UNION
COUNTY SC

# NOTICE

Union County Council will hold its regular monthly meeting on Tuesday December 10, 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 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, DECEMBER 10, 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, posted on the bulleting board at the Union County Courthouse and the Union County Government Office Building, 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. Approval of Minutes
A. Regular monthly meeting 11-12-2024

VI. Presentation of Service Awards
Chairman, Phillip Russell

VII. Destination By Design to present Union County Tourism Plan

VIII. Consider Board Appointment(s)
A. Union County Development Board, Higher Education Vacancy. {One Applicant}

IX. Consider grant approvals
A. SCDPS Justice Assistance Grant-5G000824, for Sheriff's Office radio upgrades in the amount of $117,329 {local match of $13036.00}.

X. Consider allocation of 2023-2024 budget close out funds.

XI. **ORDINANCES**

***A. 1st Reading***

An Ordinance authorizing the executions and delivery of a fee agreement by and between Union County and Project Panama.

***B. 1st Reading***

An Ordinance authorizing and approving the development of a new joint county industrial and business park with Spartanburg County, such park that will be geographically located in Union County; also authorizing the executions of a written park agreement with Spartanburg County as to FILOT requirements, the distributions of revenues and other matters related thereto.

***C. 2nd Reading.***

An Ordinance authorizing the termination of that certain written agreement with Union County for the Development of a jointly owned and operated Industrial Business Park, such park geographically located in Spartanburg County and the City of Spartanburg and established pursuant to South Carolina Code of Laws of 1976 §4-1-170, et. seq., as amended and other mattes related thereto.

***D. 2nd Reading***

An Ordinance authorizing the execution and delivery of an amendment to agreement governing the Union-Spartanburg Industrial and Business Park to include additional property in the park (Buffalo PV1 Properties)

***E. 2nd Reading***

An Ordinance authorizing (1) the execution and delivery of a Fee in Lieu of Tax and Incentive Agreement by and between Union County SC and Buffalo PV1, LLC, acting for itself, one or more affiliates, and/or other project sponsors, pursuant to which the county shall covenant to accept certain negotiated fees in lieu of Ad Valorem Taxes with respect to the establishment and/or expansion of certain facilities in the county. (2) The benefits of a Multi-County Industrial or Business Park to be made available to the company and the project; (3) Certain special source revenue credits in connection with the project; and (4) other matters related thereto.

XII. Call for Committee Reports.

A. Consider any committee recommendations

XIII. Consider Council meeting schedule to be published for 2025.

XIV. Supervisor's Report.

XV. Adjourn

south carolina
DEPARTMENT of PUBLIC SAFETY
PROTECT. EDUCATE. SERVE.

Office of Highway Safety
and Justice Programs

10311 WILSON BLVD.
BLYTHEWOOD, SC 29016

November 20, 2024

Mr. Phillip Russell
County Supervisor
Union County
210 West Main Street
Union, South Carolina 29379

RE: Justice Assistance Grant (JAG) Program No. 5G000824
Upgrade Radios

Dear Mr. Russell:

I am pleased to provide you with a grant award in the amount of $117,329 for the above-referenced grant project. To complete the contract for this award, it is necessary for you, as the Official Authorized to Sign, to return the signed grant award within 30 days from the date of this award.

The Office of Highway Safety and Justice Programs (OHSJP) offers subgrantees the option to use electronic or digital signatures to execute OHSJP award documents. Signed award documents may be emailed to OHSJPAdmin@scdps.gov.

Copies of the Request for Payment/Quarterly Fiscal Report Forms are attached. The financial reports should be completed for each calendar quarter ending date and are due 30 days after the end of the quarter. The due dates and periods covered for programmatic progress reports are indicated within the attached special conditions.

Please contact your Program Coordinator for more information regarding this award.

Sincerely,

Phil Riley
Director

Attachments

c: Deputy Sheriff James Foster
Justice Assistance Grant (JAG) Program Official File

SOUTH CAROLINA DEPARTMENT OF PUBLIC SAFETY
OFFICE OF HIGHWAY SAFETY AND JUSTICE PROGRAMS
POST OFFICE BOX 1993
BLYTHEWOOD, SOUTH CAROLINA 29016

# GRANT AWARD

| | | | |
|---|---|---|---|
| Subgrantee: | Union County Sheriff's Office | | |
| Grant Title: | Upgrade Radios | | |
| Grant Period: | 10/1/2024-9/30/2025 | Budget Period: | 10/1/2024-9/30/2025 |
| Date of Award: | 10/1/2024 | Grant No.: | 5G000824 |
| Amount of Award: | $117,329 | | |

In accordance with the provisions of the Justice Assistance Grant (JAG) Program, ALN No. 16.738 (Federal Grant #15PBJA-24-GG-04285-MUMU) and on the basis of the application submitted, the South Carolina Department of Public Safety (SCDPS) hereby awards to the foregoing Subgrantee a grant in the federal amount shown above, for the project specified in the application and within the purposes and categories authorized for the Justice Assistance Grant (JAG) Program.

This grant is subject to the terms and conditions set forth in the application and to the special conditions attached to the grant award.

**Payment of Funds**: Grant funds will be disbursed to subgrantees (according to the project budget) upon receipt of evidence that funds have been invoiced and products received or that funds have been expended (e.g., invoices, contracts, itemized expenses, etc.). A copy of the grant application, which includes the approved budget is available on www.scdpsgrants.com for the subgrantee's use in completing the request for payment forms.

The grant shall become effective, as of the date of the award, upon the return of this form to the Office of Highway Safety and Justice Programs signed by the Official Authorized to Sign in the space provided below. This award must be accepted within thirty (30) days from the date of the award, and such quarterly and other reports required by the South Carolina Department of Public Safety must be submitted in accordance with regulations.

| ACCEPTANCE FOR THE SUBGRANTEE | ACCEPTANCE FOR THE SCDPS |
|---|---|
| Phillip Russell, County Supervisor<br>Union County | Phil Riley, Director<br>Office of Highway Safety and Justice Programs |

**THIS AWARD IS SUBJECT TO THE SPECIAL CONDITIONS AND TERMS AND CONDITIONS ATTACHED**

**ORDINANCE AUTHORIZING THE EXECUTION AND DELIVERY OF A FEE AGREEMENT BY AND BETWEEN UNION COUNTY, SOUTH CAROLINA AND PROJECT PANAMA PROVIDING FOR THE PAYMENT OF A FEE IN LIEU OF TAXES, THE ISSUANCE OF SPECIAL SOURCE REVENUE CREDITS, AND OTHER MATTERS RELATED THERETO.**

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

ORDINANCE N0.

AN ORDINANCE AUTHORIZING THE TERMINATION OF THAT CERTAIN WRITTEN AGREEMENT WITH UNION COUNTY FOR THE DEVELOPMENT OF A JOINTLY OWNED AND OPERATED INDUSTRIAL/BUSINESS PARK, SUCH INDUSTRIAL/BUSINESS PARK GEOGRAPHICALLY LOCATED IN SPARTANBURG COUNTY AND THE CITY OF SPARTANBURG AND ESTABLISHED PURSUANT TO SOUTH CAROLINA CODE OF LAWS OF 1976, §4-1-170, *et. seq.*, AS AMENDED AND OTHER MATTERS RELATING THERETO.

WHEREAS, Union County, South Carolina ("Union County") and Spartanburg County, South Carolina ("Spartanburg County") (jointly, the "Counties") have heretofore entered into an agreement (the "Park Agreement") to develop jointly an Industrial and Business Park (the "Park"), wholly within the City of Spartanburg (the "City") and Spartanburg County, as provided by Article VIII, §13 of the South Carolina Constitution and in accordance with §4-1-170 of the Code of Laws of South Carolina, 1976, as amended (the "Act") ; and,

WHEREAS, the City and Spartanburg County have heretofore entered into an Intergovernmental Agreement (the "Intergovemmental Agreement") relating to the Park; and,

WHEREAS, the Park Agreement and the Intergovernmental Agreement each originally had terms of twenty-three (23) years; and,

WHEREAS, the City and Spartanburg County, with the consent of Union County, previously amended the Park Agreement and the Intergovernmental Agreement to provide for terms of twenty-eight (28) years for each;

WHEREAS, purposes of the park have now been accomplished and the City and Spartanburg County, with consent of Union County, now desire to terminate the Park Agreement and the Intergovernmental Agreement.

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

Section1. Union County is hereby authorized to execute and deliver the Termination to that written Park Agreement and to remove the property described in Schedule I attached hereto (the "Property"). Accordingly, upon enactment of a corresponding ordinance of approval by Spartanburg County Council and upon execution by the Counties of the Termination to the Park Agreement the properties shall revert to ad valorem taxation.

Section 2. The form, terms, and provisions of the Termination to the Park Agreement are hereby approved and all of the terms, provisions, and conditions thereof are hereby incorporated herein by reference as if those two Terminations were set out in this Ordinance in their entirety, The Administrator of the County be and he is hereby authorized, empowered, and directed to execute, acknowledge, and deliver the Termination to the Park Agreement and the Termination to the Intergovernmental Agreement in the name and on behalf of Union County. The Termination to the Park Agreement is to be in substantially the form now before this meeting and hereby

approved, or with such minor changes therein as shall be approved by the officials of Union County executing the same, their execution thereof to constitute conclusive evidence of their approval of any and all changes or revisions therein from the form of the Termination to the Park Agreement now before this meeting.

Section 3. Should any section of this Ordinance be, for any reason, held void or invalid, it shall not affect the validity of any other section hereof which is not itself void or invalid.

Section 4. The Park Agreement provides that it may not be terminated except by concurrent ordinances of Union County Council and Spartanburg County Council, in accordance with the terms of the Park Agreement, as amended. Therefore, in accordance with the terms of the Park Agreement and the Intergovernmental Agreement, this ordinance is to serve as the Union County ordinance to terminate the Park Agreement.

Section 5. All ordinances and resolutions of Union County inconsistent herewith are, to the extent of such inconsistency, only, hereby repealed, revoked, and rescinded.

Section 6. This ordinance shall be effective after 3rd and final reading and approval by Union County Council

[Remainder of page intentionally left blank]

**ENACTED** this ____ day of January, 2025.

**UNION COUNTY, SOUTH CAROLINA**

_____
Union County Administrator

Attest:

_____
Clerk to County Council

1st Reading:
2nd Reading:
3rd Reading:

Public Hearing:

## SCHEDULE I

PROPERTY

1. ALL that lot or parcel of land known as Hillcrest Mall in the City and County of Spartanburg, State of South Carolina, located on East Main Street, and being shown on the County Block Map as follows:

Block Map Sheet 7-08-14, parcel 076.00
Block Map Sheet 7-08-14, parcel 076.01
Block Map Sheet 7-08-14, parcel 076.02
Block Map Sheet 7-08-14, parcel 076.03
Block Map Sheet 7-08-14, parcel 076.04
Block Map Sheet 7-08-14, parcel 076.05
Block Map Sheet 7-08-14, parcel 076.06
Block Map Sheet 7-08-14, parcel 124.00
Block Map Sheet 7-08-14, parcel 124.01
Block Map Sheet 7-09-00, parcel 011.02
Block Map Sheet 7-09-14, parcel 096.00
Block Map Sheet 7-09-14, parcel 096.01
Block Map Sheet 7-09-14, parcel 096.03
Block Map Sheet 7-09-14, parcel 096.04
Block Map Sheet 7-09-14, parcel 096.05
Block Map Sheet 7-09-14, parcel 096.06
Block Map Sheet 7-09-14, parcel 096.07
Block Map Sheet 7-09-14, parcel 096.08
Block Map Sheet 7-09-15, parcel 046.00
Block Map Sheet 7-09-15, parcel 047.00
Block Map Sheet 7-09-15, parcel 048.00
Block Map Sheet 7-12-03, parcel 047.00
Block Map Sheet 7-12-03, parcel 047.01
Block Map Sheet 7-12-03, parcel 047.02
Block Map Sheet 7-12-03, parcel 047.03
Block Map Sheet 7-12-03, parcel 047.04

Block Map Sheet 7-12-03, parcel 047.05
Block Map Sheet 7-12-06, parcel 005.00
Block Map Sheet 7-12-09, parcel 342.00
Block Map Sheet 7-12-12, parcel 124.00
Block Map Sheet 7-12-15, parcel 268.00
Block Map Sheet 7-13-01, parcel 036.00
Block Map Sheet 7-16-02, parcel 295.00
Block Map Sheet 7-16-02, parcel 295.01
Block Map Sheet 7-16-02, parcel 295.04
Block Map Sheet 7-17-06, parcel 004.00
Block Map Sheet 7-17-14, parcel 046.00
Block Map Sheet 7-17-14, parcel 052.00
Block Map Sheet 7-17-14, parcel 052.01
Block Map Sheet 7-17-14, parcel 052.02
Block Map Sheet 7-17-14, parcel 052.03
Block Map Sheet 7-17-14, parcel 052.04
Block Map Sheet 7-17-14, parcel 052.05

**UNION COUNTY**
**ORDINANCE NO. ___**

AN ORDINANCE AUTHORIZING (1) THE EXECUTION AND DELIVERY OF A FEE IN LIEU OF TAX AND INCENTIVE AGREEMENT BY AND BETWEEN UNION COUNTY, SOUTH CAROLINA (THE "COUNTY") AND BUFFALO PV1, LLC, ACTING FOR ITSELF, ONE OR MORE AFFILIATES, AND/OR OTHER PROJECT SPONSORS (COLLECTIVELY, THE "COMPANY"), PURSUANT TO WHICH THE COUNTY SHALL COVENANT TO ACCEPT CERTAIN NEGOTIATED FEES IN LIEU OF AD VALOREM TAXES WITH RESPECT TO THE ESTABLISHMENT AND/OR EXPANSION OF CERTAIN FACILITIES IN THE COUNTY (COLLECTIVELY, THE "PROJECT"); (2) THE BENEFITS OF A MULTI-COUNTY INDUSTRIAL OR BUSINESS PARK TO BE MADE AVAILABLE TO THE COMPANY AND THE PROJECT; (3) CERTAIN SPECIAL SOURCE REVENUE CREDITS IN CONNECTION WITH THE PROJECT; AND (4) OTHER MATTERS RELATING THERETO.

WHEREAS, Union County, South Carolina (the "County"), acting by and through its County Council (the "Council"), is authorized and empowered under and pursuant to the provisions of the Code of Laws of South Carolina 1976, as amended (the "Code"), particularly Title 12, Chapter 44 of the Code (the "Negotiated FILOT Act"), and Title 4, Chapter 1 of the Code (the "Multi-County Park Act", or, as to Section 4-1-175 thereof, and by incorporation Section 4-29-68 of the Code, the "Special Source Act") (collectively, the "Act") and by Article VIII, Section 13(D) of the South Carolina Constitution: (i) to enter into agreements with certain investors to construct, operate, maintain, and improve certain projects through which the economic development of the State of South Carolina (the "State") will be promoted and trade developed by inducing manufacturing and commercial enterprises to locate and remain in the State and thus utilize and employ the manpower, agricultural products, and natural resources of the State; (ii) to covenant with such investors to accept certain fee in lieu of *ad valorem* tax ("FILOT") payments, including, but not limited to, negotiated FILOT payments made pursuant to the Negotiated FILOT Act, with respect to a project; (iii) to permit investors to claim special source revenue credits against their FILOT payments ("Special Source Credits") to reimburse such investors for expenditures in connection with infrastructure serving the County or improved or unimproved real estate and personal property, including machinery and equipment, used in the operation of a manufacturing or commercial enterprise in order to enhance the economic development of the County ("Special Source Improvements"); and (iv) to create, in conjunction with one or more other counties, a multi-county industrial or business park in order to afford certain enhanced income tax credits to such investors and to facilitate the grant of Special Source Credits; and

WHEREAS, Buffalo PV1, LLC, a South Carolina limited liability company, acting for itself, one or more affiliates, and/or other project sponsors (collectively, the "Company"), is considering the establishment and/or expansion of certain facilities at one or more locations in the County (the "Project"); and

WHEREAS, the Company anticipates that, should its plans proceed as expected, it will invest, or cause to be invested, at least $100,000,000, in the aggregate, in the Project; and

WHEREAS, on the basis of the information supplied to it by the Company, the County has determined, *inter alia*, that the Project would subserve the purposes of the Act and has made certain findings pertaining thereto in accordance with the Act; and

WHEREAS, in accordance with such findings and determinations and in order to induce the Company to locate the Project in the County, the Council adopted a Resolution on [●], 2024 (the "Inducement Resolution"), whereby the County agreed to provide the benefits of a negotiated FILOT, a multi-county industrial or business park, and Special Source Credits with respect to the Project; and

WHEREAS, the County and the Company have agreed to the specific terms and conditions of such arrangements as set forth herein and in a Fee in Lieu of Tax and Incentive Agreement by and between the County and the Company with respect to the Project (the "Incentive Agreement"), the form of which Incentive Agreement is presented to this meeting, and which Incentive Agreement is to be dated as of [●], 2024, or such other date as the parties thereto may agree; and

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

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

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

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

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

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

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

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

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

Section 2.

(a) The County hereby agrees to enter into the Incentive Agreement with the Company, which agreement shall be in the form of a fee agreement, pursuant to the Negotiated FILOT Act, and whereby the Company will agree to satisfy, or cause to be satisfied, certain investment requirements with respect to the Project within certain prescribed time periods in accordance with the Negotiated FILOT Act and the County, under certain conditions set forth in the Incentive Agreement, will agree to accept certain negotiated fee in lieu of *ad valorem* tax ("Negotiated FILOT") payments with respect to the Project, as set forth in Section 2(b) hereof and in accordance with the terms of the Incentive Agreement.

(b)

(i) The Negotiated FILOT shall be determined using: (1) an assessment ratio of 6%, (2) the lowest millage rate or millage rates allowed with respect to the Project pursuant to Section 12-44-50(A)(1)(d) of the Negotiated FILOT Act, which millage rate or millage rates shall be fixed pursuant to Section 12-44-50(A)(1)(b)(i) of the Negotiated FILOT Act for the full term of the Negotiated FILOT, and which millage rate the parties believe to be 374.2 mills; (3) the fair market value of the Project, determined in accordance with the Negotiated FILOT Act; and (4) and such other terms and conditions as will be specified in the Incentive Agreement, including, without limitation, that the Company, in its sole discretion, may dispose of property and replace property subject to Negotiated FILOT payments to the maximum extent permitted by the Negotiated FILOT Act.

(ii) The Negotiated FILOT shall be calculated as provided in this Section 2(b) for all Negotiated FILOT Property placed in service during the Investment Period. For each annual increment of investment in Negotiated FILOT Property, the annual Negotiated FILOT payments shall be payable for a payment period of forty (40) years. Accordingly, if such Negotiated FILOT Property is placed in service during more than one year, each year's investment during the Investment Period shall be subject to the Negotiated FILOT for a payment period of forty (40) years, up to an aggregate of forty-five (45) years, or, if the Investment Period is extended as set forth in the Incentive Agreement, up to an aggregate of fifty (50) years.

Section 3. The County agrees to designate the Project and the Land as part of a multi-county industrial or business park pursuant to the provisions of the Multi-County Park Act and Article VIII, Section 13(D) of the State Constitution, if not already so designated, and agrees to maintain the Project and the Land within the boundaries of such a multi-county industrial or business park on terms, and for a duration, which facilitate provision by the County, and receipt by the Company, of the Special Source Credits set forth in Section 4 hereof, all in accordance with the terms of the Incentive Agreement.

Section 4. As an additional incentive to induce the Company to locate the Project in the County, and as reimbursement for investment in Special Source Improvements, and subject to the requirements of the Special Source Act, the County does hereby agree that the Company shall be entitled to receive, and the County shall provide, Special Source Credits against each FILOT Payment due with respect to the Project for the entire Negotiated FILOT payment period set forth in Section 2(b)(ii) hereof, commencing with the tax year for which the initial FILOT Payment is

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

Section 5. The form, provisions, terms, and conditions of the Incentive Agreement presented to this meeting and filed with the Clerk to the Council are hereby approved, and all of the provisions, terms, and conditions thereof are hereby incorporated herein by reference as if the Incentive Agreement was set out in this Ordinance in its entirety. The Chairman of the Council is hereby authorized, empowered, and directed to execute the Incentive Agreement in the name and on behalf of the County; the Clerk to the Council is hereby authorized, empowered and directed to attest the same; and the Chairman of the Council is further authorized, empowered, and directed to deliver the Incentive Agreement to the Company. The Incentive Agreement is to be in substantially the form now before this meeting and hereby approved, or with such changes therein as shall not materially adversely affect the rights of the County thereunder and as shall be approved by the official or officials of the County executing the same, upon the advice of counsel, their execution thereof to constitute conclusive evidence of their approval of any and all changes or revisions therein from the form of the Incentive Agreement now before this meeting.

Section 6. The Chairman of the Council, the County Supervisor of the County, and the Clerk to the Council, for and on behalf of the County, are hereby each authorized, empowered, and directed to do any and all things necessary or proper to effect the performance of all obligations of the County under and pursuant to Incentive Agreement.

Section 7. The provisions of this Ordinance are hereby declared to be separable and if any section, phrase, or provision shall for any reason be declared by a court of competent jurisdiction to be invalid or unenforceable, such declaration shall not affect the validity of the remainder of the sections, phrases, and provisions hereunder.

