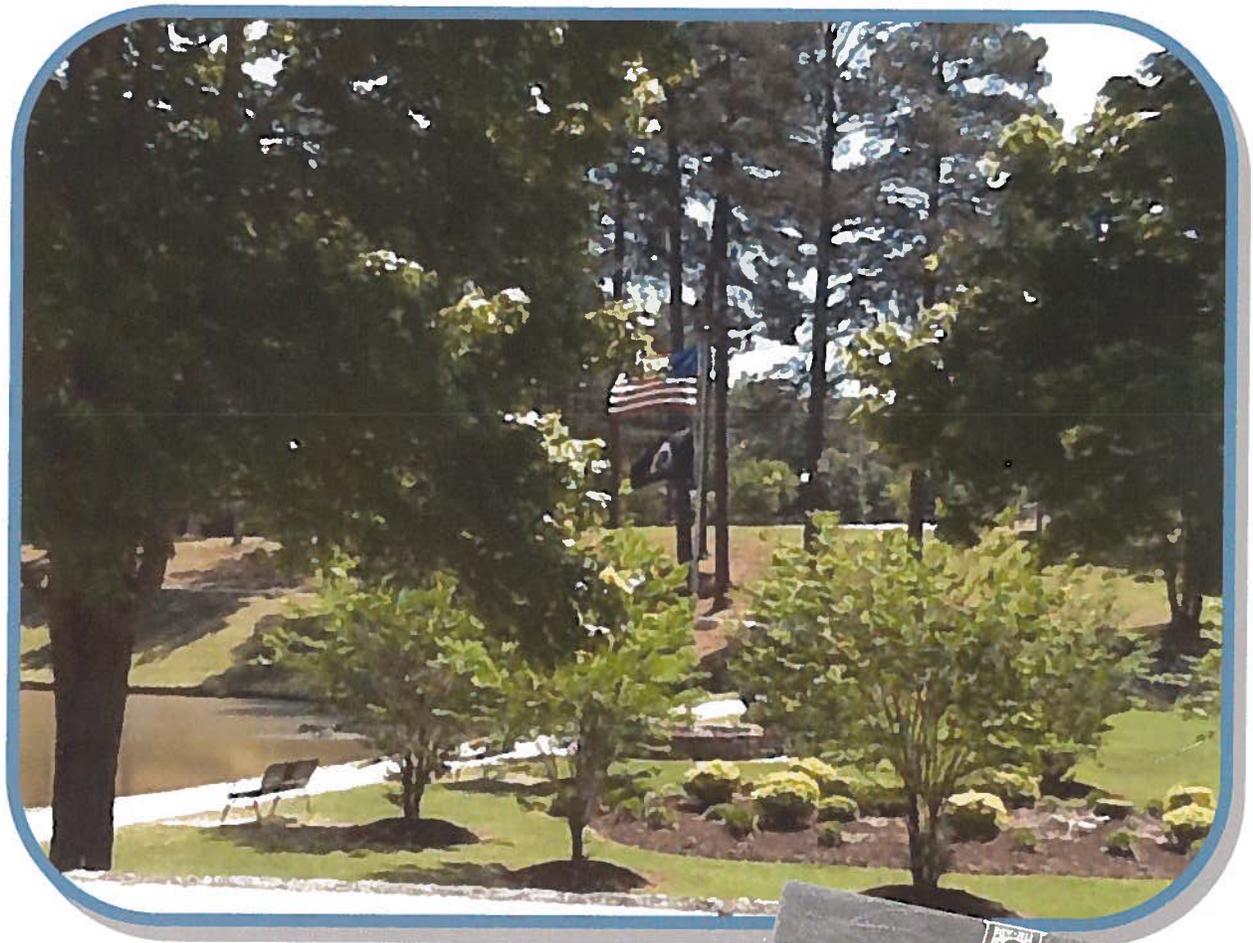


The City of Union

Annual Budget

2013-2014



**CITY OF UNION, SOUTH CAROLINA
FISCAL YEAR 2013 – 2014 ADOPTED BUDGET**

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BUDGET INTRODUCTION

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City of Union, South Carolina
LIST OF ELECTED and APPOINTED OFFICIALS
as of June 30, 2013

ELECTED

Mayor	Harold E. Thompson
Councilmember, District 1	Tommie L. Hill
Councilmember, District 2	Robert Garner-Mayor ProTem
Councilmember, District 3	Yates Giles
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 2013-2014 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 five 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.

CITY OF UNION MISSION STATEMENT

“The City of Union will at all times provide quality services to all citizens equitably and in a fair, responsive, efficient and caring manner. We value employees who exhibit moral values that stress the importance of treating co-workers and our citizens with respect and fairness. We pledge to communicate and provide leadership effectively equitably with all our citizens, organizations and community at large as we try to develop and maintain a high quality of sustainable living in the City of Union.”

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 FY2014 budget calendar, which follows, outlines the budget process for the City of Union.

FY 2014 BUDGET CALENDAR

February 1	Budget worksheets to departments
February 15	Budget worksheets to Finance Department
Feb 16 – Mar 18	Review & compilation of all requests by Finance Department
Mar 9- Mar 30	Mayor reviews all requests in light of revenue projections
March 31- Apr 14	Compilation of Budget Retreat Information

April 15 - 17	Budget Workshop
April 18 - 19	Mayor, Finance Director and Finance Staff review Budget Retreat priorities in light of updated revenue projections and prepare budget document
April 22-May 3	Mayor prepares budget message; assembly and typing of FY2014 Proposed Budget
May 6	FY2014 Proposed Budget reviewed and printed
May 21	FY2014 Proposed Budget submitted to Council; First Reading of Proposed FY2014 Budget Ordinance by City Council
June 4	Second Reading of Proposed FY2014 Budget Ordinance by City Council
June 5-27	FY2014 approved budget typed and printed
June 28	Distribution of FY2014 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 2013-2014 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 Avenue
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, 2013 and ending June 30, 2014 (FY2013-2014) which totals \$41,870,350. This budget memorializes our commitment to provide excellent services to residents, businesses, and visitors.

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

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

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

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

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

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

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

BUDGET MESSAGE (CONT'D.)

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 with an 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 2013-2014. Dependence of the General Fund upon the Enterprise Fund may cause rate increases and/or the curtailment of some capital improvement projects. The Enterprise Fund is expected to grow customer base in the future as new businesses continue to develop throughout Union County. The City through its utilities (water, sewer, electric, and natural gas) is a key player in the economic development of the entire county. Continued partnerships are the key to future growth. The dependence on the City to provide key services and stimulate economic development is essential.

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

BUDGET MESSAGE (CONT'D.)

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,



Harold E. Thompson

Mayor, City of Union

BUDGET SUMMARY

The FY 2013/2014 adopted balanced budget totals \$41,870,350 an increase of less than 1% over last fiscal year budget totals.

The General Fund budgeted expenditures total \$5,716,480, an increase of \$149,880 or less than 1% over FY 2012/2013. 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. The City will raise taxes for FY 2013-2014 to offset a prior year deficit. This millage will be removed once the deficit is recovered. Also, the City will increase property taxes by the CPI (Consumer Price Index) and percentage growth in population. Since the City declined in population, we can only increase by the CPI. Business License tax will increase by \$.10 per thousand with no change to the base rate. 83% of the businesses, even with the increase, may see lower rates based on the City amending the Business License Ordinance to adopt the 2012 North American Industrial Classification System (NAICS). The Local Government Fund, which is funded by state revenues, is projected to decrease again this year. Also, insurance license fees collected by MASC will decrease this year. This decrease is due to insurance companies' ability to report only on policy holders within the corporate limits of the City. 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 \$1,558,280 or 31% of total projected revenues \$5,054,000. 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 budget for FY 2013/2014 totals \$772,760, a decrease of \$126,610 or 14% under FY 2012-2013. No capital equipment is proposed in this budget, which is the main reason for this decrease.

The Utility Enterprise fund budget expenses for FY 2013/2014 total \$34,056,240, an increase of \$43,570 or less than 1% over FY 2012/2013. Electric power cost is projected to increase by 8%, or \$996,470, for FY 2013/2014. Natural gas cost have stabilized, but indicators show signs of future increases. 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 6317 customers directly, as well as (5) five water districts, and provides sewer service to approximately 5728 customers.

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.

RATE INCREASES

The General Fund FY 2013/2014 budget includes a tax rate increase of 12.5 mills for a total of 92.5 mills, as allowed by State Law. Also, business license tax will increase by \$.10 per thousand. The charge for a CD purchased from the Union Connection Department for a filmed event will increase to \$10 each. The General Fund, again this year, will rely on prior year fund balance to present a balanced budget.

The Solid Waste Management fee will increase from \$14 per month to \$15. A \$49,110 transfer from the General Fund will continue for FY 2013/2014 to balance this fund.

The City continues to see pressure from wholesale rates in electricity, natural gas wholesale rates have been stable, but indicators in the market expect natural gas to increase going forward. Mandates from State and Federal Agencies continue to pressure all utilities with increased cost to comply with regulations. Since January 1, 2009 a Purchase Power Adjustment clause (PPAC) has been used each month to true-up the cost of electricity from our supplier. The PPAC has increased to the point that the recommendation is to roll the PPAC into the base rate. This will result in a small decrease based on current billing and will give the City a benchmark to establish electric rates for FY 2013-2014. The PPAC will continue to be a factor in computing electric rates because of our billing arrangements with Lockhart Power and Piedmont Municipal Power Agency. The natural gas rates will remain the same, but the purchase gas adjustment (PGA) will continue. Water and wastewater rates will increase 10% and 15%, respectfully on all rate classes. On the average an inside City residential utility customer who uses all services, electric, water, wastewater, and natural gas, the monthly increase should be approximately \$7.25. An outside the City residential customer with the same services, the monthly increase will be approximately \$11.54. Please remember that these estimates are based on average and all bills are based on actual usage. Even with the rate increases, the City will rely on prior year retained earnings to maintain the combined utility system.

STAFF AND COMPENSATION CHANGES

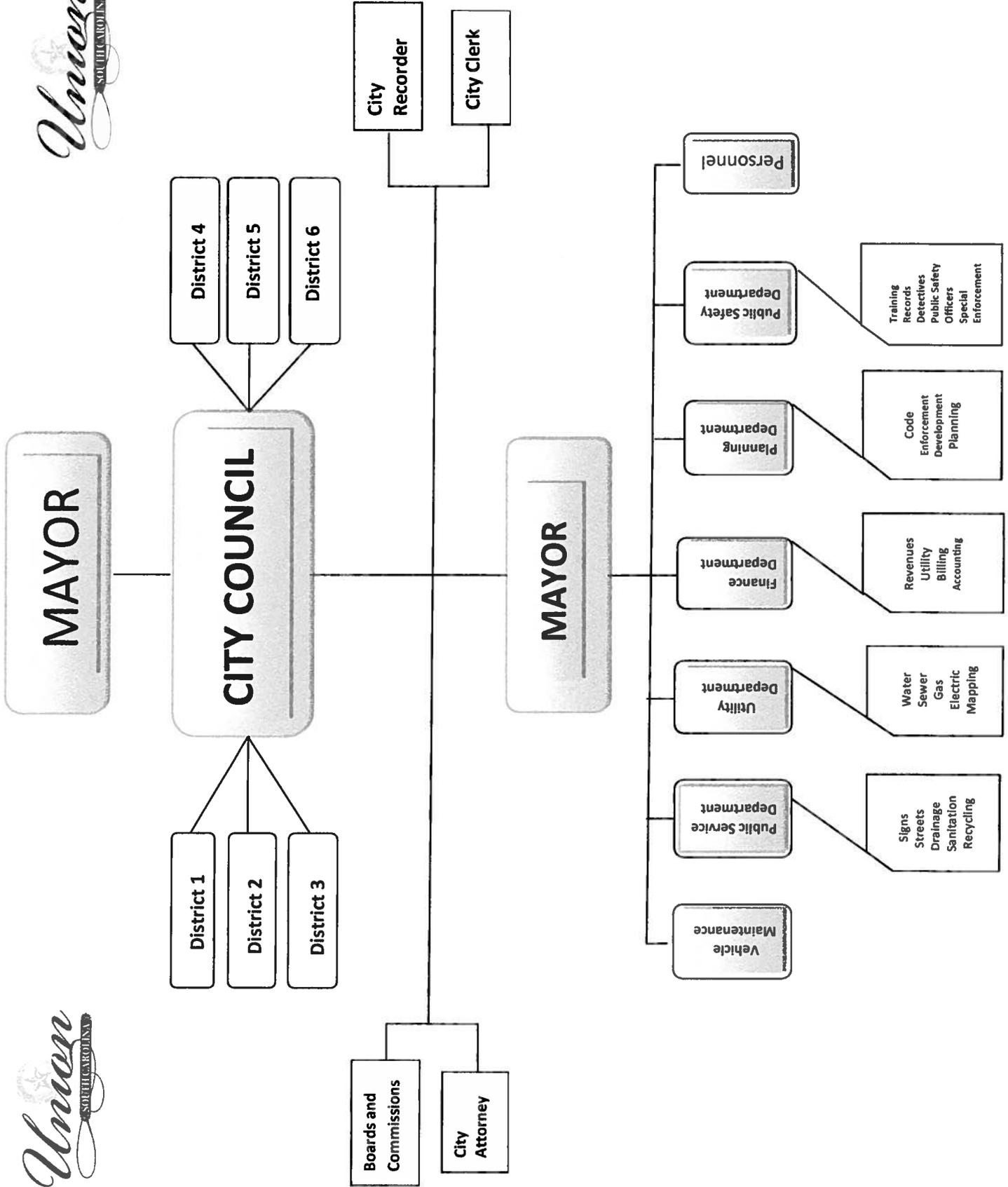
FY 2013/2014 will see City employees receiving a cost of living adjustment of 2%. The City's workforce will increase by a property maintenance inspector, firefighter and a wastewater operator.

BUDGET HIGHLIGHTS

1. This budget includes a tax increase of 15.6% or 12.5 mills. The millage rate will increase from 80.0 mills to 92.5 mills. State law allows a tax increase based on the Consumer Price Index and population growth increase, if any. A 3.16 CPI and no population increase, allows the City to increase property taxes by 2.5 mills. Also, millage can be increased to cover a prior year deficit. A 10 mill increase to cover a 2012 deficit will be added. This millage will be removed once the deficit is recovered. An owner occupied residential dwelling with a value of \$100,000 will see an increase of approximately \$50.
2. The Solid Waste Management fee will increase by \$1. The monthly fee will be \$15.
3. Electric Rates – The PPAC has been in effect since January 1, 2009. As you are all aware, the PPAC has increased to the point that the recommendation is to roll the PPAC into the base rate. This will actually result in a small decrease based on current billing. The PPAC will continue to be a factor in computing monthly electric rates as we go forward.
4. Water rates will increase by 10%. On an average consumption of 7500 gallons per month a residential customer's increase per month would be approximately \$2.91 (inside city) and \$4.42 (outside city limits).
5. Sewage rates will increase by 15%. The sewer charge is based on water consumption up to a maximum of 12000 gallons per month. On an average monthly consumption of 7500 gallons of water a residential customer's increase in sewer charges would be approximately \$5.63 (inside city) and \$8.41 (outside city limits).
6. Natural Gas rates will remain the same for FY 2014, with a monthly purchase gas adjustment (PGA) continuing.
7. 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.
8. \$189,300 is provided to replace equipment and vehicles in the General Fund.
9. \$92,000 is provided to replace various equipment and vehicles for all utility divisions.
10. \$1,979,000 is provided for Utility Infrastructure improvements.

11. A 2% cost of living raise is provided in this year's appropriation for employees.
12. 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 outside organizations if they meet the required regulations to qualify under State Laws.
13. The cost to purchase a CD from the Union Connection for an event will increase to \$10 each.

PERSONNEL



EMPLOYEES BY DEPARTMENT

<u>CLASSIFICATION</u>	<u>FY2009 ADOPTED</u>	<u>FY2010 ADOPTED</u>	<u>FY2011 ADOPTED</u>	<u>FY2012 ADOPTED</u>	<u>FY2013 ADOPTED</u>	<u>FY2014 ADOPTED</u>
LEGISLATIVE	9	9	9	9	9	9 (1)
CITY COURT	1	1	1	1	2	2
CITY ATTORNEY	1	1	1	1	1	1
THE UNION CONNECTION	2	2	4	3	3	2 (2)
PUBLIC SAFETY	42	41	41	40	40	41 (3)
PUBLIC SERVICE - STREET DEPT.	7	8	8	8	8	8
PUBLIC SERVICE - SOLID WASTE	7	7	7	6	5	5
BUILDING & ZONING	4	2	2	2	2	3 (4)
VEHICLE MAINTENANCE	4	4	4	4	4	4
ACCOUNTING	5	6	5	5	5	5
UTILITY BILLING	11	9	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	14	14	14	14
UTILITIES - WASTEWATER	6.5	6	6	6	6	7 (5)
UTILITIES - GAS	10	10	10	10	10	10
TOTAL	138	134	136	133	133	135
LESS ELECTED OFFICIALS	7	7	7	7	7	7
	131	127	129	126	126	128

1. The Mayor, six councilmembers, the Municipal Clerk/Personnel Director, and the Management Services Secretary are budgeted in this account.
2. A Part-time position has been removed from this department.
3. A Fireman has been added to this department.
4. A Building Inspector has been added to this department.
5. A Wastewater Trainee has been added to this department.

