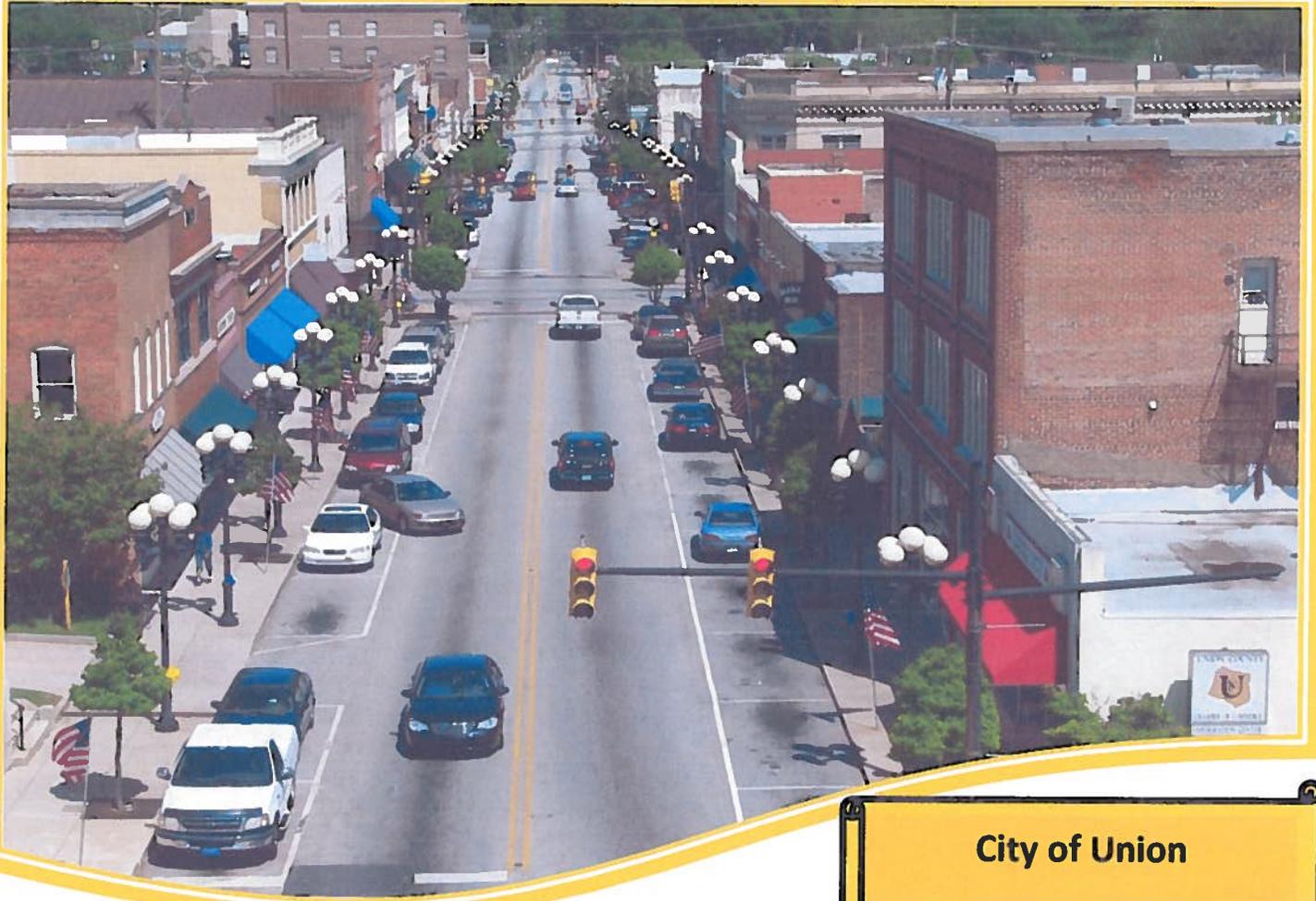


Union

SOUTH CAROLINA



City of Union

City of Union

FY 2011-2012

Budget

**CITY OF UNION, SOUTH CAROLINA
FISCAL YEAR 2011 – 2012 BUDGET**

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BUDGET INTRODUCTION

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City of Union, South Carolina

CITY OFFICIALS

ELECTED

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

APPOINTED

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

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GENERAL INFORMATION

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City of Union, South Carolina
Fiscal Year 2011-2012 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 three years old, one of South Carolina's first municipalities.

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

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

The Mayor acts in a legislative capacity as a member and presiding officer of the council. He acts in an executive capacity as chief administrative officer of the council's policies.

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

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

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

BUDGETARY SYSTEM

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

The budget process begins in January - six (6) months before the budget will take effect. The FY2012 budget calendar, which follows, outlines the budget process for the City of Union.

FY 2012 BUDGET CALENDAR

January 28	Budget worksheets to departments
February 11	Budget worksheets to Finance Department
Feb 12 - Feb 21	Review & compilation of all requests by Finance Department
Feb 2- Mar 4	Mayor reviews all requests in light of revenue projections
March 4-15	Compilation of Budget Retreat Information
March 16 - 18	Budget Workshop
April 19	Budget Workshop continued
April 20-25	Mayor, Finance Director and Finance Staff review Budget Retreat priorities in light of updated revenue projections and prepare budget document
April 26-27	Mayor prepares budget message; assembly and typing of FY2012 Proposed Budget
April 28-29, May 2	FY2012 Proposed Budget reviewed and printed
May 17	FY2012 Proposed Budget submitted to Council; First Reading of Proposed FY2012 Budget Ordinance by City Council

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 2011-2012 fiscal years. Comparison data is provided, as well as illustrative charts and narratives.

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

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

Appendices - Glossary of Terms; enabling Ordinances.

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

FROM: Mayor, Harold E. Thompson

RE: Budget Message

Ladies and Gentlemen,

I am pleased to present to you the Annual Budget for Fiscal Year beginning July 1, 2011 and ending June 30, 2012 (FY2011-2012) which totals \$42,462,860. 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.

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 type of events.

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

In the Enterprise Fund, the full impact of mandated projects and the cost of wholesale energy continues to be felt in fiscal 2011-2012.

BUDGET MESSAGE (CONT'D.)

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

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

Conclusion

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

This budget would not have come to be if it were not for the hard work and long hours spent by many City Employees in its preparation.

Sincerely,

A handwritten signature in black ink that reads "Harold E. Thompson". The signature is written in a cursive style with a large initial "H".

Harold E. Thompson

Mayor, City of Union

BUDGET SUMMARY

The FY 2011/2012 adopted balanced budget totals \$42,462,860, a decrease of less than 1% under last fiscal year budget totals.

The General Fund budgeted expenditures total \$5,239,760, an increase of \$35,300 or 1% over FY 2010/2011. 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 2011-2012 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. The Local Government Fund, which is funded by state revenues, is projected to decrease again this year. The transfer of funds from the (2) two enterprise funds, of the City, continue to be the major revenue source of the General Fund at \$1,612,740 or 32% of total projected revenues \$4,943,130. The Public Safety Department which is 57% of the General Fund budget continues to pressure resources of the General Fund.

The implementation of a new revenue source, the hospitality and accommodations fee, will allow council to appropriate funds for local tourism and recreational events and projects. This fund will relieve some of the stress on the General Fund to fund these events.

The Solid Waste Management Fund's adopted budget for FY 2011/2012 totals \$732,390, a decrease of \$95,030 or 11% under FY 2010-2011. This decrease is due the forgiveness of an advance due the General Fund, the loss of (1) one part-time position and the downgrade of (1) one position to part-time.

The Utility Enterprise fund budget expenses for FY 2011/2012 are \$35,265,840, a decrease of \$1,409,420 or 4% under FY 2011/2012. The main reason for the decreases is due to lower purchased power and purchased natural gas cost. Electric power cost, while showing a decrease for FY2011/2012, is projected to increase for future budgets. The cost of natural gas has been stable for the last couple of years and is projected to be in the \$4 to 5 dekatherms range again this year. 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 6199 customers directly, as well as (5) five water districts. The loss of industrial customers and DHEC permitting issues have forced the closure of (2) two wastewater treatment plants. Hopefully the closures will make the process of treating sewage more efficient in the future.

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

RATE INCREASES

The General Fund adopted FY 2011/2012 budget includes a tax rate increase to cover a prior year, FY 2010, deficit. This budget also includes an operating millage increase based on the average CPI (Consumer Price Index), and population growth over the prior calendar year.

The Solid Waste Management fee will increase from \$13 per month to \$14 per month. A \$39,740 transfer from the General Fund will continue for FY 2011/2012 to balance this fund.

The City's utilities continue to see pressure from wholesale rates in electricity, volatile natural gas prices and State and Federal Agencies. Electric rates will remain unchanged, but a monthly power purchase adjustment will continue. This adjustment could be a plus or a minus on a customer's bill. Water and wastewater rates will increase by 10% on the base facility charge and by 9% on volume. Natural gas rates will remain unchanged, but a (PGA) purchase gas adjustment will continue. Also, security lights will increase by 5%. (See Revenue Manual for details). Even with these rate increases, the City will rely on prior year retained earnings to maintain the combined utility system.

STAFF AND COMPENSATION CHANGES

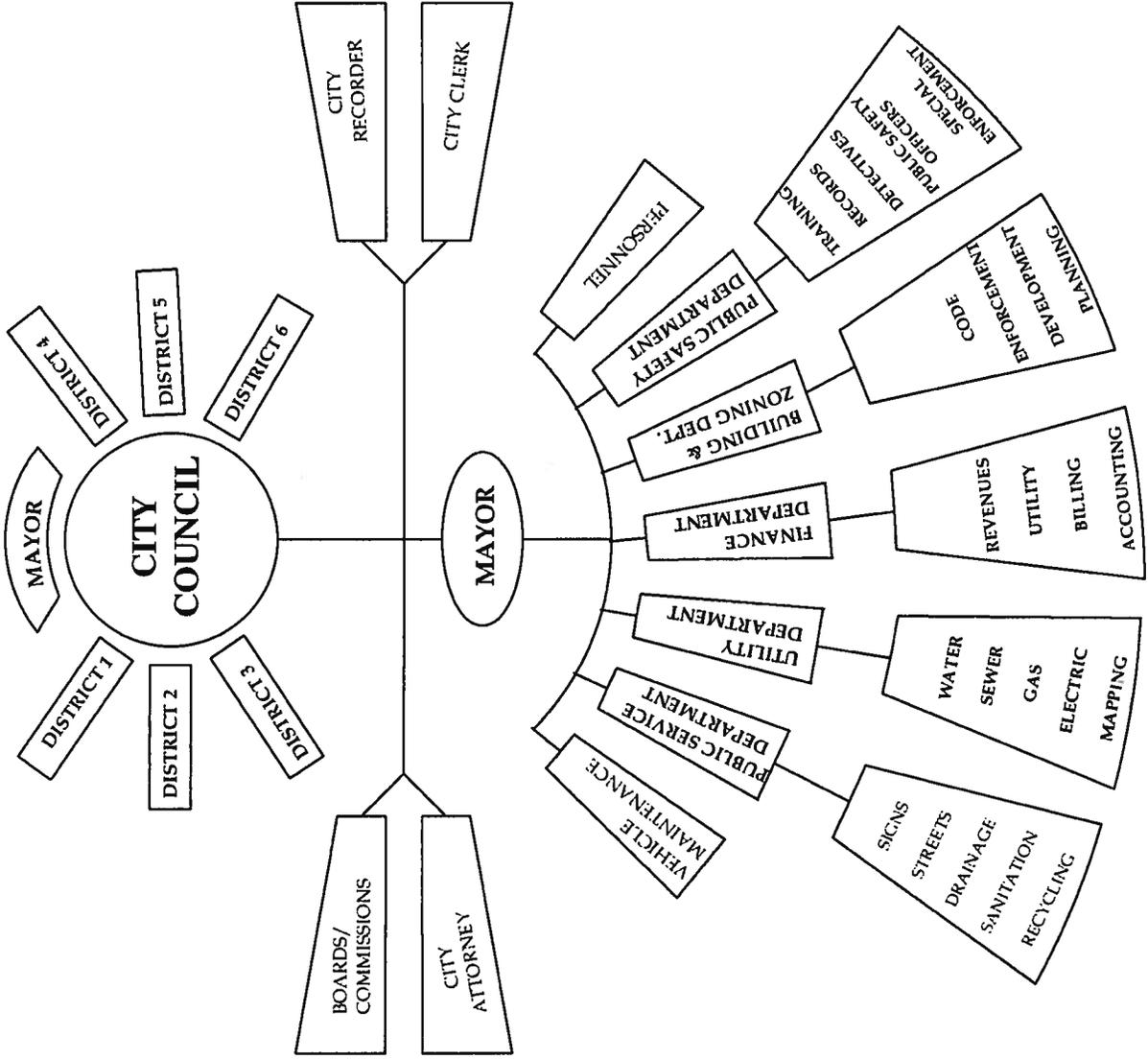
FY 2011/2012 will see City employees receiving a cost of living adjustment of 3%. The City's workforce will decrease by (1) one full time, (1) one part-time and 1 temporary position. Another full time position will be downsized to a part-time employee.

BUDGET HIGHLIGHTS

1. This budget includes a tax increase to cover a prior year loss and an operating increase based on the CPI (Consumer Price Index) and population growth over the past calendar year. This will result in a millage increase of approximately 5.56 mills. 4.38 Mills is to cover the prior year loss and come off the rate once the deficit is recovered.

2. The Solid Waste Management fee will increase from \$13 per month to \$14 per month.
3. Electric rates are unchanged, but the City will pass through a purchased power adjustment to our electric customer by truing up the cost of electricity each month based on the previous month's usage. (See Pages 139-149)
4. Water rates will increase 10% on the base facility charge and 9% on volume. (See Pages 151-153)
5. Waste Water rates will increase 10% on the base facility charge and 9% on volume(See pages 154-157)
6. Natural Gas rates will remain unchanged, by continuing a purchase gas adjustment. (See pages 158-162)
7. Security lights monthly charges will increase by 5%. (See Revenue Manual pages 147,153,162)
8. The City expects to continue its solicitation of the State Highway Department for street resurfacing and sidewalk projects.
9. \$58,000 is provided to replace equipment in the General Fund. (See page 31 for details)
10. \$100,000 is provided to replace various equipment and vehicles for all utility divisions. (See page 31 for details)
11. \$3,257,000 is provided for Utility Infrastructure improvements. (See pages 30-33 for details)
12. A 3% cost of living raise is provided in this year's appropriation for employees.
13. The City continues to assist outside agencies for the betterment of our City. On September 1, 2010 a Local Hospitality and Accommodations fee was implemented. These funds will be used to fund some outside agencies if they meet the required regulations to qualify under State Laws.

PERSONNEL



EMPLOYEES BY DEPARTMENT

<u>CLASSIFICATION</u>	<u>FY2007</u> <u>ADOPTED</u>	<u>FY2008</u> <u>ADOPTED</u>	<u>FY2009</u> <u>ADOPTED</u>	<u>FY2010</u> <u>ADOPTED</u>	<u>FY2011</u> <u>ADOPTED</u>	<u>FY2012</u> <u>ADOPTED</u>
LEGISLATIVE	9	9	9	9	9	9 (1)
CITY COURT	1	1	1	1	1	1
CITY ATTORNEY	1	1	1	1	1	1
TAX & LICENSE	2	1	0	0	0	0
THE UNION CONNECTION	0	0	2	2	4	3 (2)
PUBLIC SAFETY	38	39	42	41	41	40 (3)
PUBLIC SERVICE - STREET DEPT.	7	7	7	8	8	8
PUBLIC SERVICE - SOLID WASTE	9	8	7	7	7	6 (4)
BUILDING & ZONING	3	4	4	2	2	2
VEHICLE MAINTENANCE	4	4	4	4	4	4
ACCOUNTING	4	4	5	6	5	5
UTILITY BILLING	11	11	11	9	9	9
UTILITIES - ADMINISTRATION	3	3	3	3	3	3
UTILITIES - SUPPORT SERVICES	4	4	4	4	4	4
UTILITIES - ELECTRIC	8	8	8	8	8	8
UTILITIES - WATER	13.5	13.5	13.5	13	14	14
UTILITIES - WASTEWATER	6.5	6.5	6.5	6	6	6
UTILITIES - GAS	9	10	10	10	10	10
TOTAL	133	134	138	134	136	133
LESS ELECTED OFFICIALS	7	7	7	7	7	7
	126	127	131	127	129	126

1. The Mayor, six (6) councilmembers, the Municipal Clerk/Personnel Director, and the Management Services Secretary are budgeted in this account.
2. Two (2) part-time videographers have been budgeted for the Union Connection.
3. Loss of one (1) School Resource Officer
4. Loss of one (1) position; reduce one full-time position to part-time.

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 117 full-time, and 9 part-time positions carry out the operations of the City government. The budget for fiscal year 2011-2012 shows the loss of two full-time positions and 1 part-time position, and the reduction of 1 full time position to a part-time position.

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

Employee Benefits

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

Health Insurance

The City of Union provides health and dental insurance under its group policy with the State Plan which is administered by the S.C. Budget and Control Board, Employee Insurance Program. The City of Union joined the State Plan in July 1997. This has proven to be one of the best things that could have happened for the City and the employees. Health insurance coverage is one of the most valuable benefits that our employees enjoy.

City employees are able to have their claims electronically filed by participating physicians. Most employees prefer to drop by the office or call to inquire on payment

Personnel (Continued)

status or problems in dealing with doctors or hospitals. When employees are not satisfied with the way a claim is handled, the Personnel Director acts as a liaison between the claimant and the third party administrator (Employee Insurance Program).

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

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

Compensation

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

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

- The LUCA program conducted by the City of Union Planning Department on behalf of the Census Bureau in preparation for the 2010 Census identified growth of over two hundred households in excess of the previous totals submitted during the 2000 Census within the City of Union. With the City of Union receiving requests for new utility services inside and outside of the corporate limits of the City of Union, the demand for City of Union utility services are expected to grow as all areas of economic development expand in the City of Union and Union County.
- Departments have been asked to review all positions for need and effectiveness. Reorganization and automation has been used as an effective tool to control growth in the workforce. Downsizing of our workforce will continue because of

Personnel (Continued)

the closure of wastewater treatment plants due to the closure of large textile plants over the last several years.

