



## NOTICE

Catawba Regional Council of Governments, with Union County Council, will hold its annual Needs Assessment Hearing for Union County on Tuesday April 8, 2025 at 103 West Main Street in Union, SC beginning at 4:30pm. The public is invited to attend.

Union County Council will hold its regular monthly meeting on Tuesday April 8, 2025 at 5:30 p.m. The meeting will be held at 103 W. Main Street Union, SC. 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](mailto:khorne@countyofunion.com), or by calling 864-429-1600.



AGENDA  
REGULAR MONTHLY MEETING OF THE UNION COUNTY COUNCIL  
UNION COUNTY COURTHOUSE  
103 W MAIN STREET  
UNION, S. C. 29379  
TUESDAY, APRIL 8, 2025  
5:30 p.m.

Citizen may access a live stream of the meeting by visiting the Union County, SC Facebook page. Notice of the meeting and the agenda were posted on the county website at [www.gearupunionsc.com](http://www.gearupunionsc.com), posted on the bulletin board at the Union County Courthouse and the Union County Government Office Building, at the meeting location, 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 03-11-2025
- VI. Presentation of Service Awards  
Chairman, Phillip Russell
- VII. Presentation of 2024 Financial Audit  
Andrew Dobson, Halliday & Swartz Co.
- VIII. Presentation of 5-year Strategic Plan for UC Economic Development Board  
Dolton Williams and Jami Trammell
- IX. **RESOLUTIONS**

- A. **Inducement Resolution**-Identifying a project to satisfy the requirements of Title 12, Chapter 44 of the SC Code, so as to allow investment expenditures incurred by a company known to the County as Project Spring, its affiliates and related entities, to qualify as expenditures eligible for a Fee-in-Lieu of Ad Valorem Taxes arrangement with Union County, SC; providing for other related economic development incentives, including special source revenue credits and other matters related thereto.

**X. ORDINANCES**

**A. *1<sup>st</sup> Reading-Title Only***

An ordinance authorizing (1) pursuant to title 12, chapter 44 of the Code of Laws of South Carolina 1976, as amended, the execution and delivery of a fee-in-lieu of *ad valorem* taxes agreement, by and between Union County, South Carolina and a company known to the county as Project Spring, as sponsor, and one or more sponsor affiliates to provide for a Fee-In-Lieu of *ad valorem* taxes incentive and certain special source revenue credits for the benefit of a project in the county; (2) the enlargement of the boundaries of an industrial park to include certain property located in Union County, South Carolina now or to be hereafter owned and/or operated by Project Spring, or one or more companies related thereto; (3) the approval and authorization by the County Council for the county to enter into a purchase and sale agreement for real property located in the county; and (4) other related matters.

**B. *1<sup>st</sup> Reading***

An Ordinance to adopt the operating and capital budgets of Union County for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, and to make appropriations for such Union County budgets for county ordinary purposes and for other county purposes which the county may levy a tax; to provide for the levy of taxes on all taxable personal and real estate properties in Union County for such county ordinary purposes, including sufficient tax to pay the principal and interest on outstanding indebtedness of Union County maturing during said fiscal year; and to provide for other matters relating to Union County and Union County budgetary manners.

**C. *2<sup>nd</sup> Reading***

An Ordinance Amending Chapter 2, Article XI of the Union County Code of Ordinances, in certain limited regards and particulars only, regarding Boards and Commission; and other matters related thereto.

- XI. Considering entering Executive Session to discuss a contractual manner related to real property owned by Union County; and to receive information on economic development matter.
- XII. Call for Committee Reports.
- XIII. Recognition of Elected Officials.
- XIV. Supervisor's Report.
- XV. Adjourn

STATE OF SOUTH CAROLINA     )  
   )  
UNION COUNTY                     )     **INDUCEMENT RESOLUTION**

**IDENTIFYING A PROJECT TO SATISFY THE REQUIREMENTS  
OF TITLE 12, CHAPTER 44 OF THE SOUTH CAROLINA CODE,  
SO AS TO ALLOW INVESTMENT EXPENDITURES INCURRED  
BY A COMPANY KNOWN TO THE COUNTY AS PROJECT  
SPRING, ITS AFFILIATES AND RELATED ENTITIES, TO  
QUALIFY AS EXPENDITURES ELIGIBLE FOR A FEE-IN-LIEU  
OF *AD VALOREM* TAXES ARRANGEMENT WITH UNION  
COUNTY, SOUTH CAROLINA; PROVIDING FOR OTHER  
RELATED ECONOMIC DEVELOPMENT INCENTIVES,  
INCLUDING SPECIAL SOURCE REVENUE CREDITS; AND  
OTHER MATTERS RELATED THERETO.**

WHEREAS, Union County (the "County") is a political subdivision of the State of South Carolina (the "State") and as such has all powers granted to counties by the Constitution and the general law of this State; and

WHEREAS, the County, acting by and through its County Council, is authorized and empowered (i) under and pursuant to the provisions of Title 12, Chapter 44 of the Code of Laws of South Carolina, 1976, as amended (the "Act") to enter into agreements with qualifying companies to encourage investment in projects constituting economic development property through which the economic development of the State will be promoted by inducing new and existing manufacturing and commercial enterprises to locate and remain in the State and thus utilize and employ manpower and other resources of the State and to covenant with such industry to accept certain fee payments in lieu of *ad valorem* taxes ("FILOT") with respect to such investment; and (ii) to make and execute contracts and to sell real and personal property pursuant to Section 4-9-30 of the Code of Laws of South Carolina, 1976, as amended; and

WHEREAS, pursuant to Title 4, Section 1, Code of Laws of South Carolina, 1976, as amended (the "MCIP Act"), the County is authorized (i) to develop multi-county industrial or business parks in partnership with counties having contiguous borders with the County, (ii) to include within the boundaries of such parks the property of eligible companies; and (iii) to grant credits against FILOT payments to qualifying companies to offset qualifying infrastructure related expenditures ("Special Source Revenue Credits"); and

WHEREAS, a company known to the County as Project Spring, as Sponsor, along with one or more existing, or to-be-formed or acquired subsidiaries, or affiliated or related entities and any Sponsor Affiliates that the Sponsor may designate and the County may approve in accordance with the Act (collectively, the "Company"), contingent upon satisfaction of certain commitments made by and on behalf of the County, as set forth herein and to be further set forth in future agreements, and to the extent allowed by law, plans to establish a manufacturing facility in the County through the acquisition, lease, construction and purchase of certain land, buildings, furnishings, fixtures, apparatuses, and equipment (collectively, the "Project"), which will result in approximately \$135,500,000 in new investment in real and personal property in the County (the "Investment") and the creation of approximately 60 net new jobs; and

WHEREAS, as an inducement for the Project, the Company requests and the County desires to provide certain incentives, including but not limited to, the following: (1) the incentive of a FILOT for a term of 30 years, and having a fixed assessment ratio of 6% with a millage rate equal to the lowest millage rate

permitted pursuant to Section 12-44-50(A)(1)(d) of the Act, the terms of which shall be further set forth in a fee-in-lieu of *ad valorem* taxes agreement between the County and the Company (the "Fee Agreement"); (2) the placement of the Project in a multi-county industrial or business park of which the County is a member county; (3) the provision of an annual Special Source Revenue Credit against those FILOT payments made by the Company to the County for the Project as follows: (a) in an amount such that if the FILOT Payment is greater than \$500,000 in years 1-5 of the term of the Fee Agreement that the FILOT Payment will be reduced to equal \$500,000, (b) 45% of the annual FILOT payment due in years 6-10 of the term of the fee Agreement, and (c) 20% of the annual FILOT payment due in years 11-30 of the term of the Fee Agreement; and (4) any other incentives that may be set forth in the Fee Agreement or other agreements by and between the County and the Company (collectively, the "Incentives"); and

WHEREAS, the parties recognize and acknowledge that the Company would not otherwise locate the Project in the County but for the delivery of the Incentives and the Company is relying on the offer of the Incentives to proceed with their pre-development activities for the Project; and

WHEREAS, in accordance with Section 12-44-40 of the Act, and based on information provided by the Company, the County has determined that (i) the Project will benefit the general public welfare of the County by providing services, employment, recreation or other public benefits, not otherwise adequately provided locally; (ii) the Project will not give rise to any pecuniary liability of the County or incorporated municipality or a charge against the general credit or taxing power of the County or any incorporated municipality; (iii) the purposes to be accomplished by the Project are proper governmental and public purposes; and (iv) the benefits of the Project to the public are greater than the costs to the public.

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

**Section 1. Project Identification for Purposes of the Act.** The County hereby identifies the Project as a "project" as contemplated by Section 12-44-40 of the Act.

**Section 2. Project Findings.** Based on information provided by the Company, the County hereby finds and affirms its determination that: (i) the Project will benefit the general public welfare of the County by providing services, employment, recreation or other public benefits not otherwise provided locally; (ii) the Project will not give rise to any pecuniary liability of the County or incorporated municipality and or a charge against its general credit or taxing power; (iii) the purposes to be accomplished by the Project are proper governmental and public purposes; and (iv) the benefits of the Project to the public are greater than the costs to the public.

**Section 3. Authorization to Negotiate Incentives.** The County shall negotiate in good faith the Incentives and the agreements relating thereto, including but not limited to the Fee Agreement. The County acknowledges that the Company is relying upon the Incentives set forth herein for purposes of considering the development of the Project in the County.

**Section 4. Placement of Project in a Multi County Industrial or Business Park.** The County shall use its best efforts to cause the Project, if not already so placed, to be located within the boundaries of a multi county industrial or business park as provided in Article VIII, Section XIII of the South Carolina Constitution and the MCIP Act.

**Section 5. Past and Future Acts.** The County Council hereby authorizes the Chair of the County Council and other County staff, along with any designees or agents designated thereby, including the County's attorney for this Project, in the name of and on behalf of the County (each an "Authorized Individual"), to take whatever further actions, and enter into whatever further agreements, as are allowed by law and as any Authorized Individual deems to be reasonably necessary and prudent to effect the intent

of this Resolution and induce the Company to locate the Project in the County, and authorizes and ratifies all actions previously undertaken by Authorized Individuals with respect to the Project and the actions contemplated by this Resolution.

Section 6. **Severability.** Should any part, provision, or term of this Resolution be deemed unconstitutional or otherwise unenforceable by any court of competent jurisdiction, such finding or determination shall not affect the rest and remainder of the Resolution or any part, provision or term thereof, all of which is hereby deemed separable.

Section 7. **Repealer Clause.** All orders, resolutions, or any parts of either, in conflict with this Resolution are, to the extent of that conflict, repealed. This Resolution is effective and remains in effect as of its adoption by the County Council.

Resolved: \_\_\_\_\_, 2025

**UNION COUNTY, SOUTH CAROLINA**

\_\_\_\_\_  
Phillip G. Russell II, County Supervisor

**Attest:**

\_\_\_\_\_  
Kindra Horne  
Clerk to Council

STATE OF SOUTH CAROLINA     )  
  )  
COUNTY OF UNION             )     ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE AUTHORIZING (1) PURSUANT TO TITLE 12, CHAPTER 44 OF THE CODE OF LAWS OF SOUTH CAROLINA 1976, AS AMENDED, THE EXECUTION AND DELIVERY OF A FEE-IN-LIEU OF *AD VALOREM* TAXES AGREEMENT, BY AND BETWEEN UNION COUNTY, SOUTH CAROLINA AND A COMPANY KNOWN TO THE COUNTY AS PROJECT SPRING, AS SPONSOR, AND ONE OR MORE SPONSOR AFFILIATES TO PROVIDE FOR A FEE-IN-LIEU OF *AD VALOREM* TAXES INCENTIVE AND CERTAIN SPECIAL SOURCE REVENUE CREDITS FOR THE BENEFIT OF A PROJECT IN THE COUNTY; (2) THE ENLARGEMENT OF THE BOUNDARIES OF AN INDUSTRIAL PARK TO INCLUDE CERTAIN PROPERTY LOCATED IN UNION COUNTY, SOUTH CAROLINA NOW OR TO BE HEREAFTER OWNED AND/OR OPERATED BY PROJECT SPRING, OR ONE OR MORE COMPANIES RELATED THERETO; (3) THE APPROVAL AND AUTHORIZATION BY THE COUNTY COUNCIL FOR THE COUNTY TO ENTER INTO A PURCHASE AND SALE AGREEMENT FOR REAL PROPERTY LOCATED IN THE COUNTY; AND (4) OTHER RELATED MATTERS.

STATE OF SOUTH CAROLINA  
COUNTY COUNCIL FOR UNION COUNTY

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

**AN ORDINANCE TO ADOPT THE OPERATING AND CAPITAL BUDGETS OF UNION COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026, AND TO MAKE APPROPRIATIONS FOR SUCH UNION COUNTY BUDGETS FOR COUNTY ORDINARY PURPOSES AND FOR OTHER COUNTY PURPOSES FOR WHICH THE COUNTY MAY LEVY A TAX; TO PROVIDE FOR THE LEVY OF TAXES ON ALL TAXABLE PERSONAL AND REAL ESTATE PROPERTIES IN UNION COUNTY FOR SUCH COUNTY ORDINARY PURPOSES, INCLUDING SUFFICIENT TAX TO PAY THE PRINCIPAL AND INTEREST ON OUTSTANDING INDEBTEDNESS OF UNION COUNTY MATURING DURING SAID FISCAL YEAR; AND TO PROVIDE FOR OTHER MATTERS RELATING TO UNION COUNTY AND UNION COUNTY BUDGETARY MATTERS.**

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

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

Pursuant to Section 4-9-140 of the South Carolina Code of Laws, 1976, as amended (the "Code"), the operating and capital budgets of Union County (the "Union County Budgets"), for County ordinary purposes and for other County purposes for which the County may levy a tax, as hereinafter set forth, by reference and otherwise, are hereby adopted for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

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

A tax of sufficient millage to fund the appropriations for the Union County Budgets, herein made, for the fiscal year beginning July 1, 2025 and ending June 30, 2026, after crediting against such appropriations all other revenue anticipated to accrue to Union County during said fiscal year, not designated for any other specific purpose, is hereby directed to be levied upon all taxable property of Union County upon which the County may levy County ordinary taxes, for County ordinary purposes and for other County purposes for which the County may levy a tax. The millage levy will be set and finally adopted by resolution by September xx, 2025.

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

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



### SECTION 3. GENERAL FUND APPROPRIATIONS AND REVENUES

There is hereby appropriated, with the detail and the provisos as so stated in the Union County Budget Book, hereby incorporated by reference as a part of this Ordinance as fully as if set forth verbatim herein, for the fiscal year beginning July 1, 2025 and ending June 30, 2026, the sums of money in the amounts and for the purposes set forth therein, with the anticipated revenues to be applied thereto as reflected therein. This includes FILOT funds as necessary to allow Union County to meet its operations and capital requirements.

