N O T I C E

Union County Council will hold their regular monthly business meeting on Tuesday, June 16, 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.

NOTICE OF PUBLIC HEARING
UNION COUNTY
TUESDAY JUNE 16, 2026
103 WEST MAIN ST. UNION SC

Pursuant to Section 6-1-80 of the South Carolina Code of Laws, public notice is hereby given that the Union County Council will hold a public hearing on the County budget for fiscal year beginning July 1, 2026 and ending June 30, 2027.

The public hearing will be held on Tuesday, June 16, 2026 at 5:30 p.m. in the Meeting Room located at 103 West Main Street, Union South Carolina. Anyone interested in speaking in favor of, or in opposition of the proposed budget must sign in with the Clerk to Council upon entering the meeting location. Anyone needing assistance to attend or participate in the meeting should notify the Clerk to Council by calling 864-429-1600 at least 24 hours prior to the hearing.

Fiscal Year 2026 Revenue	Fiscal Year 2027 Projected Revenue	Percent Change in Revenue	Fiscal Year 2026 Millage
$27,410,148	$ 27,900,718	+1.79	174.9 Mills $69,900 = 1 Mill

Fiscal Year 2026 Expenditures	Fiscal Year 2027 Projected Expend.	Percent Change in Expenditures	Fiscal Year 2027 Estimated Millage
$27,410,148	$ 27,900,718	+1.79	153.0 Mills $75,000 = 1 Mill

State law requires counties to adopt a balanced budget.

AGENDA
REGULAR MONTHLY MEETING OF THE UNION COUNTY COUNCIL
103 W MAIN STREET
UNION, S. C. 29379
TUESDAY JUNE 16, 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 05-12-2026

VI. Presentation of Service Awards
Chairman, Phillip Russell

VII. Consider entering into executive session to receive legal guidance on a personnel matter relative to boards and commissions.

VIII. Consider Board Appointments or Removals (if any).
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)
C. Buffalo Fire Department
D. Upstate Workforce Investment Board-Union Seat (term to expire 06-30-26)-1 request/recommendation from Executive Director of Upstate Workforce Board.

IX. Committee reports (if any)

X. Missy Kirby Wilkes to speak on the budget

XI. **ORDINANCES**

A. 3rd and Final 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.

XII. Elected Officials' Comments (if any)

XIII. Supervisor's Report

XIV. Adjourn

STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR UNION COUNTY

ORDINANCE NO. _____

AN ORDINANCE TO ADOPT THE OPERATING AND CAPITAL BUDGETS OF UNION COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 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. For the fiscal year beginning July 1, 2026 and ending June 30, 2027, debt millage levy will be removed for debt extinguished offset by 4 mils to be added to the operating millage with a net decrease in total County millage of 4.8 mils. The millage levy will be set and formally 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 no less than 4 mils for Union Carnegie Library to be set with the Tax Levy Resolution in September 2026~~,~~ 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, 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
- #793 – Community Development 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.
- $2,500 from Fund 215 Hospitality/Accommodations Tax Fund for the Veterans' Point Memorial.
- $20,000 from Fund 215 Hospitality/Accommodations Tax Fund for the Historical Society, conditioned upon the continued ownership of the Cross Keys House.

SECTION 15. PROJECTS

County Council, determined during the FY 2026 Budget process that the following projects should be considered and the necessary work done to pursue. Work has begun on each and the preliminary funding requirements determined. The source of funding proposals during this budget year, may be for the projects established as below:

- Timken Park Expansion
- Union County Court House Renovations
- New Animal Shelter/Recycling Center – funded from Special Revenue Funds as follows:
    - #551 – New Animal Shelter Funds $ 227,469.09
    - #502 – Capital Funds 2,500,000.00
    - #714 – Multi-Co Industrial Park 699,654.52
    - #793 – FILOT Com/Dev 1,134,567.34
    - #327 – Econ Dev Infra & Com/Dev 440,000.00

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. The appropriation of funds in this budget for the Land Use Coordinator position will become effective only upon the approval of a Land Use Ordinance and with the development of the position job description.

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

EXHIBIT A

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

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

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

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

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

COUNTY OF UNION
PROJECTED REVENUES
BUDGET FY 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		2,664,158.00
MILLAGE TRANSFER FROM DEBT MILLAGE		300,000.00
TOTAL PROJECTED REVENUE	$	27,900,718.00

$ -

UNION COUNTY
2026-2027 BUDGET
GENERAL FUND APPROPRIATIONS

		Recommended Appropriation
	Supervisor, Council, Finance and HR	
11-50	Salaries	$ 564,085
44-01	Insurance	92,140
44-02	Social Security	43,153
44-04	Retirement	107,610
44-06	Workers Compensation	5,230
40-01	Utilities	22,000
47-01	Maintenance Contracts	110,000
47-02	Professional Services	120,000
50-25	Memberships & Subscriptions	1,200
53-01	Communications	18,000
58-05	Training	13,000
61-01	Printing & Office Supplies	12,000
61-06	Postage Meter Rent & Postage	6,500
66-03	Lease & Copies	15,000
1101-411	**Supervisor, Council, Finance and HR**	1,129,918
	IT	
11-50	Salaries	59,192
44-01	Insurance	7,104
44-02	Social Security	4,528
44-04	Retirement	10,986
44-06	Workers Compensation	649
47-01	Maintenance Contracts	50,500
47-02	Professional Services	250,000
53-01	Communications	5,200
58-06	Data Processing Training	2,000
66-13	Computer Equipment/Servers	40,000
66-15	Security/SLED-DSS	20,000
66-16	Software/Licenses	5,000
66-17	Network Equipment/Upgrade	-
1102-411	**IT**	455,159
	Development Board	
11-50	Salaries	179,550
44-01	Insurance	14,208
44-02	Social Security	13,736
44-04	Retirement	33,325
44-06	Workers Compensation	4,494
40-01	Utilities	6,500
47-02	Professional Services	15,000
50-10	Dues & Memberships	16,000
58-05	Travel & Training	8,000
61-01	Printing & Office Supplies	4,000
65-01	Vehicle Operation & Maintenance	1,000
66-01	Capital Expenditures	-
66-04	Lease & Maintenance	5,000
67-01	Industrial Parks	30,000
67-02	Marketing	25,000
67-03	Grant Expenditures	-
75-02	Operational Contingency Fund	2,000
1103-411	**Development Board**	357,813

	Community Development	
11-50	Salaries	74,273
44-01	Insurance	14,701
44-02	Social Security	5,682
44-04	Retirement	13,785
44-06	Workers Compensation	1,859
47-02	Professional Services	-
50-10	Dues and Membersips	203
53-01	Communications	500
58-06	Travel & Training	2,500
61-01	Printing & Office Supplies	1,000
67-02	Marketing	-
75-02	Operational Contingency Fund	1,000
1104-411	**Community Development**	115,503
	Tourism	
11-50	Salaries	58,025
44-01	Insurance	14,701
44-02	Social Security	4,439
44-04	Retirement	10,769
44-06	Workers Compensation	1,452
40-01	Utilities	7,200
50-25	Memberships & Subscriptions	1,000
53-01	Communications	4,000
54-01	Advertising	2,000
58-06	Travel & Training	2,500
61-01	Printing & Office Supplies	1,000
61-07	Postage	100
75-02	Operational Contingency Fund	3,000
75-12	Events	92,500
75-13	Web Hosting	2,500
1105-411	**Tourism**	205,186
	Fire Service	
44-06	Workers Compensation	5,000
47-01	Maintenance Contracts	65,000
53-01	Communications	101,000
54-25	Volunteer Fireman's Insurance	15,000
66-02	Tower Rental	115,000
75-05	Miscellaneous	62,400
1106-411	**Fire Service**	363,400
	Magistrate	
11-50	Salaries	302,808
11-61	Salaries - Security	33,743
44-01	Insurance	88,972
44-02	Social Security	25,747
44-04	Retirement	66,199
44-06	Workers Compensation	6,165
50-25	Memberships & Subscriptions	1,000
53-01	Communications	500
54-10	Jury Pay	10,000
54-15	Appeals	1,500
58-06	Travel & Training	7,500
61-01	Printing & Office Supplies	6,750
61-02	Jail Office Supplies	1,500
66-03	Leases & Copies	700
1201-412	**Magistrate**	553,084

	Probate Judge	
11-50	Salaries	132,555
44-01	Insurance	14,208
44-02	Social Security	10,141
44-04	Retirement	26,456
44-06	Workers Compensation	1,842
47-01	Maintenance Contracts	5,000
58-05	Training	4,000
61-01	Printing & Office Supplies	3,500
66-03	Leases & Copies	1,800
1202-412	**Probate Judge**	199,502
	Circuit Court	
11-50	Salaries	92,138
44-02	Social Security	7,049
44-04	Retirement	17,101
44-06	Workers Compensation	2,335
75-05	Miscellaneous	45,000
1203-412	**Circuit Court**	163,623
	Public Defender	
75-05	Miscellaneous	170,313
1204-412	**Public Defender**	170,313
	Solicitor's Office	
11-50	Salaries	577,929
44-01	Insurance	59,569
44-02	Social Security	44,211
44-04	Retirement	109,317
44-06	Workers Compensation	2,573
47-08	Service Contracts	1,000
58-01	Travel	1,000
58-05	Training	1,000
61-01	Printing & Office Supplies	2,500
1205-412	**Solicitor's Office**	799,099
	Clerk of Court	
11-50	Salaries	436,770
11-60	Salaries-Title IV-D Large	-
11-66	Salaries-Title IV-D Small	-
44-01	Insurance	69,349
44-02	Social Security	33,413
44-04	Retirement	81,064
44-06	Workers Compensation	2,356
40-01	Utilities	55,000
47-01	Maintenance Contracts	55,000
47-04	Computer Svcs & Supplies (PubliQ)	-
50-25	Membership & Subscriptions	400
53-01	Communications	75,000
58-05	Training	7,000
61-01	Printing & Office Supplies	7,500
61-05	Book Improvements (Restoration)	12,000
61-06	Postage Meter Rent & Postage	17,500
66-03	Lease & Copies	12,000
1220-412	**Clerk of Court**	864,352

	Voter Registration/Election Commission	
11-50	Salaries	123,784
11-62	Salaries - Poll Workers	-
44-01	Insurance	38,258
44-02	Social Security	8,869
44-04	Retirement	21,622
44-06	Workers Compensation	213
47-01	Maintenance Contracts	19,500
50-02	Dues	450
54-30	General Election Expense	8,000
58-01	Travel	1,000
58-05	Training	900
61-01	Printing & Office Supplies	7,000
61-06	Postage Meter Rent & Postage	5,000
65-02	Machinery & Equipment Repair	-
66-03	Lease & Copies	1,750
1401-414	**Voter Registration/Election Commission**	236,346
	County Attorney	
11-50	Salaries	35,885
44-02	Social Security	2,745
44-04	Retirement	6,660
44-06	Workers Compensation	45
58-05	Training	250
1501-415	**County Attorney**	45,585
	Building Inspector	
47-02	Professional Services	200,000
61-01	Printing & Office Supplies	2,000
1505-415	**Building Inspector**	202,000
	Tax Assessor	
11-50	Salaries	177,238
44-01	Insurance	26,232
44-02	Social Security	13,559
44-04	Retirement	32,895
44-06	Workers Compensation	2,940
40-01	Utilities	-
47-02	Professional Services	24,000
47-04	Computer Svcs & Supplies (PubliQ)	39,760
50-02	Dues	925
58-05	Training	3,500
61-01	Printing & Office Supplies	1,200
61-02	Specialized Departmental Supplies	500
61-06	Postage Meter Rent & Postage	1,000
66-03	Lease & Copies	3,000
1510-415	**Tax Assessor**	326,749

