STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR UNION COUNTY

ORDINANCE NO. 356

AN ORDINANCE TO ADOPT THE OPERATING AND CAPITAL BUDGETS OF UNION COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021, 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, 2020 and ending June 30, 2021.

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, 2020 and ending June 30, 2021, after crediting against such appropriations all other revenue anticipated to accrue to Union County during said fiscal year, not designated for any other specific purpose, is hereby directed to be levied upon all taxable property of Union County upon which the County may levy County ordinary taxes, for County ordinary purposes and for other County purposes for which the County may levy a tax. The millage levy will be set and finally adopted by resolution by September 8, 2020.

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

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

SECTION 3. GENERAL FUND APPROPRIATIONS AND REVENUES

There is hereby appropriated, with the detail and the provisos as so stated in the Union County Budget Book, hereby incorporated by reference as a part of this Ordinance as fully as if set forth verbatim herein, for the fiscal year beginning July 1, 2020 and ending June 30, 2021, 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.

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

SECTION 4. DEBT SERVICE AND OTHER FINANCINGS APPROPRIATIONS AND REVENUE

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

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

SECTION 5. FUNDING OF CONTRACT AGENCIES

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

SECTION 6. SETTING OF MILLAGE RATES

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

SECTION 7. COMPLIANCE WITH COUNTY CODE AND ACCOUNTABILITY

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

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

All State and Federal Grants will be administered, coordinated, and accounted for by the Union County Finance Department.

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. DISPOSITION OF FUTURE GRANT FUNDS

During the fiscal year 2020-21, 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 2020-21 budget. In addition thereto, 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, 2020, 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, 2020, 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, 2021, 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, 2021 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 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 be maintained as an unencumbered general fund balance and 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.

SECTION 13. ADMINISTRATION, REPORTING, AND TRANSFERRING OF FUNDS

The County Supervisor, (or his written designee, to the extent authority to delegate by the Supervisor or the County Council is given by or not prohibited in the Union County Code of Ordinances), as required by state law, shall oversee and supervise the day-to-day implementation of this budget ordinance, including, without limitation, the execution and delivery, on behalf of the County, of all contractual documents necessary or required for the expenditure of funds authorized by this budget ordinance, for the purposes for which such funds are so authorized. The County's Finance Department shall provide to the County Supervisor and the Supervisor shall provide to the County Council a monthly recap of total revenues and expenditures for funds that are currently included in the county's general ledger system with a year-end recap of all funds. The County Supervisor may, if he deems it in the best interest of the County and within the overall appropriations provided by this ordinance, and consistent with all other applicable legal requirements, transfer funds or any portion thereof from and among any fund, department, activity, or purpose, and within any fund(s). The Supervisor shall report to the County Council monthly on all such transfers of $5,000 and above, once received. County

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

SECTION 14. SPECIAL REVENUE FUNDS

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

- #202 – Tourism Director
- #214 – Hospitality/Accommodations Tax Fund
- #301 – Economic Development Fund
- #327 – Economic Development Infrastructure Fund
- #714 – Multi-County Park Fund
- #793 – FILOT Tax Com Dev Fund
- #795 – Alcohol and Drug Abuse

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

SECTION 15. DISBURSEMENT

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

SECTION 16. RETIREMENT OF AUTOMOTIVE AND HEAVY EQUIPMENT

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

SECTION 17. TAX ANTICIPATION NOTES

As permitted by Article X, Section 14, of the Constitution of the State of South Carolina, 1895, as amended and Section 11-27-40, Code of Laws of South Carolina, 1976, as amended, County Council is hereby empowered to authorize the issuance of tax anticipation notes in the aggregate principal amount of not exceeding $500,000 (the "TANS") in anticipation of the collection of taxes imposed and levied by this Ordinance. The TANS may be issued at any time or from time to time during the fiscal year beginning July 1, 2020 and ending June 30, 2021; 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.

