NOTICE

Union County Council will hold a Public Hearing on Tuesday June 18, 2024 at 5:00 pm for the purpose of receiving public comment on the 2024-2025 Fiscal Year County Budget Ordinance. The hearing will be held in the Grand Jury Room of the Union County Courthouse located at 210 West Main Street Union, SC 29379. The public is invited to attend.

Union County Council will hold a Public Hearing on Tuesday June 18, 2024 at 5:15 pm for the purpose of receiving public comment on an Ordinance calling for a referendum to authorize the SC 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 sales, in Union County. The hearing will be held in the Grand Jury Room at the Union County Courthouse located at 210 West Main Street Union; SC 29379 The public is invited to attend.

Union County Council will hold it's regular monthly meeting on Tuesday June 18, 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.

Anyone needing assistance to attend the public hearings or the meeting shall notify the Clerk to Council at least 24 hours prior to the meeting via email to: khorne@countyofunion.com, or by calling 864-429-1600.

AGENDA
REGULAR MONTHLY MEETING OF THE UNION COUNTY COUNCIL
GRAND JURY ROOM
210 W. MAIN STREET
UNION, S. C. 29379
TUESDAY, JUNE 18, 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, 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 05-14-2024
B. Special Meeting 05-21-2024
C. Special Meeting 05-28-2024

VII. Consider Board Appointments or Removals (if any).
A. Alcohol & Drug Abuse Commission, 1 vacancy, Chairman Russell's Appointment
B. Appeals Board, 1 vacancy, District 2
C. Tourism, 1 vacancy, District 6
D. Building Code Board of Appeals, 1 vacancy for an alternate, at large
E. Cross Keys Fire Board, 1 vacancy, at large
F. Kelly Kelton Fire Board, 1 vacancy at large
G. Philippi, 2 vacancies at large

VIII. Consider authorizing/approving acceptance of a grant for the Union County Detention Center to purchase a body scanner.

IX. Consider approval of an additional $31.092 in local match funding towards the purchase of an aerial fire truck for Bonham Fire Department.

Consider acceptance of contract for purchase of an aerial fire truck for Bonham Fire Department in the amount of $1,431,092.00 contingent upon the approval of the South Caroling Department of Commerce. (Truck will be purchased with CDBG Grant, and local match portion of funding will be paid by Bonham Fire Department).

X. Ordinances

A. 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, 3rd and final Reading

B. An Ordinance ordering a referendum in the Santuc Fire District of Union County, to submit the question of whether the fire district shall be authorized to issue a General Obligation Bond, principal not to exceed $500,000; authorizing and pending the favorable results of the referendum, approve the issuance of such bond by Santuc Fire Department Board of Fire Control, providing for the form of ballot to be used, the notice of the referendum and providing for all other matters related thereto, 2nd Reading.

C. Union County Budget Ordinance for FY 2024-2025, 3rd and final Reading.

XI. Recognition of any elected officials present wishing to make comments.

XII. Supervisor's Report

XIII. Call for Committee Reports

XIV. Executive session to discuss a personnel matter related to organizational structure

XV. Adjourn

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.

WHEREAS, Union County, South Carolina (the "County"), a body politic and corporate and a political subdivision of the State of South Carolina (the "State"), acting by and through its governing body, the Union County Council (the "County Council"), has previously adopted multiple ordinances for the effective, efficient governance of the County, which, subsequent to adoption, are codified in the Union County Code of Ordinances (the "County Code"), as amended, from time to time; and,

WHEREAS, certain business and nonprofit organizations within the County desire to have the ability to possess, sell, and offer for consumption alcoholic liquors by the drink on-premises and to sell beer and wine at permitted off-premises locations seven days a week, with no limitation on the days or hours upon which such beer and wine can be sold; and,

WHEREAS, pursuant to Section 61-6-2010(C)(4) of the Code of Laws of South Carolina, 1976, as amended (the "Code"), entitled *Temporary permits upon referendum vote,* a county or municipal governing body is authorized by ordinance to call for a referendum to be conducted at the next general election on the issue of allowing the issuance of a temporary permit to certain business and nonprofit organizations within the County to possess, sell, and offer for consumption alcoholic liquors by the drink on-premises and to sell beer and wine at permitted off-premises locations seven days a week, with no limitation on the days or hours upon which such beer and wine can be sold; and,

WHEREAS, pursuant to Section 61-6-2010(C)(4) of the Code, the County Council seeks to call for a referendum and have the Union County Election Commission conduct the referendum and place a question on the ballot at the next general election to be held on November 5, 2024 to determine if the qualified electors shall allow for the issuance of a temporary permit to certain business and nonprofit organizations within the County to possess, sell, and offer for consumption alcoholic liquors by the drink on-premises and to sell beer and wine at permitted off-premises locations seven days a week, with no limitation on the days or hours upon which such beer and wine can be sold:

NOW, THEREFORE, it is hereby ordained by the Union County Council, in meeting duly assembled that:

1. The statements of fact and policy from the preamble of this Ordinance are hereby adopted, as findings of fact, by the County Council, in their entirety, and are hereby adopted by reference, as part of the ordaining language of this Ordinance as fully as if set forth verbatim herein. It is the specific intent of the County Council to enact an ordinance that is fully authorized by the law and Constitution of the State, and is consistent with and does not violate State law.

2. Pursuant to the authority granted in Section 61-6-2010(C)(1) of the Code, the County Council hereby requests that the Union County Election Commission place the following question, attached hereto as **Exhibit A**, which is hereby incorporated herein as fully as if set forth verbatim herein, on the ballot at the next general election to be held on November 5, 2024, and to cause a notice to be published in a newspaper of general circulation at least seven (7) days before the referendum. The deadline

to submit the referendum question to the Union County Election Commission is noon on September 6, 2024.

3. The County Administrator is hereby authorized and directed to take any and all actions required of the County, or that he may deem desirable in his sole discretion, to give effect to the acts of the County Council as contemplated herein.

4. Should any part or provision of this Ordinance be deemed unconstitutional or unenforceable by any court of competent jurisdiction, such determination shall not affect the rest and remainder of this Ordinance, all of which is hereby deemed separable.

5. All ordinances, orders, resolutions, and actions of the County Council inconsistent herewith are, to the extent of such inconsistency only, hereby repealed, revoked, and rescinded. However, nothing contained herein, or in **Exhibit A** hereto, shall cancel, void, or revoke, or shall be interpreted as cancelling, voiding, or revoking in any regard any prior County acts, actions, or decisions of the County or the County Council, in any regard, except as explicitly and specifically stated herein.

6. All other terms, provisions, and parts of the County Code not amended hereby, directly or by implication, shall remain in full force and effect.

7. This Ordinance shall take effect and be in full force and effect from and after the third reading and the public hearing and enactment by the County Council in accordance with the County Code.

THE REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK

Ordained in meeting, duly assembled, this ___ day of _____, 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: _____
Second Reading: _____
Public Hearing: _____
Third Reading: _____

EXHIBIT A

(Referendum Question)

"Shall the South Carolina Department of Revenue be authorized to issue temporary permits in Union County for a period not to exceed twenty-four hours to allow 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 sales?"

ORDINANCE NO. _____

(SANTUC FIRE DISTRICT OF UNION COUNTY)

ORDERING A REFERENDUM IN THE SANTUC FIRE DISTRICT IN UNION COUNTY, SOUTH CAROLINA, TO SUBMIT THE QUESTION OF WHETHER THE FIRE DISTRICT SHALL BE AUTHORIZED TO ISSUE NOT EXCEEDING $500,000 GENERAL OBLIGATION BONDS; AUTHORIZING AND PENDING THE FAVORABLE RESULTS OF THE REFERENDUM, APPROVE THE ISSUANCE BY THE BOARD OF FIRE CONTROL OF THE SANTUC FIRE DISTRICT OF NOT EXCEEDING $500,000 GENERAL OBLIGATION BONDS; PROVIDING FOR THE FORM OF BALLOT TO BE USED; PROVIDING FOR THE NOTICE OF REFERENDUM; AND PROVIDING FOR ALL OTHER MATTERS RELATING THERETO.

BE IT ORDAINED BY THE COUNTY COUNCIL OF UNION COUNTY, SOUTH CAROLINA, AS FOLLOWS:

Section 1. Findings and Determinations. The County Council (the "County Council") of Union County, South Carolina (the "County") hereby finds and determines:

(a) The Santuc Fire District (the "Fire District") is a special purpose district established pursuant to the provisions of Act No. 1305 of the Acts and Joint Resolutions of the General Assembly of the State of South Carolina, Regular Session of 1968, as amended by subsequent acts of the General Assembly ("Act No. 1305") and the favorable results of a referendum held at the same time at the General Election of 1968 by the Union County Commissioners of Election pursuant to Act No. 1305.

(b) The corporate powers and duties of the Fire District are performed by the Board of Fire Control (the "Board") and as such the Board is the governing body of the Fire District.

(c) Act No. 1305 committed to the Fire District the power to buy such fire-fighting equipment as the Board deems necessary for the purpose of controlling fires within the money allocated or made available to the Board for such purposes; to select the sites or places within the area where the fire-fighting equipment shall be kept; and to construct, if necessary, buildings to house such equipment.

(d) Article X, Section 14 of the Constitution of the State of South Carolina, 1895, as amended (the "Constitution"), provides that political subdivisions (including special purpose districts) of the State shall have the power to incur bonded indebtedness in such manner and upon such terms and conditions as the General Assembly shall prescribe by general law.

(e) Article X, Section 14, Subsection (6) of the Constitution provides that if general obligation debt is authorized by a majority vote of the qualified electors of the political subdivision voting in a referendum authorized by law, there shall be no conditions or restrictions limiting the incurring of such indebtedness except as provided therein.

(f) Section 6-11-820 of the Code of Laws of South Carolina 1976, as amended (the "S.C. Code") provides that the county councils of all counties wherein special purpose districts exist shall be empowered to authorize the commission of such special purpose district to issue bonds whose proceeds

shall be used in furtherance of any power of the special purpose district under the procedures described in Sections 6-11-810 *et. seq.* of the S.C. Code.

(g) The County Council of Union County constitutes a "county board" and the Fire District constitutes a "special purpose district", as such quoted words are defined in the aforesaid provisions of the Enabling Act.

(h) The Board proposes to undertake the design, acquisition, construction and equipping of the following projects: (a) improvement and renovation of existing space with the District's fire station to include commercial/industrial grade washer and dryer equipment for cleaning turnout gear; (b) an addition to the existing fire station which will contain, without limitation, a combination kitchen/training area, office space and bathrooms with showers; and (c) additional work and improvements to the District's fire station as may be necessary, incidental or related to the foregoing. The costs of the Projects and costs of issuance of general obligation bonds (described herein) are estimated to be approximately $500,000.

(i) The Board on behalf of the Fire District has submitted a petition dated May 7, 2024, to the County Council of Union County requesting that the County Council: (a) authorize the issuance of general obligation bonds of the Fire District; (b) order a public hearing upon the question of the issuance of the Bonds; and (c) order that a special election be held in the Fire District upon the question of the issuance of the Bonds; and authorizing the Board on behalf of the Fire District to issue general obligation bonds in the principal amount of not exceeding $500,000 pending a favorable result in such special election in the Fire District on the question of the issuance of the Bonds.

(j) It is in the interest of the Fire District for the County Council of Union County to authorize the Board of the Fire District to issue not exceeding $500,000 of general obligation bonds, pending the favorable results of the above referenced special election.

Section 2. Referendum Ordered. Pursuant to the aforesaid provisions of the Constitution and laws of the State, there is hereby ordered a special election to be held in the Fire District on November 5, 2024 (the "Referendum"), at which there shall be submitted to all persons qualified to vote under the Constitution and laws of the State of South Carolina the question set forth in Section 4 hereof.

Section 3. Voting Precincts and Polling Places. The voting precincts or any portion thereof within the Fire District for the Referendum shall be those designated by Section 7-7-490 of the S.C. Code. The polling places in each of such precincts shall be designated by the Union County Election Commission (the "Election Commission").

The polls shall be opened at 7:00 a.m. and closed at 7:00 p.m. on the date of the Referendum and shall be held open during these hours without intermission or adjournment.

