AGENDA
REGULAR MONTHLY MEETING OF THE UNION COUNTY COUNCIL
UNION COUNTY MEETING ROOM
103 W MAIN STREET
UNION, S. C. 29379
TUESDAY, JUNE 17, 2025
5:30 P.M.

Citizens may access a live stream of the meeting by visiting the Union County, SC Facebook page
Notice of the meeting and the agenda were posted on the county website at www.gearupunionsc.com, posted on the bulletin board at 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 05-13-2025

VI. Presentation of Service Awards
Chairman, Phillip Russell

VII. Appointments to Boards and Commissions
A. Airport Commission- 4 vacancies (Council Districts 2,3,5, & 6)
B. Tax Assessment Board of Appeals- 4 vacancies (Council Districts 2,3,5, & 6)
C. Building Code Board of Appeals- 1 vacancy for an alternate position (at large)
D. Fair Board- 4 vacancies (Council Districts 2,3,5, & 6)
E. Planning Commission- 4 vacancies (Council Districts 2,3,5, & 6)
F. Library Board- 4 vacancies (Council Districts 2,3,5, & 6)
G. Bonham Fire Department- 4 vacancies (at large)
H. Buffalo Fire Department- 4 vacancies (at large)
I. Carlisle Fire Department- 3 vacancies (at large)
J. Cross Keys Fire Department- 4 vacancies (at large)
K. Kelly Kelton Fire Department-3 vacancies (at large)
L. Philippi Fire Department-3 vacancies (at large)

VIII. Reconsider moving forward on the process to update the Amendment to Ordinance 284, said Amendment being one pertaining to Building Code permit fees, as requested by Councilman John Glenn.

IX. Consider approving contract with Catawba Regional for technical assistance in updating the counties Self Evaluation and Transition Plan (last update was 2020, required to have updated by end of 2025). Contract amount is $10,000; funding source must be identified.

X. Go over bids for the joint City/County maintenance shop, approve overage (if any) and identify a funding source for overage (if any). Bids were submitted to the City and opened on June 12, 2025.

XI. **RESOLUTIONS**

A. Resolution Number 2025-03

A RESOLUTION AUTHORIZING THE COUNTY SUPERVISOR TO SUBMIT A VOLUNTARY CLEANUP CONTRACT – NON-RESPONSIBLE PARTY APPLICATION ON BEHALF OF UNION COUNTY TO ENROLL CERTAIN REAL PROPERTY IN THE SOUTH CAROLINA DEPARTMENT OF ENVIRONMENTAL SERVICES' BROWNFIELDS VOLUNTARY CLEANUP PROGRAM; AND OTHER MATTERS RELATING THERETO.

XII. **ORDINANCES**

A. 3rd and Final Reading of Ordinance Number 404

A UNION COUNTY ORDINANCE AUTHORIZING THE CONVEYANCE OF CERTAIN UNION COUNTY-OWNED REAL PROPERTY TO THE CITY OF UNION; AND OTHER MATTERS RELATED THERETO.

B. *3rd and Final Reading of Ordinance Number 405*

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.

C. *3rd and Final Reading of Ordinance Number 406*

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 APPRPRIATIONS FOR SUCH UNION COUNTY BUDGETS FOR COUNTY ORIDNARY PURPOSED 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 INTERESTS ON OUNTSTANDING INDEBTEDNSS OF UNION COUNTY MATURING DURING SAID FISCAL YAR; YEAR; AND TO PROVIDE FOR OTHER MATTERS RELATING TO UNION COUNTY AND UNION COUNTY BUDGETARY MANNERS.

XIII. Call for Committee Reports.

XIV. Recognition of Elected Officials.

XV. Supervisor's Report.

XVI. Adjourn

UNION
COUNTY SC

NOTICE

Union County Council will hold its regular monthly meeting on Tuesday June 17, 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, or by calling 864-429-1600.

*A Public Hearing on the 2025-2026 Union County Budget Ordinance will be held prior to this meeting at 5:00pm. Notice of the Hearing was published in the Union County News, Spartanburg Herald Journal and on the County website. A Public Hearing on Ordinance 405 in reference to Project Spring will be held at 5:15pm prior to this meeting, notice of which was published in The Union County News and on the county website.

PUBLIC NOTICE

Notice is hereby given that a public hearing will be held by the County Council of Union County, South Carolina (the "County"), at 5:00 p.m. on Tuesday, June 17, 2025, in the Meeting Room located at 103 West Main Street, Union, South Carolina prior to the County's third reading of the proposed Ordinance titled as follows:

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 APPRPRIATIONS FOR SUCH UNION COUNTY BUDGETS FOR COUNTY ORIDNARY PURPOSED 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 INTERESTS ON OUNTSTANDING INDEBTEDNSS OF UNION COUNTY MATURING DURING SAID FISCAL YAR; YEAR; AND TO PROVIDE FOR OTHER MATTERS RELATING TO UNION COUNTY AND UNION COUNTY BUDGETARY MANNERS.

At the public hearing all taxpayers and residents of the County and any other interested persons who appear will be given an opportunity to express their views for or against the Ordinance.

Anyone needing assistance to attend or participate in the meeting should notify the Clerk to Council by calling 864-429-1600 at least 24 hours prior to the hearing.

UNION COUNTY COUNCIL, SOUTH CAROLINA

NOTICE OF PUBLIC HEARING
UNION COUNTY SOUTH CAROLINA

Pursuant to Section 6-1-80 of the South Carolina Code of Laws, public notice is hereby given that the Union County Council will hold a public hearing on the County budget for fiscal year beginning July 1, 2025 and ending June 30, 2026.

The public hearing will be held on Tuesday, June 17, 2025 at 5:00 p.m. in the Meeting Room located at 103 West Main Street, Union South Carolina. Anyone needing assistance to attend or participate in the meeting should notify the Clerk to Council by calling 864-429-1600 at least 24 hours prior to the hearing. The meeting will also be live-streamed on the Union County, SC Facebook page.

Fiscal Year 2025 Revenue	Fiscal Year 2026 Projected Revenue	Percent change in Revenue	Fiscal Year 2025 Millage
$26,094,384	$ 27,410,148	+5.0	174.9 Mills $66,900 = 1 Mill

Fiscal Year 2025 Expenditures	Fiscal Year 2026 Projected Expend.	Percent change In Expenditures	Fiscal Year 2026 Estimated Millage
$26,094,384	$ 27,410,148	+5.0	174.9 Mills $69,600 = 1 Mill

State law requires counties to adopt a balanced budget.

NOTICE OF PUBLIC HEARING BEFORE THE COUNTY COUNCIL FOR UNION COUNTY

Notice is hereby given pursuant to Section 4-9-130 Code of Laws of South Carolina 1976 that on Tuesday, June 17, 2025, at 5:15 p.m., or as soon as thereafter may be heard, a public hearing will be held by the County Council of Union County, South Carolina, in the Meeting Room, located at 103 West Main Street, Union, South Carolina 29379, or at such other location as proper notice on the main entrance to the said building might specify.

The purpose of the public hearing is to consider an ordinance entitled:

> **"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 FINE ORGANICS AMERICAS LLC, A COMPANY FORMALLY 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 FINE ORGANICS AMERICAS LLC, 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."**

At the public hearing, all taxpayers, residents of Union County, and any other interested persons who appear will be given an opportunity to express their views for or against the Ordinance. Further information and a copy of the proposed ordinance for inspection is available in the Clerk to Council's office located at 203 West Main Street, Union, South Carolina 29379, during its regular business hours.

Proposed Building Permit Fee's Increase

Union County has not changed its Building Permit Fees since these fees were established in 2009. While Union County is being efficient in permitting and inspections, Union County is at a point where the cost of doing inspections are more than the permit fees generated. To return to break even point of expenses, the following is proposed:

The value of a residential or commercial building structure shall be based on 75% of the International Codes Congress (ICC) Building Valuation Data (BVD), which is published twice a year by ICC.

As an example, current average square foot costs to construct a single-family home across the United States by the current BVD table is $169.09 per square foot. 75% of this national average is $126.82. If a contractor is building a 1,500 square foot house in Union County, the value of the house would be 1,500 x $126.82 = $190,230.00.

- The current construction permit fee for this 1,500 square foot house would be $630.46
- The proposed fee schedule for this same size house is $820.69

- Minimum Inspection fee is proposed to move from $25.00 to $ 50.00
- Propose moving the Mobile, modular, and manufactured homes from $100.00 flat rate, to using the sale price of the mobile, modular, and, or manufactured home as the value of the structure, and use the permit schedule to determine the permit fee.

The base fee information below was created using tables from ICC. These are the same tables used across the United States. However, Union County's old fees and the proposed new fees are well below the average permit fees charged by others. If Council accepts the proposed changes offered, Union County will continue to be well below permit fee costs than surrounding counties.

Rate FY 2009 FY 2025

Building Permit Fees.	Old Fee	Proposed New Fee
$1,000.00 and Less	$25.00	$50.00
$1,000 to $50,000	$25.00 for first $1,000.00 $5.00 for each thousand or fraction thereof, up to $50,000	$125.00 for first $1,000.00 $5.00 for each thousand or fraction thereof, up to $50,000.00

$50,001.00 to $100,000.00	$270.00 for first $50,001.00 $3.60 for each thousand or fraction thereof up to $100,000.00	$345.00 for first $50,001.00 $4.00 for each thousand or fraction thereof up to $100,000.00
$100,001.00 to $500,000.00	$450.00 for the first $100,001.00 and $2.00 for each thousand thereof up to $500,000.00	$550.00 for the first $100,001.00 $3.00 for each thousand thereof up to $500,000.00
$500,001.00 and up	$2,000.00 for the first $500,001.00 and $3.00 for each thousand or fraction thereof	$2,000.00 for the first $500,001.00 and $2.00 for each thousand or fraction thereof
Commercial Plan Review	50 percent of the Building Permit fee, but not less than $50.00	50 percent of the Building Permit fee, but not less than $125.00 (fee based on the higher of the BVD or contract price)
Re-inspection Fee	$25.00	$125.00
Commercial Moving Fee	$100.00	$100.00 plus Required permit fee for location to be moved to, cost of work as explained above
Manufactured, Modular, and or Mobile Home	$100.00	Shall be based on the value of the unit, as explained above
Commercial Demolition Fee	0 to 100,000 cubic feet, $60.00, plus $50.00 per 1,000 cubic foot after	0 to 100,000 cubic feet, $60.00, plus $50.00 per 1,000 cubic foot after
Residential Demolition Fee	$15.00	$50.00
Modular Structure Fee	Per valuation of the building	Shall be based on the value of the unit, as explained above
Electrical Permit Fees: For new services, changes to service equipment and or additions to service for first $1,000.00	$25.00 $5.00 per each thousand or fraction thereof after	$125.00 $5.00 per each thousand or fraction thereof after
Heat and Air conditioning For new services, changes to service equipment and or additions to service for first $1,000.00	$25.00	$125.00

	$5.00 per each thousand or fraction thereof after	$5.00 per each thousand or fraction thereof after
Plumbing For new services, changes to service equipment and or additions to service for first $1,000.00	 $25.00 $5.00 per each thousand or fraction thereof after	 $125.00 $5.00 per each thousand or fraction thereof after
Gas Piping (either natural or propane gas) For new services, changes to service equipment and or additions to service for first $1,000.00	 $25.00 $5.00 per each thousand or fraction thereof after	 $125.00 $5.00 per each thousand or fraction thereof after
Permit fee for Swimming Pools (Public Pools)	$50.00	Shall be based on the value of the unit, as explained above
Permit fee for Swimming Pools (Residential Pools)	$35.00	Shall be based on the value of the unit, as explained above
Permit Fee for Communication Towers	$5,000.00	$5,000.00
Re-Inspection Fee	$25.00 each	$125.00 each
No Permit penalty fee: When, no permits are acquired prior to work		Shall equal one – half (1/2) of the cost of the permit fee Based on the values listed above

STATE OF SOUTH CAROLINA)
)
COUNTY OF UNION)

RESOLUTION NO. 2025-03

A RESOLUTION AUTHORIZING THE COUNTY SUPERVISOR TO SUBMIT A VOLUNTARY CLEANUP CONTRACT – NON-RESPONSIBLE PARTY APPLICATION ON BEHALF OF UNION COUNTY TO ENROLL CERTAIN REAL PROPERTY IN THE SOUTH CAROLINA DEPARTMENT OF ENVIRONMENTAL SERVICES' BROWNFIELDS VOLUNTARY CLEANUP PROGRAM; AND OTHER MATTERS RELATING THERETO.

WHEREAS, Union County (the "County"), South Carolina (the "State"), a body politic and corporate and a political subdivision of the State, possess all powers granted to counties by the Constitution and laws of the State; and

WHEREAS, the County wishes to acquire certain real property known as the former Union Dry Cleaners, located at 307 East Main Street, Union, SC, having County Tax Map No. 073-12-13-003.000 (the "Property"); and

WHEREAS, the County wishes to enroll the Property in the South Carolina Department of Environmental Services' Brownfields Voluntary Cleanup Program (the "Program"); and

WHEREAS, the County wishes to submit a Voluntary Cleanup Contract – Non-Responsible Party Application (the "Application") for the Program as prospective purchaser of the Property.

NOW, THEREFORE, IT IS HEREBY RESOLVED BY UNION COUNTY, ACTING BY AND THROUGH ITS GOVERNING BODY, THE UNION COUNTY COUNCIL, that:

1. The County Supervisor is hereby authorized to complete and execute the Application and any and all other forms and documents that are to be, or previously have been, executed in conjunction with the Application on behalf of the County.

2. Should any portion of this Resolution be deemed unconstitutional or otherwise enforceable by any court of competent jurisdiction, such determination should not affect the remaining terms and provisions of this resolution, all of which are hereby deemed separable.

3. All orders, resolutions and enactments of Union County Council inconsistent herewith are to the extent of such inconsistency only, hereby repealed, revoked and rescinded.

4. This Resolution shall take effect and be in full force and effect after enactment by Union County Council.

DONE AND ENACTED by the County Council of Union County, South Carolina, this __ day of _____, 2025.

UNION COUNTY, SOUTH CAROLINA

(SEAL)

By: _____
Phillip Russell, County Supervisor
Union County, South Carolina

ATTEST:

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

Exhibit A

[insert VCC application]

STATE OF SOUTH CAROLINA
COUNTY OF UNION
ORDINANCE NO. 404

A UNION COUNTY ORDINANCE AUTHORIZING THE CONVEYANCE OF CERTAIN UNION COUNTY-OWNED REAL PROPERTY TO THE CITY OF UNION; AND OTHER MATTERS RELATED THERETO.

WHEREAS, Union County (the "County"), South Carolina (the "State"), a body politic and corporate and a political subdivision of the State, and as such possesses all powers granted to counties by the Constitution and laws of the State; and

WHEREAS, Section 4-9-30 of the Code of Laws of South Carolina, 1976, as amended, provides, in part, that counties may sell or otherwise dispose of real and personal property; and

WHEREAS, the County owns that certain parcel of land located at 118 Flat Drive and 109 Mill Street, Buffalo, South Carolina, having County Tax Map Nos. 072-06-19-001.000 and 072-06-19-002.000 (the "Land"), the appurtenances to the Land, and the improvements on the Land, if any (the "Property"); and

WHEREAS, the City of Union (the "City"), wishes to acquire the Property from the County, and the County wishes to convey the Property to the City (the "Transfer").

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

Section 1. Approval of Transfer. County Council hereby approves the Transfer of the Property to the City, subject only to the terms set forth in the Quitclaim Deed of Real Estate (the "Deed") attached as **Exhibit A** and incorporated herein by this reference.

Section 2. Acceptance of Deed; Ratification of Acts and Execution. County Council hereby accepts and approves the Deed, to be amended with a proper legal description of the Property acceptable to the County Supervisor, on advice of legal counsel to the County. County Council hereby ratifies all actions heretofore taken by the County Supervisor with regard to the Transfer.

Section 3. Performance By County Supervisor. The County Supervisor shall be, and hereby is, authorized to and directed to perform any and all acts on behalf of the County in accordance with this Ordinance.

Section 4. Execution and Delivery of Transfer Documents. The County Supervisor shall be, and hereby is, authorized to and directed to execute and deliver, on behalf of the County, the Deed, as may be amended, so long as the Deed is in a form and substance acceptable to the County Supervisor, on advice of legal counsel to the County. The County Supervisor shall be, and hereby is, authorized and directed to execute and deliver any and all other documents or instruments on behalf of the County related to the Transfer in a form and substance acceptable to the County Supervisor, on advice of legal counsel to the County. The County Supervisor is further authorized and empowered to execute any subsequent amendments or revisions to the Deed, seller deliveries, certifications or documents authorized under this Ordinance.

Section 5. Severability. If any section, phrase, sentence, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

Section 6. Repeal of Inconsistent Ordinances and Resolutions. All ordinances and resolutions of the County, and any part of any ordinance or resolution, inconsistent with this Ordinance are hereby repealed to the extent of such inconsistency.

Section 7. Effective Date. This Ordinance shall be effective upon its enactment by the County Council.

[Execution Page Follows]

DONE AND ENACTED by the County Council of Union County, South Carolina, this ____ day of _____, 2025.

UNION COUNTY, SOUTH CAROLINA

(SEAL)

By:_____
Phillip Russell, County Supervisor
Union County, South Carolina

ATTEST:

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

Date of First Reading: _____
Date of Second Reading: _____
Date of Public Hearing: _____
Date of Third Reading: _____

Exhibit A

Form of Deed

Grantee's mailing address: P.O. Box 987, Union, SC 29379

Block Map No.: TMS# 072-06-19-001.000 and TMS # 072-06-19-002.000

STATE OF SOUTH CAROLINA)
COUNTY OF UNION) **QUITCLAIM DEED OF REAL ESTATE**
)

WHEREAS, Union County, a body politic and corporate and political subdivision of the State of South Carolina, may have an interest in the below-described real property; and

WHEREAS, the City of Union, a body politic and corporate and municipality of the State of South Carolina, has requested that Union County transfer any interest Union County may have in and to the below-described real property to the City of Union; and

WHEREAS, Union County, by and through Ordinance # _____ has approved the transfer of Union County's interest in and to the below-described real property to the City of Union and has authorized the Union County Supervisor to deliver this Quitclaim Deed of Real Estate to the City of Union.

NOW THEREFORE, KNOW ALL MEN BY THESE PRESENTS, that **Union County, South Carolina**, in consideration of the sum of Ten and no/100 ($10.00) Dollars to it in hand paid at and before the sealing of these presents by the **City of Union,** the receipt of which is hereby acknowledged, has remised, released and forever quit-claimed and by these presents does remise, release and forever quit-claim to the **City of Union,** the following-described property:

[INSERT LEGAL PROPERTY DESCRIPTION AND DERIVATION PROVIDED BY CITY OF UNION AND APPROVED BY THE COUNTY SUPERVISOR UPON ADVICE OF LEGAL COUNSEL]

THIS CONVEYANCE IS MADE SUBJECT TO all other easements and restrictions of record and otherwise affecting the said premises.

TOGETHER with all and singular the rights, members, hereditaments and appurtenances to the said premises belonging or in anywise incident or appertaining.

TO HAVE AND TO HOLD all and singular the premises before mentioned to the said City of Union, its successors and assigns, forever; so that neither Union County nor its successors, nor any other person or persons, claiming under Union County, shall at any time hereafter, by any ways or means have, claim or demand any right or title to the aforesaid premises, or any part or parcel thereof, forever.

IN WITNESS WHEREOF, Union County, South Carolina has caused these presents to be executed in its name by its duly authorized Union County Supervisor as of _____ ___, 2025.

SIGNED, SEALED and delivered in
the presence of:

Union County, South Carolina

_____
Print Name: _____
Witness #1

_____(SEAL)
By: Phillip Russell
Union County Supervisor

_____
Print Name: _____
Witness #2/Notary

STATE OF SOUTH CAROLINA)
COUNTY OF UNION)

ACKNOWLEDGEMENT

The foregoing instrument was acknowledged before me this _____ **[date]** by Phillip Russell the Union County Supervisor, on behalf of Union County.

_____
Notary Public Signature

_____
Notary Public Printed Name
Notary Public for:_____
My Commission expires:_____

[NOTARIAL SEAL]

STATE OF SOUTH CAROLINA)
)
COUNTY OF UNION)

ORDINANCE NO. 405

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.

