



2012-2013 Annual Budget



The City of Union

Rebecca Lance-Utility Billing, Collections

**CITY OF UNION, SOUTH CAROLINA
FISCAL YEAR 2012 – 2013 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..... James G. Wilson

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 2012-2013 Budget

FOREWORD
THE CITY

Dear Reader,

Welcome to the City of Union, South Carolina. The City of Union has a population of 8,393. The City is the county seat of Union County with a population of 28,961.

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 opened 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 has been constructed.

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 four 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 January - six (6) months before the budget will take effect. The FY2013 budget calendar, which follows, outlines the budget process for the City of Union.

FY 2013 BUDGET CALENDAR

January 30	Budget worksheets to departments
February 17	Budget worksheets to Finance Department
Feb 17 - Mar 15	Review & compilation of all requests by Finance Department
Mar 16- Mar 23	Mayor reviews all requests in light of revenue projections
March 26- Apr 16	Compilation of Budget Retreat Information
April 17 - 18	Budget Workshop
April 19	Budget Workshop continued
April 20	Mayor, Finance Director and Finance Staff review Budget Retreat priorities in light of updated revenue projections and prepare budget document
April 23-27	Mayor prepares budget message; assembly and typing of FY2013 Proposed Budget
April 30	FY2013 Proposed Budget reviewed and printed
May 15	FY2013 Proposed Budget submitted to Council; First Reading of Proposed FY2013 Budget Ordinance by City Council
June 19	Second Reading of Proposed FY2013 Budget Ordinance by City Council
June 23-29	FY2013 approved budget typed and printed
June 29	Distribution of FY2013 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 to transfer funds as detailed in the Budget Ordinance, Section 3. 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,

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 2012-2013 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.



City of Union
101 Sharpe Ave.
P.O. Box 987
Union, SC 29379
864-429-1700

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, 2012 and ending June 30, 2013 (FY2012-2013) which totals \$41,771,510. This budget memorializes our commitment to provide excellent services to residents, businesses, and visitors.

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

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

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

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

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

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

BUDGET MESSAGE (CONT'D.)

Provide Open and Efficient Communication - We strive to enhance our ability to provide open and effective communication with public, private, and political customers, and with all other internal and 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. This implementation of a local hospitality and accommodations tax will generate additional funds for providing tourism and recreational events. This additional revenue will reduce the General Fund Expenditures on these types of events.

The challenge to pick up and dispose of solid waste will continue. Alternate ways to move waste and manage cost are being studied. The transfer from the General Fund to Solid Waste Management will continue, but at a reduced amount due to the increase of the monthly fee.

In the Enterprise Fund, the full impact of mandated projects and the cost of wholesale energy continues to be felt in fiscal 2012-2013. 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

BUDGET MESSAGE (CONT'D.)

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

We remain very mindful of the budgetary and fiscal challenges our City faces. Again we are not being forced to cut any public services or any of our workforces. But there is an ever increasing cost to provide police and fire protection, maintaining a sound infrastructure to support the valuable utilities we provide our citizens and adequate healthcare for our employees that maintain these services.

We understand that the services we provide cost money to maintain but we must insist that the money we collect from our citizens be spent in an honest and efficient manner.

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 blue ink that reads "Harold E. Thompson". The signature is fluid and cursive, with a large loop at the end of the last name.

Harold E. Thompson

Mayor, City of Union

BUDGET SUMMARY

The FY 2012/2013 adopted balanced budget totals \$41,771,510 a decrease of less than 2% under last fiscal year budget totals.

The General Fund budgeted expenditures total \$5,566,600 an increase of \$326,840 or 6% over FY 2011/2012. There are many fiscal pressures on the General Fund. State law limits the increases of property tax millage unless the government has a specific reason or the City can increase property taxes by the CPI (Consumer Price Index) and percentage growth in population. The percentage increase is calculated each year by the SC Budget and Control Board. This budget includes 7.7% increase in property taxes or a 5.7 mills increase. The Local Government Fund, which is funded by state revenues, is projected to decrease again this year. The transfer of funds from the (2) two enterprise funds, of the City, continue to be the major revenue source of the General Fund at \$1,581,470 or 32% of total projected revenues of \$5,016,610. The Public Safety Department which is 60% of the General Fund budget continues to pressure resources of the General Fund.

The hospitality and accommodations fee, has allowed council to appropriate funds for local tourism and recreational events and projects. This fund has relieved some of the stress on the General Fund to fund these events.

The Solid Waste Management Fund's adopted budget for FY 2012/2013 totals \$899,370 an increase of \$166,900 or 23% over FY 2011-2012. This increase is due mainly to the proposed purchase of a new brush truck.

The Utility Enterprise fund budget expenses for FY 2012/2013 total \$34,012,670, a decrease of \$1,253,170 or 4% under FY 2011/2012. The main reason for the decreases is due to lower purchased natural gas cost. Electric power cost, while showing a decrease for FY 2011/2012, is projected to increase by 9% for FY 2012/2013. Projected natural gas cost has fallen to lows we have not seen in a decade. State and Federal mandates, as well as the loss of industrial base, continue to stress the water and sewer divisions. The City's water division provides water to approximately 6200 customers directly, as well as (5) five water districts. The loss of industrial customers, which directly relates to volume and DHEC regulations, have forced the closure of (2) two wastewater treatment plants. Hopefully the closures will make the process of treating sewage more efficient in the future.

The General Fund and the Utility Fund will be balanced using fund balances and retained earnings accumulated from prior years. Solid Waste Management Fund will be balanced with a transfer from the General Fund, as well as the use of retained earnings.

RATE INCREASES

The General Fund proposed FY 2012/2013 budget includes a tax rate of 7.7% or 5.7 mills for a total of 80 mills, as allowed by State Law. A taxpayer should only see a small increase in taxes because of a reduction of 5.6 mills that was included in FY 2011/2012 to cover a prior year deficit.

The Solid Waste Management fee will remain the same at \$14 per month. A \$48,370 transfer from the General Fund will continue for FY 2012/2013 to balance this fund.

The City's utilities continue to see pressure from wholesale rates in electricity, volatile natural gas prices and State and Federal Agencies. Electric base rates will increase by an average increase of 5% on kwh consumed. The monthly power purchase adjustment (PPA) will continue. Water and wastewater rates will increase by 9% on volume. Natural gas base rates, even with the cost of the commodity at 10 year lows, will increase by an average of 5% CCF consumed. The purchase gas adjustment (PGA) will continue. Also, security lights will increase by 5% and water taps will increase by \$100.00 for any size less than 2". For sizes 2" or above please call for quote. (See Revenue Manual for details). On the average an inside City residential utility customer that uses all services, electric, water, sewer and natural gas, monthly increase should be approximately \$8.36 and an outside City residential customer with same service, the monthly increase will be approximately \$9.40. Please remember these estimates are based on average and all bills are based on your usage. Even with these rate increases, the City will rely on prior year retained earnings to maintain the combined utility system.

STAFF AND COMPENSATION CHANGES

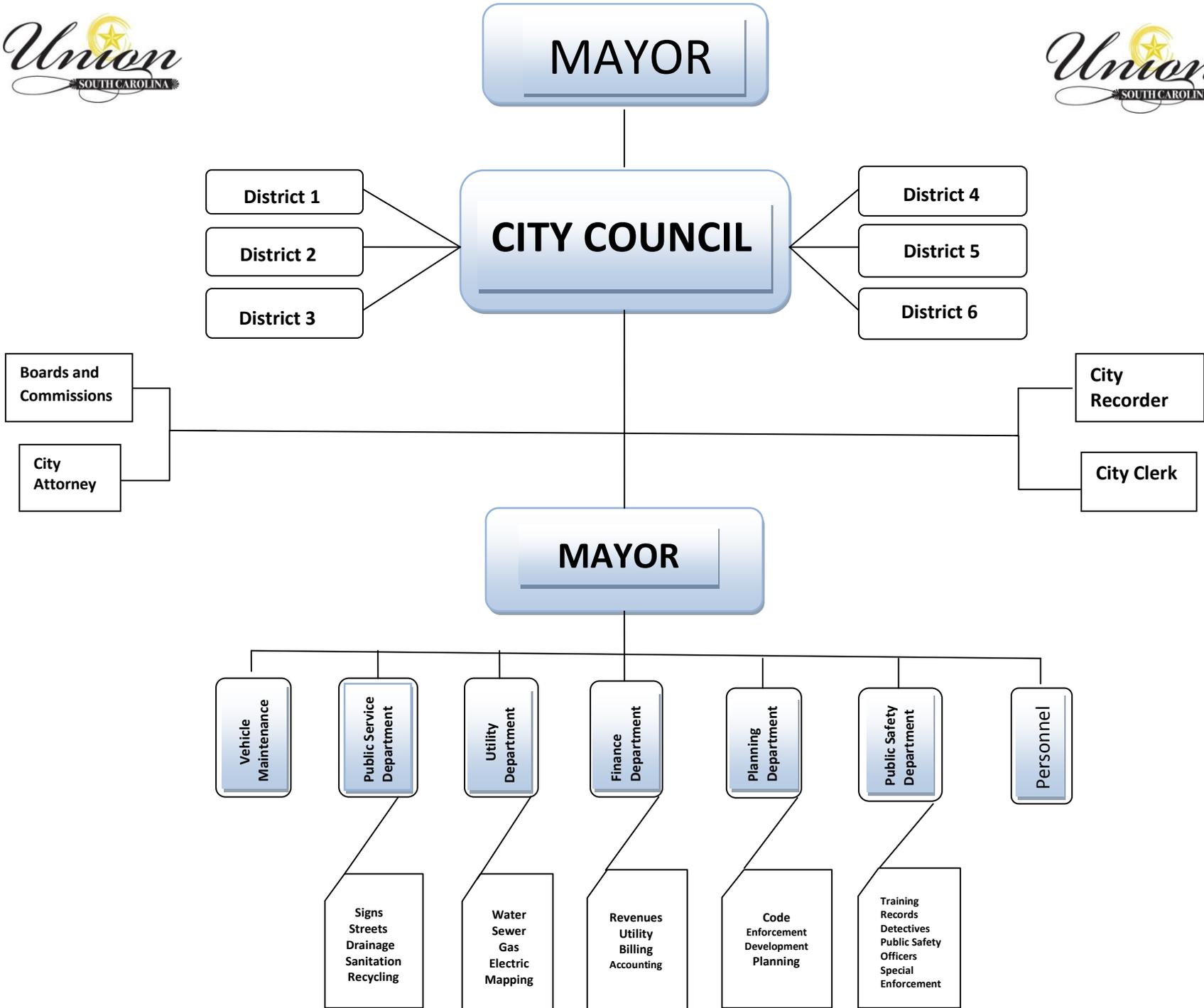
FY 2012/2013 will see City employees receiving a cost of living adjustment of 3%. The City's workforce will increase by (1) one part-time position, a bailiff for Municipal Court.

BUDGET HIGHLIGHTS

1. This budget includes a tax increase of 7.7% or 5.7 mills. The millage rate will increase from 74.3 mills to 80 mills. A taxpayer should not see a significant increase in their tax liability due to a 5.6 mill surcharge added last year, to cover a prior year loss, removed for FY 2012/2013.
2. The Solid Waste Management fee will remain the same at \$14 per month.
3. Electric base rates will increase by an average of 5% on kwh consumed. The City will continue to 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. A residential customer's monthly increase will be approximately \$4.74 or 4.67% on an average monthly usage of 1000kwh. (See Pages 138-149)
4. Water rates will increase by 9% on volume. Also water tap fees will increase by \$100, with the exception of a 2" or above that will be quoted at a customer's request. On an average consumption of 4000 gallons per month a residential customer's increase per month would be approximately \$.96 or 5.3% (inside city) and \$1.44 or 5.29% (outside city limits). (See Pages 151-153)
5. Sewage rates will increase by 9% on volume. The sewer charge is based on water consumption up to a maximum of 12000 gallons per month. On an average monthly consumption of 4000 gallons of water a residential customer's increase in sewer charges would be approximately \$1.16 or 4.85% (inside city) and \$1.72 or 4.79% (outside city limits) (See pages 154-157)
6. Natural Gas rates will increase by an average of 5%, with a monthly purchase gas adjustment (pga) continuing. On an average monthly consumption of 50ccf a residential customer increase would be approximately \$1.50 or 3.67%. (See pages 158-162)
7. Security lights monthly charges will increase by 5%. This increase is the 3rd year of a 3 year phase in. (See Revenue Manual pages 147)
8. The City expects to continue its solicitation of the State Highway Department for street resurfacing and sidewalk projects and to apply for grants to enhance the quality of life of our citizens and utility customers.
9. \$220,000 is provided to replace equipment in the General Fund. (See page 31 for details)

10. \$163,000 is provided to replace equipment in the Solid Waste Management fund. (See page 31 for details)
11. \$145,000 is provided to replace various equipment and vehicles for all utility divisions. (See page 31 for details)
12. \$3,482,000 is provided for Utility Infrastructure improvements. (See pages 30-33 for details)
13. A 3% cost of living raise is provided in this year's appropriation for employees.
14. The City continues to assist outside organizations for the betterment of our City. On September 1, 2010 a Local Hospitality and Accommodations fee was implemented. These funds will be used to fund some outside organizations if they meet the required regulations to qualify under State Laws.

PERSONNEL



EMPLOYEES BY DEPARTMENT

<u>CLASSIFICATION</u>	<u>FY2008 ADOPTED</u>	<u>FY2009 ADOPTED</u>	<u>FY2010 ADOPTED</u>	<u>FY2011 ADOPTED</u>	<u>FY2012 ADOPTED</u>	<u>FY2013 ADOPTED</u>
LEGISLATIVE	9	9	9	9	9	9 (1)
CITY COURT	1	1	1	1	1	2 (2)
CITY ATTORNEY	1	1	1	1	1	1
TAX & LICENSE	1	0	0	0	0	0
THE UNION CONNECTION	0	2	2	4	3	3
PUBLIC SAFETY	39	42	41	41	40	40
PUBLIC SERVICE - STREET DEPT.	7	7	8	8	8	8
PUBLIC SERVICE - SOLID WASTE	8	7	7	7	6	5 (3)
BUILDING & ZONING	4	4	2	2	2	2
VEHICLE MAINTENANCE	4	4	4	4	4	4
ACCOUNTING	4	5	6	5	5	5
UTILITY BILLING	11	11	9	9	9	9
UTILITIES - ADMINISTRATION	3	3	3	3	3	3
UTILITIES - SUPPORT SERVICES	4	4	4	4	4	4
UTILITIES - ELECTRIC	8	8	8	8	8	8
UTILITIES - WATER	13.5	13.5	13	14	14	14
UTILITIES - WASTEWATER	6.5	6.5	6	6	6	6
UTILITIES - GAS	10	10	10	10	10	10
TOTAL	134	138	134	136	133	133
LESS ELECTED OFFICIALS	7	7	7	7	7	7
	127	131	127	129	126	126

1. The Mayor, six councilmembers, the Municipal Clerk/Personnel Director, and the Management Services Secretary are budgeted in this account.
2. A Part-time bailiff has been added to this department
3. Loss of one (1) position

PERSONNEL REPORT

The City of Union is the County Seat of Union County with just under 8,400 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 119 full-time and 7 part-time positions carry out the operations of the City government. The budget for fiscal year 2012-2013 shows the loss of one full-time position and the addition of one part-time position.

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

Personnel (Continued)

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 2010 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.
- Departments have been asked to review all positions for need and effectiveness. Reorganization and automation has been used as an effective tool to control growth in the workforce. Downsizing of our workforce will continue because of the closure of wastewater treatment plants due to the closure of large textile plants over the last several years.

Personnel (Continued)

- Cost to provide employee benefits will increase. Health insurance costs are projected to increase 5% 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, as well as safety sensitive positions.
- New federal regulations for CDL drivers became effective January 30, 2012. They must self certify by completing Form DL-405A by January 30, 2014 or risk losing commercial credential.

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 2012-2013**

PERSONNEL SUMMARY

DESCRIPTION	2012-2013 PROPOSED POSITIONS	2012-2013 ADOPTED BUDGET
GENERAL FUND		
<u>LEGISLATIVE</u>		
Mayor	1	
Councilmembers	6	
Municipal Clerk/Personnel Director	1	
Management Services Secretary	1	
Total	<u>9</u>	<u>\$284,150</u>
<u>CITY COURT</u>		
Municipal Judge	1	
Bailiff (part-time)	1	
Total	<u>2</u>	<u>\$37,450</u>
<u>CITY ATTORNEY</u>		
	1	
Total	<u>1</u>	<u>\$64,590</u>
<u>THE UNION CONNECTION</u>		
Media Information Technology Coordinator	1	
Part-time Videographers	2	
Total	<u>3</u>	<u>\$85,760</u>
<u>PUBLIC SAFETY</u>		
Director Public Safety	1	
Captains	2	
Lieutenants	3	
Investigators I	0	
Investigators II	3	
1st Sergeant Training Officer	0	
Sergeants	4	
Corporals	4	
Public Safety Officers	12	
School Resource Officers	2	
Animal Control - part-time	2	
Records Clerk	2	
Part-Time Records Clerk	1	
Part-time officers	1	
Firemen	3	
Total	<u>40</u>	<u>\$2,493,220</u>
<u>PUBLIC SERVICE - STREET</u>		
Supervisor	1	
Heavy Equip Oper.	6	
Lawn Maintenance	1	
Total	<u>8</u>	<u>\$429,240</u>

PLANNING

Business License Coordinator	1	
Building/Zoning Coordinator	1	
Total	<u>2</u>	<u>\$108,220</u>

SOLID WASTE FUND

SOLID WASTE

Public Service Director	1	
Light Equipment Operators	1	
Heavy Equipment Operators	1	
Solid Waste Collectors	2	
Total	<u>5</u>	<u>\$283,980</u>

FINANCE - ACCOUNTING

Finance Director	1	
Accounting Supervisor	1	
Payroll Coordinator	1	
Accounts Payable Coordinator	1	
Tax Coordinator	1	
Total	<u>5</u>	<u>\$327,520</u>

FINANCE - UTILITY BILLING

Senior Meter Reader	1	
Meter Readers	2	
Account Clerks	4	
Customer Service Representative	1	
Utility Billing Coordinator	1	
Total	<u>9</u>	<u>\$459,310</u>

VEHICLE MAINTENANCE

Maintenance Director	1	
Auto Technician II	1	
Auto Technician III	1	
Utility Worker II	1	
Total	<u>4</u>	<u>\$258,540</u>

UTILITY ADMINISTRATION

Utility Director	1	
Administrative Assistant	1	
Mapping Technician	1	
Total	<u>3</u>	<u>\$263,030</u>

UTILITY SUPPORT SERVICES

Utilities Coordinator	1	
Maintenance Technician	1	
Warehouse Coord & Purch.	1	
Service Locator	1	
Total	<u>4</u>	<u>\$275,490</u>

ELECTRIC

Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Lineman II	6	
Utility Worker II	0	
Total	8	\$621,360

WATER

Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Serviceman	1	
Heavy Equipment Operators	3	
Utility Workers	1	
Water Plant Supervisor	1	
Water Plant Operators	6	
Total	14	\$862,270

WASTEWATER

Wastewater Plant Supervisor	1	
Wastewater Plant Operators	4	
Wastewater Plant Operators-Part-Time	1	
Total	6	\$402,900

NATURAL GAS

Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Welder	1	
Heavy Equipment Operator	5	
Measurement & Control Dispatcher	1	
Gas Dispatcher/Serviceman	1	
Total	10	\$608,790