Section 8. All orders, ordinances, resolutions, and parts thereof in conflict herewith are to the extent of such conflict hereby repealed. This Ordinance shall take effect and be in full force from and after its passage and approval.

[End of Ordinance]

Enacted and approved, in meeting duly assembled, this [•] day of [•], 2024.

**UNION COUNTY, SOUTH CAROLINA**

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

[SEAL]

ATTEST:

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

First Reading: [•]
Second Reading: [•]
Public Hearing: [•]
Third Reading: [•]

FEE IN LIEU OF TAX AND INCENTIVE AGREEMENT

by and between

UNION COUNTY, SOUTH CAROLINA

and

BUFFALO PV1, LLC

Dated as of [_____], 2024

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**FEE IN LIEU OF TAX AND INCENTIVE AGREEMENT**

THIS FEE IN LIEU OF TAX AND INCENTIVE AGREEMENT (this "Agreement") dated to be effective as of [•], 2024, by and between UNION COUNTY, SOUTH CAROLINA, a body politic and corporate and a political subdivision of the State of South Carolina (the "County"), and BUFFALO PV1, LLC, a South Carolina limited liability company, acting for itself, one or more affiliates, and/or other project sponsors (collectively, the "Company").

W I T N E S S E T H:

WHEREAS, the County, acting by and through its County Council (the "Council"), is authorized and empowered under and pursuant to the provisions of the Code of Laws of South Carolina 1976, as amended (the "Code"), particularly Title 12, Chapter 44 of the Code (the "Negotiated FILOT Act") and Title 4, Chapter 1 of the Code (the "Multi-County Park Act", or, as to Section 4-1-175 thereof, and by incorporation Section 4-29-68 of the Code, the "Special Source Act") (collectively, the "Act") and by Article VIII, Section 13(D) of the South Carolina Constitution: (i) to enter into agreements with certain investors to construct, operate, maintain, and improve certain projects through which the economic development of the State of South Carolina (the "State") will be promoted and trade developed by inducing manufacturing and commercial enterprises to locate and remain in the State and thus utilize and employ the manpower, agricultural products, and natural resources of the State; (ii) to covenant with such investors to accept certain fee in lieu of *ad valorem* tax ("FILOT") payments, including, but not limited to, negotiated FILOT payments made pursuant to the Negotiated FILOT Act, with respect to a project; (iii) to permit investors to claim special source revenue credits against their FILOT payments to reimburse such investors for expenditures in connection with infrastructure serving the County or improved or unimproved real estate and personal property, including machinery and equipment, used in the operation of a manufacturing or commercial enterprise in order to enhance the economic development of the County; and (iv) to create, in conjunction with one or more other counties, a multi-county industrial or business park in order to afford certain enhanced income tax credits to such investors and to facilitate the grant of special source revenue credits; and

WHEREAS, the Company is considering the establishment and/or expansion of certain facilities at one or more locations in the County (the "Project"), and anticipates that, should its plans proceed as expected, it will invest, or cause to be invested, in the aggregate, at least $100,000,000 in the Project by the end of the Compliance Period (as defined herein), as set forth in greater detail herein; and

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

WHEREAS, in accordance with such findings and determinations and in order to induce the Company to locate the Project in the County, the Council adopted a Resolution on [_____], 2024 (the "Inducement Resolution"), whereby the County agreed to provide the benefits of a negotiated FILOT, a multi-county industrial or business park, and special source revenue credits

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

WHEREAS, the County has determined that it is in the best interests of the County to enter into this Agreement with the Company, subject to the terms and conditions set forth herein, and, by Ordinance No. [•] enacted by the Council on [•], 2024, approved the form, terms and conditions of this Agreement and ratified all prior actions taken with respect to the Project.

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

## ARTICLE I

## DEFINITIONS

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

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

*"Act"* shall mean, collectively, the Negotiated FILOT Act and the Multi-County Park Act, including, without limitation, the Special Source Act.

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

have furnished to the Company, or such other Sponsor or Sponsor Affiliate, as the case may be, an itemized statement of all such expenses incurred.

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

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

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

*"Company"* shall mean Buffalo PV1, LLC, a South Carolina limited liability company, and any surviving, resulting, or transferee entity in any merger, consolidation or transfer of assets permitted under **Sections 4.05** or **6.01** hereof or any other assignee or transferee hereunder which is designated by the Company and approved by the County.

*"Compliance Period"* shall mean the period commencing with the first day that Negotiated FILOT Property is purchased or acquired, whether before or after the date of this Agreement, and ending on the fifth ($5^{th}$) anniversary of the end of the Property Tax Year in which the initial Negotiated FILOT Property comprising all or a portion of the Project is placed in service, all as specified in Section 12-44-30(13) of the Negotiated FILOT Act. It is presently anticipated, but not required, that the initial Negotiated FILOT Property comprising all or a portion of the Project will be placed in service in the Property Tax Year ending on December 31, 2027, and, in such event, the Compliance Period will end on December 31, 2033.

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

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

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

*"Decommissioning Cost"* shall mean an amount equal to Gross Decommissioning Costs, minus Total Salvage Value, which such amount shall be (i) calculated by an independent engineer

licensed to practice in the State of South Carolina, and (ii) calculated no less than one (1) month prior to the fifteenth (15th) anniversary of the end of the Property Tax Year in which the initial Negotiated FILOT Property comprising all or a portion of the Project is placed in service and updated every five (5) years until the end of the Term.

*"Decommissioning Security"* shall have the meaning specified in **Section 4.08** hereof.

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

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

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

*"Existing Decommissioning Securities"* shall have the meaning specified in **Section 4.08** hereof.

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

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

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

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

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

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

*"Investment Period"* shall mean the period for completion of the Project, which shall initially be equal to the Compliance Period; provided, however, that, if the Minimum Statutory Investment Requirement is satisfied by the end of the Compliance Period, the Investment Period shall be automatically extended, without further action or proceedings of the County or the Council, by five (5) years beyond the Compliance Period to end on the tenth ($10^{th}$) anniversary of the end of the Property Tax Year in which the initial Negotiated FILOT Property comprising all or a portion of the Project is placed in service, all in accordance with Section 12-44-30(13) of the Negotiated FILOT Act; provided further that there shall be no extension of the period for meeting the Minimum Statutory Investment Requirement beyond the Compliance Period, all determined as specified in Section 12-44-30(13) of the Negotiated FILOT Act. In the event that the initial Negotiated FILOT Property comprising all or a portion of the Project is, as presently anticipated, placed in service in the Property Tax Year ending on December 31, 2027, upon any such extension, the Investment Period would end on December 31, 2037.

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

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

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

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

*"Multi-County Park Agreement"* shall mean the Agreement for Development for Joint County Industrial and Business Park (Project Tango) between the County and Spartanburg County, South Carolina, dated as of April 9, 2024, as supplemented, modified or amended, and, as such agreement may be further supplemented, modified, amended or replaced from time to time.

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

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

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

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

*"Net FILOT Payment"* shall mean a total annual FILOT Payment of $224,700 for each tax year during the term of this Agreement for which a FILOT Payment is due hereunder; provided, however, the FILOT Payment for the Project shall be increased for any tax year by the proportion by which the total nameplate generation capacity of the Project as of the end of the Property Tax Year (corresponding to such tax year) exceeded 74.9 megawatts of AC power. Any form of battery storage to store the AC power produced from the Project shall not be considered additional power generation. For example, and by way of example only, if the total nameplate generation capacity of the Project as of the Property Tax Year ending December 31, 2025 is 83.888 megawatts of AC power (or 112% of 74.9 megawatts), then the $224,700 annual Net FILOT Payment otherwise due for tax year 2025, due and payable to the County on or before January 15, 2026, would be $251,664 (i.e., 112% of $224,700). The Company shall provide the County Administrator and County Auditor with report(s) (including third party reports, if applicable) each year by the March 31 immediately following each Property Tax Year corresponding to a tax year for which a FILOT Payment is due hereunder providing reasonably conclusive evidence of the total nameplate generation capacity of the Project as of the end of such Property Tax Year.

*"Non-Qualifying Property"* shall mean that portion of the real and personal property located on the Land, which does not qualify as Negotiated FILOT Property, such Non-Qualifying Property to include: (i) Existing Property; (ii) except as to Replacement Property, property which the Company or any other Sponsor or Sponsor Affiliate places in service after the end of the Investment Period; and (iii) any other property which fails or ceases to qualify for Negotiated

FILOT Payments under the Negotiated FILOT Act or under this Agreement, including without limitation property as to which the Company or any other Sponsor or Sponsor Affiliate has terminated the Negotiated FILOT pursuant to **Section 4.01(e)** hereof.

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

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

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

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

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

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

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

*"Special Source Improvements"* shall mean, to the extent paid for by the Company or any other Sponsor or Sponsor Affiliate, any infrastructure serving the economic development of the County and any improved or unimproved real property, buildings, structural components of

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

*"Sponsor"* and *"Sponsor Affiliate"* shall mean a Person whose investment with respect to the Project will qualify for the Negotiated FILOT pursuant to **Section 6.02** hereof and Sections 12-44-30(19) or (20) and Section 12-44-130 of the Negotiated FILOT Act if the statutory investment requirements are met and if such Person (other than the Company) executes and delivers to the County and the Department of Revenue a joinder agreement in the form attached hereto as **Exhibit B**. As of the original execution and delivery of this Agreement, the only Sponsor is the Company and the only Sponsor Affiliates are: (i) Russell Inabinet, in his individual capacity, with respect to that portion of the Land identified as "Parcel 1" and "Parcel 3" on **Exhibit A** attached hereto; (ii) Russell Inabinet and Lindsey Inabinet, in their respective individual capacities, with respect to that portion of the Land identified as "Parcel 2" on **Exhibit A** attached hereto; and (iii) Fairforest I LLC, in its limited liability company capacity, with respect to those portions of the Land identified as "Parcel 4," "Parcel 5," and "Parcel 6" on **Exhibit A** attached hereto.

*"State"* shall mean the State of South Carolina.

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

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

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

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

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

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

taxes or FILOT Payments, as the case may be, by the Company or such other Sponsor or Sponsor Affiliate.

## ARTICLE II

## REPRESENTATIONS AND WARRANTIES

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

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

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

(c) This Agreement has been duly authorized, executed and delivered on behalf of the County. The authorization, execution, and delivery of this Agreement and the performance by the County of its obligations hereunder will not, to the best knowledge of the County, conflict with or constitute a breach of, or a default under, any State law, court or administrative regulation, decree, order, provision of the Constitution or laws of the State relating to the establishment of the County or its affairs, or any material agreement, mortgage, lease, or other instrument to which the County is subject or by which it is bound, nor, to the best knowledge of the County, any existing law or the provisions of the Constitution of the State.

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

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

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

(b) The Company intends to operate the Project primarily for solar energy generation, including, without limitation, associated energy storage facilities, and other related activities.

(c) The agreements with the County with respect to the Negotiated FILOT, the Special Source Credits, and the Multi-County Park, as set forth herein, were factors in inducing the Company to locate the Project within the County and the State.

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

## ARTICLE III

## COVENANTS OF COUNTY

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

Section 3.02. Special Source Credits.

(a) As reimbursement for investment in Special Source Improvements and subject to the requirements of the Special Source Act and **Section 4.02** hereof, the County hereby agrees that the Company and each other Sponsor Affiliate (each a "Credit Eligible Entity" and, collectively, the "Credit Eligible Entities") shall be entitled to receive, and the County shall provide, Special Source Credits against each FILOT Payment due from each Credit Eligible Entity with respect to the Project, for the entire Negotiated FILOT Payment period set forth in **Section 5.01(b)(i)** hereof (the "Negotiated FILOT Term"), commencing with the tax year for which the initial Negotiated FILOT Payment is due with respect to the Project in an amount sufficient to reduce each such FILOT Payment due for each such tax year such that the aggregate net FILOT Payment due from the Credit Eligible Entities, after such reduction, is equal to the Net FILOT Payment; provided, the aggregate annual Special Source Credits to which the Credit Eligible Entities are entitled for a tax year shall

be applied initially against any Negotiated FILOT Payments due for such tax year from any Sponsor Affiliates, and then secondarily and residually against any Negotiated FILOT Payment due for such tax year from the Company. In accordance with the Special Source Act, the Special Source Credits authorized herein shall not, in the aggregate, exceed the aggregate cost of Special Source Improvements funded from time to time in connection with the Project by the Company and all other Sponsors or Sponsor Affiliates.

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

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

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

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

Section 3.04. Future Land Development Regulations. In the event that, following the date of the original execution and delivery of this Agreement, the County enacts any ordinances and/or regulations for the regulation of any aspect of development, including, without limitation, any zoning, rezoning, subdivision, or sign regulations, any solar-specific obligations and/or permitting

requirements, or any other regulations controlling the development or use of property within the County (collectively, "Future Land Development Regulations"), the County hereby agrees that the Company and/or the Project, whichever is applicable, shall not be subject to the Future Land Development Regulations. Instead, the County and the Company agree that the Company and/or the Project, whichever is applicable, shall be subject to those requirements, regulations, and standards applicable to the Project, and in effect, as of the original execution and delivery of this Agreement.

Section 3.05. Commensurate Benefits. The parties hereto acknowledge the intent of this Agreement, in part, is to afford the Company and each other Sponsor or Sponsor Affiliate the benefits specified in this Article III in consideration of the Company's decision to locate the Project within the County, and this Agreement has been entered into in reliance upon the enactment of the Act and the County's compliance with the requirements thereof. In the event that a court of competent jurisdiction holds that the Act is, in whole or in part, unconstitutional or this Agreement, the Multi-County Park Agreement, or agreements similar in nature to this Agreement or the Multi-County Park Agreement are invalid or unenforceable in any material respect, or should the Company determine there is a reasonable doubt as to the validity or enforceability of this Agreement or the Multi-County Park Agreement in any material respect, then, at the request of the Company, the County agrees to use its best efforts, and to take such other steps as may be necessary, to extend to the Company and each other Sponsor or Sponsor Affiliate the intended benefits of this Agreement, including, but not limited to, the Negotiated FILOT and the Special Source Credits, and agrees, if requested by the Company, to enter into a lease purchase agreement with the Company and each other Sponsor or Sponsor Affiliate pursuant to Section 12-44-160 of the Negotiated FILOT Act and Title 4, Chapter 29 or Title 4, Chapter 12 of the Code, as applicable. In furtherance of this covenant, the County also agrees that, in the event that, for any reason, the Multi-County Park is declared by a court of competent jurisdiction to be invalid or unenforceable in whole or in part, the Company and the County express their intentions that the tax or FILOT payments be reformed so as to best afford the Company and each other Sponsor or Sponsor Affiliate benefits commensurate with, but not in excess of, those intended under this Agreement, including but not limited to the Special Source Credits, as then permitted by law, including, without limitation, any benefits afforded under Title 12, Chapter 6, Title 4, Chapter 1, and Title 4, Chapter 29 of the Code, as applicable, to the extent allowed by law. The Company acknowledges, if a court of competent jurisdiction holds all or part of the Negotiated FILOT Act is unconstitutional or otherwise illegal, the Negotiated FILOT Act currently provides that the Company and each other Sponsor or Sponsor Affiliate must transfer their respective portion of the Negotiated FILOT Property to the County within one hundred eighty (180) days following such determination in order for the Negotiated FILOT benefits to continue to apply to such property. In any such lease purchase agreement referenced above, the County, upon the conveyance of title to the Project to the County at the expense of the Company or any other Sponsor or Sponsor Affiliate, as the case may be, agrees to lease the Project to the Company or any such other Sponsor or Sponsor Affiliate, as the case may be. At the end of the term of any such lease purchase agreement, and upon payment of all outstanding obligations incurred under such lease purchase agreement, each of the Company and any such other Sponsor or Sponsor Affiliate shall have the option to purchase its respective portion of the Project from the County for Ten Dollars ($10.00).

## ARTICLE IV

## COVENANTS OF THE COMPANY

Section 4.01. Investment in Project.

(a) The Company hereby agrees to use commercially reasonable efforts to acquire, construct, equip, or improve, or cause to be acquired, constructed, equipped, or improved, the Project, as the same shall be determined from time to time by the Company in its sole discretion. As required by Section 12-44-30(2) of the Negotiated FILOT Act, at least a portion of the Negotiated FILOT Property comprising the Project shall be placed in service no later than the end of the Property Tax Year which is three (3) years from the year in which this Agreement is entered, *i.e.*, the Property Tax Year ending on December 31, 2027.

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

(c) To encourage increased investment in the Project, the County hereby agrees that in the event the Minimum Statutory Investment Requirement is satisfied by the end of Compliance Period, the Investment Period shall be automatically extended, without further action or proceedings of the County or the Council, by five (5) years beyond the end of the Compliance Period, and the County hereby agrees to such extension. There shall be no extension, however, beyond the Compliance Period of the period for meeting the Minimum Statutory Investment Requirement. In the event that the initial Negotiated FILOT Property comprising all or a portion of the Project is, as the parties hereto presently anticipate, placed in service in the Property Tax Year ending on December 31, 2027, upon any such extension, the Investment Period would extend through December 31, 2037.

(d) Subject to the provisions of **Sections 4.05** and **6.01** hereof, the Company and each other Sponsor and Sponsor Affiliate shall retain title to, or other property rights in, its respective portion of the Project throughout the Term, and the Company and each other Sponsor and Sponsor Affiliate shall have full right to mortgage, lease, or encumber all or any portion of the Project, including without limitation, in connection with any financing transactions, all without the consent of the County.

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

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

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

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

(iv) If the Company or any other Sponsor or Sponsor Affiliate sells, leases, or otherwise disposes of any portion of, or adds to, the Land, or removes any portion of the Land from the Project while retaining such property for use as part of its operations in the County, all as permitted herein, the Company or such other Sponsor or Sponsor Affiliate shall deliver to the County a revised **Exhibit A** to this Agreement or supplements to **Exhibit A** reflecting any such addition, disposal or removal and such revised or supplemented **Exhibit A** shall, effective as of the date of any such transaction,

addition, disposal, or removal, be automatically made a part of this Agreement without further action or proceedings by the County or the Council; provided, that any requirement to provide such schedules or supplements to the County may be satisfied by property tax returns filed with respect to the Project and any other such property, including without limitation, such entity's SCDOR PT-300, or such comparable forms as the Department of Revenue may provide in connection with projects under the Act, and in such event, any such addition, disposal, or removal reflected by any such return shall be automatically deemed effective as of the date of any such addition, disposal, or removal.

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

Section 4.02. [Reserved]

Section 4.03. Payment of Administration Expenses. The Company or any other Sponsor or Sponsor Affiliate will reimburse, or cause reimbursement of, the County from time to time for the County's Administration Expenses incurred in the fulfillment of its obligations hereunder, or in the implementation of this Agreement's terms and provisions with respect to the Company or such other Sponsor or Sponsor Affiliate, respectively, promptly upon written request therefor, but in no event later than ninety (90) days after receiving written notice from the County specifying the nature of such expense and requesting the payment of the same. The County acknowledges that it imposes no charges in the nature of impact fees or recurring fees in connection with the Project or the incentives authorized by this Agreement, and, aside from the attorneys' fees set forth below, the County anticipates no out of pocket expenses in connection with this Agreement and the transactions authorized hereby. The parties hereto understand and agree that: (i) the County has incurred, and will incur, legal fees and other expenses for review of the Inducement Resolution, this Agreement, the Multi-County Park Agreement, and all resolutions, ordinances and other documentation related thereto, and that the Company's obligation to reimburse the County for such legal fees and other expenses, as set forth herein, shall not exceed $5,000; and, (ii) in no event shall the Company or any other Sponsor or Sponsor Affiliate be prospectively obligated to reimburse the County for Administrative Expenses in excess of $1,500, in the aggregate, in any year during the Term.

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

Section 4.05. Maintenance of Existence. Except in the event the resulting, surviving or transferee entity is the Company or an Affiliate of the Company, as to which such consolidation, merger, or transfer, the County hereby preapproves and consents, unless the County shall provide prior consent or subsequent ratification otherwise, which consent or ratification shall not be unreasonably withheld, conditioned, or delayed, the Company covenants that it will maintain its separate existence and will not dissolve or consolidate with, merge into or transfer, or otherwise

dispose of substantially all of its property to any other entity or permit one or more other entities to consolidate with or merge into it or purchase substantially all of its property unless:

(a) the Company shall be the continuing business entity, or the business entity formed by such consolidation or into which the Company is merged or the entity which acquires by conveyance or transfer all or substantially all of the Company's assets shall (i) be an entity organized and existing under the laws of the United States of America or any state thereof or the District of Columbia and qualified to do business in the State; (ii) have a net worth equal to or greater than the net worth of the Company immediately preceding the date of such merger, consolidation or transfer; and (iii) expressly and unconditionally assume, by written agreement supplemental hereto and acceptable to the County as to form and content, in its reasonable discretion, every payment obligation of the Company herein and the performance of every covenant of this Agreement on the part of the Company to be performed or observed; and

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

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

Upon any consolidation or merger or any conveyance or transfer of all or substantially all of the Company's assets in accordance with this **Section 4.05**, the successor entity formed by such consolidation or into which the Company is merged or to which such conveyance or transfer is made, shall succeed to, and be substituted for, and may exercise every right and power of the Company under this Agreement with the same effect as if such successor entity had been named as the Company herein, and thereafter the Company shall be relieved of all obligations and covenants under this Agreement.

