N O T I C E

Union County Council will hold their regular monthly business meeting on Tuesday, April 14, 2026 at 5:30PM in the Meeting Room located at 103 West Main Street Union SC, 29379. The public is invited to attend. Anyone needing assistance to attend the meeting should contact the Union County Supervisor's Office at 864-429-1600.

AGENDA
REGULAR MONTHLY MEETING OF THE UNION COUNTY COUNCIL
103 W MAIN STREET
UNION, S. C. 29379
TUESDAY APRIL 14, 2026
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 03-10-2026

VI. Presentation of Service Awards
Chairman, Phillip Russell

VII. Consider Board Appointments or Removals (if any). No applicants at this time.
A. Tax Assessment Board of Appeals- 4 vacancies (Council Districts 2,3,5, & 6)
B. Building Code Board of Appeals- 1 vacancy for an alternate position (at large)

VIII. Halliday, Schartz & Company to present 2025 County of Union Audit-presentation by Andrew Dobson, CPA

IX. Union County Planning Commission to introduce updated land use planning recommendation to Council-Chairman Lewis Jeter and Consultant Michael Foreman.

X. Union County Economic Development to introduce Project Alpaca.

XI. Union County Tourism Director-Curtiss Hunter to provide information on the South Carolina Humanities Grant

XII. Council to consider approving the following grant:

Name of Grant: SC Humanities Grant Grant Period: 2026
Purpose: To fund hosting a SC Humanities Festival in Union County
Amount: $10,000.00
County Match: $0

XIII. Committee Reports (if any)

XIV. **RESOLUTIONS**

A. RESOLUTION NO. 2026-02
RELATING TO THE DECLARATION OF INTENT BY UNION COUNTY, SOUTH CAROLINA, TO REIMBURSE CERTAIN EXPENDITURES MADE PRIOR TO THE ISSUANCE OF FEDERAL TAX-EXEMPT BONDS.

XV. **ORDINANCES**

A. 1st Reading
ORDINANCE NO. 412
AN ORDINANCE TO ADOPT THE OPERATING AND CAPITAL BUDGETS OF UNION COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027, 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.

XVI. Elected Officials' Comments (if any)

XVII. Supervisor's Report

XVIII. Leslie Swigart to speak on transparency and behavior of council members.

XIX. Elise Ashby to give a report on the Farmers Market and its programs.

XX. Consider entering executive session to receive legal information and advice on matters involving Settlement with remnant defendants in the SC Opioid Litigation Class Action Suit.

XXI. Consider authorizing participation and allowing the County Supervisor to execute necessary documents in Settlement with Six Remnant Defendants in the SC Opioid Class Action Settlement.

XXII. Adjourn

DRAFT as of March 24, 2026 CHAPTER 25 – PLANNING AND LAND DEVELOPMENT

Sec. 25-1 Membership in regional planning council.

The county, by virtue of a 1972 agreement, as subsequently amended, is a member of the Catawba Regional Planning Council of Governments.

Sec. 25-2 Authority and Jurisdiction

I. The Land Development Regulations are hereby enacted to provide for the health, safety and welfare of the general public by ensuring the orderly development of the County through fair and consistent administration and enforcement.

II. These regulations shall apply to land development in unincorporated Union County and include the changing of land characteristics through development or through the subdivision of land.

III. Whenever the provisions of any other federal, state, or local statute, ordinance, or regulation impose higher standards than are required by these regulations, the provisions of such statute, ordinance, or regulation shall apply.

IV. These land development regulations are adopted under the authority of and pursuant to Chapter 29 of Title 6, South Carolina Code, 1976, as amended.

V. Should any section or provision of this chapter be declared by the courts to be unconstitutional or invalid, such declaration shall not affect the ordinance as a whole, or any other part thereof, other than the part so declared to be unconstitutional or invalid.

Sec. 25-3 Purpose

The principal purposes of these Land Development Regulations are as follows:

I. Protect land values through good and responsible development.

II. Implement the Union County's Comprehensive Plan, specifically to adopt a land development ordinance.

III. Conserve and ensure access to the county's natural and scenic resources for future generations to enjoy.

IV. Secure the safety of residents from the hazards of improper development.

V. Enhance the development process by mitigating potential negative effects of new development.

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Sec. 25-4 Administration

I. Designated Administrator of Chapter

The County Council may designate a Land Development Administrator to manage and implement the provisions of this chapter. All matters of interpretation of this Chapter shall be considered first by the designated Land Development Administrator.

II. Nonconformities

Nonconforming buildings or uses, are buildings or land use activities that were established prior to the enactment of this chapter and that do not meet one (1) or more requirement(s) of this chapter. The lawful use of any structure present at the time of enactment of this chapter may be continued indefinitely even though such use does not conform to the provisions of this chapter. Nonconforming structures may not altered in such a manner that increases the nonconformity.

III. Conflicts

There is no intent given by the provisions of this chapter to repeal, revoke, annul or in any way impair or interfere with any rules, regulations, or permits previously adopted or issued, or which shall be adopted or issued pursuant to law, relating to the use of buildings or premises; nor is it intended by these regulations to interfere with or revoke or annul any easements, covenants, or other agreements between parties. However, when the regulations made under this chapter impose more restrictive standards than are required in or under another statue, local ordinance, or regulation, the regulations in this chapter shall govern.

IV. Appeals

Any person who believes that he or she is aggrieved by an error made by an administrative official of Union County in the enforcement of this Chapter shall have the right to appeal any order, requirement, decision, or determination issued by an administrative official to the appropriate appeals body, as established by herein.

A. Appeals of an order, requirement, decision, or determination made by the Land Development Administrator shall be directed to the Union County Planning Commission. The Planning Commission shall have no more than thirty (30) days to act on the appeal after conducting a public hearing on the matter, with public notice advertised in a newspaper of general circulation in the community at least fifteen (15) days prior to the hearing date. Additional forms of communication may be utilized as needed.

B. Appeals of an order, requirement, decision, or determination made by the Union County Planning Commission as per this Chapter must be directed to the circuit court within thirty (30) days after actual notice of the decision.

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C. Appeals shall be submitted in writing to the Land Development Administrator and must be filed within thirty (30) days from the date that the appealing party has received notice of the action from which the appeal is taken.

D. An appeal shall stay all legal proceedings in furtherance of the action appealed, unless the Land Development Administrator or designated authority determines that a stay would cause imminent peril to life and property.

E. In rendering a decision on the appeal, the Planning Commission may affirm, reverse, or modify the order, requirement, decision, or determination issued by the Land Development Administrator.

F. All final decisions on orders and decisions of the Planning Commission must be in writing and copies must be permanently filed with the office of the Land Development Administrator.

V. Variances

A. Applications for a variance to the requirements of this chapter shall be submitted on an approved form to the Land Development Administrator.

B. In considering an application for a variance the County Council shall conduct a public hearing on the matter, with public notice advertised in a newspaper of general circulation in the community at least fifteen (15) days prior to the hearing date. Additional forms of communication may be utilized as needed.

C. All decisions of the County Council with respect to variance applications shall be in writing and must be permanently filed with the office of the Land Development Administrator.

VI. Fees

A fee schedule may be provided and imposed by county council to offset certain administrative costs associated with the administration of this chapter.

VII. Enforcement and Violations

A. Enforcement. The county shall enforce the following, as applicable, to ensure that all subdivisions and land development projects meet the requirements of this chapter.

B. Violations. Violation of the provisions of this Chapter or failure to comply with any of its requirements, shall constitute a misdemeanor. Any person who violates this article or fails to comply with any of its requirements shall, upon conviction thereof, be fined not more than one hundred dollars ($100.00). Each day after notice of violation shall be considered a separate offense. Nothing herein contained shall prevent Union County, South Carolina from taking such other lawful action as is necessary to prevent or remedy any violation.

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Sec. 25-5 Subdivisions

I. Major Subdivision Submittal Requirements

A. Major Subdivisions for the purpose of this Chapter shall include any divisions of a tract or parcel of land into seven or more lots or building sites, whether immediate or in the future for sale, lease, or building development.

B. All applications to create or modify a major subdivision shall contain the information required by this subsection and submitted to the Land Development Administrator for approval prior to recording with the Union County Register of Deeds. The Land Development Administrator shall have thirty (30) calendar days from the date of submission to act in writing on a completed application for subdivision.

C. Major Subdivisions not approved as per these regulations and bearing a stamp of approval by the Land Development Administrator are not permitted to be filed or recorded by the Register of Deeds.

D. Information required by the applicant requesting a Major Subdivision are as follows:

1. A completed application form, as provided by the administrator.
2. Ownership information, including a warranty showing every individual person or entity having legal and/or equitable ownership interest in the property upon which the application is sought.
3. If the applicant represents the property owner, an affidavit is required from the owner to authorize the request.
4. Determination of the existence of restrictive covenants, and verification if applicable.
5. Major Subdivision plan drawing. The subdivision plan must, at a minimum, include the following information:
    a. Proposed lot boundaries;
    b. Existing roads within or abutting the proposed subdivision;
    c. Existing community driveways, if any;
    d. Existing utilities lines, transformers, pump stations, or similar facilities;
    e. All existing utilities and easements;
    f. All proposed utilities and easements;
    g. Proposed roads, if any, consistent with Chapter 27, and Chapter 25, Section 25-6 of the Union County Code of Ordinances;
    h. The means of access to each lot, either through a public road, private road, or easement;
    i. Proposed open space areas;
    j. State building codes, if applicable
    k. Floodplain information as required by Chapter 9 of the Union County Code of Ordinances; and

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l. The subdivision plan must be drawn to scale and must bear the seal of a registered land surveyor to certify that the plan was completed in compliance with all applicable state regulations and survey standards. Submitted plans are required to be referenced by South Carolina State Plane Coordinates, as defined in the S.C. Code of Laws (The South Carolina Coordinate Act, as amended).

E. Subdivisions excluded from these requirements are stated herein. Note, excluded subdivisions qualifying for this exemption must still be drawn to scale and submitted to the Union County Register of Deeds for recording.

1. The combination or recombination of portions of previously platted lots where the total number of lots is not increased.
2. The combination or recombination of entire lots of record where no new street or change in existing streets is involved.
3. The division of land into parcels of five (5) acres or more where no new street is involved.
4. Simple subdivisions with no more than six (6) lots created at the time of subdivision, if the subdivided parcel is not part of a larger common plan.
5. Family subdivisions as defined by this chapter.

Sec. 25-6 Development Standards

I. Lot Standards

A. Minimum Lot Size
The minimum lot size established by this chapter for newly created single-family residential lots located in major subdivisions utilizing septic systems is three-quarter acre. The minimum lot size established by this chapter for newly created single-family residential lots located in major subdivisions utilizing public sewer is one-quarter acre.

All newly created non single-family residential properties within the unincorporated Union County shall be sized to provide proper spacing for setbacks, utilities, storm water control, and fire access at a minimum.

B. Minimum Setback requirements for all structures
1. Front Setback.
   a. Twenty-Five (25) feet as measured from the right of way along private or County maintained roadways. Where no right of way is defined, setback shall be Fifty (50) feet as measured from the centerline of roadway.
   b. One Hundred (100) feet as measured from the right of way along State maintained roadways.
   c. Corner lots shall be considered to possess two frontages, with minimum setback requirements from each frontage accordingly.
2. Rear Setback.

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a. Twenty-Five (25) feet as measured from the rear property line. Single-family residential accessory structure rear setbacks may be ten (10) feet if not utilizing a permanent foundation.

3. Side Setback.
   a. Ten (10) feet as measured from the side property line.

C. Minimum Lot Frontage
All newly created lots shall have a minimum of fifty (50) feet of road frontage on any roadway dedicated to public use.

D. Flag Lots
Flag Lot poles shall be a minimum of twenty-five (25) feet wide. Flag Lot poles shall be spaced at least fifty (50) feet apart. Each Flag Lot shall serve no more than two properties.

II. Land Standards

A. Streets and Related Improvements
1. All newly created lots must have direct access to a roadway dedicated to public use or via defined easement.
2. Minimum 50' is required for all road rights-of-way. Minimum 66' right-of-way is required if road will be dedicated to County for maintenance.
3. Newly created major subdivisions with more than 50 developable lots shall have at minimum two ingress/egress points.
4. If roads are constructed to Union County standards: inspection and approval of the roadbed, surface paving, driveway pipes, and stormwater runoff management shall be obtained from the county engineering department prior to final approval and adoption into the county road system by the county council.

B. Water Facilities
1. If public water is to be provided to a major subdivision or land development project, approval of the water distribution system is at the discretion of the water district charged with serving the area. If the subdivision or land development project is to be served by wells, approval of wells shall be at the discretion of South Carolina Department of Health and Environmental Control.
2. The water provider shall furnish evidence in writing that the subdivision or land development project can be adequately serviced.

C. Wastewater Facilities
1. If public sewer is to be provided to a major subdivision or land development project, approval of the wastewater collection system is at the discretion of the wastewater provider providing the service.
2. The wastewater provider shall furnish evidence in writing that the subdivision or land development project can be adequately serviced.

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3. If the subdivision or land development project is to be served by septic tank(s), approval of septic tanks shall be at the discretion of South Carolina Department of Environmental Services.

D. Stormwater
    1. The requirements of this section shall be deemed to have been met for any major subdivision or land development project for which there is an approved stormwater management and sediment control plan from the South Carolina Department of Environmental Services relating to erosion and sediment control and/or stormwater management.
    2. The developer or owner shall furnish written approval from the South Carolina Department of Environmental Services prior to the issuance of County approval.

E. Open Space
    1. Major Subdivisions shall require at a minimum 25% of the subdivision area be allocated as open space. At least half of the designated open space must be contiguous and may be preserved and maintained as required by common ownership via a homeowners association or through private ownership via deed restriction. Open space requirements for major subdivisions may be reduced for larger lot size communities.
    2. Bufferyards at least fifty (50) feet wide shall be required along all external property lines facing a thoroughfare. Required bufferyard areas may count towards open space requirements.
    3. Land designated as common open space and used in meeting open space requirements shall not be separately sold, subdivided, or developed for any use other than those defined herein.
    4. Consideration for open spaces shall be given to areas considered environmentally or ecologically sensitive.

