

CITY OF UNION SOUTH CAROLINA



BUDGET FY 2008-2009

**CITY OF UNION, SOUTH CAROLINA
FISCAL YEAR 2008 – 2009 BUDGET**

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BUDGET INTRODUCTION

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City of Union, South Carolina

CITY OFFICIALS

ELECTED

Mayor..... E. Bruce Morgan
Councilmember, District 1..... Tommie L. Hill
Councilmember, District 2..... Harold Thompson
Councilmember, District 3..... Keith Henderson
Councilmember, District 4..... Ricky Todd Harris
Councilmember, District 5..... Orangelow M. Ruff
Councilmember, District 6..... Fran Bailey

APPOINTED

City Attorney..... William Whitney
City Recorder..... Wade Hampton
City Clerk/Personnel Director..... Gloria Rogers
Public Service Director..... Perry Harmon
Maintenance Director..... Mike Petrie
Public Safety Director..... Sam White
Building Official..... Jeffery B. Lawson
Finance Director..... Walker C. Gallman, Jr.
Utilities Director..... Joe F. Nichols

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GENERAL INFORMATION

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City of Union, South Carolina
Fiscal Year 2008-2009 Budget

FOREWORD
THE CITY

Dear Reader,

Welcome to the City of Union, South Carolina. The City of Union has a population of 8,793. The City is the county seat of Union County with a population of 29,881.

Union is a unique blend of small town America and a progressive modern community. Here you'll find patriotism, hospitality and friendliness. People you pass on the street will smile, wave and say hello. Family values, church and the work ethic prevail.

Main Street is an active, viable business district where friends meet. Union has tree-lined streets where antebellum homes are busy dwellings. Modern subdivisions are tucked into our gently rolling, beautifully-wooded hillsides.

Churches of all faiths abound and are full on Sundays and busy all week with outreach programs.

Our school systems have up-to-date curricula and facilities that can take students from pre-school to college at our outstanding branch of the University of South Carolina-Union. A new Robotics Training Facility project is planned for this fiscal year. This Robotic Facility is a joint venture of City, County, USC-Union, and Spartanburg Community College, a first for the state of South Carolina.

Recreational opportunities are everywhere, from hunting and fishing in Sumter National Forest to golf and tennis at our country club and public parks. A new Sports Complex for tournament baseball is under construction.

Local government is efficient, responsive and non-intrusive, providing excellent utilities and services, as well as a high degree of security. The City has made giant strides in becoming environmentally friendly (a Green City). By implementing policy changes that reflect a modern attitude toward biodiesel, E-85 (ethanol), hybrid and electric vehicles, Union has gained the reputation of being progressively green.

Incorporated on December 20, 1837, the City of Union is over one-hundred and seventy years old, one of South Carolina's first municipalities.

Union has the mayor-council (strong mayor) form of government, with six councilmembers and a mayor being elected to four-year staggered terms of office.

City Council sets policies and provides the framework for the many City services through ordinances, resolutions and motions.

The Mayor acts in a legislative capacity as a member and

presiding officer of the council. He acts in an executive capacity as chief administrative officer of the council's policies.

Regular meetings of City Council are held on the third Tuesday of each month at 6:30 p.m. at the Municipal Complex on Sharpe Avenue.

The Mayor is responsible for recommending policy, and carrying out the policies and enforcing the ordinances adopted by City Council. He prepares the annual budget, accomplishes the hiring of employees and is responsible for the effective and efficient operation of all City functions.

The City of Union is rich in tradition and history, with hospitality and courtesy being paramount.

BUDGETARY SYSTEM

The fiscal year of the City of Union begins July 1 and ends June 30. Detailed provisions for the City's Budget are set forth in South Carolina Code and City Code.

The budget process begins in February - five (5) months before the budget will take effect. The FY2009 budget calendar, which follows, outlines the budget process for the City of Union.

FY 2008 BUDGET CALENDAR

January 18	Budget worksheets to departments
February 22	Budget worksheets to Finance Department
Feb 23 - Feb 27	Review & compilation of all requests by Finance Department
Feb 27- Mar 7	Mayor reviews all requests in light of revenue projections
March 8-24	Compilation of Budget Retreat Information
March 25 - 27	Budget Retreat
March 28-April 27	Mayor, Finance Director and Finance Staff review Budget Retreat priorities in light of updated revenue projections and prepare budget document
April 28	Mayor prepares budget message; assembly and typing of FY2009 Proposed Budget
April 29-30	FY2009 Proposed Budget reviewed and printed
May 20	FY2009 Proposed Budget submitted to Council; Public Hearing/First Reading of Proposed FY2009 Budget Ordinance by City Council
June 17	Second Reading of Proposed FY2009 Budget Ordinance by City Council
June 18-June 29	FY2009 approved budget typed and printed
June 30	Distribution of FY2009 budget document

Preliminary discussions between the Mayor and Department Heads take place to determine departmental needs and direction. The results of these discussions are assembled, along with financial forecasts, and presented to City Council at the annual Budget Retreat. During the Budget Retreat, City Council establishes goals, priorities, policies, and budget parameters for the upcoming fiscal year. Based on guidance given by Council at the Retreat, a proposed budget is developed and submitted for consideration by City Council and the public at least two months prior to the beginning of the new fiscal year. The proposed budget receives a public hearing and requires First and Second Reading by City Council before taking effect.

After the budget takes effect, the Mayor is empowered to transfer funds from line item to line item within a department. He may not exceed the appropriated limits for expenditure in a given fund without first seeking a Budget Adjustment Ordinance from City Council.

The City maintains budgetary control on a GAAP basis at the object level (Salary, Regular; Salary, Part-Time; Overtime, Social Security, etc.) within each division. Detail control is accomplished by maintaining appropriations, expenditures and expended balances by line item within each operating division, within each operating department, and within each operating fund. Purchase requisitions or payments which would exceed their available object level appropriation are not processed without the approval of the Mayor.

THE ACCOUNTING SYSTEM

The City's Accounting System is organized and operated on a fund basis. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. The types of funds to be used are determined by generally accepted accounting principles, and the number of individual funds established is determined by sound financial administration.

The City's records are maintained on a modified accrual basis for all governmental and fiduciary fund types. Accordingly, revenues are recognized when susceptible to accrual, i.e., both measurable and available. Expenditures, other than interest on long-term debt, are recorded as liabilities when incurred. The accrual basis of accounting is utilized by all proprietary funds.

THE CITY OF UNION ANNUAL BUDGET IS ORGANIZED AS FOLLOWS:

The Mayor's Budget Message - This message gives an overview of the City's fiscal status, discusses future financial trends, highlights key budget items and provides any necessary additional information on the Budget document itself.

Personnel Report - This section contains the City Organizational Chart, Pay Plan, Personnel Summary, Historical Staffing, and a narrative concerning Personnel/Benefit changes implemented in the Annual Budget document.

Financial Summaries - Summaries for all fund revenue and expenditure activity for the 2008-2009 fiscal year. Comparison data is provided,

as well as illustrative charts and narratives.

Departmental Budgets - Expenditures by division are outlined by line item; narrative outlining divisional function and staffing level; detail of personnel and capital outlay; and brief analysis of significant change in the division budget.

Revenue Manual - Outlines a description of the revenue source; the legal authorization to collect it; the fee schedule, or how the revenue is calculated; a history of the revenue, and pertinent comments. The manual is grouped by fund.

Appendices - Glossary of Terms; enabling Ordinances.

5/1/08



City Of Union

101 Sharpe Avenue
P.O. Box 987
Union, SC 29379

TO: The Members of City Council, and Citizens of the City of Union

FROM: Mayor, E. Bruce Morgan

RE: Budget Message

Ladies and Gentlemen,

I am pleased to present to you the Annual Budget for Fiscal Year beginning July 1, 2008 and ending June 30, 2009 (FY2008-2009) which totals \$50,381,900. This budget memorializes our commitment to provide excellent services to residents, businesses, and visitors.

Maintain Service Capacity - The intent of this goal is to establish a high quality of life by providing our customers with levels and standards that ensure adequate maintenance of City service levels and the entire City infrastructure. This ensures quality service levels, both now and in the future, in the following areas: Facilities, Utility Infrastructure, Equipment, General Government Infrastructure, Technology, Staff, and Roads.

Public Safety - The City intends to deliver criminal justice, fire, and hometown security services to the citizens of Union to ensure safety, security, and as we grow progress toward making Union the safest City in South Carolina.

Long Term Plan for Economic Development - The City recognizes the importance of strengthening its role as a place for economic activity through job creation, business location and expansion, and redevelopment and tourism.

Management of Growth - Development projects will continue to evolve this fiscal year and test City resources. These projects present excellent opportunities for managed and strategic growth for the City.

Emphasize Quality of Government - The City is committed to the extraordinary delivery of quality services to citizens provided by a customer-focused, well-trained, highly motivated workforce.

Implementation of the Financial Management Plan - The City develops and maintains financial policies and practices for the City of Union that ensure adequate protection of the City's financial resources.

Provide Open and Efficient Communication - We strive to enhance our ability to provide open and effective communication with public, private, and political customers, and with all other internal and

BUDGET MESSAGE (CONT'D.)
external customers.

Future Fiscal Status

While we have been able to produce a General Fund budget that is balanced, we have done so by the dependence of a fee in lieu from the Utility Fund.

Future budgets will be increasingly difficult to balance without additional revenues. The City will continue to work with businesses and developers to expand and grow the tax base.

City Council will continue to explore ways to bring new resources to the General Fund and seriously consider ways to increase the City's existing revenues.

Working to keep up with inflationary pressures, federal and state mandates, personnel costs driven by health insurance and workman's compensation expenses, and work-place regulations, will be a challenge in the future.

There is also a demonstrated need for expanded and new programs and services and a strong dependence on the City by the community to address problems and make things happen.

Early projection of General Fund revenues and current programs reveal a renewed deficit situation in future budgets. However, this projection could reverse with the annexation of key properties that were contiguous to the City. The growth in this area should help stabilize our situation for fiscal 2008-2009 and beyond.

In the Enterprise Fund, the full impact of mandated projects and the cost of wholesale energy continues to be felt in fiscal 2008-2009.

Dependence of the General Fund upon the Enterprise Fund may cause rate increases and/or the curtailment of some capital improvement projects. The Enterprise Fund is expected to grow customer base in the future as new businesses continue to develop throughout Union County. The City through its utilities (water, sewer, electric, and natural gas) is a key player in the economic development of the entire county. Continued partnerships is the key to future growth. The dependence on the City to provide key services and stimulate economic development is essential.

As we continue to work together for growth and development the challenge of revenue generation can be met, and there is no reason why the City should not continue to be fiscally healthy.

Conclusion

Above all, gratitude and appreciation is extended to City Council for their numerous hours devoted to understanding the budget and for their guidance and support. Special appreciation is extended to Council for addressing many difficult issues.

This budget would not have come to be if it were not for the hard

BUDGET MESSAGE (CONT'D.)

work and long hours spent by many City Employees in its preparation.

Sincerely,

A handwritten signature in black ink, appearing to read "E. Bruce Morgan". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

E. Bruce Morgan
Mayor, City of Union

BUDGET SUMMARY

The FY 2008/2009 proposed balanced budget totals \$50,381,900, an increase of 5.24% over last fiscal year. The General Fund expenditures total \$5,973,470, an increase of \$577,800 or 10.71% over FY 2007/2008.

There are many fiscal pressures on the General Fund for FY 2008/2009, most notably, again this year, in the Public Safety area. The hiring of 3 firemen will allow more officers to be on patrol during critical times of the day. Their shift will be for 12 hours beginning at 8:00pm each night. The General Fund will also fund a new department, The Union Connection Channel 14. This channel is furnished by our local cable company, but is maintained by the City. The Union Connection provides our citizens with local news, sports, and also spotlights events throughout the City and County. Also, the City purchased the old Coca-Cola building adjacent to the Public Safety department on Thompson Boulevard. Funds were appropriated to stabilize this historic structure.

The Solid Waste Management Fund proposed budget for FY2008-2009 totals \$886,160, a 5.9% increase. This increase is due to pressures of rising fuel cost which is not only driving the cost of fuel for our fleet, but also contracts we have to move our dumpsters at local apartment complexes and for garbage moved from the City's transfer station to the landfill. Again this year Solid Waste Management will lose and not replace an employee through attrition. This is made possible by a commitment to purchase state of the art equipment to move waste. Plans are to acquire a new garbage truck and brush truck for FY2008/2009. These trucks are both a one man operation, which allows the City to maintain the same level of service our citizens have grown to expect.

The Utility Enterprise Fund proposed budget for FY2008/2009 is \$43,171,770 an increase of \$1,879,310 or 4.55% over FY 2007/2008. There are equally many fiscal pressures on the Utility Fund. The City will experience rate increases for Purchase Power from PMPA, as well as from Lockhart Power Company and a decrease in revenues from electrical generation. Natural Gas Cost continues to be volatile with historically high prices projected for FY 2008/2009. The City will again absorb the rate increases in Purchase Power, but will continue to pass through to the Customer the cost of natural gas. Base rates for all utilities will not change for FY 2008/2009. Additionally in the Utility Fund, funds are appropriated to fund special projects such as the Timken Sports Complex, the City's gateways, and capital projects to maintain the City's utility system.

The General Fund, Solid Waste Management Fund, and the Utility Fund will be balanced using fund balances and retained earnings accumulated from prior years.

Rate Increases

The proposed FY 2008/2009 budget includes no tax rate increase,

maintaining the same tax that was set during the last reassessment.

The Solid Waste Management Fee will decrease from \$15 per month to \$12 per month, a decrease of \$3 or 20%. A \$130,000 transfer from the General Fund will continue for FY 2008/2009 to balance this fund as well as the use of prior year retained earnings.

Even with increasing pressures from wholesale rates and mandates from State and Federal agencies, the electric, water, wastewater, and natural gas base rates will not change for FY 2009. The Utility Fund will be balanced using prior year retained earnings.

Staff and Compensation Changes for Fiscal Year 2008/2009

For 2008/2009, the City has increased by 5 positions and eliminated one. In the General Fund, 3 firemen will be added to Public Safety. Also, one full-time employee and one part-time position will be added to maintain the City's channel 14. Also, the City will again fund 3 temporary positions for approximately 12 weeks in the summer in the Street department.

In the Solid Waste Management Fund, one Light Equipment Operator will be eliminated due to attrition. Modern equipment has eliminated the need for this position.

The Utility Fund will have no gains or losses in budgeted positions. However, two temporary workers will be hired for approximately 12 weeks in the summer.

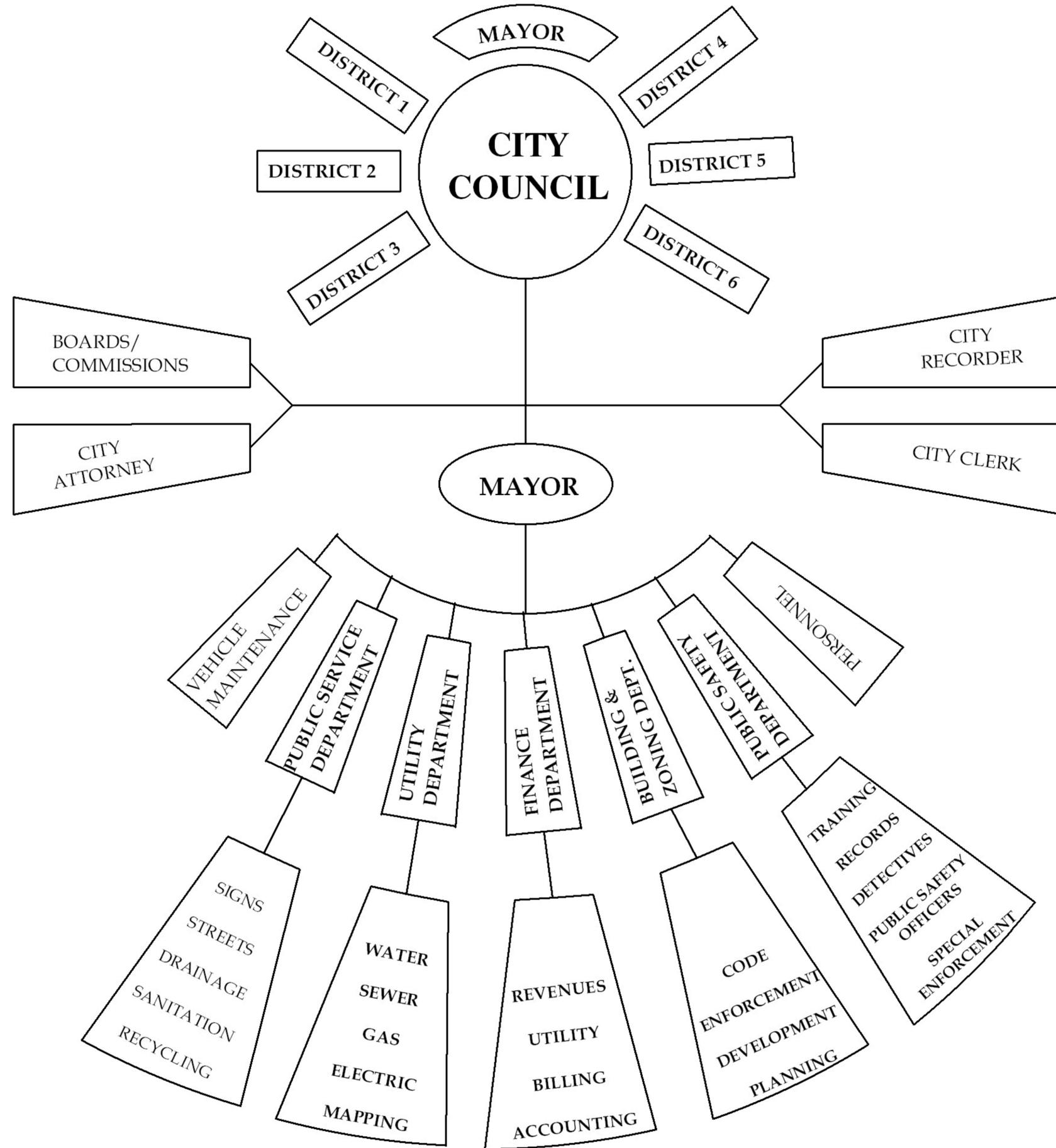
5/1/08

BUDGET HIGHLIGHTS

1. This budget does not call for a tax or fee increase
2. Solid Waste Management fee will reduce from \$15 to \$12, a 20% reduction, and we will continue to transfer \$130,000 from the General Fund.
3. Electric rates are unchanged and will absorb a wholesale purchase increase and an expected loss from electric generation.
4. Natural gas base rates will remain unchanged. Even though the base rates remain unchanged, the cost of the commodity will be passed through to our customers.
5. Water and Wastewater rates will remain unchanged.
6. The Union Connection Channel 14, a new City department, will be funded in the General Fund with a budget of \$97,230.00.
7. The City assists outside agencies for the betterment of our community.
8. Work will continue to improve our recreational opportunities at Foster Park and City Park. Council policy has been to identify budget under runs, if any, and redirect them to park improvements. The program, in addition to small grant acquisitions, has been successful to date.
9. The City expects to continue its solicitation of the State Highway Department for funding for street resurfacing and sidewalk projects.
10. The City continues to work on the Union Mill site for housing, green space, and recreational opportunities. Assessment, planning, and clean-up continue.
11. \$75,000 is provided to improve and replace existing sidewalks and to fund a sidewalk study to assess sidewalk needs in the City. Also, \$50,000 was appropriated to match a \$200,000 Trails Grant awarded by the South Carolina Department of Transportation. These funds will be transferred from the General Fund to the Sidewalk Improvement Fund.
12. \$155,500 is provided to replace equipment in the General Fund. (see pages 30 and 31 for details), and \$140,000 is provided to for improvements to the old Coca-Cola building that was purchased during FY2008.
13. \$227,000 is provided to replace various equipment and vehicles for all utility divisions (see page 30-31 for details).
14. \$4,147,100 is provided for Utility Infrastructure improvement (see pages 32-34 for details.)
15. Funding is provided in the Solid Waste Management Fund to lease/purchase a Garbage Truck and Brush Truck. The total lease payments over a 5 year period will be approximately \$396,000.
16. Funding is also provided to give employees a 3% cost of living raise.

5/1/08

PERSONNEL



EMPLOYEES BY DEPARTMENT

<u>CLASSIFICATION</u>	<u>FY2004 ADOPTED</u>	<u>FY2005 ADOPTED</u>	<u>FY2006 ADOPTED</u>	<u>FY2007 ADOPTED</u>	<u>FY2008 ADOPTED</u>	<u>FY2009 PROPOSE</u>
LEGISLATIVE	8	8	9	9	9	9 (1)
CITY ADMINISTRATOR	2	2	0	0	0	0
CITY COURT	1	1	1	1	1	1
CITY ATTORNEY	1	1	1	1	1	1
PERSONNEL	1	1	0	0	0	0
TAX & LICENSE	2	2	2	2	1	0
THE UNION CONNECTION	0	0	0	0	0	2 (2)
PUBLIC SAFETY	40	37	38	38	39	42 (3)
PUBLIC SERVICE - STREET DEPT.	9	8	7	7	7	7
PUBLIC SERVICE - SOLID WASTE	12	10	9	9	8	7 (4)
BUILDING & ZONING	3	3	3	3	4	4
VEHICLE MAINTENANCE	4	4	4	4	4	4
ACCOUNTING	4	4	4	4	4	5 (6)
UTILITY BILLING	11	11	11	11	11	11
UTILITIES - ADMINISTRATION	2	2	3	3	3	3
UTILITIES - SUPPORT SERVICES	5	4	4	4	4	4
UTILITIES - ELECTRIC	11	10	9	8	8	8
UTILITIES - WATER	14	14	14	13.5	13.5	13.5 (5)
UTILITIES - WASTEWATER	8	7	7	6.5	6.5	6.5 (5)
UTILITIES - GAS	9	8	8	9	10	10
GRANTWRITER	0	1	0	0	0	0
TOTAL	147	138	134	133	134	138
LESS ELECTED OFFICIALS	7	7	7	7	7	7
	140	131	127	126	127	131

1. The Mayor, six councilmembers, the Municipal Clerk/Personnel Director, and the Management Services Secretary are budgeted in this account.
2. The Union Connection has been added as a new department to support the City's cable channel 14. This department contains one full-time editor and one part-time cameraman.
3. Three firemen have been added to work the night shift.
4. Loss of one light equipment operator (LEO) in the Solid Waste Department.
5. Water/Wastewater Supervisor is funded 1/2 by Water and 1/2 by Wastewater.
6. Tax Coordinator is now included in the Accounting division.

PERSONNEL REPORT

The City of Union is the County Seat of Union County with just under 9,000 persons residing within the four and a half square miles of corporate limits. The City of Union is a community of gradual but positive change, along with hospitality and courtesy. Our primary goal is service to our citizens.

CITY ORGANIZATION

The City of Union is under the Mayor-Council form of government. This structure consists of a Mayor and six Councilmembers. City Council employs a Mayor who handles all of the day-to-day activities of the City. He has responsibility for the hiring of all budgeted positions except for those non-classified positions directly appointed by City Council.

City services are organized into departments and divisions.

The City of Union continues to grow, requiring City services to grow as well. New employees have only been added after much consideration, to carry out the tasks of the City. Presently 122 full-time, 4 part-time positions carry out the operations of the City government. The budget for fiscal year 2008-2009 contains five new positions, but through attrition and equipment modernization eliminated one position in Solid Waste Management. The new budgeted positions are three firemen, an editor for The Union Connection, Channel 14, and a part-time camera person.

The key to any service provider is people. The City of Union is proud of its work force and the job that they do. We feel that the employee is an investment in time and money with performance being the only measurement of return on that investment.

Employee Benefits

To keep pace with employee needs, there have been many changes in the overall benefit package of the City of Union.

Health Insurance

The City of Union provides health and dental insurance under its group policy with the State Plan which is administered by the S.C. Budget and Control Board, Employee Insurance Program. The City of Union joined the State Plan in July 1997. This has proven to be one of the best things that could have happened for the City and the employees. Health insurance coverage is one of the most valuable benefits that our employees enjoy. However, since the issuance of the GASB45, state and local governments have had to evaluate their liability on other post employment benefits. To better manage other post employment benefits costs, employers may elect to join a Trust.

Personnel (Continued)

The Trust will pay benefits chosen by the employee directly to the employer or provider. GASB45 will need to be implemented in FY2008-2009.

City employees are able to have their claims electronically filed by participating physicians. Most employees prefer to drop by the office or call to inquire on payment status or problems in dealing with doctors or hospitals. When employees are not satisfied with the way a claim is handled, the Personnel Director acts as a liaison between the claimant and the third party administrator (Employee Insurance Program).

The City has been involved with a Cafeteria Plan for several years, with limited participation. In 1998, the City began using the Money-Plus option of the State Health Plan. This plan enables employees to pay out-of-pocket child care or health expenses from pre-tax dollars, with more money being left in the pocket of the employee. The City has also been energetic in other areas of employee benefits. A Buy-Back for sick leave that rewards employees for not abusing the use of sick leave and the implementation of a Wage and Compensation study are some of the more significant changes in the City of Union benefit package.

Training remains a top priority and employees are urged to develop their work skills. Training is offered and often required in order to keep employees proficient and up to date in their work. An aggressive training program headed by a Training Officer is in place and working well in the Public Safety Department. The services of a Safety Consultant have proven to be an effective way to curb the rising cost of Workers' Compensation insurance. All employees are expected and encouraged to take advantage of any opportunities for training that may be offered. The Personnel Office makes every attempt to keep Department Heads aware of all training opportunities as they become available.

Compensation

In FY 2001-02, a Wage and Compensation Study resulted in a position classification system with a recommended salary schedule, new job descriptions and a Performance Appraisal System. This system has worked well for the City.

Even though there has been relative stability in personnel numbers and costs over the last several years, there are several factors that would point toward future growth in personnel and personnel costs in the future.

- The LUCA program conducted by the City of Union Planning Department on behalf of the Census Bureau in preparation for the 2010 Census identified growth of over two hundred households in excess of the previous totals submitted during the 2000 Census within the City of Union. With the City of Union receiving requests for new utility services inside and outside of the corporate limits of the City of Union, the demand for City of Union utility services are expected to grow as all areas of economic development expand in the City of Union and Union County.