Section 4. Form of Ballot. The Referendum shall be conducted in accordance with the provisions of the South Carolina Code governing voting machines. Such voting machines shall be delivered to the Election Commission for distribution to the Managers of Election at the several polling places. The Election Commission is requested to cause to be printed a sufficient number of ballots for each voting machine used in the Referendum and a sufficient number of emergency ballots for use in the Referendum.

The form of question on the voting machines to be used in the Referendum and the instructions to voters appearing thereon shall be in the form set forth below. However, the format of the question on the ballot may be changed to accommodate voting machines.

(FORM OF BALLOT)
OFFICIAL BALLOT, REFERENDUM
$500,000 GENERAL OBLIGATION BONDS
SANTUC FIRE DISTRICT, UNION COUNTY, SOUTH CAROLINA
November 5, 2024

Shall the Board of Fire Control of Santuc Fire District in Union County, South Carolina (the "Fire District") be authorized to issue and sell, either as a single issue or as several separate issues, general obligation bonds of the Fire District in the aggregate principal amount of not exceeding $500,000, the proceeds of which shall be applied to defray the costs (including architectural, engineering, legal and related fees) of any or all of the following:

1. design, improvement, renovation and equipping of existing space within the Fire District's fire station to include commercial/industrial grade washer and dryer equipment for cleaning turnout gear;

2. design, construction and equipping of additional improvements adjacent to the Fire District's existing fire station which will contain, without limitation, a combination kitchen/training area, office space and bathrooms with showers;

3. additional work and improvements to, and equipping of, the District's fire station and property as may be necessary, incidental or related to the foregoing; and

4. payment of costs associated with the issuance of the general obligation bonds?

If the voter wishes to vote in favor of the question, select "Yes, In Favor of the Question"; if the voter wishes to vote against the question, select "No, Opposed to the Question."

◯ Yes, In Favor of the Question

◯ No, Opposed to the Question

OFFICIAL BALLOT, REFERENDUM
$500,000 GENERAL OBLIGATION BONDS
SANTUC FIRE DISTRICT, UNION COUNTY, SOUTH CAROLINA
November 5, 2024

No. _____ Precinct _____

_____
Initials of Issuing Officer

Section 5. Qualification of Voters. Every person offering to vote must be at least eighteen (18) years of age and must be duly registered on the books of registration for Union County as an elector in the precinct in which he or she resides and offers to vote on or before the date on which said books of registration are closed for the Referendum, and must present such documents and/or forms of identification as required by State law.

Any registered elector who has moved his or her place of residence after the date on which said books of registration are closed for the Referendum, but before the date of the Referendum, shall be entitled to vote failsafe, providing they qualify to vote in the Referendum at the voter registration office on election day.

Absentee ballots for the Referendum shall be available at the Union County Voter Registration and Elections Office. The books of registration shall be closed thirty (30) days before the Referendum.

Section 6. Notice of Referendum. The Council hereby authorizes the publication of a Notice of Referendum to be published in the *Union County News*, a newspaper of general circulation in Union County, South Carolina, in compliance with Section 7-13-35 of the South Carolina Code. Such notice shall be published, substantially in the form hereinafter set forth not later than 60 days before the date of the Referendum and again not later than two weeks after the first notice. Such Notice of Referendum, substantially in the form hereinafter set forth, shall be published again in the *Union County News* at least once not less than 15 days prior to the occasion set for the holding of the Referendum The Board further authorizes the publication of such Notice of Referendum in such other newspapers as may be necessary or useful.

(FORM OF NOTICE OF REFERENDUM)

NOTICE OF REFERENDUM
$500,000 GENERAL OBLIGATION BONDS
SANTUC FIRE DISTRICT IN UNION COUNTY, SOUTH CAROLINA

NOTICE IS HEREBY GIVEN that a Referendum will be held in the Santuc Fire District (the "Fire District") located in Union County, South Carolina (the "County") on November 5, 2024, for the purpose of submitting to all persons qualified to vote in the Fire District, under the Constitution and laws of the State of South Carolina, the following question:

> Shall the Board of Fire Control of Santuc Fire District in Union County, South Carolina (the "Fire District") be authorized to issue and sell, either as a single issue or as several separate issues, general obligation bonds of the Fire District in the aggregate principal amount of not exceeding $500,000, the proceeds of which shall be applied to defray the costs (including architectural, engineering, legal and related fees) of any or all of the following:
>
> 1. design, improvement, renovation and equipping of existing space within the Fire District's fire station to include commercial/industrial grade washer and dryer equipment for cleaning turnout gear;
>
> 2. design, construction and equipping of additional improvements adjacent to the Fire District's existing fire station which will contain, without limitation, a combination kitchen/training area, office space and bathrooms with showers;
>
> 3. additional work and improvements to, and equipping of, the District's fire station and property as may be necessary, incidental or related to the foregoing; and
>
> 4. payment of costs associated with the issuance of the general obligation bonds?

If the voter wishes to vote in favor of the question, select "Yes, In Favor of the Question"; if the voter wishes to vote against the question, select "No, Opposed to the Question."

◯ Yes, In Favor of the Question

◯ Opposed to the Question

Such question is being submitted pursuant to Article X, Section 14 of the Constitution of the State of South Carolina, 1895, as amended; Title 6, Chapter 11, Article 5, Code of Laws of South Carolina 1976, as amended; Title 4, Chapter 15, Code of Laws of South Carolina, 1976, as amended; and Ordinance No. _____ of the County Council of Union County, South Carolina, enacted on [July 9], 2024. If a majority of the qualified electors of the Fire District voting in the Referendum approve the issuance of not exceeding $500,000 general obligation bonds (the "Bonds"), the Bonds may be issued by the Fire District either as a single issue or from time to time as several separate issues. The Bonds (exclusive of refunding bonds) shall be issued within five (5) years of the date of the Referendum.

The proceeds of the Bonds will be used to defray the costs (including architectural, engineering, legal and related expenses) of the following: (a) design, improvement, renovation and equipping of existing space within the Fire District's fire station to include commercial/industrial grade washer and dryer equipment for cleaning turnout gear; (b) design and construction of additional improvements adjacent to the Fire District's existing fire station which will contain, without limitation, a combination kitchen/training area, office space and bathrooms with showers; and (c) additional work and improvements to the District's fire station as may be necessary, incidental or related to the foregoing; and to pay the costs of issuance of the Bonds.

The precincts or portions thereof within the Fire District and locations of the several polling places for such Referendum are as follows:

PRECINCT	LOCATION OF POLLING PLACE

The polls shall be opened from 7:00 a.m. until 7:00 p.m. at the polling places designated above and shall be open during these hours without intermission or adjournment. Appropriate voting machines will be provided at the polling places for the casting of ballots on the aforesaid question. Managers of Election will be appointed by the Union County Election Commission. The Managers of Election shall see that each person offering to vote takes the oath that he or she is qualified to vote at this Referendum according to the Constitution of this State and that he or she has not voted previously in this Referendum.

Every person offering to vote (a) must be at least 18 years of age on the date of the Referendum; (b) must reside in the Fire District; (c) must be duly registered on the books of registration for Union County as an elector in the precinct in which he or she resides and offers to vote on or before the date on which the books of registration are closed for the Referendum, such date being October __, 2024; and (d) must present such documents and/or forms of identification as required by State law.

The process of examining the return-addressed envelopes containing absentee ballots may begin at [9:00 a.m. on _____, November __, 2024 in the Union County Voter Registration Office, 1246 S. Duncan Bypass, Suite B, Union, South Carolina 29379.

Voters who are blind, who are otherwise physically handicapped, or who are unable to read or write are entitled to assistance in casting their ballot. This assistance may be given by anyone the voter chooses except his or her employer, an agent of his or her employer, or an officer or agent of his or her union. The Managers of Election must be notified if assistance is needed. Voters who are unable to enter their polling place due to physical handicap or age may vote in the vehicle in which they drove or were driven to the polls. When notified, the Manager will help voters effectuate this curbside voting provision. Registered voters may be eligible to vote by absentee ballot. Persons wishing more information concerning absentee balloting should contact the Union County Voter Registration Office at 864.429.1616.

The Election Commission shall hold a hearing on ballots challenged in the Referendum on _____, November __, 2024 at ___:00 _.m., in the Union County Voter Registration Office, 1246 S. Duncan Bypass, Suite B, Union, South Carolina 29379.

Union County Council, South Carolina

Union County Election Commission, South Carolina

[End of Form of Notice of Referendum]

The Election Commission is authorized to insert the location of any omitted polling places or change any of the locations of polling places for the Referendum as deemed necessary or advisable. Appropriate changes are authorized to be made in the Notice of Referendum.

Section 7. Election Commission. A certified copy of this Resolution shall be filed with the Election Commission, and the Election Commission is hereby requested as follows:

(a) To join in the action of the Council in providing for the Notice of Referendum in substantially the form contained herein;

(b) To prescribe the form of ballot to be used in the Referendum;

(c) To arrange for polling places in each precinct, or any part of a precinct within the Fire District;

(d) To appoint Managers of Election;

(e) To provide voting machines for the Referendum;

(f) To conduct the Referendum, receive the returns thereof, canvass such returns, declare the results thereof, and certify such results to the Council and the Fire District; and

(g) To take other steps and prepare such other means as shall be necessary or required by law in order to properly conduct the Referendum.

Section 8. Publication of Notice. In accordance with the provisions of Section 6-11-870 of the Enabling Act, there shall be published for three successive weeks in the *Union County News* a notice of the County Council's action. Such notice shall be in substantially the form set forth in Exhibit A hereto.

Section 9. Authorization of Bonds. Pursuant to the aforementioned Constitutional and statutory provisions and subject to the results of the Referendum being a favorable vote on the question of the issuance of the Bonds, the Board, on behalf of the Fire District, is hereby authorized to issue at one time or

from time to time not exceeding $500,000 general obligation bonds of the Fire District for the purposes set forth 1(h) hereof or, in the discretion of the Fire District, general obligation bond anticipation notes (the "BANS") in a principal amount of not exceeding $500,000 pursuant to the provisions of Title 11, Chapter 11 of the South Carolina Code (the "BAN Act"). Pending the favorable results of the Referendum, the Bonds and the BANS shall be issued pursuant to a resolution of the Board adopted in conformity with the terms and provisions of the Enabling Act and the BAN Act, respectively.

Section 10. Direction to Levy and Collect. For the payment of the principal and interest of the Bonds as they respectively mature and for the creation of such sinking fund as may be necessary therefor, the full faith, credit and taxing power of the Fire District shall be irrevocably pledged, and there shall be levied annually by the Auditor of Union County and collected by the Treasurer of Union County, in the same manner as county taxes are levied and collected, a tax without limit on all taxable property in the Fire District sufficient to pay the principal and interest of the Bonds as they respectively mature and to create such sinking fund as may be necessary therefor.

Section 11. Council Authorization. The Board is authorized to do all things necessary or convenient in accordance with applicable law to effect the issuance of the Bonds or the BANS at such time as they deem necessary and in the interest of the Fire District.

Section 12. Repeal to the Extent of Conflict. All orders, resolutions, ordinances and parts thereof, procedural or otherwise, in conflict herewith or the proceedings authorizing the issuance of the Bonds are, to the extent of such conflict, hereby repealed and this Ordinance shall take effect and be in full force from and after its passage and approval.

Section 13. Payment of Referendum Costs; Miscellaneous. All costs and expenses associated with the Referendum shall be paid by the Fire District. The Council hereby authorizes the [Chairman of Council, County Supervisor, and Clerk to Council] to take any and all such further actions as shall be deemed necessary or desirable in order to conduct the Referendum.

Section 14. Ordinance to be Codified. This Ordinance shall forthwith be codified in the Code of the County Ordinances in the manner prescribed by law.

Section 15. Ordinance Effective. This Ordinance shall become effective upon its enactment.

[Execution page follows]

Enacted this 9th day of July, 2024.