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 121 full-time and 7 part-time positions carry out the operations of the City government. The budget for fiscal year 2014 shows the addition of three full-time positions.

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

Employee Benefits

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

Health Insurance

The City of Union provides health and dental insurance under its group policy with the State Plan which is administered by the S.C. Budget and Control Board, Public Employee Benefit Authority (formerly known as EIP). 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 (PEBA formerly known as EIP).

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 City of Union receives 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.
- Department Heads 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.
- Cost to provide employee benefits will increase. Health insurance costs are projected to increase 7% this year. Retirement contributions are projected to increase 0% for the SCRS and 0.2% for the PORS.

Personnel (Continued)

- 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. Continued promotion of safety equipment and employee recognition of proper safety procedures will remain a priority. Litigation and loss time claims continues to increase.
- SCMIT and SCMIRF now provide online training to employees. The law enforcement and corrections courses are approved for 55 hours of continuing education credit through the SCCJA.
- 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.
- Annual adjustments to reflect the market conditions to maintain the current competitiveness level to compete for its labor supply plays a large factor in cost.
- The Omnibus Transportation Testing Act which took effect in January 1995 requires implementation of a drug and alcohol testing policy as well as random tests for all drivers who have CDL driver’s license.
- 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.
- Alcohol & Drug Testing Policy for Law Enforcement Personnel took effect July 1, 2012 for the adoption of a “Zero-Tolerance” Standard.

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 2013-2014**

PERSONNEL SUMMARY

DESCRIPTION	2013-2014 PROPOSED POSITIONS	2013-2014 ADOPTED BUDGET
GENERAL FUND		
<u>LEGISLATIVE</u>		
Mayor	1	
Councilmembers	6	
Municipal Clerk/Personnel Director	1	
Management Services Secretary	1	
Total	9	\$292,300
<u>CITY COURT</u>		
Municipal Judge	1	
Bailiff (part-time)	1	
Total	2	\$38,450
<u>CITY ATTORNEY</u>		
	1	
Total	1	\$66,280
<u>THE UNION CONNECTION</u>		
Media Information Technology Coordinator	1	
Part-time Videographer	1	
Total	2	\$82,340
<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	4	
Total	41	\$2,617,080
<u>PUBLIC SERVICE - STREET</u>		
Supervisor	1	
Heavy Equip Oper.	6	
Lawn Maintenance	1	
Total	8	\$439,460

PLANNING

Business License Coordinator	1	
Building/Zoning Coordinator	1	
Building Inspector	1	
Total	<u>3</u>	<u>\$155,990</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>\$299,700</u>

FINANCE - ACCOUNTING

Finance Director	1	
Accounting Supervisor	1	
Payroll Coordinator	1	
Accounts Payable Coordinator	1	
Tax Coordinator	1	
Total	<u>5</u>	<u>\$336,330</u>

FINANCE - UTILITY BILLING

Senior Meter Reader	1	
Meter Readers	2	
Utility Billing/Collections/IT Specialist	1	
Account Clerks	3	
Customer Service Representative	1	
Utility Billing Coordinator	1	
Total	<u>9</u>	<u>\$475,900</u>

VEHICLE MAINTENANCE

Maintenance Director	1	
Auto Technician II	1	
Auto Technician III	1	
Utility Worker II	1	
Total	<u>4</u>	<u>\$264,950</u>

UTILITY ADMINISTRATION

Utility Director	1	
Administrative Assistant	1	
Mapping Technician	1	
Total	<u>3</u>	<u>\$267,700</u>

UTILITY SUPPORT SERVICES

Utilities Coordinator	1	
Maintenance Technician	1	
Warehouse Coord & Purch.	1	
Service Locator	1	
Total	<u>4</u>	<u>\$278,140</u>

ELECTRIC

Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Lineman II	6	
	<hr/>	
	8	<hr/>
		\$635,380

Total

WATER

Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Serviceman	1	
Heavy Equipment Operators	4	
Water Plant Supervisor	1	
Water Plant Operators	6	
	<hr/>	
	14	<hr/>
		\$908,580

Total

WASTEWATER

Wastewater Plant Supervisor	1	
Wastewater Plant Operators	4	
Wastewater Plant Operators-Part-Time	1	
Wastewater Trainee	1	
	<hr/>	
	7	<hr/>
		\$420,090

Total

NATURAL GAS

Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Welder	1	
Heavy Equipment Operator	4	
Measurement & Control Dispatcher	1	
Gas Dispatcher/Serviceman	1	
Utility Worker II	1	
	<hr/>	
	10	<hr/>
		\$623,340

Total

CITYWIDE TOTAL

	135	
Less Elected Officials	7	

TOTAL

<hr/>	128	<hr/>
		\$8,202,010

FINANCIAL SUMMARIES

	<u>GENERAL FUND</u>	<u>LOCAL HOSPITALITY & ACCOMODATIONS</u>	<u>PMPA PROMOTIONAL FUND</u>	<u>DRUG FUND</u>
REVENUES				
Taxes and penalties	\$1,311,850	\$150,000		
Fee in lieu of taxes	16,500			
License, permits, and fees	1,135,290			
Fines and forfeitures	90,000			
State collecting taxes	373,560			
Intergovernmental Revenue	547,020			
Interest	5,000			
Other	5,000		16,870	
Sales-DVD's	1,500			
City Auction	10,000			
Solid waste fee				
Sales-electric				
Sales-water				
Sales-gas				
Charges-wastewater				
Community Change				
Fee in lieu of franchise fees/Tranfers	1,558,280			
Fund Balance/Reserves	662,480	225,000		6,000
TOTAL SOURCES	<u>\$5,716,480</u>	<u>\$375,000</u>	<u>\$16,870</u>	<u>\$6,000</u>
Personnel cost	\$3,706,900			
Power and natural gas for resale				
Maintenance and operations	1,543,680	375,000	6,870	6,000
Allocation	105,190			
Payment in lieu of franchise fee				
Capital equipment replacement	182,300			
Capital cost-Infrastructure				
Debt service	129,300			
Transfers	49,110			
Economic Development			10,000	
TOTAL USES OF FUNDS	<u>\$5,716,480</u>	<u>\$375,000</u>	<u>\$16,870</u>	<u>\$6,000</u>

**CITY OF UNION
SOURCES & USES
FISCAL YEAR 2014**

COMMUNITY CHANGE	DEBT SERVICE- TAX INCREMENT DISTRICT	MULTI-PURPOSE EVENTS CENTER	ENTERPRISE FUNDS		TOTAL
			UTILITY	SOLID WASTE	
	\$102,000				\$1,563,850
					16,500
					1,135,290
					90,000
					373,560
					547,020
		4,000	15,000	150	24,150
			170,720		192,590
					1,500
					10,000
				723,500	723,500
			17,070,050		17,070,050
			3,185,720		3,185,720
			11,127,970		11,127,970
			2,246,830		2,246,830
18,000					18,000
				49,110	1,607,390
7,000		796,000	239,950		1,936,430
<u>\$25,000</u>	<u>\$102,000</u>	<u>\$800,000</u>	<u>\$34,056,240</u>	<u>\$772,760</u>	<u>\$41,870,350</u>
			\$2,303,590	\$299,700	\$6,310,190
			21,253,900		21,253,900
25,000	12,000		2,952,100	325,240	5,245,890
			2,446,590	48,500	2,600,280
			1,525,000	33,280	1,558,280
			62,000		244,300
			1,979,000		1,979,000
	90,000		1,534,060	66,040	1,819,400
					49,110
		800,000			810,000
<u>\$25,000</u>	<u>\$102,000</u>	<u>\$800,000</u>	<u>\$34,056,240</u>	<u>\$772,760</u>	<u>\$41,870,350</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 or equipment 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 \$41,870,350:

<u>FUND</u>	<u>TOTAL CAPITAL</u>
General	\$ 189,300
Combined Utility	<u>2,071,000</u>
TOTAL	\$2,260,300
 <u>DEPARTMENT</u>	
The Union Connection- Channel 14	6,000
City Facilities	17,000
Public Safety	148,300
Street	18,000
Utility Administration	5,000
Finance-Utility Billing	25,000
Electric	305,000
Water	554,000
Wastewater	533,000
Gas	649,000
TOTAL	\$2,260,300

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>
Channel 14	Various Equipment	6,000
City Facilities	Various Equipment/ Building Improvements	17,000
Street	Sand Spreader	18,000
Public Safety	(4) Patrol Cars- Equipped Flash Cam 850 5X Telephone System Upgrade	129,800 7,500 11,000
<u>TOTAL GENERAL FUND CAPITAL FY2014:</u>		\$189,300

SOLID WASTE MANAGEMENT FUND

The Solid Waste Management Fund has been in transition since its inception July 1, 1995. With the closing of the Union County Landfill and the opening of a private landfill over 25 miles from the City, a decision was made FY2002-03 to build a transfer station. This building was financed with an advance from the General Fund using undesignated General Fund Balance. The City is currently in a lease purchase agreement, leasing (2) Brush Trucks

TOTAL SOLID WASTE MANAGEMENT FY2014: None Proposed

COMBINED UTILITY FUNDS – EQUIPMENT

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

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

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
Utility Administration	Plotter	\$ 5,000
Electric	Bucket Truck	*
Water	Service Truck	38,000
Natural Gas	Truck	24,000
Utility Billing	Meter Reading Truck	25,000

TOTAL COMBINED UTILITY EQUIPMENT AND MOTOR VEHICLES: \$ 92,000

*-Plans are to lease purchase bucket truck.

COMBINED UTILITY FUNDS - INFRASTRUCTURE

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 FY2014. 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 \$1,979,000 on capital projects. The following is a summary of projects for FY2014.

ELECTRIC

For system improvements to include new subdivisions, street lighting and pole replacement. City employees' salary and benefits are included in this amount.	\$160,000
Reclosures	20,000
Fiber Loop	125,000
TOTAL ELECTRIC:	\$305,000

WATER

General upgrades to the system, to include Monarch and Buffalo. This consists of replacing distribution piping, water tanks, pump station. Also included is cost for engineering and materials.	\$250,000
Water Plant- Replace Starters for two (2) high service pumps	21,000
-Replace chemical pumps	17,000
- Maintenance- Horizontal service pump rotating device	29,000
-SCADA System Improvements	20,000
River Pump Station - miscellaneous work	64,000
Reservoir Pump Station-Miscellaneous work allowance	60,000
Demolish Ellen Sagar Pump Station	20,000
Elevated Tanks – Improvements	35,000
TOTAL WATER:	\$ 516,000

WASTEWATER

Appropriated for sewer collection rehabilitation and improvement in the Union, Buffalo and Monarch area. Included in these costs are materials and engineering fees.	\$350,000
Tosch Creek Plant – repair or replacement, aerators, clarifiers, and pumps	77,000
-Paint South Clarifier	25,000

Pump Stations- major equipment repair allowance	21,000
SCADA System – Phase II – Monitor pump stations	<u>60,000</u>

TOTAL WASTEWATER: **\$533,000**

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. \$250,000

System expansion in Glenn Springs –

Phase III-B – LP Poly – Spartanburg County Roads 150,000

Phase IV – L.P. Poly – Union County Roads 100,000

Meter replacement 125,000

TOTAL NATURAL GAS: **\$625,000**

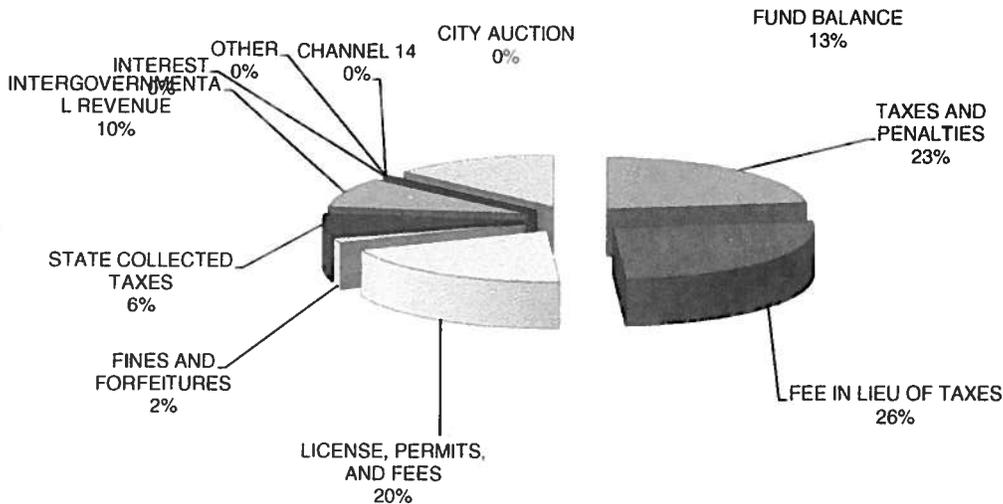
The following is a list of capital infrastructure expenditures projected for FY2014 by division in the combined utility:

<u>DIVISION</u>	<u>AMOUNT</u>
Electric	\$ 305,000
Water	516,000
Wastewater	533,000
Gas	625,000
 TOTAL COMBINED UTILITY CAPITAL INFRASTRUCTURE:	 \$1,979,000

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**CITY OF UNION
GENERAL FUND REVENUES
FISCAL YEAR 2014**

	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
TAXES AND PENALTIES	\$1,144,990	\$1,132,000	\$1,132,000	\$1,311,850
FEE IN LIEU OF TAXES	16,764	16,500	16,500	16,500
FEE IN LIEU OF FRANCHISE FEE/TRANSFER	1,600,032	1,581,470	1,581,470	1,558,280
LICENSE, PERMITS, AND FEES	1,101,502	1,229,080	1,229,080	1,135,290
FINES AND FORFEITURES	74,858	115,000	115,000	90,000
STATE COLLECTED TAXES	388,263	368,260	368,260	373,560
INTERGOVERNMENTAL REVENUES	519,619	532,800	532,800	547,020
INTEREST	8,672	20,000	20,000	5,000
OTHER	-1,523	5,000	5,000	5,000
THE UNION CONNECTION	925	1,500	1,500	1,500
CITY AUCTION	11,780	15,000	15,000	10,000
FUND BALANCE	<u>266,183</u>	<u>549,990</u>	<u>549,990</u>	<u>662,480</u>
TOTAL	<u>\$5,132,065</u>	<u>\$5,566,600</u>	<u>\$5,566,600</u>	<u>\$5,716,480</u>