- Cost to provide employee benefits will increase. Health insurance costs are projected to increase this year. Continued promotion of safety equipment and employee recognition of proper safety procedures will be important.
- In-House Safety Training, along with a Safety Consultant and our own Safety Committee has increased our awareness of potential hazards to our employees over the years. SCMIT now provides courtesy safety inspections.
- The Blood-borne Pathogens Standard has significantly changed the way some employees work. Public Safety and Public Works employees have undergone extensive training on the requirements and steps needed to comply with the Act. HBV vaccine has been provided to all employees identified as "at risk". The final effect and costs of this regulation are still to be calculated.
- In 2001, a wage and compensation study updated salaries and adjusted salary grades for equity within the organization. Annual adjustments to reflect the market conditions will also be needed.
- The Omnibus Transportation Testing Act which took effect in January 1995 will require implementation of a drug and alcohol testing policy as well as random tests for all drivers who have CDL driver's license.

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

**CITY OF UNION
ANNUAL BUDGET
FY 2011-2012**

PERSONNEL SUMMARY

DESCRIPTION	2011-2012 ADOPTED POSITIONS	2011-2012 ADOPTED BUDGET
GENERAL FUND		
<u>LEGISLATIVE</u>		
Mayor	1	
Councilmembers	6	
Municipal Clerk/Personnel Director	1	
Management Services Secretary	1	
Total	9	\$277,170
<u>CITY COURT</u>		
Municipal Judge	1	
Total	1	\$32,260
<u>CITY ATTORNEY</u>		
	1	
Total	1	\$62,730
<u>THE UNION CONNECTION</u>		
Media Information Technology Coordinator	1	
Part-time Videographers	2	
Total	3	\$81,140
<u>PUBLIC SAFETY</u>		
Director Public Safety	1	
Captains	3	
Lieutenants	1	
Investigators I	2	
Investigators II	1	
1st Sergeant Training Officer	1	
Sergeants	4	
Corporals	4	
Public Safety Officers	12	
School Resource Officers	2	
Animal Control - part-time	2	
Records Clerk	2	
Part-Time Records Clerk	1	
Part-time officers	1	
Firemen	3	
Total	40	\$2,387,840
<u>PUBLIC SERVICE - STREET</u>		
Supervisor	1	
Heavy Equip Oper.	6	
Lawn Maintenance	1	
Total	8	\$396,500

PLANNING

Business License Coordinator	1	
Building/Zoning Coordinator	1	
Total	2	\$104,200

SOLID WASTE FUND

SOLID WASTE

Public Service Director	1	
Light Equipment Operators	2	
Part-time	1	
Solid Waste Collectors	1	
Total	5	\$294,630

UTILITIES

FINANCE - ACCOUNTING

Finance Director	1	
Accounting Supervisor	1	
Payroll Coordinator	1	
Accounts Payable Coordinator	1	
Tax Coordinator	1	
Total	5	\$314,210

FINANCE - UTILITY BILLING

Senior Meter Reader	1	
Meter Readers	3	
Account Clerks	3	
Customer Service Representative	1	
Utility Billing Coordinator	1	
Total	9	\$438,780

VEHICLE MAINTENANCE

Maintenance Director	1	
Auto Technician II	1	
Auto Technician III	1	
Utility Worker	1	
Total	4	\$246,760

UTILITY ADMINISTRATION

Utility Director	1	
Administrative Assistant	1	
Mapping Technician	1	
Total	3	\$249,250

UTILITY SUPPORT SERVICES

Utilities Coordinator	1	
Maintenance Technician	1	
Warehouse Coord & Purch.	1	
Service Locator	1	
Total	4	\$271,390

ELECTRIC

Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Lineman II	5	
Utility Worker II	1	
Total	8	\$586,520

WATER

Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Serviceman	1	
Heavy Equipment Operators	2	
Utility Workers	2	
Water Plant Supervisor	1	
Water Plant Operators	6	
Total	14	\$827,810

WASTEWATER

Wastewater Plant Supervisor	1	
Wastewater Plant Operators	4	
Wastewater Plant Operators-Part-Time	1	
Total	6	\$384,560

NATURAL GAS

Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Welder	1	
Heavy Equipment Operator	4	
Utility Workers	1	
Measurement & Control Dispatcher	1	
Gas Dispatcher/Serviceman	1	
Total	10	\$596,530

CITYWIDE TOTAL

	133	
Less Elected Officials	7	
TOTAL	126	\$7,552,280

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FINANCIAL SUMMARIES

CITY OF UNION
ALL FUNDS SUMMARY
REVENUE AND EXPENDITURES
FISCAL YEAR 2012

	<u>GENERAL FUND</u>	<u>LOCAL HOSPITALITY & ACCOMODATIONS</u>	<u>PMPA PROMOTIONAL FUND</u>
REVENUES			
Taxes and penalties	\$1,081,630	\$140,000	
Fee in lieu of taxes	19,000		
License, permits, and fees	1,141,500		
Fines and forfeitures	115,000		
State collecting taxes	399,260		
Intergovernmental Revenue	527,500		
Interest	25,000		
Other	5,000		16,870
Sales-DVD's	1,500		
City Auction	15,000		
Solid waste fee			
Sales-electric			
Sales-water			
Sales-gas			
Charges-wastewater			
Other Income- net of bad debts			
Community Change			
Fee in lieu of franchise fees/Tranfers	1,612,740		
Fund Balance/Reserves	296,630		
TOTAL REVENUES	<u>\$5,239,760</u>	<u>\$140,000</u>	<u>\$16,870</u>
EXPENDITURES/EXPENSES			
Personnel cost	\$3,356,840		
Power and natural gas for resale			
Maintenance and operations	1,557,910	140,000	6,870
Allocation	97,610		
Payment in lieu of franchise fee			
Capital equipment replacement	58,000		
Capital cost-Infrastructure			
Debt service	127,660		
Transfers	39,740		
Economic Development			10,000
Other	2,000		
TOTAL EXPENDITURES/EXPENSES	<u>\$5,239,760</u>	<u>\$140,000</u>	<u>\$16,870</u>

<u>DRUG FUND</u>	<u>COMMUNITY CHANGE</u>	<u>DEBT SERVICE-TAX INCREMENT DISTRICT</u>	<u>MULTI-PURPOSE EVENTS CENTER</u>	<u>ENTERPRISE FUNDS</u>		<u>TOTAL</u>
				<u>UTILITY</u>	<u>SOLID WASTE</u>	
		\$104,000				\$1,325,630
						19,000
						1,141,500
						115,000
						399,260
						527,500
			20,000	71,000	500	116,500
				348,760		370,630
						1,500
						15,000
					692,150	692,150
				14,521,720		14,521,720
				3,113,800		3,113,800
				12,846,370		12,846,370
				1,891,870		1,891,870
				-6,500		(6,500)
	10,000					10,000
					39,740	1,652,480
4,000			930,000	2,478,820		3,709,450
<u>\$4,000</u>	<u>\$10,000</u>	<u>\$104,000</u>	<u>\$950,000</u>	<u>\$35,265,840</u>	<u>\$732,390</u>	<u>\$42,462,860</u>
				\$2,219,600	\$294,630	\$5,871,070
				21,244,030		21,244,030
4,000	10,000			2,987,120	339,910	5,045,810
				2,352,940	43,850	2,494,400
				1,583,340		1,583,340
				45,000		103,000
			950,000	3,287,000		4,237,000
		104,000		1,546,810	54,000	1,832,470
						39,740
						10,000
						2,000
<u>\$4,000</u>	<u>\$10,000</u>	<u>\$104,000</u>	<u>\$950,000</u>	<u>\$35,265,840</u>	<u>\$732,390</u>	<u>\$42,462,860</u>

**CAPITAL SUMMARY
ALL FUNDS**

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

A summary of capital by fund and department is in the following table for the budgeted fiscal year. Capital expenditures make up a substantial portion of the budgetary expenditure of \$42,462,860:

<u>FUND</u>	<u>TOTAL CAPITAL</u>
General	\$ 58,000
Combined Utility	<u>3,287,000</u>
TOTAL	\$3,445,000
<u>DEPARTMENT</u>	
City Facilities	\$ 17,000
Street	41,000
Utility Administration	25,000
Support Services	30,000
Electric	462,000
Water	740,000
Wastewater	890,000
Gas	840,000
General Work	<u>400,000</u>
TOTAL	\$3,445,000

ALL FUNDS CAPITAL

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

GENERAL FUND CAPITAL

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
City Facilities	Various Equipment/Buildings	\$ 17,000
Street	Truck-Pickup	20,000
	Sand Spreader	8,000
	Brine Tank	10,000
	Tail Gate Sand Spreader	3,000
<u>TOTAL GENERAL FUND CAPITAL FY2012:</u>		<u>\$ 57,000</u>

SOLID WASTE MANAGEMENT FUND

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

There were no capital requests for FY2012.

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	Truck-Pickup	25,000
Warehouse	Truck-Work Bed	30,000
Wastewater	Truck-Pickup	25,000
	Algae Ultra Sonic Controls	5,000
Natural Gas	Trailer	15,000

TOTAL COMBINED UTILITY EQUIPMENT AND MOTOR VEHICLES: \$ 100,000

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

COMBINED UTILITY FUNDS - INFRASTRUCTURE

Several major improvements are budgeted from the combined utility for FY2012. Again, the pay-as-you-go mechanism will be used to fund these various projects. All projects listed below will be funded from operations or from retained earnings.

The Combined Utility is projected to spend \$3,287,000 on capital projects. The following is a summary of projects for FY2012.

ELECTRIC

For system improvements to include new subdivisions, street lighting and pole replacement. City employees' salary and benefits are included in this amount.	\$292,000
Meter replacement (Upgrade to Radio Read-(E.R.T.)	120,000
Reclosures	50,000
TOTAL ELECTRIC:	\$462,000

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.	\$400,000
Aqua Lane Pump Station-Replacement	40,000
Water Plant- Replace Starters for two (2) high service pumps	20,000
-Replace chemical pumps	16,000
-Ultrasonic Devices at settling basins	16,000
Water Plant Maintenance- Horizontal service pump rotating device	28,000
Capital improvements water distribution system	
- replace valves	70,000
- water meter replacement	90,000
River Pump Station - miscellaneous work	<u>60,000</u>
TOTAL WATER:	\$ 740,000

WASTEWATER

Appropriated for sewer collection rehabilitation and improvement in the Union, Buffalo and Monarch area. Included in these costs are materials and engineering fees.	\$710,000
Tosch Creek Plant – major equipment repair or replacement, aerators, clarifiers, and pumps.	72,000
Pump Stations- major equipment repair allowance	18,000

SCADA System – Phase II – Monitor pump stations	<u>60,000</u>
TOTAL WASTEWATER:	\$860,000
<u>NATURAL GAS</u>	
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.	\$290,000
System expansion in Glenn Springs –	
Phase III-B – LP Poly – Spartanburg County Roads	345,000
Phase IV – L.P. Poly – Union County Roads	140,000
Meter replacement	<u>50,000</u>
TOTAL NATURAL GAS:	\$825, 000
<u>GENERAL WORK</u>	
Relocate Warehouse Facility	\$400,000

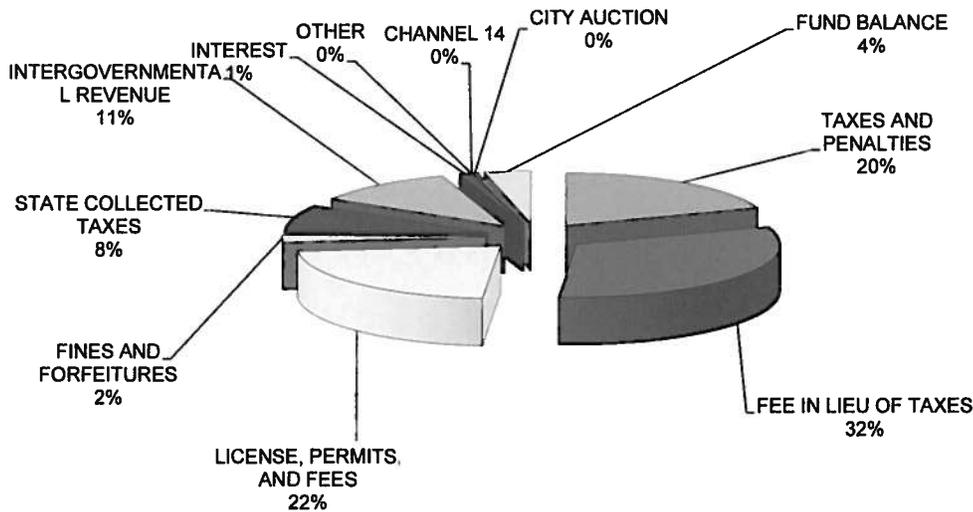
The following is a list of capital infrastructure expenditures projected for FY2012 by division in the combined utility:

<u>DIVISION</u>	<u>AMOUNT</u>
Electric	\$ 462,000
Water	740,000
Wastewater	860,000
Gas	825,000
General Work	400,000
TOTAL COMBINED UTILITY CAPITAL INFRASTRUCTURE:	\$3,287,000

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**CITY OF UNION
GENERAL FUND REVENUES
FISCAL YEAR 2012**

	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
TAXES AND PENALTIES	\$972,541	\$1,019,500	\$1,019,500	\$1,081,630
FEE IN LIEU OF TAXES	18,663	18,500	18,500	19,000
FEE IN LIEU OF FRANCHISE FEE/TRANSFER	1,713,654	1,638,400	1,638,400	1,612,740
LICENSE, PERMITS, AND FEES	1,132,126	1,145,000	1,145,000	1,141,500
FINES AND FORFEITURES	117,307	115,000	115,000	115,000
STATE COLLECTED TAXES	448,936	420,260	420,260	399,260
INTERGOVERNMENTAL REVENUES	691,244	586,700	586,700	527,500
INTEREST	47,732	40,000	40,000	25,000
OTHER	1,279	5,000	5,000	5,000
THE UNION CONNECTION	1,552	3,000	3,000	1,500
CITY AUCTION	11,436	20,000	20,000	15,000
FUND BALANCE	<u>72,148</u>	<u>193,100</u>	<u>193,100</u>	<u>296,630</u>
TOTAL	<u>\$5,228,618</u>	<u>\$5,204,460</u>	<u>\$5,204,460</u>	<u>\$5,239,760</u>

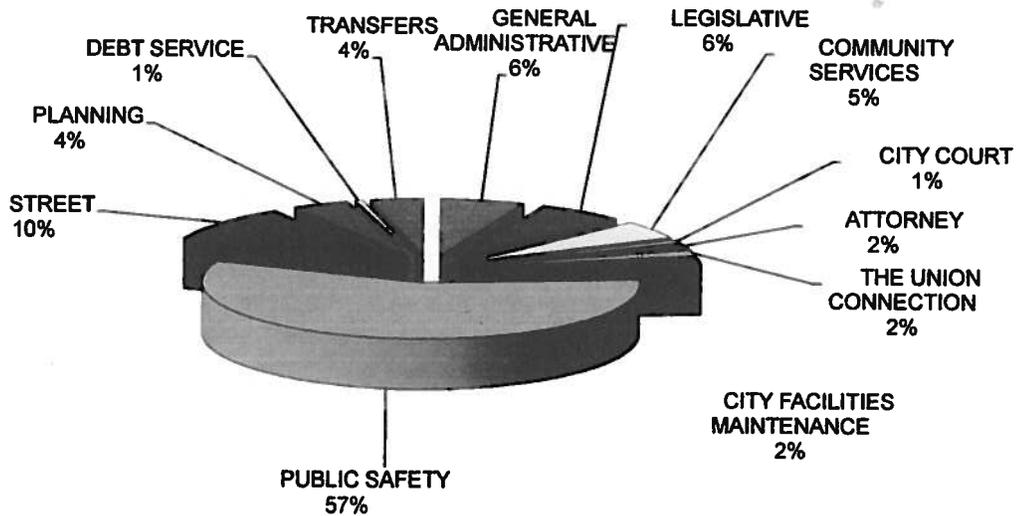


**CITY OF UNION
 DETAIL OF ESTIMATED REVENUE
 GENERAL FUND
 FISCAL YEAR 2012**

	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
BEGINNING FUND BALANCE	<u>\$3,418,580</u>	<u>\$3,359,751</u>	<u>\$3,359,751</u>	<u>\$2,464,651</u>
TAXES:				
GENERAL TAXES	945,272	999,500	999,500	1,061,630
PENALTIES & INT. ON DELQ. TAXES	<u>27,269</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
TOTAL	<u>972,541</u>	<u>1,019,500</u>	<u>1,019,500</u>	<u>1,081,630</u>
PAYMENT IN LIEU OF TAXES/FRANCHISE FEES:				
HOUSING AUTHORITY	18,663	18,500	18,500	19,000
ENTERPRISE FUND-UTILITIES	1,684,229	1,609,000	1,609,000	1,583,340
ENTERPRISE FUND-SOLID WASTE MGMT.	<u>29,425</u>	<u>29,400</u>	<u>29,400</u>	<u>29,400</u>
TOTAL	<u>1,732,317</u>	<u>1,656,900</u>	<u>1,656,900</u>	<u>1,631,740</u>
LICENSES & PERMITS:				
BUSINESS & PROF. LICENSES	1,106,933	1,110,500	1,110,500	1,107,000
BUILDING ZONING & UTILITY PERMITS	<u>25,193</u>	<u>34,500</u>	<u>34,500</u>	<u>34,500</u>
TOTAL	<u>1,132,126</u>	<u>1,145,000</u>	<u>1,145,000</u>	<u>1,141,500</u>
FINES & FORFEITURES:				
FINES & REIMBURSEMENTS	<u>117,307</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>
TOTAL	<u>117,307</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>
STATE COLLECTED TAXES:				
AID TO SUBDIVISIONS	229,723	200,000	200,000	180,000
HOMESTEAD EXEMPTION	122,545	123,000	123,000	122,000
ACCOMMODATION TAX	50,850	50,000	50,000	50,000
MERCHANTS INVENTORY TAX	28,066	28,060	28,060	28,060
MANUFACTURER EXEMPTION	4,210	4,200	4,200	4,200
MOTOR CARRIER	<u>13,542</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
TOTAL	<u>448,936</u>	<u>420,260</u>	<u>420,260</u>	<u>399,260</u>
INTERGOVERNMENTAL REVENUE:				
OVERHEAD ALLOCATION:				
UTILITY	460,130	353,090	353,090	372,080
SOLID WASTE MANAGEMENT	92,026	88,610	88,610	92,420
SCHOOL DISTRICT REIMB.	125,826	125,000	125,000	50,000
KEYSTONE REIMBURSEMENT	300	0	0	0
REIM. PSO HOURS WORKED	<u>12,962</u>	<u>20,000</u>	<u>20,000</u>	<u>13,000</u>
TOTAL	<u>691,244</u>	<u>586,700</u>	<u>586,700</u>	<u>527,500</u>
USE OF MONEY:				
INTEREST	<u>47,732</u>	<u>40,000</u>	<u>40,000</u>	<u>25,000</u>
TOTAL	<u>47,732</u>	<u>40,000</u>	<u>40,000</u>	<u>25,000</u>
MISCELLANEOUS REVENUE:				
OTHER	<u>27,585</u>	<u>28,000</u>	<u>28,000</u>	<u>21,500</u>
TOTAL	<u>27,585</u>	<u>28,000</u>	<u>28,000</u>	<u>21,500</u>
GRAND TOTAL AVAIL. RESOURCES	<u>\$8,588,368</u>	<u>\$8,371,111</u>	<u>\$8,371,111</u>	<u>\$7,407,781</u>