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

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

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

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

### SECTION 5. FUNDING OF CONTRACT AGENCIES

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

### SECTION 6. SETTING OF MILLAGE RATES

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

## SECTION 7. COMPLIANCE WITH COUNTY CODE AND ACCOUNTABILITY

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

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

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

## SECTION 8. AUTHORIZATIONS AND DISPOSITION OF GRANT FUNDS

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

During the fiscal year 2025-26, the County may receive additional grant funds (including, without limitation, from FEMA, JEDA, the U.S. Department of Justice, USDA, and other federal, state, and local agencies, and, again without limitation, however such "grant" funds are denominated or called, including, without limitation, "grant funds", "shared funds", "forfeited funds", etc., and, again without limitation, for automobiles, rolling stock, heavy equipment, courthouse renovation and refurbishment, detention center equipment and security system, and other County needs) which shall be expended in accordance with the terms of each grant, without the necessity of amending this fiscal year 2025-26 budget. In addition, Union County receives federal, state and local grants for specified purposes.

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

## SECTION 9. DEPOSITS

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

## SECTION 10. SURPLUS FUNDS

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

## SECTION 11 END OF FISCAL YEAR ACCOUNTING

All appropriations made by prior year budget ordinances for which the respective monies have been obligated or encumbered are hereby carried forward and reappropriated, as of July 1, 2025, as a part of the budgets authorized by this Ordinance, as are the obligated or encumbered monies previously identified and collected to fund such appropriations. No new revenues are identified or authorized by this Ordinance for such carryover appropriations, except as specifically identified as new appropriations in this Ordinance. All such carryover appropriations and revenues shall be specifically identified and accounted for as such on the budget books of the County maintained for the budgets authorized by this Ordinance. All appropriations made by prior year budget ordinances for which monies have not been obligated or encumbered as of the end of June 30, 2025, shall lapse and expire at that time, and the monies involved shall revert to the fund balance of the fund from which the respective appropriation originated. All appropriations made by this Ordinance for which monies have not been obligated or encumbered by the end of June 30, 2026, shall lapse and expire at that time. All appropriations made by this Ordinance for which the funding monies have been obligated or encumbered by June 30, 2026 shall carry forward and be reappropriated by the next succeeding Union County Budget Ordinance, as shall the obligated or encumbered monies identified and collected therefor. Unobligated General Fund budgetary appropriations and monies received by County departments and existing without obligation at the close of the fiscal year addressed by this Ordinance shall revert to the General Fund or if in excess of \$500,000 transferred to the Capital Fund (Fund #502) of Union County to be accounted for as fund balance; no existing appropriation or actual revenues on hand at the end of the fiscal year may be expended by any department during the succeeding fiscal year without new appropriation by County Council. Any surplus in other funds of the County or any moneys accruing therefrom shall be retained and accounted for in such other fund or funds and shall be carried forward from year to year as fund balances in such funds.

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

## SECTION 12. FUND BALANCE POLICY

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

## SECTION 13. ADMINISTRATION, REPORTING, AND TRANSFERRING OF FUNDS

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

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

#### SECTION 14. SPECIAL REVENUE FUNDS

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

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

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

#### SECTION 15. DISBURSEMENT

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

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

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

## SECTION 17. TAX ANTICIPATION NOTES

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

## SECTION 18. LEASE PURCHASE TRANSACTIONS

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

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

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

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

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

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

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

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

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

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

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

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

#### SECTION 20. TRAVEL AND TRAINING REIMBURSEMENT

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

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

#### SECTION 21. REASONABLE ACCOMMODATION POLICY

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

#### SECTION 22. PERSONNEL ITEMS

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

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

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

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

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

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

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

All Regular Full-Time employees will accrue annual leave after completion of a 90-day probationary period. After completion of the probationary period annual leave will begin to accrue based on the 2022 Annual Leave Accrual Schedule (Exhibit A), and the leave is useable at the time of accrual. Annual leave will accrue throughout the year. Any balance above 45 days will be forfeited on the last day of the calendar year. The Employees who separate from employment will be paid out on any unused annual leave balance up to 45 days.

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

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

#### On-Call Policy

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

#### SECTION 23. COLLECTION OF DELINQUENT TAXES

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

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

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

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

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

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



SECTION 24. ESTABLISHMENT AND IMPOSITION OF FEE SCHEDULE

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

SECTION 25. SEVERABILITY

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

SECTION 26. EFFECTIVE DATE

This Ordinance shall become effective and enforced from and after July 1, 2025.

ADOPTED in meeting duly assembled this 17th day of June, 2025.

UNION COUNTY COUNCIL

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

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

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

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

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

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

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

ATTEST:

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

First Reading:	<u>April 8, 2025</u>
Second Reading:	<u>May 13, 2025</u>
Third Reading:	<u>June 18, 2025</u>
Public Hearing:	<u>June 18, 2025</u>

# EXHIBIT A

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

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

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

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

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

COUNTY OF UNION  
PROJECTED REVENUES  
BUDGET FY 2026

<u>CATEGORY</u>	<u>2025-2026 BUDGET PROJECTIONS</u>	
TAXES	\$	12,655,000.00
FILOTs	\$	4,325,000.00
FINES		95,000.00
FEES		436,000.00
STATE AND FEDERAL		2,030,297.00
OTHER		5,038,163.00
TRANSFERS IN		2,830,688.00
TOTAL PROJECTED REVENUE	\$	27,410,148.00

**UNION COUNTY  
2025-2026 BUDGET  
GENERAL FUND APPROPRIATIONS**

<b><u>1101-411</u></b>	<b><u>Supervisor, Council, Finance and HR</u></b>	<b>Recommended Appropriation</b>
11-50	Salaries	\$ 499,953
11-55	Subscriber Billing Salarie	-
44-01	Insurance	87,735
44-02	Social Security	38,247
44-04	Retirement	95,475
44-06	Workers Compensation	5,705
40-01	Utilities	20,000
47-02	Professional Services	100,000
47-02	Memberships & Subscriptions	800
53-01	Communications	14,000
58-05	Training	12,000
61-01	Printing & Office Supplies	12,000
61-06	Postage Meter Rent & Postage	5,000
66-03	Lease & Copies	14,000
		<hr/> 904,915
<b><u>1102-411</u></b>	<b><u>IT</u></b>	
11-50	Salaries	54,452
44-01	Insurance	7,375
44-02	Social Security	4,166
44-04	Retirement	1,107
44-06	Workers Compensation	616
47-01	Maintenance Contracts	10,000
47-02	Professional Services	195,000
53-01	Communications	5,200
58-06	Data Processing Training	2,000
66-13	Computer Equipment/Servers	40,000
66-15	Security/SLED-DSS	20,000
66-16	Software/Licenses	5,000
66-17	Network Equipment/Upgrade	-
		<hr/> 344,916
<b><u>1103-411</u></b>	<b><u>Development Board</u></b>	
11-50	Salaries	169,593
44-01	Insurance	14,750
44-02	Social Security	12,974
44-04	Retirement	31,477
44-06	Workers Compensation	4,664
40-01	Utilities	5,000
47-02	Professional Services	15,000
50-10	Dues & Memberships	16,000
58-05	Travel & Training	8,000
61-01	Printing & Office Supplies	4,000
65-01	Vehicle Operation & Maintenance	1,000
66-01	Capital Expenditures	-
66-04	Lease & Maintenance	5,000
67-01	Industrial Parks	30,000
75-02	Operational Contingency Fund	2,000
		<hr/> 344,458

<b><u>1104-411</u></b>	<b><u>Community Development</u></b>	
11-50	Salaries	70,737
44-01	Insurance	7,375
44-02	Social Security	5,412
44-04	Retirement	13,129
44-06	Workers Compensation	1,946
47-02	Professional Services	-
50-10	Dues and Memberships	35
53-01	Communications	500
58-06	Travel & Training	3,485
61-01	Printing & Office Supplies	1,578
67-02	Marketing	1,090
75-02	Operational Contingency Fund	1,000
		<hr/> 106,287

<b><u>1105-411</u></b>	<b><u>Tourism</u></b>	
11-50	Salaries	54,807
44-01	Insurance	15,245
44-02	Social Security	4,193
44-04	Retirement	10,173
44-06	Workers Compensation	1,508
40-01	Utilities	7,200
50-25	Memberships & Subscriptions	14,000
53-01	Communications	4,000
54-01	Advertising	3,000
58-06	Travel & Training	3,000
61-01	Printing & Office Supplies	1,000
61-07	Postage	100
75-02	Operational Contingency Fund	4,000
75-12	Events	92,500
75-13	Web Hosting	3,000
		<hr/> 217,726

<b><u>1106-411</u></b>	<b><u>Fire Service</u></b>	
44-06	Workers Compensation	5,000
47-01	Maintenance Contracts	65,000
54-25	Volunteer Fireman's Insurance	18,500
66-02	Tower Rental	115,000
75-05	Miscellaneous	12,400
		<hr/> 215,900

<b><u>1201-412</u></b>	<b><u>Magistrate</u></b>	
11-50	Salaries	286,727
11-61	Salaries - Security	32,136
44-01	Insurance	92,323
44-02	Social Security	24,393
44-04	Retirement	62,716
44-06	Workers Compensation	8,051
50-25	Memberships & Subscriptions	1,000
53-01	Communications	500
54-10	Jury Pay	15,000
54-15	Appeals	1,500
58-06	Travel & Training	7,700
61-01	Printing & Office Supplies	6,750
61-02	Jail Office Supplies	1,500
66-03	Leases & Copies	700
		<hr/> 540,996

<b><u>1202-412</u></b>	<b><u>Probate Judge</u></b>	
11-50	Salaries	122,602
44-01	Insurance	14,750
44-02	Social Security	9,379
44-04	Retirement	24,510
44-06	Workers Compensation	1,978
47-01	Maintenance Contracts	3,450
58-05	Training	3,800
61-01	Printing & Office Supplies	3,500
66-03	Leases & Copies	2,000
		<hr/>
		185,969

<b><u>1203-412</u></b>	<b><u>Circuit Court</u></b>	
11-50	Salaries	72,677
44-02	Social Security	5,560
44-04	Retirement	13,489
44-06	Workers Compensation	2,515
75-05	Miscellaneous	42,500
		<hr/>
		136,741

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

<b><u>1205-412</u></b>	<b><u>Solicitor's Office</u></b>	
11-50	Salaries	554,409
44-01	Insurance	61,854
44-02	Social Security	42,107
44-04	Retirement	104,112
44-06	Workers Compensation	4,292
47-08	Service Contracts	1,000
58-01	Travel	1,000
58-05	Training	900
61-01	Printing & Office Supplies	2,500
		<hr/>
		772,174

<b><u>1220-412</u></b>	<b><u>Clerk of Court</u></b>	
11-50	Salaries	405,529
11-60	Salaries-Title IV-D Large	-
11-66	Salaries-Title IV-D Small	16,537
44-01	Insurance	71,479
44-02	Social Security	32,288
44-04	Retirement	78,336
44-06	Workers Compensation	2,852
40-01	Utilities	55,000
47-01	Maintenance Contracts	52,000
47-04	Computer Svcs & Supplies (PubliQ)	3,961
50-25	Membership & Subscriptions	400
53-01	Communications	75,000
58-05	Training	5,000
61-01	Printing & Office Supplies	8,000
61-05	Book Improvements (Restoration)	12,000
61-06	Postage Meter Rent & Postage	20,000
66-03	Lease & Copies	12,000
		<hr/>
		850,382

<b><u>1401-414</u></b>	<b><u>Voter Registration/Election Commission</u></b>	
11-50	Salaries	109,935
11-62	Salaries - Poll Workers	7,500
44-01	Insurance	19,854
44-02	Social Security	8,411
44-04	Retirement	20,510
44-06	Workers Compensation	590
47-01	Maintenance Contracts	31,800
50-02	Dues	450
54-30	General Election Expense	8,000
58-01	Travel	1,200
58-05	Training	900
61-01	Printing & Office Supplies	7,075
61-06	Postage Meter Rent & Postage	500
65-02	Machinery & Equipment Repair	1,700
65-03	Lease & Copies	1,750
		<hr/> 220,175
<b><u>1501-415</u></b>	<b><u>County Attorney</u></b>	
11-50	Salaries	34,177
44-02	Social Security	2,615
44-04	Retirement	6,344
44-06	Workers Compensation	127
58-05	Training	250
		<hr/> 43,513
<b><u>1505-415</u></b>	<b><u>Building Inspector</u></b>	
47-02	Professional Services	150,000
61-01	Printing & Office Supplies	2,000
		<hr/> 152,000
<b><u>1510-415</u></b>	<b><u>Tax Assessor</u></b>	
11-50	Salaries	168,991
44-01	Insurance	22,125
44-02	Social Security	12,928
44-04	Retirement	31,365
44-06	Workers Compensation	3,068
40-01	Utilities	-
47-02	Professional Services	24,000
47-04	Computer Svcs & Supplies (PubliQ)	35,388
50-02	Dues	925
58-05	Training	3,000
61-01	Printing & Office Supplies	1,000
61-02	Specialized Departmental Supplies	500
61-06	Postage Meter Rent & Postage	1,000
66-03	Lease & Copies	3,700
		<hr/> 307,990
<b><u>1511-415</u></b>	<b><u>Delinquent Tax Office</u></b>	
11-50	Salaries	85,372
44-01	Insurance	19,875
44-02	Social Security	6,531
44-04	Retirement	15,845
44-06	Workers Compensation	265
47-04	Computer Svcs & Supplies (PubliQ)	14,225
50-25	Membership & Subscriptions	150
58-05	Training	2,500
61-01	Printing & Office Supplies	2,000
61-06	Postage Meter Rent & Postage	25,000
66-03	Lease & Copies	-
		<hr/> 171,763



<b><u>1520-415</u></b>	<b><u>Treasurer's Office</u></b>	
11-50	Salaries	174,562
44-01	Insurance	22,125
44-02	Social Security	13,354
44-04	Retirement	32,399
44-06	Workers Compensation	542
47-04	Computer Svcs & Supplies (PubllQ)	87,189
50-25	Membership & Subscriptions	175
54-01	Advertising	850
58-05	Training	3,000
61-01	Printing & Office Supplies	2,000
66-03	Leases & Copies	1,815
		<hr/>
		338,011

<b><u>1525-415</u></b>	<b><u>Auditor's Office</u></b>	
11-50	Salaries	145,890
44-01	Insurance	27,229
44-02	Social Security	11,161
44-04	Retirement	27,078
44-06	Workers Compensation	453
47-04	Computer Svcs & Supplies (PubllQ)	81,151
50-25	Membership & Subscriptions	150
58-05	Training	3,000
61-01	Printing & Office Supplies	1,600
66-03	Leases & Copies	4,330
		<hr/>
		302,042

<b><u>1910-419</u></b>	<b><u>Building Superintendent</u></b>	
11-50	Salaries	124,045
44-01	Insurance	19,875
44-02	Social Security	9,490
44-04	Retirement	24,018
44-06	Workers Compensation	5,719
47-02	Professional Services	25,000
50-01	Clothing & Uniforms	1,500
53-01	Communications	1,500
58-05	Training	1,000
60-10	Building Expense	120,000
60-xx	Construction & Special Projects	15,000
61-07	General Supplies	4,000
		<hr/>
		351,147