If a consolidation, merger or conveyance or transfer is made as permitted by this Section, the provisions of this Section shall continue in full force and effect and no further consolidation, merger or conveyance or transfer shall be made except in compliance with the provisions of this **Section 4.05**.

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

Section 4.06. Records and Reports. The Company and each other Sponsor and Sponsor Affiliate will maintain, or cause to be maintained, such books and records with respect to its respective portion of the Project as will permit the identification of those portions of the Project it places in service during the Investment Period, the amount of investment with respect thereto, and any computations of Negotiated FILOT Payments made by such entity hereunder, and will comply with all reporting requirements of the State and the County applicable to Negotiated FILOT Property under the Negotiated FILOT Act, including without limitation the reports required by Section 12-44-90 of the Negotiated FILOT Act (collectively, "Filings"); provided, however, that the parties hereto hereby waive in its entirety the requirement under Section 12-44-55 of the Negotiated FILOT Act for a recapitulation of the terms of this Agreement. In addition, the following records shall be provided to the County:

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

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

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

Notwithstanding any other provision of this Section, the Company and each other Sponsor or Sponsor Affiliate may, by clear, written designation, conspicuously marked, designate with respect to any Filings or other documents or information delivered to the County segments thereof that the Company or such other Sponsor or Sponsor Affiliate believes contains proprietary, confidential, or trade secret matters. The County shall comply with all reasonable, written requests made by the Company or any such other Sponsor or Sponsor Affiliate with respect to maintaining the confidentiality of such designated segments. Except to the extent required by law, and unless the County has provided at least fifteen (15) days advance written notice to the Company or such other Sponsor or Sponsor Affiliate of such proposed release, the County shall not knowingly and

voluntarily release any Filing, documents, or other information provided to the County by the Company or any other Sponsor or Sponsor Affiliate in connection with the Project, whether or not such information has been designated as confidential or proprietary by the Company or any other Sponsor or Sponsor Affiliate.

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

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

## ARTICLE V

## FEES IN LIEU OF TAXES

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

(a) In accordance with the Negotiated FILOT Act, the parties hereto hereby agree, during the Term, that there shall be due annually with respect to that portion of the Project constituting Negotiated FILOT Property, whether owned by the Company or by any other Sponsor or Sponsor Affiliate, a Negotiated FILOT Payment calculated as set forth in this Section, at the places, in the manner and subject to the penalty assessments prescribed by the County or the Department of Revenue for *ad valorem* taxes. It is presently anticipated, but not required, that the initial Negotiated FILOT Payment, which shall be due under current Code requirements on the January 15 following the year in which

the County adds the initial Negotiated FILOT Property to its tax rolls, will be due on January 15, 2029. If the Company designates any other Sponsor or Sponsor Affiliates as the same shall have been consented to by the County, if such consent is required pursuant to **Section 6.02** hereof, the Company must notify the County in writing at the time of such designation as to whether such additional Sponsor or Sponsor Affiliate shall be primarily liable for the Negotiated FILOT Payments due hereunder with respect to such Sponsor or Sponsor Affiliate's respective portion of the Negotiated FILOT Property. Unless and until such additional notification is received, the Company shall be primarily liable for all Negotiated FILOT Payments due with respect to such Negotiated FILOT Property.

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

(i) For each annual increment of investment in Negotiated FILOT Property, the annual Negotiated FILOT Payments shall initially be payable for a payment period of forty (40) years. Accordingly, if such Negotiated FILOT Property is placed in service during more than one year, each year's investment during the Investment Period shall be subject to the Negotiated FILOT for a payment period of forty (40) years, up to an aggregate of forty-five (45) years or, if the Investment Period is extended as set forth in **Section 4.01(c)** hereof, up to an aggregate of fifty (50) years.

(ii) The Negotiated FILOT shall be determined using: (1) an assessment ratio of 6%; (2) the lowest millage rate or rates allowed with respect to the Project pursuant to Section 12-44-50(A)(1)(d) of the Negotiated FILOT Act, which millage rate or millage rates shall be fixed pursuant to Section 12-44-50(A)(1)(b)(i) of the Negotiated FILOT Act for the full term of the Negotiated FILOT, and which millage rate the parties believe to be 374.2 mills; and (3) the fair market value of such Negotiated FILOT Property as determined in accordance with Section 12-44-50(A)(1)(c) of the Negotiated FILOT Act, which, for typical arm's length construction or acquisition, uses the original income tax basis for any real property without regard to depreciation or reassessment and the original income tax basis for any personal property less allowable depreciation (except depreciation due to extraordinary obsolescence); provided, however, that the Company or any other Sponsor or Sponsor Affiliate and the County may agree at a later date to amend this Agreement as to Negotiated FILOT Property owned by the Company or such other Sponsor or Sponsor Affiliate so as to determine the fair market value of any such real property in accordance with any other method permitted by the Negotiated FILOT Act.

(iii) All such calculations shall take into account all deductions for depreciation or other diminution in value allowed by the Code or by the tax

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

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

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

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

(ii) to reduce such payments in the event that the Negotiated FILOT Property or any portion thereof is damaged or destroyed, lost or stolen, or the subject of condemnation proceedings or otherwise removed from the Project as a result of circumstances beyond the control of the Company or any other Sponsor or Sponsor Affiliate, including, without limitation, a Force Majeure;

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

(iv) to adjust such payments if the Company or any other Sponsor or Sponsor Affiliate elects to convert any portion of the Negotiated FILOT Property from the Negotiated FILOT to *ad valorem* taxes, or to FILOT payments pursuant to the Multi-County Park Act, as the case may be, as permitted by **Section 4.01(e)(iii)**.

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

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

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

(e) In the event that, for any reason, the Negotiated FILOT Act and/or the Negotiated FILOT or any portion thereof is, by a court of competent jurisdiction following allowable appeals, declared invalid or unenforceable in whole or in part, or the portion of the Project consisting of Negotiated FILOT Property is deemed not to be eligible for a Negotiated FILOT pursuant to the Negotiated FILOT Act in whole or in part, the Company and the County express their intentions that such payments be reformed so as to afford the Company and each other Sponsor or Sponsor Affiliate benefits commensurate with those intended under this Agreement as then permitted by law, including without limitation any benefits afforded under Title 4, Chapter 12 and Title 4, Chapter 29 of the Code, as applicable, to the extent allowed by law. Absent the legal authorization to effect such reformation, the Company and the County agree that there shall be due hereunder with respect to the portion of the Negotiated FILOT Property affected by such circumstances *ad valorem* taxes, or FILOT payments pursuant to the Multi-County Park Act, as the case may be, and that, to the extent permitted by law, the Company and any other Sponsor or Sponsor Affiliate shall be entitled: (1) to enjoy any exemption from *ad valorem* taxes, or from FILOT payments pursuant to the Multi-County Park Act, as the case may be, provided by Article X, Section 3 of the Constitution of the State, and any other exemption allowed by law; (2) to enjoy all allowable depreciation; and (3) to receive all other tax credits which would be due if the Company and each other Sponsor or Sponsor Affiliate were obligated to pay *ad valorem* taxes or make FILOT payments pursuant to the Multi-County Park Act, as the case may be, hereunder. To the extent that under such circumstances the Negotiated

FILOT Payments hereunder are subject to retroactive adjustment, then there shall be due and payable from the Company and any other Sponsor or Sponsor Affiliate, as the case may be, with respect to such entity's portion of the Negotiated FILOT Property in question, an amount equal to the difference between the Negotiated FILOT Payments theretofore actually paid and the amount which would have been paid as *ad valorem* taxes, or as FILOT payments pursuant to the Multi-County Park Act, as the case may be, together with interest on such deficiency as provided in Section 12-54-25(D) of the Code (a "Deficiency Payment").

(f)

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

(ii) [Reserved]

(iii) In the event that the Minimum Statutory Investment Requirement is satisfied by the end of the Compliance Period, but following the Compliance Period, investment in the Project, without regard to depreciation or other diminution in value, falls below the investment level set forth in the Minimum Statutory Investment Requirement, then the Project shall prospectively be subject to *ad valorem* taxes, or FILOT payments pursuant to the Multi-County Park Act, as the case may be, calculated as set forth in paragraph (e) above, in accordance with Section 12-44-140(C) of the

Negotiated FILOT Act, commencing with any Negotiated FILOT Payments due with respect to Project property placed in service as of the end of the Property Tax Year in which such deficiency occurs.

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

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

Section 5.02. Statutory Lien. The parties hereto acknowledge the County's right to receive Negotiated FILOT Payments hereunder and that the County is entitled to and shall have a statutory lien with respect to the Project pursuant to Section 12-44-90(E) of the Negotiated FILOT Act and Title 12, Chapter 54 of the Code relating to the collection and enforcement of *ad valorem* property taxes.

## ARTICLE VI

## THIRD PARTY ARRANGEMENTS

Section 6.01. Conveyance of Liens and Interests; Assignment. The County agrees that the Company and each other Sponsor or Sponsor Affiliate may at any time: (a) transfer all or any of its rights and interests hereunder or with respect to all or any part of the Project to any Person; or (b) enter into any lending, financing, leasing, security, or similar arrangement or succession of such arrangements with any financing entity or other Person with respect to this Agreement or all or any part of the Project, including without limitation any sale-leaseback, equipment lease, build-to-suit lease, synthetic lease, nordic lease, defeased tax benefit or transfer lease, assignment, sublease or similar arrangement or succession of such arrangements, regardless of the identity of the income tax owner of such portion of the Project, whereby the transferee in any such arrangement leases the portion of the Project in question to the Company or any other Sponsor or Sponsor Affiliate or operates such assets for the Company or any other Sponsor or Sponsor Affiliate or is leasing all or a portion of the Project in question from the Company or any other Sponsor or Sponsor Affiliate. In the event of any such transfer, lease, financing, or other

transaction described above, the rights and interests of the Company or such other Sponsor or Sponsor Affiliate under this Agreement, including, without limitation, the benefits of the Negotiated FILOT, the Special Source Credits, and the Multi-County Park, with respect to any Project property so transferred, leased, financed, or otherwise affected shall be so transferred and preserved, automatically, without further action of the County or the Council, subject to the following provisions: (i) except in connection with any transfer to any other Sponsor or Sponsor Affiliate or an Affiliate of the Company or any other Sponsor or Sponsor Affiliate, or transfers, leases, or financing arrangements pursuant to clause (b) above, as to all of which transfers and other transactions the County hereby preapproves and consents, the Company shall obtain the prior consent or subsequent ratification of the County, which consent or subsequent ratification of the County shall not be unreasonably conditioned, withheld, or delayed; (ii) except when a financing entity which is the income tax owner of all or part of the Project property is the transferee pursuant to clause (b) above and such financing entity assumes in writing the obligations of the Company or any such other Sponsor or Sponsor Affiliate hereunder, or when the County consents in writing or when the transfer relates to Released Property pursuant to **Section 4.01(e)** hereof, no such transfer shall affect or reduce any of the obligations of the Company or any such other Sponsor or Sponsor Affiliate hereunder; (iii) to the extent the transferee or financing entity shall become obligated to make Negotiated FILOT payments hereunder, the transferee shall assume the then current basis of the Company or any such other Sponsor or Sponsor Affiliate (or prior transferee) in the Negotiated FILOT Property transferred; (iv) the Company or any such other Sponsor or Sponsor Affiliate, transferee or financing entity shall, within sixty (60) days thereof, furnish or cause to be furnished to the County and the Department of Revenue notice of any such transfer agreement; and (v) the Company or any such other Sponsor or Sponsor Affiliate and the transferee shall comply with all other requirements of the Transfer Provisions in order to preserve the benefits of the Negotiated FILOT.

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

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

The Company acknowledges that any transfer of an interest under this Agreement or in the Negotiated FILOT Property may cause all or part of the Negotiated FILOT Property to become ineligible for a Negotiated FILOT or result in penalties under the Negotiated FILOT Act absent compliance by the Company or any such other Sponsor or Sponsor Affiliate with the Transfer Provisions.

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

## ARTICLE VII

## TERM; TERMINATION

Section 7.01. Term. Unless sooner terminated pursuant to the terms and provisions herein contained, this Agreement shall be and remain in full force and effect for a term commencing on the date on which the Company executes this Agreement and ending at midnight on the later of (i) the day the last Negotiated FILOT Payment is made hereunder, or (ii) the day that all Special Source Credits due from the County hereunder have been fully provided by the County.

Section 7.02. Termination. In addition to the termination rights of the County under **Section 8.02(a)** hereof, the County and the Company may jointly agree to terminate this Agreement at any time, or the Company, may, at its option, unilaterally terminate this Agreement at any time, with respect to all, or any portion, of the Project in which event the Project, or such portion of the Project, shall be subject to *ad valorem* taxes, or to FILOT Payments pursuant to the Multi-County Park Act, as the case may be, from the date of termination. Notwithstanding the

termination of this Agreement, the County shall have the same rights to receive payment for any retroactive *ad valorem* taxes, Deficiency Payments, interest or penalties, and the same enforcement rights with respect to such obligations as it would have with respect to *ad valorem* taxes, and the County's rights arising under **Section 5.01** hereof prior to the time of such termination shall survive any such termination.

## ARTICLE VIII

## EVENTS OF DEFAULT AND REMEDIES

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

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

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

Notwithstanding anything herein to the contrary, failure to meet any investment requirements, thresholds, or levels set forth in this Agreement shall not be deemed to be an Event of Default under this Agreement, but may terminate certain benefits hereunder or obligate the Company or other Sponsors or Sponsor Affiliates, as the case may be, to make certain additional payments to the County, all as set forth in **Sections 4.02 and 5.01(f)** hereof.

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

(a) the County may terminate this Agreement by delivery of written notice to the Defaulting Entity not less than sixty (60) days prior to the termination date specified therein; or

(b) the County may have access to and inspect, examine, and make copies of the books and records of the Defaulting Entity pertaining to the construction, acquisition,

or maintenance of the Project or calculation of the Negotiated FILOT as provided in **Section 4.06** hereof; or

(c) the County may take whatever action at law or in equity as may appear necessary or desirable to collect the amount then due or enforce the County's rights hereunder, it being the express intent of the parties hereto that the County, without limitation, shall have the same remedies available by law to collect Negotiated FILOT Payments as if they were delinquent *ad valorem* tax payments, including execution upon the lien referred to in **Section 5.02** hereof.

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

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

## ARTICLE IX

## MISCELLANEOUS

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

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

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

(a) As to the County:

Union County
Attn: County Supervisor
Union County Court House
210 W. Main Street
Union, SC 29379

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

Brandon Norris, County Attorney
Burr & Forman LLP
PO Box 447
Greenville, SC 29602

(c) As to the Company:

Buffalo PV1, LLC
Attn: Mac Flores
PO Box 2265
Mansfield, TX 76063

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

Haynsworth Sinkler Boyd, P.A.
Attn: William R. Johnson
P.O. Box 11889
Columbia, SC 29211

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

Section 9.05. Entire Understanding. This Agreement expresses the entire understanding and all agreements of the parties hereto with each other and supersedes all prior and contemporaneous discussions of the parties hereto, whether oral or written, and neither party hereto has made or shall be bound by any agreement or any warranty or representation to the other party which is not expressly set forth in this Agreement or in certificates delivered in connection with

the execution and delivery hereof. Unless as otherwise expressly set forth herein, this Agreement will not confer any rights or remedies upon any Person other than the parties hereto and their respective successors and assigns as permitted hereunder.

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

Section 9.07. Headings and Table of Contents; References. The headings of this Agreement and any Table of Contents annexed hereto are for convenience of reference only and shall not define or limit the provisions hereof or affect the meaning or interpretation hereof. All references in this Agreement to particular Articles or Sections or paragraphs of this Agreement are references to the designated Articles or Sections or paragraphs of this Agreement.

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

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

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

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

[Execution Pages to Follow]

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

UNION COUNTY, SOUTH CAROLINA

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

[SEAL]

ATTEST:

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

BUFFALO PV1, LLC

By: _____
Name: _____
Its: _____

## EXHIBIT A

## LAND DESCRIPTION

Those parcels located in the County of Union, State of South Carolina, described below:

Parcel 1
ALL that piece, parcel or plantation of land situate, lying and being in Union, County of Union, State of South Carolina, containing ninety-six (96) acres, more or less.

Tax Pin Number (for informational purposes only): 091-00-00-062 000

Parcel 2
ALL that piece, parcel or plantation of land situate, lying and being in Union, County of Union, State of South Carolina, containing sixty-three (63) acres, more or less.

Tax Pin Number (for informational purposes only): 091-00-00-059 000

Parcel 3
ALL that piece, parcel or plantation of land situate, lying and being in Union, County of Union, State of South Carolina, containing one hundred seventy-one (171) acres, more or less.

Tax Pin Number (for informational purposes only): 081-00-00-036 000

Parcel 4
ALL that piece, parcel or plantation of land situate, lying and being in Union, County of Union, State of South Carolina, containing one hundred fifty-eight (158) acres, more or less.

Tax Pin Number (for informational purposes only): 091-00-00-063 000

Parcel 5
ALL that piece, parcel or plantation of land situate, lying and being in Union, County of Union, State of South Carolina, containing one hundred forty-six (146) acres, more or less.

Tax Pin Number (for informational purposes only): 081-00-00-031 000

Parcel 6
ALL that piece, parcel or plantation of land situate, lying and being in Union, County of Union, State of South Carolina, containing one hundred forty-six (146) acres, more or less.

Tax Pin Number (for informational purposes only): 082-20-00-001 000

## EXHIBIT B

## FORM OF JOINDER AGREEMENT

Reference is hereby made to the Fee in Lieu of Tax and Incentive Agreement, effective [●], 2024 ("Fee Agreement"), between Union County, South Carolina ("County") and Buffalo PV1, LLC ("Sponsor").

1. **Joinder to Fee Agreement.**

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

2. **Capitalized Terms**.

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

3. **Representations of the Sponsor Affiliate**.

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

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

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

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

4. **Governing Law; Counterparts**.

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

**5. Notice.**

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

[_____]

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

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

_____ _____, as a Sponsor Affiliate
Date

_____
By:_____
Its:_____

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

BUFFALO PV1, LLC, as Sponsor

_____
By:_____
Its:_____

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

UNION COUNTY, SOUTH CAROLINA

_____
By:_____
Its:_____

[Signature Page to Joinder Agreement]

**STATE OF SOUTH CAROLINA** )
)
**COUNTY OF SPARTANBURG** )

**ORDINANCE NO. _____**

**AN ORDINANCE AUTHORIZING THE EXECUTION AND DELIVERY OF AN AMENDMENT TO AGREEMENT GOVERNING THE UNION-SPARTANBURG INDUSTRIAL AND BUSINESS PARK TO INCLUDE ADDITIONAL PROPERTY IN THE PARK (BUFFALO PV1 PROPERTIES).**

**WHEREAS, SPARTANBURG COUNTY, SOUTH CAROLINA** (the "County"), acting by and through its County Council (the "County Council"), is authorized and empowered under and pursuant to the provisions of Article VIII, Section 13(D) of the Constitution of the State of South Carolina and Title 4, Chapter 1 of the Code of Laws of the State of South Carolina 1976, as amended, and specifically Section 4-1-170 thereof (collectively, the "Park Act"), to develop jointly an industrial or business park with other counties within the geographical boundaries of one or more member counties; and

**WHEREAS,** pursuant to the Park Act, Union County and Spartanburg County entered into that certain Agreement Governing the Union-Spartanburg Industrial Park dated as of April 9, 2024 (as amended, modified, and supplemented, collectively, the "Park Agreement"), whereby Union County and Spartanburg County agreed to develop a joint county industrial or business park eligible to include property located in either Union County or Spartanburg County (the "Park"); and

**WHEREAS,** Section 3 of the Park Agreement establishes the procedure for enlargement of the boundaries of the Park to include additional property; and

**WHEREAS,** Union County and Spartanburg County, having determined that an enlargement of the boundaries of the Park to include therein certain property described in greater detail in Schedule 1 attached hereto ("Buffalo PV1 LLC Properties"), would promote economic development and thus provide additional employment and investment opportunities within said Counties, have agreed to enter into an Amendment of the Agreement Governing the Union-Spartanburg Industrial Park to enlarge the boundaries of the Park by including therein the Buffalo PV1 LLC Properties that are located in Union County; and

**WHEREAS,** the County Council has caused to be prepared and presented to this meeting the form of the Fee Agreement which the County proposes to execute and deliver; and

**WHEREAS,** it appears that the documents above referred to, which are now before this meeting, are in appropriate form and are an appropriate instrument to be executed and delivered or approved by the County for the purposes intended;

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

Section 1. The amendment to the Park Agreement to add the Buffalo PV1 LLC Properties is hereby approved, and the amendment shall be effective upon the approval of this Ordinance and the provision by the County of a revised "Exhibit A" to Park Agreement to include the Buffalo PV1 LLC Properties. The County shall deliver the revised "Exhibit A" to the Park Agreement to Union County upon the adoption of this Ordinance. The form of the revised "Exhibit A" to the Park Agreement is attached hereto as Exhibit A.