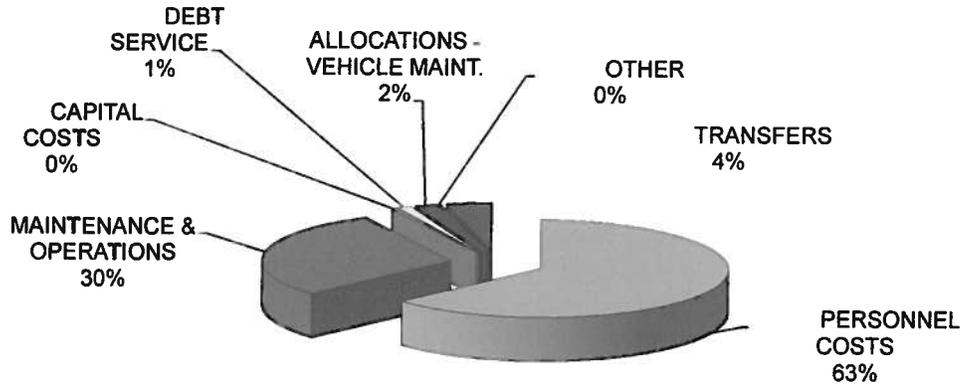
**CITY OF UNION
SUMMARY OF EXPENDITURES
GENERAL FUND
FISCAL YEAR 2012**

	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
GENERAL ADMINISTRATIVE	\$306,731	\$323,230	\$323,230	\$333,000
LEGISLATIVE	345,350	335,130	335,130	351,870
COMMUNITY SERVICES	297,369	271,000	271,000	232,880
CITY COURT	41,435	41,500	41,500	49,750
ATTORNEY	84,582	76,820	76,820	83,730
TOTAL GENERAL GOVERNMENT	<u>\$1,075,467</u>	<u>\$1,047,680</u>	<u>\$1,047,680</u>	<u>\$1,051,230</u>
THE UNION CONNECTION	77,170	95,010	95,010	102,660
CITY FACILITIES MAINTENANCE	188,612	101,000	101,000	101,000
PUBLIC SAFETY	2,908,503	2,968,540	2,968,540	3,081,680
STREET	549,846	543,030	543,030	618,100
PLANNING	205,769	217,510	217,510	218,070
DEBT SERVICE	14,725	29,690	29,690	27,280
TRANSFERS	<u>208,526</u>	<u>202,000</u>	<u>202,000</u>	<u>39,740</u>
TOTAL GENERAL FUND	<u>\$5,228,618</u>	<u>\$5,204,460</u>	<u>\$5,204,460</u>	<u>\$5,239,760</u>



**CITY OF UNION
EXPENDITURES BY TYPE
GENERAL FUND
FISCAL YEAR 2012**

	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
PERSONNEL COSTS	\$3,233,130	\$3,280,310	\$3,280,310	\$3,356,840
MAINTENANCE & OPERATIONS	1,417,470	1,537,200	1,537,200	1,557,910
CAPITAL COSTS	196,298	17,000	17,000	58,000
DEBT SERVICE	74,635	64,970	64,970	127,660
ALLOCATIONS - VEHICLE MAINT.	93,239	96,480	96,480	97,610
OTHER	5,320	6,500	6,500	2,000
TRANSFERS	<u>208,525</u>	<u>202,000</u>	<u>202,000</u>	<u>39,740</u>
TOTAL	<u>\$5,228,617</u>	<u>\$5,204,460</u>	<u>\$5,204,460</u>	<u>\$5,239,760</u>



CITY OF UNION
 GENERAL FUND/TAX INCREMENT DISTRICT
 AGGREGATE OUTSTANDING DEBT SERVICE
 FISCAL YEAR ENDING 2012

DESCRIPTION	DUE IN ONE YEAR			LONG-TERM DEBT		TOTAL
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	
GENERAL FUND						
SC BROWNSFIELD CLEANUP REVOLVING LOAN/GRANT(net of forgiveness)(2)						
BROWNSFIELD LOAN	\$25,130	\$2,150	\$27,280	\$196,650	\$7,960	\$204,610
BB&T GOVERNMENTAL FINANCE- LEASE PURCHASE						
FIRE TRUCK	<u>78,000</u>	<u>22,380</u>	<u>100,380</u>	<u>779,890</u>	<u>98,370</u>	<u>878,260</u>
TOTAL PRINCIPLE AND INTEREST ¹	<u>\$103,130</u>	<u>\$24,530</u>	<u>\$127,660</u>	<u>\$976,540</u>	<u>\$106,330</u>	<u>\$1,082,870</u>
TAX INCREMENT DISTRICT						
BB & T	<u>\$56,210</u>	<u>\$44,400</u>	<u>\$100,610</u>	<u>\$913,230</u>	<u>\$294,080</u>	<u>\$1,207,310</u>
TOTAL PRINCIPLE AND INTEREST ¹	<u>\$56,210</u>	<u>\$44,400</u>	<u>\$100,610</u>	<u>\$913,230</u>	<u>\$294,080</u>	<u>\$1,207,310</u>

1. On August 7, 2008, the City borrowed \$370,000 from the S. C. Brownsfield Cleanup Revolving Loan/Grant program. The loan portion is due in semiannual installments of \$13,641 beginning January, 2010 through July of 2019. Up to 30% of the loan will be forgiven, to a maximum of \$111,000, according to U.S. EPA Brownfields Cleanup Revolving Fund Guidelines, provided the City complies with all of the terms and conditions set forth in the loan document. The debt to be forgiven will be written down over the term of the loan in ten equal annual installments, and has an interest rate of 1%. The principle balance at June 30, 2011 will be \$221,778.
2. On December 15, 2010, the City borrowed \$873,000 from BB & T to fund the purchase of an aerial platform fire truck. The terms of these bonds are for ten years, with a total annual payment of \$100,380.
3. On October 27, 2009, the City borrowed \$1,100,000 from BB & T to fund the building of a multi-purpose events center. This bond will be repaid with tax proceeds received from the Tax Increment District. The terms of these bonds are for 15 years, with an annual payment of \$100,610.

**CITY OF UNION
SUMMARY OF TRANSFERS
FISCAL YEAR 2012**

DEPT: GENERAL GOVERNMENT FUND BALANCE

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 ADOPTED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
3174	Transfer to Economic Development	\$71,280	\$72,000	\$72,000	\$0
3174	Transfer to Solid Waste Management	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>39,740</u>
	TOTAL TRANSFER FROM GENERAL FUND	<u>\$201,280</u>	<u>\$202,000</u>	<u>\$202,000</u>	<u>\$39,740</u>

The transfer to the Solid Waste Management is a supplement to revenues.

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**CITY OF UNION
SUMMARY OF REVENUE/EXPENDITURES
HOSPITALITY AND ACCOMMODATIONS FUND
FISCAL YEAR 2012**

<u>OPERATING REVENUE</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
LOCAL HOSP AND ACCOM COLLECTIONS	\$0	\$0	\$120,000	\$140,000
INTEREST EARNINGS	0	0	0	0
TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$120,000</u>	<u>\$140,000</u>

<u>EXPENDITURES</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
LOCAL HOSP AND ACCOM	\$0	\$0	\$0	\$0
UNIQUELY UNION	0	0	1,000	1,000
UNION COUNTY ARTS COUNCIL	0	0	1,900	1,900
BOOGALOO	0	0	4,750	4,750
UNION COUNTY TOURISM	0	0	0	7,500
O & M - TOUR & REC FACILITIES	0	0	60,000	70,000
SPECIAL EVENTS	0	0	35,380	37,880
OLDE ENGLISH DISTRICT	0	0	2,220	2,220
UNION CO HISTORICAL FOUNDATION	0	0	14,750	14,750
TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$120,000</u>	<u>\$140,000</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.

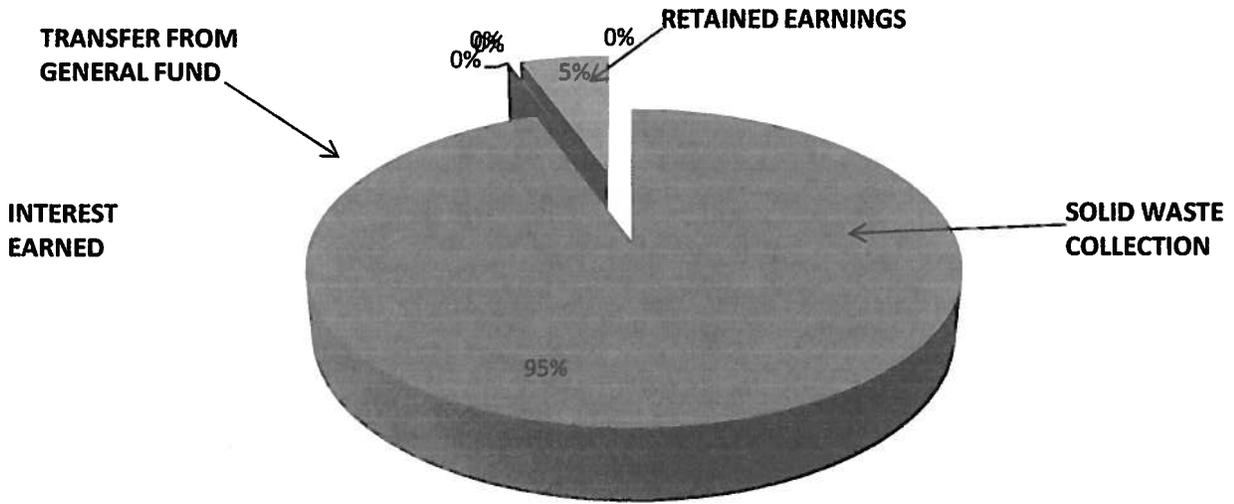
Funding Source: \$140,000 - Local Hospitality & Accommodations Fund

ACCOUNT ANALYSIS

This account was added in September, 2010.

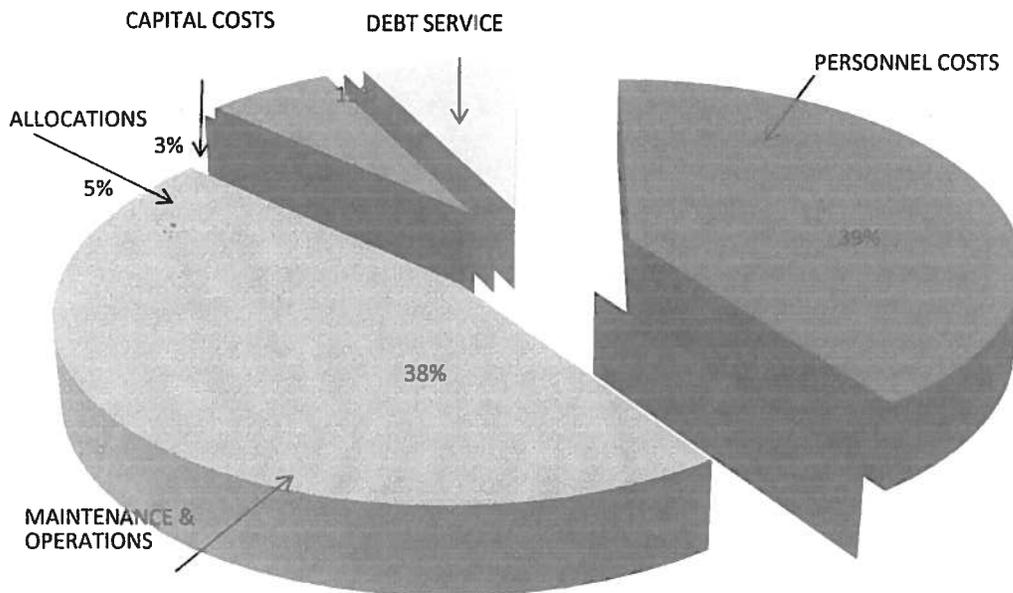
**CITY OF UNION
SUMMARY OF REVENUE
SOLID WASTE MANAGEMENT FUND
FISCAL YEAR 2012**

<u>OPERATING REVENUE</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
SOLID WASTE COLLECTION FEE	\$537,689	\$636,150	\$636,150	\$692,150
INTEREST EARNINGS	1,031	2,000	2,000	500
TRANSFER FROM GENERAL FUND	130,000	130,000	130,000	39,740
RETAINED EARNINGS	<u>0</u>	<u>59,270</u>	<u>59,270</u>	<u>0</u>
TOTAL	<u>\$668,720</u>	<u>\$827,420</u>	<u>\$827,420</u>	<u>\$732,390</u>



**CITY OF UNION
EXPENDITURES BY TYPE
SOLID WASTE MANAGEMENT FUND
FISCAL YEAR 2012**

	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
PERSONNEL COSTS	\$313,707	\$320,200	\$320,200	\$294,630
MAINTENANCE AND OPERATIONS	333,352	318,660	318,660	339,910
ALLOCATIONS	41,432	42,000	42,000	43,850
DEPRECIATION EXPENSE	110,524	0	0	0
CAPITAL COSTS	0	24,000	24,000	0
DEBT SERVICE	<u>21,111</u>	<u>122,560</u>	<u>122,560</u>	<u>54,000</u>
TOTAL	<u>\$820,126</u>	<u>\$827,420</u>	<u>\$827,420</u>	<u>\$732,390</u>



FY 2012 shows a 12% decrease in the overall budget.

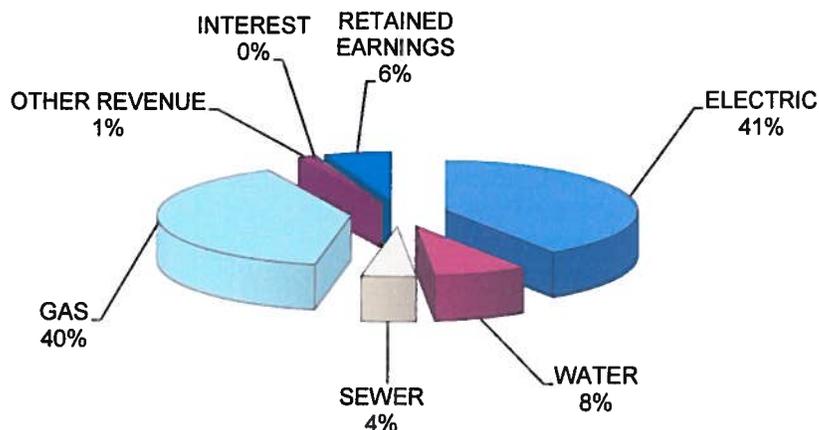
CITY OF UNION
Solid Waste Management Fund
AGGREGATE OUTSTANDING DEBT SERVICE
FISCAL YEAR ENDING 2012

DESCRIPTION	<u>DUE IN ONE YEAR</u>			<u>LONG-TERM DEBT</u>		
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
BB&T GOVERNMENTAL FINANCE- LEASE PURCHASE						
2009 GARBAGE TRUCK	<u>50,270</u>	<u>3,740</u>	<u>54,010</u>	<u>91,710</u>	<u>2,810</u>	<u>94,520</u>
TOTAL PRINCIPLE AND INTEREST	<u>\$50,270</u>	<u>\$3,740</u>	<u>\$54,010</u>	<u>\$91,710</u>	<u>\$2,810</u>	<u>\$94,520</u>

1. On July 1, 2003, the City's General Fund advanced the Solid Waste Management Fund \$300,000 to build a transfer station. This advance has been forgiven by action of City Council effective July 1, 2011.
2. In March, 2009 the City entered into a lease-purchase agreement for \$250,000 to buy a garbage truck. The lease-purchase is due in quarterly installments of \$13,503 through February of 2014. The lease-purchase has an interest rate of 3.04%. The balance as of June 30, 2012 will be \$91,710.

