UNION
COUNTY SC

NOTICE

Union County Council will hold their regular monthly business meeting on Tuesday, September 8, 2026 at 5:30PM in the Meeting Room located at 103 West Main Street Union SC, 29379. The public is invited to attend. Anyone needing assistance to attend the meeting should contact the Union County Supervisor's Office at 864-429-1600.

AGENDA
REGULAR MONTHLY MEETING OF THE UNION COUNTY COUNCIL
103 W MAIN STREET
UNION, S. C. 29379
TUESDAY SEPTEMBER 8, 2026
5:30 p.m.

The public 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 08-11-2026

VI. Presentation of Service Awards
Chairman, Phillip Russell

VII. Presentation of The Congressional Record to Russell Roark presented by Congressman Ralph W. Norman of the 5th Congressional District of South Carolina.

VIII. Consider Board Appointments or Removals (if any).
A. Union County Development Board-Executive Director Dolton Williams to make comments concerning request to appoint the following to fill seats on the Economic Development Board.
1) Financial Institution/Other: Jeff Humphries, Broad River Electric Cooperative VP Economic Development & Revenue Management

2) Existing Industry over 50 Employees: Tom Hobbs, Standard Textile Sr. HR Manager

IX. Elise Ashby to provide an update on the current Farmer's Market and Robinhood Group.

X. Consider approving $20,000.00 from Capital fund to supplement funds received from insurance to replace Animal Control truck.

XI. Consider approving contract with Weston & Sampson Engineers, Inc. in the amount of $187,575 for the Dry Cleaner Clearance Project, contingent upon approval from the SC Department of Commerce.

XII. **RESOLUTIONS**

A. 2026-06

A RESOLUTION APPROVING THE ISSUANCE BY THE SPARTANBURG REGIONAL HEALTH SERVICES DISTRICT, INC. OF CERTAIN HOSPITAL REVENUE BONDS, PURSUANT TO THE PROVISIONS OF ARTICLES 15 AND 16 OF CHAPTER 7, TITLE 44, OF THE CODE OF LAWS OF SOUTH CAROLINA 1976, AS AMENDED, IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT EXCEEDING $475,000,000.

B. RESOLUTION (S) TO ADOPT TAX LEVY

A RESOLUTION(S) ESTABLISHING THE TAX LEVIES FOR UNION COUNTY OPERATIONS, UNION CARNEGIE LIBRARY, AND SPECIAL PURPOSE FIRE DISTRICTS; AND OTHER MATTERS RELATED THERETO.

XIII. **ORDINANCES**

A. No 414 Second Reading

AN ORDINANCE OF UNION COUNTY, SOUTH CAROLINA (THE "COUNTY"), AUTHORIZING THE LEASE OF CERTAIN REAL PROPERTY AND IMPROVEMENTS THEREON OWNED BY THE COUNTY FO THE SOUTH CAROLINA DEPARTMENT OF BEHAVIORAL AND DEVELOPMENTAL DISABILITIES (THE "DEPARTMENT"); AUTHORIZING THE COUNTY SUPERVISOR TO MAKE CERTAIN DETERMINATIONS IN CONNECTIONS WITH THE LEASE OF SUCH PROPERTY TO THE DEPARTMENT; AUTHORIZING THE EXECUTION AND DELIVERY OF A LEASE AGREEMENT BETWEEN THE COUNTY AND THE DEPARTMENT; AND OTHER MATTERS RELATED THERETO.

XIV. Elected Officials' Comments (if any)

XV. Supervisor's Report

XVI. Adjourn

Monthly Update Report from Finance for September 2026 Council Meeting:

- Financials were included in Council packets for the 2nd month period ending August 31, 2026 (16.67% of the year).
- Revenues for YTD are comparable with the amounts received in the prior year with the notation that landfill revenues were higher in FY 2026 due to impact of Hurricane Helene clean-up.
- Expenditures are 19.46%, which is on target from time-line standpoint. This is higher than the percentage of the year, primarily due to annual insurance and maintenance contract payments paid at the beginning of the fiscal year.
- Quarterly Grant update reports are up-to date as of August 2026.
- Work has begun on the FY 2026 audit.

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UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2026-2027 BUDGET	16.7% 8/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
REVENUES					
TAXES					
REAL ESTATE TAXES	101-0000-301-0000	8,750,000.00	243,693.40	8,506,306.60	2.79%
VEHICLE TAXES	101-0000-302-0000	1,450,000.00	133,926.28	1,316,073.72	9.24%
FILOT - COUNTY OPERATIONS	101-0000-302-0000	4,325,000.00		4,325,000.00	0.00%
WATERCRAFT	101-0000-302-0000	40,000.00	4,247.93	35,752.07	10.62%
LOST TAX	101-0000-302-0000	2,750,000.00		2,750,000.00	0.00%
		17,315,000.00	381,867.61	16,933,132.39	2.21%
FINES					
MAGISTRATE	101-0000-311-0000	60,000.00	6,685.82	53,314.18	11.14%
CLERK OF COURT - GEN SESSIONS	101-0000-312-0000	500.00	281.51	218.49	56.30%
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!
		60,500.00	6,967.33	53,532.67	11.52%
FEES					
MAGISTRATE - CIVIL COSTS	101-0000-323-1000	50,000.00	4,935.00	45,065.00	9.87%
TAX ASSESSOR FEES	101-0000-323-1100			-	#DIV/0!
CLERK OF COURT FEES	101-0000-323-1300	170,000.00	22,821.75	147,178.25	13.42%
CLERK OF COURT COLL FEES	101-0000-323-1400	5,000.00	1,023.91	3,976.09	20.48%
PROBATE JUDGE FEES	101-0000-323-2000	35,000.00	3,744.50	31,255.50	10.70%
DEL TAX COLLECTION FEES	101-0000-323-2500	-	-	-	#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	7,750.00	23,250.00	25.00%
ANIMAL CONTROL	101-0000-323-4000	-	95.00	(95.00)	#DIV/0!
ANIMAL SHELTER DONATION	101-0000-323-4200		-	-	#DIV/0!
SPAY/NEUTER PROGRAM	101-0000-323-4400		-	-	#DIV/0!
JAIL FEES	101-0000-323-7100	-	-	-	#DIV/0!
BAD CHECK FEES	101-0000-323-7500		-	-	#DIV/0!
SHERIFF FEES	101-0000-323-7600	5,000.00	655.00	4,345.00	13.10%
FAMILY COURT COST	101-0000-323-7800	70,000.00	7,139.53	62,860.47	10.20%
BUILDING PERMITS	101-0000-323-8000	200,000.00	305,981.20	(105,981.20)	152.99%
VEHICLE DECAL FEE		-		-	#DIV/0!
LOCAL ASSESSMENT FEES	101-0000-323-9000		-	-	#DIV/0!
TAX DATA FEES	101-0000-323-9500		-	-	#DIV/0!
CC & IP FEES	101-0000-323-9600	-	-	-	#DIV/0!
		566,000.00	354,186.89	211,813.11	62.58%
STATE & FEDERAL					
MERCHANTS INVENTORY TAX	101-0000-331-1000	55,000.00	-	55,000.00	0.00%
STATE SHARED TAXES	101-0000-331-1100	1,250,000.00	-	1,250,000.00	0.00%
NATIONAL FOREST FUND	101-0000-331-1200	65,000.00		65,000.00	0.00%
VOTERS REGISTRATION	101-0000-331-1300	17,000.00	33,049.15	(16,049.15)	194.41%
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	6,000.00		6,000.00	0.00%
DEPT OF SOCIAL SERVICES	101-0000-331-1800	15,000.00	3,951.02	11,048.98	26.34%
ACCOMMODATIONS TAX - STATE	101-0000-331-1900	250,000.00	169,890.89	80,109.11	67.96%
EMERGENCY SERVICES	101-0000-331-2000		-	-	#DIV/0!
CARNEGIE LIBRARY - STATE	101-0000-331-2400		-	-	#DIV/0!
CARNEGIE LIBRARY - FEDERAL	101-0000-331-2500			-	#DIV/0!
PILT PROGRAM	101-0000-331-2700		-	-	#DIV/0!
POLLWORKERS	101-0000-331-3100	-	-	-	#DIV/0!
UNCLAIMED PROPERTY-STATE	101-0000-331-3200		-	-	#DIV/0!
RURAL CO STABILIZATION	101-0000-331-3200	387,097.00	-	387,097.00	0.00%
		2,045,097.00	206,891.06	1,838,205.94	10.12%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2026-2027 BUDGET	16.7% 8/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
OTHER					
RECREATION DEPARTMENT	101-0000-351-1000	2,000.00	-	2,000.00	0.00%
RENT - AIRPORT HANGARS	101-0000-351-6000	40,000.00	4,300.00	35,700.00	10.75%
TRANS FUNDS - LOCAL HOSP/ACCOM	101-0000-351-8000			-	#DIV/0!
TRANSFER IN (LOST)	101-0000-380-0000	950,000.00		950,000.00	0.00%
SUBSCRIBER BILLING	101-0000-380-1000	35,000.00	-	35,000.00	0.00%
TOURISM	101-0000-380-1100	60,000.00	-	60,000.00	0.00%
VICTIM'S ADVOCATE	101-0000-380-1200		-	-	#DIV/0!
COC-TITLE IV-D	101-0000-380-1300		-	-	#DIV/0!
POLLWORKERS	101-0000-380-1400	70,000.00	-	70,000.00	0.00%
ALCOHOL & DRUG ABUSE	101-0000-380-1500	174,000.00	83,728.86	90,271.14	48.12%
SOLICITOR'S OFFICE	101-0000-380-1600	350,000.00	-	350,000.00	0.00%
CIOMMUNITY DEV	101-0000-380-1700		20,199.18	(20,199.18)	#DIV/0!
SCHOOL RESOURCE OFFICER (NEW)	101-0000-380-1800	343,903.00	-	343,903.00	0.00%
ALCOHOL & DRUG EXPENSES	101-0000-380-2500		21,150.21	(21,150.21)	#DIV/0!
VICTIM'S ADVOCATE EXPENSES	101-0000-380-2600		-	-	#DIV/0!
TRANSFER IN - TITLVE IV SMALL	101-0000-380-2700		-	-	#DIV/0!
TRANSFER - CORONER FUNDS				-	#DIV/0!
ECONOMIC DEVELOPMENT(OPERATIONS)		150,000.00	-	150,000.00	0.00%
TRANSFER FROM TITLE I FUNDING				-	#DIV/0!
TRANSFER FROM COMMUNITY DEVELOPMENT				-	#DIV/0!
ECONOMIC DEVELOPMENT(SPECIAL)			-	-	#DIV/0!
TRANSFER TUITION ASSISTANCE		100,000.00		100,000.00	0.00%
TRANSFER FROM SCORF		110,000.00			
TRANSFER FROM ELECTRONIC MONITORING				-	#DIV/0!
REIMBURSEMENTS	VARIOUS			-	#DIV/0!
COMMISSION-VENDING MACH	101-0000-391-0100			-	#DIV/0!
STADIUM	101-0000-391-0200	75,000.00	-	75,000.00	0.00%
TAX NOTICE AMOUNT	101-0000-391-0300	3,000.00	973.00	2,027.00	32.43%
INTEREST INCOME	101-0000-391-0400	1,200,000.00	130,760.20	1,069,239.80	10.90%
MISCELLANEOUS	101-0000-391-0600	5,000.00	78.66	4,921.34	1.57%
RENT OF TOWER	101-0000-391-0800	33,000.00	5,833.86	27,166.14	17.68%
FRANCHISE FEES	101-0000-391-1200	75,000.00	16,721.61	58,278.39	22.30%
AUCTION PROCEEDS	101-0000-391-1300	25,000.00	11,600.00	13,400.00	46.40%
CHRISTMAS PARTY DONATIONS	101-0000-391-1500		-	-	#DIV/0!
INTEREST - CO OPER PROVIDENT	101-0000-391-1600	10,000.00	2,799.31	7,200.69	27.99%
TIMKEN SPORT COMPLEX REVENUE	101-0000-391-1800	125,000.00	-	125,000.00	0.00%
LANDFILL HOST FEES	101-0000-391-2000	2,250,000.00	373,893.34	1,876,106.66	16.62%
WORKERS COMP SALARY REIMB	101-0000-391-2100			-	#DIV/0!
GEN ELECTION-CITY & SCHOOL	101-0000-391-2700	7,500.00	-	7,500.00	0.00%
REIMBURSEMENT FROM INSURANCE	101-0000-391-3300		4,890.22	(4,890.22)	#DIV/0!
COMMUNICATIONS	101-0000-391-3400	-	-	-	#DIV/0!
RESTITUTION	101-0000-391-4000		-	-	#DIV/0!
SALE OF SCRAP METAL	101-0000-391-4400	25,000.00	-	25,000.00	0.00%
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!
EMS OTHER INCOME	101-0000-391-5500		1,099.00	(1,099.00)	#DIV/0!
EMS OTHER INCOME	101-0000-391-5550		-	-	#DIV/0!
EMS TAX LEVY - VEHICLE	101-0000-391-5610		22,358.96	(22,358.96)	#DIV/0!
EMS TAX LEVY - R/E	101-0000-391-5620		12,468.74	(12,468.74)	#DIV/0!
EMS TAX LEVY - WATERCRAFT	101-0000-391-5640		680.54	(680.54)	#DIV/0!
EMS COLLECTIONS	101-0000-391-5700	1,000,000.00	102,059.18	897,940.82	10.21%
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		-	-	#DIV/0!
ECHO GRANT-ADA	101-0000-391-6600		-	-	#DIV/0!
LANDFILL DONATION-CKFD	101-0000-391-6700	-	-	-	#DIV/0!
SALE - RECYCLED CARDBOARD	101-0000-391-6800	1,500.00	515.45	984.55	34.36%
LOCAL OPTION SALES TAX	101-0000-391-7100		-	-	#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)	101-0000-391-8600	267,255.00	-	267,255.00	0.00%
SHP-COST POOL REFUND	101-0000-391-9000			-	#DIV/0!
LEASE INCOME-MYCOWORKS	101-0000-391-9700		-	-	#DIV/0!
		7,560,121.00	816,110.32	6,744,010.68	10.79%
TOTAL		**27,546,718.00**	**1,766,023.21**	**25,780,694.79**	**6.41%**