CTION 18. LEASE PURCHASE TRANSACTIONS

Pursuant to Section 4-9-10, Code of Laws of South Carolina, 1976, as amended (the "Code"), the County operates under the Council-Supervisor form of government and the County Council constitutes the governing body of the County. Section 4-9-30 of the Code empowers all counties to lease property and to make and execute contracts. There is a need for the County to finance the acquisition, by means of one or more lease purchase transactions (the "Lease Purchases"), of certain real property and permanent improvements (including, without limitation, structures, buildings, and fixtures) (collectively, the "Property and Improvements") and certain equipment (including, without limitation, vehicles, heavy equipment, replacement HVAC units) (collectively, the "Equipment") for the use of the County. In order to accomplish such acquisition, County Council hereby authorizes the County Supervisor to enter into one or more Lease Purchase Agreements (the "Agreements") with banks or other financial institutions or appropriate lending agencies, as shall be determined by the County Supervisor, in an aggregate principal amount not exceeding $1,500,000. The Agreements may be entered into at any time or from time to time during the fiscal year beginning July 1, 2020 and ending June 30, 2021, and shall be subject to annual appropriation by County Council, as set forth in this Ordinance or other ordinances. Agreements for the Equipment will not constitute a "financing agreement" and the Equipment will not constitute an "asset" as such terms are defined in Section 11-27-110 of the Code, such that the amount of the Agreements will not be included in calculating the County's constitutional debt limit; and, the Agreements will be subject to such other terms and conditions as the County Supervisor agrees upon. County Council hereby determines that it is in the best interest of the County to acquire the real property, improvements, and equipment by entering into the Agreements. The Agreements will enable the County to purchase the real property, improvements, and equipment which will provide various services necessary for the proper functioning of the County.

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

(a) determine the respective principal amount of each Agreement, provided the aggregate principal amount of all Agreements shall not exceed $1,500,000;

(b) determine the items of Equipment or Property and Improvements, or both, to be acquired pursuant to the respective Agreements;

(c) determine the payment schedules under each of the Agreements;

(d) determine the rates of interest under the respective Agreements;

(e) determine the terms relating to penalties, if any, for prepayment of each respective Agreement;

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

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

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

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

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

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

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

SECTION 19. FUNDING OF E-911 SERVICES

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

SECTION 20. TRAVEL AND TRAINING REIMBURSEMENT

Elected officials, appointed officials (collectively "Officials") and Employees will be reimbursed at the Federal Per Diem rates for mileage and for actual travel expense incurred while on official Union County business. Federal Per Diem Rates (adjusted to 75% on the first and last day) 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. Meals, mileage and other travel costs should be paid by employee and filed for reimbursement within 14 days of the trip conclusion using the County "Travel & Training Reimbursement" form.

SECTION 21. REASONABLE ACCOMMODATION POLICY

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

SECTION 22. PERSONNEL ITEMS

All employees shall be paid according the 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.

After a position for which funds are appropriated in this budget, except for constitutional and statutorily-mandated offices, becomes vacant during the fiscal year for any reason, the position must be presented to the Union County Council to make a determination on whether the position should continue to be funded, excluding sworn law enforcement personnel, sworn correction officer personnel, 911 dispatchers and emergency medical personnel. If Council votes to no longer fund a position, County Council must follow the proper procedure to amend this ordinance.

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.

SECTION 23. COLLECTION OF DELINQUENT TAXES

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

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

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

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

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

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

SECTION 24. ESTABLISHMENT AND IMPOSITION OF FEE SCHEDULE

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

SECTION 25. SEVERABILITY

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

SECTION 26. EFFECTIVE DATE

This Ordinance shall become effective and enforced from and after July 1, 2020.

ADOPTED in meeting duly assembled this 16th day of June, 2020.

UNION COUNTY COUNCIL

Frank Hart, Chairman

Tracie Campbell, District #1

Ralph A. Tucker, District #2

David Sinclair, District #3

Ben C. Ivey, Vice Chair, District #4

Tommie Lee Hill, Sr., District #5

Kacie M. Petrie, District #6

ATTEST:

Linda G.Jolly, Clerk to Council

First Reading:	April 14, 2020
Second Reading:	May 12, 2020
Third Reading:	June 16, 2020
Public Hearing:	June 16, 2020

UNION COUNTY
2020-2021 BUDGET
GENERAL FUND REVENUES

	ORIGINAL
Property Taxes	$ 10,350,000
Sales and Other Miscellaneous Taxes	130,000
Fees and Fines	649,500
Licenses and Permits	50,000
Intergovernmental	1,519,963
Charges for Services	2,959,400
Investment Earnings	100,000
Miscellaneous	492,500
Reimbursements	286,042
Other Sources:	
Proceeds fom capital leases	
Millage Increase	210,000
Transfers:	
Transfer In - E-911	107,030
Transfer In - Victims' Advocate	71,836
Transfer In - Economic Development	301,677
Transfer In - Economic Development	85,000
Transfer In - Title IV-D	45,814
Transfer In - Poll Workers	74,000
Transfer In - Hospitality/Accommodations	275,000
Transfer In - Econ Del Infra & Community Dev	175,000
Transfer In - UCCADA	669,458
Transfer In - Solicitor	185,000
Transfer In - Tourism	111,517
Transfer In - Community Development	65,716
Transfer In - Spec Rev	22,000
Commitment from Committed General Fund Balance	40,000
Commitment from Uncommitted General Fund Balance	777,175
Other	
TOTAL	**$ 19,753,628**