III. Land Development Permit

A. A land development permit is required prior to the commencement of any land development activity or application for building permit within unincorporated Union County with the exception of an individual single-family residence that is not part of a larger common plan, or for a single-family residential accessory use.

B. Application for a land development permit shall be made to the Land Development Administrator on forms furnished by him or her prior to any land development activities.

C. All applications for land development permits shall contain the information required by this section and submitted to the Land Development Administrator. The Land Development Administrator shall have thirty (30) calendar days from the date of submission to act in writing on a completed application for a land development permit.

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D. If new public roadways are to be built as part of any development, a development plan shall be required. A completed land development permit application form shall accompany the development plan, as well as a statement of ownership, or a notarized letter from the property owner authorizing the request.

The Development Plan must include the following information at a minimum, and must be drawn to scale:

1. Location map
2. Existing lot boundaries
3. Existing roads within or abutting the proposed development
4. All driveways and roadways proposed for site
5. All existing utilities and easements
6. All proposed utilities and easements
7. Proposed buildings or structures
8. Proposed parking areas, driveways, and sidewalks
9. Setback lines
10. Drainage features and conceptual stormwater management systems
11. Floodplain, if applicable
12. State building codes, if applicable

Sec. 25-7 Supplemental Development Standards for Specific Uses

I. Purpose. The purpose of this section is to improve the impact and siting of certain developments, whose characteristics could adversely affect surrounding property and environmental conditions. All land development permits for the uses outlined in Section 25-7 shall require Planning Commission approval.

A. A land development permit application is required prior to the commencement of all development activities outlined in Section 25-7 within unincorporated Union County.

B. The planning commission shall review and evaluate each application with respect to all applicable development standards contained in this chapter. At the conclusion of its review, the planning commission may approve the proposal as presented, approve it with specified conditions, or disapprove it.

C. If the application is approved, the planning commission shall cause the land development permit to be issued, or, if conditionally approved, the planning commission shall cause such permit to be issued contingent on any specified conditions imposed. If the application is denied, the applicant shall be notified in writing by the Land Development Administrator, with the reasons stated therein.

D. The Planning Commission shall act in writing on a completed application for land development for uses specified in Section 25-7 within sixty (60) calendar days. Failure to act

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by the Planning Commission on a completed application within sixty (60) calendar days constitutes approval.

II. Development Plan Submittal requirements

All applications for land development permits for the uses outlined in Section 25-7 shall be accompanied by a development plan which contains the supplemental information required by this section and submitted to the Planning Commission for approval. A completed application form supplied by the county shall accompany the development plan, as well as a statement of ownership or a notarized letter from the property owner authorizing the request.

The Development Plan must include the following information at a minimum, and must be drawn to scale:

1. Location map
2. Existing lot boundaries
3. Existing roads within or abutting the proposed development
4. All driveways and roadways proposed for site
5. All existing utilities and easements
6. All proposed utilities and easements
7. Proposed buildings or structures
8. Proposed parking areas, driveways, and sidewalks
9. Setback lines
10. Drainage features and conceptual stormwater management systems
11. Floodplain, if applicable
12. Any additional information as required by Section 25-7, Chapter III

III. Applicability. The additional requirements of Section 25-7 shall apply only to the following new proposed uses as of the date of adoption of this ordinance:

A. Solid waste management facility.

Due to the consideration for public health and safety and potential pollution to the environment resulting from solid waste collection and disposal sites, the following standards shall apply.

1. No sanitary landfill, incinerator, or dump site shall be located within 1000 feet of any existing residential use. No transfer station shall be located within 750 feet of any existing residential use. Convenience centers or Drop-off centers shall not be located within 500 feet of any existing residential use. For purposes of this section, measurement shall be made in a straight line from the nearest portion of the building or structure used as part of the premises to the nearest property line of a residential use.

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2. A permit must be obtained from the South Carolina Department of Environmental Services prior to securing county approval. The state permit shall have been issued within six months of the date of the request for county approval.
3. A drainage plan shall accompany the request showing all off-site drainage and runoff.
4. Proposed facilities shall have direct access off a state-maintained road.
5. No waste material capable of being blown from the site shall remain uncovered or unsecured at the close of business daily.
6. Sanitary landfills, incinerators, or dump sites shall be a minimum of ten (10) acres in size. Transfer stations shall be a minimum of two (2) acres in size. Convenience centers or Drop off centers shall be a minimum of one (1) acre in size.
7. Bufferyards at least fifty (50) feet wide shall be required along all side and rear property lines. Bufferyards shall contain a mixture of shrubs, canopy, understory, and evergreen trees, and must be planted and maintained in a healthy manner. Existing vegetation is preferred and may be substituted in lieu of new plantings.

B. Hazardous waste and nuclear waste disposal sites.

All hazardous and nuclear waste sites are declared by this Chapter to be wholly incompatible with prevailing environmental conditions as well as existing and planned development in the county. No such sites shall be reviewed or permitted without the submission by the applicant of a comprehensive environmental impact statement prepared by a registered engineer. As well, a geotechnical engineering firm shall certify in writing that the rock formations being utilized to contain the waste are impermeable and that the surrounding groundwater sources will not be contaminated.

Due to consideration for the public health and safety and potential pollution to the environment resulting from hazardous waste and nuclear waste disposal sites, any such uses proposed for the county shall comply with the following supplemental standards:

1. No such use shall be located within two (2) miles of any existing residential use. For purposes of this section, measurement shall be made in a straight line from the nearest portion of the building or structure used as part of the premises to the nearest property line of a residential use.
2. All relevant federal, state, and local permits must be obtained prior to securing county approval. The permits shall have been issued within six months of the date of the request for county approval.
3. A drainage plan shall accompany the request showing all off-site drainage and runoff.
4. Proposed facilities shall have direct access off a state maintained road.
5. Site shall be a minimum of ten acres in size.
6. Bufferyards at least one-hundred (100) feet wide shall be required along all side and rear property lines. Bufferyards shall contain a mixture of shrubs, canopy, understory, and evergreen trees, and must be planted and maintained in a healthy

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manner. Existing vegetation is preferred and may be substituted in lieu of new plantings.

C. Mining and extraction operations.
Due to the land disturbing nature of these operations, pollution to air and water, and use of explosives to break up earth materials, such uses shall be permitted in the county only under the following conditions:

1. No such use shall be located within 2,000 feet of any residential use. Where explosives are to be employed, the minimum distance shall be increased to two (2) miles. For purposes of this section, measurement shall be made in a straight line from the nearest portion of the property utilized as part of the premises to the nearest property line of a residential use.
2. A mining permit must be obtained from the South Carolina Department of Environmental Services prior to securing county approval, or as a condition of approval. The mining permit must also include information concerning an approved reclamation plan and bonding requirements, if applicable.
3. Bufferyards at least one hundred (100) feet wide shall be required along all side and rear property lines. Bufferyards shall contain a mixture of shrubs, canopy, understory, and evergreen trees, and must be planted and maintained in a healthy manner. Existing vegetation is preferred and may be substituted in lieu of new plantings.

Mining and extraction uses in existence on the date of passage of the Chapter from which this section is derived which are nonconforming, and any extension of such uses, operations, activities or business on such parcel or contiguous parcels under the same ownership on the date of passage of the Chapter from which this section is derived, shall be exempt from these and all other requirements contained herein.

D. Salvage yards and junkyards (as defined in Chapter 7, Article VI of the Union County Code of Ordinances, as amended)

1. No such use shall be located within 1,000 feet of any existing residential use. For purposes of this section, measurement shall be made in a straight line from the nearest portion of the building or structure used as part of the premises to the nearest property line of a residential use.
2. Bufferyards at least fifty (50) feet wide shall be required along all side and rear property lines. Bufferyards shall contain a mixture of shrubs, canopy, understory, and evergreen trees, and must be planted and maintained in a healthy manner. Existing vegetation is preferred and may be substituted in lieu of new plantings.

E. Manufactured Home Parks

1. Manufactured Home Parks shall have a maximum density of four (4) units per acre.
2. Proposed Manufactured Home Parks shall have access off a state-maintained road.

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3. Bufferyards at least fifty (50) feet wide shall be required along all side and rear property lines. Bufferyards shall contain a mixture of shrubs, canopy, understory, and evergreen trees, and must be planted and maintained in a healthy manner. Existing vegetation is preferred and may be substituted in lieu of new plantings.

F. Multi-Family Residential Housing

1. Multi-Family Residential Housing shall have a maximum density of eight (8) units per acre.
2. Apartment complexes and Condominium complexes shall have access off a state-maintained road.
3. Multi-Family Residential Housing shall require at a minimum 25% of the project area be allocated as open space.
4. Minimum parking requirements for multi-family residential housing shall be two (2) spaces per unit plus a minimum of 10% of the total number of multi-family units to allow for visitor parking. Parking areas shall be properly lighted for safety and landscaped with a mixture of shrubs and canopy trees. Accessible parking for persons with disabilities shall also be required as per the Americans With Disabilities Act (ADA). The number, size, and location of accessible spaces shall be in accordance with ADA Standards for Accessible Design.
5. Bufferyards at least fifty (50) feet wide shall be required along all side and rear property lines. Bufferyards shall contain a mixture of shrubs, canopy, understory, and evergreen trees, and must be planted and maintained in a healthy manner. Existing vegetation is preferred and may be substituted in lieu of new plantings.

G. Solar Farms

1. The height of solar farm panels shall be measured from the highest natural grade below each solar panel to the top of that panel. Every component of the solar energy farm shall be limited to a maximum fifteen (15) feet in height. Poles and wires necessary to connect to public electric utility shall not be subject to this requirement.
2. All solar farms shall be completely enclosed with a minimum of six (6) feet high chain link or security fencing as measured from the natural grade of the fencing perimeter). The fence must be secure at all times.
3. A facility decommission plan is required prior to obtaining County approval. At least annually, the latest facility decommission plan shall be recorded in the Union County Register of Deeds Office. An applicant must include a decommissioning plan with their development permit application that describes the anticipated life of the solar farm. Simultaneously at the time of application submission the owner of the solar energy system shall provide Union County with a fifty thousand dollar ($50,000.00) or 125% of the decommission costs, whichever is greater, surety or performance bond to be maintained by the solar energy system owner or subsequent owner(s) until the solar energy system is decommissioned. Following a continuous six-month period in which no electricity is generated, the permit holder

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shall have six (6) months to complete decommissioning of the solar farm. Decommissioning includes removal of solar panels, buildings, cabling, electrical components and any other associated facilities below grade as described in the decommissioning plan. Prior to the issuance of any electrical permit, the owner of the solar energy system must submit a notarized affidavit acknowledging the above decommissioning obligations. Decommissioning plan must be passed by conveyance to successive owner(s). The fence and gate requirements shall continue until such solar energy system is removed from the parcel or parcels of land upon which it was constructed. Upon failure to accomplish the decommissioning plan, the Union County Building Inspector may take action authorized in the Union County Code of Ordinances as applicable to unsafe buildings.

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Sec. 25-8 Definitions

For purposes of this chapter, the following definitions are hereby identified:

Apartment: A part of a property intended for residential use including one or more rooms or enclosed spaces located on one or more floors (or parts thereof) in a building or buildings.

Bufferyards: A mixture of shrubs, canopy, understory, and evergreen trees, planted and maintained in a healthy manner, that provides screening between uses or between a use and a thoroughfare. Existing vegetation is preferred and may be substituted in lieu of new plantings. Fencing may also be utilized in conjunction with vegetation, but not in lieu of vegetation.

Canopy Tree: A tree that is capable of growing to a mature height of more than 30 feet tall.

Condominium: The individual ownership of a particular apartment in a building and the common right to a share, with other co-owners, in the general and limited common elements of the property.

Evergreen Trees: A tree that retains its green foliage throughout the year.

Family Subdivision: The division of land into two or more new lots at one time or over a period of time where conveyance may only be to members of the immediate family of the property owner. Immediate Family is defined as any person who is a natural or legally defined offspring, stepchild, spouse, sibling, aunt, uncle, niece, nephew, grandchild, grandparent, or parent of the property owner.

Flag Lot: A tract of land or lot with a developable area connected to a road by a narrow strip of land (referred to as a flag pole) used for access.

Hazardous Waste Facility and/or Nuclear Waste Facility: All structures, other appurtenances, and improvements on the land used for treating, storing, or disposing of hazardous waste or nuclear waste, including all operations or storage areas, diked overflow, or emergency spillway areas.

Land Development: The changing of land characteristics through development, redevelopment, construction. Land Development activities may include condominium complexes, apartment complexes, townhomes/townhouses, commercial parks, shopping centers, industrial parks, manufactured home parks, commercial and industrial structures, or similar developments.

Landfill: A disposal facility or part of a facility where solid waste is placed in or on land, and which is not a land treatment facility, a surface impoundment, or an injection well.

Lot: A single parcel or tract of contiguous land intended as a unit for transfer of ownership, or for building development, or both.

Manufactured Home: A structure transportable in one or more sections when erected on site and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent

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foundation when connected to the required utilities and includes the plumbing, heating, air conditioning, and electrical systems contained in the structure.

Manufactured Home Park: Land in which spaces are offered for rent or lease for the placement of two or more manufactured homes and in which the primary use of the park is residential.

Mining and Extraction Operations: The mining of natural mineral deposits by removing the overburden lying above such deposits and mining directly from the deposits exposed. The term includes but is not limited to such practices as open-cut mining, open-pit mining, strip mining, quarrying, and dredging.

Multi-Family Residence: A property containing two or more dwelling units which are joined together by a common wall. Includes apartments, condominiums, duplexes, tri-plex, quad-plex, and townhomes/townhouses.

Open Space: Natural areas of undisturbed vegetation or areas replanted with vegetation after construction, including, but not limited to, woodlands, recreational areas (whether active or passive in nature), greenways, or natural watercourses. All open space must be maintained to be reasonably free of hazards, nuisances, or unhealthy conditions. Watercourses considered to be open space must remain free flowing and reasonably devoid of debris.

Private driveway: Used for vehicular travel by the owner and those having express or implied permission from the owner but not by other persons or the general public.

Private road: This means, relates to, and includes the entire right-of-way of roads, avenues, boulevards, lanes, courts, thoroughfares, culs-de-sac and other ways considered public but not publicly owned and maintained.