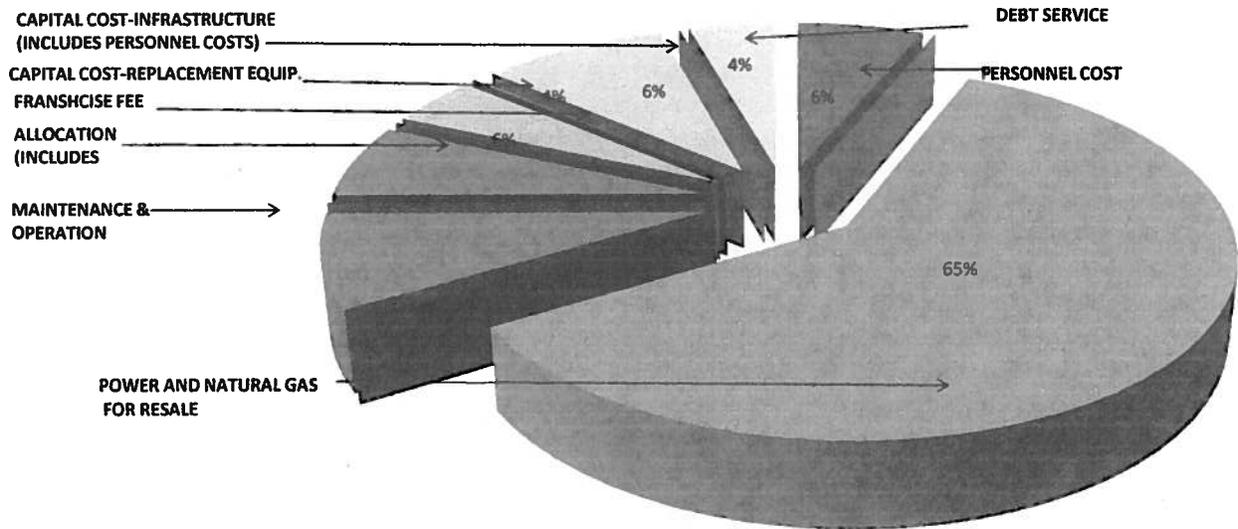
**CITY OF UNION
SUMMARY OF REVENUE
ENTERPRISE FUND
FISCAL YEAR 2012**

<u>OPERATING REVENUE</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
ELECTRIC SALES	\$14,603,775	\$14,897,040	\$14,897,040	\$14,521,720
OTHER OPERATING - ELECTRIC	(3,776)	(26,000)	(26,000)	(12,000)
WATER SALES	2,789,237	2,856,740	2,856,740	3,113,800
OTHER OPERATING - WATER	12,374	10,000	10,000	12,000
SEWER CHARGES	1,742,200	1,666,750	1,666,750	1,891,870
OTHER OPERATING - SEWER	20,892	-6,000	-6,000	-1,500
GAS SALES	13,433,800	14,700,980	14,700,980	12,846,370
OTHER OPERATING - GAS	25,145	-10,000	-10,000	-5,000
NON-OPERATING REVENUE	532,011	434,920	434,920	348,760
INTEREST EARNED	239,600	100,000	100,000	71,000
RETAINED EARNINGS	<u>0</u>	<u>2,050,830</u>	<u>2,050,830</u>	<u>2,478,820</u>
TOTAL REVENUE	<u>\$33,395,258</u>	<u>\$36,675,260</u>	<u>\$36,675,260</u>	<u>\$35,265,840</u>



**CITY OF UNION
ENTERPRISE EXPENSES
BY TYPE
FISCAL YEAR 2012**

	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
PERSONNEL COSTS	\$2,108,370	\$2,108,370	\$2,219,600
POWER AND NATURAL GAS FOR RESALE	23,693,870	23,693,870	21,244,030
MAINTENANCE & OPERATIONS	3,198,570	3,198,570	2,987,120
ALLOCATION (INCLUDES PERSONNEL COSTS)	2,304,390	2,304,390	2,352,940
PAYMENT IN LIEU OF FRANCHISE FEE/TRANSFER	1,609,000	1,609,000	1,583,340
CAPITAL COST - REPLACEMENT EQUIPMENT	32,000	32,000	45,000
CAPITAL COST - INFRASTRUCTURE (INCLUDES PERSONNEL COSTS)	2,268,000	2,268,000	3,287,000
DEBT SERVICE	<u>1,461,060</u>	<u>1,461,060</u>	<u>1,546,810</u>
TOTAL	<u>\$36,675,260</u>	<u>\$36,675,260</u>	<u>\$35,265,840</u>



**CITY OF UNION
SUMMARY OF EXPENDITURES
UTILITY DEPARTMENT
FISCAL YEAR 2012**

	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
ELECTRIC	\$1,329,550	\$1,329,550	\$1,312,000
ELECTRIC PURCHASED POWER	11,981,700	11,981,700	11,521,380
WATER	1,893,920	1,893,920	1,939,600
SEWER	1,293,130	1,293,130	1,206,480
GAS	790,340	790,340	748,640
PURCHASED GAS	11,712,170	11,712,170	9,722,650
FRANCHISE FEE	1,609,000	1,609,000	1,583,340
ALLOCATIONS*			
VEHICLE MAINTENANCE	138,480	138,480	141,470
FINANCE - ACCOUNTING	426,730	426,730	442,020
- UTILITY BILLING	567,820	567,820	604,580
UTILITIES ADMINISTRATION	306,510	306,510	383,930
SUPPORT SERVICES	361,760	361,760	408,860
GENERAL FUND	353,090	353,090	372,080
CAPITAL COSTS - REPLACEMENT**	182,000	182,000	45,000
CAPITAL COSTS - INFRASTRUCTURE***	2,268,000	2,268,000	3,287,000
DEBT SERVICE	<u>1,461,060</u>	<u>1,461,060</u>	<u>1,546,810</u>
TOTAL EXPENDITURES	<u>\$36,675,260</u>	<u>\$36,675,260</u>	<u>\$35,265,840</u>

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

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

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

ENTERPRISE FUND

CAPITAL IMPROVEMENT 5-YEAR PLAN

CAPITAL IMPROVEMENT

UTILITIES DEPARTMENT

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

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

The funding for these projects will come from current revenues or retained earnings, borrowing of funds, or from grants, if possible. The projects listed for FY2012 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 - 2011-2016

	<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2011-2012 ADOPTED</u>
I Electric Distribution System Forecast			
1* General Improvements	2011-15	\$ 1,460,000.00	\$ 292,000.00
2* Reconductor Industrial Park Circuit #3 on Meansville Road	2012-13	\$ 185,000.00	
3* Electric Meter Replacement	2011-12	\$ 120,000.00	\$ 120,000.00
4* Reclosures	2011-15	\$ 250,000.00	\$ 50,000.00
ELECTRIC TOTAL:		\$ 2,015,000.00	\$ 462,000.00
*PROBABLY REQUIRED:		\$ 2,015,000.00	\$ 462,000.00
II Water System Forecast			
1* General Improvements to Distribution System	2011-16	\$ 2,000,000.00	\$ 400,000.00
2* Aqua Lane Pump Station - Replacement Pump	2011-12	\$ 40,000.00	\$ 40,000.00
3 Aqua Lane Pump Station Upgrade	2014-15	\$ 350,000.00	
4* Replace valves in distribution system	2011-12	\$ 70,000.00	\$ 70,000.00
5* Water Plant - Replace Starters for two high service pumps	2011-12	\$ 20,000.00	\$ 20,000.00
6* Water Plant, Replace Chemical Pumps	2011-12	\$ 16,000.00	\$ 16,000.00
7* Water Plant - Ultrasonic Devices at Settling Basins	2011-12	\$ 16,000.00	\$ 16,000.00
8* Water Plant Maintenance: Replacement, horizontal service pump rotating parts	2011-12	\$ 28,000.00	\$ 28,000.00
9* River Pump Station - Miscellaneous Work Allowance.	2011-16	\$ 300,000.00	\$ 60,000.00
10 Water Plant - SCADA System Improvements	2012-13	\$ 60,000.00	
11* Water Meter Replacement	2011-16	\$ 450,000.00	\$ 90,000.00
WATER TOTAL:		\$ 3,350,000.00	\$ 740,000.00
*PROBABLY REQUIRED:		\$ 2,940,000.00	\$ 740,000.00

	<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2011-12 ADOPTED</u>
III Sewer System Forecast			
1* Sewer Collection - Rehabilitation and Improvements	2011-16	\$ 2,200,000.00	\$ 440,000.00
2* Buffalo Area System- Improvements	2011-16	\$ 675,000.00	\$ 135,000.00
3* Monarch Area System - Improvements	2011-16	\$ 675,000.00	\$ 135,000.00
4 SCADA System - Phased Construction			
a)* Phase II- Monitor Pump Stations & WWTP	2011-12	\$ 60,000.00	\$ 60,000.00
b) Phase III - Monitor WWTP	2012-16	\$ 240,000.00	
5 Tosch's Creek Plant			
a.* Major Equipment Repair Allowance. Aerators, Clarifiers, Blowers, Chlornators, Instruments	2011-16	\$ 360,000.00	\$ 72,000.00
b.* Disinfection Alternatives	2013-14	\$ 600,000.00	
c.* New Aeration Equipment	2012-13	\$ 875,000.00	
7* Pump Stations - Major Equipment Repair Allowance	2011-16	\$ 90,000.00	\$ 18,000.00
SEWER TOTAL:		\$ 5,775,000.00	
* PROBABLY REQUIRED:		\$ 5,535,000.00	\$ 860,000.00

	<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2011-12 ADOPTED</u>
IV Natural Gas System Forecast.			
1* System Expansion in Selected Areas.	2011-16	\$ 1,450,000.00	\$ 290,000.00
2 New 10" H.P. Steel along US Highway 176 between Union and Pacolet - 75,000 ft.	2012-16	\$ 6,075,000.00	
3 New 10" HP Steel along U.S. 176 from south of S.C. 295 southerly for 8,000 ft.	2012-13	\$ 570,000.00	
4 System Expansion to Glenn Springs Area.			
a.* Phase III- L.P. Poly - Spartanburg County Roads	2011-16	\$ 1,725,000.00	\$ 345,000.00
b.* Phase IV - L.P. Poly- Union County Roads	2011-16	\$ 700,000.00	\$ 140,000.00
5* Meter Replacement	2011-16	\$ 250,000.00	\$ 50,000.00
GAS TOTAL:		\$ 10,770,000.00	
*PROBABLY REQUIRED:		\$ 4,125,000.00	\$ 825,000.00

	<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2011-12 ADOPTED</u>
V General Work			
1* Relocate Warehouse Facility	2012-13	\$ 990,000.00	\$ 400,000.00
GENERAL WORK TOTAL:		\$ 990,000.00	\$ 400,000.00
PROPOSED FY2012 TOTAL:			\$ 3,287,000.00
Probably Required - 5 Year Total:		\$ 15,605,000.00	
GRAND TOTAL- 5 YEAR PLAN:		\$ 22,900,000.00	

RC/Projects2005/96-005/Data
Revised 01/19/2011
Revised 02-24-2011
Revised 03-03-2011
Revised 04-25-2011

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ENTERPRISE FUND

DEBT SERVICE REQUIREMENTS

CITY OF UNION
UTILITY FUND
AGGREGATE OUTSTANDING DEBT SERVICE
FISCAL YEAR ENDING 2012

DESCRIPTION	<u>DUE IN ONE YEAR</u>			<u>LONG-TERM DEBT</u>		
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
SERIES 2004 BONDS						
Break down by division						
Electric 16%	\$88,000	\$40,640	\$128,640	\$972,000	\$184,880	\$1,156,880
Water 27%	148,500	68,580	217,080	1,640,250	311,985	1,952,235
Sewer 22%	121,000	55,880	176,880	1,336,500	254,210	1,590,710
Gas 35%	<u>192,500</u>	<u>88,900</u>	<u>\$281,400</u>	<u>2,126,250</u>	<u>404,425</u>	<u>2,530,675</u>
TOTAL	550,000	254,000	804,000	6,075,000	1,155,500	7,230,500
S.C. REVOLVING FUND						
MENG CREEK WASTEWATER	52,384	13,360	65,744	281,434	30,850	312,284
TOSCH CREEK WASTEWATER	90,720	24,346	115,066	518,857	59,475	578,332
BELTLINE PUMP STATION	61,435	47,248	108,683	1,351,771	387,147	1,738,918
MENG CREEK PUMP STATION	42,250	42,200	84,450	2,379,604	913,704	3,293,308
S.C. INFRASTRUCTURE REVOLVING FUND						
OAKGROVE WATERTANK AND GENERATOR	33,074	39,434	72,508	809,398	345,734	1,155,132
WATER AND SEWER SYSTEM IMPROVEMENTS-2000SERIES						
Break Down of 2000SERIES						
WATER 69%	69,440	23,143	92,583	696,654	105,386	802,040
SEWER 31%	<u>31,197</u>	<u>10,397</u>	<u>41,594</u>	<u>358,204</u>	<u>47,348</u>	<u>405,552</u>
TOTAL	100,637	33,540	134,177	1,054,858	152,734	1,207,592
TOTAL PRINCIPLE AND INTEREST	<u>\$930,500</u>	<u>\$454,128</u>	<u>\$1,384,628</u>	<u>\$12,470,922</u>	<u>\$3,045,144</u>	<u>\$15,516,066</u>
DEBT SERVICE RESERVE FUND			<u>162,180</u>			
TOTAL DUE FY 2012			<u>\$1,546,808</u>			

AGGREGATE OUTSTANDING DEBT SERVICE

The preceding page represents principal and interest due by the City's Utility Fund for FY2012 and total debts beyond one year. The following information details each issue by purpose amount, interest rate and maturity dates.

1. In 1997, the City had borrowed \$882,772 including accrued interest from the SC Budget and Control Board – State Revolving Loan Fund for the Meng Creek Wastewater Treatment Plant Outfall and Parallel Sewer Project. The loan has an interest rate of 4.25% and is due in eighty quarterly installments of \$16,436 for 20 years beginning April 1, 1997. The loan balance as of June 30, 2012 will be \$281,434.
2. In 1997, the City borrowed \$1,545,040 from the SC Budget and Control Board – State Revolving Loan Fund for the Tosch Creek Wastewater Treatment Plant Outfall Project. The loan has an interest rate of 4.25% and is due in eighty quarterly installments of \$28,767 for 20 years beginning August 1, 1997. The principal balance at June 30, 2012 will be \$518,857.
3. In 1998, the City borrowed \$1,156,261 from the State Budget and Control Board – SC Infrastructure Facilities Authority for the Oak Grove Elevated Tank and Water Plant Engine Generator Project. The loan has an interest rate of 4.75% and requires 120 quarterly installment payments of \$19,067 beginning September 1, 1998. The principal balance at June 30, 2012 will be \$809,398.
4. On June 7, 2000, the City signed an agreement to borrow \$2,012,467 from the State Budget and Control Board – SC Infrastructure Facilities Authority for water and sewer system improvements. The loan has an interest rate of 3% and requires 80 quarterly installment payments of \$33,544 beginning July 1, 2001. The principal balance at June 30, 2012 will be \$1,054,858.
5. On December 28, 2004, the City issued \$9,480,000 Combined Utility System Refunding Revenue Bonds, Series 2004. These bonds were used to call the 1993 and 1994 Series Bonds. The Series 2004 Bonds are insured by Financial Guaranty Insurance Company. The bonds mature on December 1 in the years 2006 through 2021 at an interest rate of 4.00%. The principal balance at June 30, 2012 will be \$6,075,000.
6. On November 19, 2008, the City borrowed \$1,593,723 from the SC Budget and Control-State Revolving Loan Fund to close the Beltline wastewater plant and replace it with a pump station. Also these funds were used to replace a clarifier at the Tosch's Creek wastewater plant. The loan has an interest rate of 3.25% and requires 80 quarterly installment payments of \$27,170.60 beginning August 1, 2009. The principal balance at June 30, 2012 will be \$1,351,771
7. On December 17, 2010, the City borrowed \$2,421,854 from the SC Budget and Control-State Revolving Loan Fund to close the Meng Creek wastewater treatment plant. The loan has an interest rate of 3.50% and requires 80 quarterly installment payments of \$42,221.97 beginning March 1, 2012. The principal balance at June 30, 2012 will be \$2,379,608. This total will be adjusted when this project is complete.

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EXPENDITURES

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**FISCAL YEAR 2012
REGULAR EMPLOYEES
GENERAL GOVERNMENT DEPARTMENT**

	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
LEGISLATIVE	9	9	9	9	9	9
CITY COURT	1	1	1	1	1	1
LEGAL	1	1	1	1	1	1
THE UNION CONNECTION	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>2</u>	<u>4</u>
TOTAL	11	11	11	13	13	15

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

**SUMMARY OF EXPENDITURES
GENERAL GOVERNMENT DEPARTMENT
FISCAL YEAR 2011**

	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
GENERAL ADMINISTRATIVE	\$371,938	\$323,230	\$323,230	\$333,000
LEGISLATIVE	341,316	335,130	335,130	351,870
COMMUNITY SERVICES	284,762	271,000	271,000	232,880
CITY COURT	36,796	41,500	41,500	49,750
CITY ATTORNEY	73,639	76,820	76,820	83,730
THE UNION CONNECTION	92,112	95,010	95,010	102,660
TOTAL GENERAL GOVERNMENT	<u>\$1,200,563</u>	<u>\$1,142,690</u>	<u>\$1,142,690</u>	<u>\$1,153,890</u>

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

DEPT: GENERAL GOVERNMENT

DIVISION: ADMINISTRATIVE - #5100

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
5005	CHRISTMAS ALLOWANCE	\$2,520	\$3,000	\$3,000	\$3,000
5011	INSURANCE-RETIREES	11,614	11,000	11,000	12,000
TOTAL PERSONNEL EXPENSE		\$14,134	\$14,000	\$14,000	15,000
5020	ANNEXATION	5,228	7,230	7,230	\$8,000
5110	ADVERTISING			0	10,000
5117	COMMUNICATIONS	56,629	60,000	60,000	60,000
5119	CONTINGENCY	31,279	40,000	40,000	40,000
5127	GENERAL INSURANCE	198,642	200,000	200,000	200,000
5522	CITY AUCTION/GOV DEALS	820	2,000	2,000	2,000
5100					
TOTAL OPERATING EXPENSE		\$292,598	\$309,230	\$309,230	\$318,000
TOTAL GENERAL ADMIN.		\$306,732	\$323,230	\$323,230	\$333,000

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:	\$133,200	-	General Fund
	\$166,500	-	Utility Fund
	\$ 33,300	-	Solid Waste Management

ACCOUNT ANALYSIS

Funding is provided in this account for a self-funded insurance pool for all insurances, except workmen's compensation and health. The insurance pool is the South Carolina Municipal Insurance Reserve Fund. Telecommunications charges and radio maintenance for the City as a whole are budgeted in this account. FY 2012 expenditures are increased by approximately 7% from FY 2011.

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
5001	SALARY, REGULAR	\$201,282	\$191,130	\$191,130	\$204,770
5002	OVERTIME PAY	296	1,000	1,000	1,000
5004	LONGEVITY BONUS	3,353	3,360	3,360	4,610
5011	INSURANCE-MED./LIFE/BUY BACK	21,095	22,990	22,990	24,970
5012	RETIREMENT	19,225	18,460	18,460	20,550
5013	SOCIAL SECURITY	14,953	15,120	15,120	16,180
5014	WORKER'S COMPENSATION	4,960	5,780	5,780	4,960
5015	CHRISTMAS BONUS	105	130	130	130
TOTAL PERSONNEL EXPENSE		\$265,269	\$257,970	\$257,970	\$277,170
5110	ADVERTISING	\$1,287	\$2,000	\$2,000	\$2,500
5117	COMMUNICATIONS	4,265	4,700	4,700	4,700
5118	DECORATIONS	10,586	3,000	3,000	3,000
5136	MAINTENANCE CONTRACTS	1,610	1,500	1,500	1,500
5138	MEMBERSHIPS/SUBSCRIPTIONS	18,817	20,500	20,500	20,500
5139	EQUIPMENT LEASE	273	1,460	1,460	0
5144	TOOLS AND EQUIPMENT	0	1,000	1,000	1,000
5145	PRINTING/OFFICE SUPPLIES	2,119	3,000	3,000	3,000
5162	TRAINING	9,863	9,500	9,500	9,500
5166	TRAVEL AND BUSINESS	31,257	25,000	25,000	25,000
5180	ELECTIONS	3	5,500	5,500	4,000
TOTAL OPERATING EXPENSE		\$80,077	\$77,160	\$77,160	\$351,870
TOTAL COUNCIL		\$345,346	\$335,130	\$335,130	\$351,870

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:	\$140,750	- General Fund
	175,930	- Utility Fund
	35,190	- Solid Waste Management

Detail of Personnel Services

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

ACCOUNT ANALYSIS

This budget represents the same level of service as the FY2011 Budget. In this budget are funds to pay for small insurance claims since the City opted to accept a \$1,000 deductible on workmen’s compensation claims. Also, there are additional funds available to continue a safety program and costs related to the General Election. This budget represents a 5% increase from FY 2011.