Personnel (Continued)

- Departmental requests for new positions will continue. While reorganization has been used as an effective tool to control growth in the workforce, growth in services will require new employees.
- Cost to provide employee benefits will increase. Health insurance costs are projected not to increase this year. Continued promotion of safety equipment and employee recognition of proper safety procedures will be important.
- In-House Safety Training, along with a Safety Consultant and our own Safety Committee has increased our awareness of potential hazards to our employees over the years. SCMIT now provides courtesy safety inspections.
- The Blood-borne Pathogens Standard has significantly changed the way some employees work. Public Safety and Public Works employees have undergone extensive training on the requirements and steps needed to comply with the Act. HBV vaccine has been provided to all employees identified as “at risk”. The final effect and costs of this regulation are still to be calculated.
- In 2001, a wage and compensation study updated salaries and adjusted salary grades for equity within the organization. Annual adjustments to reflect the market conditions will also be needed.
- The Omnibus Transportation Testing Act which took effect in January 1995 will require implementation of a drug and alcohol testing policy as well as random tests for all drivers who have CDL driver’s license.

Future efforts toward reducing personnel costs must be explored, while at the same time seeking to improve employee productivity. Benefit costs per employee are sure to rise.

**CITY OF UNION
ANNUAL BUDGET
FY 2008-2009**

PERSONNEL SUMMARY

DESCRIPTION	2008-2009 PROPOSED POSITIONS	2008-2009 PROPOSED BUDGET
GENERAL FUND		
<u>LEGISLATIVE</u>		
Mayor	1	
Councilmembers	6	
Municipal Clerk/Personnel Director	1	
Management Services Secretary	1	
Total	<u>9</u>	<u>\$325,890</u>
<u>CITY COURT</u>		
Municipal Judge	1	
Total	<u>1</u>	<u>\$27,900</u>
<u>CITY ATTORNEY</u>		
	1	
Total	<u>1</u>	<u>\$60,210</u>
<u>TAX & LICENSE</u>		
Tax Coordinator	0	
Total	<u>0</u>	<u>\$0</u>
<u>THE UNION CONNECTION</u>		
Editor	1	
Part-time Cameraman	1	
Total	<u>2</u>	<u>\$65,520</u>
<u>PUBLIC SAFETY</u>		
Director Public Safety	1	
Captains	2	
Lieutenants	3	
Investigators I	1	
Investigators II	2	
Sergeants	4	
Corporals	4	
Public Safety Officers	12	
School Resource Officers	4	
Animal Control - part-time	2	
Records Clerks	2	
Part-time officers	2	
Night-shift firemen	3	
Total	<u>42</u>	<u>\$2,351,840</u>
<u>PUBLIC SERVICE - STREET</u>		
Supervisor	1	
Heavy Equip Oper.	6	
Total	<u>7</u>	<u>\$371,790</u>

PLANNING

Building Official	1	
Property Maintenance Inspector	1	
Building/Zoning Coordinator	1	
Business License Coordinator	1	
Total	<u>4</u>	<u>\$233,460</u>

SOLID WASTE FUND

SOLID WASTE

Public Service Director	1	
Public Service Receptionist	1	
Light Equipment Operators	3	
Solid Waste Collectors	2	
Total	<u>7</u>	<u>\$354,340</u>

UTILITIES

FINANCE - ACCOUNTING

Finance Director	1	
Accountant	1	
Payroll Coordinator	1	
Accounts Payable Coordinator	1	
Tax Coordinator	1	
Total	<u>5</u>	<u>\$302,690</u>

FINANCE - UTILITY BILLING

Senior Meter Reader	1	
Meter Readers	3	
Account Clerks	3	
Customer Service Representative	1	
Utility Billing Coordinator	1	
Part-time Meter Reader	1	
Part-time Clerk	1	
Total	<u>11</u>	<u>\$462,880</u>

VEHICLE MAINTENANCE

Maintenance Director	1	
Auto Technician II	1	
Auto Technician III	1	
Utility Worker	1	
Total	<u>4</u>	<u>\$230,100</u>

UTILITY ADMINISTRATION

Utility Director	1	
Administrative Assistant	1	
Mapping Technician	1	
Total	<u>3</u>	<u>\$237,060</u>

UTILITY SUPPORT SERVICES

Utilities Coordinator	1	
Maintenance Technician	1	
Warehouse Coord & Purch.	1	
Service Locator	1	
Total	4	\$265,470
<u>ELECTRIC</u>		
Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Lineman II	5	
Lineman - Trainee	1	
Total	8	\$552,730
<u>WATER</u>		
Water & Wastewater Plant Supervisor	0.5	
Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Serviceman	1	
Heavy Equipment Operators	2	
Utility Workers	2	
Water Plant Operators	6	
Total	13.5	\$775,780
<u>WASTEWATER</u>		
Water & Wastewater Plant Supervisor	0.5	
Wastewater Plant Operators	6	
Total	6.5	\$431,630
<u>NATURAL GAS</u>		
Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Welder	1	
Heavy Equipment Operator	4	
Utility Workers	1	
Measurement & Control Dispatcher	1	
Gas Dispatcher/Serviceman	1	
Total	10	\$548,270
<u>CITYWIDE TOTAL</u>		
	138	
Less Elected Officials	7	
TOTAL	131	\$7,597,560

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FINANCIAL SUMMARIES

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CITY OF UNION
SOURCES AND USES
FISCAL YEAR 2009

	GENERAL FUND	VICTIMS' ADVOCATE	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS				TOTAL		
			ECONOMIC DEV.	CAPITAL IMP.	SIDEWALK FUND	DRUG FUND	COMMUNITY CHANGE	TAX INCREMENT DISTRICT	INSURANCE PROCEEDS	UTILITY		SOLID WASTE	
REVENUES													
Taxes and penalties	\$892,000												\$1,092,000
Fee in lieu of taxes	1,946,200												1,946,200
License, permits, and fees	1,074,500												1,074,500
Fines and forfeitures	90,000	10,000											100,000
State collecting taxes	505,920												505,920
Intergovernmental Revenue	592,930												592,930
Interest	70,000												70,000
Other	5,000												5,000
Solid waste fee									450,000		30,000	2,500	562,500
Sales-electric									333,920				338,920
Sales-water									13,254,940		599,450		13,254,940
Sales-gas									3,209,940				3,209,940
Charges-wastewater									20,962,460				20,962,460
Other income- net of bad debts									1,728,460				1,728,460
Community Change						10,000			-13,000				(13,000)
Transfers													10,000
Fund Balance/Reserves	686,920	5,000	100,000		125,000	500			3,245,050				355,000
TOTAL REVENUES	\$ 5,973,470	\$ 15,000	\$ 100,000	\$ -	\$ 125,000	\$ 500	\$ 10,000	\$ 100,000	\$ 43,171,770	\$ 30,000	\$ 886,160	\$ 50,411,900	\$ 50,411,900
Personnel cost	\$3,450,610												\$5,940,090
Power and natural gas for resale									\$2,135,140				\$28,199,750
Maintenance and operations	1,718,190								4,940,730				\$7,117,380
Allocation	94,170	15,000				500	10,000	50,000	2,314,510				\$2,450,540
Capital equipment replacement	295,500								227,000				\$522,500
Capital cost-Infrastructure									4,147,100				\$4,272,100
Economic incentive program													\$28,720
Debt service	60,000		28,720						1,207,540				\$1,495,820
Transfers	355,000		71,280										\$355,000
EXPENDITURES/EXPENSES	\$5,973,470	\$15,000	\$100,000	\$0	\$125,000	\$500	\$10,000	\$100,000	\$43,171,770	\$30,000	\$886,160	\$50,381,900	\$50,381,900
RESERVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000
TOTAL USES OF FUNDS	\$5,973,470	\$15,000	\$100,000	\$0	\$125,000	\$500	\$10,000	\$100,000	\$43,171,770	\$30,000	\$886,160	\$50,411,900	\$50,411,900

**CAPITAL SUMMARY
ALL FUNDS**

The City has begun a policy to purchase all capital on a pay-as-you-go financing methodology. Capital expenditures have been chosen based on the availability of funding. The City's equipment is first rate and the majority of its infrastructure is in good to excellent condition, with the exception of an aged water distribution/wastewater collection system. The financing of needed improvements/equipment on a pay-as-you-go basis will have to be furnished by increasing utility rates.

A summary of capital by fund and department is in the following table for the budgeted fiscal year. Capital expenditures make up a substantial portion of the budgetary expenditure of \$50,381,900:

<u>FUND</u>	<u>TOTAL CAPITAL</u>
General	\$ 295,500
Combined Utility	<u>4,374,100</u>
TOTAL	\$4,669,600
 <u>DEPARTMENT</u>	
City Facilities	\$ 150,000
Public Safety	145,500
Finance – Utility Billing	5000
Utility Administration	75,000
Support Services	37,000
Electric	1,386,000
Water	630,600
Wastewater	1,008,500
Gas	<u>1,137,000</u>
TOTAL	\$4,669,600

ALL FUNDS CAPITAL

Capital purchases within the General Fund have increased this year. The City believes that in order to successfully deliver the various services to its constituents, it is necessary to provide first-class equipment and facilities in order for employees to efficiently perform the City's many specialized tasks. The City has shown the willingness to provide the necessary equipment for employees to meet the many service demands of the public. Timely replacement of motorized equipment is necessary in order to ensure the most efficient delivery of services. Other vehicles, such as fire trucks, construction equipment and pickup trucks, are replaced based upon a set replacement schedule. This replacement policy ensures that equipment being used by employees for the public is in good working order, which protects the interest of those who work and live in the City of Union.

GENERAL FUND CAPITAL

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
City Facilities	Various Equipment	\$ 10,000
	Improvements to Coca Cola Building	140,000
Public Safety	Police Vehicles – 2 Cars	69,500
	- 1 Pickup Truck	27,000
	- 1 Electric Car	16,000
	Other Equipment – Digital Recorder	7,000
	- Repeater System	6,000
	- Wi-Fi PTZ	20,000
<u>TOTAL GENERAL FUND CAPITAL FY2008:</u>		<u>\$ 295,500</u>

SOLID WASTE MANAGEMENT FUND

The Solid Waste Management Fund has been in transition since its inception July 1, 1995. With the closing of the Union County Landfill and the opening of a private landfill over 25 miles from the City, a decision was made FY2002-03 to build a transfer station. This building was financed with an advance from the General Fund using undesignated General Fund Balance. Funds were provided in FY 2008 to lease purchase a Garbage Truck and a Brush Truck.

COMBINED UTILITY FUNDS – EQUIPMENT

The Combined Utility Fund is made up of electric, water, wastewater, and natural gas divisions. The above utilities are supported by several other departments.

The following table will list the various capital expenditures for equipment and motor vehicles:

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
Finance – Utility Billing	Meter Reading (Handheld Device)	\$ 5,000
Utility Administration	Wireless Applications	75,000
Support Services	Pickup Truck	22,000
	Automated Gas and Diesel Card Reader	15,000
Water Lines	Pickup Truck	30,000
Natural Gas	Trailer	15,000
	Backhoe	<u>65,000</u>

TOTAL COMBINED UTILITY EQUIPMENT AND MOTOR VEHICLES: \$ 227,000

The City's policy capitalization threshold is \$5,000 for equipment. Any of the above items less than \$5,000 are shown under tools and equipment in the operating and maintenance section of the budget. All items over \$5,000 are budgeted as capital and will be depreciated.

COMBINED UTILITY FUNDS - INFRASTRUCTURE

Several major improvements are budgeted from the combined utility for FY2009. Again, the pay-as-you-go mechanism will be used to fund these various projects. All projects listed below will be funded from operations or from retained earnings.

The Combined Utility is projected to spend \$4,147,100 on capital projects. The following is a summary of projects for FY2009.

ELECTRIC

For system improvements to include new subdivisions, street lighting and pole replacement. City employees' salary and benefits are included in this amount.	\$276,000
Reconductor Industrial Park Circuit #3 on Meansville Road	185,000
Gateways to City (to supplement Opportunity Grant)	125,000
Timken Sports Complex	<u>800,000</u>
TOTAL ELECTRIC:	\$ 1,386,000

WATER

General upgrades to the system, to include Monarch and Buffalo. This consists of replacing distribution piping, water tanks, pump station. Also included is cost for engineering and materials	\$366,000
Water Plant- Replace Flash Mixer	25,000
Water Plant Maintenance- Horizontal service pump rotating device	25,000
Replace streaming current monitor	12,000
Capital improvements water distribution system	
- replace valves	63,000
- water meter replacement	85,000
River Pump Station - miscellaneous work	<u>54,600</u>
TOTAL WATER:	\$630,600

WASTEWATER

Appropriated for sewer collection rehabilitation and improvement in the Union, Buffalo, and Monarch area. Included in these costs are materials and engineering fees. \$650,000

Tosch Creek Plant – major equipment repair or replacement, aerators, clarifiers, and pumps. 64,000

- Repave drive from gate to barscreen 127,000

Meng Creek – major equipment repair or replacement, aerators, clarifiers, and pumps 52,500

- Replace VFD Drive for Turbine Pump 20,000

Pump Stations- major equipment repair allowance 15,000

SCADA System – Phase II – Monitor pump stations 80,000

TOTAL WASTEWATER: \$ 1,008,500

NATURAL GAS

Appropriated to expand system in specific areas (small runs), service extensions to dwellings or businesses. Included in this amount are employee salaries and fringe benefits that will be capitalized. Also included are material and engineering costs. \$265,000

System expansion in Glenn Springs – Phase II – SC 215 200,000

Phase III-B – LP Poly – Spartanburg County Roads 400,000

Phase IV – L.P. Poly – Union County Roads 210,000

Meter replacement 47,000

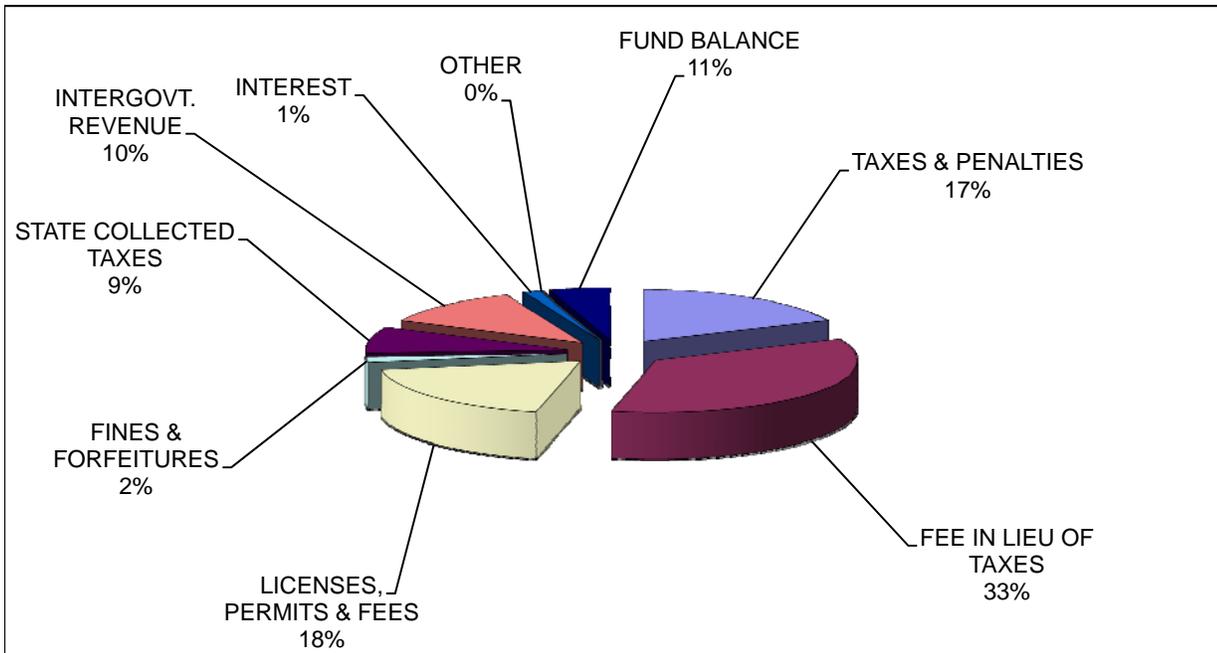
TOTAL NATURAL GAS: \$1,122,000

The following is a list of capital infrastructure expenditures projected for FY2009 by division in the combined utility:

<u>DIVISION</u>	<u>AMOUNT</u>
Electric	\$ 1,386,000
Water	630,600
Wastewater	1,008,500
Gas	<u>1,122,000</u>
TOTAL COMBINED UTILITY CAPITAL INFRASTRUCTURE:	\$4,147,100

**CITY OF UNION
GENERAL FUND REVENUES
FISCAL YEAR 2009**

	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
TAXES AND PENALTIES	\$982,945	\$982,000	\$982,000	\$992,000
FEE IN LIEU OF TAXES	1,968,391	1,906,770	1,906,770	1,946,200
LICENSE, PERMITS, AND FEES	1,197,399	1,012,500	1,012,500	1,074,500
FINES AND FORFEITURES	121,115	90,000	90,000	90,000
STATE COLLECTED TAXES	498,323	445,060	445,060	505,920
INTERGOVERNMENTAL REVENUE	655,398	626,110	626,110	592,930
INTEREST	114,983	70,000	70,000	70,000
OTHER	68,545	5,000	5,000	5,000
FUND BALANCE	<u>0</u>	<u>258,230</u>	<u>258,230</u>	<u>696,920</u>
TOTAL	<u>\$5,607,099</u>	<u>\$5,395,670</u>	<u>\$5,395,670</u>	<u>\$5,973,470</u>

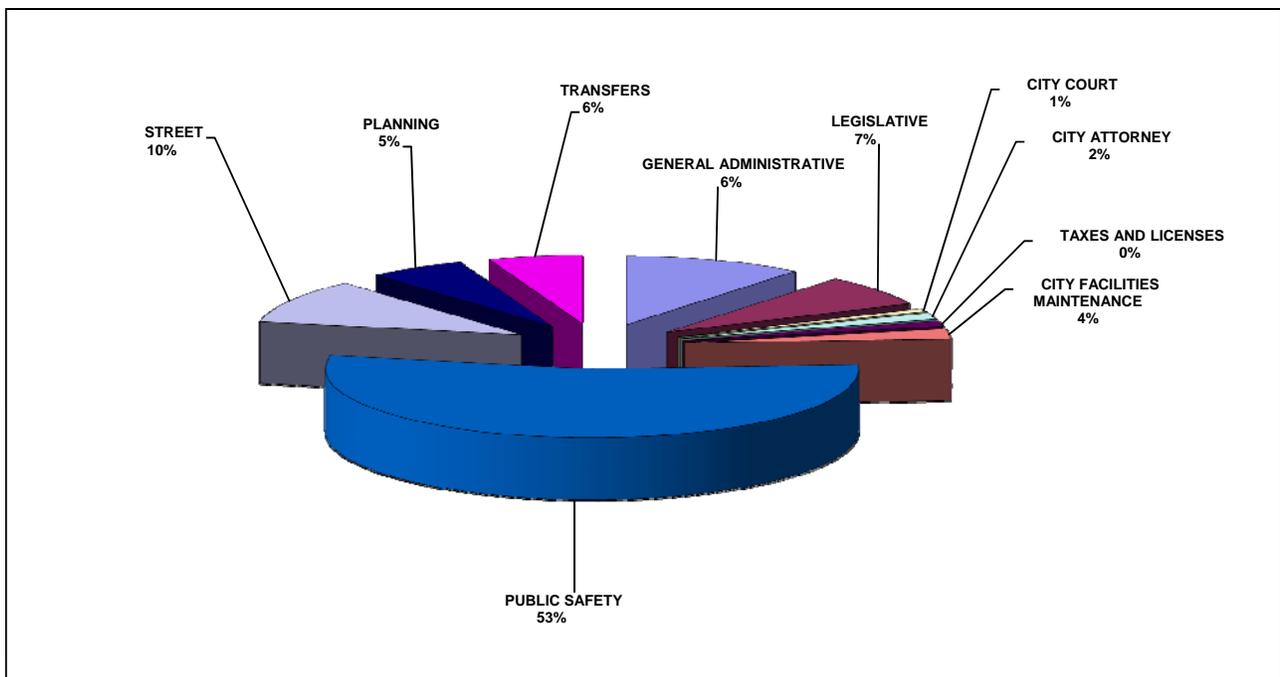


**CITY OF UNION
 DETAIL OF ESTIMATED REVENUE
 GENERAL FUND
 FISCAL YEAR 2009**

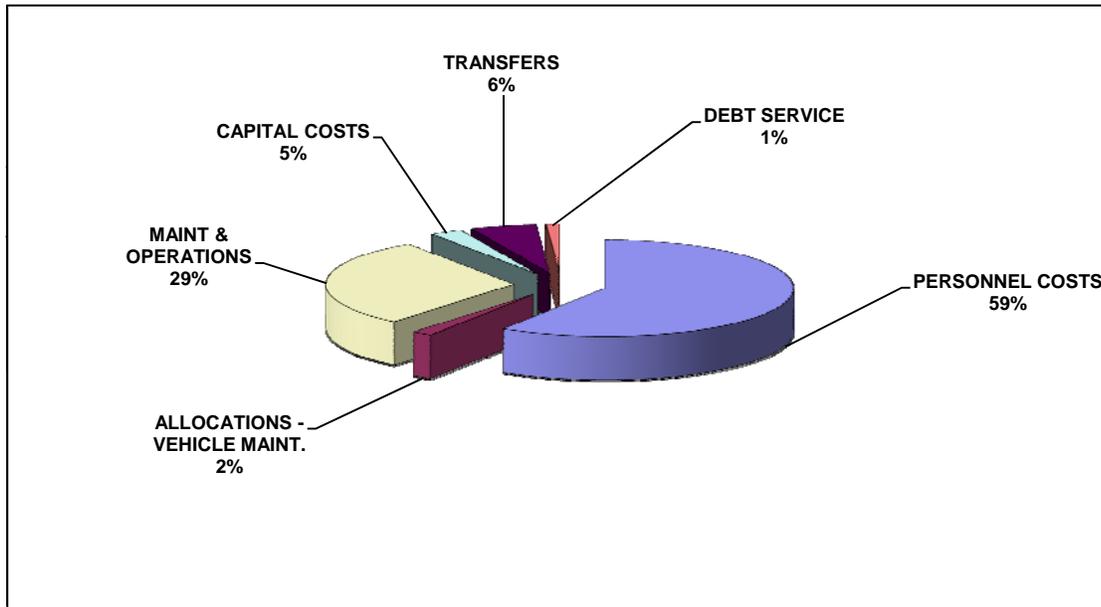
	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
BEGINNING FUND BALANCE	<u>\$3,198,716</u>	<u>\$3,690,140</u>	<u>\$3,690,140</u>	<u>\$3,431,910</u>
TAXES:				
GENERAL TAXES	958,616	962,000	962,000	972,000
PENALTIES & INT. ON DELQ. TAXES	<u>24,329</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
TOTAL	<u>982,945</u>	<u>982,000</u>	<u>982,000</u>	<u>992,000</u>
PAYMENT IN LIEU OF TAXES:				
HOUSING AUTHORITY	14,689	14,650	14,650	15,000
ENTERPRISE FUND-UTILITIES	1,916,520	1,855,920	1,855,920	1,894,800
ENTERPRISE FUND-SOLID WASTE MGMT.	<u>37,182</u>	<u>36,200</u>	<u>36,200</u>	<u>36,400</u>
TOTAL	<u>1,968,391</u>	<u>1,906,770</u>	<u>1,906,770</u>	<u>1,946,200</u>
LICENSES & PERMITS:				
BUSINESS & PROF. LICENSES	1,161,535	980,000	980,000	1,040,000
BUILDING ZONING & UTILITY PERMITS	<u>35,864</u>	<u>32,500</u>	<u>32,500</u>	<u>34,500</u>
TOTAL	<u>1,197,399</u>	<u>1,012,500</u>	<u>1,012,500</u>	<u>1,074,500</u>
FINES & FORFEITURES:				
FINES & REIMBURSEMENTS	<u>121,115</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
TOTAL	<u>121,115</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
STATE COLLECTED TAXES:				
AID TO SUBDIVISIONS	259,783	230,000	230,000	286,360
HOMESTEAD EXEMPTION	123,670	120,000	120,000	120,000
ACCOMMODATION TAX	51,911	45,000	45,000	50,000
MERCHANTS INVENTORY TAX	35,082	28,060	28,060	28,060
MANUFACTURER EXEMPTION	14,134	12,000	12,000	11,500
MOTOR CARRIER	<u>13,744</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL	<u>498,324</u>	<u>445,060</u>	<u>445,060</u>	<u>505,920</u>
INTERGOVERNMENTAL REVENUE:				
OVERHEAD ALLOCATION:				
UTILITY	420,640	409,360	409,360	323,960
SOLID WASTE MANAGEMENT	97,120	96,750	96,750	98,970
SCHOOL DISTRICT REIMB.	<u>120,744</u>	<u>120,000</u>	<u>120,000</u>	<u>150,000</u>
TOTAL	<u>638,504</u>	<u>626,110</u>	<u>626,110</u>	<u>572,930</u>
USE OF MONEY:				
INTEREST	<u>114,983</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
TOTAL	<u>114,983</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
MISCELLANEOUS REVENUE:				
OTHER	<u>68,485</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL	<u>68,485</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
GRAND TOTAL AVAIL. RESOURCES	<u>\$8,788,862</u>	<u>\$8,827,580</u>	<u>\$8,827,580</u>	<u>\$8,688,460</u>

**CITY OF UNION
SUMMARY OF EXPENDITURES
GENERAL FUND
FISCAL YEAR 2009**

	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
GENERAL ADMINISTRATIVE	\$670,379	\$586,840	\$586,840	\$352,000
LEGISLATIVE	362,962	394,340	394,340	411,490
COMMUNITY SERVICES	0	0	0	350,390
CITY COURT	38,143	39,760	39,760	41,890
ATTORNEY	68,713	79,880	79,880	82,210
TOTAL GENERAL GOVERNMENT	<u>\$1,140,197</u>	<u>\$1,100,820</u>	<u>\$1,100,820</u>	<u>\$1,237,980</u>
TAXES AND LICENSES	\$93,425	\$69,670	\$69,670	\$0
THE UNION CONNECTION	0	0	0	97,230
CITY FACILITIES MAINTENANCE	110,486	124,000	124,000	234,000
PUBLIC SAFETY	2,754,705	2,918,610	2,918,610	3,163,070
STREET	462,224	562,440	562,440	570,530
PLANNING	249,638	315,130	315,130	315,660
TRANSFERS	<u>305,000</u>	<u>305,000</u>	<u>305,000</u>	<u>355,000</u>
TOTAL GENERAL FUND	<u>\$5,115,675</u>	<u>\$5,395,670</u>	<u>\$5,395,670</u>	<u>\$5,973,470</u>