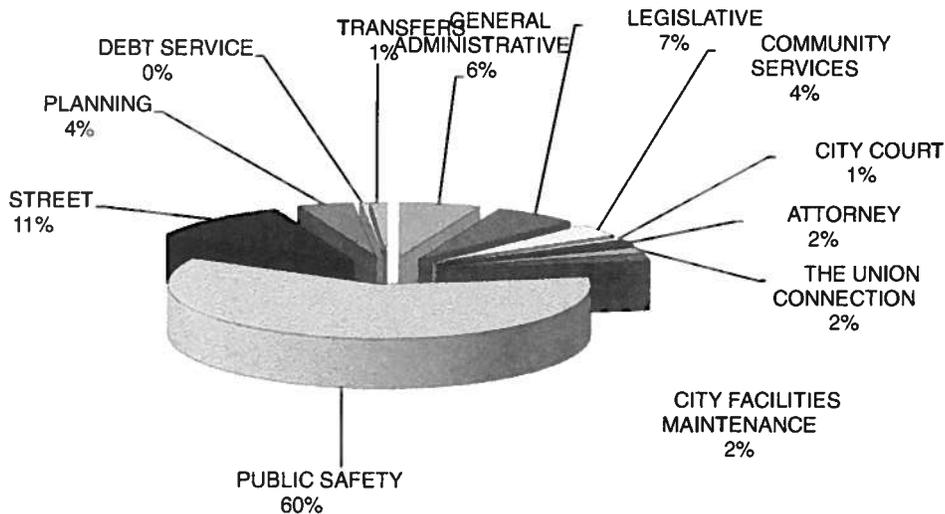


**CITY OF UNION
 DETAIL OF ESTIMATED REVENUE
 GENERAL FUND
 FISCAL YEAR 2014**

	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGETED</u>	<u>FY2013 ESTIMATED</u>	<u>FY2014 ADOPTED</u>
BEGINNING FUND BALANCE	<u>\$3,597,605</u>	<u>\$2,202,111</u>	<u>\$2,202,111</u>	<u>\$1,652,121</u>
TAXES:				
GENERAL TAXES	1,118,055	1,112,000	1,112,000	1,291,850
PENALTIES & INT. ON DELQ. TAXES	<u>26,935</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
TOTAL	<u>1,144,990</u>	<u>1,132,000</u>	<u>1,132,000</u>	<u>1,311,850</u>
PAYMENT IN LIEU OF TAXES/FRANCHISE FEES:				
HOUSING AUTHORITY	16,764	16,500	16,500	16,500
ENTERPRISE FUND-UTILITIES	1,568,772	1,550,180	1,550,180	1,525,000
ENTERPRISE FUND-SOLID WASTE MGMT.	<u>31,260</u>	<u>31,290</u>	<u>31,290</u>	<u>33,280</u>
TOTAL	<u>1,616,796</u>	<u>1,597,970</u>	<u>1,597,970</u>	<u>1,574,780</u>
LICENSES & PERMITS:				
BUSINESS & PROF. LICENSES	1,077,446	1,208,000	1,208,000	1,102,500
BUILDING ZONING & UTILITY PERMITS	<u>24,056</u>	<u>21,080</u>	<u>21,080</u>	<u>32,790</u>
TOTAL	<u>1,101,502</u>	<u>1,229,080</u>	<u>1,229,080</u>	<u>1,135,290</u>
FINES & FORFEITURES:				
FINES & REIMBURSEMENTS	<u>74,858</u>	<u>115,000</u>	<u>115,000</u>	<u>90,000</u>
TOTAL	<u>74,858</u>	<u>115,000</u>	<u>115,000</u>	<u>90,000</u>
STATE COLLECTED TAXES:				
AID TO SUBDIVISIONS	153,467	150,000	150,000	150,000
HOMESTEAD EXEMPTION	132,057	125,000	125,000	130,000
ACCOMMODATION TAX	58,805	50,000	50,000	50,000
MERCHANTS INVENTORY TAX	28,066	28,060	28,060	28,060
MANUFACTURER EXEMPTION	5,521	4,200	4,200	5,500
MOTOR CARRIER	<u>10,347</u>	<u>11,000</u>	<u>11,000</u>	<u>10,000</u>
TOTAL	<u>388,263</u>	<u>368,260</u>	<u>368,260</u>	<u>373,560</u>
INTERGOVERNMENTAL REVENUE:				
OVERHEAD ALLOCATION:				
UTILITY	373,500	379,840	379,840	391,680
SOLID WASTE MANAGEMENT	74,700	93,960	93,960	96,340
SCHOOL DISTRICT REIMB.	65,880	50,000	50,000	50,000
KEYSTONE REIMBURSEMENT	200	0	0	0
REIM. PSO HOURS WORKED	<u>5,339</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
TOTAL	<u>519,619</u>	<u>532,800</u>	<u>532,800</u>	<u>547,020</u>
USE OF MONEY:				
INTEREST	<u>8,672</u>	<u>20,000</u>	<u>20,000</u>	<u>5,000</u>
TOTAL	<u>8,672</u>	<u>20,000</u>	<u>20,000</u>	<u>5,000</u>
MISCELLANEOUS REVENUE:				
OTHER	<u>11,182</u>	<u>21,500</u>	<u>21,500</u>	<u>16,500</u>
TOTAL	<u>11,182</u>	<u>21,500</u>	<u>21,500</u>	<u>16,500</u>
GRAND TOTAL AVAIL. RESOURCES	<u>\$8,463,487</u>	<u>\$7,218,721</u>	<u>\$7,218,721</u>	<u>\$6,706,121</u>

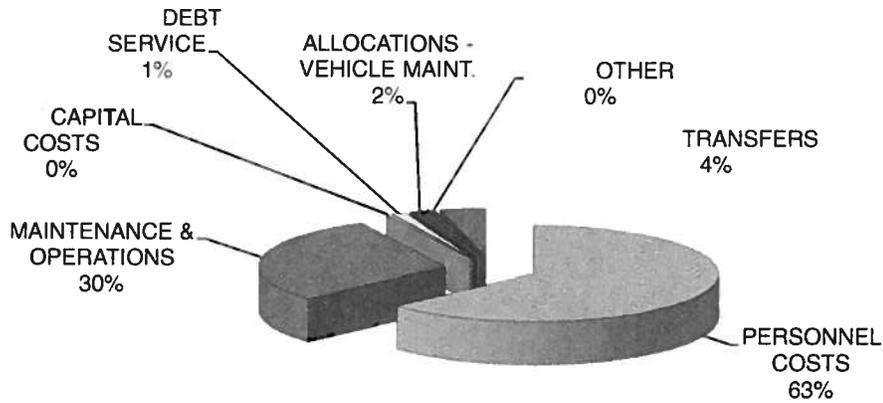
**CITY OF UNION
SUMMARY OF EXPENDITURES
GENERAL FUND
FISCAL YEAR 2014**

	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
GENERAL ADMINISTRATIVE	\$252,652	\$333,000	\$333,000	\$356,000
LEGISLATIVE	335,120	\$370,080	\$370,080	\$375,320
COMMUNITY SERVICES	214,223	\$224,450	\$224,450	\$222,550
CITY COURT	45,743	\$51,940	\$51,940	\$51,650
ATTORNEY	82,426	\$85,590	\$85,590	\$87,780
TOTAL GENERAL GOVERNMENT	<u>\$930,164</u>	<u>\$1,065,060</u>	<u>\$1,065,060</u>	<u>\$1,093,300</u>
THE UNION CONNECTION	74,702	110,260	110,260	107,660
CITY FACILITIES MAINTENANCE	109,560	101,000	101,000	104,000
PUBLIC SAFETY	2,963,529	3,340,620	3,340,620	3,446,880
STREET	584,056	651,740	651,740	643,510
PLANNING	186,395	222,270	222,270	243,090
DEBT SERVICE	55,031	27,280	27,280	28,930
TRANSFERS	228,629	48,370	48,370	49,110
TOTAL GENERAL FUND	<u>5,132,066</u>	<u>\$5,566,600</u>	<u>\$5,566,600</u>	<u>\$5,716,480</u>



**CITY OF UNION
EXPENDITURES BY TYPE
GENERAL FUND
FISCAL YEAR 2014**

	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
PERSONNEL COSTS	\$3,292,429	\$3,517,630	\$3,517,630	\$3,706,900
MAINTENANCE & OPERATIONS	1,321,433	\$1,559,160	\$1,559,160	\$1,541,680
CAPITAL COSTS	38,310	\$209,930	\$209,930	\$182,300
DEBT SERVICE	155,404	\$127,650	\$127,650	\$129,300
ALLOCATIONS - VEHICLE MAINT.	95,767	\$101,860	\$101,860	\$105,190
OTHER	93	\$2,000	\$2,000	\$2,000
TRANSFERS	<u>228,629</u>	<u>\$48,370</u>	<u>\$48,370</u>	<u>\$49,110</u>
TOTAL	<u>\$5,132,065</u>	<u>\$5,566,600</u>	<u>\$5,566,600</u>	<u>\$5,716,480</u>



CITY OF UNION
 GENERAL FUND/TAX INCREMENT DISTRICT
 AGGREGATE OUTSTANDING DEBT
 FISCAL YEAR ENDING 2014

DESCRIPTION GENERAL FUND	INTEREST RATES	FISCAL YEAR MATURES	DUE IN ONE YEAR		TOTAL	LONG-TERM DEBT		TOTAL
			PRINCIPAL	INTEREST		PRINCIPAL	INTEREST	
BROWNSFIELD LOAN	1%	2020	\$27,280	\$1,650	\$28,930	\$145,640	\$4,400	\$150,040
LEASE PURCHASE BB&T GOVERNMENTAL FINANCE								
FIRE TRUCK	2.70%	2021	<u>82,310</u>	<u>18,060</u>	<u>100,370</u>	<u>617,460</u>	<u>60,050</u>	<u>677,510</u>
TOTAL PRINCIPLE AND INTEREST			<u>\$109,590</u>	<u>\$19,710</u>	<u>\$129,300</u>	<u>\$763,100</u>	<u>\$64,450</u>	<u>\$827,550</u>
TAX INCREMENT DISTRICT								
BB & T	2.35%	2024	<u>\$66,520</u>	<u>\$22,810</u>	<u>\$89,330</u>	<u>\$787,920</u>	<u>\$105,390</u>	<u>\$893,310</u>
TOTAL PRINCIPLE AND INTEREST			<u>\$66,520</u>	<u>\$22,810</u>	<u>\$89,330</u>	<u>\$787,920</u>	<u>\$105,390</u>	<u>\$893,310</u>

**CITY OF UNION
SUMMARY OF TRANSFERS
FISCAL YEAR 2014**

DEPT: GENERAL GOVERNMENT FUND BALANCE

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ADOPTED</u>	<u>FY2013 ESTIMATED</u>	<u>FY2014 ADOPTED</u>
3174	Grants	2,500	0	0	0
3174	Transfer to Solid Waste Management	<u>226,129</u>	<u>39,740</u>	<u>48,370</u>	<u>49,110</u>
	TOTAL TRANSFER FROM GENERAL FUND	<u>\$228,629</u>	<u>\$39,740</u>	<u>\$48,370</u>	<u>\$49,110</u>

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**CITY OF UNION
SUMMARY OF REVENUE/EXPENDITURES
HOSPITALITY AND ACCOMMODATIONS FUND
FISCAL YEAR 2014**

<u>OPERATING REVENUE</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGETED</u>	<u>FY2013 ESTIMATED</u>	<u>FY2014 ADOPTED</u>
LOCAL HOSP AND ACCOM COLLECTIONS	\$171,836	\$200,000	\$200,000	\$375,000
INTEREST EARNINGS	218	0	0	0
TOTAL	<u>\$172,054</u>	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$375,000</u>

<u>EXPENDITURES</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGETED</u>	<u>FY2013 ESTIMATED</u>	<u>FY2014 ADOPTED</u>
SALARY	\$138	\$5,000	\$5,000	\$10,000
OVERTIME PAY	2422	\$0	\$0	\$0
RETIREMENT	825	\$0	\$0	\$0
SOCIAL SECURITY	1536	\$0	\$0	\$0
WORKER'S COMPENSATION	0	\$0	\$0	\$0
UNIQUELY UNION	1,000	\$2,500	\$2,500	\$30,000
UNION COUNTY ARTS COUNCIL	950	\$2,500	\$2,500	\$10,000
BOOGALOO	4,750	\$4,750	\$4,750	\$0
UNION COUNTY TOURISM	7,500	\$7,500	\$7,500	\$15,000
O & M - TOUR & REC. FACILITLIES	53,305	\$122,880	\$122,880	\$217,340
SPECIAL EVENTS	6,815	\$35,450	\$35,450	\$51,500
OLDE ENGLISH DISTRICT	2,220	\$2,220	\$2,220	\$2,220
UNION CO. HISTORICAL SOCIETY	11,423	\$17,200	\$17,200	\$30,440
UNION COUNTY FAIR ASSOCIATION	0	\$0	\$0	\$8,500
TOTAL	<u>\$92,884</u>	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$375,000</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.

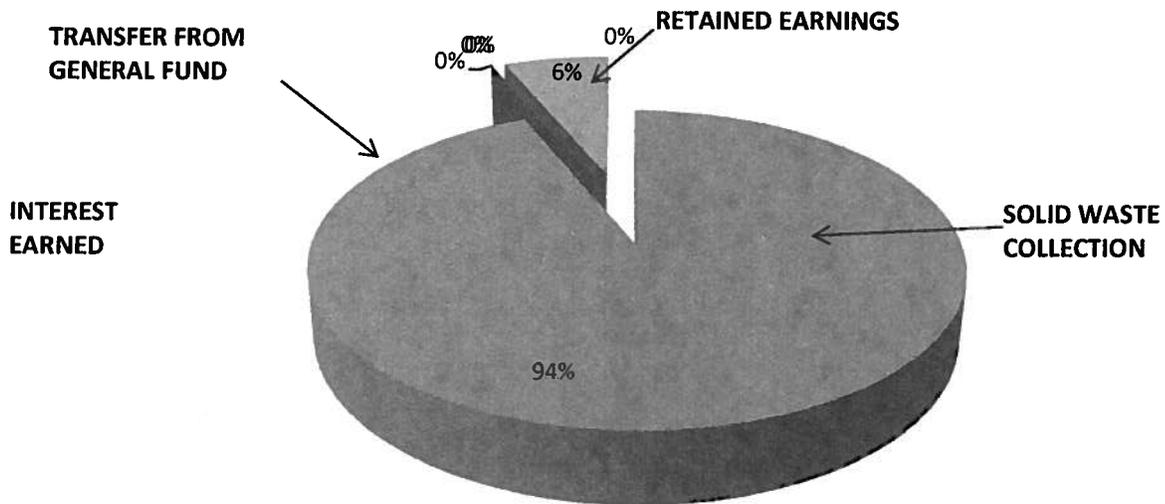
Funding Source: \$375,000 - Local Hospitality & Accommodations Fund

ACCOUNT ANALYSIS

This account was added in September, 2010.

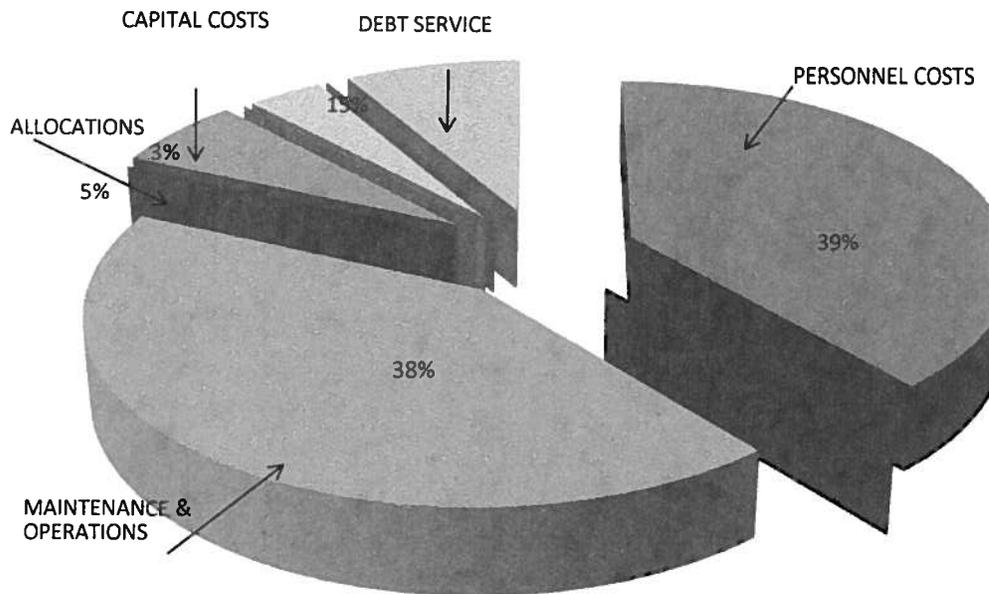
**CITY OF UNION
SUMMARY OF REVENUE
SOLID WASTE MANAGEMENT FUND
FISCAL YEAR 2014**

<u>OPERATING REVENUE</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGETED</u>	<u>FY2013 ESTIMATED</u>	<u>FY2014 ADOPTED</u>
SOLID WASTE COLLECTION FEE	\$667,347	\$665,600	\$665,600	\$723,500
INTEREST EARNINGS	331	\$400	\$400	\$150
TRANSFER FROM GENERAL FUND	226,129	\$48,370	\$48,370	\$49,110
RETAINED EARNINGS	<u>0</u>	<u>185,000</u>	<u>185,000</u>	<u>\$0</u>
TOTAL	<u>\$893,807</u>	<u>\$899,370</u>	<u>\$899,370</u>	<u>\$772,760</u>



**CITY OF UNION
EXPENDITURES BY TYPE
SOLID WASTE MANAGEMENT FUND
FISCAL YEAR 2014**

	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGETED</u>	<u>FY2013 ESTIMATED</u>	<u>FY2014 ADOPTED</u>
PERSONNEL COSTS	\$272,055	\$283,980	\$283,980	\$299,700
MAINTENANCE AND OPERATIONS	\$341,379	\$352,150	\$352,150	\$330,520
ALLOCATIONS	\$42,560	\$46,230	\$46,230	\$48,500
DEPRECIATION EXPENSE	\$124,702	\$0	\$0	\$0
CAPITAL COSTS	\$0	\$163,000	\$163,000	\$28,000
DEBT SERVICE	<u>\$3,620</u>	<u>\$54,010</u>	<u>\$54,010</u>	<u>\$66,040</u>
TOTAL	<u>\$784,316</u>	<u>\$899,370</u>	<u>\$899,370</u>	<u>\$772,760</u>