WHEREAS, Union County (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 "FILOT 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 of South Carolina (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 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, of the Code of Laws of South Carolina, 1976, as amended ("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) further to grant credits against FILOT payments to qualifying companies to offset qualifying infrastructure related expenditures ("Special Source Revenue Credits") pursuant to Section 4-1-175, 4-29-68, and 12-44-70 of the Code of Laws of South Carolina 1976 as amended ("Infrastructure Credit Act"); and

WHEREAS, under the authority provided in the MCIP Act, the County will create a multi-county park with Spartanburg County, South Carolina (the "Park"); and

WHEREAS, a company known to the County as Project Spring, a South Carolina limited liability company, along with one or more existing, or to-be-formed or acquired subsidiaries, or affiliated or related entities, as Sponsor (collectively, "Company") and any Sponsor Affiliates (as defined under the FILOT Act and the Fee Agreement) that the Sponsor may designate and have the County approve in accordance with the Act, 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 certain industrial related facilities in the County through the acquisition, lease, construction and purchase of certain land, including the Project Property (defined below), buildings, furnishings, fixtures, apparatuses, and equipment (the "Project"), which will result in approximately $135,000,000 in new investment in real and personal property in the County ("Investment") and the creation of approximately 60 new jobs; and

WHEREAS, by its Resolution adopted on April 8, 2025, the County identified the Project as required by the FILOT Act; and

WHEREAS, the Project will comprise a parcel of real property located in the County and bearing Tax Map Numbers 008-00-00-002 000 with improvements thereon, a description of which is set forth on the attached **Exhibit A** ("Project Property"); and

WHEREAS, the Project Property is currently owned by the County and the County desires to sell the Project Property subject to the terms set forth in a Purchase and Sale Agreement ("PSA"), which is attached hereto as **Exhibit C**; and

WHEREAS, the County desires to include the Project Property in the Park and to ensure that the Project Property remains in the Park (or any other multi-county industrial parks created by the County under the MCIP Act) for no less than the term of the Fee Agreement (defined below); and

WHEREAS, in connection with the Project, the Company has requested the County to enter into incentive agreements, to the extent and subject to the conditions provided in those agreements, to establish the commitments of (i) the Company and any Sponsor Affiliate(s) to make the Investment; and (ii) the County to provide certain incentives; and

WHEREAS, the County has determined: (i) to offer a FILOT arrangement and enter into a fee-in-lieu of *ad valorem* taxes agreement with the Company and, as applicable, any Sponsor Affiliate, the form of which is attached hereto as **Exhibit B** ("Fee Agreement"), with the principal terms as follows: a term of 30 years, a 6.0% assessment ratio, and a fixed millage rate equal to that millage rate in effect at the Project Property, for all taxing entities, on June 30, 2024, which the parties hereto believe to be 373.6 mills, for the entire term of the FILOT arrangement; (ii) the provision of an annual Special Source Revenue Credit against those annual 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 (iii) any other incentives set forth in the Fee Agreement (collectively, the "Incentives"); and

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

Section 1. ***Findings.*** The County hereby finds and affirms, based solely on information provided by the Company: (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 gives rise to no pecuniary liability of the County or any incorporated municipality and to no 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; and (v) the Project will provide a substantial public benefit to the County.

Section 2. ***Authorization to Execute and Deliver Fee Agreement.*** The form, terms, and provisions of the Fee Agreement (which includes the provision of Special Source Revenue Credits) presented to this meeting and filed with the Clerk to County Council are hereby approved, and all of the terms, provisions, and conditions thereof are hereby incorporated herein by reference as if the Fee Agreement was set out in this Ordinance in its entirety. The County Supervisor and the Clerk to County Council are hereby authorized, empowered, and directed to execute, acknowledge, and deliver the Fee Agreement in the name and on behalf of the County, and thereupon to cause the Fee Agreement to be delivered to the Company. The Fee Agreement to be in substantially the form now before this meeting and hereby approved, or with such changes therein as shall not be materially adverse to the County and as shall be approved by the officials of the County executing the same upon the advice of the legal counsel to the County, their execution thereof to constitute conclusive evidence of their approval of any and all changes or revisions therein from the form of Fee Agreement now before this meeting.

Section 3. ***Approval to Transfer Project Property; Authorization and Ratification of Purchase and Sale Agreement.*** The County Council ratifies and approves the sale of Project Property to the Company pursuant to the terms set forth in the attached PSA and the form, terms and provisions of the PSA attached hereto as **Exhibit C** and presented at this meeting as described herein. The County Council, for and on behalf of the County, hereby authorizes and directs the County Supervisor to do any and all things necessary to effect this resolution, including the execution and delivery of the PSA, and to take all further actions as the County Supervisor deems necessary to carry out the terms of the PSA. County Council further ratifies all prior actions taken by the County Supervisor in connection with the transfer of the Project Property to the Company, including but not limited to, the execution and delivery of the PSA.

Section 4. ***Creation, Inclusion, and Maintenance of Project in Park.*** The creation of the Park is hereby authorized and directs the County Supervisor, other County staff, and the County Attorney to take any and all actions necessary to create the Park. The County Council and County Supervisor shall ensure that the Project Property, as described on the attached **Exhibit A**, is

incorporated into and will remain in the Park (or a successor multi-county industrial park as noted herein) for no less than the entire term of the Fee Agreement.

Section 5. ***No Recapitulation Required.*** Pursuant to Section 12-44-55(B) of the FILOT Act, the County hereby agrees that no recapitulation information, as set forth in Section 12-44-55(A) of the FILOT Act is required to be provided by the Company in the Fee Agreement, or in any other documents or agreements in connection with the fee-in-lieu of tax arrangement between the Company and the County, so long as the Company remains in compliance with the Fee Agreement.

Section 6. ***Further Acts.*** The County Council authorizes the County Supervisor, other County staff, and the County Attorney, along with any designees and agents who any of these officials deems necessary and proper, 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 any Authorized Individual deems to be reasonably necessary and prudent to effect the intent of this Ordinance and induce the Company to locate the Project in the County.

Section 7. ***General Repealer.*** All ordinances, resolutions, and parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed.

Section 8. ***Severability.*** Should any part, provision, or term of this Ordinance 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 Ordinance or any part, provision or term thereof, all of which is hereby deemed separable.

This Ordinance takes effect and is in full force only after the County Council has approved this Ordinance following three readings and a public hearing.

[*Signature page to follow*]

UNION COUNTY, SOUTH CAROLINA

_____

Phillip G. Russell II, Chairman
Union County Council

(SEAL)

ATTEST:

_____

Kindra W. Horne, Clerk to Council

First Reading:	April 8, 2025
Second Reading:	May 13, 2025
Third Reading:	June 17, 2025
Public Hearing:	June 17, 2025

EXHIBIT A

PROJECT PROPERTY DESCRIPTION

All or a portion of that parcel of real property, with improvements thereon, located in Union County, South Carolina, consisting of approximately 159.92 acres, identified by tax map number: 008-00-00-002 000.

EXHIBIT B

FEE AGREEMENT

[Attached]

EXHIBIT C

PURCHASE AND SALE AGREEMENT

[Attached]

FEE-IN-LIEU OF *AD VALOREM* TAXES AGREEMENT

BETWEEN

FINE ORGANICS AMERICAS LLC

AND

UNION COUNTY, SOUTH CAROLINA

JUNE 17, 2025

TABLE OF CONTENTS

Page

ARTICLE I
DEFINITIONS

Section 1.1 ***Terms*** 3

ARTICLE II
REPRESENTATIONS AND WARRANTIES

Section 2.1 ***Representations of the County*** 5
Section 2.2 ***Representations of the Company*** 6

ARTICLE III
FILOT PAYMENTS

Section 3.1 ***Negotiated Payments*** 6
Section 3.2 ***Special Source Revenue Credit*** 7
Section 3.3 ***FILOT Payments on Replacement Property*** 8
Section 3.4 ***Reductions in Payments of Taxes Upon Removal, Condemnation or Casualty, Investment Maintenance Requirement*** 9
Section 3.5 ***Place and Allocation of FILOT Payments*** 9
Section 3.6 ***Removal of Equipment*** 9
Section 3.7 ***Damage or Destruction of Project; Cessation of Operations*** 9
Section 3.8 ***Condemnation*** 10
Section 3.9 ***Maintenance of Existence*** 10
Section 3.10 ***Confidentiality / Right to Inspect the Project*** 10
Section 3.11 ***Assignment and Subletting*** 11
Section 3.12 ***Addition of Sponsor Affiliates*** 11
Section 3.13 ***Events of Default*** 11
Section 3.14 ***Remedies on Default*** 11
Section 3.15 ***Remedies Not Exclusive*** 12
Section 3.16 ***Leased Equipment*** 12
Section 3.17 ***Waiver of Recapitulation Requirements*** 12
Section 3.18 ***Fiscal Year; Property Tax Year*** 12
Section 3.19 ***Reports; Filings*** 12
Section 3.20 ***Payment of Administrative Expenses*** 13
Section 3.21 ***Termination*** 13
Section 3.22 ***Future Land Development Regulations*** 13

ARTICLE IV
MISCELLANEOUS

Section 4.1 ***Notices*** 13
Section 4.2 ***Binding Effect*** 14
Section 4.3 ***Counterparts; Electronic Signatures*** 14
Section 4.4 ***Governing Law*** 14
Section 4.5 ***Headings*** 14
Section 4.6 ***Amendments*** 15

Section 4.7 ***Further Assurance*** 15
Section 4.8 ***Severability*** 15
Section 4.9 ***Limited Obligation*** 15
Section 4.10 ***No Liability of County's Personnel*** 15
Section 4.11 ***Indemnification Covenants*** 15
Section 4.12 ***Force Majeure*** 16

EXHIBIT A: Property Description

EXHIBIT B: Joinder Agreement (for Sponsor Affiliates)

SUMMARY CONTENTS FEE AGREEMENT

As permitted under Section 12-44-55(B), Code of Laws of South Carolina 1976, as amended (the "Act"), the parties have agreed to waive the requirements of Section 12-44-55 of the Act. The following is a summary of the key provisions of this Fee Agreement. This summary is inserted for convenience only and does not constitute a part of this Fee Agreement or a summary compliant with Section 12-44-55 of the Act.

Company Name:	**Fine Organics Americas LLC**	**Project Name:**	**Spring**
Projected Investment:	**$135,000,000**	**Projected Jobs:**	**60**
Location (street):		**Tax Map No.**	**008-00-00-002 000**
1. FILOT			
Required Investment:	**Statutory Minimum Investment**		
Investment Period:	**5 years**	Ordinance No./Date:	
Assessment Ratio:	**6%**	Term (years):	**30**
Fixed Millage:	**373.6**		
Clawback information:	**Failure by the Sponsor, and any Sponsor Affiliates, to collectively invest at least $68 million by the end of the Investment Period shall result in a retroactive clawback of any SSRCs received and a prospective termination of all future SSRCs.** **If the Sponsor, and any Sponsor Affiliates, collectively invest at least $68 million but less than $104 million by the end of the Investment Period, then there shall be no retroactive clawback of any SSRCs received but all future SSRCs are prospectively terminated.** **If the Sponsor, and any Sponsor Affiliates, collectively invest at least $104 million by the end of the Investment Period, then there shall be no prospective termination of any future SSRCs.** **Failure by the Sponsor, and any Sponsor Affiliates, after the end of the Investment Period, to maintain at least $104 million during the term of the Project will result in prospective loss of SSRCs.** **Defined in more detail in Section 3.2**		
2. MCIP	**Spartanburg County**		
3. SSRC	**1) an SSRC in an amount that is necessary to reduce the Net FILOT Payment to $500,000 for Credit Period #1** **2) 45% annually for Credit Period #2** **3) 20% annually for Credit Period #3** **Defined in more detail in Section 3.2**		

FEE-IN-LIEU OF *AD VALOREM* TAXES AGREEMENT

THIS FEE-IN-LIEU OF *AD VALOREM* TAXES AGREEMENT ("Fee Agreement") is made and entered into as of June 17, 2025 ("Effective Date"), by and between **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 the Union County Council ("County Council") as the governing body of the County, and **Fine Organics Americas LLC**, a company formerly known to the County as **Project Spring**, a South Carolina limited liability company (referred to herein as the "Sponsor" or the "Company") and any Sponsor Affiliates, as applicable (hereinafter, the County, the Company and, if applicable, the Sponsor Affiliate(s) are referred to each individually as a "Party" and, collectively, as the "Parties").

WITNESSETH:

(a) The County acting by and through its County Council is authorized and empowered (i) under Title 12, Chapter 44 of the Code of Laws of South Carolina 1976, as amended (the "FILOT 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 of South Carolina (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 payments of fees in lieu of *ad valorem* taxes ("FILOT") with respect to such investment ("FILOT Payment(s)"); (ii) under Section 4-1-170 of the Code of Laws of South Carolina 1976, as amended ("MCIP Act") and Article VIII, Section 13 of the South Carolina Constitution to create multi-county industrial parks with one or more contiguous counties and include certain properties therein, and, in its discretion, include within the boundaries of these parks the property of qualifying industries, and under the authority provided in the MCIP Act and S.C. Const. Article VIII, §13, the County has created or will create a multi-county industrial park with Spartanburg County, South Carolina ("Park"); (iii) under Sections 4-1-175, 4-29-68 and 12-44-70 of the Code of Laws of South Carolina 1976, as amended (collectively, "Infrastructure Credit Act") to grant credits against FILOT Payments to qualifying companies to offset qualifying infrastructure related expenditures ("Special Source Revenue Credits" or "SSRCs"); and (iv) to make and execute contracts of the type hereinafter described pursuant to Section 4-9-30 of the Code of Laws of South Carolina 1976, as amended; and

(b) Pursuant to the FILOT Act, the County affirms that (i) the Project (as defined herein) 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 gives rise to no pecuniary liability of the County or any incorporated municipality and to no 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; and

(c) The Company, contingent upon satisfaction of certain commitments made by and on behalf of the County as set forth herein, and, to the extent allowed by law, plans to establish industrial facilities in the County through the acquisition, construction, purchase, and lease of certain land, buildings, furnishings, fixtures, apparatuses, and equipment ("Project"), which will result, should its plans proceed as expected, in new investment in real and personal property of approximately $135,000,000 ("Investment") in the County and the creation of an estimated 60 new, full time jobs in the County ("Jobs"); and

(d) The Company plans to locate the Project on an approximately 159.92 acre site with improvements thereon bearing Union County tax map number 008-00-00-002 000, as further described in **Exhibit A** ("Project Property"); and

(e) As part of the Project, the Sponsor, together with all Sponsor Affiliates, intends to make or cause to be made the Investment and jobs at the Project Site; and

(f) Pursuant to Resolution ____ adopted April 8, 2025, the County Council identified the Project, as required under the FILOT Act, and pursuant to County Council Ordinance ____ enacted June 17, 2025, authorized (i) the execution and delivery of this Fee Agreement with the Company; (ii) the grant of Special Source Revenue Credits in amounts more fully described in this Fee Agreement; (iii) confirmation that the Park was previously or will be expanded to include the Project, including the Project Property in the Park; and (iv) other incentives as may be further described in this Fee Agreement.

NOW, THEREFORE, AND IN CONSIDERATION of the respective representations and agreements hereinafter contained, the parties hereto agree as follows, with the understanding that no obligation of the County described herein shall create a pecuniary liability or charge upon its general credit or taxing powers, but shall be payable solely out of the sources of payment described herein and shall not under any circumstances be deemed to constitute a general obligation to the County:

ARTICLE I
DEFINITIONS

Section 1.1 ***Terms.*** The terms defined in this Article shall for all purposes of this Fee Agreement have the meaning herein specified, unless the context clearly requires otherwise.

"Chair" means the Chair of the County Council.

"Clawback Minimum Investment Requirement" means with respect to the Project, an investment of at least $68,000,000 by the Sponsor and any Sponsor Affiliates in the aggregate, in Economic Development Property during the Investment Period. For the avoidance of doubt, both taxable and non-taxable capital expenditures may count towards meeting the Clawback Minimum Investment Requirement.

"Clerk of County Council" means the Clerk to the County Council.

"Commencement Date" means the last day of the first property tax year during which Economic Development Property (defined below) is placed in service, which may not be later than the last day of the property tax year that is three years from the year in which the Parties entered into this Fee Agreement.

"Contract Minimum Investment Requirement" means with respect to the Project, an investment of at least $104,000,000 by the Sponsor and any Sponsor Affiliates in the aggregate, in Economic Development Property during the Investment Period. For the avoidance of doubt, both taxable and non-taxable capital expenditures may count towards meeting the Contract Minimum Investment Requirement.

"County" means Union County, South Carolina, a body politic and corporate and political subdivision of the State of South Carolina, its successors and assigns, acting by and through the Union County Council as the governing body of the County.

"County Council" means the Union County Council, the governing body of the County.

"Diminution of Value" in respect of any Phase of the Project means any reduction in the value based on original fair market value as determined in Step 1 of Section 3.1 of this Fee Agreement, of the items which constitute a part of the Phase which may be caused by (i) the Company's removal of equipment pursuant to Section 3.6 of this Fee Agreement, (ii) a casualty to the Phase of the Project, or any part thereof,

described in Section 3.7 of this Fee Agreement, or (iii) a condemnation to the Phase of the Project, or any part thereof, described in Section 3.8 of this Fee Agreement.

"Economic Development Property" means all items of tangible personal property and real property comprising the Project that qualify as economic development property under the FILOT Act, become subject to the Fee Agreement, and are identified by the Company in connection with their annual filing of a SCDOR PT-300 or comparable forms with the South Carolina Department of Revenue (the "Department") (as such filing may be amended from time to time) for each year within the Investment Period.

"Equipment" means all of the machinery, equipment, furniture and fixtures, together with any and all additions, accessions, replacements and substitutions thereto or therefor acquired or leased by the Company during the Investment Period as a part of the Project.

"Event of Default" means any Event of Default specified in Section 3.13 of this Fee Agreement.

"Fee Term" or "Term" means the period from the Effective Date of this Fee Agreement until the last Phase Termination Date unless sooner terminated or extended pursuant to the terms of this Fee Agreement.

"FILOT" means fee in lieu of *ad valorem* tax(es).

"FILOT Payments" means the payments in lieu of *ad valorem* taxes which the Company is obligated to pay to the County.

"Improvements" mean improvements, together with any and all additions, accessions, replacements and substitutions thereto or therefor acquired by the Company on the Project Property during the Investment Period.

"Investment Period" means the period beginning with the first day that Economic Development Property is purchased or acquired and ending five years after the Commencement Date. The Clawback Minimum Investment Requirement, Contract Minimum Investment Requirement, and Statutory Minimum Investment Requirement must be completed within the Investment Period. Pursuant to Section 12-44-30(13) of the FILOT Act, the County may, at its discretion, extend the Investment Period.

"Phase" or "Phases" in respect to the Project means the Equipment, Improvements and Real Property, if any, placed in service during each year of the Investment Period.

"Phase Termination Date" means with respect to each Phase of the Project the day 30 years after each such Phase of the Project becomes subject to the terms of this Fee Agreement. Anything contained herein to the contrary notwithstanding, the last Phase Termination Date shall be no later than December 31 of the year of the expiration of the thirtieth full calendar year, after the Commencement Date.

"Project" means the Economic Development Property consisting of Equipment, Improvements, and Real Property, including the Project Property, together with the acquisition, construction, lease, installation, design and engineering thereof, in Phases. The Project involves an initial investment of sufficient sums to qualify under the FILOT Act.

"Real Property" means real property described in **Exhibit A**, including the Project Property, together with all and singular the rights, members, hereditaments and appurtenances belonging or in any

way incident or appertaining thereto acquired or constructed by the Company; all Improvements now or hereafter situated thereon; and all fixtures now or hereafter attached thereto, but only to the extent such Improvements and fixtures are deemed to become part of the Project under the terms of this Fee Agreement.

"Removed Components" means the following types of components or Phases of the Project or portions thereof, all of which the Company shall be entitled to remove from the Project with the result that the same shall no longer be subject to the terms of this Fee Agreement: (a) components or Phases of the Project or portions thereof that the Company in its sole discretion, determines to be inadequate, obsolete, worn-out, uneconomic, damaged, unsuitable, undesirable or unnecessary; or (b) components or Phases of the Project or portions thereof that the Company in its sole discretion, elects to remove pursuant to Section 3.7(c) or Section 3.8(b)(iii) of this Fee Agreement.