CITYWIDE TOTAL

	133	
Less Elected Officials	7	
TOTAL	126	\$7,865,820

FINANCIAL SUMMARIES

**CITY OF UNION
ALL FUNDS SUMMARY
REVENUE & EXPENDITURES
FISCAL YEAR 2013**

	<u>GENERAL FUND</u>	<u>LOCAL HOSPITALITY & ACCOMODATIONS</u>	<u>PMPA PROMOTIONAL FUND</u>
REVENUES			
Taxes and penalties	\$1,132,000	\$150,000	
Fee in lieu of taxes	16,500		
License, permits, and fees	1,229,080		
Fines and forfeitures	115,000		
State collecting taxes	368,260		
Intergovernmental Revenue	532,800		
Interest	20,000		
Other	5,000		16,870
Sales-DVD's	1,500		
City Auction	15,000		
Solid waste fee			
Sales-electric			
Sales-water			
Sales-gas			
Charges-wastewater			
Community Change			
Fee in lieu of franchise fees/Tranfers	1,581,470		
Fund Balance/Reserves	549,990	50,000	
TOTAL SOURCES	<u>5,566,600</u>	<u>200,000</u>	<u>16,870</u>
Personnel cost	\$3,517,630		
Power and natural gas for resale			
Maintenance and operations	1,561,860	200,000	6,870
Allocation	101,860		
Payment in lieu of franchise fee			
Capital equipment replacement	209,230		
Capital cost-Infrastructure			
Debt service	127,650		
Transfers	48,370		
Economic Development			10,000
TOTAL USES OF FUNDS	<u>\$5,566,600</u>	<u>\$200,000</u>	<u>\$16,870</u>

CITY OF UNION
 ALL FUNDS SUMMARY
 REVENUE & EXPENDITURES
 FISCAL YEAR 2013

<u>DRUG FUND</u>	<u>COMMUNITY CHANGE</u>	<u>DEBT SERVICE-TAX INCREMENT DISTRICT</u>	<u>MULTI-PURPOSE EVENTS CENTER</u>	<u>ENTERPRISE FUNDS UTILITY</u>	<u>SOLID WASTE</u>	<u>TOTAL</u>
		\$104,000				\$1,386,000
						16,500
						1,229,080
						115,000
						368,260
						532,800
			9,400	59,000	400	88,800
				237,720		259,590
						1,500
						15,000
					665,600	665,600
				16,481,650		16,481,650
				3,214,630		3,214,630
				1,983,820		1,983,820
				10,520,950		10,520,950
	18,000					18,000
					48,370	1,629,840
4,000			940,600	1,514,900	185,000	3,244,490
<u>4,000</u>	<u>18,000</u>	<u>104,000</u>	<u>950,000</u>	<u>34,012,670</u>	<u>899,370</u>	<u>41,771,510</u>
				\$2,317,930	\$283,980	\$6,119,540
				19,331,300		19,331,300
4,000	18,000			3,138,000	320,860	5,249,590
				2,354,970	46,230	2,503,060
				1,550,180		1,550,180
				145,000	163,000	517,230
				3,482,800		3,482,800
		104,000		1,692,490	54,010	1,978,150
					31,290	79,660
			950,000			960,000
<u>\$4,000</u>	<u>\$18,000</u>	<u>\$104,000</u>	<u>\$950,000</u>	<u>\$34,012,670</u>	<u>\$899,370</u>	<u>\$41,771,510</u>

**CAPITAL SUMMARY
ALL FUNDS**

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

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 \$41,771,510:

<u>FUND</u>	<u>TOTAL CAPITAL</u>
General	\$ 220,000
Solid Waste Management	163,000
Combined Utility	<u>3,627,000</u>
TOTAL	\$4,010,000
 <u>DEPARTMENT</u>	
Legislative	7,500
Channel 14	3,500
City Facilities	17,000
Public Safety	152,000
Street	40,000
Solid Waste	163,000
Electric	682,000
Water	830,000
Wastewater	1,195,000
Gas	920,000
TOTAL	\$4,010,000

ALL FUNDS CAPITAL

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

GENERAL FUND CAPITAL

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
Legislative	Digital recording system	\$ 7,500
Channel 14	Camera	3,500
City Facilities	Various Equipment/ Building Improvements	17,000
Street	Truck-Pickup	25,000
	Sand Spreader	8,000
	Brine Tank	7,000
Public Safety	(5) Patrol Cars- Equipped	<u>152,000</u>
<u>TOTAL GENERAL FUND CAPITAL FY2012:</u>		\$220,000

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 (1) one garbage truck.

Brush Truck	\$135,000
Trash Carts-(truck load)	<u>28,000</u>
<u>TOTAL SOLID WASTE MANAGEMENT FY2013:</u>	\$163,000

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>
Electric	Bucket Truck	\$100,000
Natural Gas	Welding Truck	45,000

COMBINED UTILITY FUNDS - INFRASTRUCTURE

TOTAL COMBINED UTILITY EQUIPMENT AND MOTOR VEHICLES: \$ 145,000

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.

Several major improvements are budgeted from the combined utility for FY2013. 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 \$3,482,800 on capital projects. The following is a summary of projects for FY2013.

ELECTRIC

For system improvements to include new subdivisions, street lighting and pole replacement. City employees' salary and benefits are included in this amount.	\$300,800
Meter replacement (Upgrade to Radio Read-(E.R.T.)	120,000
Reclosures	42,000
Fiber Loop	120,000
TOTAL ELECTRIC:	\$582,800

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.	\$415,000
Aqua Lane Pump Station-Replacement Pump	42,000
Water Plant- Replace Starters for two (2) high service pumps	20,000
-Replace chemical pumps	16,000
-Chlorine Transfer Pumps	10,000
-Laboratory Equipment	20,000
Water Plant Maintenance- Horizontal service pump rotating device	28,000
Capital improvements water distribution system	
-replace valves	73,000
-water meter replacement	94,000
-water tank mixing	50,000
River Pump Station - miscellaneous work	<u>62,000</u>
TOTAL WATER:	\$ 830,000

WASTEWATER

Appropriated for sewer collection rehabilitation and improvement in the Union, Buffalo and Monarch area. Included in these costs are materials and engineering fees.	\$735,000
Tosch Creek Plant – repair or replacement, aerators, clarifiers, and pumps	75,000
-Replace plug and check valves in sludge return pump room	240,000
Pump Stations- major equipment repair allowance	20,000
Lab building upgrade –Floors and HVAC	65,000
SCADA System – Phase II – Monitor pump stations	<u>60,000</u>
TOTAL WASTEWATER:	\$1,195,000

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.	\$300,000
System expansion in Glenn Springs –	
Phase III-B – LP Poly – Spartanburg County Roads	310,000
Phase IV – L.P. Poly – Union County Roads	140,000
Meter replacement	<u>125,000</u>
TOTAL NATURAL GAS:	\$875, 000

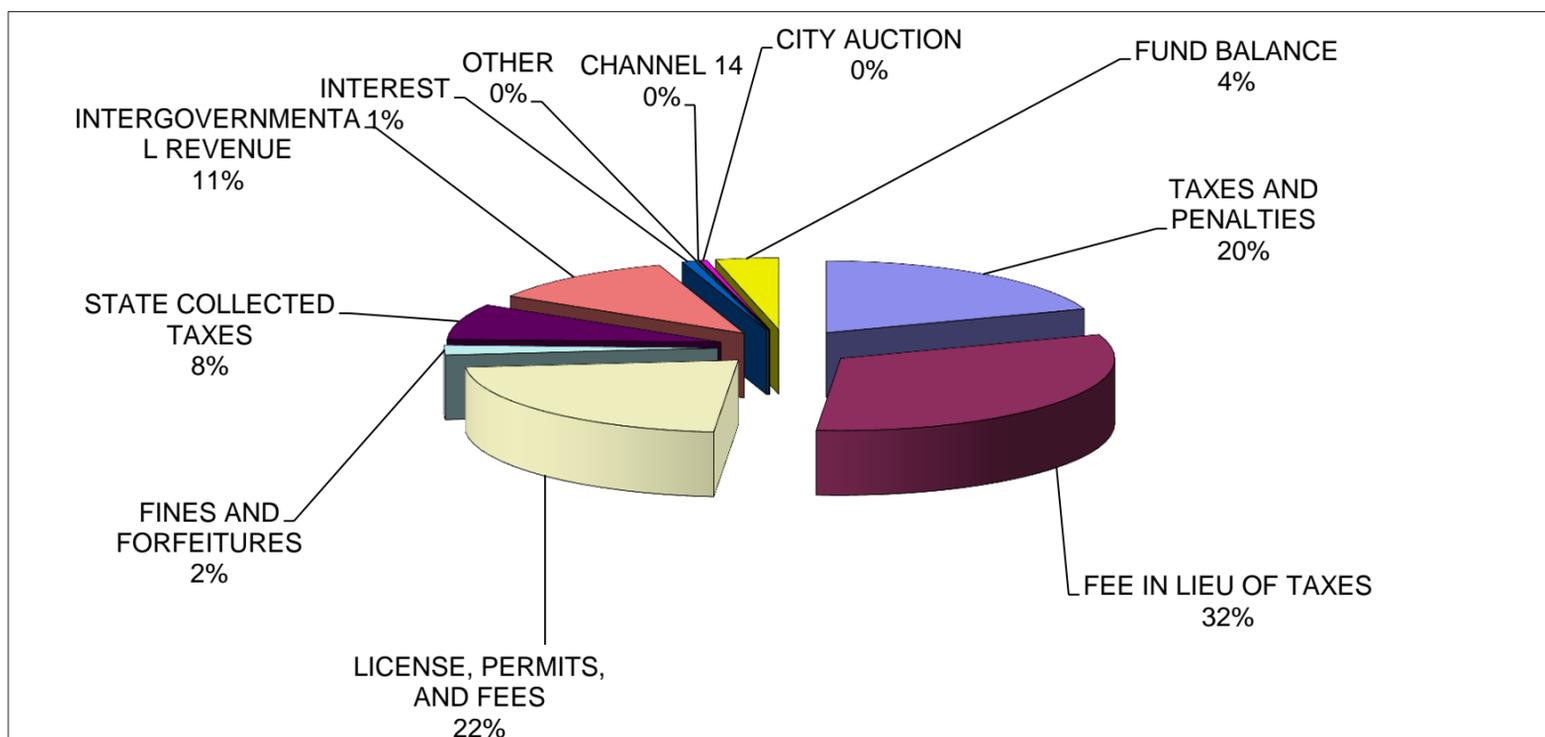
The following is a list of capital infrastructure expenditures projected for FY2013 by division in the combined utility:

<u>DIVISION</u>	<u>AMOUNT</u>
Electric	\$ 582,000
Water	830,000
Wastewater	1,195,000
Gas	875,000
TOTAL COMBINED UTILITY CAPITAL INFRASTRUCTURE:	\$3,482,800

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**CITY OF UNION
GENERAL FUND REVENUES
FISCAL YEAR 2013**

	<u>FY2011 ACTUAL</u>	<u>FY2012 BUDGETED</u>	<u>FY2012 ESTIMATED</u>	<u>FY2013 ADOPTED</u>
TAXES AND PENALTIES	\$975,570	\$1,081,630	\$1,081,630	\$1,132,000
FEE IN LIEU OF TAXES	\$19,355	19,000	19,000	\$16,500
FEE IN LIEU OF FRANCHISE FEE/TRANSFER	\$1,673,400	1,612,740	1,612,740	\$1,581,470
LICENSE, PERMITS, AND FEES	\$1,268,967	1,141,500	1,141,500	\$1,229,080
FINES AND FORFEITURES	\$111,222	115,000	115,000	\$115,000
STATE COLLECTED TAXES	\$399,302	399,260	399,260	\$368,260
INTERGOVERNMENTAL REVENUES	\$553,183	527,500	527,500	\$532,800
INTEREST	\$26,504	25,000	25,000	\$20,000
OTHER	\$14,153	5,000	5,000	\$5,000
THE UNION CONNECTION	\$1,015	1,500	1,500	\$1,500
CITY AUCTION	\$31,181	15,000	15,000	\$15,000
DEBT ISSUANCE	\$873,000	\$0	\$0	\$0
FUND BALANCE	<u>\$0</u>	<u>296,630</u>	<u>296,630</u>	<u>\$549,990</u>
TOTAL	<u>\$5,946,852</u>	<u>\$5,239,760</u>	<u>\$5,239,760</u>	<u>\$5,566,600</u>

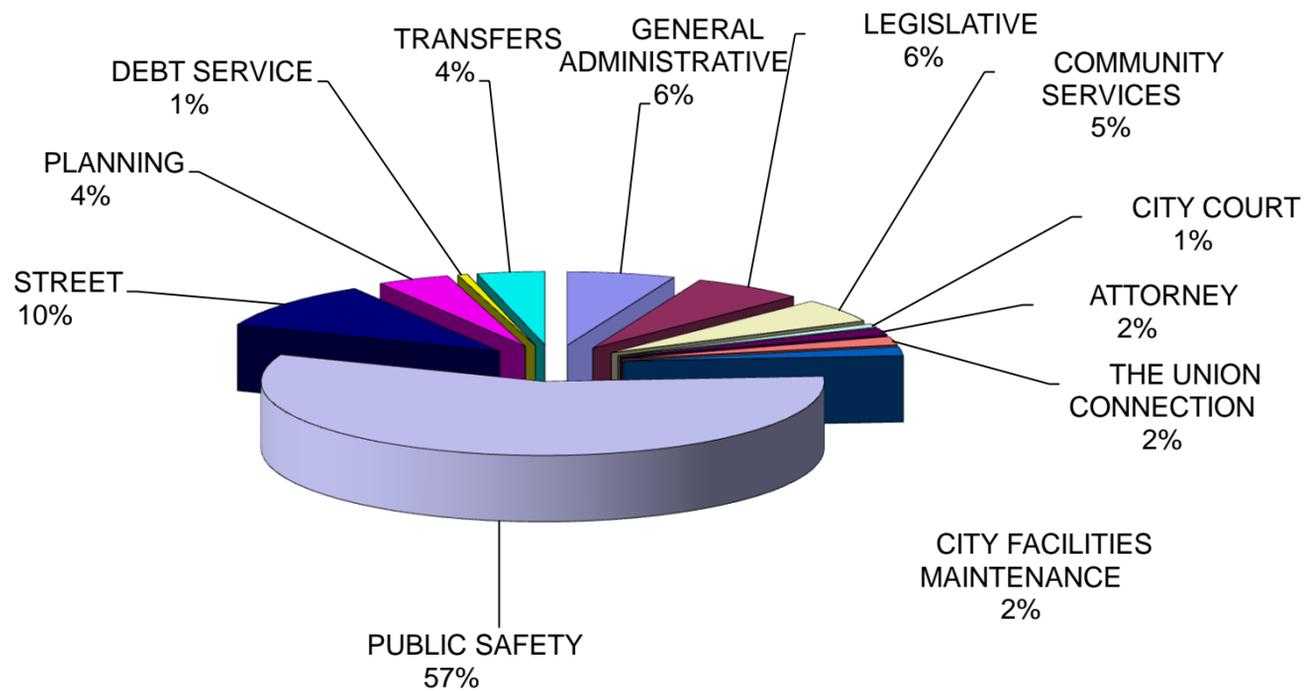


CITY OF UNION
 DETAIL OF ESTIMATED REVENUE
 GENERAL FUND
 FISCAL YEAR 2013

	<u>FY2011</u> <u>ACTUAL</u>	<u>FY2012</u> <u>BUDGETED</u>	<u>FY2012</u> <u>ESTIMATED</u>	<u>FY2013</u> <u>ADOPTED</u>
BEGINNING FUND BALANCE	<u>\$3,359,751</u>	<u>\$2,464,651</u>	<u>\$2,464,651</u>	<u>\$2,202,111</u>
TAXES:				
GENERAL TAXES	952,374	1,061,630	1,061,630	1,112,000
PENALTIES & INT. ON DELQ. TAXES	<u>23,196</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
TOTAL	<u>975,570</u>	<u>1,081,630</u>	<u>1,081,630</u>	<u>1,132,000</u>
PAYMENT IN LIEU OF TAXES/FRANCHISE FEES:				
HOUSING AUTHORITY	19,355	19,000	19,000	16,500
ENTERPRISE FUND-UTILITIES	1,643,796	1,583,340	1,583,340	1,550,180
ENTERPRISE FUND-SOLID WASTE MGMT.	<u>29,604</u>	<u>29,400</u>	<u>29,400</u>	<u>31,290</u>
TOTAL	<u>1,692,755</u>	<u>1,631,740</u>	<u>1,631,740</u>	<u>1,597,970</u>
LICENSES & PERMITS:				
BUSINESS & PROF. LICENSES	1,239,917	1,107,000	1,107,000	1,208,000
BUILDING ZONING & UTILITY PERMITS	<u>29,050</u>	<u>34,500</u>	<u>34,500</u>	<u>21,080</u>
TOTAL	<u>1,268,967</u>	<u>1,141,500</u>	<u>1,141,500</u>	<u>1,229,080</u>
FINES & FORFEITURES:				
FINES & REIMBURSEMENTS	<u>111,222</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>
TOTAL	<u>111,222</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>
STATE COLLECTED TAXES:				
AID TO SUBDIVISIONS	183,157	180,000	180,000	150,000
HOMESTEAD EXEMPTION	121,655	122,000	122,000	125,000
ACCOMMODATION TAX	55,087	50,000	50,000	50,000
MERCHANTS INVENTORY TAX	28,066	28,060	28,060	28,060
MANUFACTURER EXEMPTION	0	4,200	4,200	4,200
MOTOR CARRIER	<u>11,337</u>	<u>15,000</u>	<u>15,000</u>	<u>11,000</u>
TOTAL	<u>399,302</u>	<u>399,260</u>	<u>399,260</u>	<u>368,260</u>
INTERGOVERNMENTAL REVENUE:				
OVERHEAD ALLOCATION:				
UTILITY	402,928	372,080	372,080	379,840
SOLID WASTE MANAGEMENT	80,586	92,420	92,420	93,960
SCHOOL DISTRICT REIMB.	60,439	50,000	50,000	50,000
KEYSTONE REIMBURSEMENT	300	0	0	0
REIM. PSO HOURS WORKED	<u>8,930</u>	<u>13,000</u>	<u>13,000</u>	<u>9,000</u>
TOTAL	<u>553,183</u>	<u>527,500</u>	<u>527,500</u>	<u>532,800</u>
USE OF MONEY:				
INTEREST	<u>26,504</u>	<u>25,000</u>	<u>25,000</u>	<u>20,000</u>
TOTAL	<u>26,504</u>	<u>25,000</u>	<u>25,000</u>	<u>20,000</u>
MISCELLANEOUS REVENUE:				
OTHER	<u>46,350</u>	<u>21,500</u>	<u>21,500</u>	<u>21,500</u>
TOTAL	<u>46,350</u>	<u>21,500</u>	<u>21,500</u>	<u>21,500</u>
OTHER FINANCING SOURCES	873,000	0	0	0
TOTAL	<u>873,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
GRAND TOTAL AVAIL. RESOURCES	<u>\$9,306,604</u>	<u>\$7,407,781</u>	<u>\$7,407,781</u>	<u>\$7,218,721</u>