UNION COUNTY
2020-2021 BUDGET
GENERAL FUND APPROPRIATIONS

		Original Appropriation
1101-411	**Supervisor, Council, Finance and HR**	
11-50	Salaries	$ 322,971
44-01	Insurance	84,531
44-02	Social Security	24,708
44-04	Retirement	53,751
44-06	Workers Compensation	5,834
58-05	Training	14,000
61-01	Printing & Office Supplies	9,000
61-02	Specialized Department Supplies	1,300
		516,095
1102-411	**IT**	
11-50	Salaries	83,486
44-01	Insurance	5,577
44-02	Social Security	6,387
44-04	Retirement	13,826
44-06	Workers Compensation	944
58-06	Data Processing Training	5,000
66-13	Computer Equipment/Servers	40,000
66-15	Security/SLED-DSS	20,000
66-16	Software/Licenses	10,000
66-17	Network Equipment/Upgrade	30,000
		215,220
1103-411	**Development Board**	
11-50	Salaries	132,188
44-01	Insurance	19,049
44-02	Social Security	10,113
44-04	Retirement	21,891
44-06	Workers Compensation	3,636
47-02	Professional Services	15,000
50-10	Dues & Memberships	15,800
58-05	Travel & Training	10,000
61-01	Printing & Office Supplies	3,000
65-01	Vehicle Operation & Maintenance	1,000
66-01	Capital Expenditures	10,000
66-04	Lease & Maintenance	4,000
67-01	Industrial Parks	26,000
67-02	Marketing	23,000
67-03	Grant Expenditures	2,000
75-02	Operational Contingency Fund	5,000
		301,677
1104-411	**Community Development**	
11-50	Salaries	43,248
44-01	Insurance	10,809
44-02	Social Security	3,309
44-04	Retirement	7,162
44-06	Workers Compensation	1,190
58-06	Travel & Training	2,700
61-01	Printing & Office Supplies	200
75-02	Operational Contingency Fund	1,000
		69,618

UNION COUNTY
2020-2021 BUDGET
GENERAL FUND APPROPRIATIONS

		Original
1105-411	**Tourism**	
11-50	Salaries	30,900
44-01	Insurance	10,809
44-02	Social Security	2,364
44-04	Retirement	5,118
44-06	Workers Compensation	850
50-25	Memberships & Subscriptions	1,000
53-01	Communications	4,421
54-01	Advertising	2,000
58-06	Travel & Training	5,500
61-01	Printing & Office Supplies	3,000
61-07	Postage	55
75-02	Operational Contingency Fund	2,500
75-11	Visitor Center	10,000
75-12	Events	33,000
		111,517
1201-412	**Magistrate**	
11-50	Salaries	217,264
11-61	Salaries - Security	20,800
44-01	Insurance	43,925
44-02	Social Security	18,212
44-04	Retirement	42,358
44-06	Workers Compensation	6,193
50-25	Memberships & Subscriptions	1,000
54-10	Jury Pay	15,000
54-15	Appeals	1,500
58-06	Travel & Training	6,200
61-01	Printing & Office Supplies	6,750
		379,202
1202-412	**Probate Judge**	
11-50	Salaries	110,809
44-01	Insurance	19,049
44-02	Social Security	8,477
44-04	Retirement	19,950
44-06	Workers Compensation	1,800
58-05	Training	2,585
61-01	Printing & Office Supplies	3,140
		165,810