"Replacement Property" means any property which is placed in service as a replacement for any item of Equipment or any Improvement that is scrapped or sold by the Company and treated as a Removed Component under Section 3.6 hereof regardless of whether such property serves the same function as the property it is replacing and regardless of whether more than one piece of property replaces any item of Equipment or any Improvement.

"Sponsor Affiliate" means an affiliate that joins with or is an affiliate of the Company, and has met the requirements of the FILOT Act, and whose investment with respect to the Project shall be considered Economic Development Property, part of the investment and qualify for FILOT Payments. Any Sponsor Affiliate joining to this Fee Agreement shall enter into a joinder agreement in a form substantially similar to that attached hereto as **Exhibit B**.

"Statutory Minimum Investment Requirement" means, with respect to the Project, an investment of at least $2,500,000 by the Sponsor, or of at least $5,000,000 by the Sponsor and any Sponsor Affiliates in the aggregate, in Economic Development Property.

Any reference to any agreement or document in this Article I or otherwise in this Fee Agreement is deemed to include any and all amendments, supplements, addenda, and modifications to such agreement or document.

ARTICLE II
REPRESENTATIONS AND WARRANTIES

Section 2.1 ***Representations of the County.*** The County hereby represents and warrants to the Company, and any Sponsor Affiliates as follows:

(a) The County is a body politic and corporate and a political subdivision of the State acting through the County Council as its governing body and by the provisions of the FILOT Act is authorized and empowered to enter into the transactions contemplated by this Fee Agreement and to carry out its obligations hereunder. The County has duly authorized the execution and delivery of this Fee Agreement and any and all other agreements described herein or therein.

(b) The Project constitutes a "project" within the meaning of the FILOT Act.

(c) The County shall make its best commercially reasonable efforts, subject to applicable state and local law, to assist the Company to obtain any permits issued by the State or County on an expedited basis. To the extent that the Company would need to apply for and obtain any County

issued permits, the County shall use its best, commercially reasonable efforts to expedite the approval of any such permits for the Company.

Section 2.2 ***Representations of the Company.*** The Company hereby represents and warrants to the County and any Sponsor Affiliate, as applicable, as follows:

(a) The Company is a limited liability company, duly organized and in existence under the laws of the State of South Carolina and has power to enter into this Fee Agreement.

(b) The Company's execution and delivery of this Fee Agreement and its compliance with the provisions hereof do not result in a default, not waived or cured, under any Sponsor restriction or any agreement or instrument to which the Company is now a party or by which it is bound.

(c) The Company intends to operate the Project as a "project" within the meaning of the FILOT Act as in effect on the date hereof.

(d) The availability of the FILOT with regard to the Economic Development Property authorized by the FILOT Act, along with other incentives provided by the County, has induced the Company to undertake the Project in the County.

ARTICLE III
FILOT PAYMENTS

Section 3.1 ***Negotiated Payments.***

(a) Pursuant to Section 12-44-50 of the FILOT Act, the Company is required to make or cause to be made FILOT Payments on all Economic Development Property comprising the Project and placed in service with respect to each Phase of the Project placed in service on or before each December 31 within the Investment Period.

(b) The amount of such annual FILOT Payments shall be determined by the following procedure:

Step 1: Determine the fair market value of the Phase of the Project placed in service in any given year for such year and for the following 29 years, unless extended by the Parties in accordance with the FILOT Act, using original income tax basis for State income tax purposes for any real property (provided, if real property is constructed for the fee or is purchased in an arm's length transaction, fair market value is deemed to equal the original income tax basis, otherwise, the Department will determine fair market value by appraisal) and original income tax basis for State income tax purposes less depreciation for each year allowable to the Company and, as applicable, the Sponsor Affiliate(s) for any personal property as determined in accordance with Title 12 of the Code of Laws of South Carolina, 1976, as amended and in effect on December 31 of the year in which each Phase becomes subject to the Fee Agreement, except that no extraordinary obsolescence shall be allowable but taking into account all applicable property tax exemptions which would be allowed to Company and, as applicable, the Sponsor Affiliate(s) under State law, if the property were taxable, except those exemptions specifically disallowed under Section 12-44-50(A)(2) of the FILOT Act, as amended and in effect on December 31 of the year in which each Phase becomes subject to the Fee Agreement.

Step 2: Apply an assessment ratio of 6.0% to the fair market value as determined for each year in Step 1 to establish the taxable value of each Phase of the Project in the year it is placed in service and in each of the 29 years thereafter or such longer period of years that the annual fee payment is permitted to be made by the Company under the FILOT Act, as amended.

Step 3: Multiply the taxable value determined in the preceding step by a fixed millage rate equal to 373.6 mills, which is believed to be that rate in effect as of June 30, 2024, for all taxing entities for the Project location, to determine the amount of the FILOT Payments which would be due in each year of the Fee Term on the payment dates prescribed by the County for such payments for a total of 30 years for each item of Economic Development Property, or such longer period of years that the annual FILOT Payment is permitted to be made by the Company if so approved by the County.

Step 4: With respect to each annual FILOT Payment paid to the County, the County shall subtract from the FILOT Payment to be invoiced to the Company an amount equal to the value of the annual Special Source Revenue Credits as further defined under Section 3.2 of this Fee Agreement (the resulting payment to be the "Net FILOT Payment").

(c) The County agrees to ensure that the Project is incorporated into and remains in the Park through the end of the Fee Term. If, for any reason, the agreement that established the Park is modified, or otherwise terminated, then the County shall ensure that the Project shall be immediately placed into another multi-county park arrangement established pursuant to the MCIP Act, to which the County is a party and that would enable the Company to receive the benefits afforded by having the Project incorporated into a Park.

(d) In the event that the FILOT Act, the above-described FILOT Payments or both are declared invalid or unenforceable, in whole or in part, for any reason, the parties express their intentions that such payments and this Fee Agreement be reformed so as to most closely effectuate the legal, valid, and enforceable intent thereof and so as to afford the Company with the benefits to be derived hereunder. If the Project is deemed to be subject to *ad valorem* taxation, the payment in lieu of *ad valorem* taxes to be paid to the County by the Company shall become equal to the amount which would result from taxes levied on the Project by the County, municipality or municipalities, school district or school districts, and other political units as if the Project was and had not been Economic Development Property under the FILOT Act. In such event, any amount determined to be due and owing to the County from the Company with respect to a year or years for which FILOT Payments have been previously remitted by the Company to the County hereunder, shall be reduced by the total amount of FILOT Payments made by the Company with respect to the Project pursuant to the terms hereof, and further reduced by any abatements provided by law.

Section 3.2 ***Special Source Revenue Credit.***

As an inducement for the Investment in accordance with Section 12-44-70 of the FILOT Act, the County grants Special Source Revenue Credits ("SSRC(s)") to the Company and any Sponsor Affiliates which shall be applied to each annual FILOT Payment(s) made to the County as follows:

1) For the first five (5) property tax years for which FILOT Payments are due hereunder ("Credit Period #1"), the annual SSRC shall be in an amount such that
    i. if the FILOT Payment is greater than $500,000, the Net FILOT Payment will be reduced to equal $500,000.

ii. if the FILOT Payment is $500,000 or less, then the Net FILOT Payment shall be the FILOT Payment.

2) For the five (5) property tax years for which FILOT Payments are made hereunder following Credit Period #1 ("Credit Period #2"), the annual SSRC shall be equal to forty-five percent (45%) of the annual FILOT Payment(s).

3) For all remaining property tax years for which FILOT Payments are made hereunder following Credit Period #2, the annual SSRC shall be equal to twenty percent (20%) of the annual FILOT Payment(s).

The County shall automatically reflect the applicable SSRC against the FILOT Payment(s) on those FILOT invoice(s) provided by the County to the Company and any Sponsor Affiliate, as applicable. The Company and any Sponsor Affiliate shall be permitted to utilize the SSRC to offset any qualifying expenditures as provided under the Code, including under the Act and the Infrastructure Credit Act.

Should the Clawback Minimum Investment Requirement not be met by the end of the Investment Period, any SSRC otherwise payable under this Fee Agreement for any period after the close of the Investment Period shall no longer be payable by the County, and the Company and any Sponsor Affiliates shall be retroactively liable to the County for the amount of the SSRCs previously received by the Company and any Sponsor Affiliates. Any amounts determined to be owing pursuant to the foregoing sentence shall be payable to the County on or before the one hundred twentieth (120^{th}) day following the last day of the Investment Period.

Should the Company and any Sponsor Affiliates collectively invest at least the Clawback Minimum Investment Requirement but less than the Contract Minimum Investment Requirement by the end of the Investment Period, any SSRC otherwise payable under this Fee Agreement for any period after the close of the Investment Period shall no longer be payable by the County, but there shall be no retroactive clawback of any SSRCs previously received by the Company and any Sponsor Affiliates.

Section 3.3 ***FILOT Payments on Replacement Property.*** If the Company and any Sponsor Affiliate elects to replace any Removed Components and to substitute such Removed Components with Replacement Property as a part of the Project, then, pursuant and subject to Section 12-44-60 of the FILOT Act, the Company shall make FILOT Payments with regard to such Replacement Property as follows:

(a) to the extent that the income tax basis of the Replacement Property ("Replacement Value") is less than or equal to the original income tax basis of the Removed Components ("Original Value") the amount of the FILOT Payments to be made by the Company with respect to such Replacement Property shall be calculated in accordance with Section 3.1 hereof; provided, however, in making such calculations, the original cost to be used in Step 1 of Section 3.1 shall be equal to the lesser of (x) the Replacement Value or (y) the Original Value, and the number of annual payments to be made with respect to the Replacement Property shall be equal to 30 (or, if greater, the maximum number of years for which the annual FILOT Payments are available to the Company for each portion of the Project under the FILOT Act, as amended) minus the number of annual FILOT Payments which have been made with respect to the oldest Removed Components disposed of in the same property tax year as the Replacement Property is placed in service; and

(b) to the extent that the Replacement Value exceeds the Original Value of the Removed Components ("Excess Value"), the FILOT Payments to be made by the Company with respect to the Excess Value shall be equal to the payment that would be due if the property were not Economic Development Property provided that the Replacement Property is placed in service after the end of the Investment Period.

Section 3.4 ***Reductions in Payments of Taxes Upon Removal, Condemnation or Casualty, Investment Maintenance Requirement.*** In the event of a Diminution in Value of any Phase of the Project after the end of the Investment Period and during the remainder of the FILOT Term, the FILOT Payment with regard to that Phase of the Project shall be reduced in the same proportion as the amount of such Diminution in Value bears to the original fair market value of that Phase of the Project as determined pursuant to Step 1 of Section 3.1 hereof.

Should the Contract Minimum Investment Requirement, without regard to depreciation, not be maintained following the end of the Investment Period, any SSRC otherwise payable under this Fee Agreement shall no longer be payable by the County prospectively for the remainder of the term of the Fee Agreement.

Section 3.5 ***Place and Allocation of FILOT Payments.*** The Company and any Sponsor Affiliate shall make or cause to be made the above-described FILOT Payments directly to the County in accordance with applicable law as to payment, collection and enforcement of FILOT Payments. FILOT Payments are to be allocated in accordance with the FILOT Act.

Section 3.6 ***Removal of Equipment.*** Subject always to Section 3.3, the Company and any Sponsor Affiliate shall be entitled to remove the following types of components or Phases of the Project from the Project with the result that said components or Phases ("Removed Components") shall no longer be considered a part of the Project and shall no longer be subject to the terms of this Fee Agreement: (a) components or Phases which become subject to statutory payments in lieu of *ad valorem* taxes; (b) components or Phases of the Project or portions thereof that the Company and any Sponsor Affiliate, in its sole discretion, determines to be inadequate, obsolete, uneconomic, worn-out, damaged, unsuitable, undesirable or unnecessary; or (c) components or Phases of the Project or portions thereof that the Company, in its sole discretion, elects to remove pursuant to Section 3.7(c) or Section 3.8(b)(iii) hereof.

Section 3.7 ***Damage or Destruction of Project; Cessation of Operations.***

(a) *Election to Terminate.* In the event the Project is damaged by fire, explosion, or any other casualty, the Company shall be entitled to terminate this Fee Agreement in accordance with Section 3.21 herein.

(b) *Election to Rebuild.* In the event the Project is damaged by fire, explosion, or any other casualty, and if the Sponsor does not elect to terminate this Fee Agreement, the Company may, in its sole discretion, commence to restore the Project with such reductions or enlargements in the scope of the Project, changes, alterations and modifications (including the substitution and addition of other property) as may be desired by the Company. All such restorations and replacements shall be considered substitutions of the destroyed portions of the Project and shall be considered part of the Project for all purposes hereof, including, but not limited to, any amounts due by the Company to the County under Section 3.1 hereof, to the extent allowed by the FILOT Act.

(c) *Election to Remove.* In the event the Company elects not to terminate this Fee Agreement pursuant to subsection (a) and elects not to rebuild pursuant to subsection (b), the damaged portions of the Project shall be treated as Removed Components.

(d) Notwithstanding any other provision of this Fee Agreement, each of the Company and any Sponsor Affiliates acknowledges and agrees that County's obligation to provide the FILOT incentive may end, and this Fee Agreement may be terminated by the County, at the County's sole discretion, if the Company ceases operations at the Project; provided, however, that the SSRCs provided for in this Fee Agreement shall automatically terminate if the Company ceases operations as set forth in this Section. For purposes of this Section, "ceases operations" means closure of the facility or the cessation of production and shipment of products to customers for a continuous period of twelve (12) months. The provisions of Section 3.2 hereof relating to retroactive payments shall apply, if applicable, if this Fee Agreement is terminated in accordance with this Section prior to the end of the Investment Period. Each of the Company and any Sponsor Affiliates agrees that if this Fee Agreement is terminated pursuant to this subsection, that under no circumstance shall the County be required to refund or pay any monies to the Company or any Sponsor Affiliates on account of the County's election to terminate. Notwithstanding the foregoing, any demand by the Company or any Sponsor Affiliates for refunds or payments which are made as part of a normal tax protest procedure and which are unrelated to the County's election to terminate, such as a dispute over the valuation of real property or a dispute over the calculation of Net FILOT Payments, shall be handled in the ordinary course of business.

Section 3.8 ***Condemnation.***

(a) *Complete Taking.* If, at any time during the Fee Term, title to or temporary use of the entire Project should become vested in a public or quasi-public authority by virtue of the exercise of a taking by condemnation, inverse condemnation or the right of eminent domain, or by voluntary transfer under threat of such taking, or in the event that title to a portion of the Project shall be taken rendering continued occupancy of the Project commercially infeasible in the judgment of the Sponsor, the Company shall have the option to terminate this Fee Agreement in accordance with Section 3.21 herein.

(b) *Partial Taking.* In the event of a partial taking of the Project or transfer in lieu thereof, the Company may elect: (i) to terminate this Fee Agreement; (ii) to repair and restore the Project, with such reductions or enlargements in the scope of the Project, changes, alterations and modifications (including the substitution and addition of other property) as may be desired by the Sponsor; or (iii) to treat the portions of the Project so taken as Removed Components.

Section 3.9 ***Maintenance of Existence.*** The Company and any Sponsor Affiliate agree (i) that it shall not take any action that will materially impair the maintenance of its corporate existence during the Fee Term; and (ii) that it will maintain its good standing under all applicable provisions of State law. Notwithstanding the foregoing, any changes in the Company's and any Sponsor Affiliate's corporate existence that result from internal restructuring or reorganization (not to include an arms length, third party acquisition or merger) of the Company or any Sponsor Affiliate are specifically authorized hereunder. Likewise, benefits granted to the Company and any Sponsor Affiliate under this Fee Agreement shall, in the event of any such restructuring or reorganization, be transferred to the successor entity under the provisions of Section 3.11 hereof. Such transfers to a successor entity substantially similar to the Company and any Sponsor Affiliate in nature and function are specifically approved and authorized by the County without any further action by the County Council.

Section 3.10 ***Confidentiality / Right to Inspect the Project.*** The County acknowledges and understands that the Company and any Sponsor Affiliate utilize confidential and proprietary "state-of-the-

art" information and data in their operations, and that a disclosure of any information, including, but not limited to, disclosures of financial or other information concerning the Company's operations could result in substantial harm to them and could thereby have a significant detrimental impact on their employees and also upon the County. Therefore, the County agrees that, except as required by law and pursuant to the County's police powers, neither the County nor any employee, agent or contractor of the County: (i) will request or be entitled to receive any such confidential or proprietary information; (ii) will request or be entitled to inspect the Project or any property associated therewith; or (iii) will knowingly and intentionally disclose or otherwise divulge any such confidential or proprietary information to any other person, firm, governmental body or agency, or any other entity unless specifically required to do so by State law. Prior to disclosing any confidential or proprietary information or allowing inspections of the Project or any property associated therewith, the Company and any Sponsor Affiliate may require the execution of reasonable, individual confidentiality and non-disclosure agreements by any officers, employees or agents of the County or any supporting or cooperating governmental agencies who would gather, receive or review such information or conduct or review the results of any inspections.

Section 3.11 ***Assignment and Subletting.*** This Fee Agreement may be assigned in whole or in part and the Project may be subleased as a whole or in part so long as such assignment or sublease is made in compliance with Section 12-44-120 of the FILOT Act. To the extent any further consent is required by the FILOT Act and requested, the County may grant such consent by adoption of a resolution. Any assignment of this Fee Agreement to an entity owned by, which owns, or that shares a common owner with the Sponsor as of the date hereof is specifically approved without further action of the County.

Section 3.12 ***Addition of Sponsor Affiliates.*** Subject to any applicable state law, the County agrees to approve any future Sponsor Affiliate that would qualify for the benefits offered under this Fee Agreement. Pursuant to Section 12-44-130 of the FILOT Act, the Company may request the addition of a Sponsor Affiliate and, upon approval by resolution of the County Council shall become eligible for the benefits under this Fee Agreement. Any entity owned by, which owns, or that shares a common owner with the Sponsor is specifically approved as a Sponsor Affiliate without further action of the County so long as the Sponsor Affiliate returns an executed copy of the Joinder Agreement attached hereto as **Exhibit B**.

Section 3.13 ***Events of Default.*** The following are "Events of Default" under this Fee Agreement by the Company or any Sponsor Affiliate (each a "Defaulting Party"), and the term "Events of Default" means, whenever used with reference to this Fee Agreement, any one or more of the following occurrences:

(a) Failure by the Defaulting Party to make, upon levy, the FILOT Payments described in Section 3.1 hereof; provided, however, that Defaulting Party shall be entitled to all redemption rights for non-payment of taxes granted by applicable statutes; or

(b) Failure by the Defaulting Party to perform any of the other material terms, conditions, obligations or covenants of the Defaulting Party hereunder, which failure shall continue for a period of ninety (90) days after written notice from the County to the Defaulting Party (with a copy of such written notice to the other parties to this Fee Agreement as of the time of such Event of Default), specifying such failure and requesting that it be remedied, unless the County shall agree in writing to an extension of such time prior to its expiration.

Section 3.14 ***Remedies on Default.*** Whenever any Event of Default shall have occurred and shall be continuing, the County, after having given written notice to the Defaulting Party (with a copy of such written notice to the other parties to this Fee Agreement as of the time of such Event of Default) of

such default and after the expiration of a ninety (90) day cure period shall have the option to take any one or more of the following remedial actions:

(a) Terminate the Fee Agreement with respect to the Defaulting Party; or

(b) Take whatever action at law or in equity that may appear necessary or desirable to collect the other amounts due and thereafter to become due or to enforce performance and observance of any obligation, agreement or covenant of the Defaulting Party under this Fee Agreement.

(c) With respect to any default as a result of a failure by the Company to meet the Clawback Minimum Investment Requirement, the County's sole remedy shall be the remedy outlined in Section 3.2 of this Fee Agreement.

Section 3.15 ***Remedies Not Exclusive.*** No remedy conferred upon or reserved to the County under this Fee Agreement is intended to be exclusive of any other available remedy or remedies, but each and every remedy shall be cumulative and shall be in addition to every other lawful remedy now or hereafter existing. No delay or omission to exercise any right or power accruing upon any continuing default hereunder shall impair any such right or power or shall be construed to be a waiver thereof, but any such right and power may be exercised from time to time and as often as may be deemed expedient. In order to entitle the County to exercise any remedy reserved to it, it shall not be necessary to give notice, other than such notice as may be herein expressly required and such notice required at law or equity which the Company or any Sponsor Affiliate is not competent to waive.