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

	2026-2027 BUDGET	16.7% 8/31/2026 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	300,000.00		300,000.00	0.00%
	354,000.00	-	354,000.00	0.00%
GRAND TOTAL	**27,900,718.00**	**1,766,023.21**	**26,134,694.79**	**6.33%**
	-	-		

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2026-2027 BUDGET	16.7% 8/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
EXPENDITURES					
SUPERVISOR, COUNCIL, FINANCE & HR					
SALARIES	101-1101-411-11-50	564,085.00	99,057.27	465,027.73	17.56%
INSURANCE	101-1101-411-44-01	92,140.00	15,329.12	76,810.88	16.64%
SOCIAL SECURITY	101-1101-411-44-02	43,153.00	7,290.17	35,862.83	16.89%
RETIREMENT	101-1101-411-44-04	107,610.00	18,934.54	88,675.46	17.60%
WORKERS COMPENSATION	101-1101-411-44-06	5,230.00	30.71	5,199.29	0.59%
UTILITIES	101-1101-411-40-01	22,000.00	3,784.16	18,215.84	17.20%
MAINTENANCE CONTRACTS	101-1101-411-47-01	110,000.00	-	110,000.00	0.00%
PROFESSIONAL SERVICES	101-1101-411-47-02	120,000.00	11,071.34	108,928.66	9.23%
MEMBERSHIPS & SUBSCRIPTIONS	101-1101-411-50-25	1,200.00	125.00	1,075.00	10.42%
COMMUNICATIONS	101-1101-411-53-01	18,000.00	2,210.73	15,789.27	12.28%
TRAINING	101-1101-411-58-05	13,000.00	-	13,000.00	0.00%
PRINTING & OFFICE SUPPLIES	101-1101-411-61-01	12,000.00	3,175.12	8,824.88	26.46%
POSTAGE METER RENT & POSTAGE	101-1101-411-61-06	6,500.00	35.65	6,464.35	0.55%
LEASE & COPIES	101-1101-411-66-03	15,000.00	1,050.30	13,949.70	7.00%
		1,129,918.00	162,094.11	967,823.89	14.35%
IT					
SALARIES	101-1102-411-11-50	59,192.00	11,164.24	48,027.76	18.86%
INSURANCE	101-1102-411-44-01	7,104.00	1,183.92	5,920.08	16.67%
SOCIAL SECURITY	101-1102-411-44-02	4,528.00	835.42	3,692.58	18.45%
RETIREMENT	101-1102-411-44-04	10,986.00	2,072.09	8,913.91	18.86%
WORKERS COMPENSATION	101-1102-411-44-06	649.00	1.00	648.00	0.15%
MAINTENANCE CONTRACTS	101-1102-411-47-01	50,500.00	50.00	50,450.00	0.10%
PROFESSIONAL SERVICES	101-1102-411-47-02	250,000.00	55,382.08	194,617.92	22.15%
COMMUNICATIONS	101-1102-411-53-01	5,200.00	433.90	4,766.10	8.34%
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	-	40,000.00	0.00%
SECURITY/SLED-DSS	101-1102-411-66-15	20,000.00	-	20,000.00	0.00%
SOFTWARE/LICENSES	101-1102-411-66-16	5,000.00	-	5,000.00	0.00%
NETWORK EQUIP/UPGRADE	101-1102-411-66-17	-		-	#DIV/0!
		455,159.00	71,122.65	384,036.35	15.63%
DEVELOPMENT BOARD					
SALARIES	101-1103-411-11-50	179,550.00	34,036.34	145,513.66	18.96%
INSURANCE	101-1103-411-44-01	14,208.00	2,367.84	11,840.16	16.67%
SOCIAL SECURITY	101-1103-411-44-02	13,736.00	2,558.99	11,177.01	18.63%
RETIREMENT	101-1103-411-44-04	33,325.00	6,317.14	27,007.86	18.96%
WORKERS COMPENSATION	101-1103-411-44-06	4,494.00	7.17	4,486.83	0.16%
UTILITIES	101-1103-411-40-01	6,500.00	1,278.70	5,221.30	19.67%
PROFESSIONAL SERVICES	101-1103-411-47-02	15,000.00	1,150.09	13,849.91	7.67%
MEMBERSHIPS & SUBSCRIPTIONS	101-1103-411-50-10	16,000.00	306.80	15,693.20	1.92%
TRAINING & TRAVEL	101-1103-411-58-05	8,000.00	415.00	7,585.00	5.19%
PRINTING & OFFICE SUPPLIES	101-1103-411-61-01	4,000.00	199.78	3,800.22	4.99%
VEHICLE OPERATION & MAINTENANCE	101-1103-411-65-01	1,000.00	178.26	821.74	17.83%
CAPITAL EXPENDITURES	101-1103-411-66-01	-	-	-	#DIV/0!
LEASE & MAINTENANCE	101-1103-411-66-04	5,000.00	474.53	4,525.47	9.49%
INDUSTRIAL PARKS	101-1103-411-67-01	30,000.00	113.36	29,886.64	0.38%
MARKETING	101-1103-411-67-02	25,000.00	591.02	24,408.98	2.36%
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%
		357,813.00	49,995.02	307,817.98	13.97%
COMMUNITY DEVELOPMENT					
SALARIES	101-1104-411-11-50	74,273.00	14,106.65	60,166.35	18.99%
INSURANCE	101-1104-411-44-01	14,701.00	2,450.08	12,250.92	16.67%
SOCIAL SECURITY	101-1104-411-44-02	5,682.00	1,021.26	4,660.74	17.97%
RETIREMENT	101-1104-411-44-04	13,785.00	2,618.21	11,166.79	18.99%
WORKERS COMPENSATION	101-1104-411-44-06	1,859.00	2.98	1,856.02	0.16%
MEMBERSHIPS & SUBSCRIPTIONS	101-1104-411-50-25	203.00	-		0.00%
COMMUNICATIONS	101-1104-411-53-01	500.00	37.80		7.56%
TRAINING & TRAVEL	101-1104-411-58-06	2,500.00	475.00	2,025.00	19.00%
PRINTING & OFFICE SUPPLIES	101-1104-411-61-01	1,000.00	-		0.00%
MARKETING	101-1104-411-67-02	-	-		#DIV/0!
OPERATIONAL CONTINGENCY FUND	101-1104-411-75-02	1,000.00	-	1,000.00	0.00%
		115,503.00	20,711.98	93,125.82	17.93%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2026-2027 BUDGET	16.7% 8/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
TOURISM					
SALARIES	101-1105-411-11-50	58,025.00	11,577.34	46,447.66	19.95%
INSURANCE	101-1105-411-44-01	14,701.00	2,450.08	12,250.92	16.67%
SOCIAL SECURITY	101-1105-411-44-02	4,439.00	831.89	3,607.11	18.74%
RETIREMENT	101-1105-411-44-04	10,769.00	2,148.75	8,620.25	19.95%
WORKERS COMPENSATION	101-1105-411-44-06	1,452.00	2.90	1,449.10	0.20%
UTILITIES	101-1105-411-40-01	7,200.00	433.93	6,766.07	6.03%
MEMBERSHIPS & SUBSCRIPTIONS	101-1105-411-50-25	1,000.00	-	1,000.00	0.00%
COMMUNICATIONS	101-1105-411-53-01	4,000.00	607.28	3,392.72	15.18%
ADVERTISING	101-1105-411-54-01	2,000.00	-	2,000.00	0.00%
TRAINING & TRAVEL	101-1105-411-58-06	2,500.00	-	2,500.00	0.00%
PRINTING & OFFICE SUPPLIES	101-1105-411-61-01	1,000.00	-	1,000.00	0.00%
POSTAGE	101-1105-411-61-07	100.00	-	100.00	0.00%
OPERATIONAL CONTINGENCY FUND	101-1105-411-75-02	3,000.00	1,500.00	1,500.00	50.00%
EVENTS	101-1105-411-75-12	92,500.00	438.10	92,061.90	0.47%
WEB HOSTING	101-1105-411-75-13	2,500.00	495.00	2,005.00	19.80%
		205,186.00	20,485.27	184,700.73	9.98%
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	68,250.00	(3,250.00)	
COMMUNICATIONS	101-1106-411-53-01	101,000.00		101,000.00	
VOLUNTEER FIREMAN'S INSURANCE	101-1106-411-54-25	15,000.00	1,904.78	13,095.22	12.70%
TOWER RENTAL	101-1106-411-66-02	115,000.00	18,770.20	96,229.80	16.32%
MISCELLANEOUS	101-1106-411-75-05	62,400.00	-	62,400.00	0.00%
		363,400.00	88,924.98	274,475.02	24.47%
MAGISTRATE					
SALARIES	101-1201-412-11-50	302,808.00	58,671.30	244,136.70	19.38%
SALARIES - SECURITY	101-1201-412-11-61	33,743.00	6,155.28	27,587.72	18.24%
INSURANCE	101-1201-412-44-01	88,972.00	14,828.08	74,143.92	16.67%
SOCIAL SECURITY	101-1201-412-44-02	25,747.00	4,652.85	21,094.15	18.07%
RETIREMENT	101-1201-412-44-04	66,199.00	12,768.28	53,430.72	19.29%
WORKERS COMPENSATION	101-1201-412-44-06	6,165.00	9.62	6,155.38	0.16%
MEMBERSHIPS & SUBSCRIPTIONS	101-1201-412-50-25	1,000.00	252.52	747.48	25.25%
COMMUNICATIONS	101-1201-412-53-01	500.00	70.00	430.00	14.00%
JURY PAY	101-1201-412-54-10	10,000.00	-	10,000.00	0.00%
APPEALS	101-1201-412-54-15	1,500.00	-	1,500.00	0.00%
TRAINING & TRAVEL	101-1201-412-58-06	7,500.00	482.79	7,017.21	6.44%
PRINTING & OFFICE SUPPLIES	101-1201-412-61-01	6,750.00	100.18	6,649.82	1.48%
JAIL OFFICE SUPPLIES	101-1201-412-61-02	1,500.00	-	1,500.00	0.00%
LEASES & COPIES	101-1201-412-66-03	700.00	179.75	520.25	25.68%
		553,084.00	98,170.65	454,913.35	17.75%
PROBATE JUDGE					
SALARIES	101-1202-412-11-50	132,555.00	25,863.40	106,691.60	19.51%
INSURANCE	101-1202-412-44-01	14,208.00	2,367.84	11,840.16	16.67%
SOCIAL SECURITY	101-1202-412-44-02	10,141.00	1,943.86	8,197.14	19.17%
RETIREMENT	101-1202-412-44-04	26,456.00	5,180.47	21,275.53	19.58%
WORKERS COMPENSATION	101-1202-412-44-06	1,842.00	0.35	1,841.65	0.02%
MAINTENANCE CONTRACTS	101-1202-412-47-01	5,000.00	-	5,000.00	0.00%
TRAINING	101-1202-412-58-05	4,000.00	-	4,000.00	0.00%
PRINTING & OFFICE SUPPLIES	101-1202-412-61-01	3,500.00	985.82	2,514.18	28.17%
LEASES & COPIES	101-1202-412-66-03	1,800.00	462.22	1,337.78	25.68%
		199,502.00	36,803.96	162,698.04	18.45%
CIRCUIT COURT					
SALARIES	101-1203-412-11-50	92,138.00	12,332.33	79,805.67	13.38%
SOCIAL SECURITY	101-1203-412-44-02	7,049.00	943.44	6,105.56	13.38%
RETIREMENT	101-1203-412-44-04	17,101.00	2,332.94	14,768.06	13.64%
WORKERS COMPENSATION	101-1203-412-44-06	2,335.00	2.26	2,332.74	0.10%
MISCELLANEOUS	101-1203-412-75-05	45,000.00	1,601.09	43,398.91	3.56%
		163,623.00	17,212.06	146,410.94	10.52%
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