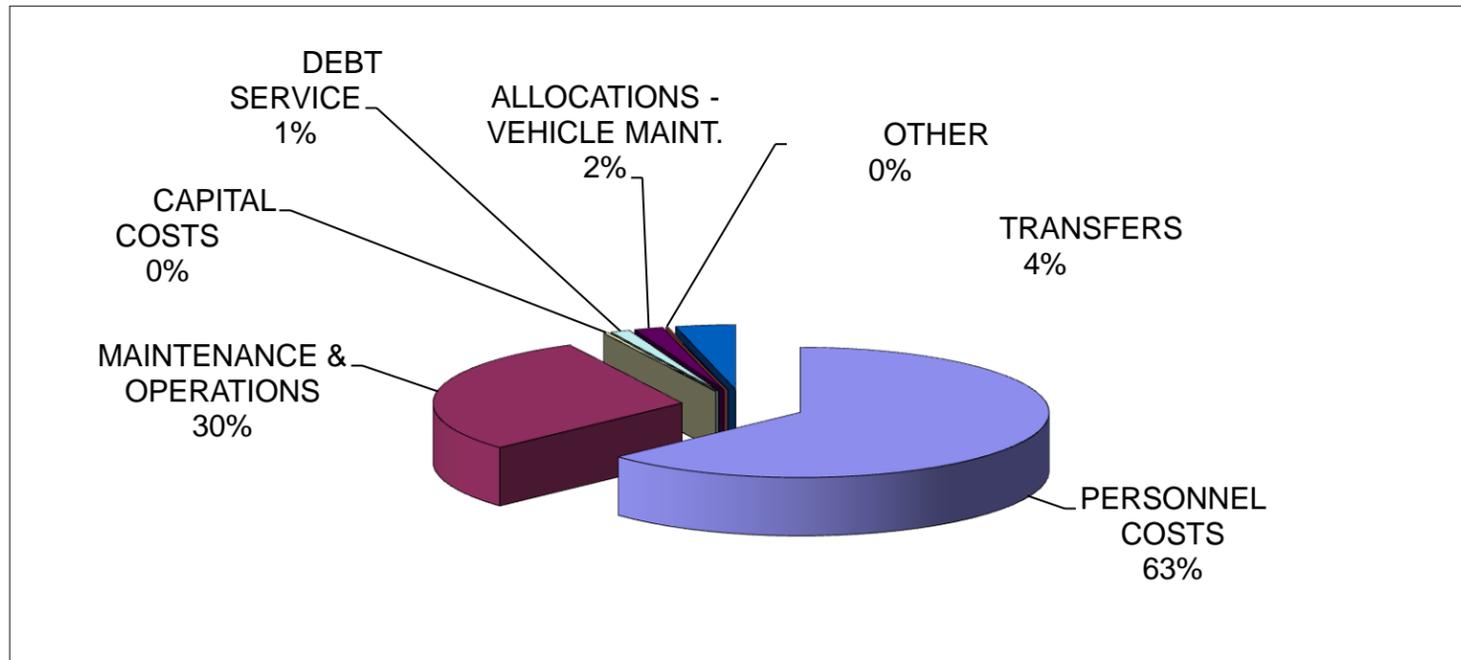
**CITY OF UNION
SUMMARY OF EXPENDITURES
GENERAL FUND
FISCAL YEAR 2013**

	<u>FY2011 ACTUAL</u>	<u>FY2012 BUDGETED</u>	<u>FY2012 ESTIMATED</u>	<u>FY2013 ADOPTED</u>
GENERAL ADMINISTRATIVE	\$307,727	\$333,000	\$333,000	\$333,000
LEGISLATIVE	\$329,837	351,870	351,870	\$370,080
COMMUNITY SERVICES	\$207,250	232,880	232,880	\$224,450
CITY COURT	\$42,942	49,750	49,750	\$51,940
ATTORNEY	\$93,402	83,730	83,730	\$85,590
TOTAL GENERAL GOVERNMENT	<u>\$981,158</u>	<u>\$1,051,230</u>	<u>\$1,051,230</u>	<u>\$1,065,060</u>
THE UNION CONNECTION	75,757	102,660	102,660	110,260
CITY FACILITIES MAINTENANCE	73,509	101,000	101,000	101,000
PUBLIC SAFETY	3,610,215	3,081,680	3,081,680	3,340,620
STREET	531,609	618,100	618,100	651,740
PLANNING	206,414	218,070	218,070	222,270
DEBT SERVICE	27,281	27,280	27,280	27,280
TRANSFERS	203,055	39,740	39,740	48,370
TOTAL GENERAL FUND	<u>5,708,998</u>	<u>\$5,239,760</u>	<u>\$5,239,760</u>	<u>5,566,600</u>



**CITY OF UNION
EXPENDITURES BY TYPE
GENERAL FUND
FISCAL YEAR 2013**

	<u>FY2011 ACTUAL</u>	<u>FY2012 BUDGETED</u>	<u>FY2012 ESTIMATED</u>	<u>FY2013 ADOPTED</u>
PERSONNEL COSTS	\$3,147,539	\$3,356,840	\$3,356,840	\$3,517,630
MAINTENANCE & OPERATIONS	1,287,392	1,557,910	1,557,910	\$1,559,160
CAPITAL COSTS	883,002	58,000	58,000	\$209,930
DEBT SERVICE	87,647	127,660	127,660	\$127,650
ALLOCATIONS - VEHICLE MAINT.	98,025	97,610	97,610	\$101,860
OTHER	2,339	2,000	2,000	\$2,000
TRANSFERS	<u>203,055</u>	<u>39,740</u>	<u>39,740</u>	<u>\$48,370</u>
TOTAL	<u>\$5,708,999</u>	<u>\$5,239,760</u>	<u>\$5,239,760</u>	<u>\$5,566,600</u>



CITY OF UNION
GENERAL FUND/TAX INCREMENT DISTRICT
AGGREGATE OUTSTANDING DEBT SERVICE
FISCAL YEAR ENDING 2013

DESCRIPTION	DUE IN ONE YEAR			LONG-TERM DEBT		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
GENERAL FUND						
SC BROWNSFIELD CLEANUP REVOLVING LOAN/GRANT(net of forgiveness)*						
BROWNSFIELD LOAN	\$25,380	\$1,900	\$27,280	\$171,270	\$6,050	\$177,320
BB&T GOVERNMENTAL FINANCE- LEASE PURCHASE						
FIRE TRUCK	<u>80,120</u>	<u>20,250</u>	<u>100,370</u>	<u>699,770</u>	<u>78,120</u>	<u>777,890</u>
TOTAL PRINCIPLE AND INTEREST	<u>\$105,500</u>	<u>\$22,150</u>	<u>\$127,650</u>	<u>\$871,040</u>	<u>\$84,170</u>	<u>\$955,210</u>
TAX INCREMENT DISTRICT						
BB & T	<u>\$58,780</u>	<u>\$41,830</u>	<u>\$100,610</u>	<u>\$854,440</u>	<u>\$252,260</u>	<u>\$1,106,700</u>
TOTAL PRINCIPLE AND INTEREST	<u>\$58,780</u>	<u>\$41,830</u>	<u>\$100,610</u>	<u>\$854,440</u>	<u>\$252,260</u>	<u>\$1,106,700</u>

1. On August 7, 2008, the City borrowed \$370,000 from the S.C. Brownsfield Cleanup Revolving Loan/Grant program. The loan portion is due in semiannual installments of \$13,641 beginning January, 2010 through July of 2019. Up to 30% of the loan will be forgiven, to a maximum of \$111,000, according to U.S. EPA Brownfields Cleanup Revolving Fund Guidelines, provided the City complies with all of the terms and conditions set forth in the loan document. The debt to be forgiven will be written down over the term of the loan in ten equal annual installments, and has an interest rate of 1%. The principle balance at June 30, 2013 will be \$171,270.
2. On December 15, 2010, the City borrowed \$873,000 from BB & T to fund the purchase of an aerial platform fire truck. The terms of these bonds are for ten years, with a total annual payment of \$100,380.
3. On October 27, 2009, the City borrowed \$1,100,000 from BB & T to fund the building of a multi-purpose events center. This bond will be repaid with tax proceeds received from the Tax Increment District. The terms of these bonds are for 15 years, with an annual payment of \$100,610.

**CITY OF UNION
SUMMARY OF TRANSFERS
FISCAL YEAR 2013**

DEPT: GENERAL GOVERNMENT FUND BALANCE

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ADOPTED</u>	<u>FY2012 ESTIMATED</u>	<u>FY2013 ADOPTED</u>
3174	Grants	1,775	0	0	0
3174	Transfer to Economic Development	71,280	0	0	0
3174	Transfer to Solid Waste Management	<u>130,000</u>	<u>39,740</u>	<u>39,740</u>	<u>48,370</u>
	TOTAL TRANSFER FROM GENERAL FUND	<u>\$203,055</u>	<u>\$39,740</u>	<u>\$39,740</u>	<u>\$48,370</u>

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**CITY OF UNION
SUMMARY OF REVENUE/EXPENDITURES
HOSPITALITY AND ACCOMMODATIONS FUND
FISCAL YEAR 2013**

<u>OPERATING REVENUE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 BUDGETED</u>	<u>FY2012 ESTIMATED</u>	<u>FY2013 ADOPTED</u>
LOCAL HOSP AND ACCOM COLLECTIONS	\$135,174	140,00	140,00	\$200,000
INTEREST EARNINGS	92	0	0	0
TOTAL	<u>\$135,266</u>	<u>\$140,000</u>	<u>\$140,000</u>	<u>\$200,000</u>

<u>EXPENDITURES</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 BUDGETED</u>	<u>FY2012 ESTIMATED</u>	<u>FY2013 ADOPTED</u>
SALARY	\$71	\$0	\$0	\$5,000
OVERTIME PAY	1,850	0	0	\$0
RETIREMENT	207	0	0	\$0
SOCIAL SECURITY	147	0	0	\$0
WORKER'S COMPENSATION	0	0	0	\$0
UNIQUELY UNION	1,000	1,000	1,000	\$2,500
UNION COUNTY ARTS COUNCIL	1,900	1,900	1,900	\$2,500
BOOGALOO	4,750	4,750	4,750	\$4,750
UNION COUNTY TOURISM	0	7,500	7,500	\$7,500
O & M - TOUR & REC. FACILITLIES	0	70,000	70,000	\$122,880
SPECIAL EVENTS	6,489	37,880	37,880	\$35,450
OLDE ENGLISH DISTRICT	2,220	2,220	2,220	\$2,220
UNION CO. HISTORICAL SOCIETY	14,750	14,750	14,750	\$17,200
TOTAL	<u>\$33,384</u>	<u>\$140,000</u>	<u>\$140,000</u>	<u>\$200,000</u>

ACCOUNT 5000

LOCAL HOSPITALITY & ACCOMMODATIONS FEES

ACCOUNT NARRATIVE

The Local Hospitality and Accommodations fees were implemented by City Council in July, 2010. Restaurants and other establishments inside the City limits who sell prepared or modified food and/or beverages collect a 1% fee on the sales of these items and remit these collections to the City on a monthly basis. Hotels and motels inside the City limits collect and remit a 2% fee on the sales of accommodations. Per state regulations, these collections can be used to fund tourism and recreational events and activities.

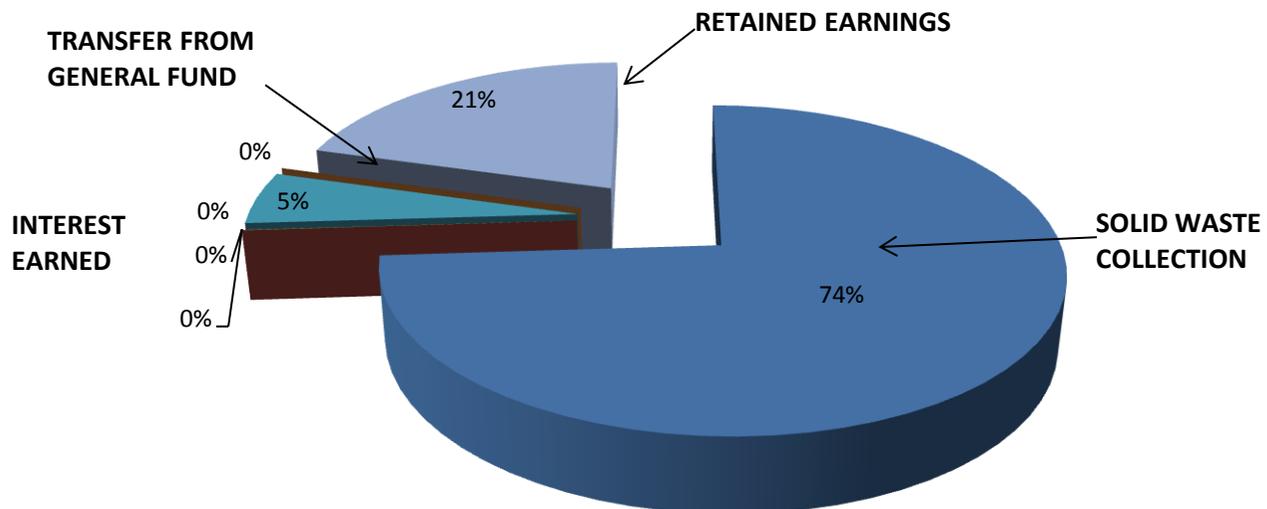
Funding Source: \$200,000 - Local Hospitality & Accommodations Fund

ACCOUNT ANALYSIS

This account was added in September, 2010.

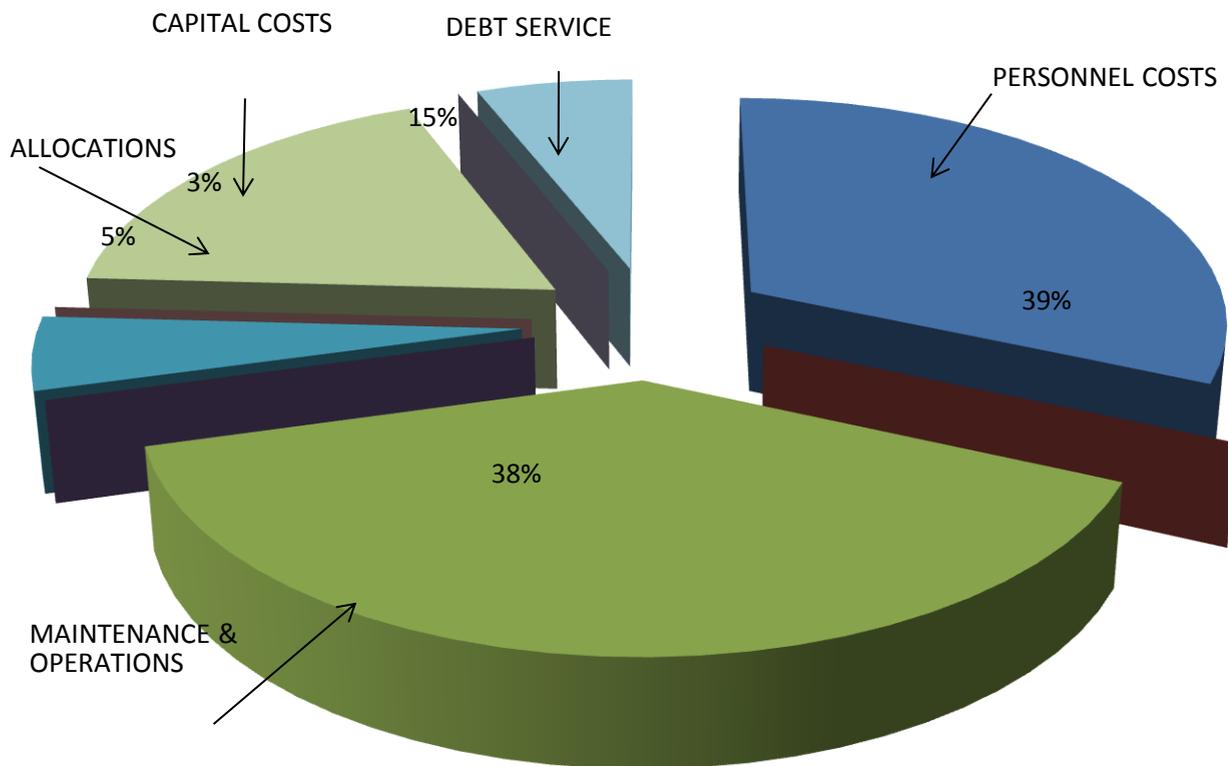
**CITY OF UNION
SUMMARY OF REVENUE
SOLID WASTE MANAGEMENT FUND
FISCAL YEAR 2013**

<u>OPERATING REVENUE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 BUDGETED</u>	<u>FY2012 ESTIMATED</u>	<u>FY2013 ADOPTED</u>
SOLID WASTE COLLECTION FEE	\$625,842	\$692,150	\$692,150	\$665,600
INTEREST EARNINGS	392	500	500	\$400
TRANSFER FROM GENERAL FUND	130,000	39,740	39,740	\$48,370
RETAINED EARNINGS	<u>72,027</u>	<u>0</u>	<u>0</u>	<u>\$185,000</u>
TOTAL	<u>\$828,261</u>	<u>\$732,390</u>	<u>\$732,390</u>	<u>\$899,370</u>



**CITY OF UNION
EXPENDITURES BY TYPE
SOLID WASTE MANAGEMENT FUND
FISCAL YEAR 2013**

	<u>FY2011 ACTUAL</u>	<u>FY2012 BUDGETED</u>	<u>FY2012 ESTIMATED</u>	<u>FY2013 ADOPTED</u>
PERSONNEL COSTS	\$311,979	\$294,630	\$294,630	\$283,980
MAINTENANCE AND OPERATIONS	341,973	339,910	339,910	\$352,150
ALLOCATIONS	43,592	43,850	43,850	\$46,230
DEPRECIATION EXPENSE	113,117	0	0	\$0
CAPITAL COSTS	0	0	0	\$163,000
DEBT SERVICE	<u>17,600</u>	<u>54,000</u>	<u>54,000</u>	<u>\$54,010</u>
TOTAL	<u>\$828,261</u>	<u>\$732,390</u>	<u>\$732,390</u>	<u>\$899,370</u>



FY 2013 shows a 23% decrease in the overall budget.

