

The City of Union



BUDGET FY 2009-2010

**CITY OF UNION, SOUTH CAROLINA
FISCAL YEAR 2009 – 2010 BUDGET**

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BUDGET INTRODUCTION

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City of Union, South Carolina

CITY OFFICIALS

ELECTED

Mayor..... Harold E. Thompson
Councilmember, District 1..... Tommie L. Hill
Councilmember, District 2..... Robert Garner
Councilmember, District 3..... Keith Henderson
Councilmember, District 4..... Ricky Todd Harris
Councilmember, District 5..... Orangelow M. Ruff
Councilmember, District 6..... Andy 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
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 2009-2010 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 Quick Jobs Training Facility is scheduled to open in the fall of 2009. This 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 one 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 FY2010 budget calendar, which follows, outlines the budget process for the City of Union.

FY 2010 BUDGET CALENDAR

| | |
|-------------------|--|
| January 31 | Budget worksheets to departments |
| February 20 | Budget worksheets to Finance Department |
| Feb 21 - Feb 25 | Review & compilation of all requests by Finance Department |
| Feb 25- Mar 7 | Mayor reviews all requests in light of revenue projections |
| March 7-April-10 | Compilation of Budget Retreat Information |
| April 13 - 14 | Budget Retreat |
| April 27 | Budget Retreat continued |
| April 28-April 29 | Mayor, Finance Director and Finance Staff review Budget Retreat priorities in light of updated revenue projections and prepare budget document |
| April 30 | Mayor prepares budget message; assembly and typing of FY2010 Proposed Budget |
| May 1 | FY2010 Proposed Budget reviewed and printed |
| May 19 | FY2010 Proposed Budget submitted to Council; |

Public Hearing/First Reading of Proposed FY2010 Budget Ordinance by City Council

June 16 Second Reading of Proposed FY2010 Budget Ordinance by City Council

June 17-June 28 FY2010 approved budget typed and printed

June 30 Distribution of FY2010 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 workshop. During the budget workshop, City Council establishes goals, priorities, policies, and budget parameters for the upcoming fiscal year. Based on guidance given by Council at the workshop, a proposed budget is developed and submitted for consideration by City Council and the public 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.

This budget once ratified by City Council, authorizes 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, Position Class Array, Personnel Summary, Historical Staffing, other charts and graphs, 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 2009-2010 fiscal years. 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.

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

FROM: Mayor, Harold E. Thompson

RE: Budget Message

Ladies and Gentlemen,

I am pleased to present to you the Annual Budget for Fiscal Year beginning July 1, 2009 and ending June 30, 2010 (FY2009-2010) which totals \$42,830,490. This budget memorializes our commitment to provide excellent services to residents, businesses, and visitors.

Maintains 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.

Emphasizes 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

BUDGET MESSAGE (CONT'D.)

ability to provide open and effective communication with public, private, and political customers, and with all other internal and 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 and by using prior year fund balance.

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. This current deficit is a cause for concern because of the state of our economy. Future budgets will be a challenge to balance without increased revenue. Hopefully, this projection will reverse with the annexation of key properties increasing the City's tax base.

The challenge to pickup and dispose of solid waste will continue. Alternative ways to move waste and manage cost are being studied. The transfer from the General Fund to Solid Waste Management will need to increase in the future without increased fees or reduction in services.

In the Enterprise Fund, the full impact of mandated projects and the cost of wholesale energy continues to be felt in fiscal 2009-2010. 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 are the key to future growth. The dependence on the City to provide key services and stimulate economic development is essential.

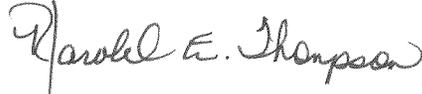
As we continue to work together for growth and development the challenge of revenue generation can be met, and there is no reason why the City should not continue to be fiscally healthy.

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

Sincerely,

A handwritten signature in cursive script that reads "Harold E. Thompson". The signature is written in dark ink and is positioned above the typed name.

Harold E. Thompson
Mayor, City of Union

BUDGET SUMMARY

The FY 2009/2010 adopted balanced budget totals \$42,830,490, a decrease of 17.6% under last fiscal year budget totals.

The General Fund budgeted expenditures total \$5,418,320, a decrease of \$555,150 or 9% under FY 2008/2009. There are many fiscal pressures on the General Fund for FY 2009/2010. The possible loss of revenue from the State of South Carolina subdivision fund could result in the loss of \$122,000. The decrease in the cost of natural gas and reduced natural gas consumption by our customers will also equate into a loss of \$269,800 in franchise fee revenue paid to the General Fund. The Public Safety Department which is 56% of the General Fund budget continues to pressure resources of the General Fund, even with the loss of 2 School Resource Officer positions.

The Solid Waste Management Fund's adopted budget for FY 2009/2010 totals \$870,490, a 2% decrease. A decline in personnel cost is one of the reasons for the decrease. This decline is due to the automation of many tasks that were labor intensive. Also, fuel cost has dramatically decreased from last year's record highs. The addition of another garbage truck in FY 2009 continues to make this operation more efficient.

The Utility Enterprise Fund adopted budget for FY 2009/2010 is \$36,286,680, a decrease of \$6,885,090 or 17% under FY 2008/2009. There are equally many fiscal pressures on the Utility Fund. Changes in the electric division have caused the City to implement a purchase power adjustment. Lockhart Power Company's, the City's wholesale power provider, signing of a new 10 year contract resulted in the loss of our ability to use our generators to reduce the cost of wholesale electricity. The City's water division, provides water to 6278 customers directly, as well as (5) five water districts. The wastewater system continues to be stressed by State and Federal mandates. FY 2009 saw the City begin to address some of these mandates by constructing a pump station and closing a small wastewater treatment facility. It was becoming more difficult for the treatment plant to meet NPDES permitting requirements. This project was funded by a loan from the State Revolving Loan Fund program. The new pump station should be in operation by fall 2009. Natural gas continues to be a volatile commodity. FY 2009 natural gas costs were projected to be historically high. For FY 2010 gas prices have declined and are projected to be in the \$5 to \$6 dekatherm range.

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 General Fund adopted FY 2009-/2010 budget includes no tax rate or fee increase. The 74.3 mils have not changed since the last reassessment.

The Solid Waste Management fee, \$12 per month, will remain unchanged. A \$130,000 transfer from the General Fund will continue for FY 2009/2010 to balance this fund as well as the use of prior year retained earnings.

The City's utilities continue to see pressure from wholesale rates in electricity, volatile natural gas prices and State and Federal Agencies. Electric rates will remain unchanged, but a monthly power purchase adjustment will continue. This adjustment could be a plus or a minus on a customer's bill. Water rates will remain unchanged, but a wastewater increase of approximately 10% to 11% will apply to all classes of wastewater customers. The natural gas facilities and base rate will increase by approximately 18% for residential and commercial, while our industrial rates will see a 36% increase in base margin rates. Also, tap fees for water and natural gas will increase. (See Revenue Manual for details). Even with these rate increases, the City will rely on prior year retained earnings to maintain the combined utility system.

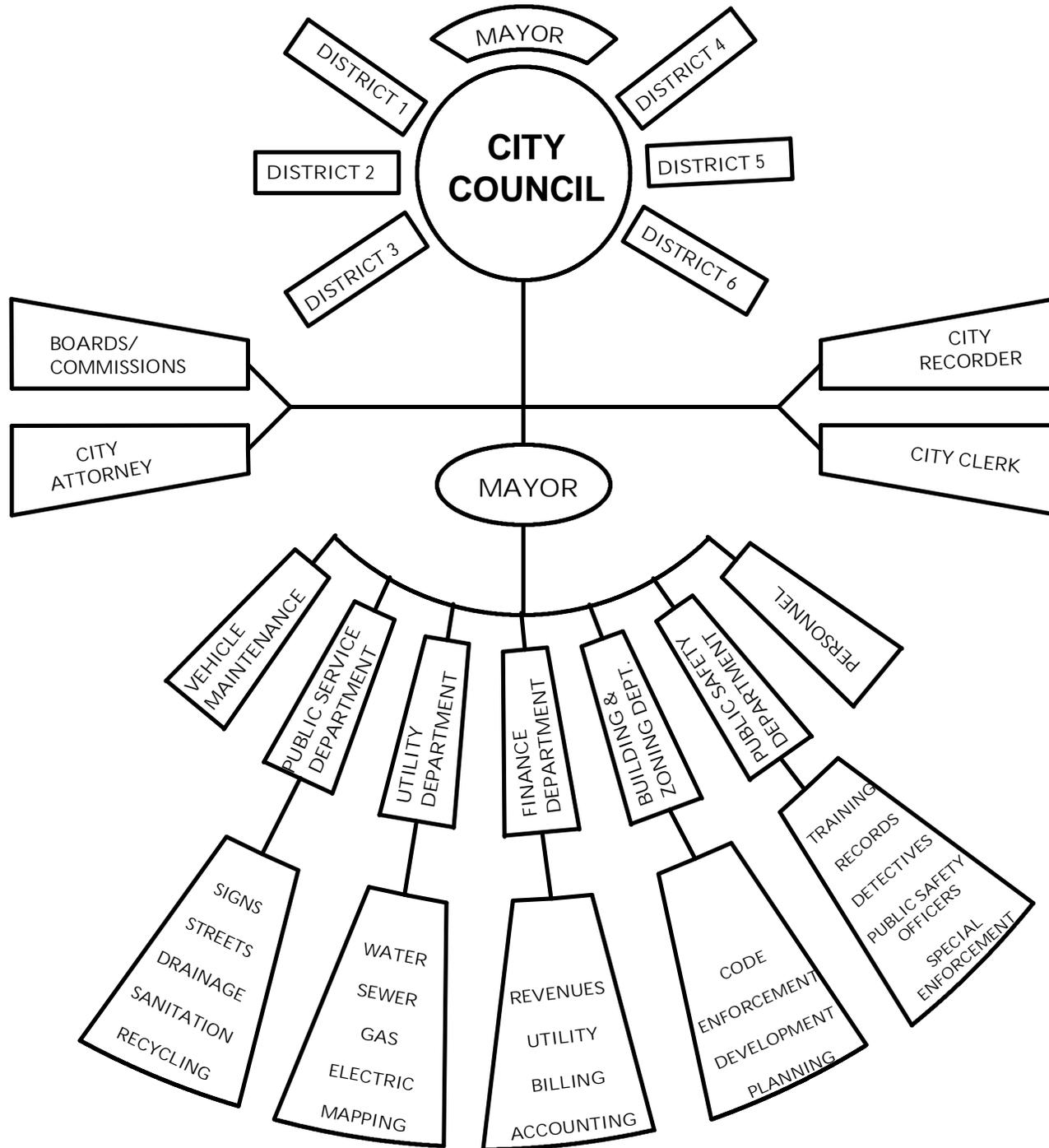
STAFF AND COMPENSATION CHANGES

FY 2009/2010 will see City employees receiving a 1% cost of living adjustment. This increase will not keep pace with the Consumer Price Index (CPI) which is approximately 4%. The City's workforce will decrease by 2 full time and 2 part time positions. Public Safety will lose 2 School Resource Officers due to the downsizing of this program by the School District. Also, the finance department will decrease by a part-time clerk and a meter reader.

BUDGET HIGHLIGHTS

1. This budget does not call for a tax or fee increase in the General Fund.
2. The Solid Waste Management fee will remain unchanged.
3. Electric rates are unchanged, but the City will pass through a purchased power adjustment to our electric customer by truing up the cost of electricity each month based on the previous month's usage. (See Pages 135-145)
4. Water rates remain unchanged. (See Pages 147-149)
5. Waste Water rates will increase by approximately 10% to 11% through the base facility charge adjustment and volume. (See pages 150-153)
6. Natural Gas base facility and base rates will increase by approximately 18% for residential and commercial customers and by 37% for industrial customers. (See pages 154-158)
7. Tap fee for water and natural gas, as well as security lights monthly fees will increase. (See Revenue Manual pages 143,149,158)
8. The City continues to assist outside agencies for the betterment of our City.
9. The City expects to continue its solicitation of the State Highway Department for street resurfacing and sidewalk Projects.
10. \$80,000 is provided to replace equipment in the General Fund. (See page 31 for details)
11. \$65,000 is provided to replace various equipment and vehicles for all utility divisions. (See page 31 for details)
12. \$3,439,000 is provided for Utility Infrastructure improvements. (See pages 30-33 for details)
13. Funding is also provided to give employees a 1% cost of living adjustment.

PERSONNEL



EMPLOYEES BY DEPARTMENT

| <u>CLASSIFICATION</u> | <u>FY2005 ADOPTED</u> | <u>FY2006 ADOPTED</u> | <u>FY2007 ADOPTED</u> | <u>FY2008 ADOPTED</u> | <u>FY2009 ADOPTED</u> | <u>FY2010 ADOPTED</u> |
|-------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| LEGISLATIVE | 8 | 9 | 9 | 9 | 9 | 9 (1) |
| CITY ADMINISTRATOR | 2 | 0 | 0 | 0 | 0 | 0 |
| CITY COURT | 1 | 1 | 1 | 1 | 1 | 1 |
| CITY ATTORNEY | 1 | 1 | 1 | 1 | 1 | 1 |
| PERSONNEL | 1 | 0 | 0 | 0 | 0 | 0 |
| TAX & LICENSE | 2 | 2 | 2 | 1 | 0 | 0 |
| THE UNION CONNECTION | 0 | 0 | 0 | 0 | 2 | 2 |
| PUBLIC SAFETY | 37 | 38 | 38 | 39 | 42 | 41 (2) |
| PUBLIC SERVICE - STREET DEPT. | 8 | 7 | 7 | 7 | 7 | 8 |
| PUBLIC SERVICE - SOLID WASTE | 10 | 9 | 9 | 8 | 7 | 7 |
| BUILDING & ZONING | 3 | 3 | 3 | 4 | 4 | 2 (3) |
| VEHICLE MAINTENANCE | 4 | 4 | 4 | 4 | 4 | 4 |
| ACCOUNTING | 4 | 4 | 4 | 4 | 5 | 6 (3) |
| UTILITY BILLING | 11 | 11 | 11 | 11 | 11 | 9 (4) |
| UTILITIES - ADMINISTRATION | 2 | 3 | 3 | 3 | 3 | 3 |
| UTILITIES - SUPPORT SERVICES | 4 | 4 | 4 | 4 | 4 | 4 |
| UTILITIES - ELECTRIC | 10 | 9 | 8 | 8 | 8 | 8 |
| UTILITIES - WATER | 14 | 14 | 13.5 | 13.5 | 13.5 | 13 |
| UTILITIES - WASTEWATER | 7 | 7 | 6.5 | 6.5 | 6.5 | 6 |
| UTILITIES - GAS | 8 | 8 | 9 | 10 | 10 | 10 |
| GRANTWRITER | 1 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 138 | 134 | 133 | 134 | 138 | 134 |
| LESS ELECTED OFFICIALS | 7 | 7 | 7 | 7 | 7 | 7 |
| | 131 | 127 | 126 | 127 | 131 | 127 |

1. The Mayor, six councilmembers, the Municipal Clerk/Personnel Director, and the Management Services Secretary are budgeted in this account.
2. A part-time records clerk has been added to this department. Loss of two School Resource Officers
3. Business License Coordinator is now included in the Accounting division. Loss of Building Official
4. Loss of part-time utility billing clerk and part-time meter reader.

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 121 full-time, 6 part-time positions carry out the operations of the City government. The budget for fiscal year 2009-2010 contains no new positions.

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.

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 and new job descriptions. 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.
- 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 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 2009-2010**

PERSONNEL SUMMARY

| DESCRIPTION | 2009-2010 ADOPTED POSITIONS | 2009-2010 ADOPTED BUDGET |
|--|-----------------------------------|--------------------------------|
| GENERAL FUND | | |
| <u>LEGISLATIVE</u> | | |
| Mayor | 1 | |
| Councilmembers | 6 | |
| Municipal Clerk/Personnel Director | 1 | |
| Management Services Secretary | 1 | |
| Total | 9 | \$259,620 |
| <u>CITY COURT</u> | | |
| Municipal Judge | 1 | |
| Total | 1 | \$31,010 |
| <u>CITY ATTORNEY</u> | | |
| | 1 | |
| Total | 1 | \$60,820 |
| <u>THE UNION CONNECTION</u> | | |
| Media Information Technology Coordinator | 1 | |
| Part-time Videographer | 1 | |
| Total | 2 | \$79,970 |
| <u>PUBLIC SAFETY</u> | | |
| Director Public Safety | 1 | |
| Captains | 3 | |
| Lieutenants | 1 | |
| Investigators I | 2 | |
| Investigators II | 1 | |
| 1st Sergeant - Training Officer | 1 | |
| Sergeants | 4 | |
| Corporals | 4 | |
| Public Safety Officers | 12 | |
| School Resource Officers | 3 | |
| Animal Control - part-time | 2 | |
| Records Clerks | 2 | |
| Part-time Records Clerk | 1 | |
| Part-time officer | 1 | |
| Firemen | 3 | |
| Total | 41 | \$2,420,120 |
| <u>PUBLIC SERVICE - STREET</u> | | |
| Supervisor | 1 | |
| Heavy Equip Oper. | 6 | |
| Lawn Maintenance | 1 | |
| Total | 8 | \$383,220 |

PLANNING

| | | |
|--------------------------------|----------|------------------|
| Property Maintenance Inspector | 1 | |
| Building/Zoning Coordinator | 1 | |
| Total | <u>2</u> | \$103,010 |

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>\$346,500</u> |

UTILITIES

FINANCE - ACCOUNTING

| | | |
|------------------------------|----------|-------------------------|
| Finance Director | 1 | |
| Accounting Supervisor | 1 | |
| Payroll Coordinator | 1 | |
| Accounts Payable Coordinator | 1 | |
| Tax Coordinator | 1 | |
| Business License Coordinator | 1 | |
| Total | <u>6</u> | <u>\$348,320</u> |

FINANCE - UTILITY BILLING

| | | |
|---------------------------------|----------|-------------------------|
| Senior Meter Reader | 1 | |
| Meter Readers | 3 | |
| Account Clerks | 3 | |
| Customer Service Representative | 1 | |
| Utility Billing Coordinator | 1 | |
| Total | <u>9</u> | <u>\$421,520</u> |

VEHICLE MAINTENANCE

| | | |
|----------------------|----------|-------------------------|
| Maintenance Director | 1 | |
| Auto Technician II | 1 | |
| Auto Technician III | 1 | |
| Utility Worker | 1 | |
| Total | <u>4</u> | <u>\$237,120</u> |

UTILITY ADMINISTRATION

| | | |
|--------------------------|----------|-------------------------|
| Utility Director | 1 | |
| Administrative Assistant | 1 | |
| Mapping Technician | 1 | |
| Total | <u>3</u> | <u>\$241,730</u> |

UTILITY SUPPORT SERVICES

| | | |
|------------------------------|----------|-------------------------|
| Utilities Coordinator | 1 | |
| Maintenance Technician | 1 | |
| Warehouse Coord & Purchasing | 1 | |
| Service Locator | 1 | |
| Total | <u>4</u> | <u>\$269,080</u> |

ELECTRIC

| | | |
|---------------------------------------|----------|------------------|
| Construction & Maintenance Supervisor | 1 | |
| Assistant Supervisor | 1 | |
| Lineman II | 5 | |
| Lineman - Trainee | 1 | |
| Total | <u>8</u> | <u>\$566,770</u> |

WATER

| | | |
|---------------------------------------|-----------|------------------|
| Construction & Maintenance Supervisor | 1 | |
| Assistant Supervisor | 1 | |
| Serviceman | 1 | |
| Heavy Equipment Operators | 2 | |
| Utility Workers | 2 | |
| Lead Water Plant Operator | 1 | |
| Water Plant Operators | 5 | |
| Total | <u>13</u> | <u>\$755,730</u> |

WASTEWATER

| | | |
|--------------------------------|----------|------------------|
| Lead Wastewater Plant Operator | 1 | |
| Wastewater Plant Operators | 5 | |
| Total | <u>6</u> | <u>\$425,050</u> |

NATURAL GAS

| | | |
|---------------------------------------|-----------|------------------|
| 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 | <u>10</u> | <u>\$567,920</u> |

CITYWIDE TOTAL

| | | |
|------------------------|------------|--------------------|
| | 134 | |
| Less Elected Officials | <u>7</u> | |
| TOTAL | 127 | \$7,517,510 |