Public road: This means, relates to, and includes the entire right-of-way of roads, avenues, boulevards, highways, freeways, lanes, courts, thoroughfares, collectors, culs-de-sac and other ways considered public and either dedicated to, purchased by, adversely possessed or condemned and accepted by the state or the county council.

Setback: The minimum distance permitted between the road right-of-way line and any building, or any projections thereof, other than steps, eaves, chimneys, bay windows, and fire escapes.

Shrubs: a woody plant that is typically smaller than a tree, often utilized in landscaping.

Single-Family Residence: A free-standing residential dwelling existing on a single lot.

Single-Family Residential Accessory: A subordinate structure detached from but located on the same lot as a Single-Family Residence.

Solar Farm: A series of large scale ground-mounted solar collectors placed on a parcel for the purpose of generating photovoltaic power ("PV") for resale purposes. Rooftop solar panels or panels used in conjunction with residential uses are not considered a Solar Farm for the purposes of this ordinance.

DRAFT

Solid Waste Facility: Any land, structures, or systems used for the disposal or storage of solid waste material, including garbage, sewage, trash, rubble, construction debris, and all other kinds of organic or inorganic refuse by abandonment, discarding, dumping, reduction, burial, incineration, or any other similar means.

Structure: Anything constructed or erected which requires permanent location above grade. For purposes of this section, structure does not include landscaping features, fences, walls, mechanical equipment, recreational equipment, agricultural uses, or pole/storage barns.

Subdivision (Major): Any divisions of a tract or parcel of land into seven or more lots or building sites, whether immediate or in the future for sale, lease, or building development.

Subdivision (Simple): Any divisions of a tract or parcel of land into at least two (2) but no more than six (6) lots created at the time of subdivision, if the subdivided parcel is not part of a larger common plan.

Townhome/Townhouse: A residential dwelling connected to other units by common walls and a roof, where the owner typically owns the unit and the land it sits on, but shares ownership of common areas.

Transfer Station: A combination of structures, machinery, or devices at a place or facility where solid waste is taken from collection vehicles and placed in other transportation units, with or without reduction of volume, for movement to another solid waste management facility.

Understory Tree: A single- or multi-stem tree which normally reaches a height of between ten and 30 feet at maturity.

Variance: A grant of relief from a term or terms of this chapter. A variance may not be granted when the variance will result in violation of other federal, state, or local laws, regulations, or ordinances.

DRAFT

RESOLUTION NO. 2026-02

RELATING TO THE DECLARATION OF INTENT BY UNION COUNTY, SOUTH CAROLINA, TO REIMBURSE CERTAIN EXPENDITURES MADE PRIOR TO THE ISSUANCE OF FEDERAL TAX-EXEMPT BONDS.

WHEREAS, the Internal Revenue Service and U.S. Treasury Department have promulgated Section 1.150-2 of the Treasury Regulations (the "Regulations") that authorizes an issuer to reimburse itself for expenditures made with respect to projects prior to the issuance of tax-exempt obligations for such projects; and

WHEREAS, the Regulations require an issuer to adopt an official intent to reimburse an expenditure not later than sixty (60) days after the payment of the expenditure; and

WHEREAS, Union County, South Carolina (the "County"), anticipates incurring certain expenditures (the "Expenditures") with respect to the construction and improvement of any or all of (i) new sports and recreation improvements and facilities at Timken Park, including, without limitation, an indoor sports complex, multi-purpose sports fields, outdoor sporting courts, walking trails, play grounds, recreation shelters and outdoor restroom facilities; (ii) a new animal shelter and recycling center; and (iii) improvements and repairs to the County Courthouse (collectively, the "Projects"), prior to the issuance of federal tax-exempt bonds (the "Bonds") by or on behalf of the County in the expected amount of not exceeding $40,000,000 by the County, for such purposes.

NOW, THEREFORE, BE IT RESOLVED, by the County Council (the “Council”) of the County:

Section 1. The Council hereby declares that this Resolution shall constitute its declaration of official intent pursuant to Regulation § 1.150-2 to reimburse the County from the proceeds of federal tax-exempt obligations in the form of installment purchase revenue bonds issued on behalf of the County, tax increment bonds of the County, or other tax-exempt obligations of the County, approved by County ordinance for the Projects.

Section 2. The County understands that Expenditures which may be reimbursed are limited to Expenditures which are (a) properly chargeable to a capital account (or would be so chargeable with a proper election or with the application of the definition of placed in service under Regulation §1-150-2) under general federal income tax principles; or (2) certain *de minimis* or preliminary expenditures satisfying the requirements of Regulation §1.150-2(f).

Section 3. Pending the reimbursement to the County contemplated by this Resolution, the source of funds for the Expenditures with respect to the Project will be the County’s General Fund.

Section 4. To be eligible for reimbursement of the Expenditures, the reimbursement allocation must be made not later than 18 months after the later of (a) the date on which the Expenditures were paid, or (b) the date the Project was placed in service, but in no event more than three (3) years after the date of the original Expenditures.

Section 5. This Resolution shall be in full force and effect from and after its adoption as provided by law. This Resolution shall be made available for inspection during normal business hours by the general public at the office of the County.

[Execution Page Follows]

Adopted by the County Council of the Union County, South Carolina, this __ day of April, 2026.

UNION COUNTY, SOUTH CAROLINA

_____
County Supervisor

(SEAL)

ATTEST:

_____
Clerk to Council

STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR UNION COUNTY

ORDINANCE NO. 412

AN ORDINANCE TO ADOPT THE OPERATING AND CAPITAL BUDGETS OF UNION COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027, 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, 2026 and ending June 30, 2027.

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, 2026 and ending June 30, 2027, 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 8, 2026.

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, 2026 and ending June 30, 2027, 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 2026-27, 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 2026-27 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, 2026, 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, 2026, 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, 2027+6, 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, 2027 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 may be 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 may 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 affected 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

SECTION 15. PROJECTS

County Council, determined during the FY 2026 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:

- PLACE HOLDER
- PLACE HOLDER

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, 2026 and ending June 30, 2027, 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 are to 8:30 a.m. to 5:00 p.m.

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, 2026.

ADOPTED in meeting duly assembled this 16th day of June, 2026.

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 14, 2026
Second Reading:	May 12, 2026
Third Reading:	June 16, 2026
Public Hearing:	June 16, 2026

COUNTY OF UNION
PROJECTED REVENUES
BUDGET FY 2027

CATEGORY	2026-2027 BUDGET PROJECTIONS
TAXES	$ 12,990,000.00
FILOTs	$ 4,325,000.00
FINES	60,500.00
FEES	566,000.00
STATE AND FEDERAL	2,045,097.00
OTHER	4,949,963.00
TRANSFERS IN	2,641,242.00
TOTAL PROJECTED REVENUE	$ 27,577,802.00

COUNTY OF UNION
OPERATING LINE ITEM EXPENDITURES
BUDGET FY 2027

DEPARTMENT	2026-2027 BUDGET RECOMMENDED
SUPERVISOR, COUNCIL, FINANCE & HR	$ 1,119,452.00
IT	453,724.00
DEVELOPMENT BOARD	353,411.00
COMMUNITY DEVELOPMENT	113,683.00
TOURISM	203,764.00
FIRE SERVICE	363,400.00
MAGISTRATE	544,872.00
PROBATE JUDGE	196,244.00
CIRCUIT COURT	161,363.00
PUBLIC DEFENDER	170,313.00
SOLICITOR'S OFFICE	785,121.00
CLERK OF COURT	853,810.00
VOTER REGISTRATION/ELECTION COMM	233,408.00
COUNTY ATTORNEY	44,721.00
BUILDING INSPECTOR	202,000.00
TAX ASSESSOR	322,431.00
DELINQUENT TAX OFFICE	195,343.00
TREASURER'S OFFICE	359,261.00
AUDITOR'S OFFICE	313,544.00
BUILDING SUPERINTENDENT	356,432.00
NON-DEPARTMENTAL	2,888,740.00
SHERIFF'S OFFICE	4,356,601.00
CODE ENFORCEMENT	271,527.00
ANIMAL CONTROL	199,429.00
CORONER	197,000.00
DETENTION CENTER	3,620,476.00
E-911 & COMMUNICATIONS	1,512,402.00
EMERGENCY SERVICES	198,608.00
COUNTY MAINTENANCE	998,271.00
EQUIPMENT SHOP	626,287.00
HEALTH DEPARTMENT	36,300.00
DEPARTMENT OF SOCIAL SERVICES	49,000.00
VETERAN'S AFFAIRS	124,812.00
ALCOHOL & DRUG ABUSE	174,000.00
VICTIM ADVOCATE	104,189.00
STADIUM	69,225.00
RECYCLING	545,851.00
AIRPORT	207,803.00
TIMKEN SPORTS COMPLEX/REC DEPT	852,728.00
EMERGENCY MEDICAL SERVICES	3,046,399.00
TOTAL PROPOSED APPROPRIATIONS	27,425,945.00

Monthly Update Report from Finance for April 2026 Council Meeting:

- Financials were included in Council packets for the 9th month period ending March 31, 2026 (75.00% of the year).
- Revenues for YTD are comparable with the amounts received in the prior year.
- Expenditures are 68.81%, which is on target from time-line standpoint. Routine expenditures over-all are less than the percentage, as significant annual insurance and maintenance contract payments are paid in July when the terms begin. This is offset to some degree due the month lag in routine utility-type billings paid during the 13th month of the fiscal year.
- Quarterly Grant update reports are up-to date as of March.
- The FY 2025 audit work is complete.
- Work is proceeding on the 2026-2027 budget process.