		2026-2027 BUDGET	16.7% 8/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
SOLICITOR'S OFFICE					
SALARIES	101-1205-412-11-50	577,929.00	138,670.48	439,258.52	23.99%
INSURANCE	101-1205-412-44-01	59,569.00	9,900.80	49,668.20	16.62%
SOCIAL SECURITY	101-1205-412-44-02	44,211.00	10,444.56	33,766.44	23.62%
RETIREMENT	101-1205-412-44-04	109,317.00	26,127.32	83,189.68	23.90%
WORKERS COMPENSATION	101-1205-412-44-06	2,573.00	17.05	2,555.95	0.66%
SERVICE CONTRACTS	101-1205-412-47-08	1,000.00	-	1,000.00	0.00%
TRAVEL	101-1205-412-58-01	1,000.00	-	1,000.00	0.00%
TRAINING	101-1205-412-58-05	1,000.00	-	1,000.00	0.00%
PRINTING & OFFICE SUPPLIES	101-1205-412-61-01	2,500.00	727.58	1,772.42	29.10%
		799,099.00	185,887.79	613,211.21	23.26%
CLERK OF COURT					
SALARIES	101-1220-412-11-50	436,770.00	72,364.42	364,405.58	16.57%
SALARIES - TITLE IV-D LARGE	101-1220-412-11-60	-	-	-	#DIV/0!
SALARIES - TITLE IV-D SMALL	101-1220-412-11-66	-	-	-	#DIV/0!
INSURANCE	101-1220-412-44-01	69,349.00	9,140.48	60,208.52	13.18%
SOCIAL SECURITY	101-1220-412-44-02	33,413.00	5,372.16	28,040.84	16.08%
RETIREMENT	101-1220-412-44-04	81,064.00	13,077.23	67,986.77	16.13%
WORKERS COMPENSATION	101-1220-412-44-06	2,356.00	3.57	2,352.43	0.15%
UTILITIES	101-1220-412-40-01	55,000.00	6,122.36	48,877.64	11.13%
MAITENANCE CONTRACTS	101-1220-412-47-01	55,000.00	38,887.50	16,112.50	70.70%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1220-412-47-04	-	-	-	#DIV/0!
MEMBERSHIPS & SUBSCRIPTIONS	101-1220-412-50-25	400.00	275.00	125.00	68.75%
COMMUNICATIONS	101-1220-412-53-01	75,000.00	8,481.73	66,518.27	11.31%
TRAINING	101-1220-412-58-05	7,000.00	1,518.08	5,481.92	21.69%
PRINTING & OFFICE SUPPLIES	101-1220-412-61-01	7,500.00	1,166.99	6,333.01	15.56%
BOOK IMPROVEMENTS (RESTORATION)	101-1220-412-61-05	12,000.00	-	12,000.00	0.00%
POSTAGE METER RENT & POSTAGE	101-1220-412-61-06	17,500.00	950.00	16,550.00	5.43%
LEASES & COPIES	101-1220-412-66-03	12,000.00	1,636.80	10,363.20	13.64%
		864,352.00	158,996.32	705,355.68	18.39%
VOTER REGISTRATION/ELECTION COMM					
SALARIES	101-1401-414-11-50	123,784.00	22,434.60	101,349.40	18.12%
SALARIES - POLLWORKERS	101-1401-414-11-62	-	21,775.00	(21,775.00)	#DIV/0!
INSURANCE	101-1401-414-44-01	38,258.00	4,372.00	33,886.00	11.43%
SOCIAL SECURITY	101-1401-414-44-02	8,869.00	1,651.48	7,217.52	18.62%
RETIREMENT	101-1401-414-44-04	21,622.00	5,140.82	16,481.18	23.78%
WORKERS COMPENSATION	101-1401-414-44-06	213.00	1.63	211.37	0.77%
MAINTENANCE CONTRACTS	101-1401-414-47-01	19,500.00	45.90	19,454.10	0.24%
DUES	101-1401-414-50-02	450.00	-	450.00	0.00%
GENERAL ELECTION EXPENSE	101-1401-414-54-30	8,000.00	3,271.43	4,728.57	40.89%
TRAVEL	101-1401-414-58-01	1,000.00	-	1,000.00	0.00%
TRAINING	101-1401-414-58-05	900.00	500.00	400.00	55.56%
PRINTING & OFFICE SUPPLIES	101-1401-414-61-01	7,000.00	179.53	6,820.47	2.56%
POSTAGE	101-1401-414-61-06	5,000.00	-	5,000.00	0.00%
MACHINERY & EQUIPMENT REPAIR	101-1401-414-65-02	-	-	-	#DIV/0!
LEASE & COPIES	101-1401-414-66-03	1,750.00	462.20	1,287.80	26.41%
		236,346.00	59,834.59	176,511.41	25.32%
COUNTY ATTORNEY					
SALARIES	101-1501-415-11-50	35,885.00	6,835.18	29,049.82	19.05%
SOCIAL SECURITY	101-1501-415-44-02	2,745.00	522.88	2,222.12	19.05%
RETIREMENT	101-1501-415-44-04	6,660.00	1,268.60	5,391.40	19.05%
WORKERS COMPENSATION	101-1501-415-44-06	45.00	-	45.00	0.00%
TRAINING	101-1501-415-58-05	250.00	-	250.00	0.00%
		45,585.00	8,626.66	36,958.34	18.92%
BUILDING INSPECTOR					
PROFESSIONAL SERVICES	101-1505-415-47-02	200,000.00	74,096.25	125,903.75	37.05%
PRINTING & OFFICE SUPPLIES	101-1505-415-61-01	2,000.00	-	2,000.00	0.00%
		202,000.00	74,096.25	127,903.75	36.68%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2026-2027 BUDGET	16.7% 8/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
TAX ASSESSOR					
SALARIES	101-1510-415-11-50	177,238.00	33,496.51	143,741.49	18.90%
INSURANCE	101-1510-415-44-01	26,232.00	4,371.84	21,860.16	16.67%
SOCIAL SECURITY	101-1510-415-44-02	13,559.00	2,503.13	11,055.87	18.46%
RETIREMENT	101-1510-415-44-04	32,895.00	6,216.97	26,678.03	18.90%
WORKERS COMPENSATION	101-1510-415-44-06	2,940.00	4.70	2,935.30	0.16%
PROFEESIONAL SERVICES	101-1510-415-47-02	24,000.00	13,220.20	10,779.80	55.08%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1510-415-47-04	39,760.00	16,893.45	22,866.55	42.49%
DUES	101-1510-415-50-02	925.00	-	925.00	0.00%
TRAINING	101-1510-415-58-05	3,500.00	60.00	3,440.00	1.71%
PRINTING & OFFICE SUPPLIES	101-1510-415-61-01	1,200.00	-	1,200.00	0.00%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-1510-415-61-02	500.00	299.70	200.30	59.94%
POSTAGE METER RENT & POSTAGE	101-1510-415-61-06	1,000.00	-	1,000.00	0.00%
LEASE & COPIES	101-1510-415-66-03	3,000.00	688.52	2,311.48	22.95%
		326,749.00	77,755.02	248,993.98	23.80%
DELINQUENT TAX OFFICE					
SALARIES	101-1511-415-11-50	88,132.00	16,690.50	71,441.50	18.94%
INSURANCE	101-1511-415-44-01	26,725.00	4,454.08	22,270.92	16.67%
SOCIAL SECURITY	101-1511-415-44-02	6,742.00	1,212.31	5,529.69	17.98%
RETIREMENT	101-1511-415-44-04	16,357.00	3,097.76	13,259.24	18.94%
WORKERS COMPENSATION	101-1511-415-44-06	153.00	0.24	152.76	0.16%
MAINTENANCE CONTRACTS	101-1511-415-47-01	2,400.00			
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1511-415-47-04	52,305.00	6,468.80	45,836.20	12.37%
MEMBERSHIPS & SUBSCRIPTIONS	101-1511-415-50-25	150.00	135.00	15.00	90.00%
TRAINING	101-1511-415-58-05	2,500.00	-	2,500.00	0.00%
PRINTING & OFFICE SUPPLIES	101-1511-415-61-01	2,000.00	(105.63)	2,105.63	-5.28%
POSTAGE METER RENT & POSTAGE	101-1511-415-61-06	-	-	-	#DIV/0!
LEASE & COPIES	101-1511-415-66-03	-	-	-	#DIV/0!
		197,464.00	31,953.06	165,510.94	16.18%
TREASURER'S OFFICE					
SALARIES	101-1520-415-11-50	185,764.00	35,354.39	150,409.61	19.03%
INSURANCE	101-1520-415-44-01	28,416.00	3,551.76	24,864.24	12.50%
SOCIAL SECURITY	101-1520-415-44-02	14,211.00	2,629.59	11,581.41	18.50%
RETIREMENT	101-1520-415-44-04	34,477.00	6,561.74	27,915.26	19.03%
WORKERS COMPENSATION	101-1520-415-44-06	321.00	0.49	320.51	0.15%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1520-415-47-04	90,319.00	24,674.03	65,644.97	27.32%
MEMBERSHIPS & SUBSCRIPTIONS	101-1520-415-50-25	175.00	125.00	50.00	71.43%
ADVERTISING	101-1520-415-54-01	850.00	-	850.00	0.00%
TRAINING	101-1520-415-58-05	3,500.00	120.00	3,380.00	3.43%
PRINTING & OFFICE SUPPLIES	101-1520-415-61-01	4,000.00	1,206.69	2,793.31	30.17%
LEASE & COPIES	101-1520-415-66-03	1,700.00	462.22	1,237.78	27.19%
		363,733.00	74,685.91	289,047.09	20.53%
AUDITOR'S OFFICE					
SALARIES	101-1525-415-11-50	154,455.00	29,297.84	125,157.16	18.97%
INSURANCE	101-1525-415-44-01	31,153.00	5,192.08	25,960.92	16.67%
SOCIAL SECURITY	101-1525-415-44-02	11,815.00	2,160.16	9,654.84	18.28%
RETIREMENT	101-1525-415-44-04	28,667.00	5,437.68	23,229.32	18.97%
WORKERS COMPENSATION	101-1525-415-44-06	267.00	0.39	266.61	0.15%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1525-415-47-04	81,825.00	1,808.25	80,016.75	2.21%
MEMBERSHIPS & SUBSCRIPTIONS	101-1525-415-50-25	150.00	175.00	(25.00)	116.67%
TRAINING	101-1525-415-58-05	3,000.00	120.00	2,880.00	4.00%
PRINTING & OFFICE SUPPLIES	101-1525-415-61-01	1,600.00	-	1,600.00	0.00%
LEASE & COPIES	101-1525-415-61-01	4,330.00	515.78	3,814.22	11.91%
		317,262.00	44,707.18	272,554.82	14.09%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2026-2027 BUDGET	16.7% 8/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
BUILDING SUPERINTENDENT					
SALARIES	101-1910-419-11-50	132,897.00	26,338.98	106,558.02	19.82%
INSURANCE	101-1910-419-44-01	19,128.00	3,187.92	15,940.08	16.67%
SOCIAL SECURITY	101-1910-419-44-02	10,166.00	1,954.63	8,211.37	19.23%
RETIREMENT	101-1910-419-44-04	25,719.00	5,088.36	20,630.64	19.78%