Section 3.16 ***Leased Equipment.*** To the extent that applicable law allows or is revised or construed to allow the benefits of the FILOT Act, in the form of FILOT Payments as described in Section 3.1 hereof, to be applicable to personal property to be installed in the buildings and leased to but not purchased by the Company and/or any Sponsor Affiliate from at least one third party, under any form of lease, then that personal property, at the Company's or the Sponsor Affiliate's election, will become subject to FILOT Payments to the same extent as the Equipment under this Fee Agreement, upon proper application of the law and applicable procedures by the Company or Sponsor Affiliate.

Section 3.17 ***Waiver of Recapitulation Requirements.*** As permitted under Section 12-44-55 of the FILOT Act, the Company and County hereby waive application of any of the recapitulation requirements as set forth in Section 12-44-55, to the extent that, and so long as, the Company and any Sponsor Affiliate provides the County with copies of all filings which the Company is required to make pursuant to the FILOT Act.

Section 3.18 ***Fiscal Year; Property Tax Year.*** If the Company's or Sponsor Affiliate's fiscal year changes so as to cause a change in the Company's or any Sponsor Affiliate's property tax year, then the timing of the requirements of this Fee Agreement are automatically revised accordingly.

Section 3.19 ***Reports; Filings.***

(a) Each year during the term of this Fee Agreement, the Sponsor, and any Sponsor Affiliates, as applicable shall deliver to the Union County Auditor a copy of their most recent annual property tax returns filed with the Department with respect to the applicable portions of the Project.

(b) The Sponsor shall cause a copy of this Fee Agreement, as well as a copy of the completed forms PT-443 of the Department, to be filed with the Union County Treasurer, Union County Auditor, the Union County Assessor, and the Department within thirty (30) days after the date of execution

and delivery hereof. Both the Fee Agreement and PT-443 shall also be filed with the Spartanburg County Treasurer, Spartanburg County Auditor, and Spartanburg County Assessor within thirty (30) days after the date of execution and delivery hereof.

Section 3.20 ***Payment of Administrative Expenses.*** The Company will reimburse, or cause reimbursement to, the County from time to time for reasonable and necessary amounts that are customary and standard, including reasonable attorney's fees and costs, actually incurred, or that will be actually incurred, by the County with respect to the County's fulfillment of its obligations under the Fee Agreement and other related documents, including documents related to the sale and purchase of real property related to the Project, ("Transaction Documents") in the implementation of its terms and provisions ("Administrative Expenses"). The Company will make such reimbursement of Administrative Expenses upon written request therefor, but in no event later than sixty (60) days after receiving written notice from the County specifying the nature of such expense and requesting the payment of the same. The County acknowledges that it imposes no charges in the nature of impact fees or recurring fees in connection with the incentives authorized by the Transaction Documents, and, aside from reasonable attorneys' fees set forth below, or as may be necessitated in the future by request of the Sponsor pertaining to matters outside of the immediate scope of this Agreement, the County anticipates (but cannot guarantee) that no out of pocket expenses in connection with the Transaction Documents and the transactions authorized hereby should arise in the future. The parties understand that counsel to the County may invoice the Company for those expenses related to the review of the Transaction Documents and all resolutions, ordinances and other documentation related thereto in an amount not to exceed $8,500.

Section 3.21 ***Termination.*** Prior to the stated expiration of the Term of this Fee Agreement, the Sponsor may, at any time by written notice to the County, provide for the termination of this Fee Agreement, effectively immediately upon giving such notice or upon such date as may be specified in the notice; provided that the Company shall have made payment to the County of all applicable payments payable under this Agreement as of such time. Upon any such termination, and subject to any provisions herein which shall by their express terms be deemed to survive any termination of this Fee Agreement, the sole consequence to the Company shall be that it shall no longer be entitled to the benefit of the FILOT Payments and SSRCs provided herein and the property constituting the Project shall thereafter be subject to *ad valorem* tax treatment required by law and, except as may be expressly provided herein, in no event shall the Company be required to repay to the County the amount of any tax benefit previously received hereunder.

Section 3.22 ***Future Land Development Regulations.*** In the event that, following the date of the original execution and delivery of this Agreement, the County enacts any ordinances and/or regulations for the regulation of any aspect of development, including, without limitation, any zoning, rezoning, subdivision, or sign regulations, any permitting requirements, or any other regulations controlling the development or use of property within the County (collectively, "Future Land Development Regulations"), the County hereby agrees that the Company and/or the Project, whichever is applicable, shall not be subject to the Future Land Development Regulations. Instead, the County and the Company agree that the Company and/or the Project, whichever is applicable, shall be subject to those requirements, regulations, and standards applicable to the Project, and in effect, as of the original execution and delivery of this Agreement.

ARTICLE IV
MISCELLANEOUS

Section 4.1 ***Notices.*** Any notice, election, demand, request or other communication to be provided under this Fee Agreement shall be effective when delivered to the Party named below or three

business days after deposited with the United States Postal Service, certified mail, return receipt requested, postage prepaid, addressed as follows (or addressed to such other address as any Party may subsequently furnish in writing to the other Party) or at the time of transmission via email at the below listed email address, except where the terms hereof require receipt rather than sending of any notice, in which case such provision shall control:

AS TO THE COUNTY:	Union County, South Carolina Attention: County Supervisor 203 West Main Street Union, South Carolina 29379 Telephone: (864) 429-1603 prussell@countyofunion.com
AS TO THE SPONSOR:	Fine Organics Americas LLC Attention: Bimal Shah 11405 N Community House, Suite 290 Charlotte, NC 29205 704-225-3984 bimal_shah@fineorganics.com
WITH A COPY TO: (shall not constitute notice)	Parker Poe Adams & Bernstein LLP Attention: Sam C. Moses, Esquire 1221 Main Street, Suite 1100 Columbia, South Carolina 29201 Telephone: (803) 255-8000 Facsimile: (803) 255-8017 Email: sammoses@parkerpoe.com

Section 4.2 ***Binding Effect.*** This Fee Agreement is binding, in accordance with its terms, upon and inure to the benefit of the Company and any Sponsor Affiliates and the County, and their respective successors and assigns, to the extent allowed by law. In the event of the dissolution of the County or the consolidation of any part of the County with any other political subdivision or the transfer of any rights of the County to any other such political subdivision, all of the covenants, stipulations, promises and agreements of this Fee Agreement shall bind and inure to the benefit of the successors of the County from time to time and any entity, officer, board, commission, agency or instrumentality to whom or to which any power or duty of the County has been transferred.

Section 4.3 ***Counterparts; Electronic Signatures.*** This Fee Agreement may be executed, including by electronic means, in any number of counterparts, and all of the counterparts taken together shall be deemed to constitute one and the same instrument. This Fee Agreement may be circulated for signature through electronic transmission, including, without limitation, facsimile and email, and all signatures so obtained and transmitted shall be deemed for all purposes under this Fee Agreement to be original signatures and may conclusively be relied upon by any Party to this Fee Agreement

Section 4.4 ***Governing Law.*** This Fee Agreement and all documents executed in connection herewith shall be construed in accordance with and governed by the laws of the State.

Section 4.5 ***Headings.*** The headings of the articles and sections of this Fee Agreement are inserted for convenience only and shall not be deemed to constitute a part of this Fee Agreement.

Section 4.6 ***Amendments.*** The provisions of this Fee Agreement may only be modified or amended in writing by an agreement or agreements lawfully entered into between the Parties. Any amendment to this Fee Agreement which requires formal approval by the County may be approved by resolution of the County Council.

Section 4.7 ***Further Assurance.*** From time to time, and at the Company's expense, the County agrees to execute and deliver to the Company and any Sponsor Affiliate such additional instruments as either may reasonably request to effectuate the purposes of this Fee Agreement.

Section 4.8 ***Severability.*** If any provision of this Fee Agreement is declared illegal, invalid or unenforceable for any reason, the remaining provisions hereof shall be unimpaired, and such illegal, invalid or unenforceable provision shall be reformed so as to most closely effectuate the legal, valid and enforceable intent thereof and so as to afford the Company and any Sponsor Affiliate with the maximum benefits to be derived herefrom, it being the intention of the County to offer the Company and any Sponsor Affiliate the strong inducement to locate the Project in the County.

Section 4.9 ***Limited Obligation.*** NEITHER THE PROJECT NOR THE NEGOTIATION, EXECUTION, DELIVERY OR IMPLEMENTATION OF THIS FEE AGREEMENT SHALL GIVE RISE TO ANY PECUNIARY LIABILITY OF THE COUNTY OR ANY INCORPORATED MUNICIPALITY NOR TO ANY CHARGE AGAINST THEIR GENERAL CREDIT OR TAXING POWER.

Section 4.10 ***No Liability of County's Personnel.*** All covenants, stipulations, promises, agreements and obligations of the County contained herein shall be deemed to be covenants, stipulations, promises, agreements and obligations of the County and shall be binding upon any member of the County Council or any officer, agent, servant or employee of the County only in his or her official capacity and not in his or her individual capacity, and no recourse shall be had for the payment of any moneys hereunder against any member of the governing body of the County or any officer, agent, servants or employee of the County and no recourse shall be had against any member of the County Council or any officer, agent, servant or employee of the County for the performance of any of the covenants and agreements of the County herein contained or for any claims based thereon except solely in their official capacity.

Section 4.11 ***Indemnification Covenants.***

(a) Notwithstanding any other provisions in this Fee Agreement or in any other agreements with the County, the Company agrees to indemnify and save the County, its County Council members, elected officials, employees, servants and agents (collectively, the "Indemnified Parties") harmless against and from all claims by or on behalf of any person, firm or corporation arising from the conduct or management of, or from any work or thing done on the Project by the Company, its members, officers, employees, servants, contractors, and agents during the Fee Term, and, the Company further, shall indemnify and save the Indemnified Parties harmless against and from all claims arising during the Fee Term from (i) any condition of the Project, (ii) any breach or default on the part of the Company in the performance of any of its obligations under this Fee Agreement, (iii) any act of negligence of the Sponsor, as applicable, or any of its agents, contractors, servants, employees or licensees pertaining to the Project or this Fee Agreement, (iv) any act of negligence of any assignee or sublessee of the Company or of any agents, contractors, servants, employees or licensees of any assignee or sublessee of the Company pertaining to the Project or this Fee Agreement, except in such cases where the County has released the Company pursuant to an approved assignment of this Fee Agreement, or (v) any environmental violation, condition, or effect with respect to the Project. The Company shall indemnify and save the County harmless from and against all costs and expenses incurred in or in connection with any such claim arising as aforesaid or in connection with any action or proceeding brought thereon, and upon reasonable notice from the

County of any actual or threatened claim, the Sponsor shall defend it in any such action, prosecution or proceeding with counsel reasonably acceptable to the County.

(b) Notwithstanding the fact that it is the intention of the Parties that the Indemnified Parties shall not incur pecuniary liability by reason of the terms of this Fee Agreement, or the undertakings required of the County hereunder, by reason of the granting of the FILOT, by reason of the execution of this Fee Agreement, by reason of the performance of any act requested of it by the Company or by reason of the County's relationship to the Project or by the operation of the Project by the Company including all claims, liabilities or losses arising in connection with the violation of any statutes or regulations pertaining to the foregoing, nevertheless, if the County or any other Indemnified Party should incur any such pecuniary liability, then in such event the Company shall indemnify and hold them harmless against all claims by or on behalf of any person, firm or corporation, arising out of the same, and all costs and expenses incurred in connection with any such claim or in connection with any action or proceeding brought thereon, and upon reasonable notice, the Company shall defend them in any such action or proceeding with counsel reasonably acceptable to the County; provided, however, that the Indemnified Parties notify the Company as soon as it is aware of any pending claim, liability or loss, and that such indemnity shall not apply to the extent that any such claim is attributable to (i) the negligent or grossly negligent acts or omissions or willful misconduct of the Indemnified Parties, or (ii) any material breach of this Fee Agreement by the County.

(c) Notwithstanding anything in this Fee Agreement to the contrary, the above-referenced covenants insofar as they pertain to costs, damages, liabilities or claims by any Indemnified Party resulting from any of the above-described acts of or failure to act by the Company shall survive any termination of this Fee Agreement with respect to the Company.

Section 4.12 ***Force Majeure.*** In the case of any delays or non-performance caused in whole or in part, directly or indirectly, by strikes, accidents, freight embargoes, fire, floods, inability to obtain materials, conditions arising from government orders or regulations, war or national emergencies, pandemics or Acts of God beyond the Company's and any Sponsor Affiliate's reasonable control, the Company and any Sponsor Affiliate shall provide timely written notice to the County and request the County to consider an amendment to this Fee Agreement related to such delay or non-performance. The approval of such an amendment shall be in the sole discretion of the County.

IN WITNESS WHEREOF, the County, acting by and through the County Council, has caused this Fee Agreement to be executed in its name and on its behalf by the County Supervisor and to be attested by the Clerk to County Council, all as of the day and year first above written.

UNION COUNTY, SOUTH CAROLINA

By:_____
Phillip G. Russell II, County Supervisor

(SEAL)
ATTEST:

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

IN WITNESS WHEREOF, the Sponsor has caused this Fee Agreement to be executed by its duly authorized officer, all as of the day and year first above written.

FINE ORGANICS AMERICAS LLC

BY_____

ITS_____

EXHIBIT A

Property Description

All that certain piece, parcel or lot of land with improvements thereon, containing approximately 159.92 acres, more or less, in the County of Union, State of South Carolina, with tax map number 008-00-00-002 000.

EXHIBIT B

Form of Joinder Agreement

JOINDER AGREEMENT

Reference is hereby made to (i) that certain Fee-in-Lieu of *Ad Valorem* Taxes Agreement effective June 17, 2025, ("Fee Agreement"), between Union County, South Carolina ("County") and Fine Organics Americas LLC ("Company"), between the County and the Company.

1. **Joinder to Fee Agreement.**

1.1 _____ hereby (a) joins as a party to, and agrees to be bound by and subject to all of the terms and conditions of, the Fee Agreement except as set forth herein;

(b) acknowledges and agrees that (i) in accordance the Fee Agreement, the undersigned has been designated as a Sponsor Affiliate by the Company for purposes of the Project and such designation has been consented to by the County in accordance with the Act (as defined in the Fee Agreement); (ii) the undersigned qualifies or will qualify as a Sponsor Affiliate under the Fee Agreement and Section 12-44-30(A)(19) and Section 12-44-130 of the Act; and (iii) the undersigned shall have all of the rights and obligations of a Sponsor Affiliate as set forth in the Fee Agreement, except as set forth herein; and

1.2 The Company hereby:

(a) agrees to be responsible for any repayment obligations that arise pursuant to the Fee Agreement that are caused by the Company's failure to achieve any capital investment obligations or a default by the Company under such agreements, unless otherwise agreed to in writing by the Company and _____, or, if applicable, not otherwise permitted under the Act; and

(b) agrees to indemnify _____ against all claims brought against it arising from the Fee Agreement, provided that such repayment obligation or claim is not a result of _____ own default under such agreements or _____ own negligence, bad faith, fraud, deceit, or willful misconduct.

2. **Capitalized Terms.**

All capitalized terms used but not defined in this Joinder Agreement shall have the meanings set forth in the Fee Agreement, respectively.

3. **Governing Law.**

This Joinder Agreement shall be governed by and construed in accordance with the laws of the State of South Carolina, without regard to principles of choice of law.

4. **Notice.**

Notices under Section 4.1 of the Fee Agreement shall be sent to:

[ ]

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

_____ _____

Date

By: _____

Name: _____

Its: _____

Address: _____

_____

IN WITNESS WHEREOF, the Company consents to the addition of the above-named entity becoming a Sponsor Affiliate under the Fee Agreement effective as of the date set forth above.

By: _____

Name: _____

Its: _____

Date: _____

Address: _____

_____

STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR UNION COUNTY

ORDINANCE NO. 406

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 9, 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 mils, and a separate tax millage for operations of the Union County Development Board, not to exceed 2 mils, and all to be shown separately on the tax notices; such revenues to be used solely for Union County Economic Development purposes, and levied pursuant to law.

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

SECTION 3. GENERAL FUND APPROPRIATIONS AND REVENUES

There is hereby appropriated, with the detail and the provisos as so stated in the Union County Budget Book, hereby incorporated by reference as a part of this Ordinance as fully as if set forth verbatim herein, for the fiscal year beginning July 1, 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 revenue funds (from Fund #793), as necessary to allow Union County to meet its approved budget operations and capital requirements.

No expenditures may be made against the Non-Departmental Contingency Account (#75-01) 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. Any outside agency requesting funds from the County, must make their request for their project funding supported by financial projections and quotes, and must comply with these requirements.

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. Funds were approved by County Council during the budget process as follows:

- $50,000 from Fund 215 Hospitality/Accommodations Tax Fund for the Union County Fair Board
- $10,000 from Fund 215 Hospitality/Accommodations Tax Fund for the Union County Museum/Historical Society with the notation that a funding plan needs to be provided for the future.

SECTION 15. PROJECTS

County Council, determined during the FY 2025 Budget process that the following projects should be considered and the necessary preliminary work done to pursue. Work has begun on each and the preliminary funding requirements determined. The source of funding was proposed during the prior budget process, but is definitively established as below:

- Joint City-County Maintenance Shop – $2,000,000 authorized, transfer $2,000,000 from Community Development Funds (#793)
- Animal Shelter - $1,000,000 authorized, transfer $620,000 from Community Development Fund (#793)
- Timken Park Expansion – authorized funding to procure land and conceptual plans, transfer $750,000 from Hospitality Tax Fund (#215)
-

SECTION 16. 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 17. 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 18. 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 19. 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 20. 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 21. 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 22. 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 23. 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 24. 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 25. 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 26. 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 27. 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: April 8, 2025
Second Reading: May 13, 2025
Third Reading: June 17, 2025
Public Hearing: June 17, 2025

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

CATEGORY		2025-2026 BUDGET PROJECTIONS
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

		Recommended
1101-411	**Supervisor, Council, Finance and HR**	**Appropriation**
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
		904,915
1102-411	**IT**	
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	-
		344,916
1103-411	**Development Board**	
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
		344,458

1104-411	**Community Development**	
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 Membersips	35
53-01	Communications	500
58-06	Travel & Training	3,485
61-01	Printing & Office Supplies	1,578
67-02	Marketing	1,090
75-02	Operational Contingency Fund	1,000
		106,287

1105-411	**Tourism**	
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
		217,726

1106-411	**Fire Service**	
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
		215,900

1201-412	**Magistrate**	
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
		540,996

1202-412	**Probate Judge**	
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
		185,969
1203-412	**Circuit Court**	
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
		136,741
1204-412	**Public Defender**	
75-05	Miscellaneous	170,313
		170,313
1205-412	**Solicitor's Office**	
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
		772,174
1220-412	**Clerk of Court**	
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
		850,382

1401-414	**Voter Registration/Election Commission**	
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
66-03	Lease & Copies	1,750
		220,175
1501-415	**County Attorney**	
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
		43,513
1505-415	**Building Inspector**	
47-02	Professional Services	150,000
61-01	Printing & Office Supplies	2,000
		152,000
1510-415	**Tax Assessor**	
11-50	Salaries	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
		307,990
1511-415	**Delinquent Tax Office**	
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	-
		171,763

1520-415	**Treasurer's Office**	
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 (PubliQ)	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
		338,011

1525-415	**Auditor's Office**	
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 (PubliQ)	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
		302,042

1910-419	**Building Superintendent**	
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
		351,147

1990-419	Non-Departmental		
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	58,000	
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	
50-25	Memberships & Subscriptions	9,000	
52-01	General Insurance	600,000	
53-01	Communications	50,000	
54-01	Advertising	20,000	
54-35	Hospital Indigent Care	27,789	
61-06	Rent on Postage Machine & Postage	31,500	
65-11	Fuel Costs	375,000	
66-01	Capital Expenditures	1,670,000	(a)
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	9,000	
80-04	Clemson Extension - 4-H Agent	12,000	
80-07	S.C. Association of Counties	-	
80-11	Soil & Water Conservation	3,500	
80-12	Fire & Rescue	40,000	
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	50,000	
80-08	Council on Aging	30,000	
80-28	NAACP	1,500	
80-32	Sista's On The Move	1,000	
		3,772,946	

2101-421	**Sheriff's Office**	
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
		4,009,593

2105-421	**Code Enforcement**	
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
		257,318

2110-421	**Animal Control**	
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
		188,598

2190-421	**Coroner**	
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
		201,881

2320-423	**Detention Center**	
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
		3,443,097

2901-429	**E-911 & Communications**	
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
		1,438,618

2902-429	**Emergency Services**	
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
		179,866

3101-431	**County Maintenance**	
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
		967,391

3102-431	**Equipment Shop**	
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
		574,853
4101-441	**Health Department**	
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
		36,300
4110-441	**Department of Social Services**	
40-01	Utilities	40,000
53-01	Communications	7,000
54-05	Emergency Relief	1,000
61-01	Printing & Office Supplies	1,000
		49,000
4120-441	**Veteran's Affairs**	
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
		120,574

4150-441	**Alcohol and Drug Abuse**	
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
		801,688

4190-441	**Victims' Advocate**	
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
		102,630

5110-451	**Stadium**	
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
		97,596

6101-461	**Recycling**	
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
		534,382

7101-419	**Airport**	
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
		225,871

8101-451	**Parks and Recreation**	
11-50	Salaries	183,546
11-53	Saaries - Summer Maintenace 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	PARD Matching Funds	6,000
		819,725

9101-441	Emergency Medical Services	
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
		2,906,965
	TOTAL	**$ 27,406,310**
	To Fund Balance	3,838
	Total Appropriations	**$ 27,410,148.00**

(a) The vehicles funded from the Capital Expenditures account are replacement vehicles - a vehicle will be removed from County fleet as each vehicle is purchased.