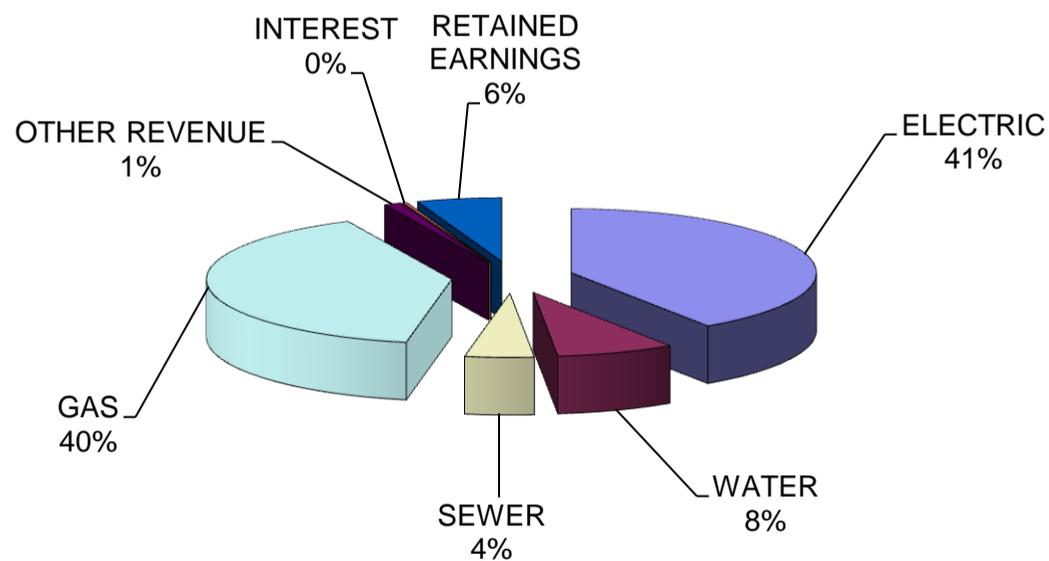
CITY OF UNION
Solid Waste Management Fund
AGGREGATE OUTSTANDING DEBT SERVICE
FISCAL YEAR ENDING 2013

DESCRIPTION	DUE IN ONE YEAR			LONG-TERM DEBT		
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
BB&T GOVERNMENTAL FINANCE- LEASE PURCHASE						
2009 GARBAGE TRUCK	<u>51,810</u>	<u>2,200</u>	<u>54,010</u>	<u>39,900</u>	<u>610</u>	<u>40,510</u>
TOTAL PRINCIPLE AND INTEREST	<u>\$51,810</u>	<u>\$2,200</u>	<u>\$54,010</u>	<u>\$39,900</u>	<u>\$610</u>	<u>\$40,510</u>

1. In March, 2009 the City entered into a lease-purchase agreement for \$250,000 to buy a garbage truck. The lease-purchase is due in quarterly installments of \$13,503 through February of 2014. The lease-purchase has an interest rate of 3.04%. The balance as of June 30, 2013 will be \$39,900.

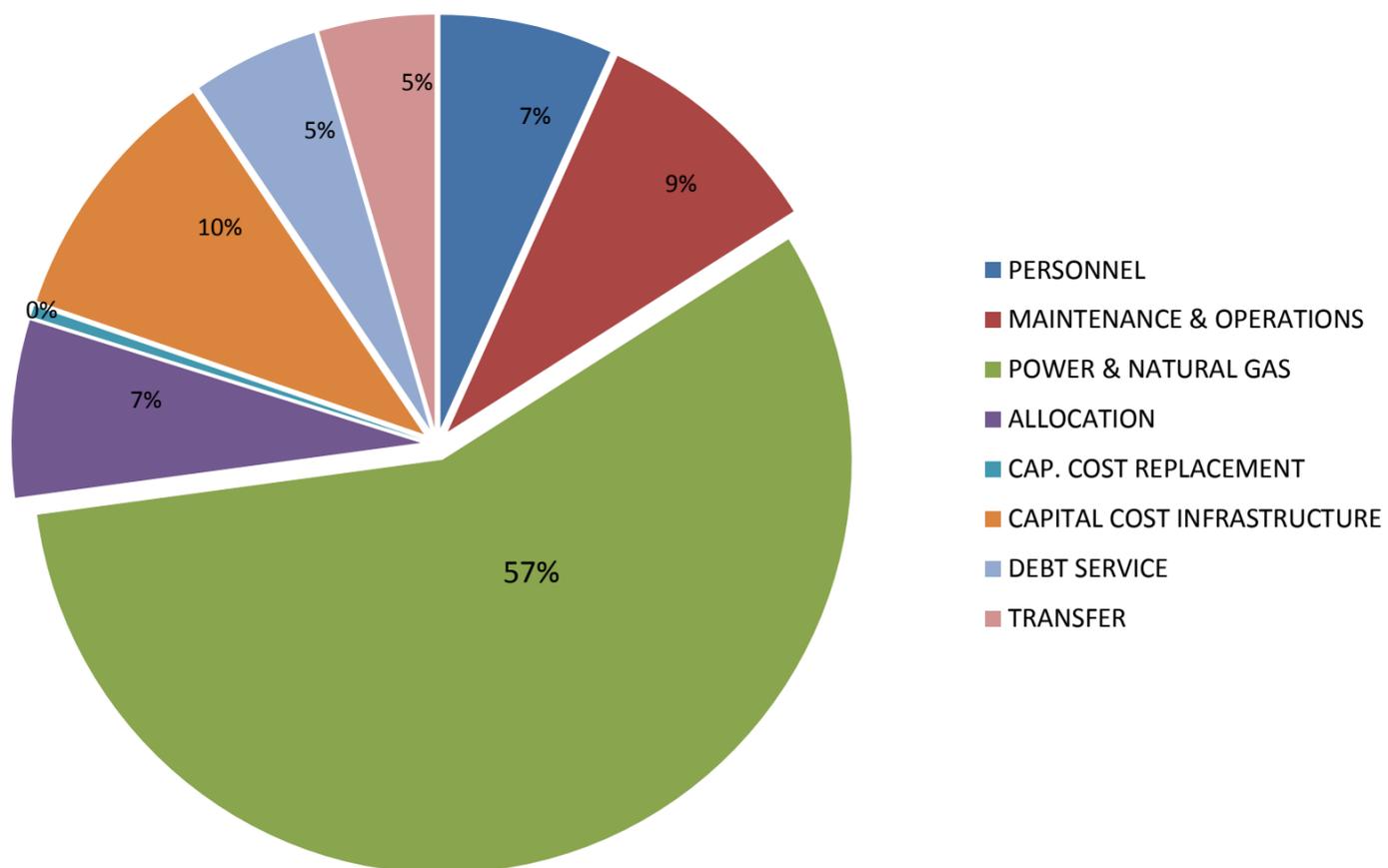
**CITY OF UNION
SUMMARY OF REVENUE
ENTERPRISE FUND
FISCAL YEAR 2013**

<u>OPERATING REVENUE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 BUDGETED</u>	<u>FY2012 ESTIMATED</u>	<u>FY2013 ADOPTED</u>
ELECTRIC SALES	\$14,290,390	\$14,521,720	\$14,521,720	\$16,481,650
OTHER OPERATING - ELECTRIC	(60,863.0)	(12,000)	(12,000)	(33,000)
WATER SALES	2,873,486	3,113,800	3,113,800	3,214,630
OTHER OPERATING - WATER	(3,893)	12,000	12,000	(3,500)
SEWER CHARGES	1,766,572	1,891,870	1,891,870	1,983,820
OTHER OPERATING - SEWER	(15,308)	-1,500	-1,500	(4,500)
GAS SALES	12,172,761	12,846,370	12,846,370	10,520,950
OTHER OPERATING - GAS	(4,868)	-5,000	-5,000	(23,000)
NON-OPERATING REVENUE	337,955	348,760	348,760	301,720
INTEREST EARNED	136,317	71,000	71,000	59,000
RETAINED EARNINGS	0	<u>2,478,820</u>	<u>2,478,820</u>	<u>1,514,900</u>
TOTAL REVENUE	<u>\$31,492,549</u>	<u>\$35,265,840</u>	<u>\$35,265,840</u>	<u>\$34,012,670</u>



**CITY OF UNION
ENTERPRISE EXPENSES
BY TYPE
FISCAL YEAR 2013**

	<u>FY2012 BUDGETED</u>	<u>FY2012 ESTIMATED</u>	<u>FY2013 ADOPTED</u>
PERSONNEL COSTS	\$2,219,600	\$2,219,600	\$2,317,930
POWER AND NATURAL GAS FOR RESALE	21,244,030	21,244,030	\$19,331,300
MAINTENANCE & OPERATIONS	2,987,120	2,987,120	\$3,138,000
ALLOCATION (INCLUDES PERSONNEL COSTS)	2,352,940	2,352,940	\$2,354,970
PAYMENT IN LIEU OF FRANCHISE FEE/TRANSFER	1,583,340	1,583,340	\$1,550,180
CAPITAL COST - REPLACEMENT EQUIPMENT	45,000	45,000	\$145,000
CAPITAL COST - INFRASTRUCTURE (INCLUDES PERSONNEL COSTS)	3,287,000	3,287,000	\$3,482,800
DEBT SERVICE	<u>1,546,810</u>	<u>1,546,810</u>	<u>\$1,692,490</u>
TOTAL	<u>\$35,265,840</u>	<u>\$35,265,840</u>	<u>\$34,012,670</u>



**CITY OF UNION
SUMMARY OF EXPENDITURES
UTILITY DEPARTMENT
FISCAL YEAR 2013**

	FY2012 <u>BUDGETED</u>	FY2012 <u>ESTIMATED</u>	FY2013 <u>ADOPTED</u>
ELECTRIC	\$1,312,000	\$1,312,000	\$1,362,010
ELECTRIC PURCHASED POWER	11,521,380	11,521,380	\$12,538,900
WATER	1,939,600	1,939,600	\$1,998,140
SEWER	1,206,480	1,206,480	\$1,286,270
GAS	748,640	748,640	\$809,510
PURCHASED GAS	9,722,650	9,722,650	\$6,792,400
FRANCHISE FEE	1,583,340	1,583,340	\$1,550,180
ALLOCATIONS*			
VEHICLE MAINTENANCE	141,470	141,470	\$147,580
FINANCE - ACCOUNTING	442,020	442,020	\$456,520
- UTILITY BILLING	604,580	604,580	\$630,010
UTILITIES ADMINISTRATION	383,930	383,930	\$357,630
SUPPORT SERVICES	408,860	408,860	\$383,390
GENERAL FUND	372,080	372,080	\$379,840
CAPITAL COSTS - REPLACEMENT**	45,000	45,000	\$145,000
CAPITAL COSTS - INFRASTRUCTURE***	3,287,000	3,287,000	\$3,482,800
DEBT SERVICE	<u>1,546,810</u>	<u>1,546,810</u>	\$1,692,490
TOTAL EXPENDITURES	<u>\$35,265,840</u>	<u>\$35,265,840</u>	<u>\$34,012,670</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 FY2013 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:

		<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2012-13 ADOPTED</u>
Electric Distribution System Forecast				
1*	General Improvements	2012-17	\$ 1,504,000	\$ 300,800
2*	Reconductor Industrial Park Circuit #3 on Meansville Road	2013-14	\$ 194,250	
3*	Electric Meter Replacement	2012-13	\$ 120,000	\$ 120,000
4*	Reclosures	2012-17	\$ 210,000	\$ 42,000
5*	Fiber Loop	2012-13	\$ 120,000	\$ 120,000
	ELECTRIC TOTAL:		\$ 2,148,250	\$ 582,800
	*PROBABLY REQUIRED:		\$ 2,148,250	\$ 582,800

	<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2012-13 ADOPTED</u>
Water System Forecast			
1*	General Improvements to Distribution System	2012-17	\$ 2,075,000 \$ 415,000
2*	Aqua Lane Pump Station - Replacement Pump	2012-13	\$ 42,000 \$ 42,000
3	Aqua Lane Pump Station Upgrade	2014-15	\$ 365,000
4*	Replace valves in distribution system	2012-13	\$ 73,000 \$ 73,000
5*	Water Plant - Replace Starters for two high service pumps	2012-13	\$ 20,000 \$ 20,000
6*	Water Plant, Replace Chemical Pumps	2012-13	\$ 16,000 \$ 16,000
7*	Water Plant - Chlorine Transfer Pumps	2012-13	\$ 10,000 \$ 10,000
8*	Water Plant Maintenance: Replacement, horizontal service pump rotating parts	2012-13	\$ 28,000 \$ 28,000
9*	River Pump Station - Miscellaneous Work Allowance.	2012-17	\$ 310,000 \$ 62,000
10	Water Plant - SCADA System Improvements	2013-14	\$ 60,000
11*	Water Meter Replacement	2012-17	\$ 470,000 \$ 94,000
12*	Water Plant - Laboratory Equipment	2012-13	\$ 20,000 \$ 20,000
13*	Water Tank Mixing - Church Street	2012-13	\$ 50,000 \$ 50,000
	WATER TOTAL:		\$ 3,539,000 \$ 830,000
	*PROBABLY REQUIRED		\$ 2,586,000
	*PROBABLY REQUIRED:		\$ 3,114,000 \$ 830,000

	<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2012-13 ADOPTED</u>
Sewer System Forecast			
1*	Sewer Collection - Rehabilitation and Improvements	2012-17	\$ 2,275,000 \$ 455,000
2*	Buffalo Area System- Improvements	2012-17	\$ 700,000 \$ 140,000
3*	Monarch Area System - Improvements	2012-17	\$ 700,000 \$ 140,000
4	SCADA System - Phased Construction		
	a)* Phase II- Monitor Pump Stations & WWTP	2012-13	\$ 60,000 \$ 60,000
	b) Phase III - Monitor WWTP	2013-17	\$ 230,000
5	Tosch's Creek Plant		
	a.* Major Equipment Repair Allowance. Aerators, Clarifiers, Blowers, Chlorinators, Instruments	2012-17	\$ 375,000 \$ 75,000
	b.* Disinfection Alternatives	2013-14	\$ 600,000
	c.* Replace Plug & Check Valves in Sludge Return Pump Room	2012-13	\$ 240,000 \$ 240,000
	d.* Effluent Filters	2013-14	\$ 1,770,000
	e.* Lab Building Upgrade - Floors & HVAC	2012-13	\$ 65,000 \$ 65,000
7*	Pump Stations - Major Equipment Repair Allowance	2012-17	\$ 100,000 \$ 20,000
	SEWER TOTAL:		\$ 7,115,000 \$ 1,195,000
	* PROBABLY REQUIRED:		\$ 6,885,000 \$ 1,195,000

		<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2012-13 ADOPTED</u>
Natural Gas System Forecast.				
1*	System Expansion in Selected Areas.	2012-17	\$ 1,500,000	\$ 300,000
2	New 10" H.P. Steel along US Highway 176 between Union and Pacolet - 75,000 ft.	2013-17	\$ 6,315,000	
3	New 10" HP Steel along U.S. 176 from south of S.C. 295 southerly for 8,000 ft.	2013-14	\$ 590,000	
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	
	a.* Phase III- L.P. Poly - Spartanburg County Roads	2012-17	\$ 1,550,000	\$ 310,000
	b.* Phase IV - L.P. Poly- Union County Roads	2012-17	\$ 700,000	\$ 140,000
5*	Meter Replacement	2012-15	\$ 375,000	\$ 125,000
GAS TOTAL:			\$ 11,030,000	\$ 875,000
*PROBABLY REQUIRED:			\$ 4,125,000	\$ 875,000

		<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2012-13 ADOPTED</u>
General Work				
1*	Relocate Warehouse Facility	2013-14	\$ 1,025,000	\$ -
GENERAL WORK TOTAL:			\$ 1,025,000	\$ -
PROPOSED FY 2012 TOTAL:				\$ 3,482,800
GRAND TOTAL- 5 YEAR PLAN:			\$ 24,857,250	

ENTERPRISE FUND

DEBT SERVICE REQUIREMENTS

CITY OF UNION
UTILITY FUND
AGGREGATE OUTSTANDING DEBT SERVICE
FISCAL YEAR ENDING 2013

DESCRIPTION	<u>DUE IN ONE YEAR</u>			<u>LONG-TERM DEBT</u>		
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
SERIES 2004 BONDS						
Break down by division						
Electric 16%	\$91,200	\$37,060	\$128,260	\$888,800	\$114,500	\$1,003,300
Water 27%	148,500	62,530	211,030	1,486,350	193,240	1,679,590
Sewer 22%	125,400	50,950	176,350	1,211,100	157,450	1,368,550
Gas 35%	<u>204,900</u>	<u>81,060</u>	<u>285,960</u>	<u>1,918,750</u>	<u>250,510</u>	<u>2,169,260</u>
TOTAL	570,000	231,600	801,600	5,505,000	715,700	6,220,700
S.C. REVOLVING FUND						
MENG CREEK WASTEWATER	56,520	5,830	62,350	223,600	10,190	233,790
TOSCH CREEK WASTEWATER	98,130	10,730	108,860	415,310	20,140	435,450
BELTLINE PUMP STATION	69,000	31,200	100,200	1,343,260	516,610	1,859,870
MENG CREEK PUMP STATION	99,460	53,300	152,760	2,306,380	913,700	3,220,080
TOSCH CREEK WW&PUMP STATION	55,350	31,960	87,310	2,737,560	651,310	3,388,870
S.C INFRASTRUCTURE REVOLVING FUND						
OAKGROVE WATERTANK AND GENERATOR	34,670	37,830	72,500	774,730	307,860	1,082,590
WATER AND SEWER SYSTEM IMPROVEMENTS-2000SERIES						
Break Down of 2000SERIES						
WATER 69%	71,550	21,040	92,590	656,300	84,350	740,650
SEWER 31%	<u>32,140</u>	<u>9,450</u>	<u>41,590</u>	<u>294,870</u>	<u>37,900</u>	<u>332,770</u>
TOTAL	103,690	30,490	134,180	951,170	122,250	1,073,420
TOTAL PRINCIPLE AND INTEREST	<u>\$1,031,470</u>	<u>\$400,980</u>	<u>\$1,519,760</u>	<u>\$11,519,450</u>	<u>\$2,606,450</u>	<u>\$14,125,900</u>
DEBT SERVICE RESERVE FUND			162,180			
ADMINISTRATIVE FEES			<u>10,550</u>			
TOTAL DUE FY 2013			<u>\$1,692,490</u>			

AGGREGATE OUTSTANDING DEBT SERVICE

The preceding page represents principal and interest due by the City's Utility Fund for FY2013 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 amended interest rate of 2.25% and is due in eighty quarterly installments of \$15,586 for 20 years beginning April 1, 1997. The loan balance as of June 30, 2013 will be \$223,600.
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 amended interest rate of 2.25% and is due in eighty quarterly installments of \$27,216 for 20 years beginning August 1, 1997. The principal balance at June 30, 2013 will be \$415,310.
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, 2013 will be \$774,730.
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, 2013 will be \$951,170.
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, 2013 will be \$5,055,000.
6. On November 19, 2008, the City borrowed \$1,593,723 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 amended interest rate of 2.25% and requires 80 quarterly installment payments of \$25,051 beginning August 1, 2009. The principal balance at June 30, 2013 will be \$1,343,260.
7. On December 17, 2010, the City borrowed \$2,454,735 from the SC Budget and Control-State Revolving Loan Fund to close the Meng Creek wastewater treatment plant. The loan has an interest rate of 2.25% and requires 80 quarterly installment payments of \$38,189 beginning March 1, 2012. The principle balance at June 30, 2013 will be \$2,306,380. This total will be adjusted upon completion of project.
8. On December 1, 2012, the City borrowed \$2,792,906 from the SC Budget and Control-State Revolving Loan Fund to improve the Tosch Creek WW treatment plant and replace 3 pump stations. The loan has two rate components, a green rate of 1% and a standard rate of 3%, for a blended rate of 2.30% and requires 80 quarterly payments of \$43,653 beginning March 1, 2013. The principal balance at June 30, 2013 will be \$2,737,560. This total will be adjusted upon completion of project.