<u>1990-419</u>	<u>Non-Departmental</u>	
11-50	Personnel Supplement	8,000
40-01	Utilities	15,000
44-01	Employee Insurance	55,000
44-02	Social Security	3,000
44-04	Employee Retirement	3,500
44-06	Workers Compensation	50,000
44-07	Unemployment	20,000
44-08	Accruals	67,000
46-02	Parking Lots	1,500
46-04	Rental Fees	7,200
47-01	Maintenance Contracts	60,000
47-02	Professional Services	121,000
47-06	Audit of County Books	70,000
47-10	OPEB	12,000
52-01	General Insurance	600,000
53-01	Communications	50,000
54-01	Advertising	20,000
54-35	Hospital Indigent Care	28,441
61-06	Rent on Postage Machine & Postage	31,500
65-11	Fuel Costs	375,000
66-01	Capital Expenditures	1,650,000
66-03	Leases & Copies	15,000
75-01	Contingency Fund	63,274
75-02	Operational Contingency Fund	100,000
75-03	ED Contingency/Grants Administration	50,000
75-23	Auction Fees	1,500
75-29	Landfill Contribution	25,000
75-31	Official Allowance	9,600
75-32	Annual Incentive Award	30,000
80-02	Catawba Regional Council of Governments	39,083
80-03	Clemson Extension	-
80-04	Clemson Extension - 4-H Agent	-
80-07	S.C. Association of Counties	-
80-11	Soil & Water Conservation	-
80-12	Fire & Rescue	-
80-18	Union County Museum/Cross Keys House	-
80-20	Union County Chamber of Commerce	-
80-21	Post-Closure Landfill Costs	25,000
80-24	Tuition Assistance Program	-
80-26	CA	-
80-08	Council on Aging	-
80-28	NAACP	-
80-29	Capital Consulting	-
	Sista's On The Move	-
		<hr/> 3,606,598

<b><u>2101-421</u></b>	<b><u>Sheriff's Office</u></b>	
11-50	Salaries	2,104,196
11-52	School Resource Officer	329,922
11-53	Reserve Deputy Program	30,940
44-01	Insurance	425,860
44-02	Social Security	188,577
44-04	Retirement	520,424
44-06	Workers Compensation	81,584
40-01	Utilities	20,000
47-01	Maintenance - Zuercher	63,120
50-01	Clothing & Uniforms	23,000
50-03	Dues SCLEOA & Sheriffs' Association	5,500
53-01	Communications	38,500
54-01	Advertising	5,000
58-05	Training	15,000
61-01	Printing & Office Supplies	15,000
61-03	Investigative Supplies	8,000
61-05	K9 Training/Supplies	12,000
61-06	SRT Equipment/Training	
61-11	Weapons/Ammo	20,000
61-12	Evidence Custodian Supplies	4,000
61-13	Narcotics Supplies	15,000
61-14	SRT Equipment/Training	12,470
62-01	Informant Money	15,000
66-03	Lease & Copies	7,500
66-11	State 800 Radio Services	35,000
66-51	Mobile Routers Renewal Fees	6,500
80-25	CrimeStoppers Program	2,500
80-xx	Explorer Post 119	5,000
		<hr/>
		4,009,593

<b><u>2105-421</u></b>	<b><u>Code Enforcement</u></b>	
11-50	Salaries	142,496
44-01	Insurance	19,875
44-02	Social Security	10,901
44-04	Retirement	28,215
44-06	Workers Compensation	4,931
47-01	Maintenance Contracts	5,000
50-01	Clothing & Uniforms	1,500
53-01	Communications	7,000
54-60	Demolition - Condemnation	20,000
54-70	Property Improvements	4,000
61-02	Specialized Departmental Supplies	5,000
61-06	Postage Meter Rent & Postage	7,000
66-03	Lease & Copies	1,400
		<hr/>
		257,318

<b><u>2110-421</u></b>	<b><u>Animal Control</u></b>	
11-50	Salaries	76,537
44-01	Insurance	162
44-02	Social Security	5,856
44-04	Retirement	14,206
44-06	Workers Compensation	1,837
40-01	Utilities	12,400
47-02	Professional Services	45,000
50-01	Uniforms	1,000
53-01	Communications	1,500
58-05	Training	500
61-10	Chemicals	2,000
63-03	Food Allowance for Animals	16,600
66-03	Lease & Copies	2,800
66-12	Traps & Capturing Equipment	3,200
66-13	Cat Living Pens	3,000
66-14	Community Aide	2,000
		<hr/>
		188,598

<b><u>2190-421</u></b>	<b><u>Coroner</u></b>	
11-50	Salaries	61,550
44-01	Insurance	15,245
44-02	Social Security	4,709
44-04	Retirement	12,547
44-06	Workers Compensation	2,130
47-02	Professional Services	93,500
50-12	Dues	400
58-01	Travel	2,400
58-05	Training	3,000
61-01	Printing & Office Supplies	400
61-02	Specialized Departmental Supplies	6,000
		<hr/>
		201,881

<b><u>2320-423</u></b>	<b><u>Detention Center</u></b>	
11-50	Salaries	1,769,489
44-01	Insurance	342,505
44-02	Social Security	135,366
44-04	Retirement	375,931
44-06	Workers Compensation	60,156
40-04	Utilities	140,000
47-01	Maintenance Contracts	12,500
47-02	Professional Services	65,000
47-10	Health Care Contract	190,530
50-01	Clothing & Uniforms	14,000
53-01	Communications	20,000
58-05	Training	9,000
60-15	Operating Expense	20,000
61-01	Printing & Office Supplies	5,500
61-02	Specialized Departmental Supplies	23,000
61-10	Chemicals	10,500
62-10	Juvenile Detention	21,000
63-01	Dieting Prisoners	180,500
63-02	Prisoner Transport, Meals	2,000
63-03	Subsistence Care	40,120
66-03	Lease & Copies	6,000
		<hr/>
		3,443,097

<b><u>2901-429</u></b>	<b><u>E-911 &amp; Communications</u></b>	
11-50	Salaries	698,543
11-55	Subscriber Billing Salary	32,850
11-63	Salaries - P/T Dispatchers	37,079
44-01	Insurance	128,257
44-02	Social Security	58,788
44-04	Retirement	143,509
44-06	Workers Compensation	3,184
40-01	Utilities	25,000
47-01	Maintenance Contracts	228,608
47-02	Professional Services	8,000
47-03	Radio Maintenance	7,000
50-01	Uniforms	3,000
50-20	Special Projects Awareness	5,000
50-25	Memberships & Subscriptions	1,500
53-01	Communications	33,000
58-01	Training	9,500
60-20	Communications Center Operations	8,500
61-01	Printing & Office Supplies	2,100
61-15	Janitorial Supplies	2,200
66-03	Lease & Copies	3,000
		<hr/>
		1,438,618

<b><u>2902-429</u></b>	<b><u>Emergency Services</u></b>	
11-50	Salaries	95,404
44-01	Insurance	27,229
44-02	Social Security	7,299
44-04	Retirement	17,707
44-06	Workers Compensation	3,237
50-01	Uniforms	1,000
50-02	Dues	540
50-25	Memberships & Subscriptions	350
53-01	Communications	20,600
58-05	Training	2,000
61-01	Printing & Office Supplies	1,400
61-02	Specialized Departmental Supplies	3,000
66-03	Lease & Copies	100
		<hr/>
		179,866

<b><u>3101-431</u></b>	<b><u>County Maintenance</u></b>	
11-50	Salaries	398,232
44-01	Insurance	75,642
44-02	Social Security	30,465
44-04	Retirement	73,912
44-06	Workers Compensation	25,480
47-02	Professional Services	162,160
50-01	Uniforms & Clothing	4,500
53-01	Communications	7,500
58-01	Training	2,500
59-01	Road & Bridge	115,000
59-02	Road Signs	10,000
59-05	Asphalt	24,000
59-10	Crusher Run & Gravel	25,000
61-07	General Supplies	12,000
66-03	Lease & Copies	1,000
		<hr/>
		967,391

<b><u>3102-431</u></b>	<b><u>Equipment Shop</u></b>	
11-50	Salaries	104,432
44-01	Insurance	31,392
44-02	Social Security	74,989
44-04	Retirement	19,383
44-06	Workers Compensation	4,857
40-01	Utilities	21,000
50-01	Uniforms & Clothing	2,500
53-01	Communications	1,500
58-05	Training	4,000
61-04	Supplies	6,000
65-01	Vehicle Operation & Maintenance	188,000
65-02	Machinery & Equipment Repair	56,000
65-10	Tires	60,000
66-03	Lease & Copies	800
		<hr/> 574,853
<b><u>4101-441</u></b>	<b><u>Health Department</u></b>	
47-01	Maintenance Contracts	2,300
47-05	Special Contracts	500
53-01	Communications	8,700
60-10	Building Expense	22,000
61-10	Chemicals	2,300
65-02	Machinery & Equipment Repair	500
		<hr/> 36,300
<b><u>4110-441</u></b>	<b><u>Department of Social Services</u></b>	
40-01	Utilities	40,000
53-01	Communications	7,000
54-05	Emergency Relief	1,000
61-01	Printing & Office Supplies	1,000
		<hr/> 49,000
<b><u>4120-441</u></b>	<b><u>Veteran's Affairs</u></b>	
11-50	Salaries	64,390
44-01	Insurance	15,245
44-02	Social Security	4,926
44-04	Retirement	11,951
44-06	Workers Compensation	1,478
50-25	Memberships & Subscriptions	-
53-01	Communications	1,089
58-05	Training	8,000
61-01	Printing & Office Supplies	8,995
66-03	Lease & Copies	4,500
		<hr/> 120,574

<b><u>4150-441</u></b>	<b><u>Alcohol and Drug Abuse</u></b>	
11-50	Salaries	442,197
44-01	Insurance	76,745
44-02	Social Security	33,829
44-04	Retirement	82,072
44-06	Workers Compensation	4,485
40-01	Utilities	18,500
47-02	Professional Services	62,000
50-25	Memberships & Subscriptions	20,000
52-01	General Insurance	11,000
58-05	Training	15,000
60-30	Maintenance & Upkeep	3,000
61-01	Printing & Office Supplies	12,360
61-02	Specialized Departmental Supplies	10,000
61-06	Rent on Postage Machine & Postage	500
75-02	Other Miscellaneous	10,000
		<hr/> 801,688

<b><u>4190-441</u></b>	<b><u>Victims' Advocate</u></b>	
11-50	Salaries	63,101
44-01	Insurance	7,375
44-02	Social Security	4,828
44-04	Retirement	11,712
44-06	Workers Compensation	2,184
47-01	Maintenance Contracts - Zuercher	1,200
50-02	Dues	30
50-20	Special Projects Awareness	2,000
53-01	Communications	1,500
58-05	Training	2,800
61-01	Printing & Office Supplies	2,500
61-25	Victim Notification	2,000
65-01	Vehicle Operation & Maintenance	1,400
		<hr/> 102,630

<b><u>5110-451</u></b>	<b><u>Stadium</u></b>	
11-50	Salaries	18,453
4401	Insurance	5,957
44-02	Social Security	1,412
44-04	Retirement	3,425
44-06	Workers Compensation	624
40-01	Utilities	39,000
50-01	Uniforms	400
50-25	Memberships & Subscriptions	325
53-01	Communications	2,000
58-05	Training	1,000
60-10	Building and Equipment Expense	25,000
		<hr/> 97,596

<b><u>6101-461</u></b>	<b><u>Recycling</u></b>	
11-50	Salaries	282,088
44-01	Insurance	14,750
44-02	Social Security	21,580
44-04	Retirement	52,356
44-06	Workers Compensation	17,858
32-10	Contract Services	63,000
40-01	Utilities	20,000
47-10	Waste Tire Disposal	28,000
50-01	Uniforms	3,500
58-05	Training	3,500
60-30	Maintenance & Upkeep	8,000
61-01	Printing & Office Supplies	1,500
61-08	Safety Supplies	2,500
66-03	Lease & Copies	750
66-15	Recycling Equipment	10,000
66-23	Hwy 18 Temporary Facilities Cost	5,000
		<hr/> 534,382

<b><u>7101-419</u></b>	<b><u>Airport</u></b>	
11-50	Salaries	77,126
44-01	Insurance	21,272
44-02	Social Security	5,901
44-04	Retirement	14,315
44-06	Workers Compensation	2,607
40-01	Utilities	12,500
47-01	Maintenance Contracts	3,800
47-02	Professional Services	1,500
50-25	Memberships & Subscriptions	600
53-01	Communications	3,500
58-05	Training	2,500
60-10	Building Expense	20,000
66-02	Capital Improvements & Matching Funds	60,000
66-03	Lease & Copies	250
		<hr/> 225,871

<b><u>8101-451</u></b>	<b><u>Parks and Recreation</u></b>	
11-50	Salaries	183,546
11-53	Salaries - Summer Maintenance Workers	30,434
11-54	Salaries - Concessions, Gate, Tickets, etc	26,553
44-01	Insurance	34,604
44-02	Social Security	18,401
44-04	Retirement	34,067
44-06	Workers Compensation	9,837
40-01	Utilities	148,900
47-02	Professional Services	37,333
50-10	Uniforms	2,850
53-01	Communications	20,000
54-01	Advertising	21,000
54-55	Field Maintenance	50,000
58-05	Training	4,000
60-01	Building Expense	11,000
60-15	Operating Expense	85,000
61-01	Printing & Office Supplies	1,200
61-02	Specialized Departmental Supplies	50,000
61-10	Chemicals & Fertilizers	25,000
65-02	Machinery and Equipment Repair	3,500
66-02	Capital Improvements	15,000
66-03	Lease & Copies	1,500
66-22	PARC Matching Funds	6,000
		<hr/> 819,725



<b>9101-441</b>	<b><u>Emergency Medical Services</u></b>	
11-50	Salaries	1,566,832
11-65	Salaries - PRN	66,950
44-01	Insurance	289,490
44-02	Social Security	124,985
44-04	Retirement	303,230
44-06	Workers Compensation	155,373
40-01	Utilities	30,000
47-01	Maintenance Contracts	27,000
47-02	Professional Services	100,000
47-15	Vaccines	-
50-01	Uniforms	14,000
50-20	Special Program (EMS Week)	1,000
50-25	Memberships & Subscriptions	800
53-01	Communications	21,000
58-05	Training and Travel	7,500
60-50	Disposal Fees	4,000
61-02	Specialized Departmental Supplies	1,000
61-03	General Supplies	70,000
61-07	Postage & Freight	300
61-20	Medication	35,000
65-01	Vehicle Operation & Maintenance	65,000
65-03	Radio System Repair	700
66-03	Lease & Copies	4,000
66-04	Lease Payments	6,030
66-20	IT Services	12,000
66-50	License Fees	775
		<hr/>
		2,906,965
	<b>TOTAL</b>	<b>\$ 27,239,962</b>
	To Fund Balance	
	<b>Total Appropriations</b>	<b><u>\$ 27,239,962.00</u></b>

STATE OF SOUTH CAROLINA  
COUNTY OF UNION  
ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE AMENDING CHAPTER 2, ARTICLE XI OF THE  
UNION COUNTY CODE OF ORDINANCES, IN CERTAIN LIMITED  
REGARDS AND PARTICULARS ONLY, REGARDING BOARDS  
AND COMMISSIONS; AND OTHER MATTERS RELATED  
THERETO.