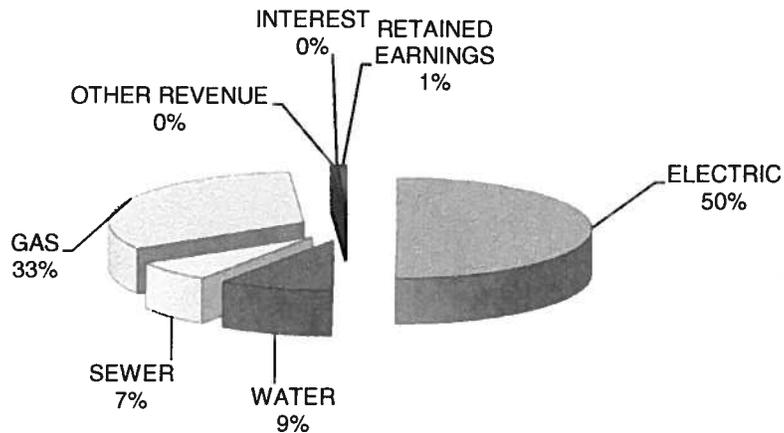


CITY OF UNION
SOLID WASTE MANAGEMENT
AGGREGATE OUTSTANDING DEBT SERVICE
FISCAL YEAR ENDING 2014

DESCRIPTION	INTEREST RATE	FISCAL YEAR MATURES	DUE IN ONE YEAR		TOTAL	LONG-TERM DEBT		TOTAL
			PRINCIPAL	INTEREST		PRINCIPAL	INTEREST	
LEASE PURCHASE- BB&T GOVERNMENTAL FINANCE								
2012 BRUSH TRUCK	1.48%	2018	\$23,570	\$1,960	<u>\$25,530</u>	\$98,370	\$3,670	\$102,040
2009 GARBAGE TRUCK	3.04%	2014	<u>39,900</u>	<u>610</u>	<u>40,510</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PRINCIPLE AND INTEREST			<u>\$63,470</u>	<u>\$2,570</u>	<u>\$66,040</u>	<u>\$98,370</u>	<u>\$3,670</u>	<u>\$102,040</u>

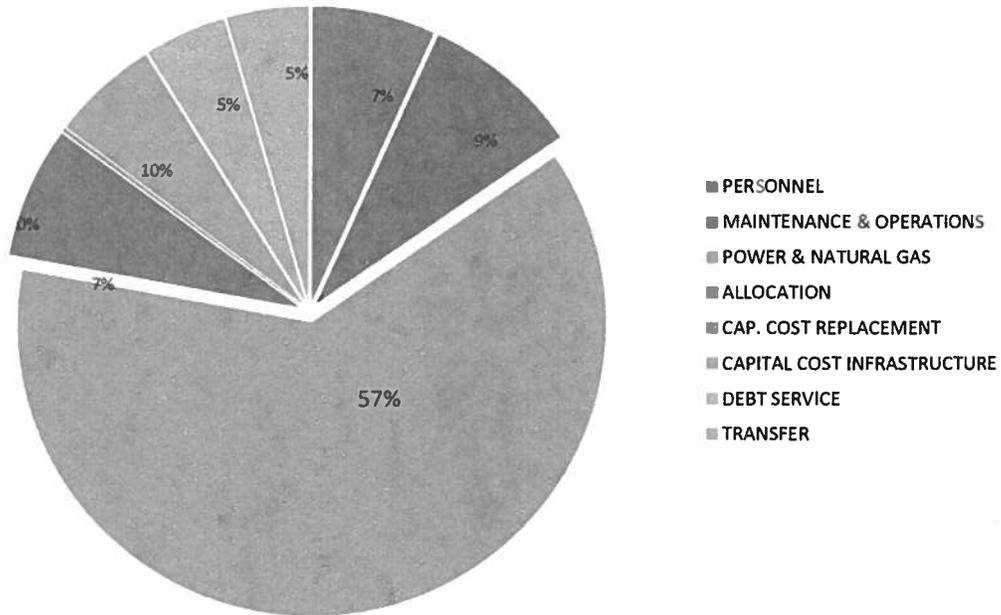
**CITY OF UNION
SUMMARY OF REVENUE
ENTERPRISE FUND
FISCAL YEAR 2014**

<u>OPERATING REVENUE</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGETED</u>	<u>FY2013 ESTIMATED</u>	<u>FY2014 ADOPTED</u>
ELECTRIC SALES	\$14,764,890	\$16,481,650	\$16,481,650	\$17,070,050
OTHER OPERATING - ELECTRIC	(29,826)	(33,000)	(33,000)	(37,000)
WATER SALES	3,061,643	3,214,630	3,214,630	3,185,720
OTHER OPERATING - WATER	2,450	(3,500)	(3,500)	5,500
SEWER CHARGES	1,844,999	1,983,820	1,983,820	2,266,830
OTHER OPERATING - SEWER	-9,663	(4,500)	(4,500)	(5,500)
GAS SALES	9,342,547	10,520,950	10,520,950	11,127,970
OTHER OPERATING - GAS	6,117	(23,000)	(23,000)	(3,000)
NON-OPERATING REVENUE	687,036	301,720	301,720	190,720
INTEREST EARNED	117,291	59,000	59,000	15,000
RETAINED EARNINGS	<u>0</u>	<u>1,514,900</u>	<u>1,514,900</u>	<u>239,950</u>
TOTAL REVENUE	<u>\$29,787,484</u>	<u>\$34,012,670</u>	<u>\$34,012,670</u>	<u>\$34,056,240</u>



**CITY OF UNION
ENTERPRISE EXPENSES
BY TYPE
FISCAL YEAR 2014**

	<u>FY2013 BUDGETED</u>	<u>FY2013 ESTIMATED</u>	<u>FY2014 ADOPTED</u>
PERSONNEL COSTS	\$2,317,930	\$2,317,930	\$2,303,590
POWER AND NATURAL GAS FOR RESALE	\$19,331,300	\$19,331,300	\$21,253,900
MAINTENANCE & OPERATIONS	\$3,138,000	\$3,138,000	\$2,952,100
ALLOCATION (INCLUDES PERSONNEL COSTS)	\$2,354,970	\$2,354,970	\$2,446,590
PAYMENT IN LIEU OF FRANCHISE FEE/TRANSFER	\$1,550,180	\$1,550,180	\$1,525,000
CAPITAL COST - REPLACEMENT EQUIPMENT	\$145,000	\$145,000	\$62,000
CAPITAL COST - INFRASTRUCTURE (INCLUDES PERSONNEL COSTS)	\$3,482,800	\$3,482,800	\$1,979,000
DEBT SERVICE	<u>\$1,692,490</u>	<u>\$1,692,490</u>	<u>\$1,534,060</u>
TOTAL	<u>\$34,012,670</u>	<u>\$34,012,670</u>	<u>\$34,056,240</u>



**CITY OF UNION
SUMMARY OF EXPENDITURES
UTILITY DEPARTMENT
FISCAL YEAR 2014**

	<u>FY2013 BUDGETED</u>	<u>FY2013 ESTIMATED</u>	<u>FY2014 ADOPTED</u>
ELECTRIC	\$1,362,010	\$1,362,010	\$1,218,430
ELECTRIC PURCHASED POWER	\$12,538,900	\$12,538,900	\$13,535,370
WATER	\$1,998,140	\$1,998,140	\$1,996,280
SEWER	\$1,286,270	\$1,286,270	\$1,304,390
GAS	\$809,510	\$809,510	\$736,590
PURCHASED GAS	\$6,792,400	\$6,792,400	\$7,718,530
FRANCHISE FEE	\$1,550,180	\$1,550,180	\$1,525,000
ALLOCATIONS*			
VEHICLE MAINTENANCE	\$147,580	\$147,580	\$149,580
FINANCE - ACCOUNTING	\$456,520	\$456,520	\$441,200
- UTILITY BILLING	\$630,010	\$630,010	\$681,800
UTILITIES ADMINISTRATION	\$357,630	\$357,630	\$357,630
SUPPORT SERVICES	\$383,390	\$383,390	\$381,040
GENERAL FUND	\$379,840	\$379,840	\$435,340
CAPITAL COSTS - REPLACEMENT**	\$145,000	\$145,000	\$62,000
CAPITAL COSTS - INFRASTRUCTURE***	\$3,482,800	\$3,482,800	\$1,979,000
DEBT SERVICE	\$1,692,490	\$1,692,490	\$1,534,060
TOTAL EXPENDITURES	<u>\$34,012,670</u>	<u>\$34,012,670</u>	<u>\$34,056,240</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 7,424. 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 FY2014 will probably be funded by current revenues or retained earnings and will be prioritized in order of need and funds availability.

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

**CITY OF UNION, SOUTH CAROLINA
UTILITIES DEPARTMENT**

CAPITAL IMPROVEMENTS FORECAST - 2014-2018

	<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2013-14 ADOPTED</u>
I Electric System Forecast			
1* General Improvements to Distribution System	2013-18	\$800,000	\$160,000
2* Reconductor Industrial Park Circuit #3 on Meansville Road	2014-15	\$199,100	
3* Reclosures	2013-18	\$100,000	\$20,000
4* Fiber Loop	2013-14	\$125,000	\$125,000
ELECTRIC TOTAL:		\$1,224,100	\$305,000
*PROBABLY REQUIRED		\$1,224,100	\$305,000

**CITY OF UNION, SOUTH CAROLINA
UTILITIES DEPARTMENT**

CAPITAL IMPROVEMENTS FORECAST - 2014-2018

	<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2013-14 ADOPTED</u>
II Water System Forecast			
1* General Improvements to Distribution System	2013-18	\$ 1,250,000	\$ 250,000
2* Aqua Lane Pump Station - Replacement Pump	2015-16	\$ 43,000	
3 Aqua Lane Pump Station Upgrade	2015-16	\$ 375,000	
4* Water Plant - Replace Starters for two high service pumps	2013-14	\$ 21,000	\$ 21,000
5* Water Plant, Replace Chemical Pumps	2013-14	\$ 17,000	\$ 17,000
6* Water Plant Maintenance: Replacement, horizontal service pump rotating parts	2013-14	\$ 29,000	\$ 29,000
7* River Pump Station - Miscellaneous Work Allowance.	2013-18	\$ 320,000	\$ 64,000
8* Water Plant - SCADA System Improvements	2013-15	\$ 60,000	\$ 20,000
9* Water Plant - Laboratory Equipment	2015-16	\$ 20,000	
10* Water Tank Mixing - Church Street	2015-16	\$ 52,000	
11* River Pump Station - Rebuild Check Valves	2015-16	\$ 20,000	
12* Reservoir Pump Station - Miscellaneous Work Allowance	2013-18	\$ 300,000	\$ 60,000
13* Demolish Ellen Sagar Pump Station	2013-14	\$ 20,000	\$ 20,000
14* Elevated Tanks - Improvements	2013-14	\$ 35,000	\$ 35,000
WATER TOTAL:		\$ 2,562,000	\$ 516,000
*PROBABLY REQUIRED:		\$ 2,187,000	\$ 516,000

CITY OF UNION, SOUTH CAROLINA
UTILITIES DEPARTMENT

CAPITAL IMPROVEMENTS FORECAST - 2013-2018

	<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2013-14 ADOPTED</u>
III Sewer System Forecast			
1* Sewer Collection - Rehabilitation and Improvements	2013-18	\$ 1,250,000	\$ 250,000
2* Buffalo Area System- Improvements	2013-18	\$ 250,000	\$ 50,000
3* Monarch Area System - Improvements	2013-18	\$ 250,000	\$ 50,000
4 SCADA System - Phased Construction			
a)* Phase II- Monitor Pump Stations & WWTP	2013-14	\$ 40,000	\$ 40,000
b)* Phase III - Monitor WWTP	2013-18	\$ 230,000	\$ 20,000
5 Tosch's Creek Plant			
a.* Major Equipment Repair Allowance. Aerators, Clarifiers, Blowers, Chlorinators, Instruments	2013-18	\$ 385,000	\$ 77,000
b.* Disinfection Alternatives	2014-15	\$ 618,000	
c. Effluent Filters	2015-16	\$ 1,820,000	
d.* Lab Building Upgrade - Floors & HVAC	2015-16	\$ 67,000	
e.* Paint South Clarifier	2013-14	\$ 25,000	\$ 25,000
f* Metal Storage Building - 24-ft. x 40 ft.	2015-16	\$ 50,000	
6* Pump Stations - Major Equipment Repair Allowance	2013-18	\$ 105,000	\$ 21,000
7* Railroad St. Pump Station - replace Pumps and Forcemain.	2015-16	\$ 110,000	
SEWER TOTAL:		\$ 5,200,000	
* PROBABLY REQUIRED:		\$ 3,380,000	\$ 533,000

CITY OF UNION, SOUTH CAROLINA
UTILITIES DEPARTMENT

CAPITAL IMPROVEMENTS FORECAST - 2013-2018

	<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2013-14 ADOPTED</u>
IV Natural Gas System Forecast.			
1* System Expansion in Selected Areas.	2013-18	\$ 1,250,000	\$ 250,000
2 New 10" H.P. Steel along US Highway 176 between Union and Pacolet - 75,000 ft.	2014-18	\$ 6,500,000	
3 New 10" HP Steel along U.S. 176 from south of S.C. 295 southerly for 8,000 ft.	2014-15	\$ 605,000	
4 System Expansion to Glenn Springs Area.			
a.* Phase III- L.P. Poly - Spartanburg County Roads	2013-18	\$ 750,000	\$ 150,000
b.* Phase IV - L.P. Poly- Union County Roads	2013-18	\$ 500,000	\$ 100,000
5* Meter Replacement	2013-15	\$ 250,000	\$ 125,000
 GAS TOTAL:		 \$ 9,855,000	
 *PROBABLY REQUIRED:		 \$ 2,750,000	 \$ 625,000

	<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2013-14 ADOPTED</u>
V General Work			
1* Relocate Warehouse Facility	2014-15	\$ 1,055,000	
 GENERAL WORK TOTAL:		 \$ 1,055,000	

	<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2013-14 ADOPTED</u>
 ADOPTED FY 2014 TOTAL:			 \$ 1,979,000
 GRAND TOTAL- 5 YEAR PLAN:		 \$ 19,896,100	
 Probably Required Grand Total - 5 Year Plan:		 \$ 9,541,100	

RC/Projects2005/96-005/Data/Cap Improvements
Revised 01/18/2013, Revised & Combined 02-26-2013
Revised 04-02-2013; Revised 04-10-2013; Rev. 05-06-2013

ENTERPRISE FUND

DEBT SERVICE REQUIREMENTS

CITY OF UNION
UTILITY FUND
AGGREGATE OUTSTANDING DEBT SERVICE
FISCAL YEAR ENDING 2014

DESCRIPTION	INTEREST RATE	FISCAL YEAR MATURES	DUE IN ONE YEAR		TOTAL	LONG-TERM DEBT		TOTAL
			PRINCIPAL	INTEREST		PRINCIPAL	INTEREST	
SERIES 2012-C BONDS*	1.96%	2021						
Break down by division								
Electric 16%			\$107,200	\$16,860	\$124,060	\$806,400	\$56,320	\$862,720
Water 27%			180,900	28,440	209,340	1,360,800	95,040	1,455,840
Sewer 22%			147,400	23,180	170,580	1,108,800	77,440	1,186,240
Gas 35%			<u>234,500</u>	<u>36,870</u>	<u>271,370</u>	<u>1,764,000</u>	<u>123,200</u>	<u>1,887,200</u>
TOTAL			<u>670,000</u>	<u>231,600</u>	<u>775,350</u>	<u>5,040,000</u>	<u>352,000</u>	<u>5,392,000</u>
Series 2012- B - Water*	1.96%	2021	173,580	26,490	200,070	1,242,960	299,880	1,542,840
- Sewer			<u>33,060</u>	<u>5,040</u>	<u>38,100</u>	<u>236,760</u>	<u>57,120</u>	<u>293,880</u>
TOTAL			<u>206,640</u>	<u>31,530</u>	<u>238,170</u>	<u>1,479,720</u>	<u>357,000</u>	<u>1,836,720</u>
Series 2012-A- Wastewater*	1.48%	2017	99,360	5,470	104,830	307,050	7,430	314,480
S.C. REVOLVING FUND								
BELTLINE PUMP STATION	2.25%	2029	70,570	29,630	100,200	1,343,260	516,610	1,859,870
MENG CREEK PUMP STATION	2.25%	2031	93,230	46,780	140,010	2,306,380	913,700	3,220,080
TOSCH CREEK WW&PUMP STATION	2.30%	2032	113,760	61,740	175,500	2,737,560	651,310	3,388,870
TOTAL PRINCIPLE AND INTEREST			\$1,253,580	\$408,750	\$1,534,060	\$13,213,970	\$2,798,050	\$16,012,020