**CITY OF UNION
EXPENDITURES BY TYPE
GENERAL FUND
FISCAL YEAR 2008**



	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
PERSONNEL COSTS	\$3,000,055	\$3,191,040	\$3,191,040	\$3,450,610
MAINTENANCE & OPERATIONS	1,507,567	1,595,590	1,595,590	1,718,190
CAPITAL COSTS	167,744	147,550	147,550	295,500
DEBT SERVICE	50,558	60,000	60,000	60,000
ALLOCATIONS - VEHICLE MAINT.	84,750	96,490	96,490	94,170
TRANSFERS	<u>305,000</u>	<u>305,000</u>	<u>305,000</u>	<u>355,000</u>
TOTAL	<u>\$5,115,674</u>	<u>\$5,395,670</u>	<u>\$5,395,670</u>	<u>\$5,973,470</u>

**CITY OF UNION
SUMMARY OF TRANSFERS
FISCAL YEAR 2009**

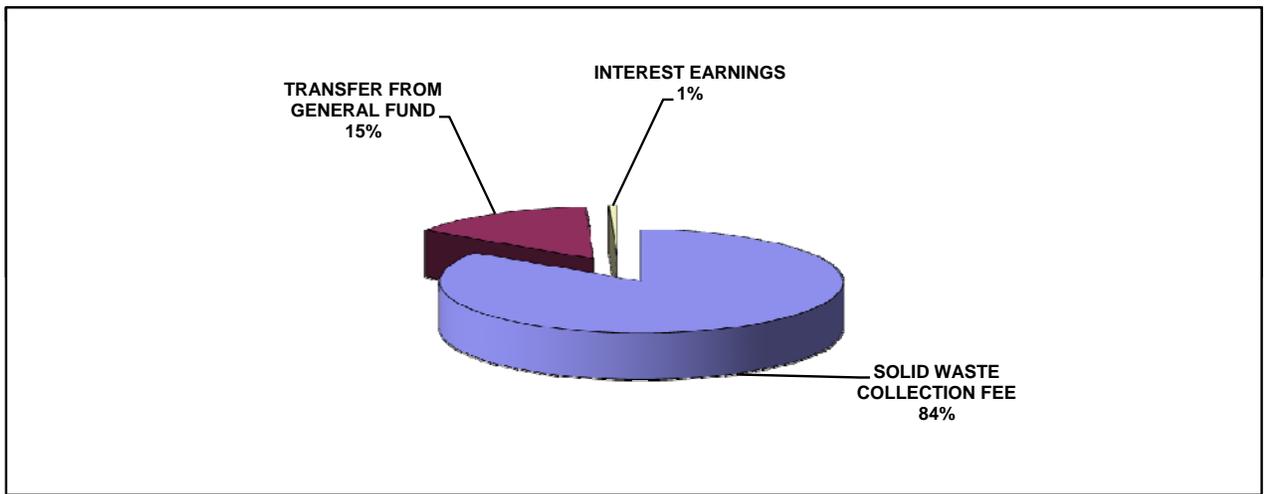
DEPT: GENERAL GOVERNMENT FUND BALANCE

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 ADOPTED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
3174	Transfer to Economic Development	\$100,000	\$100,000	\$100,000	\$100,000
3174	Transfer to Solid Waste Management	130,000	130,000	130,000	130,000
3174	Transfer to Sidewalk Fund	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>125,000</u>
	TOTAL TRANSFER FROM GENERAL FUND	<u>\$305,000</u>	<u>\$305,000</u>	<u>\$305,000</u>	<u>\$355,000</u>

These funds will be transferred to the Economic Development Fund for Debt Service on the Old Union High School Building Project and to establish an economic incentive fund. The transfer to the Solid Waste Management is a supplement to revenues. Funds are also being transferred to the sidewalk fund for sidewalk repairs and improvements.

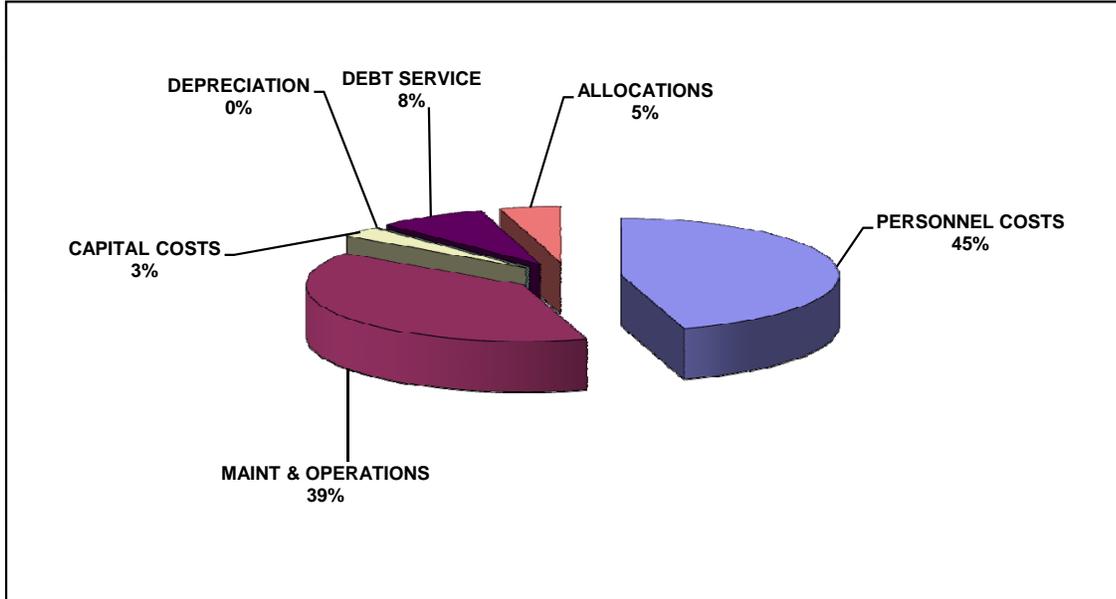
**CITY OF UNION
SUMMARY OF REVENUE
SOLID WASTE MANAGEMENT FUND
FISCAL YEAR 2009**

<u>OPERATING REVENUE</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
SOLID WASTE COLLECTION FEE	\$735,145	\$728,500	\$728,500	\$599,450
INTEREST EARNINGS	3,512	5,000	5,000	2,500
TRANSFER FROM GENERAL FUND	130,000	130,000	130,000	130,000
RETAINED EARNINGS	<u>0</u>	<u>0</u>	<u>0</u>	<u>154,210</u>
TOTAL	<u>\$868,657</u>	<u>\$863,500</u>	<u>\$863,500</u>	<u>\$886,160</u>



**CITY OF UNION
EXPENDITURES BY TYPE
SOLID WASTE MANAGEMENT FUND
FISCAL YEAR 2009**

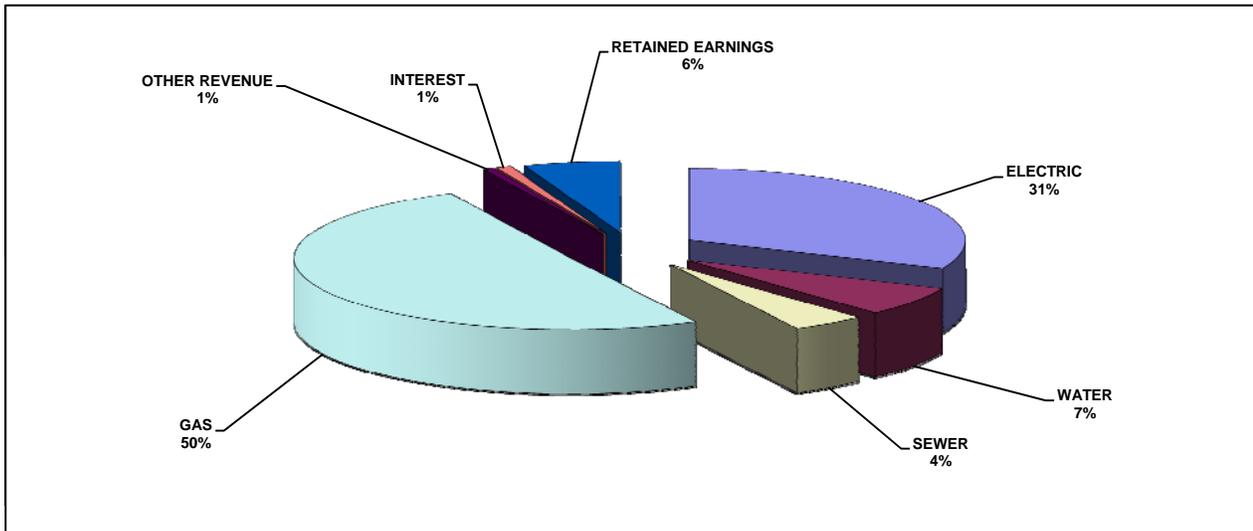
	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
PERSONNEL COSTS	\$367,697	\$379,580	\$379,580	\$354,340
MAINTENANCE AND OPERATIONS	449,200	328,350	328,350	382,960
ALLOCATIONS	36,650	37,100	37,100	41,860
CAPITAL COSTS	0	25,000	25,000	0
DEBT SERVICE	<u>0</u>	<u>67,000</u>	<u>67,000</u>	<u>107,000</u>
TOTAL	<u>\$853,547</u>	<u>\$837,030</u>	<u>\$837,030</u>	<u>\$886,160</u>



FY 2009 shows a slight increase in the overall budget due mainly to the loss of two employees and not funding depreciation.

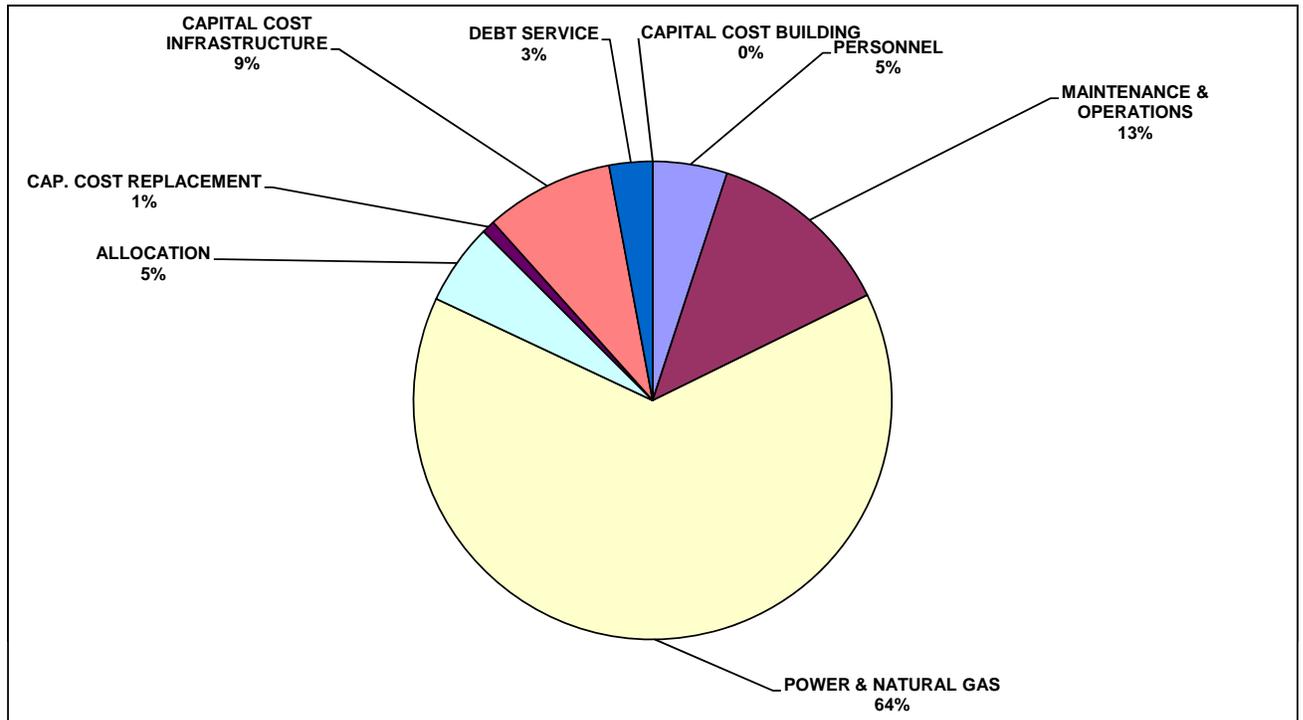
**CITY OF UNION
SUMMARY OF REVENUE
ENTERPRISE FUND
FISCAL YEAR 2009**

<u>OPERATING REVENUE</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 PROPOSED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
ELECTRIC SALES	\$13,392,884	\$13,186,930	\$13,186,930	\$13,254,940
OTHER OPERATING - ELECTRIC *	-17,657	(5,000)	(5,000)	(4,000)
WATER SALES	2,815,163	3,049,440	3,049,440	3,209,940
OTHER OPERATING - WATER *	13,894	10,000	10,000	10,000
SEWER CHARGES	1,689,318	1,856,740	1,856,740	1,728,460
OTHER OPERATING - SEWER *	-3,891	-6,000	-6,000	-6,000
GAS SALES	16,754,949	19,802,970	19,802,970	20,962,460
OTHER OPERATING - GAS *	-6,467	-13,000	-13,000	-13,000
NON-OPERATING REVENUE	456,700	330,800	330,800	333,920
INTEREST EARNED	634,217	450,000	450,000	450,000
RETAINED EARNINGS	<u>562,595</u>	<u>2,629,580</u>	<u>2,629,580</u>	<u>3,245,050</u>
TOTAL REVENUE	<u>\$36,291,705</u>	<u>\$41,292,460</u>	<u>\$41,292,460</u>	<u>\$43,171,770</u>



**CITY OF UNION
ENTERPRISE EXPENSES
BY TYPE
FISCAL YEAR 2009**

	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
PERSONNEL COSTS	\$2,080,480	\$2,080,480	\$2,135,140
POWER AND NATURAL GAS FOR RESALE	\$26,532,270	\$26,532,270	\$28,199,750
MAINTENANCE & OPERATIONS	5,243,570	5,243,570	4,940,730
ALLOCATION (INCLUDES PERSONNEL COSTS)	2,275,200	2,275,200	2,314,510
CAPITAL COST - REPLACEMENT EQUIPMENT	365,000	365,000	227,000
CAPITAL COST - INFRASTRUCTURE (INCLUDES PERSONNEL COSTS)	3,588,400	3,588,400	4,147,100
DEBT SERVICE	<u>1,207,540</u>	<u>1,207,540</u>	<u>1,207,540</u>
TOTAL	<u>\$41,292,460</u>	<u>\$41,292,460</u>	<u>\$43,171,770</u>



**CITY OF UNION
SUMMARY OF EXPENDITURES
UTILITY DEPARTMENT
FISCAL YEAR 2009**

	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
ELECTRIC	\$11,482,180	\$11,482,180	\$11,208,290
WATER	1,933,560	1,933,560	1,975,830
SEWER	1,490,600	1,490,600	1,495,910
GAS	18,949,980	18,949,980	20,695,590
ALLOCATIONS*			
VEHICLE MAINTENANCE	119,690	119,690	127,960
FINANCE - ACCOUNTING	346,750	346,750	333,430
- UTILITY BILLING	642,750	642,750	619,230
UTILITIES ADMINISTRATION	389,830	389,830	405,190
SUPPORT SERVICES	366,820	366,820	404,740
GENERAL FUND	409,360	409,360	323,960
CAPITAL COSTS - REPLACEMENT**	365,000	365,000	227,000
CAPITAL COSTS - INFRASTRUCTURE***	3,588,400	3,588,400	4,147,100
DEBT SERVICE	<u>1,207,540</u>	<u>1,207,540</u>	<u>1,207,540</u>
TOTAL EXPENDITURES	<u>\$41,292,460</u>	<u>\$41,292,460</u>	<u>\$43,171,770</u>

***OVERHEAD ALLOCATION EXPENSES IN PAST BUDGETS WERE INCLUDED IN ELECTRIC, WATER, SEWER AND GAS EXPENDITURES.**

**** CAPITAL COST FOR THE PURCHASE OF CONSTRUCTION EQUIPMENT AND VEHICLES**

***** CAPITAL COST FOR THE CONSTRUCTION AND INSTALLATIONS OF ELECTRIC LINES, STREET LIGHTS, GAS SERVICE LINES AND ETC. THESE COSTS INCLUDE IMPROVEMENTS PERFORMED BY THE CITY'S WORKFORCE. PERSONNEL COSTS ARE INCLUDED.**

ENTERPRISE FUND

CAPITAL IMPROVEMENT 5-YEAR PLAN

CAPITAL IMPROVEMENT

UTILITIES DEPARTMENT

The City of Union has in place a (5) Five-Year Capital Improvement Plan. This plan identifies improvements to the electric, water, wastewater and natural gas divisions.

This plan encompasses improvements to the existing system, as well as expansion needs. The City provides water to most of Union County, either directly or through water districts, and has natural gas in two (2) counties. This creates a demand to continually upgrade and expand our system. Although the City's electric system territory is limited, our customer base is approximately 7,100. Our sewer system is continually being pressured to expand into unincorporated parts of our county to meet the county's economic development needs to assist existing industries who are facing strict regulations with their own systems.

The funding for these projects will come from current revenues or retained earnings, borrowing of funds, or from grants, if possible. The projects listed for FY2009 will probably be funded by current revenues or retained earnings and will be prioritized in order of need and funds availability.

The (5) Five-Year Capital Improvement Plan is presented on the following pages:

CITY OF UNION, SOUTH CAROLINA
UTILITIES DEPARTMENT

CAPITAL IMPROVEMENTS FORECAST - 2008-2013

	<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2008-09 ADOPTED</u>
I Electric Distribution System Forecast			
1.* General Improvements	2008-13	\$ 1,380,000.00	\$ 276,000.00
2.* Reconductor Industrial Park Circuit #3 on Meansville Road	2008-09	\$ 185,000.00	\$185,000.00
3.* Gateways to City (Supplement Opportunity Grant)	2008-09	\$ 125,000.00	\$ 125,000.00
4.* Timken Sports Complex	2008-09	\$ 800,000.00	\$ 800,000.00
ELECTRIC TOTAL		\$ 2,490,000.00	
*PROBABLY REQUIRED		\$ 2,490,000.00	\$ 1,386,000.00
II Water System Forecast			
1* General Improvements to Distribution System	2008-13	\$ 1,830,000.00	\$ 366,000.00
2 Aqua Lane Pump Station Upgrade	2011-12	\$ 262,500.00	
3* Replace valves in distribution system	2008-09	\$ 63,000.00	\$ 63,000.00
4* Water Plant - Replace Flash Mixer	2008-09	\$ 25,000.00	\$ 25,000.00
5 Water Plant, Replace Turbidimeters	2009-10	\$ 34,000.00	
6* Water Plant Maintenance: Replacement, horizontal service pump rotating parts	2008-09	\$ 25,000.00	\$ 25,000.00
7* River Pump Station - Miscellaneous Work Allowance	2008-13	\$ 275,000.00	\$ 54,600.00
8 River Engine Generator	2009-10	\$ 402,000.00	
9 Water Plant - SCADA System Improvements	2009-10	\$ 55,000.00	
10 New Pump, Piping, Electrical at Ellen Sager Pump Station	2009-10	\$ 69,500.00	
11* Water Meter Replacement	2008-13	\$ 425,000.00	\$ 85,000.00
12* Water Plant- Replacing Streaming Current Monitor	2008-09	\$ 12,000.00	\$ 12,000.00
WATER TOTAL:		\$ 3,478,000.00	
*PROBABLY REQUIRED:		\$ 2,655,000.00	\$ 630,600.00

	<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2008-09 ADOPTED</u>
III Sewer System Forecast			
1* Sewer Collection - Rehabilitation and Improvements	2008-13	\$ 2,030,000.00	\$ 406,000.00
2* Buffalo Area System - Improvements	2008-13	\$ 610,000.00	\$ 122,000.00
3* Monarch Area System - Improvements	2008-13	\$ 610,000.00	\$ 122,000.00
4 SCADA System - Phased Construction			
a.* Phase II -Monitor Pump Stations	2008-09	\$ 80,000.00	\$ 80,000.00
b. Phase III - Monitor WWTP's	2010-13	\$ 525,000.00	
5 Meng Creek Plant			
a.* Major Equipment Repair and/or Replacement, Aerators, Clarifiers and Pumps	2008-13	\$ 262,500.00	\$ 52,500.00
b* Replace VFD Drive for Turbine Pump	2008-09	\$ 20,000.00	\$ 20,000.00
c. Engine Generator (150-200 KVA)	2009-10	\$ 80,000.00	
6 Tosch's Creek Plant			
a.* Major Equipment Repair Allowance. Aerators, Clarifiers, Blowers, Chlorinators, Instruments	2008-13	\$ 320,000.00	\$ 64,000.00
b. Disinfection Alternatives	2009-10	\$ 545,000.00	
c.* Repave drive from gate to barscreen	2008-09	\$ 127,000.00	\$ 127,000.00
7* Pump Stations - Major Equipment Repair Allowance	2008-13	\$ 75,000.00	\$ 15,000.00
SEWER TOTAL:		\$ 5,284,500.00	
* PROBABLY REQUIRED:		\$ 3,872,000.00	\$ 1,008,500.00

	<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2008-09 ADOPTED</u>
IV Natural Gas System Forecast			
1* System Expansion in Selected Areas	2008-13	\$ 1,325,000.00	\$ 265,000.00
2 New 10" H.P. Steel along US Highway 176 between Union and Pacolet - 75,000 ft.	2009-13	\$ 5,580,000.00	
3 New 10" HP Steel along U.S. 176 from south of S.C. 295 southerly for 8,000 ft.	2009-10	\$ 525,000.00	
4 System Expansion to Glenn Springs Area			
a* Phase II- 4" L.P. Poly along S.C. 215 from Glenn Springs to Mt. Lebanon Road	2008-09	\$ 200,000.00	\$ 200,000.00
b.* Phase III - L.P. Poly- Spartanburg County Roads			
1) * Phase III-C	2008-13	\$ 2,000,000.00	\$ 400,000.00
c.* Phase IV - L.P. Poly- Union County Roads	2008-13	\$ 1,050,000.00	\$ 210,000.00
5* Meter Replacement	2008-13	\$ 235,000.00	\$ 47,000.00
GAS TOTAL:		\$ 10,915,000.00	
*PROBABLY REQUIRED:		\$ 4,810,000.00	\$ 1,122,000.00

	<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2008-09 ADOPTED</u>
V General Work			
1* Relocate Warehouse Facility	2009-10	\$ 930,000.00	
GENERAL WORK TOTAL:		\$ 930,000.00	
ADOPTED FY2009 TOTAL:			\$ 4,147,100.00
GRAND TOTAL- 5 YEAR PLAN:		\$ 23,097,500.00	

RC/Projects2005/96-005/Data
Revised & Final 04/02/2008

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ENTERPRISE FUND

DEBT SERVICE REQUIREMENTS

CITY OF UNION
UTILITY FUND
AGGREGATE OUTSTANDING DEBT SERVICE
FISCAL YEAR ENDING 2009

DESCRIPTION	DUE IN ONE YEAR			LONG-TERM DEBT		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
SERIES 2004 BONDS	\$470,000	\$335,000	\$805,000	\$8,140,000	\$2,296,600	\$10,436,600
S.C. REVOLVING FUND						
MENG CREEK WASTEWATER	46,145	19,599	65,744	432,172	77,345	509,517
TOSCH CREEK WASTEWATER	79,914	35,152	115,066	776,905	143,626	920,531
S.C. INFRASTRUCTURE REVOLVING FUND						
OAKGROVE WATERTANK AND GENERATOR	28,706	43,803	72,509	904,114	473,542	1,377,656
WATER AND SEWER SYSTEM IMPROVEMENTS	<u>92,007</u>	<u>42,170</u>	<u>134,177</u>	<u>1,347,967</u>	<u>262,157</u>	<u>1,610,124</u>
TOTAL PRINCIPLE AND INTEREST	<u>\$716,772</u>	<u>\$475,724</u>	<u>\$1,192,496</u>	<u>\$11,601,158</u>	<u>\$3,253,270</u>	<u>\$14,854,428</u>

5/1/2008

file-debtservice outstanding

AGGREGATE OUTSTANDING DEBT SERVICE

The preceding page represents principal and interest due by the City's Utility Fund for FY2009 and total debts beyond one year. The following information details each issue by purpose amount, interest rate and maturity dates.

1. In 1997, the City had borrowed \$882,772 including accrued interest from the SC Budget and Control Board – State Revolving Loan Fund for the Meng Creek Wastewater Treatment Plant Outfall and Parallel Sewer Project. The loan has an interest rate of 4.25% and is due in eighty quarterly installments of \$16,436 for 20 years beginning April 1, 1997. The loan balance as of June 30, 2008 will be \$478,316.
2. In 1997, the City borrowed \$1,545,040 from the SC Budget and Control Board – State Revolving Loan Fund for the Tosch Creek Wastewater Treatment Plant Outfall Project. The loan has an interest rate of 4.25% and is due in eighty quarterly installments of \$28,767 for 20 years beginning August 1, 1997. The principal balance at June 30, 2008 will be \$856,819.
3. In 1998, the City borrowed \$1,156,261 from the State Budget and Control Board – SC Infrastructure Facilities Authority for the Oak Grove Elevated Tank and Water Plant Engine Generator Project. The loan has an interest rate of 4.75% and requires 120 quarterly installment payments of \$19,067 beginning September 1, 1998. The principal balance at June 30, 2008 will be \$932,820.
4. On June 7, 2000, the City signed an agreement to borrow \$2,012,467 from the State Budget and Control Board – SC Infrastructure Facilities Authority for water and sewer system improvements. The loan has an interest rate of 3% and requires 80 quarterly installment payments of \$33,544 beginning July 1, 2001. The principal balance at June 30, 2008 will be \$1,439,974.
5. On December 28, 2004, the City issued \$9,480,000 Combined Utility System Refunding Revenue Bonds, Series 2004. These bonds were used to call the 1993 and 1994 Series Bonds. The Series 2004 Bonds are insured by Financial Guaranty Insurance Company. The bonds mature on December 1 in the years 2006 through 2021 at an interest rate of 4.00%. The principal balance at June 30, 2008 will be \$8,610,000.