UNION COUNTY
2020-2021 BUDGET
GENERAL FUND APPROPRIATIONS

		Original
1203-412	**Circuit Court**	
11-50	Salaries	53,469
44-02	Social Security	4,091
44-04	Retirement	8,855
44-06	Workers Compensation	1,851
75-05	Miscellaneous	57,000
		125,266
1204-412	**Public Defender**	
75-05	Miscellaneous	128,504
		128,504
1205-412	**Solicitor's Office**	
11-50	Salaries	312,252
44-01	Insurance	38,348
44-02	Social Security	23,888
44-04	Retirement	51,709
44-06	Workers Compensation	1,156
47-08	Service Contracts	1,000
58-01	Travel	1,000
58-05	Training	900
61-01	Printing & Office Supplies	2,500
		432,753
1220-412	**Clerk of Court**	
11-50	Salaries	283,633
11-60	Salaries-Title IV-D Large	24,513
11-66	Salaries-Title IV-D Small	21,301
44-01	Insurance	48,382
44-02	Social Security	25,203
44-04	Retirement	54,557
44-06	Workers Compensation	2,405
50-25	Membership & Subscriptions	300
58-05	Training	3,000
61-01	Printing & Office Supplies	7,750
61-05	Book Improvements (Restoration)	10,000
		481,044
1401-414	**Voter Registration/Election Commission**	
11-50	Salaries	57,025
11-62	Salaries - Poll Workers	74,000
44-01	Insurance	13,473
44-02	Social Security	4,363
44-04	Retirement	9,539
44-06	Workers Compensation	177
50-02	Dues	360
58-01	Travel	1,200
58-05	Training	900
61-01	Printing & Office Supplies	7,075
65-02	Machinery & Equipment Repair	1,700
		169,812

UNION COUNTY
2020-2021 BUDGET
GENERAL FUND APPROPRIATIONS

		Original
1501-415	**County Attorney**	
11-50	Salaries	28,694
44-02	Social Security	2,196
44-04	Retirement	4,752
44-06	Workers Compensation	107
58-05	Training	250
		35,999
1505-415	**Building Inspector**	
11-50	Salaries	55,000
44-01	Insurance	5,577
44-02	Social Security	4,208
44-04	Retirement	9,108
44-06	Workers Compensation	2,536
47-02	Professional Services	5,918
50-01	Uniforms	500
54-60	Demolition - Condemnations	20,000
54-70	Property Improvements	6,000
58-05	Training	4,000
61-01	Printing & Office Supplies	2,000
		114,847
1510-415	**Tax Assessor**	
11-50	Salaries	135,210
44-01	Insurance	38,098
44-02	Social Security	10,344
44-04	Retirement	22,391
44-06	Workers Compensation	2,471
47-02	Professional Services	12,000
50-02	Dues	925
58-05	Training	2,000
61-01	Printing & Office Supplies	1,000
61-02	Specialized Departmental Supplies	500
		224,939
1511-415	**Delinquent Tax Office**	
11-50	Salaries	62,391
44-01	Insurance	5,577
44-02	Social Security	4,773
44-04	Retirement	10,332
44-06	Workers Compensation	194
50-25	Membership & Subscriptions	125
58-05	Training	1,800
61-01	Printing & Office Supplies	1,000
		86,192

UNION COUNTY
2020-2021 BUDGET
GENERAL FUND APPROPRIATIONS

		Original
1520-415	**Treasurer's Office**	
11-50	Salaries	120,737
44-01	Insurance	16,731
44-02	Social Security	9,237
44-04	Retirement	19,994
44-06	Workers Compensation	375
50-25	Membership & Subscriptions	80
54-01	Advertising	600
58-05	Training	2,800
61-01	Printing & Office Supplies	3,000
		173,554
1525-415	**Auditor's Office**	
11-50	Salaries	88,082
44-01	Insurance	19,049
44-02	Social Security	6,739
44-04	Retirement	14,587
44-06	Workers Compensation	1,175
50-25	Membership & Subscriptions	200
58-05	Training	3,000
61-01	Printing & Office Supplies	1,550
		134,382
1910-419	**Building Superintendent**	
11-50	Salaries	58,255
44-01	Insurance	10,809
44-02	Social Security	4,457
44-04	Retirement	9,647
44-06	Workers Compensation	2,686
60-10	Building Expense	100,000
		185,854