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FINANCIAL SUMMARIES

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CITY OF UNION
SOURCES & USES
FISCAL YEAR 2010

| | GOVERNMENTAL FUNDS | | | | | ENTERPRISE FUNDS | | | | | TOTAL |
|----------------------------------|---------------------|-------------------|-------------------|--------------|-----------------|------------------|------------------------|--------------------|----------------------|-------------------|----------------------|
| | GENERAL FUND | VICTIMS' ADVOCATE | ECONOMIC DEV. | CAPITAL IMP. | DRUG FUND | COMMUNITY CHANGE | TAX INCREMENT DISTRICT | INSURANCE PROCEEDS | UTILITY | SOLID WASTE | |
| REVENUES | | | | | | | | | | | |
| Taxes and penalties | \$992,000 | | | | | | \$100,000 | | | | \$1,092,000 |
| Fee in lieu of taxes | 1,670,000 | | | | | | | | | | 1,670,000 |
| License, permits, and fees | 1,174,500 | | | | | | | | | | 1,174,500 |
| Fines and forfeitures | 115,000 | 10,000 | | | | | | | | | 125,000 |
| State collecting taxes | 499,560 | | | | | | | | | | 499,560 |
| Intergovernmental Revenue | 550,460 | | | | | | | | | | 550,460 |
| Interest | 70,000 | | | | | | | 20,000 | 180,000 | 2,000 | 272,000 |
| Other | 5,000 | | | | | | | | 308,920 | | 313,920 |
| Channel 14 | 5,000 | | | | | | | | | | 5,000 |
| Solid waste fee | | | | | | | | | | 588,500 | 588,500 |
| Sales-electric | | | | | | | | | 13,705,300 | | 13,705,300 |
| Sales-water | | | | | | | | | 3,209,940 | | 3,209,940 |
| Sales-gas | | | | | | | | | 14,683,140 | | 14,683,140 |
| Charges-wastewater | | | | | | | | | 1,897,960 | | 1,897,960 |
| Other Income- net of bad debts | | | | | | | | | -33,000 | | (33,000) |
| Community Change | | | | | | 21,000 | | | | | 21,000 |
| Transfers | | | 100,000 | | | | | | | | 100,000 |
| Fund Balance/Reserves | 336,800 | 20,000 | | | 4,000 | | - | | 2,334,420 | 130,000 | 2,845,210 |
| TOTAL REVENUES | \$ 5,418,320 | \$ 30,000 | \$ 100,000 | \$ - | \$ 4,000 | \$ 21,000 | \$ 100,000 | \$ 20,000 | \$ 36,286,680 | \$ 870,490 | \$ 42,850,490 |
| EXPENDITURES/EXPENSES | | | | | | | | | | | |
| Personnel cost | \$3,351,770 | | | | | | | | \$2,140,140 | \$346,500 | \$5,838,410 |
| Power and natural gas for resale | | | | | | | | | \$21,939,800 | | \$21,939,800 |
| Maintenance and operations | 1,578,710 | 30,000 | | | 4,000 | 21,000 | 100,000 | | 3,666,890 | 359,240 | \$5,759,840 |
| Allocation | 97,020 | | | | | | | | 2,083,680 | 43,300 | \$2,224,000 |
| Franchise fee | | | | | | | | | 1,625,000 | | \$1,625,000 |
| Capital equipment replacement | 80,000 | | | | | | | | 65,000 | | \$145,000 |
| Capital cost-Infrastructure | | | | | | | | | 3,439,000 | | \$3,439,000 |
| Economic incentive program | | | 28,720 | | | | | | | | \$28,720 |
| Debt service | 74,320 | | 71,280 | | | | | | | | \$1,594,220 |
| Transfers | 230,000 | | | | | | | | 1,327,170 | 121,450 | \$230,000 |
| Other | 6,500 | | | | | | | | | | \$6,500 |
| EXPENDITURES/EXPENSES | \$5,418,320 | \$30,000 | \$100,000 | \$0 | \$4,000 | \$21,000 | \$100,000 | \$0 | \$36,286,680 | \$870,490 | \$42,830,490 |
| RESERVES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 20,000 | \$0 | \$0 | \$20,000 |
| TOTAL USES OF FUNDS | \$5,418,320 | \$30,000 | \$100,000 | \$0 | \$4,000 | \$21,000 | \$100,000 | \$20,000 | \$36,286,680 | \$870,490 | \$42,850,490 |

**CAPITAL SUMMARY
ALL FUNDS**

The City has begun a policy to purchase all capital on a pay-as-you-go financing methodology, with the exception of a State Revolving Fund Loan that we obtained to replace the Beltline Wastewater plant in the amount of \$1,743,000. 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 \$42,830,490:

| | |
|--------------------------|-----------------------------|
| <u>FUND</u> | <u>TOTAL CAPITAL</u> |
| General | \$ 80,000 |
| Combined Utility | <u>3,504,000</u> |
| TOTAL | \$3,584,000 |
| <u>DEPARTMENT</u> | |
| City Facilities | \$ 10,000 |
| Public Safety | 70,000 |
| Utility Administration | 30,000 |
| Electric | 549,000 |
| Water | 1,073,000 |
| Wastewater | 971,000 |
| Gas | <u>881,000</u> |
| TOTAL | \$3,584,000 |

ALL FUNDS CAPITAL

Capital purchases within the General Fund decreased 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. For FY2010 all departments were asked to delay or reduce capital expenditures. Funds have been appropriated to purchase a vehicle maintenance software program that will hopefully assist staff on the need and/or time to replace vehicles.

GENERAL FUND CAPITAL

| <u>DIVISION</u> | <u>DESCRIPTION</u> | <u>AMOUNT</u> |
|--|-----------------------------------|-------------------------|
| City Facilities | Various Equipment/Buildings | \$ 10,000 |
| Public Safety | Police Vehicles/Equipped – 2 Cars | 70,000 |
| <u>TOTAL GENERAL FUND CAPITAL FY2010:</u> | | <u>\$ 80,000</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. The City is currently in a lease purchase agreement, leasing (2) two garbage trucks.

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> |
|------------------------|---------------------------|----------------------|
| Utility Administration | Wireless Applications | 30,000 |
| Natural Gas | Truck | 35,000 |

TOTAL COMBINED UTILITY EQUIPMENT AND MOTOR VEHICLES: \$ 65,000

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 FY2010. 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 \$3,439,000 on capital projects. The following is a summary of projects for FY2010.

ELECTRIC

| | |
|---|------------------|
| For system improvements to include new subdivisions, street lighting and pole replacement. City employees' salary and benefits are included in this amount. | \$284,000 |
| Reconductor Industrial Park Circuit #3 on Meansville Road | 185,000 |
| Meter replacement (Upgrade to Radio Read-(E.R.T.)) | 80,000 |
| TOTAL ELECTRIC: | \$549,000 |

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 | \$376,000 |
| Water Plant- Replace Starters for two (2) high service pumps | 12,000 |
| Water Plant Maintenance- Horizontal service pump rotating device | 26,000 |
| -Submersible decanter pumps (2) | 10,000 |
| Reservoir Pump Station – Replace variable frequency Drive | 25,000 |
| Capital improvements water distribution system | |
| - replace valves | 65,000 |
| - water meter replacement | 88,000 |
| River Pump Station – Engine generator replacement | 415,000 |
| River Pump Station - miscellaneous work | <u>56,000</u> |
| TOTAL WATER: | \$1,073,000 |

WASTEWATER

| | |
|--|-----------|
| Appropriated for sewer collection rehabilitation and improvement in the Union, Buffalo and Monarch area. Included in these costs are materials and engineering fees. | \$668,000 |
| Tosch Creek Plant – major equipment repair or replacement, aerators, clarifiers, and pumps. | 66,000 |
| - Resurface Drives – Phase II | 85,000 |

| | |
|--|--------|
| Meng Creek – major equipment repair or replacement, aerators, clarifiers, and pumps | 54,000 |
|--|--------|

| | |
|---|--------|
| Pump Stations- major equipment repair allowance | 16,000 |
|---|--------|

| | |
|---|---------------|
| SCADA System – Phase II – Monitor pump stations | <u>82,000</u> |
|---|---------------|

| | |
|--------------------------|------------------|
| TOTAL WASTEWATER: | \$971,000 |
|--------------------------|------------------|

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. | \$273,000 |
|--|-----------|

System expansion in Glenn Springs –

| | |
|--|---------|
| Phase III-B – LP Poly – Spartanburg County Roads | 375,000 |
|--|---------|

| | |
|---|---------|
| Phase IV – L.P. Poly – Union County Roads | 150,000 |
|---|---------|

| | |
|-------------------|---------------|
| Meter replacement | <u>48,000</u> |
|-------------------|---------------|

| | |
|---------------------------|------------------|
| TOTAL NATURAL GAS: | \$846,000 |
|---------------------------|------------------|

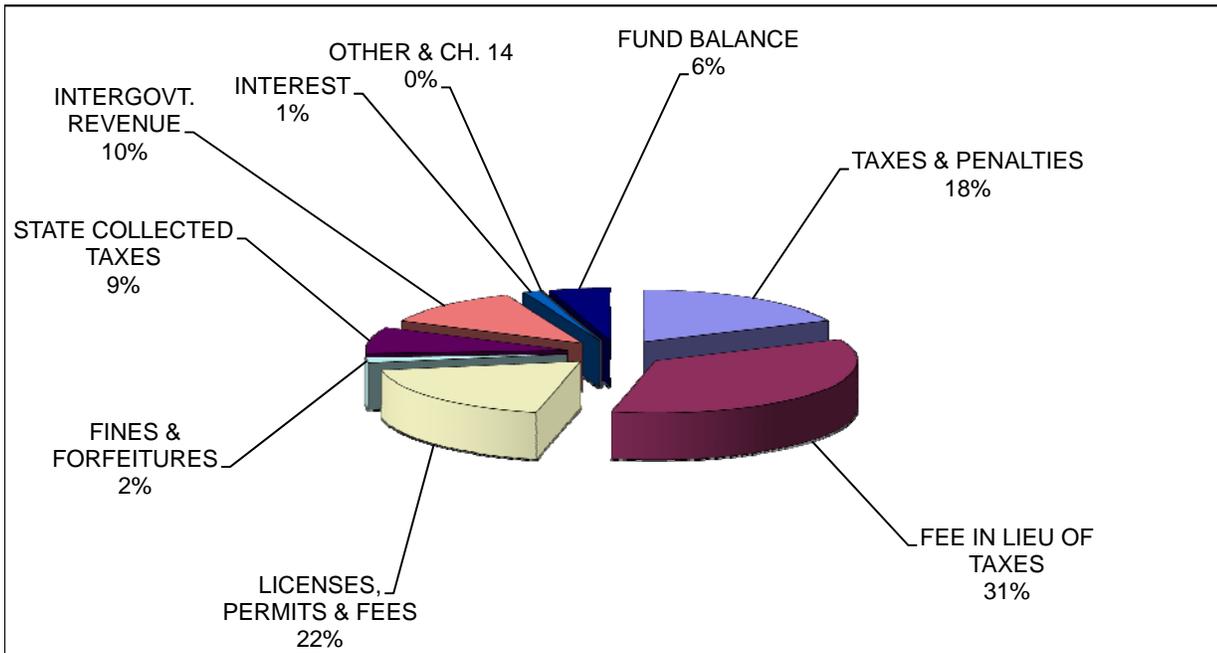
The following is a list of capital infrastructure expenditures projected for FY2010 by division in the combined utility:

| <u>DIVISION</u> | <u>AMOUNT</u> |
|---|--------------------|
| Electric | \$549,000 |
| Water | 1,073,000 |
| Wastewater | 971,000 |
| Gas | <u>846,000</u> |
| TOTAL COMBINED UTILITY CAPITAL INFRASTRUCTURE: | \$3,439,000 |

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**CITY OF UNION
GENERAL FUND REVENUES
FISCAL YEAR 2010**

| | <u>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|-----------------------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
| TAXES AND PENALTIES | \$983,468 | \$992,000 | \$992,000 | \$992,000 |
| FEE IN LIEU OF TAXES | 1,768,358 | 1,946,200 | 1,946,200 | 1,670,000 |
| LICENSE, PERMITS, AND FEES | 1,364,589 | 1,074,500 | 1,074,500 | 1,223,000 |
| FINES AND FORFEITURES | 114,212 | 90,000 | 90,000 | 115,000 |
| STATE COLLECTED TAXES | 520,653 | 505,920 | 505,920 | 499,560 |
| INTERGOVERNMENTAL REVENUE | 675,948 | 592,930 | 592,930 | 501,960 |
| INTEREST | 114,048 | 70,000 | 70,000 | 70,000 |
| OTHER | 48,017 | 5,000 | 5,000 | 5,000 |
| CHANNEL 14 | 2,145 | 0 | 0 | 5,000 |
| FUND BALANCE | <u>0</u> | <u>696,920</u> | <u>696,920</u> | <u>336,800</u> |
| TOTAL | <u>\$5,591,438</u> | <u>\$5,973,470</u> | <u>\$5,973,470</u> | <u>\$5,418,320</u> |

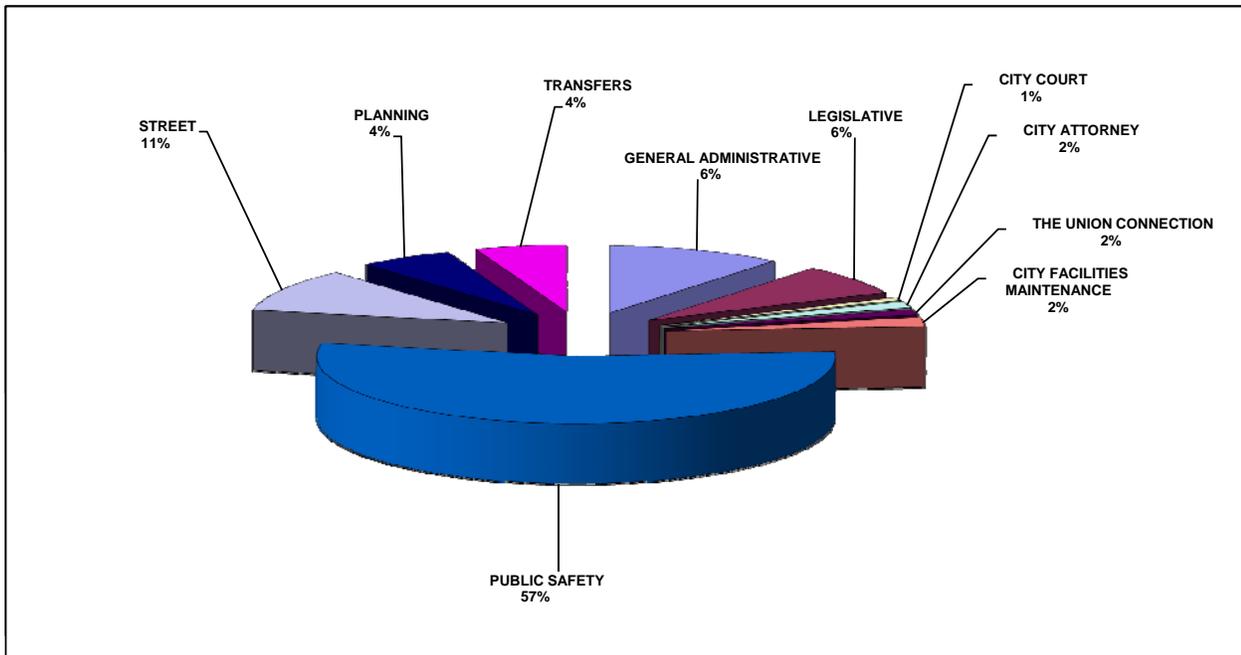


CITY OF UNION
 DETAIL OF ESTIMATED REVENUE
 GENERAL FUND
 FISCAL YEAR 2010

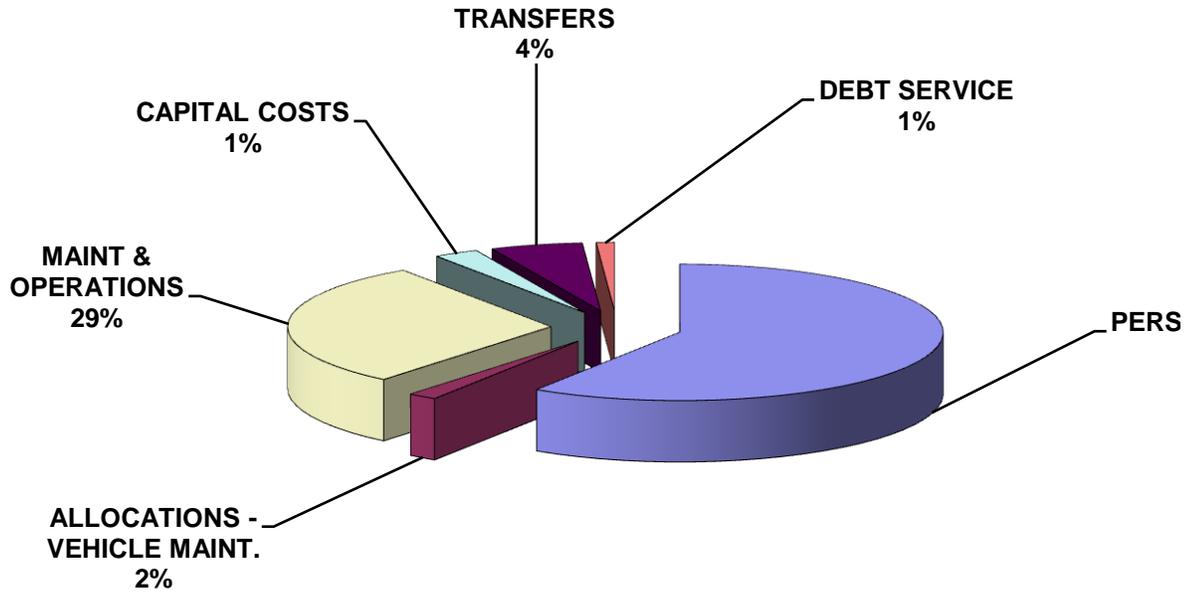
| | <u>FY2008</u> <u>ACTUAL</u> | <u>FY2009</u> <u>BUDGETED</u> | <u>FY2009</u> <u>ESTIMATED</u> | <u>FY2010</u> <u>ADOPTED</u> |
|-----------------------------------|--------------------------------|----------------------------------|-----------------------------------|---------------------------------|
| BEGINNING FUND BALANCE | <u>\$3,690,140</u> | <u>\$3,326,180</u> | <u>\$3,326,180</u> | <u>\$2,629,260</u> |
| TAXES: | | | | |
| GENERAL TAXES | 961,991 | 972,000 | 972,000 | 972,000 |
| PENALTIES & INT. ON DELQ. TAXES | <u>21,476</u> | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> |
| TOTAL | <u>983,467</u> | <u>992,000</u> | <u>992,000</u> | <u>992,000</u> |
| PAYMENT IN LIEU OF TAXES: | | | | |
| HOUSING AUTHORITY | 17,078 | 15,000 | 15,000 | 15,000 |
| ENTERPRISE FUND-UTILITIES | 1,714,260 | 1,894,800 | 1,894,800 | 1,625,000 |
| ENTERPRISE FUND-SOLID WASTE MGMT. | <u>37,020</u> | <u>36,400</u> | <u>36,400</u> | <u>30,000</u> |
| TOTAL | <u>1,768,358</u> | <u>1,946,200</u> | <u>1,946,200</u> | <u>1,670,000</u> |
| LICENSES & PERMITS: | | | | |
| BUSINESS & PROF. LICENSES | 1,307,014 | 1,040,000 | 1,040,000 | 1,188,500 |
| BUILDING ZONING & UTILITY PERMITS | <u>57,575</u> | <u>34,500</u> | <u>34,500</u> | <u>34,500</u> |
| TOTAL | <u>1,364,589</u> | <u>1,074,500</u> | <u>1,074,500</u> | <u>1,223,000</u> |
| FINES & FORFEITURES: | | | | |
| FINES & REIMBURSEMENTS | <u>114,212</u> | <u>90,000</u> | <u>90,000</u> | <u>115,000</u> |
| TOTAL | <u>114,212</u> | <u>90,000</u> | <u>90,000</u> | <u>115,000</u> |
| STATE COLLECTED TAXES: | | | | |
| AID TO SUBDIVISIONS | 287,110 | 286,360 | 286,360 | 280,000 |
| HOMESTEAD EXEMPTION | 123,217 | 120,000 | 120,000 | 120,000 |
| ACCOMMODATION TAX | 61,474 | 50,000 | 50,000 | 50,000 |
| MERCHANTS INVENTORY TAX | 21,049 | 28,060 | 28,060 | 28,060 |
| MANUFACTURER EXEMPTION | 12,221 | 11,500 | 11,500 | 11,500 |
| MOTOR CARRIER | <u>15,581</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> |
| TOTAL | <u>520,652</u> | <u>505,920</u> | <u>505,920</u> | <u>499,560</u> |
| INTERGOVERNMENTAL REVENUE: | | | | |
| OVERHEAD ALLOCATION: | | | | |
| UTILITY | 396,832 | 323,960 | 323,960 | 293,070 |
| SOLID WASTE MANAGEMENT | 92,359 | 98,970 | 98,970 | 88,890 |
| UNION COUNTY - CHANNEL 14 | 0 | 0 | 48,500 | 0 |
| SCHOOL DISTRICT REIMB. | <u>186,757</u> | <u>170,000</u> | <u>170,000</u> | <u>120,000</u> |
| TOTAL | <u>675,948</u> | <u>592,930</u> | <u>641,430</u> | <u>501,960</u> |
| USE OF MONEY: | | | | |
| INTEREST | <u>114,048</u> | <u>70,000</u> | <u>70,000</u> | <u>70,000</u> |
| TOTAL | <u>114,048</u> | <u>70,000</u> | <u>70,000</u> | <u>70,000</u> |
| MISCELLANEOUS REVENUE: | | | | |
| OTHER | <u>50,162</u> | <u>5,000</u> | <u>5,000</u> | <u>10,000</u> |
| TOTAL | <u>50,162</u> | <u>5,000</u> | <u>5,000</u> | <u>10,000</u> |
| GRAND TOTAL AVAIL. RESOURCES | <u>\$9,281,576</u> | <u>\$8,602,730</u> | <u>\$8,651,230</u> | <u>\$7,710,780</u> |