WORKERS COMPENSATION	101-1910-419-44-06	3,808.00	155.34	3,652.66	4.08%
PROFESSIONAL SERVICES	101-1910-419-47-02	25,000.00	1,873.50	23,126.50	7.49%
CLOTHING & UNIFORMS	101-1910-419-50-01	1,500.00	-	1,500.00	0.00%
COMMUNICATIONS	101-1910-419-53-01	1,500.00	145.81	1,354.19	9.72%
TRAINING	101-1910-419-58-05	1,000.00	-	1,000.00	0.00%
BUILDING EXPENSE	101-1910-419-60-10	120,000.00	12,032.79	107,967.21	10.03%
CONSTRUCTION & SPECIAL PROJECTS	101-1910-419-60-11	15,000.00	1,576.79	13,423.21	10.51%
GENERAL SUPPLIES	101-1910-419-61-07	4,000.00	-	4,000.00	0.00%
		359,718.00	52,354.12	307,363.88	14.55%
NON-DEPARTMENTAL					
PERSONNEL SUPPLEMENT	101-1990-419-11-50	8,000.00	-	8,000.00	0.00%
UTILITIES	101-1990-419-40-01	25,000.00	1,068.52	23,931.48	4.27%
EMPLOYEE INSURANCE	101-1990-419-44-01	55,000.00	10,426.37	44,573.63	18.96%
SOCIAL SECURITY	101-1990-419-44-02	3,000.00	-	3,000.00	0.00%
RETIREMENT	101-1990-419-44-04	3,500.00	-	3,500.00	0.00%
WORKERS COMPENSATION	101-1990-419-44-06	75,000.00	55,677.71	19,322.29	74.24%
UNEMPLOYMENT	101-1990-419-44-07	20,000.00	-	20,000.00	0.00%
ACCRUALS	101-1990-419-44-08	43,000.00	-	43,000.00	0.00%
PARKING LOTS	101-1990-419-46-02	1,500.00	1,500.00	-	100.00%
RENTAL FEES	101-1990-419-46-04	5,000.00	-	5,000.00	0.00%
MAINTENANCE CONTRACTS	101-1990-419-47-01	30,000.00	-	30,000.00	0.00%
PROFESSIONAL SERVICES	101-1990-419-47-02	200,000.00	12,837.12	187,162.88	6.42%
AUDIT COUNTY BOOKS	101-1990-419-47-06	72,000.00	-	72,000.00	0.00%
OPEB	101-1990-419-47-10	12,500.00	-	12,500.00	0.00%
MEMBERSHIPS & SUBSCRIPTIONS	101-1990-419-50-25	5,000.00	-	5,000.00	0.00%
GENERAL INSURANCE	101-1990-419-52-01	600,000.00	574,374.37	25,625.63	95.73%
COMMUNICATIONS	101-1990-419-53-01	50,000.00	(3,808.39)	53,808.39	-7.62%
ADVERTISING	101-1990-419-54-01	22,500.00	13,488.65	9,011.35	59.95%
HOSPITAL INDIGENT CARE	101-1990-419-54-35	28,500.00	6,885.00	21,615.00	24.16%
PRINTING & OFFICE SUPPLIES	101-1990-419-61-01		(198.21)	198.21	#DIV/0!
POSTAGE METER RENT & POSTAGE	101-1990-419-61-06	18,000.00	-	18,000.00	0.00%
FUEL COSTS	101-1990-419-65-11	375,000.00	28,397.71	346,602.29	7.57%
CAPITAL EXPENDITURES	101-1990-419-66-01	802,640.00	167,347.72	635,292.28	20.85%
LEASES & COPIES	101-1990-419-66-03	15,000.00	125.82	14,874.18	0.84%
CONTINGENCY FUND	101-1990-419-75-01	87,857.00	-	87,857.00	0.00%
OPERATIONAL CONTINGENCY	101-1990-419-75-02	100,000.00	1,315.68	98,684.32	1.32%
ED CONTINGENCY/GRANTS ADM	101-1990-419-75-03	50,000.00	-	50,000.00	0.00%
PAYMENT-AUCTION PROCEEDS	101-1990-419-75-16		870.00	(870.00)	#DIV/0!
INSURED REPAIRS	101-1990-419-75-17		3,134.47	(3,134.47)	#DIV/0!
AUCTION FEES	101-1990-419-75-23	5,000.00	-	5,000.00	0.00%
LANDFILL CONTRIBUTION-CKFD	101-1990-419-75-29	-	-	-	#DIV/0!
OFFICAL ALLOWANCE	101-1990-419-75-31	9,600.00	-	9,600.00	0.00%
ANNUAL INCENTIVE AWARD	101-1990-419-75-32	33,000.00	-	33,000.00	0.00%
CATAWBA REGIONAL COG	101-1990-419-80-02	42,500.00	9,754.25	32,745.75	22.95%
CLEMSON EXT	101-1990-419-80-03	9,000.00	529.25	8,470.75	5.88%
CLEMSON EXT - 4H AGENT	101-1990-419-80-04	12,000.00	-	12,000.00	0.00%
SC ASSOC OF COUNTIES	101-1990-419-80-07		-	-	#DIV/0!
SOIL & WATER CONSERVATION	101-1990-419-80-11	3,500.00	875.00	2,625.00	25.00%
FIRE & RESCUE	101-1990-419-80-12	59,000.00	10,000.00	49,000.00	16.95%
POST-CLOSURE LANDFILL COSTS	101-1990-419-80-21	40,000.00	-	40,000.00	0.00%
TUITION ASSISTANCE	101-1990-419-80-24	100,000.00	3,164.00	96,836.00	3.16%
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	6,000.00	24,000.00	20.00%
PRESERVATION SC	101-1990-419-80-22	-		-	#DIV/0!
NAACP	101-1990-419-80-28	2,000.00	2,000.00	-	100.00%
SISTAS ON THE MOVE		2,000.00	2,000.00	-	100.00%
		3,055,597.00	907,765.04	2,147,831.96	29.71%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2026-2027 BUDGET	16.7% 8/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
SHERIFF'S OFFICE					
SALARIES	101-2101-421-11-50	2,240,165.00	405,093.51	1,835,071.49	18.08%
SCHOOL RESOURCE OFFICER	101-2101-421-11-52	415,524.00	65,255.13	350,268.87	15.70%
RESERVE DEPUTY PROGRAM	101-2101-421-11-53	32,487.00	7,240.56		
INSURANCE	101-2101-421-44-01	423,383.00	59,153.64	364,229.36	13.97%
SOCIAL SECURITY	101-2101-421-44-02	205,644.00	35,640.47	170,003.53	17.33%
RETIREMENT	101-2101-421-44-04	567,736.00	100,633.37	467,102.63	17.73%
WORKERS COMPENSATION	101-2101-421-44-06	67,304.00	159.14	67,144.86	0.24%
UTILITIES	101-2101-421-40-01	20,000.00	3,910.95	16,089.05	19.55%
MAINTENANCE CONTRACTS	101-2101-421-47-01	195,000.00	69,094.01	125,905.99	35.43%
CLOTHING & UNIFORMS	101-2101-421-50-01	23,000.00	3,317.88	19,682.12	14.43%
DUES SCLEOA & SHERIFFS' ASSOC	101-2101-421-50-03	5,500.00	-	5,500.00	0.00%
COMMUNICATIONS	101-2101-421-53-01	45,600.00	6,890.31	38,709.69	15.11%
ADVERTISING	101-2101-421-54-01	5,000.00	2,400.00	2,600.00	48.00%
TRAINING	101-2101-421-58-05	15,000.00	1,587.04	13,412.96	10.58%
PRINTING & OFFICE SUPPLIES	101-2101-421-61-01	15,000.00	887.91	14,112.09	5.92%
INVESTIGATIVE SUPPLIES	101-2101-421-61-03	8,000.00	2,988.63	5,011.37	37.36%
K9 TRAINING/SUPPLIES	101-2101-421-61-05	12,000.00	447.63	11,552.37	3.73%
WEAPONS/AMMO	101-2101-421-61-11	20,000.00	-	20,000.00	0.00%
EVIDENCE CUSTODIAN SUPPLIES	101-2101-421-61-12	4,000.00	269.70	3,730.30	6.74%
NARCOTICS SUPPLIES	101-2101-421-61-13	15,000.00	6,203.34	8,796.66	41.36%
SRT EQUIPMENT/TRAINING	101-2101-421-61-14	12,470.00	176.49	12,293.51	1.42%
INFORMANT MONEY	101-2101-421-62-01	15,000.00	-	15,000.00	0.00%
LEASE & COPIES	101-2101-421-66-03	5,000.00	1,127.28	3,872.72	22.55%
STATE 800 RADIO SERVICES	101-2101-421-66-11	42,000.00	6,826.13	35,173.87	16.25%
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	-	5,000.00	0.00%
		4,423,813.00	781,803.12	3,642,009.88	17.67%
CODE ENFORCEMENT					
SALARIES	101-2105-421-11-50	153,032.00	23,614.55	129,417.45	15.43%
INSURANCE	101-2105-421-44-01	26,232.00	3,634.00	22,598.00	13.85%
SOCIAL SECURITY	101-2105-421-44-02	11,706.00	1,731.19	9,974.81	14.79%
RETIREMENT	101-2105-421-44-04	30,274.00	4,737.63	25,536.37	15.65%
WORKERS COMPENSATION	101-2105-421-44-06	2,648.00	281.31	2,366.69	10.62%
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	-	1,500.00	0.00%
COMMUNICATONS	101-2105-421-53-01	7,000.00	813.81	6,186.19	11.63%
DEMOLITION - CONDEMNATIONS	101-2105-421-54-60	20,000.00	11,500.00	8,500.00	57.50%
PROPERTY IMPROVEMENTS	101-2105-421-54-70	4,000.00	-	4,000.00	0.00%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2105-421-61-02	5,000.00	601.28	4,398.72	12.03%
POSTAGE METER RENT & POSTAGE	101-2105-421-61-06	7,500.00	-	7,500.00	0.00%
LEASE & COPIES	101-2105-421-66-03	1,400.00	462.17	937.83	33.01%
		275,292.00	47,375.94	227,916.06	17.21%
ANIMAL CONTROL					
SALARIES	101-2110-421-11-50	83,200.00	22,016.92	61,183.08	26.46%
INSURANCE	101-2110-421-44-01	162.00	32.96	129.04	20.35%
SOCIAL SECURITY	101-2110-421-44-02	6,364.00	1,677.83	4,686.17	26.36%
RETIREMENT	101-2110-421-44-04	15,442.00	4,086.35	11,355.65	26.46%
WORKERS COMPENSATION	101-2110-421-44-06	878.00	1.70	876.30	0.19%
UTILITIES	101-2110-421-40-01	12,400.00	1,256.71	11,143.29	10.13%
PROFESSIONAL SERVICES	101-2110-421-47-02	50,000.00	7,887.16	42,112.84	15.77%
CLOTHING & UNIFORMS	101-2110-421-50-01	1,000.00	-	1,000.00	0.00%
COMMUNICATIONS	101-2110-421-53-01	1,500.00	113.38	1,386.62	7.56%
TRAINING	101-2110-421-58-05	500.00	-	500.00	0.00%
CHEMICALS	101-2110-421-61-10	2,000.00	548.12	1,451.88	27.41%
FOOD ALLOWANCE FOR ANIMALS	101-2110-421-63-03	17,000.00	1,411.97	15,588.03	8.31%
LEASE & COPIES	101-2110-421-66-03	2,800.00	97.58	2,702.42	3.49%
TRAPS & CAPTURING EQUIP	101-2110-421-66-12	3,200.00	-	3,200.00	0.00%
CAT LIVING PENS	101-2110-421-66-13	3,000.00	-	3,000.00	0.00%