	Delinquent Tax Office	
11-50	Salaries	88,132
44-01	Insurance	26,725
44-02	Social Security	6,742
44-04	Retirement	16,357
44-06	Workers Compensation	153
47-01	Maintenance Contracts	2,400
47-04	Computer Svcs & Supplies (PubliQ)	52,305
50-25	Membership & Subscriptions	150
58-05	Training	2,500
61-01	Printing & Office Supplies	2,000
61-06	Postage Meter Rent & Postage	-
66-03	Lease & Copies	-
1511-415	**Delinquent Tax Office**	197,464
	Treasurer's Office	
11-50	Salaries	185,764
44-01	Insurance	28,416
44-02	Social Security	14,211
44-04	Retirement	34,477
44-06	Workers Compensation	321
47-04	Computer Svcs & Supplies (PubliQ)	90,319
50-25	Membership & Subscriptions	175
54-01	Advertising	850
58-05	Training	3,500
61-01	Printing & Office Supplies	4,000
66-03	Leases & Copies	1,700
1520-415	**Treasurer's Office**	363,733
	Auditor's Office	
11-50	Salaries	154,455
44-01	Insurance	31,153
44-02	Social Security	11,815
44-04	Retirement	28,667
44-06	Workers Compensation	267
47-04	Computer Svcs & Supplies (PubliQ)	81,825
50-25	Membership & Subscriptions	150
58-05	Training	3,000
61-01	Printing & Office Supplies	1,600
66-03	Leases & Copies	4,330
1525-415	**Auditor's Office**	317,262
	Building Superintendent	
11-50	Salaries	132,897
44-01	Insurance	19,128
44-02	Social Security	10,166
44-04	Retirement	25,719
44-06	Workers Compensation	3,808
47-02	Professional Services	25,000
50-01	Clothing & Uniforms	1,500
53-01	Communications	1,500
58-05	Training	1,000
60-10	Building Expense	120,000
66-01	Capital Expenditures - HVAC & Equipment	-
60-11	Construction & Special Projects	15,000
61-07	General Supplies	4,000
1910-419	**Building Superintendent**	359,718

	Non-Departmental		
11-50	Personnel Supplement	8,000	
40-01	Utilities	25,000	
44-01	Employee Insurance	55,000	
44-02	Social Security	3,000	
44-04	Employee Retirement	3,500	
44-06	Workers Compensation	75,000	
44-07	Unemployment	20,000	
44-08	Accruals	43,000	
46-02	Parking Lots	1,500	
46-04	Rental Fees	5,000	
47-01	Maintenance Contracts	30,000	
47-02	Professional Services	200,000	
47-06	Audit of County Books	72,000	
47-10	OPEB	12,500	
50-25	Memberships & Subscriptions	5,000	
52-01	General Insurance	600,000	
53-01	Communications	50,000	
54-01	Advertising	22,500	
54-35	Hospital Indigent Care	28,500	
61-06	Rent on Postage Machine & Postage	18,000	
65-11	Fuel Costs	375,000	
66-01	Capital Expenditures	802,640	(a)
66-03	Leases & Copies	15,000	
75-01	Contingency Fund	87,857	
75-02	Operational Contingency Fund	100,000	
75-03	ED Contingency/Grants Administration	50,000	
75-23	Auction Fees	5,000	
75-29	Landfill Contribution	-	
75-31	Official Allowance	9,600	
75-32	Annual Incentive Award	33,000	
80-02	Catawba Regional Council of Governments	42,500	
80-03	Clemson Extension	9,000	
80-04	Clemson Extension - 4-H Agent	12,000	
80-07	S.C. Association of Counties	-	
80-11	Soil & Water Conservation	3,500	
80-12	Fire & Rescue	59,000	
80-18	Union County Museum/Cross Keys House	-	
80-20	Union County Chamber of Commerce	-	
80-21	Post-Closure Landfill Costs	40,000	
80-24	Tuition Assistance Program	100,000	
80-26	C4	-	
80-08	Council on Aging	30,000	
80-28	NAACP	2,000	
80-29	Capital Consulting	-	
80-32	Sista's On The Move	2,000	
1990-419	**Non-Departmental**	3,055,597	

	Sheriff's Office	
11-50	Salaries	2,240,165
11-52	School Resource Officer	415,524
11-53	Reserve Deputy Program	32,487
44-01	Insurance	423,383
44-02	Social Security	205,644
44-04	Retirement	567,736
44-06	Workers Compensation	67,304
40-01	Utilities	20,000
47-01	Maintenance - Zuercher	195,000
50-01	Clothing & Uniforms	23,000
50-03	Dues SCLEOA & Sheriffs' Association	5,500
53-01	Communications	45,600
54-01	Advertising	5,000
58-05	Training	15,000
61-01	Printing & Office Supplies	15,000
61-03	Investigative Supplies	8,000
61-05	K9 Training/Supplies	12,000
61-06	SRT Equipment/Training	
61-11	Weapons/Ammo	20,000
61-12	Evidence Custodian Supplies	4,000
61-13	Narcotics Supplies	15,000
61-14	SRT Equipment/Training	12,470
62-01	Informant Money	15,000
66-03	Lease & Copies	5,000
66-11	State 800 Radio Services	42,000
66-51	Mobile Routers Renewal Fees	6,500
80-25	CrimeStoppers Program	2,500
80-26	Explorer Post 119	5,000
2101-421	**Sheriff's Office**	4,423,813
	Code Enforcement	
11-50	Salaries	153,032
44-01	Insurance	26,232
44-02	Social Security	11,706
44-04	Retirement	30,274
44-06	Workers Compensation	2,648
47-01	Maintenance Contracts	5,000
50-01	Clothing & Uniforms	1,500
53-01	Communications	7,000
54-60	Demolition - Condemnation	20,000
54-70	Property Improvements	4,000
61-02	Specialized Departmental Supplies	5,000
61-06	Postage Meter Rent & Postage	7,500
66-03	Lease & Copies	1,400
2105-421	**Code Enforcement**	275,292

	Animal Control	
11-50	Salaries	83,200
44-01	Insurance	162
44-02	Social Security	6,364
44-04	Retirement	15,442
44-06	Workers Compensation	878
40-01	Utilities	12,400
47-02	Professional Services	50,000
50-01	Uniforms	1,000
53-01	Communications	1,500
58-05	Training	500
61-10	Chemicals	2,000
63-03	Food Allowance for Animals	17,000
66-03	Lease & Copies	2,800
66-12	Traps & Capturing Equipment	3,200
66-13	Cat Living Pens	3,000
66-14	Community Aide	2,000
2110-421	**Animal Control**	201,446
	Coroner	
11-50	Salaries	64,627
44-01	Insurance	12,024
44-02	Social Security	4,944
44-04	Retirement	13,174
44-06	Workers Compensation	1,638
47-02	Professional Services	90,000
50-12	Dues	400
58-01	Travel	2,400
58-05	Training	3,000
61-01	Printing & Office Supplies	400
61-02	Specialized Departmental Supplies	6,000
2190-421	**Coroner**	198,607
	Detention Center	
11-50	Salaries	1,928,945
44-01	Insurance	335,278
44-02	Social Security	147,563
44-04	Retirement	408,744
44-06	Workers Compensation	48,046
40-04	Utilities	140,000
47-01	Maintenance Contracts	12,500
47-02	Professional Services	65,000
47-10	Health Care Contract	193,650
50-01	Clothing & Uniforms	14,000
53-01	Communications	20,000
58-05	Training	7,500
60-15	Operating Expense	24,000
61-01	Printing & Office Supplies	5,500
61-02	Specialized Departmental Supplies	20,000
61-10	Chemicals	12,000
62-10	Juvenile Detention	30,000
63-01	Dieting Prisoners	208,000
63-02	Prisoner Transport, Meals	2,000
63-03	Subsistence Care	40,000
66-03	Lease & Copies	6,000
2320-423	**Detention Center**	3,668,726

	E-911 & Communications	
11-50	Salaries	797,603
11-55	Subscriber Billing Salary	-
11-63	Salaries - P/T Dispatchers	-
44-01	Insurance	112,466
44-02	Social Security	61,017
44-04	Retirement	148,035
44-06	Workers Compensation	1,381
40-01	Utilities	39,000
47-01	Maintenance Contracts	286,400
47-02	Professional Services	12,000
47-03	Radio Maintenance	-
50-01	Uniforms	3,000
50-20	Special Projects Awareness	5,000
50-25	Memberships & Subscriptions	1,500
53-01	Communications	39,600
58-01	Training	9,500
60-20	Communications Center Operations	8,500
61-01	Printing & Office Supplies	2,100
61-15	Janitorial Supplies	2,200
66-03	Lease & Copies	2,300
2901-429	**E-911 & Communications**	1,531,602
	Emergency Services	
11-50	Salaries	103,197
44-01	Insurance	26,233
44-02	Social Security	7,895
44-04	Retirement	19,153
44-06	Workers Compensation	2,364
47-01	Maintenance Contracts	2,500
50-01	Uniforms	1,000
50-02	Dues	540
50-25	Memberships & Subscriptions	350
53-01	Communications	28,000
58-05	Training	3,000
61-01	Printing & Office Supplies	1,400
61-02	Specialized Departmental Supplies	3,000
61-03	Other Miscellaneous	2,500
66-03	Lease & Copies	-
2902-429	**Emergency Services**	201,132
	County Maintenance	
11-50	Salaries	397,375
44-01	Insurance	78,697
44-02	Social Security	30,399
44-04	Retirement	73,755
44-06	Workers Compensation	17,576
47-02	Professional Services	208,860
50-01	Uniforms & Clothing	4,500
53-01	Communications	7,500
58-01	Training	2,500
59-01	Road & Bridge	115,000
59-02	Road Signs	10,000
59-05	Asphalt	24,000
59-10	Crusher Run & Gravel	25,000
61-07	General Supplies	12,000
66-03	Lease & Copies	1,000
3101-431	**County Maintenance**	1,008,162