UNION COUNTY, SOUTH CAROLINA

_____

County Supervisor
Union County, South Carolina

(SEAL)

ATTEST:

_____

Clerk to Union County Council

First Reading: May 21, 2024
Second Reading: June 18, 2024
Public Hearing: July 9, 2024
Third Hearing: July 9, 2024

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. This includes FILOT 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.

ADOPTED in meeting duly assembled this 18th 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 18, 2024
Public Hearing:	June 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

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

UNION COUNTY
2024-2025 BUDGET
GENERAL FUND APPROPRIATIONS

		Original Appropriation
1101-411	**Supervisor, Council, Finance and HR**	
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
		865,927
1102-411	**IT**	
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	-
		360,046
1103-411	**Development Board**	
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
		332,631

1104-411	**Community Development**	
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 Membersips	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
		102,546
1105-411	**Tourism**	
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
		210,206
1106-411	**Fire Service**	
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
		146,400
1201-412	**Magistrate**	
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
		518,022

1202-412	**Probate Judge**	
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
		174,867
1203-412	**Circuit Court**	
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
		133,996
1204-412	**Public Defender**	
75-05	Miscellaneous	170,313
		170,313
1205-412	**Solicitor's Office**	
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
		737,583
1220-412	**Clerk of Court**	
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
		889,135

1401-414	**Voter Registration/Election Commission**	
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
		279,357

1501-415	**County Attorney**	
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
		42,252

1505-415	**Building Inspector**	
47-02	Professional Services	150,000
61-01	Printing & Office Supplies	2,000
		152,000

1510-415	**Tax Assessor**	
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
		298,637

1511-415	**Delinquent Tax Office**	
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
		168,706

1520-415	**Treasurer's Office**	
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
		318,496

1525-415	**Auditor's Office**	
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
		291,099

1910-419	**Building Superintendent**	
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
		319,447

1990-419	Non-Departmental	
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	140,955
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
		2,238,553

2101-421	**Sheriff's Office**	
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	15,525
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
		3,831,193

2105-421	**Code Enforcement**	
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
		264,083

2110-421	**Animal Control**	
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
		172,555

2190-421	**Coroner**	
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
		202,444

2320-423	**Detention Center**	
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
		3,271,435

2901-429	**E-911 & Communications**	
11-50	Salaries	578,531
11-55	Subscriber Billing Salary	81,272
11-63	Salaries - P/T Dispatchers	35,999
44-01	Insurance	82,656
44-02	Social Security	53,229
44-04	Retirement	130,566
44-06	Workers Compensation	2,940
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
		1,296,776

2902-429	**Emergency Services**	
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
		168,044

3101-431	**County Maintenance**	
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
		861,197

3102-431	**Equipment Shop**	
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
		507,037

4101-441	**Health Department**	
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
		36,300

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

4120-441	**Veteran's Affairs**	
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
		108,281

4150-441	**Alcohol and Drug Abuse**	
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
		769,563

4190-441	**Victims' Advocate**	
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
		101,951

5110-451	**Stadium**	
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
		96,303

6101-461	**Recycling**	
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
		525,985

7101-419	**Airport**	
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
		212,761

8101-451	**Parks and Recreation**	
11-50	Salaries	173,473
11-53	Saaries - Summer Maintenace 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
		798,585

9101-441	**Emergency Medical Services**		
11-50	Salaries		1,409,122
11-65	Salaries - PRN		65,000
44-01	Insurance		219,427
44-02	Social Security		112,771
44-04	Retirement		273,597
44-06	Workers Compensation		140,189
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
			2,619,875
	TOTAL	**$**	**24,642,687**
	Proposed FTEs & Capital Budget		1,450,631
	To Fund Balance		1,066
	Total Appropriations	**$**	**26,094,384.00**

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
Miscellanous		$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 Expentiures	$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

Submitted by: Mike J. Spencer, Jr., (Chairman)

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

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**

Place holder for Cross Keys FD 2025 Budget

Place holder for Phillippi FD 2025 Budget

Monthly Update Report from Finance for June Council Meeting:

Financials to be included in Council packets for the 11-month period ending May 31, 2024 (91.7% of the year).

- Revenues are reasonable when compared to prior year periods.
- Expenditures are 84.5%, 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. Expenditures incurred in Period 13 may reduce the gap between percentage of time (91.7%) and the percentage of budget spent (84.5%) by year end.
- Quarterly Grant update reports are up-to date as of May.
- Work on the 2025 budget process is nearing completion.
- Work has begun on FY 2024 audit activities.

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	91.7% 5/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
REVENUES					
TAXES					
REAL ESTATE TAXES	101-0000-301-0000	8,200,000.00	7,121,005.46	1,078,994.54	86.84%
VEHICLE TAXES	101-0000-302-0000	1,300,000.00	972,496.58	327,503.42	74.81%
FILOT - COUNTY OPERATIONS	101-0000-302-0000	90,000.00		90,000.00	0.00%
WATERCRAFT	101-0000-302-0000	40,000.00	43,032.31	(3,032.31)	107.58%
LOST TAX	101-0000-302-0000	2,100,000.00		2,100,000.00	0.00%
		11,730,000.00	8,136,534.35	3,593,465.65	69.37%
FINES					
MAGISTRATE	101-0000-311-0000	90,000.00	73,930.52	16,069.48	82.15%
CLERK OF COURT - GEN SESSIONS	101-0000-312-0000	8,200.00	6,113.47	2,086.53	74.55%
NSF-MAG FINE	101-0000-313-0000	-	118.95	(118.95)	#DIV/0!
COC-BOND ESTREATMENT	101-0000-322-0000	-	-	-	#DIV/0!
		98,200.00	80,162.94	18,037.06	81.63%
FEES					
MAGISTRATE - CIVIL COSTS	101-0000-323-1000	50,000.00	47,840.00	2,160.00	95.68%
TAX ASSESSOR FEES	101-0000-323-1100			-	#DIV/0!
CLERK OF COURT FEES	101-0000-323-1300	190,000.00	187,896.84	2,103.16	98.89%
CLERK OF COURT COLL FEES	101-0000-323-1400	500.00	9,137.01	(8,637.01)	1827.40%
PROBATE JUDGE FEES	101-0000-323-2000	30,000.00	47,945.46	(17,945.46)	159.82%
DEL TAX COLLECTION FEES	101-0000-323-2500	60,000.00	(190.00)	60,190.00	-0.32%
WORTHLESS CHECK FEES-SOL	101-0000-323-2600	100.00	205.00	(105.00)	205.00%
CITY CODE ENFORCEMENT	101-0000-323-3800			-	#DIV/0!
CITY ANIMAL CONTROL	101-0000-323-3900	31,000.00	31,000.00	-	100.00%
ANIMAL CONTROL	101-0000-323-4000	-	40.00	(40.00)	#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		140.00	(140.00)	#DIV/0!
SHERIFF FEES	101-0000-323-7600	3,000.00	4,216.00	(1,216.00)	140.53%
FAMILY COURT COST	101-0000-323-7800	70,000.00	58,128.00	11,872.00	83.04%
BUILDING PERMITS	101-0000-323-8000	150,000.00	199,989.20	(49,989.20)	133.33%
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		500.00	(500.00)	#DIV/0!
CC & IP FEES	101-0000-323-9600	13,000.00	7,357.02	5,642.98	56.59%
		617,600.00	594,248.86	23,351.14	96.22%
STATE & FEDERAL					
MERCHANTS INVENTORY TAX	101-0000-331-1000	55,000.00	54,794.12	205.88	99.63%
STATE SHARED TAXES	101-0000-331-1100	1,216,244.00	1,152,165.08	64,078.92	94.73%
NATIONAL FOREST FUND	101-0000-331-1200	100,000.00	197,923.69	(97,923.69)	197.92%
VOTERS REGISTRATION	101-0000-331-1300	12,000.00	35,509.29	(23,509.29)	295.91%
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	6,072.77	(372.77)	106.54%
DEPT OF SOCIAL SERVICES	101-0000-331-1800	15,000.00	35,765.10	(20,765.10)	238.43%
ACCOMMODATIONS TAX - STATE	101-0000-331-1900	178,000.00	127,493.63	50,506.37	71.63%
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	366,949.00	387,096.76	(20,147.76)	105.49%
		2,038,893.00	2,029,220.76	9,672.24	99.53%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	91.7% 5/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
OTHER					
RECREATION DEPARTMENT	101-0000-351-1000	23,000.00	1,210.00	21,790.00	5.26%
RENT - AIRPORT HANGARS	101-0000-351-6000	25,000.00	20,018.50	4,981.50	80.07%
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	191,415.83	(121,415.83)	273.45%
SUBSCRIBER BILLING	101-0000-380-1000	110,000.00	108,528.90	1,471.10	98.66%
TOURISM	101-0000-380-1100	196,116.00	-	196,116.00	0.00%
VICTIM'S ADVOCATE	101-0000-380-1200	55,000.00	73,133.43	(18,133.43)	132.97%
COC-TITLE IV-D	101-0000-380-1300	27,315.00	-	27,315.00	0.00%
POLLWORKERS	101-0000-380-1400	66,000.00	-	66,000.00	0.00%
ALCOHOL & DRUG ABUSE	101-0000-380-1500	566,178.00	485,097.01	81,080.99	85.68%
SOLICITOR'S OFFICE	101-0000-380-1600	230,978.00	-	230,978.00	0.00%
COMMUNITY DEV	101-0000-380-1700	87,401.00	80,415.82	6,985.18	92.01%
SCHOOL RESOURCE OFFICER (NEW)	101-0000-380-1800	282,860.00	406,282.15	(123,422.15)	143.63%
ALCOHOL & DRUG EXPENSES	101-0000-380-2500	146,960.00	105,358.95	41,601.05	71.69%
VICTIM'S ADVOCATE EXPENSES	101-0000-380-2600	15,130.00	6,259.00	8,871.00	41.37%
TRANSFER IN - TITLVE IV SMALL	101-0000-380-2700	14,300.00	15,983.74	(1,683.74)	111.77%
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	75,042.12	(738.12)	100.99%
TAX NOTICE AMOUNT	101-0000-391-0300	3,600.00	2,689.55	910.45	74.71%
INTEREST INCOME	101-0000-391-0400	300,000.00	1,455,317.96	(1,155,317.96)	485.11%
MISCELLANEOUS	101-0000-391-0600		280.00	(280.00)	#DIV/0!
RENT OF TOWER	101-0000-391-0800	43,000.00	33,632.52	9,367.48	78.22%
USED OIL FEES	101-0000-391-0900		8,359.59	(8,359.59)	#DIV/0!
FRANCHISE FEES	101-0000-391-1200	75,000.00	69,761.23	5,238.77	93.01%
AUCTION PROCEEDS	101-0000-391-1300	30,000.00	61,217.99	(31,217.99)	204.06%
CHRISTMAS PARTY DONATIONS	101-0000-391-1500		160.00	(160.00)	#DIV/0!
INTEREST - CD OPER PROVIDENT	101-0000-391-1600	500.00	20,116.34	(19,616.34)	4023.27%
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	2,009,855.15	(9,855.15)	100.49%
WORKERS COMP SALARY REIMB	101-0000-391-2100			-	#DIV/0!
GEN ELECTION-CITY & SCHOOL	101-0000-391-2700	-	-	-	#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		2,803.93	(2,803.93)	#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		567.36	(567.36)	#DIV/0!
EMS OTHER INCOME	101-0000-391-5550		-	-	#DIV/0!
EMS TAX LEVY - VEHICLE	101-0000-391-5610		157,262.72	(157,262.72)	#DIV/0!
EMS TAX LEVY - R/E	101-0000-391-5620		1,032,424.12	(1,032,424.12)	#DIV/0!
EMS TAX LEVY - WATERCRAFT	101-0000-391-5640		5,553.75	(5,553.75)	#DIV/0!
EMS COLLECTIONS	101-0000-391-5700	1,000,000.00	1,059,637.19	(59,637.19)	105.96%
WKR'S COMP REIMBU	101-0000-391-6500		-	-	#DIV/0!
LANDFILL DONATION-CKFD	101-0000-391-6700	25,000.00	25,000.00	-	100.00%
RECYCLE CARDBOARD SALES	101-0000-391-6800		4,136.90		
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!
REIMB FROM RECYCLE GRANT	101-0000-391-8200		8,273.62	(8,273.62)	#DIV/0!
CITY GRANT TO DEV BOARD	101-0000-391-8600	10,000.00		10,000.00	0.00%
LEASE INCOME-MYCOWORKS	101-0000-391-9700	28,000.00	23,333.40	4,666.60	83.33%
		7,816,105.00	7,636,199.55	179,905.45	97.70%
TOTAL		22,300,798.00	18,476,366.46	3,824,431.54	82.85%
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%
GRAND TOTAL		23,236,873.00	18,476,366.46	4,760,506.54	79.51%
		-	-		