**CITY OF UNION
SUMMARY OF EXPENDITURES
GENERAL FUND
FISCAL YEAR 2010**

| | <u>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|------------------------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
| GENERAL ADMINISTRATIVE | \$357,022 | \$352,000 | \$352,000 | \$313,000 |
| LEGISLATIVE | 398,509 | 411,490 | 411,490 | 349,120 |
| COMMUNITY SERVICES | 0 | 350,390 | 350,390 | 292,020 |
| CITY COURT | 36,666 | 41,890 | 41,890 | 46,000 |
| ATTORNEY | 74,661 | 82,210 | 82,210 | 82,820 |
| TOTAL GENERAL GOVERNMENT | <u>\$866,858</u> | <u>\$1,237,980</u> | <u>\$1,237,980</u> | <u>\$1,082,960</u> |
| TAXES AND LICENSES | \$65,702 | \$0 | \$0 | \$0 |
| THE UNION CONNECTION | 0 | 97,230 | 97,230 | 100,790 |
| CITY FACILITIES MAINTENANCE | 69,008 | 234,000 | 234,000 | 94,500 |
| PUBLIC SAFETY | 3,028,642 | 3,163,070 | 3,163,070 | 3,082,660 |
| STREET | 475,141 | 570,530 | 570,530 | 577,150 |
| PLANNING | 339,062 | 315,660 | 315,660 | 222,970 |
| DEBT SERVICE | 0 | 0 | 0 | 27,290 |
| TRANSFERS | <u>305,000</u> | <u>355,000</u> | <u>355,000</u> | <u>230,000</u> |
| TOTAL GENERAL FUND | <u>\$5,149,413</u> | <u>\$5,973,470</u> | <u>\$5,973,470</u> | <u>\$5,418,320</u> |



CITY OF UNION
EXPENDITURES BY TYPE
GENERAL FUND
FISCAL YEAR 2010



| | | | | |
|------------------------------|--------------------|--------------------|--------------------|--------------------|
| DEBT SERVICE | 52,621 | 60,000 | 60,000 | 74,320 |
| ALLOCATIONS - VEHICLE MAINT. | 92,374 | 94,170 | 94,170 | 97,020 |
| OTHER | 2,025 | 0 | 0 | 6,500 |
| TRANSFERS | <u>305,000</u> | <u>355,000</u> | <u>355,000</u> | <u>230,000</u> |
| TOTAL | <u>\$5,083,712</u> | <u>\$5,973,470</u> | <u>\$5,973,470</u> | <u>\$5,418,320</u> |

CITY OF UNION
SUMMARY OF TRANSFERS
FISCAL YEAR 2010

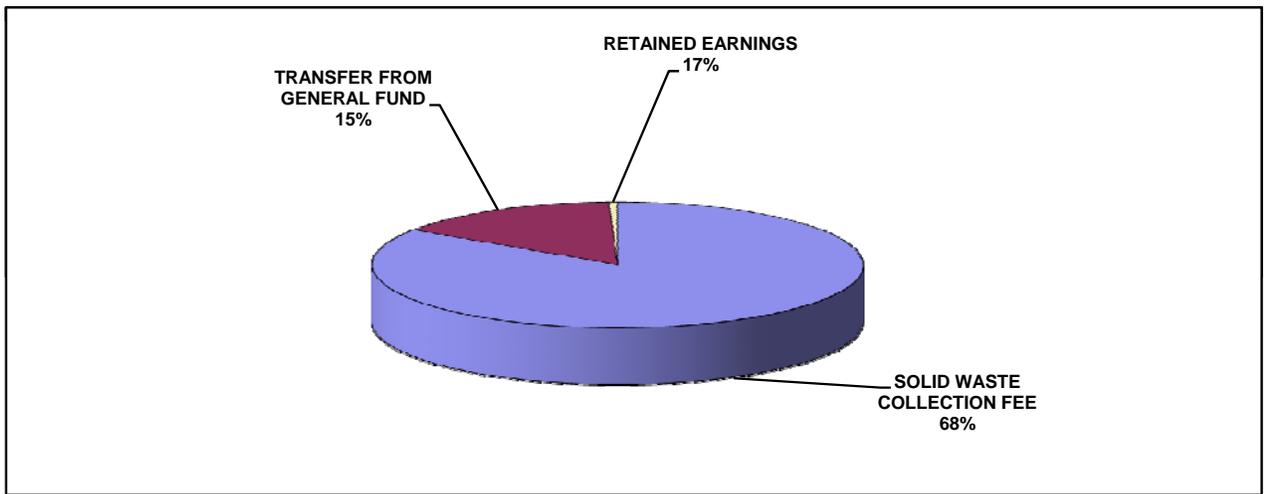
DEPT: GENERAL GOVERNMENT FUND BALANCE

| <u>LINE</u> | <u>LINE ITEM</u> | <u>FY2008 ACTUAL</u> | <u>FY2009 ADOPTED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 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>125,000</u> | <u>125,000</u> | <u>0</u> |
| | TOTAL TRANSFER FROM GENERAL FUND | <u>\$305,000</u> | <u>\$355,000</u> | <u>\$355,000</u> | <u>\$230,000</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.

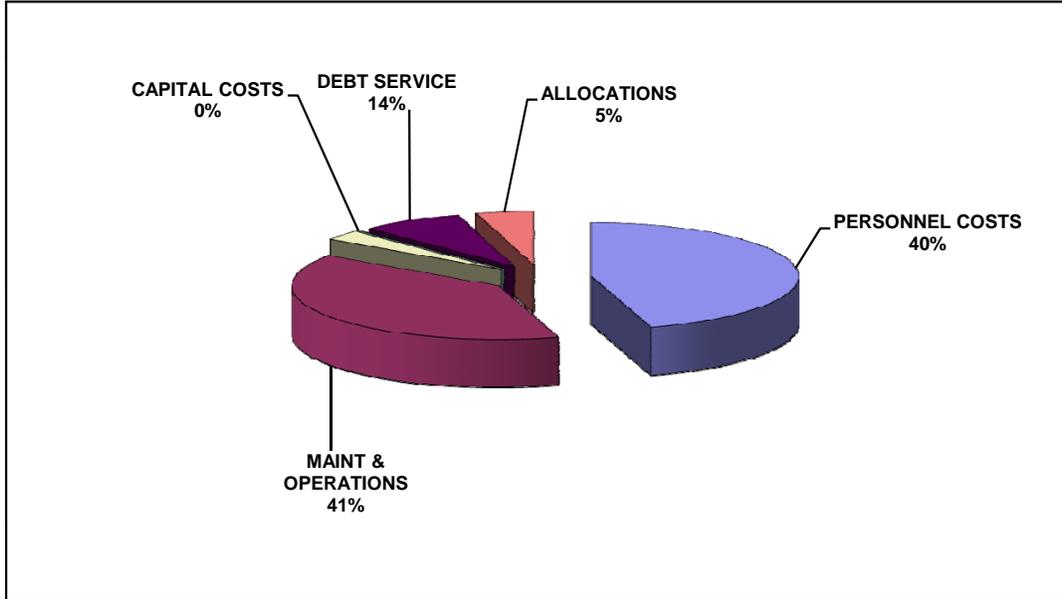
**CITY OF UNION
SUMMARY OF REVENUE
SOLID WASTE MANAGEMENT FUND
FISCAL YEAR 2010**

| <u>OPERATING REVENUE</u> | <u>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|----------------------------|--------------------------|----------------------------|-----------------------------|---------------------------|
| SOLID WASTE COLLECTION FEE | \$731,995 | \$599,450 | \$599,450 | \$588,500 |
| INTEREST EARNINGS | 2,681 | 2,500 | 2,500 | 2,000 |
| TRANSFER FROM GENERAL FUND | 130,000 | 130,000 | 130,000 | 130,000 |
| RETAINED EARNINGS | <u>0</u> | <u>154,210</u> | <u>154,210</u> | <u>149,990</u> |
| TOTAL | <u>\$864,676</u> | <u>\$886,160</u> | <u>\$886,160</u> | <u>\$870,490</u> |



**CITY OF UNION
EXPENDITURES BY TYPE
SOLID WASTE MANAGEMENT FUND
FISCAL YEAR 2010**

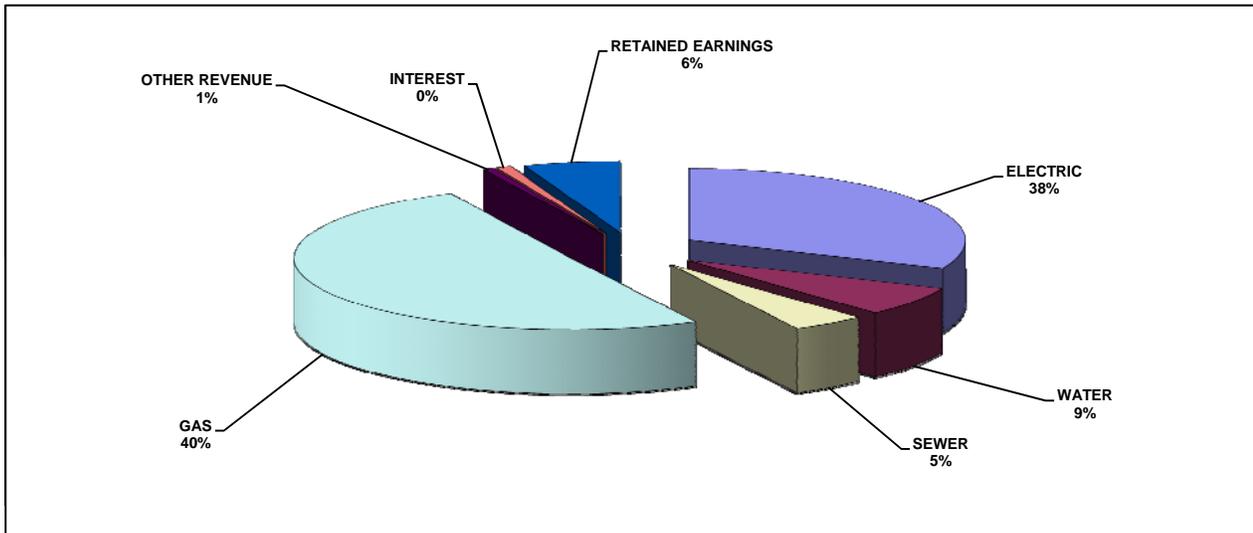
| | <u>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|----------------------------|--------------------------|----------------------------|-----------------------------|---------------------------|
| PERSONNEL COSTS | \$352,237 | \$354,340 | \$354,340 | \$346,500 |
| MAINTENANCE AND OPERATIONS | 336,977 | 382,960 | 382,960 | 359,240 |
| ALLOCATIONS | 35,336 | 41,860 | 41,860 | 43,300 |
| CAPITAL COSTS | 0 | 0 | 0 | 0 |
| DEBT SERVICE | <u>86,017</u> | <u>107,000</u> | <u>107,000</u> | <u>121,450</u> |
| TOTAL | <u>\$810,567</u> | <u>\$886,160</u> | <u>\$886,160</u> | <u>\$870,490</u> |



FY 2010 shows a slight decrease in the overall budget.

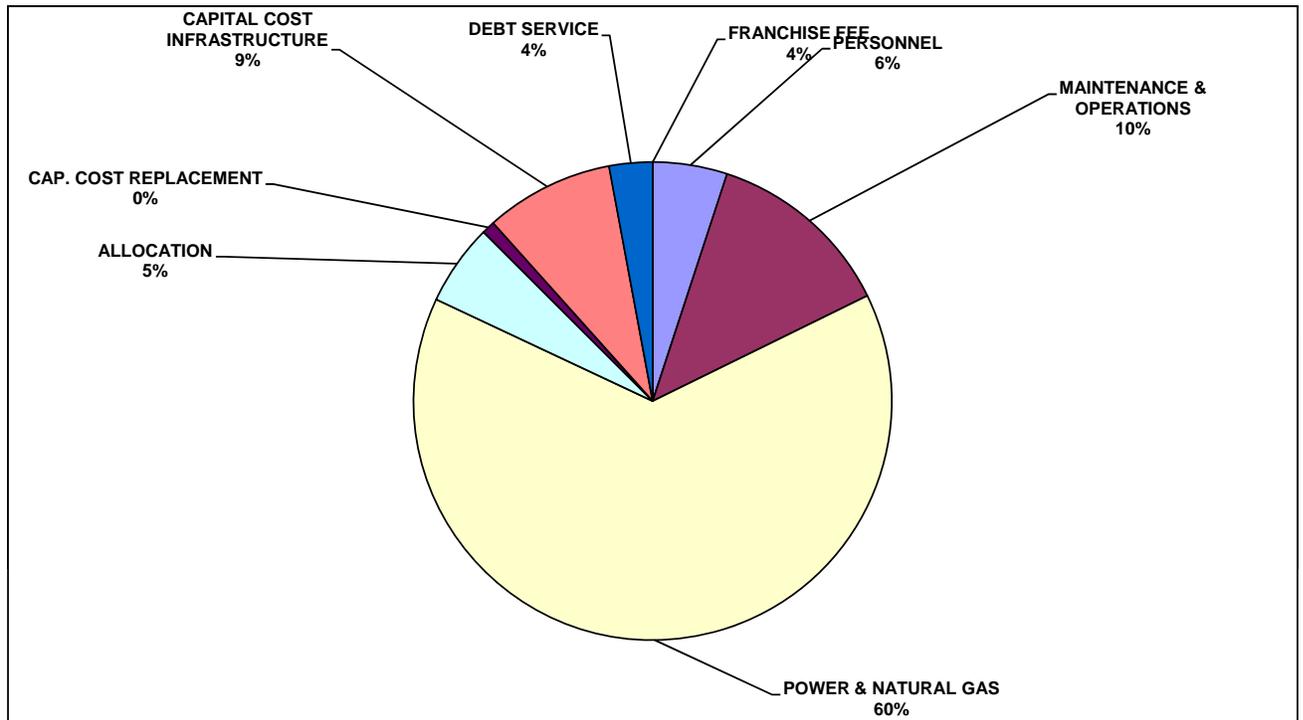
**CITY OF UNION
SUMMARY OF REVENUE
ENTERPRISE FUND
FISCAL YEAR 2010**

| <u>OPERATING REVENUE</u> | <u>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|------------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| ELECTRIC SALES | \$13,183,492 | \$13,254,940 | \$13,254,940 | \$13,705,300 |
| OTHER OPERATING - ELECTRIC * | -13,719 | (4,000) | (4,000) | (24,000) |
| WATER SALES | 3,013,014 | 3,209,940 | 3,209,940 | 3,209,940 |
| OTHER OPERATING - WATER * | 16,521 | 10,000 | 10,000 | 10,000 |
| SEWER CHARGES | 1,719,101 | 1,728,460 | 1,728,460 | 1,897,960 |
| OTHER OPERATING - SEWER * | -8,539 | -6,000 | -6,000 | -9,000 |
| GAS SALES | 17,716,145 | 20,962,460 | 20,962,460 | 14,683,140 |
| OTHER OPERATING - GAS * | -11,977 | -13,000 | -13,000 | -10,000 |
| NON-OPERATING REVENUE | 376,654 | 333,920 | 333,920 | 308,920 |
| INTEREST EARNED | 520,804 | 450,000 | 450,000 | 180,000 |
| RETAINED EARNINGS | <u>456,105</u> | <u>3,245,050</u> | <u>3,245,050</u> | <u>2,334,420</u> |
| TOTAL REVENUE | <u>\$36,967,601</u> | <u>\$43,171,770</u> | <u>\$43,171,770</u> | <u>\$36,286,680</u> |



**CITY OF UNION
ENTERPRISE EXPENSES
BY TYPE
FISCAL YEAR 2010**

| | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|---|----------------------------|-----------------------------|----------------------------|
| PERSONNEL COSTS | \$2,135,140 | \$2,135,140 | \$2,140,140 |
| POWER AND NATURAL GAS FOR RESALE | \$28,199,750 | \$28,199,750 | \$22,257,560 |
| MAINTENANCE & OPERATIONS | 3,045,930 | 3,045,930 | 3,271,760 |
| ALLOCATION (INCLUDES PERSONNEL COSTS) | 2,314,510 | 2,314,510 | 2,186,040 |
| FRANCHISE FEE | 1,894,800 | 1,894,800 | 1,625,000 |
| CAPITAL COST - REPLACEMENT EQUIPMENT | 227,000 | 227,000 | 65,000 |
| CAPITAL COST - INFRASTRUCTURE (INCLUDES PERSONNEL COSTS) | 4,147,100 | 4,147,100 | 3,439,000 |
| DEBT SERVICE | <u>1,207,540</u> | <u>1,207,540</u> | <u>1,302,180</u> |
| TOTAL | <u>\$43,171,770</u> | <u>\$43,171,770</u> | <u>\$36,286,680</u> |