	Equipment Shop	
11-50	Salaries	146,482
44-01	Insurance	38,257
44-02	Social Security	11,205
44-04	Retirement	27,187
44-06	Workers Compensation	2,933
40-01	Utilities	21,000
47-02	Professional Services	65,000
50-01	Uniforms & Clothing	2,500
53-01	Communications	1,500
58-05	Training	4,000
61-04	Supplies	6,000
65-01	Vehicle Operation & Maintenance	188,000
65-02	Machinery & Equipment Repair	56,000
65-10	Tires	60,000
66-03	Lease & Copies	800
3102-431	**Equipment Shop**	630,864
	Health Department	
47-01	Maintenance Contracts	-
47-05	Special Contracts	-
53-01	Communications	7,700
60-10	Building Expense	26,300
61-10	Chemicals	2,300
65-02	Machinery & Equipment Repair	-
4101-441	**Health Department**	36,300
	Department of Social Services	
40-01	Utilities	42,000
53-01	Communications	7,000
54-05	Emergency Relief	-
61-01	Printing & Office Supplies	-
4110-441	**Department of Social Services**	49,000
	Veteran's Affairs	
11-50	Salaries	69,550
44-01	Insurance	14,701
44-02	Social Security	5,321
44-04	Retirement	12,909
44-06	Workers Compensation	1,447
50-25	Memberships & Subscriptions	-
53-01	Communications	1,089
58-05	Training	8,000
61-01	Printing & Office Supplies	8,995
66-03	Lease & Copies	4,500
4120-441	**Veteran's Affairs**	126,512

	Alcohol and Drug Abuse	
11-50	Salaries	-
44-01	Insurance	-
44-02	Social Security	-
44-04	Retirement	-
44-06	Workers Compensation	-
40-01	Utilities	21,500
47-02	Professional Services	64,000
50-25	Memberships & Subscriptions	22,000
52-01	General Insurance	13,000
58-05	Training	15,000
60-30	Maintenance & Upkeep	4,000
61-01	Printing & Office Supplies	14,000
61-02	Specialized Departmental Supplies	10,000
61-06	Rent on Postage Machine & Postage	500
75-02	Other Miscellaneous	10,000
4150-441	**Alcohol and Drug Abuse**	174,000
	Victims' Advocate	
11-50	Salaries	66,255
44-01	Insurance	7,104
44-02	Social Security	5,069
44-04	Retirement	12,297
44-06	Workers Compensation	1,658
47-01	Maintenance Contracts - Zuercher	1,200
50-02	Dues	30
50-20	Special Projects Awareness	2,000
53-01	Communications	1,500
58-05	Training	2,800
61-01	Printing & Office Supplies	2,500
61-25	Victim Notification	2,000
65-01	Vehicle Operation & Maintenance	1,400
4190-441	**Victims' Advocate**	105,813
	Stadium	
11-50	Salaries	-
4401	Insurance	-
44-02	Social Security	-
44-04	Retirement	-
44-06	Workers Compensation	-
40-01	Utilities	39,000
50-01	Uniforms	400
50-25	Memberships & Subscriptions	325
53-01	Communications	3,500
58-05	Training	1,000
60-10	Building and Equipment Expense	25,000
5110-451	**Stadium**	69,225

	Recycling	
11-50	Salaries	299,263
44-01	Insurance	14,208
44-02	Social Security	22,893
44-04	Retirement	55,544
44-06	Workers Compensation	12,147
32-10	Contract Services	63,000
40-01	Utilities	22,000
47-10	Waste Tire Disposal	28,000
50-01	Uniforms	3,500
58-05	Training	3,500
60-30	Maintenance & Upkeep	8,000
61-01	Printing & Office Supplies	1,500
61-08	Safety Supplies	2,500
66-03	Lease & Copies	750
66-15	Recycling Equipment	10,000
66-23	Hwy 18 Temporary Facilities Cost	6,470
6101-461	**Recycling**	553,275

	Airport	
11-50	Salaries	101,762
44-01	Insurance	21,805
44-02	Social Security	7,785
44-04	Retirement	18,888
44-06	Workers Compensation	4,038
40-01	Utilities	12,500
47-01	Maintenance Contracts	3,800
47-02	Professional Services	1,500
50-25	Memberships & Subscriptions	600
53-01	Communications	4,500
58-05	Training	2,500
60-10	Building Expense	22,000
66-02	Capital Improvements & Matching Funds	8,400
66-03	Lease & Copies	250
7101-419	**Airport**	210,328

	Parks and Recreation	
11-50	Salaries	196,200
11-53	Saaries - Summer Maintenace Workers	59,839
11-54	Salaries - Concessions, Gate, Tickets, etc	-
44-01	Insurance	33,337
44-02	Social Security	19,587
44-04	Retirement	36,415
44-06	Workers Compensation	6,127
40-01	Utilities	148,900
47-02	Professional Services	37,333
50-10	Uniforms	2,850
53-01	Communications	20,000
54-01	Advertising	21,000
54-55	Field Maintenance	50,000
58-05	Training	4,000
60-01	Building Expense	11,000
60-15	Operating Expense	85,000
61-01	Printing & Office Supplies	1,200
61-02	Specialized Departmental Supplies	75,000
61-10	Chemicals & Fertilizers	25,000
65-02	Machinery and Equipment Repair	3,500
66-02	Capital Improvements	15,000
66-03	Lease & Copies	1,500
66-22	PARD Matching Funds	6,000
8101-451	**Parks and Recreation**	858,788

	Emergency Medical Services	
11-50	Salaries	1,645,990
11-65	Salaries - PRN	70,298
44-01	Insurance	282,440
44-02	Social Security	131,299
44-04	Retirement	318,543
44-06	Workers Compensation	110,504
40-01	Utilities	30,000
47-01	Maintenance Contracts	131,900
47-02	Professional Services	90,000
50-01	Uniforms	12,000
50-20	Special Program (EMS Week)	1,000
50-25	Memberships & Subscriptions	1,000
53-01	Communications	26,000
58-05	Training and Travel	10,000
60-50	Disposal Fees	4,000
61-02	Specialized Departmental Supplies	1,000
61-03	General Supplies	70,000
61-07	Postage & Freight	300
61-20	Medication	35,000
65-01	Vehicle Operation & Maintenance	65,000
65-02	Machinery & Equipment Repair	25,000
65-03	Radio System Repair	700
65-10	Tires	5,000
66-03	Lease & Copies	4,000
66-04	Lease Payments	6,000
66-20	IT Services	12,000
66-50	License Fees	800
9101-441	**Emergency Medical Services**	3,089,774
	TOTAL	**$ 27,894,065**
	Proposed FTEs & Capital Budget	
	Remainder to General Fund Balance	6,653
	Total Appropriations	**$ 27,900,718.00**

rec'd 9/22/24

Date

Bonhan Fire Department Fiscal Year 2026-2027

Revenues		
Tax Revenue		$200,000
Fundraising		$0
Surplus Equipment Sale		$0
Grant Funds Received	V-Safe Grant	$14,700
Miscellanous	/ CPI increase	?
Savings/ CD'S/ C / bal in checking		$147,000
Total Revenue		$351,700

CPI INCREASE IN THIS BUDGET /NOT SURE WHAT THE % WILL BE

Expenses

Acct	Description	Amount
	Insurance	$25,000
	Utilities	$20,000
	Equipment/New Gear/Hose/Misc	$90,000
	Maintenance	$80,000
	Fuel	$7,000
	Office Supplies Ink/Computer/Paper/Misc	$10,000
	Cleaning Supplies	$5,700
	Dues / Subscriptions	$4,000
	Specia Events	$5,000
	Professional Services	$7,000
	Training	$18,000
	Emergency truck fund	$80,000
	Total Expentiures	$351,700

6/3/24

Buffalo Fire District Budget 2026-2027

Tax Revenue	$196,000
Fundraiser	$1,000
Transfer From Fund Balance	$1,000

Account	Description	Budget amount
100	General Insurance	$20,000
101	Association Dues	$ 100
102	Vehicle Maintenance	$20,000
103	Fuel	$10,000
104	Building Maintenance	$20,000
105	Utilities	$20,000
106	General Equipment	$20,000
107	Office Supplies	$5,000
108	Professional Services	$5,000
109	Postage	$350
110	Radio Maintenance	$18,000
111	Training	$17,000
112	Turnout Gear	$20,000
113	Travel	$3,500
114	Miscellaneous	$1,500

Total Expenditures $180,450

rec'd 6/5/24

Date: June 4, 2026

Carlisle Fire District Fiscal Year Budget: 2026-2027

Revenues

Description	Amount
Tax Revenue	$ 37,553.00
Fundraising	1,000.00
Surplus Equipment Sales	0.00
Grant Funds Received	14,200.00
Miscellaneous: Donation from Sossamon Construction Co.	5,000.00
Savings / Fund Balance / CDs / other income	40,306.00
Total Revenue	$ 98,059.00

Expenses

Description	Amount
Any County Loan Payment	$ 0.00
Insurance	7,000.00
Utilities	6,835.00
Equipment	43,336.00
Maintenance	10,248.00
Fuel	3,500.00
Office Supplies	2,364.00
Dues / Subscriptions	400.00
Special Events	2,376.00
Professional Services	3,000.00
Professional Development / Training	1,000.00
Transferred to Building Fund	15,000.00
Miscellaneous	3,000.00
Total Expenditures	$ 98,059.00

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

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

Recvd
08/12/26
10cf

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

BUDGET 2026/2027

Utilities	$9000.00
Fuel	$11000.00
Truck Maintenance	$12000.00
Training Fee	$1500.00
New Equipment	$20000.00
Insurance	$14000.00
Association Fees	$2000.00
Station Supplies/Maintenance	$12000.00
Operation Budget	$81500.00

Dawn Allen
_____
Treasurer

Kent Littlejohn
_____
Chief

recvd 6/1/26

Date: June 1, 2026

Kelly Kelton Fire Department Fiscal Year 2026-2027

Revenues

Tax Revenue	73,552.48
Fundraising	
Surplus Equipment Sales	
Grant Funds Received	14,700.00
Miscellaneous	258.95
Savings / Fund Balance / CD's/ other income (Interest)	71.63
Total Revenue	**88,583.06**

Expenses

Acct.	Description	Amount
	Any County Loan Payment	
	Insurance	10,000.00
	Utilities	6,200.00
	Equipment	18,156.00
	Maintenance	11,000.00
	Fuel	3,000.00
	Office Supplies	527.06
	Dues/Subscriptions	900.00
	Special Events	2,500.00
	Professional Services	4,500.00
	Professional Development / Training	1,000.00
	ETC.....	
	Building Maintenance	12,000.00
	Firemen's Gear	18,800.00
Total Expenditures		**88,583.06**

Philippi Fire Department Fiscal Year 2026-2027

Revenues		
Tax Revenue	$28,000	
Fundraising		
Surplus Equipment Sales		
Grant Funds Received	14,700	
Refund Freeman Gas Overpay	1,698	
Refund Insurance Overpay	221	
Miscellaneous		
Savings / Fund Balance / CD's/ other income	14,500	
Total Revenue		$59,119
Expenses		
Insurance	4,200	
Utilities	4,500	
Equipment	20,000	
Maintenance	24,000	
Fuel	1,119	
Office Supplies	100	
Dues / Subscriptions	500	
Special Events	700	
Professional Services	3,000	
Professional Development / Training	1,000	
Total Revenue		$59,119

Monthly Update Report from Finance for June 2026 Council Meeting:

- Financials were included in Council packets for the 11th month period ending May 31, 2026 (91.67% of the year).
- Revenues for YTD are comparable with the amounts received in the prior year.
- Expenditures are 82.92%, 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 May 2026.
- The FY 2025 audit work is complete.
- Work is reaching the closing phase on the 2026-2027 budget process.