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EXPENDITURES

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**FISCAL YEAR 2013
REGULAR EMPLOYEES
GENERAL GOVERNMENT DEPARTMENT**

	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>
LEGISLATIVE	9	9	9	9	9	9
CITY COURT	1	1	1	1	1	1
LEGAL	1	1	1	1	1	1
THE UNION CONNECTION	<u>0</u>	<u>2</u>	<u>2</u>	<u>4</u>	<u>3</u>	<u>3</u>
TOTAL	11	13	13	15	14	14

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

**SUMMARY OF EXPENDITURES
GENERAL GOVERNMENT DEPARTMENT
FISCAL YEAR 2012**

	<u>FY2011 ACTUAL</u>	<u>FY2012 BUDGETED</u>	<u>FY2012 ESTIMATED</u>	<u>FY2013 ADOPTED</u>
GENERAL ADMINISTRATIVE	\$0	\$333,000	\$333,000	\$333,000
LEGISLATIVE	0	351,870	351,870	370,080
COMMUNITY SERVICES	0	232,880	232,880	224,450
CITY COURT	0	49,750	49,750	51,940
CITY ATTORNEY	0	83,730	83,730	85,590
THE UNION CONNECTION	0	102,660	102,660	110,260
TOTAL GENERAL GOVERNMENT	<u>\$0</u>	<u>\$1,153,890</u>	<u>\$1,153,890</u>	<u>\$1,175,320</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.

Budget Worksheet

010 005 05100	EXPENDITURES GENERAL ADMINISTRATIVE	*** Previous Year ***	2011	*** Current Year ***	2012	<u>Dept. Req.</u>
		<u>YTD Actual</u> <u>Admin Req.</u>	<u>Budget</u> <u>Final</u>	<u>YTD Actual</u> <u>Inc</u>	<u>Budget</u>	
010	GENERAL FUND					
005	EXPENDITURES					
05100	GENERAL ADMINISTRATIVE					
01058	UNION COUNTY	0.00	0.00	11,400.00	0.00	0.00
05005	CHRISTMAS ALLOWANCE	2,460.00	3,000.00	2,460.00	3,000.00	3,000.00
05011	INSURANCE-MED./LIFE	10,854.90	11,000.00	9,850.12	12,000.00	12,000.00
05013	SOCIAL SECURITY	0.00	0.00	188.19	0.00	0.00
05020	ANNEXATION	5,227.80	7,230.00	5,227.80	6,000.00	6,000.00
05110	ADVERTISING	21,115.98	0.00	12,542.79	10,000.00	10,000.00
05117	COMMUNICATIONS	57,257.49	60,000.00	41,643.38	60,000.00	60,000.00
05119	CONTINGENCY	27,877.69	40,000.00	28,608.39	40,000.00	40,000.00
05127	GENERAL INSURANCE	180,594.52	200,000.00	123,364.23	200,000.00	200,000.00
05522	CITY AUCTION/GOVDEALS	2,338.60	2,000.00	743.99	2,000.00	2,000.00
05100	GENERAL ADMINISTRATIVE	307,726.98	323,230.00	236,028.89	333,000.00	333,000.00

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:	\$133,200	-	General Fund
	\$166,500	-	Utility Fund
	\$ 33,300	-	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 2013 expenditures are unchanged from FY 2012.

Budget Worksheet

05101	LEGISLATIVE	2012 <u>YTD Actual</u>	2012 <u>Budget</u>	2013 <u>Final</u>
010	GENERAL FUND			
005	EXPENDITURES			
05101	LEGISLATIVE			
05001	SALARY-REGULAR	202,693.49	204,770.00	207,980.00
05002	OVERTIME PAY	973.72	1,000.00	1,000.00
05004	LONGEVITY PAY	4,605.23	4,610.00	4,750.00
05011	INSURANCE-MED./LIFE	27,079.80	24,970.00	26,030.00
05012	RETIREMENT	20,148.40	20,550.00	22,860.00
05013	SOCIAL SECURITY	14,965.58	16,180.00	16,440.00
05014	WORKER'S COMPENSATION	4,420.00	4,960.00	4,960.00
05015	CHRISTMAS BONUS	125.00	130.00	130.00
05110	ADVERTISING	3,929.96	2,500.00	2,500.00
05117	COMMUNICATIONS	6,906.04	4,700.00	9,020.00
05118	CHRISTMAS DECORATIONS	2,644.69	3,000.00	3,500.00
05136	MAINTENANCE CONTRACT	983.64	1,500.00	1,910.00
05138	MEMBERSHIPS/SUBSCRIPTIONS	18,498.55	20,500.00	18,000.00
05139	EQUIPMENT LEASE	1,455.80	0.00	1,500.00
05144	TOOLS AND EQUIPMENT	0.00	1,000.00	7,500.00
05145	PRINTING/OFFICE SUPPLIES	2,297.89	3,000.00	2,000.00
05162	TRAINING	4,487.10	9,500.00	8,000.00
05166	TRAVEL AND BUSINESS	16,884.18	25,000.00	30,000.00
05180	ELECTIONS	2,020.80	4,000.00	2,000.00
05101	LEGISLATIVE	335,119.87	351,870.00	370,080.00
005	EXPENDITURES	335,119.87	351,870.00	370,080.00

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:	\$148,030	- General Fund
	185,040	- Utility Fund
	37,010	- 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 FY2012 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 5% increase from FY 2012.

Budget Worksheet

05102	COMMUNITY SERVICES	2012 <u>YTD Actual</u>	2012 <u>Budget</u>	2013 <u>Final</u>
010	GENERAL FUND			
005	EXPENDITURES			
05102	COMMUNITY SERVICES			
05017	GRANTS WRITER	35,014.04	36,000.00	36,000.00
05019	YOUTH LEADERSHIP	2,850.00	3,800.00	3,800.00
05021	UNION CO DISABLITY & SPEC NEED	1,000.00	1,000.00	1,000.00
05022	UNION CO CARNEGIE LIBRARY	3,000.00	3,000.00	3,000.00
05028	NAACP-UNION COUNTY BRANCH-MLK	0.00	0.00	1,900.00
05029	UNION COUNTY CRIME STOPPERS	0.00	0.00	950.00
05030	FEDERATION OF THE BLIND	0.00	0.00	480.00
05031	UNION COUNTY FIRST STEPS	0.00	0.00	1,000.00
05093	RENTAL ASSISTANCE-FAIRFORESTIV	14,400.00	14,400.00	7,200.00
05094	RENTAL ASSISTANCE-FLYNN BLDG	15,600.00	15,600.00	15,600.00
05095	SPECIAL EVENTS	2,380.00	1,430.00	0.00
05096	YMCA PARTNERSHIP	21,380.00	21,380.00	21,380.00
05099	PARKING LOT LEASE	2,120.00	2,200.00	2,200.00
05151	YMCA FACILITIES MAINTENANCE	11,995.96	25,650.00	25,650.00
05153	UNION CHAMBER OF COMMERCE	35,720.00	35,720.00	35,720.00
05155	UNION COUNTY YMCA	64,130.00	64,130.00	60,000.00
05170	UTILITIES	19,032.76	8,570.00	8,570.00
05102	COMMUNITY SERVICES	228,622.76	232,880.00	224,450.00
005	EXPENDITURES	228,622.76	232,880.00	224,450.00

ACCOUNT 5102 COMMUNITY SERVICES

ACCOUNT NARRATIVE

The Community Services account provides for the funding of a grants writer to assist the City in obtaining grants, 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: \$224,450 - General Fund

ACCOUNT ANALYSIS

This account decreased by 4% compared to FY 2012. Since the implementation of the Hospitality and Accommodations fees in September, 2010, the funding of tourism and recreational events in this account will come from the Hospitality and Accommodations account.

Budget Worksheet

05103	CITY COURT	2012 <u>YTD Actual</u>	2012 <u>Budget</u>	2013 <u>Final</u>
010	GENERAL FUND			
005	EXPENDITURES			
05103	CITY COURT			
05001	SALARY-REGULAR	21,173.10	21,180.00	24,600.00
05011	INSURANCE-MED./LIFE	7,133.92	7,020.00	7,510.00
05012	RETIREMENT	2,490.96	2,020.00	3,030.00
05013	SOCIAL SECURITY	1,394.45	1,620.00	1,890.00
05014	WORKER'S COMPENSATION	340.00	320.00	320.00
05015	CHRISTMAS BONUS	100.00	100.00	100.00
05117	COMMUNICATIONS	715.76	950.00	950.00
05138	MEMBERSHIPS/SUBSCRIPTIONS	229.87	600.00	600.00
05139	EQUIPMENT LEASE	120.72	440.00	440.00
05144	TOOLS AND EQUIPMENT	4,141.90	6,000.00	3,000.00
05145	PRINTING/OFFICE SUPPLIES	0.00	500.00	500.00
05147	PROFESSIONAL SERVICES	5,530.00	6,000.00	6,000.00
05162	TRAINING	300.00	1,000.00	1,000.00
05166	TRAVEL AND BUSINESS	2,072.02	2,000.00	2,000.00
05103	CITY COURT	45,742.70	49,750.00	51,940.00
005	EXPENDITURES	45,742.70	49,750.00	51,940.00

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 Part-Time Bailiff assists the Municipal Judge with Municipal 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: \$51,940 - General Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Municipal Judge	1
Part-Time Bailiff	1

ACCOUNT ANALYSIS

This budget represents the same level of service as the FY2012 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 4% increase in FY 2013 Budget compared to FY 2012.

Budget Worksheet

		2012	2012	2013
		<u>YTD Actual</u>	<u>Budget</u>	<u>Final</u>
05104	ATTORNEY			
010	GENERAL FUND			
005	EXPENDITURES			
05104	ATTORNEY	45,470.04	45,480.00	46,380.00
05001	SALARY-REGULAR	8,733.96	8,990.00	9,350.00
05011	INSURANCE-MED./LIFE	4,371.02	4,340.00	4,920.00
05012	RETIREMENT	3,146.44	3,480.00	3,550.00
05013	SOCIAL SECURITY	360.00	360.00	360.00
05014	WORKER'S COMPENSATION	25.00	80.00	30.00
05015	CHRISTMAS BONUS	19,628.60	20,000.00	20,000.00
05147	PROFESSIONAL SERVICES	690.92	1,000.00	1,000.00
05166	TRAVEL AND BUSINESS	82,425.98	83,730.00	85,590.00
05104	ATTORNEY			
		82,425.98	83,730.00	85,590.00
005	EXPENDITURES			

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:	\$34,240	-	General Fund
	\$42,790	-	Utility Fund
	\$ 8,560	-	Solid Waste Management

Detail of Personnel Services

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

ACCOUNT ANALYSIS

The City Attorney will be compensated as a salaried employee and receive retirement and insurance benefits. Funding is also appropriated for any outside attorney expenditure that may require an attorney specialized in a certain field. This account increased by 2% compared to FY 201.

Budget Worksheet

05108 THE UNION CONNECTION		2012	2012	2013
		<u>YTD Actual</u>	<u>Budget</u>	<u>Final</u>
010	GENERAL FUND			
005	EXPENDITURES			
05108	THE UNION CONNECTION			
05001	SALARY-REGULAR	46,802.27	60,640.00	63,880.00
05002	OVERTIME PAY	2,063.64	2,500.00	2,500.00
05004	LONGEVITY PAY	833.79	830.00	860.00
05010	UNEMPLOYMENT	0.00	0.00	0.00
05011	INSURANCE-MED./LIFE	5,985.48	4,440.00	4,420.00
05012	RETIREMENT	4,307.79	6,060.00	7,130.00
05013	SOCIAL SECURITY	3,627.59	4,940.00	5,190.00
05014	WORKER'S COMPENSATION	1,480.00	1,680.00	1,680.00
05015	CHRISTMAS BONUS	75.00	50.00	100.00
05117	COMMUNICATIONS	3,575.33	2,220.00	3,600.00
05135	MACH. & EQUIP. REPAIRS	799.59	1,000.00	1,000.00
05136	MAINTENANCE CONTRACT	2,785.00	3,000.00	2,500.00
05139	EQUIPMENT LEASE	0.00	1,000.00	0.00
05144	TOOLS AND EQUIPMENT	791.23	4,500.00	7,500.00
05145	PRINTING/OFFICE SUPPLIES	987.51	4,000.00	4,500.00
05147	PROFESSIONAL SERVICES	0.00	1,000.00	1,000.00
05158	SPECIAL CONTRACTS	0.00	0.00	0.00
05162	TRAINING	0.00	1,000.00	500.00
05164	COMPUTER SOFTWARE	0.00	500.00	500.00
05166	TRAVEL AND BUSINESS	4.44	1,000.00	500.00
05171	FUEL	550.84	1,000.00	1,000.00
05172	VEHICLE OPER & MAINT.	32.11	600.00	600.00
05305	FURNITURE/OFFICE EQUIP.	0.00	0.00	700.00
06000	ALLOCATIONS - VEHICLE MAINT.	0.00	700.00	600.00
05108	THE UNION CONNECTION	74,701.61	102,660.00	110,260.00
005	EXPENDITURES	74,701.61	102,660.00	110,260.00

**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, local sports events, plays, different school activities, governmental department functions, festivals, and other large events in the area. 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 consists of one (1) Media Information Technology Director and two (2) Part-Time Videographers.

Funding Source: \$ 110,260.00 - General Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Media Information Technology Director	1
Part-Time Videographers	<u>2</u>
Total	3

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.

Budget Worksheet

010						
005	EXPENDITURES					
05111	CITY FACILITIES MAINTENANCE	*** Previous Year ***	2011	*** Current Year ***	2012	
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept. Req.</u>
		<u>Admin Req.</u>	<u>Final</u>	<u>Inc</u>		
010	GENERAL FUND					
005	EXPENDITURES					
05111	CITY FACILITIES MAINTENANCE					
05114	FACILITY MAINTENANCE	36,365.07	50,000.00	31,909.72	50,000.00	50,000.00
05159	SPECIALIZED DEPT SUPPLIES	2,008.51	4,000.00	1,007.40	4,000.00	4,000.00
05170	UTILITIES	25,133.57	30,000.00	15,497.18	30,000.00	30,000.00
05330	OTHER EQUIPMENT	10,002.28	17,000.00	2,525.98	17,000.00	17,000.00
05111	CITY FACILITIES MAINTENANCE	73,509.43	101,000.00	50,940.28	101,000.00	101,000.00

ACCOUNT 5111 CITY FACILITIES-MAINTENANCE

ACCOUNT ANALYSIS

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

Funding Sources:	\$76,760-	General Fund
	\$20,200	- Utility Fund
	\$4,040	- Solid Waste Management

ACCOUNT ANALYSIS

This budget represents the same level of service as FY 2012.

**FISCAL YEAR 2013
SUMMARY OF EXPENDITURES
PUBLIC SAFETY DEPARTMENT**

<u>CLASSIFICATION</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 BUDGETED</u>	<u>FY2012 ESTIMATED</u>	<u>FY2013 ADOPTED</u>
PUBLIC SAFETY	\$3,610,215	\$3,081,680	\$3,081,680	3,340,620
TOTAL EXPENDITURES:	<u>\$3,610,215</u>	<u>\$3,081,680</u>	<u>\$3,081,680</u>	<u>3,340,620</u>

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

**FISCAL YEAR 2013
REGULAR EMPLOYEES
PUBLIC SAFETY DEPARTMENT**

	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>
PUBLIC SAFETY DIRECTOR	1	1	1	1	1	1
CAPTAIN	2	2	3	3	3	2
LIEUTENANTS	3	3	1	1	1	3
INVESTIGATOR I	1	1	2	2	2	0
INVESTIGATOR II	2	2	1	1	1	3
1ST SERGEANT - TRAINING	0	0	1	1	1	0
SERGEANTS	4	4	4	4	4	4
CORPORALS	4	4	4	4	4	4
PUBLIC SAFETY OFFICERS	12	12	12	12	12	12
SRO'S	4	5	3	3	2	2
RECORDS CLERKS	2	2	2	2	2	2
PART-TIME RECORDS CLERK	0	0	1	1	1	1
ANIMAL CONTROL - PART-TIME	2	2	2	2	2	2
PART-TIME OFFICERS -	2	1	1	1	1	1
FIREFIGHTERS	<u>0</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL	39	42	41	41	40	40

Budget Worksheet

05120	PUBLIC SAFETY	2012 <u>YTD Actual</u>	2012 <u>Budget</u>	2013 <u>Final</u>
010	GENERAL FUND			
005	EXPENDITURES			
05120	PUBLIC SAFETY			
05001	SALARY-REGULAR	1,530,793.09	1,563,010.00	1,625,770.00
05002	OVERTIME PAY	136,111.34	100,000.00	100,000.00
05003	SALARY-POLICE EXTRA ACTIVITY	20,245.72	25,000.00	25,000.00
05004	LONGEVITY PAY	37,568.70	38,290.00	40,940.00
05010	UNEMPLOYMENT	0.00	0.00	0.00
05011	INSURANCE-MED./LIFE	212,354.13	233,740.00	251,200.00
05012	RETIREMENT	196,479.64	202,130.00	219,600.00
05013	SOCIAL SECURITY	122,810.97	133,330.00	138,370.00
05014	WORKER'S COMPENSATION	85,860.00	90,460.00	90,460.00
05015	CHRISTMAS BONUS	1,850.00	1,880.00	1,880.00
05110	ADVERTISING	136.80	0.00	0.00
05111	ALLOWANCES	6,622.00	39,780.00	30,780.00
05114	FACILITY MAINTENANCE	8,107.19	12,500.00	12,500.00
05116	CHEMICALS	0.00	2,000.00	2,000.00
05117	COMMUNICATIONS	34,988.63	18,950.00	25,000.00
05135	MACH. & EQUIP. REPAIRS	3,153.57	2,700.00	2,700.00
05136	MAINTENANCE CONTRACT	6,864.04	5,760.00	12,000.00
05138	MEMBERSHIPS/SUBSCRIPTIONS	2,087.93	3,000.00	2,900.00
05139	EQUIPMENT LEASE	6,966.04	6,000.00	8,500.00
05144	TOOLS AND EQUIPMENT	76,351.68	71,430.00	46,880.00
05145	PRINTING/OFFICE SUPPLIES	6,510.91	9,000.00	9,000.00
05147	PROFESSIONAL SERVICES	12,286.98	10,000.00	10,000.00
05158	SPECIAL CONTRACTS	89,623.80	124,500.00	124,500.00
05159	SPECIALIZED DEPT SUPPLIES	21,724.20	25,000.00	25,000.00
05162	TRAINING	6,319.61	10,000.00	10,000.00
05164	COMPUTER SOFTWARE	3,134.00	0.00	12,930.00
05166	TRAVEL AND BUSINESS	7,518.58	7,000.00	7,000.00
05168	UNIFORMS AND CLOTHING	29,248.44	32,000.00	32,000.00
05170	UTILITIES	22,401.62	30,000.00	30,000.00
05171	FUEL	82,618.14	88,000.00	93,000.00
05172	VEHICLE OPER & MAINT.	34,165.34	35,000.00	35,000.00
05174	DRUG ENFORCEMENT	3,000.00	8,500.00	8,500.00
05325	MOTOR VEHICLES	0.00	0.00	152,230.00
05330	OTHER EQUIPMENT	0.00	0.00	0.00
05409	DEBT SERVICE-PRINCIPLE	77,994.66	78,000.00	80,120.00
05410	DEBT SERVICE-INTEREST	22,377.66	22,380.00	20,250.00
06000	ALLOCATIONS - VEHICLE MAINT.	50,680.00	52,340.00	54,610.00
05120	PUBLIC SAFETY	2,958,955.41	3,081,680.00	3,340,620.00
005	EXPENDITURES	2,958,955.41	3,081,680.00	3,340,620.00

ACCOUNT 5120 PUBLIC SAFETY

ACCOUNT NARRATIVE

The Public Safety Department consists of forty employees. Four of these employees are part-time, and the remaining thirty-six 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: \$3,340,620 - General Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Director of Public Safety	1
Captain	2
Lieutenants	3
Investigator I's	0
Investigator II's	3
1 st Sergeant – Training Officer	0
Sergeants	4
Corporals	4
Public Safety Officers	12
School Resource Officers	2
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	40