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EXPENDITURES

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**FISCAL YEAR 2009
REGULAR EMPLOYEES
GENERAL GOVERNMENT DEPARTMENT**

	<u>FY2004</u>	<u>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>
LEGISLATIVE	8(1)	8(1)	8(1)	9	9	9
CITY ADMINISTRATOR	2	2	0	0	0	0
CITY COURT	1	1	1	1	1	1
LEGAL	1	1	1	1	1	1
PERSONNEL	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	13	13	11	11	11	11

(1) The Mayor, six (6) Councilmembers, Management Services Secretary and the Municipal Clerk/Personnel Director are budgeted in this account.

**SUMMARY OF EXPENDITURES
GENERAL GOVERNMENT DEPARTMENT
FISCAL YEAR 2009**

	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
GENERAL ADMINISTRATIVE	\$670,379	\$586,840	\$586,840	\$352,000
COMMUNITY SERVICES	0	0	0	350,390
LEGISLATIVE	362,962	394,340	394,340	411,490
CITY COURT	38,143	39,760	39,760	41,890
CITY ATTORNEY	68,713	79,880	79,880	82,210
THE UNION CONNECTION	0	0	0	97,230
TOTAL GENERAL GOVERNMENT	<u>\$1,140,197</u>	<u>\$1,100,820</u>	<u>\$1,100,820</u>	<u>\$1,335,210</u>

This is the total dollar amount expended in order to accomplish the levels of service and goals of this Department. The money to accomplish this function has come from more than one fund source.

DEPT: GENERAL GOVERNMENT

DIVISION: ADMINISTRATIVE - #5100

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5005	CHRISTMAS ALLOWANCE	\$2,380	\$3,000	\$3,000	\$3,000
5011	INSURANCE-RETIREEES	8,292	11,000	11,000	11,000
TOTAL PERSONNEL EXPENSE		\$10,672	\$14,000	\$14,000	\$14,000
5117	COMMUNICATIONS	104,115	35,000	35,000	53,000
5119	CONTINGENCY	58,509	40,000	40,000	40,000
5127	GENERAL INSURANCE	188,849	245,000	245,000	245,000
TOTAL OPERATING EXPENSE		\$351,473	\$320,000	\$320,000	\$338,000
TOTAL GENERAL ADMIN.		\$362,145	\$334,000	\$334,000	\$352,000

ACCOUNT 5100 GENERAL ADMINISTRATIVE

ACCOUNT NARRATIVE

The General Administrative Account provides for the charges that are difficult to distribute to other City departments. This account provides for payment of services not available through City departments. The account helps the accounting function greatly by avoiding the time-consuming process of splitting or allocating charges to various accounts. Additionally, this account budgets monies for studies projects or consultants that affect the entire City.

Funding Sources:	\$140,800	-	General Fund
	\$176,000	-	Utility Fund
	\$ 35,200	-	Solid Waste Management

ACCOUNT ANALYSIS

Funding is provided in this account for a self-funded insurance pool for all insurances, except workmen's compensation and health. The insurance pool is the South Carolina Municipal Insurance Reserve Fund. Telecommunications charges and radio maintenance for the City as a whole are budgeted in this account. FY 2009 expenditures are increased by approximately 5.3% over FY 2008.

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5001	SALARY, REGULAR	\$225,861	\$234,810	\$234,810	\$244,000
5002	OVERTIME PAY	179	1,000	1,000	1,000
5004	LONGEVITY BONUS	3,060	3,160	3,160	3,250
5011	INSURANCE-MED./LIFE/BUY BACK	21,301	25,870	25,870	29,670
5012	RETIREMENT	18,964	22,030	22,030	23,320
5013	SOCIAL SECURITY	16,574	18,360	18,360	19,070
5014	WORKER'S COMPENSATION	2,714	3,780	3,780	5,450
5015	CHRISTMAS BONUS	<u>100</u>	<u>130</u>	<u>130</u>	<u>130</u>
TOTAL PERSONNEL EXPENSE		<u>\$288,753</u>	<u>\$309,140</u>	<u>\$309,140</u>	<u>\$325,890</u>
5110	ADVERTISING	\$2,513	\$5,000	\$5,000	\$5,000
5117	COMMUNICATIONS	700	6,000	6,000	6,000
5118	DECORATIONS	4,082	12,000	12,000	12,000
5136	MAINTENANCE CONTRACTS	610	2,000	2,000	2,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	19,636	10,500	10,500	10,500
5139	EQUIPMENT LEASE	1,963	2,700	2,700	3,000
5144	TOOLS AND EQUIPMENT	4,693	0	0	100
5145	PRINTING/OFFICE SUPPLIES	4,084	3,500	3,500	3,500
5162	TRAINING	5,313	9,500	9,500	9,500
5166	TRAVEL AND BUSINESS	26,230	25,000	25,000	25,000
5168	UNIFORMS AND CLOTHING	209	0	0	0
5180	ELECTIONS	<u>4,175</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
TOTAL OPERATING EXPENSE		<u>\$74,208</u>	<u>\$85,200</u>	<u>\$85,200</u>	<u>\$85,600</u>
TOTAL COUNCIL		<u>\$362,961</u>	<u>\$394,340</u>	<u>\$394,340</u>	<u>\$411,490</u>

ACCOUNT 5101

LEGISLATIVE

ACCOUNT NARRATIVE

This account consists of two (2) employees: a City Clerk/Personnel Director and a Management Services Secretary. The account also budgets salaries and other expenses related to the City’s seven (7) elected officials, a Mayor and six (6) Councilmembers. All legislative powers and determinations of policy matters are vested in City council. City Council and the Mayor have the authority to appoint all committees, boards and commissions. City Council is responsible for providing, by ordinance, for the election of its members and appoints three members to serve as municipal election commissioners to conduct elections.

The City of Union operates under the Mayor-Council form of government which provides that all executive and administrative duties lies with the office of the Mayor. The Mayor oversees all City departments and employees and executes the policies and objectives provided by City Council.

The City Clerk/Personnel Director serves as clerk to council, attends all Council meetings and records the minutes of the meetings. The Clerk/Personnel Director, at the direction of the Mayor, compiles the agenda for Council meetings and distributes it to Council, Department Heads, and the news media. She also assists the Municipal Judge with Municipal Court, maintains the City court records for jury trials, prepares the jury box, summons the jurors, and handles other court correspondence as needed.

The City Clerk/Personnel Director oversees the operation of the Personnel Department and Safety Management for the City of Union. She works closely with the Mayor handling complaints, acts as Chairman of the City’s Safety Committee, serves on the City’s Advisory Committee, and is responsible for transmittal of forms for all insurance, workmen’s compensation and other personnel matters.

The Management Services Secretary assists with typing, filing and message coordination for this account, assists the Mayor and Finance Director in preparation of the Budget, and serves as Assistant to the Mayor.

Funding Sources:	\$164,590	- General Fund
	205,750	- Utility Fund
	41,150	- Solid Waste Management

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
City Clerk/Personnel Director	1
Mayor	1
Councilmembers	6
Management Services Secretary	<u>1</u>
Total	9

ACCOUNT ANALYSIS

This budget represents the same level of service as the FY2008 Budget. In this budget are funds to pay for small insurance claims since the City opted to accept a \$1,000 deductible on workmen’s compensation claims. Also, there are additional funds available to continue a safety program and costs related to the General Election. This budget represents a 4.3% increase over FY 2008.

DEPT: GENERAL GOVERNMENT

DIVISION: COMMUNITY SERVICES - #5102

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5017	GRANTS WRITER	\$27,780	\$25,000	\$25,000	\$30,000
5018	CHILDREN'S MUSEUM	0	0	0	35,000
5092	RENTAL ASSISTANCE-FAIRFOREST I PRO	9,000	9,000	9,000	9,000
5093	RENTAL ASSISTANCE-FAIRFOREST IV PR	14,400	14,400	14,400	14,400
5094	RENTAL ASSISTANCE - FLYNN BLDG.	15,600	15,600	15,600	15,600
5095	SPECIAL EVENTS	50,906	30,350	30,350	34,850
5096	YMCA PARTNERSHIP	25,000	25,000	25,000	25,000
5099	PARKING LOT LEASE	1,920	2,200	2,200	2,200
5151	YMCA FACILITIES MAINTENANCE	25,016	30,000	30,000	30,000
5152	SALVATION ARMY COMMUNITY CENTER	0	0	0	25,000
5153	UNION CHAMBER OF COMMERCE	30,000	37,600	37,600	37,600
5154	OLDE ENGLISH DISTRICT	2,340	2,340	2,340	2,340
5155	UNION COUNTY YMCA	75,000	75,000	75,000	75,000
5156	UNION CO HISTORICAL FOUNDATION	14,400	14,400	14,400	14,400
TOTAL OPERATING EXPENSE		<u>\$291,362</u>	<u>\$280,890</u>	<u>\$280,890</u>	<u>\$350,390</u>
TOTAL COMMUNITY SERVICES		<u>\$291,362</u>	<u>\$280,890</u>	<u>\$280,890</u>	<u>\$350,390</u>

SPECIAL EVENTS (*5095)

	<u>BUDGETED 2007/2008</u>	<u>ADOPTED 2008/2009</u>
UNION COUNTY RECREATION DEPT.	10000	10000
BOOGALOO BROADCASTING CO.	5000	5000
UNION MEMORY WALK	250	250
UNIQUELY UNION FESTIVAL	2000	2000
UNION AMERICAN RED CROSS	2500	2500
UNION HIGH BAND-AIDE CLUB	350	350
YOUTH LEADERSHIP	2000	4000
VETERANS' DAY PARADE	1000	1000
UNION CO BRANCH NAACP	2000	2000
WE CARE, INC.	500	500
UNION COUNTY CRIME STOPPERS	1000	1000
UNION COUNTY ARTS COUNCIL	2000	2000
FEDERATION OF THE BLIND	500	500
THE AMERICAN LEGION	1000	1000
MENTAL HEALTH OF AMERICA	250	250
UNION COUNTY CARNEGIE	0	2500
	30350	34850

ACCOUNT 5102 COMMUNITY SERVICES

ACCOUNT NARRATIVE

The Community Services account provides for funding of joint projects with Union County, rental assistance for past public/private partnerships to renovate buildings in the downtown area, and to promote economic development in the City. Also, funds are made available to assist outside agencies that use these funds to provide recreation, health awareness, safety, and community pride.

Funding Source: \$350,390 - General Fund

ACCOUNT ANALYSIS

This account increased by 15.8% over FY 2008 due mainly to funds added for the Children's Museum. The Children's Museum will be funded jointly by the City and County.

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5001	SALARY, REGULAR	\$19,180	\$19,760	\$19,760	\$20,350
5011	INSURANCE-MED/LIFE	7,320	3,420	3,420	3,570
5012	RETIREMENT	2,100	1,820	1,820	1,910
5013	SOCIAL SECURITY	1,210	1,520	1,520	1,560
5014	WORKER'S COMPENSATION	440	270	270	430
5015	CHRISTMAS BONUS	75	80	80	80
TOTAL PERSONNEL EXPENSE		\$30,325	\$26,870	\$26,870	\$27,900
5110	ADVERTISING	\$0	\$0	\$0	\$0
5117	COMMUNICATIONS & POSTAGE	90	950	950	950
5138	MEMBERSHIPS/SUBSCRIPTS	550	300	300	600
5139	EQUIPMENT LEASE	443	440	440	440
5144	TOOLS AND EQUIPMENT	0	0	0	0
5145	PRINTING & OFFICE SUPPLIES	5	2,000	2,000	2,000
5147	PROFESSIONAL SERVICES (JURY PAY)	4,432	6,000	6,000	6,000
5159	SPECIALIZED DEPT SUPPLIES	395	0	0	0
5162	TRAINING	395	1,200	1,200	1,500
5166	TRAVEL & BUSINESS	1,906	2,000	2,000	2,500
TOTAL OPERATING EXPENSE		\$8,216	\$12,890	\$12,890	\$13,990
TOTAL CITY COURT		\$38,541	\$39,760	\$39,760	\$41,890

ACCOUNT 5103 CITY COURT

ACCOUNT NARRATIVE

This account consists of one (1) employee: a Municipal Judge.

The Municipal Judge holds court each Monday and Thursday throughout the year, in addition to the scheduling of Municipal Court or individual trials, or both, at his discretion. The Municipal Judge disposes of approximately 2,000 cases per year, either through bond forfeiture or trial. The Municipal Judge also sets bond for cases brought to Municipal Court and those sent to General Sessions Court.

The City Clerk/Personnel Director assists the Municipal Judge with Municipal Court, maintains the City court records of jury trials, prepares the jury box, summons the jurors, and handles other court correspondence as needed. The Records Clerk of the PSO Department provides for the transfer of funds to the Finance Department.

Funding Source: \$41,890 - General Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Municipal Judge	1

ACCOUNT ANALYSIS

This budget represents the same level of service as the FY2008 Budget. Additional funds for travel and training are included to meet the increased demand for training of the Municipal Judge mandated by the State Court Administration. There is a 5.3% increase in FY 2009 Budget compared to FY 2008.

ACCOUNT 5104 ATTORNEY

ACCOUNT NARRATIVE

The City Attorney performs a variety of important functions in the City. He provides legal advice to the Mayor, City Council and City Staff, and represents the City in all legal matters.

As City Attorney, he represents the City in all civil action brought by or against the City. The City Attorney attends all City Council Meetings and provides legal advice to the Mayor and City Council resulting from a citizen complaint or items of concern on the Council agenda. He reviews and negotiates contracts, leases, agreements and other legal documents. Beginning FY2006 the City Attorney began prosecuting all City cases.

Funding Sources:	\$32,890	-	General Fund
	\$41,100	-	Utility Fund
	\$ 8,220	-	Solid Waste Management

Detail of Personnel Services

<u>Position</u>		<u>No.</u>
Attorney		1

ACCOUNT ANALYSIS

The City Attorney will be compensated as a salaried employee and receive retirement and insurance benefits. Funding is also appropriated for any outside attorney expenditure that may require an attorney specialized in a certain field. This account increased by 2.92% over FY 2008.

ACCOUNT 5104 ATTORNEY

ACCOUNT NARRATIVE

The City Attorney performs a variety of important functions in the City. He provides legal advice to the Mayor, City Council and City Staff, and represents the City in all legal matters.

As City Attorney, he represents the City in all civil action brought by or against the City. The City Attorney attends all City Council Meetings and provides legal advice to the Mayor and City Council resulting from a citizen complaint or items of concern on the Council agenda. He reviews and negotiates contracts, leases, agreements and other legal documents. Beginning FY2006 the City Attorney began prosecuting all City cases.

Funding Sources:	\$32,890	-	General Fund
	\$41,100	-	Utility Fund
	\$ 8,220	-	Solid Waste Management

Detail of Personnel Services

<u>Position</u>		<u>No.</u>
Attorney		1

ACCOUNT ANALYSIS

The City Attorney will be compensated as a salaried employee and receive retirement and insurance benefits. Funding is also appropriated for any outside attorney expenditure that may require an attorney specialized in a certain field. This account increased by 2.92% over FY 2008.

ACCOUNT 5108 THE UNION CONNECTION

ACCOUNT NARRATIVE

The Union Connection’s primary function is to provide our citizens education about the City of Union and surrounding areas. This department evolved out of the allocation of Channel 14 by Charter Communications for use by the City. You can find yourself watching children play sports, local racing events, and even see the Mayor and City Council at work discussing the budget. The personnel in this department will consist of one (1) editor and one (1) part-time cameraman.

Funding Source: \$97,230 - General Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Editor	1
Part-time Cameraman	<u>1</u>
Total	2

ACCOUNT ANALYSIS

The funding for this account also includes expenditures for equipment needed for filming and special contracts to assist in filming and editing.

ACCOUNT 5108 THE UNION CONNECTION

ACCOUNT NARRATIVE

The Union Connection’s primary function is to provide our citizens education about the City of Union and surrounding areas. This department evolved out of the allocation of Channel 14 by Charter Communications for use by the City. You can find yourself watching children play sports, local racing events, and even see the Mayor and City Council at work discussing the budget. The personnel in this department will consist of one (1) editor and one (1) part-time cameraman.

Funding Source: \$97,230 - General Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Editor	1
Part-time Cameraman	<u>1</u>
Total	2

ACCOUNT ANALYSIS

The funding for this account also includes expenditures for equipment needed for filming and special contracts to assist in filming and editing.

ACCOUNT 5111 CITY FACILITIES-MAINTENANCE

ACCOUNT ANALYSIS

This account consists of expenditures for the maintenance and utilities for City-owned facilities.

Funding Sources:	\$177,600	-	General Fund
	\$47,000	-	Utility Fund
	\$9,400	-	Solid Waste Management

ACCOUNT ANALYSIS

This budget represents the same level of service as the FY 2008 Budget. The increase in FY 2009 budget is due to funds appropriated for the stabilization of the old Coca Cola building purchased during FY 2008 that is contiguous to the Public Safety Annex.

ACCOUNT 5111 CITY FACILITIES-MAINTENANCE

ACCOUNT ANALYSIS

This account consists of expenditures for the maintenance and utilities for City-owned facilities.

Funding Sources:	\$177,600	-	General Fund
	\$47,000	-	Utility Fund
	\$9,400	-	Solid Waste Management

ACCOUNT ANALYSIS

This budget represents the same level of service as the FY 2008 Budget. The increase in FY 2009 budget is due to funds appropriated for the stabilization of the old Coca Cola building purchased during FY 2008 that is contiguous to the Public Safety Annex.

**FISCAL YEAR 2009
SUMMARY OF EXPENDITURES
PUBLIC SAFETY DEPARTMENT**

<u>CLASSIFICATION</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
PUBLIC SAFETY	\$2,754,705	\$2,918,610	\$2,918,610	\$3,163,070
TOTAL EXPENDITURES:	<u>\$2,754,705</u>	<u>\$2,918,610</u>	<u>\$2,918,610</u>	<u>\$3,163,070</u>

This is the total dollar amount expended in order to accomplish the levels of service and goals of this Department.

**FISCAL YEAR 2009
REGULAR EMPLOYEES
PUBLIC SAFETY DEPARTMENT**

	<u>FY2004</u>	<u>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>
PUBLIC SAFETY DIRECTOR	1	1	1	1	1	1
MAJOR	0	0	0	0	0	0
CAPTAIN	1	1	2	2	2	2
LIEUTENANTS	3	3	3	3	3	3
PATROL COMMAND SERGEANT	0	1	0	0	0	0
INVESTIGATOR I	2	3	1	1	1	1
INVESTIGATOR II	0	0	2	2	2	2
SERGEANTS	4	4	4	4	4	4
CORPORALS	6	4	4	4	4	4
COMMUNITY POL. OFFICER	1	0	0	0	0	0
PUBLIC SAFETY OFFICERS	12	11	12	12	12	12
SRO'S	4	4	4	4	4	4
ENGINEER	1	0	0	0	0	0
SPECIAL ENF. OFFICER	1	1	1	0	0	0
RECORDS CLERKS	2	2	2	2	2	2
ANIMAL CONTROL - PART-TIME				1	2	2 (1)
PART-TIME OFFICERS -	2	2	2	2	2	2
NIGHT-SHIFT FIREMEN	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>
TOTAL	40	37	38	38	39	42

(1) The Animal Control position was changed to part-time creating two (2) positions.

DEPT: PUBLIC SAFETY - #5120

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5001	SALARY,REGULAR	\$1,335,372	\$1,472,340	\$1,472,340	\$1,570,290
5002	SALARY,OVERTIME	165,600	100,000	100,000	100,000
5003	SALARY-POLICE EXTRA ACTIVITY	10,819	0	0	0
5004	LONGEVITY BONUS	38,795	40,630	40,630	34,400
5011	INSURANCE-MED./LIFE	159,252	187,200	187,200	236,760
5012	RETIREMENT	161,189	175,810	175,810	188,690
5013	SOCIAL SECURITY	112,471	124,560	124,560	131,600
5014	WORKER'S COMPENSATION	64,543	73,040	73,040	88,200
5015	CHRISTMAS BONUS	1,825	2,000	2,000	1,900
TOTAL PERSONNEL EXPENSE		<u>\$2,049,866</u>	<u>\$2,175,580</u>	<u>\$2,175,580</u>	<u>\$2,351,840</u>
5110	ADVERTISING	\$631	\$500	\$500	\$500
5111	ALLOWANCES	40,802	49,000	49,000	49,000
5114	FACILITY MAINTENANCE	16,069	32,250	32,250	20,200
5116	CHEMICALS	1,366	2,000	2,000	2,500
5117	COMMUNICATIONS	8,288	18,950	18,950	18,950
5135	MACHINE/EQUIPMENT REPAIRS	2,015	2,700	2,700	2,700
5136	MAINTENANCE CONTRACTS	10,025	9,000	9,000	9,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	1,520	3,000	3,000	3,000
5139	EQUIPMENT LEASE	5,869	9,360	9,360	12,240
5144	TOOLS AND EQUIPMENT	66,946	74,300	74,300	68,270
5145	PRINTING/OFFICE SUPPLIES	6,695	6,000	6,000	7,500
5147	PROFESSIONAL SERVICES	7,881	8,000	8,000	10,000
5158	SPECIAL CONTRACTS	120,388	75,000	75,000	95,000
5159	SPECIALIZED DEPT. SUPPLIES	21,636	25,000	25,000	25,000
5162	TRAINING	6,300	10,000	10,000	12,000
5164	COMPUTER SOFTWARE	0	0	0	1,100
5166	TRAVEL & BUSINESS	7,089	8,500	8,500	9,500
5168	UNIFORMS & CLOTHING	29,277	35,000	35,000	35,000
5170	UTILITIES	25,094	30,000	30,000	34,000
5171	FUEL	58,849	66,000	66,000	97,060
5172	VEHICLE OPER.& MAINTENANCE	47,232	35,000	35,000	35,000
5174	SPECIAL DRUG PROGRAM	4,908	8,500	8,500	8,500
TOTAL OPERATING EXPENSE		<u>\$488,880</u>	<u>\$508,060</u>	<u>\$508,060</u>	<u>\$556,020</u>
5325	MOTOR VEHICLES	98,478	110,650	110,650	112,500
5330	OTHER EQUIPMENT	11,687	0	0	33,000
TOTAL CAPITAL EXPENSE		<u>\$110,165</u>	<u>\$110,650</u>	<u>\$110,650</u>	<u>\$145,500</u>
5409	DEBT SERVICE	<u>\$59,982</u>	<u>\$60,000</u>	<u>\$60,000</u>	<u>\$60,000</u>
6000	ALLOCATIONS - VEHICLE MAINT.	<u>\$45,810</u>	<u>\$64,320</u>	<u>\$64,320</u>	<u>\$49,710</u>
TOTAL PUBLIC SAFETY		<u>\$2,754,703</u>	<u>\$2,918,610</u>	<u>\$2,918,610</u>	<u>\$3,163,070</u>

ACCOUNT 5120 PUBLIC SAFETY

ACCOUNT NARRATIVE

The Public Safety Department consists of forty-three employees. Four of these employees are part-time, and the remaining thirty-nine are full-time. The Department is responsible for law enforcement, fire and animal control services within the City of Union. Additionally, Public Safety Officers are responsible for transportation of inmates and mental patients to various locations within the State of South Carolina.

All Public Safety Officers are trained, and certified, in law enforcement and firefighting by the State of South Carolina.

Funding Source: \$3,163,070 - General Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Director of Public Safety	1
Captain	2
Lieutenants	3
Patrol Command Sergeant	0
Investigator I's	2
Investigator II's	1
Sergeants	4
Corporals	4
Public Safety Officers	12
School Resource Officers/COPS in School	4
Animal Control Officers – Part-time	2
Records Clerks	2
Part-time Officer (Main Street)	1
Part-time Records clerk	1
Night-Shift Firemen	<u>3</u>
TOTAL	42

Note – One Public Safety Officer is on military leave until late 2008.

**FISCAL YEAR 2009
SUMMARY OF EXPENDITURES
PUBLIC SERVICE DEPARTMENT**

<u>CLASSIFICATION</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
STREET DEPARTMENT	\$462,224	\$562,440	\$562,440	\$570,530
SOLID WASTE MANAGEMENT	<u>853,546</u>	<u>837,030</u>	<u>837,030</u>	<u>886,160</u>
 TOTAL EXPENDITURES	<u>\$1,315,770</u>	<u>\$1,399,470</u>	<u>\$1,399,470</u>	<u>\$1,456,690</u>

This is the total dollar amount expended in order to accomplish the levels of service and goals of this Department .
The money to accomplish this function comes from more than one fund source.

**FISCAL YEAR 2009
REGULAR EMPLOYEES
PUBLIC SERVICE EMPLOYEES**

	<u>FY2004</u>	<u>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>
PUBLIC SERVICE ADMINISTRATION	4	3	3	3	3	3
STREET	7	7	6	6*	6	6
SOLID WASTE MANAGEMENT	8	7	7	7	6	5
TEMPORARY EMPLOYEES	<u>2(1)</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	21	18	16	16	15	14

* Temporary employees are utilized during the summer months for park landscape maintenance.