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UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	91.7% 5/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
REVENUES					
TAXES					
REAL ESTATE TAXES	101-0000-301-0000	8,665,000.00	6,646,527.70	2,018,472.30	76.71%
VEHICLE TAXES	101-0000-302-0000	1,440,000.00	1,176,215.84	263,784.16	81.68%
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	41,136.05	8,863.95	82.27%
LOST TAX	101-0000-302-0000	2,500,000.00		2,500,000.00	0.00%
		16,980,000.00	7,863,879.59	9,116,120.41	46.31%
FINES					
MAGISTRATE	101-0000-311-0000	93,500.00	57,839.57	35,660.43	61.86%
CLERK OF COURT - GEN SESSIONS	101-0000-312-0000	1,500.00	712.22	787.78	47.48%
NSF-MAG FINE	101-0000-313-0000	-	-	-	#DIV/0!
REVENUE	101-0000-318-0000		-	-	#DIV/0!
COC-BOND ESTREATMENT	101-0000-322-0000	-	-	-	#DIV/0!
		95,000.00	58,551.79	36,448.21	61.63%
FEES					
MAGISTRATE - CIVIL COSTS	101-0000-323-1000	50,000.00	45,845.00	4,155.00	91.69%
TAX ASSESSOR FEES	101-0000-323-1100			-	#DIV/0!
CLERK OF COURT FEES	101-0000-323-1300	170,000.00	163,556.06	6,443.94	96.21%
CLERK OF COURT COLL FEES	101-0000-323-1400	5,000.00	7,376.26	(2,376.26)	147.53%
PROBATE JUDGE FEES	101-0000-323-2000	35,000.00	33,919.04	1,080.96	96.91%
DEL TAX COLLECTION FEES	101-0000-323-2500	-	(11,305.00)	11,305.00	#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	31,000.00	-	100.00%
ANIMAL CONTROL	101-0000-323-4000	-	6,145.00	(6,145.00)	#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	4,721.00	279.00	94.42%
FAMILY COURT COST	101-0000-323-7800	70,000.00	57,488.50	12,511.50	82.13%
BUILDING PERMITS	101-0000-323-8000	55,000.00	287,538.50	(232,538.50)	522.80%
VEHICLE DECAL FEE		-		-	#DIV/0!
LOCAL ASSESSMENT FEES	101-0000-323-9000		290.96	(290.96)	#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	619,410.35	(183,410.35)	142.07%
STATE & FEDERAL					
MERCHANTS INVENTORY TAX	101-0000-331-1000	55,000.00	54,794.12	205.88	99.63%
STATE SHARED TAXES	101-0000-331-1100	1,175,000.00	1,273,252.29	(98,252.29)	108.36%
NATIONAL FOREST FUND	101-0000-331-1200	100,000.00	190,606.18	(90,606.18)	190.61%
VOTERS REGISTRATION	101-0000-331-1300	7,500.00	18,000.00	(10,500.00)	240.00%
SOL OFFICE-PUBLIC DEF SAL	101-0000-331-1500			-	#DIV/0!
ASST SOLICITOR'S SALARY	101-0000-331-1600			-	#DIV/0!
VETERAN'S AFFAIRS	101-0000-331-1700	5,700.00	6,333.60	(633.60)	111.12%
DEPT OF SOCIAL SERVICES	101-0000-331-1800	15,000.00	22,506.76	(7,506.76)	150.05%
ACCOMMODATIONS TAX - STATE	101-0000-331-1900	250,000.00	186,123.54	63,876.46	74.45%
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	2,135,323.69	(105,026.69)	105.17%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	91.7% 5/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
OTHER					
RECREATION DEPARTMENT	101-0000-351-1000	10,000.00	1,265.00	8,735.00	12.65%
RENT - AIRPORT HANGARS	101-0000-351-6000	40,000.00	30,500.00	9,500.00	76.25%
TRANS FUNDS - LOCAL HOSP/ACCOM	101-0000-351-8000			-	#DIV/0!
TRANSFER IN (LOST)	101-0000-380-0000	935,000.00	310,754.40	624,245.60	33.24%
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	447,502.57	354,185.43	55.82%
SOLICITOR'S OFFICE	101-0000-380-1600	350,000.00	-	350,000.00	0.00%
COMMUNITY DEV	101-0000-380-1700		96,021.00	(96,021.00)	#DIV/0!
SCHOOL RESOURCE OFFICER (NEW)	101-0000-380-1800	290,000.00	168,392.10	121,607.90	58.07%
SCORF SALARIES & FRINGES	101-0000-380-2000		114,772.29		
ALCOHOL & DRUG EXPENSES	101-0000-380-2500		103,230.34	(103,230.34)	#DIV/0!
VICTIM'S ADVOCATE EXPENSES	101-0000-380-2600		-	-	#DIV/0!
TRANSFER IN - TITLVE IV SMALL	101-0000-380-2700		15,624.99	(15,624.99)	#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	78,073.82	(3,073.82)	104.10%
TAX NOTICE AMOUNT	101-0000-391-0300	3,000.00	3,631.01	(631.01)	121.03%
INTEREST INCOME	101-0000-391-0400	1,250,000.00	1,312,639.45	(62,639.45)	105.01%
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	33,861.51	9,138.49	78.75%
FRANCHISE FEES	101-0000-391-1200	75,000.00	68,183.33	6,816.67	90.91%
AUCTION PROCEEDS	101-0000-391-1300	25,000.00	48,369.86	(23,369.86)	193.48%
CHRISTMAS PARTY DONATIONS	101-0000-391-1500		-	-	#DIV/0!
INTEREST - CO OPER PROVIDENT	101-0000-391-1600	15,000.00	9,899.99	5,100.01	66.00%
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	5,896,156.21	(3,646,156.21)	262.05%
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		223,730.30	(223,730.30)	#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		4,057.62	(4,057.62)	#DIV/0!
EMS OTHER INCOME	101-0000-391-5550		-	-	#DIV/0!
EMS TAX LEVY - VEHICLE	101-0000-391-5610		194,587.10	(194,587.10)	#DIV/0!
EMS TAX LEVY - R/E	101-0000-391-5620		1,139,610.06	(1,139,610.06)	#DIV/0!
EMS TAX LEVY - WATERCRAFT	101-0000-391-5640		6,155.32	(6,155.32)	#DIV/0!
EMS COLLECTIONS	101-0000-391-5700	1,000,000.00	1,098,572.04	(98,572.04)	109.86%
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	2,437.40	1,562.60	60.94%
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	217,120.05	(92,120.05)	173.70%
SHP-COST POOL REFUND	101-0000-391-9000			-	#DIV/0!
GRANT FOR USED MOTOR OIL	101-0000-391-9800		6,027.25	(6,027.25)	#DIV/0!
		7,814,851.00	12,082,317.69	(4,267,466.69)	154.61%
TOTAL		**27,356,148.00**	**22,759,483.11**	**4,596,664.89**	**83.20%**

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

	2025-2026 BUDGET	91.7% 5/31/2026 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**	**22,759,483.11**	**4,650,664.89**	**83.03%**
	-	-		