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	91.7% 5/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
EXPENDITURES					
SUPERVISOR, COUNCIL, FINANCE & HR					
SALARIES	101-1101-411-11-50	415,299.00	381,914.40	33,384.60	91.96%
SUBSCRIBER BILLING SALARIES	101-1101-411-11-55	30,589.00	32,011.12	(1,422.12)	104.65%
INSURANCE	101-1101-411-44-01	79,929.00	62,167.88	17,761.12	77.78%
SOCIAL SECURITY	101-1101-411-44-02	34,111.00	30,303.77	3,807.23	88.84%
RETIREMENT	101-1101-411-44-04	85,886.00	79,808.12	6,077.88	92.92%
WORKERS COMPENSATION	101-1101-411-44-06	5,755.00	7,045.91	(1,290.91)	122.43%
UTILITIES	101-1101-411-40-01	36,500.00	10,491.01	26,008.99	28.74%
PROFESSIONAL SERVICES	101-1101-411-47-02	100,000.00	50,418.70	49,581.30	50.42%
MEMBERSHIPS & SUBSCRIPTIONS	101-1101-411-50-25	780.00	780.00	-	100.00%
COMMUNICATIONS	101-1101-411-53-01	11,700.00	8,036.49	3,663.51	68.69%
TRAINING	101-1101-411-58-05	13,220.00	4,950.97	8,269.03	37.45%
PRINTING & OFFICE SUPPLIES	101-1101-411-61-01	15,300.00	8,266.67	7,033.33	54.03%
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	11,448.38	(63.38)	100.56%
		845,454.00	687,643.42	157,810.58	81.33%
IT					
SALARIES	101-1102-411-11-50	46,847.00	43,131.10	3,715.90	92.07%
INSURANCE	101-1102-411-44-01	6,826.00	6,256.34	569.66	91.65%
SOCIAL SECURITY	101-1102-411-44-02	3,584.00	3,192.28	391.72	89.07%
RETIREMENT	101-1102-411-44-04	8,695.00	8,005.04	689.96	92.06%
WORKERS COMPENSATION	101-1102-411-44-06	530.00	487.37	42.63	91.96%
MAINTENANCE CONTRACTS	101-1102-411-47-01	15,000.00	250.00	14,750.00	1.67%
PROFESSIONAL SERVICES	101-1102-411-47-02	185,000.00	221,519.80	(36,519.80)	119.74%
COMMUNICATIONS	101-1102-411-53-01	3,850.00	3,161.72	688.28	82.12%
DATA PROCESSING TRAINING	101-1102-411-58-06	5,000.00	91.70	4,908.30	1.83%
COMPUTER EQUIP/SERVERS	101-1102-411-66-13	40,000.00	9,191.82	30,808.18	22.98%
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	10,000.00	4,199.89	5,800.11	42.00%
NETWORK EQUIP/UPGRADE	101-1102-411-66-17	30,000.00	21,886.46	8,113.54	72.95%
		375,332.00	334,706.01	40,625.99	89.18%
DEVELOPMENT BOARD					
SALARIES	101-1103-411-11-50	149,815.00	138,076.05	11,738.95	92.16%
INSURANCE	101-1103-411-44-01	13,652.00	12,512.68	1,139.32	91.65%
SOCIAL SECURITY	101-1103-411-44-02	11,461.00	10,308.36	1,152.64	89.94%
RETIREMENT	101-1103-411-44-04	27,806.00	25,626.88	2,179.12	92.16%
WORKERS COMPENSATION	101-1103-411-44-06	4,120.00	3,796.93	323.07	92.16%
UTILITIES	101-1103-411-40-01	5,300.00	4,368.33	931.67	82.42%
PROFESSIONAL SERVICES	101-1103-411-47-02	15,000.00	7,229.67	7,770.33	48.20%
MEMBERSHIPS & SUBSCRIPTIONS	101-1103-411-50-10	16,000.00	14,786.80	1,213.20	92.42%
TRAINING & TRAVEL	101-1103-411-58-05	10,000.00	3,701.35	6,298.65	37.01%
PRINTING & OFFICE SUPPLIES	101-1103-411-61-01	4,000.00	2,954.90	1,045.10	73.87%
VEHICLE OPERATION & MAINTENANCE	101-1103-411-65-01	1,000.00	371.71	628.29	37.17%
CAPITAL EXPENDITURES	101-1103-411-66-01	10,000.00	-	10,000.00	0.00%
LEASE & MAINTENANCE	101-1103-411-66-04	5,000.00	2,129.44	2,870.56	42.59%
INDUSTRIAL PARKS	101-1103-411-67-01	40,000.00	29,228.50	10,771.50	73.07%
MARKETING	101-1103-411-67-02	23,000.00	11,137.90	11,862.10	48.43%
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%
		340,154.00	265,991.99	74,162.01	78.20%
COMMUNITY DEVELOPMENT					
SALARIES	101-1104-411-11-50	62,487.00	57,610.13	4,876.87	92.20%
INSURANCE	101-1104-411-44-01	6,826.00	6,256.34	569.66	91.65%
SOCIAL SECURITY	101-1104-411-44-02	4,781.00	4,272.67	508.33	89.37%
RETIREMENT	101-1104-411-44-04	11,588.00	10,692.44	895.56	92.27%
WORKERS COMPENSATION	101-1104-411-44-06	1,719.00	1,584.24	134.76	92.16%
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	407.14	442.86	47.90%
TRAINING & TRAVEL	101-1104-411-58-06	3,000.00	2,703.41	296.59	90.11%
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%
		95,044.00	83,862.26	11,181.74	88.24%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	91.7% 5/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
TOURISM					
SALARIES	101-1105-411-11-50	48,416.00	45,142.48	3,273.52	93.24%
INSURANCE	101-1105-411-44-01	13,981.00	12,849.66	1,131.34	91.91%
SOCIAL SECURITY	101-1105-411-44-02	3,704.00	3,156.37	547.63	85.22%
RETIREMENT	101-1105-411-44-04	8,986.00	8,378.53	607.47	93.24%
WORKERS COMPENSATION	101-1105-411-44-06	1,332.00	1,236.69	95.31	92.84%
UTILITIES	101-1105-411-40-01	12,500.00	6,415.33	6,084.67	51.32%
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	2,793.36	998.64	73.66%
ADVERTISING	101-1105-411-54-01	2,000.00	2,000.00	-	100.00%
TRAINING & TRAVEL	101-1105-411-58-06	6,500.00	4,913.55	1,586.45	75.59%
PRINTING & OFFICE SUPPLIES	101-1105-411-61-01	1,000.00	704.52	295.48	70.45%
POSTAGE	101-1105-411-61-07	55.00		55.00	0.00%
OPERATIONAL CONTINGENCY FUND	101-1105-411-75-02	4,000.00		4,000.00	0.00%
EVENTS	101-1105-411-75-12	97,500.00	46,397.76	51,102.24	47.59%
WEB HOSTING	101-1105-411-75-13	3,600.00	1,125.00	2,475.00	31.25%
		209,366.00	136,098.25	73,267.75	65.00%
FIRE SREVICE					
MISCELLANEOUS	101-1106-411-75-05	12,400.00	789.16	11,610.84	6.36%
		12,400.00	789.16	11,610.84	6.36%
MAGISTRATE					
SALARIES	101-1201-412-11-50	240,650.00	223,139.18	17,510.82	92.72%
SALARIES - SECURITY	101-1201-412-11-61	26,780.00	23,402.50	3,377.50	87.39%
INSURANCE	101-1201-412-44-01	76,916.00	73,482.70	3,433.30	95.54%
SOCIAL SECURITY	101-1201-412-44-02	20,459.00	18,716.16	1,742.84	91.48%
RETIREMENT	101-1201-412-44-04	52,715.00	52,379.00	336.00	99.36%
WORKERS COMPENSATION	101-1201-412-44-06	6,948.00	6,434.02	513.98	92.60%
MEMBERSHIPS & SUBSCRIPTIONS	101-1201-412-50-25	1,000.00	893.42	106.58	89.34%
COMMUNICATIONS	101-1201-412-53-01	900.00	385.00	515.00	42.78%
JURY PAY	101-1201-412-54-10	15,000.00	4,276.40	10,723.60	28.51%
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	5,296.24	2,403.76	68.78%
PRINTING & OFFICE SUPPLIES	101-1201-412-61-01	6,750.00	4,365.25	2,384.75	64.67%
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	483.60	601.40	44.57%
		459,903.00	413,998.83	45,904.17	90.02%
PROBATE JUDGE					
SALARIES	101-1202-412-11-50	102,713.00	86,189.42	16,523.58	83.91%
INSURANCE	101-1202-412-44-01	31,304.00	16,235.64	15,068.36	51.86%
SOCIAL SECURITY	101-1202-412-44-02	7,858.00	7,480.31	377.69	95.19%
RETIREMENT	101-1202-412-44-04	20,573.00	20,444.77	128.23	99.38%
WORKERS COMPENSATION	101-1202-412-44-06	1,693.00	313.48	1,379.52	18.52%
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	2,157.17	1,407.83	60.51%
PRINTING & OFFICE SUPPLIES	101-1202-412-61-01	4,435.00	2,621.59	1,813.41	59.11%
LEASES & COPIES	101-1202-412-66-03	1,395.00	1,465.66	(70.66)	105.07%
		176,956.00	140,327.56	36,628.44	79.30%
CIRCUIT COURT					
SALARIES	101-1203-412-11-50	60,771.00	48,008.70	12,762.30	79.00%
SOCIAL SECURITY	101-1203-412-44-02	4,649.00	3,672.63	976.37	79.00%
RETIREMENT	101-1203-412-44-04	11,280.00	8,910.40	2,369.60	78.99%
WORKERS COMPENSATION	101-1203-412-44-06	2,103.00	1,660.54	442.46	78.96%
MISCELLANEOUS	101-1203-412-75-05	42,500.00	20,474.55	22,025.45	48.18%
		121,303.00	82,726.82	38,576.18	68.20%
PUBLIC DEFENDER					
MISCELLANEOUS	101-1204-412-75-05	170,313.00	170,313.00	-	100.00%
		170,313.00	170,313.00	-	100.00%
SOLICITOR'S OFFICE					
SALARIES	101-1205-412-11-50	407,170.00	399,801.42	7,368.58	98.19%
INSURANCE	101-1205-412-44-01	49,144.00	46,144.32	2,999.68	93.90%
SOCIAL SECURITY	101-1205-412-44-02	31,149.00	29,644.14	1,504.86	95.17%
RETIREMENT	101-1205-412-44-04	75,571.00	74,571.73	999.27	98.68%
WORKERS COMPENSATION	101-1205-412-44-06	1,507.00	1,903.95	(396.95)	126.34%
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	1,700.78	799.22	68.03%
		569,941.00	556,512.76	13,428.24	97.64%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	91.7% 5/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
CLERK OF COURT					
SALARIES	101-1220-412-11-50	319,779.00	310,675.54	9,103.46	97.15%
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	12,633.45	1,666.55	88.35%
INSURANCE	101-1220-412-44-01	76,645.00	58,318.04	18,326.96	76.09%
SOCIAL SECURITY	101-1220-412-44-02	27,647.00	24,862.48	2,784.52	89.93%
RETIREMENT	101-1220-412-44-04	67,075.00	62,790.18	4,284.82	93.61%
WORKERS COMPENSATION	101-1220-412-44-06	2,761.00	2,919.07	(158.07)	105.73%
UTILITIES	101-1220-412-40-01	96,000.00	52,808.56	43,191.44	55.01%
MAINTENANCE CONTRACTS	101-1220-412-47-01	51,000.00	50,174.57	825.43	98.38%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1220-412-47-04	3,675.00	1,833.16	1,841.84	49.88%
MEMBERSHIPS & SUBSCRIPTIONS	101-1220-412-50-25	300.00	125.00	175.00	41.67%
COMMUNICATIONS	101-1220-412-53-01	77,000.00	70,683.20	6,316.80	91.80%
TRAINING	101-1220-412-58-05	7,000.00	100.00	6,900.00	1.43%
PRINTING & OFFICE SUPPLIES	101-1220-412-61-01	7,750.00	5,076.74	2,673.26	65.51%
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	9,250.00		9,250.00	0.00%
LEASES & COPIES	101-1220-412-66-03	12,730.00	11,279.94	1,450.06	88.61%
		810,227.00	674,279.93	135,947.07	83.22%
VOTER REGISTRATION/ELECTION COMM					
SALARIES	101-1401-414-11-50	77,174.00	73,543.48	3,630.52	95.30%
SALARIES - POLLWORKERS	101-1401-414-11-62	75,000.00	30,785.00	44,215.00	41.05%
INSURANCE	101-1401-414-44-01	17,653.00	16,268.96	1,384.04	92.16%
SOCIAL SECURITY	101-1401-414-44-02	5,904.00	5,436.03	467.97	92.07%
RETIREMENT	101-1401-414-44-04	14,324.00	15,286.86	(962.86)	106.72%
WORKERS COMPENSATION	101-1401-414-44-06	472.00	355.08	116.92	75.23%
MAINTENANCE CONTRACTS	101-1401-414-47-01	30,300.00	26,273.87	4,026.13	86.71%
DUES	101-1401-414-50-02	450.00	450.00	-	100.00%
TRAVEL	101-1401-414-58-01	1,200.00	505.68	694.32	42.14%
TRAINING	101-1401-414-58-05	900.00	400.00	500.00	44.44%
PRINTING & OFFICE SUPPLIES	101-1401-414-61-01	7,075.00	2,523.83	4,551.17	35.67%