**CITY OF UNION
SUMMARY OF EXPENDITURES
UTILITY DEPARTMENT
FISCAL YEAR 2010**

| | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|---------------------------------------|----------------------------|-----------------------------|---------------------------|
| ELECTRIC | \$11,208,290 | \$11,208,290 | \$1,352,970 |
| ELECTRIC PURCHASED POWER | | | \$10,732,050 |
| WATER | 1,975,830 | 1,975,830 | 1,861,520 |
| SEWER | 1,495,910 | 1,495,910 | 1,425,390 |
| GAS | 20,695,590 | 20,695,590 | 772,020 |
| PURCHASED GAS | | | 11,525,510 |
| FRANCHISE FEE | | | 1,625,000 |
| ALLOCATIONS* | | | |
| VEHICLE MAINTENANCE | 127,960 | 127,960 | 132,360 |
| FINANCE - ACCOUNTING | 333,430 | 333,430 | 368,180 |
| - UTILITY BILLING | 619,230 | 619,230 | 683,770 |
| UTILITIES ADMINISTRATION | 405,190 | 405,190 | 323,990 |
| SUPPORT SERVICES | 404,740 | 404,740 | 384,670 |
| GENERAL FUND | 323,960 | 323,960 | 293,070 |
| CAPITAL COSTS - REPLACEMENT** | 227,000 | 227,000 | 65,000 |
| CAPITAL COSTS - INFRASTRUCTURE*** | 4,147,100 | 4,147,100 | 3,439,000 |
| DEBT SERVICE | <u>1,207,540</u> | <u>1,207,540</u> | <u>1,302,180</u> |
| TOTAL EXPENDITURES | <u>\$43,171,770</u> | <u>\$43,171,770</u> | <u>\$36,286,680</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 FY2010 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 - 2009-2014

| | | <u>ESTIMATED SCHEDULE</u> | <u>ESTIMATED COST</u> | <u>2009-10 PROPOSED</u> |
|-----------|---|-------------------------------|---------------------------|-----------------------------|
| I | Electric Distribution System Forecast | | | |
| | 1.* General Improvements | 2009-14 | \$ 1,420,000.00 | \$ 284,000.00 |
| | 2.* Reconductor Industrial Park Circuit #3 on Meansville Road | 2009-14 | \$ 185,000.00 | \$ 185,000.00 |
| | 3.* Electric Meter Replacement | 2009-14 | \$ 300,000.00 | \$ 80,000.00 |
| | ELECTRIC TOTAL: | | \$ 1,905,000.00 | \$ 549,000.00 |
| | *PROBABLY REQUIRED: | | \$ 1,905,000.00 | \$ 549,000.00 |
| II | Water System Forecast | | | |
| | 1* General Improvements to Distribution System | 2009-14 | \$ 1,880,000.00 | \$ 376,000.00 |
| | 2 Aqua Lane Pump Station Upgrade | 2012-13 | \$ 270,000.00 | \$ 0.00 |
| | 3* Replace valves in distribution system | 2009-10 | \$ 65,000.00 | \$ 65,000.00 |
| | 4* Water Plant - Replace Starters for two high service pumps | 2009-10 | \$ 12,000.00 | \$ 12,000.00 |
| | 5 Water Plant, Replace Turbidimeters | 2010-11 | \$ 35,000.00 | \$ 0.00 |
| | 6* Water Plant Maintenance: Replacement, horizontal service pump rotating parts | 2009-10 | \$ 26,000.00 | \$ 26,000.00 |
| | 7* River Pump Station - Miscellaneous Work Allowance. | 2009-14 | \$ 280,000.00 | \$ 56,000.00 |
| | 8* River Engine Generator | 2009-10 | \$ 415,000.00 | \$ 415,000.00 |
| | 9 Water Plant - SCADA System Improvements | 2010-11 | \$ 57,000.00 | \$ 0.00 |
| | 10* Water Plant - Replace submersible decant pumps (2) | 2009-10 | \$ 10,000.00 | \$ 10,000.00 |
| | 11* Water Meter Replacement | 2009-14 | \$ 440,000.00 | \$ 88,000.00 |
| | 12* Reservoir Pump Station - Replace variable frequency drive | 2009-10 | \$ 25,000.00 | \$ 25,000.00 |
| | WATER TOTAL: | | \$ 3,515,000.00 | \$ 1,073,000.00 |
| | *PROBABLY REQUIRED | | \$ 2,586,000.00 | |
| | *PROBABLY REQUIRED: | | \$ 3,153,000.00 | \$ 1,073,000.00 |

| | <u>ESTIMATED SCHEDULE</u> | <u>ESTIMATED COST</u> | <u>2009-10 PROPOSED</u> |
|--|-------------------------------|---------------------------|-----------------------------|
| III Sewer System Forecast | | | |
| 1* Sewer Collection - Rehabilitation and Improvements | 2009-14 | \$ 2,090,000.00 | \$ 418,000.00 |
| 2* Buffalo Area System- Improvements | 2009-14 | \$ 625,000.00 | \$ 125,000.00 |
| 3* Monarch Area System - Improvements | 2009-14 | \$ 625,000.00 | \$ 125,000.00 |
| 4 SCADA System - Phased Construction | | | |
| a)* Phase II- Monitor Pump Stations | 2009-10 | \$ 82,000.00 | \$ 82,000.00 |
| b) Phase III - Monitor WWTP's | 2011-14 | \$ 540,000.00 | \$ - |
| 5 Meng Creek Plant | | | |
| a* Major Equipment Repair and/or Replacement, Aerators, Clarifiers, and Pumps. | 2009-14 | \$ 270,000.00 | \$ 54,000.00 |
| b. Engine Generator (150-200 KVA) | 2010-11 | \$ 82,000.00 | \$ - |
| 6 Tosch's Creek Plant | | | |
| a.* Major Equipment Repair Allowance. Aerators, Clarifiers, Blowers, Chlorinators, Instruments | 2009-14 | \$ 330,000.00 | \$ 66,000.00 |
| b. Disinfection Alternatives | 2010-11 | \$ 560,000.00 | \$ - |
| c.* Resurface Drives- Phase II | 2009-10 | \$ 85,000.00 | \$ 85,000.00 |
| 7* Pump Stations - Major Equipment Repair Allowance | 2009-14 | \$ 80,000.00 | \$ 16,000.00 |
| SEWER TOTAL: | | \$ 5,369,000.00 | \$ 971,000.00 |
| * PROBABLY REQUIRED: | | \$ 4,187,000.00 | \$ 971,000.00 |

| | | <u>ESTIMATED SCHEDULE</u> | <u>ESTIMATED COST</u> | <u>2009-10 PROPOSED</u> |
|-----------|---|-------------------------------|---------------------------|-----------------------------|
| IV | Natural Gas System Forecast. | | | |
| | 1* System Expansion in Selected Areas. | 2009-14 | \$ 1,365,000.00 | \$ 273,000.00 |
| | 2 New 10" H.P. Steel along US Highway 176 between Union and Pacolet - 75,000 ft. | 2010-14 | \$ 5,750,000.00 | \$ - |
| | 3 New 10" HP Steel along U.S. 176 from south of S.C. 295 southerly for 8,000 ft. | 2010-11 | \$ 540,000.00 | \$ - |
| | 4 System Expansion to Glenn Springs Area. | | | |
| | a.* Phase I-6" H.P. Steel Line from S.C. 295 to Glenn Springs | 2007-09 | \$ 1,650,000.00 | |
| | a.* Phase III- L.P. Poly - Spartanburg County Roads | 2009-14 | \$ 1,875,000.00 | \$ 375,000.00 |
| | b.* Phase IV - L.P. Poly- Union County Roads | 2009-14 | \$ 750,000.00 | \$ 150,000.00 |
| | 5* Meter Replacement | 2009-14 | \$ 240,000.00 | \$ 48,000.00 |
| | GAS TOTAL: | | \$ 10,520,000.00 | \$ 846,000.00 |
| | *PROBABLY REQUIRED: | | \$ 4,230,000.00 | \$ 846,000.00 |

| | | <u>ESTIMATED SCHEDULE</u> | <u>ESTIMATED COST</u> | <u>2009-10 PROPOSED</u> |
|----------|--------------------------------|-------------------------------|---------------------------|-----------------------------|
| V | General Work | | | |
| | 1* Relocate Warehouse Facility | 2010-11 | \$ 960,000.00 | \$ - |
| | GENERAL WORK TOTAL: | | \$ 960,000.00 | \$ - |
| | PROPOSED FY2010 TOTAL: | | | \$ 3,439,000.00 |
| | GRAND TOTAL- 5 YEAR PLAN: | | \$ 22,269,000.00 | |

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ENTERPRISE FUND

DEBT SERVICE REQUIREMENTS

CITY OF UNION
UTILITY FUND
AGGREGATE OUTSTANDING DEBT SERVICE
FISCAL YEAR ENDING 2010

| DESCRIPTION | DUE IN ONE YEAR | | | LONG-TERM DEBT | | TOTAL |
|-------------------------------------|------------------|------------------|--------------------|---------------------|--------------------|-------------------|
| | PRINCIPAL | INTEREST | TOTAL | PRINCIPAL | INTEREST | |
| SERIES 2004 BONDS | \$490,000 | \$305,700 | \$795,700 | \$7,650,000 | \$1,837,900 | \$9,487,900 |
| S.C. REVOLVING FUND | | | | | | |
| MENG CREEK WASTEWATER | 48,137 | 17,607 | 65,744 | 384,034 | 57,738 | 441,772 |
| TOSCH CREEK WASTEWATER | 83,365 | 31,702 | 115,067 | 693,541 | 111,923 | 805,464 |
| BELTLINE PUMP STATION | 63,022 | 55,926 | 118,948 | 1,744,258 | 634,702 | 2,378,960 |
| S.C INFRATRUCTURE REVOLVING FUND | | | | | | |
| OAKGROVE WATERTANK AND GENERATOR | 30,094 | 42,450 | 72,544 | 874,021 | 426,128 | 1,300,149 |
| WATER AND SEWER SYSTEM IMPROVEMENTS | <u>94,798</u> | <u>39,379</u> | <u>134,177</u> | <u>1,253,170</u> | <u>262,156</u> | <u>1,515,326</u> |
| TOTAL PRINCIPLE AND INTEREST | <u>\$809,416</u> | <u>\$492,764</u> | <u>\$1,302,180</u> | <u>\$12,599,024</u> | <u>\$3,330,547</u> | <u>15,929,571</u> |

4/29/2009

file-debt-service outstanding

AGGREGATE OUTSTANDING DEBT SERVICE

The preceding page represents principal and interest due by the City's Utility Fund for FY2010 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, 2010 will be \$384,034.
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, 2010 will be \$693,541.
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, 2010 will be \$874,021.
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, 2010 will be \$1,253,170.
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, 2010 will be \$7,650,000.
6. On November 19, 2008, the City borrowed \$1,744,258 from the SC Budget and Control-State Revolving Loan Fund to close the Beltline wastewater plant and replace it with a pump station. Also these funds were used to replace a clarifier at the Tosch's Creek wastewater plant. The loan has an interest rate of 3.25% and requires 80 quarterly installment payments of \$29,737.00 beginning August 1, 2009. The principal balance at June 30, 2010 will be \$1,681,236.

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EXPENDITURES

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**FISCAL YEAR 2010
REGULAR EMPLOYEES
GENERAL GOVERNMENT DEPARTMENT**

| | <u>FY2005</u> | <u>FY2006</u> | <u>FY2007</u> | <u>FY2008</u> | <u>FY2009</u> | <u>FY2010</u> |
|----------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| LEGISLATIVE | 8 | 8 | 9 | 9 | 9 | 9 |
| CITY ADMINISTRATOR | 2 | 0 | 0 | 0 | 0 | 0 |
| CITY COURT | 1 | 1 | 1 | 1 | 1 | 1 |
| LEGAL | 1 | 1 | 1 | 1 | 1 | 1 |
| THE UNION CONNECTION | 0 | 0 | 0 | 0 | 2 | 2 |
| PERSONNEL | <u>1</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL | 13 | 10 | 11 | 11 | 13 | 13 |

(1) The Mayor, six (6) Councilmembers, Management Services Secretary, the Municipal Clerk/Personnel Director, Attorney, Media Information Technology Coordinator, and a part-time videographer are budgeted in this account.

**SUMMARY OF EXPENDITURES
GENERAL GOVERNMENT DEPARTMENT
FISCAL YEAR 2010**

| | <u>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|---------------------------------|--------------------------|----------------------------|-----------------------------|---------------------------|
| GENERAL ADMINISTRATIVE | \$357,022 | \$352,000 | \$352,000 | \$313,000 |
| COMMUNITY SERVICES | 0 | 350,390 | 350,390 | 292,020 |
| LEGISLATIVE | 398,509 | 411,490 | 411,490 | 349,120 |
| CITY COURT | 36,666 | 41,890 | 41,890 | 46,000 |
| CITY ATTORNEY | 74,661 | 82,210 | 82,210 | 82,820 |
| THE UNION CONNECTION | 0 | 97,230 | 97,230 | 100,790 |
| TOTAL GENERAL GOVERNMENT | <u>\$866,858</u> | <u>\$1,335,210</u> | <u>\$1,335,210</u> | <u>\$1,183,750</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>FY2008 ACTUAL</u> | <u>FY2009 ADOPTED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|--------------------------------|------------------------|--------------------------|---------------------------|-----------------------------|---------------------------|
| 5005 | CHRISTMAS ALLOWANCE | \$2,460 | \$3,000 | \$3,000 | \$3,000 |
| 5011 | INSURANCE-RETIREEES | 10,887 | 11,000 | 11,000 | 11,000 |
| 5014 | WORKER'S COMPENSATION | 9,157 | 0 | 0 | 0 |
| TOTAL PERSONNEL EXPENSE | | \$22,504 | \$14,000 | \$14,000 | \$14,000 |
| 5020 | ANNEXATION | 0 | 0 | 0 | 2,000 |
| 5117 | COMMUNICATIONS | 61,731 | 53,000 | 53,000 | 55,000 |
| 5119 | CONTINGENCY | 55,219 | 40,000 | 40,000 | 40,000 |
| 5127 | GENERAL INSURANCE | 215,545 | 245,000 | 245,000 | 200,000 |
| 5522 | CITY AUCTION/GOV DEALS | 2,025 | 0 | 0 | 2,000 |
| TOTAL OPERATING EXPENSE | | \$334,520 | \$338,000 | \$338,000 | \$299,000 |
| TOTAL GENERAL ADMIN. | | \$357,024 | \$352,000 | \$352,000 | \$313,000 |

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: | \$125,200 | - | General Fund |
| | \$156,500 | - | Utility Fund |
| | \$ 31,300 | - | 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 2010 expenditures are decreased by approximately 11% from FY 2009.

| <u>LINE</u> | <u>LINE ITEM</u> | <u>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|--------------------------------|------------------------------|--------------------------|----------------------------|-----------------------------|---------------------------|
| 5001 | SALARY, REGULAR | \$246,164 | \$244,000 | \$244,000 | \$192,690 |
| 5002 | OVERTIME PAY | 10,278 | 1,000 | 1,000 | 1,000 |
| 5004 | LONGEVITY BONUS | 3,152 | 3,250 | 3,250 | 3,360 |
| 5011 | INSURANCE-MED./LIFE/BUY BACK | 28,113 | 29,670 | 29,670 | 22,990 |
| 5012 | RETIREMENT | 23,832 | 23,320 | 23,320 | 18,510 |
| 5013 | SOCIAL SECURITY | 18,741 | 19,070 | 19,070 | 15,160 |
| 5014 | WORKER'S COMPENSATION | 5,460 | 5,450 | 5,450 | 5,780 |
| 5015 | CHRISTMAS BONUS | <u>125</u> | <u>130</u> | <u>130</u> | <u>130</u> |
| TOTAL PERSONNEL EXPENSE | | <u>\$335,865</u> | <u>\$325,890</u> | <u>\$325,890</u> | <u>\$259,620</u> |
| 5110 | ADVERTISING | \$1,620 | \$5,000 | \$5,000 | \$5,000 |
| 5117 | COMMUNICATIONS | 5,879 | 6,000 | 6,000 | 6,000 |
| 5118 | DECORATIONS | 11,585 | 12,000 | 12,000 | 12,000 |
| 5136 | MAINTENANCE CONTRACTS | 762 | 2,000 | 2,000 | 2,000 |
| 5138 | MEMBERSHIPS/SUBSCRIPTIONS | 6,641 | 10,500 | 10,500 | 16,500 |
| 5139 | EQUIPMENT LEASE | 2,722 | 3,000 | 3,000 | 3,000 |
| 5144 | TOOLS AND EQUIPMENT | 0 | 100 | 100 | 1,000 |
| 5145 | PRINTING/OFFICE SUPPLIES | 5,028 | 3,500 | 3,500 | 3,500 |
| 5162 | TRAINING | 6,625 | 9,500 | 9,500 | 9,500 |
| 5166 | TRAVEL AND BUSINESS | 21,320 | 25,000 | 25,000 | 25,000 |
| 5180 | ELECTIONS | <u>462</u> | <u>9,000</u> | <u>9,000</u> | <u>6,000</u> |
| TOTAL OPERATING EXPENSE | | <u>\$62,644</u> | <u>\$85,600</u> | <u>\$85,600</u> | <u>\$89,500</u> |
| TOTAL COUNCIL | | <u>\$398,509</u> | <u>\$411,490</u> | <u>\$411,490</u> | <u>\$349,120</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: | \$139,650 | - General Fund |
| | 174,560 | - Utility Fund |
| | 34,910 | - 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 FY2009 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 15% decrease from FY 2009.

DEPT: GENERAL GOVERNMENT

DIVISION: COMMUNITY SERVICES - #5102

| <u>LINE</u> | <u>LINE ITEM</u> | <u>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|---------------------------------|--------------------------------------|--------------------------|----------------------------|-----------------------------|---------------------------|
| 5017 | GRANTS WRITER | \$0 | \$30,000 | \$30,000 | \$36,000 |
| 5018 | CHILDREN'S MUSEUM | 0 | 35,000 | 35,000 | 0 |
| 5092 | RENTAL ASSISTANCE-FAIRFOREST I PROJ. | 0 | 9,000 | 9,000 | 0 |
| 5093 | RENTAL ASSISTANCE-FAIRFOREST IV PRO | 0 | 14,400 | 14,400 | 14,400 |
| 5094 | RENTAL ASSISTANCE - FLYNN BLDG. | 0 | 15,600 | 15,600 | 15,600 |
| 5095 | SPECIAL EVENTS | 0 | 34,850 | 34,850 | 33,850 |
| 5096 | YMCA PARTNERSHIP | 0 | 25,000 | 25,000 | 25,000 |
| 5099 | PARKING LOT LEASE | 0 | 2,200 | 2,200 | 2,200 |
| 5151 | YMCA FACILTIES MAINTENANCE | 0 | 30,000 | 30,000 | 30,000 |
| 5152 | SALVATION ARMY COMMUNITY CENTER | 0 | 25,000 | 25,000 | 0 |
| 5153 | UNION CHAMBER OF COMMERCE | 0 | 37,600 | 37,600 | 37,600 |
| 5154 | OLDE ENGLISH DISTRICT | 0 | 2,340 | 2,340 | 2,340 |
| 5155 | UNION COUNTY YMCA | 0 | 75,000 | 75,000 | 75,000 |
| 5156 | UNION CO HISTORICAL FOUNDATION | 0 | 14,400 | 14,400 | 15,530 |
| 5527 | UNION COUNTY ANIMAL SHELTER | \$0 | 0 | 0 | 4,500 |
| TOTAL OPERATING EXPENSE | | \$0 | \$350,390 | \$350,390 | \$292,020 |
| TOTAL COMMUNITY SERVICES | | \$0 | \$350,390 | \$350,390 | \$292,020 |

SPECIAL EVENTS (*5095)

| | <u>BUDGETED 2008/2009</u> | <u>ADOPTED 2009/2010</u> |
|-------------------------------|-------------------------------|------------------------------|
| UNION COUNTY RECREATION DEPT. | 10000 | 10000 |
| BOOGALOO BROADCASTING CO. | 5000 | 5000 |
| UNION MEMORY WALK | 250 | 0 |
| UNIQUELY UNION FESTIVAL | 2000 | 2000 |
| UNION AMERICAN RED CROSS | 2500 | 2500 |
| UNION HIGH BAND-AIDE CLUB | 350 | 350 |
| YOUTH LEADERSHIP | 4000 | 4000 |
| VETERANS' DAY PARADE | 1000 | 1000 |
| UNION CO BRANCH NAACP | 2000 | 2000 |
| WE CARE, INC. | 500 | 0 |
| 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 | 0 |
| UNION COUNTY CARNEGIE | 2500 | 2500 |
| | 34850 | 33850 |

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: \$292,020 - General Fund

ACCOUNT ANALYSIS

This account decreased by 17% over FY 2009 due mainly to funds being removed for the Children's Museum.

| <u>LINE</u> | <u>LINE ITEM</u> | <u>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|--------------------------------|----------------------------------|--------------------------|----------------------------|-----------------------------|---------------------------|
| 5001 | SALARY, REGULAR | \$19,753 | \$20,350 | \$20,350 | \$20,560 |
| 5011 | INSURANCE-MED/LIFE | 5,880 | 3,570 | 3,570 | 6,400 |
| 5012 | RETIREMENT | 2,484 | 1,910 | 1,910 | 1,930 |
| 5013 | SOCIAL SECURITY | 1,273 | 1,560 | 1,560 | 1,580 |
| 5014 | WORKER'S COMPENSATION | 280 | 430 | 430 | 460 |
| 5015 | CHRISTMAS BONUS | 75 | 80 | 80 | 80 |
| TOTAL PERSONNEL EXPENSE | | <u>\$29,745</u> | <u>\$27,900</u> | <u>\$27,900</u> | <u>\$31,010</u> |
| 5110 | ADVERTISING | \$0 | \$0 | \$0 | \$0 |
| 5117 | COMMUNICATIONS & POSTAGE | 665 | 950 | 950 | 950 |
| 5138 | MEMBERSHIPS/SUBSCRIPTS | 496 | 600 | 600 | 600 |
| 5139 | EQUIPMENT LEASE | 324 | 440 | 440 | 440 |
| 5144 | TOOLS AND EQUIPMENT | 0 | 0 | 0 | 1,000 |
| 5145 | PRINTING & OFFICE SUPPLIES | 25 | 2,000 | 2,000 | 2,000 |
| 5147 | PROFESSIONAL SERVICES (JURY PAY) | 3,276 | 6,000 | 6,000 | 6,000 |
| 5159 | SPECIALIZED DEPT SUPPLIES | 0 | 0 | 0 | 0 |
| 5162 | TRAINING | (34) | 1,500 | 1,500 | 1,500 |
| 5166 | TRAVEL & BUSINESS | 2,172 | 2,500 | 2,500 | 2,500 |
| TOTAL OPERATING EXPENSE | | <u>\$6,924</u> | <u>\$13,990</u> | <u>\$13,990</u> | <u>\$14,990</u> |
| TOTAL CITY COURT | | <u>\$36,669</u> | <u>\$41,890</u> | <u>\$41,890</u> | <u>\$46,000</u> |

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: \$46,000 - 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 FY2009 Budget. Additional funds for insurance changes and 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 10% increase in FY 2010 Budget compared to FY 2009, due mainly to the change in health insurance requirements of the employee.

| <u>LINE</u> | <u>LINE ITEM</u> | <u>FY2008</u> <u>ACTUAL</u> | <u>FY2009</u> <u>BUDGETED</u> | <u>FY2009</u> <u>ESTIMATED</u> | <u>FY2010</u> <u>ADOPTED</u> |
|--------------------------------|-----------------------|--------------------------------|----------------------------------|-----------------------------------|---------------------------------|
| 5001 | SALARY, REGULAR | \$42,333 | \$43,710 | \$43,710 | \$44,150 |
| 5011 | INSURANCE-MED/LIFE | 8,155 | 7,780 | 7,780 | 7,780 |
| 5012 | RETIREMENT | 3,899 | 4,100 | 4,100 | 4,150 |
| 5013 | SOCIAL SECURITY | 2,916 | 3,340 | 3,340 | 3,380 |
| 5014 | WORKER'S COMPENSATION | 620 | 1,200 | 1,200 | 1,280 |
| 5015 | CHRISTMAS BONUS | <u>75</u> | <u>80</u> | <u>80</u> | <u>80</u> |
| TOTAL PERSONNEL EXPENSE | | <u>\$57,998</u> | <u>\$60,210</u> | <u>\$60,210</u> | <u>\$60,820</u> |
| 5147 | PROFESSIONAL SERVICES | \$14,849 | \$20,000 | \$20,000 | \$20,000 |
| 5166 | TRAVEL AND BUSINESS | <u>1,815</u> | <u>2,000</u> | <u>2,000</u> | <u>2,000</u> |
| TOTAL OPERATING EXPENSE | | <u>\$16,664</u> | <u>\$22,000</u> | <u>\$22,000</u> | <u>\$22,000</u> |
| TOTAL CITY ATTORNEY | | <u>\$74,662</u> | <u>\$82,210</u> | <u>\$82,210</u> | <u>\$82,820</u> |

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 requiring a jury trial.

| | | | |
|------------------|----------|---|------------------------|
| Funding Sources: | \$33,130 | - | General Fund |
| | \$41,410 | - | Utility Fund |
| | \$ 8,280 | - | 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 1% over FY 2009.