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	91.7% 5/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
EXPENDITURES					
SUPERVISOR, COUNCIL, FINANCE & HR					
SALARIES	101-1101-411-11-50	499,953.00	451,215.37	48,737.63	90.25%
INSURANCE	101-1101-411-44-01	87,735.00	77,316.44	10,418.56	88.12%
SOCIAL SECURITY	101-1101-411-44-02	38,247.00	33,069.47	5,177.53	86.46%
RETIREMENT	101-1101-411-44-04	95,475.00	86,215.62	9,259.38	90.30%
WORKERS COMPENSATION	101-1101-411-44-06	5,705.00	7,196.30	(1,491.30)	126.14%
UTILITIES	101-1101-411-40-01	20,000.00	18,922.66	1,077.34	94.61%
PROFESSIONAL SERVICES	101-1101-411-47-02	100,000.00	107,240.97	(7,240.97)	107.24%
MEMBERSHIPS & SUBSCRIPTIONS	101-1101-411-50-25	800.00	967.00	(167.00)	120.88%
COMMUNICATIONS	101-1101-411-53-01	14,000.00	15,530.94	(1,530.94)	110.94%
TRAINING	101-1101-411-58-05	12,000.00	11,538.12	461.88	96.15%
PRINTING & OFFICE SUPPLIES	101-1101-411-61-01	12,000.00	9,551.56	2,448.44	79.60%
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	15,315.71	(1,315.71)	109.40%
		904,915.00	834,080.16	70,834.84	92.17%
IT					
SALARIES	101-1102-411-11-50	54,452.00	50,119.86	4,332.14	92.04%
INSURANCE	101-1102-411-44-01	7,375.00	6,546.48	828.52	88.77%
SOCIAL SECURITY	101-1102-411-44-02	4,166.00	3,728.93	437.07	89.51%
RETIREMENT	101-1102-411-44-04	1,107.00	9,302.20	(8,195.20)	840.31%
WORKERS COMPENSATION	101-1102-411-44-06	616.00	566.45	49.55	91.96%
MAINTENANCE CONTRACTS	101-1102-411-47-01	10,000.00	275.00	9,725.00	2.75%
PROFESSIONAL SERVICES	101-1102-411-47-02	195,000.00	250,172.74	(55,172.74)	128.29%
COMMUNICATIONS	101-1102-411-53-01	5,200.00	4,255.24	944.76	81.83%
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	19,507.87	20,492.13	48.77%
SECURITY/SLED-DSS	101-1102-411-66-15	20,000.00	16,144.13	3,855.87	80.72%
SOFTWARE/LICENSES	101-1102-411-66-16	5,000.00	4,467.13	532.87	89.34%
NETWORK EQUIP/UPGRADE	101-1102-411-66-17	-		-	#DIV/0!
		344,916.00	365,086.03	(20,170.03)	105.85%
DEVELOPMENT BOARD					
SALARIES	101-1103-411-11-50	169,593.00	156,253.03	13,339.97	92.13%
INSURANCE	101-1103-411-44-01	14,750.00	13,092.96	1,657.04	88.77%
SOCIAL SECURITY	101-1103-411-44-02	12,974.00	11,707.82	1,266.18	90.24%
RETIREMENT	101-1103-411-44-04	31,477.00	29,000.56	2,476.44	92.13%
WORKERS COMPENSATION	101-1103-411-44-06	4,664.00	4,297.03	366.97	92.13%
UTILITIES	101-1103-411-40-01	5,000.00	5,670.51	(670.51)	113.41%
PROFESSIONAL SERVICES	101-1103-411-47-02	15,000.00	12,069.16	2,930.84	80.46%
MEMBERSHIPS & SUBSCRIPTIONS	101-1103-411-50-10	16,000.00	14,615.00	1,385.00	91.34%
TRAINING & TRAVEL	101-1103-411-58-05	8,000.00	4,062.63	3,937.37	50.78%
PRINTING & OFFICE SUPPLIES	101-1103-411-61-01	4,000.00	3,192.12	807.88	79.80%
VEHICLE OPERATION & MAINTENANCE	101-1103-411-65-01	1,000.00	314.50	685.50	31.45%
CAPITAL EXPENDITURES	101-1103-411-66-01	-	-	-	#DIV/0!
LEASE & MAINTENANCE	101-1103-411-66-04	5,000.00	1,566.50	3,433.50	31.33%
INDUSTRIAL PARKS	101-1103-411-67-01	30,000.00	18,127.63	11,872.37	60.43%
MARKETING	101-1103-411-67-02	25,000.00	20,083.82	4,916.18	80.34%
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	294,053.27	50,404.73	85.37%
COMMUNITY DEVELOPMENT					
SALARIES	101-1104-411-11-50	70,737.00	65,172.57	5,564.43	92.13%
INSURANCE	101-1104-411-44-01	7,375.00	12,262.20	(4,887.20)	166.27%
SOCIAL SECURITY	101-1104-411-44-02	5,412.00	4,697.88	714.12	86.80%
RETIREMENT	101-1104-411-44-04	13,129.00	12,096.05	1,032.95	92.13%
WORKERS COMPENSATION	101-1104-411-44-06	1,946.00	1,792.30	153.70	92.10%
MEMBERSHIPS & SUBSCRIPTIONS	101-1104-411-50-25	35.00	-	35.00	0.00%
COMMUNICATIONS	101-1104-411-53-01	500.00	439.94	60.06	87.99%
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	97,594.09	8,692.91	91.82%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	91.7% 5/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
TOURISM					
SALARIES	101-1105-411-11-50	54,807.00	51,284.60	3,522.40	93.57%
INSURANCE	101-1105-411-44-01	15,245.00	13,537.36	1,707.64	88.80%
SOCIAL SECURITY	101-1105-411-44-02	4,193.00	3,625.41	567.59	86.46%
RETIREMENT	101-1105-411-44-04	10,173.00	9,518.33	654.67	93.56%
WORKERS COMPENSATION	101-1105-411-44-06	1,508.00	1,403.19	104.81	93.05%
UTILITIES	101-1105-411-40-01	7,200.00	4,160.93	3,039.07	57.79%
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	3,242.88	757.12	81.07%
ADVERTISING	101-1105-411-54-01	3,000.00	-	3,000.00	0.00%
TRAINING & TRAVEL	101-1105-411-58-06	3,000.00	3,972.06	(972.06)	132.40%
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	42,394.76	50,105.24	45.83%
WEB HOSTING	101-1105-411-75-13	3,000.00	2,385.00	615.00	79.50%
		217,726.00	137,809.98	79,916.02	63.30%
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	8,269.15	10,230.85	44.70%
TOWER RENTAL	101-1106-411-66-02	115,000.00	98,891.57	16,108.43	85.99%
MISCELLANEOUS	101-1106-411-75-05	12,400.00	12,400.00	-	100.00%
		215,900.00	184,560.72	31,339.28	85.48%
MAGISTRATE					
SALARIES	101-1201-412-11-50	286,727.00	262,001.49	24,725.51	91.38%
SALARIES - SECURITY	101-1201-412-11-61	32,136.00	27,430.50	4,705.50	85.36%
INSURANCE	101-1201-412-44-01	92,323.00	81,957.04	10,365.96	88.77%
SOCIAL SECURITY	101-1201-412-44-02	24,393.00	22,048.61	2,344.39	90.39%
RETIREMENT	101-1201-412-44-04	62,716.00	60,886.38	1,829.62	97.08%
WORKERS COMPENSATION	101-1201-412-44-06	8,051.00	7,287.98	763.02	90.52%
MEMBERSHIPS & SUBSCRIPTIONS	101-1201-412-50-25	1,000.00	661.33	338.67	66.13%
COMMUNICATIONS	101-1201-412-53-01	500.00	385.00	115.00	77.00%
JURY PAY	101-1201-412-54-10	15,000.00	12,838.70	2,161.30	85.59%
APPEALS	101-1201-412-54-15	1,500.00	-	1,500.00	0.00%
TRAINING & TRAVEL	101-1201-412-58-06	7,700.00	4,075.42	3,624.58	52.93%
PRINTING & OFFICE SUPPLIES	101-1201-412-61-01	6,750.00	5,838.63	911.37	86.50%
JAIL OFFICE SUPPLIES	101-1201-412-61-02	1,500.00	1,285.50	214.50	85.70%
LEASES & COPIES	101-1201-412-66-03	700.00	611.62	88.38	87.37%
		540,996.00	487,308.20	53,687.80	90.08%
PROBATE JUDGE					
SALARIES	101-1202-412-11-50	122,602.00	109,632.28	12,969.72	89.42%
INSURANCE	101-1202-412-44-01	14,750.00	13,092.96	1,657.04	88.77%
SOCIAL SECURITY	101-1202-412-44-02	9,379.00	9,338.46	40.54	99.57%
RETIREMENT	101-1202-412-44-04	24,510.00	25,078.27	(568.27)	102.32%
WORKERS COMPENSATION	101-1202-412-44-06	1,978.00	386.46	1,591.54	19.54%
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	1,484.15	2,315.85	39.06%
PRINTING & OFFICE SUPPLIES	101-1202-412-61-01	3,500.00	2,807.10	692.90	80.20%
LEASES & COPIES	101-1202-412-66-03	2,000.00	1,562.30	437.70	78.12%
		185,969.00	167,444.72	18,524.28	90.04%
CIRCUIT COURT					
SALARIES	101-1203-412-11-50	72,677.00	57,572.82	15,104.18	79.22%
SOCIAL SECURITY	101-1203-412-44-02	5,560.00	4,404.27	1,155.73	79.21%
RETIREMENT	101-1203-412-44-04	13,489.00	10,719.39	2,769.61	79.47%
WORKERS COMPENSATION	101-1203-412-44-06	2,515.00	1,984.28	530.72	78.90%
MISCELLANEOUS	101-1203-412-75-05	42,500.00	18,177.08	24,322.92	42.77%
		136,741.00	92,857.84	43,883.16	67.91%
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	91.7% 5/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
SOLICITOR'S OFFICE					
SALARIES	101-1205-412-11-50	554,409.00	510,955.54	43,453.46	92.16%
INSURANCE	101-1205-412-44-01	61,854.00	54,747.08	7,106.92	88.51%
SOCIAL SECURITY	101-1205-412-44-02	42,107.00	38,070.98	4,036.02	90.41%
RETIREMENT	101-1205-412-44-04	104,112.00	95,971.41	8,140.59	92.18%
WORKERS COMPENSATION	101-1205-412-44-06	4,292.00	3,968.80	323.20	92.47%
SERVICE CONTRACTS	101-1205-412-47-08	1,000.00	662.62	337.38	66.26%
TRAVEL	101-1205-412-58-01	1,000.00	705.73	294.27	70.57%
TRAINING	101-1205-412-58-05	900.00	764.67	135.33	84.96%
PRINTING & OFFICE SUPPLIES	101-1205-412-61-01	2,500.00	1,602.05	897.95	64.08%
		772,174.00	707,448.88	64,725.12	91.62%
CLERK OF COURT					
SALARIES	101-1220-412-11-50	405,529.00	348,273.19	57,255.81	85.88%
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	12,349.85	4,187.15	74.68%
INSURANCE	101-1220-412-44-01	71,479.00	55,585.72	15,893.28	77.77%
SOCIAL SECURITY	101-1220-412-44-02	32,288.00	27,815.57	4,472.43	86.15%
RETIREMENT	101-1220-412-44-04	78,336.00	69,949.55	8,386.45	89.29%
WORKERS COMPENSATION	101-1220-412-44-06	2,852.00	2,940.59	(88.59)	103.11%
UTILITIES	101-1220-412-40-01	55,000.00	53,787.18	1,212.82	97.79%
MAITENANCE CONTRACTS	101-1220-412-47-01	52,000.00	52,103.24	(103.24)	100.20%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1220-412-47-04	3,961.00	3,437.44	523.56	86.78%
MEMBERSHIPS & SUBSCRIPTIONS	101-1220-412-50-25	400.00	275.00	125.00	68.75%
COMMUNICATIONS	101-1220-412-53-01	75,000.00	69,554.33	5,445.67	92.74%
TRAINING	101-1220-412-58-05	5,000.00	6,211.23	(1,211.23)	124.22%
PRINTING & OFFICE SUPPLIES	101-1220-412-61-01	8,000.00	4,123.18	3,876.82	51.54%
BOOK IMPROVEMENTS (RESTORATION)	101-1220-412-61-05	12,000.00	11,968.65	31.35	99.74%
POSTAGE METER RENT & POSTAGE	101-1220-412-61-06	20,000.00	6,852.34	13,147.66	34.26%
LEASES & COPIES	101-1220-412-66-03	12,000.00	9,891.42	2,108.58	82.43%
		850,382.00	736,378.16	114,003.84	86.59%