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	1,632.16	87.84	94.89%
		233,872.00	173,460.95	60,411.05	74.17%
COUNTY ATTORNEY					
SALARIES	101-1501-415-11-50	30,442.00	28,065.58	2,376.42	92.19%
SOCIAL SECURITY	101-1501-415-44-02	2,329.00	2,147.30	181.70	92.20%
RETIREMENT	101-1501-415-44-04	5,650.00	5,208.88	441.12	92.19%
WORKERS COMPENSATION	101-1501-415-44-06	113.00	104.02	8.98	92.05%
TRAINING	101-1501-415-58-05	250.00	-	250.00	0.00%
		38,784.00	35,525.78	3,258.22	91.60%
BUILDING INSPECTOR					
PROFESSIONAL SERVICES	101-1505-415-47-02	100,000.00	115,407.86	(15,407.86)	115.41%
PRINTING & OFFICE SUPPLIES	101-1505-415-61-01	2,000.00	212.40	1,787.60	10.62%
		102,000.00	115,620.26	(13,620.26)	113.35%
TAX ASSESSOR					
SALARIES	101-1510-415-11-50	144,530.00	130,456.16	14,073.84	90.26%
INSURANCE	101-1510-415-44-01	31,304.00	27,261.56	4,042.44	87.09%
SOCIAL SECURITY	101-1510-415-44-02	11,057.00	9,376.95	1,680.05	84.81%
RETIREMENT	101-1510-415-44-04	26,825.00	24,212.68	2,612.32	90.26%
WORKERS COMPENSATION	101-1510-415-44-06	2,769.00	2,462.52	306.48	88.93%
UTILITIES	101-1510-415-40-01	7,000.00	3,675.44	3,324.56	52.51%
PROFEESIONAL SERVICES	101-1510-415-47-02	20,556.00	17,647.05	2,908.95	85.85%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1510-415-47-04	16,000.00	15,901.80	98.20	99.39%
DUES	101-1510-415-50-02	925.00	650.00	275.00	70.27%
TRAINING	101-1510-415-58-05	2,000.00	1,073.49	926.51	53.67%
PRINTING & OFFICE SUPPLIES	101-1510-415-61-01	1,000.00	309.97	690.03	31.00%
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	2,696.80	1,003.20	72.89%
		269,066.00	235,724.42	33,341.58	87.61%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	91.7% 5/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
DELINQUENT TAX OFFICE					
SALARIES	101-1511-415-11-50	73,409.00	74,131.52	(722.52)	100.98%
INSURANCE	101-1511-415-44-01	6,826.00	11,819.82	(4,993.82)	173.16%
SOCIAL SECURITY	101-1511-415-44-02	5,616.00	5,671.14	(55.14)	100.98%
RETIREMENT	101-1511-415-44-04	13,625.00	12,934.42	690.58	94.93%
WORKERS COMPENSATION	101-1511-415-44-06	228.00	229.74	(1.74)	100.76%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1511-415-47-04	13,925.00	11,324.41	2,600.59	81.32%
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	296.04	103.96	74.01%
POSTAGE METER RENT & POSTAGE	101-1511-415-66-03	2,500.00	-	2,500.00	0.00%
		119,054.00	118,879.41	174.59	99.85%
TREASURER'S OFFICE					
SALARIES	101-1520-415-11-50	139,200.00	132,502.75	6,697.25	95.19%
INSURANCE	101-1520-415-44-01	27,304.00	18,769.02	8,534.98	68.74%
SOCIAL SECURITY	101-1520-415-44-02	10,649.00	9,697.68	951.32	91.07%
RETIREMENT	101-1520-415-44-04	25,836.00	24,592.47	1,243.53	95.19%
WORKERS COMPENSATION	101-1520-415-44-06	432.00	410.50	21.50	95.02%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1520-415-47-04	78,500.00	64,266.43	14,233.57	81.87%
MEMBERSHIPS & SUBSCRIPTIONS	101-1520-415-50-25	80.00	75.00	5.00	93.75%
ADVERTISING	101-1520-415-54-01	700.00	511.00	189.00	73.00%
TRAINING	101-1520-415-58-05	3,000.00	2,838.74	161.26	94.62%
PRINTING & OFFICE SUPPLIES	101-1520-415-61-01	3,500.00	3,266.88	233.12	93.34%
LEASE & COPIES	101-1520-415-66-03	1,815.00	1,493.33	321.67	82.28%
		291,016.00	258,423.80	32,592.20	88.80%
AUDITOR'S OFFICE					
SALARIES	101-1525-415-11-50	119,780.00	110,394.36	9,385.64	92.16%
INSURANCE	101-1525-415-44-01	24,478.00	24,293.94	184.06	99.25%
SOCIAL SECURITY	101-1525-415-44-02	9,164.00	7,986.69	1,177.31	87.15%
RETIREMENT	101-1525-415-44-04	22,231.00	20,488.99	1,742.01	92.16%
WORKERS COMPENSATION	101-1525-415-44-06	372.00	656.14	(284.14)	176.38%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1525-415-47-04	77,000.00	71,034.06	5,965.94	92.25%
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	1,036.31	563.69	64.77%
LEASE & COPIES	101-1525-415-61-01	4,330.00	2,368.90	1,961.10	54.71%
		262,105.00	241,384.39	20,720.61	92.09%
BUILDING SUPERINTENDENT					
SALARIES	101-1910-419-11-50	72,011.00	73,273.18	(1,262.18)	101.75%
INSURANCE	101-1910-419-44-01	6,826.00	6,256.34	569.66	91.65%
SOCIAL SECURITY	101-1910-419-44-02	5,509.00	5,534.84	(25.84)	100.47%
RETIREMENT	101-1910-419-44-04	13,366.00	13,599.55	(233.55)	101.75%
WORKERS COMPENSATION	101-1910-419-44-06	3,320.00	3,281.94	38.06	98.85%
PROFESSIONAL SERVICES	101-1910-419-47-02	20,000.00	9,910.02	10,089.98	49.55%
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	787.26	212.74	78.73%
TRAINING	101-1910-419-58-05	500.00		500.00	0.00%
BUILDING EXPENSE	101-1910-419-60-10	119,000.00	116,112.88	2,887.12	97.57%
GENERAL SUPPLIES	101-1910-419-61-07	3,500.00	83.46	3,416.54	2.38%
				-	#DIV/0!
		246,032.00	229,096.24	16,935.76	93.12%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	91.7% 5/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
NON-DEPARTMENTAL					
PERSONNEL SUPPLEMENT	101-1990-419-11-50	8,000.00	4,825.85	3,174.15	60.32%
UTILITIES	101-1990-419-40-01	15,800.00	11,515.03	4,284.97	72.88%
EMPLOYEE INSURANCE	101-1990-419-44-01	37,000.00	39,254.53	(2,254.53)	106.09%
SOCIAL SECURITY	101-1990-419-44-02	3,000.00	-	3,000.00	0.00%
RETIREMENT	101-1990-419-44-04	3,500.00	262.30	3,237.70	7.49%
WORKERS COMPENSATION	101-1990-419-44-06	50,000.00	21,732.96	28,267.04	43.47%
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	6,000.00	1,200.00	83.33%
MAINTENANCE CONTRACTS	101-1990-419-47-01	37,580.00	25,892.37	11,687.63	68.90%
PROFESSIONAL SERVICES	101-1990-419-47-02	5,000.00	4,863.91	136.09	97.28%
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	491,539.90	93,460.10	84.02%
COMMUNICATIONS	101-1990-419-53-01	25,650.00	19,781.61	5,868.39	77.12%
ADVERTISING	101-1990-419-54-01	16,000.00	16,553.14	(553.14)	103.46%
VOLUNTEER FIREMAN'S INSURANCE	101-1990-419-54-25	18,081.00	12,604.87	5,476.13	69.71%
GENERAL ELECTION EXPENSE	101-1990-419-54-30	8,000.00	3,681.60	4,318.40	46.02%
HOSPITAL INDIGENT CARE	101-1990-419-54-35	29,329.00	29,329.00	-	100.00%
PRINTING & OFFICE SUPPLIES	101-1990-419-61-01		(510.85)	510.85	#DIV/0!
POSTAGE METER RENT & POSTAGE	101-1990-419-61-06	31,500.00	21,677.86	9,822.14	68.82%
FUEL COSTS	101-1990-419-65-11	327,745.00	241,043.54	86,701.46	73.55%
CAPITAL EXPENDITURES	101-1990-419-66-01	386,000.00	161,527.86	224,472.14	41.85%
LEASES & COPIES	101-1990-419-66-03	5,070.00	2,734.88	2,335.12	53.94%
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	128,800.00	89,207.18	39,592.82	69.26%
ED CONTINGENCY/GRANTS ADM	101-1990-419-75-03	50,000.00	19,003.79	30,996.21	38.01%
PAYMENT-AUCTION PROCEEDS	101-1990-419-75-16		3,752.33	(3,752.33)	#DIV/0!
INSURED REPAIRS	101-1990-419-75-17		11,861.78	(11,861.78)	#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	25,000.00	-	100.00%
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	39,083.00	-	100.00%
CLEMSON EXT	101-1990-419-80-03	9,000.00	4,944.14	4,055.86	54.93%
CLEMSON EXT - 4H AGENT	101-1990-419-80-04	12,000.00	12,000.00	-	100.00%
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	3,500.00	-	100.00%
FIRE & RESCUE	101-1990-419-80-12	25,000.00	22,925.00	2,075.00	91.70%
UNION CTY MUSEUM/CROSS KEYS HOUSE	101-1990-419-80-18	35,000.00	35,000.00	-	100.00%
UNION CTY CHAMBER OF COMMERCE	101-1990-419-80-20	25,000.00	25,000.00	-	100.00%
POST-CLOSURE LANDFILL COSTS	101-1990-419-80-21	40,000.00	32,611.00	7,389.00	81.53%
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	40,645.00	109,355.00	27.10%
CRIME STOPPERS	101-1990-419-80-25	-		-	#DIV/0!
C-4	101-1990-419-80-26	25,000.00	21,169.90	3,830.10	84.68%
COUNCIL ON AGING	101-1990-419-80-08	30,000.00	30,000.00	-	100.00%
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	33,000.00	3,000.00	91.67%
UC FAIR BOARD	101-1990-419-80-30	50,000.00	50,000.00	-	100.00%
LIVESTOCK ASSOCIATION	101-1990-419-80-31	2,500.00		2,500.00	0.00%
		2,529,602.00	1,731,585.17	798,016.83	68.45%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	91.7% 5/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
SHERIFF'S OFFICE					
SALARIES	101-2101-421-11-50	1,757,614.00	1,505,787.89	251,826.11	85.67%
SCHOOL RESOURCE OFFICER	101-2101-421-11-52	296,306.00	281,857.34	14,448.66	95.12%
RESERVE DEPUTY PROGRAM	101-2101-421-11-53	28,385.00			
INSURANCE	101-2101-421-44-01	332,652.00	298,797.92	33,854.08	89.82%
SOCIAL SECURITY	101-2101-421-44-02	159,297.00	133,644.84	25,652.16	83.90%
RETIREMENT	101-2101-421-44-04	436,516.00	380,957.69	55,558.31	87.27%
WORKERS COMPENSATION	101-2101-421-44-06	69,982.00	56,210.49	13,771.51	80.32%
UTILITIES	101-2101-421-40-01	20,000.00	17,164.37	2,835.63	85.82%
MAINTENANCE-ZUERCHER	101-2101-421-44-07			-	#DIV/0!
MAINTENANCE CONTRACTS	101-2101-421-47-01	21,200.00	20,571.63	628.37	97.04%
CLOTHING & UNIFORMS	101-2101-421-50-01	18,000.00	10,002.43	7,997.57	55.57%
DUES SCLEOA & SHERIFFS' ASSOC	101-2101-421-50-03	3,500.00	3,317.00	183.00	94.77%
COMMUNICATIONS	101-2101-421-53-01	37,200.00	35,857.86	1,342.14	96.39%
ADVERTISING	101-2101-421-54-01	5,000.00	4,494.20	505.80	89.88%
TRAINING	101-2101-421-58-05	13,722.00	13,494.50	227.50	98.34%
PRINTING & OFFICE SUPPLIES	101-2101-421-61-01	14,000.00	14,001.23	(1.23)	100.01%
INVESTIGATIVE SUPPLIES	101-2101-421-61-03	8,100.00	6,520.82	1,579.18	80.50%
K9 TRAINING/SUPPLIES	101-2101-421-61-05	15,625.00	8,186.19	7,438.81	52.39%
SRT EQUIPMENT/TRAINING	101-2101-421-61-14	12,470.00	3,905.74	8,564.26	31.32%
WEAPONS/AMMO	101-2101-421-61-11	20,000.00	9,447.56	10,552.44	47.24%
EVIDENCE CUSTODIAN SUPPLIES	101-2101-421-61-12	4,000.00	1,174.67	2,825.33	29.37%
NARCOTICS SUPPLIES	101-2101-421-61-13	14,278.00	8,273.76	6,004.24	57.95%
INFORMANT MONEY	101-2101-421-62-01	15,000.00	3,000.00	12,000.00	20.00%
LEASE & COPIES	101-2101-421-66-03	7,525.00	4,076.92	3,448.08	54.18%