DEPT: GENERAL GOVERNMENT

DIVISION: THE UNION CONNECTION - #5108

| <u>LINE</u> | <u>LINE ITEM</u> | <u>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|--------------------------------|------------------------------|--------------------------|----------------------------|-----------------------------|---------------------------|
| 5001 | SALARY,REGULAR | \$0 | \$52,090 | \$52,090 | \$62,010 |
| 5004 | LONGEVITY BONUS | 0 | 0 | 0 | 810 |
| 5011 | INSURANCE-MED./LIFE/BUY BACK | 0 | 3,900 | 3,900 | 4,250 |
| 5012 | RETIREMENT | 0 | 3,480 | 3,480 | 5,870 |
| 5013 | SOCIAL SECURITY | 0 | 4,020 | 4,020 | 4,860 |
| 5014 | WORKER'S COMPENSATION | 0 | 2,000 | 2,000 | 2,120 |
| 5015 | CHRISTMAS BONUS | 0 | <u>30</u> | <u>30</u> | <u>50</u> |
| TOTAL PERSONNEL EXPENSE | | <u>\$0</u> | <u>\$65,520</u> | <u>\$65,520</u> | <u>\$79,970</u> |
| 5117 | COMMUNICATIONS | \$0 | \$2,000 | \$2,000 | \$2,220 |
| 5135 | MACH. & EQUIP. REPAIRS | \$0 | \$0 | \$0 | \$1,000 |
| 5136 | MAINTENANCE CONTRACT | \$0 | \$0 | \$0 | \$3,000 |
| 5139 | EQUIPMENT LEASE | \$0 | \$0 | \$0 | \$1,000 |
| 5144 | TOOLS AND EQUIPMENT | 0 | 10,000 | 10,000 | 4,500 |
| 5145 | PRINTING/OFFICE SUPPLIES | 0 | 1,000 | 1,000 | 4,000 |
| 5147 | PROFESSIONAL SERVICES | 0 | 0 | 0 | 1,000 |
| 5158 | SPECIAL CONTRACTS | 0 | 17,910 | 17,910 | 0 |
| 5162 | TRAINING | 0 | 0 | 0 | 1,000 |
| 5164 | COMPUTER SOFTWARE | 0 | 0 | 0 | 500 |
| 5166 | TRAVEL AND BUSINESS | 0 | 800 | 800 | 1,000 |
| 5171 | FUEL | 0 | 0 | 0 | 1,000 |
| 5172 | VEHICLE OPER & MAINT | 0 | 0 | 0 | 600 |
| TOTAL OPERATING EXPENSE | | <u>\$0</u> | <u>\$31,710</u> | <u>\$31,710</u> | <u>\$20,820</u> |
| TOTAL UNION CONNECTION | | <u>\$0</u> | <u>\$97,230</u> | <u>\$97,230</u> | <u>\$100,790</u> |

**ACCOUNT 5108 THE UNION CONNECTION
CABLE CHANNEL 14**

ACCOUNT NARRATIVE

The Union Connection Cable Channel 14 is a local public, educational, and governmental (PEG) access channel and its 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 under the terms Section 58-12-370 of the South Carolina Code of Laws. A wide variety of programs are aired on channel 14 such as, children playing sports, local racing events, Boogaloo Folklife Productions, festivals and other large events in the area, different school activities, government department functions, and you can even see the Mayor and City Council at work discussing the budget. You will also see various pages with public announcements, contact information for government personnel, and upcoming events in the area. The personnel in this department will consist of one (1) Media Information Technology Coordinator and one (1) Part-Time Videographer.

Funding Source: \$ 100,790 - General Fund

Detail of Personnel Services

| <u>Position</u> | <u>No.</u> |
|--|-------------------|
| Media Information Technology Coordinator | 1 |
| Part-Time Videographer | <u>1</u> |
| Total | 2 |

ACCOUNT ANALYSIS

Some revenue is generated from this department as DVDs of videos aired on The Union Connection Cable Channel 14 are sold to the public at the cost of \$5.00 each.

DEPT: CITY FACILITIES - MAINTENANCE #5111

| <u>LINE</u> | <u>LINE ITEM</u> | <u>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|--------------------------------|------------------------|--------------------------|----------------------------|-----------------------------|---------------------------|
| 5114 | BUILDING MAINTENANCE | 35,729 | 50,000 | 50,000 | 50,000 |
| 5159 | SPECIALIZED DEPT. SUP. | 4,222 | 4,000 | 4,000 | 4,500 |
| 5170 | UTILITIES | <u>26,790</u> | <u>30,000</u> | <u>30,000</u> | <u>30,000</u> |
| TOTAL OPERATING EXPENSE | | <u>\$66,741</u> | <u>\$84,000</u> | <u>\$84,000</u> | <u>\$84,500</u> |
| 5330 | OTHER EQUIPMENT | \$2,266 | \$150,000 | \$150,000 | \$10,000 |
| TOTAL CAPITAL EXPENSE | | <u>\$2,266</u> | <u>\$150,000</u> | <u>\$150,000</u> | <u>\$10,000</u> |
| TOTAL | | <u>\$69,007</u> | <u>\$234,000</u> | <u>\$234,000</u> | <u>\$94,500</u> |

ACCOUNT 5111 CITY FACILITIES-MAINTENANCE

ACCOUNT ANALYSIS

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

| | | | |
|------------------|----------|---|------------------------|
| Funding Sources: | \$71,820 | - | General Fund |
| | \$18,900 | - | Utility Fund |
| | \$3,780 | - | Solid Waste Management |

ACCOUNT ANALYSIS

This budget represents the same level of service as the FY 2009 Budget. The decrease in FY 2010 budget is due to funds removed for the stabilization of the old Coca Cola building purchased during FY 2008 that is contiguous to the Public Safety Annex.

**FISCAL YEAR 2010
SUMMARY OF EXPENDITURES
PUBLIC SAFETY DEPARTMENT**

| <u>CLASSIFICATION</u> | <u>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|------------------------------|---------------------------------|-----------------------------------|------------------------------------|----------------------------------|
| PUBLIC SAFETY | \$3,028,642 | \$3,163,070 | \$3,163,070 | \$3,082,660 |
| TOTAL EXPENDITURES: | <u>\$3,028,642</u> | <u>\$3,163,070</u> | <u>\$3,163,070</u> | <u>\$3,082,660</u> |

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

**FISCAL YEAR 2010
REGULAR EMPLOYEES
PUBLIC SAFETY DEPARTMENT**

| | <u>FY2005</u> | <u>FY2006</u> | <u>FY2007</u> | <u>FY2008</u> | <u>FY2009</u> | <u>FY2010</u> |
|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| PUBLIC SAFETY DIRECTOR | 1 | 1 | 1 | 1 | 1 | 1 |
| CAPTAIN | 1 | 2 | 2 | 2 | 2 | 3 |
| LIEUTENANTS | 3 | 3 | 3 | 3 | 3 | 1 |
| PATROL COMMAND SERGEANT | 1 | 0 | 0 | 0 | 0 | 0 |
| INVESTIGATOR I | 3 | 1 | 1 | 1 | 1 | 2 |
| INVESTIGATOR II | 0 | 2 | 2 | 2 | 2 | 1 |
| 1ST SERGEANT - TRAINING | 0 | 0 | 0 | 0 | 0 | 1 |
| SERGEANTS | 4 | 4 | 4 | 4 | 4 | 4 |
| CORPORALS | 4 | 4 | 4 | 4 | 4 | 4 |
| PUBLIC SAFETY OFFICERS | 11 | 12 | 12 | 12 | 12 | 12 |
| SRO'S | 4 | 4 | 4 | 4 | 5 | 3 (1) |
| SPECIAL ENF. OFFICER | 1 | 1 | 0 | 0 | 0 | 0 |
| RECORDS CLERKS | 2 | 2 | 2 | 2 | 2 | 2 |
| PART-TIME RECORDS CLERK | 0 | 0 | 0 | 0 | 0 | 1 (2) |
| ANIMAL CONTROL - PART-TIME | | | 1 | 2 | 2 | 2 |
| PART-TIME OFFICERS - | 2 | 2 | 2 | 2 | 1 | 1 |
| FIREFIGHTERS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>3</u> | <u>3</u> |
| TOTAL | 37 | 38 | 38 | 39 | 42 | 41 |

(1) Loss of two School Resource Officer positions

(2) Part-time Records Clerk approved during FY 2009

DEPT: PUBLIC SAFETY - #5120

| LINE | LINE ITEM | FY2008 ACTUAL | FY2009 BUDGETED | FY2009 ESTIMATED | FY2010 ADOPTED |
|--------------------------------|------------------------------|--------------------|--------------------|---------------------|--------------------|
| 5001 | SALARY,REGULAR | \$1,414,579 | \$1,570,290 | \$1,570,290 | \$1,614,300 |
| 5002 | SALARY,OVERTIME | 185,902 | 100,000 | 100,000 | 100,000 |
| 5003 | SALARY-POLICE EXTRA ACTIVITY | 5,191 | 0 | 0 | 6,000 |
| 5004 | LONGEVITY BONUS | 39,248 | 34,400 | 34,400 | 42,850 |
| 5011 | INSURANCE-MED./LIFE | 202,113 | 236,760 | 236,760 | 231,810 |
| 5012 | RETIREMENT | 176,468 | 188,690 | 188,690 | 194,110 |
| 5013 | SOCIAL SECURITY | 118,696 | 131,600 | 131,600 | 135,600 |
| 5014 | WORKER'S COMPENSATION | 82,220 | 88,200 | 88,200 | 93,500 |
| 5015 | CHRISTMAS BONUS | 1,750 | 1,900 | 1,900 | 1,950 |
| TOTAL PERSONNEL EXPENSE | | \$2,226,167 | \$2,351,840 | \$2,351,840 | \$2,420,120 |
| 5110 | ADVERTISING | \$251 | \$500 | \$500 | \$350 |
| 5111 | ALLOWANCES | 40,040 | 49,000 | 49,000 | 39,780 |
| 5114 | FACILITY MAINTENANCE | 34,059 | 20,200 | 20,200 | 12,500 |
| 5116 | CHEMICALS | 1,764 | 2,500 | 2,500 | 2,000 |
| 5117 | COMMUNICATIONS | 13,965 | 18,950 | 18,950 | 18,950 |
| 5135 | MACHINE/EQUIPMENT REPAIRS | 2,162 | 2,700 | 2,700 | 2,700 |
| 5136 | MAINTENANCE CONTRACTS | 10,829 | 9,000 | 9,000 | 9,000 |
| 5138 | MEMBERSHIPS/SUBSCRIPTIONS | 1,626 | 3,000 | 3,000 | 3,000 |
| 5139 | EQUIPMENT LEASE | 8,482 | 12,240 | 12,240 | 12,240 |
| 5142 | INTEREST EXPENSE | 7,361 | 0 | 0 | 0 |
| 5144 | TOOLS AND EQUIPMENT | 64,788 | 68,270 | 68,270 | 52,250 |
| 5145 | PRINTING/OFFICE SUPPLIES | 8,529 | 7,500 | 7,500 | 8,000 |
| 5147 | PROFESSIONAL SERVICES | 29,526 | 10,000 | 10,000 | 10,000 |
| 5158 | SPECIAL CONTRACTS | 92,644 | 95,000 | 95,000 | 95,000 |
| 5159 | SPECIALIZED DEPT. SUPPLIES | 18,278 | 25,000 | 25,000 | 25,000 |
| 5162 | TRAINING | 6,577 | 12,000 | 12,000 | 10,000 |
| 5164 | COMPUTER SOFTWARE | 0 | 1,100 | 1,100 | 0 |
| 5166 | TRAVEL & BUSINESS | 5,493 | 9,500 | 9,500 | 8,000 |
| 5168 | UNIFORMS & CLOTHING | 29,291 | 35,000 | 35,000 | 35,000 |
| 5170 | UTILITIES | 33,823 | 34,000 | 34,000 | 34,000 |
| 5171 | FUEL | 76,009 | 97,060 | 97,060 | 73,220 |
| 5172 | VEHICLE OPER. & MAINTENANCE | 56,585 | 35,000 | 35,000 | 35,000 |
| 5174 | SPECIAL DRUG PROGRAM | 5,854 | 8,500 | 8,500 | 8,500 |
| TOTAL OPERATING EXPENSE | | \$547,936 | \$556,020 | \$556,020 | \$494,490 |
| 5325 | MOTOR VEHICLES | 106,471 | 112,500 | 112,500 | 70,000 |
| 5330 | OTHER EQUIPMENT | 33,245 | 33,000 | 33,000 | 0 |
| TOTAL CAPITAL EXPENSE | | \$139,716 | \$145,500 | \$145,500 | \$70,000 |
| 5409 | DEBT SERVICE | \$52,621 | \$60,000 | \$60,000 | \$47,030 |
| 6000 | ALLOCATIONS - VEHICLE MAINT. | \$62,203 | \$49,710 | \$49,710 | \$51,020 |
| TOTAL PUBLIC SAFETY | | \$3,028,643 | \$3,163,070 | \$3,163,070 | \$3,082,660 |

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: \$3,082,660 - General Fund

Detail of Personnel Services

| <u>Position</u> | <u>No.</u> |
|---|-------------------|
| Director of Public Safety | 1 |
| Captain | 3 |
| Lieutenants | 1 |
| Patrol Command Sergeant | 0 |
| Investigator I's | 2 |
| Investigator II's | 1 |
| 1 st Sergeant – Training Officer | 1 |
| Sergeants | 4 |
| Corporals | 4 |
| Public Safety Officers | 12 |
| School Resource Officers | 3 |
| Animal Control Officers – Part-time | 2 |
| Records Clerks | 2 |
| Part-time Officer (Main Street) | 1 |
| Part-time Records Clerk | 1 |
| Firefighters | <u>3</u> |
| TOTAL | 41 |

**FISCAL YEAR 2010
SUMMARY OF EXPENDITURES
PUBLIC SERVICE DEPARTMENT**

| <u>CLASSIFICATION</u> | <u>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|------------------------------|---------------------------------|-----------------------------------|------------------------------------|----------------------------------|
| STREET DEPARTMENT | \$475,141 | \$570,530 | \$570,530 | \$577,150 |
| SOLID WASTE MANAGEMENT | <u>810,565</u> | <u>886,160</u> | <u>886,160</u> | <u>870,490</u> |
| TOTAL EXPENDITURES | <u>\$1,285,706</u> | <u>\$1,456,690</u> | <u>\$1,456,690</u> | <u>\$1,447,640</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 2010
REGULAR EMPLOYEES
PUBLIC SERVICE EMPLOYEES**

| | <u>FY2005</u> | <u>FY2006</u> | <u>FY2007</u> | <u>FY2008</u> | <u>FY2009</u> | <u>FY2010</u> |
|-------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| PUBLIC SERVICE ADMINISTRATION | 3 | 3 | 3 | 3 | 3 | 3 |
| STREET | 7 | 6 | 6 | 6 | 6 | 6 |
| SOLID WASTE MANAGEMENT | 7 | 7 | 7 | 6 | 5 | 5 |
| PART-TIME LAWN MAINTENANCE | 1 | 0 | 0 | 0 | 0 | 1 |
| TOTAL | 18 | 16 | 16 | 15 | 14 | 15 |

| <u>LINE</u> | <u>LINE ITEM</u> | <u>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|--------------------------------------|------------------------------|--------------------------|----------------------------|-----------------------------|---------------------------|
| 5001 | SALARY,REGULAR | \$233,385 | \$259,640 | \$259,640 | \$258,610 |
| 5002 | SALARY,OVERTIME | 7,289 | 11,000 | 11,000 | 11,000 |
| 5004 | LONGEVITY BONUS | 7,915 | 8,860 | 8,860 | 8,920 |
| 5011 | INSURANCE-MED./LIFE/BUY BACK | 33,348 | 33,870 | 33,870 | 42,980 |
| 5012 | RETIREMENT | 21,822 | 25,030 | 25,030 | 26,380 |
| 5013 | SOCIAL SECURITY | 17,990 | 20,390 | 20,390 | 21,490 |
| 5014 | WORKER'S COMPENSATION | 14,880 | 12,600 | 12,600 | 13,360 |
| 5015 | CHRISTMAS BONUS | 375 | 400 | 400 | 480 |
| TOTAL PERSONNEL EXPENSE | | \$337,004 | \$371,790 | \$371,790 | \$383,220 |
| 5110 | ADVERTISING | 0 | 250 | 250 | 250 |
| 5114 | FACILITY MAINTENANCE | 120 | 4,000 | 4,000 | 4,000 |
| 5116 | CHEMICALS | 0 | 4,000 | 4,000 | 2,000 |
| 5117 | COMMUNICATIONS | 582 | 1,200 | 1,200 | 1,000 |
| 5136 | MAINTENANCE CONTRACTS | 0 | 1,000 | 1,000 | 1,000 |
| 5139 | EQUIPMENT LEASE | 505 | 500 | 500 | 500 |
| 5144 | TOOLS AND EQUIPMENT | 4,915 | 7,000 | 7,000 | 5,000 |
| 5145 | PRINTING/OFFICE SUPPLIES | 507 | 500 | 500 | 500 |
| 5158 | SPECIAL CONTRACTS | 12,259 | 13,070 | 13,070 | 49,070 |
| 5159 | SPECIALIZED DEPT. SUPPLIES | 66,119 | 96,000 | 96,000 | 60,000 |
| 5162 | TRAINING | 25 | 500 | 500 | 500 |
| 5166 | TRAVEL & BUSINESS | 912 | 1,000 | 1,000 | 1,000 |
| 5168 | UNIFORMS & CLOTHING | 3,447 | 4,000 | 4,000 | 4,000 |
| 5171 | FUEL | 7,731 | 8,860 | 8,860 | 6,810 |
| 5172 | VEHICLE OPER.& MAINTENANCE | 13,090 | 15,000 | 15,000 | 15,000 |
| TOTAL OPERATING EXPENSE | | \$110,212 | \$156,880 | \$156,880 | \$150,630 |
| 5330 | OTHER EQUIPMENT | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL EXPENSE | | \$0 | \$0 | \$0 | \$0 |
| 6000 | ALLOCATIONS - VEHICLE MAINT. | \$27,926 | \$41,860 | \$41,860 | \$43,300 |
| TOTAL PUBLIC SERVICE - STREET | | \$475,142 | \$570,530 | \$570,530 | \$577,150 |

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 eight (8) employees: (1) Supervisor, (6) Heavy Equipment Operators, and (1) Part-time Lawn Maintenance Worker. The Public Service Director and Receptionist share their time between Street and Sanitation.