DEPT: GENERAL GOVERNMENT

DIVISION: COMMUNITY SERVICES - #5102

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
5017	GRANTS WRITER	\$33,740	\$36,000	\$36,000	\$36,000
5019	YOUTH LEADERSHIP	\$0	\$0	\$0	\$3,800
5021	UNION CO DISABILITY & SPEC NEEDS	\$0	\$0	\$0	\$1,000
5022	UNION CO CARNEGIE LIBRARY	\$0	\$0	\$0	\$3,000
5093	RENTAL ASSISTANCE-FAIRFOREST IV PRO	14,400	14,400	14,400	14,400
5094	RENTAL ASSISTANCE - FLYNN BLDG.	15,600	15,600	15,600	15,600
5095	SPECIAL EVENTS	30,693	20,110	20,110	0
5096	YMCA PARTNERSHIP	25,000	23,750	23,750	21,380
5099	PARKING LOT LEASE	2,320	2,200	2,200	2,200
5151	YMCA FACILITIES MAINTENANCE	38,888	28,500	28,500	25,650
5153	UNION CHAMBER OF COMMERCE	37,600	35,720	35,720	35,720
5154	OLDE ENGLISH DISTRICT	2,340	2,220	2,220	0
5155	UNION COUNTY YMCA	75,000	71,250	71,250	64,130
5156	UNION CO HISTORICAL FOUNDATION	15,530	14,750	14,750	0
5170	UTILITIES	\$1,759	2,000	2,000	10,000
5527	UNION COUNTY ANIMAL SHELTER	\$4,500	4,500	4,500	0
	TOTAL OPERATING EXPENSE	\$297,370	\$271,000	\$271,000	\$232,880
TOTAL COMMUNITY SERVICES		\$297,370	\$271,000	\$271,000	\$232,880

SPECIAL EVENTS (*5095)

**BUDGETED
2010/2011**

BOOGALOO BROADCASTING CO.	4750
UNIQUELY UNION FESTIVAL	1000
YOUTH LEADERSHIP	3800
VETERANS' DAY PARADE	950
UNION CO BRANCH NAACP	1900
UNION DISABILITIES & SPECIAL NEEDS	1000
UNION COUNTY CRIME STOPPERS	950
UNION COUNTY ARTS COUNCIL	1900
FEDERATION OF THE BLIND	480
TORCH RUN	1000
UNION COUNTY CARNEGIE	2380
TOTAL	<u>20110</u>

ACCOUNT 5102 COMMUNITY SERVICES

ACCOUNT NARRATIVE

The Community Services account provides for 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: \$232,880 - General Fund

ACCOUNT ANALYSIS

This account decreased by 18% compared to FY 2011. 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 new Hospitality and Accommodations account.

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
5001	SALARY, REGULAR	\$20,634	\$20,560	\$20,560	\$21,180
5011	INSURANCE-MED/LIFE	6,353	6,400	6,400	7,020
5012	RETIREMENT	2,281	1,930	1,930	2,020
5013	SOCIAL SECURITY	1,352	1,580	1,580	1,620
5014	WORKER'S COMPENSATION	320	460	460	320
5015	CHRISTMAS BONUS	75	80	80	100
TOTAL PERSONNEL EXPENSE		\$31,015	\$31,010	\$31,010	\$32,260
5110	ADVERTISING	\$0	\$0	\$0	\$0
5117	COMMUNICATIONS & POSTAGE	714	950	950	950
5138	MEMBERSHIPS/SUBSCRIPTS	80	600	600	600
5139	EQUIPMENT LEASE	483	440	440	440
5144	TOOLS AND EQUIPMENT	256	0	0	6,000
5145	PRINTING & OFFICE SUPPLIES	-	500	500	500
5147	PROFESSIONAL SERVICES (JURY PAY)	6,345	5,000	5,000	6,000
5162	TRAINING	734	1,000	1,000	1,000
5166	TRAVEL & BUSINESS	1,808	2,000	2,000	2,000
TOTAL OPERATING EXPENSE		\$10,420	\$10,490	\$10,490	\$49,750
TOTAL CITY COURT		\$41,435	\$41,500	\$41,500	\$49,750

ACCOUNT 5103 CITY COURT

ACCOUNT NARRATIVE

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

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

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

Funding Source: \$49,750 - General Fund

Detail of Personnel Services

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

ACCOUNT ANALYSIS

This budget represents the same level of service as the FY2011 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 20% increase in FY 2012 Budget compared to FY 2011.

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2010</u> <u>ACTUAL</u>	<u>FY2011</u> <u>BUDGETED</u>	<u>FY2011</u> <u>ESTIMATED</u>	<u>FY2012</u> <u>ADOPTED</u>
5001	SALARY, REGULAR	\$44,110	\$44,150	\$44,150	\$45,480
5011	INSURANCE-MED/LIFE	7,450	7,780	7,780	8,990
5012	RETIREMENT	4,142	4,150	4,150	4,340
5013	SOCIAL SECURITY	3,033	3,380	3,380	3,480
5014	WORKER'S COMPENSATION	360	1,280	1,280	360
5015	CHRISTMAS BONUS	25	80	80	80
TOTAL PERSONNEL EXPENSE		\$59,120	\$60,820	\$60,820	\$62,730
5147	PROFESSIONAL SERVICES	\$24,712	\$15,000	\$15,000	\$20,000
5166	TRAVEL AND BUSINESS	751	1,000	1,000	1,000
TOTAL OPERATING EXPENSE		\$25,463	\$16,000	\$16,000	\$21,000
TOTAL CITY ATTORNEY		\$84,583	\$76,820	\$76,820	\$83,730

ACCOUNT 5104 ATTORNEY

ACCOUNT NARRATIVE

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

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

Funding Sources:	\$33,490	-	General Fund
	\$41,870	-	Utility Fund
	\$ 8,370	-	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 9% compared to FY 2011.

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
5001	SALARY,REGULAR	\$46,197	\$56,450	\$56,450	\$60,640
5002	OVERTIMES PAY	\$2,359	\$0	\$0	\$2,500
5004	LONGEVITY BONUS	810	810	810	830
5010	UNEMPLOYMENT	2,929	0	0	0
5011	INSURANCE-MED./LIFE/BUY BACK	5,358	3,960	3,960	4,440
5012	RETIREMENT	4,133	5,380	5,380	6,060
5013	SOCIAL SECURITY	3,626	4,420	4,420	4,940
5014	WORKER'S COMPENSATION	1,680	2,120	2,120	1,680
5015	CHRISTMAS BONUS	50	50	50	50
TOTAL PERSONNEL EXPENSE		\$67,142	\$73,190	\$73,190	\$81,140
5117	COMMUNICATIONS	\$2,122	\$2,220	\$2,220	\$2,220
5135	MACH. & EQUIP. REPAIRS	\$60	\$1,000	\$1,000	\$1,000
5136	MAINTENANCE CONTRACT	\$2,385	\$3,000	\$3,000	\$3,000
5139	EQUIPMENT LEASE	\$880	\$1,000	\$1,000	\$1,000
5144	TOOLS AND EQUIPMENT	672	4,500	4,500	4,500
5145	PRINTING/OFFICE SUPPLIES	2,995	4,000	4,000	4,000
5147	PROFESSIONAL SERVICES	731	1,000	1,000	1,000
5162	TRAINING	0	1,000	1,000	1,000
5164	COMPUTER SOFTWARE	0	500	500	500
5166	TRAVEL AND BUSINESS	32	1,000	1,000	1,000
5171	FUEL	147	1,000	1,000	1,000
5172	VEHICLE OPER & MAINT	2	600	600	600
5305	FURNITURE & OFFICE EQUIPMENT	0	0	0	0
6000	ALOCATIONS-VEHICLE MAINTENANCE	0	1,000	1,000	700
TOTAL OPERATING EXPENSE		\$10,026	\$21,820	\$21,820	\$102,660
TOTAL UNION CONNECTION		\$77,168	\$95,010	\$95,010	\$102,660

**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 will consist of one (1) Media Information Technology Director and three (2) Part-Time Videographers.

Funding Source: \$ 102,660.00 - General Fund

Detail of Personnel Services

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

ACCOUNT ANALYSIS

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

DEPT: CITY FACILITIES - MAINTENANCE #5111

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
5114	BUILDING MAINTENANCE	\$33,431	\$50,000	\$50,000	\$50,000
5159	SPECIALIZED DEPT. SUP.	1,685	4,000	4,000	4,000
5170	UTILITIES	27,333	30,000	30,000	30,000
	TOTAL OPERATING EXPENSE	\$62,449	\$84,000	\$84,000	\$84,000
	OTHER EQUIPMENT	\$126,163	\$17,000	\$17,000	\$17,000
5330	TOTAL CAPITAL EXPENSE	\$126,163	\$17,000	\$17,000	\$17,000
	TOTAL	\$188,612	\$101,000	\$101,000	\$101,000

ACCOUNT 5111 CITY FACILITIES-MAINTENANCE

ACCOUNT ANALYSIS

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

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

ACCOUNT ANALYSIS

This budget represents the same level of service as FY 2011.

**FISCAL YEAR 2012
SUMMARY OF EXPENDITURES
PUBLIC SAFETY DEPARTMENT**

<u>CLASSIFICATION</u>	<u>FY 2010 ACTUAL</u>	<u>FY 2011 BUDGETED</u>	<u>FY 2011 ESTIMATED</u>	<u>FY 2012 ADOPTED</u>
PUBLIC SAFETY	\$2,908,501	\$2,968,540	\$2,968,540	\$3,081,680
TOTAL EXPENDITURES:	<u>\$2,908,501</u>	<u>\$2,968,540</u>	<u>\$2,968,540</u>	<u>\$3,081,680</u>

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

**FISCAL YEAR 2012
REGULAR EMPLOYEES
PUBLIC SAFETY DEPARTMENT**

	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
PUBLIC SAFETY DIRECTOR	1	1	1	1	1	1
CAPTAIN	2	2	2	3	3	3
LIEUTENANTS	3	3	3	1	1	1
INVESTIGATOR I	1	1	1	2	2	2
INVESTIGATOR II	2	2	2	1	1	1
1ST SERGEANT - TRAINING	0	0	0	1	1	1
SERGEANTS	4	4	4	4	4	4
CORPORALS	4	4	4	4	4	4
PUBLIC SAFETY OFFICERS	12	12	12	12	12	12
SRO'S	4	4	5	3	3	2
SPECIAL ENF. OFFICER	0	0	0	0	0	0
RECORDS CLERKS	2	2	2	2	2	2
PART-TIME RECORDS CLERK	0	0	0	1	1	1
ANIMAL CONTROL - PART-TIME	1	2	2	2	2	2
PART-TIME OFFICERS -	2	2	1	1	1	1
FIREFIGHTERS	<u>0</u>	<u>0</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL	38	39	42	41	41	40

DEPT: PUBLIC SAFETY - #5120

LINE	LINE ITEM	FY2010 ACTUAL	FY2011 BUDGETED	FY2011 ESTIMATED	FY2012 ADOPTED
5001	SALARY,REGULAR	\$1,522,467	\$1,559,430	\$1,559,430	\$1,563,010
5002	SALARY,OVERTIME	102,831	100,000	100,000	100,000
5003	SALARY-POLICE EXTRA ACTIVITY	25,554	25,000	25,000	25,000
5004	LONGEVITY BONUS	46,702	36,860	36,860	38,290
5011	INSURANCE-MED./LIFE	196,627	227,150	227,150	233,740
5012	RETIREMENT	180,439	189,780	189,780	202,130
5013	SOCIAL SECURITY	121,781	132,890	132,890	133,330
5014	WORKER'S COMPENSATION	90,460	93,500	93,500	90,460
5015	CHRISTMAS BONUS	1,675	1,900	1,900	1,880
TOTAL PERSONNEL EXPENSE		\$2,288,536	\$2,366,510	\$2,366,510	\$2,387,840
5110	ADVERTISING	\$439	\$0	\$0	\$0
5111	ALLOWANCES	10,350	39,780	39,780	39,780
5114	FACILITY MAINTENANCE	11,386	12,500	12,500	12,500
5116	CHEMICALS	0	2,000	2,000	2,000
5117	COMMUNICATIONS	26,344	18,950	18,950	18,950
5135	MACHINE/EQUIPMENT REPAIRS	2,565	2,700	2,700	2,700
5136	MAINTENANCE CONTRACTS	9,265	9,000	9,000	5,760
5138	MEMBERSHIPS/SUBSCRIPTIONS	2,079	1,700	1,700	3,000
5139	EQUIPMENT LEASE	8,495	12,240	12,240	6,000
5144	TOOLS AND EQUIPMENT	32,707	54,380	54,380	71,430
5145	PRINTING/OFFICE SUPPLIES	9,959	9,000	9,000	9,000
5147	PROFESSIONAL SERVICES	3,988	10,000	10,000	10,000
5158	SPECIAL CONTRACTS	129,486	120,000	120,000	124,500
5159	SPECIALIZED DEPT. SUPPLIES	18,645	22,000	22,000	25,000
5162	TRAINING	9,393	5,000	5,000	10,000
5164	COMPUTER SOFTWARE	0	4,000	4,000	0
5166	TRAVEL & BUSINESS	5,951	6,000	6,000	7,000
5168	UNIFORMS & CLOTHING	24,331	35,000	35,000	32,000
5170	UTILITIES	24,369	34,000	34,000	30,000
5171	FUEL	61,419	73,220	73,220	88,000
5172	VEHICLE OPER.& MAINTENANCE	44,334	35,000	35,000	35,000
5174	SPECIAL DRUG PROGRAM	5,000	8,500	8,500	8,500
TOTAL OPERATING EXPENSE		\$440,505	\$514,970	\$514,970	\$541,120
5325	MOTOR VEHICLES	\$70,135	0	0	0
5330	OTHER EQUIPMENT	0	0	0	0
TOTAL CAPITAL EXPENSE		\$70,135	\$0	\$0	\$0
5409	DEBT SERVICE-PRINCIPLE	\$56,993	\$34,640	\$34,640	\$78,000
5410	DEBT SERVICE-INTEREST	\$2,916	\$640	\$640	\$22,380
6000	ALLOCATIONS - VEHICLE MAINT.	\$49,416	\$51,780	\$51,780	\$52,340
TOTAL PUBLIC SAFETY		\$2,908,501	\$2,968,540	\$2,968,540	\$3,081,680

ACCOUNT 5120 PUBLIC SAFETY

ACCOUNT NARRATIVE

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

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

Funding Source: \$3,081,680 - General Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Director of Public Safety	1
Captain	3
Lieutenants	1
Investigator I's	2
Investigator II's	1
1 st Sergeant – Training Officer	1
Sergeants	4
Corporals	4
Public Safety Officers	12
School Resource Officers	2
Animal Control Officers – Part-time	2
Records Clerks	2
Part-time Officer (Main Street)	1
Part-time Records Clerk	1
Firefighters	<u>3</u>
TOTAL	40

**FISCAL YEAR 2012
SUMMARY OF EXPENDITURES
PUBLIC SERVICE DEPARTMENT**

<u>CLASSIFICATION</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
STREET DEPARTMENT	\$549,848	\$543,030	\$543,030	\$618,100
SOLID WASTE MANAGEMENT	<u>801,123</u>	<u>827,420</u>	<u>827,420</u>	<u>732,390</u>
TOTAL EXPENDITURES	<u>\$1,350,971</u>	<u>\$1,370,450</u>	<u>\$1,370,450</u>	<u>\$1,350,490</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 2012
REGULAR EMPLOYEES
PUBLIC SERVICE EMPLOYEES**

	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
PUBLIC SERVICE ADMINISTRATION	3	3	3	3	3	2(1)
STREET	6	6	6	6	6	6
SOLID WASTE MANAGEMENT	7	6	5	5	5	5(2)
PART-TIME LAWN MAINTENANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	16	15	14	15	15	14

1. Loss of Public Service Receptionist
2. Solid-Waste position moved to part-time status

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
5001	SALARY,REGULAR	\$268,617	\$258,610	\$258,610	\$265,620
5002	SALARY,OVERTIME	7,318	6,000	6,000	8,000
5004	LONGEVITY PAY	11,312	8,920	8,920	10,460
5010	UNEMPLOYMENT	1,536	0	0	0
5011	INSURANCE-MED./LIFE/BUY BACK	38,897	43,880	43,880	49,790
5012	RETIREMENT	26,687	25,980	25,980	27,390
5013	SOCIAL SECURITY	20,309	21,170	21,170	21,980
5014	WORKER'S COMPENSATION	12,780	13,360	13,360	12,780
5015	CHRISTMAS BONUS	475	480	480	480
TOTAL PERSONNEL EXPENSE		\$387,931	\$378,400	\$378,400	\$396,500
5110	ADVERTISING	\$144	\$250	\$250	\$250
5114	FACILITY MAINTENANCE	321	4,000	4,000	4,000
5116	CHEMICALS	1,972	1,500	1,500	1,500
5117	COMMUNICATIONS	1,394	1,000	1,000	1,000
5136	MAINTENANCE CONTRACTS	0	1,000	1,000	1,000
5139	EQUIPMENT LEASE	22	500	500	500
5144	TOOLS AND EQUIPMENT	0	3,000	3,000	3,000
5145	PRINTING/OFFICE SUPPLIES	377	500	500	500
5147	PROFESSIONAL SERVICES	0	5,000	5,000	5,000
5158	SPECIAL CONTRACTS	22,585	34,070	34,070	30,000
5159	SPECIALIZED DEPT. SUPPLIES	53,971	45,000	45,000	45,000
5162	TRAINING	0	500	500	500
5166	TRAVEL & BUSINESS	452	500	500	500
5168	UNIFORMS & CLOTHING	3,426	4,000	4,000	4,000
5171	FUEL	5,598	6,810	6,810	20,000
5172	VEHICLE OPER.& MAINTENANCE	29,699	15,000	15,000	20,000
TOTAL OPERATING EXPENSE		\$119,961	\$122,630	\$122,630	\$136,750
5325	MOTOR VEHICLES	0	0	0	21,000
5330	OTHER EQUIPMENT	0	0	0	20,000
5330	TOTAL CAPITAL EXPENSE	\$0	\$0	\$0	\$41,000
ALLOCATIONS - VEHICLE MAINT.		\$41,956	\$42,000	\$42,000	\$43,850
6000	TOTAL PUBLIC SERVICE - STREET	\$549,848	\$543,030	\$543,030	\$618,100

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: \$618,100 - 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 FY2011 Budget.