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UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	75.0% 3/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
REVENUES					
TAXES					
REAL ESTATE TAXES	101-0000-301-0000	8,665,000.00	5,093,268.36	3,571,731.64	58.78%
VEHICLE TAXES	101-0000-302-0000	1,440,000.00	845,163.82	594,836.18	58.69%
FILOT - COUNTY OPERATIONS	101-0000-302-0000	4,325,000.00		4,325,000.00	0.00%
WATERCRAFT	101-0000-302-0000	50,000.00	24,370.43	25,629.57	48.74%
LOST TAX	101-0000-302-0000	2,500,000.00		2,500,000.00	0.00%
		16,980,000.00	5,962,802.61	11,017,197.39	35.12%
FINES					
MAGISTRATE	101-0000-311-0000	93,500.00	46,484.08	47,015.92	49.72%
CLERK OF COURT - GEN SESSIONS	101-0000-312-0000	1,500.00	408.13	1,091.87	27.21%
NSF-MAG FINE	101-0000-313-0000	-		#VALUE!	#VALUE!
REVENUE	101-0000-318-0000		-	-	#DIV/0!
COC-BOND ESTREATMENT	101-0000-322-0000	-	-	-	#DIV/0!
		95,000.00	46,892.21	48,107.79	49.36%
FEES					
MAGISTRATE - CIVIL COSTS	101-0000-323-1000	50,000.00	36,915.00	13,085.00	73.83%
TAX ASSESSOR FEES	101-0000-323-1100			-	#DIV/0!
CLERK OF COURT FEES	101-0000-323-1300	170,000.00	133,288.41	36,711.59	78.40%
CLERK OF COURT COLL FEES	101-0000-323-1400	5,000.00	5,868.66	(868.66)	117.37%
PROBATE JUDGE FEES	101-0000-323-2000	35,000.00	26,573.67	8,426.33	75.92%
DEL TAX COLLECTION FEES	101-0000-323-2500	-	(11,195.00)	11,195.00	#DIV/0!
WORTHLESS CHECK FEES-SOL	101-0000-323-2600	-	41.00	(41.00)	#DIV/0!
CITY CODE ENFORCEMENT	101-0000-323-3800		-	-	#DIV/0!
CITY ANIMAL CONTROL	101-0000-323-3900	31,000.00	23,250.00	7,750.00	75.00%
ANIMAL CONTROL	101-0000-323-4000	-	5,265.00	(5,265.00)	#DIV/0!
ANIMAL SHELTER DONATION	101-0000-323-4200		110.00	(110.00)	#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		35.00	(35.00)	#DIV/0!
SHERIFF FEES	101-0000-323-7600	5,000.00	4,076.00	924.00	81.52%
FAMILY COURT COST	101-0000-323-7800	70,000.00	46,722.45	23,277.55	66.75%
BUILDING PERMITS	101-0000-323-8000	55,000.00	226,261.30	(171,261.30)	411.38%
VEHICLE DECAL FEE		-		-	#DIV/0!
LOCAL ASSESSMENT FEES	101-0000-323-9000		222.39	(222.39)	#DIV/0!
TAX DATA FEES	101-0000-323-9500		500.00	(500.00)	#DIV/0!
CC & IP FEES	101-0000-323-9600	15,000.00	(7,850.97)	22,850.97	-52.34%
		436,000.00	490,082.91	(54,082.91)	112.40%
STATE & FEDERAL					
MERCHANTS INVENTORY TAX	101-0000-331-1000	55,000.00	41,095.59	13,904.41	74.72%
STATE SHARED TAXES	101-0000-331-1100	1,175,000.00	944,169.44	230,830.56	80.35%
NATIONAL FOREST FUND	101-0000-331-1200	100,000.00		100,000.00	0.00%
VOTERS REGISTRATION	101-0000-331-1300	7,500.00	13,000.00	(5,500.00)	173.33%
SOL OFFICE-PUBLIC DEF SAL	101-0000-331-1500			-	#DIV/0!
ASST SOLICITOR'S SALARY	101-0000-331-1600			-	#DIV/0!
VETERAN'S AFFAIRS	101-0000-331-1700	5,700.00	4,750.20	949.80	83.34%
DEPT OF SOCIAL SERVICES	101-0000-331-1800	15,000.00	12,885.91	2,114.09	85.91%
ACCOMMODATIONS TAX - STATE	101-0000-331-1900	250,000.00	182,310.90	67,689.10	72.92%
EMERGENCY SERVICES	101-0000-331-2000	35,000.00	-	35,000.00	0.00%
CARNEGIE LIBRARY - STATE	101-0000-331-2400		(3,389.56)	3,389.56	#DIV/0!
CARNEGIE LIBRARY - FEDERAL	101-0000-331-2500			-	#DIV/0!
PILT PROGRAM	101-0000-331-2700		-	-	#DIV/0!
POLLWORKERS	101-0000-331-3100	-	-	-	#DIV/0!
UNCLAIMED PROPERTY-STATE	101-0000-331-3200		-	-	#DIV/0!
RURAL CO STABILIZATION	101-0000-331-3200	387,097.00	387,096.76	0.24	100.00%
		2,030,297.00	1,581,919.24	448,377.76	77.92%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	75.0% 3/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
OTHER					
RECREATION DEPARTMENT	101-0000-351-1000	10,000.00	1,015.00	8,985.00	10.15%
RENT - AIRPORT HANGARS	101-0000-351-6000	40,000.00	21,600.00	18,400.00	54.00%
TRANS FUNDS - LOCAL HOSP/ACCOM	101-0000-351-8000			-	#DIV/0!
TRANSFER IN (LOST)	101-0000-380-0000	935,000.00	291,514.40	643,485.60	31.18%
SUBSCRIBER BILLING	101-0000-380-1000	80,000.00	37,925.36	42,074.64	47.41%
TOURISM	101-0000-380-1100		-	-	#DIV/0!
VICTIM'S ADVOCATE	101-0000-380-1200			-	#DIV/0!
COC-TITLE IV-D	101-0000-380-1300		-	-	#DIV/0!
POLLWORKERS	101-0000-380-1400		-	-	#DIV/0!
ALCOHOL & DRUG ABUSE	101-0000-380-1500	801,688.00	375,596.13	426,091.87	46.85%
SOLICITOR'S OFFICE	101-0000-380-1600	350,000.00	-	350,000.00	0.00%
COMMUNITY DEV	101-0000-380-1700		79,594.68	(79,594.68)	#DIV/0!
SCHOOL RESOURCE OFFICER (NEW)	101-0000-380-1800	290,000.00	85,608.83	204,391.17	29.52%
SCORF SALARIES & FRINGES	101-0000-380-2000		114,772.29		
ALCOHOL & DRUG EXPENSES	101-0000-380-2500		87,538.67	(87,538.67)	#DIV/0!
VICTIM'S ADVOCATE EXPENSES	101-0000-380-2600		-	-	#DIV/0!
TRANSFER IN - TITLVE IV SMALL	101-0000-380-2700		12,969.60	(12,969.60)	#DIV/0!
TRANSFER - CORONER FUNDS				-	#DIV/0!
ECONOMIC DEVELOPMENT(OPERATIONS)		120,000.00	-	120,000.00	0.00%
TRANSFER FROM TITLE I FUNDING				-	#DIV/0!
TRANSFER FROM COMMUNITY DEVELOPMENT				-	#DIV/0!
ECONOMIC DEVELOPMENT(SPECIAL)			-	-	#DIV/0!
TRANSFER TUITION ASSISTANCE		75,000.00		75,000.00	0.00%
TRANSFER FROM ELECTRONIC MONITORING				-	#DIV/0!
REIMBURSEMENTS	VARIOUS			-	#DIV/0!
COMMISSION-VENDING MACH	101-0000-391-0100			-	#DIV/0!
STADIUM	101-0000-391-0200	75,000.00	-	75,000.00	0.00%
TAX NOTICE AMOUNT	101-0000-391-0300	3,000.00	2,683.06	316.94	89.44%
INTEREST INCOME	101-0000-391-0400	1,250,000.00	1,041,335.48	208,664.52	83.31%
MISCELLANEOUS	101-0000-391-0600	200.00	188,596.99	(188,396.99)	94298.50%
RENT OF TOWER	101-0000-391-0800	43,000.00	27,625.33	15,374.67	64.24%
FRANCHISE FEES	101-0000-391-1200	75,000.00	51,449.47	23,550.53	68.60%
AUCTION PROCEEDS	101-0000-391-1300	25,000.00	47,269.86	(22,269.86)	189.08%
CHRISTMAS PARTY DONATIONS	101-0000-391-1500		-	-	#DIV/0!
INTEREST - CO OPER PROVIDENT	101-0000-391-1600	15,000.00	7,486.02	7,513.98	49.91%
TIMKEN SPORT COMPLEX REVENUE	101-0000-391-1800	125,000.00	175,000.00	(50,000.00)	140.00%
LANDFILL HOST FEES	101-0000-391-2000	2,250,000.00	5,431,817.42	(3,181,817.42)	241.41%
WORKERS COMP SALARY REIMB	101-0000-391-2100			-	#DIV/0!
GEN ELECTION-CITY & SCHOOL	101-0000-391-2700	-	-	-	#DIV/0!
REIMBURSEMENT FROM INSURANCE	101-0000-391-3300		221,180.30	(221,180.30)	#DIV/0!
COMMUNICATIONS	101-0000-391-3400	-	-	-	#DIV/0!
RESTITUTION	101-0000-391-4000		625.02	(625.02)	#DIV/0!
SALE OF SCRAP METAL	101-0000-391-4400	25,000.00	31,335.49	(6,335.49)	125.34%
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		2,234.14	(2,234.14)	#DIV/0!
EMS OTHER INCOME	101-0000-391-5550		-	-	#DIV/0!
EMS TAX LEVY - VEHICLE	101-0000-391-5610		135,418.75	(135,418.75)	#DIV/0!
EMS TAX LEVY - R/E	101-0000-391-5620		939,858.22	(939,858.22)	#DIV/0!
EMS TAX LEVY - WATERCRAFT	101-0000-391-5640		3,486.66	(3,486.66)	#DIV/0!
EMS COLLECTIONS	101-0000-391-5700	1,000,000.00	883,990.37	116,009.63	88.40%
PHONE COMSRY	101-0000-391-6300		-	-	#DIV/0!
WHY TRY GRANT-ADA	101-0000-391-6400		-	-	#DIV/0!
WKR'S COMP REIMBU	101-0000-391-6500		11,409.82	(11,409.82)	#DIV/0!
ECHO GRANT-ADA	101-0000-391-6600		-	-	#DIV/0!
LANDFILL DONATION-CKFD	101-0000-391-6700	25,000.00	6,250.00	18,750.00	25.00%
SALE - RECYCLED CARDBOARD	101-0000-391-6800	4,000.00	1,889.48	2,110.52	47.24%
LOCAL OPTION SALES TAX	101-0000-391-7100		-	-	#DIV/0!
BREC CAPITAL CREDIT	101-0000-391-7200		-	-	#DIV/0!
FD LOAN REPAYMENTS	101-0000-391-7900		-	-	#DIV/0!
STATE CR-EM/ER RETIREMENT	101-0000-391-8000	72,963.00	-	72,963.00	0.00%
MED/EDUC BLDG	101-0000-391-8100		-	-	#DIV/0!
CITY GRANT TO DEV BOARD	101-0000-391-8600			-	#DIV/0!
FIREWORKS	101-0000-391-7500/9100		-	-	#DIV/0!
SCHOOL RESOURCE OFFICER (NEW)	101-0000-391-9600	125,000.00	146,721.32	(21,721.32)	117.38%
SHP-COST POOL REFUND	101-0000-391-9000			-	#DIV/0!
LEASE INCOME-MYCOWORKS	101-0000-391-9700		-	-	#DIV/0!
		7,814,851.00	10,465,798.16	(2,650,947.16)	133.92%
TOTAL		**27,356,148.00**	**18,547,495.13**	**8,808,652.87**	**67.80%**

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

	2025-2026 BUDGET	75.0% 3/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
COUNTY GENERAL FUND	-		-	#DIV/0!
TRANSFER FROM SPECIAL REVENUE	54,000.00		54,000.00	0.00%
PROCEEDS FROM CAPITAL LEASE			-	#DIV/0!