UNION COUNTY
2020-2021 BUDGET
GENERAL FUND APPROPRIATIONS

		Original
1990-419	**Non-Departmental**	
11-50	Personnel Supplement	2,000
40-01	Utilities	374,000
44-01	Employee Insurance	63,103
44-02	Social Security	3,000
44-04	Employee Retirement	3,500
44-06	Workers Compensation	50,000
44-07	Unemployment	20,000
46-02	Parking Lots	1,500
47-01	Maintenance Contracts	145,000
47-02	Professional Services	300,000
47-04	Computer Services & Supplies (QS-1)	185,000
47-07	GIS/CAS Zuercher (29% from County)	8,000
47-06	Audit of County Books	50,000
47-10	OPEB	12,000
52-01	General Insurance	484,083
53-01	Communications	215,000
54-01	Advertising	15,000
54-25	Volunteer Fireman's Insurance	13,953
54-30	General Election Expense	7,000
54-35	Hospital Indigent Care	36,423
61-06	Rent on Postage Machine & Postage	65,000
65-11	Fuel Costs	215,000
66-01	Capital Expenditures	380,800
66-03	Leases & Copies	64,000
66-10	Lease/Purchase for Sheriff's Vehicles	34,883
75-01	Contingency Fund	63,274
75-02	Operational Contingency Fund	100,000
75-03	ED Contingency/Grants Administration	50,000
75-23	Auction Fees	500
75-31	Official Allowance	9,600
75-32	Annual Incentive Award	11,500
80-02	Catawba Regional Council of Governments	37,654
80-04	Clemson Extension - 4-H Agent	12,000
80-03	Clemson Extension	9,000
80-07	S.C. Association of Counties	8,390
80-18	Union County Museum/Cross Keys House	45,000
80-20	Union County Chamber of Commerce	25,000
80-21	Post-Closure Landfill Costs	40,000
80-11	Soil & Water Conservation	3,500
80-23	Satellite Library Centers	15,000
80-24	Tuition Assistance Program	85,000
80-25	Crime Stoppers	2,000
80-26	C4	25,000
80-50	Salary Adjustments	400,000
		3,690,663

UNION COUNTY
2020-2021 BUDGET
GENERAL FUND APPROPRIATIONS

		Original
2101-421	**Sheriff's Office**	
11-50	Salaries	1,382,099
11-52	School Resource Officer	194,729
44-01	Insurance	259,122
44-02	Social Security	120,475
44-04	Retirement	300,882
44-06	Workers Compensation	52,003
47-01	Maintenance - Zuercher	12,000
50-01	Clothing & Uniforms	16,000
50-03	Dues SCLEOA & Sheriffs' Association	3,000
58-05	Training	9,000
61-01	Printing & Office Supplies	12,000
61-02	Specialized Departmental Supplies	23,000
61-05	K9 Training/Supplies	15,000
61-06	SRT Equipment/Training	5,000
62-01	Informant Money	7,500
62-05	Reserve Deputy Program	37,000
63-02	Prisoner Transport, Meals	4,000
66-11	State 800 Radio Services	18,000
66-51	Mobile Routers Renewal Fees	3,328
		2,474,138
2105-421	**Code Enforcement**	
11-50	Salaries	118,327
44-01	Insurance	22,436
44-02	Social Security	9,053
44-04	Retirement	22,565
44-06	Workers Compensation	3,857
61-02	Specialized Departmental Supplies	7,000
50-01	Clothing & Uniforms	1,500
		184,738
2110-421	**Animal Control**	
11-50	Salaries	67,545
44-01	Insurance	8,430
44-02	Social Security	5,168
44-04	Retirement	12,439
44-06	Workers Compensation	2,117
50-01	Uniforms	800
58-05	Training	1,000
61-02	Specialized Departmental Supplies	30,959
61-10	Chemicals	2,000
63-03	Food Allowance for Animals	5,000
66-12	Traps & Capturing Equipment	3,488
66-13	Cat Living Pens	1,000
66-14	Community Aide	2,000
		141,946

UNION COUNTY
2020-2021 BUDGET
GENERAL FUND APPROPRIATIONS

		Original
2190-421	**Coroner**	
11-50	Salaries	20,692
44-01	Insurance	13,473
44-02	Social Security	1,583
44-04	Retirement	3,894
44-06	Workers Compensation	716
47-02	Professional Services	72,000
50-12	Dues	350
58-01	Travel	2,400
58-05	Training	2,500
61-01	Printing & Office Supplies	400
61-02	Specialized Departmental Supplies	6,000
		124,008
2320-423	**Detention Center**	
11-50	Salaries	1,392,460
44-01	Insurance	238,989
44-02	Social Security	106,524
44-04	Retirement	268,321
44-06	Workers Compensation	48,180
47-01	Maintenance Contracts	12,497
47-02	Professional Services	49,255
47-10	Health Care Contract	161,063
50-01	Clothing & Uniforms	14,000
53-01	Communications	5,000
58-05	Training	5,000
60-15	Operating Expense	21,120
61-01	Printing & Office Supplies	4,500
61-02	Specialized Departmental Supplies	26,700
61-10	Chemicals	10,500
62-10	Juvenile Detention	25,000
63-01	Dieting Prisoners	105,000
63-02	Prisoner Transport, Meals	2,000
63-03	Subsistence Care	40,120
		2,536,229