COMMUNITY AIDE	101-2110-421-66-14	2,000.00	-	2,000.00	0.00%
		201,446.00	39,130.68	162,315.32	19.42%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2026-2027 BUDGET	16.7% 8/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
CORONER					
SALARIES	101-2190-421-11-50	64,627.00	12,846.84	51,780.16	19.88%
INSURANCE	101-2190-421-44-01	12,024.00	2,450.08	9,573.92	20.38%
SOCIAL SECURITY	101-2190-421-44-02	4,944.00	934.90	4,009.10	18.91%
RETIREMENT	101-2190-421-44-04	13,174.00	2,623.65	10,550.35	19.92%
WORKERS COMPENSATION	101-2190-421-44-06	1,638.00	176.87	1,461.13	10.80%
PROFESSIONAL SERVICES	101-2190-421-47-02	90,000.00	6,894.00	83,106.00	7.66%
DUES	101-2190-421-50-12	400.00	-	400.00	0.00%
TRAVEL	101-2190-421-58-01	2,400.00	600.00	1,800.00	25.00%
TRAINING	101-2190-421-58-05	3,000.00	-	3,000.00	0.00%
PRINTING & OFFICE SUPPLIES	101-2190-421-61-01	400.00	-	400.00	0.00%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2190-421-61-02	6,000.00	37.32	5,962.68	0.62%
		198,607.00	26,563.66	172,043.34	13.37%
DETENTION CENTER					
SALARIES	101-2320-423-11-50	1,928,945.00	338,329.48	1,590,615.52	17.54%
INSURANCE	101-2320-423-44-01	335,278.00	49,573.20	285,704.80	14.79%
SOCIAL SECURITY	101-2320-423-44-02	147,563.00	25,014.35	122,548.65	16.95%
RETIREMENT	101-2320-423-44-04	408,744.00	71,728.80	337,015.20	17.55%
WORKERS COMPENSATION	101-2320-423-44-06	48,046.00	404.22	47,641.78	0.84%
UTILITIES	101-2320-423-40-01	140,000.00	15,604.41	124,395.59	11.15%
MAINTENANCE CONTRACTS	101-2320-423-47-01	12,500.00	60.00	12,440.00	0.48%
PROFESSIONAL SERVICES	101-2320-423-47-02	65,000.00	17,897.45	47,102.55	27.53%
HEALTH CARE CONTRACT	101-2320-423-47-10	193,650.00	32,272.06	161,377.94	16.67%
CLOTHING & UNIFORMS	101-2320-423-50-01	14,000.00	838.24	13,161.76	5.99%
COMMUNICATIONS	101-2320-423-53-01	20,000.00	1,700.64	18,299.36	8.50%
TRAINING	101-2320-423-58-05	7,500.00	4,224.44	3,275.56	56.33%
OPERATING EXPENSE	101-2320-423-60-15	24,000.00	735.89	23,264.11	3.07%
PRINTING & OFFICE SUPPLIES	101-2320-423-61-01	5,500.00	-	5,500.00	0.00%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2320-423-61-02	20,000.00	2,137.15	17,862.85	10.69%
CHEMICALS	101-2320-423-61-10	12,000.00	2,300.61	9,699.39	19.17%
JUVENILE DETENTION	101-2320-423-62-10	30,000.00	-	30,000.00	0.00%
DIETING PRISONERS	101-2320-423-63-01	208,000.00	27,183.08	180,816.92	13.07%
PRISONER TRANSPORT, MEALS	101-2320-423-63-02	2,000.00	18.36	1,981.64	0.92%
SUBSISTENCE CARE	101-2320-423-63-03	40,000.00	3,960.00	36,040.00	9.90%
LEASE & COPIES	101-2320-423-66-03	6,000.00	737.00	5,263.00	12.28%
		3,668,726.00	594,719.38	3,074,006.62	16.21%
E-911 & COMMUNICATIONS					
SALARIES	101-2901-429-11-50	797,603.00	141,850.74	655,752.26	17.78%
SUBSCRIBER BILLING SALARIES	101-2901-429-11-55	-	-	-	#DIV/0!
SALARIES-P/T DISPATCHERS	101-2901-429-11-63	-	-	-	#DIV/0!
INSURANCE	101-2901-429-44-01	112,466.00	15,962.40	96,503.60	14.19%
SOCIAL SECURITY	101-2901-429-44-02	61,017.00	10,584.19	50,432.81	17.35%
RETIREMENT	101-2901-429-44-04	148,035.00	26,498.40	121,536.60	17.90%
WORKERS COMPENSATION	101-2901-429-44-06	1,381.00	144.10	1,236.90	10.43%
UTILITIES	101-2901-429-40-01	39,000.00	2,484.49	36,515.51	6.37%
MAINTENANCE CONTRACTS	101-2901-429-47-01	286,400.00	226,774.81	59,625.19	79.18%
PROFESSIONAL SERVICES	101-2901-429-47-02	12,000.00	2,540.67	9,459.33	21.17%
RADIO MAINTENANCE	101-2901-429-47-03	-	-	-	#DIV/0!
UNIFORMS	101-2901-429-50-01	3,000.00	-	3,000.00	0.00%
SPECIAL PROJECTS AWARENESS	101-2901-429-50-20	5,000.00	-	5,000.00	0.00%
MEMBERSHIPS & SUBSCRIPTIONS	101-2901-429-50-25	1,500.00	200.00	1,300.00	13.33%
COMMUNICATIONS	101-2901-429-53-01	39,600.00	2,353.51	37,246.49	5.94%
TRAINING	101-2901-429-58-01	9,500.00	1,262.04	8,237.96	13.28%
COMMUNICATIONS CENTER OPERATIONS	101-2901-429-60-20	8,500.00	277.10	8,222.90	3.26%
PRINTING & OFFICE SUPPLIES	101-2901-429-61-01	2,100.00	320.57	1,779.43	15.27%
JANITORIAL SUPPLIES	101-2901-429-61-15	2,200.00	381.84	1,818.16	17.36%
LEASE & COPIES	101-2901-429-66-03	2,300.00	444.24	1,855.76	19.31%
		1,531,602.00	432,079.10	1,099,522.90	28.21%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2026-2027 BUDGET	16.7% 8/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
EMERGENCY SERVICES					
SALARIES	101-2902-429-11-50	103,197.00	20,662.10	82,534.90	20.02%
INSURANCE	101-2902-429-44-01	26,233.00	4,372.00	21,861.00	16.67%
SOCIAL SECURITY	101-2902-429-44-02	7,895.00	1,481.14	6,413.86	18.76%
RETIREMENT	101-2902-429-44-04	19,153.00	3,834.89	15,318.11	20.02%
WORKERS COMPENSATION	101-2902-429-44-06	2,364.00	9.32	2,354.68	0.39%
MAINTENANCE CONTRACT	101-2902-429-47-01	2,500.00	-	2,500.00	0.00%
UNIFORMS	101-2902-429-50-01	1,000.00	-	1,000.00	0.00%
DUES	101-2902-429-50-02	540.00	-	540.00	0.00%
MEMBERSHIPS & SUBSCRIPTIONS	101-2902-429-50-25	350.00	-	350.00	0.00%
COMMUNICATIONS	101-2902-429-53-01	28,000.00	7,713.37	20,286.63	27.55%
TRAINING	101-2902-429-58-05	3,000.00	19.51	2,980.49	0.65%
PRINTING & OFFICE SUPPLIES	101-2902-429-61-01	1,400.00	-	1,400.00	0.00%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2902-429-61-02	3,000.00	338.51	2,661.49	11.28%
OTHER MISCELLANEOUS	101-2902-429-61-03	2,500.00	-	2,500.00	0.00%
LEASE & COPIES	101-2902-429-66-03	-	-	-	#DIV/0!
		201,132.00	38,430.84	162,701.16	19.11%
COUNTY MAINTENANCE					
SALARIES	101-3101-431-11-50	397,375.00	80,197.28	317,177.72	20.18%
INSURANCE	101-3101-431-44-01	78,697.00	15,242.82	63,454.18	19.37%
SOCIAL SECURITY	101-3101-431-44-02	30,399.00	5,850.24	24,548.76	19.24%
RETIREMENT	101-3101-431-44-04	73,755.00	14,884.62	58,870.38	20.18%
WORKERS COMPENSATION	101-3101-431-44-06	17,576.00	28.49	17,547.51	0.16%
PROFESSIONAL SERVICES	101-3101-431-47-02	208,860.00	5,127.66	203,732.34	2.46%
UNIFORMS & CLOTHING	101-3101-431-50-01	4,500.00	1,880.41	2,619.59	41.79%
COMMUNICATIONS	101-3101-431-53-01	7,500.00	546.77	6,953.23	7.29%
TRAINING	101-3101-431-58-01	2,500.00	-	2,500.00	0.00%
ROAD & BRIDGE	101-3101-431-59-01	115,000.00	5,005.79	109,994.21	4.35%
ROAD SIGNS	101-3101-429-59-02	10,000.00	228.23	9,771.77	2.28%
ASPHALT	101-3101-431-59-05	24,000.00	1,658.68	22,341.32	6.91%
CRUSHER RUN & GRAVEL	101-3101-431-59-10	25,000.00	-	25,000.00	0.00%
GENERAL SUPPLIES	101-3101-431-61-07	12,000.00	4,126.18	7,873.82	34.38%
LEASE & COPIES	101-3101-431-61-07	1,000.00	626.50	373.50	62.65%
		1,008,162.00	135,403.67	872,758.33	13.43%
EQUIPMENT SHOP					
SALARIES	101-3102-431-11-50	146,482.00	15,679.32	130,802.68	10.70%
INSURANCE	101-3102-431-44-01	38,257.00	3,188.08	35,068.92	8.33%
SOCIAL SECURITY	101-3102-431-44-02	11,205.00	1,128.42	10,076.58	10.07%
RETIREMENT	101-3102-431-44-04	27,187.00	2,910.08	24,276.92	10.70%
WORKERS COMPENSATION	101-3102-431-44-06	2,933.00	2.25	2,930.75	0.08%
UTILITIES	101-3102-431-40-01	21,000.00	2,326.24	18,673.76	11.08%
PROFESSIONAL SERVICES	101-3102-431-47-02	65,000.00	-	65,000.00	0.00%
UNIFORMS & CLOTHING	101-3102-431-50-01	2,500.00	225.23	2,274.77	9.01%
COMMUNICAITONS	101-3102-431-53-01	1,500.00	171.29	1,328.71	11.42%
TRAINING	101-3102-431-58-05	4,000.00	1,605.00	2,395.00	40.13%
SUPPLIES	101-3102-431-61-04	6,000.00	1,305.45	4,694.55	21.76%
VEHICLE MAINTENANCE & REPAIR	101-3102-431-65-01	188,000.00	10,593.18	177,406.82	5.63%
MACHINERY & EQUIPMENT REPAIR	101-3102-431-65-02	56,000.00	6,470.64	49,529.36	11.55%
TIRES	101-3102-431-65-10	60,000.00	10,290.10	49,709.90	17.15%
LEASE & COPIES	101-3102-431-66-03	800.00	-	800.00	0.00%
		630,864.00	55,895.28	574,968.72	8.86%
HEALTH DEPARTMENT					
MAINTENANCE CONTRACTS	101-4101-441-47-01	-		-	#DIV/0!
SPECIAL CONTRACTS	101-4101-441-47-05	-		-	#DIV/0!
COMMUNICATIONS	101-4101-441-53-01	7,700.00	1,239.04	6,460.96	16.09%
BUILDING EXPENSES	101-4101-441-60-10	26,300.00	5,949.18	20,350.82	22.62%