Section 2. The County Administrator, for and on behalf of the County, is hereby authorized and directed to do any and all things necessary to effect the execution and delivery of the Fee Agreement and the performance of all obligations of the County thereunder.

Section 3. The provisions of this ordinance are hereby declared to be separable and if any section, phrase or provisions shall for any reason be declared by a court of competent jurisdiction to be invalid or unenforceable, such declaration shall not affect the validity of the remainder of the sections, phrases and provisions hereunder.

Section 4. All ordinances, resolutions, and parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed. This ordinance shall take effect and be in full force from and after its passage by the County Council.

**ENACTED** in meeting duly assembled this __ day of _____, 2024.

**SPARTANBURG COUNTY, SOUTH CAROLINA**

**(SEAL)**

_____
B. Cole Alverson
Spartanburg County Administrator

**ATTEST:**

_____
Deborah C. Ziegler
Clerk to Spartanburg County Clerk to Council

First Reading: _____, 2024
Second Reading: _____, 2024
Third Reading: _____, 2024
Public Hearing: _____, 2024

**STATE OF SOUTH CAROLINA**

**COUNTY OF SPARTANBURG**

I, the undersigned Clerk to County Council of Spartanburg County, South Carolina, do hereby certify that attached hereto is a true, accurate and complete copy of an ordinance which was given reading, and received unanimous approval, by the County Council at its meetings of _____, 2024, _____, 2024, and _____, 2024, at which meetings a quorum of members of County Council were present and voted, and an original of which ordinance is filed in the permanent records of the County Council.

_____
Clerk, Spartanburg County Council

Dated: _____, 2024

**Exhibit A**
**Exhibit A to the Park Agreement**

| | | |
|---|---|---|
| **STATE OF SOUTH CAROLINA** | ) | **AMENDMENT TO AGREEMENT** |
| | ) | **GOVERNING THE UNION-SPARTANBURG** |
| **COUNTY OF UNION** | ) | **INDUSTRIAL AND BUSINESS PARK TO** |
| **COUNTY OF SPARTANBURG** | ) | **INCLUDE BUFFALO PV1 LLC PROPERTIES** |

This Amendment to Agreement Governing the Union-Spartanburg Industrial Park (the "***Amendment***") is made and entered into by and between Union County, South Carolina ("***Union County***") and Spartanburg County, South Carolina ("***Spartanburg County***"), each a body politic and corporate and political subdivision of the State of South Carolina (collectively the "***Counties***"), and is to be effective as of the [_____] day of [_____], 2024.

**WITNESSETH:**

**WHEREAS,** Union County, acting by and through its County Council, and Spartanburg County, acting by and through its County Council, are authorized pursuant to Article VIII, Section 13(D) of the Constitution of the State of South Carolina and Title 4, Chapter 1 of the Code of Laws of the State of South Carolina 1976, as amended, and specifically Section 4-1-170 thereof (collectively, the "***Park Act***"), to develop jointly an industrial or business park with other counties within the geographical boundaries of one or more member counties; and

**WHEREAS,** pursuant to the Park Act, Union County and Spartanburg County entered into that certain Agreement Governing the Union-Spartanburg Industrial Park dated as of April 9, 2024 (as amended, modified, and supplemented, collectively, the "***Park Agreement***"), whereby Union County and Spartanburg County agreed to develop a joint county industrial or business park eligible to include property located in either Union County or Spartanburg County (the "***Park***"); and

**WHEREAS,** Section 3 of the Park Agreement establishes the procedure for enlargement of the boundaries of the Park to include additional property; and

**WHEREAS,** Union County and Spartanburg County, having determined that an enlargement of the boundaries of the Park to include therein certain property described in greater detail in Schedule 1 attached hereto ("***Buffalo PV1 LLC Properties***"), would promote economic development and thus provide additional employment and investment opportunities within said Counties, have agreed to enter into this Amendment of the Agreement Governing the Union-Spartanburg Industrial Park to enlarge the boundaries of the Park by including therein the Buffalo PV1 LLC Properties that are located in Union County; and

**WHEREAS,** each of Union County and Spartanburg County has authorized the execution and delivery of this Amendment by duly enacted ordinances or resolutions.

**NOW THEREFORE,** in consideration of the mutual agreement, representations and benefits contained in this Amendment and for other good and valuable consideration, the adequacy of which is hereby acknowledged, the parties hereby agree as follows:

1. Exhibit A to the Park Agreement, which describes the boundaries of the Park property located in Union County, is hereby amended to include the Buffalo PV1 LLC Properties, consisting of the parcels which are described on Schedule 1 hereto and made a part hereof by reference.

2. Except as expressly amended or modified herein, the remaining terms and conditions of the Park Agreement shall remain in full force and effect.

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

4. This Amendment may be executed in multiple counterparts, each of which shall be an original but all of which shall constitute but one and the same instrument.

*[Signature page follows.]*

In WITNESS WHEREOF, the duly authorized and appointed officers of Union County, South Carolina and Spartanburg County, South Carolina have set their hand and seals hereto to be effective as of the above written date.

UNION COUNTY, SOUTH CAROLINA

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

*(SEAL)*
ATTEST:

_____
Kindra Horne, Clerk to Council
Union County Council

SPARTANBURG COUNTY, SOUTH CAROLINA

By:_____
Chairman
Spartanburg County Council

*(SEAL)*
ATTEST:

_____
[_____], Clerk to Council
Spartanburg County Council

## SCHEDULE 1

## DESCRIPTION OF BUFFALO PV1 LLC PROPERTIES

Those parcels located in the County of Union, State of South Carolina, described below:

Parcel 1

ALL that piece, parcel or plantation of land situate, lying and being in Union, County of Union, State of South Carolina, containing ninety-six (96) acres, more or less.

Tax Pin Number (for informational purposes only): 091-00-00-062 000

Parcel 2

ALL that piece, parcel or plantation of land situate, lying and being in Union, County of Union, State of South Carolina, containing sixty-three (63) acres, more or less.

Tax Pin Number (for informational purposes only): 091-00-00-059 000

Parcel 3

ALL that piece, parcel or plantation of land situate, lying and being in Union, County of Union, State of South Carolina, containing one hundred seventy-one (171) acres, more or less.

Tax Pin Number (for informational purposes only): 081-00-00-036 000

Parcel 4

ALL that piece, parcel or plantation of land situate, lying and being in Union, County of Union, State of South Carolina, containing one hundred fifty-eight (158) acres, more or less.

Tax Pin Number (for informational purposes only): 091-00-00-063 000

Parcel 5

ALL that piece, parcel or plantation of land situate, lying and being in Union, County of Union, State of South Carolina, containing one hundred forty-six (146) acres, more or less.

Tax Pin Number (for informational purposes only): 081-00-00-031 000

Parcel 6

ALL that piece, parcel or plantation of land situate, lying and being in Union, County of Union, State of South Carolina, containing one hundred forty-six (146) acres, more or less.

Tax Pin Number (for informational purposes only): 082-20-00-001 000

STATE OF SOUTH CAROLINA )
)
COUNTY OF SPARTANBURG )

**ORDINANCE NO. _____**

**AN ORDINANCE AUTHORIZING THE EXECUTION AND DELIVERY OF AN AMENDMENT TO AGREEMENT GOVERNING THE UNION-SPARTANBURG INDUSTRIAL AND BUSINESS PARK TO INCLUDE ADDITIONAL PROPERTY IN THE PARK (BUFFALO PV1 PROPERTIES).**

**WHEREAS, SPARTANBURG COUNTY, SOUTH CAROLINA** (the "County"), acting by and through its County Council (the "County Council"), is authorized and empowered under and pursuant to the provisions of Article VIII, Section 13(D) of the Constitution of the State of South Carolina and Title 4, Chapter 1 of the Code of Laws of the State of South Carolina 1976, as amended, and specifically Section 4-1-170 thereof (collectively, the "Park Act"), to develop jointly an industrial or business park with other counties within the geographical boundaries of one or more member counties; and

**WHEREAS,** pursuant to the Park Act, Union County and Spartanburg County entered into that certain Agreement Governing the Union-Spartanburg Industrial Park dated as of April 9, 2024 (as amended, modified, and supplemented, collectively, the "Park Agreement"), whereby Union County and Spartanburg County agreed to develop a joint county industrial or business park eligible to include property located in either Union County or Spartanburg County (the "Park"); and

**WHEREAS,** Section 3 of the Park Agreement establishes the procedure for enlargement of the boundaries of the Park to include additional property; and

**WHEREAS,** Union County and Spartanburg County, having determined that an enlargement of the boundaries of the Park to include therein certain property described in greater detail in Schedule 1 attached hereto ("Buffalo PV1 LLC Properties"), would promote economic development and thus provide additional employment and investment opportunities within said Counties, have agreed to enter into an Amendment of the Agreement Governing the Union-Spartanburg Industrial Park to enlarge the boundaries of the Park by including therein the Buffalo PV1 LLC Properties that are located in Union County; and

**WHEREAS,** the County Council has caused to be prepared and presented to this meeting the form of the Fee Agreement which the County proposes to execute and deliver; and

**WHEREAS,** it appears that the documents above referred to, which are now before this meeting, are in appropriate form and are an appropriate instrument to be executed and delivered or approved by the County for the purposes intended;

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

Section 1. The amendment to the Park Agreement to add the Buffalo PV1 LLC Properties is hereby approved, and the amendment shall be effective upon the approval of this Ordinance and the provision by the County of a revised "Exhibit A" to Park Agreement to include the Buffalo PV1 LLC Properties. The County shall deliver the revised "Exhibit A" to the Park Agreement to Union County upon the adoption of this Ordinance. The form of the revised "Exhibit A" to the Park Agreement is attached hereto as Exhibit A.

Section 2. The County Administrator, for and on behalf of the County, is hereby authorized and directed to do any and all things necessary to effect the execution and delivery of the Fee Agreement and the performance of all obligations of the County thereunder.

Section 3. The provisions of this ordinance are hereby declared to be separable and if any section, phrase or provisions shall for any reason be declared by a court of competent jurisdiction to be invalid or unenforceable, such declaration shall not affect the validity of the remainder of the sections, phrases and provisions hereunder.

Section 4. All ordinances, resolutions, and parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed. This ordinance shall take effect and be in full force from and after its passage by the County Council.

**ENACTED** in meeting duly assembled this __ day of _____, 2024.

**SPARTANBURG COUNTY, SOUTH CAROLINA**

**(SEAL)**

_____
B. Cole Alverson
Spartanburg County Administrator

**ATTEST:**

_____
Deborah C. Ziegler
Clerk to Spartanburg County Clerk to Council

First Reading: _____, 2024
Second Reading: _____, 2024
Third Reading: _____, 2024
Public Hearing: _____, 2024

**STATE OF SOUTH CAROLINA**

**COUNTY OF SPARTANBURG**

I, the undersigned Clerk to County Council of Spartanburg County, South Carolina, do hereby certify that attached hereto is a true, accurate and complete copy of an ordinance which was given reading, and received unanimous approval, by the County Council at its meetings of _____, 2024, _____, 2024, and _____, 2024, at which meetings a quorum of members of County Council were present and voted, and an original of which ordinance is filed in the permanent records of the County Council.

_____
Clerk, Spartanburg County Council

Dated: _____, 2024

**Exhibit A**
**Exhibit A to the Park Agreement**

Monthly Update Report from Finance for December Council Meeting:

- Financials were included in Council packets for the 5th month period ending November 30, 2024 (41.7% of the year).
- Revenues are reasonable for activity for the November YTD period.
- Expenditures are 39.68%, 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. Some line items show a larger increase than normal due to expenditures related to the Hurricane Helene that were incurred/paid during October & November.
- Quarterly Grant update reports are up-to date as of November.
- Work is in process on the 2024 audit.

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

| | | 2024-2025 BUDGET | 41.7% 11/30/2024 ACTUAL | VARIANCE | %-AGE OF BUDGET |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| **TAXES** | | | | | |
| REAL ESTATE TAXES | 101-0000-301-0000 | 8,575,500.00 | 409,963.21 | 8,165,536.79 | 4.78% |
| VEHICLE TAXES | 101-0000-302-0000 | 1,343,000.00 | 435,610.15 | 907,389.85 | 32.44% |
| FILOT - COUNTY OPERATIONS | 101-0000-302-0000 | 2,400,000.00 | | 2,400,000.00 | 0.00% |
| WATERCRAFT | 101-0000-302-0000 | 58,500.00 | 13,592.75 | 44,907.25 | 23.24% |
| LOST TAX | 101-0000-302-0000 | 2,300,000.00 | | 2,300,000.00 | 0.00% |
| | | 14,677,000.00 | 859,166.11 | 13,817,833.89 | 5.85% |
| **FINES** | | | | | |
| MAGISTRATE | 101-0000-311-0000 | 90,000.00 | 38,738.26 | 51,261.74 | 43.04% |
| CLERK OF COURT - GEN SESSIONS | 101-0000-312-0000 | 4,500.00 | 975.72 | 3,524.28 | 21.68% |
| NSF-MAG FINE | 101-0000-313-0000 | - | 41.00 | (41.00) | #DIV/0! |
| REVENUE | 101-0000-318-0000 | | 204.00 | (204.00) | #DIV/0! |
| COC-BOND ESTREATMENT | 101-0000-322-0000 | - | - | - | #DIV/0! |
| | | 94,500.00 | 39,958.98 | 54,541.02 | 42.28% |
| **FEES** | | | | | |
| MAGISTRATE - CIVIL COSTS | 101-0000-323-1000 | 55,000.00 | 21,380.00 | 33,620.00 | 38.87% |
| TAX ASSESSOR FEES | 101-0000-323-1100 | | | - | #DIV/0! |
| CLERK OF COURT FEES | 101-0000-323-1300 | 185,000.00 | 57,825.35 | 127,174.65 | 31.26% |
| CLERK OF COURT COLL FEES | 101-0000-323-1400 | 5,000.00 | 2,554.28 | 2,445.72 | 51.09% |
| PROBATE JUDGE FEES | 101-0000-323-2000 | 45,000.00 | 10,024.33 | 34,975.67 | 22.28% |
| DEL TAX COLLECTION FEES | 101-0000-323-2500 | - | (150.00) | 150.00 | #DIV/0! |
| WORTHLESS CHECK FEES-SOL | 101-0000-323-2600 | - | 164.00 | (164.00) | #DIV/0! |
| CITY CODE ENFORCEMENT | 101-0000-323-3800 | | 15,500.00 | (15,500.00) | #DIV/0! |
| CITY ANIMAL CONTROL | 101-0000-323-3900 | 31,000.00 | - | 31,000.00 | 0.00% |
| ANIMAL CONTROL | 101-0000-323-4000 | - | 1,951.46 | (1,951.46) | #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 | - | - | - | #DIV/0! |
| BAD CHECK FEES | 101-0000-323-7500 | | - | - | #DIV/0! |
| SHERIFF FEES | 101-0000-323-7600 | 3,000.00 | 1,905.00 | 1,095.00 | 63.50% |
| FAMILY COURT COST | 101-0000-323-7800 | 70,000.00 | 24,425.38 | 45,574.62 | 34.89% |
| BUILDING PERMITS | 101-0000-323-8000 | 200,000.00 | 26,140.50 | 173,859.50 | 13.07% |
| VEHICLE DECAL FEE | | - | | - | #DIV/0! |
| LOCAL ASSESSMENT FEES | 101-0000-323-9000 | | 33.60 | (33.60) | #DIV/0! |
| TAX DATA FEES | 101-0000-323-9500 | | 1,000.00 | (1,000.00) | #DIV/0! |
| CC & IP FEES | 101-0000-323-9600 | 15,000.00 | 1,183.00 | 13,817.00 | 7.89% |
| | | 609,000.00 | 163,936.90 | 445,063.10 | 26.92% |
| **STATE & FEDERAL** | | | | | |
| MERCHANTS INVENTORY TAX | 101-0000-331-1000 | 55,000.00 | 27,397.06 | 27,602.94 | 49.81% |
| STATE SHARED TAXES | 101-0000-331-1100 | 1,140,463.00 | 584,441.30 | 556,021.70 | 51.25% |
| NATIONAL FOREST FUND | 101-0000-331-1200 | 100,000.00 | (60,075.67) | 160,075.67 | -60.08% |
| VOTERS REGISTRATION | 101-0000-331-1300 | 40,000.00 | 20,909.15 | 19,090.85 | 52.27% |
| SOL OFFICE-PUBLIC DEF SAL | 101-0000-331-1500 | | | - | #DIV/0! |
| ASST SOLICITOR'S SALARY | 101-0000-331-1600 | | | - | #DIV/0! |
| VETERAN'S AFFAIRS | 101-0000-331-1700 | 5,700.00 | 3,104.71 | 2,595.29 | 54.47% |
| DEPT OF SOCIAL SERVICES | 101-0000-331-1800 | 45,000.00 | - | 45,000.00 | 0.00% |
| ACCOMMODATIONS TAX - STATE | 101-0000-331-1900 | 150,000.00 | 218,685.50 | (68,685.50) | 145.79% |
| EMERGENCY SERVICES | 101-0000-331-2000 | 20,000.00 | 46,424.04 | (26,424.04) | 232.12% |
| 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 | | 1,461.71 | (1,461.71) | #DIV/0! |
| RURAL CO STABILIZATION | 101-0000-331-3200 | 387,097.00 | 387,096.76 | 0.24 | 100.00% |
| | | 2,013,260.00 | 1,229,444.56 | 783,815.44 | 61.07% |