STATE 800 RADIO SERVICES	101-2101-421-66-11	28,250.00	25,609.37	2,640.63	90.65%
MOBILE ROUTER RENEWAL FEES	101-2101-421-66-51	5,500.00	4,558.20	941.80	82.88%
				-	#DIV/0!
		3,344,122.00	2,850,912.62	493,209.38	85.25%
CODE ENFORCEMENT					
SALARIES	101-2105-421-11-50	127,639.00	127,458.06	180.94	99.86%
INSURANCE	101-2105-421-44-01	17,840.00	16,427.22	1,412.78	92.08%
SOCIAL SECURITY	101-2105-421-44-02	9,765.00	9,400.12	364.88	96.26%
RETIREMENT	101-2105-421-44-04	25,252.00	25,095.42	156.58	99.38%
WORKERS COMPENSATION	101-2105-421-44-06	4,417.00	4,270.75	146.25	96.69%
MAINTENANCE CONTRACTS	101-2105-421-47-01	5,000.00	5,000.00	-	100.00%
CLOTHING & UNIFORMS	101-2105-421-50-01	1,500.00	1,219.54	280.46	81.30%
COMMUNICATONS	101-2105-421-53-01	4,600.00	3,852.88	747.12	83.76%
DEMOLITION - CONDEMNATIONS	101-2105-421-54-60	20,000.00		20,000.00	0.00%
PROPERTY IMPROVEMENTS	101-2105-421-54-70	6,000.00	703.68	5,296.32	11.73%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2105-421-61-02	7,000.00	763.20	6,236.80	10.90%
POSTAGE METER RENT & POSTAGE	101-2105-421-61-06	7,500.00		7,500.00	0.00%
LEASE & COPIES	101-2105-421-66-03	2,455.00	1,474.84	980.16	60.07%
		238,968.00	195,665.71	43,302.29	81.88%
ANIMAL CONTROL					
SALARIES	101-2110-421-11-50	69,679.00	68,414.27	1,264.73	98.18%
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	5,005.86	325.14	93.90%
RETIREMENT	101-2110-421-44-04	13,887.00	12,715.58	1,171.42	91.56%
WORKERS COMPENSATION	101-2110-421-44-06	1,673.00	1,584.60	88.40	94.72%
UTILITIES	101-2110-421-40-01	15,400.00	8,115.71	7,284.29	52.70%
PROFESSIONAL SERVICES	101-2110-421-47-02	30,959.00	11,221.28	19,737.72	36.25%
CLOTHING & UNIFORMS	101-2110-421-50-01	800.00	280.85	519.15	35.11%
COMMUNICATIONS	101-2110-421-53-01	2,400.00	928.03	1,471.97	38.67%
TRAINING	101-2110-421-58-05	1,000.00		1,000.00	0.00%
SPECIALIZED DEPT SUPPLIES	101-2110-421-61-02		(474.53)	474.53	#DIV/0!
CHEMICALS	101-2110-421-61-10	2,000.00	1,573.09	426.91	78.65%
FOOD ALLOWANCE FOR ANIMALS	101-2110-421-63-03	5,000.00	1,894.37	3,105.63	37.89%
LEASE & COPIES	101-2110-421-66-03	2,375.00	2,172.99	202.01	91.49%
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	519.46	1,480.54	25.97%
		174,832.00	124,498.10	50,333.90	71.21%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	91.7% 5/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
CORONER					
SALARIES	101-2190-421-11-50	54,075.00	48,250.12	5,824.88	89.23%
INSURANCE	101-2190-421-44-01	13,981.00	12,849.66	1,131.34	91.91%
SOCIAL SECURITY	101-2190-421-44-02	4,160.00	4,547.46	(387.46)	109.31%
RETIREMENT	101-2190-421-44-04	11,066.00	13,001.34	(1,935.34)	117.49%
WORKERS COMPENSATION	101-2190-421-44-06	1,882.00	2,188.40	(306.40)	116.28%
PROFESSIONAL SERVICES	101-2190-421-47-02	93,500.00	71,724.00	21,776.00	76.71%
DUES	101-2190-421-50-12	400.00	200.00	200.00	50.00%
TRAVEL	101-2190-421-58-01	2,400.00	2,400.00	-	100.00%
TRAINING	101-2190-421-58-05	3,000.00	1,894.68	1,105.32	63.16%
PRINTING & OFFICE SUPPLIES	101-2190-421-61-01	400.00	16.38	383.62	4.10%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2190-421-61-02	6,000.00	2,247.18	3,752.82	37.45%
		190,864.00	159,319.22	31,544.78	83.47%
DETENTION CENTER					
SALARIES	101-2320-423-11-50	1,680,478.00	1,492,446.99	188,031.01	88.81%
INSURANCE	101-2320-423-44-01	307,374.00	239,019.40	68,354.60	77.76%
SOCIAL SECURITY	101-2320-423-44-02	128,557.00	109,434.49	19,122.51	85.13%
RETIREMENT	101-2320-423-44-04	356,934.00	317,930.29	39,003.71	89.07%
WORKERS COMPENSATION	101-2320-423-44-06	58,145.00	45,966.52	12,178.48	79.05%
UTILITIES	101-2320-423-40-01	157,000.00	104,183.64	52,816.36	66.36%
MAINTENANCE CONTRACTS	101-2320-423-47-01	12,998.00	11,107.34	1,890.66	85.45%
PROFESSIONAL SERVICES	101-2320-423-47-02	63,145.00	42,586.35	20,558.65	67.44%
HEALTH CARE CONTRACT	101-2320-423-47-10	177,286.00	177,865.15	(579.15)	100.33%
CLOTHING & UNIFORMS	101-2320-423-50-01	14,000.00	13,471.87	528.13	96.23%
COMMUNICATIONS	101-2320-423-53-01	21,000.00	16,867.15	4,132.85	80.32%
TRAINING	101-2320-423-58-05	8,140.00	9,292.78	(1,152.78)	114.16%
OPERATING EXPENSE	101-2320-423-60-35	21,120.00	15,275.43	5,844.57	72.33%
PRINTING & OFFICE SUPPLIES	101-2320-423-61-01	4,500.00	4,497.54	2.46	99.95%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2320-423-61-02	26,670.00	20,324.73	6,345.27	76.21%
CHEMICALS	101-2320-423-61-10	10,500.00	8,391.04	2,108.96	79.91%
JUVENILE DETENTION	101-2320-423-62-10	25,000.00	17,200.00	7,800.00	68.80%
DIETING PRISONERS	101-2320-423-63-01	170,000.00	143,104.77	26,895.23	84.18%
PRISONER TRANSPORT, MEALS	101-2320-423-63-02	2,000.00	1,048.94	951.06	52.45%
SUBSISTENCE CARE	101-2320-423-63-03	40,120.00	37,851.88	2,268.12	94.35%
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	4,777.74	722.26	86.87%
		3,296,267.00	2,832,644.04	463,622.96	85.93%
E-911 & COMMUNICATIONS					
SALARIES	101-2901-429-11-50	530,166.00	473,473.40	56,692.60	89.31%
SUBSCRIBER BILLING SALARIES	101-2901-429-11-55	52,909.00	46,025.66	6,883.34	86.99%
SALARIES-P/T DISPATCHERS	101-2901-429-11-63	35,961.00	28,506.66	7,454.34	79.27%
INSURANCE	101-2901-429-44-01	75,412.00	65,837.05	9,574.95	87.30%
SOCIAL SECURITY	101-2901-429-44-02	46,735.00	40,598.89	6,136.11	86.87%
RETIREMENT	101-2901-429-44-04	115,763.00	102,896.83	12,866.17	88.89%
WORKERS COMPENSATION	101-2901-429-44-06	3,154.00	1,482.32	1,671.68	47.00%
UTILITIES	101-2901-429-40-01	20,000.00	21,203.98	(1,203.98)	106.02%
MAINTENANCE CONTRACTS	101-2901-429-47-01	238,758.00	238,050.65	707.35	99.70%
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	932.47	167.53	84.77%
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	18,005.74	4,110.26	81.41%
TRAINING	101-2901-429-58-01	5,550.00	5,322.30	227.70	95.90%
COMMUNICATIONS CENTER OPERATIONS	101-2901-429-60-20	5,922.00	5,479.53	442.47	92.53%
PRINTING & OFFICE SUPPLIES	101-2901-429-61-01	2,020.00	1,502.29	517.71	74.37%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2901-429-61-02		(41.34)	41.34	#DIV/0!
JANITORIAL SUPPLIES	101-2901-429-61-15	2,211.00	902.57	1,308.43	40.82%
TOWER RENTAL	101-2901-429-66-02	107,130.00	101,712.97	5,417.03	94.94%
LEASE & COPIES	101-2901-429-66-03	3,175.00	2,269.80	905.20	71.49%
		1,279,490.00	1,163,598.63	115,891.37	90.94%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	91.7% 5/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
EMERGENCY SERVICES					
SALARIES	101-2902-429-11-50	81,869.00	78,683.07	3,185.93	96.11%
INSURANCE	101-2902-429-44-01	24,478.00	21,335.16	3,142.84	87.16%
SOCIAL SECURITY	101-2902-429-44-02	6,263.00	5,541.09	721.91	88.47%
RETIREMENT	101-2902-429-44-04	15,195.00	14,650.16	544.84	96.41%
WORKERS COMPENSATION	101-2902-429-44-06	2,785.00	2,857.99	(72.99)	102.62%
UNIFORMS	101-2902-429-50-01	1,000.00	988.44	11.56	98.84%
DUES	101-2902-429-50-02	340.00	75.00	265.00	22.06%
MEMBERSHIPS & SUBSCRIPTIONS	101-2902-429-50-25	350.00	75.00	275.00	21.43%
COMMUNICATIONS	101-2902-429-53-01	17,200.00	17,122.25	77.75	99.55%
TRAINING	101-2902-429-58-05	2,200.00	1,720.86	479.14	78.22%
PRINTING & OFFICE SUPPLIES	101-2902-429-61-01	1,429.00	1,099.62	329.38	76.95%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2902-429-61-02	3,000.00	2,920.49	79.51	97.35%
LEASE & COPIES	101-2902-429-66-03	100.00	-	100.00	0.00%
		156,209.00	147,069.13	9,139.87	94.15%
COUNTY MAINTENANCE					
SALARIES	101-3101-431-11-50	275,460.00	245,400.21	30,059.79	89.09%
INSURANCE	101-3101-431-44-01	65,762.00	55,105.82	10,656.18	83.80%
SOCIAL SECURITY	101-3101-431-44-02	21,280.00	18,008.74	3,271.26	84.63%
RETIREMENT	101-3101-431-44-04	51,627.00	42,488.65	9,138.35	82.30%
WORKERS COMPENSATION	101-3101-431-44-06	19,272.00	16,236.00	3,036.00	84.25%
PROFESSIONAL SERVICES	101-3101-431-47-02	146,342.00	112,489.53	33,852.47	76.87%
UNIFORMS & CLOTHING	101-3101-431-50-01	4,500.00	4,501.35	(1.35)	100.03%
COMMUNICATIONS	101-3101-431-53-01	6,500.00	5,241.01	1,258.99	80.63%
TRAINING	101-3101-431-58-01	3,500.00	1,247.48	2,252.52	35.64%
ROAD & BRIDGE	101-3101-431-59-01	105,000.00	72,867.83	32,132.17	69.40%
ROAD SIGNS	101-3101-429-59-02	14,500.00	15,655.19	(1,155.19)	107.97%
ASPHALT	101-3101-431-59-05	24,000.00	5,527.44	18,472.56	23.03%
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	5,702.12	6,297.88	47.52%
LEASE & COPIES	101-3101-431-66-03	895.00	503.85	391.15	56.30%
		775,638.00	624,725.04	150,912.96	80.54%
EQUIPMENT SHOP					
SALARIES	101-3102-431-11-50	92,253.00	86,082.83	6,170.17	93.31%
INSURANCE	101-3102-431-44-01	24,994.00	23,020.54	1,973.46	92.10%
SOCIAL SECURITY	101-3102-431-44-02	7,058.00	6,078.80	979.20	86.13%
RETIREMENT	101-3102-431-44-04	17,123.00	15,977.01	1,145.99	93.31%
WORKERS COMPENSATION	101-3102-431-44-06	4,290.00	3,970.00	320.00	92.54%
UTILITIES	101-3102-431-40-01	33,000.00	16,828.17	16,171.83	50.99%
UNIFORMS & CLOTHING	101-3102-431-50-01	2,500.00	2,152.08	347.92	86.08%
COMMUNICATIONS	101-3102-431-53-01	3,100.00	913.02	2,186.98	29.45%
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	188,000.00	157,795.15	30,204.85	83.93%
MACHINERY & EQUIPMENT REPAIR	101-3102-431-65-02	56,000.00	32,002.34	23,997.66	57.15%
TIRES	101-3102-431-65-10	55,000.00	56,560.48	(1,560.48)	102.84%
LEASE & COPIES	101-3102-431-66-03	1,815.00	1,010.60	804.40	55.68%
		495,133.00	409,813.11	85,319.89	82.77%
HEALTH DEPARTMENT					
MAINTENANCE CONTRACTS	101-4101-441-47-01	2,300.00		2,300.00	0.00%
SPECIAL CONTRACTS	101-4101-441-47-05	1,000.00		1,000.00	0.00%
COMMUNICATIONS	101-4101-441-53-01	7,700.00	6,323.86	1,376.14	82.13%
BUILDING EXPENSES	101-4101-441-60-10	22,000.00	18,575.94	3,424.06	84.44%
CHEMICALS	101-4101-441-61-10	2,300.00	396.23	1,903.77	17.23%
MACHINERY & EQUIPMENT REPAIR	101-4101-441-65-02	1,000.00		1,000.00	0.00%
		36,300.00	25,296.03	11,003.97	69.69%