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5001	SALARY,REGULAR	\$211,700	\$236,810	\$236,810	\$259,640
5002	SALARY,OVERTIME	7,449	11,000	11,000	11,000
5004	LONGEVITY BONUS	3,969	7,410	7,410	8,860
5011	INSURANCE-MED./LIFE/BUY BACK	33,237	33,260	33,260	33,870
5012	RETIREMENT	17,320	23,930	23,930	25,030
5013	SOCIAL SECURITY	16,188	19,730	19,730	20,390
5014	WORKER'S COMPENSATION	12,522	16,780	16,780	12,600
5015	CHRISTMAS BONUS	375	380	380	400
TOTAL PERSONNEL EXPENSE		<u>\$302,760</u>	<u>\$349,300</u>	<u>\$349,300</u>	<u>\$371,790</u>
5110	ADVERTISING	130	250	250	250
5114	FACILITY MAINTENANCE	100	4,000	4,000	4,000
5116	CHEMICALS	3,434	4,000	4,000	4,000
5117	COMMUNICATIONS	48	1,200	1,200	1,200
5136	MAINTENANCE CONTRACTS	0	1,000	1,000	1,000
5139	EQUIPMENT LEASE	500	500	500	500
5144	TOOLS AND EQUIPMENT	4,672	7,000	7,000	7,000
5145	PRINTING/OFFICE SUPPLIES	84	500	500	500
5158	SPECIAL CONTRACTS	16,798	32,000	32,000	13,070
5159	SPECIALIZED DEPT. SUPPLIES	31,541	100,000	100,000	96,000
5162	TRAINING	0	500	500	500
5166	TRAVEL & BUSINESS	748	1,000	1,000	1,000
5168	UNIFORMS & CLOTHING	3,340	4,000	4,000	4,000
5171	FUEL	9,120	12,500	12,500	8,860
5172	VEHICLE OPER.& MAINTENANCE	7,987	15,000	15,000	15,000
TOTAL OPERATING EXPENSE		<u>\$78,502</u>	<u>\$183,450</u>	<u>\$183,450</u>	<u>\$156,880</u>
5330	OTHER EQUIPMENT	44,310	0	0	0
TOTAL CAPITAL EXPENSE		<u>\$44,310</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
6000	ALLOCATIONS - VEHICLE MAINT.	\$36,650	\$29,690	\$29,690	\$41,860
TOTAL PUBLIC SERVICE - STREET		<u>\$462,222</u>	<u>\$562,440</u>	<u>\$562,440</u>	<u>\$570,530</u>

ACCOUNT 5130 PUBLIC SERVICE (STREET DEPARTMENT)

ACCOUNT NARRATIVE

This account is responsible for the maintenance and repair of the streets, roadside ditches, city parks, storm drains, and sidewalks within the City limits. This department also is responsible for the enactment of services set forth by the City ordinances.

This department consists of seven (7) employees: (1) Supervisor and (6) Heavy Equipment Operators. The Public Service Director and Receptionist share their time between Street and Sanitation.

Funding Source: \$570,530 - General Fund

Detail of Personnel Services

<u>Position</u>		<u>No.</u>
Public Service Supervisor	1	
Heavy Equipment Operators	6	
Part-time		<u>1</u>
TOTAL		8

ACCOUNT ANALYSIS

This budget represents the same level of service as the FY2008 Budget.

DEPT: PUBLIC SERVICE

DIVISION: SOLID WASTE MANAGEMENT #5140

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5001	SALARY,REGULAR	\$255,775	\$261,540	\$261,540	\$244,210
5002	SALARY,OVERTIME	9,004	10,000	10,000	10,000
5004	LONGEVITY BONUS	10,156	10,670	10,670	9,570
5011	INSURANCE-MED./LIFE/BUY BACK	40,482	38,840	38,840	34,610
5012	RETIREMENT	22,235	26,390	26,390	25,030
5013	SOCIAL SECURITY	19,451	21,820	21,820	20,390
5014	WORKER'S COMPENSATION	10,044	9,770	9,770	10,080
5015	CHRISTMAS BONUS	<u>550</u>	<u>550</u>	<u>550</u>	<u>450</u>
TOTAL PERSONNEL EXPENSE		<u>\$367,697</u>	<u>\$379,580</u>	<u>\$379,580</u>	<u>\$354,340</u>
5101	FRANCHISE FEE	\$31,110	\$36,200	\$36,200	\$36,200
5110	ADVERTISING	346	500	500	500
5122	ADMINISTRATIVE & GENERAL OVERHEAD	97,120	96,750	96,750	98,970
5138	MEMBERSHIPS/SUBSCRIPTIONS	126	200	200	200
5139	EQUIPMENT LEASE	0	200	200	200
5144	TOOLS AND EQUIPMENT	1,018	3,000	3,000	3,000
5145	PRINTING/OFFICE SUPPLIES	59	1,000	1,000	1,000
5158	SPECIAL CONTRACTS	102,479	110,000	110,000	140,000
5159	SPECIALIZED DEPT. SUPPLIES	12,465	15,000	15,000	15,000
5162	TRAINING	28	200	200	200
5166	TRAVEL & BUSINESS	120	800	800	800
5168	UNIFORMS & CLOTHING	3,830	4,000	4,000	4,000
5170	UTILITIES	1,466	2,000	2,000	2,000
5171	FUEL	33,287	32,000	32,000	54,390
5172	VEHICLE OPER.& MAINTENANCE	58,994	25,000	25,000	25,000
5476	UNION COUNTY TIPPING FEE	\$879	\$1,500	\$1,500	\$1,500
TOTAL OPERATING EXPENSE		<u>\$343,327</u>	<u>\$328,350</u>	<u>\$328,350</u>	<u>\$382,960</u>
5330	OTHER	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
TOTAL CAPITAL EXPENSE		<u>\$0</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$0</u>
5409	DEBT SERVICE		\$67,000	\$67,000	\$107,000
6000	ALLOCATIONS - VEHICLE MAINT.	<u>\$36,650</u>	<u>\$37,100</u>	<u>\$37,100</u>	<u>\$41,860</u>
TOTAL PUBLIC SERVICE-SANITATION		<u>\$747,674</u>	<u>\$837,030</u>	<u>\$837,030</u>	<u>\$886,160</u>

ACCOUNT 5140 PUBLIC SERVICE (SOLID WASTE MANAGEMENT FUND)

ACCOUNT NARRATIVE

This account is tasked with the responsibility of collection of solid waste as specified by City ordinance.

This department consists of seven (7) employees: (3) Light Equipment Operators, and (2) Solid Waste Collectors. The Public Service Director and Receptionist share their time between Street and Sanitation.

Funding Sources:	\$130,000	-	General Fund
	\$599,450	-	Solid Waste Management

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Public Service Director	1
Public Service Receptionist	1
Light Equipment Operators	3
Solid Waste Collectors	<u>2</u>
TOTAL	7

ACCOUNT ANALYSIS

The budget represents the same level of service as the FY2008 Budget. This budget reduces another position, due mainly to the modernization of equipment. The increase of 5.87% over FY 2008 includes funds to lease a garbage truck and brush truck.

**FISCAL YEAR 2009
SUMMARY OF EXPENDITURES
PLANNING DEPARTMENT**

<u>CLASSIFICATION</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
PLANNING	\$249,638	\$315,130	\$315,130	\$318,260
TOTAL EXPENDITURES:	<u>\$249,638</u>	<u>\$315,130</u>	<u>\$315,130</u>	<u>\$318,260</u>

This is the total dollar amount expended in order to accomplish the levels of service and goals of this Department.

**FISCAL YEAR 2009
REGULAR EMPLOYEES
PLANNING DEPARTMENT**

	<u>FY2004</u>	<u>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>
BUILDING/ZONING OFFICIAL	1	1	1	1	1	1
PROPERTY MAINTENANCE INSPECTOR	1	1	1	1	1	1
BUILDING/ZONING COORDINATOR	1	1	1	1	1	1
BUSINESS LICENSE COORDINATOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1*</u>	<u>1*</u>
TOTAL	3	3	3	3	4	4

*The Business Licence Division of the Finance Department was moved to the Building Department during FY 2007.

DEPT: PLANNING - #5150

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5001	SALARY,REGULAR	\$130,348	\$154,550	\$154,550	\$166,710
5002	SALARY, OVERTIME	0	1,000	1,000	1,000
5004	LONGEVITY BONUS	2,588	5,780	5,780	6,240
5011	INSURANCE-MED./LIFE	17,184	19,840	19,840	24,670
5012	RETIREMENT	11,966	15,040	15,040	16,510
5013	SOCIAL SECURITY	9,331	12,480	12,480	13,450
5014	WORKER'S COMPENSATION	1,996	2,630	2,630	4,580
5015	CHRISTMAS BONUS	150	300	300	300
TOTAL PERSONNEL EXPENSE		<u>\$173,563</u>	<u>\$211,620</u>	<u>\$211,620</u>	<u>\$233,460</u>
5110	ADVERTISING	\$676	\$1,630	\$1,630	\$2,000
5117	COMMUNICATIONS	\$133	\$1,600	\$1,600	\$1,600
5136	MAINTENANCE CONTRACTS	1,014	2,200	2,200	2,200
5138	MEMBERSHIPS/SUBSCRIPTIONS	1,675	1,500	1,500	2,000
5139	EQUIPMENT LEASE	3,399	3,500	3,500	3,500
5144	TOOLS AND EQUIPMENT	0	1,500	1,500	2,000
5145	PRINTING/OFFICE SUPPLIES	5,234	1,500	1,500	2,000
5147	PROFESSIONAL SERVICE	41,417	45,000	45,000	45,000
5159	SPECIALIZED DEPT. SUPPLIES	1,212	1,500	1,500	2,000
5162	TRAINING	3,175	6,200	6,200	7,000
5166	TRAVEL & BUSINESS	2,150	2,500	2,500	2,500
5168	UNIFORMS & CLOTHING	1,854	2,500	2,500	2,500
5171	FUEL	2,934	2,000	2,000	5,300
5172	VEHICLE OPER.& MAINTENANCE	1,540	1,000	1,000	2,600
TOTAL OPERATING EXPENSE		<u>\$66,413</u>	<u>\$74,130</u>	<u>\$74,130</u>	<u>\$82,200</u>
5325	MOTOR VEHICLES	<u>\$0</u>	<u>\$26,900</u>	<u>\$26,900</u>	<u>\$0</u>
6000	ALLOCATION - VEHICLE MAINT.	<u>\$2,290</u>	<u>\$2,480</u>	<u>\$2,480</u>	<u>\$2,600</u>
TOTAL BUILDING/ZONING		<u>\$242,266</u>	<u>\$315,130</u>	<u>\$315,130</u>	<u>\$318,260</u>

ACCOUNT 5150 PLANNING

ACCOUNT NARRATIVE

This account is responsible for the overall planning, development, administration and enforcement of the following City of Union governmental functions: building codes, zoning & planning, grants, and business license. The account consists of four (4) employees: Building Official, Zoning Coordinator, Property Maintenance Inspector, and the Business License Coordinator.

The **Building Official & Zoning Administrator** reports directly to the Mayor. He is responsible for the establishment, administration, oversight and enforcement of the functions of the Building & Zoning Department to include but not limited to building codes, planning & zoning, grants, business license and special projects and duties as assigned by the Mayor.

The **Zoning Coordinator** reports to the Building Official. Her duties include issuing permits, zoning assistance, secretarial services, and other duties assigned by the Building Official and Zoning Administrator. She is responsible for handling office activities and assisting the Property Maintenance Inspector. She provides secretarial services for the Planning Department, Planning Commission, and all Boards of Appeals. She conducts other duties and activities as assigned by the Building Official.

The **Property Maintenance Inspector** reports to the Building Official. He is responsible for the enforcement of the City of Union Nuisance Ordinance and the International Property Maintenance Code. He is responsible for the condemnation of dwellings, and handles public nuisance complaints. He is responsible for assisting the Business License Coordinator with the enforcement of the City of Union Business License Ordinance and other duties as assigned by the Building Official.

The **Business License Coordinator** reports to the Building Official. Her duties include enforcing the Business License Ordinance and assisting the Zoning Coordinator with office duties and/or building permit activities. She maintains the City of Union business license database and archives. She conducts other activities and duties as assigned by the Building Official.

Funding Sources: \$318,260 General Fund

Detail of Personnel Services

<u>Position</u>	<u>Number</u>
Building Official & Zoning Administrator	1
Zoning Coordinator	1
Business License Coordinator	1
Property Maintenance Inspector	<u>1</u>
Total	4

ACCOUNT ANALYSIS

This Budget provides for an increase in the level of service due to the Business License Department becoming part of the Planning Department. A new vehicle is included in this budget to facilitate and enable the Business License Coordinator to conduct onsite audits of businesses. Additionally, this budget provides for the members of the City of Union Zoning Board of Appeals to be allocated a stipend equal to and the same as the stipend already being allocated to the members of the City of Union Planning Commission.

**FISCAL YEAR 2009
SUMMARY OF EXPENDITURES
FINANCE DEPARTMENT**

<u>CLASSIFICATION</u>	<u>FY2008 BUDGETED</u>	<u>FY 2008 ESTIMATED</u>	<u>FY 2009 ADOPTED</u>
ACCOUNTING	\$346,750	\$346,750	\$427,500
TAX	\$69,670	\$ 69,670	\$ 0
UTILITY BILLING	<u>\$634,750</u>	<u>\$634,750</u>	<u>\$625,160</u>
TOTAL EXPENDITURES	\$1,051,170	\$1,051,170	\$1,052,660

This is the total dollar amount expended in order to accomplish the levels of service and goals of this Department. The money to accomplish this function has come from more than one fund source. Also, due to reorganization, the Tax Division is included in the Accounting Division. The General Fund will be reimbursed for the expenditures.

**FISCAL YEAR 2009
REGULAR EMPLOYEES
FINANCE DEPARTMENT**

	<u>FY2004</u>	<u>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>
ACCOUNTING	4	4	4	4	4	5
TAX & LICENSE	2	2	2	2	1	0 *
UTILITY BILLING	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
TOTAL	17	17	17	17	16	16

* Business License Coordinator transferred to Building and Zoning due to reorganization. Tax Coordinator has been added to the accounting division.

DEPT: FINANCE - #5229

DIVISION: ACCOUNTING

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5001	SALARY,REGULAR	\$173,320	\$173,320	\$233,060
5002	SALARY,OVERTIME	4,000	4,000	4,000
5004	LONGEVITY BONUS	6,270	6,270	9,180
5011	INSURANCE-MED./LIFE/BUY BACK	12,940	12,940	9,790
5012	RETIREMENT	16,910	16,910	23,140
5013	SOCIAL SECURITY	14,200	14,200	19,040
5014	WORKER'S COMPENSATION	3,670	3,670	4,130
5015	CHRISTMAS BONUS	230	230	350
TOTAL PERSONNEL EXPENSE		<u>\$231,540</u>	<u>\$231,540</u>	<u>\$302,690</u>
5110	ADVERTISING	0	0	2500
5117	COMMUNICATIONS	16,200	16,200	16,200
5136	MAINTENANCE CONTRACTS	5,300	5,300	11,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	2,000	2,000	2,000
5139	EQUIPMENT LEASE	10,400	10,400	12,000
5144	TOOLS AND EQUIPMENT	24,000	24,000	2,000
5145	PRINTING/OFFICE SUPPLIES	10,500	10,500	15,000
5147	PROFESSIONAL SERVICE	8,000	8,000	8,000
5148	AUDITING & GENERAL CONSULTING	32,000	32,000	34,000
5159	SPECIALIZED DEPT SUPPLIES	0	0	15,000
5162	TRAINING	1,700	1,700	2,000
5166	TRAVEL & BUSINESS	5,110	5,110	5,110
TOTAL OPERATING EXPENSE		<u>\$115,210</u>	<u>\$115,210</u>	<u>\$124,810</u>
TOTAL FINANCE-ACCOUNTING		<u>\$346,750</u>	<u>\$346,750</u>	<u>\$427,500</u>

ACCOUNT: 5229 ACCOUNTING

ACCOUNT NARRATIVE

The primary function of this account is to provide for the timely and accurate accounting of all City Funds and to prepare and publish the Comprehensive Annual Financial Report. This division consists of (5) five employees: a Finance Director, Accountant, two (2) Accounting Clerks, and one (1) Tax Coordinator. The Finance Director oversees the activity of the Finance Department which includes the Accounting Division and Utility Billing Division. The Finance Director within the Accounting Division oversees all disbursements and investments, reviews monthly financial statements, coordinates preparation and publication of the Comprehensive Annual Financial Report and the annual budget, and ensures that proper accounting/financial records are maintained.

The Accountant is responsible for accurate tabulation of the monthly financial reports and all financial data summarized within the monthly financial reports.

The Payroll Coordinator processes and maintains all City payroll. This position works with the Personnel Director to maintain health insurance, retirement and employee status.

The Accounts Payable Coordinator processes all checks, and is responsible for all accounts payable work, including compiling and verifying invoices, posting all vendor checks, and ensuring that invoices get charged to the proper fund, department, and object code.

The Tax Coordinator provides for the timely and accurate collection of all General Fund revenues, and is responsible for the collection and administration of approximately 5,200 real estate personal property taxes. The Tax Coordinator also assists in the collection of Utility Billing.

Funding Sources:	\$281,610	-	Utility Fund
	\$ 140,890	-	General Fund
	\$ 5,000	-	Solid Waste Management

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Finance Director	1
Accounting Supervisor	1
Payroll Coordinator	1
Accounts Payable Coordinator	1
Tax Coordinator	<u>1</u>
TOTAL	5

ACCOUNT ANALYSIS

This division is included in the overall budget of the Utility Department.

DEPT: FINANCE

DIVISION: TAX & LICENSE - #5107

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5001	SALARY,REGULAR	\$51,269	\$33,710	\$33,710	\$0
5002	SALARY,OVERTIME	1,414	1,500	1,500	0
5004	LONGEVITY BONUS	3,636	1,920	1,920	0
5011	INSURANCE-MED./LIFE/BUY BACK	3,699	570	570	0
5012	RETIREMENT	4,514	3,440	3,440	0
5013	SOCIAL SECURITY	4,221	2,870	2,870	0
5014	WORKER'S COMPENSATION	896	590	590	0
5015	CHRISTMAS BONUS	125	100	100	0
TOTAL PERSONNEL EXPENSE		\$69,774	\$44,700	\$44,700	\$0
5110	ADVERTISING	\$1,299	\$2,500	\$2,500	\$0
5136	MAINTENANCE CONTRACTS	4,278	5,230	5,230	0
5138	MEMBERSHIPS/SUBSCRIPTIONS	60	220	220	0
5139	EQUIPMENT LEASE	1,359	520	520	0
5144	TOOLS AND EQUIPMENT	0	0	0	0
5145	PRINTING/OFFICE SUPPLIES	1,360	1,500	1,500	0
5147	PROFESSIONAL SERVICES	819	0	0	0
5159	SPECIALIZED DEPT. SUPPLIES	13,471	14,000	14,000	0
5162	TRAINING	103	500	500	0
5166	TRAVEL & BUSINESS	979	500	500	0
TOTAL OPERATING EXPENSE		\$23,728	\$24,970	\$24,970	\$0
TOTAL TAX & LICENSE		\$93,502	\$69,670	\$69,670	\$0

ACCOUNT: 5107 TAX DEPARTMENT

ACCOUNT NARRATIVE

The primary functions of this division are to provide for the timely and accurate collection of all General Fund Revenues other than Utility Billing. This division utilizes one (1) employee: the Tax Coordinator. The Tax Coordinator is responsible for the collection and administration of approximately 5,200 real estate and personal property taxes.

The Tax Coordinator also assists in the collection of Utility Billing.

Funding Source: \$71,590 - General Fund

ACCOUNT ANALYSIS

The entire budget of the Tax Department has been included in the Finance Department's accounting division. Even though the expenditures will be included in the Utility Fund, all costs associated with this department will be reimbursed to the General Fund.

DEPT: FINANCE - #5230

DIVISION: UTILITY BILLING

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5001	SALARY,REGULAR	\$348,270	\$348,270	\$326,730
5002	SALARY,OVERTIME	8,000	8,000	8,000
5004	LONGEVITY BONUS	13,000	13,000	13,990
5011	INSURANCE-MED./LIFE/BUY BACK	40,000	40,000	40,740
5012	RETIREMENT	34,070	34,070	32,800
5013	SOCIAL SECURITY	28,530	28,530	27,160
5014	WORKER'S COMPENSATION	10,270	10,270	12,680
5015	CHRISTMAS BONUS	800	800	780
TOTAL PERSONNEL EXPENSE		<u>\$482,940</u>	<u>\$482,940</u>	<u>\$462,880</u>
5117	COMMUNICATIONS	\$60,000	\$60,000	\$65,000
5136	MAINTENANCE CONTRACT - ITRON SUPPORT	10,000	10,000	10,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	400	400	700
5139	EQUIPMENT LEASE	3,210	3,210	3,400
5144	TOOLS AND EQUIPMENT	3,000	3,000	3,000
5145	PRINTING/OFFICE SUPPLIES	21,000	21,000	21,000
5147	PROFESSIONAL SERVICES	10,000	10,000	15,000
5162	TRAINING	700	700	700
5166	TRAVEL AND BUSINESS	1,500	1,500	1,800
5168	UNIFORMS & CLOTHING	3,500	3,500	3,500
5171	FUEL	0	0	10,180
5172	VEHICLE OPERATIONS & MAINT.	2,500	2,500	3,000
5177	HEATING ASSISTANCE	20,000	20,000	20,000
TOTAL OPERATING EXPENSE		<u>\$135,810</u>	<u>\$135,810</u>	<u>\$157,280</u>
5330	OTHER EQUIPMENT	\$16,000	\$16,000	\$5,000
TOTAL CAPITAL EXPENSE		<u>\$16,000</u>	<u>\$16,000</u>	<u>\$5,000</u>
TOTAL UTILITY BILLING		<u>\$634,750</u>	<u>\$634,750</u>	<u>\$625,160</u>

ACCOUNT: 5230 UTILITY BILLING

ACCOUNT NARRATIVE

The primary function of this division is to provide for the timely and accurate billing and collection of all Utility Accounts. This division consists of eleven (11) employees: one (1) Senior Meter Reader, three (3) Meter Readers, one (1) Customer Service Rep, three (3) Account Clerks, one (1) Utility Billing Coordinator, one (1) part-time Meter Reader, and one (1) part-time Account Clerk.

The Account Clerks assume the clerical functions of the Utility Billing Division which include receipting, balancing, filing and posting of all utility payments. They also assist in the establishing of all new utility accounts.

The Senior Meter Reader is responsible for the supervision of the meter reading division and under general supervision, reads, turns on or turns off electric, gas, or water service, as well as assisting customers with problems concerning their meters.

The Meter Readers are responsible for the timely and accurate reading of over 21,650 meters including water, electric, and gas.

Funding Source: \$625,160 - Utility Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Senior Meter Reader	1
Meter Readers	3
Account Clerks	3
Customer Service Rep.	1
Utility Billing Coordinator	1
Part-time Meter Reader	1
Part-time Account Clerk	<u>1</u>
TOTAL	11

ACCOUNT ANALYSIS

This division is included in the overall budget of the Utility Department.

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**FISCAL YEAR 2009
REGULAR EMPLOYEES
VEHICLE MAINTENANCE**

	<u>FY2004</u>	<u>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>
MAINTENANCE DIRECTOR	1	1	1	1	1	1
MECHANIC III	1	1	1	1	1	1
MECHANIC II	1	1	1	1	1	1
UTILITY WORKER II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	4	4	4	4	4	4

VEHICLE MAINTENANCE - #5228

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2008 BUDGET</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5001	SALARY,REGULAR	\$157,190	\$157,190	\$161,900
5004	LONGEVITY BONUS	8,770	8,770	9,020
5011	INSURANCE-MED./LIFE/BUY BACK	19,600	19,600	24,360
5012	RETIREMENT	15,450	15,450	16,230
5013	SOCIAL SECURITY	12,840	12,840	13,220
5014	WORKER'S COMPENSATION	5,900	5,900	5,040
5015	CHRISTMAS BONUS	<u>300</u>	<u>300</u>	<u>330</u>
TOTAL PERSONNEL EXPENSE		<u>\$220,050</u>	<u>\$220,050</u>	<u>\$230,100</u>
5114	BUILDING MAINTENANCE	\$700	\$700	\$700
5117	COMMUNICATIONS	\$0	\$0	\$800
5136	MAINTENANCE CONTRACT	2,530	2,530	2,530
5139	EQUIPMENT LEASE	500	500	500
5144	TOOLS AND EQUIPMENT	8,500	8,500	9,500
5145	PRINTING/OFFICE SUPPLIES	200	200	200
5159	SPECIALIZED DEPT. SUPPLIES	7,000	7,000	7,000
5162	TRAINING	1,500	1,500	500
5166	TRAVEL & BUSINESS	500	500	500
5168	UNIFORMS & CLOTHING	1,800	1,800	3,000
5170	UTILITIES	6,000	6,000	6,600
5171	FUEL	2,000	2,000	2,240
5172	VEHICLE OPER. & MAINTENANCE	<u>2,000</u>	<u>2,000</u>	<u>2,500</u>
TOTAL OPERATING EXPENSE		<u>\$33,230</u>	<u>\$33,230</u>	<u>\$36,570</u>
5325	MOTOR VEHICLES	\$19,400	\$19,400	\$0
TOTAL CAPITAL EXPENSE		<u>\$19,400</u>	<u>\$19,400</u>	<u>\$0</u>
TOTAL VEHICLE MAINTENANCE		<u>\$272,680</u>	<u>\$272,680</u>	<u>\$266,670</u>

ACCOUNT 5228 VEHICLE MAINTENANCE

ACCOUNT NARRATIVE

This account has four (4) employees: Maintenance Director, Automotive Technician II and Automotive Technician III, and a Utility Worker.

This account maintains approximately 205 pieces of rolling stock and all other equipment, such as lawnmowers, generators, weed eaters, chainsaws, and pumps. This includes the equipment acquired from the Buffalo Water District and also the nine (9) vehicles we maintain for the Housing Authority.

Additionally, it conducts a preventive maintenance program on all vehicles at 3,000 mile intervals and performs daily minor and major repairs. It also does some fabrication work, fixes flats, and mounts and balances all new tires, as well as service calls. This account has personnel on standby for emergency repairs on weekends and holidays.

This account is also responsible for the ordering and maintaining inventory of parts and tires.

The Maintenance Director has completed the S.C. Safety Office Training Program. He is certified by the State as a CDL License Examiner and has trained, tested, and issued CDL Licenses. This program remains on a continued basis due to changes or additions in personnel.

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Maintenance Director	1
Auto Technician II	1
Auto Technician III	1
Utility Worker	<u>1</u>
TOTAL	4

ACCOUNT NARRATIVE

The expenditures of the account are allocated to the vehicle and maintenance account of each department that has vehicle and equipment maintained by this department.