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

**WHEREAS**, the County, acting by and through the County Council, is authorized by Section 4-9-30(6) of the South Carolina Code of Laws, 1976, as amended, among other sources, to establish such agencies, departments, boards, commissions and positions in the county as may be necessary and proper to provide services of local concern for public purposes, to prescribe the functions thereof and to regulate, modify, merge or abolish any such agencies, departments, boards, commissions and positions; and,

**WHEREAS**, County Council desires to amend the Code of Ordinances to modify, amend, and improve the administration of the various boards and commissions of the County process of appointing members to such boards and commissions; and,

**WHEREAS**, County Council desires to amend the Code of Ordinances to abolish certain boards and commissions of the County in order to reduce the number of boards and commissions, streamline the governance of the County, to remove certain boards and commissions that are no longer useful or relevant, and to provide for the most efficient systems of governance; and,

**WHEREAS**, County Council recognizes that there is a need to amend Article XI of Chapter 2 of the Code of Ordinances to achieve the results set forth above; and

**WHEREAS**, County Council has therefore determined to modify the Code of Ordinances in the following regards and particulars only, and to affirm and preserve all other provisions of the Code of Ordinances not specifically or by implication amended hereby.

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

1. That Section 2-200 of Article XI, Chapter 2 of the Code of Ordinances, entitled *Administration of boards, commissions, and committees*, is hereby amended and replaced to read as follows:

These regulations and procedures shall apply to all Union County boards, commissions, committees, or similar entities created by Union County Council under the auspices and authority of section 4-9-30 of the South Carolina Code of Laws, 1976, as amended, or any other body or entity is established by and subject to the rules and regulations of, or controlled by Union County Council, which is not otherwise regulated or controlled by state law, all of which, collectively, are hereby referred to as "board" or "boards". The following regulations are in addition to, not in lieu of, all others contained in the Union County Code of Ordinances or in any Union County

ordinance. In the event of any inconsistency, this section shall prevail over these general regulations, except as explicitly stated otherwise herein.

All terms of office shall run from January 1 through December 31 of the respective years of appointment and termination. All board terms shall be co-terminus with the term of the appointing or nominating council member. A staggered appointment schedule for all county council-appointed boards will be maintained in the county council office by the clerk to council.

No one shall be appointed to serve on more than one (1) board, commission, or other body appointed by council at any one (1) time. Appointment terms will be for four (4) years unless otherwise stated herein. No board member shall serve more than two (2) consecutive terms and will not be eligible for reappointment for a third consecutive term as long as there is another qualified applicant. The provisions on terms and term limits shall not operate to prematurely terminate the term of any board member serving at the time of adoption of these regulations, but shall apply to any terms or prospective terms thereafter.

Interested candidates for any board will be requested to complete the "Questionnaire for Board/Commission" and submit it to the clerk to council for distribution to council. Council is not required to select a board member from the submitted questionnaires; members of council may directly solicit a candidate for any appointment by the council. Candidates must be residents of Union County and must maintain their residence in Union County for the duration of their term of office unless they are being considered for an ex-officio or non-voting advisory position.

Notwithstanding any other provision of the Code, all boards will be appointed by the methodology of one (1) board member nominated per council district by the council member for each district and at-large representatives as required to meet the board membership total, as stated herein. All appointments to each board will be made upon recommendation by a council member before the full council with a majority vote. In the event a board vacancy exists for a period of three (3) months due to the failure of a council member nomination for the council member's district, any other council member may recommend and nominate a board member to the full council to fill said vacancy.

All requests for removal of a board member from a board will be made upon recommendation by a council member before the full council with a majority vote.

All board members must attend a minimum of seventy-five (75) percent of all meetings from January through December of each calendar year. A board member who is absent from three (3) consecutive meetings without adequate excuse, such as documented illness, or any board member who fails to attend a minimum of seventy-five (75) percent of all meetings from January through December of each calendar year shall be reported by the chairperson of that board to county council and shall be deemed to have forfeited their position on said board. County council shall by majority vote at its next available opportunity to either accept the forfeiture of the position and replace the board member, or otherwise excuse the absences and approve the board member's continued service on the board. Any board member may be removed or replaced at will by majority vote of council upon the motion of a member of county council at any time, unless appointment is required by or regulated by state or federal law.

All boards addressed by this section shall use the Model Rules of Parliamentary Procedure for South Carolina Counties, published by the South Carolina Association of Counties, as the basis for their parliamentary procedures.

Each board shall annually elect a chairperson, a vice chairperson, and a secretary. Each newly elected chairperson shall, as soon as practically possible, attend an appropriate training session regarding the procedures for proper governance of such board. Additionally, the entire board shall participate in an informative meeting detailing the function and duties of such board. All such training sessions are the responsibility of the county department or agency with which the board is most closely associated.

Each board shall enact by-laws, not in conflict with this section or state law, which govern the conduct of meetings, attendance, committees and the regular business of the board.

All county boards shall comply with the provisions of the South Carolina Freedom of Information Act and the requirements set forth in the Code of Ordinances and subsequent ordinances concerning freedom of information and the conduct of public meetings.

Members of county boards, generally, are defined as "public officials" under the South Carolina Ethics Act, section 8-13-100 et seq. of the South Carolina Code of Laws, 1976, as amended. It shall be the responsibility of board members, individually and collectively, to become familiar with the provisions of that law and conduct themselves accordingly. As stated in the South Carolina Ethics Act, and without limiting the applicability of any other provision of the South Carolina Ethics Act, board members shall not use membership on the county board to obtain a direct personal economic interest, an economic interest for the immediate family member of the board member, an economic interest for an individual with whom the board member is associated, or an economic interest for a business with which the board member is associated. These requirements are applicable to all county boards, and their board members, both through the South Carolina Ethics Act and, separately, through this section.

County council shall meet with board members and delineate duties and responsibilities of each board, as necessary and appropriate. The role of the various boards may be changed by the county council from time to time, within the parameters of state law, so as to best meet the needs of the county.

Each board will have a staff liaison to be designated by either county council or the county supervisor. It is the responsibility of staff liaison to notify the clerk to council regarding resignations and/or vacancies on any board or commission. It is also the responsibility of the staff liaison to monitor the appointment schedule and inquire and report to the clerk to council if current board members wish to be considered for reappointment or replacement.

County council shall refrain from appointing immediate family members to a board if such appointment will result in such board member supervising an immediate family member, or where the board member occupies a position of influence over the employment, promotion, salary administration, or other management or personnel considerations regarding an immediate family member. If the applicable persons become related during a board member's term, the board member may serve the

remainder of the term, but shall recuse himself or herself from any decision, vote or discussion involving the board member's immediate family member. The term "immediate family" includes wife, husband, mother, father, sister, brother, son, daughter, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandmother, grandfather, grandson, granddaughter, stepmother, stepfather, stepson, stepdaughter, domestic partner, significant other, or co-habitant. Situations not specifically addressed in this policy which create a conflict of interest or give the appearance of a conflict of interest, shall be governed by the South Carolina Ethics Act and, separately, through this section, and, without creating any responsibility as to the county, may be addressed by the county in the sole discretion of the county.

All board members will serve without compensation.

Removal of board members will be by majority vote of county council.

2. That Section 2-202 of Article XI, Chapter 2 of the Code of Ordinances, entitled *Appointments to be made by council as terms expire*, is hereby amended and replaced to read as follows:

The Union County Carnegie Library, the Union County Airport Commission, and any other local boards, committees and commissions whose appointment is not provided for by the general law or the Constitution shall be appointed by the county council as their various terms of office expire.

3. That the County board known as the Council on Aging is hereby abolished and that Division 2, Sections 2-211 through 2-212 of Chapter 2 of the Code of Ordinances, entitled *Council on Aging*, is hereby repealed, removed, and abrogated in its entirety.

4. That the County board known as the Commission on Alcohol and Drug Abuse is hereby abolished and that Division 3, Sections 2-221 through 2-225 of Chapter 2 of the Code of Ordinances, entitled *Commission on Alcohol and Drug Abuse*, is hereby repealed, removed, and abrogated in its entirety. Further, the Union County Supervisor is hereby authorized and directed to take all steps required or necessary to transfer the responsibilities and duties set forth in Division 3 to the State of South Carolina.

5. That the County board known as the Stadium Commission is hereby abolished and that Division 5, Sections 2-241 through 2-243 of Chapter 2 of the Code of Ordinances, entitled *Stadium Commission*, is hereby repealed, removed, and abrogated in its entirety.

6. That the County board known as the Fair Association is hereby abolished and that Division 6, Sections 2-251 through 2-257 of Chapter 2 of the Code of Ordinances, entitled *Fair Association*, is hereby repealed, removed, and abrogated in its entirety. The County will retain ownership of the real property deeded to the County by Mary Emma Foster by Deed in Deed Book 67 at page 648, and plat recorded in Plat Book 4 at page 33, Office of the Clerk of Court of Union County, located on the Old Buffalo Road, together with all buildings and improvements thereon (the "Fair Real Property") as referenced in the repealed Section 2-256. The use, control, and management of the Fair Real Property shall hereafter be governed by a non-profit organization to be determined by the County per the terms of a lease to be approved by County Council.

7. That the County board known as the Mental Retardation Board is hereby abolished and that Division 7, Sections 2-261 through 2-267 of Chapter 2 of the Code of Ordinances, entitled *Mental Retardation Board*, is hereby repealed, removed, and abrogated in its entirety.

8. That Section 2-274 of Article XI, Chapter 2 of the Code of Ordinances, entitled *General powers and duties*, is hereby amended to repeal, remove, and abrogate subsection (8) in its entirety.

9. That the County board known as the Disabilities and Special Needs Board is hereby abolished and that Division 9, Sections 2-281 through 2-267 of Chapter 2 of the Code of Ordinances, entitled *Disabilities and Special Needs Board*, is hereby repealed, removed, and abrogated in its entirety.

10. That the purposes of the Capital Projects Commission have been achieved, that the Capital Projects Commission is no longer in existence by the terms of its creation under Resolution 2-9-00 and South Carolina state law, and that Division 10, Sections 2-301 through 2-303 of Chapter 2 of the Code of Ordinances, entitled *Capital Projects Commission*, is hereby repealed, removed, and abrogated in its entirety.

11. That the County board known as the Tourism Commission is hereby abolished and that Division 11, Sections 2-321 through 2-326 of Chapter 2 of the Code of Ordinances, entitled *Tourism Commission*, is hereby repealed, removed, and abrogated in its entirety, so County Council may, in its discretion, establish an Accommodations Tax Advisory Committee.

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

13. All ordinances, orders, resolutions, and actions of County Council inconsistent herewith are, to the extent of such inconsistency only, hereby repealed, revoked, and rescinded. However, nothing contained herein shall cancel, void, or revoke, or shall be interpreted as cancelling, voiding, or revoking in any regard any prior acts, actions, or decisions of the County or County Council, valid and lawfully undertaken at the time, or to reinstate any prior act or enactment of Union County which was revoked or rescinded by such prior acts, actions, or decisions, in any regard.

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

15. This Ordinance shall take effect and be in full force and effect from and after third reading and enactment by County Council.

ORDAINED in meeting, duly assembled, this \_\_\_\_ day of \_\_\_\_\_, 2025.

ATTEST:

\_\_\_\_\_  
Kindra Horne  
Clerk to Union County Council

\_\_\_\_\_  
Phillip Russell  
Supervisor, Union County

First Reading: \_\_\_\_\_  
Second Reading: \_\_\_\_\_  
Third Reading: \_\_\_\_\_  
Public Hearing: \_\_\_\_\_

Monthly Update Report from Finance for April Council Meeting:

- Financials were included in Council packets for the 9<sup>th</sup> month period ending March 31, 2025 (75.0% of the year).
- Revenues for YTD February are ahead of the comparable amount received in the prior year, but slightly behind as a percentage due to the inclusion of budgeted 2025 FILOT revenues that do not trend with property taxes.
- Expenditures are 68.96%, which is on target from time-line standpoint. There are certain payments made at the beginning of the fiscal year that cover the full year, such as general insurance and some maintenance fees, which causing the calculated %-age to be higher in the early months of the fiscal year.
- Quarterly Grant update reports are up-to date as of March.
- The FY 2024 audit is complete.
- Work has begun on the FY 2026 Annual Budget with the first presentation on April 1<sup>st</sup> and a draft Ordinance prepared for 1<sup>st</sup> reading.

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	75.0% 3/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
<b>REVENUES</b>					
<b>TAXES</b>					
REAL ESTATE TAXES	101-0000-301-0000	8,575,500.00	4,874,801.36	3,700,698.64	56.85%
VEHICLE TAXES	101-0000-302-0000	1,343,000.00	742,189.36	600,810.64	55.26%
PILOT - COUNTY OPERATIONS	101-0000-302-0000	2,400,000.00		2,400,000.00	0.00%
WATERCRAFT	101-0000-302-0000	58,500.00	20,867.80	37,632.20	35.67%
LOST TAX	101-0000-302-0000	2,300,000.00		2,300,000.00	0.00%
		14,677,000.00	5,637,858.52	9,039,141.48	38.41%
<b>FINES</b>					
MAGISTRATE	101-0000-311-0000	90,000.00	63,896.75	26,103.25	71.00%
CLERK OF COURT - GEN SESSIONS	101-0000-312-0000	4,500.00	1,383.60	3,116.40	30.75%
NSF-MAG FINE	101-0000-313-0000	-	369.00	(369.00)	#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	65,853.35	28,646.65	69.69%
<b>FEES</b>					
MAGISTRATE - CIVIL COSTS	101-0000-323-1000	55,000.00	39,280.00	15,720.00	71.42%
TAX ASSESSOR FEES	101-0000-323-1100			-	#DIV/0!
CLERK OF COURT FEES	101-0000-323-1300	185,000.00	113,235.35	71,764.65	61.21%
CLERK OF COURT COLL FEES	101-0000-323-1400	5,000.00	4,859.42	140.58	97.19%
MAGISTRATE COLL FEES	101-0000-323-1500		24.15		
PROBATE JUDGE FEES	101-0000-323-2000	45,000.00	31,743.84	13,256.16	70.54%
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		23,250.00	(23,250.00)	#DIV/0!
CITY ANIMAL CONTROL	101-0000-323-3900	31,000.00	-	31,000.00	0.00%
ANIMAL CONTROL	101-0000-323-4000	-	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	3,332.00	(332.00)	111.07%
FAMILY COURT COST	101-0000-323-7800	70,000.00	46,357.87	23,642.13	66.23%
BUILDING PERMITS	101-0000-323-8000	200,000.00	52,581.30	147,418.70	26.29%
VEHICLE DECAL FEE		-		-	#DIV/0!
LOCAL ASSESSMENT FEES	101-0000-323-9000		125.00	(125.00)	#DIV/0!
TAX DATA FEES	101-0000-323-9500		1,500.00	(1,500.00)	#DIV/0!
CC & IP FEES	101-0000-323-9600	15,000.00	12,851.16	2,148.84	85.67%
		609,000.00	331,105.55	277,894.45	54.37%
<b>STATE &amp; FEDERAL</b>					
MERCHANTS INVENTORY TAX	101-0000-331-1000	55,000.00	41,095.59	13,904.41	74.72%
STATE SHARED TAXES	101-0000-331-1100	1,140,463.00	897,382.16	243,080.84	78.69%
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	47,224.86	(7,224.86)	118.06%
SOL OFFICE-PUBLIC DEF SAL	101-0000-331-1500		-	-	#DIV/0!
ASST SOLICITOR'S SALARY	101-0000-331-1600		-	-	#DIV/0!
VETERAN'S AFFAIRS	101-0000-331-1700	5,700.00	4,657.06	1,042.94	81.70%
DEPT OF SOCIAL SERVICES	101-0000-331-1800	45,000.00	9,902.14	35,097.86	22.00%
ACCOMMODATIONS TAX - STATE	101-0000-331-1900	150,000.00	225,014.74	(75,014.74)	150.01%
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!
PILOT 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	1,600,183.39	413,076.61	79.48%



UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

			75.0%		
			3/31/2025		%-AGE OF
			BUDGET	ACTUAL	BUDGET
				VARIANCE	
OTHER					
RECREATION DEPARTMENT	101-0000-351-1000	19,000.00	885.00	18,115.00	4.66%
RENT - AIRPORT HANGARS	101-0000-351-6000	30,000.00	20,200.00	9,800.00	67.33%
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	170,768.83	[80,768.83]	189.74%
SUBSCRIBER BILLING	101-0000-380-1000	80,821.00	101,919.97	[21,098.97]	126.11%
TOURISM	101-0000-380-1100	209,083.00	-	209,083.00	0.00%
VICTIM'S ADVOCATE	101-0000-380-1200		65,781.98	[65,781.98]	#DIV/0!
COC-TITLE IV-D	101-0000-380-1300	77,000.00	17,356.86	59,643.14	22.54%
POLLWORKERS	101-0000-380-1400		-	-	#DIV/0!
ALCOHOL & DRUG ABUSE	101-0000-380-1500	603,095.00	397,036.56	206,058.44	65.83%
SOLICITOR'S OFFICE	101-0000-380-1600	346,281.00	-	346,281.00	0.00%
COMMUNITY DEV	101-0000-380-1700	93,814.00	72,360.50	21,453.50	77.13%
SCHOOL RESOURCE OFFICER (NEW)	101-0000-380-1800	415,000.00	380,311.53	34,688.47	91.64%
ALCOHOL & DRUG EXPENSES	101-0000-380-2500	159,160.00	73,267.36	85,892.64	46.03%
VICTIM'S ADVOCATE EXPENSES	101-0000-380-2600		4,677.89	[4,677.89]	#DIV/0!
TRANSFER IN - TITLE IV SMALL	101-0000-380-2700	15,907.00	14,584.02	1,322.98	91.68%
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	2,672.75	827.25	76.36%
INTEREST INCOME	101-0000-391-0400	1,500,000.00	938,760.18	561,239.82	62.58%
MISCELLANEOUS	101-0000-391-0600		137.98	[137.98]	#DIV/0!
RENT OF TOWER	101-0000-391-0800	45,000.00	27,532.59	17,467.41	61.18%
FRANCHISE FEES	101-0000-391-1200	75,000.00	50,716.34	24,283.66	67.62%
AUCTION PROCEEDS	101-0000-391-1300	15,000.00	100,578.68	[85,578.68]	670.52%
CHRISTMAS PARTY DONATIONS	101-0000-391-1500		-	-	#DIV/0!
INTEREST - CO OPER PROVIDENT	101-0000-391-1600	25,000.00	15,123.30	9,876.70	60.49%
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	2,158,488.15	91,511.85	95.93%
WORKERS COMP SALARY REIMB	101-0000-391-2100			-	#DIV/0!
GEN ELECTION-CITY & SCHOOL	101-0000-391-2700	7,500.00	5,000.00	2,500.00	66.67%
REIMBURSEMENT FROM INSURANCE	101-0000-391-3300		41,156.65	[41,156.65]	#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	35,035.48	[10,035.48]	140.14%
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		4,472.00	[4,472.00]	#DIV/0!
EMS OTHER INCOME	101-0000-391-5550		275.00	[275.00]	#DIV/0!
EMS TAX LEVY - VEHICLE	101-0000-391-5610		114,406.62	[114,406.62]	#DIV/0!
EMS TAX LEVY - R/E	101-0000-391-5620		764,689.81	[764,689.81]	#DIV/0!
EMS TAX LEVY - WATERCRAFT	101-0000-391-5640		2,914.97	[2,914.97]	#DIV/0!
EMS COLLECTIONS	101-0000-391-5700	1,000,000.00	753,567.61	246,432.39	75.36%
WKR'S COMP REIMBU	101-0000-391-6500		10,047.42	[10,047.42]	#DIV/0!
LANDFILL DONATION-CKFD	101-0000-391-6700	25,000.00	25,000.00	-	100.00%
SALE - RECYCLED CARDBOARD	101-0000-391-6800		4,194.82	[4,194.82]	#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	72,963.17	[0.17]	100.00%
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!
SHIP-COST POOL REFUND	101-0000-391-9000			-	#DIV/0!
LEASE INCOME-MYCOWORKS	101-0000-391-9700	7,500.00	11,666.70	[4,166.70]	155.56%
LEASE INCOME-MYCOWORKS	101-0000-391-9700	-	447.97	[447.97]	#DIV/0!
		8,660,624.00	6,458,998.69	2,201,625.31	74.58%
TOTAL		26,054,384.00	14,093,999.50	11,960,384.50	54.09%
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		38,934.00	-	38,934.00	0.00%
GRAND TOTAL		26,093,318.00	14,093,999.50	11,999,318.50	54.01%

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

**EXPENDITURES**

**SUPERVISOR, COUNCIL, FINANCE & HR**

		2024-2025 BUDGET	75.0% 3/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
SALARIES	101-1101-411-11-50	473,356.00	355,857.87	117,498.13	75.18%
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	56,168.82	19,928.18	73.81%
SOCIAL SECURITY	101-1101-411-44-02	36,212.00	26,215.34	9,996.66	72.39%
RETIREMENT	101-1101-411-44-04	100,541.00	68,224.31	32,316.69	67.86%
WORKERS COMPENSATION	101-1101-411-44-06	5,421.00	5,694.89	(273.89)	105.05%
UTILITIES	101-1101-411-40-01	20,000.00	14,696.99	5,303.01	73.48%
PROFESSIONAL SERVICES	101-1101-411-47-02	100,000.00	40,874.09	59,125.91	40.87%
MEMBERSHIPS & SUBSCRIPTIONS	101-1101-411-50-25	800.00	318.00	482.00	39.75%
COMMUNICATIONS	101-1101-411-53-01	7,500.00	10,325.84	(2,825.84)	137.68%
TRAINING	101-1101-411-58-05	13,200.00	4,447.17	8,752.83	33.69%
PRINTING & OFFICE SUPPLIES	101-1101-411-61-01	15,300.00	8,419.97	6,880.03	55.03%
POSTAGE METER RENT & POSTAGE	101-1101-411-61-06	5,000.00	229.43	4,770.57	4.59%
LEASE & COPIES	101-1101-411-66-03	12,500.00	12,199.48	300.52	97.60%
		865,927.00	604,843.87	261,083.13	69.85%

**IT**

SALARIES	101-1102-411-11-50	51,063.00	39,117.76	11,945.24	76.61%
INSURANCE	101-1102-411-44-01	7,020.00	5,185.14	1,834.86	73.86%
SOCIAL SECURITY	101-1102-411-44-02	3,907.00	2,905.77	1,001.23	74.37%
RETIREMENT	101-1102-411-44-04	9,478.00	7,260.29	2,217.71	76.60%
WORKERS COMPENSATION	101-1102-411-44-06	578.00	441.97	136.03	76.47%
MAINTENANCE CONTRACTS	101-1102-411-47-01	15,000.00	205.00	14,795.00	1.37%
PROFESSIONAL SERVICES	101-1102-411-47-02	195,000.00	187,053.75	7,946.25	95.93%
COMMUNICATIONS	101-1102-411-53-01	3,000.00	3,384.45	(384.45)	112.82%
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	9,581.63	30,418.37	23.95%
SECURITY/SLD-DSS	101-1102-411-66-15	20,000.00	19,910.35	89.65	99.55%
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	276,101.55	83,944.45	76.69%

**DEVELOPMENT BOARD**

SALARIES	101-1103-411-11-50	163,298.00	125,095.02	38,202.98	76.61%
INSURANCE	101-1103-411-44-01	14,040.00	10,370.28	3,669.72	73.86%
SOCIAL SECURITY	101-1103-411-44-02	12,493.00	9,365.32	3,127.68	74.96%
RETIREMENT	101-1103-411-44-04	30,309.00	23,217.56	7,091.44	76.60%
WORKERS COMPENSATION	101-1103-411-44-06	4,491.00	3,440.13	1,050.87	76.60%
UTILITIES	101-1103-411-40-01	5,000.00	3,764.12	1,235.88	75.28%
PROFESSIONAL SERVICES	101-1103-411-47-02	15,000.00	8,962.91	6,037.09	59.75%
MEMBERSHIPS & SUBSCRIPTIONS	101-1103-411-50-10	16,000.00	14,517.80	1,482.20	90.74%
TRAINING & TRAVEL	101-1103-411-58-05	10,000.00	2,326.88	7,673.12	23.27%
PRINTING & OFFICE SUPPLIES	101-1103-411-61-01	4,000.00	2,112.38	1,887.62	52.81%
VEHICLE OPERATION & MAINTENANCE	101-1103-411-65-01	1,000.00	15.00	985.00	1.50%
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	1,680.58	3,319.42	33.61%
INDUSTRIAL PARKS	101-1103-411-67-01	40,000.00	15,189.93	24,810.07	37.97%
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	220,811.18	111,819.82	66.38%

**COMMUNITY DEVELOPMENT**

SALARIES	101-1104-411-11-50	68,111.00	52,176.67	15,934.33	76.61%
INSURANCE	101-1104-411-44-01	7,020.00	5,185.14	1,834.86	73.86%
SOCIAL SECURITY	101-1104-411-44-02	5,211.00	3,879.80	1,331.20	74.45%
RETIREMENT	101-1104-411-44-04	12,642.00	9,684.04	2,957.96	76.60%
WORKERS COMPENSATION	101-1104-411-44-06	1,874.00	1,434.85	439.15	76.57%
MEMBERSHIPS & SUBSCRIPTIONS	101-1104-411-50-25	35.00	-	35.00	0.00%
COMMUNICATIONS	101-1104-411-53-01	500.00	326.30	173.70	65.26%
TRAINING & TRAVEL	101-1104-411-58-06	3,485.00	2,148.84	1,336.16	61.66%
PRINTING & OFFICE SUPPLIES	101-1104-411-61-01	1,578.00	-	1,578.00	0.00%
MARKETING	101-1104-411-67-02	1,090.00	28.00	1,062.00	2.57%
OPERATIONAL CONTINGENCY FUND	101-1104-411-75-02	1,000.00	500.00	500.00	50.00%
		102,546.00	75,363.64	24,333.66	73.49%

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	75.0% 3/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
<b>TOURISM</b>					
SALARIES	101-1105-411-11-50	52,773.00	40,978.23	11,794.77	77.65%
INSURANCE	101-1105-411-44-01	14,501.00	10,708.44	3,792.56	73.85%
SOCIAL SECURITY	101-1105-411-44-02	4,038.00	2,884.13	1,153.87	71.42%
RETIREMENT	101-1105-411-44-04	9,795.00	7,605.53	2,189.47	77.65%
WORKERS COMPENSATION	101-1105-411-44-06	1,452.00	1,121.89	330.11	77.27%
UTILITIES	101-1105-411-40-01	7,200.00	5,419.89	1,780.11	75.28%
MEMBERSHIPS & SUBSCRIPTIONS	101-1105-411-50-25	2,000.00	-	2,000.00	0.00%
COMMUNICATIONS	101-1105-411-53-01	3,792.00	2,428.95	1,363.05	64.05%
ADVERTISING	101-1105-411-54-01	7,000.00	-	7,000.00	0.00%
TRAINING & TRAVEL	101-1105-411-58-06	6,500.00	1,091.75	5,408.25	16.80%
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	2,486.03		62.15%
EVENTS	101-1105-411-75-12	92,500.00	26,905.38	65,594.62	29.09%
WEB HOSTING	101-1105-411-75-13	3,600.00	2,025.00	1,575.00	56.25%
		210,206.00	104,167.75	104,524.28	49.56%
<b>FIRE SERVICE</b>					
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	10,288.00	8,212.00	55.61%
TOWER RENTAL	101-1106-411-66-02	110,500.00	83,479.64	27,020.36	75.55%
MISCELLANEOUS	101-1106-411-75-05	12,400.00	2,715.63	9,684.37	21.90%
		146,400.00	96,483.27	49,916.73	65.90%
<b>MAGISTRATE</b>					
SALARIES	101-1201-412-11-50	273,705.00	212,967.44	60,737.56	77.81%
SALARIES - SECURITY	101-1201-412-11-61	31,200.00	22,510.00	8,690.00	72.15%
INSURANCE	101-1201-412-44-01	86,676.00	64,302.18	22,373.82	74.19%
SOCIAL SECURITY	101-1201-412-44-02	23,326.00	17,838.39	5,487.61	76.47%
RETIREMENT	101-1201-412-44-04	60,002.00	49,284.49	10,717.51	82.14%
WORKERS COMPENSATION	101-1201-412-44-06	7,678.00	5,920.87	1,757.13	77.11%
MEMBERSHIPS & SUBSCRIPTIONS	101-1201-412-50-25	1,000.00	953.71	46.29	95.37%
COMMUNICATIONS	101-1201-412-53-01	900.00	315.00	585.00	35.00%
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	7,790.00	4,785.27	2,914.73	62.15%
PRINTING & OFFICE SUPPLIES	101-1201-412-61-01	6,750.00	3,791.00	2,959.00	56.16%
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	478.04	606.96	44.06%
		518,022.00	383,531.92	134,490.08	74.04%
<b>PROBATE JUDGE</b>					
SALARIES	101-1202-412-11-50	114,972.00	87,795.73	27,176.27	76.36%
INSURANCE	101-1202-412-44-01	14,040.00	10,370.28	3,669.72	73.86%
SOCIAL SECURITY	101-1202-412-44-02	8,796.00	7,408.80	1,387.20	84.23%
RETIREMENT	101-1202-412-44-04	22,984.00	19,940.13	3,043.87	86.76%
WORKERS COMPENSATION	101-1202-412-44-06	1,855.00	306.90	1,548.10	16.54%
MAINTENANCE CONTRACTS	101-1202-412-47-01	3,420.00	-	3,420.00	0.00%
TRAINING	101-1202-412-58-05	3,800.00	788.00	3,012.00	20.74%
PRINTING & OFFICE SUPPLIES	101-1202-412-61-01	3,500.00	953.38	2,546.62	27.24%
LEASES & COPIES	101-1202-412-66-03	1,500.00	1,398.81	101.19	93.25%
		174,867.00	128,962.03	45,904.97	73.75%
<b>CIRCUIT COURT</b>					
SALARIES	101-1203-412-11-50	70,560.00	51,226.52	19,333.48	72.60%
SOCIAL SECURITY	101-1203-412-44-02	5,398.00	3,918.96	1,479.04	72.60%
RETIREMENT	101-1203-412-44-04	13,096.00	9,507.58	3,588.42	72.60%
WORKERS COMPENSATION	101-1203-412-44-06	2,442.00	1,769.52	672.48	72.46%
MISCELLANEOUS	101-1203-412-75-05	42,500.00	21,641.81	20,858.19	50.92%
		133,996.00	88,064.39	45,931.61	65.72%
<b>PUBLIC DEFENDER</b>					
MISCELLANEOUS	101-1204-412-75-05	170,313.00	170,313.00	-	100.00%
		170,313.00	170,313.00	-	100.00%
<b>SOLICITOR'S OFFICE</b>					
SALARIES	101-1205-412-11-50	529,476.00	413,951.01	115,524.99	78.18%
INSURANCE	101-1205-412-44-01	57,921.00	42,893.58	15,027.42	74.06%
SOCIAL SECURITY	101-1205-412-44-02	40,505.00	30,820.86	9,684.14	76.09%
RETIREMENT	101-1205-412-44-04	100,152.00	77,432.60	22,719.40	77.32%
WORKERS COMPENSATION	101-1205-412-44-06	4,129.00	3,208.72	920.28	77.71%
SERVICE CONTRACTS	101-1205-412-47-08	1,000.00	199.45	800.55	19.95%
TRAVEL	101-1205-412-58-01	1,000.00	555.07	444.93	55.51%
TRAINING	101-1205-412-58-05	900.00	494.58	405.42	54.95%
PRINTING & OFFICE SUPPLIES	101-1205-412-61-01	2,500.00	1,413.88	1,086.12	56.56%
		737,583.00	570,969.75	166,613.25	77.41%