DEPARTMENT OF SOCIAL SERVICES					
UTILITIES	101-4110-441-40-01	40,000.00	32,901.25	7,098.75	82.25%
COMMUNICATIONS	101-4110-441-53-01	6,100.00	5,264.04	835.96	86.30%
EMERGENCY RELIEF	101-4110-441-54-05	1,000.00	-	1,000.00	0.00%
PRINTING & OFFICE SUPPLIES	101-4110-441-61-01	1,000.00	-	1,000.00	0.00%
		48,100.00	38,165.29	9,934.71	79.35%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	91.7% 5/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
VETERAN'S AFFAIRS					
SALARIES	101-4120-441-11-50	57,402.00	67,994.21	(10,592.21)	118.45%
INSURANCE	101-4120-441-44-01	13,981.00	13,215.30	765.70	94.52%
SOCIAL SECURITY	101-4120-441-44-02	4,392.00	4,907.73	(515.73)	111.74%
RETIREMENT	101-4120-441-44-04	10,654.00	12,619.67	(1,965.67)	118.45%
WORKERS COMPENSATION	101-4120-441-44-06	178.00	438.39	(260.39)	246.29%
MEMBERSHIPS & SUBSCRIPTIONS	101-4120-441-50-25	180.00	170.00	10.00	94.44%
COMMUNICATIONS	101-4120-441-53-01	989.00	760.20	228.80	76.87%
TRAINING	101-4120-441-58-05	1,655.00	1,631.11	23.89	98.56%
PRINTING & OFFICE SUPPLIES	101-4120-441-61-01	3,100.00	2,862.28	237.72	92.33%
LEASE & COPIES	101-4120-441-66-03	3,455.00	3,181.34	273.66	92.08%
		95,986.00	107,780.23	(11,794.23)	112.29%
ALCOHOL & DRUG ABUSE					
SALARIES	101-4150-441-11-50	385,941.00	341,539.09	44,401.91	88.50%
INSURANCE	101-4150-441-44-01	76,588.00	54,333.24	22,254.76	70.94%
SOCIAL SECURITY	101-4150-441-44-02	29,525.00	24,986.37	4,538.63	84.63%
RETIREMENT	101-4150-441-44-04	71,631.00	61,114.65	10,516.35	85.32%
WORKERS COMPENSATION	101-4150-441-44-06	2,493.00	3,123.66	(630.66)	125.30%
UTILITIES	101-4150-441-40-01	16,300.00	11,633.50	4,666.50	71.37%
PROFESSIONAL SERVICES	101-4150-441-47-02	61,500.00	47,811.70	13,688.30	77.74%
MEMBERSHIPS & SUBSCRIPTIONS	101-4150-441-50-25	15,000.00	13,877.96	1,122.04	92.52%
GENERAL INSURANCE	101-4150-441-52-01	9,500.00	9,226.56	273.44	97.12%
TRAINING	101-4150-441-58-05	15,000.00	6,623.48	8,376.52	44.16%
MAINTENANCE & UPKEEP	101-4150-441-60-30	2,000.00	1,700.00	300.00	85.00%
PRINTING & OFFICE SUPPLIES	101-4150-441-61-01	12,360.00	6,474.66	5,885.34	52.38%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-4150-441-61-02	4,800.00	3,953.96	846.04	82.37%
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	4,057.13	5,942.87	40.57%
		713,138.00	590,455.96	122,682.04	82.80%
VICTIM ADVOCATE					
SALARIES	101-4190-441-11-50	56,106.00	51,709.27	4,396.73	92.16%
INSURANCE	101-4190-441-44-01	6,826.00	6,256.34	569.66	91.65%
SOCIAL SECURITY	101-4190-441-44-02	4,293.00	3,781.61	511.39	88.09%
RETIREMENT	101-4190-441-44-04	10,414.00	9,597.14	816.86	92.16%
WORKERS COMPENSATION	101-4190-441-44-06	1,942.00	1,789.07	152.93	92.13%
MAINTENANCE CONTRACT-ZUERCHER	101-4190-441-47-01	1,100.00	1,031.80	68.20	93.80%
DUES	101-4190-441-50-02	30.00	30.00	-	100.00%
SPECIAL PROJECTS AWARENESS	101-4190-441-50-20	2,000.00	62.00	1,938.00	3.10%
COMMUNICATIONS	101-4190-441-53-01	2,500.00	807.61	1,692.39	32.30%
TRAINING	101-4190-441-58-05	2,800.00	2,174.21	625.79	77.65%
PRINTING & OFFICE SUPPLIES	101-4190-441-61-01	2,500.00	933.95	1,566.05	37.36%
VICTIM NOTIFICATION	101-4190-441-61-25	2,000.00	1,281.43	718.57	64.07%
VICTIM SERVICES	101-4190-441-61-26	2,500.00	-	2,500.00	0.00%
VEHICLE OPERATION & MAINTENANCE	101-4190-441-65-01	200.00	-	200.00	0.00%
		95,211.00	79,454.43	15,756.57	83.45%
STADIUM					
SALARIES	101-5110-451-11-50	16,301.00	15,024.47	1,276.53	92.17%
INSURANCE	101-5110-451-44-01	4,194.00	3,854.92	339.08	91.92%
SOCIAL SECURITY	101-5110-451-44-02	1,248.00	1,035.55	212.45	82.98%
RETIREMENT	101-5110-451-44-04	3,026.00	2,788.32	237.68	92.15%
WORKERS COMPENSATION	101-5110-451-44-06	551.00	507.78	43.22	92.16%
UTILITIES	101-5110-451-40-01	39,000.00	25,838.54	13,161.46	66.25%
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	1,465.90	1,734.10	45.81%
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	13,265.42	11,734.58	53.06%
		94,245.00	64,520.49	29,724.51	68.46%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	91.7% 5/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
RECYCLING					
SALARIES	101-6101-461-11-50	231,246.00	207,221.22	24,024.78	89.61%
INSURANCE	101-6101-461-44-01	17,840.00	15,498.82	2,341.18	86.88%
SOCIAL SECURITY	101-6101-461-44-02	17,691.00	15,643.22	2,047.78	88.42%
RETIREMENT	101-6101-461-44-04	42,920.00	38,496.53	4,423.47	89.69%
WORKERS COMPENSATION	101-6101-461-44-06	15,152.00	11,806.49	3,345.51	77.92%
CONTRACT SERVICES	101-6101-461-32-10	63,000.00	33,591.27	29,408.73	53.32%
UTILITIES	101-6101-461-40-01	20,000.00	16,565.81	3,434.19	82.83%
WASTE TIRE DISPOSAL	101-6101-461-47-10	28,000.00	22,098.99	5,901.01	78.92%
CLOTHING & UNIFORMS	101-6101-461-50-01	3,500.00	1,674.18	1,825.82	47.83%
TRAINING	101-6101-461-58-05	3,500.00		3,500.00	0.00%
MAINTENANCE & UPKEEP	101-6101-461-60-30	8,000.00	7,609.35	390.65	95.12%
E-WASTE DISPOSAL	101-6101-461-60-45			-	#DIV/0!
PRINTING & OFFICE SUPPLIES	101-6101-461-61-01	1,500.00	1,411.56	88.44	94.10%
SAFETY SUPPLIES	101-6101-461-61-08	2,500.00	1,949.25	550.75	77.97%
LEASE & COPIES	101-6101-461-66-03	1,080.00	406.41	673.59	37.63%
RECYCLING EQUIPMENT	101-6101-461-66-15	10,000.00	7,759.59	2,240.41	77.60%
HWY 18 TEMP FACILITY COSTS	101-6101-461-66-23	5,000.00	4,369.92	630.08	87.40%
		470,929.00	386,102.61	84,826.39	81.99%
AIRPORT					
SALARIES	101-7101-419-11-50	68,131.00	62,968.56	5,162.44	92.42%
INSURANCE	101-7101-419-44-01	16,613.00	15,251.08	1,361.92	91.80%
SOCIAL SECURITY	101-7101-419-44-02	5,212.00	4,283.77	928.23	82.19%
RETIREMENT	101-7101-419-44-04	12,646.00	11,687.18	958.82	92.42%
WORKERS COMPENSATION	101-7101-419-44-06	2,303.00	2,126.39	176.61	92.33%
UTILITIES	101-7101-419-40-01	17,000.00	9,936.78	7,063.22	58.45%
MAINTENANCE CONTRACTS	101-7101-419-47-01	5,800.00	5,340.00	460.00	92.07%
MEMBERSHIPS & SUBSCRIPTIONS	101-7101-419-50-25	750.00	339.15	410.85	45.22%
COMMUNICATIONS	101-7101-419-53-01	5,000.00	3,546.61	1,453.39	70.93%
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	29,117.18	2,882.82	90.99%
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	175.89	649.11	21.32%
		210,480.00	148,192.92	62,287.08	70.41%
TIMKEN SPORTS COMPLEX					
SALARIES	101-8101-451-11-50	159,149.00	152,516.27	6,632.73	95.83%
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	27,818.24	1,728.76	94.15%
INSURANCE	101-8101-451-44-01	31,304.00	28,734.78	2,569.22	91.79%
SOCIAL SECURITY	101-8101-451-44-02	16,406.00	13,115.23	3,290.77	79.94%
RETIREMENT	101-8101-451-44-04	29,539.00	29,219.95	319.05	98.92%
WORKERS COMPENSATION	101-8101-451-44-06	8,771.00	7,279.37	1,491.63	82.99%
UTILITIES	101-8101-451-40-01	148,900.00	121,961.40	26,938.60	81.91%
PROFESSIONAL SERVICES	101-8101-451-47-02	37,333.00	16,390.00	20,943.00	43.90%
CLOTHING & UNIFORMS	101-8101-451-50-10	2,850.00	1,678.70	1,171.30	58.90%
COMMUNICATIONS	101-8101-451-53-01	20,500.00	15,086.55	5,413.45	73.59%
ADVERTISING	101-8101-451-54-01	11,000.00	8,020.16	2,979.84	72.91%
FIELD MAINTENANCE	101-8101-451-54-55	60,000.00	35,220.26	24,779.74	58.70%
TRAINING	101-8101-451-58-05	4,000.00	1,358.51	2,641.49	33.96%
BUILDING EXPENSE	101-8101-451-60-01	11,000.00	9,781.98	1,218.02	88.93%
OPERATING EXPENSE	101-8101-451-60-15	70,000.00	88,480.02	(18,480.02)	126.40%
PRINTING & OFFICE SUPPLIES	101-8101-451-61-01	1,200.00	1,089.61	110.39	90.80%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-8101-451-61-02	50,000.00	43,191.39	6,808.61	86.38%
CHEMICALS & FERTILIZERS	101-8101-451-61-10	25,000.00	22,238.88	2,761.12	88.96%
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	1,134.03	995.97	53.24%
PARD MATCHING FUNDS	101-8101-451-66-22	6,000.00		6,000.00	0.00%
		768,879.00	630,703.09	138,175.91	82.03%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	91.7% 5/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
EMERGENCY MEDICAL SERVICES					
SALARIES	101-9101-441-11-50	1,305,358.00	1,244,128.24	61,229.76	95.31%
SALARIES - PRN	101-9101-441-11-65	65,000.00	140,209.03	(75,209.03)	215.71%
INSURANCE	101-9101-441-44-01	216,625.00	186,141.23	30,483.77	85.93%
SOCIAL SECURITY	101-9101-441-44-02	104,833.00	101,917.43	2,915.57	97.22%
RETIREMENT	101-9101-441-44-04	256,349.00	256,980.51	(631.51)	100.25%
WORKERS COMPENSATION	101-9101-441-44-06	125,784.00	108,564.89	17,219.11	86.31%
UTILITIES	101-9101-441-40-01	26,894.00	23,701.75	3,192.25	88.13%
MAINTENANCE CONTRACTS	101-9101-441-47-01	25,000.00	23,834.36	1,165.64	95.34%
PROFESSIONAL SERVICES	101-9101-441-47-02	90,000.00	87,028.98	2,971.02	96.70%
VACCCINES	101-9101-441-47-15	3,000.00		3,000.00	0.00%
CLOTHING & UNIFORMS	101-9101-441-50-01	14,177.00	13,843.24	333.76	97.65%
SPECIAL PROGRAM (EMS WEEK)	101-9101-441-50-20	1,000.00	886.80	113.20	88.68%
MEMBERSHIPS & SUBSCRIPTIONS	101-9101-441-50-25	900.00		900.00	0.00%
COMMUNICATIONS	101-9101-441-53-01	20,568.00	14,279.22	6,288.78	69.42%
TRAINING & TRAVEL	101-9101-441-58-07	5,000.00	3,049.80	1,950.20	61.00%
DISPOSAL FEES	101-9101-441-60-50	3,648.00	2,153.81	1,494.19	59.04%
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	53,137.44	1,862.56	96.61%
POSTAGE & FREIGHT	101-9101-441-61-07	300.00	9.25	290.75	3.08%
MEDICATION	101-9101-441-61-20	33,315.00	33,361.09	(46.09)	100.14%
VEHICLE OPERATIONS & MAINTENANCE	101-9101-441-65-01	65,000.00	46,906.34	18,093.66	72.16%
RADIO SYSTEM REPAIR	101-9101-441-65-03	700.00		700.00	0.00%
LEASE & COPIES	101-9101-441-66-03	3,940.00	3,303.33	636.67	83.84%
LEASE PAYMENTS	101-9101-441-66-04	38,762.00	19,172.75	19,589.25	49.46%
IT SERVICES	101-9101-441-66-20	11,230.00	7,830.56	3,399.44	69.73%
LICENSE FEES	101-9101-441-66-50	775.00	373.00	402.00	48.13%
		2,474,158.00	2,371,148.89	103,009.11	95.84%
TOTAL EXPENDITURES		23,236,873.00	19,637,015.95	3,599,857.05	84.51%
		-	-	-	