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**FISCAL YEAR 2009
REGULAR EMPLOYEES
UTILITIES**

	<u>FY2004</u>	<u>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>
UTILITIES						
ADMINISTRATION	2	2	3	3	3	3
SUPPORT SERVICES	5	4	4	4	4	4
ELECTRIC	11	10	9	8	8	8
WATER	14	14	14	13.5	13.5	13.5
WASTEWATER	8	7	7	6.5	6.5	6.5
GAS	<u>9</u>	<u>8</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>10</u>
TOTAL	49	45	45	44	45	45

DEPT: UTILITY ADMINISTRATION - #5231

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5001	SALARY,REGULAR	\$174,450	\$174,450	\$179,650
5002	SALARY,OVERTIME	2,000	2,000	2,000
5004	LONGEVITY BONUS	700	700	710
5011	INSURANCE-MED./LIFE/BUY BACK	13,560	13,560	18,140
5012	RETIREMENT	16,410	16,410	17,220
5013	SOCIAL SECURITY	13,710	13,710	14,110
5014	WORKER'S COMPENSATION	2,950	2,950	5,130
5015	CHRISTMAS BONUS	100	100	100
TOTAL PERSONNEL EXPENSE		<u>\$223,880</u>	<u>\$223,880</u>	<u>\$237,060</u>
5101	MISCELLANEOUS	\$7,500	\$7,500	\$7,500
5110	ADVERTISING	2,000	2,000	2,000
5117	COMMUNICATIONS	10,500	10,500	10,500
5136	MAINTENANCE CONTRACTS & LEASES	5,500	5,500	7,500
5138	MEMBERSHIPS/SUBSCRIPTIONS	10,100	10,100	10,000
5139	EQUIPMENT LEASE	8,250	8,250	8,000
5144	TOOLS AND EQUIPMENT	9,000	9,000	9,000
5145	PRINTING/OFFICE SUPPLIES	4,000	4,000	4,000
5147	PROFESSIONAL SERVICE	25,000	25,000	25,000
5162	TRAINING	2,000	2,000	2,000
5164	COMPUTER SOFTWARE	2,000	2,000	2,000
5166	TRAVEL & BUSINESS	2,500	2,500	2,500
5168	UNIFORMS AND CLOTHING	600	600	600
5171	FUEL	1,200	1,200	1,730
5172	VEHICLE OPERATIONS & MAINT.	800	800	800
TOTAL OPERATING EXPENSE		<u>\$90,950</u>	<u>\$90,950</u>	<u>\$93,130</u>
5330	OTHER EQUIPMENT	75,000	75,000	75,000
TOTAL OPERATING EXPENSE		<u>\$75,000</u>	<u>\$75,000</u>	<u>\$75,000</u>
TOTAL UTILITY ADMINISTRATION		<u>\$389,830</u>	<u>\$389,830</u>	<u>\$405,190</u>

UTILITIES DEPARTMENT

UTILITIES ADMINISTRATION DIVISION

ACCOUNT NARRATIVE

This division consists of three (3) employees: a Utility Director, Administrative Assistant and a Mapping Technician.

The division provides administrative services for electric, water, wastewater and gas divisions. Services include general and specific system management, federal and state reporting, and mapping and systems information.

Total salaries, benefits and expenses of the division are allocated to operations expense in the electric, water, wastewater and gas divisions.

Funding Source: Utility Fund

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>No.</u>
Utilities Director	1
Administrative Assistant	1
Mapping Technician	<u>1</u>
TOTAL	3

DEPT: SUPPORT SERVICES #5233

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5001	SALARY,REGULAR	\$182,700	\$182,700	\$188,210
5002	SALARY,OVERTIME	6,000	6,000	6,000
5004	LONGEVITY BONUS	10,290	10,290	10,590
5011	INSURANCE-MED./LIFE/BUY BACK	15,750	15,750	17,520
5012	RETIREMENT	18,520	18,520	19,430
5013	SOCIAL SECURITY	15,390	15,390	15,830
5014	WORKER'S COMPENSATION	1,340	1,340	7,560
5015	CHRISTMAS BONUS	300	300	330
TOTAL PERSONNEL EXPENSE		\$250,290	\$250,290	\$265,470
5114	FACILITY MAINTENANCE	5,000	5,000	5,000
5136	MAINTENANCE CONTRACT	800	800	1,000
5144	TOOLS AND EQUIPMENT	9,000	9,000	9,000
5149	REGULATORY FEES AND LICENSE	500	500	500
5158	SPECIAL CONTRACTS	30,000	30,000	30,000
5159	SPECIALIZED DEPT SUPPLIES	25,000	25,000	25,000
5162	TRAINING	500	500	1,000
5166	TRAVEL AND BUSINESS	1,000	1,000	1,000
5168	UNIFORMS AND CLOTHING	4,000	4,000	4,000
5170	UTILITIES	10,000	10,000	12,000
5171	FUEL	7,200	7,200	10,270
5172	VEHICLE OPERATIONS & MAINTENANCE	3,500	3,500	3,500
TOTAL OPERATING EXPENSE		\$96,500	\$96,500	\$102,270
5325	MOTOR VEHICLE	20000	20000	\$22,000
5330	OTHER EQUIPMENT	0	0	15000
TOTAL- WAREHOUSE		\$338,750	\$338,750	\$404,740

UTILITIES DEPARTMENT

SUPPORT SERVICES DIVISION

ACCOUNT NARRATIVE

This division consists of four (4) employees: a Special Projects Coordinator, Maintenance Technician, Maintenance Worker, and a Service Locator.

The division provides purchasing technical and construction services for the City as a whole. Services include purchasing, inventory control, maintenance and calibration of all utilities' control equipment. The Special Projects Coordinator is also responsible for the City's electric and gas SCADA system.

Total salaries, benefits and expenses of the division are allocated to Operations Expense in the electric, water, wastewater and gas divisions. Also, the costs of any work performed by the Maintenance Worker, for other funds within the City, will be reimbursed to the Utility Fund.

Funding Sources: Utility Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>	
Special Projects Coordinator	1	
Maintenance Technician		1
Warehouse Coordinator & Purchasing	1	
Service Locator	<u>1</u>	
TOTAL	4	

DEPT: UTILITIES DEPARTMENT

DIVISION: ELECTRIC

<u>LINE</u>	<u>LINE ITEM 032-005-5243</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5001	SALARY,REGULAR	\$304,050	\$304,050	300,680
5002	SALARY,OVERTIME	40,000	40,000	40,000
5004	LONGEVITY BONUS	8,350	8,350	8,350
5011	INSURANCE-MED./LIFE	36,800	36,800	45,020
5012	RETIREMENT	34,110	34,110	32,910
5013	SOCIAL SECURITY	27,470	27,470	27,330
5014	WORKERS COMP	34,780	34,780	27,840
5015	CHRISTMAS BONUS	450	450	480

TOTAL PERSONNEL EXPENSE		\$486,010	\$486,010	\$482,610
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5109	POWER FOR RESALE	\$9,100,000	\$9,100,000	\$9,564,220
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5101	FEE IN LIEU OF TAXES	630,420	630,420	630,000
5114	FACILITY MAINTENANCE	5,000	5,000	5,000
5136	MAINTENANCE CONTRACT	130,000	130,000	20,000
5139	EQUIPMENT LEASE	3,500	3,500	3,500
5144	TOOLS AND EQUIPMENT	22,000	22,000	22,000
5147	PROFESSIONAL SERVICES	113,750	113,750	85,000
5149	REGULATORY FEES AND LICEN	5,000	5,000	5,000
5158	SPECIAL CONTRACTS	298,000	298,000	275,000
5159	SPECIALIZED DEPT. SUPPLIES	175,000	175,000	151,000
5162	TRAINING	10,000	10,000	10,000
5166	TRAVEL AND BUSINESS	3,000	3,000	3,000
5168	UNIFORMS AND CLOTHING	10,000	10,000	10,000
5170	UTILITIES	174,000	174,000	174,000
5171	FUEL	93,000	93,000	94,460
5172	VEHICLE OPERATIONS & MAINTENANCE	23,500	23,500	23,500

TOTAL OPERATING EXPENSE		\$1,696,170	\$1,696,170	\$1,511,460
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ALLOCATIONS

6000	VEHICLE MAINTENANCE	\$29,920	\$29,920	\$32,000
6001	FINANCE	247,380	247,380	263,160
6002	UTILITY ADMINISTRATION	97,450	97,450	101,300
6003	SUPPORT SERVICES	91,700	91,700	101,180
6004	GENERAL FUND	102,340	102,340	80,990

TOTAL ALLOCATIONS		\$568,790 *	\$568,790	\$578,630 *
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CAPITAL EXPENDITURES-032-005-5253

EQUIPMENT REPLACEMENT	\$175,000	\$175,000	0
CONSTRUCTION	810,000 **	810,000	1,386,000 **

TOTAL CAPITAL EXPENDITURES		\$985,000	\$985,000	\$1,386,000
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TOTAL ELECTRIC DIVISION BEFORE DEBT SERVICE		\$12,835,970	\$12,835,970	\$13,522,920
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DEBT SERVICE	<u>131,880</u>	<u>131,880</u>	<u>131,880</u>
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TOTAL ELECTRIC DIVISION	<u>\$12,967,850</u>	<u>\$12,967,850</u>	<u>\$13,654,800</u>
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*ALLOCATIONS FOR ADMINISTRATION ARE SHOWN AS SEPARATE LINE ITEMS

**CAPITAL CONSTRUCTION REPRESENTS LINE AND SERVICE EXTENSION IMPROVEMENTS, INCLUDING IMPROVEMENTS PERFORMED BY THE CITY'S WORKFORCE. PERSONNEL COSTS ARE INCLUDED.

ACCOUNT: ELECTRIC

ACCOUNT NARRATIVE

This division consists of eight (8) employees: a Construction and Maintenance Supervisor, Assistant Supervisor, six (6) Linemen II.

The division provides for the operation, construction and maintenance of the City's electric distribution system. Service is provided both inside and outside the corporate limits to approximately 7,100 customers. Wholesale power is purchased from Lockhart Power Company through a billing arrangement with the Piedmont Municipal Power Agency (PMPA).

Funding Source: Utility Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Construction & Maintenance Supervisor	1
Assistant Supervisor	1
Linemen II	<u>6</u>
TOTAL	8

DEPT: UTILITIES DEPARTMENT

DIVISION: WATER

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5001	SALARY,REGULAR	\$489,690	\$489,690	502,980
5002	SALARY,OVERTIME	54,000	54,000	54,000
5004	LONGEVITY BONUS	15,400	15,400	16,770
5011	INSURANCE-MED./LIFE	58,530	58,530	64,090
5012	RETIREMENT	51,940	51,940	53,390
5013	SOCIAL SECURITY	43,140	43,140	44,850
5014	WORKERS COMP	21,260	21,260	27,280
5015	CHRISTMAS BONUS	700	700	730
TOTAL PERSONNEL EXPENSE		\$734,660	\$734,660	\$764,090
5101	FRANCHISE FEE	140,000	140,000	140,000
5114	BUILDING MAINTENANCE	12,000	12,000	12,000
5116	CHEMICALS	175,000	175,000	175,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	1,200	1,200	1,200
5139	EQUIPMENT LEASE	3,000	3,000	3,000
5144	TOOLS AND EQUIPMENT	33,500	33,500	30,500
5147	PROFESSIONAL SERVICES	136,000	136,000	81,000
5149	REGULATORY FEES AND LICENSE	23,000	23,000	23,000
5158	SPECIAL CONTRACTS	199,000	199,000	199,000
5159	SPECIALIZED DEPT. SUPPLIES	116,000	116,000	181,000
5162	TRAINING	5,000	5,000	5,000
5166	TRAVEL AND BUSINESS	5,500	5,500	5,500
5168	UNIFORMS AND CLOTHING	8,200	8,200	8,200
5169	FUEL-GENERATOR	8,000	8,000	8,000
5170	UTILITIES	310,000	310,000	310,000
5171	FUEL	12,000	12,000	15,840
5172	VEHICLE OPERATIONS & MAINTENANCE	11,500	11,500	13,500
TOTAL OPERATING EXPENSE		\$1,198,900	\$1,198,900	\$1,211,740
ALLOCATIONS				
	VEHICLE MAINTENANCE	\$29,920	\$29,920	\$32,000
	FINANCE	247,380	247,380	263,160
	UTILITY ADMINISTRATION	97,450	97,450	101,300
	SUPPORT SERVICES	91,700	91,700	101,180
	GENERAL FUND	102,340	102,340	80,990
TOTAL ALLOCATIONS		\$568,790 *	\$568,790 *	\$578,630 *
CAPITAL EXPENDITURES				
	EQUIPMENT REPLACEMENT	\$20,000	\$20,000	\$0
	CONSTRUCTION	763,500 **	763,500 **	\$630,600 **
TOTAL CAPITAL EXPENDITURES		\$783,500	\$783,500	\$630,600
TOTAL WATER DIVISION BEFORE DEPRECIATION AND DEBT SERVICE				
		\$3,285,850	\$3,285,850	\$3,185,060
	DEBT SERVICE	387,600	387,600	387,600
	TOTAL WATER DIVISION	\$3,673,450	\$3,673,450	\$3,572,660

*ALLOCATIONS FOR ADMINISTRATION ARE SHOWN AS SEPARATE LINE ITEMS.

**CAPITAL CONSTRUCTION REPRESENTS LINE AND SERVICE EXTENSION IMPROVEMENTS, INCLUDING IMPROVEMENTS PERFORMED BY THE CITY'S WORKFORCE. PERSONNEL COSTS ARE INCLUDED.

ACCOUNT: WATER

ACCOUNT NARRATIVE

This division consists of fourteen (13.5) employees: a Water Plant Wastewater Supervisor, a Construction and Maintenance Supervisor, Assistant Supervisor, Serviceman, two (2) Heavy Equipment Operators, two (2) Utility Workers, and six (6) Water Plant Operators. Beginning with FY2007 the water plant supervisor and the wastewater plant supervisor positions will be combined. A lead wastewater plant operator will be added with no increase in employees.

The division provides for the operation, construction and maintenance of the City's water distribution system. Service is provided to approximately 6,250 active customers. Service is also provided to five (5) rural water companies through master meters for each company.

Funding Sources: Utility Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Water and Wastewater Plant Supervisor	0.5
Construction and Maintenance Supervisor	1
Assistant Supervisor	1
Serviceman	1
Heavy Equipment Operators	2
Utility Workers	2
Lead Water Plant Operator	1
Water Plant Operators	<u>5</u>
TOTAL	13.5

DEPT: UTILITIES DEPARTMENT

DIVISION: WASTEWATER

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5001	SALARY,REGULAR	\$294,920	\$294,920	\$291,070
5002	SALARY,OVERTIME	16,000	16,000	16,000
5004	LONGEVITY BONUS	9,660	9,660	10,670
5011	INSURANCE-MED./LIFE	35,280	35,280	32,830
5012	RETIREMENT	29,820	29,820	29,630
5013	SOCIAL SECURITY	24,770	24,770	24,620
5014	WORKERS COMP	12,370	12,370	15,120
5015	CHRISTMAS BONUS	430	430	0
TOTAL PERSONNEL EXPENSE		\$423,250	\$423,250	\$419,940
	MISCELLANEOUS	1,000	1,000	0
5101	FRANCHISE FEE	85,500	85,500	85,500
5114	BUILDING MAINTENANCE	30,000	30,000	33,000
5116	CHEMICALS	54,000	54,000	58,000
5139	EQUIPMENT LEASE	500	500	500
5144	TOOLS AND EQUIPMENT	23,000	23,000	23,000
5147	PROFESSIONAL SERVICES	105,750	105,750	92,000
5149	REGULATORY FEES AND LICENSE	24,500	24,500	24,500
5158	SPECIAL CONTRACTS	307,000	307,000	310,000
5159	SPECIALIZED DEPT. SUPPLIES	27,500	27,500	27,500
5162	TRAINING	5,000	5,000	5,000
5166	TRAVEL AND BUSINESS	4,000	4,000	4,000
5168	UNIFORMS AND CLOTHING	5,000	5,000	5,000
5169	FUEL-GENERATOR	3,000	3,000	5,000
5170	UTILITIES	367,000	367,000	372,000
5171	FUEL	12,500	12,500	18,870
5172	VEHICLE OPERATIONS & MAINTENANCE	12,100	12,100	12,100
TOTAL OPERATING EXPENSE		\$1,067,350	\$1,067,350	\$1,075,970
ALLOCATIONS				
	VEHICLE MAINTENANCE	\$29,920	\$29,920	\$32,000
	FINANCE	247,380	247,380	263,160
	UTILITY ADMINISTRATION	97,450	97,450	101,300
	SUPPORT SERVICES	91,700	91,700	101,180
	GENERAL FUND	102,340	102,340	80,990
TOTAL ALLOCATIONS		\$568,790 *	\$568,790 *	\$578,630 *
CAPITAL EXPENDITURES				
	EQUIPMENT REPLACEMENT	\$85,000	\$85,000	0
	CONSTRUCTION	962,900 **	962,900 **	1,008,500 **
TOTAL CAPITAL EXPENDITURES		\$1,047,900	\$1,047,900	\$1,008,500
TOTAL WASTEWATER DIVISION BEFORE				
DEPRECIATION AND DEBT SERVICE		\$3,107,290	\$3,107,290	\$3,083,040
DEBT SERVICE		403,720	403,720	403,720
TOTAL WASTEWATER DIVISION		\$3,511,010	\$3,511,010	\$3,486,760

*ALLOCATIONS FOR ADMINISTRATION ARE SHOWN AS SEPARATE LINE ITEMS.

**CAPITAL CONSTRUCTION REPRESENTS LINE AND SERVICE EXTENSION IMPROVEMENTS, INCLUDING IMPROVEMENTS PERFORMED BY THE CITY'S WORKFORCE. PERSONNEL COSTS ARE INCLUDED.

ACCOUNT: WASTEWATER

ACCOUNT NARRATIVE

This division consists of seven (6.5) employees: a Water Plant Wastewater Plant Supervisor, one (1) Lead Wastewater Plant Operator, and six (6) Wastewater Plant Operators. Beginning with FY2007 the Water Plant Supervisor and Wastewater Plant Supervisor positions were combined. A Lead Water Plant Operator position will be added with no increase in employees.

The division provides for the operation and maintenance of three (3) Wastewater Treatment Plants, nine (9) Pumping Stations and 105 miles of Wastewater Collector system.

Funding Source: Utility Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Water and Wastewater Plant Supervisor	0.5
Lead Wastewater Plant Operator	1
Wastewater Plant Operators	<u>5</u>
TOTAL	6.5

DEPT: UTILITIES DEPARTMENT

DIVISION: GAS

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2008 BUDGETED</u>	<u>FY2008 ESTIMATED</u>	<u>FY2009 ADOPTED</u>
5001	SALARY,REGULAR	291,810	291,810	303,110
5002	SALARY,OVERTIME	32,000	32,000	32,000
5004	LONGEVITY BONUS	8,420	8,420	10,000
5011	INSURANCE-MED./LIFE	34,740	34,740	41,580
5012	RETIREMENT	30,920	30,920	32,010
5013	SOCIAL SECURITY	25,680	25,680	26,590
5014	WORKERS COMP	12,540	12,540	22,680
5015	CHRISTMAS BONUS	450	450	530
TOTAL PERSONNEL EXPENSE		\$436,560	\$436,560	\$468,500
5108	GAS FOR RESALE	\$17,232,270	\$17,232,270	\$17,232,270
5101	FRANCHISE FEE	1,000,000	1,000,000	1,000,000
5139	EQUIPMENT LEASE	2,000	2,000	2,000
5144	TOOLS AND EQUIPMENT	15,400	15,400	15,400
5147	PROFESSIONAL SERVICES	113,750	113,750	75,000
5149	REGULATORY FEES AND LICENCE	4,000	4,000	4,000
5158	SPECIAL CONTRACTS	42,000	42,000	42,000
5159	SPECIALIZED DEPT. SUPPLIES	50,000	50,000	50,000
5162	TRAINING	12,000	12,000	12,000
5166	TRAVEL AND BUSINESS	1,500	1,500	2,000
5168	UNIFORMS AND CLOTHING	10,000	10,000	10,000
5170	UTILITIES	4,500	4,500	4,500
5171	FUEL	16,000	16,000	29,660
5172	VEHICLE OPERATIONS & MAINTENANCE	10,000	10,000	12,000
TOTAL OPERATING EXPENSE		\$1,281,150	\$1,281,150	\$1,258,560
ALLOCATIONS				
	VEHICLE MAINTENANCE	29,930	29,930	31,960
	FINANCE	247,360	247,360	263,180
	UTILITY ADMINISTRATION	97,480	97,480	101,290
	SUPPORT SERVICES	91,720	91,720	101,200
	GENERAL FUND	102,340	102,340	80,990
TOTAL ALLOCATIONS		\$568,830 *	\$568,830 *	\$578,620 *
CAPITAL EXPENDITURES				
	EQUIPMENT REPLACEMENT	\$85,000	\$85,000	80,000
	CONSTRUCTION	1,052,000 **	1,052,000 **	1,122,000 **
TOTAL CAPITAL EXPENDITURES		\$1,137,000	\$1,137,000	\$1,202,000
TOTAL GAS DIVISION BEFORE				
DEPRECIATION AND DEBT SERVICE		\$20,655,810	\$20,655,810	\$20,739,950
DEBT SERVICE		284,340	284,340	284,340
TOTAL GAS		\$20,940,150	\$20,940,150	\$21,024,290

*ALLOCATIONS FOR ADMINISTRATION ARE SHOWN AS SEPARATE LINE ITEMS.

**CAPITAL CONSTRUCTION REPRESENTS LINE AND SERVICE EXTENSION IMPROVEMENTS, INCLUDING IMPROVEMENTS PERFORMED BY THE CITY'S WORKFORCE. PERSONNEL COSTS ARE INCLUDED.

ACCOUNT: GAS

ACCOUNT NARRATIVE

This division consists of ten (10) employees: a Construction and Maintenance Supervisor, an Assistant Supervisor, a Welder, four (4) Heavy Equipment Operators, one (1) Utility Worker, a Measurement and Control Dispatcher, and a Gas Dispatcher/ Serviceman.

The division provides for the operations, construction and maintenance of the City's Gas Distribution System. Service is provided to approximately 6,460 active customers located in Union and Spartanburg counties. Gas is purchased from Transcontinental Gas Pipeline Corporation and South Carolina Pipeline Company. The system is comprised of approximately 300 miles of distribution piping.

Funding Source: Utility Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Construction & Maintenance Supervisor	1
Assistant Supervisor	1
Welder	1
Heavy Equipment Operator	4
Utility Workers	1
Measurement and Control Dispatcher	1
Gas Dispatcher/Serviceman	<u>1</u>
TOTAL	10

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REVENUE MANUAL

REVENUE ITEM: Beginning Fund Balance

LEGAL AUTHORIZATION: Code of Ordinances, City of Union FY2009 Budget Ordinance	FUND: General Fund ACCOUNT CODE: 3110
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DESCRIPTION OF REVENUE:

The Fund Balance is a reserved amount stated in dollars which is generated over the previous fiscal years. It is generated by revenues over expenditures. Fund Balance is a residual equity account which records the amount available for expenditures.

BASE:

Cash + receivables + inventory + other current assets minus accounts payable, accrued salaries and other liabilities equals Fund Balance.

COMMENTS:

The Fund Balance can be reserved by Mayor and Council for specified purposes or left unreserved. Also, insurance proceeds received when the old Union High School building burned were reserved by Mayor and Council to fund future economic projects. The balance in this fund was \$868,871 as of June 30, 2007 and not included in the fund balance below.

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
2,149,839	2,359,138	2,929,455	3,198,716	3,690,140	2,797,154	3,431,910	2,734,990

REVENUE ITEM: Current Property Taxes

LEGAL AUTHORIZATION:	FUND: General Fund
Code of Laws of South Carolina Title 12, Article 3, Chapter 37, Section 12-37-210 Code of Ordinances, City of Union Chapter 22, Section 22-9	ACCOUNT CODE: 10-4110

DESCRIPTION OF REVENUE:

The Property Tax is levied on all commercial, residential and other non-exempt real property. In addition, all personal property and manufacturer's equipment and inventory are taxed at an assessed value. The tax is based on two factors: assessed valuation and the current millage rate.

FEE SCHEDULE:

Property is assessed according to the following ratios:

Owner Occupied Home	=	4% of Market Value
Secondary & Rental Home	=	6% of Market Value
Motor Vehicles	=	6.00% of Market Value 01-01-06
Personal Property	=	Assessed by S.C.T.C.

Assessed Market Value X 4% or 6% X .0743 = Real Estate Tax Bill

Assessed Market Value X 6.00 X .0743 = Vehicle Tax Bill

BASE:

Comparable assessed valuation of land, buildings, personal property before adjustment for Nulla Bonas and additions less abatements and homestead.

	<u>FY2004</u>	<u>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>ADOPTED FY2009</u>
All Assessed Value						
Except Vehicles*	10,295,760	10,436,380	10,612,900	10,693,930	10,448,220	10,500,000

Vehicle taxes are collected by Union County, SC for the City of Union. Valuation of vehicles is based on tables established by the State of South Carolina. Real estate assessed values and revenues are net of homestead exemption and abatements.

COMMENTS:

Reassessment of property values was in effect for the 2005 tax year. Also, the State Legislature has passed a bill to reduce the assessed value of vehicles from 10.5% to 6% over a period of six years. This reduction in assessed value began January 1, 2001 and now all vehicles are assessed at 6%.

REVENUE HISTORY:

<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>BUDGETED FY2008</u>	<u>ESTIMATED FY2008</u>	<u>ADOPTED FY2009</u>
80 Mills	74.3 Mills	74.3 Mills	74.3 Mills	74.3 Mills	74.3 Mills	74.3 Mills	74.3 Mills
983,772	957,262	940,067	942,931	980,387	962,000	962,000	972,000

* The above assessed value of property does not include vehicle assessment, but they do include the assessed value of any Tax Increment District Property.