* BONDS WERE REFINANCED 10/11/2012

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EXPENDITURES

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**FISCAL YEAR 2014
REGULAR EMPLOYEES
GENERAL GOVERNMENT DEPARTMENT**

	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>
LEGISLATIVE	9	9	9	9	9	9
CITY COURT	1	1	1	1	1	2
LEGAL	1	1	1	1	1	1
THE UNION CONNECTION	2	2	4	3	3	2
TOTAL	13	13	15	14	14	14

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

**SUMMARY OF EXPENDITURES
GENERAL GOVERNMENT DEPARTMENT
FISCAL YEAR 2014**

	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGETED</u>	<u>FY2013 ESTIMATED</u>	<u>FY2014 ADOPTED</u>
GENERAL ADMINISTRATIVE	\$333,000	\$333,000	\$333,000	\$356,000
LEGISLATIVE	351,870	351,870	370,080	375,320
COMMUNITY SERVICES	232,880	232,880	224,450	222,550
CITY COURT	49,750	49,750	51,940	51,650
CITY ATTORNEY	83,730	83,730	85,590	87,780
THE UNION CONNECTION	102,660	102,660	110,260	107,660
TOTAL GENERAL GOVERNMENT	<u>\$1,153,890</u>	<u>\$1,153,890</u>	<u>\$1,175,320</u>	<u>\$1,200,960</u>

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

DEPT: GENERAL GOVERNMENT

DIVISION: ADMINISTRATIVE - #5100

LINE	LINE ITEM	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ESTIMATED	FY2014 ADOPTED
1058	UNION COUNTY	\$11,400	\$0	\$0	\$0
5005	CHRISTMAS ALLOWANCE	2,460	3,000	3,000	3,000
5011	INSURANCE-RETIRES	10,702	12,000	12,000	12,000
5013	SOCIAL SECURITY	188	0	0	0
TOTAL PERSONNEL EXPENSE		\$24,750	\$15,000	\$15,000	\$15,000
5020	ANNEXATION	5,228	6,000	6,000	6,000
5110	ADVERTISING	13,413	10,000	10,000	15,000
5117	COMMUNICATIONS	45,146	60,000	60,000	60,000
5119	CONTINGENCY	40,088	40,000	40,000	40,000
5127	GENERAL INSURANCE	123,935	200,000	200,000	200,000
5211	NETWORK ADMIN SERVICES	0	0	0	18,000
5522	CITY AUCTION/GOV DEALS	93	2,000	2,000	2,000
TOTAL OPERATING EXPENSE		\$227,903	\$318,000	\$318,000	\$341,000
TOTAL GENERAL ADMIN.		\$252,653	\$333,000	\$333,000	\$356,000

ACCOUNT 5100 GENERAL ADMINISTRATIVE

ACCOUNT NARRATIVE

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

Funding Sources:	\$142,400	-	General Fund
	\$178,000	-	Utility Fund
	\$ 35,600	-	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.

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGETED</u>	<u>FY2013 ESTIMATED</u>	<u>FY2014 ADOPTED</u>
5001	SALARY, REGULAR	\$202,693	\$207,980	\$207,980	\$209,390
5002	OVERTIME PAY	974	1,000	1,000	1,000
5004	LONGEVITY PAY	4,605	4,750	4,750	5,560
5011	INSURANCE-MED./LIFE/BUY BACK	27,080	26,030	26,030	31,410
5012	RETIREMENT	20,148	22,860	22,860	23,240
5013	SOCIAL SECURITY	14,966	16,440	16,440	16,610
5014	WORKER'S COMPENSATION	4,420	4,960	4,960	4,960
5015	CHRISTMAS BONUS	<u>125</u>	<u>130</u>	<u>130</u>	<u>130</u>
TOTAL PERSONNEL EXPENSE		<u>\$275,011</u>	<u>\$284,150</u>	<u>\$284,150</u>	<u>\$292,300</u>
5110	ADVERTISING	\$3,930	\$2,500	\$2,500	\$2,500
5117	COMMUNICATIONS	6,906	9,020	9,020	9,020
5118	DECORATIONS	2,645	3,500	3,500	3,000
5136	MAINTENANCE CONTRACTS	983	1,910	1,910	1,500
5138	MEMBERSHIPS/SUBSCRIPTIONS	18,499	18,000	18,000	19,000
5139	EQUIPMENT LEASE	1,456	1,500	1,500	2,000
5144	TOOLS AND EQUIPMENT	0	7,500	7,500	1,000
5145	PRINTING/OFFICE SUPPLIES	2,298	2,000	2,000	3,000
5162	TRAINING	4,487	8,000	8,000	8,000
5166	TRAVEL AND BUSINESS	16,884	30,000	30,000	30,000
5180	ELECTIONS	<u>2,021</u>	<u>2,000</u>	<u>2,000</u>	<u>4,000</u>
TOTAL OPERATING EXPENSE		<u>\$60,109</u>	<u>\$85,930</u>	<u>\$85,930</u>	<u>\$83,020</u>
TOTAL COUNCIL		<u>\$335,120</u>	<u>\$370,080</u>	<u>\$370,080</u>	<u>\$375,320</u>

ACCOUNT 5101

LEGISLATIVE

ACCOUNT NARRATIVE

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

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

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

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

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

Funding Sources:	\$150,130	- General Fund
	187,660	- Utility Fund
	37,530	- 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	1
Total	9

ACCOUNT ANALYSIS

This budget represents the same level of service as the FY2013 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 1.42% increase from FY 2013.

DEPT: GENERAL GOVERNMENT

DIVISION: COMMUNITY SERVICES - #5102

LINE	LINE ITEM	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5017	GRANTS WRITER	\$35,014	\$36,000	\$36,000	\$36,000
5019	YOUTH LEADERSHIP	\$2,850	\$3,800	\$3,800	\$3,800
5021	UNION CO DISABILITY & SPEC NEEDS	\$1,000	\$1,000	\$1,000	\$1,000
5022	UNION CO CARNEGIE LIBRARY	\$3,000	\$3,000	\$3,000	\$3,000
5028	NAACP - UNION COUNTY BRANCH	\$0	\$1,900	\$1,900	\$2,200
5029	UNION COUNTY CRIME STOPPERS	\$0	\$950	\$950	\$950
5030	FEDERATION OF THE BLIND	\$0	\$480	\$480	\$480
5031	UNION COUNTY FIRST STEPS	0	1,000	1,000	1,000
5094	RENTAL ASSISTANCE - FLYNN BLDG.	15,600	15,600	15,600	15,600
5095	SPECIAL EVENTS	2,380	0	0	5,000
5096	YMCA PARTNERSHIP	21,380	21,380	21,380	21,380
5099	PARKING LOT LEASE	2,120	2,200	2,200	2,200
5151	YMCA FACILTIES MAINTENANCE	11,996	25,650	25,650	25,650
5153	UNION CHAMBER OF COMMERCE	35,720	35,720	35,720	35,720
5155	UNION COUNTY YMCA	64,130	60,000	60,000	60,000
5170	UTILITIES	\$19,033	8,570	8,570	8,570
	TOTAL OPERATING EXPENSE	<u>\$214,223</u>	<u>\$217,250</u>	<u>\$217,250</u>	<u>\$222,550</u>
<hr/>					
	TOTAL COMMUNITY SERVICES	<u>\$214,223</u>	<u>\$217,250</u>	<u>\$217,250</u>	<u>\$222,550</u>

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: \$222,550 - General Fund

ACCOUNT ANALYSIS

This account increased by 2.44% compared to FY 2013. 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.

LINE	LINE ITEM	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5001	SALARY, REGULAR	\$21,173	\$24,600	\$24,600	\$25,030
5011	INSURANCE-MED/LIFE	7,134	7,510	7,510	7,990
5012	RETIREMENT	2,491	3,030	3,030	3,070
5013	SOCIAL SECURITY	1,394	1,890	1,890	1,910
5014	WORKER'S COMPENSATION	340	320	320	320
5015	CHRISTMAS BONUS	100	100	100	130
TOTAL PERSONNEL EXPENSE		\$32,632	\$37,450	\$37,450	\$38,450
5110	ADVERTISING	\$0	\$0	\$0	\$0
5117	COMMUNICATIONS & POSTAGE	716	\$950	\$950	800
5138	MEMBERSHIPS/SUBSCRIPTS	230	600	600	300
5139	EQUIPMENT LEASE	121	440	440	200
5144	TOOLS AND EQUIPMENT	4,142	3,000	3,000	1,000
5145	PRINTING & OFFICE SUPPLIES	-	500	500	400
5147	PROFESSIONAL SERVICES (JURY PAY)	5,530	6,000	6,000	6,000
5162	TRAINING	300	1,000	1,000	1,000
5166	TRAVEL & BUSINESS	2,072	2,000	2,000	3,500
TOTAL OPERATING EXPENSE		\$13,111	\$14,490	\$14,490	\$13,200
TOTAL CITY COURT		\$45,743	\$51,940	\$51,940	\$51,650

ACCOUNT 5103 CITY COURT

ACCOUNT NARRATIVE

This account consists of two (2) employees: a Municipal Judge and a Part-Time Bailiff.

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: \$51,650 - 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 0.56% decrease in FY 2014 Budget compared to FY 2013.

LINE	LINE ITEM	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5001	SALARY, REGULAR	\$45,470	\$46,380	\$46,380	\$47,300
5011	INSURANCE-MED/LIFE	8,734	9,350	9,350	9,950
5012	RETIREMENT	4,371	4,920	4,920	5,020
5013	SOCIAL SECURITY	3,146	3,550	3,550	3,620
5014	WORKER'S COMPENSATION	360	360	360	360
5015	CHRISTMAS BONUS	25	30	30	30
TOTAL PERSONNEL EXPENSE		\$62,106	\$64,590	\$64,590	\$66,280
5147	PROFESSIONAL SERVICES	\$19,629	\$20,000	\$20,000	\$20,000
5166	TRAVEL AND BUSINESS	691	1,000	1,000	1,500
TOTAL OPERATING EXPENSE		\$20,320	\$21,000	\$21,000	\$21,500
TOTAL CITY ATTORNEY		\$82,426	\$85,590	\$85,590	\$87,780

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:	\$35,110	-	General Fund
	\$43,890	-	Utility Fund
	\$ 8,780	-	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 2.56% compared to FY 2013.

DEPT: GENERAL GOVERNMENT

DIVISION: THE UNION CONNECTION - #5108

LINE	LINE ITEM	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5001	SALARY,REGULAR	\$46,802	\$63,880	\$63,880	\$62,650
5002	OVERTIMES PAY	\$2,064	\$2,500	\$2,500	\$2,500
5004	LONGEVITY PAY	834	860	860	880
5011	INSURANCE-MED./LIFE/BUY BACK	5,985	4,420	4,420	4,680
5012	RETIREMENT	4,308	7,130	7,130	4,880
5013	SOCIAL SECURITY	3,628	5,190	5,190	4,990
5014	WORKER'S COMPENSATION	1,480	1,680	1,680	1,680
5015	CHRISTMAS BONUS	75	100	100	80
TOTAL PERSONNEL EXPENSE		\$65,176	\$85,760	\$85,760	\$82,340
5117	COMMUNICATIONS	\$3,575	\$3,600	\$3,600	\$3,700
5135	MACH. & EQUIP. REPAIRS	\$800	\$1,000	\$1,000	\$1,700
5136	MAINTENANCE CONTRACT	\$2,785	\$2,500	\$2,500	\$2,500
5139	EQUIPMENT LEASE	\$0	\$0	\$0	\$720
5144	TOOLS AND EQUIPMENT	791	7,500	7,500	6,000
5145	PRINTING/OFFICE SUPPLIES	988	4,500	4,500	6,000
5147	PROFESSIONAL SERVICES	0	1,000	1,000	1,000
5162	TRAINING	0	500	500	500
5164	COMPUTER SOFTWARE	0	500	500	500
5166	TRAVEL AND BUSINESS	4	500	500	500
5171	FUEL	551	1,000	1,000	1,000
5172	VEHICLE OPER & MAINT	32	600	600	600
5305	FURNITURE & OFFICE EQUIPMENT	0	700	700	0
6000	ALOCATIONS-VEHICLE MAINTENANCE	0	600	600	600
TOTAL OPERATING EXPENSE		\$9,526	\$24,500	\$24,500	\$25,320
TOTAL UNION CONNECTION		\$74,702	\$110,260	\$110,260	\$107,660

**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 one (1) Part-Time Videographer.

Funding Source: \$ 107,660.00 - General Fund

Detail of Personnel Services

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

ACCOUNT ANALYSIS

Some revenue is generated from this department as DVDs of videos aired on The Union Connection Cable Channel 14 are sold to the public at the cost of \$10.00 each.

DEPT: CITY FACILITIES - MAINTENANCE #5111

LINE	LINE ITEM	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5114	BUILDING MAINTENANCE	\$92,670	\$76,900	\$76,900	\$50,000
5159	SPECIALIZED DEPT. SUP.	1,393	4,000	4,000	4,000
5170	UTILITIES	15,497	30,000	30,000	33,000
TOTAL OPERATING EXPENSE		\$109,560	\$110,900	\$110,900	\$87,000
	OTHER EQUIPMENT	\$0	\$17,000	\$17,000	\$17,000
5330	TOTAL CAPITAL EXPENSE	\$0	\$17,000	\$17,000	\$17,000
TOTAL		\$109,560	\$127,900	\$127,900	\$104,000

ACCOUNT 5111 CITY FACILITIES-MAINTENANCE

ACCOUNT ANALYSIS

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

Funding Sources:	\$79,040	-	General Fund
	\$20,800	-	Utility Fund
	\$4,160	-	Solid Waste Management

ACCOUNT ANALYSIS

This budget represents the same level of service as FY 2013.

**FISCAL YEAR 2014
SUMMARY OF EXPENDITURES
PUBLIC SAFETY DEPARTMENT**

<u>CLASSIFICATION</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGETED</u>	<u>FY2013 ESTIMATED</u>	<u>FY2014 ADOPTED</u>
PUBLIC SAFETY	\$2,963,529	\$3,340,620	\$3,340,620	\$3,446,880
TOTAL EXPENDITURES:	<u>\$2,963,529</u>	<u>\$3,340,620</u>	<u>\$3,340,620</u>	<u>\$3,446,880</u>

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

**FISCAL YEAR 2014
REGULAR EMPLOYEES
PUBLIC SAFETY DEPARTMENT**

	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>
PUBLIC SAFETY DIRECTOR	1	1	1	1	1	1
CAPTAIN	2	3	3	3	2	2
LIEUTENANTS	3	1	1	1	3	3
INVESTIGATOR I	1	2	2	2	0	0
INVESTIGATOR II	2	1	1	1	3	3
1ST SERGEANT - TRAINING	0	1	1	1	0	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	5	3	3	2	2	2
RECORDS CLERKS	2	2	2	2	2	2
PART-TIME RECORDS CLERK	0	1	1	1	1	1
ANIMAL CONTROL - PART-TIME	2	2	2	2	2	2
PART-TIME OFFICERS -	1	1	1	1	1	1
FIREFIGHTERS	3	3	3	3	3	4
TOTAL	42	41	41	40	40	41