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

| | | 2024-2025 BUDGET | 41.7% 11/30/2024 ACTUAL | VARIANCE | %-AGE OF BUDGET |
|---|---|---|---|---|---|
| OTHER | | | | | |
| RECREATION DEPARTMENT | 101-0000-351-1000 | 19,000.00 | - | 19,000.00 | 0.00% |
| RENT - AIRPORT HANGARS | 101-0000-351-6000 | 30,000.00 | 10,250.00 | 19,750.00 | 34.17% |
| TRANS FUNDS - LOCAL HOSP/ACCOM | 101-0000-351-8000 | 300,000.00 | | 300,000.00 | 0.00% |
| TRANSFER IN | 101-0000-380-0000 | 90,000.00 | 98,547.23 | (8,547.23) | 109.50% |
| SUBSCRIBER BILLING | 101-0000-380-1000 | 80,821.00 | 55,526.92 | 25,294.08 | 68.70% |
| TOURISM | 101-0000-380-1100 | 209,083.00 | - | 209,083.00 | 0.00% |
| VICTIM'S ADVOCATE | 101-0000-380-1200 | | 36,040.03 | (36,040.03) | #DIV/0! |
| COC-TITLE IV-D | 101-0000-380-1300 | 77,000.00 | 10,387.44 | 66,612.56 | 13.49% |
| POLLWORKERS | 101-0000-380-1400 | | - | - | #DIV/0! |
| ALCOHOL & DRUG ABUSE | 101-0000-380-1500 | 603,095.00 | 214,640.65 | 388,454.35 | 35.59% |
| SOLICITOR'S OFFICE | 101-0000-380-1600 | 346,281.00 | - | 346,281.00 | 0.00% |
| COMMUNITY DEV | 101-0000-380-1700 | 93,814.00 | 39,648.12 | 54,165.88 | 42.26% |
| SCHOOL RESOURCE OFFICER (NEW) | 101-0000-380-1800 | 415,000.00 | 217,115.01 | 197,884.99 | 52.32% |
| ALCOHOL & DRUG EXPENSES | 101-0000-380-2500 | 159,160.00 | 41,377.71 | 117,782.29 | 26.00% |
| VICTIM'S ADVOCATE EXPENSES | 101-0000-380-2500 | | 3,869.73 | (3,869.73) | #DIV/0! |
| TRANSFER IN - TITLE IV SMALL | 101-0000-380-2700 | 15,907.00 | 8,138.71 | 7,768.29 | 51.16% |
| TRANSFER - CORONER FUNDS | | | | - | #DIV/0! |
| ECONOMIC DEVELOPMENT(OPERATIONS) | | 150,000.00 | - | 150,000.00 | 0.00% |
| TRANSFER FROM TITLE I FUNDING | | | | - | #DIV/0! |
| TRANSFER FROM COMMUNITY DEVELOPMENT | | | | - | #DIV/0! |
| ECONOMIC DEVELOPMENT(SPECIAL) | | | - | - | #DIV/0! |
| TRANSFER TUITION ASSISTANCE | | | | - | #DIV/0! |
| TRANSFER FROM ELECTRONIC MONITORING | | | | - | #DIV/0! |
| REIMBURSEMENTS | VARIOUS | | | - | #DIV/0! |
| COMMISSION-VENDING MACH | 101-0000-391-0100 | | | - | #DIV/0! |
| STADIUM | 101-0000-391-0200 | 75,000.00 | - | 75,000.00 | 0.00% |
| TAX NOTICE AMOUNT | 101-0000-391-0300 | 3,500.00 | 1,941.50 | 1,558.50 | 55.47% |
| INTEREST INCOME | 101-0000-391-0400 | 1,500,000.00 | 575,823.94 | 924,176.06 | 38.39% |
| MISCELLANEOUS | 101-0000-391-0600 | | 100.00 | (100.00) | #DIV/0! |
| RENT OF TOWER | 101-0000-391-0800 | 45,000.00 | 14,807.11 | 30,192.89 | 32.90% |
| FRANCHISE FEES | 101-0000-391-1200 | 75,000.00 | 34,448.33 | 40,551.67 | 45.93% |
| AUCTION PROCEEDS | 101-0000-391-1300 | 15,000.00 | 11,321.25 | 3,678.75 | 75.48% |
| CHRISTMAS PARTY DONATIONS | 101-0000-391-1500 | | - | - | #DIV/0! |
| INTEREST - CO OPER PROVIDENT | 101-0000-391-1600 | 25,000.00 | 10,082.20 | 14,917.80 | 40.33% |
| TIMKEN SPORT COMPLEX REVENUE | 101-0000-391-1800 | 125,000.00 | - | 125,000.00 | 0.00% |
| LANDFILL HOST FEES | 101-0000-391-2000 | 2,250,000.00 | 997,838.70 | 1,252,161.30 | 44.35% |
| WORKERS COMP SALARY REIMB | 101-0000-391-2100 | | | - | #DIV/0! |
| GEN ELECTION-CITY & SCHOOL | 101-0000-391-2700 | 7,500.00 | - | 7,500.00 | 0.00% |
| REIMBURSEMENT FROM INSURANCE | 101-0000-391-3300 | | 32,755.26 | (32,755.26) | #DIV/0! |
| COMMUNICATIONS | 101-0000-391-3400 | - | - | - | #DIV/0! |
| RESTITUTION | 101-0000-391-4000 | | - | - | #DIV/0! |
| SALE OF SCRAP METAL | 101-0000-391-4400 | 25,000.00 | 100.00 | 24,900.00 | 0.40% |
| SALE OF COUNTY PROPERTY | 101-0000-391-4600 | | - | - | #DIV/0! |
| SALE OF RECYCLE PRODUCTS | 101-0000-391-4600 | 10,000.00 | | 10,000.00 | 0.00% |
| LITTER GRANT FROM REPUBLIC | 101-0000-391-5800 | | - | - | #DIV/0! |
| REIMBURSEMENT TAX NOTICE POSTINGS | 101-0000-391-5400 | | - | - | #DIV/0! |
| OTHER INCOME | 101-0000-391-5500 | | 461.00 | (461.00) | #DIV/0! |
| EMS OTHER INCOME | 101-0000-391-5550 | | 275.00 | (275.00) | #DIV/0! |
| EMS TAX LEVY - VEHICLE | 101-0000-391-5610 | | 67,168.69 | (67,168.69) | #DIV/0! |
| EMS TAX LEVY - R/E | 101-0000-391-5620 | | 75,037.50 | (75,037.50) | #DIV/0! |
| EMS TAX LEVY - WATERCRAFT | 101-0000-391-5640 | | 1,899.07 | (1,899.07) | #DIV/0! |
| EMS COLLECTIONS | 101-0000-391-5700 | 1,000,000.00 | 334,054.16 | 665,945.84 | 33.41% |
| WKR'S COMP REIMBU | 101-0000-391-6500 | | - | - | #DIV/0! |
| LANDFILL DONATION-CKFD | 101-0000-391-6700 | 25,000.00 | 6,250.00 | 18,750.00 | 25.00% |
| SALE - RECYCLED CARDBOARD | 101-0000-391-6800 | | 2,673.69 | (2,673.69) | #DIV/0! |
| LOCAL OPTION SALES TAX | 101-0000-391-7100 | 800,000.00 | - | 800,000.00 | 0.00% |
| STATE CR-EM/ER RETIREMENT | 101-0000-391-8000 | 72,963.00 | - | 72,963.00 | 0.00% |
| MED/EDUC BLDG | 101-0000-391-8100 | | | - | #DIV/0! |
| CITY GRANT TO DEV BOARD | 101-0000-391-8600 | 10,000.00 | | 10,000.00 | 0.00% |
| FIREWORKS | 101-0000-391-7500/9100 | | - | - | #DIV/0! |
| SHP-COST POOL REFUND | 101-0000-391-9000 | | | - | #DIV/0! |
| LEASE INCOME-MYCOWORKS | 101-0000-391-9700 | 7,500.00 | 4,666.68 | 2,833.32 | 62.22% |
| | | 8,660,624.00 | 2,907,245.63 | 5,753,378.37 | 33.57% |
| TOTAL | | 26,054,384.00 | 5,199,752.18 | 20,854,631.82 | 19.96% |

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

| | 2024-2025 BUDGET | 41.7% 11/30/2024 ACTUAL | VARIANCE | %-AGE OF BUDGET |
|---|---|---|---|---|
| COUNTY GENERAL FUND | (1,066.00) | | (1,066.00) | 0.00% |
| TRANSFER FROM SPECIAL REVENUE | 40,000.00 | | 40,000.00 | 0.00% |
| PROCEEDS FROM CAPITAL LEASE | | | - | #DIV/0! |
| MILLAGE INCREASE | | | - | #DIV/0! |
| | 38,934.00 | - | 38,934.00 | 0.00% |
| **GRAND TOTAL** | **26,093,318.00** | **5,199,752.18** | **20,893,565.82** | **19.93%** |
| | - | - | | |

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

| | | 2024-2025 BUDGET | 41.7% 11/30/2024 ACTUAL | VARIANCE | %-AGE OF BUDGET |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| **SUPERVISOR, COUNCIL, FINANCE & HR** | | | | | |
| SALARIES | 101-1101-411-11-50 | 473,356.00 | 194,949.24 | 278,406.76 | 41.18% |
| SUBSCRIBER BILLING SALARIES | 101-1101-411-11-55 | - | 1,171.67 | (1,171.67) | #DIV/0! |
| INSURANCE | 101-1101-411-44-01 | 76,097.00 | 30,560.00 | 45,537.00 | 40.16% |
| SOCIAL SECURITY | 101-1101-411-44-02 | 36,212.00 | 14,390.59 | 21,821.41 | 39.74% |
| RETIREMENT | 101-1101-411-44-04 | 100,541.00 | 37,488.35 | 63,052.65 | 37.29% |
| WORKERS COMPENSATION | 101-1101-411-44-06 | 5,421.00 | 3,135.29 | 2,285.71 | 57.84% |
| UTILITIES | 101-1101-411-40-01 | 20,000.00 | 6,661.77 | 13,338.23 | 33.31% |
| PROFESSIONAL SERVICES | 101-1101-411-47-02 | 100,000.00 | 14,985.00 | 85,015.00 | 14.99% |
| MEMBERSHIPS & SUBSCRIPTIONS | 101-1101-411-50-25 | 800.00 | 318.00 | 482.00 | 39.75% |
| COMMUNICATIONS | 101-1101-411-53-01 | 7,500.00 | 4,934.37 | 2,565.63 | 65.79% |
| TRAINING | 101-1101-411-58-05 | 13,200.00 | 3,139.31 | 10,060.69 | 23.78% |
| PRINTING & OFFICE SUPPLIES | 101-1101-411-61-01 | 15,300.00 | 3,046.92 | 12,253.08 | 19.91% |
| POSTAGE METER RENT & POSTAGE | 101-1101-411-61-06 | 5,000.00 | 198.03 | 4,801.97 | 3.96% |
| LEASE & COPIES | 101-1101-411-66-03 | 12,500.00 | 5,299.85 | 7,200.15 | 42.40% |
| | | 865,927.00 | 320,278.39 | 545,648.61 | 36.99% |
| **IT** | | | | | |
| SALARIES | 101-1102-411-11-50 | 51,063.00 | 21,441.77 | 29,621.23 | 41.99% |
| INSURANCE | 101-1102-411-44-01 | 7,020.00 | 2,826.50 | 4,193.50 | 40.26% |
| SOCIAL SECURITY | 101-1102-411-44-02 | 3,907.00 | 1,592.44 | 2,314.56 | 40.76% |
| RETIREMENT | 101-1102-411-44-04 | 9,478.00 | 3,979.61 | 5,498.39 | 41.99% |
| WORKERS COMPENSATION | 101-1102-411-44-06 | 578.00 | 242.26 | 335.74 | 41.91% |
| MAINTENANCE CONTRACTS | 101-1102-411-47-01 | 15,000.00 | 100.00 | 14,900.00 | 0.67% |
| PROFESSIONAL SERVICES | 101-1102-411-47-02 | 195,000.00 | 99,627.18 | 95,372.82 | 51.09% |
| COMMUNICATIONS | 101-1102-411-53-01 | 3,000.00 | 1,812.72 | 1,187.28 | 60.42% |
| DATA PROCESSING TRAINING | 101-1102-411-58-06 | 5,000.00 | - | 5,000.00 | 0.00% |
| COMPUTER EQUIP/SERVERS | 101-1102-411-66-13 | 40,000.00 | 9,538.84 | 30,461.16 | 23.85% |
| SECURITY/SLED-DSS | 101-1102-411-66-15 | 20,000.00 | 9,939.30 | 10,060.70 | 49.70% |
| SOFTWARE/LICENSES | 101-1102-411-66-16 | 10,000.00 | 1,055.44 | 8,944.56 | 10.55% |
| NETWORK EQUIP/UPGRADE | 101-1102-411-66-17 | - | | - | #DIV/0! |
| | | 360,046.00 | 152,156.06 | 207,889.94 | 42.26% |
| **DEVELOPMENT BOARD** | | | | | |
| SALARIES | 101-1103-411-11-50 | 163,298.00 | 68,568.90 | 94,729.10 | 41.99% |
| INSURANCE | 101-1103-411-44-01 | 14,040.00 | 5,653.00 | 8,387.00 | 40.26% |
| SOCIAL SECURITY | 101-1103-411-44-02 | 12,493.00 | 5,130.80 | 7,362.20 | 41.07% |
| RETIREMENT | 101-1103-411-44-04 | 30,309.00 | 12,726.35 | 17,582.65 | 41.99% |
| WORKERS COMPENSATION | 101-1103-411-44-06 | 4,491.00 | 1,885.65 | 2,605.35 | 41.99% |
| UTILITIES | 101-1103-411-40-01 | 5,000.00 | 2,103.84 | 2,896.16 | 42.08% |
| PROFESSIONAL SERVICES | 101-1103-411-47-02 | 15,000.00 | 4,987.46 | 10,012.54 | 33.25% |
| MEMBERSHIPS & SUBSCRIPTIONS | 101-1103-411-50-10 | 16,000.00 | 306.80 | 15,693.20 | 1.92% |
| TRAINING & TRAVEL | 101-1103-411-58-05 | 10,000.00 | 1,674.39 | 8,325.61 | 16.74% |
| PRINTING & OFFICE SUPPLIES | 101-1103-411-61-01 | 4,000.00 | 1,497.72 | 2,502.28 | 37.44% |
| VEHICLE OPERATION & MAINTENANCE | 101-1103-411-65-01 | 1,000.00 | - | 1,000.00 | 0.00% |
| CAPITAL EXPENDITURES | 101-1103-411-66-01 | 10,000.00 | 753.27 | 9,246.73 | 7.53% |
| LEASE & MAINTENANCE | 101-1103-411-66-04 | 5,000.00 | 826.04 | 4,173.96 | 16.52% |
| INDUSTRIAL PARKS | 101-1103-411-67-01 | 40,000.00 | 8,419.93 | 31,580.07 | 21.05% |
| MARKETING | 101-1103-411-67-02 | - | - | - | #DIV/0! |
| GRANT EXPENDITURES | 101-1103-411-67-03 | - | - | - | #DIV/0! |
| OPERATIONAL CONTINGENCY FUND | 101-1103-411-75-02 | 2,000.00 | - | 2,000.00 | 0.00% |
| | | 332,631.00 | 114,534.15 | 218,096.85 | 34.43% |
| **COMMUNITY DEVELOPMENT** | | | | | |
| SALARIES | 101-1104-411-11-50 | 68,111.00 | 28,599.82 | 39,511.18 | 41.99% |
| INSURANCE | 101-1104-411-44-01 | 7,020.00 | 2,826.50 | 4,193.50 | 40.26% |
| SOCIAL SECURITY | 101-1104-411-44-02 | 5,211.00 | 2,127.16 | 3,083.84 | 40.82% |
| RETIREMENT | 101-1104-411-44-04 | 12,642.00 | 5,308.15 | 7,333.85 | 41.99% |
| WORKERS COMPENSATION | 101-1104-411-44-06 | 1,874.00 | 786.49 | 1,087.51 | 41.97% |
| MEMBERSHIPS & SUBSCRIPTIONS | 101-1104-411-50-25 | 35.00 | - | | 0.00% |
| COMMUNICATIONS | 101-1104-411-53-01 | 500.00 | 163.11 | | 32.62% |
| TRAINING & TRAVEL | 101-1104-411-58-06 | 3,485.00 | 537.37 | 2,947.63 | 15.42% |
| PRINTING & OFFICE SUPPLIES | 101-1104-411-61-01 | 1,578.00 | - | | 0.00% |
| MARKETING | 101-1104-411-67-02 | 1,090.00 | 28.00 | | 2.57% |
| OPERATIONAL CONTINGENCY FUND | 101-1104-411-75-02 | 1,000.00 | 500.00 | 500.00 | 50.00% |
| | | 102,546.00 | 40,876.60 | 58,657.51 | 39.86% |

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

| | | 2024-2025 BUDGET | 41.7% 11/30/2024 ACTUAL | VARIANCE | %-AGE OF BUDGET |
|---|---|---|---|---|---|
| **TOURISM** | | | | | |
| SALARIES | 101-1105-411-11-50 | 52,773.00 | 22,368.42 | 30,404.58 | 42.39% |
| INSURANCE | 101-1105-411-44-01 | 14,501.00 | 5,835.30 | 8,665.70 | 40.24% |
| SOCIAL SECURITY | 101-1105-411-44-02 | 4,038.00 | 1,570.37 | 2,467.63 | 38.89% |
| RETIREMENT | 101-1105-411-44-04 | 9,795.00 | 4,151.56 | 5,643.44 | 42.38% |
| WORKERS COMPENSATION | 101-1105-411-44-06 | 1,452.00 | 613.24 | 838.76 | 42.23% |
| UTILITIES | 101-1105-411-40-01 | 7,200.00 | 3,146.89 | 4,053.11 | 43.71% |
| MEMBERSHIPS & SUBSCRIPTIONS | 101-1105-411-50-25 | 2,000.00 | - | 2,000.00 | 0.00% |
| COMMUNICATIONS | 101-1105-411-53-01 | 3,792.00 | 1,258.80 | 2,533.20 | 33.20% |
| ADVERTISING | 101-1105-411-54-01 | 7,000.00 | - | 7,000.00 | 0.00% |
| TRAINING & TRAVEL | 101-1105-411-58-06 | 6,500.00 | 126.86 | 6,373.14 | 1.95% |
| PRINTING & OFFICE SUPPLIES | 101-1105-411-61-01 | 1,000.00 | 512.53 | 487.47 | 51.25% |
| POSTAGE | 101-1105-411-61-07 | 55.00 | - | 55.00 | 0.00% |
| OPERATIONAL CONTINGENCY FUND | 101-1105-411-75-02 | 4,000.00 | 2,338.46 | | 58.46% |
| EVENTS | 101-1105-411-75-12 | 92,500.00 | 9,738.18 | 82,761.82 | 10.53% |
| WEB HOSTING | 101-1105-411-75-13 | 3,600.00 | 1,125.00 | 2,475.00 | 31.25% |
| | | 210,206.00 | 52,785.61 | 155,758.85 | 25.11% |
| **FIRE SREVICE** | | | | | |
| WORKERS COMPENSATION | 101-1106-411-44-06 | 5,000.00 | - | 5,000.00 | 0.00% |
| VOLUNTEER FIREMAN'S INSURANCE | 101-1106-411-54-25 | 18,500.00 | 5,144.00 | 13,356.00 | 27.81% |
| TOWER RENTAL | 101-1106-411-66-02 | 110,500.00 | 43,971.09 | 66,528.91 | 39.79% |
| MISCELLANEOUS | 101-1106-411-75-05 | 12,400.00 | 64.17 | 12,335.83 | 0.52% |
| | | 146,400.00 | 49,179.26 | 97,220.74 | 33.59% |
| **MAGISTRATE** | | | | | |
| SALARIES | 101-1201-412-11-50 | 273,705.00 | 114,404.55 | 159,300.45 | 41.80% |
| SALARIES - SECURITY | 101-1201-412-11-61 | 31,200.00 | 12,670.00 | 18,530.00 | 40.61% |
| INSURANCE | 101-1201-412-44-01 | 86,676.00 | 34,882.30 | 51,793.70 | 40.24% |
| SOCIAL SECURITY | 101-1201-412-44-02 | 23,326.00 | 9,739.33 | 13,586.67 | 41.75% |
| RETIREMENT | 101-1201-412-44-04 | 60,002.00 | 26,961.92 | 33,040.08 | 44.94% |
| WORKERS COMPENSATION | 101-1201-412-44-06 | 7,678.00 | 3,244.60 | 4,433.40 | 42.26% |
| MEMBERSHIPS & SUBSCRIPTIONS | 101-1201-412-50-25 | 1,000.00 | 953.71 | 46.29 | 95.37% |
| COMMUNICATIONS | 101-1201-412-53-01 | 900.00 | 175.00 | 725.00 | 19.44% |
| JURY PAY | 101-1201-412-54-10 | 15,000.00 | 385.53 | 14,614.47 | 2.57% |
| APPEALS | 101-1201-412-54-15 | 1,500.00 | - | 1,500.00 | 0.00% |
| TRAINING & TRAVEL | 101-1201-412-58-06 | 7,700.00 | 1,183.11 | 6,516.89 | 15.37% |
| PRINTING & OFFICE SUPPLIES | 101-1201-412-61-01 | 6,750.00 | 1,240.58 | 5,509.42 | 18.38% |
| JAIL OFFICE SUPPLIES | 101-1201-412-61-02 | 1,500.00 | - | 1,500.00 | 0.00% |
| LEASES & COPIES | 101-1201-412-66-03 | 1,085.00 | 222.20 | 862.80 | 20.48% |
| | | 518,022.00 | 206,062.83 | 311,959.17 | 39.78% |
| **PROBATE JUDGE** | | | | | |
| SALARIES | 101-1202-412-11-50 | 114,972.00 | 46,815.40 | 68,156.60 | 40.72% |
| INSURANCE | 101-1202-412-44-01 | 14,040.00 | 5,653.00 | 8,387.00 | 40.26% |
| SOCIAL SECURITY | 101-1202-412-44-02 | 8,796.00 | 4,060.55 | 4,735.45 | 46.16% |
| RETIREMENT | 101-1202-412-44-04 | 22,984.00 | 10,936.61 | 12,047.39 | 47.58% |
| WORKERS COMPENSATION | 101-1202-412-44-06 | 1,855.00 | 168.29 | 1,686.71 | 9.07% |
| MAINTENANCE CONTRACTS | 101-1202-412-47-01 | 3,420.00 | - | 3,420.00 | 0.00% |
| TRAINING | 101-1202-412-58-05 | 3,800.00 | 635.00 | 3,165.00 | 16.71% |
| PRINTING & OFFICE SUPPLIES | 101-1202-412-61-01 | 3,500.00 | 696.25 | 2,803.75 | 19.89% |
| LEASES & COPIES | 101-1202-412-66-03 | 1,500.00 | 620.55 | 879.45 | 41.37% |
| | | 174,867.00 | 69,585.65 | 105,281.35 | 39.79% |
| **CIRCUIT COURT** | | | | | |
| SALARIES | 101-1203-412-11-50 | 70,560.00 | 28,054.52 | 42,505.48 | 39.76% |
| SOCIAL SECURITY | 101-1203-412-44-02 | 5,398.00 | 2,146.22 | 3,251.78 | 39.76% |
| RETIREMENT | 101-1203-412-44-04 | 13,096.00 | 5,206.90 | 7,889.10 | 39.76% |
| WORKERS COMPENSATION | 101-1203-412-44-06 | 2,442.00 | 970.68 | 1,471.32 | 39.75% |
| MISCELLANEOUS | 101-1203-412-75-05 | 42,500.00 | 7,112.24 | 35,387.76 | 16.73% |
| | | 133,996.00 | 43,490.56 | 90,505.44 | 32.46% |
| **PUBLIC DEFENDER** | | | | | |
| MISCELLANEOUS | 101-1204-412-75-05 | 170,313.00 | 170,313.00 | - | 100.00% |
| | | 170,313.00 | 170,313.00 | - | 100.00% |