Funding Source: \$577,150 - General Fund

Detail of Personnel Services

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

ACCOUNT ANALYSIS

This budget represents the same level of service as the FY2009 Budget.

DEPT: PUBLIC SERVICE

DIVISION: SOLID WASTE MANAGEMENT #5140

| <u>LINE</u> | <u>LINE ITEM</u> | <u>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|--|-----------------------------------|--------------------------|----------------------------|-----------------------------|---------------------------|
| 5001 | SALARY,REGULAR | \$247,138 | \$244,210 | \$244,210 | \$238,060 |
| 5002 | SALARY,OVERTIME | 6,463 | 10,000 | 10,000 | 10,000 |
| 5004 | LONGEVITY BONUS | 12,611 | 9,570 | 9,570 | 8,600 |
| 5011 | INSURANCE-MED./LIFE/BUY BACK | 33,686 | 34,610 | 34,610 | 34,540 |
| 5012 | RETIREMENT | 23,453 | 25,030 | 25,030 | 24,360 |
| 5013 | SOCIAL SECURITY | 18,536 | 20,390 | 20,390 | 19,850 |
| 5014 | WORKER'S COMPENSATION | 9,800 | 10,080 | 10,080 | 10,690 |
| 5015 | CHRISTMAS BONUS | <u>550</u> | <u>450</u> | <u>450</u> | <u>400</u> |
| TOTAL PERSONNEL EXPENSE | | <u>\$352,237</u> | <u>\$354,340</u> | <u>\$354,340</u> | <u>\$346,500</u> |
| 5101 | FRANCHISE FEE | \$30,926 | \$36,200 | \$36,200 | \$36,200 |
| 5110 | ADVERTISING | 128 | 500 | 500 | 500 |
| 5122 | ADMINISTRATIVE & GENERAL OVERHEAD | 92,359 | 98,970 | 98,970 | 88,890 |
| 5138 | MEMBERSHIPS/SUBSCRIPTIONS | 129 | 200 | 200 | 200 |
| 5139 | EQUIPMENT LEASE | 0 | 200 | 200 | 200 |
| 5142 | INTEREST EXPENSE | 18,411 | 0 | 0 | 0 |
| 5144 | TOOLS AND EQUIPMENT | 106 | 3,000 | 3,000 | 2,000 |
| 5145 | PRINTING/OFFICE SUPPLIES | 0 | 1,000 | 1,000 | 500 |
| 5147 | PROFESSIONAL SERVICES | 0 | 0 | 0 | 3,000 |
| 5158 | SPECIAL CONTRACTS | 99,826 | 140,000 | 140,000 | 140,000 |
| 5159 | SPECIALIZED DEPT. SUPPLIES | 10,191 | 15,000 | 15,000 | 15,000 |
| 5162 | TRAINING | 20 | 200 | 200 | 200 |
| 5166 | TRAVEL & BUSINESS | 82 | 800 | 800 | 800 |
| 5168 | UNIFORMS & CLOTHING | 3,116 | 4,000 | 4,000 | 4,000 |
| 5170 | UTILITIES | 1,926 | 2,000 | 2,000 | 2,000 |
| 5171 | FUEL | 44,961 | 54,390 | 54,390 | 40,750 |
| 5172 | VEHICLE OPER.& MAINTENANCE | 34,797 | 25,000 | 25,000 | 25,000 |
| 5476 | UNION COUNTY TIPPING FEE | \$956 | \$1,500 | \$1,500 | \$1,500 |
| TOTAL OPERATING EXPENSE | | <u>\$337,934</u> | <u>\$382,960</u> | <u>\$382,960</u> | <u>\$360,740</u> |
| 5330 | OTHER | 0 | 0 | 0 | 0 |
| 5404 | DEPRECIATION EXPENSE | <u>85,061</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL CAPITAL EXPENSE | | <u>\$85,061</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| 5409 | DEBT SERVICE | \$0 | \$107,000 | \$107,000 | \$119,950 |
| 6000 | ALLOCATIONS - VEHICLE MAINT. | <u>\$35,336</u> | <u>\$41,860</u> | <u>\$41,860</u> | <u>\$43,300</u> |
| TOTAL PUBLIC SERVICE-SANITATION | | <u>\$810,568</u> | <u>\$886,160</u> | <u>\$886,160</u> | <u>\$870,490</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: (1) Public Service Director, (1) Public Service Receptionist, (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 |
| | \$588,500 | - | 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 FY2009 Budget.

**FISCAL YEAR 2010
SUMMARY OF EXPENDITURES
PLANNING DEPARTMENT**

| <u>CLASSIFICATION</u> | <u>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|------------------------------|---------------------------------|-----------------------------------|------------------------------------|----------------------------------|
| PLANNING | \$339,062 | \$315,660 | \$315,660 | \$222,970 |
| TOTAL EXPENDITURES: | <u>\$339,062</u> | <u>\$315,660</u> | <u>\$315,660</u> | <u>\$222,970</u> |

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

**FISCAL YEAR 2010
REGULAR EMPLOYEES
PLANNING DEPARTMENT**

| | <u>FY2005</u> | <u>FY2006</u> | <u>FY2007</u> | <u>FY2008</u> | <u>FY2009</u> | <u>FY2010</u> |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| BUILDING/ZONING OFFICIAL | 1 | 1 | 1 | 1 | 1 | 0 (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>1</u> | <u>1</u> | <u>0 (2)</u> |
| TOTAL | 3 | 3 | 3 | 4 | 4 | 2 |

(1) Loss of Building/Zoning Official for FY 2010.

(2) The Business Licence Division of the Planning Department is moving to the Finance Department for FY 2010.

DEPT: PLANNING - #5150

| <u>LINE</u> | <u>LINE ITEM</u> | <u>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|--------------------------------|-----------------------------|--------------------------|----------------------------|-----------------------------|---------------------------|
| 5001 | SALARY,REGULAR | \$159,189 | \$166,710 | \$166,710 | \$71,300 |
| 5002 | SALARY, OVERTIME | 0 | 1,000 | 1,000 | 1,000 |
| 5004 | LONGEVITY BONUS | 4,690 | 6,240 | 6,240 | 1,950 |
| 5011 | INSURANCE-MED./LIFE | 23,951 | 24,670 | 24,670 | 10,970 |
| 5012 | RETIREMENT | 16,305 | 16,510 | 16,510 | 7,050 |
| 5013 | SOCIAL SECURITY | 11,586 | 13,450 | 13,450 | 5,750 |
| 5014 | WORKER'S COMPENSATION | 4,200 | 4,580 | 4,580 | 4,860 |
| 5015 | CHRISTMAS BONUS | <u>300</u> | <u>300</u> | <u>300</u> | <u>130</u> |
| TOTAL PERSONNEL EXPENSE | | <u>\$220,221</u> | <u>\$233,460</u> | <u>\$233,460</u> | <u>\$103,010</u> |
| 5110 | ADVERTISING | \$531 | \$2,000 | \$2,000 | \$2,000 |
| 5117 | COMMUNICATIONS | \$1,523 | \$1,600 | \$1,600 | \$600 |
| 5136 | MAINTENANCE CONTRACTS | 2,448 | 2,200 | 2,200 | 1,500 |
| 5138 | MEMBERSHIPS/SUBSCRIPTIONS | 1,367 | 2,000 | 2,000 | 1,000 |
| 5139 | EQUIPMENT LEASE | 3,997 | 3,500 | 3,500 | 1,800 |
| 5144 | TOOLS AND EQUIPMENT | 560 | 2,000 | 2,000 | 1,000 |
| 5145 | PRINTING/OFFICE SUPPLIES | 4,225 | 2,000 | 2,000 | 1,500 |
| 5147 | PROFESSIONAL SERVICE | 64,179 | 45,000 | 45,000 | 62,740 |
| 5158 | SPECIAL CONTRACTS | 0 | 0 | 0 | 30,000 |
| 5159 | SPECIALIZED DEPT. SUPPLIES | 1,577 | 2,000 | 2,000 | 2,000 |
| 5162 | TRAINING | 260 | 7,000 | 7,000 | 5,200 |
| 5166 | TRAVEL & BUSINESS | 642 | 2,500 | 2,500 | 1,000 |
| 5168 | UNIFORMS & CLOTHING | 2,466 | 2,500 | 2,500 | 2,500 |
| 5171 | FUEL | 4,117 | 5,300 | 5,300 | 3,420 |
| 5172 | VEHICLE OPER & MAINT. | 3,034 | 0 | 0 | 1,000 |
| TOTAL OPERATING EXPENSE | | <u>\$90,926</u> | <u>\$79,600</u> | <u>\$79,600</u> | <u>\$117,260</u> |
| 5325 | MOTOR VEHICLES | <u>\$23,725</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| 5330 | OTHER EQUIPMENT | <u>\$1,945</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| 6000 | ALLOCATION - VEHICLE MAINT. | <u>\$2,245</u> | <u>\$2,600</u> | <u>\$2,600</u> | <u>\$2,700</u> |
| TOTAL PLANNING | | <u>\$339,062</u> | <u>\$315,660</u> | <u>\$315,660</u> | <u>\$222,970</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, and grants. The account consists of two (2) employees: Zoning Coordinator and Property Maintenance Inspector.

The **Zoning Coordinator** reports to the Mayor. Her duties include issuing permits, zoning assistance, secretarial services, and other duties assigned by the Mayor 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 Mayor.

The **Property Maintenance Inspector** reports to the Mayor. 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 Mayor.

Funding Sources: \$222,970 General Fund

Detail of Personnel Services

| <u>Position</u> | <u>Number</u> |
|--------------------------------|---------------|
| Zoning Coordinator | 1 |
| Property Maintenance Inspector | <u>1</u> |
| Total | 2 |

ACCOUNT ANALYSIS

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 2010
SUMMARY OF EXPENDITURES
FINANCE DEPARTMENT**

| <u>CLASSIFICATION</u> | <u>FY2009 BUDGETED</u> | <u>FY 2009 ESTIMATED</u> | <u>FY 2010 ADOPTED</u> |
|------------------------------|-----------------------------------|-------------------------------------|-----------------------------------|
| ACCOUNTING | \$427,500 | \$427,500 | \$ 470,720 |
| UTILITY BILLING | <u>\$625,160</u> | <u>\$625,160</u> | <u>\$ 581,230</u> |
| TOTAL EXPENDITURES | \$1,052,660 | \$1,052,660 | \$ 1,051,950 |

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 Business License Division is included in the Accounting Division. The General Fund will be reimbursed for the expenditures.

**FISCAL YEAR 2010
REGULAR EMPLOYEES
FINANCE DEPARTMENT**

| | <u>FY2005</u> | <u>FY2006</u> | <u>FY2007</u> | <u>FY2008</u> | <u>FY2009</u> | <u>FY2010</u> |
|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| ACCOUNTING | 4 | 4 | 4 | 4 | 5 | 6 (1) |
| TAX & LICENSE | 2 | 2 | 2 | 1 | 0 | 0 |
| UTILITY BILLING | <u>11</u> | <u>11</u> | <u>11</u> | <u>11</u> | <u>11</u> | <u>9 (2)</u> |
| TOTAL | 17 | 17 | 17 | 16 | 16 | 15 |

(1) Business License Coordinator has been added to the Accounting Division.

(2) Loss of part-time clerk and part-time meter reader.

DEPT: FINANCE - #5229

DIVISION: ACCOUNTING

| <u>LINE</u> | <u>LINE ITEM</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|---------------------------------|-------------------------------|----------------------------|-----------------------------|---------------------------|
| 5001 | SALARY,REGULAR | \$233,060 | \$233,060 | \$269,630 |
| 5002 | SALARY,OVERTIME | 4,000 | 4,000 | 0 |
| 5004 | LONGEVITY BONUS | 9,180 | 9,180 | 12,540 |
| 5011 | INSURANCE-MED./LIFE/BUY BACK | 9,790 | 9,790 | 12,950 |
| 5012 | RETIREMENT | 23,140 | 23,140 | 26,510 |
| 5013 | SOCIAL SECURITY | 19,040 | 19,040 | 21,830 |
| 5014 | WORKER'S COMPENSATION | 4,130 | 4,130 | 4,380 |
| 5015 | CHRISTMAS BONUS | 350 | 350 | 480 |
| TOTAL PERSONNEL EXPENSE | | \$302,690 | \$302,690 | \$348,320 |
| 5117 | ADVERTISING | 2,500 | 2,500 | 2,500 |
| 5117 | COMMUNICATIONS | 16,200 | 16,200 | 16,200 |
| 5136 | MAINTENANCE CONTRACTS | 11,000 | 11,000 | 11,000 |
| 5138 | MEMBERSHIPS/SUBSCRIPTIONS | 2,000 | 2,000 | 2,000 |
| 5139 | EQUIPMENT LEASE | 12,000 | 12,000 | 12,500 |
| 5144 | TOOLS AND EQUIPMENT | 2,000 | 2,000 | 3,000 |
| 5145 | PRINTING/OFFICE SUPPLIES | 15,000 | 15,000 | 15,000 |
| 5147 | PROFESSIONAL SERVICE | 8,000 | 8,000 | 8,200 |
| 5148 | AUDITING & GENERAL CONSULTING | 34,000 | 34,000 | 32,000 |
| 5159 | SPECIALIZED DEPT SUPPLIES | 15,000 | 15,000 | 15,000 |
| 5162 | TRAINING | 2,000 | 2,000 | 2,000 |
| 5166 | TRAVEL & BUSINESS | 5,110 | 5,110 | 3,000 |
| TOTAL OPERATING EXPENSE | | \$124,810 | \$124,810 | \$122,400 |
| TOTAL FINANCE-ACCOUNTING | | \$427,500 | \$427,500 | \$470,720 |

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 six (6) employees: a Finance Director, Accounting Supervisor, two (2) Accounting Clerks, one (1) Tax Coordinator, and one (1) Business License 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 Accounting Supervisor 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.

The Business License Coordinator's duties include enforcing the Business License Ordinance. She maintains the City of Union business license database and archives. She also assists in the collection of Utility Billing.

| | | | |
|------------------|------------|---|------------------------|
| Funding Sources: | \$310,680 | - | Utility Fund |
| | \$ 155,340 | - | General Fund |
| | \$ 4,700 | - | 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 | 1 |
| Business License Coordinator | 1 |
| TOTAL | 6 |

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>FY2008 ACTUAL</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|--------------------------------|------------------------------|--------------------------|----------------------------|-----------------------------|---------------------------|
| 5001 | SALARY,REGULAR | \$34,053 | \$0 | \$0 | \$0 |
| 5002 | SALARY,OVERTIME | 718 | 0 | 0 | 0 |
| 5004 | LONGEVITY BONUS | 1,916 | 0 | 0 | 0 |
| 5011 | INSURANCE-MED./LIFE/BUY BACK | 191 | 0 | 0 | 0 |
| 5012 | RETIREMENT | 3,298 | 0 | 0 | 0 |
| 5013 | SOCIAL SECURITY | 2,798 | 0 | 0 | 0 |
| 5014 | WORKER'S COMPENSATION | 600 | 0 | 0 | 0 |
| 5015 | CHRISTMAS BONUS | <u>100</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL PERSONNEL EXPENSE | | <u>\$43,674</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| 5110 | ADVERTISING | \$1,311 | \$0 | \$0 | \$0 |
| 5136 | MAINTENANCE CONTRACTS | 3,450 | 0 | 0 | 0 |
| 5138 | MEMBERSHIPS/SUBSCRIPTIONS | 15 | 0 | 0 | 0 |
| 5139 | EQUIPMENT LEASE | 521 | 0 | 0 | 0 |
| 5144 | TOOLS AND EQUIPMENT | 0 | 0 | 0 | 0 |
| 5145 | PRINTING/OFFICE SUPPLIES | 678 | 0 | 0 | 0 |
| 5147 | PROFESSIONAL SERVICES | 836 | 0 | 0 | 0 |
| 5159 | SPECIALIZED DEPT. SUPPLIES | 15,216 | 0 | 0 | 0 |
| 5162 | TRAINING | 0 | 0 | 0 | 0 |
| 5166 | TRAVEL & BUSINESS | 0 | 0 | 0 | 0 |
| TOTAL OPERATING EXPENSE | | <u>\$22,027</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| TOTAL TAX & LICENSE | | <u>\$65,701</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

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.

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>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|--------------------------------|--------------------------------------|----------------------------|-----------------------------|---------------------------|
| 5001 | SALARY,REGULAR | \$326,730 | \$326,730 | \$297,760 |
| 5002 | SALARY,OVERTIME | 8,000 | 8,000 | 0 |
| 5004 | LONGEVITY BONUS | 13,990 | 13,990 | 14,740 |
| 5011 | INSURANCE-MED./LIFE/BUY BACK | 40,740 | 40,740 | 41,330 |
| 5012 | RETIREMENT | 32,800 | 32,800 | 29,380 |
| 5013 | SOCIAL SECURITY | 27,160 | 27,160 | 24,170 |
| 5014 | WORKER'S COMPENSATION | 12,680 | 12,680 | 13,440 |
| 5015 | CHRISTMAS BONUS | 780 | 780 | 700 |
| TOTAL PERSONNEL EXPENSE | | \$462,880 | \$462,880 | \$421,520 |
| 5117 | COMMUNICATIONS | \$65,000 | \$65,000 | \$65,000 |
| 5136 | MAINTENANCE CONTRACT - ITRON SUPPORT | 10,000 | 10,000 | 10,000 |
| 5138 | MEMBERSHIPS/SUBSCRIPTIONS | 700 | 700 | 700 |
| 5139 | EQUIPMENT LEASE | 3,400 | 3,400 | 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 | 15,000 | 15,000 | 15,000 |
| 5162 | TRAINING | 700 | 700 | 700 |
| 5166 | TRAVEL AND BUSINESS | 1,800 | 1,800 | 1,800 |
| 5168 | UNIFORMS & CLOTHING | 3,500 | 3,500 | 3,500 |
| 5171 | FUEL | 10,180 | 10,180 | 7,610 |
| 5172 | VEHICLE OPERATIONS & MAINT. | 3,000 | 3,000 | 3,000 |
| 5177 | HEATING ASSISTANCE | 20,000 | 20,000 | 20,000 |
| TOTAL OPERATING EXPENSE | | \$157,280 | \$157,280 | \$154,710 |
| 5330 | OTHER EQUIPMENT | \$5,000 | \$5,000 | \$5,000 |
| TOTAL CAPITAL EXPENSE | | \$5,000 | \$5,000 | \$5,000 |
| TOTAL UTILITY BILLING | | \$625,160 | \$625,160 | \$581,230 |

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 nine (9) employees: one (1) Senior Meter Reader, three (3) Meter Readers, one (1) Customer Service Rep, three (3) Account Clerks, and one (1) Utility Billing Coordinator.