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
5001	SALARY,REGULAR	\$227,071	\$225,370	\$225,370	\$205,970
5002	SALARY,OVERTIME	2,442	5,000	5,000	5,000
5004	LONGEVITY BONUS	8,693	9,220	9,220	9,500
5011	INSURANCE-MED./LIFE/BUY BACK	24,203	28,160	28,160	26,080
5012	RETIREMENT	23,710	22,750	22,750	20,750
5013	SOCIAL SECURITY	17,362	18,530	18,530	17,030
5014	WORKER'S COMPENSATION	9,800	10,690	10,690	9,800
5015	CHRISTMAS BONUS	425	480	480	500
TOTAL PERSONNEL EXPENSE		\$313,706	\$320,200	\$320,200	\$294,630
6005	FRANCHISE FEE	\$29,425	\$29,400	\$29,400	\$29,400
5110	ADVERTISING	147	250	250	250
5122	ADMINISTRATIVE & GENERAL OVERHEAD	92,026	88,610	88,610	88,610
5136	MAINTENANCE CONTRACT	1,876	2,000	2,000	2,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	137	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	149	250	250	250
5147	PROFESSIONAL SERVICES	9,814	3,000	3,000	3,000
5158	SPECIAL CONTRACTS	111,643	110,000	110,000	110,000
5159	SPECIALIZED DEPT. SUPPLIES	2,940	10,000	10,000	15,000
5162	TRAINING	110	200	200	200
5166	TRAVEL & BUSINESS	678	800	800	800
5168	UNIFORMS & CLOTHING	2,859	4,000	4,000	4,000
5170	UTILITIES	1,836	2,000	2,000	2,000
5171	FUEL	33,966	40,750	40,750	47,000
5172	VEHICLE OPER.& MAINTENANCE	45,744	25,000	25,000	35,000
5476	UNION COUNTY TIPPING FEE	\$0	\$1,500	\$1,500	\$1,000
TOTAL OPERATING EXPENSE		\$333,350	\$318,660	\$318,660	\$339,910
5330	OTHER	0	24,000	24,000	0
5404	DEPRECIATION EXPENSE	110,524	0	0	0
TOTAL CAPITAL EXPENSE		\$110,524	\$24,000	\$24,000	\$0
5409	DEBT SERVICE	\$2,111	\$122,560	\$122,560	\$54,000
6000	ALLOCATIONS - VEHICLE MAINT.	\$41,432	\$42,000	\$42,000	\$43,850
TOTAL PUBLIC SERVICE-SANITATION		\$801,123	\$827,420	\$827,420	\$732,390

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 six (6) employees: (1) Public Service Director, (2) Light Equipment Operators, (2) Solid Waste Collectors, and (1) part-time position. The Public Service Director shares his time between Street and Sanitation.

Funding Sources:	\$ 39,740	-	General Fund
	\$692,650	-	Solid Waste Management

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Public Service Director	1
Light Equipment Operators	2
Solid Waste Collectors	2
Part-time Position	1
TOTAL	6

ACCOUNT ANALYSIS

The budget represents the same level of service as the FY2011 Budget.

**FISCAL YEAR 2012
SUMMARY OF EXPENDITURES
PLANNING DEPARTMENT**

<u>CLASSIFICATION</u>	<u>FY 2010 ACTUAL</u>	<u>FY 2011 BUDGETED</u>	<u>FY 2011 ESTIMATED</u>	<u>FY 2012 ADOPTED</u>
PLANNING	\$205,769	\$217,510	\$217,510	\$218,070
TOTAL EXPENDITURES:	\$205,769	<u>\$217,510</u>	<u>\$217,510</u>	<u>\$218,070</u>

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

**FISCAL YEAR 2012
REGULAR EMPLOYEES
PLANNING DEPARTMENT**

	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
BUILDING/ZONING OFFICIAL	1	1	1	0	0	0
PROPERTY MAINTENANCE INSPECTOR	1	1	1	1	0	0
BUILDING/ZONING COORDINATOR	1	1	1	1	1	1
BUSINESS LICENSE COORDINATOR	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL	3	4	4	2	2	2

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
		\$83,990	\$67,530	\$67,530	\$70,550
5001	SALARY,REGULAR	534	1,000	1,000	1,000
5002	SALARY, OVERTIME	2,597	4,550	4,550	5,350
5004	LONGEVITY BONUS	2,907	0	0	0
5010	UNEMPLOYMENT	9,531	7,680	7,680	8,000
5011	INSURANCE-MED./LIFE	8,254	6,940	6,940	7,410
5012	RETIREMENT	6,230	5,650	5,650	5,950
5013	SOCIAL SECURITY	5,740	4,860	4,860	5,740
5014	WORKER'S COMPENSATION	200	200	200	200
5015	CHRISTMAS BONUS				
TOTAL PERSONNEL EXPENSE		\$119,983	\$98,410	\$98,410	\$104,200
		0			
5110	ADVERTISING	\$498	\$1,500	\$1,500	\$1,500
5117	COMMUNICATIONS	\$154	\$2,200	\$2,200	\$300
5136	MAINTENANCE CONTRACTS	1,521	2,500	2,500	2,500
5138	MEMBERSHIPS/SUBSCRIPTIONS	1,153	1,000	1,000	1,000
5139	EQUIPMENT LEASE	714	1,800	1,800	1,800
5144	EQUIPMENT LEASE	0	250	250	250
5144	TOOLS AND EQUIPMENT	0	250	250	250
5145	PRINTING/OFFICE SUPPLIES	2,613	1,500	1,500	1,500
5147	PROFESSIONAL SERVICE	72,576	67,050	67,050	67,050
5158	SPECIAL CONTRACTS	0	30,000	30,000	30,000
5159	SPECIALIZED DEPT. SUPPLIES	4	600	600	600
5162	TRAINING	1,325	2,500	2,500	2,500
5164	COMPUTER SOFTWARE	0	0	0	0
5166	TRAVEL & BUSINESS	0	0	0	0
5166	TRAVEL & BUSINESS	1,852	2,500	2,500	2,500
5167	UNIFORMS & CLOTHING	0	1,000	1,000	0
5168	FUEL	1,115	2,000	2,000	650
5169	VEHICLE OPER & MAINT.	394	1,000	1,000	1,000
TOTAL OPERATING EXPENSE		\$83,919	\$117,400	\$117,400	\$113,150
5325	MOTOR VEHICLES	\$0	\$0	\$0	\$0
5330	OTHER EQUIPMENT	\$0	\$0	\$0	\$0
6000	ALLOCATION - VEHICLE MAINT.	\$1,867	\$1,700	\$1,700	\$720
TOTAL PLANNING		\$205,769	\$217,510	\$217,510	\$218,070

ACCOUNT 5150 PLANNING

ACCOUNT NARRATIVE

This account is responsible for the overall planning, development, administration and enforcement of the following City of Union governmental functions: building codes, zoning & planning, and grants. The account consists of two (2) employees: Zoning Coordinator and Business License Coordinator.

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

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

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

Funding Sources: \$218,070 General Fund

<u>Detail of Personnel Services</u>	
<u>Position</u>	<u>Number</u>
Zoning Coordinator	1
Business License Coordinator	<u>1</u>
Total	2

ACCOUNT ANALYSIS

This budget provides for the members of the City of Union Zoning Board of Appeals to be allocated a stipend equal to and the same as the stipend already being allocated to the members of the City of Union Planning Commission.

**FISCAL YEAR 2012
SUMMARY OF EXPENDITURES
FINANCE DEPARTMENT**

<u>CLASSIFICATION</u>	<u>FY2011 BUDGETED</u>	<u>FY 2011 ESTIMATED</u>	<u>FY 2012 PROPOSED</u>
ACCOUNTING	\$426,730	\$426,730	\$ 438,910
UTILITY BILLING	<u>\$567,820</u>	<u>\$567,820</u>	<u>\$ 604,580</u>
TOTAL EXPENDITURES	\$ 994,550	\$ 994,550	\$1,043,490

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 2012
REGULAR EMPLOYEES
FINANCE DEPARTMENT**

	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
ACCOUNTING	4	4	5	6	5	5
TAX & LICENSE	2	1	0	0	0	0
UTILITY BILLING	<u>11</u>	<u>11</u>	<u>11</u>	<u>9</u>	<u>9</u>	<u>9</u>
TOTAL	17	16	16	15	14	14

DEPT: FINANCE - #5229

DIVISION: ACCOUNTING

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
5001	SALARY,REGULAR	\$235,370	\$235,370	\$242,360
5004	LONGEVITY BONUS	9,940	9,940	12,510
5011	INSURANCE-MED./LIFE/BUY BACK	9,920	9,920	10,440
5012	RETIREMENT	23,060	23,060	24,570
5013	SOCIAL SECURITY	18,980	18,980	19,710
5014	WORKER'S COMPENSATION	4,380	4,380	4,240
5015	CHRISTMAS BONUS	380	380	380
TOTAL PERSONNEL EXPENSE		\$302,030	\$302,030	\$314,210
5117	ADVERTISING	1,500	1,500	1,500
5117	COMMUNICATIONS	18,000	18,000	18,000
5136	MAINTENANCE CONTRACTS	11,200	11,200	11,200
5138	MEMBERSHIPS/SUBSCRIPTIONS	1,000	1,000	1,000
5139	EQUIPMENT LEASE	11,000	11,000	11,000
5144	TOOLS AND EQUIPMENT	2,000	2,000	2,000
5145	PRINTING/OFFICE SUPPLIES	12,000	12,000	12,000
5147	PROFESSIONAL SERVICE	12,000	12,000	12,000
5148	AUDITING & GENERAL CONSULTING	35,000	35,000	35,000
5159	SPECIALIZED DEPT SUPPLIES	15,000	15,000	15,000
5162	TRAINING	1,000	1,000	1,000
5164	COMPUTER SOFTWARE	3,000	3,000	3,000
5166	TRAVEL & BUSINESS	2,000	2,000	2,000
TOTAL OPERATING EXPENSE		\$124,700	\$124,700	\$124,700
TOTAL FINANCE-ACCOUNTING		\$426,730	\$426,730	\$438,910

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:	\$ 289,680	-	Utility Fund
	\$ 144,840	-	General Fund
	\$ 4,390	-	Solid Waste Management

Detail of Personnel Services

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

ACCOUNT ANALYSIS

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

DEPT: FINANCE - #5230

DIVISION: UTILITY BILLING

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
5001	SALARY,REGULAR	\$297,250	\$297,250	\$306,100
5004	LONGEVITY BONUS	15,340	15,340	16,500
5011	INSURANCE-MED./LIFE/BUY BACK	44,860	44,860	49,440
5012	RETIREMENT	29,440	29,440	31,100
5013	SOCIAL SECURITY	24,180	24,180	24,950
5014	WORKER'S COMPENSATION	11,000	11,000	9,940
5015	CHRISTMAS BONUS	750	750	750
TOTAL PERSONNEL EXPENSE		\$422,820	\$422,820	\$438,780
5117	COMMUNICATIONS	\$60,000	\$60,000	\$72,000
5136	MAINTENANCE CONTRACT - ITRON SUPPORT	9,000	9,000	10,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	500	500	400
5139	EQUIPMENT LEASE	3,400	3,400	3,400
5144	TOOLS AND EQUIPMENT	3,000	3,000	3,000
5145	PRINTING/OFFICE SUPPLIES	20,000	20,000	19,000
5147	PROFESSIONAL SERVICES	34,000	34,000	40,000
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	7,000	7,000	9,900
5172	VEHICLE OPERATIONS & MAINT.	3,200	3,200	3,200
5177	HEATING ASSISTANCE	0	0	0
TOTAL OPERATING EXPENSE		\$145,000	\$145,000	\$165,800
5330	OTHER EQUIPMENT	\$0	\$0	\$0
TOTAL CAPITAL EXPENSE		\$0	\$0	\$0
TOTAL UTILITY BILLING		\$567,820	\$567,820	\$604,580

ACCOUNT: 5230 UTILITY BILLING

ACCOUNT NARRATIVE

The primary function of this division is to provide for the timely and accurate billing and collection of all Utility Accounts. This division consists of nine (9) employees: one (1) Senior Meter Reader, three (3) Meter Readers, one (1) Customer Service Rep, three (3) Account Clerks, and one (1) Utility Billing Coordinator.

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

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

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

Funding Source: \$604,580 - Utility Fund

Detail of Personnel Services

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

ACCOUNT ANALYSIS

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

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**FISCAL YEAR 2012
REGULAR EMPLOYEES
VEHICLE MAINTENANCE**

	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
MAINTENANCE DIRECTOR	1	1	1	1	1	1
MECHANIC III	1	1	1	1	1	1
MECHANIC II	1	1	1	1	1	1
UTILITY WORKER II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	4	4	4	4	4	4

VEHICLE MAINTENANCE - #5228

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
5001	SALARY,REGULAR	\$167,180	\$167,180	\$172,200
5004	LONGEVITY BONUS	10,120	10,120	6,580
5011	INSURANCE-MED./LIFE/BUY BACK	27,790	27,790	30,710
5012	RETIREMENT	16,840	16,840	17,240
5013	SOCIAL SECURITY	13,720	13,720	13,830
5014	WORKER'S COMPENSATION	5,350	5,350	5,920
5015	CHRISTMAS BONUS	330	330	280
TOTAL PERSONNEL EXPENSE		\$241,330	\$241,330	\$246,760
5114	BUILDING MAINTENANCE	\$700	\$700	\$700
5117	COMMUNICATIONS	\$800	\$800	\$800
5136	MAINTENANCE CONTRACT	2,600	2,600	2,600
5139	EQUIPMENT LEASE	500	500	500
5144	TOOLS AND EQUIPMENT	9,500	9,500	9,500
5145	PRINTING/OFFICE SUPPLIES	200	200	200
5159	SPECIALIZED DEPT. SUPPLIES	7,000	7,000	7,000
5162	TRAINING	500	500	500
5166	TRAVEL & BUSINESS	500	500	500
5168	UNIFORMS & CLOTHING	3,000	3,000	3,000
5170	UTILITIES	6,600	6,600	6,600
5171	FUEL	1,230	1,230	1,000
5172	VEHICLE OPER. & MAINTENANCE	2,500	2,500	2,500
TOTAL OPERATING EXPENSE		\$35,630	\$35,630	\$35,400
5325	MOTOR VEHICLES	\$0	\$0	\$0
TOTAL CAPITAL EXPENSE		\$0	\$0	\$0
TOTAL VEHICLE MAINTENANCE		\$276,960	\$276,960	\$282,160

ACCOUNT 5228 VEHICLE MAINTENANCE

ACCOUNT NARRATIVE

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

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

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

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

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

Detail of Personnel Services

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

ACCOUNT NARRATIVE

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

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**FISCAL YEAR 2012
REGULAR EMPLOYEES
UTILITIES**

	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2011</u>
UTILITIES						
ADMINISTRATION	3	3	3	3	3	3
SUPPORT SERVICES	4	4	4	4	4	4
ELECTRIC	8	8	8	8	8	8
WATER	13.5	13.5	13.5	13	14	14
WASTEWATER	6.5	6.5	6.5	6	6	6
GAS	<u>9</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
TOTAL	44	45	45	44	45	45

DEPT: UTILITY ADMINISTRATION - #5231

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
5001	SALARY,REGULAR	\$181,440	\$181,440	\$186,860
5002	SALARY,OVERTIME	2,000	2,000	2,000
5004	LONGEVITY BONUS	3,310	3,310	3,410
5011	INSURANCE-MED./LIFE/BUY BACK	18,300	18,300	20,680
5012	RETIREMENT	17,640	17,640	18,540
5013	SOCIAL SECURITY	14,450	14,450	14,880
5014	WORKER'S COMPENSATION	5,440	5,440	2,700
5015	CHRISTMAS BONUS	130	130	180
TOTAL PERSONNEL EXPENSE		\$242,710	\$242,710	\$249,250
5100	MISCELLANEOUS	\$4,000	\$4,000	\$4,000
5110	ADVERTISING	1,000	1,000	1,000
5117	COMMUNICATIONS	8,000	8,000	7,000
5136	MAINTENANCE CONTRACTS & LEASES	5,000	5,000	5,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	10,000	10,000	10,000
5139	EQUIPMENT LEASE	8,000	8,000	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	15,000	15,000	36,000
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	1,000	1,000	1,300
5172	VEHICLE OPERATIONS & MAINT.	500	500	500
TOTAL OPERATING EXPENSE		\$63,800	\$63,800	\$84,100
5325	MOTOR VEHICLES	0	0	\$25,000
5330	OTHER EQUIPMENT	150,000	150,000	0
TOTAL OPERATING EXPENSE		\$150,000	\$150,000	\$25,000
TOTAL UTILITY ADMINISTRATION		\$456,510	\$456,510	\$358,350

UTILITIES DEPARTMENT

UTILITIES ADMINISTRATION DIVISION

ACCOUNT NARRATIVE

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

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

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

Funding Source: Utility Fund

DETAIL OF PERSONNEL SERVICES

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

DEPT: SUPPORT SERVICES #5233

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
5001	SALARY,REGULAR	\$190,060	\$190,060	\$195,770
5002	SALARY,OVERTIME	6,000	6,000	6,000
5004	LONGEVITY BONUS	11,390	11,390	12,690
5011	INSURANCE-MED./LIFE/BUY BACK	16,250	16,250	17,230
5012	RETIREMENT	19,690	19,690	20,670
5013	SOCIAL SECURITY	16,040	16,040	16,580
5014	WORKER'S COMPENSATION	4,000	4,000	2,100
5015	CHRISTMAS BONUS	330	330	350
TOTAL PERSONNEL EXPENSE		\$263,760	\$263,760	\$271,390
5114	FACILITY MAINTENANCE	5,000	5,000	5,000
5136	MAINTENANCE CONTRACT	1,000	1,000	1,000
5144	TOOLS AND EQUIPMENT	9,000	9,000	9,000
5149	REGULATORY FEES AND LICENSE	500	500	500
5158	SPECIAL CONTRACTS	20,000	20,000	20,000
5159	SPECIALIZED DEPT SUPPLIES	30,000	30,000	30,000
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	15,000	15,000	15,000
5171	FUEL	8,000	8,000	16,700
5172	VEHICLE OPERATIONS & MAINTENANCE	3,500	3,500	3,500
TOTAL OPERATING EXPENSE		\$98,000	\$98,000	\$106,700
5325	MOTOR VEHICLE	\$0	\$0	\$30,000
5330	OTHER EQUIPMENT	0	0	0
TOTAL- WAREHOUSE		\$361,760	\$361,760	\$408,090