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

| | | 2024-2025 BUDGET | 41.7% 11/30/2024 ACTUAL | VARIANCE | %-AGE OF BUDGET |
|---|---|---|---|---|---|
| **SOLICITOR'S OFFICE** | | | | | |
| SALARIES | 101-1205-412-11-50 | 529,476.00 | 227,856.06 | 301,619.94 | 43.03% |
| INSURANCE | 101-1205-412-44-01 | 57,921.00 | 23,246.70 | 34,674.30 | 40.14% |
| SOCIAL SECURITY | 101-1205-412-44-02 | 40,505.00 | 16,956.86 | 23,548.14 | 41.86% |
| RETIREMENT | 101-1205-412-44-04 | 100,152.00 | 42,443.48 | 57,708.52 | 42.38% |
| WORKERS COMPENSATION | 101-1205-412-44-06 | 4,129.00 | 1,762.34 | 2,366.66 | 42.68% |
| SERVICE CONTRACTS | 101-1205-412-47-08 | 1,000.00 | 90.18 | 909.82 | 9.02% |
| TRAVEL | 101-1205-412-58-01 | 1,000.00 | 565.07 | 434.93 | 56.51% |
| TRAINING | 101-1205-412-58-05 | 900.00 | 449.82 | 450.18 | 49.98% |
| PRINTING & OFFICE SUPPLIES | 101-1205-412-61-01 | 2,500.00 | 1,147.15 | 1,352.85 | 45.89% |
| | | 737,583.00 | 314,517.66 | 423,065.34 | 42.64% |
| **CLERK OF COURT** | | | | | |
| SALARIES | 101-1220-412-11-50 | 397,964.00 | 158,183.86 | 239,780.14 | 39.75% |
| SALARIES - TITLE IV-D LARGE | 101-1220-412-11-60 | 29,312.00 | 8,212.35 | 21,099.65 | 28.02% |
| SALARIES - TITLE IV-D SMALL | 101-1220-412-11-66 | 16,055.00 | 6,432.75 | 9,622.25 | 40.07% |
| INSURANCE | 101-1220-412-44-01 | 86,001.00 | 28,634.55 | 57,366.45 | 33.30% |
| SOCIAL SECURITY | 101-1220-412-44-02 | 33,915.00 | 13,355.15 | 20,559.85 | 39.38% |
| RETIREMENT | 101-1220-412-44-04 | 80,531.00 | 33,469.16 | 47,061.84 | 41.56% |
| WORKERS COMPENSATION | 101-1220-412-44-06 | 3,171.00 | 1,462.96 | 1,708.04 | 46.14% |
| UTILITIES | 101-1220-412-40-01 | 55,000.00 | 21,084.39 | 33,915.61 | 38.34% |
| MAITENANCE CONTRACTS | 101-1220-412-47-01 | 51,500.00 | 40,960.48 | 10,539.52 | 79.53% |
| COMPUTER SVCS & SUPPLIES(PUBLIQ) | 101-1220-412-47-04 | 3,836.00 | 2,968.30 | 867.70 | 77.38% |
| MEMBERSHIPS & SUBSCRIPTIONS | 101-1220-412-50-25 | 400.00 | 200.00 | 200.00 | 50.00% |
| COMMUNICATIONS | 101-1220-412-53-01 | 75,500.00 | 33,531.64 | 41,968.36 | 44.41% |
| TRAINING | 101-1220-412-58-05 | 7,000.00 | 55.82 | 6,944.18 | 0.80% |
| PRINTING & OFFICE SUPPLIES | 101-1220-412-61-01 | 7,750.00 | 3,262.27 | 4,487.73 | 42.09% |
| BOOK IMPROVEMENTS (RESTORATION) | 101-1220-412-61-05 | 10,000.00 | 6,446.75 | 3,553.25 | 64.47% |
| POSTAGE METER RENT & POSTAGE | 101-1220-412-61-06 | 17,500.00 | 5,554.30 | 11,945.70 | 31.74% |
| LEASES & COPIES | 101-1220-412-66-03 | 13,700.00 | 3,382.45 | 10,317.55 | 24.69% |
| | | 889,135.00 | 367,197.18 | 521,937.82 | 41.30% |
| **VOTER REGISTRATION/ELECTION COMM** | | | | | |
| SALARIES | 101-1401-414-11-50 | 101,124.00 | 37,847.78 | 63,276.22 | 37.43% |
| SALARIES - POLLWORKERS | 101-1401-414-11-62 | 75,000.00 | 26,300.00 | 48,700.00 | 35.07% |
| INSURANCE | 101-1401-414-44-01 | 18,307.00 | 7,444.00 | 10,863.00 | 40.66% |
| SOCIAL SECURITY | 101-1401-414-44-02 | 7,736.00 | 2,899.97 | 4,836.03 | 37.49% |
| RETIREMENT | 101-1401-414-44-04 | 18,769.00 | 8,457.92 | 10,311.08 | 45.06% |
| WORKERS COMPENSATION | 101-1401-414-44-06 | 546.00 | 240.81 | 305.19 | 44.10% |
| MAINTENANCE CONTRACTS | 101-1401-414-47-01 | 31,800.00 | 19,334.22 | 12,465.78 | 60.80% |
| DUES | 101-1401-414-50-02 | 450.00 | - | 450.00 | 0.00% |
| GENERAL ELECTION EXPENSE | 101-1401-414-54-30 | 8,000.00 | 1,018.22 | 6,981.78 | 12.73% |
| TRAVEL | 101-1401-414-58-01 | 1,200.00 | 469.50 | 730.50 | 39.13% |
| TRAINING | 101-1401-414-58-05 | 900.00 | 620.88 | 279.12 | 68.99% |
| PRINTING & OFFICE SUPPLIES | 101-1401-414-61-01 | 7,075.00 | 291.87 | 6,783.13 | 4.13% |
| POSTAGE | 101-1401-414-61-06 | 5,000.00 | - | 5,000.00 | 0.00% |
| MACHINERY & EQUIPMENT REPAIR | 101-1401-414-65-02 | 1,700.00 | - | 1,700.00 | 0.00% |
| LEASE & COPIES | 101-1401-414-66-03 | 1,750.00 | 447.75 | 1,302.25 | 25.59% |
| | | 279,357.00 | 105,372.92 | 173,984.08 | 37.72% |
| **COUNTY ATTORNEY** | | | | | |
| SALARIES | 101-1501-415-11-50 | 33,181.00 | 13,932.61 | 19,248.39 | 41.99% |
| SOCIAL SECURITY | 101-1501-415-44-02 | 2,539.00 | 1,065.81 | 1,473.19 | 41.98% |
| RETIREMENT | 101-1501-415-44-04 | 6,159.00 | 2,585.90 | 3,573.10 | 41.99% |
| WORKERS COMPENSATION | 101-1501-415-44-06 | 123.00 | 51.54 | 71.46 | 41.90% |
| TRAINING | 101-1501-415-58-05 | 250.00 | - | 250.00 | 0.00% |
| | | 42,252.00 | 17,635.86 | 24,616.14 | 41.74% |
| **BUILDING INSPECTOR** | | | | | |
| PROFESSIONAL SERVICES | 101-1505-415-47-02 | 150,000.00 | 23,203.10 | 126,796.90 | 15.47% |
| PRINTING & OFFICE SUPPLIES | 101-1505-415-61-01 | 2,000.00 | - | 2,000.00 | 0.00% |
| | | 152,000.00 | 23,203.10 | 128,796.90 | 15.27% |

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

| | | 2024-2025 BUDGET | 41.7% 11/30/2024 ACTUAL | VARIANCE | %-AGE OF BUDGET |
|---|---|---|---|---|---|
| **TAX ASSESSOR** | | | | | |
| SALARIES | 101-1510-415-11-50 | 165,235.00 | 51,703.75 | 113,531.25 | 31.29% |
| INSURANCE | 101-1510-415-44-01 | 32,347.00 | 5,653.00 | 26,694.00 | 17.48% |
| SOCIAL SECURITY | 101-1510-415-44-02 | 12,641.00 | 3,848.16 | 8,792.84 | 30.44% |
| RETIREMENT | 101-1510-415-44-04 | 30,668.00 | 9,596.23 | 21,071.77 | 31.29% |
| WORKERS COMPENSATION | 101-1510-415-44-06 | 3,042.00 | 797.56 | 2,244.44 | 26.22% |
| UTILITIES | 101-1510-415-40-01 | 7,000.00 | 623.11 | 6,376.89 | 8.90% |
| PROFEESIONAL SERVICES | 101-1510-415-47-02 | 21,000.00 | 9,838.00 | 11,162.00 | 46.85% |
| COMPUTER SVCS & SUPPLIES(PUBLIQ) | 101-1510-415-47-04 | 17,579.00 | 15,293.58 | 2,285.42 | 87.00% |
| DUES | 101-1510-415-50-02 | 925.00 | - | 925.00 | 0.00% |
| TRAINING | 101-1510-415-58-05 | 2,000.00 | - | 2,000.00 | 0.00% |
| PRINTING & OFFICE SUPPLIES | 101-1510-415-61-01 | 1,000.00 | 444.64 | 555.36 | 44.46% |
| SPECIALIZED DEPARTMENTAL SUPPLIES | 101-1510-415-61-02 | 500.00 | - | 500.00 | 0.00% |
| POSTAGE METER RENT & POSTAGE | 101-1510-415-61-06 | 1,000.00 | - | 1,000.00 | 0.00% |
| LEASE & COPIES | 101-1510-415-66-03 | 3,700.00 | 964.10 | 2,735.90 | 26.06% |
| | | 298,637.00 | 98,762.13 | 199,874.87 | 33.07% |
| **DELINQUENT TAX OFFICE** | | | | | |
| SALARIES | 101-1511-415-11-50 | 82,979.00 | 56,273.87 | 26,705.13 | 67.82% |
| INSURANCE | 101-1511-415-44-01 | 18,554.00 | 10,295.00 | 8,259.00 | 55.49% |
| SOCIAL SECURITY | 101-1511-415-44-02 | 6,348.00 | 4,258.76 | 2,089.24 | 67.09% |
| RETIREMENT | 101-1511-415-44-04 | 15,401.00 | 10,444.38 | 4,956.62 | 67.82% |
| WORKERS COMPENSATION | 101-1511-415-44-06 | 258.00 | 174.45 | 83.55 | 67.62% |
| COMPUTER SVCS & SUPPLIES(PUBLIQ) | 101-1511-415-47-04 | 14,341.00 | 8,533.81 | 5,807.19 | 59.51% |
| MEMBERSHIPS & SUBSCRIPTIONS | 101-1511-415-50-25 | 125.00 | 135.00 | (10.00) | 108.00% |
| TRAINING | 101-1511-415-58-05 | 2,200.00 | 1,213.22 | 986.78 | 55.15% |
| PRINTING & OFFICE SUPPLIES | 101-1511-415-61-01 | 1,000.00 | 304.45 | 695.55 | 30.45% |
| POSTAGE METER RENT & POSTAGE | 101-1511-415-61-06 | 25,000.00 | 880.33 | 24,119.67 | 3.52% |
| LEASE & COPIES | 101-1511-415-66-03 | 2,500.00 | - | 2,500.00 | 0.00% |
| | | 168,706.00 | 92,513.27 | 76,192.73 | 54.84% |
| **TREASURER'S OFFICE** | | | | | |
| SALARIES | 101-1520-415-11-50 | 165,847.00 | 69,834.63 | 96,012.37 | 42.11% |
| INSURANCE | 101-1520-415-44-01 | 21,060.00 | 8,479.50 | 12,580.50 | 40.26% |
| SOCIAL SECURITY | 101-1520-415-44-02 | 12,688.00 | 5,148.76 | 7,539.24 | 40.58% |
| RETIREMENT | 101-1520-415-44-04 | 30,782.00 | 12,961.36 | 17,820.64 | 42.11% |
| WORKERS COMPENSATION | 101-1520-415-44-06 | 515.00 | 216.02 | 298.98 | 41.95% |
| COMPUTER SVCS & SUPPLIES(PUBLIQ) | 101-1520-415-47-04 | 78,009.00 | 50,138.32 | 27,870.68 | 64.27% |
| MEMBERSHIPS & SUBSCRIPTIONS | 101-1520-415-50-25 | 80.00 | 80.00 | - | 100.00% |
| ADVERTISING | 101-1520-415-54-01 | 700.00 | 113.00 | 587.00 | 16.14% |
| TRAINING | 101-1520-415-58-05 | 3,500.00 | 1,059.08 | 2,440.92 | 30.26% |
| PRINTING & OFFICE SUPPLIES | 101-1520-415-61-01 | 3,500.00 | 229.81 | 3,270.19 | 6.57% |
| LEASE & COPIES | 101-1520-415-66-03 | 1,815.00 | 398.35 | 1,416.65 | 21.95% |
| | | 318,496.00 | 148,658.83 | 169,837.17 | 46.68% |
| **AUDITOR'S OFFICE** | | | | | |
| SALARIES | 101-1525-415-11-50 | 140,475.00 | 58,498.40 | 81,976.60 | 41.64% |
| INSURANCE | 101-1525-415-44-01 | 29,841.00 | 12,008.10 | 17,832.90 | 40.24% |
| SOCIAL SECURITY | 101-1525-415-44-02 | 10,747.00 | 4,259.32 | 6,487.68 | 39.63% |
| RETIREMENT | 101-1525-415-44-04 | 26,072.00 | 10,857.38 | 15,214.62 | 41.64% |
| WORKERS COMPENSATION | 101-1525-415-44-06 | 436.00 | 181.26 | 254.74 | 41.57% |
| COMPUTER SVCS & SUPPLIES(PUBLIQ) | 101-1525-415-47-04 | 74,448.00 | 48,143.23 | 26,304.77 | 64.67% |
| MEMBERSHIPS & SUBSCRIPTIONS | 101-1525-415-50-25 | 150.00 | - | 150.00 | 0.00% |
| TRAINING | 101-1525-415-58-05 | 3,000.00 | 1,400.22 | 1,599.78 | 46.67% |
| PRINTING & OFFICE SUPPLIES | 101-1525-415-61-01 | 1,600.00 | 128.13 | 1,471.87 | 8.01% |
| LEASE & COPIES | 101-1525-415-61-01 | 4,330.00 | 1,289.45 | 3,040.55 | 29.78% |
| | | 291,099.00 | 136,765.49 | 154,333.51 | 46.98% |
| **BUILDING SUPERINTENDENT** | | | | | |
| SALARIES | 101-1910-419-11-50 | 118,050.00 | 51,294.64 | 66,755.36 | 43.45% |
| INSURANCE | 101-1910-419-44-01 | 18,554.00 | 7,468.50 | 11,085.50 | 40.25% |
| SOCIAL SECURITY | 101-1910-419-44-02 | 9,031.00 | 3,790.76 | 5,240.24 | 41.97% |
| RETIREMENT | 101-1910-419-44-04 | 22,869.00 | 9,911.55 | 12,957.45 | 43.34% |
| WORKERS COMPENSATION | 101-1910-419-44-06 | 5,443.00 | 2,241.77 | 3,201.23 | 41.19% |
| PROFESSIONAL SERVICES | 101-1910-419-47-02 | 20,000.00 | 10,850.61 | 9,149.39 | 54.25% |
| CLOTHING & UNIFORMS | 101-1910-419-50-01 | 1,000.00 | 816.27 | 183.73 | 81.63% |
| COMMUNICATIONS | 101-1910-419-53-01 | 1,000.00 | 455.15 | 544.85 | 45.52% |
| TRAINING | 101-1910-419-58-05 | 1,000.00 | - | 1,000.00 | 0.00% |
| BUILDING EXPENSE | 101-1910-419-60-10 | 119,000.00 | 28,460.84 | 90,539.16 | 23.92% |
| GENERAL SUPPLIES | 101-1910-419-61-07 | 3,500.00 | 842.40 | 2,657.60 | 24.07% |
| | | 319,447.00 | 116,132.49 | 203,314.51 | 36.35% |

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

| | | 2024-2025 BUDGET | 41.7% 11/30/2024 ACTUAL | VARIANCE | %-AGE OF BUDGET |
|---|---|---|---|---|---|
| **NON-DEPARTMENTAL** | | | | | |
| PERSONNEL SUPPLEMENT | 101-1990-419-11-50 | 8,000.00 | 5,927.65 | 2,072.35 | 74.10% |
| UTILITIES | 101-1990-419-40-01 | 15,000.00 | 8,149.71 | 6,850.29 | 54.33% |
| EMPLOYEE INSURANCE | 101-1990-419-44-01 | 50,000.00 | 17,498.97 | 32,501.03 | 35.00% |
| SOCIAL SECURITY | 101-1990-419-44-02 | 3,000.00 | - | 3,000.00 | 0.00% |
| RETIREMENT | 101-1990-419-44-04 | 3,500.00 | - | 3,500.00 | 0.00% |
| WORKERS COMPENSATION | 101-1990-419-44-06 | 50,000.00 | 46,521.50 | 3,478.50 | 93.04% |
| UNEMPLOYMENT | 101-1990-419-44-07 | 20,000.00 | - | 20,000.00 | 0.00% |
| ACCRUALS | 101-1990-419-44-08 | 35,000.00 | | 35,000.00 | 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 | 2,400.00 | 4,800.00 | 33.33% |
| MAINTENANCE CONTRACTS | 101-1990-419-47-01 | 60,000.00 | 3,845.19 | 56,154.81 | 6.41% |
| PROFESSIONAL SERVICES | 101-1990-419-47-02 | 60,000.00 | 1,498.57 | 58,501.43 | 2.50% |
| 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 | 70,000.00 | | 70,000.00 | 0.00% |
| OPEB | 101-1990-419-47-10 | 12,000.00 | - | 12,000.00 | 0.00% |
| GENERAL INSURANCE | 101-1990-419-52-01 | 550,000.00 | 490,107.10 | 59,892.90 | 89.11% |
| COMMUNICATIONS | 101-1990-419-53-01 | 50,000.00 | 5,002.35 | 44,997.65 | 10.00% |
| ADVERTISING | 101-1990-419-54-01 | 20,000.00 | 238.64 | 19,761.36 | 1.19% |
| HOSPITAL INDIGENT CARE | 101-1990-419-54-35 | 28,441.00 | 14,220.50 | 14,220.50 | 50.00% |
| PRINTING & OFFICE SUPPLIES | 101-1990-419-61-01 | | (7.59) | 7.59 | #DIV/0! |
| POSTAGE METER RENT & POSTAGE | 101-1990-419-61-06 | 31,500.00 | 3,789.99 | 27,710.01 | 12.03% |
| FUEL COSTS | 101-1990-419-65-11 | 375,000.00 | 117,439.73 | 257,560.27 | 31.32% |
| CAPITAL EXPENDITURES | 101-1990-419-66-01 | 1,451,587.00 | 576,591.22 | 874,995.78 | 39.72% |
| LEASES & COPIES | 101-1990-419-66-03 | 15,000.00 | - | 15,000.00 | 0.00% |
| CONTINGENCY FUND | 101-1990-419-75-01 | 63,274.00 | 500.00 | 62,774.00 | 0.79% |
| OPERATIONAL CONTINGENCY | 101-1990-419-75-02 | 100,000.00 | 17,266.42 | 82,733.58 | 17.27% |
| ED CONTINGENCY/GRANTS ADM | 101-1990-419-75-03 | 50,000.00 | 27,358.09 | 22,641.91 | 54.72% |
| PAYMENT-AUCTION PROCEEDS | 101-1990-419-75-16 | | 841.87 | (841.87) | #DIV/0! |
| INSURED REPAIRS | 101-1990-419-75-17 | | 21,119.04 | (21,119.04) | #DIV/0! |
| AUCTION FEES | 101-1990-419-75-23 | 1,000.00 | - | 1,000.00 | 0.00% |
| LANDFILL CONTRIBUTION-CKFD | 101-1990-419-75-29 | 25,000.00 | 6,250.00 | 18,750.00 | 25.00% |
| OFFICAL ALLOWANCE | 101-1990-419-75-31 | 9,600.00 | 2,400.00 | 7,200.00 | 25.00% |
| ANNUAL INCENTIVE AWARD | 101-1990-419-75-32 | 22,000.00 | - | 22,000.00 | 0.00% |
| CATAWBA REGIONAL COG | 101-1990-419-80-02 | 39,083.00 | - | 39,083.00 | 0.00% |
| CLEMSON EXT | 101-1990-419-80-03 | 9,000.00 | 2,580.44 | 6,419.56 | 28.67% |
| CLEMSON EXT - 4H AGENT | 101-1990-419-80-04 | 12,000.00 | 6,000.00 | 6,000.00 | 50.00% |
| SC ASSOC OF COUNTIES | 101-1990-419-80-07 | 9,000.00 | - | 9,000.00 | 0.00% |
| SOIL & WATER CONSERVATION | 101-1990-419-80-11 | 3,500.00 | 875.00 | 2,625.00 | 25.00% |
| FIRE & RESCUE | 101-1990-419-80-12 | 40,000.00 | 20,000.00 | 20,000.00 | 50.00% |
| UNION CTY MUSEUM/CROSS KEYS HOUSE | 101-1990-419-80-18 | 10,000.00 | 5,000.00 | 5,000.00 | 50.00% |
| UNION CTY CHAMBER OF COMMERCE | 101-1990-419-80-20 | 25,000.00 | 6,250.00 | 18,750.00 | 25.00% |
| POST-CLOSURE LANDFILL COSTS | 101-1990-419-80-21 | 40,000.00 | 18,334.00 | 21,666.00 | 45.84% |
| SATELLITE LIBRARY CENTERS (CENSUS) | 101-1990-419-80-23 | - | | - | #DIV/0! |
| TUITION ASSISTANCE | 101-1990-419-80-24 | 75,000.00 | 26,876.00 | 48,124.00 | 35.83% |
| C-4 | 101-1990-419-80-26 | 25,000.00 | - | 25,000.00 | 0.00% |
| COUNCIL ON AGING | 101-1990-419-80-28 | 35,000.00 | - | 35,000.00 | 0.00% |
| NAACP | 101-1990-419-80-28 | 2,000.00 | - | 2,000.00 | 0.00% |
| CAPITAL CONSULTING | 101-1990-419-80-29 | 36,000.00 | 15,000.00 | 21,000.00 | 41.67% |
| UC FAIR BOARD | 101-1990-419-80-30 | - | - | - | #DIV/0! |
| SISTAS ON THE MOVE | 101-1990-419-80-32 | 1,000.00 | 1,000.00 | - | 100.00% |
| | | 3,549,185.00 | 1,472,374.39 | 2,076,810.61 | 41.48% |