**FISCAL YEAR 2013
SUMMARY OF EXPENDITURES
PUBLIC SERVICE DEPARTMENT**

<u>CLASSIFICATION</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 BUDGETED</u>	<u>FY2012 ESTIMATED</u>	<u>FY2013 ADOPTED</u>
STREET DEPARTMENT	\$531,609	\$618,100	\$618,100	\$651,740
SOLID WASTE MANAGEMENT	<u>828,261</u>	<u>732,390</u>	<u>732,390</u>	<u>899,370</u>
TOTAL EXPENDITURES	<u>\$1,359,869</u>	<u>\$1,350,409</u>	<u>\$1,350,490</u>	<u>\$1,551,110</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 2013
REGULAR EMPLOYEES
PUBLIC SERVICE EMPLOYEES**

	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>
PUBLIC SERVICE ADMINISTRATION	3	3	3	3	2	2
STREET	6	6	6	6	6	6
SOLID WASTE MANAGEMENT	6	5	5	5	5	5
LAWN MAINTENANCE	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	15	14	15	15	14	14

Budget Worksheet

05130	PUBLIC SERVICE - STREET	2012 <u>YTD Actual</u>	2012 <u>Budget</u>	2013 <u>Final</u>
010	GENERAL FUND			
005	EXPENDITURES			
05130	PUBLIC SERVICE - STREET			
05001	SALARY-REGULAR	275,960.73	265,620.00	283,100.00
05002	OVERTIME PAY	9,256.42	8,000.00	11,000.00
05004	LONGEVITY PAY	10,429.84	10,460.00	14,720.00
05010	UNEMPLOYMENT	0.00	0.00	0.00
05011	INSURANCE-MED./LIFE	43,927.52	49,790.00	51,260.00
05012	RETIREMENT	27,800.87	27,390.00	31,920.00
05013	SOCIAL SECURITY	20,769.54	21,980.00	23,880.00
05014	WORKER'S COMPENSATION	12,100.00	12,780.00	12,780.00
05015	CHRISTMAS BONUS	475.00	480.00	580.00
05110	ADVERTISING	0.00	250.00	250.00
05114	FACILITY MAINTENANCE	0.00	4,000.00	4,000.00
05116	CHEMICALS	0.00	1,500.00	1,500.00
05117	COMMUNICATIONS	1,493.52	1,000.00	1,000.00
05136	MAINTENANCE CONTRACT	0.00	1,000.00	1,000.00
05139	EQUIPMENT LEASE	521.92	500.00	500.00
05144	TOOLS AND EQUIPMENT	2,050.07	3,000.00	3,000.00
05145	PRINTING/OFFICE SUPPLIES	87.05	500.00	500.00
05147	PROFESSIONAL SERVICES	1,965.68	5,000.00	5,000.00
05158	SPECIAL CONTRACTS	44,651.44	30,000.00	30,000.00
05159	SPECIALIZED DEPT SUPPLIES	23,516.60	45,000.00	45,000.00
05162	TRAINING	27.50	500.00	500.00
05166	TRAVEL AND BUSINESS	172.50	500.00	500.00
05168	UNIFORMS AND CLOTHING	3,846.88	4,000.00	4,000.00
05170	UTILITIES	0.00	0.00	0.00
05171	FUEL	9,178.85	20,000.00	20,000.00
05172	VEHICLE OPER & MAINT.	14,415.35	20,000.00	20,000.00
05325	MOTOR VEHICLES	22,241.00	21,000.00	25,000.00
05330	OTHER EQUIPMENT	16,069.30	20,000.00	15,000.00
06000	ALLOCATIONS - VEHICLE MAINT.	43,035.00	43,850.00	45,750.00
05130	PUBLIC SERVICE - STREET	583,992.58	618,100.00	651,740.00
005	EXPENDITURES	583,992.58	618,100.00	651,740.00

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 shares his time between Street and Sanitation.

Funding Source: \$651,740 - 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 FY2012 Budget.

Budget Worksheet

05140	P.SERV.-SOLID WASTE MNGE.	2012 <u>YTD Actual</u>	2012 <u>Budget</u>	2013 <u>Final</u>
012	SOLID WASTE MANAGEMENT FD			
005	EXPENDITURES			
05140	P.SERV.-SOLID WASTE MNGE.			
05001	SALARY-REGULAR	190,116.47	205,970.00	194,640.00
05002	OVERTIME PAY	4,289.42	5,000.00	5,000.00
05004	LONGEVITY PAY	8,415.45	9,500.00	8,670.00
05011	INSURANCE-MED./LIFE	23,322.12	26,080.00	27,190.00
05012	RETIREMENT	18,442.59	20,750.00	21,790.00
05013	SOCIAL SECURITY	14,640.80	17,030.00	16,490.00
05014	WORKER'S COMPENSATION	9,380.00	9,800.00	9,800.00
05015	CHRISTMAS BONUS	400.00	500.00	400.00
05110	ADVERTISING	14.00	250.00	250.00
05122	ADMINISTRATIVE/WAREHOUSE	74,699.97	88,610.00	93,960.00
05136	MAINTENANCE CONTRACT	0.00	2,000.00	2,000.00
05138	MEMBERSHIPS/SUBSCRIPTIONS	0.00	200.00	200.00
05139	EQUIPMENT LEASE	0.00	200.00	200.00
05144	TOOLS AND EQUIPMENT	0.00	1,000.00	1,000.00
05145	PRINTING/OFFICE SUPPLIES	0.00	250.00	250.00
05147	PROFESSIONAL SERVICES	90.51	3,000.00	3,000.00
05158	SPECIAL CONTRACTS	110,292.63	110,000.00	110,000.00
05159	SPECIALIZED DEPT SUPPLIES	14,563.97	15,000.00	20,000.00
05162	TRAINING	0.00	200.00	200.00
05166	TRAVEL AND BUSINESS	102.00	800.00	800.00
05168	UNIFORMS AND CLOTHING	2,854.56	4,000.00	4,000.00
05170	UTILITIES	2,068.83	2,000.00	2,000.00
05171	FUEL	54,914.83	47,000.00	47,000.00
05172	VEHICLE OPER & MAINT.	50,068.35	35,000.00	35,000.00
05325	MOTOR VEHICLES	0.00	0.00	135,000.00
05330	OTHER EQUIPMENT	26,462.69	0.00	28,000.00
05404	DEPRECIATION EXPENSE	0.00	0.00	0.00
05409	DEBT SERVICE-PRINCIPLE	0.00	50,260.00	51,810.00
05410	DEBT SERVICE-INTEREST	3,620.01	3,740.00	2,200.00
05476	UNION COUNTY TIPPING FEE	448.50	1,000.00	1,000.00
06000	ALLOCATIONS - VEHICLE MAINT.	42,500.00	43,850.00	46,230.00
06005	FRANCHISE FEE	31,260.00	29,400.00	31,290.00
05140	P.SERV.-SOLID WASTE MNGE.	682,967.70	732,390.00	899,370.00
005	EXPENDITURES	682,967.70	732,390.00	899,370.00

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 five (5) employees: (1) Public Service Director, (1) Light Equipment Operator, (1) Heavy Equipment Operator and (2) Solid Waste Collectors. The Public Service Director shares his time between Street and Sanitation.

Funding Sources:	\$ 44,970	-	General Fund
	\$854,400	-	Solid Waste Management

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Public Service Director	1
Light Equipment Operator	1
Heavy Equipment Operator	1
Solid Waste Collectors	2
TOTAL	5

ACCOUNT ANALYSIS

The budget represents the same level of service as the FY2012 Budget.

**FISCAL YEAR 2013
SUMMARY OF EXPENDITURES
PLANNING DEPARTMENT**

<u>CLASSIFICATION</u>	<u>FY 2011 ACTUAL</u>	<u>FY 2012 BUDGETED</u>	<u>FY 2012 ESTIMATED</u>	<u>FY 2013 ADOPTED</u>
PLANNING	\$206,414	\$218,070	\$218,070	\$222,270
TOTAL EXPENDITURES:	<u>\$206,414</u>	<u>\$218,070</u>	<u>\$218,070</u>	<u>\$222,270</u>

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

**FISCAL YEAR 2013
REGULAR EMPLOYEES
PLANNING DEPARTMENT**

	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>
BUILDING/ZONING OFFICIAL	1	1	0	0	0	0 (1)
PROPERTY MAINTENANCE INSPECTOR	1	1	1	0	0	0 (1)
BUILDING/ZONING COORDINATOR	1	1	1	1	1	1
BUSINESS LICENSE COORDINATOR	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	4	4	4	2	2	2

1. The City has currently obtained the service of RCI of South Carolina to provide inspection services.

Budget Worksheet

05150	PLANNING	2012 <u>YTD Actual</u>	2012 <u>Budget</u>	2013 <u>Final</u>
010	GENERAL FUND			
005	EXPENDITURES			
05150	PLANNING			
05001	SALARY-REGULAR	70,393.53	70,550.00	72,640.00
05002	OVERTIME PAY	1,078.38	1,000.00	1,000.00
05004	LONGEVITY PAY	2,674.93	5,350.00	5,520.00
05010	UNEMPLOYMENT	0.00	0.00	0.00
05011	INSURANCE-MED./LIFE	7,099.92	8,000.00	8,520.00
05012	RETIREMENT	6,996.04	7,410.00	8,480.00
05013	SOCIAL SECURITY	5,377.07	5,950.00	6,120.00
05014	WORKER'S COMPENSATION	5,540.00	5,740.00	5,740.00
05015	CHRISTMAS BONUS	200.00	200.00	200.00
05110	ADVERTISING	371.30	1,500.00	1,500.00
05117	COMMUNICATIONS	0.00	300.00	300.00
05136	MAINTENANCE CONTRACT	2,744.45	2,500.00	2,500.00
05138	MEMBERSHIPS/SUBSCRIPTIONS	868.39	1,000.00	1,000.00
05139	EQUIPMENT LEASE	1,031.49	1,800.00	1,800.00
05144	TOOLS AND EQUIPMENT	0.00	250.00	250.00
05145	PRINTING/OFFICE SUPPLIES	1,551.49	1,500.00	1,500.00
05147	PROFESSIONAL SERVICES	70,875.13	67,050.00	67,050.00
05158	SPECIAL CONTRACTS	4,740.10	30,000.00	30,000.00
05159	SPECIALIZED DEPT SUPPLIES	291.01	600.00	600.00
05162	TRAINING	601.91	2,500.00	2,500.00
05164	COMPUTER SOFTWARE	0.00	0.00	0.00
05166	TRAVEL AND BUSINESS	1,776.08	2,500.00	2,500.00
05168	UNIFORMS AND CLOTHING	0.00	0.00	0.00
05171	FUEL	97.46	650.00	650.00
05172	VEHICLE OPER & MAINT.	171.05	1,000.00	1,000.00
05325	MOTOR VEHICLES	0.00	0.00	0.00
05330	OTHER EQUIPMENT	0.00	0.00	0.00
06000	ALLOCATIONS - VEHICLE MAINT.	1,912.00	720.00	900.00
05150	PLANNING	186,391.73	218,070.00	222,270.00
005	EXPENDITURES	186,391.73	218,070.00	222,270.00

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 Business License Coordinator.

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

Building inspections are accomplished by a contract with RCI of South Carolina. This company is licensed by the State of South Carolina to perform code enforcement.

Funding Sources: \$222,270 General Fund

<u>Detail of Personnel Services</u>	
<u>Position</u>	<u>Number</u>
Zoning Coordinator	1
Business License Coordinator	<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 2013
SUMMARY OF EXPENDITURES
FINANCE DEPARTMENT**

<u>CLASSIFICATION</u>	<u>FY2012 BUDGETED</u>	<u>FY 2012 ESTIMATED</u>	<u>FY 2013 ADOPTED</u>
ACCOUNTING	\$438,910	\$438,910	\$ 456,520
UTILITY BILLING	<u>\$604,580</u>	<u>\$604,580</u>	<u>\$ 630,010</u>
TOTAL EXPENDITURES	\$1,043,490	\$1,043,490	\$1,086,530

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.

**FISCAL YEAR 2013
REGULAR EMPLOYEES
FINANCE DEPARTMENT**

	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>
ACCOUNTING	4	5	6	5	5	5
TAX & LICENSE	1	0	0	0	0	0
UTILITY BILLING	<u>11</u>	<u>11</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
TOTAL	16	16	15	14	14	14

Budget Worksheet

05229	FINANCE ACCOUNTING	2012 <u>YTD Actual</u>	2012 <u>Budget</u>	2013 <u>Final</u>
032	UTILITY FUND			
005	EXPENDITURES			
05229	FINANCE ACCOUNTING			
05001	SALARY-REGULAR	243,189.93	242,360.00	249,550.00
05002	OVERTIME PAY	582.87	0.00	0.00
05004	LONGEVITY PAY	22,681.58	12,510.00	13,900.00
05011	INSURANCE-MED./LIFE	7,470.72	10,440.00	10,840.00
05012	RETIREMENT	24,533.36	24,570.00	28,230.00
05013	SOCIAL SECURITY	19,871.04	19,710.00	20,380.00
05014	WORKER'S COMPENSATION	4,020.00	4,240.00	4,240.00
05015	CHRISTMAS BONUS	375.00	380.00	380.00
05110	ADVERTISING	857.00	1,500.00	1,500.00
05117	COMMUNICATIONS	14,495.84	18,000.00	17,000.00
05136	MAINTENANCE CONTRACT	11,188.20	11,200.00	12,000.00
05138	MEMBERSHIPS/SUBSCRIPTIONS	650.00	1,000.00	800.00
05139	EQUIPMENT LEASE	11,230.37	11,000.00	14,300.00
05144	TOOLS AND EQUIPMENT	0.00	2,000.00	1,500.00
05145	PRINTING/OFFICE SUPPLIES	7,444.25	12,000.00	12,000.00
05147	PROFESSIONAL SERVICES	4,475.04	12,000.00	10,000.00
05148	AUDIT/GEN. CONSULTING	33,935.00	35,000.00	35,000.00
05159	SPECIALIZED DEPT SUPPLIES	17,601.58	15,000.00	17,000.00
05162	TRAINING	230.00	1,000.00	900.00
05164	COMPUTER SOFTWARE	1,155.50	3,000.00	5,000.00
05166	TRAVEL AND BUSINESS	1,191.14	2,000.00	2,000.00
05199	ALLOCATION OF EXPENSE	(430,479.43)	0.00	0.00
05305	FURNITURE/OFFICE EQUIP.	0.00	0.00	0.00
05330	OTHER EQUIPMENT	0.00	0.00	0.00
05229	FINANCE ACCOUNTING	(3,301.01)	438,910.00	456,520.00
005	EXPENDITURES	(3,301.01)	438,910.00	456,520.00

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 Annual Financial Report. This division consists of five (5) employees: a Finance Director, Accounting Supervisor, one (1) Payroll Coordinator, one (1) Accounts Payable Coordinator, and one (1) Tax Coordinator. The Finance Director oversees the activity of the Finance Department which includes the Accounting Division and Utility Billing Division. The Finance Director within the Accounting Division oversees all disbursements and investments, reviews monthly financial statements, coordinates preparation and publication of the Comprehensive Annual Financial Report and the annual budget, and ensures that proper accounting/financial records are maintained.

The 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.

Funding Sources:	\$ 301,300	-	Utility Fund
	\$ 150,650	-	General Fund
	\$ 4,570	-	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	
TOTAL	5

ACCOUNT ANALYSIS

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

Budget Worksheet

05230	UTILITY BILLING	2012 <u>YTD Actual</u>	2012 <u>Budget</u>	2013 <u>Final</u>
032	UTILITY FUND			
005	EXPENDITURES			
05230	UTILITY BILLING			
05001	SALARY-REGULAR	282,344.94	306,100.00	315,210.00
05002	OVERTIME PAY	3,735.53	0.00	0.00
05004	LONGEVITY PAY	19,199.45	16,500.00	17,000.00
05011	INSURANCE-MED./LIFE	43,520.40	49,440.00	55,170.00
05012	RETIREMENT	28,694.93	31,100.00	35,600.00
05013	SOCIAL SECURITY	21,612.23	24,950.00	25,690.00
05014	WORKER'S COMPENSATION	6,970.00	9,940.00	9,940.00
05015	CHRISTMAS BONUS	675.00	750.00	700.00
05117	COMMUNICATIONS	69,083.09	72,000.00	72,000.00
05136	MAINTENANCE CONTRACT	7,140.57	10,000.00	10,000.00
05138	MEMBERSHIPS/SUBSCRIPTIONS	120.00	400.00	300.00
05139	EQUIPMENT LEASE	1,084.54	3,400.00	8,500.00
05144	TOOLS AND EQUIPMENT	6,206.82	3,000.00	3,000.00
05145	PRINTING/OFFICE SUPPLIES	16,829.26	19,000.00	19,000.00
05147	PROFESSIONAL SERVICES	50,412.02	40,000.00	40,000.00
05162	TRAINING	0.00	700.00	700.00
05164	COMPUTER SOFTWARE	0.00	0.00	0.00
05166	TRAVEL AND BUSINESS	79.19	1,000.00	1,000.00
05168	UNIFORMS AND CLOTHING	2,779.92	3,200.00	3,200.00
05171	FUEL	9,330.45	9,900.00	9,500.00
05172	VEHICLE OPER & MAINT.	4,108.16	3,200.00	3,500.00
05199	ALLOCATION OF EXPENSE	(587,120.05)	0.00	0.00
05325	MOTOR VEHICLES	0.00	0.00	0.00
05330	OTHER EQUIPMENT	10,996.44	0.00	0.00
05230	UTILITY BILLING	(2,197.11)	604,580.00	630,010.00
005	EXPENDITURES	(2,197.11)	604,580.00	630,010.00

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: \$630,010 - Utility Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Senior Meter Reader	1
Meter Readers	2
Account Clerks	4
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 2013
REGULAR EMPLOYEES
VEHICLE MAINTENANCE**

	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</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

Budget Worksheet

05228	VEHICLE MAINTENANCE	2012 <u>YTD Actual</u>	2012 <u>Budget</u>	2013 <u>Final</u>
032	UTILITY FUND			
005	EXPENDITURES			
05228	VEHICLE MAINTENANCE			
04020	HOUSING AUTHORITY	0.00	0.00	0.00
05001	SALARY-REGULAR	172,673.67	172,200.00	178,970.00
05002	OVERTIME PAY	0.00	0.00	0.00
05004	LONGEVITY PAY	6,570.86	6,580.00	6,900.00
05011	INSURANCE-MED./LIFE	28,038.24	30,710.00	32,160.00
05012	RETIREMENT	17,157.44	17,240.00	19,930.00
05013	SOCIAL SECURITY	12,695.83	13,830.00	14,380.00
05014	WORKER'S COMPENSATION	5,700.00	5,920.00	5,920.00
05015	CHRISTMAS BONUS	275.00	280.00	280.00
05114	FACILITY MAINTENANCE	616.77	700.00	700.00
05117	COMMUNICATIONS	581.76	800.00	800.00
05136	MAINTENANCE CONTRACT	2,837.25	2,600.00	2,700.00
05139	EQUIPMENT LEASE	587.16	500.00	500.00
05144	TOOLS AND EQUIPMENT	1,323.01	9,500.00	9,500.00
05145	PRINTING/OFFICE SUPPLIES	57.05	200.00	200.00
05158	SPECIAL CONTRACTS	1,295.00	0.00	0.00
05159	SPECIALIZED DEPT SUPPLIES	3,241.69	7,000.00	7,000.00
05162	TRAINING	0.00	500.00	500.00
05166	TRAVEL AND BUSINESS	20.00	500.00	500.00
05168	UNIFORMS AND CLOTHING	2,863.33	3,000.00	3,000.00
05170	UTILITIES	6,620.50	6,600.00	7,500.00
05171	FUEL	2,056.12	1,000.00	1,250.00
05172	VEHICLE OPER & MAINT.	833.28	2,500.00	2,500.00
05199	ALLOCATION OF EXPENSE	(265,664.21)	0.00	0.00
05325	MOTOR VEHICLES	0.00	0.00	0.00
05330	OTHER EQUIPMENT	0.00	0.00	0.00
05228	VEHICLE MAINTENANCE	379.75	282,160.00	295,190.00
005	EXPENDITURES	379.75	282,160.00	295,190.00

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 vehicles and equipment maintained by this department.