UNION COUNTY
2020-2021 BUDGET
GENERAL FUND APPROPRIATIONS

		Original
2901-429	**E-911 & Communications**	
47-01	Maintenance Contracts	104,200
47-03	Radio Maintenance	16,159
61-01	Printing & Office Supplies	952
61-02	Specialized Departmental Supplies	2,136
61-15	Janitorial Supplies	1,143
66-02	Tower Rental	93,170
		217,760
2902-429	**Emergency Services**	
11-50	Salaries	512,584
11-55	Subscriber Billing Salaries	71,471
11-63	Salaries - P/T Dispatchers	20,000
44-01	Insurance	107,158
44-02	Social Security	46,211
44-04	Retirement	102,631
44-06	Workers Compensation	4,780
50-01	Uniforms	1,315
50-02	Dues	540
50-25	Memberships & Subscriptions	1,350
53-01	Communications	5,032
58-05	Training	6,660
60-20	Communications Center Operations	5,267
61-01	Printing & Office Supplies	1,429
61-02	Specialized Departmental Supplies	2,628
		889,056
3101-431	**County Maintenance**	
11-50	Salaries	170,092
11-64	Salaries - Summer Maintenance Workers	34,500
44-01	Insurance	27,884
44-02	Social Security	15,652
44-04	Retirement	33,881
44-06	Workers Compensation	14,987
47-02	Professional Services	86,342
50-01	Uniforms & Clothing	3,500
59-01	Road & Bridge	95,000
59-02	Road Signs	11,500
59-05	Asphalt	20,000
59-10	Crusher Run & Gravel	25,000
61-07	General Supplies	10,000
		548,338
3102-431	**Equipment Shop**	
11-50	Salaries	74,398
44-01	Insurance	16,386
44-02	Social Security	5,692
44-04	Retirement	12,321
44-06	Workers Compensation	3,460
50-01	Uniforms & Clothing	2,500
58-05	Training	4,000
61-04	Supplies	8,000
65-01	Vehicle Operation & Maintenance	157,000
65-02	Machinery & Equipment Repair	51,000
65-10	Tires	50,000
		384,757

UNION COUNTY
2020-2021 BUDGET
GENERAL FUND APPROPRIATIONS

		Original
4101-441	**Health Department**	
47-01	Maintenance Contracts	2,300
47-05	Special Contracts	1,000
60-10	Building Expense	22,000
61-10	Chemicals	2,300
65-02	Machinery & Equipment Repair	1,000
		28,600
4110-441	**Department of Social Services**	
40-01	Utilities	40,000
54-05	Emergency Relief	1,000
61-01	Printing & Office Supplies	1,000
		42,000
4120-441	**Veteran's Affairs**	
11-50	Salaries	49,776
44-01	Insurance	10,809
44-02	Social Security	3,808
44-04	Retirement	8,243
44-06	Workers Compensation	1,369
50-25	Memberships & Subscriptions	300
58-05	Training	3,000
61-01	Printing & Office Supplies	1,621
66-01	Capital Expenditures - Client Data Base	449
		79,375
4150-441	**Alcohol and Drug Abuse**	
11-50	Salaries	385,500
44-01	Insurance	52,363
44-02	Social Security	29,491
44-04	Retirement	63,839
44-06	Workers Compensation	5,705
40-01	Utilities	16,300
47-02	Professional Services	52,000
50-25	Memberships & Subscriptions	15,000
52-01	General Insurance	8,500
58-05	Training	12,600
60-30	Maintenance & Upkeep	500
61-01	Printing & Office Supplies	12,360
61-02	Specialized Departmental Supplies	4,800
61-06	Rent on Postage Machine & Postage	500
75-02	Other Miscellaneous	10,000
		669,458