REVENUE ITEM: Cost and Penalties on Taxes

LEGAL AUTHORIZATION: Code of Laws of South Carolina Title 12, Chapter 51, Section 12-51-30	FUND: General Fund ACCOUNT CODE: 10-4110-4008
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DESCRIPTION OF REVENUE:

Penalties on taxes are the additional amounts the City has the legal right to impose for late payments or failure to pay current levied taxes. Penalties are imposed to deter taxpayers from reaching delinquent status.

BASE:

January 16, following year in which taxes were due = 3% penalty
February 2, following year in which taxes were due = 7% penalty
March 17, following year in which taxes were due = 5% penalty
Then into execution: tax + penalties accrued + costs of execution = tax and penalty due

COMMENTS:

Penalties are an uncertain revenue based on the trend illustrated below.

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
24,883	27,566	23,845	25,192	24,329	20,000	20,000	20,000

REVENUE ITEM: Payment In Lieu Of Taxes

LEGAL AUTHORIZATION: State Law Provides For The Acceptance Of Cash Payments Instead Of Taxes From Certain Agencies Or Enterprises.	FUND: General Fund ACCOUNT CODE: 10-4191
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DESCRIPTION OF REVENUE:

Payments in lieu of taxes are currently being accepted by the City of Union from the Housing Authority, the City Utilities Department, and from the City's Solid Waste Management.

BASE:

The Housing Authority's fee is made at the end of its fiscal year established for such Project and shall be in an amount equal to either (i) ten percent (10%) of the Shelter Rent actually collected, less utilities, but in no event to exceed ten percent (10%) of the Shelter Rent charged by the local authority in respect to such Project during such fiscal year or (ii) the amount permitted to be paid by applicable state law in effect on the date such payment is made, whichever is the lowest.

The City utility fee is charged to equate the franchise business license fees lost to municipal ownership. This fee shall not exceed 5% of the operating revenues as found in the most recently completed external audit of the Utility Enterprise Fund.

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
1,439,855	1,511,686	1,729,772	1,692,719	1,968,391	1,906,770	1,906,770	1,946,200

REVENUE ITEM: Business License

LEGAL AUTHORIZATION:	FUND: General Fund
Code of Laws of South Carolina 12-35-320	ACCOUNT CODE: 10-4210
Code of Ordinances, City of Union, Chapter 5, Article I, Section 5.6	

DESCRIPTION OF REVENUE:

The Business License is levied for the purpose of providing regulations as may be required for businesses subject thereto and for the purpose of raising revenue for the General Fund through a privilege tax.

FEE SCHEDULE:

<u>CLASS</u>	<u>GROSS REVENUE</u>	<u>MINIMUM FEE</u>	<u>RATE PER THOUSAND OVER MINIMUM</u>
1	\$ 0-2000	\$ 35.00	1.35 per thousand
2	0-2000	40.00	1.40 per thousand
3	0-2000	45.00	1.45 per thousand
4	0-2000	50.00	1.50 per thousand
5	0-2000	55.00	1.55 per thousand
6	0-2000	60.00	1.60 per thousand
7	0-2000	65.00	1.65 per thousand
8	See Individual Business in Class		
Business License Ordinance Book			\$10

BASE: The Business License Revenue showed a slight decrease from FY 2006 to FY 2007, but even with the slowdown of the economy, the City of Union has experienced new growth through annexation. This new growth will add to our commercial base for business licenses.

COMMENTS: There are currently over 1100 active business licenses in the City of Union.

REVENUE HISTORY:

	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>ESTIMATED FY2008</u>	<u>ADOPTED FY2008</u>	<u>ADOPTED FY2009</u>
Business License	868,426	905,887	1,007,812	1,039,350	1,120,002	980,000	980,000	1,040,000

REVENUE ITEM: Building and Utility Permits

LEGAL AUTHORIZATION: Code of Ordinances, City of Union Chapter 4, Article I, Section 4-1 Chapter 8, Article 1, Section 8-13, Chapter 11, Article 1, Section 11-7, Chapter 19, Article 1, Section 19-16.	FUND: General Fund ACCOUNT CODE: 10-4210
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DESCRIPTION OF REVENUE:

A Building Permit is a license to erect, demolish, alter, repair or move a structure in compliance with all State and City Codes and Ordinances. A Utility Permit is a license to install and repair plumbing, electrical, and gas service in compliance with all state and city codes and ordinances

FEE SCHEDULE:

Effective July 1, 2002.

COMMENTS:

REVENUE HISTORY:

<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>BUDGETED</u> <u>FY2009</u>	<u>ESTIMATED</u> <u>FY2009</u>	<u>PROPOSED</u> <u>FY2010</u>
24,422	30,106	25,895	38,865	0	34,500	34,500	0

**CITY OF UNION
BUILDING AND UTILITY PERMIT RATES
(Effective July 1, 2002)**

a)	<u>Building Permits</u>
<u>Total Valuation</u>	<u>Fees</u>
\$ 0.00 to \$250.00	No permit unless inspection required.
\$ 251.00 to \$3,000.00	\$15.00
\$ 3,001.00 to \$50,000.00	\$5.00 per thousand or fraction thereof.
\$ 50,001.00 to \$100,000.00	\$250.00 for the first \$50,000 plus \$3.75 for each additional thousand or fraction thereof.
\$100,001.00 to \$150,000.00	\$437.50 for the first \$100,000 plus \$3.25 for each additional thousand or fraction thereof.
\$150,001.00 to \$200,000.00	\$593.75 for the first \$150,000 plus \$2.50 for each additional thousand or fraction thereof.
\$200,001.00 to \$500,000.00	\$718.75 for the first \$200,000 plus \$2.00 for each additional thousand or fraction thereof.
\$500,001.00 and up	\$1,281.25 for the first \$500,000 plus \$1.25 for each additional thousand or fraction thereof.

ADDITIONS & NEW RESIDENTIAL BUILDINGS:

Fee based on SBCCI Schedule.

MANUFACTURED HOMES SET UP FEE

For placement of Mobile Home on lot	Use Building Permit Schedule
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b) Moving of Building or Structure (Excluding Mobile Homes)	\$75.00
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Where a police escort is required or where the structure remains on any street for more than two hours, an additional fee equal to the policemen's salary for the time required shall apply.

When the City must move any city utilities to permit the moving, the cost so incurred by the city shall be paid in addition to any other fee.

c) Moving mobile home out of City (This covers the inspection of the sewer cap by the Building Official)	\$15.00
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- d) Demolition of building or structure \$50.00
- e) Signs – Fee same as building permit schedule. (If illuminated, will require an electrical permit.)
- f) Fences – Fee same as building permit schedule. (Must meet zoning regulations.)
- g) Swimming Pools – Public \$40.00
Private \$25.00
- h) Grading & Excavating – Fee same as building permit schedule.

Electrical Permit Fees

- a) Base fee for issuing permit \$15.00

Services

Residential – 100 amp service	\$10.00
Residential – 200 amp service	\$20.00
Commercial Service	\$35.00
Temporary Pole	\$15.00

Branch Circuits

Each Branch Circuit Over current Device	<u>Residential</u>	<u>Commercial</u>
Single Pole	\$1.00	\$1.50
Double Pole	\$2.00	\$2.50
Triple Pole	\$3.00	\$3.50

- b) Electrical permit fees for mobile homes same as residential.

HVAC Permit Fees

Fee for inspecting heating, ventilating, ductwork, air-conditioning & refrigeration systems.	\$15.00 for the first \$1,000.00 plus \$5.00 for each additional \$1,000 or fraction thereof.
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Plumbing Permit Fees

Any permit requiring inspection--- Minimum	\$15.00
For each plumbing fixture, floor drain or trap (includes water & drainage piping)	\$ 3.50

Re-inspection Fees

First and Second re-inspection on same job	\$15.00
Third or more re-inspection on same job	\$25.00

Penalties for Violation

Where work for which a permit is required by this code is started or proceeded with, prior to obtaining said permit, the fee shall be doubled, but the payment of such double fee shall not relieve any person from fully complying with the Violation Section for each code.

Other Fees

Re-zoning, Use Permitted on Review & Special Exceptions	Actual cost billed to customer
Review Construction Plans	½ of Building Permit Cost
Zoning Book Cost	\$10.00
Zoning Map	\$10.00

SEWER CONNECTION CHARGES

- (A) **Enumerated.** The following charges shall be made for all connections to sewer lines:
- (1) A single-family dwelling shall pay a connection charge of three hundred dollars (\$300.00).
 - (2) A multi-family dwelling (two or more units) shall pay a connection charge of three hundred dollars (\$300.00) for the first dwelling unit and one hundred and fifty dollars (\$150.00) for each additional dwelling unit.
 - (3) Hotels and motels shall pay a connection charge of three hundred dollars (\$300.00) for the first bath and seventy-five dollars (\$75.00) for each additional bath.
 - (4) Any other structure or building including but not limited to schools, hospitals, public and commercial buildings shall pay a charge for each connection to a sewer line of five-hundred dollars (\$500.00) for the first fixture unit or less and five dollars (\$5.00) for each additional fixture unit.
- (B) **Determination of fixture units.** In determining the number of fixture units applicable to a given building or structure, the provisions and tables as set forth in the Standard Plumbing Code as it may be amended from time to time will be applicable in determining the connection charges under this section.
- (C) Any sewer connection fees are payable by the General Contractor with the building permit. (By ordinance adopted.)

REVENUE ITEM: Local Government Fund - Aid To Subdivisions

LEGAL AUTHORIZATION: Code of Laws of South Carolina Title 6 Chapter 27 - Section 6-27-30 and 6-27-40	FUND: General Fund ACCOUNT CODE: 10-4350
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DESCRIPTION OF REVENUE:

In the annual general appropriations act, an amount equal to not less than four and one-half percent of General Fund Revenues of the latest completed fiscal year must be appropriated to the Local Government Fund.

BASE:

The distribution of monies to local government is as follows: Sixteen and seven hundred twenty-two thousandths percent must be distributed to municipalities. Of the total distributed to municipalities, each municipality must receive an amount based on the ratio that the municipality's population is of the population of all municipalities in this State according to the most recent United States Census. Revenues from this source show an increase of 6.34% from FY2003 until FY2006. FY2007 increased 7.79% over FY2006.

COMMENTS:

This revenue is based on the economy of the State of South Carolina.

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
226,632	228,605	238,099	241,005	259,783	230,000	230,000	286,360

REVENUE ITEM: Accommodations Tax

LEGAL AUTHORIZATION: Code of Laws of South Carolina Title 12, Chapter 35, Article VI, Section 12-35-710 and 12-35-720 and Title 6, Chapter 4 Section 6-4-10	FUND: General Fund ACCOUNT CODE: 10-4350
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DESCRIPTION OF REVENUE:

Accommodations Tax is a 2% additional sales tax levied on the gross proceeds for the rental of transient accommodations, including campgrounds. The State of South Carolina collects the tax and distributes the proceeds back to the City.

FEE SCHEDULE:

The Accommodations Tax is remitted to the City annually.

BASE:

State law provides that the first \$25,000 received by a municipality be allocated to the General Fund and be exempt from all other requirements of the Act.

State law provides that until collections reach \$50,000, all funds are allocated to the General Fund. Once the \$50,000 threshold is reached, the funds must be allocated according to Section 6-4-10 of the South Carolina Code. The City is funding the Union County Chamber of Commerce in the amount of \$37,600, which exceeds the requirement set forth in Section 6-4-10 referred to above.

COMMENTS:

The Accommodations Tax received by the City may experience slight growth for FY2009, but budget estimates remain stable.

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
44,194	44,089	47,069	48,838	51,911	45,000	45,000	50,000

REVENUE ITEM: Homestead Exemption Tax

LEGAL AUTHORIZATION:

Code of Laws of South Carolina Title 12,
Chapter 37, Sections 250, 252, 255, 260,
265, 266, 290; Homestead Exemption Tax
Provisions Sections 270, 275, 280
Homestead Tax Reimbursement

FUND: General Fund

ACCOUNT CODE: 10-4350-4068

DESCRIPTION OF REVENUE:

The City is reimbursed by the Comptroller General from the General Fund of the state for any tax loss due to the Homestead Exemption. Reimbursement is received on an annual basis and is based on the Tax Levy. The 1995-96 Tax Levy was reduced from 70 Mills to 59 Mills. The 98-99 Tax Levy was increased from 59 Mills to 80 Mills. During the reassessment year of 2005, the City's millage was tolled back to 74.3 mills, and remains unchanged for FY 2009.

COMMENTS:

The Homestead Exemption provides that the first fifty thousand dollars of the fair market value for the dwelling place of persons is exempt from municipal property taxes when such persons have been residents of the State for at least one year, have reached the age of 65 years on or before December 31, or any persons who have been classified as permanently disabled or any person who is legally blind.

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
121,441	122,308	122,710	124,247	123,670	120,000	120,000	120,000

REVENUE ITEM: Merchant's Inventory Tax

LEGAL AUTHORIZATION:

Code of Laws of South Carolina Title 12,
Chapter 37, Sections 450, 890, 970, 1410
and 1420

FUND: General Fund

ACCOUNT CODE: 10-4350

DESCRIPTION OF REVENUE:

The City is reimbursed for the revenue lost as a result of the business inventory tax phase-out. The Comptroller General authorizes the State Treasurer to issue this reimbursement check on an annual basis.

COMMENTS:

Assessments for property taxation of fixtures are determined by the South Carolina Tax Commission from property tax returns once a year. Effective for tax years after December 31, 1984, the inventory of business establishments shall be exempt from property tax as follows: for 1985, seventeen percent (17%); for 1986, fifty percent (50%); and for 1987 and years after, one hundred percent (100%).

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
28,066	28,066	28,066	28,066	35,082	28,060	28,060	28,060

REVENUE ITEM: Manufacturer Exemption Tax

LEGAL AUTHORIZATION:

Code of Laws of South Carolina Title
Section 11-11-150

FUND: General Fund

ACCOUNT CODE: 10-4-435-4075

DESCRIPTION OF REVENUE:

Funds to reimburse all local-taxing entities the amount of revenue not collected as a result of the additional depreciation more than eighty percent allowed for manufacturers' machines and equipment.

COMMENTS:

The City will receive this tax on an annual basis.

REVENUE HISTORY:

<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
11,999	12,195	12,682	14,134	12,000	12,000	11,500

REVENUE ITEM: Motor Carrier Taxes

LEGAL AUTHORIZATION:

Code of Laws of South Carolina Title 12,
Chapter 37

FUND: General Fund

ACCOUNT CODE: 10-4-4350-4010

DESCRIPTION OF REVENUE:

The taxes and payments in lieu of taxes are collected by the State and will be disbursed to counties on a basis. The distribution for each county is determined on the ratio of total federal and state highway miles within each county during the preceding calendar year to the total federal and state highway miles within counties of this State during the same preceding calendar year. The revenue collected by the State is of two sources: 1) a one-time fee on trailers and semi-trailers collected by the Department of Public Safety 2) an annual property tax on motor carrier vehicles collected by the Department of Revenue. In turn, the Treasurer must distribute this revenue to every governmental entity levying a property tax in that county

COMMENTS:

The City will receive this tax on an annual basis.

REVENUE HISTORY:

<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
10,546	12,255	13,744	10,000	10,000	10,000

REVENUE ITEM: Fines and Forfeitures

LEGAL AUTHORIZATION: Code of Ordinances, City of Union FY2009 Budget Ordinance	FUND: General Fund ACCOUNT CODE: 10-4410
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DESCRIPTION OF REVENUE:

This revenue is generated through bonds posted for release of individuals being held in the City jail or for traffic fines. The amount of fine is set by the City Judge according to the type case to be tried in City Court. Bond money is collected and receipted by the Public Safety Department at the end of each month, and net bail bonds are transferred to the General Fund after disposition of cases.

BASE:

This revenue source is based on the enforcement of City of Union codes and ordinances and state statutes.

COMMENTS:

The revenues listed below are net amounts kept by the City for fines and forfeitures. State fines are imposed in addition to normal fines for the violation. Those fines are remitted directly to the State.

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
117,838	130,812	125,569	101,769	121,115	90,000	90,000	90,000

REVENUE ITEM: Interest on Investments

LEGAL AUTHORIZATION: Code of Laws of South Carolina Title 6, Chapter 5, Section 6-5-10 and 6-5-20	FUND: General Fund ACCOUNT CODE: 10-4600-4104
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DESCRIPTION OF REVENUE:

As a part of its cash management program, the City invests all available funds in interest-bearing accounts. Periodically, funds are invested in Certificates of Deposit or U.S. Treasury obligations.

BASE:

This revenue is based on a cash management program which utilizes the City's cash flow position to earn additional funds.

COMMENTS:

Interest earnings reflect a declining fund balance, with lower interest rates projected for FY 2009.

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
42,035	30,414	57,042	96,974	114,983	70,000	70,000	70,000

REVENUE ITEM: Solid Waste Collection Fees

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2009 Budget Ordinance	FUND: Solid Waste Management ACCOUNT CODE: 12-4-4190-4042 12-4-4190-4044 12-4-4190-4046
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DESCRIPTION OF REVENUE:

This revenue is generated through collection of fees for Solid Waste Collection, which includes curbside garbage pickup, yard waste removal and pickup at local retail/commercial establishments/institutions.

- FEE SCHEDULE:**
- A. Residential = \$12.00 per month per cart
 - B. Retail/Commercial Establishments/Institutions = \$12.00 per month
 - C. (1) Additional cart may be added at an additional \$12.00 per month per cart.
 - D. Effective date - July 1, 2008

BASE:

All customers, which include all customers that reside in multi-family dwellings, will be charged a monthly fee of \$12.00. Additional carts may be added at an additional \$12.00 per month per cart. Customers will need to contact the City's Solid Waste Department each time a yard waste pick-up is needed.

COMMENTS:

The implementation of a Solid Waste Management Fund is due to the increased cost of moving and disposing of solid waste.

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
641,799	726,699	728,629	736,428	735,145	728,000	728,000	595,950

REVENUE ITEM: Service Connection Charges

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2009 Budget Ordinance	FUND: Utility Fund ACCOUNT CODE: 32-4150; 32-4160; 32-4170; 32-4180
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DESCRIPTION OF REVENUE:

This revenue is derived from connection charges collected by the City for all utility services.

Service Connection Charge

- 1) This charge applies to any new meter installations and for service at a location where the meters are installed, but the customer has not had previous service with the City.
- 2) For a new customer desiring either electric, water, or sewer, or a combination of the three, a \$20 service connection charge applies.
- 3) For a new customer desiring gas service, a \$30 service connection charge applies.
- 4) For a new customer desiring electric, water, sewer and gas, a \$50 service connection charge applies.

Transfer Charge

- 1) For a customer having electric, water, sewer, or gas, or any combination thereof, who relocates to another address on the system, a \$10 transfer charge applies.
- 2) If other utility services, in addition to those being transferred, are requested at the new address, the customer must pay the applicable service connection charge and tap fee.
- 3) A transfer charge will not be applicable for those customers requesting a bonefide name change only, where that particular account is not currently in arrears. This applies to those customers requesting the account be transferred to their name due to death of a spouse, marriage, divorce, and other extenuating circumstances. If any other changes are necessary involving a trip by the serviceman, a transfer charge is applicable.

Persons requesting name changes under this section are required to execute appropriate service agreements.

Surcharges

- 1) A surcharge was imposed November 21, 1995 on all services obtained from the Buffalo Water & Sewer Dist.
- 2) This surcharge will be used to make repairs and necessary improvements to the water and sewer system of the Buffalo Water & Sewer Dist.

Reconnection Fee

- 1) See Utility Billing Ordinance.

Returned Check Fee

A returned check fee of \$30 will be imposed on any customer whose check is returned for non-sufficient funds or a closed account.

REVENUE ITEM: Electric Usage

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2009 Budget Ordinance	FUND: Utility Fund ACCOUNT CODE: 32-4150
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DESCRIPTION OF REVENUE:

This revenue is derived from electrical payments collected by the City from all electrical service customers.

FEE SCHEDULE:

See Retail Electric Rate Schedule: Effective July 1, 2003

BASE:

The approximately 7,075 active electric service accounts are billed monthly.

COMMENTS:

An annual study of electric rates began in FY 2008 and will continue in 2009.

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
#####	#####	#####	13,265,237	13,982,884	13,186,930	13,186,960	13,254,940

**CITY OF UNION, SOUTH CAROLINA
UTILITY DEPARTMENT
ELECTRIC RATE SCHEDULE
(Adopted 07-01-03)**

**RESIDENTIAL SERVICE
(Rate Code 001)**

AVAILABILITY: This schedule is available only to residential customers in residences, condominiums, mobile homes, or individually-metered apartments.

TYPE OF SERVICE: The City of Union will normally supply the equipment necessary and will deliver to the Customer through one meter at one delivery point, mutually satisfactory to the City and the Customer, 60-cycle alternating current electricity of the phase and voltage desired by the Customer, provided electricity of the phase and voltage desired by the Customer is available generally in the area in which service is desired.

RATES: Monthly charges will be calculated as follows:

Basic Facilities Charge: \$6.74 per month

Energy Charge:

For All KWH \$0.09474 per KWH

SALES TAX AND PURCHASED POWER ADJUSTMENT: To the above charges will be added any applicable South Carolina Sales Tax and Purchased Power Adjustment.

PAYMENT: Bills are due and payable at the offices of the City's Utility Department.

EFFECTIVE: 07/01/03

**CITY OF UNION, SOUTH CAROLINA
UTILITY DEPARTMENT
ELECTRIC RATE SCHEDULE
(Adopted 07-01-03)**

**RESIDENTIAL SERVICE
ELECTRIC WATER HEATING AND SPACE CONDITIONING
(Rate Code 002)**

AVAILABILITY: This schedule is available only to residential customers in residences, condominiums, mobile homes, or individually-metered apartments, and is applicable where electric water heating and environmental space conditioning are utilized.

TYPE OF SERVICE: The City of Union will normally supply the equipment necessary and will deliver to the Customer through one meter at one delivery point, mutually satisfactory to the City and the Customer, 60-cycle alternating current electricity of the phase and voltage desired by the Customer, provided electricity of the phase and voltage desired by the Customer is available generally in the area in which service is desired.

RATES: Monthly charges will be calculated as follows:

Basic Facilities Charge: \$6.74 per month

Energy Charge:

For All KWH \$0.08713 per KWH

SALES TAX AND PURCHASED POWER ADJUSTMENT: To the above charges will be added any applicable South Carolina Sales Tax and Purchased Power Adjustment.

PAYMENT: Bills are due and payable at the offices of the City's Utility Department.

EFFECTIVE: 07/01/03

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**CITY OF UNION, SOUTH CAROLINA
UTILITY DEPARTMENT
ELECTRIC RATE SCHEDULE
(Adopted 07-01-03)**

**COMMERCIAL
(Rate Code 003, 006, 019)**

AVAILABILITY: This schedule is available to any non-residential customer. This schedule is not available for resale, breakdown, or parallel operation.

TYPE OF SERVICE: The City of Union will normally supply the equipment necessary and will deliver to the Customer through one meter at one delivery point, mutually satisfactory to the City and the Customer, 60-cycle alternating current electricity of the phase and voltage desired by the Customer, provided electricity of the phase and voltage desired by the Customer is available generally in the area in which service is desired.

RATES: Monthly charges will be calculated as follows:

Basic Facilities Charge: \$10.88 per month

Demand Charge:

First 30 KW No Charge

Above 30 KW \$8.70 per KW

Energy Charge:

For the first 125 KWH per KW billing demand

First 4,000 KWH \$0.10562 per KWH

All over 4,000 KWH \$0.05885 per KWH

All over 125 KWH per KW billing demand

First 10,000 KWH \$0.08713 per KWH

All over 10,000 KWH \$0.05885 per KWH

COMMERCIAL ELECTRIC RATE SCHEDULE (CONTINUED)

DETERMINATION OF BILLING DEMAND: The demand for billing purposes each month shall be the highest average KW measured in any 30-minute interval during the month, or a minimum of 30 KW. The City will install a permanent demand meter when the monthly consumption of the Customer exceeds 3,000 KWH for a six-month period.

SALES TAX AND PURCHASED POWER ADJUSTMENT: To the above charges will be added any applicable South Carolina Sales Tax and Purchased Power Adjustment.

PAYMENT: Bills are due and payable at the offices of the City's Utility Department.

EFFECTIVE: 07/01/03

CITY OF UNION, SOUTH CAROLINA
UTILITY DEPARTMENT
ELECTRIC RATE SCHEDULE
(Adopted 07-01-03)

INDUSTRIAL
(Rate Code 007, 010)

AVAILABILITY: This schedule is available only to establishments classified as “Manufacturing Industries” by the Stand Industrial Classification Manual published by the United States Government, and where more than 50% of the electric energy consumption of such establishment is used for its manufacturing processes.

Service under this Schedule shall be used solely by the contract Customer in a single enterprise, located entirely on a single, contiguous premise.

This Schedule is not available for auxiliary or breakdown service. Power delivered under this Schedule shall not be used for resale or exchange or in parallel with other electric power or as a substitute for power contracted for or which may be contracted for, under any other Schedule of the City, except at the option of the City, under special terms and conditions expressed in writing in the contract with the Customer.

The obligations of the City in regard to supplying power are dependent upon its securing and retaining all necessary rights-of-way, privileges, franchises and permits, for the delivery of such power. The City shall not be liable to any Customer or applicant for power in the event it is delayed in, or is prevented from furnishing the power by its failure to secure and retain such rights-of-way, privileges, franchises and permits.

TYPE OF SERVICE: The City of Union will normally supply the equipment necessary and will deliver to the Customer through one meter at one delivery point, mutually satisfactory to the City and the Customer, 60-cycle alternating current electricity of the phase and voltage desired by the Customer, provided electricity of the phase and voltage desired by the Customer is available generally in the area in which service is desired.

ELECTRIC RATE SCHEDULE – INDUSTRIAL - CONTINUED

RATES: Monthly charges will be calculated as follows:

Basic Facilities Charge: \$16.31 per month

Demand Charge:

First 30 KW No Charge

Above 30 KW \$8.70 per KW

Energy Charge:

For the first 125 KWH per KW billing demand

First 4,000 KWH \$0.11214 per KWH

All over 4,000 KWH \$0.05994 per KWH

All over 125 KWH per KW billing demand

First 10,000 KWH \$0.08822 per KWH

All over 10,000 KWH \$0.05994 per KWH

DETERMINATION OF BILLING DEMAND: The demand for billing purposes each month shall be the highest average KW measured in any 30-minute interval during the month, or a minimum of 30 KW. The City will install a permanent demand meter when the monthly consumption of the Customer exceeds 3,000 KWH for a six-month period.