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

| | | 2024-2025 BUDGET | 41.7% 11/30/2024 ACTUAL | VARIANCE | %-AGE OF BUDGET |
|---|---|---|---|---|---|
| **SHERIFF'S OFFICE** | | | | | |
| SALARIES | 101-2101-421-11-50 | 2,038,788.00 | 802,601.69 | 1,236,186.31 | 39.37% |
| SCHOOL RESOURCE OFFICER | 101-2101-421-11-52 | 320,493.00 | 112,805.32 | 207,687.68 | 35.20% |
| RESERVE DEPUTY PROGRAM | 101-2101-421-11-53 | 30,940.00 | - | | |
| INSURANCE | 101-2101-421-44-01 | 388,441.00 | 140,742.32 | 247,698.68 | 36.23% |
| SOCIAL SECURITY | 101-2101-421-44-02 | 182,852.00 | 68,438.05 | 114,413.95 | 37.43% |
| RETIREMENT | 101-2101-421-44-04 | 504,582.00 | 195,056.77 | 309,525.23 | 38.66% |
| WORKERS COMPENSATION | 101-2101-421-44-06 | 79,057.00 | 28,842.44 | 50,214.56 | 36.48% |
| UTILITIES | 101-2101-421-40-01 | 20,000.00 | 6,575.80 | 13,424.20 | 32.88% |
| MAINTENANCE CONTRACTS | 101-2101-421-47-01 | 27,300.00 | 17,244.54 | 10,055.46 | 63.17% |
| CLOTHING & UNIFORMS | 101-2101-421-50-01 | 21,000.00 | 2,288.18 | 18,711.82 | 10.90% |
| DUES SCLEOA & SHERIFFS' ASSOC | 101-2101-421-50-03 | 4,500.00 | 2,750.00 | 1,750.00 | 61.11% |
| COMMUNICATIONS | 101-2101-421-53-01 | 37,200.00 | 22,493.10 | 14,706.90 | 60.47% |
| ADVERTISING | 101-2101-421-54-01 | 5,000.00 | 1,365.58 | 3,634.42 | 27.31% |
| TRAINING | 101-2101-421-58-05 | 15,000.00 | 7,075.36 | 7,924.64 | 47.17% |
| PRINTING & OFFICE SUPPLIES | 101-2101-421-61-01 | 15,400.00 | 3,369.72 | 12,030.28 | 21.88% |
| INVESTIGATIVE SUPPLIES | 101-2101-421-61-03 | 8,100.00 | 1,141.17 | 6,958.83 | 14.09% |
| K9 TRAINING/SUPPLIES | 101-2101-421-61-05 | 15,625.00 | 1,619.69 | 14,005.31 | 10.37% |
| WEAPONS/AMMO | 101-2101-421-61-11 | 20,000.00 | (2,635.07) | 22,635.07 | -13.18% |
| EVIDENCE CUSTODIAN SUPPLIES | 101-2101-421-61-12 | 4,000.00 | 1,526.22 | 2,473.78 | 38.16% |
| NARCOTICS SUPPLIES | 101-2101-421-61-13 | 15,000.00 | 9,382.74 | 5,617.26 | 62.55% |
| SRT EQUIPMENT/TRAINING | 101-2101-421-61-14 | 12,470.00 | 2,801.97 | 9,668.03 | 22.47% |
| INFORMANT MONEY | 101-2101-421-62-01 | 15,000.00 | 2,400.00 | 12,600.00 | 16.00% |
| LEASE & COPIES | 101-2101-421-66-03 | 7,525.00 | 447.75 | 7,077.25 | 5.95% |
| STATE 800 RADIO SERVICES | 101-2101-421-66-11 | 34,920.00 | 15,152.58 | 19,767.42 | 43.39% |
| MOBILE ROUTER RENEWAL FEES | 101-2101-421-66-51 | 5,500.00 | 4,113.78 | 1,386.22 | 74.80% |
| CRIMESTOPPERS PROGRAM | 101-2101-421-80-25 | 2,500.00 | 2,500.00 | - | 100.00% |
| | | | | - | #DIV/0! |
| | | 3,831,193.00 | 1,450,099.70 | 2,381,093.30 | 37.85% |
| **CODE ENFORCEMENT** | | | | | |
| SALARIES | 101-2105-421-11-50 | 139,127.00 | 45,859.94 | 93,267.06 | 32.96% |
| INSURANCE | 101-2105-421-44-01 | 25,574.00 | 6,903.20 | 18,670.80 | 26.99% |
| SOCIAL SECURITY | 101-2105-421-44-02 | 10,644.00 | 3,369.61 | 7,274.39 | 31.66% |
| RETIREMENT | 101-2105-421-44-04 | 27,524.00 | 9,225.54 | 18,298.46 | 33.52% |
| WORKERS COMPENSATION | 101-2105-421-44-06 | 4,814.00 | 1,484.82 | 3,329.18 | 30.84% |
| MAINTENANCE CONTRACTS | 101-2105-421-47-01 | 5,000.00 | - | 5,000.00 | 0.00% |
| CLOTHING & UNIFORMS | 101-2105-421-50-01 | 1,500.00 | 854.36 | 645.64 | 56.96% |
| COMMUNICATONS | 101-2105-421-53-01 | 7,000.00 | 1,498.96 | 5,501.04 | 21.41% |
| DEMOLITION - CONDEMNATIONS | 101-2105-421-54-60 | 20,000.00 | 720.00 | 19,280.00 | 3.60% |
| PROPERTY IMPROVEMENTS | 101-2105-421-54-70 | 1,000.00 | 166.28 | 833.72 | 16.63% |
| SPECIALIZED DEPARTMENTAL SUPPLIES | 101-2105-421-61-02 | 7,000.00 | 576.95 | 6,423.05 | 8.24% |
| POSTAGE METER RENT & POSTAGE | 101-2105-421-61-06 | 7,500.00 | - | 7,500.00 | 0.00% |
| LEASE & COPIES | 101-2105-421-66-03 | 2,400.00 | 398.35 | 2,001.65 | 16.60% |
| | | 259,083.00 | 71,058.01 | 188,024.99 | 27.43% |
| **ANIMAL CONTROL** | | | | | |
| SALARIES | 101-2110-421-11-50 | 74,307.00 | 49,315.90 | 24,991.10 | 66.37% |
| INSURANCE | 101-2110-421-44-01 | 14,040.00 | 65.92 | 13,974.08 | 0.47% |
| SOCIAL SECURITY | 101-2110-421-44-02 | 5,685.00 | 3,761.33 | 1,923.67 | 66.16% |
| RETIREMENT | 101-2110-421-44-04 | 13,792.00 | 9,153.04 | 4,638.96 | 66.36% |
| WORKERS COMPENSATION | 101-2110-421-44-06 | 1,784.00 | 1,000.64 | 783.36 | 56.09% |
| UTILITIES | 101-2110-421-40-01 | 12,400.00 | 4,316.91 | 8,083.09 | 34.81% |
| PROFESSIONAL SERVICES | 101-2110-421-47-02 | 30,959.00 | 18,426.90 | 12,532.10 | 59.52% |
| CLOTHING & UNIFORMS | 101-2110-421-50-01 | 800.00 | 544.52 | 255.48 | 68.07% |
| COMMUNICATIONS | 101-2110-421-53-01 | 1,500.00 | 326.22 | 1,173.78 | 21.75% |
| TRAINING | 101-2110-421-58-05 | - | - | - | #DIV/0! |
| CHEMICALS | 101-2110-421-61-10 | 2,000.00 | 1,409.51 | 590.49 | 70.48% |
| FOOD ALLOWANCE FOR ANIMALS | 101-2110-421-63-03 | 11,000.00 | 7,623.31 | 3,376.69 | 69.30% |
| LEASE & COPIES | 101-2110-421-66-03 | 2,800.00 | 847.60 | 1,952.40 | 30.27% |
| TRAPS & CAPTURING EQUIP | 101-2110-421-66-12 | 2,312.00 | 2,116.79 | 195.21 | 91.56% |
| CAT LIVING PENS | 101-2110-421-66-13 | 3,780.00 | 3,338.40 | 441.60 | 88.32% |
| COMMUNITY AIDE | 101-2110-421-66-14 | 396.00 | 395.67 | 0.33 | 99.92% |
| | | 177,555.00 | 102,642.66 | 74,912.34 | 57.81% |

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

| | | 2024-2025 BUDGET | 41.7% 11/30/2024 ACTUAL | VARIANCE | %-AGE OF BUDGET |
|---|---|---|---|---|---|
| **CORONER** | | | | | |
| SALARIES | 101-2190-421-11-50 | 58,370.00 | 23,551.48 | 34,818.52 | 40.35% |
| INSURANCE | 101-2190-421-44-01 | 14,501.00 | 5,835.30 | 8,665.70 | 40.24% |
| SOCIAL SECURITY | 101-2190-421-44-02 | 4,466.00 | 2,245.44 | 2,220.56 | 50.28% |
| RETIREMENT | 101-2190-421-44-04 | 11,887.00 | 6,375.58 | 5,511.42 | 53.63% |
| WORKERS COMPENSATION | 101-2190-421-44-06 | 2,020.00 | 1,074.41 | 945.59 | 53.19% |
| PROFESSIONAL SERVICES | 101-2190-421-47-02 | 99,000.00 | 21,465.00 | 77,535.00 | 21.68% |
| DUES | 101-2190-421-50-12 | 400.00 | - | 400.00 | 0.00% |
| TRAVEL | 101-2190-421-58-01 | 2,400.00 | 1,200.00 | 1,200.00 | 50.00% |
| TRAINING | 101-2190-421-58-05 | 3,000.00 | - | 3,000.00 | 0.00% |
| PRINTING & OFFICE SUPPLIES | 101-2190-421-61-01 | 400.00 | - | 400.00 | 0.00% |
| SPECIALIZED DEPARTMENTAL SUPPLIES | 101-2190-421-61-02 | 6,000.00 | 78.30 | 5,921.70 | 1.31% |
| | | 202,444.00 | 61,825.51 | 140,618.49 | 30.54% |
| **DETENTION CENTER** | | | | | |
| SALARIES | 101-2320-423-11-50 | 1,680,815.00 | 707,662.93 | 973,152.07 | 42.10% |
| INSURANCE | 101-2320-423-44-01 | 288,305.00 | 109,842.40 | 178,462.60 | 38.10% |
| SOCIAL SECURITY | 101-2320-423-44-02 | 128,583.00 | 51,812.78 | 76,770.22 | 40.30% |
| RETIREMENT | 101-2320-423-44-04 | 357,006.00 | 150,307.57 | 206,698.43 | 42.10% |
| WORKERS COMPENSATION | 101-2320-423-44-06 | 58,157.00 | 22,237.86 | 35,919.14 | 38.24% |
| UTILITIES | 101-2320-423-40-01 | 140,000.00 | 43,940.91 | 96,059.09 | 31.39% |
| MAINTENANCE CONTRACTS | 101-2320-423-47-01 | 12,998.00 | 4,183.69 | 8,814.31 | 32.19% |
| PROFESSIONAL SERVICES | 101-2320-423-47-02 | 67,555.00 | 26,799.55 | 40,755.45 | 39.67% |
| HEALTH CARE CONTRACT | 101-2320-423-47-10 | 184,378.00 | 90,867.91 | 93,510.09 | 49.28% |
| CLOTHING & UNIFORMS | 101-2320-423-50-01 | 14,000.00 | 5,838.09 | 8,161.91 | 41.70% |
| COMMUNICATIONS | 101-2320-423-53-01 | 17,000.00 | 7,893.52 | 9,106.48 | 46.43% |
| TRAINING | 101-2320-423-58-05 | 9,000.00 | 5,897.00 | 3,103.00 | 65.52% |
| OPERATING EXPENSE | 101-2320-423-60-15 | 21,120.00 | 4,876.80 | 16,243.20 | 23.09% |
| PRINTING & OFFICE SUPPLIES | 101-2320-423-61-01 | 4,500.00 | 2,839.06 | 1,660.94 | 63.09% |
| SPECIALIZED DEPARTMENTAL SUPPLIES | 101-2320-423-61-02 | 29,798.00 | 8,188.50 | 21,609.50 | 27.48% |
| CHEMICALS | 101-2320-423-61-10 | 10,500.00 | 4,207.30 | 6,292.70 | 40.07% |
| JUVENILE DETENTION | 101-2320-423-62-10 | 25,000.00 | 1,000.00 | 24,000.00 | 4.00% |
| DIETING PRISONERS | 101-2320-423-63-01 | 175,100.00 | 66,807.29 | 108,292.71 | 38.15% |
| PRISONER TRANSPORT, MEALS | 101-2320-423-63-02 | 2,000.00 | 619.76 | 1,380.24 | 30.99% |
| SUBSISTENCE CARE | 101-2320-423-63-03 | 40,120.00 | 15,015.93 | 25,104.07 | 37.43% |
| CAPITAL EXPENDITURES | 101-2320-423-66-01 | - | | - | #DIV/0! |
| LEASE & COPIES | 101-2320-423-66-03 | 5,500.00 | 1,151.05 | 4,348.95 | 20.93% |
| | | 3,271,435.00 | 1,331,989.90 | 1,939,445.10 | 40.72% |
| **E-911 & COMMUNICATIONS** | | | | | |
| SALARIES | 101-2901-429-11-50 | 630,207.00 | 233,266.26 | 396,940.74 | 37.01% |
| SUBSCRIBER BILLING SALARIES | 101-2901-429-11-55 | 81,272.00 | 39,816.31 | 41,455.69 | 48.99% |
| SALARIES-P/T DISPATCHERS | 101-2901-429-11-63 | 35,999.00 | 7,625.98 | 28,373.02 | 21.18% |
| INSURANCE | 101-2901-429-44-01 | 100,963.00 | 33,288.08 | 67,674.92 | 32.97% |
| SOCIAL SECURITY | 101-2901-429-44-02 | 57,225.00 | 20,829.61 | 36,395.39 | 36.40% |
| RETIREMENT | 101-2901-429-44-04 | 140,164.00 | 52,418.76 | 87,745.24 | 37.40% |
| WORKERS COMPENSATION | 101-2901-429-44-06 | 4,363.00 | 1,072.69 | 3,290.31 | 24.59% |
| UTILITIES | 101-2901-429-40-01 | 23,000.00 | 11,343.49 | 11,656.51 | 49.32% |
| MAINTENANCE CONTRACTS | 101-2901-429-47-01 | 228,608.00 | 161,823.42 | 66,784.58 | 70.79% |
| PROFESSIONAL SERVICES | 101-2901-429-47-02 | 6,000.00 | 5,026.15 | 973.85 | 83.77% |
| RADIO MAINTENANCE | 101-2901-429-47-03 | 7,000.00 | - | 7,000.00 | 0.00% |
| UNIFORMS | 101-2901-429-50-01 | 2,500.00 | 641.09 | 1,858.91 | 25.64% |
| SPECIAL PROJECTS AWARENESS | 101-2901-429-50-20 | 5,000.00 | 3,018.08 | 1,981.92 | 60.36% |
| MEMBERSHIPS & SUBSCRIPTIONS | 101-2901-429-50-25 | 1,500.00 | - | 1,500.00 | 0.00% |
| COMMUNICATIONS | 101-2901-429-53-01 | 33,000.00 | 11,668.48 | 21,331.52 | 35.36% |
| TRAINING | 101-2901-429-58-01 | 9,000.00 | 751.53 | 8,248.47 | 8.35% |
| COMMUNICATIONS CENTER OPERATIONS | 101-2901-429-60-20 | 8,500.00 | 5,350.44 | 3,149.56 | 62.95% |
| PRINTING & OFFICE SUPPLIES | 101-2901-429-61-01 | 2,100.00 | 155.92 | 1,944.08 | 7.42% |
| SPECIALIZED DEPT ACTIVITIES | 101-2901-429-61-02 | - | (100.00) | 100.00 | #DIV/0! |
| JANITORIAL SUPPLIES | 101-2901-429-61-15 | 2,200.00 | 538.79 | 1,661.21 | 24.49% |
| LEASE & COPIES | 101-2901-429-66-03 | 3,175.00 | 416.65 | 2,758.35 | 13.12% |
| | | 1,381,776.00 | 588,951.73 | 792,824.27 | 42.62% |

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

| | | 2024-2025 BUDGET | 41.7% 11/30/2024 ACTUAL | VARIANCE | %-AGE OF BUDGET |
|---|---|---|---|---|---|
| **EMERGENCY SERVICES** | | | | | |
| SALARIES | 101-2902-429-11-50 | 88,086.00 | 38,039.84 | 50,046.16 | 43.18% |
| INSURANCE | 101-2902-429-44-01 | 25,327.00 | 10,192.60 | 15,134.40 | 40.24% |
| SOCIAL SECURITY | 101-2902-429-44-02 | 6,739.00 | 2,659.46 | 4,079.54 | 39.46% |
| RETIREMENT | 101-2902-429-44-04 | 16,349.00 | 7,060.22 | 9,288.78 | 43.18% |
| WORKERS COMPENSATION | 101-2902-429-44-06 | 2,793.00 | 1,275.89 | 1,517.11 | 45.68% |
| UNIFORMS | 101-2902-429-50-01 | 1,000.00 | - | 1,000.00 | 0.00% |
| DUES | 101-2902-429-50-02 | 540.00 | 150.00 | 390.00 | 27.78% |
| MEMBERSHIPS & SUBSCRIPTIONS | 101-2902-429-50-25 | 350.00 | - | 350.00 | 0.00% |
| COMMUNICATIONS | 101-2902-429-53-01 | 20,360.00 | 11,237.67 | 9,122.33 | 55.19% |
| TRAINING | 101-2902-429-58-05 | 2,000.00 | 473.71 | 1,526.29 | 23.69% |
| PRINTING & OFFICE SUPPLIES | 101-2902-429-61-01 | 1,400.00 | 165.77 | 1,234.23 | 11.84% |
| SPECIALIZED DEPARTMENTAL SUPPLIES | 101-2902-429-61-02 | 3,000.00 | 10.68 | 2,989.32 | 0.36% |
| LEASE & COPIES | 101-2902-429-66-03 | 100.00 | - | 100.00 | 0.00% |
| | | 168,044.00 | 71,265.84 | 96,778.16 | 42.41% |
| **COUNTY MAINTENANCE** | | | | | |
| SALARIES | 101-3101-431-11-50 | 307,601.00 | 151,034.64 | 156,566.36 | 49.10% |
| INSURANCE | 101-3101-431-44-01 | 56,621.00 | 26,266.55 | 30,354.45 | 46.39% |
| SOCIAL SECURITY | 101-3101-431-44-02 | 23,532.00 | 11,109.80 | 12,422.20 | 47.21% |
| RETIREMENT | 101-3101-431-44-04 | 57,091.00 | 26,591.73 | 30,499.27 | 46.58% |
| WORKERS COMPENSATION | 101-3101-431-44-06 | 24,115.00 | 10,028.99 | 14,086.01 | 41.59% |
| PROFESSIONAL SERVICES | 101-3101-431-47-02 | 196,342.00 | 51,818.01 | 144,523.99 | 26.39% |
| UNIFORMS & CLOTHING | 101-3101-431-50-01 | 4,500.00 | 2,255.26 | 2,244.74 | 50.12% |
| COMMUNICATIONS | 101-3101-431-53-01 | 6,500.00 | 2,561.40 | 3,938.60 | 39.41% |
| TRAINING | 101-3101-431-58-01 | 3,500.00 | - | 3,500.00 | 0.00% |
| ROAD & BRIDGE | 101-3101-431-59-01 | 105,000.00 | 26,014.04 | 78,985.96 | 24.78% |
| ROAD SIGNS | 101-3101-429-59-02 | 14,500.00 | 362.32 | 14,137.68 | 2.50% |
| ASPHALT | 101-3101-431-59-05 | 24,000.00 | 2,965.37 | 21,034.63 | 12.36% |
| CRUSHER RUN & GRAVEL | 101-3101-431-59-10 | 25,000.00 | 8,627.20 | 16,372.80 | 34.51% |
| GENERAL SUPPLIES | 101-3101-431-61-07 | 12,000.00 | 4,118.08 | 7,881.92 | 34.32% |
| LEASE & COPIES | 101-3101-431-61-07 | 895.00 | 358.18 | 536.82 | 40.02% |
| | | 861,197.00 | 324,111.57 | 537,085.43 | 37.64% |
| **EQUIPMENT SHOP** | | | | | |
| SALARIES | 101-3102-431-11-50 | 100,555.00 | 43,384.90 | 57,170.10 | 43.15% |
| INSURANCE | 101-3102-431-44-01 | 26,035.00 | 10,477.30 | 15,557.70 | 40.24% |
| SOCIAL SECURITY | 101-3102-431-44-02 | 7,693.00 | 3,077.96 | 4,615.04 | 40.01% |
| RETIREMENT | 101-3102-431-44-04 | 18,663.00 | 8,052.24 | 10,610.76 | 43.15% |
| WORKERS COMPENSATION | 101-3102-431-44-06 | 4,676.00 | 1,969.27 | 2,706.73 | 42.11% |
| UTILITIES | 101-3102-431-40-01 | 33,000.00 | 8,442.61 | 24,557.39 | 25.58% |
| UNIFORMS & CLOTHING | 101-3102-431-50-01 | 2,500.00 | - | 2,500.00 | 0.00% |
| COMMUNICAITONS | 101-3102-431-53-01 | 3,100.00 | 431.13 | 2,668.87 | 13.91% |
| 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 | 1,067.27 | 4,932.73 | 17.79% |
| VEHICLE MAINTENANCE & REPAIR | 101-3102-431-65-01 | 188,000.00 | 58,785.52 | 129,214.48 | 31.27% |
| MACHINERY & EQUIPMENT REPAIR | 101-3102-431-65-02 | 56,000.00 | 22,056.45 | 33,943.55 | 39.39% |
| TIRES | 101-3102-431-65-10 | 55,000.00 | 34,406.32 | 20,593.68 | 62.56% |
| LEASE & COPIES | 101-3102-431-66-03 | 1,815.00 | 237.67 | 1,577.33 | 13.09% |
| | | 507,037.00 | 193,993.64 | 313,043.36 | 38.26% |
| **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 | 3,111.71 | 4,588.29 | 40.41% |
| BUILDING EXPENSES | 101-4101-441-60-10 | 22,000.00 | 6,603.47 | 15,396.53 | 30.02% |
| CHEMICALS | 101-4101-441-61-10 | 2,300.00 | 1,627.55 | 672.45 | 70.76% |
| MACHINERY & EQUIPMENT REPAIR | 101-4101-441-65-02 | 1,000.00 | | 1,000.00 | 0.00% |
| | | 36,300.00 | 11,342.73 | 24,957.27 | 31.25% |
| **DEPARTMENT OF SOCIAL SERVICES** | | | | | |
| UTILITIES | 101-4110-441-40-01 | 40,000.00 | 15,774.80 | 24,225.20 | 39.44% |
| COMMUNICATIONS | 101-4110-441-53-01 | 6,100.00 | 2,646.56 | 3,453.44 | 43.39% |
| 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 | 18,421.36 | 29,678.64 | 38.30% |