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	1
TOTAL	4

DEPT: UTILITIES DEPARTMENT

DIVISION: ELECTRIC

LINE	LINE ITEM 032-005-5243	FY2011 BUDGETED	FY2011 ESTIMATED	FY2012 ADOPTED
5001	SALARY,REGULAR	\$305,400	\$305,400	\$316,360
5002	SALARY,OVERTIME	40,000	40,000	40,000
5004	LONGEVITY PAY	14,970	14,970	16,320
5011	INSURANCE-MED./LIFE	46,870	46,870	52,170
5012	RETIREMENT	34,350	34,350	35,960
5013	SOCIAL SECURITY	27,900	27,900	28,850
5014	WORKERS COMP	29,510	29,510	25,960
5015	CHRISTMAS BONUS	550	550	580

TOTAL PERSONNEL EXPENSE	\$499,550	\$499,550	\$516,200
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5109	POWER FOR RESALE	\$11,981,700	\$11,981,700	\$11,521,380
5114	FACILITY MAINTENANCE	\$0	\$0	\$0
5136	MAINTENANCE CONTRACT	5,000	5,000	5,000
5139	EQUIPMENT LEASE	3,000	3,000	3,000
5144	TOOLS AND EQUIPMENT	20,000	20,000	20,000
5147	PROFESSIONAL SERVICES	55,000	55,000	55,000
5158	SPECIAL CONTRACTS	265,000	265,000	215,000
5159	SPECIALIZED DEPT. SUPPLIES	231,000	231,000	206,000
5162	TRAINING	10,000	10,000	10,000
5166	TRAVEL AND BUSINESS	3,000	3,000	3,000
5168	UNIFORMS AND CLOTHING	10,000	10,000	10,000
5170	UTILITIES	200,000	200,000	240,000
5171	FUEL	11,500	11,500	12,300
5172	VEHICLE OPERATIONS & MAINTENANCE	16,500	16,500	16,500

TOTAL OPERATING EXPENSE	\$830,000	\$830,000	\$795,800
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ALLOCATIONS

6000	VEHICLE MAINTENANCE	\$34,620	\$34,620	\$35,370
6001	FINANCE	248,640	248,640	261,650
6002	UTILITY ADMINISTRATION	114,120	114,120	95,980
6003	SUPPORT SERVICES	90,440	90,440	102,220
6004	GENERAL FUND	88,270	88,270	93,020
6005	TRANSFER	650,000	650,000	708,000

TOTAL ALLOCATIONS	\$1,226,090 *	\$1,226,090	\$1,296,240 *
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CAPITAL EXPENDITURES-032-005-5253

EQUIPMENT REPLACEMENT	\$0	\$0	\$0
CONSTRUCTION	340,000 **	340,000	462,000 **

TOTAL CAPITAL EXPENDITURES	\$340,000	\$340,000	\$462,000
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TOTAL ELECTRIC DIVISION BEFORE

DEBT SERVICE	\$14,877,340	\$14,877,340	\$14,591,620
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DEBT SERVICE	153,210	153,210	128,640
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TOTAL ELECTRIC DIVISION	\$15,030,550	\$15,030,550	\$14,720,260
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*ALLOCATIONS FOR ADMINISTRATION ARE SHOWN AS SEPARATE LINE ITEMS.

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

ACCOUNT: ELECTRIC

ACCOUNT NARRATIVE

This division consists of eight (8) employees: a Construction and Maintenance Supervisor, Assistant Supervisor, five (5) Linemen II and one (1) Utility Worker II.

The division provides for the operation, construction and maintenance of the City's electric distribution system. Service is provided both inside and outside the corporate limits to approximately 7,020 customers. Wholesale power is purchased from Lockhart Power Company through a billing arrangement with the Piedmont Municipal Power Agency (PMPA).

Funding Source: Utility Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Construction & Maintenance Supervisor	1
Assistant Supervisor	1
Linemen II	5
Utility Worker II	<u>1</u>
TOTAL	8

DEPT: UTILITIES DEPARTMENT

DIVISION: WATER

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2011 BUDGETED</u>	<u>FY2011 ESTIMATED</u>	<u>FY2012 ADOPTED</u>
5001	SALARY,REGULAR	\$499,750	\$499,750	527,870
5002	SALARY OVERTIME	54,000	54,000	54,000
5004	LONGEVITY PAY	14,850	14,850	18,790
5011	INSURANCE-MED./LIFE	68,530	68,530	74,700
5012	RETIREMENT	54,050	54,050	57,900
5013	SOCIAL SECURITY	43,990	43,990	46,460
5014	WORKERS COMP	28,920	28,920	35,580
5015	CHRISTMAS BONUS	760	760	780
TOTAL PERSONNEL EXPENSE		\$764,850	\$764,850	\$816,080
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	31,000	31,000	26,000
5158	SPECIAL CONTRACTS	192,000	192,000	192,000
5159	SPECIALIZED DEPT. SUPPLIES	214,000	214,000	214,000
5162	TRAINING	5,000	5,000	5,000
5166	TRAVEL AND BUSINESS	5,500	5,500	5,500
5168	UNIFORMS AND CLOTHING	8,000	8,000	8,000
5169	FUEL-GENERATOR	7,000	7,000	7,000
5170	UTILITIES	340,000	340,000	340,000
5171	FUEL	11,070	11,070	12,020
5172	VEHICLE OPERATIONS & MAINTENANCE	13,500	13,500	12,000
TOTAL OPERATING EXPENSE		\$1,129,070	\$1,129,070	\$1,123,520
ALLOCATIONS				
	VEHICLE MAINTENANCE	\$34,620	\$34,620	\$35,370
	FINANCE	248,640	248,640	261,650
	UTILITY ADMINISTRATION	114,120	114,120	95,980
	SUPPORT SERVICES	90,440	90,440	102,220
	GENERAL FUND	88,270	88,270	93,020
	TRANSFER	150,000	150,000	142,200
TOTAL ALLOCATIONS		\$726,090 *	\$726,090 *	\$730,440 *
CAPITAL EXPENDITURES				
	EQUIPMENT REPLACEMENT	\$32,000	\$32,000	\$0
	CONSTRUCTION	570,000 **	570,000 **	740,000 **
TOTAL CAPITAL EXPENDITURES		\$602,000	\$602,000	\$740,000
TOTAL WATER DIVISION BEFORE				
DEPRECIATION AND DEBT SERVICE		\$3,222,010	\$3,222,010	\$3,410,040
	DEBT SERVICE	423,640	423,640	382,170
TOTAL WATER DIVISION		\$3,645,650	\$3,645,650	\$3,792,210

*ALLOCATIONS FOR ADMINISTRATION ARE SHOWN AS SEPARATE LINE ITEMS.

**CAPITAL CONSTRUCTION REPRESENTS LINE AND SERVICE EXTENSION IMPROVEMENTS, INCLUDING IMPROVEMENTS PERFORMED BY THE CITY'S WORKFORCE. PERSONNEL COSTS ARE INCLUDED. 108

ACCOUNT: WATER

ACCOUNT NARRATIVE

This division consists of thirteen (14) employees: a Construction and Maintenance Supervisor, Assistant Supervisor, Serviceman, two (2) Heavy Equipment Operators, two (2) Utility Workers, a Water Plant Supervisor, and six (6) Water Plant Operators..

The division provides for the operation, construction and maintenance of the City's water distribution system. Service is provided to approximately 6,199 active customers. Service is also provided to five (5) rural water companies through master meters for each company.

Funding Sources: Utility Fund

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
Construction and Maintenance Supervisor	1
Assistant Supervisor	1
Serviceman	1
Heavy Equipment Operators	2
Utility Workers	2
Water Plant Supervisor	1
Water Plant Operators	<u>6</u>
TOTAL	14

DEPT: UTILITIES DEPARTMENT

DIVISION: WASTEWATER

LINE	LINE ITEM	FY2011 BUDGETED	FY2011 ESTIMATED	FY2012 ADOPTED
5001	SALARY,REGULAR	\$239,830	\$239,830	\$253,130
5002	SALARY,OVERTIME	16,000	16,000	16,000
5004	LONGEVITY PAY	6,660	6,660	7,600
5011	INSURANCE-MED./LIFE	30,670	30,670	33,040
5012	RETIREMENT	24,860	24,860	26,650
5013	SOCIAL SECURITY	20,280	20,280	21,380
5014	WORKERS COMP	16,030	16,030	14,700
5015	CHRISTMAS BONUS	300	300	330
TOTAL PERSONNEL EXPENSE		\$354,630	\$354,630	\$372,830
5114	BUILDING MAINTENANCE	\$25,000	\$25,000	20,000
5116	CHEMICALS	61,000	61,000	36,500
5139	EQUIPMENT LEASE	500	500	500
5144	TOOLS AND EQUIPMENT	18,000	18,000	14,000
5147	PROFESSIONAL SERVICES	80,000	80,000	75,000
5149	REGULATORY FEES AND LICENSE	23,000	23,000	21,000
5158	SPECIAL CONTRACTS	280,000	280,000	270,000
5159	SPECIALIZED DEPT. SUPPLIES	35,000	35,000	33,000
5162	TRAINING	5,000	5,000	5,000
5166	TRAVEL AND BUSINESS	4,000	4,000	4,000
5168	UNIFORMS AND CLOTHING	5,000	5,000	5,000
5169	FUEL-GENERATOR	9,000	9,000	9,000
5170	UTILITIES	370,000	370,000	315,000
5171	FUEL	11,500	11,500	15,150
5172	VEHICLE OPERATIONS & MAINTENANCE	11,500	11,500	10,500
TOTAL OPERATING EXPENSE		\$938,500	\$938,500	\$833,650
ALLOCATIONS				
	VEHICLE MAINTENANCE	\$34,620	\$34,620	\$35,370
	FINANCE	248,640	248,640	261,650
	UTILITY ADMINISTRATION	114,120	114,120	95,980
	SUPPORT SERVICES	90,440	90,440	102,220
	GENERAL FUND	88,270	88,270	93,020
	TRANSFER	75,000	75,000	83,140
TOTAL ALLOCATIONS		\$651,090 *	\$651,090 *	\$671,380 *
CAPITAL EXPENDITURES				
	EQUIPMENT REPLACEMENT	\$0	\$0	30,000
	CONSTRUCTION	632,000 **	632,000 **	860,000 **
TOTAL CAPITAL EXPENDITURES		\$632,000	\$632,000	\$890,000
TOTAL WASTEWATER DIVISION BEFORE				
DEPRECIATION AND DEBT SERVICE		\$2,576,220	\$2,576,220	\$2,767,860
DEBT SERVICE		549,020	549,020	592,420
TOTAL WASTEWATER DIVISION		\$3,125,240	\$3,125,240	\$3,360,280

*ALLOCATIONS FOR ADMINISTRATION ARE SHOWN AS SEPARATE LINE ITEMS.

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

ACCOUNT: WASTEWATER

ACCOUNT NARRATIVE

This division consists of six (6) employees: one (1) Wastewater Plant Supervisor, four (4) Wastewater Plant Operators and one (1) part-time Wastewater Plant Operator.

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

Funding Source: Utility Fund

Detail of Personnel Services

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

DEPT: UTILITIES DEPARTMENT

DIVISION: GAS

LINE	LINE ITEM	FY2011 BUDGETED	FY2011 ESTIMATED	FY2012 ADOPTED
5001	SALARY,REGULAR	\$307,130	\$307,130	318,440
5002	SALARY OVERTIME	32,000	32,000	32,000
5004	LONGEVITY PAY	12,180	12,180	14,050
5011	INSURANCE-MED./LIFE	52,660	52,660	65,030
5012	RETIREMENT	33,530	33,530	35,190
5013	SOCIAL SECURITY	27,220	27,220	28,230
5014	WORKERS COMP	24,040	24,040	20,920
5015	CHRISTMAS BONUS	580	580	630
TOTAL PERSONNEL EXPENSE		\$489,340	\$489,340	\$514,490
5108	GAS FOR RESALE	\$11,712,170	\$11,712,170	\$9,722,650
5139	EQUIPMENT LEASE	\$2,000	\$2,000	\$2,000
5144	TOOLS AND EQUIPMENT	15,000	15,000	15,000
5147	PROFESSIONAL SERVICES	60,000	60,000	40,000
5149	REGULATORY FEES AND LICENCE	4,000	4,000	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	2,500
5166	TRAVEL AND BUSINESS	2,500	2,500	2,500
5168	UNIFORMS AND CLOTHING	10,000	10,000	10,000
5170	UTILITIES	6,000	6,000	6,000
5171	FUEL	24,000	24,000	26,150
5172	VEHICLE OPERATIONS & MAINTENANCE	15,000	15,000	15,000
TOTAL OPERATING EXPENSE		\$301,000	\$301,000	\$234,150
ALLOCATIONS				
	VEHICLE MAINTENANCE	\$34,620	\$34,620	\$35,360
	FINANCE	248,630	248,630	261,650
	UTILITY ADMINISTRATION	114,150	114,150	95,990
	SUPPORT SERVICES	90,440	90,440	102,200
	GENERAL FUND	88,280	88,280	93,020
	TRANSFER	734,000	734,000	650,000
TOTAL ALLOCATIONS		\$1,310,120 *	\$1,310,120 *	\$1,238,220 *
CAPITAL EXPENDITURES				
	EQUIPMENT REPLACEMENT	\$0	\$0	15,000
	CONSTRUCTION	726,000	726,000	825,000 **
TOTAL CAPITAL EXPENDITURES		\$726,000	\$726,000	\$840,000
TOTAL GAS DIVISION BEFORE				
DEPRECIATION AND DEBT SERVICE		\$14,538,630	\$14,538,630	\$12,549,510
DEBT SERVICE		335,150	335,150	281,400
TOTAL GAS		\$14,873,780	\$14,873,780	\$12,830,910

*ALLOCATIONS FOR ADMINISTRATION ARE SHOWN AS SEPARATE LINE ITEMS.

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

ACCOUNT: GAS

ACCOUNT NARRATIVE

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

The division provides for the operations, construction and maintenance of the City's Gas Distribution System. Service is provided to approximately 6,446 active customers located in Union and Spartanburg counties. Gas is purchased from Transcontinental Gas Pipeline Corporation and South Carolina Pipeline Company. The system is comprised of approximately 300 miles of distribution piping.

Funding Source: Utility Fund

Detail of Personnel Services

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

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REVENUE MANUAL

REVENUE ITEM: Beginning Fund Balance

LEGAL AUTHORIZATION: Code of Ordinances, City of Union FY2012 Budget Ordinance	FUND: General Fund ACCOUNT CODE: 3110
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DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

The Fund Balance can be reserved by Mayor and Council for specified purposes or left unreserved. Also, insurance proceeds received when the old Union High School building burned were reserved by Mayor and Council to fund future economic projects. The balance in this fund was \$948,591 as of April 30, 2011.

REVENUE HISTORY:

<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
3,198,716	3,690,140	3,326,176	3,418,580	3,359,751	2,464,651	2,464,651	2,202,111

REVENUE ITEM: Current Property Taxes

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

Property is assessed according to the following ratios:

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

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

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

BASE:

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

	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>ESTIMATED FY2011</u>	<u>ADOPTED FY2012</u>
All Assessed Value						
Real & Personal	11,336,058	11,134,390	11,248,310	11,618,550	11,663,790	11,892,320
Vehicles	<u>2,203,872</u>	<u>2,084,870</u>	<u>2,112,940</u>	<u>1,733,810</u>	<u>1,682,370</u>	<u>1,622,430</u>
TOTAL	13,539,930	13,219,260	13,361,250	13,352,360	13,346,160	13,514,750

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

COMMENTS:

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

REVENUE HISTORY:

	<u>FY 2007</u> 74.3 Mills	<u>FY 2008</u> 74.3 Mills	<u>FY 2009</u> 74.3 Mills	<u>FY 2010</u> 74.3 Mills	<u>BUDGETED FY2011</u> 74.3 Mills	<u>ADOPTED FY2012</u> 79.9 Mills
Real						
General Fund	980,387	961,991	972,611	970,000	971,500	1,059,630
TIF District	<u>25,630</u>	<u>20,200</u>	<u>20,130</u>	<u>20,080</u>	<u>20,120</u>	<u>21,550</u>
	1,006,017	982,191	992,741	992,080	991,620	1,081,180

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>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
25,192	24,329	22,722	25,810	27,269	20,000	20,000	20,000

REVENUE ITEM: Payment In Lieu Of Taxes

<p>LEGAL AUTHORIZATION:</p> <p>State Law Provides For The Acceptance Of Cash Payments Instead Of Taxes From Certain Agencies Or Enterprises.</p>	<p>FUND: General Fund</p> <p>ACCOUNT CODE: 10-4191</p>
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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>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
1,692,719	1,968,391	1,768,358	1,842,468	1,732,317	1,656,900	1,656,900	1,631,740

REVENUE ITEM: Business License

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

Business License Ordinance Book \$10

BASE: The Business License Revenue showed a 25.75% increase from FY 2006 to FY 2008. FY 2009 decreased from 2008 to FY 2010 by 15.3%. Projections for FY 2011 and 2012 are reflective of the slow economy.

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

REVENUE HISTORY:

	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY FY2010</u>	<u>BUDGETED FY2011</u>	<u>ESTIMATED FY2011</u>	<u>ADOPTED FY2012</u>
Business License	1,039,350	1,120,002	1,307,013	1,170,093	1,106,933	1,110,500	1,110,500	1,107,000

REVENUE ITEM: Building and Utility Permits

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

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

FEE SCHEDULE:

Effective July 1, 2011.

COMMENTS:

REVENUE HISTORY:

<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
25,895	38,865	57,605	22,883	25,193	34,500	34,500	34,500

**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.
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Plumbing Permit Fees

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

Re-inspection Fees

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

Penalties for Violation

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

Other Fees

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

SEWER CONNECTION CHARGES

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

REVENUE ITEM: Local Government Fund - Aid To Subdivisions

LEGAL AUTHORIZATION:

Code of Laws of South Carolina Title 6
Chapter 27 - Section 6-27-30 and
6-27-40

FUND: General Fund

ACCOUNT CODE: 10-4350

DESCRIPTION OF REVENUE:

In the annual general appropriations act of the State of South Carolina, 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 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 FY2006 until FY2009. FY2010 decreased 16.15% under FY2009. FY 2010 showed a 17.5% decrease under FY 2009. Projections for FY2011 and 2012 continue to decrease. Proposed revenue for FY 2012 are \$180,000, which is 59.5% 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 FY2012, due to changes in State law and the downturn of the economy.