MILLAGE INCREASE			-	#DIV/0!
	54,000.00	-	54,000.00	0.00%
GRAND TOTAL	**27,410,148.00**	**18,547,495.13**	**8,862,652.87**	**67.67%**
	-	-		

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	75.0% 3/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
EXPENDITURES					
SUPERVISOR, COUNCIL, FINANCE & HR					
SALARIES	101-1101-411-11-50	499,953.00	375,846.57	124,106.43	75.18%
INSURANCE	101-1101-411-44-01	87,735.00	61,987.32	25,747.68	70.65%
SOCIAL SECURITY	101-1101-411-44-02	38,247.00	27,591.46	10,655.54	72.14%
RETIREMENT	101-1101-411-44-04	95,475.00	71,814.19	23,660.81	75.22%
WORKERS COMPENSATION	101-1101-411-44-06	5,705.00	5,993.82	(288.82)	105.06%
UTILITIES	101-1101-411-40-01	20,000.00	15,771.66	4,228.34	78.86%
PROFESSIONAL SERVICES	101-1101-411-47-02	100,000.00	82,585.97	17,414.03	82.59%
MEMBERSHIPS & SUBSCRIPTIONS	101-1101-411-50-25	800.00	800.00	-	100.00%
COMMUNICATIONS	101-1101-411-53-01	14,000.00	11,998.75	2,001.25	85.71%
TRAINING	101-1101-411-58-05	12,000.00	5,169.86	6,830.14	43.08%
PRINTING & OFFICE SUPPLIES	101-1101-411-61-01	12,000.00	7,696.54	4,303.46	64.14%
POSTAGE METER RENT & POSTAGE	101-1101-411-61-06	5,000.00	-	5,000.00	0.00%
LEASE & COPIES	101-1101-411-66-03	14,000.00	11,574.79	2,425.21	82.68%
		904,915.00	678,830.93	226,084.07	75.02%
IT					
SALARIES	101-1102-411-11-50	54,452.00	41,742.66	12,709.34	76.66%
INSURANCE	101-1102-411-44-01	7,375.00	5,362.56	2,012.44	72.71%
SOCIAL SECURITY	101-1102-411-44-02	4,166.00	3,106.73	1,059.27	74.57%
RETIREMENT	101-1102-411-44-04	1,107.00	7,747.40	(6,640.40)	699.86%
WORKERS COMPENSATION	101-1102-411-44-06	616.00	471.77	144.23	76.59%
MAINTENANCE CONTRACTS	101-1102-411-47-01	10,000.00	240.00	9,760.00	2.40%
PROFESSIONAL SERVICES	101-1102-411-47-02	195,000.00	199,706.34	(4,706.34)	102.41%
COMMUNICATIONS	101-1102-411-53-01	5,200.00	3,289.20	1,910.80	63.25%
DATA PROCESSING TRAINING	101-1102-411-58-06	2,000.00	-	2,000.00	0.00%
COMPUTER EQUIP/SERVERS	101-1102-411-66-13	40,000.00	14,861.50	25,138.50	37.15%
SECURITY/SLED-DSS	101-1102-411-66-15	20,000.00	8,510.54	11,489.46	42.55%
SOFTWARE/LICENSES	101-1102-411-66-16	5,000.00	2,338.38	2,661.62	46.77%
NETWORK EQUIP/UPGRADE	101-1102-411-66-17	-		-	#DIV/0!
		344,916.00	287,377.08	57,538.92	83.32%
DEVELOPMENT BOARD					
SALARIES	101-1103-411-11-50	169,593.00	130,161.87	39,431.13	76.75%
INSURANCE	101-1103-411-44-01	14,750.00	10,725.12	4,024.88	72.71%
SOCIAL SECURITY	101-1103-411-44-02	12,974.00	9,756.62	3,217.38	75.20%
RETIREMENT	101-1103-411-44-04	31,477.00	24,158.04	7,318.96	76.75%
WORKERS COMPENSATION	101-1103-411-44-06	4,664.00	3,579.51	1,084.49	76.75%
UTILITIES	101-1103-411-40-01	5,000.00	5,025.07	(25.07)	100.50%
PROFESSIONAL SERVICES	101-1103-411-47-02	15,000.00	9,989.38	5,010.62	66.60%
MEMBERSHIPS & SUBSCRIPTIONS	101-1103-411-50-10	16,000.00	600.00	15,400.00	3.75%
TRAINING & TRAVEL	101-1103-411-58-05	8,000.00	3,006.22	4,993.78	37.58%
PRINTING & OFFICE SUPPLIES	101-1103-411-61-01	4,000.00	2,618.32	1,381.68	65.46%
VEHICLE OPERATION & MAINTENANCE	101-1103-411-65-01	1,000.00	183.31	816.69	18.33%
CAPITAL EXPENDITURES	101-1103-411-66-01	-	-	-	#DIV/0!
LEASE & MAINTENANCE	101-1103-411-66-04	5,000.00	1,245.50	3,754.50	24.91%
INDUSTRIAL PARKS	101-1103-411-67-01	30,000.00	9,309.88	20,690.12	31.03%
MARKETING	101-1103-411-67-02	25,000.00	18,192.48	6,807.52	72.77%
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%
		344,458.00	228,551.32	115,906.68	66.35%
COMMUNITY DEVELOPMENT					
SALARIES	101-1104-411-11-50	70,737.00	54,290.05	16,446.95	76.75%
INSURANCE	101-1104-411-44-01	7,375.00	9,812.12	(2,437.12)	133.05%
SOCIAL SECURITY	101-1104-411-44-02	5,412.00	3,923.24	1,488.76	72.49%
RETIREMENT	101-1104-411-44-04	13,129.00	10,076.25	3,052.75	76.75%
WORKERS COMPENSATION	101-1104-411-44-06	1,946.00	1,493.02	452.98	76.72%
MEMBERSHIPS & SUBSCRIPTIONS	101-1104-411-50-25	35.00	-	35.00	0.00%
COMMUNICATIONS	101-1104-411-53-01	500.00	364.37	135.63	72.87%
TRAINING & TRAVEL	101-1104-411-58-06	3,485.00	890.03	2,594.97	25.54%
PRINTING & OFFICE SUPPLIES	101-1104-411-61-01	1,578.00	243.12	1,334.88	15.41%
MARKETING	101-1104-411-67-02	1,090.00	-	1,090.00	0.00%
OPERATIONAL CONTINGENCY FUND	101-1104-411-75-02	1,000.00	-	1,000.00	0.00%
		106,287.00	81,092.20	25,194.80	76.30%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	75.0% 3/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
TOURISM					
SALARIES	101-1105-411-11-50	54,807.00	42,852.60	11,954.40	78.19%
INSURANCE	101-1105-411-44-01	15,245.00	11,087.28	4,157.72	72.73%
SOCIAL SECURITY	101-1105-411-44-02	4,193.00	3,034.13	1,158.87	72.36%
RETIREMENT	101-1105-411-44-04	10,173.00	7,953.37	2,219.63	78.18%
WORKERS COMPENSATION	101-1105-411-44-06	1,508.00	1,171.31	336.69	77.67%
UTILITIES	101-1105-411-40-01	7,200.00	3,564.18	3,635.82	49.50%
MEMBERSHIPS & SUBSCRIPTIONS	101-1105-411-50-25	14,000.00	400.00	13,600.00	2.86%
COMMUNICATIONS	101-1105-411-53-01	4,000.00	2,598.33	1,401.67	64.96%
ADVERTISING	101-1105-411-54-01	3,000.00	-	3,000.00	0.00%
TRAINING & TRAVEL	101-1105-411-58-06	3,000.00	3,207.09	(207.09)	106.90%
PRINTING & OFFICE SUPPLIES	101-1105-411-61-01	1,000.00	636.61	363.39	63.66%
POSTAGE	101-1105-411-61-07	100.00	-	100.00	0.00%
OPERATIONAL CONTINGENCY FUND	101-1105-411-75-02	4,000.00	1,248.85	2,751.15	31.22%
EVENTS	101-1105-411-75-12	92,500.00	24,212.73	68,287.27	26.18%
WEB HOSTING	101-1105-411-75-13	3,000.00	1,845.00	1,155.00	61.50%
		217,726.00	103,811.48	113,914.52	47.68%
FIRE SREVICE					
WORKERS COMPENSATION	101-1106-411-44-06	5,000.00	-	5,000.00	0.00%
MAINTENANCE CONTRACTS	101-1106-411-47-01	65,000.00	65,000.00	-	
VOLUNTEER FIREMAN'S INSURANCE	101-1106-411-54-25	18,500.00	6,201.87	12,298.13	33.52%
TOWER RENTAL	101-1106-411-66-02	115,000.00	82,844.00	32,156.00	72.04%
MISCELLANEOUS	101-1106-411-75-05	12,400.00	12,400.00	-	100.00%
		215,900.00	166,445.87	49,454.13	77.09%
MAGISTRATE					
SALARIES	101-1201-412-11-50	286,727.00	219,497.98	67,229.02	76.55%
SALARIES - SECURITY	101-1201-412-11-61	32,136.00	23,011.80	9,124.20	71.61%
INSURANCE	101-1201-412-44-01	92,323.00	67,128.96	25,194.04	72.71%
SOCIAL SECURITY	101-1201-412-44-02	24,393.00	18,382.94	6,010.06	75.36%
RETIREMENT	101-1201-412-44-04	62,716.00	50,664.19	12,051.81	80.78%
WORKERS COMPENSATION	101-1201-412-44-06	8,051.00	6,065.44	1,985.56	75.34%
MEMBERSHIPS & SUBSCRIPTIONS	101-1201-412-50-25	1,000.00	661.33	338.67	66.13%
COMMUNICATIONS	101-1201-412-53-01	500.00	315.00	185.00	63.00%
JURY PAY	101-1201-412-54-10	15,000.00	1,346.98	13,653.02	8.98%
APPEALS	101-1201-412-54-15	1,500.00	-	1,500.00	0.00%
TRAINING & TRAVEL	101-1201-412-58-06	7,700.00	3,946.94	3,753.06	51.26%
PRINTING & OFFICE SUPPLIES	101-1201-412-61-01	6,750.00	3,969.53	2,780.47	58.81%
JAIL OFFICE SUPPLIES	101-1201-412-61-02	1,500.00	1,106.37	393.63	73.76%
LEASES & COPIES	101-1201-412-66-03	700.00	494.42	205.58	70.63%
		540,996.00	396,591.88	144,404.12	73.31%
PROBATE JUDGE					
SALARIES	101-1202-412-11-50	122,602.00	92,459.48	30,142.52	75.41%
INSURANCE	101-1202-412-44-01	14,750.00	10,725.12	4,024.88	72.71%
SOCIAL SECURITY	101-1202-412-44-02	9,379.00	7,772.50	1,606.50	82.87%
RETIREMENT	101-1202-412-44-04	24,510.00	20,869.91	3,640.09	85.15%
WORKERS COMPENSATION	101-1202-412-44-06	1,978.00	321.58	1,656.42	16.26%
MAINTENANCE CONTRACTS	101-1202-412-47-01	3,450.00	4,062.74	(612.74)	117.76%
TRAINING	101-1202-412-58-05	3,800.00	1,356.15	2,443.85	35.69%
PRINTING & OFFICE SUPPLIES	101-1202-412-61-01	3,500.00	2,735.12	764.88	78.15%
LEASES & COPIES	101-1202-412-66-03	2,000.00	1,257.49	742.51	62.87%
		185,969.00	141,560.09	44,408.91	76.12%
CIRCUIT COURT					
SALARIES	101-1203-412-11-50	72,677.00	48,500.58	24,176.42	66.73%
SOCIAL SECURITY	101-1203-412-44-02	5,560.00	3,710.27	1,849.73	66.73%
RETIREMENT	101-1203-412-44-04	13,489.00	9,001.65	4,487.35	66.73%
WORKERS COMPENSATION	101-1203-412-44-06	2,515.00	1,678.08	836.92	66.72%
MISCELLANEOUS	101-1203-412-75-05	42,500.00	16,960.19	25,539.81	39.91%
		136,741.00	79,850.77	56,890.23	58.40%
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