BONHAM FIRE DEPARTMENT

Date

Bonham Fire Department Fiscal Year 20: 2025-2026

Revenues		
Tax Revenue		$210,000
Fundraising		$0
Surplus Equipment Sale		$0
Grant Funds Received	V-Safe Grant	$14,050
Miscellanous		$0
Savings/ CD'S/ / bal in checking		$300,000
Total Revenue		$524,050

Expenses

Acct	Description	Amount
	Insurance	$20,000
	Utilities	$15,000
	Equipment/New Gear/Hose/Misc	$60,000
	Maintenance	$60,000
	Fuel	$4,000
	Office Supplies Ink/Computer/Paper/Misc	$8,000
	Cleaning Supplies	$5,000
	Dues / Subscriptions	$4,000
	Specia Events	$5,000
	Professional Services	$7,000
	Training	$16,050
	Emergency truck fund	$40,000
	Etc.... New Truck Purchase	$280,000
	Total Expentiures	$524,050

BUFFALO FIRE DISTRICT

Ernest Crocker, Chairman of the BoardBuffalo Fire District Budget 2024-2025

Revenues

Tax Revenue	$ 227,000
Fundraiser	$ 1,000.00
Surplus Equipment Sales	
Miscellaneous	
Transfer From Funds Balance	1,000.00

Total Revenue $ 300,000.00

Expenses

Account	Description	
100	General insurance	$23,000
101	Association dues	$ 200
102	Vehicle maint	$20,000
103	fuel	$10,000
104	Building maint	$20,000
105	Utilities	$ 21,000
106	General equipment	$27,000
107	Office supplies	$ 2,300
108	Lease to purchase payments	$63,000
109	County loan repayment	
110	Professional services	$6,000
111	postage	$500
112	Radio maint	$10,000
113	Capital expenditures	$10,000
114	contingency	
115	Training & travel	$10,000
116	Special events	$ 3,000
117	miscellaneous	$ 3,000

Total expenditures total $ 300,000.00

Capital expenditures lists

New air packs	
New air packs	
New air packs	

Total capital equipment

Fund balance

Estimated fund balance as of

Budgeted transfer from fund balance

Estimated fund balance as of

Ernest Crocker

Ernest Crocker, Chairman of the Board

CARLISLE FIRE DISTRICT

Date: May 28, 2025

Carlisle Fire District Fiscal Year Budget: 2025-2026

Revenues

Description	Amount
Tax Revenue	$ 35,150.00
Fundraising	800.00
Surplus Equipment Sales	0
Grant Funds Received	14,050.00
Miscellaneous	700.00
Savings / Fund Balance / CDs / other income	42,801.00
Total Revenue	$ 93,501.00

Expenses

Description	Amount
Any County Loan Payment	$ 000.00
Insurance	6,000.00
Utilities	3,500.00
Equipment	35,234.00
Maintenance	5,370.00
Fuel	2,627.00
Office Supplies	1,500.00
Dues / Subscriptions	400.00
Special Events	1,900.00
Professional Services	3,000.00
Professional Development / Training	970.00
Transferred to Building Fund	30,000.00
Miscellaneous	3,000.00
Total Expenditures	$93,501.00

Note:
With the new Goshen Hill Sub-Station, we estimate that we will need an additional $20,000 to $25, 000 for insurance, maintenance, and utilities.

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

CROSS KEYS FIRE DEPARTMENT

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

BUDGET 2025/2026

Utilities	$7000.00
Fuel	$9000.00
Truck Maintenance	$10000.00
Training Fee	$1500.00
New Equipment	$15000.00
Insurance	$12000.00
Association Fees	$1400.00
Station Supplies/Maintenance	$10000.00
Operation Budget	$65900.00

Dawn Allen

Treasurer

Kent Littlejohn

Chief

KELLY KELTON FIRE DEPARTMENT

Date: May 28, 2025

Kelly Kelton Fire Department Fiscal Year 2025-2026

Revenues

Tax Revenue	66,298.89
Fundraising	
Surplus Equipment Sales	
Grant Funds Received	14,050.00
Miscellaneous	65.20
Savings / Fund Balance / CD's/ other income	
Total Revenue	**80,414.09**

Expenses

Acct.	Description	Amount
	Any County Loan Payment	
	Insurance	13,000.00
	Utilities	4,000.00
	Equipment	18,156.00
	Maintenance	11,000.00
	Fuel	2,000.00
	Office Supplies	234.00
	Dues/Subscriptions	740.00
	Special Events	2,300.00
	Professional Services	3,500.00
	Professional Development / Training	500.00
	ETC.....	
	Building Maintenance	10,000.00
	Firemen's Gear	14,984.09
Total Expenditures		**80,414.09**

PHILLIPPI FIRE DEPARTMENT

Philippi Fire Department Fiscal Year 2025-2026

Revenues		
Tax Revenue	$22,750	
Fundraising		
Surplus Equipment Sales		
Grant Funds Received	14,050	
Miscellaneous		
Savings / Fund Balance / CD's/ other income	14,000	
Total Revenue		$50,800
Expenses		
Insurance	4,200	
Utilities	4,800	
Equipment	10,000	
Maintenance	25,200	
Fuel	1,200	
Office Supplies	300	
Dues / Subscriptions	600	
Special Events	500	
Professional Services	3,000	
Professional Development / Training	1,000	
Total Revenue		$50,800

Monthly Update Report from Finance for June Council Meeting:

- Financials were included in Council packets for the 11th month period ending May 31, 2025 (91.7% of the year).
- Revenues for YTD May are comparable with the amounts 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 83.30%, 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 May.
- The FY 2024 audit is complete.
- Work has been in process on the FY 2026 Annual Budget with a final Ordinance prepared for 3rd reading.

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UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	91.7% 5/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
REVENUES					
TAXES					
REAL ESTATE TAXES	101-0000-301-0000	8,575,500.00	7,495,452.72	1,080,047.28	87.41%
VEHICLE TAXES	101-0000-302-0000	1,343,000.00	1,077,775.74	265,224.26	80.25%
FILOT - COUNTY OPERATIONS	101-0000-302-0000	2,400,000.00		2,400,000.00	0.00%
WATERCRAFT	101-0000-302-0000	58,500.00	35,101.65	23,398.35	60.00%
LOST TAX	101-0000-302-0000	2,300,000.00		2,300,000.00	0.00%
		14,677,000.00	8,608,330.11	6,068,669.89	58.65%
FINES					
MAGISTRATE	101-0000-311-0000	90,000.00	76,409.81	13,590.19	84.90%
CLERK OF COURT - GEN SESSIONS	101-0000-312-0000	4,500.00	1,773.96	2,726.04	39.42%
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	78,756.77	15,743.23	83.34%
FEES					
MAGISTRATE - CIVIL COSTS	101-0000-323-1000	55,000.00	48,525.00	6,475.00	88.23%
TAX ASSESSOR FEES	101-0000-323-1100			-	#DIV/0!
CLERK OF COURT FEES	101-0000-323-1300	185,000.00	236,395.35	(51,395.35)	127.78%
CLERK OF COURT COLL FEES	101-0000-323-1400	5,000.00	12,673.09	(7,673.09)	253.46%
MAGISTRATE COLL FEES	101-0000-323-1500		24.15		
PROBATE JUDGE FEES	101-0000-323-2000	45,000.00	39,031.00	5,969.00	86.74%
DEL TAX COLLECTION FEES	101-0000-323-2500	-	1,630.00	(1,630.00)	#DIV/0!
WORTHLESS CHECK FEES-SOL	101-0000-323-2600	-	164.00	(164.00)	#DIV/0!
CITY CODE ENFORCEMENT	101-0000-323-3800		31,000.00	(31,000.00)	#DIV/0!
CITY ANIMAL CONTROL	101-0000-323-3900	31,000.00	-	31,000.00	0.00%
ANIMAL CONTROL	101-0000-323-4000	-	2,251.46	(2,251.46)	#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	4,507.00	(1,507.00)	150.23%
FAMILY COURT COST	101-0000-323-7800	70,000.00	57,472.09	12,527.91	82.10%
BUILDING PERMITS	101-0000-323-8000	200,000.00	66,186.40	133,813.60	33.09%
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		2,000.00	(2,000.00)	#DIV/0!
CC & IP FEES	101-0000-323-9600	15,000.00	8,448.60	6,551.40	56.32%
		609,000.00	510,433.14	98,566.86	83.81%
STATE & FEDERAL					
MERCHANTS INVENTORY TAX	101-0000-331-1000	55,000.00	54,794.12	205.88	99.63%
STATE SHARED TAXES	101-0000-331-1100	1,140,463.00	1,210,323.02	(69,860.02)	106.13%
NATIONAL FOREST FUND	101-0000-331-1200	100,000.00	6,731.42	93,268.58	6.73%
VOTERS REGISTRATION	101-0000-331-1300	40,000.00	50,224.86	(10,224.86)	125.56%
SOL OFFICE-PUBLIC DEF SAL	101-0000-331-1500			-	#DIV/0!
ASST SOLICITOR'S SALARY	101-0000-331-1600			-	#DIV/0!
VETERAN'S AFFAIRS	101-0000-331-1700	5,700.00	6,209.41	(509.41)	108.94%
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	233,096.91	(83,096.91)	155.40%
EMERGENCY SERVICES	101-0000-331-2000	20,000.00	46,424.04	(26,424.04)	232.12%
CARNEGIE LIBRARY - STATE	101-0000-331-2400			-	#DIV/0!
CARNEGIE LIBRARY - FEDERAL	101-0000-331-2500			-	#DIV/0!
PILT PROGRAM	101-0000-331-2700		-	-	#DIV/0!
POLLWORKERS	101-0000-331-3100	70,000.00	-	70,000.00	0.00%
UNCLAIMED PROPERTY-STATE	101-0000-331-3200		1,461.71	(1,461.71)	#DIV/0!
RURAL CO STABILIZATION	101-0000-331-3200	387,097.00	387,096.76	0.24	100.00%
		2,013,260.00	2,006,264.39	6,995.61	99.65%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	91.7% 5/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
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	26,350.00	3,650.00	87.83%
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	268,855.24	(178,855.24)	298.73%
SUBSCRIBER BILLING	101-0000-380-1000	80,821.00	123,320.22	(42,499.22)	152.58%
TOURISM	101-0000-380-1100	209,083.00	-	209,083.00	0.00%
VICTIM'S ADVOCATE	101-0000-380-1200		79,144.38	(79,144.38)	#DIV/0!
COC-TITLE IV-D	101-0000-380-1300	77,000.00	20,454.38	56,545.62	26.56%
POLLWORKERS	101-0000-380-1400		-	-	#DIV/0!
ALCOHOL & DRUG ABUSE	101-0000-380-1500	603,095.00	475,582.73	127,512.27	78.86%
SOLICITOR'S OFFICE	101-0000-380-1600	346,281.00	-	346,281.00	0.00%
CIOMMUNITY DEV	101-0000-380-1700	93,814.00	87,043.38	6,770.62	92.78%
SCHOOL RESOURCE OFFICER (NEW)	101-0000-380-1800	415,000.00	409,560.57	5,439.43	98.69%
ALCOHOL & DRUG EXPENSES	101-0000-380-2500	159,160.00	88,192.80	70,967.20	55.41%
VICTIM'S ADVOCATE EXPENSES	101-0000-380-2600		5,204.45	(5,204.45)	#DIV/0!
TRANSFER IN - TITLVE IV SMALL	101-0000-380-2700	15,907.00	17,318.44	(1,411.44)	108.87%
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	76,542.96	(1,542.96)	102.06%
TAX NOTICE AMOUNT	101-0000-391-0300	3,500.00	3,612.60	(112.60)	103.22%
INTEREST INCOME	101-0000-391-0400	1,500,000.00	1,170,330.01	329,669.99	78.02%
MISCELLANEOUS	101-0000-391-0600		17,637.98	(17,637.98)	#DIV/0!
RENT OF TOWER	101-0000-391-0800	45,000.00	33,745.33	11,254.67	74.99%
FRANCHISE FEES	101-0000-391-1200	75,000.00	67,780.58	7,219.42	90.37%
AUCTION PROCEEDS	101-0000-391-1300	15,000.00	93,138.36	(78,138.36)	620.92%
CHRISTMAS PARTY DONATIONS	101-0000-391-1500		-	-	#DIV/0!
INTEREST - CO OPER PROVIDENT	101-0000-391-1600	25,000.00	19,169.88	5,830.12	76.68%
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	3,300,044.25	(1,050,044.25)	146.67%
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		118,623.17	(118,623.17)	#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			-	#DIV/0!
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		5,420.75	(5,420.75)	#DIV/0!
EMS OTHER INCOME	101-0000-391-5550		275.00	(275.00)	#DIV/0!
EMS TAX LEVY - VEHICLE	101-0000-391-5610		167,532.56	(167,532.56)	#DIV/0!
EMS TAX LEVY - R/E	101-0000-391-5620		1,067,994.83	(1,067,994.83)	#DIV/0!
EMS TAX LEVY - WATERCRAFT	101-0000-391-5640		4,902.82	(4,902.82)	#DIV/0!
EMS COLLECTIONS	101-0000-391-5700	1,000,000.00	970,535.09	29,464.91	97.05%
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	31,250.00	(6,250.00)	125.00%
SALE - RECYCLED CARDBOARD	101-0000-391-6800	10,000.00	5,443.16	4,556.84	54.43%
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!
RECYCLING GRANT	101-0000-391-8200		10,765.00		
CITY GRANT TO DEV BOARD	101-0000-391-8600	10,000.00		10,000.00	0.00%
FIREWORKS	101-0000-391-7500/9100		-	-	#DIV/0!
SHP-COST POOL REFUND	101-0000-391-9000			-	#DIV/0!
LEASE INCOME-MYCOWORKS	101-0000-391-9700	7,500.00	11,666.70	(4,166.70)	155.56%
USED MOTOR OIL GRANT	101-0000-391-9800	-	447.97	(447.97)	#DIV/0!
		8,660,624.00	8,901,816.66	(241,192.66)	102.78%
TOTAL		**26,054,384.00**	**20,105,601.07**	**5,948,782.93**	**77.17%**

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

	2024-2025 BUDGET	91.7% 5/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
COUNTY GENERAL FUND	(1,066.00)		(1,066.00)	0.00%
TRANSFER FROM SPECIAL REVENUE	40,000.00		40,000.00	0.00%
PROCEEDS FROM CAPITAL LEASE			-	#DIV/0!
MILLAGE INCREASE			-	#DIV/0!
	38,934.00	-	38,934.00	0.00%
GRAND TOTAL	**26,093,318.00**	**20,105,601.07**	**5,987,716.93**	**77.05%**
	-	-		