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	75.0% 3/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
<b>CLERK OF COURT</b>					
SALARIES	101-1220-412-11-50	397,964.00	287,253.14	110,710.86	72.18%
SALARIES - TITLE IV-D LARGE	101-1220-412-11-60	29,312.00	13,720.90	15,591.10	46.81%
SALARIES - TITLE IV-D SMALL	101-1220-412-11-66	16,055.00	11,527.06	4,527.94	71.80%
INSURANCE	101-1220-412-44-01	86,001.00	49,739.17	36,261.83	57.84%
SOCIAL SECURITY	101-1220-412-44-02	33,915.00	23,980.31	9,934.69	70.71%
RETIREMENT	101-1220-412-44-04	80,591.00	60,088.34	20,442.66	74.62%
WORKERS COMPENSATION	101-1220-412-44-06	3,171.00	2,600.79	570.21	82.02%
UTILITIES	101-1220-412-40-01	55,000.00	41,574.40	13,425.60	75.59%
MAINTENANCE CONTRACTS	101-1220-412-47-01	51,500.00	46,949.91	4,550.09	91.16%
COMPUTER SVCS & SUPPLIES(PUBLIC)	101-1220-412-47-04	3,836.00	3,028.30	807.70	78.94%
MEMBERSHIPS & SUBSCRIPTIONS	101-1220-412-50-25	400.00	200.00	200.00	50.00%
COMMUNICATIONS	101-1220-412-53-01	75,500.00	60,375.99	15,124.01	79.97%
TRAINING	101-1220-412-58-05	7,000.00	544.77	6,455.23	7.78%
PRINTING & OFFICE SUPPLIES	101-1220-412-61-01	7,750.00	5,326.01	2,423.99	68.72%
BOOK IMPROVEMENTS (RESTORATION)	101-1220-412-61-05	10,000.00	7,818.90	2,181.10	78.19%
POSTAGE METER RENT & POSTAGE	101-1220-412-61-06	17,500.00	7,128.22	10,371.78	40.73%
LEASES & COPIES	101-1220-412-66-03	13,700.00	7,344.12	6,355.88	53.61%
		889,135.00	629,200.33	259,934.67	70.77%
<b>VOTER REGISTRATION/ELECTION COMM</b>					
SALARIES	101-1401-414-11-50	101,124.00	66,965.68	34,158.32	66.22%
SALARIES - POLLWORKERS	101-1401-414-11-62	75,000.00	26,620.00	48,380.00	35.49%
INSURANCE	101-1401-414-44-01	18,307.00	13,742.84	4,564.16	75.07%
SOCIAL SECURITY	101-1401-414-44-02	7,736.00	5,010.81	2,725.19	64.77%
RETIREMENT	101-1401-414-44-04	18,769.00	13,897.79	4,871.21	74.05%
WORKERS COMPENSATION	101-1401-414-44-06	546.00	332.06	213.94	60.82%
MAINTENANCE CONTRACTS	101-1401-414-47-01	31,800.00	19,621.72	12,178.28	61.70%
DUES	101-1401-414-50-02	450.00	-	450.00	0.00%
GENERAL ELECTION EXPENSE	101-1401-414-54-30	8,000.00	2,376.92	5,623.08	29.71%
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	4,789.52	2,285.48	67.70%
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	1,210.80	539.20	69.19%
		279,357.00	155,658.52	123,698.48	55.72%
<b>COUNTY ATTORNEY</b>					
SALARIES	101-1501-415-11-50	33,181.00	25,418.23	7,762.77	76.60%
SOCIAL SECURITY	101-1501-415-44-02	2,539.00	1,944.41	594.59	76.58%
RETIREMENT	101-1501-415-44-04	6,159.00	4,717.64	1,441.36	76.60%
WORKERS COMPENSATION	101-1501-415-44-06	123.00	94.02	28.98	76.44%
TRAINING	101-1501-415-58-05	250.00	-	250.00	0.00%
		42,252.00	32,174.30	10,077.70	76.15%
<b>BUILDING INSPECTOR</b>					
PROFESSIONAL SERVICES	101-1505-415-47-02	150,000.00	69,691.41	80,308.59	46.46%
PRINTING & OFFICE SUPPLIES	101-1505-415-61-01	2,000.00	1,271.70	728.30	63.59%
		152,000.00	70,963.11	81,036.89	46.69%
<b>TAX ASSESSOR</b>					
SALARIES	101-1510-415-11-50	165,235.00	102,697.28	62,537.72	62.15%
INSURANCE	101-1510-415-44-01	32,347.00	11,565.84	20,781.16	35.76%
SOCIAL SECURITY	101-1510-415-44-02	12,641.00	7,636.98	5,004.02	60.41%
RETIREMENT	101-1510-415-44-04	30,668.00	19,060.65	11,607.35	62.15%
WORKERS COMPENSATION	101-1510-415-44-06	3,042.00	1,679.75	1,362.25	55.22%
UTILITIES	101-1510-415-40-01	7,000.00	1,256.09	5,743.91	17.94%
PROFESSIONAL SERVICES	101-1510-415-47-02	21,000.00	22,130.15	(1,130.15)	105.38%
COMPUTER SVCS & SUPPLIES(PUBLIC)	101-1510-415-47-04	17,579.00	15,293.58	2,285.42	87.00%
DUES	101-1510-415-50-02	925.00	295.00	630.00	31.89%
TRAINING	101-1510-415-58-05	2,000.00	525.00	1,475.00	26.25%
PRINTING & OFFICE SUPPLIES	101-1510-415-61-01	1,000.00	724.31	275.69	72.43%
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	2,148.39	1,551.61	58.06%
		298,637.00	185,013.02	113,623.98	61.95%

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	75.0% 3/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
<b>DELINQUENT TAX OFFICE</b>					
SALARIES	101-1511-415-11-50	82,979.00	96,420.99	(13,441.99)	116.20%
INSURANCE	101-1511-415-44-01	18,554.00	17,186.34	1,367.66	92.63%
SOCIAL SECURITY	101-1511-415-44-02	6,348.00	7,294.11	(946.11)	114.90%
RETIREMENT	101-1511-415-44-04	15,401.00	17,895.68	(2,494.68)	116.20%
WORKERS COMPENSATION	101-1511-415-44-06	258.00	298.94	(40.94)	115.87%
COMPUTER SVCS & SUPPLIES(PUBLIC)	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	1,438.22	761.78	65.37%
PRINTING & OFFICE SUPPLIES	101-1511-415-61-01	1,000.00	533.47	466.53	53.35%
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	881.89	1,618.11	35.28%
		168,706.00	151,498.78	17,207.22	89.80%
<b>TREASURER'S OFFICE</b>					
SALARIES	101-1520-415-11-50	165,847.00	127,573.68	38,273.32	76.92%
INSURANCE	101-1520-415-44-01	21,060.00	15,555.42	5,504.58	73.86%
SOCIAL SECURITY	101-1520-415-44-02	12,688.00	9,414.16	3,273.84	74.20%
RETIREMENT	101-1520-415-44-04	30,782.00	23,677.81	7,104.19	76.92%
WORKERS COMPENSATION	101-1520-415-44-06	515.00	394.71	120.29	76.64%
COMPUTER SVCS & SUPPLIES(PUBLIC)	101-1520-415-47-04	78,009.00	65,192.40	12,816.60	83.57%
MEMBERSHIPS & SUBSCRIPTIONS	101-1520-415-50-25	80.00	80.00	-	100.00%
ADVERTISING	101-1520-415-54-01	700.00	700.00	-	100.00%
TRAINING	101-1520-415-58-05	3,500.00	2,297.66	1,202.34	65.65%
PRINTING & OFFICE SUPPLIES	101-1520-415-61-01	3,500.00	2,061.46	1,438.54	58.90%
LEASE & COPIES	101-1520-415-66-03	1,815.00	1,084.24	720.76	60.29%
		318,496.00	248,041.54	70,454.46	77.88%
<b>AUDITOR'S OFFICE</b>					
SALARIES	101-1525-415-11-50	140,475.00	107,124.14	33,350.86	76.26%
INSURANCE	101-1525-415-44-01	29,841.00	22,274.34	7,566.66	74.64%
SOCIAL SECURITY	101-1525-415-44-02	10,747.00	7,811.48	2,935.52	72.69%
RETIREMENT	101-1525-415-44-04	26,072.00	19,882.40	6,189.60	76.26%
WORKERS COMPENSATION	101-1525-415-44-06	436.00	331.92	104.08	76.13%
COMPUTER SVCS & SUPPLIES(PUBLIC)	101-1525-415-47-04	74,448.00	57,643.73	16,804.27	77.43%
MEMBERSHIPS & SUBSCRIPTIONS	101-1525-415-50-25	150.00	-	150.00	0.00%
TRAINING	101-1525-415-58-05	3,000.00	2,862.62	137.38	95.42%
PRINTING & OFFICE SUPPLIES	101-1525-415-61-01	1,600.00	745.28	854.72	46.58%
LEASE & COPIES	101-1525-415-61-01	4,330.00	2,567.81	1,762.19	59.30%
		291,099.00	221,243.72	69,855.28	76.00%
<b>BUILDING SUPERINTENDENT</b>					
SALARIES	101-1910-419-11-50	118,050.00	93,267.36	24,782.64	79.01%
INSURANCE	101-1910-419-44-01	18,554.00	13,794.54	4,759.46	74.35%
SOCIAL SECURITY	101-1910-419-44-02	9,031.00	6,896.33	2,134.67	76.36%
RETIREMENT	101-1910-419-44-04	22,869.00	18,030.10	4,838.90	78.84%
WORKERS COMPENSATION	101-1910-419-44-06	5,443.00	4,094.04	1,348.96	75.22%
PROFESSIONAL SERVICES	101-1910-419-47-02	20,000.00	22,611.68	(2,611.68)	113.06%
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	945.40	54.60	94.54%
TRAINING	101-1910-419-58-05	1,000.00	-	1,000.00	0.00%
BUILDING EXPENSE	101-1910-419-60-10	119,000.00	51,517.92	67,482.08	43.29%
GENERAL SUPPLIES	101-1910-419-61-07	3,500.00	842.40	2,657.60	24.07%
		319,447.00	212,816.04	106,630.96	66.62%

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2024-2025	75.0%		
		BUDGET	3/31/2025	VARIANCE	%-AGE OF
			ACTUAL		BUDGET
<b>NON-DEPARTMENTAL</b>					
PERSONNEL SUPPLEMENT	101-1990-419-11-50	8,000.00	5,955.38	2,044.62	74.44%
UTILITIES	101-1990-419-40-01	15,000.00	16,322.05	(1,322.05)	108.81%
EMPLOYEE INSURANCE	101-1990-419-44-01	50,000.00	28,927.63	21,072.37	57.86%
SOCIAL SECURITY	101-1990-419-44-02	3,000.00	214.20	2,785.80	7.14%
RETIREMENT	101-1990-419-44-04	3,500.00	323.95	3,176.05	9.26%
WORKERS COMPENSATION	101-1990-419-44-06	50,000.00	104,857.43	(54,857.43)	209.71%
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	4,200.00	3,000.00	58.33%
MAINTENANCE CONTRACTS	101-1990-419-47-01	60,000.00	4,847.68	55,152.32	8.08%
PROFESSIONAL SERVICES	101-1990-419-47-02	60,000.00	4,848.66	55,151.34	8.08%
COMPUTER SVCS & SUPPLIES (Q5-1)	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	10,500.00	1,500.00	87.50%
GENERAL INSURANCE	101-1990-419-52-01	550,000.00	495,469.23	54,530.77	90.09%
COMMUNICATIONS	101-1990-419-53-01	50,000.00	9,023.35	40,976.65	18.05%
ADVERTISING	101-1990-419-54-01	20,000.00	719.58	19,280.42	3.60%
HOSPITAL INDIGENT CARE	101-1990-419-54-35	28,441.00	21,330.75	7,110.25	75.00%
PRINTING & OFFICE SUPPLIES	101-1990-419-61-01	-	(570.64)	570.64	#DIV/0!
POSTAGE METER RENT & POSTAGE	101-1990-419-61-06	31,500.00	16,125.27	15,374.73	51.19%
FUEL COSTS	101-1990-419-65-11	375,000.00	208,522.30	166,477.70	55.61%
CAPITAL EXPENDITURES	101-1990-419-66-01	1,451,587.00	777,406.67	674,180.33	53.56%
LEASES & COPIES	101-1990-419-66-09	15,000.00	306.16	14,693.84	2.04%
CONTINGENCY FUND	101-1990-419-75-01	63,274.00	734.98	62,539.02	1.16%
OPERATIONAL CONTINGENCY	101-1990-419-75-02	100,000.00	28,771.60	71,228.40	28.77%
ED CONTINGENCY/GRANTS ADM	101-1990-419-75-03	50,000.00	28,394.11	21,605.89	56.79%
PAYMENT-AUCTION PROCEEDS	101-1990-419-75-16	-	7,070.35	(7,070.35)	#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	25,000.00	-	100.00%
OFFICAL ALLOWANCE	101-1990-419-75-31	9,600.00	7,200.00	2,400.00	75.00%
ANNUAL INCENTIVE AWARD	101-1990-419-75-32	22,000.00	21,484.54	515.46	97.66%
CATAWBA REGIONAL COG	101-1990-419-80-02	39,083.00	9,770.75	29,312.25	25.00%
CLEMSON EXT	101-1990-419-80-03	9,000.00	15,840.35	(6,840.35)	176.00%
CLEMSON EXT - 4H AGENT	101-1990-419-80-04	12,000.00	9,000.00	3,000.00	75.00%
SC ASSOC OF COUNTIES	101-1990-419-80-07	9,000.00	-	9,000.00	0.00%
COUNCIL ON AGING	101-1990-419-80-08	35,000.00	35,000.00	-	100.00%
SOIL & WATER CONSERVATION	101-1990-419-80-11	3,500.00	2,625.00	875.00	75.00%
FIRE & RESCUE	101-1990-419-80-12	40,000.00	30,000.00	10,000.00	75.00%
UNION CTY MUSEUM/CROSS KEYS HOUSE	101-1990-419-80-18	10,000.00	7,500.00	2,500.00	75.00%
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	25,467.00	49,533.00	33.96%
C-4	101-1990-419-80-26	25,000.00	15,179.09	9,820.91	60.72%
NAACP	101-1990-419-80-28	2,000.00	-	2,000.00	0.00%
CAPITAL CONSULTING	101-1990-419-80-29	36,000.00	27,000.00	9,000.00	75.00%
UC FAIR BOARD	101-1990-419-80-30	-	-	-	#DIV/0!
SISTAS ON THE MOVE	101-1990-419-80-32	1,000.00	1,000.00	-	100.00%
		3,549,185.00	2,053,570.46	1,495,614.54	57.86%