VOTER REGISTRATION/ELECTION COMM					
SALARIES	101-1401-414-11-50	109,935.00	83,210.76	26,724.24	75.69%
SALARIES - POLLWORKERS	101-1401-414-11-62	7,500.00	-	7,500.00	0.00%
INSURANCE	101-1401-414-44-01	19,854.00	18,213.40	1,640.60	91.74%
SOCIAL SECURITY	101-1401-414-44-02	8,411.00	6,043.61	2,367.39	71.85%
RETIREMENT	101-1401-414-44-04	20,510.00	15,541.30	4,968.70	75.77%
WORKERS COMPENSATION	101-1401-414-44-06	590.00	257.36	332.64	43.62%
MAINTENANCE CONTRACTS	101-1401-414-47-01	31,800.00	19,341.25	12,458.75	60.82%
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	36.25	7,963.75	0.45%
TRAVEL	101-1401-414-58-01	1,200.00	396.00	804.00	33.00%
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	3,324.59	3,750.41	46.99%
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	1,230.91	519.09	70.34%
		220,175.00	148,495.43	71,679.57	67.44%
COUNTY ATTORNEY					
SALARIES	101-1501-415-11-50	34,177.00	31,508.76	2,668.24	92.19%
SOCIAL SECURITY	101-1501-415-44-02	2,615.00	2,410.49	204.51	92.18%
RETIREMENT	101-1501-415-44-04	6,344.00	5,847.95	496.05	92.18%
WORKERS COMPENSATION	101-1501-415-44-06	127.00	116.52	10.48	91.75%
TRAINING	101-1501-415-58-05	250.00	-	250.00	0.00%
		43,513.00	39,883.72	3,629.28	91.66%
BUILDING INSPECTOR					
PROFESSIONAL SERVICES	101-1505-415-47-02	150,000.00	182,178.63	(32,178.63)	121.45%
PRINTING & OFFICE SUPPLIES	101-1505-415-61-01	2,000.00	20.96	1,979.04	1.05%
		152,000.00	182,199.59	(30,199.59)	119.87%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	91.7% 5/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
TAX ASSESSOR					
SALARIES	101-1510-415-11-50	168,991.00	148,233.48	20,757.52	87.72%
INSURANCE	101-1510-415-44-01	22,125.00	24,180.96	(2,055.96)	109.29%
SOCIAL SECURITY	101-1510-415-44-02	12,928.00	11,015.22	1,912.78	85.20%
RETIREMENT	101-1510-415-44-04	31,365.00	27,512.18	3,852.82	87.72%
WORKERS COMPENSATION	101-1510-415-44-06	3,068.00	2,797.10	270.90	91.17%
UTILITIES	101-1510-415-40-01	-	-	-	#DIV/0!
PROFEESIONAL SERVICES	101-1510-415-47-02	24,000.00	22,602.40	1,397.60	94.18%
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	565.00	360.00	61.08%
TRAINING	101-1510-415-58-05	3,000.00	1,099.00	1,901.00	36.63%
PRINTING & OFFICE SUPPLIES	101-1510-415-61-01	1,000.00	565.38	434.62	56.54%
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	2,908.66	791.34	78.61%
		307,990.00	277,679.87	30,310.13	90.16%
DELINQUENT TAX OFFICE					
SALARIES	101-1511-415-11-50	85,372.00	71,588.32	13,783.68	83.85%
INSURANCE	101-1511-415-44-01	19,875.00	21,739.42	(1,864.42)	109.38%
SOCIAL SECURITY	101-1511-415-44-02	6,531.00	5,027.31	1,503.69	76.98%
RETIREMENT	101-1511-415-44-04	15,845.00	13,286.78	2,558.22	83.85%
WORKERS COMPENSATION	101-1511-415-44-06	265.00	221.98	43.02	83.77%
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	1,006.36	993.64	50.32%
POSTAGE METER RENT & POSTAGE	101-1511-415-61-06	25,000.00	3,582.00	21,418.00	14.33%
LEASE & COPIES	101-1511-415-66-03	-	-	-	#DIV/0!
		171,763.00	130,119.14	41,643.86	75.76%
TREASURER'S OFFICE					
SALARIES	101-1520-415-11-50	174,562.00	161,028.17	13,533.83	92.25%
INSURANCE	101-1520-415-44-01	22,125.00	19,639.44	2,485.56	88.77%
SOCIAL SECURITY	101-1520-415-44-02	13,354.00	11,905.38	1,448.62	89.15%
RETIREMENT	101-1520-415-44-04	32,399.00	29,886.79	2,512.21	92.25%
WORKERS COMPENSATION	101-1520-415-44-06	542.00	499.01	42.99	92.07%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1520-415-47-04	87,189.00	66,311.47	20,877.53	76.05%
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	2,494.95	505.05	83.17%
PRINTING & OFFICE SUPPLIES	101-1520-415-61-01	2,000.00	1,970.57	29.43	98.53%
LEASE & COPIES	101-1520-415-66-03	1,815.00	1,490.97	324.03	82.15%
		338,011.00	295,926.75	42,084.25	87.55%
AUDITOR'S OFFICE					
SALARIES	101-1525-415-11-50	145,890.00	134,429.79	11,460.21	92.14%
INSURANCE	101-1525-415-44-01	27,229.00	28,709.44	(1,480.44)	105.44%
SOCIAL SECURITY	101-1525-415-44-02	11,161.00	9,831.72	1,329.28	88.09%
RETIREMENT	101-1525-415-44-04	27,078.00	24,950.26	2,127.74	92.14%
WORKERS COMPENSATION	101-1525-415-44-06	453.00	416.62	36.38	91.97%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1525-415-47-04	81,151.00	65,646.16	15,504.84	80.89%
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	912.93	687.07	57.06%
LEASE & COPIES	101-1525-415-61-01	4,330.00	3,434.58	895.42	79.32%
		302,042.00	270,977.04	31,064.96	89.72%
BUILDING SUPERINTENDENT					
SALARIES	101-1910-419-11-50	124,045.00	119,889.78	4,155.22	96.65%
INSURANCE	101-1910-419-44-01	19,875.00	17,634.48	2,240.52	88.73%
SOCIAL SECURITY	101-1910-419-44-02	9,490.00	8,863.45	626.55	93.40%
RETIREMENT	101-1910-419-44-04	24,018.00	23,199.13	818.87	96.59%
WORKERS COMPENSATION	101-1910-419-44-06	5,719.00	5,276.73	442.27	92.27%
PROFESSIONAL SERVICES	101-1910-419-47-02	25,000.00	23,965.60	1,034.40	95.86%
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	1,205.04	294.96	80.34%
TRAINING	101-1910-419-58-05	1,000.00	-	1,000.00	0.00%
BUILDING EXPENSE	101-1910-419-60-10	120,000.00	89,792.97	30,207.03	74.83%
CONSTRUCTION & SPECIAL PROJECTS	101-1910-419-60-11	15,000.00	10,803.25	4,196.75	72.02%
GENERAL SUPPLIES	101-1910-419-61-07	4,000.00	-	4,000.00	0.00%
		351,147.00	300,844.27	50,302.73	85.67%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	91.7% 5/31/2026 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	24,729.31	(9,729.31)	164.86%
EMPLOYEE INSURANCE	101-1990-419-44-01	55,000.00	31,770.73	23,229.27	57.76%
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	(699.12)	4,199.12	-19.97%
WORKERS COMPENSATION	101-1990-419-44-06	50,000.00	(92,889.51)	142,889.51	-185.78%
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	88,713.06	32,286.94	73.32%
AUDIT COUNTY BOOKS	101-1990-419-47-06	70,000.00	73,600.00	(3,600.00)	105.14%
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	8,389.19	610.81	93.21%
GENERAL INSURANCE	101-1990-419-52-01	600,000.00	560,708.10	39,291.90	93.45%
COMMUNICATIONS	101-1990-419-53-01	50,000.00	22,425.03	27,574.97	44.85%
ADVERTISING	101-1990-419-54-01	20,000.00	14,644.33	5,355.67	73.22%
HOSPITAL INDIGENT CARE	101-1990-419-54-35	27,789.00	27,789.00	-	100.00%
PRINTING & OFFICE SUPPLIES	101-1990-419-61-01		(2,148.78)	2,148.78	#DIV/0!
POSTAGE METER RENT & POSTAGE	101-1990-419-61-06	31,500.00	15,258.41	16,241.59	48.44%
FUEL COSTS	101-1990-419-65-11	375,000.00	301,690.07	73,309.93	80.45%
CAPITAL EXPENDITURES	101-1990-419-66-01	1,602,500.00	1,084,006.65	518,493.35	67.64%
LEASES & COPIES	101-1990-419-66-03	15,000.00	568.81	14,431.19	3.79%
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	17,719.76	82,280.24	17.72%
ED CONTINGENCY/GRANTS ADM	101-1990-419-75-03	50,000.00	21,993.15	28,006.85	43.99%
PAYMENT-AUCTION PROCEEDS	101-1990-419-75-16		5,427.33	(5,427.33)	#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	39,017.00	66.00	99.83%
CLEMSON EXT	101-1990-419-80-03	9,000.00	6,330.68	2,669.32	70.34%
CLEMSON EXT - 4H AGENT	101-1990-419-80-04	12,000.00	12,000.00	-	100.00%
SC ASSOC OF COUNTIES	101-1990-419-80-07		-	-	#DIV/0!
SOIL & WATER CONSERVATION	101-1990-419-80-11	3,500.00	3,500.00	-	100.00%
FIRE & RESCUE	101-1990-419-80-12	40,000.00	40,000.00	-	100.00%
UNION CTY MUSEUM/CROSS KEYS HOUSE	101-1990-419-80-18		-	-	#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	31,923.00	(6,923.00)	127.69%
SATELLITE LIBRARY CENTERS (CENSUS)	101-1990-419-80-23	-		-	#DIV/0!
TUITION ASSISTANCE	101-1990-419-80-24	50,000.00	69,238.00	(19,238.00)	138.48%
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	30,000.00	-	100.00%
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	2,548,239.92	1,157,206.08	68.77%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	91.7% 5/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
SHERIFF'S OFFICE					
SALARIES	101-2101-421-11-50	2,104,196.00	1,787,140.08	317,055.92	84.93%
SCHOOL RESOURCE OFFICER	101-2101-421-11-52	329,922.00	300,808.15	29,113.85	91.18%
RESERVE DEPUTY PROGRAM	101-2101-421-11-53	30,940.00	10,248.92	20,691.08	33.13%
INSURANCE	101-2101-421-44-01	425,860.00	333,563.72	92,296.28	78.33%
SOCIAL SECURITY	101-2101-421-44-02	188,577.00	158,085.01	30,491.99	83.83%
RETIREMENT	101-2101-421-44-04	520,424.00	446,454.77	73,969.23	85.79%
WORKERS COMPENSATION	101-2101-421-44-06	81,584.00	66,576.12	15,007.88	81.60%
UTILITIES	101-2101-421-40-01	20,000.00	20,235.32	(235.32)	101.18%
MAINTENANCE CONTRACTS	101-2101-421-47-01	129,120.00	129,395.04	(275.04)	100.21%
CLOTHING & UNIFORMS	101-2101-421-50-01	23,000.00	15,073.33	7,926.67	65.54%
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	40,574.07	(2,074.07)	105.39%
ADVERTISING	101-2101-421-54-01	5,000.00	3,813.98	1,186.02	76.28%
TRAINING	101-2101-421-58-05	15,000.00	11,479.27	3,520.73	76.53%
PRINTING & OFFICE SUPPLIES	101-2101-421-61-01	15,000.00	11,280.47	3,719.53	75.20%
INVESTIGATIVE SUPPLIES	101-2101-421-61-03	8,000.00	5,434.85	2,565.15	67.94%
K9 TRAINING/SUPPLIES	101-2101-421-61-05	12,000.00	7,442.45	4,557.55	62.02%
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	1,069.12	2,930.88	26.73%