UNION COUNTY
2020-2021 BUDGET
GENERAL FUND APPROPRIATIONS

		Original
4190-441	**Victims' Advocate**	
11-50	Salaries	39,655
44-01	Insurance	5,577
44-02	Social Security	3,034
44-04	Retirement	6,567
44-06	Workers Compensation	1,373
47-01	Maintenance Contracts - Zuercher	1,000
50-02	Dues	30
50-20	Special Projects Awareness	2,000
53-01	Communications	2,000
58-05	Training	2,800
61-01	Printing & Office Supplies	2,500
61-25	Victim Notification	2,000
61-26	Victim Services	2,500
65-01	Vehicle Operation & Maintenance	2,800
		73,836
5110-451	**Stadium**	
11-50	Salaries	13,079
44-02	Social Security	1,001
44-04	Retirement	2,166
44-06	Workers Compensation	443
40-01	Utilities	39,000
50-01	Uniforms	300
50-25	Memberships & Subscriptions	300
58-05	Training	1,000
60-10	Building and Equipment Expense	25,000
		82,289

UNION COUNTY
2020-2021 BUDGET
GENERAL FUND APPROPRIATIONS

		Original
6101-461	**Recycling**	
11-50	Salaries	221,503
44-01	Insurance	19,983
44-02	Social Security	16,945
44-04	Retirement	36,681
44-06	Workers Compensation	14,847
32-10	Contract Services	69,000
40-01	Utilities	20,000
50-01	Uniforms	3,000
58-05	Training	3,500
60-30	Maintenance & Upkeep	6,000
61-01	Printing & Office Supplies	1,500
61-08	Safety Supplies	2,500
66-15	Recycling Equipment	10,000
66-23	Hwy 18 Temporary Facilities Cost	5,000
		430,459
7101-419	**Airport**	
11-50	Salaries	57,129
44-01	Insurance	16,386
44-02	Social Security	4,371
44-04	Retirement	9,461
44-06	Workers Compensation	1,931
47-01	Maintenance Contracts	3,800
50-25	Memberships & Subscriptions	600
58-05	Training	4,200
60-10	Building Expense	7,500
66-02	Capital Improvements & Matching Funds	50,000
		155,378
8101-451	**Parks and Recreation**	
11-50	Salaries	160,630
11-53	Saaries - Summer Maintenace Workers	25,000
11-54	Salaries - Concessions, Gate, Tickets, etc	28,686
44-01	Insurance	38,633
44-02	Social Security	16,396
44-04	Retirement	28,101
44-06	Workers Compensation	8,980
40-01	Utilities	148,900
50-10	Uniforms	2,850
54-01	Advertising	21,000
54-55	Field Maintenance	46,000
58-05	Training	4,000
60-01	Building Expense	11,000
60-15	Operating Expense	70,000
61-01	Printing & Office Supplies	1,200
61-02	Specialized Departmental Supplies	50,000
61-10	Chemicals & Fertilizers	21,000
65-02	Machinery and Equipment Repair	3,500
66-02	Capital Improvements	15,000
66-22	PARD Matching Funds	6,000
		706,876

UNION COUNTY
2020-2021 BUDGET
GENERAL FUND APPROPRIATIONS

			Original
9101-441	**Emergency Medical Services**		
11-50	Salaries		1,170,195
11-65	Salaries - PRN		54,800
44-01	Insurance		180,904
44-02	Social Security		89,911
44-04	Retirement		202,860
44-06	Workers Compensation		115,825
40-01	Utilities		26,894
47-01	Maintenance Contracts		17,000
47-02	Professional Services		123,765
47-15	Vaccines		3,000
50-01	Uniforms		14,177
50-20	Special Program (EMS Week)		1,000
50-25	Memberships & Subscriptions		900
53-01	Communications		12,368
58-05	Training and Travel		5,000
60-50	Disposal Fees		3,648
61-02	Specialized Departmental Supplies		1,000
61-03	General Supplies		48,240
61-07	Postage & Freight		300
61-20	Medication		23,315
65-01	Vehicle Operation & Maintenance		50,000
65-03	Radio System Repair		700
66-01	Capital Expenditures		39,870
66-04	Lease Payments		43,762
66-20	IT Services		11,230
66-50	License Fees		775
			2,241,439
	TOTAL	**$**	**19,753,628**