		2025-2026 BUDGET	75.0% 3/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
SOLICITOR'S OFFICE					
SALARIES	101-1205-412-11-50	554,409.00	426,277.22	128,131.78	76.89%
INSURANCE	101-1205-412-44-01	61,854.00	44,846.28	17,007.72	72.50%
SOCIAL SECURITY	101-1205-412-44-02	42,107.00	31,777.94	10,329.06	75.47%
RETIREMENT	101-1205-412-44-04	104,112.00	79,954.21	24,157.79	76.80%
WORKERS COMPENSATION	101-1205-412-44-06	4,292.00	3,308.60	983.40	77.09%
SERVICE CONTRACTS	101-1205-412-47-08	1,000.00	444.36	555.64	44.44%
TRAVEL	101-1205-412-58-01	1,000.00	705.73	294.27	70.57%
TRAINING	101-1205-412-58-05	900.00	478.98	421.02	53.22%
PRINTING & OFFICE SUPPLIES	101-1205-412-61-01	2,500.00	1,372.86	1,127.14	54.91%
		772,174.00	589,166.18	183,007.82	76.30%
CLERK OF COURT					
SALARIES	101-1220-412-11-50	405,529.00	293,743.82	111,785.18	72.43%
SALARIES - TITLE IV-D LARGE	101-1220-412-11-60		1,259.68	(1,259.68)	#DIV/0!
SALARIES - TITLE IV-D SMALL	101-1220-412-11-66	16,537.00	10,251.05	6,285.95	61.99%
INSURANCE	101-1220-412-44-01	71,479.00	45,220.20	26,258.80	63.26%
SOCIAL SECURITY	101-1220-412-44-02	32,288.00	23,384.54	8,903.46	72.42%
RETIREMENT	101-1220-412-44-04	78,336.00	58,743.35	19,592.65	74.99%
WORKERS COMPENSATION	101-1220-412-44-06	2,852.00	2,457.70	394.30	86.17%
UTILITIES	101-1220-412-40-01	55,000.00	45,781.72	9,218.28	83.24%
MAITENANCE CONTRACTS	101-1220-412-47-01	52,000.00	49,260.74	2,739.26	94.73%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1220-412-47-04	3,961.00	3,257.44	703.56	82.24%
MEMBERSHIPS & SUBSCRIPTIONS	101-1220-412-50-25	400.00	275.00	125.00	68.75%
COMMUNICATIONS	101-1220-412-53-01	75,000.00	56,495.93	18,504.07	75.33%
TRAINING	101-1220-412-58-05	5,000.00	4,918.85	81.15	98.38%
PRINTING & OFFICE SUPPLIES	101-1220-412-61-01	8,000.00	3,602.83	4,397.17	45.04%
BOOK IMPROVEMENTS (RESTORATION)	101-1220-412-61-05	12,000.00	1,968.65	10,031.35	16.41%
POSTAGE METER RENT & POSTAGE	101-1220-412-61-06	20,000.00	5,852.34	14,147.66	29.26%
LEASES & COPIES	101-1220-412-66-03	12,000.00	7,975.59	4,024.41	66.46%
		850,382.00	614,449.43	235,932.57	72.26%
VOTER REGISTRATION/ELECTION COMM					
SALARIES	101-1401-414-11-50	109,935.00	66,879.20	43,055.80	60.84%
SALARIES - POLLWORKERS	101-1401-414-11-62	7,500.00	-	7,500.00	0.00%
INSURANCE	101-1401-414-44-01	19,854.00	14,433.36	5,420.64	72.70%
SOCIAL SECURITY	101-1401-414-44-02	8,411.00	4,860.31	3,550.69	57.79%
RETIREMENT	101-1401-414-44-04	20,510.00	12,493.91	8,016.09	60.92%
WORKERS COMPENSATION	101-1401-414-44-06	590.00	207.07	382.93	35.10%
MAINTENANCE CONTRACTS	101-1401-414-47-01	31,800.00	19,295.35	12,504.65	60.68%
DUES	101-1401-414-50-02	450.00	400.00	50.00	88.89%
GENERAL ELECTION EXPENSE	101-1401-414-54-30	8,000.00	-	8,000.00	0.00%
TRAVEL	101-1401-414-58-01	1,200.00	258.10	941.90	21.51%
TRAINING	101-1401-414-58-05	900.00	500.00	400.00	55.56%
PRINTING & OFFICE SUPPLIES	101-1401-414-61-01	7,075.00	2,781.83	4,293.17	39.32%
POSTAGE	101-1401-414-61-06	500.00	-	500.00	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	991.75	758.25	56.67%
		220,175.00	123,100.88	97,074.12	55.91%
COUNTY ATTORNEY					
SALARIES	101-1501-415-11-50	34,177.00	26,250.92	7,926.08	76.81%
SOCIAL SECURITY	101-1501-415-44-02	2,615.00	2,008.25	606.75	76.80%
RETIREMENT	101-1501-415-44-04	6,344.00	4,872.11	1,471.89	76.80%
WORKERS COMPENSATION	101-1501-415-44-06	127.00	97.08	29.92	76.44%
TRAINING	101-1501-415-58-05	250.00	-	250.00	0.00%
		43,513.00	33,228.36	10,284.64	76.36%
BUILDING INSPECTOR					
PROFESSIONAL SERVICES	101-1505-415-47-02	150,000.00	155,264.88	(5,264.88)	103.51%
PRINTING & OFFICE SUPPLIES	101-1505-415-61-01	2,000.00	20.96	1,979.04	1.05%
		152,000.00	155,285.84	(3,285.84)	102.16%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	75.0% 3/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
TAX ASSESSOR					
SALARIES	101-1510-415-11-50	168,991.00	123,354.71	45,636.29	72.99%
INSURANCE	101-1510-415-44-01	22,125.00	19,809.12	2,315.88	89.53%
SOCIAL SECURITY	101-1510-415-44-02	12,928.00	9,171.30	3,756.70	70.94%
RETIREMENT	101-1510-415-44-04	31,365.00	22,894.68	8,470.32	72.99%
WORKERS COMPENSATION	101-1510-415-44-06	3,068.00	2,329.12	738.88	75.92%
UTILITIES	101-1510-415-40-01	-	-	-	#DIV/0!
PROFEESIONAL SERVICES	101-1510-415-47-02	24,000.00	20,917.15	3,082.85	87.15%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1510-415-47-04	35,388.00	36,200.49	(812.49)	102.30%
DUES	101-1510-415-50-02	925.00	310.00	615.00	33.51%
TRAINING	101-1510-415-58-05	3,000.00	744.48	2,255.52	24.82%
PRINTING & OFFICE SUPPLIES	101-1510-415-61-01	1,000.00	399.95	600.05	40.00%
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	2,297.56	1,402.44	62.10%
		307,990.00	238,428.56	69,561.44	77.41%
DELINQUENT TAX OFFICE					
SALARIES	101-1511-415-11-50	85,372.00	58,947.39	26,424.61	69.05%
INSURANCE	101-1511-415-44-01	19,875.00	17,285.34	2,589.66	86.97%
SOCIAL SECURITY	101-1511-415-44-02	6,531.00	4,153.75	2,377.25	63.60%
RETIREMENT	101-1511-415-44-04	15,845.00	10,940.63	4,904.37	69.05%
WORKERS COMPENSATION	101-1511-415-44-06	265.00	182.77	82.23	68.97%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1511-415-47-04	14,225.00	12,569.07	1,655.93	88.36%
MEMBERSHIPS & SUBSCRIPTIONS	101-1511-415-50-25	150.00	105.00	45.00	70.00%
TRAINING	101-1511-415-58-05	2,500.00	992.90	1,507.10	39.72%
PRINTING & OFFICE SUPPLIES	101-1511-415-61-01	2,000.00	410.19	1,589.81	20.51%
POSTAGE METER RENT & POSTAGE	101-1511-415-61-06	25,000.00	-	25,000.00	0.00%
LEASE & COPIES	101-1511-415-66-03	-	-	-	#DIV/0!
		171,763.00	105,587.04	66,175.96	61.47%
TREASURER'S OFFICE					
SALARIES	101-1520-415-11-50	174,562.00	134,168.55	40,393.45	76.86%
INSURANCE	101-1520-415-44-01	22,125.00	16,087.68	6,037.32	72.71%
SOCIAL SECURITY	101-1520-415-44-02	13,354.00	9,925.58	3,428.42	74.33%
RETIREMENT	101-1520-415-44-04	32,399.00	24,901.64	7,497.36	76.86%
WORKERS COMPENSATION	101-1520-415-44-06	542.00	415.73	126.27	76.70%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1520-415-47-04	87,189.00	59,780.81	27,408.19	68.56%
MEMBERSHIPS & SUBSCRIPTIONS	101-1520-415-50-25	175.00	125.00	50.00	71.43%
ADVERTISING	101-1520-415-54-01	850.00	575.00	275.00	67.65%
TRAINING	101-1520-415-58-05	3,000.00	2,162.89	837.11	72.10%
PRINTING & OFFICE SUPPLIES	101-1520-415-61-01	2,000.00	1,117.28	882.72	55.86%
LEASE & COPIES	101-1520-415-66-03	1,815.00	1,171.74	643.26	64.56%
		338,011.00	250,431.90	87,579.10	74.09%
AUDITOR'S OFFICE					
SALARIES	101-1525-415-11-50	145,890.00	111,985.03	33,904.97	76.76%
INSURANCE	101-1525-415-44-01	27,229.00	23,517.36	3,711.64	86.37%
SOCIAL SECURITY	101-1525-415-44-02	11,161.00	8,195.84	2,965.16	73.43%
RETIREMENT	101-1525-415-44-04	27,078.00	20,784.50	6,293.50	76.76%
WORKERS COMPENSATION	101-1525-415-44-06	453.00	347.06	105.94	76.61%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1525-415-47-04	81,151.00	62,057.29	19,093.71	76.47%
MEMBERSHIPS & SUBSCRIPTIONS	101-1525-415-50-25	150.00	-	150.00	0.00%
TRAINING	101-1525-415-58-05	3,000.00	2,645.54	354.46	88.18%
PRINTING & OFFICE SUPPLIES	101-1525-415-61-01	1,600.00	756.09	843.91	47.26%
LEASE & COPIES	101-1525-415-61-01	4,330.00	2,800.98	1,529.02	64.69%
		302,042.00	233,089.69	68,952.31	77.17%
BUILDING SUPERINTENDENT					
SALARIES	101-1910-419-11-50	124,045.00	100,127.08	23,917.92	80.72%
INSURANCE	101-1910-419-44-01	19,875.00	14,446.56	5,428.44	72.69%
SOCIAL SECURITY	101-1910-419-44-02	9,490.00	7,411.89	2,078.11	78.10%
RETIREMENT	101-1910-419-44-04	24,018.00	19,378.01	4,639.99	80.68%
WORKERS COMPENSATION	101-1910-419-44-06	5,719.00	4,405.82	1,313.18	77.04%
PROFESSIONAL SERVICES	101-1910-419-47-02	25,000.00	23,065.64	1,934.36	92.26%
CLOTHING & UNIFORMS	101-1910-419-50-01	1,500.00	213.84	1,286.16	14.26%
COMMUNICATIONS	101-1910-419-53-01	1,500.00	983.45	516.55	65.56%
TRAINING	101-1910-419-58-05	1,000.00	-	1,000.00	0.00%
BUILDING EXPENSE	101-1910-419-60-10	120,000.00	63,962.60	56,037.40	53.30%
CONSTRUCTION & SPECIAL PROJECTS	101-1910-419-60-11	15,000.00	9,052.78	5,947.22	60.35%
GENERAL SUPPLIES	101-1910-419-61-07	4,000.00	-	4,000.00	0.00%
		351,147.00	243,047.67	108,099.33	69.22%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	75.0% 3/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
NON-DEPARTMENTAL					
PERSONNEL SUPPLEMENT	101-1990-419-11-50	8,000.00	6,082.55	1,917.45	76.03%
UTILITIES	101-1990-419-40-01	15,000.00	22,695.30	(7,695.30)	151.30%
EMPLOYEE INSURANCE	101-1990-419-44-01	55,000.00	15,386.86	39,613.14	27.98%
SOCIAL SECURITY	101-1990-419-44-02	3,000.00	(906.45)	3,906.45	-30.22%
RETIREMENT	101-1990-419-44-04	3,500.00	(1,552.80)	5,052.80	-44.37%
WORKERS COMPENSATION	101-1990-419-44-06	50,000.00	(142,481.30)	192,481.30	-284.96%
UNEMPLOYMENT	101-1990-419-44-07	20,000.00	-	20,000.00	0.00%
ACCRUALS	101-1990-419-44-08	58,000.00	-	58,000.00	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	-	7,200.00	0.00%
MAINTENANCE CONTRACTS	101-1990-419-47-01	60,000.00	942.58	59,057.42	1.57%
PROFESSIONAL SERVICES	101-1990-419-47-02	121,000.00	67,593.51	53,406.49	55.86%
AUDIT COUNTY BOOKS	101-1990-419-47-06	70,000.00	-	70,000.00	0.00%
OPEB	101-1990-419-47-10	12,000.00	6,300.00	5,700.00	52.50%
MEMBERSHIPS & SUBSCRIPTIONS	101-1990-419-50-25	9,000.00	-	9,000.00	0.00%
GENERAL INSURANCE	101-1990-419-52-01	600,000.00	559,348.10	40,651.90	93.22%
COMMUNICATIONS	101-1990-419-53-01	50,000.00	13,883.97	36,116.03	27.77%
ADVERTISING	101-1990-419-54-01	20,000.00	14,556.33	5,443.67	72.78%
HOSPITAL INDIGENT CARE	101-1990-419-54-35	27,789.00	20,841.00	6,948.00	75.00%
PRINTING & OFFICE SUPPLIES	101-1990-419-61-01		(1,513.10)	1,513.10	#DIV/0!
POSTAGE METER RENT & POSTAGE	101-1990-419-61-06	31,500.00	11,258.41	20,241.59	35.74%
FUEL COSTS	101-1990-419-65-11	375,000.00	229,727.51	145,272.49	61.26%
CAPITAL EXPENDITURES	101-1990-419-66-01	1,602,500.00	998,667.02	603,832.98	62.32%
LEASES & COPIES	101-1990-419-66-03	15,000.00	369.73	14,630.27	2.46%
CONTINGENCY FUND	101-1990-419-75-01	63,274.00	38,580.55	24,693.45	60.97%
OPERATIONAL CONTINGENCY	101-1990-419-75-02	100,000.00	13,447.72	86,552.28	13.45%
ED CONTINGENCY/GRANTS ADM	101-1990-419-75-03	50,000.00	18,548.98	31,451.02	37.10%
PAYMENT-AUCTION PROCEEDS	101-1990-419-75-16		4,593.49	(4,593.49)	#DIV/0!
INSURED REPAIRS	101-1990-419-75-17		14,935.98	(14,935.98)	#DIV/0!
AUCTION FEES	101-1990-419-75-23	1,500.00	-	1,500.00	0.00%
LANDFILL CONTRIBUTION-CKFD	101-1990-419-75-29	25,000.00	6,250.00	18,750.00	25.00%
OFFICAL ALLOWANCE	101-1990-419-75-31	9,600.00	7,200.00	2,400.00	75.00%
ANNUAL INCENTIVE AWARD	101-1990-419-75-32	30,000.00	28,618.38	1,381.62	95.39%
EMERGENCY PROJECT EXPENDITURES	101-1990-419-75-75		532.13	(532.13)	#DIV/0!
CATAWBA REGIONAL COG	101-1990-419-80-02	39,083.00	29,262.75	9,820.25	74.87%
CLEMSON EXT	101-1990-419-80-03	9,000.00	4,082.28	4,917.72	45.36%
CLEMSON EXT - 4H AGENT	101-1990-419-80-04	12,000.00	9,000.00	3,000.00	75.00%
SC ASSOC OF COUNTIES	101-1990-419-80-07		-	-	#DIV/0!
SOIL & WATER CONSERVATION	101-1990-419-80-11	3,500.00	2,625.00	875.00	75.00%
FIRE & RESCUE	101-1990-419-80-12	40,000.00	30,000.00	10,000.00	75.00%
UNION CTY MUSEUM/CROSS KEYS HOUSE	101-1990-419-80-18		-	-	#DIV/0!
UNION CTY CHAMBER OF COMMERCE	101-1990-419-80-20		-	-	#DIV/0!
POST-CLOSURE LANDFILL COSTS	101-1990-419-80-21	25,000.00	18,334.00	6,666.00	73.34%
SATELLITE LIBRARY CENTERS (CENSUS)	101-1990-419-80-23	-		-	#DIV/0!
TUITION ASSISTANCE	101-1990-419-80-24	50,000.00	29,655.00	20,345.00	59.31%
CRIME STOPPERS	101-1990-419-80-25	-	-	-	#DIV/0!