NARCOTICS SUPPLIES	101-2101-421-61-13	15,000.00	7,749.29	7,250.71	51.66%
SRT EQUIPMENT/TRAINING	101-2101-421-61-14	12,470.00	4,658.93	7,811.07	37.36%
INFORMANT MONEY	101-2101-421-62-01	15,000.00	7,500.00	7,500.00	50.00%
LEASE & COPIES	101-2101-421-66-03	7,500.00	3,783.35	3,716.65	50.44%
STATE 800 RADIO SERVICES	101-2101-421-66-11	35,000.00	37,257.25	(2,257.25)	106.45%
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	2,976.81	2,023.19	59.54%
		4,075,593.00	3,420,180.60	655,412.40	83.92%
CODE ENFORCEMENT					
SALARIES	101-2105-421-11-50	142,496.00	107,751.38	34,744.62	75.62%
INSURANCE	101-2105-421-44-01	19,875.00	20,799.88	(924.88)	104.65%
SOCIAL SECURITY	101-2105-421-44-02	10,901.00	7,824.69	3,076.31	71.78%
RETIREMENT	101-2105-421-44-04	28,215.00	21,627.33	6,587.67	76.65%
WORKERS COMPENSATION	101-2105-421-44-06	4,931.00	3,594.44	1,336.56	72.89%
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	1,237.41	262.59	82.49%
COMMUNICATONS	101-2105-421-53-01	7,000.00	6,878.63	121.37	98.27%
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	1,172.41	227.59	83.74%
		257,318.00	186,006.88	71,311.12	72.29%
ANIMAL CONTROL					
SALARIES	101-2110-421-11-50	76,537.00	94,216.86	(17,679.86)	123.10%
INSURANCE	101-2110-421-44-01	162.00	181.28	(19.28)	111.90%
SOCIAL SECURITY	101-2110-421-44-02	5,856.00	7,174.44	(1,318.44)	122.51%
RETIREMENT	101-2110-421-44-04	14,206.00	17,486.66	(3,280.66)	123.09%
WORKERS COMPENSATION	101-2110-421-44-06	1,837.00	2,028.66	(191.66)	110.43%
UTILITIES	101-2110-421-40-01	12,400.00	11,289.25	1,110.75	91.04%
PROFESSIONAL SERVICES	101-2110-421-47-02	45,000.00	59,582.72	(14,582.72)	132.41%
CLOTHING & UNIFORMS	101-2110-421-50-01	1,000.00	652.72	347.28	65.27%
COMMUNICATIONS	101-2110-421-53-01	1,500.00	1,217.18	282.82	81.15%
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	11,625.12	4,974.88	70.03%
LEASE & COPIES	101-2110-421-66-03	2,800.00	2,188.71	611.29	78.17%
TRAPS & CAPTURING EQUIP	101-2110-421-66-12	3,200.00	1,719.66	1,480.34	53.74%
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	211,769.04	(23,171.04)	112.29%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	91.7% 5/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
CORONER					
SALARIES	101-2190-421-11-50	61,550.00	55,404.18	6,145.82	90.01%
INSURANCE	101-2190-421-44-01	15,245.00	13,537.36	1,707.64	88.80%
SOCIAL SECURITY	101-2190-421-44-02	4,709.00	5,115.71	(406.71)	108.64%
RETIREMENT	101-2190-421-44-04	12,547.00	14,467.74	(1,920.74)	115.31%
WORKERS COMPENSATION	101-2190-421-44-06	2,130.00	2,436.11	(306.11)	114.37%
PROFESSIONAL SERVICES	101-2190-421-47-02	93,500.00	65,180.00	28,320.00	69.71%
DUES	101-2190-421-50-12	400.00	200.00	200.00	50.00%
TRAVEL	101-2190-421-58-01	2,400.00	2,400.00	-	100.00%
TRAINING	101-2190-421-58-05	3,000.00	241.60	2,758.40	8.05%
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	237.36	5,762.64	3.96%
		201,881.00	159,220.06	42,660.94	78.87%
DETENTION CENTER					
SALARIES	101-2320-423-11-50	1,769,489.00	1,582,972.74	186,516.26	89.46%
INSURANCE	101-2320-423-44-01	342,505.00	264,865.25	77,639.75	77.33%
SOCIAL SECURITY	101-2320-423-44-02	135,366.00	116,137.49	19,228.51	85.80%
RETIREMENT	101-2320-423-44-04	375,931.00	332,872.13	43,058.87	88.55%
WORKERS COMPENSATION	101-2320-423-44-06	60,156.00	48,937.48	11,218.52	81.35%
UTILITIES	101-2320-423-40-01	140,000.00	131,020.90	8,979.10	93.59%
MAINTENANCE CONTRACTS	101-2320-423-47-01	12,500.00	320.00	12,180.00	2.56%
PROFESSIONAL SERVICES	101-2320-423-47-02	65,000.00	26,884.37	38,115.63	41.36%
HEALTH CARE CONTRACT	101-2320-423-47-10	190,530.00	216,435.62	(25,905.62)	113.60%
CLOTHING & UNIFORMS	101-2320-423-50-01	14,000.00	7,924.39	6,075.61	56.60%
COMMUNICATIONS	101-2320-423-53-01	20,000.00	12,644.24	7,355.76	63.22%
TRAINING	101-2320-423-58-05	9,000.00	1,395.62	7,604.38	15.51%
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	716.65	4,783.35	13.03%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2320-423-61-02	23,000.00	11,763.23	11,236.77	51.14%
CHEMICALS	101-2320-423-61-10	10,500.00	11,966.88	(1,466.88)	113.97%
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	194,999.05	(14,499.05)	108.03%
PRISONER TRANSPORT, MEALS	101-2320-423-63-02	2,000.00	885.00	1,115.00	44.25%
SUBSISTENCE CARE	101-2320-423-63-03	40,120.00	23,168.37	16,951.63	57.75%
LEASE & COPIES	101-2320-423-66-03	6,000.00	5,779.77	220.23	96.33%
		3,443,097.00	3,028,256.33	414,840.67	87.95%
E-911 & COMMUNICATIONS					
SALARIES	101-2901-429-11-50	698,543.00	530,050.69	168,492.31	75.88%
SUBSCRIBER BILLING SALARIES	101-2901-429-11-55	32,850.00	55,931.12	(23,081.12)	170.26%
SALARIES-P/T DISPATCHERS	101-2901-429-11-63	37,079.00	16,591.59	20,487.41	44.75%
INSURANCE	101-2901-429-44-01	128,257.00	86,131.62	42,125.38	67.16%
SOCIAL SECURITY	101-2901-429-44-02	58,788.00	44,731.32	14,056.68	76.09%
RETIREMENT	101-2901-429-44-04	143,509.00	112,628.37	30,880.63	78.48%
WORKERS COMPENSATION	101-2901-429-44-06	3,184.00	2,396.63	787.37	75.27%
UTILITIES	101-2901-429-40-01	25,000.00	21,930.98	3,069.02	87.72%
MAINTENANCE CONTRACTS	101-2901-429-47-01	228,608.00	177,548.25	51,059.75	77.66%
PROFESSIONAL SERVICES	101-2901-429-47-02	8,000.00	912.58	7,087.42	11.41%
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	2,289.22	2,710.78	45.78%
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	25,799.79	7,200.21	78.18%
TRAINING	101-2901-429-58-01	9,500.00	10,749.04	(1,249.04)	113.15%
COMMUNICATIONS CENTER OPERATIONS	101-2901-429-60-20	8,500.00	2,194.89	6,305.11	25.82%
PRINTING & OFFICE SUPPLIES	101-2901-429-61-01	2,100.00	550.14	1,549.86	26.20%
SPECIALIZED DEPT SUPPLIES	101-2901-429-61-02	-	(250.00)	250.00	#DIV/0!
JANITORIAL SUPPLIES	101-2901-429-61-15	2,200.00	1,605.00	595.00	72.95%
LEASE & COPIES	101-2901-429-66-03	3,000.00	1,967.08	1,032.92	65.57%
		1,438,618.00	1,096,702.20	341,915.80	76.23%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	91.7% 5/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
EMERGENCY SERVICES					
SALARIES	101-2902-429-11-50	95,404.00	143,343.68	(47,939.68)	150.25%
INSURANCE	101-2902-429-44-01	27,229.00	28,938.52	(1,709.52)	106.28%
SOCIAL SECURITY	101-2902-429-44-02	7,299.00	10,328.72	(3,029.72)	141.51%
RETIREMENT	101-2902-429-44-04	17,707.00	26,604.44	(8,897.44)	150.25%
WORKERS COMPENSATION	101-2902-429-44-06	3,237.00	3,137.22	99.78	96.92%
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	21,904.91	(1,304.91)	106.33%
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	2,165.73	834.27	72.19%
LEASE & COPIES	101-2902-429-66-03	100.00	-	100.00	0.00%
		179,866.00	239,048.37	(59,182.37)	132.90%
COUNTY MAINTENANCE					
SALARIES	101-3101-431-11-50	398,232.00	353,202.91	45,029.09	88.69%
INSURANCE	101-3101-431-44-01	75,642.00	69,980.54	5,661.46	92.52%
SOCIAL SECURITY	101-3101-431-44-02	30,465.00	25,628.76	4,836.24	84.13%
RETIREMENT	101-3101-431-44-04	73,912.00	63,874.37	10,037.63	86.42%
WORKERS COMPENSATION	101-3101-431-44-06	25,480.00	22,097.93	3,382.07	86.73%
PROFESSIONAL SERVICES	101-3101-431-47-02	162,160.00	71,645.50	90,514.50	44.18%
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	6,079.62	1,420.38	81.06%
TRAINING	101-3101-431-58-01	2,500.00	1,262.57	1,237.43	50.50%
ROAD & BRIDGE	101-3101-431-59-01	115,000.00	43,103.05	71,896.95	37.48%
ROAD SIGNS	101-3101-429-59-02	10,000.00	7,805.40	2,194.60	78.05%
ASPHALT	101-3101-431-59-05	24,000.00	3,254.76	20,745.24	13.56%
CRUSHER RUN & GRAVEL	101-3101-431-59-10	25,000.00	23,895.51	1,104.49	95.58%
GENERAL SUPPLIES	101-3101-431-61-07	12,000.00	11,664.60	335.40	97.21%
LEASE & COPIES	101-3101-431-61-07	1,000.00	904.76	95.24	90.48%
		967,391.00	708,079.98	259,311.02	73.19%
EQUIPMENT SHOP					
SALARIES	101-3102-431-11-50	104,432.00	97,224.47	7,207.53	93.10%
INSURANCE	101-3102-431-44-01	31,392.00	27,216.72	4,175.28	86.70%
SOCIAL SECURITY	101-3102-431-44-02	74,989.00	6,862.56	68,126.44	9.15%
RETIREMENT	101-3102-431-44-04	19,383.00	18,044.81	1,338.19	93.10%
WORKERS COMPENSATION	101-3102-431-44-06	4,857.00	4,474.48	382.52	92.12%
UTILITIES	101-3102-431-40-01	21,000.00	18,562.89	2,437.11	88.39%
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	929.28	570.72	61.95%
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	5,682.35	317.65	94.71%
VEHICLE MAINTENANCE & REPAIR	101-3102-431-65-01	188,000.00	143,553.98	44,446.02	76.36%
MACHINERY & EQUIPMENT REPAIR	101-3102-431-65-02	56,000.00	59,579.42	(3,579.42)	106.39%
TIRES	101-3102-431-65-10	60,000.00	50,079.97	9,920.03	83.47%
LEASE & COPIES	101-3102-431-66-03	800.00	528.88	271.12	66.11%
		574,853.00	434,851.67	140,001.33	75.65%
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	6,887.78	1,812.22	79.17%
BUILDING EXPENSES	101-4101-441-60-10	22,000.00	22,328.91	(328.91)	101.50%
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	29,216.69	7,083.31	80.49%
DEPARTMENT OF SOCIAL SERVICES					
UTILITIES	101-4110-441-40-01	40,000.00	36,856.23	3,143.77	92.14%
COMMUNICATIONS	101-4110-441-53-01	7,000.00	7,254.59	(254.59)	103.64%