DEPT: PUBLIC SAFETY - #5120

LINE	LINE ITEM	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5001	SALARY,REGULAR	\$1,530,793	\$1,625,770	\$1,625,770	\$1,685,690
5002	SALARY,OVERTIME	136,111	100,000	100,000	130,000
5003	SALARY-POLICE EXTRA ACTIVITY	20,246	25,000	25,000	25,000
5004	LONGEVITY PAY	37,569	40,940	40,940	45,150
5011	INSURANCE-MED./LIFE	212,354	251,200	251,200	261,220
5012	RETIREMENT	196,480	219,600	219,600	232,010
5013	SOCIAL SECURITY	122,811	138,370	138,370	145,550
5014	WORKER'S COMPENSATION	85,860	90,460	90,460	90,460
5015	CHRISTMAS BONUS	1,850	1,880	1,880	2,000
TOTAL PERSONNEL EXPENSE		\$2,344,074	\$2,493,220	\$2,493,220	\$2,617,080
5110	ADVERTISING	\$137	\$0	\$0	\$0
5111	ALLOWANCES	6,622	30,780	30,780	20,000
5114	FACILITY MAINTENANCE	8,107	12,500	12,500	12,500
5116	CHEMICALS	0	2,000	2,000	2,000
5117	COMMUNICATIONS	34,989	25,000	25,000	25,000
5135	MACHINE/EQUIPMENT REPAIRS	3,154	2,700	2,700	2,700
5136	MAINTENANCE CONTRACTS	6,864	12,000	12,000	12,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	2,088	2,900	2,900	2,900
5139	EQUIPMENT LEASE	6,966	8,500	8,500	8,500
5144	TOOLS AND EQUIPMENT	76,352	46,880	46,880	64,440
5145	PRINTING/OFFICE SUPPLIES	6,511	9,000	9,000	9,000
5147	PROFESSIONAL SERVICES	12,287	10,000	10,000	10,000
5158	SPECIAL CONTRACTS	94,124	124,500	124,500	104,500
5159	SPECIALIZED DEPT. SUPPLIES	21,724	25,000	25,000	25,000
5162	TRAINING	6,320	10,000	10,000	10,000
5164	COMPUTER SOFTWARE	3,134	12,930	12,930	8,500
5166	TRAVEL & BUSINESS	7,519	7,000	7,000	7,000
5168	UNIFORMS & CLOTHING	29,248	32,000	32,000	32,000
5170	UTILITIES	22,402	30,000	30,000	33,000
5171	FUEL	82,618	93,000	93,000	95,000
5172	VEHICLE OPER.& MAINTENANCE	34,165	35,000	35,000	35,000
5174	SPECIAL DRUG PROGRAM	3,000	8,500	8,500	8,500
TOTAL OPERATING EXPENSE		\$468,331	\$540,190	\$540,190	\$527,540
5325	MOTOR VEHICLES	0	152,230	152,230	129,800
5330	OTHER EQUIPMENT	0	0	0	17,500
TOTAL CAPITAL EXPENSE		\$0	\$152,230	\$152,230	\$147,300
5409	DEBT SERVICE-PRINCIPLE	\$77,995	\$80,120	\$80,120	\$82,310
5410	DEBT SERVICE-INTEREST	\$22,378	\$20,250	\$20,250	\$18,060
6000	ALLOCATIONS - VEHICLE MAINT.	\$50,754	\$54,610	\$54,610	\$54,590
TOTAL PUBLIC SAFETY		\$2,963,532	\$3,340,620	\$3,340,620	\$3,446,880

ACCOUNT 5120 PUBLIC SAFETY

ACCOUNT NARRATIVE

The Public Safety Department consists of forty-one employees. Four of these employees are part-time, and the remaining thirty-seven 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: \$3,446,880 - 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	4
TOTAL	41

**FISCAL YEAR 2014
SUMMARY OF EXPENDITURES
PUBLIC SERVICE DEPARTMENT**

<u>CLASSIFICATION</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGETED</u>	<u>FY2013 ESTIMATED</u>	<u>FY2014 ADOPTED</u>
STREET DEPARTMENT	\$584,056	\$651,740	\$651,740	\$643,510
SOLID WASTE MANAGEMENT	<u>784,316</u>	<u>899,370</u>	<u>899,370</u>	<u>772,760</u>
TOTAL EXPENDITURES	<u>\$1,368,372</u>	<u>\$1,551,110</u>	<u>\$1,551,110</u>	<u>\$1,416,270</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 2014
REGULAR EMPLOYEES
PUBLIC SERVICE EMPLOYEES**

	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>
PUBLIC SERVICE ADMINISTRATION	3	3	3	2	2	2
STREET	6	6	6	6	6	6
SOLID WASTE MANAGEMENT	5	5	5	5	5	5
LAWN MAINTENANCE	0	1	1	1	1	1
TOTAL	14	15	15	14	14	14

LINE	LINE ITEM	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5001	SALARY,REGULAR	\$275,961	\$283,100	\$283,100	\$288,760
5002	SALARY,OVERTIME	9,256	11,000	11,000	11,000
5004	LONGEVITY PAY	10,430	14,720	14,720	15,670
5011	INSURANCE-MED./LIFE/BUY BACK	43,928	51,260	51,260	52,420
5012	RETIREMENT	27,801	31,920	31,920	33,790
5013	SOCIAL SECURITY	20,770	23,880	23,880	24,390
5014	WORKER'S COMPENSATION	12,100	12,780	12,780	12,780
5015	CHRISTMAS BONUS	475	580	580	650
TOTAL PERSONNEL EXPENSE		\$400,721	\$429,240	\$429,240	\$439,460
5110	ADVERTISING	\$0	\$250	\$250	\$250
5114	FACILITY MAINTENANCE	0	4,000	4,000	4,000
5116	CHEMICALS	0	1,500	1,500	1,500
5117	COMMUNICATIONS	1,494	1,000	1,000	1,000
5136	MAINTENANCE CONTRACTS	0	1,000	1,000	1,000
5139	EQUIPMENT LEASE	522	500	500	1,300
5144	TOOLS AND EQUIPMENT	2,050	3,000	3,000	3,000
5145	PRINTING/OFFICE SUPPLIES	87	500	500	500
5147	PROFESSIONAL SERVICES	1,966	5,000	5,000	5,000
5158	SPECIAL CONTRACTS	44,651	30,000	30,000	45,000
5159	SPECIALIZED DEPT. SUPPLIES	23,517	45,000	45,000	30,000
5162	TRAINING	28	500	500	500
5166	TRAVEL & BUSINESS	173	500	500	500
5168	UNIFORMS & CLOTHING	3,847	4,000	4,000	4,000
5171	FUEL	9,179	20,000	20,000	20,000
5172	VEHICLE OPER.& MAINTENANCE	14,415	20,000	20,000	20,000
TOTAL OPERATING EXPENSE		\$101,929	\$136,750	\$136,750	\$137,550
5325	MOTOR VEHICLES	22,241	25,000	25,000	0
5330	OTHER EQUIPMENT	16,069	15,000	15,000	18,000
5330	TOTAL CAPITAL EXPENSE	\$38,310	\$40,000	\$40,000	\$18,000
ALLOCATIONS - VEHICLE MAINT.		\$43,098	\$45,750	\$45,750	\$48,500
6000	TOTAL PUBLIC SERVICE - STREET	\$584,058	\$651,740	\$651,740	\$643,510

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: \$643,510 - 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 FY2013 Budget.

DEPT: PUBLIC SERVICE

DIVISION: SOLID WASTE MANAGEMENT #5140

LINE	LINE ITEM	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5001	SALARY,REGULAR	\$190,251	\$194,640	\$194,640	\$198,640
5002	SALARY,OVERTIME	4,289	5,000	5,000	5,000
5004	LONGEVITY PAY	8,415	8,670	8,670	11,440
5011	INSURANCE-MED./LIFE/BUY BACK	26,236	27,190	27,190	34,770
5012	RETIREMENT	18,443	21,790	21,790	23,040
5013	SOCIAL SECURITY	14,641	16,490	16,490	16,630
5014	WORKER'S COMPENSATION	9,380	9,800	9,800	9,800
5015	CHRISTMAS BONUS	400	400	400	380
TOTAL PERSONNEL EXPENSE		\$272,055	\$283,980	\$283,980	\$299,700
5101	FRANCHISE FEE	\$31,260	\$31,290	\$31,290	\$33,280
5110	ADVERTISING	14	250	250	250
5122	ADMINISTRATIVE & GENERAL OVERHEAD	74,700	93,960	93,960	96,340
5136	MAINTENANCE CONTRACT	0	2,000	2,000	2,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	0	200	200	200
5139	EQUIPMENT LEASE	0	200	200	200
5142	INTEREST EXPENSE	0	0	0	0
5144	TOOLS AND EQUIPMENT	0	1,000	1,000	1,000
5145	PRINTING/OFFICE SUPPLIES	0	250	250	250
5147	PROFESSIONAL SERVICES	91	3,000	3,000	3,000
5158	SPECIAL CONTRACTS	110,293	110,000	110,000	122,000
5159	SPECIALIZED DEPT. SUPPLIES	14,564	20,000	20,000	10,000
5162	TRAINING	0	200	200	200
5166	TRAVEL & BUSINESS	102	800	800	800
5168	UNIFORMS & CLOTHING	2,855	4,000	4,000	4,000
5170	UTILITIES	2,069	2,000	2,000	2,000
5171	FUEL	54,915	47,000	47,000	47,000
5172	VEHICLE OPER.& MAINTENANCE	50,068	35,000	35,000	35,000
5476	UNION COUNTY TIPPING FEE	\$449	\$1,000	\$1,000	\$1,000
TOTAL OPERATING EXPENSE		\$341,380	\$352,150	\$352,150	\$358,520
5325	MOTOR VEHICLES	0	135,000	135,000	0
5330	OTHER EQUIPMENT	0	28,000	28,000	0
5404	DEPRECIATION EXPENSE	124,702	0	0	0
TOTAL CAPITAL EXPENSE		\$124,702	\$163,000	\$163,000	\$0
5409	DEBT SERVICE PRINCIPLE	\$0	\$51,810	\$51,810	\$63,470
5410	DEBT SERVICE INTEREST	\$3,620	\$2,200	\$2,200	\$2,570
TOTAL DEBT SERVICE		\$3,620	\$54,010	\$54,010	\$66,040
6000	ALLOCATIONS - VEHICLE MAINT.	\$42,560	\$46,230	\$46,230	\$48,500
TOTAL PUBLIC SERVICE-SANITATION		\$784,317	\$899,370	\$899,370	\$772,760

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:	\$ 49,110	-	General Fund
	\$723,650	-	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 FY2013 Budget.

**FISCAL YEAR 2014
SUMMARY OF EXPENDITURES
PLANNING DEPARTMENT**

<u>CLASSIFICATION</u>	<u>FY 2012 ACTUAL</u>	<u>FY 2013 BUDGETED</u>	<u>FY 2013 ESTIMATED</u>	<u>FY 2014 ADOPTED</u>
PLANNING	\$186,395	\$222,270	\$222,270	\$243,090
TOTAL EXPENDITURES:	<u>\$186,395</u>	<u>\$222,270</u>	<u>\$222,270</u>	<u>\$243,090</u>

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

**FISCAL YEAR 2014
REGULAR EMPLOYEES
PLANNING DEPARTMENT**

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
BUILDING/ZONING OFFICIAL	1	0	0	0	0	0 (1)
PROPERTY MAINTENANCE INSPECTOR	1	1	0	0	0	1 (2)
BUILDING/ZONING COORDINATOR	1	1	1	1	1	1
BUSINESS LICENSE COORDINATOR	<u>1</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	4	2	2	2	2	3

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

2. Addition of a Property Maintenance Inspector.

DEPT: PLANNING - #5150

LINE	LINE ITEM	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5001	SALARY,REGULAR	\$70,394	\$72,640	\$72,640	\$111,560
5002	SALARY, OVERTIME	1,078	1,000	1,000	1,000
5004	LONGEVITY PAY	2,675	5,520	5,520	2,760
5011	INSURANCE-MED./LIFE	7,100	8,520	8,520	13,260
5012	RETIREMENT	6,996	8,480	8,480	12,520
5013	SOCIAL SECURITY	5,377	6,120	6,120	9,000
5014	WORKER'S COMPENSATION	5,540	5,740	5,740	5,740
5015	CHRISTMAS BONUS	200	200	200	150
TOTAL PERSONNEL EXPENSE		\$99,360	\$108,220	\$108,220	\$155,990
5110	ADVERTISING	\$371	\$1,500	\$1,500	\$1,500
5117	COMMUNICATIONS	\$0	\$300	\$300	\$300
5136	MAINTENANCE CONTRACTS	2,744	2,500	2,500	2,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	868	1,000	1,000	1,000
5139	EQUIPMENT LEASE	1,031	1,800	1,800	1,800
5144	TOOLS AND EQUIPMENT	0	250	250	250
5145	PRINTING/OFFICE SUPPLIES	1,551	1,500	1,500	1,500
5147	PROFESSIONAL SERVICE	70,875	67,050	67,050	40,000
5158	SPECIAL CONTRACTS	4,740	30,000	30,000	30,000
5159	SPECIALIZED DEPT. SUPPLIES	291	600	600	600
5162	TRAINING	602	2,500	2,500	2,500
5164	COMPUTER SOFTWARE	0	0	0	0
5166	TRAVEL & BUSINESS	1,776	2,500	2,500	2,500
5167	UNIFORMS & CLOTHING	0	0	0	0
5168	FUEL	97	650	650	650
5169	VEHICLE OPER & MAINT.	171	1,000	1,000	1,000
TOTAL OPERATING EXPENSE		\$85,117	\$113,150	\$113,150	\$85,600
5325	MOTOR VEHICLES	\$0	\$0	\$0	\$0
5330	OTHER EQUIPMENT	\$0	\$0	\$0	\$0
6000	ALLOCATION - VEHICLE MAINT.	\$1,915	\$900	\$900	\$1,500
TOTAL PLANNING		\$186,392	\$222,270	\$222,270	\$243,090

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.

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

Building Official services 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: \$243,090 General Fund

<u>Detail of Personnel Services</u>	
<u>Position</u>	<u>Number</u>
Zoning Coordinator	1
Business License Coordinator	1
Property Maintenance Inspector	1
Total	3

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 2014
SUMMARY OF EXPENDITURES
FINANCE DEPARTMENT**

<u>CLASSIFICATION</u>	<u>FY2013 BUDGETED</u>	<u>FY 2013 ESTIMATED</u>	<u>FY 2014 ADOPTED</u>
ACCOUNTING	\$ 456,520	\$ 456,520	\$450,630
UTILITY BILLING	\$ 630,010	\$ 630,010	\$681,800
TOTAL EXPENDITURES	\$1,086,530	\$1,086,530	\$1,132,430

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 2014
REGULAR EMPLOYEES
FINANCE DEPARTMENT**

	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>
ACCOUNTING	5	6	5	5	5	5
UTILITY BILLING	<u>11</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
TOTAL	16	15	14	14	14	14

DEPT: FINANCE - #5229

DIVISION: ACCOUNTING

LINE	LINE ITEM	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5001	SALARY,REGULAR	\$249,550	\$249,550	\$254,490
5004	LONGEVITY PAY	13,900	13,900	8,130
5011	INSURANCE-MED./LIFE/BUY BACK	10,840	10,840	20,670
5012	RETIREMENT	28,230	28,230	28,150
5013	SOCIAL SECURITY	20,380	20,380	20,320
5014	WORKER'S COMPENSATION	4,240	4,240	4,240
5015	CHRISTMAS BONUS	380	380	330
TOTAL PERSONNEL EXPENSE		\$327,520	\$327,520	\$336,330
5110	ADVERTISING	1,500	1,500	1,500
5117	COMMUNICATIONS	17,000	17,000	16,000
5136	MAINTENANCE CONTRACTS	12,000	12,000	11,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	800	800	900
5139	EQUIPMENT LEASE	14,300	14,300	9,200
5144	TOOLS AND EQUIPMENT	1,500	1,500	1,000
5145	PRINTING/OFFICE SUPPLIES	12,000	12,000	10,000
5147	PROFESSIONAL SERVICE	10,000	10,000	8,000
5148	AUDITING & GENERAL CONSULTING	35,000	35,000	35,000
5159	SPECIALIZED DEPT SUPPLIES	17,000	17,000	17,000
5162	TRAINING	900	900	700
5164	COMPUTER SOFTWARE	5,000	5,000	2,000
5166	TRAVEL & BUSINESS	2,000	2,000	2,000
TOTAL OPERATING EXPENSE		\$129,000	\$129,000	\$114,300
TOTAL FINANCE-ACCOUNTING		\$456,520	\$456,520	\$450,630

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:	\$ 297,420	-	Utility Fund
	\$ 148,710	-	General Fund
	\$ 4,500	-	Solid Waste Management

Detail of Personnel Services

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

ACCOUNT ANALYSIS

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

DEPT: FINANCE - #5230

DIVISION: UTILITY BILLING

LINE	LINE ITEM	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5001	SALARY,REGULAR	\$315,210	\$315,210	\$325,490
5004	LONGEVITY PAY	17,000	17,000	16,270
5011	INSURANCE-MED./LIFE/BUY BACK	55,170	55,170	60,520
5012	RETIREMENT	35,600	35,600	36,620
5013	SOCIAL SECURITY	25,690	25,690	26,430
5014	WORKER'S COMPENSATION	9,940	9,940	9,940
5015	CHRISTMAS BONUS	700	700	630
TOTAL PERSONNEL EXPENSE		\$459,310	\$459,310	\$475,900
5117	COMMUNICATIONS	\$72,000	\$72,000	\$73,000
5136	MAINTENANCE CONTRACT - ITRON SUPPORT	10,000	10,000	10,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	300	300	300
5139	EQUIPMENT LEASE	8,500	8,500	6,000
5144	TOOLS AND EQUIPMENT	3,000	3,000	3,000
5145	PRINTING/OFFICE SUPPLIES	19,000	19,000	18,000
5147	PROFESSIONAL SERVICES	40,000	40,000	53,000
5162	TRAINING	700	700	700
5166	TRAVEL AND BUSINESS	1,000	1,000	1,000
5168	UNIFORMS & CLOTHING	3,200	3,200	3,200
5171	FUEL	9,500	9,500	9,500
5172	VEHICLE OPERATIONS & MAINT.	3,500	3,500	3,200
5177	HEATING ASSISTANCE	0	0	0
TOTAL OPERATING EXPENSE		\$170,700	\$170,700	\$180,900
5325	MOTOR VEHICLES	\$0	\$0	\$25,000
5330	OTHER EQUIPMENT	\$0	\$0	\$0
TOTAL CAPITAL EXPENSE		\$0	\$0	\$25,000
TOTAL UTILITY BILLING		\$630,010	\$630,010	\$681,800

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, two (2) Meter Readers, one (1) Customer Service Rep, three (3) Account Clerks, one (1) Utility Billing Coordinator, and one (1) Billing/Collections/IT Specialist.