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: \$581,230 - 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 | <u>1</u> |
| TOTAL | 9 |

ACCOUNT ANALYSIS

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

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**FISCAL YEAR 2010
REGULAR EMPLOYEES
VEHICLE MAINTENANCE**

| | <u>FY2005</u> | <u>FY2006</u> | <u>FY2007</u> | <u>FY2008</u> | <u>FY2009</u> | <u>FY2010</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

| LINE | LINE ITEM | FY2009 BUDGETED | FY2009 ESTIMATED | FY2010 ADOPTED |
|----------------------------------|------------------------------|----------------------------|-----------------------------|---------------------------|
| 5001 | SALARY,REGULAR | \$161,900 | \$161,900 | \$167,180 |
| 5004 | LONGEVITY BONUS | 9,020 | 9,020 | 9,400 |
| 5011 | INSURANCE-MED./LIFE/BUY BACK | 24,360 | 24,360 | 24,430 |
| 5012 | RETIREMENT | 16,230 | 16,230 | 16,770 |
| 5013 | SOCIAL SECURITY | 13,220 | 13,220 | 13,660 |
| 5014 | WORKER'S COMPENSATION | 5,040 | 5,040 | 5,350 |
| 5015 | CHRISTMAS BONUS | 330 | 330 | 330 |
| TOTAL PERSONNEL EXPENSE | | \$230,100 | \$230,100 | \$237,120 |
| 5114 | BUILDING MAINTENANCE | \$700 | \$700 | \$700 |
| 5117 | COMMUNICATIONS | \$800 | \$800 | \$800 |
| 5136 | MAINTENANCE CONTRACT | 2,530 | 2,530 | 2,530 |
| 5139 | EQUIPMENT LEASE | 500 | 500 | 500 |
| 5144 | TOOLS AND EQUIPMENT | 9,500 | 9,500 | 9,500 |
| 5145 | PRINTING/OFFICE SUPPLIES | 200 | 200 | 200 |
| 5159 | SPECIALIZED DEPT. SUPPLIES | 7,000 | 7,000 | 7,000 |
| 5162 | TRAINING | 500 | 500 | 500 |
| 5166 | TRAVEL & BUSINESS | 500 | 500 | 500 |
| 5168 | UNIFORMS & CLOTHING | 3,000 | 3,000 | 3,000 |
| 5170 | UTILITIES | 6,600 | 6,600 | 6,600 |
| 5171 | FUEL | 2,240 | 2,240 | 1,230 |
| 5172 | VEHICLE OPER. & MAINTENANCE | 2,500 | 2,500 | 2,500 |
| TOTAL OPERATING EXPENSE | | \$36,570 | \$36,570 | \$35,560 |
| 5325 | MOTOR VEHICLES | \$0 | \$0 | \$0 |
| TOTAL CAPITAL EXPENSE | | \$0 | \$0 | \$0 |
| TOTAL VEHICLE MAINTENANCE | | \$266,670 | \$266,670 | \$272,680 |

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 2010
REGULAR EMPLOYEES
UTILITIES**

| | <u>FY2005</u> | <u>FY2006</u> | <u>FY2007</u> | <u>FY2008</u> | <u>FY2009</u> | <u>FY2010</u> |
|------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| UTILITIES | | | | | | |
| ADMINISTRATION | 2 | 3 | 3 | 3 | 3 | 3 |
| SUPPORT SERVICES | 4 | 4 | 4 | 4 | 4 | 4 |
| ELECTRIC | 10 | 9 | 8 | 8 | 8 | 8 |
| WATER | 14 | 14 | 13.5 | 13.5 | 13.5 | 13 |
| WASTEWATER | 7 | 7 | 6.5 | 6.5 | 6.5 | 6 |
| GAS | <u>8</u> | <u>8</u> | <u>9</u> | <u>10</u> | <u>10</u> | <u>10</u> |
| TOTAL | 45 | 45 | 44 | 45 | 45 | 44 |

DEPT: UTILITY ADMINISTRATION - #5231

| <u>LINE</u> | <u>LINE ITEM</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|-------------------------------------|--------------------------------|----------------------------|-----------------------------|---------------------------|
| 5001 | SALARY,REGULAR | \$179,650 | \$179,650 | \$181,440 |
| 5002 | SALARY,OVERTIME | 2,000 | 2,000 | 2,000 |
| 5004 | LONGEVITY BONUS | 710 | 710 | 2,590 |
| 5011 | INSURANCE-MED./LIFE/BUY BACK | 18,140 | 18,140 | 18,170 |
| 5012 | RETIREMENT | 17,220 | 17,220 | 17,570 |
| 5013 | SOCIAL SECURITY | 14,110 | 14,110 | 14,390 |
| 5014 | WORKER'S COMPENSATION | 5,130 | 5,130 | 5,440 |
| 5015 | CHRISTMAS BONUS | <u>100</u> | <u>100</u> | <u>130</u> |
| TOTAL PERSONNEL EXPENSE | | <u>\$237,060</u> | <u>\$237,060</u> | <u>\$241,730</u> |
| 5100 | MISCELLANEOUS | \$7,500 | \$7,500 | \$7,500 |
| 5110 | ADVERTISING | 2,000 | 2,000 | 2,000 |
| 5117 | COMMUNICATIONS | 10,500 | 10,500 | 10,000 |
| 5136 | MAINTENANCE CONTRACTS & LEASES | 7,500 | 7,500 | 5,500 |
| 5138 | MEMBERSHIPS/SUBSCRIPTIONS | 10,000 | 10,000 | 10,000 |
| 5139 | EQUIPMENT LEASE | 8,000 | 8,000 | 8,000 |
| 5144 | TOOLS AND EQUIPMENT | 9,000 | 9,000 | 5,000 |
| 5145 | PRINTING/OFFICE SUPPLIES | 4,000 | 4,000 | 2,500 |
| 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 | 600 |
| 5168 | UNIFORMS AND CLOTHING | 600 | 600 | 600 |
| 5171 | FUEL | 1,730 | 1,730 | 1,060 |
| 5172 | VEHICLE OPERATIONS & MAINT. | <u>800</u> | <u>800</u> | <u>500</u> |
| TOTAL OPERATING EXPENSE | | <u>\$93,130</u> | <u>\$93,130</u> | <u>\$82,260</u> |
| 5330 | OTHER EQUIPMENT | 75,000 | 75,000 | 30,000 |
| TOTAL OPERATING EXPENSE | | <u>\$75,000</u> | <u>\$75,000</u> | <u>\$30,000</u> |
| TOTAL UTILITY ADMINISTRATION | | <u>\$405,190</u> | <u>\$405,190</u> | <u>\$353,990</u> |

UTILITIES DEPARTMENT

UTILITIES ADMINISTRATION DIVISION

ACCOUNT NARRATIVE

This division consists of three (3) employees: a Utilities 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>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|--------------------------------|----------------------------------|----------------------------|-----------------------------|---------------------------|
| 5001 | SALARY,REGULAR | \$188,210 | \$188,210 | \$190,060 |
| 5002 | SALARY,OVERTIME | 6,000 | 6,000 | 6,000 |
| 5004 | LONGEVITY BONUS | 10,590 | 10,590 | 11,390 |
| 5011 | INSURANCE-MED./LIFE/BUY BACK | 17,520 | 17,520 | 17,550 |
| 5012 | RETIREMENT | 19,430 | 19,430 | 19,690 |
| 5013 | SOCIAL SECURITY | 15,830 | 15,830 | 16,040 |
| 5014 | WORKER'S COMPENSATION | 7,560 | 7,560 | 8,020 |
| 5015 | CHRISTMAS BONUS | 330 | 330 | 330 |
| TOTAL PERSONNEL EXPENSE | | \$265,470 | \$265,470 | \$269,080 |
| 5114 | FACILITY MAINTENANCE | 5,000 | 5,000 | 5,000 |
| 5136 | MAINTENANCE CONTRACT | 1,000 | 1,000 | 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 | 40,000 |
| 5162 | TRAINING | 1,000 | 1,000 | 1,000 |
| 5166 | TRAVEL AND BUSINESS | 1,000 | 1,000 | 1,000 |
| 5168 | UNIFORMS AND CLOTHING | 4,000 | 4,000 | 4,000 |
| 5170 | UTILITIES | 12,000 | 12,000 | 12,000 |
| 5171 | FUEL | 10,270 | 10,270 | 8,590 |
| 5172 | VEHICLE OPERATIONS & MAINTENANCE | 3,500 | 3,500 | 3,500 |
| TOTAL OPERATING EXPENSE | | \$102,270 | \$102,270 | \$115,590 |
| 5325 | MOTOR VEHICLE | \$22,000 | \$22,000 | \$0 |
| 5330 | OTHER EQUIPMENT | 15000 | 15000 | 0 |
| TOTAL- WAREHOUSE | | \$404,740 | \$404,740 | \$384,670 |

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

| LINE | LINE ITEM 032-005-5243 | FY2009 BUDGETED | FY2009 ESTIMATED | FY2010 ADOPTED |
|------|------------------------|--------------------|---------------------|-------------------|
| 5001 | SALARY,REGULAR | \$300,680 | \$300,680 | 305,400 |
| 5002 | SALARY,OVERTIME | 40,000 | 40,000 | 40,000 |
| 5004 | LONGEVITY BONUS | 8,350 | 8,350 | 14,090 |
| 5011 | INSURANCE-MED./LIFE | 45,020 | 45,020 | 45,070 |
| 5012 | RETIREMENT | 32,910 | 32,910 | 34,240 |
| 5013 | SOCIAL SECURITY | 27,330 | 27,330 | 27,810 |
| 5014 | WORKERS COMP | 27,840 | 27,840 | 29,510 |
| 5015 | CHRISTMAS BONUS | 480 | 480 | 530 |

| | | | | |
|--------------------------------|--|------------------|------------------|------------------|
| TOTAL PERSONNEL EXPENSE | | \$482,610 | \$482,610 | \$496,650 |
|--------------------------------|--|------------------|------------------|------------------|

| | | | | |
|-------------|-------------------------|--------------------|--------------------|---------------------|
| 5109 | POWER FOR RESALE | \$9,564,220 | \$9,564,220 | \$10,732,050 |
|-------------|-------------------------|--------------------|--------------------|---------------------|

| | | | | |
|------|----------------------------------|---------|---------|---------|
| 5101 | FEE IN LIEU OF TAXES | 630,000 | 630,000 | 650,000 |
| 5114 | FACILITY MAINTENANCE | 5,000 | 5,000 | 5,000 |
| 5136 | MAINTENANCE CONTRACT | 20,000 | 20,000 | 20,000 |
| 5139 | EQUIPMENT LEASE | 3,500 | 3,500 | 3,500 |
| 5144 | TOOLS AND EQUIPMENT | 22,000 | 22,000 | 22,000 |
| 5147 | PROFESSIONAL SERVICES | 85,000 | 85,000 | 85,000 |
| 5149 | REGULATORY FEES AND LICEN | 5,000 | 5,000 | 0 |
| 5158 | SPECIAL CONTRACTS | 275,000 | 275,000 | 270,000 |
| 5159 | SPECIALIZED DEPT. SUPPLIES | 151,000 | 151,000 | 187,620 |
| 5162 | TRAINING | 10,000 | 10,000 | 10,000 |
| 5166 | TRAVEL AND BUSINESS | 3,000 | 3,000 | 10,000 |
| 5168 | UNIFORMS AND CLOTHING | 10,000 | 10,000 | 3,000 |
| 5170 | UTILITIES | 174,000 | 174,000 | 165,000 |
| 5171 | FUEL | 94,460 | 94,460 | 51,700 |
| 5172 | VEHICLE OPERATIONS & MAINTENANCE | 23,500 | 23,500 | 23,500 |

| | | | | |
|--------------------------------|--|--------------------|--------------------|--------------------|
| TOTAL OPERATING EXPENSE | | \$1,511,460 | \$1,511,460 | \$1,506,320 |
|--------------------------------|--|--------------------|--------------------|--------------------|

ALLOCATIONS

| | | | | |
|------|------------------------|----------|----------|----------|
| 6000 | VEHICLE MAINTENANCE | \$32,000 | \$32,000 | \$33,090 |
| 6001 | FINANCE | 263,160 | 263,160 | 262,980 |
| 6002 | UTILITY ADMINISTRATION | 101,300 | 101,300 | 88,500 |
| 6003 | SUPPORT SERVICES | 101,180 | 101,180 | 96,170 |
| 6004 | GENERAL FUND | 80,990 | 80,990 | 73,270 |

| | | | | |
|--------------------------|--|--------------------|------------------|--------------------|
| TOTAL ALLOCATIONS | | \$578,630 * | \$578,630 | \$554,010 * |
|--------------------------|--|--------------------|------------------|--------------------|

CAPITAL EXPENDITURES-032-005-5253

| | | | | |
|-----------------------|--|--------------|-----------|------------|
| EQUIPMENT REPLACEMENT | | \$0 | \$0 | 0 |
| CONSTRUCTION | | 1,386,000 ** | 1,386,000 | 549,000 ** |

| | | | | |
|-----------------------------------|--|--------------------|--------------------|------------------|
| TOTAL CAPITAL EXPENDITURES | | \$1,386,000 | \$1,386,000 | \$549,000 |
|-----------------------------------|--|--------------------|--------------------|------------------|

| | | | | |
|--|--|---------------------|---------------------|---------------------|
| TOTAL ELECTRIC DIVISION BEFORE DEBT SERVICE | | \$13,522,920 | \$13,522,920 | \$13,838,030 |
|--|--|---------------------|---------------------|---------------------|

| | | | |
|--------------|----------------|----------------|----------------|
| DEBT SERVICE | <u>131,880</u> | <u>131,880</u> | <u>127,310</u> |
|--------------|----------------|----------------|----------------|

| | | | |
|--------------------------------|----------------------------|----------------------------|----------------------------|
| TOTAL ELECTRIC DIVISION | <u>\$13,654,800</u> | <u>\$13,654,800</u> | <u>\$13,965,340</u> |
|--------------------------------|----------------------------|----------------------------|----------------------------|

*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 7,064 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>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2010 ADOPTED</u> |
|--------------------------------------|----------------------------------|----------------------------|-----------------------------|---------------------------|
| 5001 | SALARY,REGULAR | \$502,980 | \$502,980 | 471,100 |
| 5002 | SALARY,OVERTIME | 54,000 | 54,000 | 54,000 |
| 5004 | LONGEVITY BONUS | 16,770 | 16,770 | 14,570 |
| 5011 | INSURANCE-MED./LIFE | 64,090 | 64,090 | 64,140 |
| 5012 | RETIREMENT | 53,390 | 53,390 | 51,290 |
| 5013 | SOCIAL SECURITY | 44,850 | 44,850 | 41,740 |
| 5014 | WORKERS COMP | 27,280 | 27,280 | 28,920 |
| 5015 | CHRISTMAS BONUS | <u>730</u> | <u>730</u> | <u>730</u> |
| TOTAL PERSONNEL EXPENSE | | \$764,090 | \$764,090 | \$726,490 |
| 5101 | FRANCHISE FEE | 140,000 | 140,000 | 150,000 |
| 5114 | BUILDING MAINTENANCE | 12,000 | 12,000 | 12,000 |
| 5116 | CHEMICALS | 175,000 | 175,000 | 185,000 |
| 5138 | MEMBERSHIPS/SUBSCRIPTIONS | 1,200 | 1,200 | 1,200 |
| 5139 | EQUIPMENT LEASE | 3,000 | 3,000 | 3,000 |
| 5144 | TOOLS AND EQUIPMENT | 30,500 | 30,500 | 30,500 |
| 5147 | PROFESSIONAL SERVICES | 81,000 | 81,000 | 81,000 |
| 5149 | REGULATORY FEES AND LICENSE | 23,000 | 23,000 | 36,000 |
| 5158 | SPECIAL CONTRACTS | 199,000 | 199,000 | 199,000 |
| 5159 | SPECIALIZED DEPT. SUPPLIES | 181,000 | 181,000 | 216,000 |
| 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 | 320,000 |
| 5171 | FUEL | 15,840 | 15,840 | 11,130 |
| 5172 | VEHICLE OPERATIONS & MAINTENANCE | <u>13,500</u> | <u>13,500</u> | <u>13,500</u> |
| TOTAL OPERATING EXPENSE | | \$1,211,740 | \$1,211,740 | \$1,285,030 |
| ALLOCATIONS | | | | |
| | VEHICLE MAINTENANCE | \$32,000 | \$32,000 | \$33,090 |
| | FINANCE | 263,160 | 263,160 | 262,980 |
| | UTILITY ADMINISTRATION | 101,300 | 101,300 | 88,500 |
| | SUPPORT SERVICES | 101,180 | 101,180 | 96,170 |
| | GENERAL FUND | <u>80,990</u> | <u>80,990</u> | <u>73,270</u> |
| TOTAL ALLOCATIONS | | \$578,630 * | \$578,630 * | \$554,010 * |
| CAPITAL EXPENDITURES | | | | |
| | EQUIPMENT REPLACEMENT | \$0 | \$0 | \$0 |
| | CONSTRUCTION | <u>630,600 **</u> | <u>630,600 **</u> | <u>\$1,073,000 **</u> |
| TOTAL CAPITAL EXPENDITURES | | \$630,600 | \$630,600 | \$1,073,000 |
| TOTAL WATER DIVISION BEFORE | | | | |
| DEPRECIATION AND DEBT SERVICE | | \$3,185,060 | \$3,185,060 | \$3,638,530 |
| | DEBT SERVICE | <u>387,600</u> | <u>387,600</u> | <u>379,970</u> |
| TOTAL WATER DIVISION | | <u>\$3,572,660</u> | <u>\$3,572,660</u> | <u>\$4,018,500</u> |

*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 thirteen (13) employees: 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 were combined. This position was lost due to attrition in FY2009. A lead wastewater plant operator was added in FY2007 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 6,278 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> |
|---|-------------------|
| 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 |

DEPT: UTILITIES DEPARTMENT

DIVISION: WASTEWATER

| LINE | LINE ITEM | FY2009 BUDGETED | FY2009 ESTIMATED | FY2010 ADOPTED |
|---|----------------------------------|--------------------|---------------------|--------------------|
| 5001 | SALARY,REGULAR | \$291,070 | \$291,070 | \$302,620 |
| 5002 | SALARY,OVERTIME | 16,000 | 16,000 | 16,000 |
| 5004 | LONGEVITY BONUS | 10,670 | 10,670 | 6,600 |
| 5011 | INSURANCE-MED./LIFE | 32,830 | 32,830 | 33,300 |
| 5012 | RETIREMENT | 29,630 | 29,630 | 30,850 |
| 5013 | SOCIAL SECURITY | 24,620 | 24,620 | 25,160 |
| 5014 | WORKERS COMP | 15,120 | 15,120 | 16,030 |
| 5015 | CHRISTMAS BONUS | 0 | 0 | 330 |
| TOTAL PERSONNEL EXPENSE | | \$419,940 | \$419,940 | \$430,890 |
| MISCELLANEOUS | | 0 | 0 | 0 |
| 5101 | FRANCHISE FEE | 85,500 | 85,500 | 75,000 |
| 5114 | BUILDING MAINTENANCE | 33,000 | 33,000 | 34,500 |
| 5116 | CHEMICALS | 58,000 | 58,000 | 63,500 |
| 5139 | EQUIPMENT LEASE | 500 | 500 | 500 |
| 5144 | TOOLS AND EQUIPMENT | 23,000 | 23,000 | 20,000 |
| 5147 | PROFESSIONAL SERVICES | 92,000 | 92,000 | 97,000 |
| 5149 | REGULATORY FEES AND LICENSE | 24,500 | 24,500 | 23,750 |
| 5158 | SPECIAL CONTRACTS | 310,000 | 310,000 | 301,500 |
| 5159 | SPECIALIZED DEPT. SUPPLIES | 27,500 | 27,500 | 36,000 |
| 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 | 5,000 | 5,000 | 58,000 |
| 5170 | UTILITIES | 372,000 | 372,000 | 322,410 |
| 5171 | FUEL | 18,870 | 18,870 | 12,590 |
| 5172 | VEHICLE OPERATIONS & MAINTENANCE | 12,100 | 12,100 | 10,750 |
| TOTAL OPERATING EXPENSE | | \$1,075,970 | \$1,075,970 | \$1,069,500 |
| ALLOCATIONS | | | | |
| | VEHICLE MAINTENANCE | \$32,000 | \$32,000 | \$33,090 |
| | FINANCE | 263,160 | 263,160 | 262,980 |
| | UTILITY ADMINISTRATION | 101,300 | 101,300 | 88,500 |
| | SUPPORT SERVICES | 101,180 | 101,180 | 96,170 |
| | GENERAL FUND | 80,990 | 80,990 | 73,270 |
| TOTAL ALLOCATIONS | | \$578,630 * | \$578,630 * | \$554,010 * |
| CAPITAL EXPENDITURES | | | | |
| | EQUIPMENT REPLACEMENT | \$0 | \$0 | 0 |
| | CONSTRUCTION | 1,008,500 ** | 1,008,500 ** | 971,000 ** |
| TOTAL CAPITAL EXPENDITURES | | \$1,008,500 | \$1,008,500 | \$971,000 |
| TOTAL WASTEWATER DIVISION BEFORE | | | | |
| DEPRECIATION AND DEBT SERVICE | | \$3,083,040 | \$3,083,040 | \$3,025,400 |
| | DEBT SERVICE | 403,720 | 403,720 | 516,410 |
| TOTAL WASTEWATER DIVISION | | \$3,486,760 | \$3,486,760 | \$3,541,810 |

*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 six (6) employees: one (1) Lead Wastewater Plant Operator, and five (5) Wastewater Plant Operators. Beginning with FY2007 the Water Plant Supervisor and Wastewater Plant Supervisor positions were combined. This position was lost due to attrition in FY2009. A Lead Water Plant Operator position was 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. Service is provided to approximately 5,031 customers.