C-4	101-1990-419-80-26		-	-	#DIV/0!
COUNCIL ON AGING	101-1990-419-80-08	30,000.00	15,000.00	15,000.00	50.00%
PRESERVATION SC	101-1990-419-80-22	-		-	#DIV/0!
NAACP	101-1990-419-80-28	1,500.00	1,500.00	-	100.00%
CAPITAL CONSULTING	101-1990-419-80-29			-	#DIV/0!
UC FAIR BOARD	101-1990-419-80-30	-		-	#DIV/0!
LIVESTOCK ASSOCIATION	101-1990-419-80-31	-		-	#DIV/0!
SISTAS ON THE MOVE		1,000.00	1,000.00	-	100.00%
		3,705,446.00	2,095,865.48	1,609,580.52	56.56%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	75.0% 3/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
SHERIFF'S OFFICE					
SALARIES	101-2101-421-11-50	2,104,196.00	1,499,021.79	605,174.21	71.24%
SCHOOL RESOURCE OFFICER	101-2101-421-11-52	329,922.00	246,731.12	83,190.88	74.78%
RESERVE DEPUTY PROGRAM	101-2101-421-11-53	30,940.00	5,373.57	25,566.43	17.37%
INSURANCE	101-2101-421-44-01	425,860.00	272,594.92	153,265.08	64.01%
SOCIAL SECURITY	101-2101-421-44-02	188,577.00	132,100.07	56,476.93	70.05%
RETIREMENT	101-2101-421-44-04	520,424.00	372,537.81	147,886.19	71.58%
WORKERS COMPENSATION	101-2101-421-44-06	81,584.00	55,444.31	26,139.69	67.96%
UTILITIES	101-2101-421-40-01	20,000.00	16,778.21	3,221.79	83.89%
MAINTENANCE CONTRACTS	101-2101-421-47-01	129,120.00	129,350.04	(230.04)	100.18%
CLOTHING & UNIFORMS	101-2101-421-50-01	23,000.00	14,405.55	8,594.45	62.63%
DUES SCLEOA & SHERIFFS' ASSOC	101-2101-421-50-03	5,500.00	1,055.00	4,445.00	19.18%
COMMUNICATIONS	101-2101-421-53-01	38,500.00	33,371.31	5,128.69	86.68%
ADVERTISING	101-2101-421-54-01	5,000.00	3,213.98	1,786.02	64.28%
TRAINING	101-2101-421-58-05	15,000.00	10,154.21	4,845.79	67.69%
PRINTING & OFFICE SUPPLIES	101-2101-421-61-01	15,000.00	9,086.98	5,913.02	60.58%
INVESTIGATIVE SUPPLIES	101-2101-421-61-03	8,000.00	3,966.50	4,033.50	49.58%
K9 TRAINING/SUPPLIES	101-2101-421-61-05	12,000.00	6,980.57	5,019.43	58.17%
WEAPONS/AMMO	101-2101-421-61-11	20,000.00	4,025.30	15,974.70	20.13%
EVIDENCE CUSTODIAN SUPPLIES	101-2101-421-61-12	4,000.00	809.89	3,190.11	20.25%
NARCOTICS SUPPLIES	101-2101-421-61-13	15,000.00	5,552.65	9,447.35	37.02%
SRT EQUIPMENT/TRAINING	101-2101-421-61-14	12,470.00	800.00	11,670.00	6.42%
INFORMANT MONEY	101-2101-421-62-01	15,000.00	6,000.00	9,000.00	40.00%
LEASE & COPIES	101-2101-421-66-03	7,500.00	2,751.93	4,748.07	36.69%
STATE 800 RADIO SERVICES	101-2101-421-66-11	35,000.00	30,431.17	4,568.83	86.95%
MOBILE ROUTER RENEWAL FEES	101-2101-421-66-51	6,500.00	-	6,500.00	0.00%
CRIMESTOPPERS PROGRAM	101-2101-421-80-25	2,500.00	2,500.00	-	100.00%
EXPLORER POST 119	101-2101-421-80-26	5,000.00	2,909.55	2,090.45	58.19%
		4,075,593.00	2,867,946.43	1,207,646.57	70.37%
CODE ENFORCEMENT					
SALARIES	101-2105-421-11-50	142,496.00	90,548.24	51,947.76	63.54%
INSURANCE	101-2105-421-44-01	19,875.00	16,345.80	3,529.20	82.24%
SOCIAL SECURITY	101-2105-421-44-02	10,901.00	6,601.40	4,299.60	60.56%
RETIREMENT	101-2105-421-44-04	28,215.00	18,162.47	10,052.53	64.37%
WORKERS COMPENSATION	101-2105-421-44-06	4,931.00	3,012.68	1,918.32	61.10%
MAINTENANCE CONTRACTS	101-2105-421-47-01	5,000.00	-	5,000.00	0.00%
CLOTHING & UNIFORMS	101-2105-421-50-01	1,500.00	482.01	1,017.99	32.13%
COMMUNICATONS	101-2105-421-53-01	7,000.00	5,740.96	1,259.04	82.01%
DEMOLITION - CONDEMNATIONS	101-2105-421-54-60	20,000.00	14,820.00	5,180.00	74.10%
PROPERTY IMPROVEMENTS	101-2105-421-54-70	4,000.00	60.00	3,940.00	1.50%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2105-421-61-02	5,000.00	240.71	4,759.29	4.81%
POSTAGE METER RENT & POSTAGE	101-2105-421-61-06	7,000.00	-	7,000.00	0.00%
LEASE & COPIES	101-2105-421-66-03	1,400.00	919.99	480.01	65.71%
		257,318.00	156,934.26	100,383.74	60.99%
ANIMAL CONTROL					
SALARIES	101-2110-421-11-50	76,537.00	78,288.89	(1,751.89)	102.29%
INSURANCE	101-2110-421-44-01	162.00	148.32	13.68	91.56%
SOCIAL SECURITY	101-2110-421-44-02	5,856.00	5,962.40	(106.40)	101.82%
RETIREMENT	101-2110-421-44-04	14,206.00	14,530.42	(324.42)	102.28%
WORKERS COMPENSATION	101-2110-421-44-06	1,837.00	1,683.89	153.11	91.67%
UTILITIES	101-2110-421-40-01	12,400.00	9,992.71	2,407.29	80.59%
PROFESSIONAL SERVICES	101-2110-421-47-02	45,000.00	48,130.23	(3,130.23)	106.96%
CLOTHING & UNIFORMS	101-2110-421-50-01	1,000.00	267.89	732.11	26.79%
COMMUNICATIONS	101-2110-421-53-01	1,500.00	990.51	509.49	66.03%
TRAINING	101-2110-421-58-05	500.00	-	500.00	0.00%
CHEMICALS	101-2110-421-61-10	2,000.00	256.91	1,743.09	12.85%
FOOD ALLOWANCE FOR ANIMALS	101-2110-421-63-03	16,600.00	8,646.03	7,953.97	52.08%
LEASE & COPIES	101-2110-421-66-03	2,800.00	1,758.40	1,041.60	62.80%
TRAPS & CAPTURING EQUIP	101-2110-421-66-12	3,200.00	1,420.13	1,779.87	44.38%
CAT LIVING PENS	101-2110-421-66-13	3,000.00	806.30	2,193.70	26.88%
COMMUNITY AIDE	101-2110-421-66-14	2,000.00	1,342.57	657.43	67.13%
		188,598.00	174,225.60	14,372.40	92.38%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	75.0% 3/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
CORONER					
SALARIES	101-2190-421-11-50	61,550.00	47,399.86	14,150.14	77.01%
INSURANCE	101-2190-421-44-01	15,245.00	11,087.28	4,157.72	72.73%
SOCIAL SECURITY	101-2190-421-44-02	4,709.00	4,264.39	444.61	90.56%
RETIREMENT	101-2190-421-44-04	12,547.00	12,052.14	494.86	96.06%
WORKERS COMPENSATION	101-2190-421-44-06	2,130.00	2,029.39	100.61	95.28%
PROFESSIONAL SERVICES	101-2190-421-47-02	93,500.00	51,730.00	41,770.00	55.33%
DUES	101-2190-421-50-12	400.00	-	400.00	0.00%
TRAVEL	101-2190-421-58-01	2,400.00	1,800.00	600.00	75.00%
TRAINING	101-2190-421-58-05	3,000.00	149.52	2,850.48	4.98%
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	200.04	5,799.96	3.33%
		201,881.00	130,712.62	71,168.38	64.75%
DETENTION CENTER					
SALARIES	101-2320-423-11-50	1,769,489.00	1,320,488.83	449,000.17	74.63%
INSURANCE	101-2320-423-44-01	342,505.00	215,649.71	126,855.29	62.96%
SOCIAL SECURITY	101-2320-423-44-02	135,366.00	96,969.56	38,396.44	71.64%
RETIREMENT	101-2320-423-44-04	375,931.00	277,260.33	98,670.67	73.75%
WORKERS COMPENSATION	101-2320-423-44-06	60,156.00	40,616.02	19,539.98	67.52%
UTILITIES	101-2320-423-40-01	140,000.00	107,715.88	32,284.12	76.94%
MAINTENANCE CONTRACTS	101-2320-423-47-01	12,500.00	275.00	12,225.00	2.20%
PROFESSIONAL SERVICES	101-2320-423-47-02	65,000.00	23,047.51	41,952.49	35.46%
HEALTH CARE CONTRACT	101-2320-423-47-10	190,530.00	184,163.56	6,366.44	96.66%
CLOTHING & UNIFORMS	101-2320-423-50-01	14,000.00	7,641.05	6,358.95	54.58%
COMMUNICATIONS	101-2320-423-53-01	20,000.00	10,120.81	9,879.19	50.60%
TRAINING	101-2320-423-58-05	9,000.00	1,311.48	7,688.52	14.57%
OPERATING EXPENSE	101-2320-423-60-15	20,000.00	19,967.15	32.85	99.84%
PRINTING & OFFICE SUPPLIES	101-2320-423-61-01	5,500.00	512.55	4,987.45	9.32%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2320-423-61-02	23,000.00	9,039.11	13,960.89	39.30%
CHEMICALS	101-2320-423-61-10	10,500.00	9,997.61	502.39	95.22%
JUVENILE DETENTION	101-2320-423-62-10	21,000.00	16,600.00	4,400.00	79.05%
DIETING PRISONERS	101-2320-423-63-01	180,500.00	164,618.30	15,881.70	91.20%
PRISONER TRANSPORT, MEALS	101-2320-423-63-02	2,000.00	326.53	1,673.47	16.33%
SUBSISTENCE CARE	101-2320-423-63-03	40,120.00	18,728.37	21,391.63	46.68%
LEASE & COPIES	101-2320-423-66-03	6,000.00	4,268.19	1,731.81	71.14%
		3,443,097.00	2,529,317.55	913,779.45	73.46%
E-911 & COMMUNICATIONS					
SALARIES	101-2901-429-11-50	698,543.00	430,209.83	268,333.17	61.59%
SUBSCRIBER BILLING SALARIES	101-2901-429-11-55	32,850.00	51,524.96	(18,674.96)	156.85%
SALARIES-P/T DISPATCHERS	101-2901-429-11-63	37,079.00	12,507.73	24,571.27	33.73%
INSURANCE	101-2901-429-44-01	128,257.00	70,169.22	58,087.78	54.71%
SOCIAL SECURITY	101-2901-429-44-02	58,788.00	36,711.53	22,076.47	62.45%
RETIREMENT	101-2901-429-44-04	143,509.00	92,404.10	51,104.90	64.39%
WORKERS COMPENSATION	101-2901-429-44-06	3,184.00	1,978.92	1,205.08	62.15%
UTILITIES	101-2901-429-40-01	25,000.00	18,136.72	6,863.28	72.55%
MAINTENANCE CONTRACTS	101-2901-429-47-01	228,608.00	177,503.25	51,104.75	77.65%
PROFESSIONAL SERVICES	101-2901-429-47-02	8,000.00	817.58	7,182.42	10.22%
RADIO MAINTENANCE	101-2901-429-47-03	7,000.00	-	7,000.00	0.00%
UNIFORMS	101-2901-429-50-01	3,000.00	2,531.89	468.11	84.40%
SPECIAL PROJECTS AWARENESS	101-2901-429-50-20	5,000.00	2,231.07	2,768.93	44.62%
MEMBERSHIPS & SUBSCRIPTIONS	101-2901-429-50-25	1,500.00	412.00	1,088.00	27.47%
COMMUNICATIONS	101-2901-429-53-01	33,000.00	22,841.20	10,158.80	69.22%
TRAINING	101-2901-429-58-01	9,500.00	10,714.04	(1,214.04)	112.78%
COMMUNICATIONS CENTER OPERATIONS	101-2901-429-60-20	8,500.00	1,067.68	7,432.32	12.56%
PRINTING & OFFICE SUPPLIES	101-2901-429-61-01	2,100.00	322.85	1,777.15	15.37%
SPECIALIZED DEPT SUPPLIES	101-2901-429-61-02	-	(250.00)	250.00	#DIV/0!
JANITORIAL SUPPLIES	101-2901-429-61-15	2,200.00	1,503.65	696.35	68.35%
LEASE & COPIES	101-2901-429-66-03	3,000.00	1,484.65	1,515.35	49.49%
		1,438,618.00	934,822.87	503,795.13	64.98%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	75.0% 3/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
EMERGENCY SERVICES					
SALARIES	101-2902-429-11-50	95,404.00	127,829.50	(32,425.50)	133.99%
INSURANCE	101-2902-429-44-01	27,229.00	24,566.52	2,662.48	90.22%
SOCIAL SECURITY	101-2902-429-44-02	7,299.00	9,241.39	(1,942.39)	126.61%
RETIREMENT	101-2902-429-44-04	17,707.00	23,725.04	(6,018.04)	133.99%
WORKERS COMPENSATION	101-2902-429-44-06	3,237.00	2,636.66	600.34	81.45%
UNIFORMS	101-2902-429-50-01	1,000.00	239.76	760.24	23.98%
DUES	101-2902-429-50-02	540.00	381.80	158.20	70.70%
MEMBERSHIPS & SUBSCRIPTIONS	101-2902-429-50-25	350.00	-	350.00	0.00%
COMMUNICATIONS	101-2902-429-53-01	20,600.00	18,737.12	1,862.88	90.96%
TRAINING	101-2902-429-58-05	2,000.00	1,654.09	345.91	82.70%
PRINTING & OFFICE SUPPLIES	101-2902-429-61-01	1,400.00	349.50	1,050.50	24.96%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2902-429-61-02	3,000.00	2,025.90	974.10	67.53%
LEASE & COPIES	101-2902-429-66-03	100.00	-	100.00	0.00%
		179,866.00	211,387.28	(31,521.28)	117.52%
COUNTY MAINTENANCE					
SALARIES	101-3101-431-11-50	398,232.00	299,489.82	98,742.18	75.20%
INSURANCE	101-3101-431-44-01	75,642.00	57,602.70	18,039.30	76.15%
SOCIAL SECURITY	101-3101-431-44-02	30,465.00	21,748.11	8,716.89	71.39%
RETIREMENT	101-3101-431-44-04	73,912.00	53,905.22	20,006.78	72.93%
WORKERS COMPENSATION	101-3101-431-44-06	25,480.00	18,859.84	6,620.16	74.02%
PROFESSIONAL SERVICES	101-3101-431-47-02	162,160.00	59,891.53	102,268.47	36.93%
UNIFORMS & CLOTHING	101-3101-431-50-01	4,500.00	3,679.70	820.30	81.77%
COMMUNICATIONS	101-3101-431-53-01	7,500.00	4,986.14	2,513.86	66.48%
TRAINING	101-3101-431-58-01	2,500.00	805.33	1,694.67	32.21%
ROAD & BRIDGE	101-3101-431-59-01	115,000.00	28,648.49	86,351.51	24.91%
ROAD SIGNS	101-3101-429-59-02	10,000.00	7,635.73	2,364.27	76.36%
ASPHALT	101-3101-431-59-05	24,000.00	3,101.63	20,898.37	12.92%
CRUSHER RUN & GRAVEL	101-3101-431-59-10	25,000.00	11,175.02	13,824.98	44.70%
GENERAL SUPPLIES	101-3101-431-61-07	12,000.00	8,462.77	3,537.23	70.52%
LEASE & COPIES	101-3101-431-61-07	1,000.00	745.42	254.58	74.54%
		967,391.00	580,737.45	386,653.55	60.03%
EQUIPMENT SHOP					
SALARIES	101-3102-431-11-50	104,432.00	80,715.44	23,716.56	77.29%
INSURANCE	101-3102-431-44-01	31,392.00	22,024.64	9,367.36	70.16%
SOCIAL SECURITY	101-3102-431-44-02	74,989.00	5,710.34	69,278.66	7.61%
RETIREMENT	101-3102-431-44-04	19,383.00	14,980.74	4,402.26	77.29%
WORKERS COMPENSATION	101-3102-431-44-06	4,857.00	3,727.40	1,129.60	76.74%
UTILITIES	101-3102-431-40-01	21,000.00	15,843.70	5,156.30	75.45%