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.

The Utility Billing Coordinator creates the utility bills for approximately 9,500 customers. She ensures that all meter readings are correct, and submits the bills for mailing.

The Billing/Collections/IT Specialist works with the Utility Billing Coordinator to ensure that all utility bills are correct, and assists her in the billing process. She also troubleshoots computer hardware and software issues throughout the City.

Funding Source: \$681,800 - Utility Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Senior Meter Reader	1
Meter Readers	2
Account Clerks	3
Customer Service Rep.	1
Billing/Collections/IT Specialist	1
Utility Billing Coordinator	1
TOTAL	9

ACCOUNT ANALYSIS

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

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**FISCAL YEAR 2014
REGULAR EMPLOYEES
VEHICLE MAINTENANCE**

	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</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	1	1	1	1	1	1
TOTAL	4	4	4	4	4	4

VEHICLE MAINTENANCE - #5228

LINE	LINE ITEM	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5001	SALARY,REGULAR	\$178,970	\$178,970	\$182,550
5004	LONGEVITY PAY	6,900	6,900	7,030
5011	INSURANCE-MED./LIFE/BUY BACK	32,160	32,160	34,130
5012	RETIREMENT	19,930	19,930	20,320
5013	SOCIAL SECURITY	14,380	14,380	14,670
5014	WORKER'S COMPENSATION	5,920	5,920	5,920
5015	CHRISTMAS BONUS	280	280	330
TOTAL PERSONNEL EXPENSE		\$258,540	\$258,540	\$264,950
5114	BUILDING MAINTENANCE	\$700	\$700	\$700
5117	COMMUNICATIONS	\$800	\$800	\$800
5136	MAINTENANCE CONTRACT	2,700	2,700	3,000
5139	EQUIPMENT LEASE	500	500	1,200
5144	TOOLS AND EQUIPMENT	9,500	9,500	9,500
5145	PRINTING/OFFICE SUPPLIES	200	200	200
5159	SPECIALIZED DEPT. SUPPLIES	7,000	7,000	7,000
5162	TRAINING	500	500	500
5166	TRAVEL & BUSINESS	500	500	500
5168	UNIFORMS & CLOTHING	3,000	3,000	3,000
5170	UTILITIES	7,500	7,500	7,500
5171	FUEL	1,250	1,250	2,500
5172	VEHICLE OPER. & MAINTENANCE	2,500	2,500	2,500
TOTAL OPERATING EXPENSE		\$36,650	\$36,650	\$38,900
5325	MOTOR VEHICLES	\$0	\$0	\$0
TOTAL CAPITAL EXPENSE		\$0	\$0	\$0
TOTAL VEHICLE MAINTENANCE		\$295,190	\$295,190	\$303,850

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 2014
REGULAR EMPLOYEES
UTILITIES**

	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</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	14	14	14	14
WASTEWATER	6.5	6	6	6	6	7
GAS	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
TOTAL	45	44	45	45	45	46

DEPT: UTILITY ADMINISTRATION - #5231

LINE	LINE ITEM	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5001	SALARY,REGULAR	\$196,240	\$196,240	\$198,090
5002	SALARY,OVERTIME	2,000	2,000	2,000
5004	LONGEVITY PAY	3,510	3,510	4,360
5011	INSURANCE-MED./LIFE/BUY BACK	21,370	21,370	22,630
5012	RETIREMENT	21,420	21,420	21,920
5013	SOCIAL SECURITY	15,610	15,610	15,820
5014	WORKER'S COMPENSATION	2,700	2,700	2,700
5015	CHRISTMAS BONUS	180	180	180
TOTAL PERSONNEL EXPENSE		\$263,030	\$263,030	\$267,700
5100	MISCELLANEOUS	\$4,000	\$4,000	\$5,000
5110	ADVERTISING	1,000	1,000	1,000
5117	COMMUNICATIONS	7,000	7,000	10,000
5136	MAINTENANCE CONTRACTS & LEASES	5,000	5,000	5,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	12,000	12,000	12,000
5139	EQUIPMENT LEASE	11,500	11,500	8,000
5144	TOOLS AND EQUIPMENT	2,000	2,000	2,000
5145	PRINTING/OFFICE SUPPLIES	2,500	2,500	2,500
5147	PROFESSIONAL SERVICE	36,000	36,000	20,000
5162	TRAINING	2,000	2,000	2,000
5164	COMPUTER SOFTWARE	2,000	2,000	2,000
5166	TRAVEL & BUSINESS	2,000	2,000	2,000
5168	UNIFORMS AND CLOTHING	800	800	800
5171	FUEL	1,300	1,300	1,300
5172	VEHICLE OPERATIONS & MAINT.	500	500	500
TOTAL OPERATING EXPENSE		\$89,600	\$89,600	\$74,100
5305	FURNITURE/OFFICE EQUIPMENT	5,000	5,000	5,000
5330	OTHER EQUIPMENT	0	0	5,000
TOTAL OPERATING EXPENSE		\$5,000	\$5,000	\$10,000
TOTAL UTILITY ADMINISTRATION		\$357,630	\$357,630	\$351,800

UTILITIES DEPARTMENT

UTILITIES ADMINISTRATION DIVISION

ACCOUNT NARRATIVE

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

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

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

Funding Source: Utility Fund

DETAIL OF PERSONNEL SERVICES

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

DEPT: SUPPORT SERVICES #5233

LINE	LINE ITEM	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5001	SALARY,REGULAR	\$203,990	\$203,990	\$208,070
5002	SALARY,OVERTIME	6,000	6,000	6,000
5004	LONGEVITY PAY	5,950	5,950	6,060
5011	INSURANCE-MED./LIFE/BUY BACK	17,960	17,960	15,020
5012	RETIREMENT	22,510	22,510	23,590
5013	SOCIAL SECURITY	16,700	16,700	17,020
5014	WORKER'S COMPENSATION	2,100	2,100	2,100
5015	CHRISTMAS BONUS	280	280	280
TOTAL PERSONNEL EXPENSE		\$275,490	\$275,490	\$278,140
5114	FACILITY MAINTENANCE	5,000	5,000	5,000
5136	MAINTENANCE CONTRACT	1,000	1,000	1,000
5139	EQUIPMENT LEASE	1,500	1,500	1,500
5144	TOOLS AND EQUIPMENT	9,000	9,000	9,000
5145	PRINTING/OFFICE SUPPLIES	400	400	400
5149	REGULATORY FEES AND LICENSE	500	500	500
5158	SPECIAL CONTRACTS	20,000	20,000	15,000
5159	SPECIALIZED DEPT SUPPLIES	25,000	25,000	25,000
5162	TRAINING	1,000	1,000	1,000
5166	TRAVEL AND BUSINESS	1,000	1,000	1,000
5168	UNIFORMS AND CLOTHING	4,000	4,000	4,000
5170	UTILITIES	18,000	18,000	18,000
5171	FUEL	18,000	18,000	18,000
5172	VEHICLE OPERATIONS & MAINTENANCE	3,500	3,500	3,500
TOTAL OPERATING EXPENSE		\$107,900	\$107,900	\$102,900
5325	MOTOR VEHICLE	\$0	\$0	\$0
5330	OTHER EQUIPMENT	0	0	0
TOTAL- WAREHOUSE		\$383,390	\$383,390	\$381,040

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	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5001	SALARY,REGULAR	\$342,170	\$342,170	\$270,210
5002	SALARY,OVERTIME	40,000	40,000	40,000
5004	LONGEVITY PAY	17,810	17,810	15,330
5011	INSURANCE-MED./LIFE	54,270	54,270	57,520
5012	RETIREMENT	38,660	38,660	35,010
5013	SOCIAL SECURITY	30,960	30,960	25,270
5014	WORKERS COMP	25,960	25,960	25,960
5015	CHRISTMAS BONUS	580	580	530
TOTAL PERSONNEL EXPENSE		\$550,410	\$550,410	\$469,830
5109	POWER FOR RESALE	\$12,538,900	\$12,538,900	\$13,535,370
5136	MAINTENANCE CONTRACT	\$5,500	\$5,500	\$7,500
5139	EQUIPMENT LEASE	3,000	3,000	3,000
5144	TOOLS AND EQUIPMENT	12,000	12,000	12,000
5147	PROFESSIONAL SERVICES	75,000	75,000	50,000
5158	SPECIAL CONTRACTS	215,000	215,000	215,000
5159	SPECIALIZED DEPT. SUPPLIES	206,000	206,000	181,000
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	225,000
5171	FUEL	12,000	12,000	12,000
5172	VEHICLE OPERATIONS & MAINTENANCE	19,500	19,500	19,500
5178	PLUG-IN CAROLINA	600	600	600
TOTAL OPERATING EXPENSE		\$811,600	\$811,600	\$748,600
ALLOCATIONS				
6000	VEHICLE MAINTENANCE	\$36,900	\$36,900	\$37,500
6001	FINANCE	271,630	271,630	280,700
6002	UTILITY ADMINISTRATION	89,410	89,410	89,400
6003	SUPPORT SERVICES	95,850	95,850	95,260
6004	GENERAL FUND	94,960	94,960	108,830
6005	TRANSFER	711,480	711,480	700,000
TOTAL ALLOCATIONS		\$1,300,230 *	\$1,300,230	\$1,311,690 *
CAPITAL EXPENDITURES-032-005-5253				
	EQUIPMENT REPLACEMENT	\$100,000	\$100,000	\$0
	CONSTRUCTION	582,800 **	582,800	305,000 **
TOTAL CAPITAL EXPENDITURES		\$682,800	\$682,800	\$305,000
TOTAL ELECTRIC DIVISION BEFORE				
DEBT SERVICE		\$15,883,940	\$15,883,940	\$16,370,490
DEBT SERVICE		154,590	154,590	124,060
TOTAL ELECTRIC DIVISION		\$16,038,530	\$16,038,530	\$16,494,550

*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, and six (6) Linemen II.

The division provides for the operation, construction and maintenance of the City's electric distribution system. Service is provided both inside and outside the corporate limits to approximately 7,020 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	<u>6</u>
TOTAL	8

DEPT: UTILITIES DEPARTMENT

DIVISION: WATER

LINE	LINE ITEM	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5001	SALARY,REGULAR	\$557,270	\$557,270	\$600,810
5002	SALARY,OVERTIME	54,000	54,000	54,000
5004	LONGEVITY PAY	19,650	19,650	20,070
5011	INSURANCE-MED./LIFE	72,460	72,460	72,830
5012	RETIREMENT	61,890	61,890	72,270
5013	SOCIAL SECURITY	48,790	48,790	52,160
5014	WORKERS COMP	35,580	35,580	35,580
5015	CHRISTMAS BONUS	800	800	860
TOTAL PERSONNEL EXPENSE		\$850,440	\$850,440	\$908,580
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	172,000	172,000	137,000
5159	SPECIALIZED DEPT. SUPPLIES	234,000	234,000	209,000
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	360,000	360,000	360,000
5171	FUEL	12,200	12,200	12,200
5172	VEHICLE OPERATIONS & MAINTENANCE	16,000	16,000	16,000
TOTAL OPERATING EXPENSE		\$1,147,700	\$1,147,700	\$1,087,700
ALLOCATIONS				
	VEHICLE MAINTENANCE	\$36,900	\$36,900	\$37,500
	FINANCE	271,630	271,630	280,700
	UTILITY ADMINISTRATION	89,410	89,410	89,400
	SUPPORT SERVICES	95,850	95,850	95,260
	GENERAL FUND	94,960	94,960	108,830
	TRANSFER	143,480	143,480	140,000
TOTAL ALLOCATIONS		\$732,230 *	\$732,230 *	\$751,690 *
CAPITAL EXPENDITURES				
	EQUIPMENT REPLACEMENT	\$0	\$0	\$38,000
	CONSTRUCTION	830,000 **	830,000 **	516,000 **
TOTAL CAPITAL EXPENDITURES		\$830,000	\$830,000	\$554,000
TOTAL WATER DIVISION BEFORE				
DEPRECIATION AND DEBT SERVICE		\$3,560,370	\$3,560,370	\$3,301,970
DEBT SERVICE		425,320	425,320	409,410
TOTAL WATER DIVISION		\$3,985,690	\$3,985,690	\$3,711,380

*ALLOCATIONS FOR ADMINISTRATION ARE SHOWN AS SEPARATE LINE ITEMS.

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

ACCOUNT: WATER

ACCOUNT NARRATIVE

This division consists of fourteen (14) employees: a Construction and Maintenance Supervisor, Assistant Supervisor, Serviceman, three (4) Heavy Equipment Operators, 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 6,317 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	4
Water Plant Supervisor	1
Water Plant Operators	<u>6</u>
TOTAL	14

DEPT: UTILITIES DEPARTMENT

DIVISION: WASTEWATER

LINE	LINE ITEM	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5001	SALARY,REGULAR	\$264,220	\$264,220	\$285,310
5002	SALARY,OVERTIME	16,000	16,000	16,000
5004	LONGEVITY PAY	9,310	9,310	9,490
5011	INSURANCE-MED./LIFE	34,830	34,830	36,930
5012	RETIREMENT	29,290	29,290	33,240
5013	SOCIAL SECURITY	22,370	22,370	23,990
5014	WORKERS COMP	14,700	14,700	14,700
5015	CHRISTMAS BONUS	350	350	430
TOTAL PERSONNEL EXPENSE		\$391,070	\$391,070	\$420,090
5114	BUILDING MAINTENANCE	\$20,000	\$20,000	\$20,000
5116	CHEMICALS	36,500	36,500	36,500
5136	MAINTENANCE CONTRACT	7,500	7,500	7,500
5139	EQUIPMENT LEASE	500	500	600
5144	TOOLS AND EQUIPMENT	14,000	14,000	14,000
5145	PRINTING/OFFICE SUPPLIES	200	200	200
5147	PROFESSIONAL SERVICES	75,000	75,000	70,000
5149	REGULATORY FEES AND LICENSE	21,000	21,000	16,000
5158	SPECIAL CONTRACTS	318,000	318,000	318,000
5159	SPECIALIZED DEPT. SUPPLIES	37,000	37,000	36,000
5162	TRAINING	5,000	5,000	5,000
5166	TRAVEL AND BUSINESS	4,000	4,000	4,000
5168	UNIFORMS AND CLOTHING	5,000	5,000	5,000
5169	FUEL-GENERATOR	11,000	11,000	11,000
5170	UTILITIES	315,000	315,000	315,000
5171	FUEL	15,000	15,000	15,000
5172	VEHICLE OPERATIONS & MAINTENANCE	10,500	10,500	10,500
TOTAL OPERATING EXPENSE		\$895,200	\$895,200	\$884,300
ALLOCATIONS				
	VEHICLE MAINTENANCE	\$36,900	\$36,900	\$37,500
	FINANCE	271,630	271,630	280,700
	UTILITY ADMINISTRATION	89,410	89,410	89,400
	SUPPORT SERVICES	95,850	95,850	95,260
	GENERAL FUND	94,960	94,960	108,840
	TRANSFER	86,830	86,830	85,000
TOTAL ALLOCATIONS		\$675,580 *	\$675,580 *	\$696,700 *
CAPITAL EXPENDITURES				
	EQUIPMENT REPLACEMENT	\$0	\$0	\$0
	CONSTRUCTION	1,195,000 **	1,195,000 **	533,000 **
TOTAL CAPITAL EXPENDITURES		\$1,195,000	\$1,195,000	\$533,000
TOTAL WASTEWATER DIVISION BEFORE DEPRECIATION AND DEBT SERVICE				
		\$3,156,850	\$3,156,850	\$2,534,090
	DEBT SERVICE	775,260	775,260	729,220
TOTAL WASTEWATER DIVISION		\$3,932,110	\$3,932,110	\$3,263,310

*ALLOCATIONS FOR ADMINISTRATION ARE SHOWN AS SEPARATE LINE ITEMS.

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

ACCOUNT: WASTEWATER

ACCOUNT NARRATIVE

This division consists of seven (7) employees: one (1) Wastewater Plant Supervisor, four (4) Wastewater Plant Operators, one (1) part-time Wastewater Plant Operator, and one (1) Wastewater Trainee.

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 5,728 customers.