CHEMICALS	101-4101-441-61-10	2,300.00		2,300.00	0.00%
MACHINERY & EQUIPMENT REPAIR	101-4101-441-65-02	-		-	#DIV/0!
		36,300.00	7,188.22	29,111.78	19.80%
DEPARTMENT OF SOCIAL SERVICES					
UTILITIES	101-4110-441-40-01	42,000.00	8,979.10	33,020.90	21.38%
COMMUNICATIONS	101-4110-441-53-01	7,000.00	1,356.04	5,643.96	19.37%
EMERGENCY RELIEF	101-4110-441-54-05	-	-	-	#DIV/0!
PRINTING & OFFICE SUPPLIES	101-4110-441-61-01	-	-	-	#DIV/0!
		49,000.00	10,335.14	38,664.86	21.09%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2026-2027 BUDGET	16.7% 8/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
VETERAN'S AFFAIRS					
SALARIES	101-4120-441-11-50	69,550.00	16,014.18	53,535.82	23.03%
INSURANCE	101-4120-441-44-01	14,701.00	2,450.08	12,250.92	16.67%
SOCIAL SECURITY	101-4120-441-44-02	5,321.00	1,170.85	4,150.15	22.00%
RETIREMENT	101-4120-441-44-04	12,909.00	2,972.22	9,936.78	23.02%
WORKERS COMPENSATION	101-4120-441-44-06	1,447.00	0.24	1,446.76	0.02%
COMMUNICATIONS	101-4120-441-53-01	1,089.00	152.04	936.96	13.96%
TRAINING	101-4120-441-58-05	8,000.00	862.74	7,137.26	10.78%
PRINTING & OFFICE SUPPLIES	101-4120-441-61-01	8,995.00	804.69	8,190.31	8.95%
LEASE & COPIES	101-4120-441-66-03	4,500.00	344.10	4,155.90	7.65%
		126,512.00	24,771.14	101,740.86	19.58%
ALCOHOL & DRUG ABUSE					
SALARIES	101-4150-441-11-50	-	59,544.08	(59,544.08)	#DIV/0!
INSURANCE	101-4150-441-44-01	-	8,776.96	(8,776.96)	#DIV/0!
SOCIAL SECURITY	101-4150-441-44-02	-	4,350.50	(4,350.50)	#DIV/0!
RETIREMENT	101-4150-441-44-04	-	11,051.40	(11,051.40)	#DIV/0!
WORKERS COMPENSATION	101-4150-441-44-06	-	5.92	(5.92)	#DIV/0!
UTILITIES	101-4150-441-40-01	21,500.00	3,340.12	18,159.88	15.54%
PROFESSIONAL SERVICES	101-4150-441-47-02	64,000.00	5,975.33	58,024.67	9.34%
MEMBERSHIPS & SUBSCRIPTIONS	101-4150-441-50-25	22,000.00	4,411.89	17,588.11	20.05%
GENERAL INSURANCE	101-4150-441-52-01	13,000.00	742.56	12,257.44	5.71%
TRAINING	101-4150-441-58-05	15,000.00	1,355.31	13,644.69	9.04%
MAINTENANCE & UPKEEP	101-4150-441-60-30	4,000.00	500.00	3,500.00	12.50%
PRINTING & OFFICE SUPPLIES	101-4150-441-61-01	14,000.00	662.50	13,337.50	4.73%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-4150-441-61-02	10,000.00	225.19	9,774.81	2.25%
RENT ON POSTAGE METER & POSTAGE	101-4150-441-61-06	500.00	-	500.00	0.00%
OTHER MISCELLANEOUS	101-4150-441-75-02	10,000.00	3,965.13	6,034.87	39.65%
		174,000.00	104,906.89	69,093.11	60.29%
VICTIM ADVOCATE					
SALARIES	101-4190-441-11-50	66,255.00	12,595.76	53,659.24	19.01%
INSURANCE	101-4190-441-44-01	7,104.00	1,183.92	5,920.08	16.67%
SOCIAL SECURITY	101-4190-441-44-02	5,069.00	930.67	4,138.33	18.36%
RETIREMENT	101-4190-441-44-04	12,297.00	2,337.77	9,959.23	19.01%
WORKERS COMPENSATION	101-4190-441-44-06	1,658.00	262.87	1,395.13	15.85%
MAINTENANCE CONTRACT-ZUERCHER	101-4190-441-47-01	1,200.00	1,194.45	5.55	99.54%
DUES	101-4190-441-50-02	30.00	30.00	-	100.00%
SPECIAL PROJECTS AWARENESS	101-4190-441-50-20	2,000.00	-	2,000.00	0.00%
COMMUNICATIONS	101-4190-441-53-01	1,500.00	105.14	1,394.86	7.01%
TRAINING	101-4190-441-58-05	2,800.00	345.00	2,455.00	12.32%
PRINTING & OFFICE SUPPLIES	101-4190-441-61-01	2,500.00	123.06	2,376.94	4.92%
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%
		105,813.00	19,108.64	86,704.36	18.06%
STADIUM					
UTILITIES	101-5110-451-40-01	39,000.00	2,099.34	36,900.66	5.38%
CLOTHING & UNIFORMS	101-5110-451-50-01	400.00	74.87	325.13	18.72%
MEMBERSHIPS & SUBSCRIPTIONS	101-5110-451-50-25	325.00	-	325.00	0.00%
COMMUNICATIONS	101-5110-451-53-01	3,500.00	597.49	2,902.51	17.07%
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	6,561.42	18,438.58	26.25%
		69,225.00	9,333.12	59,891.88	13.48%
RECYCLING					
SALARIES	101-6101-461-11-50	299,263.00	51,489.99	247,773.01	17.21%
INSURANCE	101-6101-461-44-01	14,208.00	1,367.67	12,840.33	9.63%
SOCIAL SECURITY	101-6101-461-44-02	22,893.00	3,932.03	18,960.97	17.18%
RETIREMENT	101-6101-461-44-04	55,544.00	9,587.91	45,956.09	17.26%
WORKERS COMPENSATION	101-6101-461-44-06	12,147.00	14.27	12,132.73	0.12%
CONTRACT SERVICES	101-6101-461-32-10	63,000.00	8,124.25	54,875.75	12.90%
UTILITIES	101-6101-461-40-01	22,000.00	2,186.93	19,813.07	9.94%
WASTE TIRE DISPOSAL	101-6101-461-47-10	28,000.00	-	28,000.00	0.00%
CLOTHING & UNIFORMS	101-6101-461-50-01	3,500.00	1,034.69	2,465.31	29.56%
TRAINING	101-6101-461-58-05	3,500.00	-	3,500.00	0.00%
MAINTENANCE & UPKEEP	101-6101-461-60-30	8,000.00	706.02	7,293.98	8.83%
PRINTING & OFFICE SUPPLIES	101-6101-461-61-01	1,500.00	107.97	1,392.03	7.20%
SAFETY SUPPLIES	101-6101-461-61-08	2,500.00	831.29	1,668.71	33.25%
LEASE & COPIES	101-6101-461-66-03	750.00	-	750.00	0.00%
RECYCLING EQUIPMENT	101-6101-461-66-15	10,000.00	-	10,000.00	0.00%
HWY 18 TEMP FACILITY COSTS	101-6101-461-66-23	6,470.00	1,139.16	5,330.84	17.61%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2026-2027 BUDGET	16.7% 8/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
		553,275.00	80,522.18	472,752.82	14.55%
AIRPORT					
SALARIES	101-7101-419-11-50	101,762.00	18,627.67	83,134.33	18.31%
INSURANCE	101-7101-419-44-01	21,805.00	3,450.25	18,354.75	15.82%
SOCIAL SECURITY	101-7101-419-44-02	7,785.00	1,304.11	6,480.89	16.75%
RETIREMENT	101-7101-419-44-04	18,888.00	3,454.02	15,433.98	18.29%
WORKERS COMPENSATION	101-7101-419-44-06	4,038.00	235.14	3,802.86	5.82%
UTILITIES	101-7101-419-40-01	12,500.00	936.16	11,563.84	7.49%
MAINTENANCE CONTRACTS	101-7101-419-47-01	3,800.00	2,600.00	1,200.00	68.42%
PROFESSIONAL SERVICES	101-7101-419-47-02	1,500.00	75.00	1,425.00	5.00%
MEMBERSHIPS & SUBSCRIPTIONS	101-7101-419-50-25	600.00	-	600.00	0.00%
COMMUNICATIONS	101-7101-419-53-01	4,500.00	797.80	3,702.20	17.73%
TRAINING	101-7101-419-58-05	2,500.00	-	2,500.00	0.00%
BUILDING & EQUIPMENT EXPENSE	101-7101-419-60-10	22,000.00	539.58	21,460.42	2.45%
CAPITAL IMP & MATCHING FUNDS	101-7101-419-66-02	8,400.00	-	8,400.00	0.00%
LEASE & COPIES	101-7101-419-66-03	250.00	-	250.00	0.00%
		210,328.00	32,019.73	178,308.27	15.22%
PARKS AND RECREATION					
SALARIES	101-8101-451-11-50	196,200.00	37,379.35	158,820.65	19.05%
SALARIES - SUMMER MAINTENANCE WKR	101-8101-451-11-53	59,839.00	4,080.02	55,758.98	6.82%
SALARIES - CONCESSIONS, GATE, TICKETS	101-8101-451-11-54	-	-	-	#DIV/0!
INSURANCE	101-8101-451-44-01	33,337.00	5,555.92	27,781.08	16.67%
SOCIAL SECURITY	101-8101-451-44-02	19,587.00	3,034.46	16,552.54	15.49%
RETIREMENT	101-8101-451-44-04	36,415.00	6,789.62	29,625.38	18.65%
WORKERS COMPENSATION	101-8101-451-44-06	6,127.00	7.22	6,119.78	0.12%
UTILITIES	101-8101-451-40-01	148,900.00	12,455.14	136,444.86	8.36%
PROFESSIONAL SERVICES	101-8101-451-47-02	37,333.00	1,710.00	35,623.00	4.58%
CLOTHING & UNIFORMS	101-8101-451-50-10	2,850.00	363.77	2,486.23	12.76%
COMMUNICATIONS	101-8101-451-53-01	20,000.00	2,031.25	17,968.75	10.16%
ADVERTISING	101-8101-451-54-01	21,000.00	250.00	20,750.00	1.19%
FIELD MAINTENANCE	101-8101-451-54-55	50,000.00	2,899.36	47,100.64	5.80%
TRAINING	101-8101-451-58-05	4,000.00	78.84	3,921.16	1.97%
BUILDING EXPENSE	101-8101-451-60-01	11,000.00	95.00	10,905.00	0.86%
OPERATING EXPENSE	101-8101-451-60-15	85,000.00	8,454.99	76,545.01	9.95%
PRINTING & OFFICE SUPPLIES	101-8101-451-61-01	1,200.00	-	1,200.00	0.00%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-8101-451-61-02	75,000.00	6,057.46	68,942.54	8.08%
CHEMICALS & FERTILIZERS	101-8101-451-61-10	25,000.00	684.76	24,315.24	2.74%
MACHINERY & EQUIPMENT REPAIR	101-8101-451-65-02	3,500.00	180.03	3,319.97	5.14%
CAPITAL IMPROVEMENTS	101-8101-451-66-02	15,000.00	-	15,000.00	0.00%
LEASE & COPIES	101-8101-451-66-03	1,500.00	462.19	1,037.81	30.81%
PARD MATCHING FUNDS	101-8101-451-66-22	6,000.00	-	6,000.00	0.00%
		858,788.00	92,569.38	766,218.62	10.78%