SALES TAX AND PURCHASED POWER ADJUSTMENT: To the above charges will be added any applicable South Carolina Sales Tax and Purchased Power Adjustment.

PAYMENT: Bills are due and payable at the offices of the City's Utility Department.

EFFECTIVE: 07/01/03

**CITY OF UNION, SOUTH CAROLINA
UTILITY DEPARTMENT
ELECTRIC RATE SCHEDULE
(Adopted 07-01-03)**

**CHURCH
(Rate Code 074)**

AVAILABILITY: This schedule is available only to churches. This schedule is not available for resale, breakdown, or parallel operation.

TYPE OF SERVICE: The City of Union will normally supply the equipment necessary and will deliver to the Customer through one meter at one delivery point, mutually satisfactory to the City and the Customer, 60-cycle alternating current electricity of the phase and voltage desired by the Customer, provided electricity of the phase and voltage desired by the Customer is available generally in the area in which service is desired.

RATES: Monthly charges will be calculated as follows:

Basic Facilities Charge:	\$9.77 per month
Demand Charge:	
First 20 KW	No Charge
Above 20 KW	\$10.50 per KW
Energy Charge:	
First 5,000 KWH	\$0.09211 per KWH
All over 5,000 KWH	\$0.04906 per KWH

DETERMINATION OF BILLING DEMAND: The demand for billing purposes each month shall be the highest average KW measured in any 30-minute interval during the month, or a minimum of 20 KW. The City will install a permanent demand meter when the monthly consumption of the Customer exceeds 3,000 KWH for a six-month period.

SALES TAX AND PURCHASED POWER ADJUSTMENT: To the above charges will be added any applicable South Carolina Sales Tax and Purchased Power Adjustment.

PAYMENT: Bills are due and payable at the offices of the City's Utility Department.

EFFECTIVE: 07/01/03

**CITY OF UNION, SOUTH CAROLINA
 UTILITY DEPARTMENT
 SECURITY LIGHT RATE SCHEDULE
 (Effective 07-01-98)**

	<u>Without Pole</u>	<u>With Pole</u>
100 watt HPS	5.23	6.07
175 watt Mercury	5.23	6.07
250 watt HPS	9.41	10.46
400 watt Mercury	9.93	10.77
400 watt Mercury (wide)	11.40	12.24
400 watt HPS	12.55	13.39
400 watt HPS (wide)	13.60	14.47
400 watt metal halide	15.23	16.10
750 HPS	21.70	21.70
1000 watt metal halide	20.66	22.40
1000 HPS	17.90	23.74
1000 watt metal halide (wide)	16.38	22.22

Rates do not include sales tax.

REVENUE ITEM: Electric Tap Fee

LEGAL AUTHORIZATION: Code of Ordinances, City of Union FY2009 Budget Ordinance	FUND: Utility ACCOUNT CODE: 32-4150
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DESCRIPTION OF REVENUE:

A new electric customer who has paid all appropriate connection fees and permits must pay a fee to have an electric tap installed and connected onto the City's system.

FEE SCHEDULE & OTHER REQUIREMENTS:

- I. Electrical permits may be obtained by the homeowner or licensed electrician.
- II. Temporary service (tool house connection with proper equipment provided by customer) \$75.
- III. Underground Service
 - A. Residential Service - up to 200 amp
\$250 minimum charge up to 100 linear feet. For each additional foot required over 100 linear feet, the fee is \$2.50 per linear foot.
 - B. Commercial Service
 - 1) Up to 200 amp single phase - \$250 minimum charge up to 100 linear feet. For each additional foot required over 100 linear feet, the fee is \$2.50 per linear foot.
 - 2) Up to 300 amp three phase - \$350 minimum charge up to 100 linear feet. For each additional foot required over 100 linear feet, the fee is \$5 per linear foot.
 - 3) Up to 400 amp three phase - \$500 minimum charge up to 100 linear feet. For each additional foot required over 100 linear feet, the fee is \$7.50 per linear foot.
 - 4) All underground service will be measured from the nearest pole on the property or from the point the service enters the property.
 - C. Security Lights/Electric Service Poles
 - 1) If a customer desires a pole to cut down on length of service, an additional \$50 charge will be added to each charge above. This does not apply if customer contracts for a security light.
 - 2) Underground service for security lights - \$75 minimum charge up to 100 linear feet. For each additional foot required over 100 linear feet, the fee is .75 per linear foot.

All underground service will be installed, to include providing the ditch, by the City's workforce.

IV. Relocation of Security Light/Electric Service Poles

A. Fee for relocation of a security light/electric service pole requested by the customer is \$75.

V. Mobile Homes

A. County permit is required for inside or outside the City. Customer obtains this permit from the Union County Tax Assessor's Office.

BASE:

Electric tap fee is based on the cost of material, labor, and overhead needed to provide an electric connection to the City's Electric System.

COMMENTS:

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
5,938	8,505	3,740	6,671	7,405	7,000	7,000	8,000

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REVENUE ITEM: Water Usage

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2009 Budget Ordinance	FUND: Utility Fund ACCOUNT CODE: 32-4160
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DESCRIPTION OF REVENUE:

This revenue is derived from water payments collected from all water service customers.

FEE SCHEDULE:

See Proposed Water Rate Schedule: Effective July 1, 2007

BASE:

The approximately 6,271 active water service accounts are billed monthly.

COMMENTS:

An annual study of water rates began in FY 2008 and continue for FY 2009.

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
2,644,414	2,488,807	2,527,333	2,779,680	2,735,801	3,049,440	3,049,440	3,209,940

**CITY OF UNION, SOUTH CAROLINA
UTILITY DEPARTMENT
WATER RATE SCHEDULE**

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge	\$6.76	\$10.12

	<u>Volume Charge per 1000 Gallons</u>	
	<u>Inside City</u>	<u>Outside City</u>
Residential (050, 051)	\$2.24	\$3.36
Commercial (052, 053)	\$1.90	\$2.85
Industrial (054, 055)	\$1.90	\$2.85
Institutional (056, 057) (Schools, Hospitals, Churches)	\$1.90	\$2.85
Water Districts (058)		\$2.24
Fire Sprinklers/\$/Month/Account (090)		\$25.00

EFFECTIVE: 07-01-07

REVENUE ITEM: Water Tap Fee

LEGAL AUTHORIZATION:

Code of Ordinances, City of Union
FY2009 Budget Ordinance

FUND: Utility

ACCOUNT CODE: 32-4160

DESCRIPTION OF REVENUE:

A new water customer who has paid all appropriate connection fees and permits must pay a fee to have a water tap installed and connected onto the City's system.

FEE SCHEDULE:

<u>Meter Size</u>	<u>Fee</u>
3/4"	\$ 350.00
1"	\$ 425.00
1-1/2"	\$ 625.00
2"	\$2,500.00

NOTE: The above fees provide for the tap, installation of service line and meter at the street right-of-way line.

BASE:

Water tap fee is based on the cost of material, labor and overhead needed to provide a water connection to the City's Water System.

COMMENTS:

A utility extension agreement is required for all taps outside the City's corporate limits.

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
23,026	7,662	7,224	6,355	14,450	10,000	10,000	10,000

REVENUE ITEM: Sewer Usage

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2009 Budget Ordinance	FUND: Utility Fund ACCOUNT CODE: 32-4170
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DESCRIPTION OF REVENUE:

This revenue is derived from sewer bill payments collected by the City from all sewer service customers.

FEE SCHEDULE:

See Proposed Wastewater Rate Schedule: Effective for July 1, 2007

BASE:

The approximately 5,052 active sewer service accounts are billed monthly.

COMMENTS:

An annual study of wastewater rates began in FY 2008 and continue for FY 2009.

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
1,649,772	1,462,441	1,597,563	1,736,476	1,687,965	1,856,740	1,856,740	1,728,460

**CITY OF UNION, SOUTH CAROLINA
UTILITY DEPARTMENT
WASTEWATER RATE SCHEDULE**

RESIDENTIAL (060,061)

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge	\$ 8.98	\$11.98
Volume Charge (per 1000 gals. metered water)	\$ 2.49	\$ 3.74
Maximum Bill (12,000 gallons)	\$38.86	\$56.86

NOTE: Minimum for master metered multiple units is dependent on number of units.

COMMERCIAL (062,063)

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge/Minimum Bill	\$ 8.98	\$11.98
Volume Charge (per 1000 gals. metered water)	\$ 2.49	\$ 3.74

INDUSTRIAL (064,065)

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge/Minimum Bill	\$ 8.98	\$11.98
Volume Charge (per 1000 gals. metered water)	\$ 2.49	\$ 3.74
BOD*	\$0.17/lb.	\$0.17/lb.
TSS*	\$0.17/lb.	\$0.17/lb.

* A surcharge of \$0.17 per pound of Biochemical Oxygen Demand (BOD) and \$0.17 per pound of Suspended Solids in excess of 300 mg/l per month, as estimated by the City's Utilities Department Industrial Wastewater Monitoring Program, is added to the customer service charge.

Credit will be allowed for metered water which is not discharged into the City's Wastewater System which can be demonstrated by the customer by installation of additional metering at customer's expense.

**CITY OF UNION, SOUTH CAROLINA
UTILITY DEPARTMENT
WASTEWATER RATE SCHEDULE**

SEPTIC TANK WASTE DISPOSAL

Septic Tank Waste Disposal	\$ 100.00/load
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INDUSTRIAL PRETREATMENT PROGRAM-ADMINISTRATIVE FEES

Permit Application Processing and Renewal Fees:

Low Volume User	\$ 150.00
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Significant Industrial User	\$ 500.00
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Annual Administration and Inspection Fees:

Low Volume User	\$ 480.00
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Significant Industrial User W/O Pretreatment	\$ 900.00
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Significant Industrial User W/Pretreatment	\$1200.00
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EFFECTIVE: 07/01/07

REVENUE ITEM: Sewer Tap Fee

LEGAL AUTHORIZATION:

Code of Ordinances, City of Union,
FY2009 Budget Ordinance

FUND: Utility

ACCOUNT CODE: 32-4170

DESCRIPTION OF REVENUE:

A new sewer customer who has paid all appropriate connection fees and permits must pay a fee to have an sewer tap installed and connected onto the City's system.

FEE SCHEDULE:

See Sewer Connection Charge on Page 123 of Revenue Manual.

BASE:

Sewer tap fee is based on the cost of material, labor and overhead needed to provide sewer connection to the City's sewer system.

COMMENTS:

A utility extension agreement is required for all taps outside the City's corporate limits.

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
4,805	1,696	3,428	900	4,093	4,000	4,000	4,000

REVENUE ITEM: Gas Usage

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2009 Budget Ordinance	FUND: Utility Fund ACCOUNT CODE: 32-4180
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DESCRIPTION OF REVENUE:

This revenue is derived from gas payments collected by the City from all gas service customers.

FEE SCHEDULE:

See Gas Rate Schedule: Effective July 1, 2004.

BASE:

Approximately 6,522 active gas service accounts are billed monthly.

COMMENTS:

An annual study of natural gas rates began in FY 2008 and will continue in FY 2009.

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
14,672,945	15,324,902	16,394,845	20,562,347	16,754,949	19,802,970	19,802,970	20,962,460

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**CITY OF UNION, SOUTH CAROLINA
UTILITY DEPARTMENT
GAS RATE SCHEDULE**

RESIDENTIAL
(Rate Code 040)

Basic Facilities Charge (Minimum Bill) \$ 8.00

Plus \$0.53 per CCF/Base Volume Charge
Plus cost of gas*

NOTE: Plus purchased gas adjustment charge (PGA) if applicable.

SMALL COMMERCIAL
(Meter Size=<275 CFH)
(Rate Code 045)

Basic Facilities Charge (Minimum Bill) \$10.00

Plus \$0.495 per CCF/Base Volume Charge
Plus cost of gas*

NOTE: Plus purchased gas adjustment charge (PGA) if applicable.

LARGE COMMERCIAL
(Meter Size=>275 CFH)
(Rate Code 41)

Basic Facilities Charge (Minimum Bill) \$14.25

Plus \$0.47 per CCF/Base Volume Charge
Plus cost of gas*

Plus purchased gas adjustment charge (PGA) if applicable.

GAS RATE SCHEDULE (Continued)

INTERRUPTIBLE

(Rate Code 042)

This industrial rate is available by special contract only and requires a minimum usage of 50 MCF per day. An alternate fuel source must be available.

All volumes shall be billed at actual cost of purchased gas plus \$0.74 per dekatherm or by special contract.

EFFECTIVE: 07/01/04

* Cost of gas will be calculated by the actual cost of all gas purchased and shall include transportation cost, brokerage fees and any regulatory fees which may be assessed.

REVENUE ITEM: Gas Tap Fee

LEGAL AUTHORIZATION:

Code of Ordinances, City of Union,
FY2009 Budget Ordinance

FUND: Utility

ACCOUNT CODE: 32-4-4180-4276

DESCRIPTION OF REVENUE:

A new gas customer who has paid all appropriate connection fees and permits must pay a fee to have a gas tap installed and connected onto the City's system.

FEE SCHEDULE:

Standard 1" service line or less

The City will run the first 100 linear feet or less measured from the street right-of-way to the residence or at a cost of \$300. For each additional foot required over 100 feet, the fee is \$1.50 per linear foot. This fee has been suspended until June 30, 2009. A customer will now receive up to 250 linear feet or less at no charge. For each additional foot required over 250 feet, the fee is \$.50 per linear foot.

Relocation of gas service line

The charge for relocating a gas service line or meter is actual labor, equipment and material charges not to exceed \$300. Customer is required to sign agreement to pay for applicable charges.

BASE:

Gas tap fee is based on the cost of material, labor, and overhead needed to provide a gas connection to the City's Gas System.

COMMENTS:

City Council, for the 3rd year, has agreed to suspend the tap fee of \$300 until June 30, 2009. However, a fee of \$0.50 per linear foot will be charged for any footage over 250 feet.

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
29,497	17,094	14,590	7,706	5,120	2,000	2,000	2,000

REVENUE ITEM: Interest on Investments

LEGAL AUTHORIZATION: Code of Laws of South Carolina Title 6, Chapter 5, Section 6-5-10 and 6-5-20	FUND: Utility Fund ACCOUNT CODE: 32-4600
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DESCRIPTION OF REVENUE:

As a part of its cash management program, the City invests all available funds in interest-bearing accounts. Periodically, funds are invested in Certificates of Deposit or U.S. Treasury obligations.

BASE:

This revenue is based on a cash management program which utilizes the City's cash flow position to earn additional funds.

COMMENTS:

The outlook is for interest rates to decrease for the next year.

REVENUE HISTORY:

<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>BUDGETED</u> <u>FY2008</u>	<u>ESTIMATED</u> <u>FY2008</u>	<u>ADOPTED</u> <u>FY2009</u>
308,452	254,434	376,311	589,441	634,217	450,000	450,000	450,000

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APPENDICES

GLOSSARY OF TERMS

ACCOUNTING SYSTEM. The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

ACTIVITY. A specific and distinguishable line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, "food inspection" is an activity performed in the discharge of the "health" function.

AD VALOREM TAX. A tax levied on the assessed value of real property. This tax is also known as property tax.

APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligation for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION. A valuation set upon real estate or other property by a government as a basis for levying taxes.

AUDIT. A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations.

BOND. A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that a bond runs for a longer period of time and requires greater legal formality. **General Obligation (G.O.) Bonds** are backed by the full faith and credit of the jurisdiction. **Revenue Bonds** are backed by the income-producing potential of a capital project, i.e., municipal parking garage.

BUDGET. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modification, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body. Types of Budgets: Annual Operating Budget - a budget applicable to a single fiscal year; Capital Budget - a plan of proposed capital outlays and the means of financing them; Capital Program Budget - a plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise; and Long-Term Budget - a budget prepared for a period longer than a fiscal year.

BUDGET ADJUSTMENT. Legislative mechanism to allow for funds and department expenditures to exceed their original, beginning year allocation. The authorization becomes effective immediately after passage by City Council.

BUDGET MESSAGE. A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

BUDGETARY CONTROL. The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

CAPITAL OUTLAY. Spending on fixed assets. Generally, such acquisitions cost more than a specified amount. For the City, that amount is \$5,000.

CODING. (Use Finance Dept. Numbers for Example.) A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information. To illustrate the coding of accounts, the number "5102" might be assigned to expenditures made by the Finance Department and the number "5001" might be used to designate expenditures for personnel services. Expenditures for personnel services in the Finance Department would then be designated for posting and other purposes, by the code "5102-5001". Other examples are the numbering of monthly recurring journal entries to indicate the month and nature of the entry and the numbering of invoices or vouchers so that the number reveals the date of entry.

COMPREHENSIVE ANNUAL FINANCIAL REPORT. (CAFR.) The official annual report of a government. It includes five combined statements - Overview (the "liftable" GPFS) and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed statistical section. Every government should prepare and publish a CAFR as a matter of public record.

CONTINGENCY. An appropriation of funds to cover unforeseen events that occur during the fiscal year.

CURRENT TAXES. Taxes levied and becoming due within one year.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of government include bonds, time warrants, notes, and floating debt. Types of Debt: Bond (See Bond), Note Payable (generally, an unconditional written promise signed by the maker to pay a certain sum in money on demand or at a fixed or determinable time), Time Warrant (a negotiable obligation of a government having a term shorter than bonds and frequently tendered to individuals and firms in exchange for contractual services, capital acquisitions, or equipment purchases), Floating Debt (liabilities other than bonded debt and time warrants, such as account payable), and Long-Term Debt (debt with a maturity of more than one year after the date of issuance).

DEBT LIMIT. The maximum amount of general obligated debt which is legally permitted.

DEBT SERVICE. The payment of principal and interest on borrowed funds such as bonds.

DEFICIT. 1) The excess of the liabilities of a fund over its assets. 2) The excess of expenditures over revenues during an accounting period; or in the case of proprietary funds, the excess of expense over income during an accounting period.

DELINQUENT TAXES. Taxes remaining unpaid on and after the date on which a penalty for non-payment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent taxes until abated, cancelled, paid, or converted into tax liens.

DEPARTMENT. A major division of the City by function performed.

ENTERPRISE FUND. A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities, and solid waste management.

ENTITY. The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and accounting entity is the individual fund and account group. Under NCGA Statement I, governmental GAAP reporting entities include (a) the Combined Statements-Overview (the "liftable" GPFS), and (b) financial statements of individual funds (which may be presented as columns or combining statements by fund type, or physically separate individual fund statements, or both). The term "entity" is also sometimes used to describe the composition of "the government as a whole" (whether the library is part of the City or a separate government, whether the school system is part of the County or an independent special district, etc.).

EXPENDITURES. Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays. Budgetary Expenditures (decreases in net current assets) are limited in amount to exclude amounts represented by non-current liabilities. Conventional Expenditures (decreases in net financial revenues), in contrast to budgetary expenditures, conventional expenditures are not limited in amount to exclude amounts represented by non-current liabilities.

FIDUCIARY FUNDS. Trust and Agency Funds used to account for assets received and held by the City acting in the capacity of an agent or custodian.

FISCAL YEAR. A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operation. The City of Union's fiscal year is July 1 to June 30.

FIXED ASSETS. Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FUND. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. There are eight generic fund types found in governmental accounting; General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

FUND BALANCE. The fund equity of governmental funds and trust funds.

GENERAL FUND. The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is NCGA Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objectives of business enterprise GAAP financial reports.

LEVY. (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

MILL. Property tax rate which is based on the valuation of property. A tax rate of 1 mill produces one dollar of taxes on each \$1,000 of property valuation.

MODIFIED ACCRUAL BASIS. The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

OPERATING BUDGET. A budget for general expenditures such as salaries, utilities and

supplies.

OVERHEAD ALLOCATION. Amount paid by the Enterprise Funds to help supplement expenditures made in the General Fund. The percentage of overhead allocation is based on a cost-accounting effort conducted internally in 1995. The Overhead Allocation or contribution to General Fund is based on the theory that numerous General Fund operations are conducted to aid Utility Fund functions. In essence, the Utility Fund "pays" the General Fund for these services. The Overhead Allocation also works much like a franchise fee. Since the Utility Fund is operated like a business, the rationale is that the fund should be obliged to pay a fee to operate within the City, just like any other profit-making business.

PROPERTY TAX. A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

REVENUES. The income of a government from all sources, appropriated for the payment of the public expenses.

SHARED REVENUES. Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments. The Accommodations Tax seen in Union is an example of shared revenue.

SPECIAL ASSESSMENT. A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SWM. Solid Waste Management

TAXES. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, for example, sewer service charges.

USER FEES. Those amounts received from the public for performance of specific services benefiting the persons charged. User charges function much like prices charged for privately produced goods. There exist two types of user charges. 1) Marginal-cost, multipart charge system that takes into account the varying costs of production and distribution; and 2) Average-cost system that charges the same price per unit regardless of the volume of service consumed or the location of its demand. Union has in place user fees associated with its water and sewer system.

ORDINANCES

STATE OF SOUTH CAROLINA }
COUNTY OF UNION } ORDINANCE
CITY OF UNION }

AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF A BUDGET, ITS REVENUES AND EXPENDITURES FOR FISCAL YEAR 2008-2009.

BE IT ORDAINED by the Mayor and Council of the City of Union, South Carolina, in council meeting duly assembled,

SECTION 1. That the attached Budget, prepared by the Mayor of Union, South Carolina, which is incorporated and adopted herein and made a part hereof as "Exhibit A", be and is hereby adopted and established by the Mayor and Council of the City of Union, as the Budget for the City, for the Fiscal Year of 2008-2009.

SECTION 2. That the Budget shall be for the period beginning July 1, 2008, and ending June 30, 2009, and that said Budget shall be for appropriations and expenditures for the several functions, agencies, and departments, and the legal limit of expenditures, for the City of Union.

SECTION 3. The Mayor shall have authority to transfer funds within any of the above several categories and such transfers shall be entered on the books of account of the City.

SECTION 4. The sums appropriated and set forth in the detailed schedule for personnel services shall be paid in accordance with the Pay Plan adopted by City Council, an official copy of which shall be maintained in the office of the Mayor and in the office of the Finance Director. It is the intention of City Council that salaries set forth in the Classification and Compensation Plan shall be paid bi-weekly. Bi-weekly payments shall be one twenty-sixth (1/26) of the annual salary. The City's Classification and Pay Plan has been incorporated into the budget document and is located in the Personnel Report section of the

Budget document.

SECTION 5. All sums received by the City of Union from any source whatsoever, unless by law designated for some special fund or purpose, may be used in meeting the disbursements in Section 2. Should the revenue received from all sources exceed the amount estimated, such excess shall be allocated in the appropriate fund, subject to further action of City Council.

SECTION 6. This Ordinance shall be effective July 1, 2008.

SECTION 7. This Ordinance supersedes any other inconsistent ordinance.

ORDAINED AND ADOPTED in City Council meeting duly assembled
this 17th day of June 2008.



E. Bruce Morgan - Mayor

ATTEST:

Gloria Rogers
Gloria Rogers Municipal Clerk

1st Reading May 20, 2008

2nd Reading June 17, 2008

STATE OF SOUTH CAROLINA }
COUNTY OF UNION } ORDINANCE
CITY OF UNION }

AN ORDINANCE TO SET THE TAX LEVY FOR THE CITY OF UNION, SOUTH CAROLINA FOR FISCAL YEAR 2008-2009.

BE IT ORDAINED by the Mayor and City Council of the City of Union, South Carolina, in council meeting duly assembled,

SECTION 1. That in the laws of the State of South Carolina, and the Codes of the City of Union, South Carolina, for the purpose of defraying all expenses, the paying of interest on outstanding bonded debt and for the principal due on outstanding bonds as they mature, from the First Day of July, 2008, through the Thirtieth Day of June, 2009, and for other proper corporate purposes, there being, and is hereby imposed and levied and shall hereinafter be collected, the following taxes:

SECTION 2. That there shall be paid on each ONE HUNDRED AND NO/100 DOLLARS (\$100.00) of assessed value of all real estate and personal property on which this Municipal Corporation is authorized or empowered by law to impose a tax in the City of Union and in proportion on less than ONE HUNDRED AND NO/100 DOLLARS (\$100.00) in value, the following amounts:

GENERAL FUND OPERATION PURPOSES
AND FOR DEBT RETIREMENT

Seventy-Four and 30/100 (74.3) mills on each One Hundred Dollars (\$100.00) of assessed value, which will produce Seven Dollars and 43/100 (\$7.43) of taxes for each One Hundred Dollars (\$100.00) of assessed valuation.

Should amount above levied exceed the amount received, such excess shall remain in the General Fund to be used as the City Council may direct.

SECTION 3. That when the taxes and assessments or any portion thereof charged against any property or person on

the duplicate for the current fiscal year are not paid before January 16, 2009, or thirty (30) days after the mailing of the tax notices, whichever occurs later, the Tax Collector shall add a penalty of three percent (3%) on the City duplicate, and the Tax Collector shall collect the penalty; and if the taxes, assessments, and penalty are not paid before February 2, 2009, an additional penalty of Seven 7 percent (7%) must be added by the Tax Collector on the City duplicate and collected by the Tax Collector; and if the taxes, assessments and penalties are not paid before March 17, 2009, an additional penalty of five percent (5%) must be added by the Tax Collector on the duplicate, and collected by the Tax Collector; and, if taxes, assessments, and penalties are not paid before July 1, 2009, the Tax Collector shall issue his Tax Execution. The United States postmark is the determining date for mailed payments.

SECTION 4. On assessments received late from the Union County Auditor's office, or from the Tax Commission, the same payment privileges shall be allowed as provided in the Ordinance to set the Tax Levy for the current year.

SECTION 5. This Ordinance shall be effective July 1, 2008, and supersedes any other inconsistent ordinances.

ORDAINED AND ADOPTED in City Council meeting duly assembled
this 17th day of June 2008. *E. Bruce Morgan*

E. Bruce Morgan - Mayor

ATTEST:

Gloria Rogers
Gloria Rogers Municipal Clerk

1st Reading May 20, 2008

2nd Reading June 17, 2008