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	44,224.32	4,775.68	90.25%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	91.7% 5/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
VETERAN'S AFFAIRS					
SALARIES	101-4120-441-11-50	64,390.00	72,559.70	(8,169.70)	112.69%
INSURANCE	101-4120-441-44-01	15,245.00	13,537.36	1,707.64	88.80%
SOCIAL SECURITY	101-4120-441-44-02	4,926.00	5,250.51	(324.51)	106.59%
RETIREMENT	101-4120-441-44-04	11,951.00	13,467.10	(1,516.10)	112.69%
WORKERS COMPENSATION	101-4120-441-44-06	1,478.00	224.77	1,253.23	15.21%
COMMUNICATIONS	101-4120-441-53-01	1,089.00	760.20	328.80	69.81%
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	3,687.63	812.37	81.95%
		120,574.00	121,286.03	(712.03)	100.59%
ALCOHOL & DRUG ABUSE					
SALARIES	101-4150-441-11-50	442,197.00	309,945.93	132,251.07	70.09%
INSURANCE	101-4150-441-44-01	76,745.00	54,181.48	22,563.52	70.60%
SOCIAL SECURITY	101-4150-441-44-02	33,829.00	22,540.43	11,288.57	66.63%
RETIREMENT	101-4150-441-44-04	82,072.00	57,526.14	24,545.86	70.09%
WORKERS COMPENSATION	101-4150-441-44-06	4,485.00	3,308.59	1,176.41	73.77%
UTILITIES	101-4150-441-40-01	18,500.00	14,883.00	3,617.00	80.45%
PROFESSIONAL SERVICES	101-4150-441-47-02	62,000.00	38,746.47	23,253.53	62.49%
MEMBERSHIPS & SUBSCRIPTIONS	101-4150-441-50-25	20,000.00	13,370.90	6,629.10	66.85%
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	2,984.97	12,015.03	19.90%
MAINTENANCE & UPKEEP	101-4150-441-60-30	3,000.00	1,800.00	1,200.00	60.00%
PRINTING & OFFICE SUPPLIES	101-4150-441-61-01	12,360.00	3,890.84	8,469.16	31.48%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-4150-441-61-02	10,000.00	746.87	9,253.13	7.47%
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	1,165.74	8,834.26	11.66%
		801,688.00	534,473.67	267,214.33	66.67%
VICTIM ADVOCATE					
SALARIES	101-4190-441-11-50	63,101.00	58,155.48	4,945.52	92.16%
INSURANCE	101-4190-441-44-01	7,375.00	6,546.48	828.52	88.77%
SOCIAL SECURITY	101-4190-441-44-02	4,828.00	4,267.58	560.42	88.39%
RETIREMENT	101-4190-441-44-04	11,712.00	10,793.70	918.30	92.16%
WORKERS COMPENSATION	101-4190-441-44-06	2,184.00	2,012.14	171.86	92.13%
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	727.18	772.82	48.48%
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	1,501.75	998.25	60.07%
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	87,406.36	15,223.64	85.17%
STADIUM					
SALARIES	101-5110-451-11-50	18,453.00	17,000.78	1,452.22	92.13%
INSURANCE	101-5110-451-44-01	5,957.00	4,061.10	1,895.90	68.17%
SOCIAL SECURITY	101-5110-451-44-02	1,412.00	1,185.97	226.03	83.99%
RETIREMENT	101-5110-451-44-04	3,425.00	3,155.58	269.42	92.13%
WORKERS COMPENSATION	101-5110-451-44-06	624.00	574.68	49.32	92.10%
UTILITIES	101-5110-451-40-01	39,000.00	31,901.30	7,098.70	81.80%
CLOTHING & UNIFORMS	101-5110-451-50-01	400.00	213.98	186.02	53.50%
MEMBERSHIPS & SUBSCRIPTIONS	101-5110-451-50-25	325.00	2.65	322.35	0.82%
COMMUNICATIONS	101-5110-451-53-01	2,000.00	3,361.99	(1,361.99)	168.10%
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	15,127.45	9,872.55	60.51%
		97,596.00	76,585.48	21,010.52	78.47%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	91.7% 5/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
RECYCLING					
SALARIES	101-6101-461-11-50	282,088.00	233,369.71	48,718.29	82.73%
INSURANCE	101-6101-461-44-01	14,750.00	6,546.48	8,203.52	44.38%
SOCIAL SECURITY	101-6101-461-44-02	21,580.00	17,844.22	3,735.78	82.69%
RETIREMENT	101-6101-461-44-04	52,356.00	43,323.25	9,032.75	82.75%
WORKERS COMPENSATION	101-6101-461-44-06	17,858.00	11,600.68	6,257.32	64.96%
CONTRACT SERVICES	101-6101-461-32-10	63,000.00	43,512.54	19,487.46	69.07%
UTILITIES	101-6101-461-40-01	20,000.00	22,614.91	(2,614.91)	113.07%
WASTE TIRE DISPOSAL	101-6101-461-47-10	28,000.00	12,145.74	15,854.26	43.38%
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	7,705.84	294.16	96.32%
PRINTING & OFFICE SUPPLIES	101-6101-461-61-01	1,500.00	1,499.12	0.88	99.94%
SAFETY SUPPLIES	101-6101-461-61-08	2,500.00	1,051.91	1,448.09	42.08%
LEASE & COPIES	101-6101-461-66-03	750.00	675.13	74.87	90.02%
RECYCLING EQUIPMENT	101-6101-461-66-15	10,000.00	1,513.77	8,486.23	15.14%
HWY 18 TEMP FACILITY COSTS	101-6101-461-66-23	5,000.00	4,868.28	131.72	97.37%
		534,382.00	412,022.29	122,359.71	77.10%
AIRPORT					
SALARIES	101-7101-419-11-50	77,126.00	71,326.98	5,799.02	92.48%
INSURANCE	101-7101-419-44-01	21,272.00	16,022.74	5,249.26	75.32%
SOCIAL SECURITY	101-7101-419-44-02	5,901.00	4,901.73	999.27	83.07%
RETIREMENT	101-7101-419-44-04	14,315.00	13,238.07	1,076.93	92.48%
WORKERS COMPENSATION	101-7101-419-44-06	2,607.00	2,409.49	197.51	92.42%
UTILITIES	101-7101-419-40-01	12,500.00	9,137.94	3,362.06	73.10%
MAINTENANCE CONTRACTS	101-7101-419-47-01	3,800.00	1,579.26	2,220.74	41.56%
PROFESSIONAL SERVICES	101-7101-419-47-02	1,500.00	600.00	900.00	40.00%
MEMBERSHIPS & SUBSCRIPTIONS	101-7101-419-50-25	600.00	535.00	65.00	89.17%
COMMUNICATIONS	101-7101-419-53-01	3,500.00	4,418.04	(918.04)	126.23%
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	13,240.18	6,759.82	66.20%
CAPITAL IMP & MATCHING FUNDS	101-7101-419-66-02	60,000.00	-	60,000.00	0.00%
LEASE & COPIES	101-7101-419-66-03	250.00	146.02	103.98	58.41%
		225,871.00	137,555.45	88,315.55	60.90%
PARKS AND RECREATION					
SALARIES	101-8101-451-11-50	183,546.00	166,203.06	17,342.94	90.55%
SALARIES - SUMMER MAINTENANCE WKR	101-8101-451-11-53	30,434.00	4,111.72	26,322.28	13.51%
SALARIES - CONCESSIONS, GATE, TICKETS	101-8101-451-11-54	26,553.00	34,533.06	(7,980.06)	130.05%
INSURANCE	101-8101-451-44-01	34,604.00	30,714.40	3,889.60	88.76%
SOCIAL SECURITY	101-8101-451-44-02	18,401.00	14,950.48	3,450.52	81.25%
RETIREMENT	101-8101-451-44-04	34,067.00	31,696.35	2,370.65	93.04%
WORKERS COMPENSATION	101-8101-451-44-06	9,837.00	8,218.32	1,618.68	83.54%
UTILITIES	101-8101-451-40-01	148,900.00	118,668.03	30,231.97	79.70%
PROFESSIONAL SERVICES	101-8101-451-47-02	37,333.00	13,855.00	23,478.00	37.11%
CLOTHING & UNIFORMS	101-8101-451-50-10	2,850.00	1,737.33	1,112.67	60.96%
COMMUNICATIONS	101-8101-451-53-01	20,000.00	13,271.04	6,728.96	66.36%
ADVERTISING	101-8101-451-54-01	21,000.00	6,094.62	14,905.38	29.02%
FIELD MAINTENANCE	101-8101-451-54-55	50,000.00	32,624.53	17,375.47	65.25%
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	9,548.24	1,451.76	86.80%
OPERATING EXPENSE	101-8101-451-60-15	85,000.00	77,240.66	7,759.34	90.87%
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	42,986.90	7,013.10	85.97%
CHEMICALS & FERTILIZERS	101-8101-451-61-10	25,000.00	17,167.91	7,832.09	68.67%
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	1,115.43	384.57	74.36%
PARD MATCHING FUNDS	101-8101-451-66-22	6,000.00	-	6,000.00	0.00%
		819,725.00	637,507.88	182,217.12	77.77%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2025-2026 BUDGET	91.7% 5/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
EMERGENCY MEDICAL SERVICES					
SALARIES	101-9101-441-11-50	1,566,832.00	1,397,157.34	169,674.66	89.17%
SALARIES - PRN	101-9101-441-11-65	66,950.00	149,658.88	(82,708.88)	223.54%
INSURANCE	101-9101-441-44-01	289,490.00	251,345.11	38,144.89	86.82%
SOCIAL SECURITY	101-9101-441-44-02	124,985.00	113,880.23	11,104.77	91.12%
RETIREMENT	101-9101-441-44-04	303,230.00	287,316.72	15,913.28	94.75%
WORKERS COMPENSATION	101-9101-441-44-06	155,373.00	122,775.67	32,597.33	79.02%
UTILITIES	101-9101-441-40-01	30,000.00	24,798.74	5,201.26	82.66%
MAINTENANCE CONTRACTS	101-9101-441-47-01	28,500.00	34,667.45	(6,167.45)	121.64%
PROFESSIONAL SERVICES	101-9101-441-47-02	100,000.00	88,435.44	11,564.56	88.44%
VACCCINES	101-9101-441-47-15	-	-	-	#DIV/0!
CLOTHING & UNIFORMS	101-9101-441-50-01	14,000.00	8,930.85	5,069.15	63.79%
SPECIAL PROGRAM (EMS WEEK)	101-9101-441-50-20	1,000.00	290.64	709.36	29.06%
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	15,338.03	5,661.97	73.04%
TRAINING & TRAVEL	101-9101-441-58-07	7,500.00	4,319.28	3,180.72	57.59%
DISPOSAL FEES	101-9101-441-60-50	4,000.00	623.99	3,376.01	15.60%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-9101-441-61-02	1,000.00	1,140.01	(140.01)	114.00%
GENERAL SUPPLIES	101-9101-441-61-03	70,000.00	65,755.57	4,244.43	93.94%
POSTAGE & FREIGHT	101-9101-441-61-07	300.00	23.85	276.15	7.95%
MEDICATION	101-9101-441-61-20	35,000.00	29,999.24	5,000.76	85.71%
VEHICLE OPERATIONS & MAINTENANCE	101-9101-441-65-01	65,000.00	73,074.16	(8,074.16)	112.42%
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	4,994.58	(994.58)	124.86%
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	10,604.16	1,395.84	88.37%
LICENSE FEES	101-9101-441-66-50	775.00	373.00	402.00	48.13%
		2,908,465.00	2,690,706.76	217,758.24	92.51%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

	2025-2026 BUDGET	91.7% 5/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
TOTAL EXPENDITURES	**27,406,310.00**	**22,724,400.84**	**4,681,909.16**	**82.92%**
TO GENERAL FUND BALANCE	**3,838.00**		**3,838.00**	
TOTAL APPROPRIATION	**27,410,148.00**	**22,724,400.84**	**4,685,747.16**	

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