Funding Source: Utility Fund

Detail of Personnel Services

| <u>Position</u> | <u>No.</u> |
|--------------------------------|-------------------|
| Lead Wastewater Plant Operator | 1 |
| Wastewater Plant Operators | <u>5</u> |
| TOTAL | 6 |

DEPT: UTILITIES DEPARTMENT

DIVISION: GAS

| <u>LINE</u> | <u>LINE ITEM</u> | <u>FY2009 BUDGETED</u> | <u>FY2009 ESTIMATED</u> | <u>FY2009 ADOPTED</u> |
|--------------------------------------|----------------------------------|----------------------------|-----------------------------|---------------------------|
| 5001 | SALARY,REGULAR | 303,110 | 303,110 | 304,810 |
| 5002 | SALARY,OVERTIME | 32,000 | 32,000 | 32,000 |
| 5004 | LONGEVITY BONUS | 10,000 | 10,000 | 11,320 |
| 5011 | INSURANCE-MED./LIFE | 41,580 | 41,580 | 53,230 |
| 5012 | RETIREMENT | 32,010 | 32,010 | 33,190 |
| 5013 | SOCIAL SECURITY | 26,590 | 26,590 | 26,940 |
| 5014 | WORKERS COMP | 22,680 | 22,680 | 24,040 |
| 5015 | CHRISTMAS BONUS | 530 | 530 | 580 |
| TOTAL PERSONNEL EXPENSE | | \$468,500 | \$468,500 | \$486,110 |
| 5108 | GAS FOR RESALE | \$17,232,270 | \$17,232,270 | \$11,525,510 |
| 5101 | FRANCHISE FEE | 1,000,000 | 1,000,000 | 750,000 |
| 5139 | EQUIPMENT LEASE | 2,000 | 2,000 | 2,000 |
| 5144 | TOOLS AND EQUIPMENT | 15,400 | 15,400 | 15,400 |
| 5147 | PROFESSIONAL SERVICES | 75,000 | 75,000 | 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 | 79,820 |
| 5162 | TRAINING | 12,000 | 12,000 | 10,000 |
| 5164 | COMPUTER SOFTWARE | 0 | 0 | 2,500 |
| 5166 | TRAVEL AND BUSINESS | 2,000 | 2,000 | 2,500 |
| 5168 | UNIFORMS AND CLOTHING | 10,000 | 10,000 | 10,000 |
| 5170 | UTILITIES | 4,500 | 4,500 | 6,000 |
| 5171 | FUEL | 29,660 | 29,660 | 21,690 |
| 5172 | VEHICLE OPERATIONS & MAINTENANCE | 12,000 | 12,000 | 15,000 |
| TOTAL OPERATING EXPENSE | | \$1,258,560 | \$1,258,560 | \$1,035,910 |
| ALLOCATIONS | | | | |
| | VEHICLE MAINTENANCE | 31,960 | 31,960 | 33,090 |
| | FINANCE | 263,180 | 263,180 | 263,010 |
| | UTILITY ADMINISTRATION | 101,290 | 101,290 | 88,490 |
| | SUPPORT SERVICES | 101,200 | 101,200 | 96,160 |
| | GENERAL FUND | 80,990 | 80,990 | 73,260 |
| TOTAL ALLOCATIONS | | \$578,620 * | \$578,620 * | \$554,010 * |
| CAPITAL EXPENDITURES | | | | |
| | EQUIPMENT REPLACEMENT | \$80,000 | \$80,000 | 35,000 |
| | CONSTRUCTION | 1,122,000 ** | 1,122,000 ** | 846,000 ** |
| TOTAL CAPITAL EXPENDITURES | | \$1,202,000 | \$1,202,000 | \$881,000 |
| TOTAL GAS DIVISION BEFORE | | | | |
| DEPRECIATION AND DEBT SERVICE | | \$20,739,950 | \$20,739,950 | \$14,482,540 |
| DEBT SERVICE | | 284,340 | 284,340 | 278,490 |
| TOTAL GAS | | \$21,024,290 | \$21,024,290 | \$14,761,030 |

*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 6,529 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 FY2010 Budget Ordinance | FUND: General Fund ACCOUNT CODE: 3110 |
|---|--|

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 \$893,738 as of June 30, 2007 and not included in the fund balance below.

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>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|-----------------------------------|---------------------------------|
| 2,359,138 | 2,929,455 | 3,198,716 | 3,690,140 | 3,326,176 | 2,734,990 | 2,629,256 | 2,292,460 |

REVENUE ITEM: Current Property Taxes

| | |
|--|--|
| <p>LEGAL AUTHORIZATION:</p> <p>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</p> | <p>FUND: General Fund</p> <p>ACCOUNT CODE: 10-4110</p> |
|--|--|

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>FY2005</u> | <u>FY2006</u> | <u>FY2007</u> | <u>FY2008</u> | <u>FY2009</u> | <u>ADOPTED FY2010</u> |
|--|---------------|---------------|---------------|---------------|---------------|---------------------------|
| All Assessed Value Except Vehicles* | 10,436,380 | 10,612,900 | 10,693,930 | 10,448,220 | 10,500,000 | 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%. The next reassessment is scheduled for FY 2010.

REVENUE HISTORY:

| <u>FY 2004</u> | <u>FY 2005</u> | <u>FY 2006</u> | <u>FY 2007</u> | <u>FY 2008</u> | <u>BUDGETED FY2009</u> | <u>ESTIMATED FY2009</u> | <u>ADOPTED FY2010</u> |
|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|-----------------------------|---------------------------|
| 74.3 Mills | 74.3 Mills | 74.3 Mills |
| 957,262 | 940,067 | 942,931 | 980,387 | 961,991 | 972,000 | 972,000 | 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

| | |
|---|---|
| <p>LEGAL AUTHORIZATION:</p> <p>Code of Laws of South Carolina Title 12, Chapter 51, Section 12-51-30</p> | <p>FUND: General Fund</p> <p>ACCOUNT CODE: 10-4110-4008</p> |
|---|---|

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>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>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|-----------------------------------|---------------------------------|
| 27,566 | 23,845 | 25,192 | 24,329 | 22,722 | 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 |
|--|---|

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>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>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|-----------------------------------|---------------------------------|
| 1,511,686 | 1,729,772 | 1,692,719 | 1,968,391 | 1,768,358 | 1,946,200 | 1,946,200 | 1,670,000 |

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 16.7% increase from FY 2007 to FY 2008. This was due to the annexation of key commercial property and new construction. This increase is expected to decrease due to the state of our economy as reflected in the projected revenue for FY 2010. Also, insurance license fees continue to increase. The insurance license program is administered by the Municipal Association of South Carolina.

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

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>ADOPTED</u> <u>FY2010</u> |
|------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|-----------------------------------|---------------------------------|
| Business License | 905,887 | 1,007,812 | 1,039,350 | 1,120,002 | 1,307,013 | 1,040,000 | 1,040,000 | 1,140,000 |

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 |
|---|---|

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>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|-----------------------------------|---------------------------------|
| 24,422 | 30,106 | 25,895 | 38,865 | 57,605 | 34,500 | 34,500 | 34,500 |

**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

b) Moving of Building or Structure (Excluding Mobile Homes) \$75.00

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

- 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. |
|--|---|

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 |
|--|---|

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 13.64% from FY2004 until FY2007. FY2008 increased 10.5% over FY2007.

COMMENTS:

This revenue is based on the economy of the State of South Carolina. This revenue source will probably not be fully funded for FY2010, due to changes in State law.

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>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|-----------------------------------|---------------------------------|
| 228,605 | 238,099 | 241,005 | 259,783 | 287,110 | 286,360 | 286,360 | 280,000 |

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 |
|--|---|

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.

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>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|-----------------------------------|---------------------------------|
| 44,089 | 47,069 | 48,838 | 51,911 | 61,474 | 50,000 | 50,000 | 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 rolled back to 74.3 mills, and remains unchanged for FY 2010.

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>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>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|-----------------------------------|---------------------------------|
| 122,308 | 122,710 | 124,247 | 123,670 | 123,217 | 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 2004</u> | <u>FY 2005</u> | <u>FY 2006</u> | <u>FY 2007</u> | <u>FY 2008</u> | <u>BUDGETED FY2009</u> | <u>ESTIMATED FY2009</u> | <u>ADOPTED FY2010</u> |
|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|-----------------------------|---------------------------|
| 28,066 | 28,066 | 28,066 | 35,082 | 21,049 | 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: 10-4-4350-4075

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>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>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|-----------------------------------|---------------------------------|
| 12,195 | 12,682 | 14,134 | 12,221 | 11,500 | 11,500 | 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>2006</u> | <u>FY</u> <u>2007</u> | <u>FY</u> <u>2008</u> | <u>ESTIMATED</u> <u>FY2009</u> | <u>BUDGETED</u> <u>FY2009</u> | <u>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|-----------------------------------|----------------------------------|---------------------------------|
| 12,255 | 13,744 | 15,581 | 11,380 | 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 |
|---|---|

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>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>ESTIMATED</u> <u>FY2009</u> | <u>BUDGETED</u> <u>FY2009</u> | <u>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|----------------------------------|---------------------------------|
| 130,812 | 125,569 | 101,769 | 121,115 | 114,212 | 120,800 | 90,000 | 115,000 |

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 |
|---|--|

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 2010.

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>ESTIMATED</u> <u>FY2009</u> | <u>BUDGETED</u> <u>FY2009</u> | <u>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|----------------------------------|---------------------------------|
| 30,414 | 57,042 | 96,974 | 114,983 | 114,048 | 70,000 | 70,000 | 70,000 |

REVENUE ITEM: Solid Waste Collection Fees

| | |
|--|---|
| <p>LEGAL AUTHORIZATION:</p> <p>Code of Ordinances, City of Union, FY2010 Budget Ordinance</p> | <p>FUND: Solid Waste Management</p> <p>ACCOUNT CODE: 12-4-4190-4042 12-4-4190-4044 12-4-4190-4046</p> |
|--|---|

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>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>ESTIMATED</u> <u>FY2009</u> | <u>BUDGETED</u> <u>FY2009</u> | <u>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|----------------------------------|---------------------------------|
| 726,699 | 728,629 | 736,428 | 735,145 | 731,994 | 599,450 | 595,950 | 588,500 |

REVENUE ITEM: Service Connection Charges

| | |
|--|---|
| LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2010 Budget Ordinance | FUND: Utility Fund ACCOUNT CODE: 32-4150; 32-4160; 32-4170; 32-4180 |
|--|---|

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 bonafide 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 of \$10 was imposed November 21, 1995 on all accounts 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 obtained from the Buffalo Water and Sewer District.

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.

Basic Facilities Charges

A minimum base facility charge will be charged any location having multiple families or locations on (1) one meter. This applies to electric, water, wastewater, or natural gas. City policy, with the exception of a building with multiple dwellings or apartment complexes require a separate meter.

REVENUE ITEM: Electric Usage

| | |
|--|---|
| LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2010 Budget Ordinance | FUND: Utility Fund ACCOUNT CODE: 32-4150 |
|--|---|

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 7,064 active electric service accounts are billed monthly.

COMMENTS:

An annual study of electric rates began in FY 2008 and will continue in 2010.

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>ESTIMATED</u> <u>FY2009</u> | <u>BUDGETED</u> <u>FY2009</u> | <u>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|----------------------------------|---------------------------------|
| 12,674,452 | 12,400,828 | 13,265,237 | 13,392,884 | 13,183,492 | 13,254,940 | 13,254,940 | 13,695,300 |

**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 July 1, 2009)**

| | <u>Without Pole</u> | <u>With Pole</u> |
|--------------------------------------|---------------------|------------------|
| 100 Watt HPS | 6.00 | 7.00 |
| 100 Watt Metal Halide | 6.00 | 7.00 |
| 250 Watt HPS | 9.50 | 10.50 |
| 400 Watt HPS (Cobra Head) | 10.00 | 11.00 |
| 400 Watt Metal Halide (Cobra Head) | 13.00 | 14.00 |
| 400 HPS (Wide) | 14.00 | 15.00 |
| 400 Watt Metal Halide (Wide) | 15.50 | 16.50 |
| 1000 HPS | 18.00 | 21.00 |
| 1000 Watt Metal Halide (Sport Light) | 21.00 | 24.00 |

Rates do not include sales tax.

REVENUE ITEM: Electric Tap Fee

| | |
|---|--|
| LEGAL AUTHORIZATION: Code of Ordinances, City of Union FY2010 Budget Ordinance | FUND: Utility ACCOUNT CODE: 32-4150 |
|---|--|

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>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>ESTIMATED</u> <u>FY2009</u> | <u>BUDGETED</u> <u>FY2009</u> | <u>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|----------------------------------|---------------------------------|
| 8,505 | 3,740 | 6,671 | 7,405 | 6,770 | 8,000 | 8,000 | 8,000 |

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REVENUE ITEM: Water Usage

| | |
|--|---|
| LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2010 Budget Ordinance | FUND: Utility Fund ACCOUNT CODE: 32-4160 |
|--|---|

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 6,278 active water service accounts are billed monthly.

COMMENTS:

An annual study of water rates began in FY 2008 and continue for FY 2010.

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>ESTIMATED</u> <u>FY2009</u> | <u>BUDGETED</u> <u>FY2009</u> | <u>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|----------------------------------|---------------------------------|
| 2,488,807 | 2,527,333 | 2,779,680 | 2,735,801 | 3,013,014 | 3,285,360 | 3,209,940 | 3,290,940 |

**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
FY2010 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" | \$450.00 |
| 1" | \$650.00 |
| 1-1/2" | \$850.00 |
| 2" | \$3,000.00 |

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>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>ESTIMATED</u> <u>FY2009</u> | <u>BUDGETED</u> <u>FY2009</u> | <u>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|----------------------------------|---------------------------------|
| 7,662 | 7,224 | 6,355 | 14,450 | 19,758 | 10,000 | 10,000 | 10,000 |

REVENUE ITEM: Sewer Usage

| | |
|--|---|
| LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2010 Budget Ordinance | FUND: Utility Fund ACCOUNT CODE: 32-4170 |
|--|---|

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, 2009

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>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>ESTIMATED</u> <u>FY2009</u> | <u>BUDGETED</u> <u>FY2009</u> | <u>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|----------------------------------|---------------------------------|
| 1,462,441 | 1,597,563 | 1,736,476 | 1,687,965 | 1,712,302 | 1,728,460 | 1,728,460 | 1,897,960 |

**CITY OF UNION, SOUTH CAROLINA
UTILITY DEPARTMENT
WASTEWATER RATE SCHEDULE
(Effective July 1, 2009)**

RESIDENTIAL (060,061)

| | <u>Inside City</u> | <u>Outside City</u> |
|--|--------------------|---------------------|
| Customer Service Charge | \$ 10.00 | \$15.00 |
| Volume Charge (per 1000 gals. metered water) | \$ 2.70 | \$ 4.05 |
| Maximum Bill (12,000 gallons) | \$42.50 | \$63.60 |

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 | \$ 10.00 | \$15.00 |
| Volume Charge (per 1000 gals. metered water) | \$ 2.70 | \$ 4.05 |

INDUSTRIAL (064,065)

| | <u>Inside City</u> | <u>Outside City</u> |
|--|--------------------|---------------------|
| Customer Service Charge/Minimum Bill | \$ 10.00 | \$15.00 |
| Volume Charge (per 1000 gals. metered water) | \$ 2.70 | \$ 4.05 |
| 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 |
|----------------------------|----------------|

INDUSTRIAL PRETREATMENT PROGRAM-ADMINISTRATIVE FEES

Permit Application Processing and Renewal Fees:

| | |
|-----------------|-----------|
| Low Volume User | \$ 150.00 |
|-----------------|-----------|

| | |
|-----------------------------|-----------|
| Significant Industrial User | \$ 500.00 |
|-----------------------------|-----------|

Annual Administration and Inspection Fees:

| | |
|-----------------|-----------|
| Low Volume User | \$ 480.00 |
|-----------------|-----------|

| | |
|--|-----------|
| Significant Industrial User W/O Pretreatment | \$ 900.00 |
|--|-----------|

| | |
|--|-----------|
| Significant Industrial User W/Pretreatment | \$1200.00 |
|--|-----------|

EFFECTIVE: 07/01/07

REVENUE ITEM: Sewer Tap Fee

LEGAL AUTHORIZATION:

Code of Ordinances, City of Union,
FY2010 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 in 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>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>ESTIMATED</u> <u>FY2009</u> | <u>BUDGETED</u> <u>FY2009</u> | <u>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|----------------------------------|---------------------------------|
| 1,696 | 3,428 | 900 | 4,093 | 300 | 4,000 | 4,000 | 4,000 |

REVENUE ITEM: Gas Usage

| | |
|--|---|
| LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2010 Budget Ordinance | FUND: Utility Fund ACCOUNT CODE: 32-4180 |
|--|---|

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, 2009.

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 2010.

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>ESTIMATED</u> <u>FY2009</u> | <u>BUDGETED</u> <u>FY2009</u> | <u>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|----------------------------------|---------------------------------|
| 15,324,902 | 16,394,845 | 20,562,347 | 16,754,949 | 17,716,145 | 15,763,230 | 20,962,460 | 14,683,140 |

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

RESIDENTIAL

(Rate Code 040)

Basic Facilities Charge (Minimum Bill) \$ 9.40

Plus \$0.63 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) \$ 11.80

Plus \$0.585 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) \$16.70

Plus \$0.56 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 \$1.10 per decatherm or by special contract.

EFFECTIVE: 07/01/09

* 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,
FY2010 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.

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:

Also included in the tap fee, the City will install an excess flow valve required by federal law.

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>ESTIMATED</u> <u>FY2009</u> | <u>BUDGETED</u> <u>FY2009</u> | <u>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|----------------------------------|---------------------------------|
| 17,094 | 14,590 | 7,706 | 5,120 | 8,084 | 2,000 | 2,000 | 5,000 |

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 |
|---|---|

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>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>ESTIMATED</u> <u>FY2009</u> | <u>BUDGETED</u> <u>FY2009</u> | <u>ADOPTED</u> <u>FY2010</u> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|----------------------------------|---------------------------------|
| 254,434 | 376,311 | 589,441 | 634,217 | 520,804 | 450,000 | 450,000 | 180,000 |

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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 2009-2010.

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 2009-2010.

SECTION 2. That the Budget shall be for the period beginning July 1, 2009, and ending June 30, 2010, 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

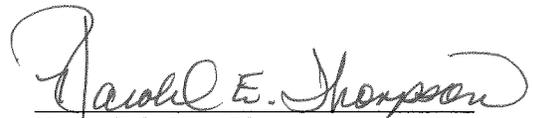
Budget document.

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, 2009.

SECTION 7. This Ordinance supersedes any other inconsistent ordinance.

ORDAINED AND ADOPTED in City Council meeting duly assembled this 26th day of May 2009.


Harold E. Thompson - Mayor

ATTEST:


Gloria Rogers - Municipal Clerk

1st Reading May 19, 2009

2nd Reading May 26, 2009

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 2009-2010.

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, 2009, through the Thirtieth Day of June, 2010, 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, 2010, 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, 2010, 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, 2010, 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, 2010, the Tax Collector shall issue his Tax Execution. The United States postmark is the determining date for mailed payments.

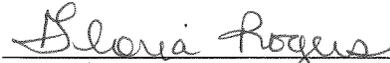
SECTION 4. On assessments received late from the Union County Auditor's office, or from the Tax Commission, the same payment privileges shall be allowed as provided in the Ordinance to set the Tax Levy for the current year.

SECTION 5. This Ordinance shall be effective July 1, 2009, and supersedes any other inconsistent ordinances.

ORDAINED AND ADOPTED in City Council meeting duly assembled this 26th day of May 2009.


Harold E. Thompson - Mayor

ATTEST:


Gloria Rogers - Municipal Clerk

1st Reading May 19, 2009

2nd Reading May 26, 09