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	91.7% 5/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
EXPENDITURES					
SUPERVISOR, COUNCIL, FINANCE & HR					
SALARIES	101-1101-411-11-50	473,356.00	427,409.63	45,946.37	90.29%
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	69,166.70	6,930.30	90.89%
SOCIAL SECURITY	101-1101-411-44-02	36,212.00	31,447.75	4,764.25	86.84%
RETIREMENT	101-1101-411-44-04	100,541.00	81,891.56	18,649.44	81.45%
WORKERS COMPENSATION	101-1101-411-44-06	5,421.00	6,832.56	(1,411.56)	126.04%
UTILITIES	101-1101-411-40-01	20,000.00	17,121.70	2,878.30	85.61%
PROFESSIONAL SERVICES	101-1101-411-47-02	100,000.00	68,803.84	31,196.16	68.80%
MEMBERSHIPS & SUBSCRIPTIONS	101-1101-411-50-25	800.00	761.00	39.00	95.13%
COMMUNICATIONS	101-1101-411-53-01	15,000.00	14,130.97	869.03	94.21%
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	9,513.03	5,786.97	62.18%
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	19,500.00	15,668.59	3,831.41	80.35%
		880,427.00	748,595.60	131,831.40	85.03%
IT					
SALARIES	101-1102-411-11-50	51,063.00	46,973.76	4,089.24	91.99%
INSURANCE	101-1102-411-44-01	7,020.00	6,380.70	639.30	90.89%
SOCIAL SECURITY	101-1102-411-44-02	3,907.00	3,487.21	419.79	89.26%
RETIREMENT	101-1102-411-44-04	9,478.00	8,718.37	759.63	91.99%
WORKERS COMPENSATION	101-1102-411-44-06	578.00	530.73	47.27	91.82%
MAINTENANCE CONTRACTS	101-1102-411-47-01	15,000.00	260.00	14,740.00	1.73%
PROFESSIONAL SERVICES	101-1102-411-47-02	245,000.00	238,773.35	6,226.65	97.46%
COMMUNICATIONS	101-1102-411-53-01	4,600.00	4,144.25	455.75	90.09%
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	38,308.34	1,691.66	95.77%
SECURITY/SLED-DSS	101-1102-411-66-15	20,000.00	10,142.65	9,857.35	50.71%
SOFTWARE/LICENSES	101-1102-411-66-16	10,000.00	6,655.44	3,344.56	66.55%
NETWORK EQUIP/UPGRADE	101-1102-411-66-17	-		-	#DIV/0!
		411,646.00	364,374.80	47,271.20	88.52%
DEVELOPMENT BOARD					
SALARIES	101-1103-411-11-50	163,298.00	150,217.74	13,080.26	91.99%
INSURANCE	101-1103-411-44-01	14,040.00	12,761.40	1,278.60	90.89%
SOCIAL SECURITY	101-1103-411-44-02	12,493.00	11,242.68	1,250.32	89.99%
RETIREMENT	101-1103-411-44-04	30,309.00	27,880.32	2,428.68	91.99%
WORKERS COMPENSATION	101-1103-411-44-06	4,491.00	4,131.01	359.99	91.98%
UTILITIES	101-1103-411-40-01	5,000.00	4,645.91	354.09	92.92%
PROFESSIONAL SERVICES	101-1103-411-47-02	15,000.00	11,089.76	3,910.24	73.93%
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	3,110.78	6,889.22	31.11%
PRINTING & OFFICE SUPPLIES	101-1103-411-61-01	4,000.00	2,483.64	1,516.36	62.09%
VEHICLE OPERATION & MAINTENANCE	101-1103-411-65-01	1,000.00	82.28	917.72	8.23%
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	2,921.44	2,078.56	58.43%
INDUSTRIAL PARKS	101-1103-411-67-01	40,000.00	19,397.59	20,602.41	48.49%
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	265,235.62	67,395.38	79.74%
COMMUNITY DEVELOPMENT					
SALARIES	101-1104-411-11-50	68,111.00	62,655.27	5,455.73	91.99%
INSURANCE	101-1104-411-44-01	7,020.00	6,380.70	639.30	90.89%
SOCIAL SECURITY	101-1104-411-44-02	5,211.00	4,655.52	555.48	89.34%
RETIREMENT	101-1104-411-44-04	12,642.00	11,628.88	1,013.12	91.99%
WORKERS COMPENSATION	101-1104-411-44-06	1,874.00	1,723.01	150.99	91.94%
MEMBERSHIPS & SUBSCRIPTIONS	101-1104-411-50-25	35.00	-		0.00%
COMMUNICATIONS	101-1104-411-53-01	500.00	407.90		81.58%
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	-		0.00%
MARKETING	101-1104-411-67-02	1,090.00	28.00		2.57%
OPERATIONAL CONTINGENCY FUND	101-1104-411-75-02	1,000.00	500.00	500.00	50.00%
		102,546.00	90,128.12	9,650.78	87.89%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	91.7% 5/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
TOURISM					
SALARIES	101-1105-411-11-50	52,773.00	49,287.32	3,485.68	93.39%
INSURANCE	101-1105-411-44-01	14,501.00	13,179.16	1,321.84	90.88%
SOCIAL SECURITY	101-1105-411-44-02	4,038.00	3,465.29	572.71	85.82%
RETIREMENT	101-1105-411-44-04	9,795.00	9,147.69	647.31	93.39%
WORKERS COMPENSATION	101-1105-411-44-06	1,452.00	1,348.65	103.35	92.88%
UTILITIES	101-1105-411-40-01	7,200.00	5,985.43	1,214.57	83.13%
MEMBERSHIPS & SUBSCRIPTIONS	101-1105-411-50-25	2,000.00	-	2,000.00	0.00%
COMMUNICATIONS	101-1105-411-53-01	3,792.00	2,936.15	855.85	77.43%
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	39,674.76	52,825.24	42.89%
WEB HOSTING	101-1105-411-75-13	3,600.00	2,475.00	1,125.00	68.75%
		210,206.00	131,589.76	77,102.27	62.60%
FIRE SREVICE					
WORKERS COMPENSATION	101-1106-411-44-06	5,000.00	-	5,000.00	0.00%
VOLUNTEER FIREMAN'S INSURANCE	101-1106-411-54-25	18,500.00	10,288.00	8,212.00	55.61%
TOWER RENTAL	101-1106-411-66-02	110,500.00	103,828.50	6,671.50	93.96%
MISCELLANEOUS	101-1106-411-75-05	12,400.00	4,822.01	7,577.99	38.89%
		146,400.00	118,938.51	27,461.49	81.24%
MAGISTRATE					
SALARIES	101-1201-412-11-50	273,705.00	253,516.87	20,188.13	92.62%
SALARIES - SECURITY	101-1201-412-11-61	31,200.00	26,890.00	4,310.00	86.19%
INSURANCE	101-1201-412-44-01	86,676.00	79,264.46	7,411.54	91.45%
SOCIAL SECURITY	101-1201-412-44-02	23,326.00	21,372.38	1,953.62	91.62%
RETIREMENT	101-1201-412-44-04	60,002.00	59,114.20	887.80	98.52%
WORKERS COMPENSATION	101-1201-412-44-06	7,678.00	7,096.98	581.02	92.43%
MEMBERSHIPS & SUBSCRIPTIONS	101-1201-412-50-25	1,000.00	953.71	46.29	95.37%
COMMUNICATIONS	101-1201-412-53-01	900.00	385.00	515.00	42.78%
JURY PAY	101-1201-412-54-10	15,000.00	385.53	14,614.47	2.57%
APPEALS	101-1201-412-54-15	1,500.00	-	1,500.00	0.00%
TRAINING & TRAVEL	101-1201-412-58-06	7,700.00	5,065.63	2,634.37	65.79%
PRINTING & OFFICE SUPPLIES	101-1201-412-61-01	6,750.00	5,459.12	1,290.88	80.88%
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	592.89	492.11	54.64%
		518,022.00	460,096.77	57,925.23	88.82%
PROBATE JUDGE					
SALARIES	101-1202-412-11-50	114,972.00	103,925.89	11,046.11	90.39%
INSURANCE	101-1202-412-44-01	14,040.00	12,761.40	1,278.60	90.89%
SOCIAL SECURITY	101-1202-412-44-02	8,796.00	8,893.16	(97.16)	101.10%
RETIREMENT	101-1202-412-44-04	22,984.00	23,941.69	(957.69)	104.17%
WORKERS COMPENSATION	101-1202-412-44-06	1,855.00	368.50	1,486.50	19.87%
MAINTENANCE CONTRACTS	101-1202-412-47-01	3,728.00	3,727.28	0.72	99.98%
TRAINING	101-1202-412-58-05	3,492.00	1,043.00	2,449.00	29.87%
PRINTING & OFFICE SUPPLIES	101-1202-412-61-01	3,500.00	1,947.89	1,552.11	55.65%
LEASES & COPIES	101-1202-412-66-03	2,250.00	1,736.86	513.14	77.19%
		175,617.00	158,345.67	17,271.33	90.17%
CIRCUIT COURT					
SALARIES	101-1203-412-11-50	70,560.00	62,920.52	7,639.48	89.17%
SOCIAL SECURITY	101-1203-412-44-02	5,398.00	4,813.57	584.43	89.17%
RETIREMENT	101-1203-412-44-04	13,096.00	11,677.99	1,418.01	89.17%
WORKERS COMPENSATION	101-1203-412-44-06	2,442.00	2,174.16	267.84	89.03%
MISCELLANEOUS	101-1203-412-75-05	42,500.00	28,873.77	13,626.23	67.94%
		133,996.00	110,460.01	23,535.99	82.44%
PUBLIC DEFENDER					
MISCELLANEOUS	101-1204-412-75-05	170,313.00	170,313.00	-	100.00%
		170,313.00	170,313.00	-	100.00%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	91.7% 5/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
SOLICITOR'S OFFICE					
SALARIES	101-1205-412-11-50	529,476.00	496,845.71	32,630.29	93.84%
INSURANCE	101-1205-412-44-01	57,921.00	52,891.94	5,029.06	91.32%
SOCIAL SECURITY	101-1205-412-44-02	40,505.00	36,977.36	3,527.64	91.29%
RETIREMENT	101-1205-412-44-04	100,152.00	92,983.32	7,168.68	92.84%
WORKERS COMPENSATION	101-1205-412-44-06	4,129.00	3,852.25	276.75	93.30%
SERVICE CONTRACTS	101-1205-412-47-08	1,000.00	356.19	643.81	35.62%
TRAVEL	101-1205-412-58-01	1,000.00	644.11	355.89	64.41%
TRAINING	101-1205-412-58-05	900.00	723.32	176.68	80.37%
PRINTING & OFFICE SUPPLIES	101-1205-412-61-01	2,500.00	1,759.17	740.83	70.37%
		737,583.00	687,033.37	50,549.63	93.15%
CLERK OF COURT					
SALARIES	101-1220-412-11-50	397,964.00	342,793.54	55,170.46	86.14%
SALARIES - TITLE IV-D LARGE	101-1220-412-11-60	29,312.00	16,169.14	13,142.86	55.16%
SALARIES - TITLE IV-D SMALL	101-1220-412-11-66	16,055.00	13,688.31	2,366.69	85.26%
INSURANCE	101-1220-412-44-01	86,001.00	60,173.05	25,827.95	69.97%
SOCIAL SECURITY	101-1220-412-44-02	33,915.00	28,692.10	5,222.90	84.60%
RETIREMENT	101-1220-412-44-04	80,531.00	71,948.17	8,582.83	89.34%
WORKERS COMPENSATION	101-1220-412-44-06	3,171.00	3,087.65	83.35	97.37%
UTILITIES	101-1220-412-40-01	55,000.00	49,382.28	5,617.72	89.79%
MAITENANCE CONTRACTS	101-1220-412-47-01	51,500.00	49,873.62	1,626.38	96.84%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1220-412-47-04	3,836.00	3,208.30	627.70	83.64%
MEMBERSHIPS & SUBSCRIPTIONS	101-1220-412-50-25	400.00	200.00	200.00	50.00%
COMMUNICATIONS	101-1220-412-53-01	75,500.00	73,816.70	1,683.30	97.77%
TRAINING	101-1220-412-58-05	5,096.00	2,036.88	3,059.12	39.97%
PRINTING & OFFICE SUPPLIES	101-1220-412-61-01	7,750.00	7,020.36	729.64	90.59%
BOOK IMPROVEMENTS (RESTORATION)	101-1220-412-61-05	11,904.00	7,818.90	4,085.10	65.68%
POSTAGE METER RENT & POSTAGE	101-1220-412-61-06	17,500.00	9,128.22	8,371.78	52.16%
LEASES & COPIES	101-1220-412-66-03	13,700.00	9,015.99	4,684.01	65.81%
		889,135.00	748,053.21	141,081.79	84.13%
VOTER REGISTRATION/ELECTION COMM					
SALARIES	101-1401-414-11-50	101,124.00	79,906.99	21,217.01	79.02%
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	16,959.92	1,347.08	92.64%
SOCIAL SECURITY	101-1401-414-44-02	7,736.00	5,943.05	1,792.95	76.82%
RETIREMENT	101-1401-414-44-04	18,769.00	16,315.52	2,453.48	86.93%
WORKERS COMPENSATION	101-1401-414-44-06	546.00	372.22	173.78	68.17%
MAINTENANCE CONTRACTS	101-1401-414-47-01	31,800.00	19,667.62	12,132.38	61.85%
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	815.67	384.33	67.97%
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	4,940.99	2,134.01	69.84%
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	1,453.31	296.69	83.05%
		279,357.00	175,993.09	103,363.91	63.00%
COUNTY ATTORNEY					
SALARIES	101-1501-415-11-50	33,181.00	30,522.95	2,658.05	91.99%
SOCIAL SECURITY	101-1501-415-44-02	2,539.00	2,334.89	204.11	91.96%
RETIREMENT	101-1501-415-44-04	6,159.00	5,665.08	493.92	91.98%
WORKERS COMPENSATION	101-1501-415-44-06	123.00	112.90	10.10	91.79%
TRAINING	101-1501-415-58-05	250.00	-	250.00	0.00%
		42,252.00	38,635.82	3,616.18	91.44%
BUILDING INSPECTOR					
PROFESSIONAL SERVICES	101-1505-415-47-02	150,000.00	89,876.42	60,123.58	59.92%
PRINTING & OFFICE SUPPLIES	101-1505-415-61-01	2,000.00	1,271.70	728.30	63.59%
		152,000.00	91,148.12	60,851.88	59.97%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	91.7% 5/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
TAX ASSESSOR					
SALARIES	101-1510-415-11-50	165,235.00	128,195.23	37,039.77	77.58%
INSURANCE	101-1510-415-44-01	32,347.00	14,853.63	17,493.37	45.92%
SOCIAL SECURITY	101-1510-415-44-02	12,641.00	9,517.88	3,123.12	75.29%
RETIREMENT	101-1510-415-44-04	30,668.00	23,793.06	6,874.94	77.58%
WORKERS COMPENSATION	101-1510-415-44-06	3,042.00	2,136.84	905.16	70.24%
UTILITIES	101-1510-415-40-01	7,000.00	1,546.66	5,453.34	22.10%
PROFEESIONAL SERVICES	101-1510-415-47-02	21,000.00	22,130.15	(1,130.15)	105.38%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1510-415-47-04	17,579.00	15,293.58	2,285.42	87.00%
DUES	101-1510-415-50-02	925.00	295.00	630.00	31.89%
TRAINING	101-1510-415-58-05	2,000.00	1,022.78	977.22	51.14%
PRINTING & OFFICE SUPPLIES	101-1510-415-61-01	1,000.00	765.58	234.42	76.56%
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	2,712.74	987.26	73.32%
		298,637.00	222,263.13	76,373.87	74.43%
DELINQUENT TAX OFFICE					
SALARIES	101-1511-415-11-50	82,979.00	109,009.96	(26,030.96)	131.37%
INSURANCE	101-1511-415-44-01	18,554.00	20,407.90	(1,853.90)	109.99%
SOCIAL SECURITY	101-1511-415-44-02	6,348.00	8,239.38	(1,891.38)	129.79%
RETIREMENT	101-1511-415-44-04	15,401.00	20,232.19	(4,831.19)	131.37%
WORKERS COMPENSATION	101-1511-415-44-06	258.00	337.91	(79.91)	130.97%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1511-415-47-04	14,341.00	8,533.81	5,807.19	59.51%
MEMBERSHIPS & SUBSCRIPTIONS	101-1511-415-50-25	210.00	135.00	75.00	64.29%
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	2,425.00	881.89	1,543.11	36.37%
		168,716.00	170,630.06	(1,914.06)	101.13%
TREASURER'S OFFICE					
SALARIES	101-1520-415-11-50	165,847.00	153,088.36	12,758.64	92.31%
INSURANCE	101-1520-415-44-01	21,060.00	19,142.10	1,917.90	90.89%
SOCIAL SECURITY	101-1520-415-44-02	12,688.00	11,290.76	1,397.24	88.99%
RETIREMENT	101-1520-415-44-04	30,782.00	28,413.37	2,368.63	92.31%
WORKERS COMPENSATION	101-1520-415-44-06	515.00	473.83	41.17	92.01%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1520-415-47-04	78,009.00	75,589.56	2,419.44	96.90%
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	2,243.06	1,256.94	64.09%
PRINTING & OFFICE SUPPLIES	101-1520-415-61-01	3,500.00	2,833.34	666.66	80.95%
LEASE & COPIES	101-1520-415-66-03	1,815.00	1,397.97	417.03	77.02%
		318,496.00	295,252.35	23,243.65	92.70%
AUDITOR'S OFFICE					
SALARIES	101-1525-415-11-50	140,475.00	128,468.40	12,006.60	91.45%
INSURANCE	101-1525-415-44-01	29,841.00	27,517.42	2,323.58	92.21%
SOCIAL SECURITY	101-1525-415-44-02	10,747.00	9,361.27	1,385.73	87.11%
RETIREMENT	101-1525-415-44-04	26,072.00	23,843.92	2,228.08	91.45%
WORKERS COMPENSATION	101-1525-415-44-06	436.00	398.06	37.94	91.30%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1525-415-47-04	74,448.00	61,041.60	13,406.40	81.99%
MEMBERSHIPS & SUBSCRIPTIONS	101-1525-415-50-25	150.00	-	150.00	0.00%
TRAINING	101-1525-415-58-05	3,000.00	2,712.62	287.38	90.42%
PRINTING & OFFICE SUPPLIES	101-1525-415-61-01	1,600.00	844.34	755.66	52.77%
LEASE & COPIES	101-1525-415-61-01	4,330.00	3,167.32	1,162.68	73.15%
		291,099.00	257,354.95	33,744.05	88.41%
BUILDING SUPERINTENDENT					
SALARIES	101-1910-419-11-50	118,050.00	112,002.91	6,047.09	94.88%
INSURANCE	101-1910-419-44-01	18,554.00	17,016.10	1,537.90	91.71%
SOCIAL SECURITY	101-1910-419-44-02	9,031.00	8,277.14	753.86	91.65%
RETIREMENT	101-1910-419-44-04	22,869.00	21,654.88	1,214.12	94.69%
WORKERS COMPENSATION	101-1910-419-44-06	5,443.00	4,919.94	523.06	90.39%
PROFESSIONAL SERVICES	101-1910-419-47-02	30,000.00	28,682.75	1,317.25	95.61%
CLOTHING & UNIFORMS	101-1910-419-50-01	1,000.00	816.27	183.73	81.63%
COMMUNICATIONS	101-1910-419-53-01	1,450.00	1,173.02	276.98	80.90%
TRAINING	101-1910-419-58-05	1,000.00	-	1,000.00	0.00%
BUILDING EXPENSE	101-1910-419-60-10	109,000.00	73,943.81	35,056.19	67.84%
GENERAL SUPPLIES	101-1910-419-61-07	3,500.00	842.40	2,657.60	24.07%
		319,897.00	269,329.22	50,567.78	84.19%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	91.7% 5/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
NON-DEPARTMENTAL					
PERSONNEL SUPPLEMENT	101-1990-419-11-50	8,000.00	6,199.03	1,800.97	77.49%
UTILITIES	101-1990-419-40-01	40,000.00	17,667.76	22,332.24	44.17%
EMPLOYEE INSURANCE	101-1990-419-44-01	50,000.00	41,411.96	8,588.04	82.82%
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	1,314.89	2,185.11	37.57%
WORKERS COMPENSATION	101-1990-419-44-06	50,000.00	6,221.92	43,778.08	12.44%
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	12,511.58	47,488.42	20.85%
PROFESSIONAL SERVICES	101-1990-419-47-02	10,000.00	11,388.12	(1,388.12)	113.88%
COMPUTER SVCS & SUPPLIES (QS-1)	101-1990-419-47-04	-	-	-	#DIV/0!
GIS/CAS ZUERCHER (20%)	101-1990-419-47-07	-		-	#DIV/0!
AUDIT COUNTY BOOKS	101-1990-419-47-06	70,000.00	68,000.00	2,000.00	97.14%
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	496,869.23	53,130.77	90.34%
COMMUNICATIONS	101-1990-419-53-01	40,450.00	10,280.08	30,169.92	25.41%
ADVERTISING	101-1990-419-54-01	20,000.00	1,260.83	18,739.17	6.30%
HOSPITAL INDIGENT CARE	101-1990-419-54-35	28,441.00	28,441.00	-	100.00%
PRINTING & OFFICE SUPPLIES	101-1990-419-61-01		(749.75)	749.75	#DIV/0!
POSTAGE METER RENT & POSTAGE	101-1990-419-61-06	31,500.00	18,042.57	13,457.43	57.28%
FUEL COSTS	101-1990-419-65-11	350,000.00	258,775.58	91,224.42	73.94%
CAPITAL EXPENDITURES	101-1990-419-66-01	1,451,587.00	999,400.92	452,186.08	68.85%
LEASES & COPIES	101-1990-419-66-03	13,540.00	453.34	13,086.66	3.35%
CONTINGENCY FUND	101-1990-419-75-01	63,274.00	20,943.98	42,330.02	33.10%
OPERATIONAL CONTINGENCY	101-1990-419-75-02	92,240.00	51,678.16	40,561.84	56.03%
ED CONTINGENCY/GRANTS ADM	101-1990-419-75-03	50,000.00	16,060.48	33,939.52	32.12%
PAYMENT-AUCTION PROCEEDS	101-1990-419-75-16		7,992.67	(7,992.67)	#DIV/0!
INSURED REPAIRS	101-1990-419-75-17		47,796.57	(47,796.57)	#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	31,250.00	(6,250.00)	125.00%
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	21,384.54	615.46	97.20%
CATAWBA REGIONAL COG	101-1990-419-80-02	39,083.00	39,083.00	-	100.00%
CLEMSON EXT	101-1990-419-80-03	9,000.00	5,026.02	3,973.98	55.84%
CLEMSON EXT - 4H AGENT	101-1990-419-80-04	12,000.00	12,000.00	-	100.00%
SC ASSOC OF COUNTIES	101-1990-419-80-07	9,000.00	8,389.19	610.81	93.21%
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	3,500.00	-	100.00%
FIRE & RESCUE	101-1990-419-80-12	40,000.00	40,000.00	-	100.00%
UNION CTY MUSEUM/CROSS KEYS HOUSE	101-1990-419-80-18	10,000.00	10,000.00	-	100.00%
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	44,127.00	30,873.00	58.84%
C-4	101-1990-419-80-26	25,000.00	25,000.00	-	100.00%
NAACP	101-1990-419-80-28	2,000.00	2,000.00	-	100.00%
CAPITAL CONSULTING	101-1990-419-80-29	36,000.00	33,000.00	3,000.00	91.67%
UC FAIR BOARD	101-1990-419-80-30	-	-	-	#DIV/0!
SISTAS ON THE MOVE	101-1990-419-80-32	1,000.00	1,000.00	-	100.00%
		3,480,415.00	2,480,918.87	999,496.13	71.28%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	91.7% 5/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
SHERIFF'S OFFICE					
SALARIES	101-2101-421-11-50	2,038,788.00	1,769,948.36	268,839.64	86.81%
SCHOOL RESOURCE OFFICER	101-2101-421-11-52	320,493.00	224,664.25	95,828.75	70.10%
RESERVE DEPUTY PROGRAM	101-2101-421-11-53	30,940.00	690.00		
INSURANCE	101-2101-421-44-01	388,441.00	322,490.61	65,950.39	83.02%
SOCIAL SECURITY	101-2101-421-44-02	182,852.00	149,007.16	33,844.84	81.49%
RETIREMENT	101-2101-421-44-04	504,582.00	425,173.62	79,408.38	84.26%
WORKERS COMPENSATION	101-2101-421-44-06	79,057.00	62,610.18	16,446.82	79.20%
UTILITIES	101-2101-421-40-01	20,000.00	16,862.04	3,137.96	84.31%
MAINTENANCE CONTRACTS	101-2101-421-47-01	27,300.00	24,222.93	3,077.07	88.73%
CLOTHING & UNIFORMS	101-2101-421-50-01	21,000.00	11,949.35	9,050.65	56.90%
DUES SCLEOA & SHERIFFS' ASSOC	101-2101-421-50-03	4,500.00	2,750.00	1,750.00	61.11%
COMMUNICATIONS	101-2101-421-53-01	37,200.00	37,211.33	(11.33)	100.03%
ADVERTISING	101-2101-421-54-01	5,000.00	2,965.58	2,034.42	59.31%
TRAINING	101-2101-421-58-05	15,000.00	10,817.60	4,182.40	72.12%
PRINTING & OFFICE SUPPLIES	101-2101-421-61-01	15,400.00	13,146.03	2,253.97	85.36%
INVESTIGATIVE SUPPLIES	101-2101-421-61-03	8,100.00	2,221.91	5,878.09	27.43%
K9 TRAINING/SUPPLIES	101-2101-421-61-05	15,625.00	8,074.62	7,550.38	51.68%
WEAPONS/AMMO	101-2101-421-61-11	20,000.00	14,851.74	5,148.26	74.26%
EVIDENCE CUSTODIAN SUPPLIES	101-2101-421-61-12	4,000.00	1,674.09	2,325.91	41.85%
NARCOTICS SUPPLIES	101-2101-421-61-13	15,000.00	11,689.99	3,310.01	77.93%
SRT EQUIPMENT/TRAINING	101-2101-421-61-14	12,470.00	4,619.19	7,850.81	37.04%
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	3,295.77	4,229.23	43.80%
STATE 800 RADIO SERVICES	101-2101-421-66-11	34,920.00	31,747.81	3,172.19	90.92%
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	3,161,697.94	669,495.06	82.53%
CODE ENFORCEMENT					
SALARIES	101-2105-421-11-50	139,127.00	102,443.38	36,683.62	73.63%
INSURANCE	101-2105-421-44-01	25,574.00	16,450.80	9,123.20	64.33%
SOCIAL SECURITY	101-2105-421-44-02	10,644.00	7,512.69	3,131.31	70.58%
RETIREMENT	101-2105-421-44-04	27,524.00	20,578.46	6,945.54	74.77%
WORKERS COMPENSATION	101-2105-421-44-06	4,814.00	3,347.09	1,466.91	69.53%
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%
COMMUNICATONS	101-2105-421-53-01	7,000.00	3,441.47	3,558.53	49.16%
DEMOLITION - CONDEMNATIONS	101-2105-421-54-60	5,500.00	5,310.00	190.00	96.55%
PROPERTY IMPROVEMENTS	101-2105-421-54-70	170.00	166.28	3.72	97.81%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2105-421-61-02	1,050.00	1,047.23	2.77	99.74%
POSTAGE METER RENT & POSTAGE	101-2105-421-61-06	7,500.00	-	7,500.00	0.00%
LEASE & COPIES	101-2105-421-66-03	1,900.00	1,125.39	774.61	59.23%
		237,303.00	167,840.91	69,462.09	70.73%
ANIMAL CONTROL					
SALARIES	101-2110-421-11-50	74,307.00	97,820.49	(23,513.49)	131.64%
INSURANCE	101-2110-421-44-01	14,040.00	164.80	13,875.20	1.17%
SOCIAL SECURITY	101-2110-421-44-02	5,685.00	7,454.91	(1,769.91)	131.13%
RETIREMENT	101-2110-421-44-04	13,792.00	18,155.46	(4,363.46)	131.64%
WORKERS COMPENSATION	101-2110-421-44-06	1,784.00	2,021.38	(237.38)	113.31%
UTILITIES	101-2110-421-40-01	12,400.00	10,219.75	2,180.25	82.42%
PROFESSIONAL SERVICES	101-2110-421-47-02	52,019.00	45,187.79	6,831.21	86.87%
CLOTHING & UNIFORMS	101-2110-421-50-01	550.00	544.52	5.48	99.00%
COMMUNICATIONS	101-2110-421-53-01	1,500.00	815.80	684.20	54.39%
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	2,250.00	2,058.83	191.17	91.50%
TRAPS & CAPTURING EQUIP	101-2110-421-66-12	2,122.00	2,116.79	5.21	99.75%
CAT LIVING PENS	101-2110-421-66-13	3,340.00	3,338.40	1.60	99.95%
COMMUNITY AIDE	101-2110-421-66-14	396.00	395.67	0.33	99.92%
		199,985.00	204,346.43	(4,361.43)	102.18%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	91.7% 5/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
CORONER					
SALARIES	101-2190-421-11-50	58,370.00	52,949.38	5,420.62	90.71%
INSURANCE	101-2190-421-44-01	14,501.00	13,179.16	1,321.84	90.88%
SOCIAL SECURITY	101-2190-421-44-02	4,466.00	4,916.73	(450.73)	110.09%
RETIREMENT	101-2190-421-44-04	11,887.00	13,949.38	(2,062.38)	117.35%
WORKERS COMPENSATION	101-2190-421-44-06	2,020.00	2,351.14	(331.14)	116.39%
PROFESSIONAL SERVICES	101-2190-421-47-02	99,000.00	50,381.90	48,618.10	50.89%
DUES	101-2190-421-50-12	400.00	200.00	200.00	50.00%
TRAVEL	101-2190-421-58-01	2,400.00	2,400.00	-	100.00%
TRAINING	101-2190-421-58-05	3,000.00	-	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	341.32	5,658.68	5.69%
		202,444.00	140,669.01	61,774.99	69.49%
DETENTION CENTER					
SALARIES	101-2320-423-11-50	1,680,815.00	1,522,780.28	158,034.72	90.60%
INSURANCE	101-2320-423-44-01	288,305.00	250,178.79	38,126.21	86.78%
SOCIAL SECURITY	101-2320-423-44-02	128,583.00	112,341.57	16,241.43	87.37%
RETIREMENT	101-2320-423-44-04	357,006.00	325,439.31	31,566.69	91.16%
WORKERS COMPENSATION	101-2320-423-44-06	58,157.00	47,393.48	10,763.52	81.49%
UTILITIES	101-2320-423-40-01	140,000.00	111,389.80	28,610.20	79.56%
MAINTENANCE CONTRACTS	101-2320-423-47-01	12,998.00	4,788.75	8,209.25	36.84%
PROFESSIONAL SERVICES	101-2320-423-47-02	52,555.00	39,419.72	13,135.28	75.01%
HEALTH CARE CONTRACT	101-2320-423-47-10	184,378.00	179,752.57	4,625.43	97.49%
CLOTHING & UNIFORMS	101-2320-423-50-01	14,000.00	11,694.02	2,305.98	83.53%
COMMUNICATIONS	101-2320-423-53-01	17,000.00	14,886.83	2,113.17	87.57%
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	18,647.63	2,472.37	88.29%
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	19,798.00	14,428.33	5,369.67	72.88%
CHEMICALS	101-2320-423-61-10	10,500.00	10,307.92	192.08	98.17%
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	200,100.00	174,042.00	26,058.00	86.98%
PRISONER TRANSPORT, MEALS	101-2320-423-63-02	2,000.00	1,072.15	927.85	53.61%
SUBSISTENCE CARE	101-2320-423-63-03	40,120.00	28,914.88	11,205.12	72.07%
CAPITAL EXPENDITURES	101-2320-423-66-01	-		-	#DIV/0!
LEASE & COPIES	101-2320-423-66-03	5,500.00	5,388.46	111.54	97.97%
		3,271,435.00	2,885,632.84	385,802.16	88.21%
E-911 & COMMUNICATIONS					
SALARIES	101-2901-429-11-50	630,207.00	508,317.59	121,889.41	80.66%
SUBSCRIBER BILLING SALARIES	101-2901-429-11-55	81,272.00	88,144.49	(6,872.49)	108.46%
SALARIES-P/T DISPATCHERS	101-2901-429-11-63	35,999.00	14,955.00	21,044.00	41.54%
INSURANCE	101-2901-429-44-01	100,963.00	86,391.37	14,571.63	85.57%
SOCIAL SECURITY	101-2901-429-44-02	57,225.00	45,259.20	11,965.80	79.09%
RETIREMENT	101-2901-429-44-04	140,164.00	114,236.09	25,927.91	81.50%
WORKERS COMPENSATION	101-2901-429-44-06	4,363.00	2,332.07	2,030.93	53.45%
UTILITIES	101-2901-429-40-01	29,000.00	23,159.20	5,840.80	79.86%
MAINTENANCE CONTRACTS	101-2901-429-47-01	228,208.00	167,503.75	60,704.25	73.40%
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	1,973.62	526.38	78.94%
SPECIAL PROJECTS AWARENESS	101-2901-429-50-20	5,000.00	4,352.92	647.08	87.06%
MEMBERSHIPS & SUBSCRIPTIONS	101-2901-429-50-25	1,500.00	412.00	1,088.00	27.47%
COMMUNICATIONS	101-2901-429-53-01	27,000.00	21,062.59	5,937.41	78.01%
TRAINING	101-2901-429-58-01	9,000.00	6,170.70	2,829.30	68.56%
COMMUNICATIONS CENTER OPERATIONS	101-2901-429-60-20	8,500.00	6,477.60	2,022.40	76.21%
PRINTING & OFFICE SUPPLIES	101-2901-429-61-01	2,100.00	879.10	1,220.90	41.86%
SPECIALIZED DEPT ACTIVITIES	101-2901-429-61-02	-	(15.00)	15.00	#DIV/0!
JANITORIAL SUPPLIES	101-2901-429-61-15	2,200.00	1,968.69	231.31	89.49%
LEASE & COPIES	101-2901-429-66-03	3,175.00	1,954.75	1,220.25	61.57%
		1,381,776.00	1,101,926.88	279,849.12	79.75%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	91.7% 5/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
EMERGENCY SERVICES					
SALARIES	101-2902-429-11-50	88,086.00	105,504.87	(17,418.87)	119.77%
INSURANCE	101-2902-429-44-01	25,327.00	25,952.73	(625.73)	102.47%
SOCIAL SECURITY	101-2902-429-44-02	6,739.00	7,469.50	(730.50)	110.84%
RETIREMENT	101-2902-429-44-04	16,349.00	19,581.75	(3,232.75)	119.77%
WORKERS COMPENSATION	101-2902-429-44-06	2,793.00	2,861.13	(68.13)	102.44%
UNIFORMS	101-2902-429-50-01	1,000.00	820.09	179.91	82.01%
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	18,287.82	2,072.18	89.82%
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	534.46	865.54	38.18%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2902-429-61-02	3,000.00	2,369.54	630.46	78.98%
LEASE & COPIES	101-2902-429-66-03	100.00	-	100.00	0.00%
		168,044.00	185,770.32	(17,726.32)	110.55%
COUNTY MAINTENANCE					
SALARIES	101-3101-431-11-50	307,601.00	351,274.13	(43,673.13)	114.20%
INSURANCE	101-3101-431-44-01	56,621.00	61,494.31	(4,873.31)	108.61%
SOCIAL SECURITY	101-3101-431-44-02	23,532.00	25,815.09	(2,283.09)	109.70%
RETIREMENT	101-3101-431-44-04	57,091.00	62,065.85	(4,974.85)	108.71%
WORKERS COMPENSATION	101-3101-431-44-06	24,115.00	22,664.82	1,450.18	93.99%
PROFESSIONAL SERVICES	101-3101-431-47-02	196,342.00	108,189.07	88,152.93	55.10%
UNIFORMS & CLOTHING	101-3101-431-50-01	4,500.00	3,016.89	1,483.11	67.04%
COMMUNICATIONS	101-3101-431-53-01	6,500.00	6,062.56	437.44	93.27%
TRAINING	101-3101-431-58-01	3,500.00	440.00	3,060.00	12.57%
ROAD & BRIDGE	101-3101-431-59-01	95,000.00	80,264.80	14,735.20	84.49%
ROAD SIGNS	101-3101-429-59-02	14,500.00	7,734.13	6,765.87	53.34%
ASPHALT	101-3101-431-59-05	24,000.00	8,185.48	15,814.52	34.11%
CRUSHER RUN & GRAVEL	101-3101-431-59-10	35,000.00	29,941.49	5,058.51	85.55%
GENERAL SUPPLIES	101-3101-431-61-07	12,000.00	9,814.45	2,185.55	81.79%
LEASE & COPIES	101-3101-431-66-03	1,055.00	885.60	169.40	83.94%
		861,357.00	777,848.67	83,508.33	90.31%
EQUIPMENT SHOP					
SALARIES	101-3102-431-11-50	100,555.00	94,126.10	6,428.90	93.61%
INSURANCE	101-3102-431-44-01	26,035.00	23,814.56	2,220.44	91.47%
SOCIAL SECURITY	101-3102-431-44-02	7,693.00	6,676.60	1,016.40	86.79%
RETIREMENT	101-3102-431-44-04	18,663.00	17,469.83	1,193.17	93.61%
WORKERS COMPENSATION	101-3102-431-44-06	4,676.00	4,299.98	376.02	91.96%
UTILITIES	101-3102-431-40-01	33,000.00	18,429.30	14,570.70	55.85%
UNIFORMS & CLOTHING	101-3102-431-50-01	2,500.00	1,794.17	705.83	71.77%
COMMUNICAITONS	101-3102-431-53-01	3,100.00	950.23	2,149.77	30.65%
TRAINING	101-3102-431-58-05	2,649.00	2,648.28	0.72	99.97%
SUPPLIES	101-3102-431-61-04	6,000.00	5,579.05	420.95	92.98%
VEHICLE MAINTENANCE & REPAIR	101-3102-431-65-01	177,000.00	125,938.90	51,061.10	71.15%
MACHINERY & EQUIPMENT REPAIR	101-3102-431-65-02	62,000.00	59,070.69	2,929.31	95.28%
TIRES	101-3102-431-65-10	61,351.00	58,596.12	2,754.88	95.51%
LEASE & COPIES	101-3102-431-66-03	1,815.00	582.57	1,232.43	32.10%
		507,037.00	419,976.38	87,060.62	82.83%
HEALTH DEPARTMENT					
MAINTENANCE CONTRACTS	101-4101-441-47-01	2,300.00		2,300.00	0.00%
SPECIAL CONTRACTS	101-4101-441-47-05	1,000.00		1,000.00	0.00%
COMMUNICATIONS	101-4101-441-53-01	7,700.00	6,857.86	842.14	89.06%
BUILDING EXPENSES	101-4101-441-60-10	22,000.00	18,695.68	3,304.32	84.98%
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	27,181.09	9,118.91	74.88%
DEPARTMENT OF SOCIAL SERVICES					
UTILITIES	101-4110-441-40-01	40,000.00	31,972.13	8,027.87	79.93%
COMMUNICATIONS	101-4110-441-53-01	6,100.00	5,949.10	150.90	97.53%
EMERGENCY RELIEF	101-4110-441-54-05	1,000.00	454.00	546.00	45.40%
PRINTING & OFFICE SUPPLIES	101-4110-441-61-01	1,000.00	-	1,000.00	0.00%
		48,100.00	38,375.23	9,724.77	79.78%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	91.7% 5/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
VETERAN'S AFFAIRS					
SALARIES	101-4120-441-11-50	60,781.00	66,469.15	(5,688.15)	109.36%
INSURANCE	101-4120-441-44-01	14,501.00	13,179.16	1,321.84	90.88%
SOCIAL SECURITY	101-4120-441-44-02	4,650.00	4,777.83	(127.83)	102.75%
RETIREMENT	101-4120-441-44-04	11,281.00	12,336.58	(1,055.58)	109.36%
WORKERS COMPENSATION	101-4120-441-44-06	189.00	205.96	(16.96)	108.97%
COMMUNICATIONS	101-4120-441-53-01	989.00	760.20	228.80	76.87%
TRAINING	101-4120-441-58-05	5,007.00	4,660.57	346.43	93.08%
PRINTING & OFFICE SUPPLIES	101-4120-441-61-01	7,428.00	6,279.91	1,148.09	84.54%
LEASE & COPIES	101-4120-441-66-03	4,105.00	3,791.12	313.88	92.35%
		108,931.00	112,460.48	(3,529.48)	103.24%
ALCOHOL & DRUG ABUSE					
SALARIES	101-4150-441-11-50	423,399.00	330,721.98	92,677.02	78.11%
INSURANCE	101-4150-441-44-01	71,714.00	56,203.61	15,510.39	78.37%
SOCIAL SECURITY	101-4150-441-44-02	32,391.00	24,181.86	8,209.14	74.66%
RETIREMENT	101-4150-441-44-04	78,583.00	61,381.87	17,201.13	78.11%
WORKERS COMPENSATION	101-4150-441-44-06	4,316.00	3,093.41	1,222.59	71.67%
UTILITIES	101-4150-441-40-01	16,300.00	14,547.73	1,752.27	89.25%
PROFESSIONAL SERVICES	101-4150-441-47-02	62,000.00	35,317.79	26,682.21	56.96%
MEMBERSHIPS & SUBSCRIPTIONS	101-4150-441-50-25	20,000.00	15,045.82	4,954.18	75.23%
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	1,924.62	13,075.38	12.83%
MAINTENANCE & UPKEEP	101-4150-441-60-30	3,000.00	1,475.00	1,525.00	49.17%
PRINTING & OFFICE SUPPLIES	101-4150-441-61-01	12,360.00	6,526.99	5,833.01	52.81%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-4150-441-61-02	10,000.00	582.14	9,417.86	5.82%
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	3,490.15	6,509.85	34.90%
		769,563.00	563,775.53	205,787.47	73.26%
VICTIM ADVOCATE					
SALARIES	101-4190-441-11-50	61,155.00	56,256.19	4,898.81	91.99%
INSURANCE	101-4190-441-44-01	7,020.00	6,380.70	639.30	90.89%
SOCIAL SECURITY	101-4190-441-44-02	4,679.00	4,119.94	559.06	88.05%
RETIREMENT	101-4190-441-44-04	11,351.00	10,441.15	909.85	91.98%
WORKERS COMPENSATION	101-4190-441-44-06	2,116.00	1,946.40	169.60	91.98%
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	64.81	1,935.19	3.24%
COMMUNICATIONS	101-4190-441-53-01	2,500.00	805.39	1,694.61	32.22%
TRAINING	101-4190-441-58-05	2,800.00	1,956.48	843.52	69.87%
PRINTING & OFFICE SUPPLIES	101-4190-441-61-01	2,500.00	1,329.18	1,170.82	53.17%
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	84,413.64	17,537.36	82.80%
STADIUM					
SALARIES	101-5110-451-11-50	17,768.00	16,345.64	1,422.36	91.99%
INSURANCE	101-5110-451-44-01	4,351.00	3,953.72	397.28	90.87%
SOCIAL SECURITY	101-5110-451-44-02	1,360.00	1,138.95	221.05	83.75%
RETIREMENT	101-5110-451-44-04	3,298.00	3,033.67	264.33	91.99%
WORKERS COMPENSATION	101-5110-451-44-06	601.00	552.49	48.51	91.93%
UTILITIES	101-5110-451-40-01	39,000.00	28,044.99	10,955.01	71.91%
CLOTHING & UNIFORMS	101-5110-451-50-01	400.00	-	400.00	0.00%
MEMBERSHIPS & SUBSCRIPTIONS	101-5110-451-50-25	421.00	420.35	0.65	99.85%
COMMUNICATIONS	101-5110-451-53-01	3,200.00	1,298.53	1,901.47	40.58%
TRAINING	101-5110-451-58-05	1,000.00	595.02	404.98	59.50%
BUILDING & EQUIPMENT EXPENSE	101-5110-451-60-10	24,904.00	14,588.69	10,315.31	58.58%
		96,303.00	69,972.05	26,330.95	72.66%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	91.7% 5/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
RECYCLING					
SALARIES	101-6101-461-11-50	276,008.00	224,291.83	51,716.17	81.26%
INSURANCE	101-6101-461-44-01	14,040.00	6,380.70	7,659.30	45.45%
SOCIAL SECURITY	101-6101-461-44-02	21,115.00	17,149.67	3,965.33	81.22%
RETIREMENT	101-6101-461-44-04	51,227.00	41,661.23	9,565.77	81.33%
WORKERS COMPENSATION	101-6101-461-44-06	17,515.00	10,529.75	6,985.25	60.12%
CONTRACT SERVICES	101-6101-461-32-10	57,985.00	25,566.71	32,418.29	44.09%
UTILITIES	101-6101-461-40-01	22,000.00	21,242.27	757.73	96.56%
WASTE TIRE DISPOSAL	101-6101-461-47-10	28,000.00	12,838.62	15,161.38	45.85%
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	6,896.21	1,103.79	86.20%
E-WASTE DISPOSAL	101-6101-461-60-45		-	-	#DIV/0!
PRINTING & OFFICE SUPPLIES	101-6101-461-61-01	1,500.00	1,360.35	139.65	90.69%
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	471.19	608.81	43.63%
RECYCLING EQUIPMENT	101-6101-461-66-15	12,015.00	10,765.00	1,250.00	89.60%
HWY 18 TEMP FACILITY COSTS	101-6101-461-66-23	6,000.00	5,411.60	588.40	90.19%
		525,985.00	385,651.35	140,333.65	73.32%
AIRPORT					
SALARIES	101-7101-419-11-50	74,263.00	68,491.14	5,771.86	92.23%
INSURANCE	101-7101-419-44-01	17,171.00	15,606.14	1,564.86	90.89%
SOCIAL SECURITY	101-7101-419-44-02	5,682.00	4,698.63	983.37	82.69%
RETIREMENT	101-7101-419-44-04	13,784.00	12,712.06	1,071.94	92.22%
WORKERS COMPENSATION	101-7101-419-44-06	2,511.00	2,312.99	198.01	92.11%
UTILITIES	101-7101-419-40-01	11,500.00	10,248.51	1,251.49	89.12%
MAINTENANCE CONTRACTS	101-7101-419-47-01	2,400.00	2,300.00	100.00	95.83%
PROFESSIONAL SERVICES	101-7101-419-47-02	6,300.00	1,663.36	4,636.64	26.40%
MEMBERSHIPS & SUBSCRIPTIONS	101-7101-419-50-25	600.00	-	600.00	0.00%
COMMUNICATIONS	101-7101-419-53-01	4,500.00	4,195.91	304.09	93.24%
TRAINING	101-7101-419-58-05	1,400.00	1,336.88	63.12	95.49%
BUILDING & EQUIPMENT EXPENSE	101-7101-419-60-10	12,400.00	9,083.48	3,316.52	73.25%
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	146.50	103.50	58.60%
		212,761.00	132,795.60	79,965.40	62.42%
TIMKEN SPORTS COMPLEX/REC DEPT					
SALARIES	101-8101-451-11-50	173,473.00	164,313.67	9,159.33	94.72%
SALARIES - SUMMER MAINTENANCE WKR	101-8101-451-11-53	25,750.00	2,384.31	23,365.69	9.26%
SALARIES - CONCESSIONS, GATE, TICKETS	101-8101-451-11-54	29,547.00	27,716.95	1,830.05	93.81%
INSURANCE	101-8101-451-44-01	32,347.00	29,643.42	2,703.58	91.64%
SOCIAL SECURITY	101-8101-451-44-02	17,501.00	14,191.29	3,309.71	81.09%
RETIREMENT	101-8101-451-44-04	32,197.00	31,738.56	458.44	98.58%
WORKERS COMPENSATION	101-8101-451-44-06	9,357.00	7,789.32	1,567.68	83.25%
UTILITIES	101-8101-451-40-01	148,900.00	114,823.69	34,076.31	77.11%
PROFESSIONAL SERVICES	101-8101-451-47-02	37,333.00	17,449.00	19,884.00	46.74%
CLOTHING & UNIFORMS	101-8101-451-50-10	2,850.00	2,221.16	628.84	77.94%
COMMUNICATIONS	101-8101-451-53-01	17,500.00	16,398.22	1,101.78	93.70%
ADVERTISING	101-8101-451-54-01	21,000.00	5,325.39	15,674.61	25.36%
FIELD MAINTENANCE	101-8101-451-54-55	50,000.00	35,439.61	14,560.39	70.88%
TRAINING	101-8101-451-58-05	2,000.00	743.10	1,256.90	37.16%
BUILDING EXPENSE	101-8101-451-60-01	11,000.00	8,753.01	2,246.99	79.57%
OPERATING EXPENSE	101-8101-451-60-15	85,000.00	74,670.34	10,329.66	87.85%
PRINTING & OFFICE SUPPLIES	101-8101-451-61-01	1,200.00	665.12	534.88	55.43%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-8101-451-61-02	50,000.00	40,355.54	9,644.46	80.71%
CHEMICALS & FERTILIZERS	101-8101-451-61-10	25,000.00	21,039.85	3,960.15	84.16%
MACHINERY & EQUIPMENT REPAIR	101-8101-451-65-02	12,013.00	3,024.79	8,988.21	25.18%
CAPITAL IMPROVEMENTS	101-8101-451-66-02	6,487.00	2,501.83	3,985.17	38.57%
LEASE & COPIES	101-8101-451-66-03	2,130.00	1,132.26	997.74	53.16%
PARD MATCHING FUNDS	101-8101-451-66-22	6,000.00	-	6,000.00	0.00%
		798,585.00	622,320.43	176,264.57	77.93%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	91.7% 5/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
EMERGENCY MEDICAL SERVICES					
SALARIES	101-9101-441-11-50	1,438,122.00	1,315,859.26	122,262.74	91.50%
SALARIES - PRN	101-9101-441-11-65	65,000.00	202,026.37	(137,026.37)	310.81%
INSURANCE	101-9101-441-44-01	237,734.00	209,747.56	27,986.44	88.23%
SOCIAL SECURITY	101-9101-441-44-02	114,990.00	111,970.24	3,019.76	97.37%
RETIREMENT	101-9101-441-44-04	278,980.00	280,363.05	(1,383.05)	100.50%
WORKERS COMPENSATION	101-9101-441-44-06	140,279.00	118,502.49	21,776.51	84.48%
UTILITIES	101-9101-441-40-01	29,894.00	27,386.37	2,507.63	91.61%
MAINTENANCE CONTRACTS	101-9101-441-47-01	25,500.00	25,265.20	234.80	99.08%
PROFESSIONAL SERVICES	101-9101-441-47-02	90,000.00	76,359.85	13,640.15	84.84%
VACCCINES	101-9101-441-47-15	-	-	-	#DIV/0!
CLOTHING & UNIFORMS	101-9101-441-50-01	10,677.00	9,572.49	1,104.51	89.66%
SPECIAL PROGRAM (EMS WEEK)	101-9101-441-50-20	1,000.00	515.20	484.80	51.52%
MEMBERSHIPS & SUBSCRIPTIONS	101-9101-441-50-25	900.00	800.00	100.00	88.89%
COMMUNICATIONS	101-9101-441-53-01	17,568.00	14,923.86	2,644.14	84.95%
TRAINING & TRAVEL	101-9101-441-58-07	7,500.00	6,202.89	1,297.11	82.71%
DISPOSAL FEES	101-9101-441-60-50	3,148.00	1,577.18	1,570.82	50.10%
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	62,355.08	2,644.92	95.93%
POSTAGE & FREIGHT	101-9101-441-61-07	300.00	85.55	214.45	28.52%
MEDICATION	101-9101-441-61-20	34,500.00	34,190.68	309.32	99.10%
VEHICLE OPERATIONS & MAINTENANCE	101-9101-441-65-01	75,000.00	66,068.74	8,931.26	88.09%
RADIO SYSTEM REPAIR	101-9101-441-65-03	700.00	-	700.00	0.00%
LEASE & COPIES	101-9101-441-66-03	3,500.00	3,175.82	324.18	90.74%
LEASE PAYMENTS	101-9101-441-66-04	25,077.00	24,629.29	447.71	98.21%
IT SERVICES	101-9101-441-66-20	7,730.00	6,650.47	1,079.53	86.03%
LICENSE FEES	101-9101-441-66-50	775.00	125.00	650.00	16.13%
		2,674,874.00	2,599,062.54	75,811.46	97.17%
TOTAL EXPENDITURES		**26,093,318.00**	**21,736,407.37**	**4,325,168.07**	**83.30%**
		-	-		