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET ORIGINAL	91.7% 5/31/2024 ACTUAL REVISED	VARIANCE	%-AGE OF BUDGET
BUDGET LINE ITEM TRANSFERS:					
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	38,130.00	31,304.00	(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(PUBLIQ)	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	3,455.00	5,655.00	2,200.00	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	7,030.00	30.00	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	11,500.00	20,500.00	9,000.00	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
FUEL COSTS	101-1990-419-65-11	370,600.00	369,945.00	(655.00)	3/8/2024
COMMUNICATIONS CENTER OPERATIONS	101-2901-429-60-20	5,267.00	5,922.00	655.00	3/8/2024
PROFESSIONAL SERVICES	101-2320-423-47-02	63,555.00	63,445.00	(110.00)	3/11/2024
TRAINING	101-2320-423-58-05	7,730.00	7,840.00	110.00	3/11/2024
COMMUNICATIONS	101-1990-419-53-01	57,650.00	25,650.00	(32,000.00)	3/12/2024
COMMUNICATIONS	101-1220-412-53-01	53,000.00	77,000.00	24,000.00	3/12/2024
COMMUNICATIONS	101-2320-423-53-01	13,000.00	21,000.00	8,000.00	3/12/2024
LEASE & COPIES	101-3101-431-66-03	1,895.00	895.00	(1,000.00)	3/12/2024
LEASE & COPIES	101-3102-431-66-03	815.00	1,815.00	1,000.00	3/12/2024
FUEL COSTS	101-1990-419-65-11	369,945.00	365,445.00	(4,500.00)	3/12/2024
LEASES & COPIES	101-1220-412-66-03	8,230.00	12,730.00	4,500.00	3/12/2024
TRAINING	101-1511-415-58-05	1,800.00	2,400.00	600.00	3/14/2024
PRINTING & OFFICE SUPPLIES	101-1511-415-61-01	1,000.00	400.00	(600.00)	3/14/2024
PROFESSIONAL SERVICES	101-2320-423-47-02	63,445.00	63,145.00	(300.00)	3/14/2024
TRAINING	101-2320-423-58-05	7,840.00	8,140.00	300.00	3/14/2024
MEDICATION	101-9101-441-61-20	28,315.00	33,315.00	5,000.00	3/14/2024
LEASE PAYMENTS	101-9101-441-66-04	43,762.00	38,762.00	(5,000.00)	3/14/2024
FUEL COSTS	101-1990-419-65-11	365,445.00	362,745.00	(2,700.00)	3/19/2024
COMMUNICATIONS	101-2902-429-53-01	14,500.00	17,200.00	2,700.00	3/19/2024
TRAINING	101-2101-421-58-05	13,000.00	13,722.00	722.00	3/25/2024
NARCOTICS SUPPLIES	101-2101-421-61-13	15,000.00	14,278.00	(722.00)	3/25/2024
DUES	101-2902-429-50-02	540.00	340.00	(200.00)	4/9/2024
TRAINING	101-2902-429-58-05	2,000.00	2,200.00	200.00	4/9/2024
TRAINING	101-4120-441-58-05	3,955.00	1,655.00	(2,300.00)	4/10/2024
PRINTING & OFFICE SUPPLIES	101-4120-441-61-01	800.00	3,100.00	2,300.00	4/10/2024
MEMBERSHIPS & SUBSCRIPTIONS	101-1101-411-50-25	700.00	780.00	80.00	4/12/2024
TRAINING	101-1101-411-58-05	13,300.00	13,220.00	(80.00)	4/12/2024
FUEL COSTS	101-1990-419-65-11	362,745.00	327,745.00	(35,000.00)	4/12/2024
OPERATIONAL CONTINGENCY	101-1990-419-75-02	100,000.00	128,800.00	28,800.00	4/12/2024
MAINTENANCE CONTRACTS	101-2101-421-47-01	18,000.00	21,200.00	3,200.00	4/12/2024
COMMUNICATIONS	101-2101-421-53-01	36,000.00	37,200.00	1,200.00	4/12/2024
LEASE & COPIES	101-2110-421-66-03	1,775.00	2,375.00	600.00	4/12/2024
LEASE & COPIES	101-9101-441-66-03	2,740.00	3,940.00	1,200.00	4/12/2024

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2023-2024 BUDGET	91.7% 5/31/2024 ACTUAL	VARIANCE	%-AGE OF BUDGET
POSTAGE METER RENT & POSTAGE	101-1220-412-61-06	17,500.00	9,250.00	(8,250.00)	4/15/2024
UTILITIES	101-1103-411-40-01	3,800.00	5,300.00	1,500.00	4/15/2024
STATE 800 RADIO SERVICES	101-2101-421-66-11	21,500.00	28,250.00	6,750.00	4/15/2024
MAINTENANCE CONTRACTS	101-2901-429-47-01	238,108.00	238,758.00	650.00	4/18/2024
TRAINING	101-2901-429-58-01	6,200.00	5,550.00	(650.00)	4/18/2024
ADVERTISING	101-8101-451-54-01	21,000.00	11,000.00	(10,000.00)	4/29/2024
FIELD MAINTENANCE	101-8101-451-54-55	50,000.00	60,000.00	10,000.00	4/29/2024
PROFESSIONAL SERVICES	101-4150-441-47-02	62,000.00	61,500.00	(500.00)	4/29/2024
MAINTENANCE & UPKEEP	101-4150-441-60-30	1,500.00	2,000.00	500.00	4/29/2024