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

| | | 2024-2025 BUDGET | 41.7% 11/30/2024 ACTUAL | VARIANCE | %-AGE OF BUDGET |
|---|---|---|---|---|---|
| **VETERAN'S AFFAIRS** | | | | | |
| SALARIES | 101-4120-441-11-50 | 60,781.00 | 30,723.00 | 30,058.00 | 50.55% |
| INSURANCE | 101-4120-441-44-01 | 14,501.00 | 5,835.30 | 8,665.70 | 40.24% |
| SOCIAL SECURITY | 101-4120-441-44-02 | 4,650.00 | 2,208.86 | 2,441.14 | 47.50% |
| RETIREMENT | 101-4120-441-44-04 | 11,281.00 | 5,702.16 | 5,578.84 | 50.55% |
| WORKERS COMPENSATION | 101-4120-441-44-06 | 189.00 | 95.20 | 93.80 | 50.37% |
| COMMUNICATIONS | 101-4120-441-53-01 | 989.00 | 304.08 | 684.92 | 30.75% |
| TRAINING | 101-4120-441-58-05 | 8,000.00 | 2,461.02 | 5,538.98 | 30.76% |
| PRINTING & OFFICE SUPPLIES | 101-4120-441-61-01 | 4,435.00 | 2,434.74 | 2,000.26 | 54.90% |
| LEASE & COPIES | 101-4120-441-66-03 | 3,455.00 | 1,564.35 | 1,890.65 | 45.28% |
| | | 108,281.00 | 51,328.71 | 56,952.29 | 47.40% |
| **ALCOHOL & DRUG ABUSE** | | | | | |
| SALARIES | 101-4150-441-11-50 | 423,399.00 | 149,837.56 | 273,561.44 | 35.39% |
| INSURANCE | 101-4150-441-44-01 | 71,714.00 | 24,649.43 | 47,064.57 | 34.37% |
| SOCIAL SECURITY | 101-4150-441-44-02 | 32,391.00 | 10,923.85 | 21,467.15 | 33.72% |
| RETIREMENT | 101-4150-441-44-04 | 78,583.00 | 27,809.80 | 50,773.20 | 35.39% |
| WORKERS COMPENSATION | 101-4150-441-44-06 | 4,316.00 | 1,420.01 | 2,895.99 | 32.90% |
| UTILITIES | 101-4150-441-40-01 | 16,300.00 | 6,571.07 | 9,728.93 | 40.31% |
| PROFESSIONAL SERVICES | 101-4150-441-47-02 | 62,000.00 | 11,127.97 | 50,872.03 | 17.95% |
| MEMBERSHIPS & SUBSCRIPTIONS | 101-4150-441-50-25 | 20,000.00 | 8,289.28 | 11,710.72 | 41.45% |
| GENERAL INSURANCE | 101-4150-441-52-01 | 10,000.00 | 9,282.56 | 717.44 | 92.83% |
| TRAINING | 101-4150-441-58-05 | 15,000.00 | 263.57 | 14,736.43 | 1.76% |
| MAINTENANCE & UPKEEP | 101-4150-441-60-30 | 3,000.00 | 875.00 | 2,125.00 | 29.17% |
| PRINTING & OFFICE SUPPLIES | 101-4150-441-61-01 | 12,360.00 | 3,935.27 | 8,424.73 | 31.84% |
| SPECIALIZED DEPARTMENTAL SUPPLIES | 101-4150-441-61-02 | 10,000.00 | 243.57 | 9,756.43 | 2.44% |
| 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 | 789.42 | 9,210.58 | 7.89% |
| | | 769,563.00 | 256,018.36 | 513,544.64 | 33.27% |
| **VICTIM ADVOCATE** | | | | | |
| SALARIES | 101-4190-441-11-50 | 61,155.00 | 25,678.89 | 35,476.11 | 41.99% |
| INSURANCE | 101-4190-441-44-01 | 7,020.00 | 2,826.50 | 4,193.50 | 40.26% |
| SOCIAL SECURITY | 101-4190-441-44-02 | 4,679.00 | 1,880.18 | 2,798.82 | 40.18% |
| RETIREMENT | 101-4190-441-44-04 | 11,351.00 | 4,766.00 | 6,585.00 | 41.99% |
| WORKERS COMPENSATION | 101-4190-441-44-06 | 2,116.00 | 888.46 | 1,227.54 | 41.99% |
| MAINTENANCE CONTRACT-ZUERCHER | 101-4190-441-47-01 | 1,100.00 | 1,083.40 | 16.60 | 98.49% |
| DUES | 101-4190-441-50-02 | 30.00 | 30.00 | - | 100.00% |
| SPECIAL PROJECTS AWARENESS | 101-4190-441-50-20 | 2,000.00 | - | 2,000.00 | 0.00% |
| COMMUNICATIONS | 101-4190-441-53-01 | 2,500.00 | 334.48 | 2,165.52 | 13.38% |
| TRAINING | 101-4190-441-58-05 | 2,800.00 | 1,838.96 | 961.04 | 65.68% |
| PRINTING & OFFICE SUPPLIES | 101-4190-441-61-01 | 2,500.00 | 582.89 | 1,917.11 | 23.32% |
| VICTIM NOTIFICATION | 101-4190-441-61-25 | 2,000.00 | - | 2,000.00 | 0.00% |
| VICTIM SERVICES | 101-4190-441-61-26 | 2,500.00 | - | 2,500.00 | 0.00% |
| VEHICLE OPERATION & MAINTENANCE | 101-4190-441-65-01 | 200.00 | - | 200.00 | 0.00% |
| | | 101,951.00 | 39,909.76 | 62,041.24 | 39.15% |
| **STADIUM** | | | | | |
| SALARIES | 101-5110-451-11-50 | 17,768.00 | 7,461.17 | 10,306.83 | 41.99% |
| INSURANCE | 101-5110-451-44-01 | 4,351.00 | 1,750.60 | 2,600.40 | 40.23% |
| SOCIAL SECURITY | 101-5110-451-44-02 | 1,360.00 | 519.47 | 840.53 | 38.20% |
| RETIREMENT | 101-5110-451-44-04 | 3,298.00 | 1,384.75 | 1,913.25 | 41.99% |
| WORKERS COMPENSATION | 101-5110-451-44-06 | 601.00 | 252.19 | 348.81 | 41.96% |
| UTILITIES | 101-5110-451-40-01 | 39,000.00 | 16,775.32 | 22,224.68 | 43.01% |
| CLOTHING & UNIFORMS | 101-5110-451-50-01 | 400.00 | - | 400.00 | 0.00% |
| MEMBERSHIPS & SUBSCRIPTIONS | 101-5110-451-50-25 | 325.00 | 45.35 | 279.65 | 13.95% |
| COMMUNICATIONS | 101-5110-451-53-01 | 3,200.00 | 580.58 | 2,619.42 | 18.14% |
| TRAINING | 101-5110-451-58-05 | 1,000.00 | 595.02 | 404.98 | 59.50% |
| BUILDING & EQUIPMENT EXPENSE | 101-5110-451-60-10 | 25,000.00 | 14,747.00 | 10,253.00 | 58.99% |
| | | 96,303.00 | 44,111.45 | 52,191.55 | 45.80% |

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

| | | 2024-2025 BUDGET | 41.7% 11/30/2024 ACTUAL | VARIANCE | %-AGE OF BUDGET |
|---|---|---|---|---|---|
| **RECYCLING** | | | | | |
| SALARIES | 101-6101-461-11-50 | 276,008.00 | 100,252.89 | 175,755.11 | 36.32% |
| INSURANCE | 101-6101-461-44-01 | 14,040.00 | 2,826.50 | 11,213.50 | 20.13% |
| SOCIAL SECURITY | 101-6101-461-44-02 | 21,115.00 | 7,665.31 | 13,449.69 | 36.30% |
| RETIREMENT | 101-6101-461-44-04 | 51,227.00 | 18,625.20 | 32,601.80 | 36.36% |
| WORKERS COMPENSATION | 101-6101-461-44-06 | 17,515.00 | 4,953.45 | 12,561.55 | 28.28% |
| CONTRACT SERVICES | 101-6101-461-32-10 | 63,000.00 | 13,447.50 | 49,552.50 | 21.35% |
| UTILITIES | 101-6101-461-40-01 | 20,000.00 | 6,428.46 | 13,571.54 | 32.14% |
| WASTE TIRE DISPOSAL | 101-6101-461-47-10 | 28,000.00 | 4,522.38 | 23,477.62 | 16.15% |
| CLOTHING & UNIFORMS | 101-6101-461-50-01 | 3,500.00 | 512.34 | 2,987.66 | 14.64% |
| TRAINING | 101-6101-461-58-05 | 3,500.00 | - | 3,500.00 | 0.00% |
| MAINTENANCE & UPKEEP | 101-6101-461-60-30 | 8,000.00 | 3,723.65 | 4,276.35 | 46.55% |
| E-WASTE DISPOSAL | 101-6101-461-60-45 | | - | - | #DIV/0! |
| PRINTING & OFFICE SUPPLIES | 101-6101-461-61-01 | 1,500.00 | 598.14 | 901.86 | 39.88% |
| SAFETY SUPPLIES | 101-6101-461-61-08 | 2,500.00 | 173.88 | 2,326.12 | 6.96% |
| LEASE & COPIES | 101-6101-461-66-03 | 1,080.00 | - | 1,080.00 | 0.00% |
| RECYCLING EQUIPMENT | 101-6101-461-66-15 | 10,000.00 | 8,750.00 | 1,250.00 | 87.50% |
| HWY 18 TEMP FACILITY COSTS | 101-6101-461-66-23 | 5,000.00 | 2,530.80 | 2,469.20 | 50.62% |
| | | 525,985.00 | 175,010.50 | 350,974.50 | 33.27% |
| **AIRPORT** | | | | | |
| SALARIES | 101-7101-419-11-50 | 74,263.00 | 31,312.86 | 42,950.14 | 42.16% |
| INSURANCE | 101-7101-419-44-01 | 17,171.00 | 6,911.20 | 10,259.80 | 40.25% |
| SOCIAL SECURITY | 101-7101-419-44-02 | 5,682.00 | 2,148.82 | 3,533.18 | 37.82% |
| RETIREMENT | 101-7101-419-44-04 | 13,784.00 | 5,811.72 | 7,972.28 | 42.16% |
| WORKERS COMPENSATION | 101-7101-419-44-06 | 2,511.00 | 1,056.91 | 1,454.09 | 42.09% |
| UTILITIES | 101-7101-419-40-01 | 11,500.00 | 4,158.14 | 7,341.86 | 36.16% |
| MAINTENANCE CONTRACTS | 101-7101-419-47-01 | 3,800.00 | 600.00 | 3,200.00 | 15.79% |
| PROFESSIONAL SERVICES | 101-7101-419-47-02 | 7,000.00 | - | 7,000.00 | 0.00% |
| MEMBERSHIPS & SUBSCRIPTIONS | 101-7101-419-50-25 | 600.00 | - | 600.00 | 0.00% |
| COMMUNICATIONS | 101-7101-419-53-01 | 4,500.00 | 1,201.02 | 3,298.98 | 26.69% |
| TRAINING | 101-7101-419-58-05 | 4,200.00 | - | 4,200.00 | 0.00% |
| BUILDING & EQUIPMENT EXPENSE | 101-7101-419-60-10 | 7,500.00 | 5,272.10 | 2,227.90 | 70.29% |
| CAPITAL IMP & MATCHING FUNDS | 101-7101-419-66-02 | 60,000.00 | - | 60,000.00 | 0.00% |
| LEASE & COPIES | 101-7101-419-66-03 | 250.00 | 49.40 | 200.60 | 19.76% |
| | | 212,761.00 | 58,522.17 | 154,238.83 | 27.51% |
| **TIMKEN SPORTS COMPLEX/REC DEPT** | | | | | |
| SALARIES | 101-8101-451-11-50 | 173,473.00 | 76,073.53 | 97,399.47 | 43.85% |
| 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 | 8,475.81 | 21,071.19 | 28.69% |
| INSURANCE | 101-8101-451-44-01 | 32,347.00 | 13,019.10 | 19,327.90 | 40.25% |
| SOCIAL SECURITY | 101-8101-451-44-02 | 17,501.00 | 6,161.88 | 11,339.12 | 35.21% |
| RETIREMENT | 101-8101-451-44-04 | 32,197.00 | 14,318.58 | 17,878.42 | 44.47% |
| WORKERS COMPENSATION | 101-8101-451-44-06 | 9,357.00 | 3,391.77 | 5,965.23 | 36.25% |
| UTILITIES | 101-8101-451-40-01 | 148,900.00 | 47,116.27 | 101,783.73 | 31.64% |
| PROFESSIONAL SERVICES | 101-8101-451-47-02 | 37,333.00 | 9,030.00 | 28,303.00 | 24.19% |
| CLOTHING & UNIFORMS | 101-8101-451-50-10 | 2,850.00 | 829.16 | 2,020.84 | 29.09% |
| COMMUNICATIONS | 101-8101-451-53-01 | 15,500.00 | 7,716.61 | 7,783.39 | 49.78% |
| ADVERTISING | 101-8101-451-54-01 | 21,000.00 | 2,742.64 | 18,257.36 | 13.06% |
| FIELD MAINTENANCE | 101-8101-451-54-55 | 50,000.00 | 6,463.50 | 43,536.50 | 12.93% |
| TRAINING | 101-8101-451-58-05 | 4,000.00 | 743.10 | 3,256.90 | 18.58% |
| BUILDING EXPENSE | 101-8101-451-60-01 | 11,000.00 | 2,207.52 | 8,792.48 | 20.07% |
| OPERATING EXPENSE | 101-8101-451-60-15 | 85,000.00 | 17,723.96 | 67,276.04 | 20.85% |
| PRINTING & OFFICE SUPPLIES | 101-8101-451-61-01 | 1,200.00 | 665.12 | 534.88 | 55.43% |
| SPECIALIZED DEPARTMENTAL SUPPLIES | 101-8101-451-61-02 | 50,000.00 | 20,298.28 | 29,701.72 | 40.60% |
| CHEMICALS & FERTILIZERS | 101-8101-451-61-10 | 25,000.00 | 8,419.56 | 16,580.44 | 33.68% |
| MACHINERY & EQUIPMENT REPAIR | 101-8101-451-65-02 | 3,500.00 | 1,265.50 | 2,234.50 | 36.16% |
| CAPITAL IMPROVEMENTS | 101-8101-451-66-02 | 15,000.00 | - | 15,000.00 | 0.00% |
| LEASE & COPIES | 101-8101-451-66-03 | 2,130.00 | 447.75 | 1,682.25 | 21.02% |
| PARD MATCHING FUNDS | 101-8101-451-66-22 | 6,000.00 | - | 6,000.00 | 0.00% |
| | | 798,585.00 | 247,109.64 | 551,475.36 | 30.94% |

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

| | | 2024-2025 BUDGET | 41.7% 11/30/2024 ACTUAL | VARIANCE | %-AGE OF BUDGET |
|---|---|---|---|---|---|
| **EMERGENCY MEDICAL SERVICES** | | | | | |
| SALARIES | 101-9101-441-11-50 | 1,438,122.00 | 565,803.58 | 872,318.42 | 39.34% |
| SALARIES - PRN | 101-9101-441-11-65 | 65,000.00 | 93,601.25 | (28,601.25) | 144.00% |
| INSURANCE | 101-9101-441-44-01 | 237,734.00 | 83,766.68 | 153,967.32 | 35.24% |
| SOCIAL SECURITY | 101-9101-441-44-02 | 114,990.00 | 48,726.72 | 66,263.28 | 42.37% |
| RETIREMENT | 101-9101-441-44-04 | 278,980.00 | 121,631.16 | 157,348.84 | 43.60% |
| WORKERS COMPENSATION | 101-9101-441-44-06 | 140,279.00 | 53,012.26 | 87,266.74 | 37.79% |
| UTILITIES | 101-9101-441-40-01 | 26,894.00 | 13,196.81 | 13,697.19 | 49.07% |
| MAINTENANCE CONTRACTS | 101-9101-441-47-01 | 25,000.00 | 24,765.20 | 234.80 | 99.06% |
| PROFESSIONAL SERVICES | 101-9101-441-47-02 | 90,000.00 | 28,471.11 | 61,528.89 | 31.63% |
| VACCCINES | 101-9101-441-47-15 | 3,000.00 | - | 3,000.00 | 0.00% |
| CLOTHING & UNIFORMS | 101-9101-441-50-01 | 14,177.00 | 437.21 | 13,739.79 | 3.08% |
| SPECIAL PROGRAM (EMS WEEK) | 101-9101-441-50-20 | 1,000.00 | - | 1,000.00 | 0.00% |
| MEMBERSHIPS & SUBSCRIPTIONS | 101-9101-441-50-25 | 900.00 | 800.00 | 100.00 | 88.89% |
| COMMUNICATIONS | 101-9101-441-53-01 | 20,568.00 | 7,544.74 | 13,023.26 | 36.68% |
| TRAINING & TRAVEL | 101-9101-441-58-07 | 7,500.00 | 1,735.21 | 5,764.79 | 23.14% |
| DISPOSAL FEES | 101-9101-441-60-50 | 3,648.00 | 1,146.03 | 2,501.97 | 31.42% |
| SPECIALIZED DEPARTMENTAL SUPPLIES | 101-9101-441-61-02 | 1,000.00 | 303.30 | 696.70 | 30.33% |
| GENERAL SUPPLIES | 101-9101-441-61-03 | 65,000.00 | 35,164.25 | 29,835.75 | 54.10% |
| POSTAGE & FREIGHT | 101-9101-441-61-07 | 300.00 | 20.40 | 279.60 | 6.80% |
| MEDICATION | 101-9101-441-61-20 | 32,000.00 | 14,997.18 | 17,002.82 | 46.87% |
| VEHICLE OPERATIONS & MAINTENANCE | 101-9101-441-65-01 | 65,000.00 | 19,562.90 | 45,437.10 | 30.10% |
| RADIO SYSTEM REPAIR | 101-9101-441-65-03 | 700.00 | - | 700.00 | 0.00% |
| LEASE & COPIES | 101-9101-441-66-03 | 3,500.00 | 928.85 | 2,571.15 | 26.54% |
| LEASE PAYMENTS | 101-9101-441-66-04 | 27,577.00 | 22,395.48 | 5,181.52 | 81.21% |
| IT SERVICES | 101-9101-441-66-20 | 11,230.00 | 4,855.99 | 6,374.01 | 43.24% |
| LICENSE FEES | 101-9101-441-66-50 | 775.00 | 125.00 | 650.00 | 16.13% |
| | | 2,674,874.00 | 1,142,991.31 | 1,531,882.69 | 42.73% |
| **TOTAL EXPENDITURES** | | **26,093,318.00** | **10,353,099.98** | **15,638,323.85** | **39.68%** |