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**FISCAL YEAR 2013
REGULAR EMPLOYEES
UTILITIES**

	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>
UTILITIES						
ADMINISTRATION	3	3	3	3	3	3
SUPPORT SERVICES	4	4	4	4	4	4
ELECTRIC	8	8	8	8	8	8
WATER	13.5	13.5	13	14	14	14
WASTEWATER	6.5	6.5	6	6	6	6
GAS	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
TOTAL	45	45	44	45	45	45

Budget Worksheet

05231	ADMINIST. AND GENERAL	2012 <u>YTD Actual</u>	2012 <u>Budget</u>	2013 <u>Final</u>
032	UTILITY FUND			
005	EXPENDITURES			
05231	ADMINIST. AND GENERAL			
05001	SALARY-REGULAR	189,100.67	186,860.00	196,240.00
05002	OVERTIME PAY	8,171.97	2,000.00	2,000.00
05004	LONGEVITY PAY	3,404.40	3,410.00	3,510.00
05011	INSURANCE-MED./LIFE	17,074.80	20,680.00	21,370.00
05012	RETIREMENT	18,971.13	18,540.00	21,420.00
05013	SOCIAL SECURITY	14,793.02	14,880.00	15,610.00
05014	WORKER'S COMPENSATION	3,960.00	2,700.00	2,700.00
05015	CHRISTMAS BONUS	175.00	180.00	180.00
05100	MISCELLANEOUS	10,212.00	4,000.00	4,000.00
05110	ADVERTISING	79.80	1,000.00	1,000.00
05117	COMMUNICATIONS	10,870.13	7,000.00	7,000.00
05136	MAINTENANCE CONTRACT	5,389.00	5,000.00	5,000.00
05138	MEMBERSHIPS/SUBSCRIPTIONS	10,874.71	10,000.00	12,000.00
05139	EQUIPMENT LEASE	1,635.03	8,000.00	11,500.00
05144	TOOLS AND EQUIPMENT	398.00	2,000.00	2,000.00
05145	PRINTING/OFFICE SUPPLIES	4,026.47	2,500.00	2,500.00
05147	PROFESSIONAL SERVICES	29,012.36	36,000.00	36,000.00
05162	TRAINING	280.00	2,000.00	2,000.00
05164	COMPUTER SOFTWARE	0.00	2,000.00	2,000.00
05166	TRAVEL AND BUSINESS	419.04	2,000.00	2,000.00
05168	UNIFORMS AND CLOTHING	468.52	800.00	800.00
05171	FUEL	1,452.20	1,300.00	1,300.00
05172	VEHICLE OPER & MAINT.	324.85	500.00	500.00
05199	ALLOCATION OF EXPENSE	(354,540.41)	0.00	0.00
05305	FURNITURE/OFFICE EQUIP.	142.03	0.00	5,000.00
05325	MOTOR VEHICLES	23,253.52	25,000.00	0.00
05330	OTHER EQUIPMENT	450.00	0.00	0.00
05231	ADMINIST. AND GENERAL	398.24	358,350.00	357,630.00
005	EXPENDITURES	398.24	358,350.00	357,630.00

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

Budget Worksheet

032
005 EXPENDITURES
05233 WAREHOUSE

*** Previous Year ***	2011	*** Current Year ***	2012	<u>Dept. Req.</u>
<u>YTD Actual</u> <u>Admin Req.</u>	<u>Budget</u> <u>Final</u>	<u>YTD Actual</u> <u>Inc</u>	<u>Budget</u>	

032	UTILITY FUND				
005	EXPENDITURES				
05233	WAREHOUSE				
05001	SALARY-REGULAR	194,323.43	190,060.00	173,532.49	195,770.00
05002	OVERTIME PAY	3,404.86	6,000.00	1,677.31	6,000.00
05004	LONGEVITY PAY	13,590.99	11,390.00	7,208.15	12,690.00
05011	INSURANCE-MED./LIFE	13,843.44	16,250.00	10,396.48	17,230.00
05012	RETIREMENT	19,217.47	19,690.00	17,093.96	22,510.00
05013	SOCIAL SECURITY	15,585.79	16,040.00	13,534.44	16,700.00
05014	WORKER'S COMPENSATION	2,780.00	4,000.00	3,390.00	2,100.00
05015	CHRISTMAS BONUS	325.00	330.00	250.00	350.00
05114	FACILITY MAINTENANCE	4,256.82	5,000.00	2,737.18	5,000.00
05136	MAINTENANCE CONTRACT	668.64	1,000.00	914.04	1,000.00
05139	EQUIPMENT LEASE	0.00	0.00	847.60	0.00
05144	TOOLS AND EQUIPMENT	4,173.92	9,000.00	5,184.61	9,000.00
05145	PRINTING/OFFICE SUPPLIES	0.00	0.00	261.26	0.00
05149	REGULATORY FEES AND LICENC	200.00	500.00	0.00	500.00
05158	SPECIAL CONTRACTS	9,809.50	20,000.00	7,644.80	20,000.00
05159	SPECIALIZED DEPT SUPPLIES	30,138.99	30,000.00	21,454.37	30,000.00
05162	TRAINING	260.00	1,000.00	0.00	1,000.00
05166	TRAVEL AND BUSINESS	601.44	1,000.00	89.12	1,000.00
05168	UNIFORMS AND CLOTHING	3,709.85	4,000.00	2,312.49	4,000.00
05170	UTILITIES	20,987.96	15,000.00	16,055.27	15,000.00
05171	FUEL	15,543.95	8,000.00	14,277.90	16,700.00
05172	VEHICLE OPER & MAINT.	5,043.05	3,500.00	2,228.49	3,500.00
05199	ALLOCATION OF EXPENSE	(358,465.10)	0.00	(304,167.40)	0.00
05325	MOTOR VEHICLES	0.00	0.00	26,596.00	30,000.00
05330	OTHER EQUIPMENT	0.00	0.00	0.00	0.00
05233	WAREHOUSE	0.00	361,760.00	23,518.56	408,090.00

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	FY2012 BUDGETED	FY2012 ESTIMATED	FY2013 ADOPTED
5001	SALARY,REGULAR	\$316,360	\$316,360	342,170
5002	SALARY,OVERTIME	40,000	40,000	40,000
5004	LONGEVITY PAY	16,320	16,320	17,810
5011	INSURANCE-MED./LIFE	52,170	52,170	54,270
5012	RETIREMENT	35,960	35,960	38,660
5013	SOCIAL SECURITY	28,850	28,850	30,960
5014	WORKERS COMP	25,960	25,960	25,960
5015	CHRISTMAS BONUS	580	580	580
TOTAL PERSONNEL EXPENSE		\$516,200	\$516,200	\$550,410
5109	POWER FOR RESALE	\$11,521,380	\$11,521,380	\$12,538,900
5114	FACILITY MAINTENANCE	\$0	\$0	\$0
5136	MAINTENANCE CONTRACT	5,000	5,000	5,500
5139	EQUIPMENT LEASE	3,000	3,000	3,000
5144	TOOLS AND EQUIPMENT	20,000	20,000	12,000
5147	PROFESSIONAL SERVICES	55,000	55,000	75,000
5158	SPECIAL CONTRACTS	215,000	215,000	215,000
5159	SPECIALIZED DEPT. SUPPLIES	206,000	206,000	206,000
5162	TRAINING	10,000	10,000	10,000
5166	TRAVEL AND BUSINESS	3,000	3,000	3,000
5168	UNIFORMS AND CLOTHING	10,000	10,000	10,000
5170	UTILITIES	240,000	240,000	240,000
5171	FUEL	12,300	12,300	12,000
5172	VEHICLE OPERATIONS & MAINTENANCE	16,500	16,500	19,500
5178	PLUG-IN CAROLINA	0	0	600
TOTAL OPERATING EXPENSE		\$795,800	\$795,800	\$811,600
ALLOCATIONS				
6000	VEHICLE MAINTENANCE	\$35,370	\$35,370	\$36,900
6001	FINANCE	261,650	261,650	271,630
6002	UTILITY ADMINISTRATION	95,980	95,980	89,410
6003	SUPPORT SERVICES	102,220	102,220	95,850
6004	GENERAL FUND	93,020	93,020	94,960
6005	TRANSFER	708,000	708,000	711,480
TOTAL ALLOCATIONS		\$1,296,240 *	\$1,296,240	\$1,300,230 *
CAPITAL EXPENDITURES-032-005-5253				
	EQUIPMENT REPLACEMENT	\$0	\$0	\$100,000
	CONSTRUCTION	462,000 **	462,000	582,800 **
TOTAL CAPITAL EXPENDITURES		\$462,000	\$462,000	\$682,800
TOTAL ELECTRIC DIVISION BEFORE				
DEBT SERVICE		\$14,591,620	\$14,591,620	\$15,883,940
DEBT SERVICE		128,640	128,640	154,590
TOTAL ELECTRIC DIVISION		\$14,720,260	\$14,720,260	\$16,038,530

*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, five (5) Linemen II, and one (1) Utility Worker 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 7,020 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	5
Utility Worker II	1
TOTAL	8

DEPT: UTILITIES DEPARTMENT

DIVISION: WATER

LINE	LINE ITEM	FY2012 BUDGETED	FY2012 ESTIMATED	FY2013 ADOPTED
5001	SALARY,REGULAR	\$527,870	\$527,870	557,270
5002	SALARY,OVERTIME	54,000	54,000	54,000
5004	LONGEVITY PAY	18,790	18,790	19,650
5011	INSURANCE-MED./LIFE	74,700	74,700	72,460
5012	RETIREMENT	57,900	57,900	61,890
5013	SOCIAL SECURITY	46,460	46,460	48,790
5014	WORKERS COMP	35,580	35,580	35,580
5015	CHRISTMAS BONUS	<u>780</u>	<u>780</u>	<u>800</u>
TOTAL PERSONNEL EXPENSE		\$816,080	\$816,080	\$850,440
5114	BUILDING MAINTENANCE	12,000	12,000	12,000
5116	CHEMICALS	185,000	185,000	185,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	1,000	1,000	1,000
5139	EQUIPMENT LEASE	3,000	3,000	3,000
5144	TOOLS AND EQUIPMENT	30,000	30,000	30,000
5147	PROFESSIONAL SERVICES	71,000	71,000	71,000
5149	REGULATORY FEES AND LICENSE	26,000	26,000	26,000
5158	SPECIAL CONTRACTS	192,000	192,000	172,000
5159	SPECIALIZED DEPT. SUPPLIES	214,000	214,000	234,000
5162	TRAINING	5,000	5,000	5,000
5166	TRAVEL AND BUSINESS	5,500	5,500	5,500
5168	UNIFORMS AND CLOTHING	8,000	8,000	8,000
5169	FUEL-GENERATOR	7,000	7,000	7,000
5170	UTILITIES	340,000	340,000	360,000
5171	FUEL	12,020	12,020	12,200
5172	VEHICLE OPERATIONS & MAINTENANCE	<u>12,000</u>	<u>12,000</u>	<u>16,000</u>
TOTAL OPERATING EXPENSE		\$1,123,520	\$1,123,520	\$1,147,700
ALLOCATIONS				
	VEHICLE MAINTENANCE	\$35,370	\$35,370	\$36,900
	FINANCE	261,650	261,650	271,630
	UTILITY ADMINISTRATION	95,980	95,980	89,410
	SUPPORT SERVICES	102,220	102,220	95,850
	GENERAL FUND	93,020	93,020	94,960
	TRANSFER	<u>142,200</u>	<u>142,200</u>	<u>143,480</u>
TOTAL ALLOCATIONS		\$730,440 *	\$730,440 *	\$732,230 *
CAPITAL EXPENDITURES				
	EQUIPMENT REPLACEMENT	\$0	\$0	\$0
	CONSTRUCTION	<u>740,000 **</u>	<u>740,000 **</u>	<u>830,000 **</u>
TOTAL CAPITAL EXPENDITURES		\$740,000	\$740,000	\$830,000
TOTAL WATER DIVISION BEFORE				
DEPRECIATION AND DEBT SERVICE		\$3,410,040	\$3,410,040	\$3,560,370
DEBT SERVICE		382,170	382,170	425,320
TOTAL WATER DIVISION		<u>\$3,792,210</u>	<u>\$3,792,210</u>	<u>\$3,985,690</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. 108

ACCOUNT: WATER

ACCOUNT NARRATIVE

This division consists of fourteen (14) employees: a Construction and Maintenance Supervisor, Assistant Supervisor, Serviceman, three (3) Heavy Equipment Operators, one (1) Utility Worker, a Water Plant Supervisor, and six (6) Water Plant Operators.

The division provides for the operation, construction and maintenance of the City's water distribution system. Service is provided to approximately 6,199 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	3
Utility Workers	1
Water Plant Supervisor	1
Water Plant Operators	<u>6</u>
TOTAL	14

DEPT: UTILITIES DEPARTMENT

DIVISION: WASTEWATER

LINE	LINE ITEM	FY2012 BUDGETED	FY2012 ESTIMATED	FY2013 PROPOSED
5001	SALARY,REGULAR	\$253,130	\$253,130	\$264,220
5002	SALARY,OVERTIME	16,000	16,000	16,000
5004	LONGEVITY PAY	7,600	7,600	9,310
5011	INSURANCE-MED./LIFE	33,040	33,040	34,830
5012	RETIREMENT	26,650	26,650	29,290
5013	SOCIAL SECURITY	21,380	21,380	22,370
5014	WORKERS COMP	14,700	14,700	14,700
5015	CHRISTMAS BONUS	330	330	350
TOTAL PERSONNEL EXPENSE		\$372,830	\$372,830	\$391,070
5114	BUILDING MAINTENANCE	\$20,000	\$20,000	20,000
5116	CHEMICALS	36,500	36,500	36,500
5136	MAINTENANCE CONTRACT	0	0	7,500
5139	EQUIPMENT LEASE	500	500	500
5144	TOOLS AND EQUIPMENT	14,000	14,000	14,000
5145	PRINTING/OFFICE SUPPLIES	0	0	200
5147	PROFESSIONAL SERVICES	75,000	75,000	75,000
5149	REGULATORY FEES AND LICENSE	21,000	21,000	21,000
5158	SPECIAL CONTRACTS	270,000	270,000	318,000
5159	SPECIALIZED DEPT. SUPPLIES	33,000	33,000	37,000
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	9,000	9,000	11,000
5170	UTILITIES	315,000	315,000	315,000
5171	FUEL	15,150	15,150	15,000
5172	VEHICLE OPERATIONS & MAINTENANCE	10,500	10,500	10,500
TOTAL OPERATING EXPENSE		\$833,650	\$833,650	\$895,200
ALLOCATIONS				
	VEHICLE MAINTENANCE	\$35,370	\$35,370	\$36,900
	FINANCE	261,650	261,650	271,630
	UTILITY ADMINISTRATION	95,980	95,980	89,410
	SUPPORT SERVICES	102,220	102,220	95,850
	GENERAL FUND	93,020	93,020	94,960
	TRANSFER	83,140	83,140	86,830
TOTAL ALLOCATIONS		\$671,380 *	\$671,380 *	\$675,580 *
CAPITAL EXPENDITURES				
	EQUIPMENT REPLACEMENT	\$30,000	\$30,000	0
	CONSTRUCTION	860,000 **	860,000 **	1,195,000 **
TOTAL CAPITAL EXPENDITURES		\$890,000	\$890,000	\$1,195,000
TOTAL WASTEWATER DIVISION BEFORE DEPRECIATION AND DEBT SERVICE				
	DEBT SERVICE	592,420	592,420	775,260
TOTAL WASTEWATER DIVISION		\$3,360,280	\$3,360,280	\$3,932,110

*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) Wastewater Plant Supervisor, four (4) Wastewater Plant Operators, and one (1) part-time Wastewater Plant Operator.

The division provides for the operation and maintenance of one (1) Wastewater Treatment Plant, nine (9) Pumping Stations and 105 miles of Wastewater Collector system. Service is provided to approximately 4,979 customers.

Funding Source: Utility Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Wastewater Plant Supervisor	1
Wastewater Plant Operators	4
Part-time Wastewater Plant Operator	<u>1</u>
TOTAL	6

DEPT: UTILITIES DEPARTMENT

DIVISION: GAS

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2012 BUDGETED</u>	<u>FY2012 ESTIMATED</u>	<u>FY2013 ADOPTED</u>
5001	SALARY,REGULAR	\$318,440	\$318,440	331,720
5002	SALARY,OVERTIME	32,000	32,000	32,000
5004	LONGEVITY PAY	14,050	14,050	12,630
5011	INSURANCE-MED./LIFE	65,030	65,030	62,060
5012	RETIREMENT	35,190	35,190	37,000
5013	SOCIAL SECURITY	28,230	28,230	29,150
5014	WORKERS COMP	20,920	20,920	20,920
5015	CHRISTMAS BONUS	630	630	530
TOTAL PERSONNEL EXPENSE		\$514,490	\$514,490	\$526,010
5108	GAS FOR RESALE	\$9,722,650	\$9,722,650	\$6,792,400
5139	EQUIPMENT LEASE	\$2,000	\$2,000	\$2,000
5144	TOOLS AND EQUIPMENT	15,000	15,000	15,000
5147	PROFESSIONAL SERVICES	40,000	40,000	40,000
5149	REGULATORY FEES AND LICENCE	5,000	5,000	5,000
5158	SPECIAL CONTRACTS	25,000	25,000	25,000
5159	SPECIALIZED DEPT. SUPPLIES	75,000	75,000	125,000
5162	TRAINING	10,000	10,000	10,000
5164	COMPUTER SOFTWARE	2,500	2,500	2,500
5166	TRAVEL AND BUSINESS	2,500	2,500	2,500
5168	UNIFORMS AND CLOTHING	10,000	10,000	10,500
5170	UTILITIES	6,000	6,000	6,000
5171	FUEL	26,150	26,150	25,000
5172	VEHICLE OPERATIONS & MAINTENANCE	15,000	15,000	15,000
TOTAL OPERATING EXPENSE		\$234,150	\$234,150	\$283,500
ALLOCATIONS				
	VEHICLE MAINTENANCE	\$35,360	\$35,360	\$36,880
	FINANCE	261,650	261,650	271,640
	UTILITY ADMINISTRATION	95,990	95,990	89,400
	SUPPORT SERVICES	102,200	102,200	95,840
	GENERAL FUND	93,020	93,020	94,960
	TRANSFER	650,000	650,000	608,390
TOTAL ALLOCATIONS		\$1,238,220 *	\$1,238,220 *	\$1,197,110 *
CAPITAL EXPENDITURES				
	EQUIPMENT REPLACEMENT	\$15,000	\$15,000	45,000
	CONSTRUCTION	825,000	825,000	875,000 **
TOTAL CAPITAL EXPENDITURES		\$840,000	\$840,000	\$920,000
TOTAL GAS DIVISION BEFORE				
DEPRECIATION AND DEBT SERVICE		\$12,549,510	\$12,549,510	\$9,719,020
DEBT SERVICE		281,400	281,400	337,320
TOTAL GAS		\$12,830,910	\$12,830,910	\$10,056,340

*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, five (5) Heavy Equipment Operators, 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 6,446 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	5
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 FY2013 Budget Ordinance	FUND: General Fund ACCOUNT CODE: 3110
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DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

The Fund Balance can be reserved by Mayor and Council for specified purposes or left unreserved. Also, insurance proceeds received when the old Union High School building burned were reserved by Mayor and Council to fund future economic projects.