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	75.0% 3/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
SHERIFF'S OFFICE					
SALARIES	101-2101-421-11-50	2,038,788.00	1,489,002.00	549,786.00	73.03%
SCHOOL RESOURCE OFFICER	101-2101-421-11-52	320,493.00	181,577.93	138,915.07	56.66%
RESERVE DEPUTY PROGRAM	101-2101-421-11-53	30,940.00	-		
INSURANCE	101-2101-421-44-01	388,441.00	261,274.27	127,166.73	67.26%
SOCIAL SECURITY	101-2101-421-44-02	182,852.00	124,742.97	58,109.03	68.22%
RETIREMENT	101-2101-421-44-04	504,582.00	355,798.96	148,783.04	70.51%
WORKERS COMPENSATION	101-2101-421-44-06	79,057.00	52,206.55	26,850.45	66.04%
UTILITIES	101-2101-421-40-01	20,000.00	14,020.44	5,979.56	70.10%
MAINTENANCE CONTRACTS	101-2101-421-47-01	27,300.00	24,172.93	3,127.07	88.55%
CLOTHING & UNIFORMS	101-2101-421-50-01	21,000.00	8,802.17	12,197.83	41.92%
DUES SCLCOA & 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	33,376.35	3,823.65	89.72%
ADVERTISING	101-2101-421-54-01	5,000.00	2,365.58	2,634.42	47.31%
TRAINING	101-2101-421-58-05	15,000.00	8,756.92	6,243.08	58.38%
PRINTING & OFFICE SUPPLIES	101-2101-421-61-01	15,400.00	7,963.49	7,436.51	51.71%
INVESTIGATIVE SUPPLIES	101-2101-421-61-03	8,100.00	1,843.75	6,256.25	22.76%
K9 TRAINING/SUPPLIES	101-2101-421-61-05	15,625.00	4,608.66	11,016.34	29.50%
WEAPONS/AMMO	101-2101-421-61-11	20,000.00	13,308.80	6,691.20	66.54%
EVIDENCE CUSTODIAN SUPPLIES	101-2101-421-61-12	4,000.00	1,538.15	2,461.85	38.45%
NARCOTICS SUPPLIES	101-2101-421-61-13	15,000.00	10,600.11	4,399.89	70.67%
SRT EQUIPMENT/TRAINING	101-2101-421-61-14	12,470.00	3,126.01	9,343.99	25.07%
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	2,424.04	5,100.96	32.21%
STATE 800 RADIO SERVICES	101-2101-421-66-11	34,920.00	25,652.05	9,267.95	73.46%
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%
		3,831,193.00	2,638,925.91	1,192,267.09	#DIV/0! 58.88%
CODE ENFORCEMENT					
SALARIES	101-2105-421-11-50	139,127.00	86,435.22	52,691.78	62.13%
INSURANCE	101-2105-421-44-01	25,574.00	13,229.24	12,344.76	51.73%
SOCIAL SECURITY	101-2105-421-44-02	10,644.00	6,350.20	4,293.80	59.66%
RETIREMENT	101-2105-421-44-04	27,524.00	17,345.49	10,178.51	63.02%
WORKERS COMPENSATION	101-2105-421-44-06	4,814.00	2,801.46	2,012.54	58.19%
MAINTENANCE CONTRACTS	101-2105-421-47-01	5,000.00	5,000.00	-	100.00%
CLOTHING & UNIFORMS	101-2105-421-50-01	1,500.00	1,418.12	81.88	94.54%
COMMUNICATIONS	101-2105-421-53-01	7,000.00	2,793.95	4,206.05	39.91%
DEMOLITION - CONDEMNATIONS	101-2105-421-54-60	5,500.00	5,310.00	190.00	96.55%
PROPERTY IMPROVEMENTS	101-2105-421-54-70	1,000.00	166.28	833.72	16.63%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2105-421-61-02	6,700.00	1,047.23	5,652.77	15.63%
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	876.69	1,523.31	36.53%
		244,283.00	142,773.88	101,509.12	58.45%
ANIMAL CONTROL					
SALARIES	101-2110-421-11-50	74,307.00	85,261.60	(10,954.60)	114.74%
INSURANCE	101-2110-421-44-01	14,040.00	131.84	13,908.16	0.94%
SOCIAL SECURITY	101-2110-421-44-02	5,685.00	6,499.82	(814.82)	114.33%
RETIREMENT	101-2110-421-44-04	13,792.00	15,824.53	(2,032.53)	114.74%
WORKERS COMPENSATION	101-2110-421-44-06	1,784.00	1,733.95	50.05	97.19%
UTILITIES	101-2110-421-40-01	12,400.00	8,623.06	3,776.94	69.54%
PROFESSIONAL SERVICES	101-2110-421-47-02	42,959.00	42,735.38	223.62	99.48%
CLOTHING & UNIFORMS	101-2110-421-50-01	800.00	544.52	255.48	68.07%
COMMUNICATIONS	101-2110-421-53-01	1,500.00	652.60	847.40	43.51%
TRAINING	101-2110-421-58-05	300.00	-	300.00	0.00%
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	13,500.00	12,642.33	857.67	93.65%
LEASE & COPIES	101-2110-421-66-03	2,800.00	1,646.87	1,153.13	58.82%
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%
		192,355.00	183,556.87	8,798.13	95.43%

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2024-2025	75.0%		
		BUDGET	3/31/2025	VARIANCE	%-AGE OF
			ACTUAL		BUDGET
<b>CORONER</b>					
SALARIES	101-2190-421-11-50	58,370.00	45,346.18	13,023.82	77.69%
INSURANCE	101-2190-421-44-01	14,501.00	10,708.44	3,792.56	73.85%
SOCIAL SECURITY	101-2190-421-44-02	4,466.00	4,098.37	367.63	91.77%
RETIREMENT	101-2190-421-44-04	11,887.00	11,618.98	268.02	97.75%
WORKERS COMPENSATION	101-2190-421-44-06	2,020.00	1,958.30	61.70	96.95%
PROFESSIONAL SERVICES	101-2190-421-47-02	99,000.00	41,980.00	57,020.00	42.40%
DUES	101-2190-421-50-12	400.00	-	400.00	0.00%
TRAVEL	101-2190-421-58-01	2,400.00	1,800.00	600.00	75.00%
TRAINING	101-2190-421-58-05	3,000.00	-	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	247.94	5,752.06	4.13%
		202,444.00	117,758.21	84,685.79	58.17%
<b>DETENTION CENTER</b>					
SALARIES	101-2320-423-11-50	1,680,815.00	1,277,130.95	403,684.05	75.98%
INSURANCE	101-2320-423-44-01	288,305.00	203,898.66	84,406.34	70.72%
SOCIAL SECURITY	101-2320-423-44-02	128,583.00	94,434.76	34,148.24	73.44%
RETIREMENT	101-2320-423-44-04	357,006.00	273,371.40	83,634.60	76.57%
WORKERS COMPENSATION	101-2320-423-44-06	58,157.00	39,561.73	18,595.27	68.03%
UTILITIES	101-2320-423-40-01	140,000.00	88,668.45	51,331.55	63.33%
MAINTENANCE CONTRACTS	101-2320-423-47-01	12,998.00	4,633.69	8,364.31	35.65%
PROFESSIONAL SERVICES	101-2320-423-47-02	67,555.00	33,980.32	33,574.68	50.30%
HEALTH CARE CONTRACT	101-2320-423-47-10	184,378.00	153,029.55	31,348.45	83.00%
CLOTHING & UNIFORMS	101-2320-423-50-01	14,000.00	9,155.90	4,844.10	65.40%
COMMUNICATIONS	101-2320-423-53-01	17,000.00	12,550.60	4,449.40	73.83%
TRAINING	101-2320-423-58-05	9,000.00	6,063.87	2,936.13	67.38%
OPERATING EXPENSE	101-2320-423-60-15	21,120.00	13,601.49	7,518.51	64.40%
PRINTING & OFFICE SUPPLIES	101-2320-423-61-01	4,500.00	4,077.48	422.52	90.61%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2320-423-61-02	29,798.00	10,478.74	19,319.26	35.17%
CHEMICALS	101-2320-423-61-10	10,500.00	6,707.14	3,792.86	63.88%
JUVENILE DETENTION	101-2320-423-62-10	25,000.00	2,625.00	22,375.00	10.50%
DIETING PRISONERS	101-2320-423-63-01	175,100.00	117,695.34	57,404.66	67.22%
PRISONER TRANSPORT, MEALS	101-2320-423-63-02	2,000.00	922.86	1,077.14	46.14%
SUBSISTENCE CARE	101-2320-423-63-03	40,120.00	24,614.88	15,505.12	61.35%
CAPITAL EXPENDITURES	101-2320-423-66-01	-	-	-	#DIV/0!
LEASE & COPIES	101-2320-423-66-03	5,500.00	4,060.42	1,439.58	73.83%
		3,271,435.00	2,381,263.23	890,171.77	72.79%
<b>E-911 &amp; COMMUNICATIONS</b>					
SALARIES	101-2901-429-11-50	630,207.00	427,884.99	202,322.01	67.90%
SUBSCRIBER BILLING SALARIES	101-2901-429-11-55	81,272.00	72,999.47	8,272.53	89.82%
SALARIES-P/T DISPATCHERS	101-2901-429-11-63	35,999.00	13,933.36	22,065.64	38.70%
INSURANCE	101-2901-429-44-01	100,963.00	67,753.85	33,209.15	67.11%
SOCIAL SECURITY	101-2901-429-44-02	57,225.00	38,158.24	19,066.76	66.68%
RETIREMENT	101-2901-429-44-04	140,164.00	96,142.30	44,021.70	68.59%
WORKERS COMPENSATION	101-2901-429-44-06	4,363.00	1,942.91	2,420.09	44.53%
UTILITIES	101-2901-429-40-01	23,000.00	19,275.34	3,724.66	83.81%
MAINTENANCE CONTRACTS	101-2901-429-47-01	228,208.00	165,723.39	62,484.61	72.62%
PROFESSIONAL SERVICES	101-2901-429-47-02	6,400.00	6,391.15	8.85	99.86%
RADIO MAINTENANCE	101-2901-429-47-03	7,000.00	-	7,000.00	0.00%
UNIFORMS	101-2901-429-50-01	2,500.00	1,508.33	991.67	60.33%
SPECIAL PROJECTS AWARENESS	101-2901-429-50-20	5,000.00	3,390.83	1,609.17	67.82%
MEMBERSHIPS & SUBSCRIPTIONS	101-2901-429-50-25	1,500.00	412.00	1,088.00	27.47%
COMMUNICATIONS	101-2901-429-53-01	33,000.00	17,953.41	15,046.59	54.40%
TRAINING	101-2901-429-58-01	9,000.00	4,406.54	4,593.46	48.96%
COMMUNICATIONS CENTER OPERATIONS	101-2901-429-60-20	8,500.00	5,875.55	2,624.35	69.13%
PRINTING & OFFICE SUPPLIES	101-2901-429-61-01	2,100.00	929.10	1,170.90	44.24%
SPECIALIZED DEPT ACTIVITIES	101-2901-429-61-02	-	(1,205.00)	1,205.00	#DIV/0!
JANITORIAL SUPPLIES	101-2901-429-61-15	2,200.00	1,438.40	761.60	65.38%
LEASE & COPIES	101-2901-429-66-03	3,175.00	1,530.90	1,644.10	48.22%
		1,381,775.00	946,445.16	435,330.84	68.49%



UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2024-2025	75.0%		
		BUDGET	3/31/2025	VARIANCE	%-AGE QF
			ACTUAL		BUDGET
<b>EMERGENCY SERVICES</b>					
SALARIES	101-2902-429-11-50	88,086.00	83,024.89	5,061.11	94.25%
INSURANCE	101-2902-429-44-01	25,327.00	20,344.53	4,982.47	80.33%
SOCIAL SECURITY	101-2902-429-44-02	6,739.00	5,871.91	867.09	87.13%
RETIREMENT	101-2902-429-44-04	16,349.00	15,409.46	939.54	94.25%
WORKERS COMPENSATION	101-2902-429-44-06	2,793.00	2,357.52	425.48	84.77%
UNIFORMS	101-2902-429-50-01	1,000.00	343.98	656.02	34.40%
DUES	101-2902-429-50-02	540.00	150.00	390.00	27.78%
MEMBERSHIPS & SUBSCRIPTIONS	101-2902-429-50-25	350.00	240.00	110.00	68.57%
COMMUNICATIONS	101-2902-429-53-01	20,360.00	15,774.30	4,585.70	77.48%
TRAINING	101-2902-429-58-05	2,000.00	1,998.43	1.57	99.92%
PRINTING & OFFICE SUPPLIES	101-2902-429-61-01	1,400.00	240.47	1,159.53	17.18%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2902-429-61-02	3,000.00	2,037.95	962.05	67.93%
LEASE & COPIES	101-2902-429-66-03	100.00	-	100.00	0.00%
		168,044.00	147,803.44	20,240.56	87.96%
<b>COUNTY MAINTENANCE</b>					
SALARIES	101-3101-431-11-50	307,601.00	290,632.42	16,968.58	94.48%
INSURANCE	101-3101-431-44-01	56,621.00	49,824.23	6,796.77	88.00%
SOCIAL SECURITY	101-3101-431-44-02	23,532.00	21,379.91	2,152.09	90.85%
RETIREMENT	101-3101-431-44-04	57,091.00	51,384.41	5,706.59	90.00%
WORKERS COMPENSATION	101-3101-431-44-06	24,115.00	18,813.81	5,301.19	78.02%
PROFESSIONAL SERVICES	101-3101-431-47-02	196,342.00	91,304.47	105,037.53	46.50%
UNIFORMS & CLOTHING	101-3101-431-50-01	4,500.00	2,846.80	1,653.20	63.26%
COMMUNICATIONS	101-3101-431-53-01	6,500.00	4,924.60	1,575.40	75.76%
TRAINING	101-3101-431-58-01	3,500.00	440.00	3,060.00	12.57%
ROAD & BRIDGE	101-3101-431-59-01	105,000.00	61,726.24	43,273.76	58.79%
ROAD SIGNS	101-3101-429-59-02	14,500.00	6,956.63	7,543.37	47.98%
ASPHALT	101-3101-431-59-05	24,000.00	3,414.89	20,585.11	14.23%
CRUSHER RUN & GRAVEL	101-3101-431-59-10	25,000.00	26,345.16	(1,345.16)	105.38%
GENERAL SUPPLIES	101-3101-431-61-07	12,000.00	6,730.74	5,269.26	56.09%
LEASE & COPIES	101-3101-431-61-07	895.00	726.26	168.74	81.15%
		861,197.00	637,450.57	223,746.43	74.02%
<b>EQUIPMENT SHOP</b>					
SALARIES	101-3102-431-11-50	100,555.00	78,604.82	21,950.18	78.17%
INSURANCE	101-3102-431-44-01	26,035.00	19,317.84	6,717.16	74.20%
SOCIAL SECURITY	101-3102-431-44-02	7,693.00	5,583.17	2,109.83	72.57%
RETIREMENT	101-3102-431-44-04	18,663.00	14,589.07	4,073.93	78.17%
WORKERS COMPENSATION	101-3102-431-44-06	4,676.00	3,580.62	1,095.38	76.57%
UTILITIES	101-3102-431-40-01	33,000.00	16,010.68	16,989.32	48.52%
UNIFORMS & CLOTHING	101-3102-431-50-01	2,500.00	1,152.17	1,347.83	46.09%
COMMUNICATIONS	101-3102-431-53-01	3,100.00	777.20	2,322.80	25.07%
TRAINING	101-3102-431-58-05	4,000.00	2,648.28	1,351.72	66.21%
SUPPLIES	101-3102-431-61-04	6,000.00	3,976.53	2,023.47	66.28%
VEHICLE MAINTENANCE & REPAIR	101-3102-431-65-01	188,000.00	84,294.52	103,705.48	44.84%
MACHINERY & EQUIPMENT REPAIR	101-3102-431-65-02	56,000.00	46,372.39	9,627.61	82.81%
TIRES	101-3102-431-65-10	55,000.00	49,911.68	5,088.32	90.75%
LEASE & COPIES	101-3102-431-66-03	1,815.00	472.19	1,342.81	26.02%
		507,037.00	327,291.16	179,745.84	64.55%
<b>HEALTH DEPARTMENT</b>					
MAINTENANCE CONTRACTS	101-4101-441-47-01	2,300.00		2,300.00	0.00%
SPECIAL CONTRACTS	101-4101-441-47-05	1,000.00		1,000.00	0.00%
COMMUNICATIONS	101-4101-441-53-01	7,700.00	5,608.75	2,091.25	72.84%
BUILDING EXPENSES	101-4101-441-60-10	22,000.00	14,112.82	7,887.18	64.15%
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	21,349.12	14,950.88	58.81%
<b>DEPARTMENT OF SOCIAL SERVICES</b>					
UTILITIES	101-4110-441-40-01	40,000.00	25,798.68	14,201.32	64.50%
COMMUNICATIONS	101-4110-441-53-01	6,100.00	4,941.75	1,158.25	81.01%
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	30,740.43	17,359.57	63.91%