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	91.7% 5/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
BUDGET LINE ITEM TRANSFERS:		ORIGINAL	REVISED		
MEMBERSHIPS & SUBSCRIPTIONS	101-1511-415-50-25	125.00	135.00	10.00	7/25/2024
OPERATIONAL CONTINGENCY	101-1990-419-75-02	100,000.00	99,990.00	(10.00)	7/25/2024
TRAINING	101-2110-421-58-05	1,000.00	-	(1,000.00)	9/12/2024
FOOD ALLOWANCE FOR ANIMALS	101-2110-421-63-03	5,000.00	6,000.00	1,000.00	9/12/2024
TRAPS & CAPTURING EQUIP	101-2110-421-66-12	3,488.00	2,312.00	(1,176.00)	9/12/2024
CAT LIVING PENS	101-2110-421-66-13	1,000.00	3,780.00	2,780.00	9/12/2024
COMMUNITY AIDE	101-2110-421-66-14	2,000.00	396.00	(1,604.00)	9/12/2024
FOOD ALLOWANCE FOR ANIMALS	101-2110-421-63-03	6,000.00	11,000.00	5,000.00	10/3/2024
PROPERTY IMPROVEMENTS	101-2105-421-54-70	6,000.00	1,000.00	(5,000.00)	10/3/2024
MEMBERSHIPS & SUBSCRIPTIONS	101-5110-451-50-25	325.00	421.00	96.00	12/3/2024
BUILDING & EQUIPMENT EXPENSE	101-5110-451-60-10	25,000.00	24,904.00	(96.00)	12/3/2024
MAINTENANCE CONTRACTS	101-2901-429-47-01	228,608.00	228,208.00	(400.00)	12/11/2024
PROFESSIONAL SERVICES	101-2901-429-47-02	6,000.00	6,400.00	400.00	12/11/2024
TRAINING	101-2110-421-58-05	-	300.00	300.00	12/11/2024
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2105-421-61-02	7,000.00	6,700.00	(300.00)	12/11/2024
MEMBERSHIPS & SUBSCRIPTIONS	101-1511-415-50-25	125.00	200.00	75.00	12/18/2024
LEASE & COPIES	101-1511-415-66-03	2,500.00	2,425.00	(75.00)	12/18/2024
DEMOLITION - CONDEMNATIONS	101-2105-421-54-60	20,000.00	15,000.00	(5,000.00)	1/3/2025
PROFESSIONAL SERVICES	101-2110-421-47-02	30,959.00	33,459.00	2,500.00	1/3/2025
FOOD ALLOWANCE FOR ANIMALS	101-2110-421-63-03	11,000.00	13,500.00	2,500.00	1/3/2025
PROFESSIONAL SERVICES	101-2110-421-47-02	33,459.00	42,959.00	9,500.00	1/14/2025
DEMOLITION - CONDEMNATIONS	101-2105-421-54-60	15,000.00	5,500.00	(9,500.00)	1/14/2025
COMMUNICATIONS	101-1990-419-53-01	50,000.00	46,000.00	(4,000.00)	1/28/2025
COMMUNICATIONS	101-1101-411-53-01	7,500.00	11,500.00	4,000.00	1/28/2025
TRAINING	101-4120-441-58-05	8,000.00	5,607.00	(2,393.00)	1/30/2025
PRINTING & OFFICE SUPPLIES	101-4120-441-61-01	4,435.00	6,828.00	2,393.00	1/30/2025
PROFESSIONAL SERVICES	101-1910-419-47-02	20,000.00	30,000.00	10,000.00	2/12/2025
BUILDING EXPENSE	101-1910-419-60-10	119,000.00	109,000.00	(10,000.00)	2/12/2025
TRAINING	101-1220-412-58-05	7,000.00	5,096.00	(1,904.00)	2/18/2025
BOOK IMPROVEMENTS (RESTORATION)	101-1220-412-61-05	10,000.00	11,904.00	1,904.00	2/18/2025
COMMUNICATIONS	101-1990-419-53-01	46,000.00	40,900.00	(5,100.00)	2/26/2025
COMMUNICATIONS	101-1101-411-53-01	11,500.00	15,000.00	3,500.00	2/26/2025
COMMUNICATIONS	101-1102-411-53-01	3,000.00	4,600.00	1,600.00	2/26/2025
ROAD & BRIDGE	101-3101-431-59-01	105,000.00	95,000.00	(10,000.00)	3/12/2025
CRUSHER RUN & GRAVEL	101-3101-431-59-10	25,000.00	35,000.00	10,000.00	3/12/2025
PROFESSIONAL SERVICES	101-2110-421-47-02	42,959.00	45,959.00	3,000.00	4/4/2025
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2105-421-61-02	6,700.00	3,700.00	(3,000.00)	4/4/2025
MAINTENANCE CONTRACTS	101-1202-412-47-01	3,420.00	3,728.00	308.00	4/4/2025
TRAINING	101-1202-412-58-05	3,800.00	3,492.00	(308.00)	4/4/2025
MAINTENANCE CONTRACTS	101-7101-419-47-01	3,800.00	2,400.00	(1,400.00)	4/7/2025
PROFESSIONAL SERVICES	101-7101-419-47-02	7,000.00	6,300.00	(700.00)	4/7/2025
TRAINING	101-7101-419-58-05	4,200.00	1,400.00	(2,800.00)	4/7/2025
BUILDING & EQUIPMENT EXPENSE	101-7101-419-60-10	7,500.00	12,400.00	4,900.00	4/7/2025
UTILITIES	101-1990-419-40-01	15,000.00	40,000.00	25,000.00	4/7/2025
FUEL COSTS	101-1990-419-65-11	375,000.00	350,000.00	(25,000.00)	4/7/2025
TRAINING	101-3102-431-58-05	4,000.00	2,649.00	(1,351.00)	4/10/2025
VEHICLE MAINTENANCE & REPAIR	101-3102-431-65-01	188,000.00	183,000.00	(5,000.00)	4/10/2025
TIRES	101-3102-431-65-10	55,000.00	61,351.00	6,351.00	4/10/2025
MAINTENANCE CONTRACTS	101-9101-441-47-01	25,000.00	25,500.00	500.00	4/11/2025
DISPOSAL FEES	101-9101-441-60-50	3,648.00	3,148.00	(500.00)	4/11/2025
PROPERTY IMPROVEMENTS	101-2105-421-54-70	1,000.00	170.00	(830.00)	4/14/2025
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2105-421-61-02	3,700.00	1,050.00	(2,650.00)	4/14/2025
LEASE & COPIES	101-2105-421-66-03	2,400.00	1,900.00	(500.00)	4/14/2025
CLOTHING & UNIFORMS	101-2110-421-50-01	800.00	550.00	(250.00)	4/14/2025
TRAPS & CAPTURING EQUIP	101-2110-421-66-12	2,312.00	2,122.00	(190.00)	4/14/2025
CAT LIVING PENS	101-2110-421-66-13	3,780.00	3,340.00	(440.00)	4/14/2025
LEASE & COPIES	101-2110-421-66-03	2,800.00	1,600.00	(1,200.00)	4/14/2025
PROFESSIONAL SERVICES	101-2110-421-47-02	45,959.00	52,019.00	6,060.00	4/14/2025
PROFESSIONAL SERVICES	101-1990-419-47-02	60,000.00	35,000.00	(25,000.00)	4/15/2025
PROFESSIONAL SERVICES	101-1102-411-47-02	195,000.00	220,000.00	25,000.00	4/15/2025
OPERATIONAL CONTINGENCY	101-1990-419-75-02	99,990.00	92,240.00	(7,750.00)	4/15/2025
LEASE & COPIES	101-1101-411-66-03	12,500.00	19,500.00	7,000.00	4/15/2025
LEASES & COPIES	101-1202-412-66-03	1,500.00	2,250.00	750.00	4/15/2025
COMMUNICATIONS	101-1990-419-53-01	40,900.00	40,450.00	(450.00)	4/15/2025
COMMUNICATIONS	101-1910-419-53-01	1,000.00	1,450.00	450.00	4/15/2025