BONHAM FIRE DEPT BOARD
2091 JONESVILLE HWY UNION SC 29379
PROJECTIVE Budget for 2020 / 2021

REVENUE

TAX REVENUE FROM THE COUNTY---------- $141,600

TOTAL REVENUE----------$141,600

EXPENDITURES

Bond payment to the county	$ 42,000
Truck Insurance	$ 9,000
FF insurance	$ 1,600
Utilities	$ 9,500
Internet communication {TV, internet, & phone}	$ 3,800
FF Equipment [Boots, Gloves, etc]	$ 2,000
Communication Equipment [Radio, Pagers, etc]	$ 2,800
Air Pack Equipment [New Bottles, New Packs, service]	$ 3,500
Fuel for Trucks	$ 3,200
FF Equipment [Hose, Nozzles, etc}	$ 3,000
Truck Maintenance	$ 8,000
SC Fire Academy Training	$ 2,000
Part time paid chief & part time paid firefighter /Taxes	$ 35, 000
Supplies – misc	$ 1, 500
Dues/ subscriptions-SC State Fire Association	$ 700
Advertising	$ 500
Flowers/Gifts/Awards {Christmas party}	$ 4,500
Financial services (CPA, grant writer, etc.)	$ 5,000

Office Equipment	$ 4,000

Total EXPENSES ---------- $ 141,600

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BALANCE OF REVENUE VS. EXPENDITURE------- $141,600

DATE PREPARED JUNE 12TH, 2020 PREPARED BY: BOARD CHAIRMAN PHIL GARNER

Buffalo Fire District

132 Bailey Rd Buffalo, SC 29321

(864)429-1794

"Best of the West"

Budget for 2020-2021

77300	Maintenance of Fire Department	$11,500.00
74000	Loan on Engine 204	$31,407.98
75000	Fuel	$6,000.00
75800	Insurance	$18,000.00
76500	Professional Fees	$4,500.00
77500	Radio Maintenance	$3,500.00
77000	Office supplies	$4000.00
77400	Postage	$400.00
78000	Building Maintenance	$25,000.00
79200	Training	$2,500.00
72500	Truck Maintenance	$16,000.00
79500	Utilities	$17,000.00
79000	Communication	$4,000.00
79300	Travel	$1,400.00
77900	Turn Out Gear	$20,492.02
74800	Meetings	$2000.00
77800	Loan on Tanker 209	$32,300.00
78100	Rev. Hampton Scholarship	$1,000.00

The Fire Control Board of Carlisle, SC
P. O. Box 525
Carlisle, SC 29031-0525

2020-2021 Budget

REVENUE

Tax Revenue from Union County	$ 41,718.10
Miscellaneous	$ 3,600.00
Fundraising	$ 2,000.00
TOTAL REVENUE	**$ 47,318.10**

EXPENDITURES

Insurance	$ 6,050.00
Association Dues	$ 100.00
Equipment	$ 22,000.00
Supplies	$ 1,800.00
Vehicle Operation and Repairs	$ 2,420.00
Training	$ 1,000.00
Miscellaneous	$ 1,318.00
Firehouse Operation and Maintenance	$ 2,800.00
New Storage Shed	$ 9,830.10
TOTAL EXPENSES	**$ 47,318.10**

Balance of Revenue vs. Expenditures	**$ 47,318.10**

Date Prepared: May 20, 2020 **Prepared by: Mike J. Spencer, Jr., Chairman**

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

Utilities	$4579.76
Fuel	$8261.01
Truck Maintenance	$7884.16
Training Fee	$1652.20
New Equipment	$13768.39
Insurance	$9261.01
Association Fees	$1400.00
Station Supplies	$13736.86
Operation Budget	$60543.39

Elly Smith
Treasurer

Stephen Stone
Chief

The Fire Control Board of Kelton Kelton, SC
130 Pea Ridge Hwy
Jonesville, SC 29353
2020 – 2021 Budget

Revenue	
Tax Revenue from Union County	$50,144.81
Miscellaneous	3,281.00
	$53,425.81
Expenditures	
Insurance	$ 6,341.00
Association Dues	400.00
Equipment	15,000.00
Supplies	2,250.81
Vehicle Operations & Repairs	18,200.00
Training	1,000.00
Miscellaneous	2,000.00
Fire House Operation and Maintenance	8,234.00
Total Expenses	**$53,425.81**
Balance of Revenue vs Expenditures	**$53,425.81**

Date Revised: June 10, 2020

Prepared by: Nancy Garner – Board Chair

Philippi Fire Department Budget 2019	
LOAN FROM COUNTY PAYMENT	$857.15
Lockhart Power	$1,100.00
Freeman Gas	$1,800.00
Truck Fuel (Gas & Diesel)	$2,200.00
Insurance	$3,600.00
Training	$1,800.00
Pump Test	$375.00
Truck Maintenance & Repair	$6,200.00
Equipment & Repair	$7,500.00
4 New SCBA	$12,000.00
Replacement Fire Hoses	$7,000.00
Total	$44,432.15