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2024-2025	75.0% 3/31/2025		%-AGE OF
		BUDGET	ACTUAL	VARIANCE	BUDGET
<b>VETERAN'S AFFAIRS</b>					
SALARIES	101-4120-441-11-50	60,781.00	55,470.34	5,310.66	91.26%
INSURANCE	101-4120-441-44-01	14,501.00	10,708.44	3,792.56	73.85%
SOCIAL SECURITY	101-4120-441-44-02	4,650.00	3,991.35	658.65	85.84%
RETIREMENT	101-4120-441-44-04	11,281.00	10,295.22	985.78	91.26%
WORKERS COMPENSATION	101-4120-441-44-06	189.00	171.88	17.12	90.94%
COMMUNICATIONS	101-4120-441-53-01	989.00	608.16	380.84	61.49%
TRAINING	101-4120-441-58-05	8,000.00	4,244.20	3,755.80	53.05%
PRINTING & OFFICE SUPPLIES	101-4120-441-61-01	4,435.00	6,235.49	(1,800.49)	140.60%
LEASE & COPIES	101-4120-441-66-03	3,455.00	3,093.13	361.87	89.53%
		108,281.00	94,818.21	13,462.79	87.57%
<b>ALCOHOL &amp; DRUG ABUSE</b>					
SALARIES	101-4150-441-11-50	423,399.00	276,707.53	146,691.47	65.35%
INSURANCE	101-4150-441-44-01	71,714.00	46,149.81	25,564.19	64.35%
SOCIAL SECURITY	101-4150-441-44-02	32,391.00	20,230.65	12,160.35	62.46%
RETIREMENT	101-4150-441-44-04	78,583.00	51,356.80	27,226.20	65.35%
WORKERS COMPENSATION	101-4150-441-44-06	4,316.00	2,591.77	1,724.23	60.05%
UTILITIES	101-4150-441-40-01	16,300.00	13,933.77	4,366.23	73.21%
PROFESSIONAL SERVICES	101-4150-441-47-02	62,000.00	27,208.43	34,791.57	43.88%
MEMBERSHIPS & SUBSCRIPTIONS	101-4150-441-50-25	20,000.00	12,467.96	7,532.04	62.34%
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	1,719.58	13,280.42	11.46%
MAINTENANCE & UPKEEP	101-4150-441-60-30	3,000.00	1,050.00	1,950.00	35.00%
PRINTING & OFFICE SUPPLIES	101-4150-441-61-01	12,360.00	5,910.80	6,449.20	47.82%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-4150-441-61-02	10,000.00	453.70	9,546.30	4.54%
RENT ON POSTAGE METER & POSTAGE	101-4150-441-61-06	500.00	-	500.00	0.00%
OTHER MISCELLANEOUS	101-4150-441-75-02	10,000.00	3,240.56	6,759.44	32.41%
		769,563.00	470,303.92	299,259.08	61.11%
<b>VICTIM ADVOCATE</b>					
SALARIES	101-4190-441-11-50	61,155.00	46,847.79	14,307.21	76.61%
INSURANCE	101-4190-441-44-01	7,020.00	5,185.14	1,834.86	73.86%
SOCIAL SECURITY	101-4190-441-44-02	4,679.00	3,433.22	1,245.78	73.38%
RETIREMENT	101-4190-441-44-04	11,351.00	8,694.95	2,656.05	76.60%
WORKERS COMPENSATION	101-4190-441-44-06	2,116.00	1,620.88	495.12	76.60%
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	52.67	1,947.33	2.63%
COMMUNICATIONS	101-4190-441-53-01	2,500.00	585.30	1,914.70	23.41%
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	1,140.23	1,359.77	45.61%
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	70,512.54	31,438.46	69.16%
<b>STADIUM</b>					
SALARIES	101-5110-451-11-50	17,768.00	13,611.96	4,156.04	76.61%
INSURANCE	101-5110-451-44-01	4,351.00	3,212.52	1,138.48	73.83%
SOCIAL SECURITY	101-5110-451-44-02	1,360.00	949.79	410.21	69.84%
RETIREMENT	101-5110-451-44-04	3,298.00	2,526.31	771.69	76.60%
WORKERS COMPENSATION	101-5110-451-44-06	601.00	460.09	140.91	76.55%
UTILITIES	101-5110-451-40-01	39,000.00	26,988.64	12,011.36	69.20%
CLOTHING & UNIFORMS	101-5110-451-50-01	400.00	-	400.00	0.00%
MEMBERSHIPS & SUBSCRIPTIONS	101-5110-451-50-25	325.00	420.35	(95.35)	129.34%
COMMUNICATIONS	101-5110-451-53-01	3,200.00	1,053.41	2,146.59	32.92%
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	14,374.61	10,625.39	57.50%
		96,903.00	64,192.70	32,710.30	66.66%

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2024-2025	75.0%		
		BUDGET	3/31/2025	VARIANCE	%-AGE OF
			ACTUAL		BUDGET
<b>RECYCLING</b>					
SALARIES	101-6101-461-11-50	276,008.00	186,029.01	89,978.99	67.40%
INSURANCE	101-6101-461-44-01	14,040.00	5,185.14	8,854.86	36.93%
SOCIAL SECURITY	101-6101-461-44-02	21,115.00	14,224.14	6,890.86	67.37%
RETIREMENT	101-6101-461-44-04	51,227.00	34,559.57	16,667.43	67.46%
WORKERS COMPENSATION	101-6101-461-44-06	17,515.00	8,661.55	8,853.45	49.45%
CONTRACT SERVICES	101-6101-461-32-10	63,000.00	21,039.82	41,960.18	33.40%
UTILITIES	101-6101-461-40-01	20,000.00	17,042.86	2,957.14	85.21%
WASTE TIRE DISPOSAL	101-6101-461-47-10	28,000.00	8,819.94	19,180.06	31.50%
CLOTHING & UNIFORMS	101-6101-461-50-01	3,500.00	912.34	2,587.66	26.07%
TRAINING	101-6101-461-58-05	3,500.00	-	3,500.00	0.00%
MAINTENANCE & UPKEEP	101-6101-461-60-30	8,000.00	4,747.43	3,252.57	59.34%
E-WASTE DISPOSAL	101-6101-461-60-45		-	-	#DIV/0!
PRINTING & OFFICE SUPPLIES	101-6101-461-61-01	1,500.00	1,308.03	191.97	87.20%
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	270.83	809.17	25.08%
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	4,148.28	851.72	82.97%
		525,985.00	315,872.82	210,112.18	60.05%
<b>AIRPORT</b>					
SALARIES	101-7101-419-11-50	74,263.00	57,018.92	17,244.08	76.78%
INSURANCE	101-7101-419-44-01	17,171.00	12,681.06	4,489.94	73.85%
SOCIAL SECURITY	101-7101-419-44-02	5,682.00	3,918.78	1,763.22	68.97%
RETIREMENT	101-7101-419-44-04	13,784.00	10,582.80	3,201.20	76.78%
WORKERS COMPENSATION	101-7101-419-44-06	2,511.00	1,925.77	585.23	76.69%
UTILITIES	101-7101-419-40-01	11,500.00	8,441.38	3,058.62	73.40%
MAINTENANCE CONTRACTS	101-7101-419-47-01	3,800.00	1,200.00	2,600.00	31.58%
PROFESSIONAL SERVICES	101-7101-419-47-02	7,000.00	285.00	6,715.00	4.07%
MEMBERSHIPS & SUBSCRIPTIONS	101-7101-419-50-25	600.00	-	600.00	0.00%
COMMUNICATIONS	101-7101-419-53-01	4,500.00	3,393.76	1,106.24	75.42%
TRAINING	101-7101-419-58-05	4,200.00	1,336.88	2,863.12	31.83%
BUILDING & EQUIPMENT EXPENSE	101-7101-419-60-10	7,500.00	7,262.23	237.77	96.83%
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	122.92	127.08	49.17%
		212,761.00	108,169.50	104,591.50	50.84%
<b>TIMKEN SPORTS COMPLEX/REC DEPT</b>					
SALARIES	101-8101-451-11-50	173,473.00	136,489.76	36,983.24	78.68%
SALARIES - SUMMER MAINTENANCE WKR	101-8101-451-11-53	25,750.00	-	25,750.00	0.00%
SALARIES - CONCESSIONS, GATE, TICKETS	101-8101-451-11-54	29,547.00	12,759.50	16,787.50	43.18%
INSURANCE	101-8101-451-44-01	32,347.00	24,095.22	8,311.78	74.30%
SOCIAL SECURITY	101-8101-451-44-02	17,501.00	10,861.76	6,639.24	62.06%
RETIREMENT	101-8101-451-44-04	32,197.00	25,605.72	6,591.28	79.53%
WORKERS COMPENSATION	101-8101-451-44-06	9,357.00	5,994.60	3,362.40	64.07%
UTILITIES	101-8101-451-40-01	148,900.00	86,369.58	62,530.42	58.01%
PROFESSIONAL SERVICES	101-8101-451-47-02	37,333.00	14,109.00	23,224.00	37.79%
CLOTHING & UNIFORMS	101-8101-451-50-10	2,850.00	1,457.21	1,392.79	51.13%
COMMUNICATIONS	101-8101-451-53-01	15,500.00	12,434.69	3,065.31	80.22%
ADVERTISING	101-8101-451-54-01	21,000.00	4,242.64	16,757.36	20.20%
FIELD MAINTENANCE	101-8101-451-54-55	50,000.00	32,307.28	17,692.72	64.61%
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	6,804.68	4,195.32	61.86%
OPERATING EXPENSE	101-8101-451-60-15	85,000.00	37,678.32	47,321.68	44.33%
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	29,020.85	20,979.15	58.04%
CHEMICALS & FERTILIZERS	101-8101-451-61-10	25,000.00	12,517.30	12,482.70	50.07%
MACHINERY & EQUIPMENT REPAIR	101-8101-451-65-02	3,500.00	1,484.64	2,015.36	42.42%
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	911.28	1,218.72	42.78%
PAID MATCHING FUNDS	101-8101-451-66-22	6,000.00	-	6,000.00	0.00%
		798,585.00	456,492.25	342,092.75	57.16%

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2024-2025	75.0%		
		BUDGET	3/31/2025		%-AGE OF
			ACTUAL	VARIANCE	BUDGET
<b>EMERGENCY MEDICAL SERVICES</b>					
SALARIES	101-9101-441-11-50	1,438,122.00	1,094,385.90	343,736.10	76.10%
SALARIES - PRN	101-9101-441-11-65	65,000.00	173,651.25	(108,651.25)	267.16%
INSURANCE	101-9101-441-44-01	237,734.00	166,871.32	70,862.68	70.19%
SOCIAL SECURITY	101-9101-441-44-02	114,980.00	93,690.88	21,299.12	81.48%
RETIREMENT	101-9101-441-44-04	278,980.00	233,979.32	45,000.68	83.87%
WORKERS COMPENSATION	101-9101-441-44-06	140,279.00	98,159.75	42,119.25	69.97%
UTILITIES	101-9101-441-40-01	26,894.00	23,715.56	3,178.44	88.18%
MAINTENANCE CONTRACTS	101-9101-441-47-01	25,000.00	24,970.20	29.80	99.88%
PROFESSIONAL SERVICES	101-9101-441-47-02	90,000.00	58,768.30	31,231.70	65.30%
VACCINES	101-9101-441-47-15	3,000.00	-	3,000.00	0.00%
CLOTHING & UNIFORMS	101-9101-441-50-01	14,177.00	5,803.76	8,373.24	40.94%
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	12,381.32	8,186.68	60.20%
TRAINING & TRAVEL	101-9101-441-58-07	7,500.00	5,409.77	2,090.23	72.13%
DISPOSAL FEES	101-9101-441-60-50	3,648.00	1,226.03	2,421.97	33.61%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-9101-441-61-02	1,000.00	709.90	290.10	70.99%
GENERAL SUPPLIES	101-9101-441-61-03	65,000.00	51,029.17	13,970.83	78.51%
POSTAGE & FREIGHT	101-9101-441-61-07	300.00	74.40	225.60	24.80%
MEDICATION	101-9101-441-61-20	32,000.00	27,259.10	4,740.90	85.18%
VEHICLE OPERATIONS & MAINTENANCE	101-9101-441-65-01	65,000.00	53,283.01	11,716.99	81.97%
RADIO SYSTEM REPAIR	101-9101-441-65-03	700.00	-	700.00	0.00%
LEASE & COPIES	101-9101-441-66-03	3,500.00	2,534.23	965.77	72.41%
LEASE PAYMENTS	101-9101-441-66-04	27,577.00	24,629.29	2,947.71	89.31%
IT SERVICES	101-9101-441-66-20	11,230.00	6,070.27	5,159.73	54.05%
LICENSE FEES	101-9101-441-66-50	775.00	125.00	650.00	16.13%
		2,674,874.00	2,159,527.73	515,346.27	80.73%
<b>TOTAL EXPENDITURES</b>		<b>26,093,318.00</b>	<b>17,995,039.82</b>	<b>8,043,998.78</b>	<b>68.96%</b>