UNION COUNTY SC
BUDGET TO ACTUAL VARIANCE

		2026-2027 BUDGET	16.7% 8/31/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
EMERGENCY MEDICAL SERVICES					
SALARIES	101-9101-441-11-50	1,645,990.00	267,716.16	1,378,273.84	16.26%
SALARIES - PRN	101-9101-441-11-65	70,298.00	27,392.50	42,905.50	38.97%
INSURANCE	101-9101-441-44-01	282,440.00	42,460.99	239,979.01	15.03%
SOCIAL SECURITY	101-9101-441-44-02	131,299.00	21,807.07	109,491.93	16.61%
RETIREMENT	101-9101-441-44-04	318,543.00	54,772.23	263,770.77	17.19%
WORKERS COMPENSATION	101-9101-441-44-06	110,504.00	132.38	110,371.62	0.12%
UTILITIES	101-9101-441-40-01	30,000.00	3,249.86	26,750.14	10.83%
MAINTENANCE CONTRACTS	101-9101-441-47-01	131,900.00	25,573.47	106,326.53	19.39%
PROFESSIONAL SERVICES	101-9101-441-47-02	90,000.00	8,908.16	81,091.84	9.90%
CLOTHING & UNIFORMS	101-9101-441-50-01	12,000.00	397.37	11,602.63	3.31%
SPECIAL PROGRAM (EMS WEEK)	101-9101-441-50-20	1,000.00	-	1,000.00	0.00%
MEMBERSHIPS & SUBSCRIPTIONS	101-9101-441-50-25	1,000.00	-	1,000.00	0.00%
COMMUNICATIONS	101-9101-441-53-01	26,000.00	3,156.01	22,843.99	12.14%
TRAINING & TRAVEL	101-9101-441-58-07	10,000.00	694.37	9,305.63	6.94%
DISPOSAL FEES	101-9101-441-60-50	4,000.00	332.97	3,667.03	8.32%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-9101-441-61-02	1,000.00	-	1,000.00	0.00%
GENERAL SUPPLIES	101-9101-441-61-03	70,000.00	12,072.58	57,927.42	17.25%
POSTAGE & FREIGHT	101-9101-441-61-07	300.00	-	300.00	0.00%
MEDICATION	101-9101-441-61-20	35,000.00	5,559.27	29,440.73	15.88%
VEHICLE OPERATIONS & MAINTENANCE	101-9101-441-65-01	65,000.00	7,071.90	57,928.10	10.88%
MACHINERY & EQUIPMENT REPAIR	101-9101-441-65-02	25,000.00	-	25,000.00	0.00%
RADIO SYSTEM REPAIR	101-9101-441-65-03	700.00	-	700.00	0.00%
TIRES	101-9101-441-65-10	5,000.00	-	5,000.00	0.00%
LEASE & COPIES	101-9101-441-66-03	4,000.00	1,029.36	2,970.64	25.73%
LEASE PAYMENTS	101-9101-441-66-04	6,000.00	-	6,000.00	0.00%
IT SERVICES	101-9101-441-66-20	12,000.00	267.60	11,732.40	2.23%
LICENSE FEES	101-9101-441-66-50	800.00	125.00	675.00	15.63%
		3,089,774.00	482,719.25	2,607,054.75	15.62%
TOTAL EXPENDITURES		**27,894,065.00**	**5,427,370.98**	**22,190,553.80**	**19.46%**
TO GENERAL FUND BALANCE		**6,653.00**			
TOTAL APPROPRIATION		**27,900,718.00**	**5,427,370.98**	**22,190,553.80**	

- -

RESOLUTION NO. _____

A RESOLUTION APPROVING THE ISSUANCE BY THE SPARTANBURG REGIONAL HEALTH SERVICES DISTRICT, INC. OF CERTAIN HOSPITAL REVENUE BONDS, PURSUANT TO THE PROVISIONS OF ARTICLES 15 AND 16 OF CHAPTER 7, TITLE 44, OF THE CODE OF LAWS OF SOUTH CAROLINA 1976, AS AMENDED, IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT EXCEEDING $475,000,000.

WHEREAS, the Spartanburg Regional Health Services District, Inc. (the ***"District"***) is a body politic and corporate and a political subdivision of the State of South Carolina (the '***State***"); and

WHEREAS, the District was incorporated on May 1, 1995, pursuant to Article 16, Chapter 7 of Title 44 of the Code of Laws of South Carolina, 1976, as amended (together with Article 15, Chapter 7 of Title 44, the ***"Act"***); and

WHEREAS, the District is authorized to issue bonds to provide health care services and facilities and such bonds do not constitute an obligation of Union County, South Carolina (***"Union County"***) as further stated in Section 2 hereof; and

WHEREAS, the District intends to issue not to exceed $475,000,000 in aggregate principal amount of its Hospital Revenue Bonds, Series 2026 (the ***"Bonds"***) to finance the cost of the construction of, improvements to, renovations of, additions to, and/or the acquisition of capital equipment and/or land for the following capital projects (collectively, the ***"Projects"***):

(a) not exceeding $480,000,000 for the Spartanburg Regional Medical Center facility located at 101 E. Wood Street, Spartanburg, SC;

(b) not exceeding $11,000,000 for the Medical Group of the Carolinas-Family Medicine-Woodruff facility located at 101 Navarro Drive, Woodruff, SC;

(c) not exceeding $21,000,000 for the Medical Group of the Carolinas-Cardiology facility located at 1075 and 1083 Boiling Springs Road, Spartanburg, SC;

(d) not exceeding $3,000,000 for the Medical Group of the Carolinas-Family Medicine-Converse Heights facility located at 120 Heywood Avenue, Spartanburg, SC;

(e) not exceeding $8,000,000 for the Medical Group of the Carolinas-Family Medicine-Inman facility located at 12230 Asheville Highway, Inman, SC;

(f) not exceeding $9,000,000 for the Medical Group of the Carolinas-Family Medicine-Landrum facility located at 133 N. Howard Avenue, Landrum, SC;

(g) not exceeding $23,000,000 for medical office space at the North Grove Medical Park located at 1330 Boiling Springs Road, Spartanburg, SC;