REVENUE HISTORY:

<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
3,690,140	3,326,176	3,418,580	3,359,751	3,597,605	2,464,651	2,464,651	1,629,671

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>
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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 .0800 = Real Estate Tax Bill

Assessed Market Value X 6.00 X .0800 = Vehicle Tax Bill

BASE:

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

	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>ESTIMATED FY2012</u>	<u>ADOPTED FY2013</u>
All Assessed Value						
Real & Personal	11,134,390	11,248,310	11,618,550	11,663,790	12,697,890	12,697,890
Vehicles	<u>2,084,870</u>	<u>2,112,940</u>	<u>1,733,810</u>	<u>1,682,370</u>	<u>1,622,430</u>	<u>1,622,430</u>
TOTAL	13,219,260	13,361,250	13,352,360	13,346,160	14,320,320	14,320,320

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 passed a bill to reduce the assessed value of vehicles from 10.5% to 6% over a period of six years. This reduction in assessed value began January 1, 2001 and now all vehicles are assessed at 6%.

REVENUE HISTORY:

<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>ESTIMATED FY2012</u>	<u>ADOPTED FY2013</u>
74.3 Mills	79.9 Mills	80.0 Mills				
\$1,006,017	\$983,470	\$998,420	\$972,540	\$964,820	\$1,130,290	\$1,133,830

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>
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DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
24,329	22,722	25,810	27,269	23,196	20,000	20,000	20,000

REVENUE ITEM: Payment In Lieu Of Taxes

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

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

BASE:

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

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

REVENUE HISTORY:

<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
1,968,391	1,768,358	1,842,468	1,732,317	1,692,755	1,631,740	1,631,740	1,597,970

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 14% increase from FY 2007 to FY 2008. FY 2010 decreased from 2008 by 15%. Projections of FY 2012 and 2013 are reflective of the slow economy.

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

REVENUE HISTORY:

	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGETED FY2012</u>	<u>ESTIMATED FY2012</u>	<u>ADOPTED FY2013</u>
Business License	1,120,002	1,307,013	1,170,093	1,106,933	1,239,982	1,107,000	1,107,000	1,208,000

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, 2011.

COMMENTS:

REVENUE HISTORY:

<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
38,865	57,605	22,883	25,193	29,050	34,500	34,500	21,080

**CITY OF UNION
BUILDING AND UTILITY PERMIT RATES
(Effective July 1, 2011)**

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 CONSTRUCTION – Residential & Commercial

Fee based on ICC Building Valuation Data.

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.
 - (5) To relocate an existing sewer tap a fee of up to one hundred and fifty dollars (\$150.00) will be charged to cover the cost of a Romac Tapping Saddle.
- (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 International 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 FY 2006 until FY 2009. FY 2010 decreased 17.5% decrease over FY 2009. Projections for FY 2012 and 2013 continue to decrease. Proposed revenue for FY 2013 are \$150,000, which is 48% less than received in FY 2008.

COMMENTS:

This revenue is based on the economy of the State of South Carolina. This revenue source will probably not be fully funded for FY2013, due to changes in State law and the downturn of the economy.

REVENUE HISTORY:

<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
259,783	287,110	273,924	229,723	183,157	180,000	180,000	150,000

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
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DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

The Accommodations Tax is remitted to the City annually.

BASE:

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

State law provides that until collections reach \$50,000, all funds are allocated to the General Fund. Once the \$50,000 threshold is reached, the funds must be allocated according to Section 6-4-10 of the South Carolina Code. The City is funding the Union County Chamber of Commerce and Olde English District in the amount of \$35,720 and \$2,220 which exceeds the requirement set forth in Section 6-4-10 referred to above.

REVENUE HISTORY:

<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
51,911	54,458	51,878	50,850	55,087	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. The 2012-2013 Tax Levy will increase to 80 mills.

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>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>FY2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
123,670	123,217	123,851	122,545	121,655	122,000	122,000	125,000

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
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DESCRIPTION OF REVENUE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
28,066	28,066	28,066	28,066	28,066	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. Also, due to the closing of manufacturers, the total tax received has decreased by 63%, or \$7,300 beginning in FY 2010.

REVENUE HISTORY:

<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
12,221	10,935	4,210	5,278	4,200	4,200	4,200

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
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DESCRIPTION OF REVENUE:

The taxes and payments in lieu of taxes are collected by the State and will be disbursed to counties on a monthly 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 all counties of this State during the same preceding calendar year. The revenue collected by the State is comprised of two sources: 1) a one-time fee on trailers and semi-trailers collected by the Department of Public Safety, and 2) an annual property tax on motor carrier vehicles collected by the Department of Revenue. In turn, the County Treasurer must distribute this revenue to every governmental entity levying a property tax in that county area.

COMMENTS:

The City will receive this tax on an annual basis.

REVENUE HISTORY:

<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
15,581	15,840	13,542	11,337	15,000	15,000	11,000

REVENUE ITEM: Fines, Forfeitures, and Fees

LEGAL AUTHORIZATION:

Code of Ordinances, City of Union
FY2013 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>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
121,115	114,212	121,464	117,307	111,222	115,000	115,000	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
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DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

Interest earnings reflect a declining fund balance, with lower interest rates projected for FY 2013.

REVENUE HISTORY:

<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
114,983	114,048	97,997	47,732	26,504	25,000	25,000	20,000

REVENUE ITEM: Solid Waste Collection Fees

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2013 Budget Ordinance	FUND: Solid Waste Management ACCOUNT CODE: 12-4-4190-4042 12-4-4190-4044 12-4-4190-4046
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DESCRIPTION OF REVENUE:

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

- FEE SCHEDULE:**
- A. Residential = \$14.00 per month per cart
 - B. Retail/Commercial Establishments/Institutions = \$14.00 per month
 - C. (1) Additional cart may be added at an additional \$14.00 per month per cart.
 - D. Effective date - July 1, 2011

BASE:

All customers, which include all customers that reside in multi-family dwellings, will be charged a monthly fee of \$14.00. Additional carts may be added at an additional \$14.00 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>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
735,145	731,994	588,504	537,689	625,843	692,150	692,150	665,600

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REVENUE ITEM: Service Connection Charges

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2013 Budget Ordinance	FUND: Utility Fund ACCOUNT CODE: 32-4150; 32-4160; 32-4170; 32-4180
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DESCRIPTION OF REVENUE:

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

Service Connection Charge (to include transfer of service or temporary service)

- 1) For a customer desiring either electric, water, or sewer, or a combination of the three, a \$20 service connection charge applies.
- 2) For a customer desiring gas service, a \$30 service connection charge applies.
- 3) For a customer desiring electric, water, sewer and gas, a \$50 service connection charge applies.
(All connection charges will be included on customer's first bill.)

Change of Name

No charge will be applicable for those customers requesting a bonefide name change only, where that particular account is not currently in arrears. This applies to those customers requesting the account be transferred to their name due to death of a spouse, marriage, divorce, and other extenuating circumstances. If any other changes are necessary involving a trip by the serviceman, a transfer charge is applicable.

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

Reconnection Fee

- 1) See Utility Billing Ordinance. \$25 between the hours of 8 a.m. to 4 p.m. (Monday - Friday). \$75 after hours. After hours charges for the Jonesville/Pacolet area begin at 3 p.m.

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.

Deposits

New customer - a person who has never had service, or a person whose services have been disconnected and those services have been terminated in the City's system.

A maximum deposit may be required up to an amount equal to an estimated average bill for a new customer or a maximum deposit may be required up to an amount equal to the average based on the experience of the preceding twelve months or portion of the year, if on a seasonal basis.

Minimum deposit if required - two hundred dollars (\$200)

All deposits may be subject to review based on the actual experience of the customer. The amount of the deposit may be adjusted upward or downward to reflect the actual billing experience and payment habits of the customer.

A schedule of deposits based upon an analysis of sixty days' usage of customers may be utilized in determining deposits required by the City of Union.

Special offerings may be exempt as determined by the City of Union; i.e. subdivision lighting, outdoor lighting, etc.

Deposits, continued

Interest on Deposits - Simple interest at the current effective rate per annum, if you qualify.

Interest shall be accrued annually and payment made of such interest shall be made to the customer at least every two years or less and at the time the deposit is returned. This payment will be a credit to balance owed. If customer has a zero balance, payment will be by check.

The deposit shall cease to draw interest on the date it is returned, on the date the service is terminated, or on the date the notice is sent to the customer's last known address that the deposit is no longer required.

Deposit shall be refunded completely with interest after two years unless the customer has had two consecutive thirty-day arrears, or more than two non-consecutive thirty-day arrears, in the past twenty-four months.

REVENUE ITEM: Electric Usage

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2013 Budget Ordinance	FUND: Utility Fund ACCOUNT CODE: 32-4150
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DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

See Retail Electric Rate Schedule: Effective July 1, 2012. The monthly rate will include a purchase power adjustment (PPA), if applicable.

BASE:

The approximately 6,985 active electric service accounts are billed monthly.

COMMENTS:

An annual study of electric rates began in FY 2008 and will continue in 2013.

REVENUE HISTORY:

<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>FY2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
13,392,884	13,183,492	13,402,927	14,603,775	14,301,640	14,521,720	14,521,720	16,193,270

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

**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 \$0.09948 per KWH

PLUS a Purchased Power Adjustment charge (PPA), if applicable.

South Carolina Sales Tax will be added to the above charge, if applicable.

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

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

**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 \$0.09149 per KWH

PLUS a Purchased Power Adjustment charge (PPA), if applicable.

South Carolina Sales Tax will be added to the above charges, if applicable.

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

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

**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 \$0.11090 per KWH

All over 4,000 KWH \$0.06179 per KWH

All over 125 KWH per KW billing demand

First 10,000 KWH \$0.09149 per KWH

All over 10,000 KWH \$0.06179 per KWH

PLUS a purchased Power Adjustment charge (PPA), if applicable.

Effective Date: 07-01-2012

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.

South Carolina Sales tax will be added to the above charges, if applicable.

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

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

**INDUSTRIAL
(Rate Code 007, 010)**

AVAILABILITY: This schedule is available only to establishments classified as "Manufacturing Industries" by the Standard 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.

Effective Date: 07-01-2012

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 \$0.11775 per KWH

All over 4,000 KWH \$0.06294 per KWH

All over 125 KWH per KW billing demand

First 10,000 KWH \$0.09263 per KWH

All over 10,000 KWH \$0.06294 per KWH

PLUS a Purchased Power Adjustment charge (PPA), if applicable.

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.

South Carolina Sales tax will be added to the above charges, if applicable.

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

Effective Date: 07-01-2012

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

**CHURCH
(Rate Code 015)**

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 \$0.09672 per KWH

All over 5,000 KWH \$0.05151 per KWH

PLUS a Purchased Power Adjustment charge (PPA), if applicable.

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.

South Carolina Sales Tax will be added to the above charges, if applicable.

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

**CITY OF UNION, SOUTH CAROLINA
UTILITY DEPARTMENT
SECURITY LIGHT RATE SCHEDULE**

	<u>Without Pole</u>	<u>With Pole</u>
100 watt HPS	6.96	8.11
100 watt metal halide	6.96	8.11
250 watt HPS	11.01	12.16
400 watt HPS (cobra head)	11.59	12.74
400 watt metal halide (cobra head)	15.05	16.22
400 watt HPS (wide)	16.22	17.37
400 watt metal halide (wide)	17.95	19.11
1000 HPS	20.85	24.31
1000 watt metal halide (sport light)	24.31	27.79

Rates do not include sales tax.

Effective Date: 07-01-2012

REVENUE ITEM: Electric Tap Fee

LEGAL AUTHORIZATION: Code of Ordinances, City of Union FY2013 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
No charge up to 100 linear feet. For each additional foot required over 100 linear feet, the fee is \$2.50 per linear foot. This is applicable for the residence only. Fees for underground service to additional facilities at a residence such as a garage, shop, outbuildings.etc., up to a 200 amp single phase service are \$250 minimum charge up to 100 linear feet and \$2.50 per linear foot over 100 linear feet. (Effective 11-17-09)
 - 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>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>FY2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
7,405	6,770	7,256	3,798	3,045	4,000	4,000	3,000

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REVENUE ITEM: Water Usage

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2013 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, 2012

BASE:

The approximately 6,199 active water service accounts are billed monthly.

COMMENTS:

An annual study of water rates began in FY 2008 and continue for FY 2013.

REVENUE HISTORY:

<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
2,735,801	3,013,014	2,857,173	2,789,237	2,873,486	3,113,800	3,113,800	3,214,630

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

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge	\$7.44	\$11.16
 <u>Volume Charge per 1000 Gallons</u>		
	<u>Inside City</u>	<u>Outside City</u>
Residential (050, 051)	\$ 2.91	\$ 4.37
Commercial (052, 053)	\$ 2.47	\$ 3.71
Industrial/Economic Development (054, 055)		
First 1,000,000 gallons/month	\$ 2.59	\$ 3.73
1,000,000 – 2,000,000 gallons/month	\$ 2.21	\$ 3.32
Over 2,000,000 gallons/month	\$ 1.95	\$ 2.93
Institutional (056, 057) (Schools, Hospitals, Churches)	\$ 2.47	\$ 3.71
Water Districts (058)		\$ 2.91
Fire Sprinklers/\$/Month/Account (090)		\$ 30.12

Effective Date: 07-01-2012

REVENUE ITEM: Water Tap Fee

LEGAL AUTHORIZATION: Code of Ordinances, City of Union FY2013 Budget Ordinance	FUND: Utility ACCOUNT CODE: 32-4160
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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"	\$650.00
1"	\$850.00
1-1/2"	\$1,050.00
2"	\$3,200.00
Above 2"	call for quote

NOTE: The above fees provide for the tap, installation of service line and meter at the street right-of-way line. (Effective 07/01/12)

RELOCATION OF WATER TAP:

An amount not to exceed the cost of a new tap will be charged to relocate a water tap.

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>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
14,450	19,758	18,765	8,775	4,350	10,000	10,000	4,500

REVENUE ITEM: Sewer Usage

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2013 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, 2012

BASE:

The approximately 4,979 active sewer service accounts are billed monthly.

COMMENTS:

An annual study of wastewater rates began in FY 2008 and continue for FY 2013.

REVENUE HISTORY:

<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
1,687,965	1,712,302	1,623,520	1,742,200	1,766,572	1,891,870	1,891,870	1,994,820

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

RESIDENTIAL (060,061)

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge	\$ 11.00	\$16.50
Volume Charge (per 1000 gals. metered water)	\$ 3.52	\$ 5.28
Maximum Bill (12,000 gallons)	\$ 53.24	\$79.86

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

COMMERCIAL (062,063)

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge/Minimum Bill	\$ 11.00	\$16.50
Volume Charge (per 1000 gals. metered water)	\$ 3.52	\$ 5.28

INDUSTRIAL/ECONOMIC DEVELOPMENT (064,065)

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge/Minimum Bill	\$ 11.00	\$ 16.50
First 1,000,000 gallons/month	\$ 3.52	\$ 5.28
1,000,000 – 2,000,000 gallons/month	\$ 2.22	\$ 3.33
Over 2,000,000 gallons/month	\$ 0.92	\$ 1.38
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.

Effective Date: 07-01-2012

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

SEPTIC TANK WASTE DISPOSAL

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

Permit Application Processing and Renewal Fees:

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

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

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

Significant Industrial User W/Pretreatment	\$1200.00
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REVENUE ITEM: Sewer Tap Fee

LEGAL AUTHORIZATION:

Code of Ordinances, City of Union,
FY2013 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 a sewer tap installed and connected onto the City's system. To relocate an existing tap where a new Romac tapping saddle is required, a fee of up to \$150 will be charged.

FEE SCHEDULE:

See Sewer Connection Charge in Revenue Manual (page 125).

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>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
4,093	300	616	2,415	1,270	2,500	2,500	2,500

REVENUE ITEM: Gas Usage

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2013 Budget Ordinance	FUND: Utility Fund ACCOUNT CODE: 32-4180
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DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

See Gas Rate Schedule: Effective July 1, 2012.

BASE:

Approximately 6,446 active gas service accounts are billed monthly.

COMMENTS:

An annual study of natural gas rates began in FY 2008 and will continue in FY 2013.

REVENUE HISTORY:

<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
16,754,949	17,716,145	15,834,563	13,430,701	12,172,761	12,846,370	12,846,370	10,520,950

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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 \$0.66 per CCF/Base Volume Charge
Plus cost of gas*

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 \$0.61 per CCF/Base Volume Charge
Plus cost of gas*

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 \$0.59 per CCF/Base Volume Charge
Plus cost of gas*

Plus purchased gas adjustment charge (PGA), if applicable.

Effective Date: July 1, 2012

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 \$1.16 per dekatherm or by special contract.

- 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.

Effective Date: 07-01-2012

REVENUE ITEM: Gas Tap Fee

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2012 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. A rebate of \$300 will be refunded to the customer if a meter and year-round appliance such as a gas cook stove, hot water heater, dryer, or central furnace is installed within six (6) months of the service line installation.

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>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
5,120	8,084	11,460	18,635	21,135	10,000	10,000	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
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DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>BUDGETED</u> <u>FY2012</u>	<u>ESTIMATED</u> <u>FY2012</u>	<u>ADOPTED</u> <u>FY2013</u>
634,217	520,804	277,336	239,600	136,317	71,000	71,000	59,000

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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 2012-2013.

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 2012-2013.

SECTION 2. That the Budget shall be for the period beginning July 1, 2012, and ending June 30, 2013, 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, 2012.

SECTION 7. This Ordinance supersedes any other inconsistent ordinance.

ORDAINED AND ADOPTED in City Council meeting duly assembled this 5th day of June 2012.


Harold E. Thompson - Mayor

ATTEST:


Gloria Rogers - Municipal Clerk

1st Reading May 17, 2012

2nd Reading June 5, 2012

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 2012-2013.

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, 2012, through the Thirtieth Day of June, 2013, 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

Eighty (80) mills on each One Hundred Dollars (\$100.00) of assessed value, which will produce Eight Dollars (\$8.00) 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, 2013, 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, 2013, an additional penalty of Seven 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, 2013, 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, 2013, 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, 2012, and supersedes any other inconsistent ordinances.

ORDAINED AND ADOPTED in City Council meeting duly assembled this 5th day of JUNE 2012


Harold E. Thompson - Mayor

ATTEST:


Gloria Rogers - Municipal Clerk

1st Reading May 17, 2012

2nd Reading June 5, 2012



Established 1823

Union
SOUTH CAROLINA