REVENUE HISTORY:

<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
241,005	259,783	287,110	273,924	229,723	200,000	200,000	180,000

REVENUE ITEM: Accommodations Tax

<p>LEGAL AUTHORIZATION:</p> <p>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</p>	<p>FUND: General Fund</p> <p>ACCOUNT CODE: 10-4350</p>
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DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

The Accommodations Tax is remitted to the City annually.

BASE:

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

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

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>BUDGETED FY2011</u>	<u>ESTIMATED FY2011</u>	<u>ADOPTED FY2012</u>
48,838	51,911	54,458	51,878	50,850	50,000	50,000	50,000

REVENUE ITEM: Homestead Exemption Tax

<p>LEGAL AUTHORIZATION:</p> <p>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</p>	<p>FUND: General Fund</p> <p>ACCOUNT CODE: 10-4350-4068</p>
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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 millage for FY 2012 will not be set until all the reassessment information is complete. This information should be ready by the end of June 2011.

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>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>FY2010</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
124,247	123,670	123,217	123,851	122,545	123,000	123,000	122,000

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>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>FY2010</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</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>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>FY2010</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
14,134	12,221	10,935	4,210	4,200	4,200	4,200

REVENUE ITEM: Motor Carrier Taxes

LEGAL AUTHORIZATION: Code of Laws of South Carolina Title 12, Chapter 37	FUND: General Fund ACCOUNT CODE: 10-4-4350-4010
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DESCRIPTION OF REVENUE:

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

COMMENTS:

The City will receive this tax on an annual basis.

REVENUE HISTORY:

<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>FY2010</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
15,581	15,840	13,542	15,000	15,000	15,000

REVENUE ITEM: Fines and Forfeitures

LEGAL AUTHORIZATION: Code of Ordinances, City of Union FY2012 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 states 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 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY FY2010</u>	<u>BUDGETED FY2011</u>	<u>ESTIMATED FY2011</u>	<u>ADOPTED FY2012</u>
101,769	121,115	114,212	121,464	117,307	115,000	115,000	115,000

REVENUE ITEM: Interest on Investments

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

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

BASE:

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

COMMENTS:

Interest earnings reflect a declining fund balance, with lower interest rates projected for FY 2012.

REVENUE HISTORY:

<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>FY2010</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
96,974	114,983	114,048	97,997	47,732	40,000	40,000	25,000

REVENUE ITEM: Solid Waste Collection Fees

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2012 Budget Ordinance	FUND: Solid Waste Management ACCOUNT CODE: 12-4-4190-4042 12-4-4190-4044 12-4-4190-4046
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DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

All customers, which include all customers that reside in multi-family dwellings, will be charged a monthly fee of \$14.00. Additional carts may be added at an additional \$14.00 per month per cart. Customers will need to contact the City's Solid Waste Department each time a yard waste pick-up is needed.

COMMENTS:

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

REVENUE HISTORY:

<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
736,428	735,145	731,994	588,504	537,689	636,150	636,150	692,150

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REVENUE ITEM: Service Connection Charges

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2012 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. No interest will be paid if deposit is held less than six months.

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, FY2012 Budget Ordinance	FUND: Utility Fund ACCOUNT CODE: 32-4150
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DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

See Retail Electric Rate Schedule: Effective July 1, 2003. The monthly rate will include a purchase power adjustment (PPA), if applicable.

BASE:

The approximately 6,895 active electric service accounts are billed monthly.

COMMENTS:

An annual study of electric rates began in FY 2008 and will continue in 2012.

REVENUE HISTORY:

<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>FY2010</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
13,265,237	13,392,884	13,183,492	13,402,927	14,603,775	14,897,040	14,897,040	14,251,720

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

**RESIDENTIAL SERVICE
(Rate Code 001)**

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

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

RATES: Monthly charges will be calculated as follows:

Basic Facilities Charge: \$6.74 per month

Energy Charge:

For All KWH \$0.09474 per KWH

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

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

EFFECTIVE: 07/01/03

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

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

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

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

RATES: Monthly charges will be calculated as follows:

Basic Facilities Charge: \$6.74 per month

Energy Charge:

For All KWH \$0.08713 per KWH

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

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

EFFECTIVE: 07/01/03

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

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

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

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

RATES: Monthly charges will be calculated as follows:

Basic Facilities Charge: \$10.88 per month

Demand Charge:

First 30 KW No Charge

Above 30 KW \$8.70 per KW

Energy Charge:

For the first 125 KWH per KW billing demand

First 4,000 KWH \$0.10562 per KWH

All over 4,000 KWH \$0.05885 per KWH

All over 125 KWH per KW billing demand

First 10,000 KWH \$0.08713 per KWH

All over 10,000 KWH \$0.05885 per KWH

COMMERCIAL ELECTRIC RATE SCHEDULE (CONTINUED)

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

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

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

EFFECTIVE: 07/01/03

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

INDUSTRIAL
(Rate Code 007, 010)

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

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

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

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

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

ELECTRIC RATE SCHEDULE – INDUSTRIAL - CONTINUED

RATES: Monthly charges will be calculated as follows:

Basic Facilities Charge: \$16.31 per month

Demand Charge:

First 30 KW No Charge

Above 30 KW \$8.70 per KW

Energy Charge:

For the first 125 KWH per KW billing demand

First 4,000 KWH \$0.11214 per KWH

All over 4,000 KWH \$0.05994 per KWH

All over 125 KWH per KW billing demand

First 10,000 KWH \$0.08822 per KWH

All over 10,000 KWH \$0.05994 per KWH

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

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

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

EFFECTIVE: 07/01/03

ELECTRIC RATE SCHEDULE – INDUSTRIAL - CONTINUED

RATES: Monthly charges will be calculated as follows:

Basic Facilities Charge: \$16.31 per month

Demand Charge:

First 30 KW No Charge

Above 30 KW \$8.70 per KW

Energy Charge:

For the first 125 KWH per KW billing demand

First 4,000 KWH \$0.11214 per KWH

All over 4,000 KWH \$0.05994 per KWH

All over 125 KWH per KW billing demand

First 10,000 KWH \$0.08822 per KWH

All over 10,000 KWH \$0.05994 per KWH

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

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

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

EFFECTIVE: 07/01/03

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

(Adopted 07-01-03)

CHURCH
(Rate Code 074)

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

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

RATES: Monthly charges will be calculated as follows:

Basic Facilities Charge: \$9.77 per month

Demand Charge:

First 20 KW No Charge

Above 20 KW \$10.50 per KW

Energy Charge:

First 5,000 KWH \$0.09211 per KWH

All over 5,000 KWH \$0.04906 per KWH

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

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

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

EFFECTIVE: 07/01/03

**CITY OF UNION, SOUTH CAROLINA
UTILITY DEPARTMENT
SECURITY LIGHT RATE SCHEDULE
(Effective 07-01-2011)**

	<u>Without Pole</u>	<u>With Pole</u>
100 watt HPS	6.62	7.72
100 watt metal halide	6.62	7.72
250 watt HPS	10.48	11.58
400 watt metal halide (cobra head)	11.03	12.13
400 watt HPS (cobra head)	14.33	15.44
400 watt HPS (wide)	15.44	16.54
400 watt metal halide (wide)	17.09	18.20
1000 watt metal halide (sport light)	19.85	23.15
1000 HPS	23.15	26.46

Rates do not include sales tax.

REVENUE ITEM: Electric Tap Fee

LEGAL AUTHORIZATION: Code of Ordinances, City of Union FY2012 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>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>FY2010</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
6,671	7,405	6,770	7,256	3,798	8,000	8,000	4,000

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REVENUE ITEM: Water Usage

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2012 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, 2011

BASE:

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

COMMENTS:

An annual study of water rates began in FY 2008 and continue for FY 2012.

REVENUE HISTORY:

<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
2,779,680	2,735,801	3,013,014	2,857,173	2,789,237	2,856,740	2,856,740	3,113,800

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

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge	\$7.44	\$11.16
 <u>Volume Charge per 1000 Gallons</u>		
	<u>Inside City</u>	<u>Outside City</u>
Residential (050, 051)	\$2.67	\$4.01
Commercial (052, 053)	\$2.27	\$3.41
Industrial/Economic Development (054, 055)		
First 1,000,000 gallons/month	\$2.27	\$3.41
1,000,000 – 2,000,000 gallons/month	\$2.03	\$3.05
Over 2,000,000 gallons/month	\$1.79	\$2.69
Institutional (056, 057) (Schools, Hospitals, Churches)	\$2.27	\$3.41
Water Districts (058)		\$2.67
Fire Sprinklers/\$/Month/Account (090)		\$30.12

EFFECTIVE: 07-01-11

REVENUE ITEM: Water Tap Fee

LEGAL AUTHORIZATION: Code of Ordinances, City of Union FY2012 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"	\$550.00
1"	\$750.00
1-1/2"	\$950.00
2"	\$3,100.00
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 07/01/11)

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>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
6,355	14,450	19,785	18,765	8,775	10,000	10,000	10,000

REVENUE ITEM: Sewer Usage

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2012 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, 2011

BASE:

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

COMMENTS:

An annual study of wastewater rates began in FY 2008 and continue for FY 2012.

REVENUE HISTORY:

<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
1,736,476	1,687,965	1,712,302	1,623,520	1,742,200	1,666,750	1,666,750	1,891,870

**CITY OF UNION, SOUTH CAROLINA
UTILITY DEPARTMENT
WASTEWATER RATE SCHEDULE
(Effective July 1, 2011)**

RESIDENTIAL (060,061)

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge	\$ 11.00	\$16.50
Volume Charge (per 1000 gals. metered water)	\$ 3.23	\$ 4.85
Maximum Bill (12,000 gallons)	\$49.76	\$74.70

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

COMMERCIAL (062,063)

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge/Minimum Bill	\$ 11.00	\$16.50
Volume Charge (per 1000 gals. metered water)	\$ 3.23	\$ 4.85

INDUSTRIAL/ECONOMIC DEVELOPMENT (064,065)

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge/Minimum Bill	\$ 11.00	\$16.50
First 1,000,000 gallons/month	\$ 3.23	\$ 4.85
1,000,000 – 2,000,000 gallons/month	\$ 2.03	\$ 3.05
Over 2,000,000 gallons/month	\$ 0.84	\$ 1.26
BOD*	\$0.17/lb.	\$0.17/lb.
TSS*	\$0.17/lb.	\$0.17/lb.

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

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

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

SEPTIC TANK WASTE DISPOSAL

Septic Tank Waste Disposal \$ 100.00/load

INDUSTRIAL PRETREATMENT PROGRAM-ADMINISTRATIVE FEES

Permit Application Processing and Renewal Fees:

Low Volume User \$ 150.00

Significant Industrial User \$ 500.00

Annual Administration and Inspection Fees:

Low Volume User \$ 480.00

Significant Industrial User W/O Pretreatment \$ 900.00

Significant Industrial User W/Pretreatment \$1200.00

EFFECTIVE: 07/01/11

REVENUE ITEM: Sewer Tap Fee

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2012 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.

FEE SCHEDULE:

See Sewer Connection Charge in Revenue Manual.

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
900	4,093	300	616	2,415	4,000	4,000	2,500

REVENUE ITEM: Gas Usage

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2012 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, 2009.

BASE:

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

COMMENTS:

An annual study of natural gas rates began in FY 2008 and will continue in FY 2012.

REVENUE HISTORY:

<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>BUDGETED</u> <u>FY2010</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
20,562,347	16,754,949	17,716,145	15,834,563	13,430,701	14,700,980	14,700,980	12,846,370

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

RESIDENTIAL
(Rate Code 040)

Basic Facilities Charge (Minimum Bill) \$ 9.40

Plus \$0.63 per CCF/Base Volume Charge
Plus cost of gas*

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

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

Basic Facilities Charge (Minimum Bill) \$ 11.80

Plus \$0.585 per CCF/Base Volume Charge
Plus cost of gas*

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

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

Basic Facilities Charge (Minimum Bill) \$16.70

Plus \$0.56 per CCF/Base Volume Charge
Plus cost of gas*

Plus purchased gas adjustment charge (PGA) if applicable.

GAS RATE SCHEDULE (Continued)

INTERRUPTIBLE

(Rate Code 042)

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

All volumes shall be billed at actual cost of purchased gas plus \$1.10 per decatherm or by special contract.

EFFECTIVE: 07/01/09

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

REVENUE ITEM: Gas Tap Fee

LEGAL AUTHORIZATION: Code of Ordinances, City of Union, FY2011 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>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
7,706	5,120	8,084	11,460	18,635	10,000	10,000	10,000

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>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>FY2010</u>	<u>BUDGETED</u> <u>FY2011</u>	<u>ESTIMATED</u> <u>FY2011</u>	<u>ADOPTED</u> <u>FY2012</u>
589,441	634,217	520,804	277,336	239,600	100,000	100,000	71,000

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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 2011-2012.

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 2011-2012.

SECTION 2. That the Budget shall be for the period beginning July 1, 2011, and ending June 30, 2012, 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.

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, 2011.

SECTION 7.

This Ordinance supersedes any other inconsistent ordinance.

ORDAINED AND ADOPTED in City Council meeting duly assembled this 7th day of JUNE 2011.


Harold E. Thompson - Mayor

ATTEST:

Gloria Rogers
Gloria Rogers - Municipal Clerk

1st Reading May 17, 2011

2nd Reading June 7, 2011

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 2011-2012.

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, 2011, through the Thirtieth Day of June, 2012, and for other proper corporate purposes, there being, and is hereby imposed and levied and shall hereinafter be collected, the following taxes:

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

GENERAL FUND OPERATION PURPOSES
AND FOR DEBT RETIREMENT

Seventy-Nine and 90/100 (79.9) mills on each One Hundred Dollars (\$100.00) of assessed value, which will produce Seven Dollars and 99/100 (\$7.99) 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

thereof charged against any property or person on the duplicate for the current fiscal year are not paid before January 16, 2012, 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, 2012, 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, 2012, 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, 2012, the Tax Collector shall issue his Tax Execution. The United States postmark is the determining date for mailed payments.

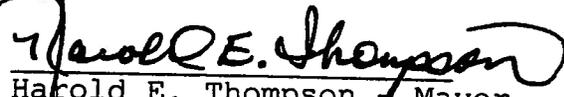
SECTION 4.

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.

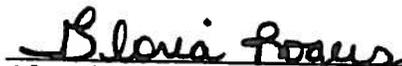
SECTION 5.

This Ordinance shall be effective July 1, 2011, and supersedes any other inconsistent ordinances.

ORDAINED AND ADOPTED in City Council meeting duly assembled this 7th day of JUNE 2011.

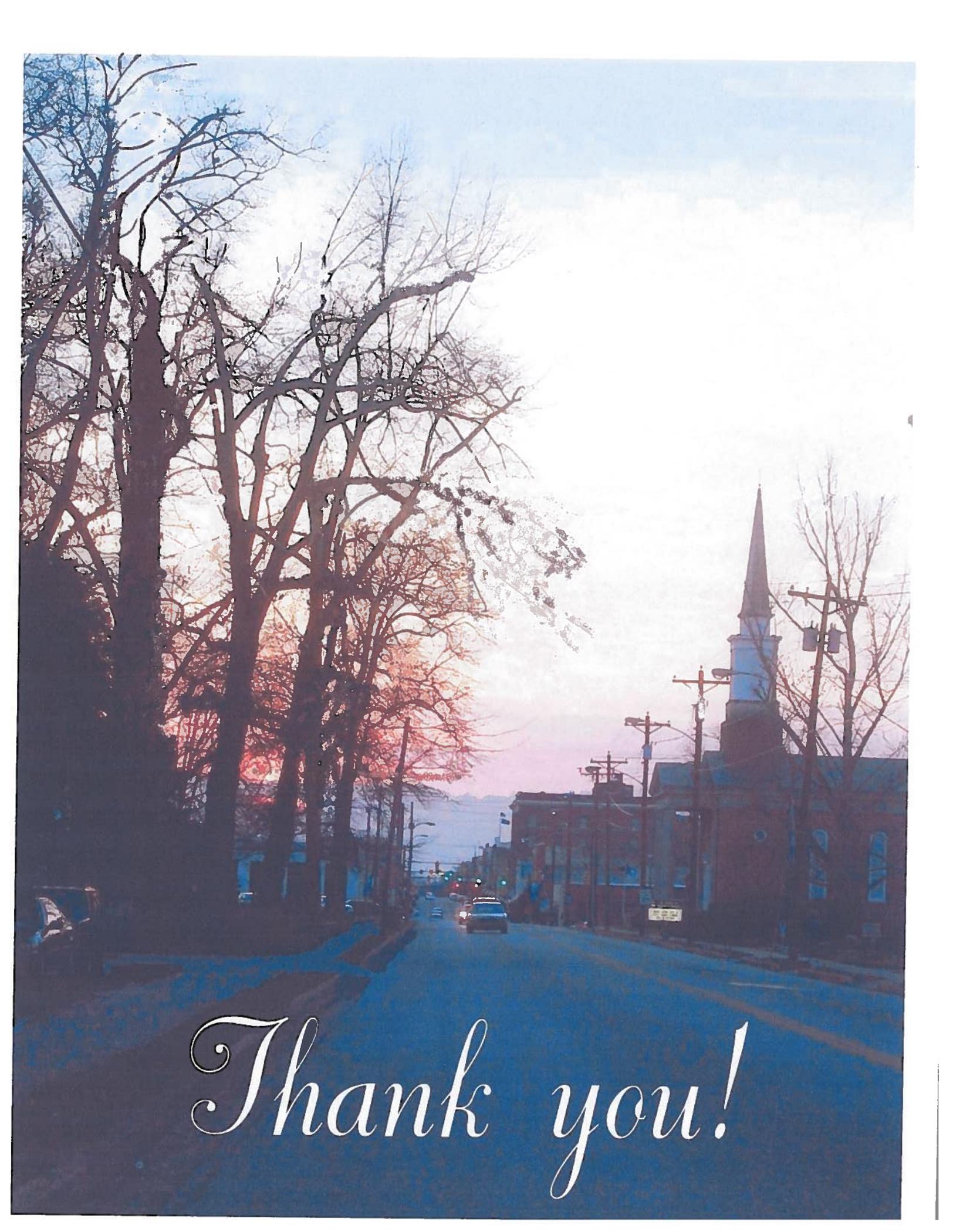

Harold E. Thompson - Mayor

ATTEST:


Gloria Rogers - Municipal Clerk

1st Reading May 17, 2011

2nd Reading June 7, 2011



Thank you!