UNIFORMS & CLOTHING	101-3102-431-50-01	2,500.00	506.86	1,993.14	20.27%
COMMUNICAITONS	101-3102-431-53-01	1,500.00	693.22	806.78	46.21%
TRAINING	101-3102-431-58-05	4,000.00	1,605.00	2,395.00	40.13%
SUPPLIES	101-3102-431-61-04	6,000.00	5,206.90	793.10	86.78%
VEHICLE MAINTENANCE & REPAIR	101-3102-431-65-01	188,000.00	89,167.61	98,832.39	47.43%
MACHINERY & EQUIPMENT REPAIR	101-3102-431-65-02	56,000.00	55,183.01	816.99	98.54%
TIRES	101-3102-431-65-10	60,000.00	39,369.78	20,630.22	65.62%
LEASE & COPIES	101-3102-431-66-03	800.00	428.98	371.02	53.62%
		574,853.00	335,163.62	239,689.38	58.30%
HEALTH DEPARTMENT					
MAINTENANCE CONTRACTS	101-4101-441-47-01	2,300.00		2,300.00	0.00%
SPECIAL CONTRACTS	101-4101-441-47-05	500.00		500.00	0.00%
COMMUNICATIONS	101-4101-441-53-01	8,700.00	5,633.04	3,066.96	64.75%
BUILDING EXPENSES	101-4101-441-60-10	22,000.00	18,458.44	3,541.56	83.90%
CHEMICALS	101-4101-441-61-10	2,300.00		2,300.00	0.00%
MACHINERY & EQUIPMENT REPAIR	101-4101-441-65-02	500.00		500.00	0.00%
		36,300.00	24,091.48	12,208.52	66.37%
DEPARTMENT OF SOCIAL SERVICES					
UTILITIES	101-4110-441-40-01	40,000.00	30,534.63	9,465.37	76.34%
COMMUNICATIONS	101-4110-441-53-01	7,000.00	5,902.08	1,097.92	84.32%
EMERGENCY RELIEF	101-4110-441-54-05	1,000.00	113.50	886.50	11.35%
PRINTING & OFFICE SUPPLIES	101-4110-441-61-01	1,000.00	-	1,000.00	0.00%
		49,000.00	36,550.21	12,449.79	74.59%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	75.0% 3/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
VETERAN'S AFFAIRS					
SALARIES	101-4120-441-11-50	64,390.00	62,653.46	1,736.54	97.30%
INSURANCE	101-4120-441-44-01	15,245.00	11,087.28	4,157.72	72.73%
SOCIAL SECURITY	101-4120-441-44-02	4,926.00	4,546.91	379.09	92.30%
RETIREMENT	101-4120-441-44-04	11,951.00	11,628.50	322.50	97.30%
WORKERS COMPENSATION	101-4120-441-44-06	1,478.00	194.09	1,283.91	13.13%
COMMUNICATIONS	101-4120-441-53-01	1,089.00	608.16	480.84	55.85%
TRAINING	101-4120-441-58-05	8,000.00	3,659.02	4,340.98	45.74%
PRINTING & OFFICE SUPPLIES	101-4120-441-61-01	8,995.00	8,139.74	855.26	90.49%
LEASE & COPIES	101-4120-441-66-03	4,500.00	3,035.88	1,464.12	67.46%
		120,574.00	105,553.04	15,020.96	87.54%
ALCOHOL & DRUG ABUSE					
SALARIES	101-4150-441-11-50	442,197.00	260,884.25	181,312.75	59.00%
INSURANCE	101-4150-441-44-01	76,745.00	44,516.58	32,228.42	58.01%
SOCIAL SECURITY	101-4150-441-44-02	33,829.00	19,004.40	14,824.60	56.18%
RETIREMENT	101-4150-441-44-04	82,072.00	48,420.27	33,651.73	59.00%
WORKERS COMPENSATION	101-4150-441-44-06	4,485.00	2,770.63	1,714.37	61.78%
UTILITIES	101-4150-441-40-01	18,500.00	12,385.66	6,114.34	66.95%
PROFESSIONAL SERVICES	101-4150-441-47-02	62,000.00	30,881.74	31,118.26	49.81%
MEMBERSHIPS & SUBSCRIPTIONS	101-4150-441-50-25	20,000.00	10,452.24	9,547.76	52.26%
GENERAL INSURANCE	101-4150-441-52-01	11,000.00	9,282.56	1,717.44	84.39%
TRAINING	101-4150-441-58-05	15,000.00	2,609.91	12,390.09	17.40%
MAINTENANCE & UPKEEP	101-4150-441-60-30	3,000.00	1,400.00	1,600.00	46.67%
PRINTING & OFFICE SUPPLIES	101-4150-441-61-01	12,360.00	2,470.79	9,889.21	19.99%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-4150-441-61-02	10,000.00	691.74	9,308.26	6.92%
RENT ON POSTAGE METER & POSTAGE	101-4150-441-61-06	500.00	99.75	400.25	19.95%
OTHER MISCELLANEOUS	101-4150-441-75-02	10,000.00	1,005.04	8,994.96	10.05%
		801,688.00	446,875.56	354,812.44	55.74%
VICTIM ADVOCATE					
SALARIES	101-4190-441-11-50	63,101.00	48,447.76	14,653.24	76.78%
INSURANCE	101-4190-441-44-01	7,375.00	5,362.56	2,012.44	72.71%
SOCIAL SECURITY	101-4190-441-44-02	4,828.00	3,557.86	1,270.14	73.69%
RETIREMENT	101-4190-441-44-04	11,712.00	8,991.94	2,720.06	76.78%
WORKERS COMPENSATION	101-4190-441-44-06	2,184.00	1,676.26	507.74	76.75%
MAINTENANCE CONTRACT-ZUERCHER	101-4190-441-47-01	1,200.00	1,137.57	62.43	94.80%
DUES	101-4190-441-50-02	30.00	30.00	-	100.00%
SPECIAL PROJECTS AWARENESS	101-4190-441-50-20	2,000.00	30.03	1,969.97	1.50%
COMMUNICATIONS	101-4190-441-53-01	1,500.00	575.15	924.85	38.34%
TRAINING	101-4190-441-58-05	2,800.00	2,204.45	595.55	78.73%
PRINTING & OFFICE SUPPLIES	101-4190-441-61-01	2,500.00	1,086.93	1,413.07	43.48%
VICTIM NOTIFICATION	101-4190-441-61-25	2,000.00	-	2,000.00	0.00%
VEHICLE OPERATION & MAINTENANCE	101-4190-441-65-01	1,400.00	-	1,400.00	0.00%
		102,630.00	73,100.51	29,529.49	71.23%
STADIUM					
SALARIES	101-5110-451-11-50	18,453.00	14,161.97	4,291.03	76.75%
INSURANCE	101-5110-451-44-01	5,957.00	3,326.10	2,630.90	55.84%
SOCIAL SECURITY	101-5110-451-44-02	1,412.00	990.73	421.27	70.17%
RETIREMENT	101-5110-451-44-04	3,425.00	2,628.66	796.34	76.75%
WORKERS COMPENSATION	101-5110-451-44-06	624.00	478.72	145.28	76.72%
UTILITIES	101-5110-451-40-01	39,000.00	29,397.82	9,602.18	75.38%
CLOTHING & UNIFORMS	101-5110-451-50-01	400.00	-	400.00	0.00%
MEMBERSHIPS & SUBSCRIPTIONS	101-5110-451-50-25	325.00	50.35	274.65	15.49%
COMMUNICATIONS	101-5110-451-53-01	2,000.00	2,748.08	(748.08)	137.40%
TRAINING	101-5110-451-58-05	1,000.00	-	1,000.00	0.00%
BUILDING & EQUIPMENT EXPENSE	101-5110-451-60-10	25,000.00	14,344.96	10,655.04	57.38%
		97,596.00	68,127.39	29,468.61	69.81%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	75.0% 3/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
RECYCLING					
SALARIES	101-6101-461-11-50	282,088.00	194,391.36	87,696.64	68.91%
INSURANCE	101-6101-461-44-01	14,750.00	5,362.56	9,387.44	36.36%
SOCIAL SECURITY	101-6101-461-44-02	21,580.00	14,863.90	6,716.10	68.88%
RETIREMENT	101-6101-461-44-04	52,356.00	36,088.87	16,267.13	68.93%
WORKERS COMPENSATION	101-6101-461-44-06	17,858.00	9,633.22	8,224.78	53.94%
CONTRACT SERVICES	101-6101-461-32-10	63,000.00	29,319.67	33,680.33	46.54%
UTILITIES	101-6101-461-40-01	20,000.00	18,321.87	1,678.13	91.61%
WASTE TIRE DISPOSAL	101-6101-461-47-10	28,000.00	10,054.46	17,945.54	35.91%
CLOTHING & UNIFORMS	101-6101-461-50-01	3,500.00	2,841.01	658.99	81.17%
TRAINING	101-6101-461-58-05	3,500.00	909.70	2,590.30	25.99%
MAINTENANCE & UPKEEP	101-6101-461-60-30	8,000.00	4,530.50	3,469.50	56.63%
PRINTING & OFFICE SUPPLIES	101-6101-461-61-01	1,500.00	1,490.87	9.13	99.39%
SAFETY SUPPLIES	101-6101-461-61-08	2,500.00	447.69	2,052.31	17.91%
LEASE & COPIES	101-6101-461-66-03	750.00	389.86	360.14	51.98%
RECYCLING EQUIPMENT	101-6101-461-66-15	10,000.00	1,472.87	8,527.13	14.73%
HWY 18 TEMP FACILITY COSTS	101-6101-461-66-23	5,000.00	3,974.96	1,025.04	79.50%
		534,382.00	334,093.37	200,288.63	62.52%
AIRPORT					
SALARIES	101-7101-419-11-50	77,126.00	59,428.62	17,697.38	77.05%
INSURANCE	101-7101-419-44-01	21,272.00	13,123.74	8,148.26	61.69%
SOCIAL SECURITY	101-7101-419-44-02	5,901.00	4,095.98	1,805.02	69.41%
RETIREMENT	101-7101-419-44-04	14,315.00	11,029.79	3,285.21	77.05%
WORKERS COMPENSATION	101-7101-419-44-06	2,607.00	2,007.71	599.29	77.01%
UTILITIES	101-7101-419-40-01	12,500.00	7,310.47	5,189.53	58.48%
MAINTENANCE CONTRACTS	101-7101-419-47-01	3,800.00	1,275.00	2,525.00	33.55%
PROFESSIONAL SERVICES	101-7101-419-47-02	1,500.00	-	1,500.00	0.00%
MEMBERSHIPS & SUBSCRIPTIONS	101-7101-419-50-25	600.00	285.00	315.00	47.50%
COMMUNICATIONS	101-7101-419-53-01	3,500.00	3,614.04	(114.04)	103.26%
TRAINING	101-7101-419-58-05	2,500.00	-	2,500.00	0.00%
BUILDING & EQUIPMENT EXPENSE	101-7101-419-60-10	20,000.00	9,856.31	10,143.69	49.28%
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	111.72	138.28	44.69%
		225,871.00	112,138.38	113,732.62	49.65%
PARKS AND RECREATION					
SALARIES	101-8101-451-11-50	183,546.00	136,834.55	46,711.45	74.55%
SALARIES - SUMMER MAINTENANCE WKR	101-8101-451-11-53	30,434.00	554.81	29,879.19	1.82%
SALARIES - CONCESSIONS, GATE, TICKETS	101-8101-451-11-54	26,553.00	21,647.35	4,905.65	81.53%
INSURANCE	101-8101-451-44-01	34,604.00	25,158.48	9,445.52	72.70%
SOCIAL SECURITY	101-8101-451-44-02	18,401.00	11,583.14	6,817.86	62.95%
RETIREMENT	101-8101-451-44-04	34,067.00	25,998.80	8,068.20	76.32%
WORKERS COMPENSATION	101-8101-451-44-06	9,837.00	6,401.47	3,435.53	65.08%
UTILITIES	101-8101-451-40-01	148,900.00	90,816.51	58,083.49	60.99%
PROFESSIONAL SERVICES	101-8101-451-47-02	37,333.00	11,770.00	25,563.00	31.53%
CLOTHING & UNIFORMS	101-8101-451-50-10	2,850.00	1,152.31	1,697.69	40.43%
COMMUNICATIONS	101-8101-451-53-01	20,000.00	10,118.76	9,881.24	50.59%
ADVERTISING	101-8101-451-54-01	21,000.00	3,567.45	17,432.55	16.99%
FIELD MAINTENANCE	101-8101-451-54-55	50,000.00	18,950.49	31,049.51	37.90%
TRAINING	101-8101-451-58-05	4,000.00	1,783.20	2,216.80	44.58%
BUILDING EXPENSE	101-8101-451-60-01	11,000.00	7,641.08	3,358.92	69.46%
OPERATING EXPENSE	101-8101-451-60-15	85,000.00	44,542.50	40,457.50	52.40%
PRINTING & OFFICE SUPPLIES	101-8101-451-61-01	1,200.00	877.93	322.07	73.16%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-8101-451-61-02	50,000.00	30,890.61	19,109.39	61.78%
CHEMICALS & FERTILIZERS	101-8101-451-61-10	25,000.00	14,331.42	10,668.58	57.33%
MACHINERY & EQUIPMENT REPAIR	101-8101-451-65-02	3,500.00	1,933.98	1,566.02	55.26%
CAPITAL IMPROVEMENTS	101-8101-451-66-02	15,000.00	8,175.69	6,824.31	54.50%
LEASE & COPIES	101-8101-451-66-03	1,500.00	918.04	581.96	61.20%
PARD MATCHING FUNDS	101-8101-451-66-22	6,000.00	-	6,000.00	0.00%
		819,725.00	475,648.57	344,076.43	58.03%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	75.0% 3/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
EMERGENCY MEDICAL SERVICES					
SALARIES	101-9101-441-11-50	1,566,832.00	1,168,775.61	398,056.39	74.59%
SALARIES - PRN	101-9101-441-11-65	66,950.00	128,537.63	(61,587.63)	191.99%
INSURANCE	101-9101-441-44-01	289,490.00	206,181.17	83,308.83	71.22%
SOCIAL SECURITY	101-9101-441-44-02	124,985.00	95,583.99	29,401.01	76.48%
RETIREMENT	101-9101-441-44-04	303,230.00	241,008.99	62,221.01	79.48%
WORKERS COMPENSATION	101-9101-441-44-06	155,373.00	102,313.70	53,059.30	65.85%
UTILITIES	101-9101-441-40-01	30,000.00	20,525.46	9,474.54	68.42%
MAINTENANCE CONTRACTS	101-9101-441-47-01	28,500.00	32,889.09	(4,389.09)	115.40%
PROFESSIONAL SERVICES	101-9101-441-47-02	100,000.00	67,060.76	32,939.24	67.06%
VACCCINES	101-9101-441-47-15	-	-	-	#DIV/0!
CLOTHING & UNIFORMS	101-9101-441-50-01	14,000.00	7,669.41	6,330.59	54.78%
SPECIAL PROGRAM (EMS WEEK)	101-9101-441-50-20	1,000.00	125.00	875.00	12.50%
MEMBERSHIPS & SUBSCRIPTIONS	101-9101-441-50-25	800.00	1,000.00	(200.00)	125.00%
COMMUNICATIONS	101-9101-441-53-01	21,000.00	11,331.90	9,668.10	53.96%
TRAINING & TRAVEL	101-9101-441-58-07	7,500.00	1,878.24	5,621.76	25.04%
DISPOSAL FEES	101-9101-441-60-50	4,000.00	214.16	3,785.84	5.35%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-9101-441-61-02	1,000.00	40.45	959.55	4.05%
GENERAL SUPPLIES	101-9101-441-61-03	70,000.00	65,176.49	4,823.51	93.11%
POSTAGE & FREIGHT	101-9101-441-61-07	300.00	23.85	276.15	7.95%
MEDICATION	101-9101-441-61-20	35,000.00	17,849.74	17,150.26	51.00%
VEHICLE OPERATIONS & MAINTENANCE	101-9101-441-65-01	65,000.00	59,315.77	5,684.23	91.26%
RADIO SYSTEM REPAIR	101-9101-441-65-03	700.00	262.62	437.38	37.52%
LEASE & COPIES	101-9101-441-66-03	4,000.00	3,640.99	359.01	91.02%
LEASE PAYMENTS	101-9101-441-66-04	6,030.00	3,941.20	2,088.80	65.36%
IT SERVICES	101-9101-441-66-20	12,000.00	10,284.56	1,715.44	85.70%
LICENSE FEES	101-9101-441-66-50	775.00	373.00	402.00	48.13%
		2,908,465.00	2,246,003.78	662,461.22	77.22%
TOTAL EXPENDITURES		**27,406,310.00**	**18,859,535.62**	**8,546,774.38**	**68.81%**
TO GENERAL FUND BALANCE		**3,838.00**		**3,838.00**	
TOTAL APPROPRIATION		**27,410,148.00**	**18,859,535.62**	**8,550,612.38**	