(h) not exceeding $13,000,000 for a medical office facility located at 155 Deacon Tiller Court, Duncan, SC;

(i) not exceeding $6,000,000 for the Medical Group of the Carolinas-Family Medicine-Duncan facility located at 1575 E. Main Street, Duncan, SC;

(j) not exceeding $24,000,000 for the Spartanburg Medical Center-Mary Black Campus facility located at 1700 Skylyn Drive, Spartanburg, SC;

(k) not exceeding $5,000,000 for the Medical Group of the Carolinas-Spartanburg OB/GYN facility located at 250 North Grove Medical Park Drive, Spartanburg, SC;

(l) not exceeding $14,000,000 for the Pelham Medical Center facility located at 250 Westmoreland Rd, Greer, SC;

(m) not exceeding $2,000,000 for the Medical Group of the Carolinas-Family Medicine-Boiling Springs facility located at 3981 SC-9, Boiling Springs, SC;

(n) not exceeding $2,000,000 for the Spartanburg Regional Healthcare System Administrative Services building located at 700 N Pine Street, Spartanburg, SC;

(o) not exceeding $6,000,000 for a medical office facility located at 151 Harold Fleming Ct, Spartanburg, SC;

(p) not exceeding $2,000,000 for the land located at 7461 Reidville Road, Reidville, SC;

(q) not exceeding $3,000,000 for approximately 1.84 acres of land located at 8310 Reidville Rd, Greer, SC;

(r) not exceeding $3,000,000 for the land located at 12600 East Wade Hampton Blvd, Lot A, Duncan, SC;

(s) not exceeding $6,000,000 for the Regional Outpatient Center located at 853 N Church Street, Spartanburg, SC; and

(t) not exceeding $76,000,000 for the Union Medical Center located at 1201 Furman L. Fendley Hwy, Union, SC; and

WHEREAS, the Projects described in paragraphs (a) – (s) above are located in Spartanburg County, South Carolina (***"Spartanburg County"***) and the Project described in paragraph (t) above is located in Union County and all are or will be owned by the District and will be operated by Appella Health Management, Inc., a South Carolina nonprofit corporation, which necessitates the holding of a public hearing as required by Section 147(f) of the Internal Revenue Code of 1986, as amended (the ***"Code"***), in order to qualify the Bonds as Qualified 501(c)(3) Private Activity Bonds, the interest on which will be excludable from gross income for federal income tax purposes under Section 145 of the Code; and

WHEREAS, the Bonds will be secured by and payable solely from the revenues derived by the District; and

WHEREAS, pursuant to a request from the District, the County Council of Union County (the ***"County Council"***), the County Council of Spartanburg County and the District have on August 17, 2026 jointly held a public hearing in the Spartanburg County Council chambers, duly noticed by publication in the *Union County News*, a newspaper having general circulation in Union County, not less than 7 days prior to the date hereof, at which public hearing all interested persons have been given a reasonable opportunity to express their views or to present their opinions in writing regarding the Bonds;

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

Section 1. The County Council hereby approves the issuance of the Bonds by the District as an issue of Qualified 501(c)(3) Private Activity Bonds in the amount not to exceed $475,000,000 to finance the Projects which are located in Union County and Spartanburg County.

Section 2. The Bonds shall in no way be an obligation, liability or indebtedness of Union County. The Bonds will be secured by and payable solely from the revenues derived by the District. The Bonds do not represent a general obligation of the State, Union County, Spartanburg County or any other agency or political subdivision of the State within the meaning of any state constitutional provision or statutory limitation or constitute or give rise to any pecuniary liability of such agency or political subdivision or a charge against their general credit or taxing powers. The District has no taxing authority.

Section 3. The Clerk to County Council is hereby authorized and directed to execute a Certificate as to excerpt of County Council minutes and Freedom of Information Act compliance as may be necessary to evidence Union County's approval of this Resolution and the previous holding of a joint public hearing related to the Bonds.

Section 4. The public hearing was conducted for purposes of satisfying the federal tax requirements related to the Bonds, including public approval of the Bonds for purposes of Section 147(f) of the Code, Treasury Regulation 1.147(f)-1.

Section 5. This Resolution shall take effect and be in full force and effect from and after its adoption.

Adopted this 8th day of September, 2026.

UNION COUNTY, SOUTH CAROLINA

_____

Supervisor/Chairman

Attest:

_____

Clerk to County Council

UNION COUNTY AUDITOR'S OFFICE
Bradley O. Valentine, Auditor
203 West Main Street
Union, South Carolina 29379

September 4, 2026

Mr. Supervisor and Council,

Good afternoon and I hope this letter finds you all doing well. I apologize for not being able to attend the meeting on September 8, but I did inform the Supervisor and Clerk to Council that I wouldn't be able to attend and assured them I'd have everything ready for the 2026 Tax Levy to be set on schedule and my absence should be of no concern. The 2026 Levy Chart in your package is a reflection of the 2026-27 Budget Ordinance that was adopted and signed on June 16, 2026 by council. Since that time, as allowed by Act 388, I have received request from the agencies you will see listed below to increase their tax levy by the allowable CPI amount, which is 2.65% for Union County this year. The agencies and the effect the increase will have on their levies is listed below:

Agency Name	2025 Levy	Proposed Increase	Proposed 2026 Levy
Bonham Fire District	13.6	2.65%	14.0
Buffalo Fire District	17.2	2.65%	17.7
Carlisle Fire District	13.2	2.65%	13.5
Cross Keys Fire District	13.1	2.65%	13.4
Kelly Kelton Fire District	25.2	2.65%	25.9
Phillipi Fire District	13.6	2.65%	14.0
Union County Carnegie Library	4.0	9.10%	4.4

The library has requested to use CPI rate increases from previous years that were not taken, as allowed by law, therefore you see the 9.1% request for them. The written request and supporting documentation from each agency is available for your viewing and I will adjust the 2026-2027 Levy Chart upon my return to reflect any changes that are approved in the meeting this evening.

Sincerely,

Bradley O. Valentine
Union County Auditor

Phone: (864) 429-1618 Fax: (864) 429-1608

Union County
Tax Year 2026 Levies

County Operations	**122.2**
County Bonds	
2021 Bond	**002.8**
Economic Development Fund	**002.9**
Emergency Medical Service	**015.0**
Higher Education	**002.6**
Library	**004.0**
SCC - Union Campus	**003.0**
Veterans Park	**000.5**
Total County Levy	**153.0**
School Operations	
School Bonds	
Debt Service Levy	
Total School Levy	**000.0**
Total Levy for County and School District	**153.0**

Local Option Sales Tax

2026-2027 Credit Factor 0.002580

Special Purpose Districts (Fire Districts)

District	*District Number*	*District Levy*	*Other / Bonds*	*Total Levy*
Bonham Fire District	**21**	013.6	003.4	**170.0**
Buffalo Fire District	**11**	017.2		**170.2**
Cross Keys Fire District	**23**	013.1		**166.1**
Carlisle Fire District	**03 / 24**	013.2	011.2	**177.4**
Jonesville Fire District	12 / 13			153.0
Kelly-Kelton Fire District	**22**	025.2		**178.2**
Lockhart Fire District	19			153.0
Monarch Fire District	15			153.0
Phillipi Fire District	**20**	013.6		**166.6**
Santuc Fire District	16			153.0
Southside Fire District	17			153.0

Municipalities

		L.O.S.T. Factor
Town of Carlisle	03-CA	
Town of Jonesville	12-JO	
City of Union	01-UN	

Manufacturer's Abatement 153.0

School Tax Credit

STATE OF SOUTH CAROLINA
COUNTY OF UNION
ORDINANCE NO. 414

AN ORDINANCE OF UNION COUNTY, SOUTH CAROLINA (THE "COUNTY") AUTHORIZING THE LEASE OF CERTAIN REAL PROPERTY AND IMPROVEMENTS THEREON OWNED BY THE COUNTY TO THE SOUTH CAROLINA DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES (THE "DEPARTMENT"); AUTHORIZING THE COUNTY SUPERVISOR TO MAKE CERTAIN DETERMINATIONS IN CONNECTION WITH THE LEASE OF SUCH PROPERTY TO THE DEPARTMENT; AUTHORIZING THE EXECUTION AND DELIVERY OF A LEASE AGREEMENT BETWEEN THE COUNTY AND THE DEPARTMENT; AND OTHER MATTERS RELATED THERETO.

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

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

WHEREAS, the County, as successor-in-interest to the now disbanded Union County Commission on Alcohol and Drug Abuse, owns that certain real property located at 201 South Herndon Street, Union, South Carolina (the "Land"), the appurtenances to the Land, and the improvements on the Land (the "Property"); and

WHEREAS, the Department wishes to lease the Property from the County, and the County wishes to lease the Property to the Department to assist in the provision of substance abuse services by the Department within the County; and

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

Section 1. Approval of Lease. Union County Council hereby approves and authorizes the lease of the Property to the Department, subject to the terms and conditions set forth in the lease agreement attached as **Exhibit A** and incorporated herein by this reference (the "Lease Agreement").

Section 2. Acceptance of Lease Agreement; Ratification of Acts and Execution. Union County Council hereby accepts and approves the Lease Agreement. Union County Council additionally ratifies all actions heretofore taken by the County Supervisor with regard to leasing the Property, including, without limitation, the execution and delivery of the Lease Agreement.

Section 3. Performance Under Agreements. The County Supervisor shall be, and hereby is, authorized to and directed to enforce the terms of the Lease Agreement and perform any and all acts required or incidental thereto on behalf of the County in accordance with the terms of the Lease Agreement.

Section 4. Execution and Delivery of Documents. The County Supervisor shall be, and hereby is, authorized to and directed to execute and deliver, on behalf of the County, all documents, and other contract items, all in accordance with the terms of the Lease Agreement, and in a form and substance acceptable to the County Supervisor, on advice of legal counsel to the County. The County Supervisor is further authorized and empowered to execute any subsequent amendments, extensions, or revisions to the Lease Agreement, certifications, or documents authorized under this Ordinance.

Section 5. Services Agreement. The Lease Agreement is entered into in connection with the execution and delivery of a services agreement (the "Services Agreement") to be entered into between the County and the Department, under which the Department will carry out and perform the services previously provided to the community by the Union County Commission on Alcohol and Drug Abuse, previously disbanded pursuant to Ordinance No. __ of the County enacted on _____ (the "Prior Ordinance"). To the extent the execution and delivery of the Services Agreement by the County Supervisor in such form as he shall approve is not authorized by the Prior Ordinance, it is hereby authorized.

Section 6. Severability. If any section, phrase, sentence, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

Section 7. Repeal of Inconsistent Ordinances and Resolutions. All ordinances and resolutions of the County, and any part of any ordinance or resolution, inconsistent with this Ordinance are hereby repealed to the extent of such inconsistency.

Section 8. Effective Date. This Ordinance shall be effective upon its enactment by Union County Council.

ORDAINED AND ENACTED by Union County Council, this ____ day of _____ _____, 2026.

UNION COUNTY, SOUTH CAROLINA

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

ATTEST:

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

Date of First Reading: 08/14/2026 (completed)
Date of Second Reading: 09/08/2026 (scheduled)
Date of Public Hearing: 10/13/2026 (scheduled)
Date of Third Reading: _____