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2024-2025 BUDGET	91.7% 5/31/2025 ACTUAL	VARIANCE	%-AGE OF BUDGET
TRAINING	101-4120-441-58-05	5,607.00	5,007.00	(600.00)	4/8/2025
PRINTING & OFFICE SUPPLIES	101-4120-441-61-01	6,828.00	7,428.00	600.00	4/8/2025
CONTRACT SERVICES	101-6101-461-32-10	63,000.00	60,985.00	(2,015.00)	4/29/2025
RECYCLING EQUIPMENT	101-6101-461-66-15	10,000.00	12,015.00	2,015.00	4/29/2025
CONTRACT SERVICES	101-6101-461-32-10	60,985.00	58,985.00	(2,000.00)	5/5/2025
UTILITIES	101-6101-461-40-01	20,000.00	22,000.00	2,000.00	5/5/2025
CONTRACT SERVICES	101-6101-461-32-10	58,985.00	57,985.00	(1,000.00)	5/5/2025
HWY 18 TEMP FACILITY COSTS	101-6101-461-66-23	5,000.00	6,000.00	1,000.00	5/5/2025
COMMUNICATIONS	101-2901-429-53-01	33,000.00	27,000.00	(6,000.00)	5/6/2025
UTILITIES	101-2901-429-40-01	23,000.00	29,000.00	6,000.00	5/6/2025
TRAINING	101-8101-451-58-05	4,000.00	2,000.00	(2,000.00)	5/8/2025
COMMUNICATIONS	101-8101-451-53-01	15,500.00	17,500.00	2,000.00	5/8/2025
LEASES & COPIES	101-1990-419-66-03	15,000.00	13,540.00	(1,460.00)	5/12/2025
LEASE & COPIES	101-2110-421-66-03	1,600.00	2,250.00	650.00	5/12/2025
LEASE & COPIES	101-3101-431-66-03	895.00	1,055.00	160.00	5/12/2025
LEASE & COPIES	101-4120-441-66-03	3,455.00	4,105.00	650.00	5/12/2025
PROFESSIONAL SERVICES	101-1990-419-47-02	35,000.00	10,000.00	(25,000.00)	5/12/2025
PROFESSIONAL SERVICES	101-1102-411-47-02	220,000.00	245,000.00	25,000.00	5/12/2025
VACCCINES	101-9101-441-47-15	3,000.00	-	(3,000.00)	5/12/2025
UTILITIES	101-9101-441-40-01	26,894.00	29,894.00	3,000.00	5/12/2025
LEASE PAYMENTS	101-9101-441-66-04	27,577.00	25,077.00	(2,500.00)	5/12/2025
MEDICATION	101-9101-441-61-20	32,000.00	34,500.00	2,500.00	5/12/2025
IT SERVICES	101-9101-441-66-20	11,230.00	7,730.00	(3,500.00)	5/12/2025
CLOTHING & UNIFORMS	101-9101-441-50-01	14,177.00	10,677.00	(3,500.00)	5/12/2025
COMMUNICATIONS	101-9101-441-53-01	20,568.00	17,568.00	(3,000.00)	5/12/2025
VEHICLE OPERATIONS & MAINTENANCE	101-9101-441-65-01	65,000.00	75,000.00	10,000.00	5/12/2025
VEHICLE MAINTENANCE & REPAIR	101-3102-431-65-01	183,000.00	177,000.00	(6,000.00)	5/20/2025
MACHINERY & EQUIPMENT REPAIR	101-3102-431-65-02	56,000.00	62,000.00	6,000.00	5/20/2025
PROFESSIONAL SERVICES	101-2320-423-47-02	67,555.00	52,555.00	(15,000.00)	5/20/2025
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2320-423-61-02	29,798.00	19,798.00	(10,000.00)	5/20/2025
DIETING PRISONERS	101-2320-423-63-01	175,100.00	200,100.00	25,000.00	5/20/2025
MACHINERY & EQUIPMENT REPAIR	101-8101-451-65-02	3,500.00	12,013.00	8,513.00	5/28/2025
CAPITAL IMPROVEMENTS	101-8101-451-66-02	15,000.00	6,487.00	(8,513.00)	5/28/2025