Funding Source: Utility Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Wastewater Plant Supervisor	1
Wastewater Plant Operators	4
Wastewater Trainee	1
Part-time Wastewater Plant Operator	<u>1</u>
TOTAL	7

DEPT: UTILITIES DEPARTMENT

DIVISION: GAS

LINE	LINE ITEM	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 ADOPTED
5001	SALARY,REGULAR	\$331,720	\$331,720	\$308,760
5002	SALARY,OVERTIME	32,000	32,000	32,000
5004	LONGEVITY PAY	12,630	12,630	15,100
5011	INSURANCE-MED./LIFE	62,060	62,060	61,950
5012	RETIREMENT	37,000	37,000	38,220
5013	SOCIAL SECURITY	29,150	29,150	27,590
5014	WORKERS COMP	20,920	20,920	20,920
5015	CHRISTMAS BONUS	530	530	550
TOTAL PERSONNEL EXPENSE		\$526,010	\$526,010	\$505,090
5108	GAS FOR RESALE	\$6,792,400	\$6,792,400	\$7,718,530
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	125,000	125,000	75,000
5162	TRAINING	10,000	10,000	10,000
5164	COMPUTER SOFTWARE	2,500	2,500	1,000
5166	TRAVEL AND BUSINESS	2,500	2,500	2,500
5168	UNIFORMS AND CLOTHING	10,500	10,500	10,000
5170	UTILITIES	6,000	6,000	6,000
5171	FUEL	25,000	25,000	25,000
5172	VEHICLE OPERATIONS & MAINTENANCE	15,000	15,000	15,000
TOTAL OPERATING EXPENSE		\$283,500	\$283,500	\$231,500
ALLOCATIONS				
	VEHICLE MAINTENANCE	\$36,880	\$36,880	\$37,080
	FINANCE	271,640	271,640	280,900
	UTILITY ADMINISTRATION	89,400	89,400	89,430
	SUPPORT SERVICES	95,840	95,840	95,260
	GENERAL FUND	94,960	94,960	108,840
	TRANSFER	608,390	608,390	600,000
TOTAL ALLOCATIONS		\$1,197,110 *	\$1,197,110 *	\$1,211,510 *
CAPITAL EXPENDITURES				
	EQUIPMENT REPLACEMENT	\$45,000	\$45,000	\$24,000
	CONSTRUCTION	875,000	875,000	625,000 **
TOTAL CAPITAL EXPENDITURES		\$920,000	\$920,000	\$649,000
TOTAL GAS DIVISION BEFORE				
DEPRECIATION AND DEBT SERVICE		\$9,719,020	\$9,719,020	\$10,315,630
DEBT SERVICE		337,320	337,320	271,370
TOTAL GAS		\$10,056,340	\$10,056,340	\$10,587,000

*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 6,834 active customers located in Union and Spartanburg counties. Gas is purchased from Transcontinental Gas Pipeline Corporation and South Carolina Pipeline Company. The system is comprised of approximately 300 miles of distribution piping.

Funding Source: Utility Fund

Detail of Personnel Services

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

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REVENUE MANUAL

REVENUE ITEM: Beginning Fund Balance

LEGAL AUTHORIZATION: Code of Ordinances, City of Union FY2014 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>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>FY</u> <u>2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
3,326,176	3,418,580	3,359,751	3,597,605	2,464,651	1,629,671	1,629,671	1,079,681

REVENUE ITEM: Current Property Taxes

LEGAL AUTHORIZATION: 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	FUND: General Fund ACCOUNT CODE: 10-4110
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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>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>ADOPTED FY2013</u>
All Assessed Value					
Real & Personal	11,248,310	11,618,550	11,663,790	12,697,890	12,697,890
Vehicles	11,248,310	<u>1,733,810</u>	<u>1,682,370</u>	<u>1,622,430</u>	<u>1,622,430</u>
TOTAL	22,496,620	13,352,360	13,352,360	13,346,160	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 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>ESTIMATED FY2013</u>	<u>ADOPTED FY2014</u>
74.3 Mills	74.3 Mills	74.3 Mills	74.3 Mills	79.9 Mills	80.0 Mills	92.5 Mills
\$983,470	\$998,420	\$972,540	\$964,820	\$1,118,055	\$1,112,000	\$1,291,850

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>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>FY</u> <u>2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
22,722	25,810	27,269	23,196	26,935	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>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>FY</u> <u>2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
1,768,358	1,842,468	1,732,317	1,692,755	1,616,796	1,597,970	1,597,970	1,499,500

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	1.45 per thousand
2	0-2000	40.00	1.50 per thousand
3	0-2000	45.00	1.55 per thousand
4	0-2000	50.00	1.60 per thousand
5	0-2000	55.00	1.65 per thousand
6	0-2000	60.00	1.70 per thousand
7	0-2000	65.00	1.75 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 through 2014 are reflective of the slow economy.

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

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>FY</u> <u>2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
Business License	1,120,002	1,307,013	1,170,093	1,106,933	1,077,446	1,208,000	1,208,000	1,102,500

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>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>FY</u> <u>FY2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
57,605	22,883	25,193	29,050	24,056	21,080	21,080	32,790

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

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

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

Electrical Permit Fees

- a) Base fee for issuing permit \$15.00

Services

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

Branch Circuits

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

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

HVAC Permit Fees

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

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
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DESCRIPTION OF REVENUE:

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

BASE:

The distribution of monies to local government is as follows: Sixteen and seven hundred twenty-two thousandths percent must be distributed to municipalities. Of the total distributed to municipalities, each municipality must receive an amount based on the ratio that the municipality's population is of the population of all municipalities in this State according to the most recent United States Census. Revenues from this source show an increase of 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 2014 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 FY2014, due to changes in State law and the downturn of the economy.

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>FY</u> <u>2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
287,110	273,924	229,723	183,157	153,467	150,000	150,000	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 in the amount of \$35,750, which exceeds the requirement set forth in Section 6-4-10 referred to above.

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>FY</u> <u>2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
54,458	51,878	50,850	55,087	58,805	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 2013-2014 Tax Levy will increase to 92.5 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>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>EY2010</u>	<u>FY</u> <u>2011</u>	<u>FY</u> <u>EY2012</u>	<u>BUDGETED</u> <u>EY2013</u>	<u>ESTIMATED</u> <u>EY2013</u>	<u>ADOPTED</u> <u>EY2014</u>
123,217	123,851	122,545	121,655	132,057	125,000	125,000	130,000

REVENUE ITEM: Merchant's Inventory Tax

LEGAL AUTHORIZATION:

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

FUND: General Fund

ACCOUNT CODE: 10-4350

DESCRIPTION OF REVENUE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>FY</u> <u>FY2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</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>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>FY</u> <u>FY2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
10,935	4,210	5,278	5,521	4,200	4,200	5,500

REVENUE ITEM: Motor Carrier Taxes

LEGAL AUTHORIZATION:

Code of Laws of South Carolina Title 12,
Chapter 37

FUND:

General Fund

ACCOUNT CODE: 10-4-4350-4010

DESCRIPTION OF REVENUE:

The taxes and payments in lieu of taxes are collected by the State and will be disbursed to counties on a 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>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>FY</u> <u>FY2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
15,840	13,542	11,337	10,347	11,000	11,000	10,000

REVENUE ITEM: Fines, Forfeitures, and Fees

LEGAL AUTHORIZATION: Code of Ordinances, City of Union FY2013 Budget Ordinance	FUND: General Fund ACCOUNT CODE: 10-4410
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DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>FY</u> <u>2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
114,212	121,464	117,307	111,222	74,858	115,000	115,000	90,000

REVENUE ITEM: Interest on Investments

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

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

BASE:

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

COMMENTS:

Interest earnings reflect a declining fund balance, with lower interest rates projected for FY 2014.

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>FY</u> <u>2012</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
114,048	97,997	47,732	26,504	8,672	20,000	20,000	5,000

REVENUE ITEM: Solid Waste Collection Fees

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2014 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 = \$15.00 per month per cart
- B. Retail/Commercial Establishments/Institutions = \$15.00 per month
- C. (1) Additional cart may be added at an additional \$15.00 per month per cart.
- D. Effective date - July 1, 2013

BASE:

All customers, which include all customers that reside in multi-family dwellings, will be charged a monthly fee of \$15.00. Additional carts may be added at an additional \$15.00 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>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>FY</u> <u>2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
731,994	588,504	537,689	625,843	667,347	665,600	665,600	723,500

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REVENUE ITEM: Service Connection Charges

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2014 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, FY2014 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, 2013. The monthly rate will include a purchase power adjustment (PPA), if applicable.

BASE:

The approximately 7,424 active electric service accounts are billed monthly.

COMMENTS:

An annual study of electric rates began in FY 2008 and will continue in 2014.

REVENUE HISTORY:

<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>FY</u> <u>2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
13,183,492	13,402,927	14,603,775	14,301,640	14,764,890	16,193,270	16,193,270	17,070,050

**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 \$0.12476 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 \$0.11677 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 \$0.13618 per KWH

All over 4,000 KWH \$0.08707 per KWH

All over 125 KWH per KW billing demand

First 10,000 KWH \$0.11677 per KWH

All over 10,000 KWH \$0.08707 per KWH

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

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 Stand Industrial Classification Manual published by the United States Government, and where more than 50% of the electric energy consumption of such establishment is used for its manufacturing processes.

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

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

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

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

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 \$0.14303 per KWH

All over 4,000 KWH \$0.08822 per KWH

All over 125 KWH per KW billing demand

First 10,000 KWH \$0.11791 per KWH

All over 10,000 KWH \$0.08822 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.

**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 \$0.12200 per KWH

All over 5,000 KWH \$0.07679 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
(Effective 07-01-2012)**

	<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 metal halide (cobra head)	11.59	12.74
400 watt HPS (cobra head)	15.05	16.22
400 watt HPS (wide)	16.22	17.37
400 watt metal halide (wide)	17.95	19.11
1000 watt metal halide (sport light)	20.85	24.31
1000 HPS	24.31	27.79

Rates do not include sales tax.

REVENUE ITEM: Electric Tap Fee

LEGAL AUTHORIZATION: Code of Ordinances, City of Union FY2014 Budget Ordinance	FUND: Utility ACCOUNT CODE: 32-4150
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DESCRIPTION OF REVENUE:

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

FEE SCHEDULE & OTHER REQUIREMENTS:

- I. Electrical permits may be obtained by the homeowner or licensed electrician.
- II. Temporary service (tool house connection with proper equipment provided by customer) \$75.
- III. Underground Service
 - A. Residential Service - up to 200 amp
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>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>FY</u> <u>2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
6,770	7,256	3,798	3,045	2,725	3,000	3,000	3,000

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REVENUE ITEM: Water Usage

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2014 Budget Ordinance	FUND: Utility Fund ACCOUNT CODE: 32-4160
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DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

See Proposed Water Rate Schedule: Effective July 1, 2013

BASE:

The approximately 6,317 active water service accounts are billed monthly.

COMMENTS:

An annual study of water rates began in FY 2008 and continue for FY 2014.

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>FY</u> <u>2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
3,013,014	2,857,173	2,789,237	2,873,486	3,061,643	3,214,630	3,214,630	3,185,720

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

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge	\$ 8.18	\$ 12.28

Volume Charge per 1000 Gallons

	<u>Inside City</u>	<u>Outside City</u>
Residential (050, 051)	\$ 3.20	\$ 4.81
Commercial (052, 053)	\$ 2.72	\$ 4.08
Industrial/Economic Development (054, 055)		
First 1,000,000 gallons/month	\$ 2.85	\$ 4.10
1,000,000 – 2,000,000 gallons/month	\$ 2.43	\$ 3.65
Over 2,000,000 gallons/month	\$ 2.15	\$ 3.22
Institutional (056, 057)	\$ 2.72	\$ 4.08
	(Schools, Hospitals, Churches)	
Water Districts (058)		\$ 3.20
Fire Sprinklers/\$/Month/Account (090)		\$ 33.13

REVENUE ITEM: Water Tap Fee

LEGAL AUTHORIZATION: Code of Ordinances, City of Union FY2014 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>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>FY</u> <u>2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
19,758	18,765	8,775	4,350	5,957	4,500	4,500	5,000

REVENUE ITEM: Sewer Usage

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2014 Budget Ordinance	FUND: Utility Fund ACCOUNT CODE: 32-4170
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DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

See Proposed Wastewater Rate Schedule: Effective for July 1, 2013

BASE:

The approximately 5,728 active sewer service accounts are billed monthly.

COMMENTS:

An annual study of wastewater rates began in FY 2008 and continue for FY 2014.

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>FY</u> <u>2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
1,712,302	1,623,520	1,742,200	1,766,572	1,825,736	1,994,820	1,994,820	2,246,830

**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)	\$ 4.04	\$ 6.07
Maximum Bill (12,000 gallons)	\$ 61.25	\$91.82

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)	\$ 4.04	\$ 6.07

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	\$ 4.04	\$ 6.07
1,000,000 – 2,000,000 gallons/month	\$ 2.55	\$ 3.83
Over 2,000,000 gallons/month	\$ 1.06	\$ 1.59
BOD*	\$0.17/lb.	\$0.17/lb.
TSS*	\$0.17/lb.	\$0.17/lb.

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

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

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

SEPTIC TANK WASTE DISPOSAL

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

Permit Application Processing and Renewal Fees:

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

Low Volume User	\$ 480.00
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Significant Industrial User W/O Pretreatment	\$ 900.00
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Significant Industrial User W/Pretreatment	\$1200.00
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REVENUE ITEM: Sewer Tap Fee

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2014 Budget Ordinance	FUND: Utility ACCOUNT CODE: 32-4170
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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>2008</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>FY</u> <u>2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
300	616	2,415	1,270	1,765	2,500	2,500	1,500

REVENUE ITEM: Gas Usage

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2014 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 6,834 active gas service accounts are billed monthly.

COMMENTS:

An annual study of natural gas rates began in FY 2008 and will continue in FY 2014.

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>FY</u> <u>2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
17,716,145	15,834,563	13,430,701	12,172,761	9,340,997	10,520,950	10,520,950	11,127,970

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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*

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

SMALL COMMERCIAL

(Meter Size=<275 CFH)

(Rate Code 045)

Basic Facilities Charge (Minimum Bill) \$ 11.80

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

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

LARGE COMMERCIAL

(Meter Size=>275 CFH)

(Rate Code 41)

Basic Facilities Charge (Minimum Bill) \$16.70

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

Plus purchased gas adjustment charge (PGA) if applicable.

GAS RATE SCHEDULE (Continued)

INTERRUPTIBLE

(Rate Code 042)

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

All volumes shall be billed at actual cost of purchased gas plus \$1.16 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, FY2014 Budget Ordinance	FUND: Utility ACCOUNT CODE: 32-4-4180-4276
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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>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>FY</u> <u>2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
8,084	11,460	18,635	21,135	13,239	5,000	5,000	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>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>FY</u> <u>2012</u>	<u>BUDGETED</u> <u>FY2013</u>	<u>ESTIMATED</u> <u>FY2013</u>	<u>ADOPTED</u> <u>FY2014</u>
520,804	277,336	239,600	136,317	117,291	59,000	59,000	15,000

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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 2013-2014.

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 2013-2014.

SECTION 2. That the Budget shall be for the period beginning July 1, 2013, and ending June 30, 2014, 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.

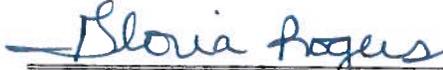
SECTION 6. This Ordinance shall be effective July 1, 2013.

SECTION 7. This Ordinance supersedes any other inconsistent ordinance.

ORDAINED AND ADOPTED in City Council meeting duly assembled this 4th day of June 2013.


Harold E. Thompson - Mayor

ATTEST:


Gloria Rogers - Municipal Clerk

1st Reading May 21, 2013

2nd Reading June 4, 2013

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 2013-2014.

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, 2013, through the Thirtieth Day of June, 2014, 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 (92.5) mills on each One Hundred Dollars (\$100.00) of assessed value, which will produce Eight Dollars (\$9.25) 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, 2014, 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, 2014, an additional penalty of Seven 7 percent (7%) must be added by the Tax Collector on the City duplicate and collected by the Tax Collector; and if the taxes, assessments and penalties are not paid before March 17, 2014, 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, 2014, 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, 2013, and supersedes any other inconsistent ordinances.

ORDAINED AND ADOPTED in City Council meeting duly assembled this 4th day of June 2013.


Harold E. Thompson - Mayor

ATTEST:


Gloria Rogers - Municipal Clerk

1st Reading May 21, 2013

2nd Reading June 4, 2013

CITY OF UNION MISSION STATEMENT

“The City of Union will at all times provide quality services to all citizens equitably and in a fair, responsive, efficient and caring manner. We value employees who exhibit moral values that stress the importance of treating co-workers and our citizens with respect and fairness. We pledge to communicate and provide leadership effectively equitably with all our citizens, organizations and community at large as we try to develop and maintain a high quality of sustainable living in the City of Union.”

Adopted January 18, 2011
Implemented by Mayor Harold E. Thompson

