

# BUDGET FY 2010-2011



*City of Union*



CITY OF UNION, SOUTH CAROLINA  
FISCAL YEAR 2010 – 2011 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 2010-2011 Budget

**FOREWORD**  
**THE CITY**

Dear Reader,

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

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

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

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

Our school systems have up-to-date curricula and facilities that can take students from pre-school to college at our outstanding branch of the University of South Carolina-Union. A new Quick Jobs Training Facility 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 two years old, one of South Carolina's first municipalities.

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

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

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

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

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

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

#### **BUDGETARY SYSTEM**

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

The budget process begins in February - five (5) months before the budget will take effect. The FY2011 budget calendar, which follows, outlines the budget process for the City of Union.

#### **FY 2010 BUDGET CALENDAR**

January 19	Budget worksheets to departments
February 12	Budget worksheets to Finance Department
Feb 13 - Feb 21	Review & compilation of all requests by Finance Department
Feb 26- Mar 5	Mayor reviews all requests in light of revenue projections
March 5-March-22	Compilation of Budget Retreat Information
March 23 - 25	Budget Workshop
April 12	Budget Workshop continued
April 13-April 23	Mayor, Finance Director and Finance Staff review Budget Retreat priorities in light of updated revenue projections and prepare budget document
April 26	Mayor prepares budget message; assembly and typing of FY2011 Proposed Budget
April 27-30	FY2011 Proposed Budget reviewed and printed
May 18	FY2011 Proposed Budget submitted to Council; Public Hearing/First Reading of Proposed FY2011 Budget Ordinance by City Council
June 15	Second Reading of Proposed FY2011 Budget Ordinance by City Council
June 15-June 29	FY2011 approved budget typed and printed
June 30	Distribution of FY2011 budget document

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

This budget once ratified by City Council, authorizes the Mayor to transfer funds as detailed in the Budget Ordinance, Section 3. He may not exceed the appropriated limits for expenditure in a given fund without first seeking a Budget Adjustment Ordinance from City Council.

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

#### **THE ACCOUNTING SYSTEM**

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

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

#### **THE CITY OF UNION ANNUAL BUDGET IS ORGANIZED AS FOLLOWS:**

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

Personnel Report - This section contains the City Organizational Chart, Pay Plan, Position Class Array, Personnel Summary, Historical Staffing, other charts and graphs, and a narrative concerning

Personnel/Benefit changes implemented in the Annual Budget document.

Financial Summaries - Summaries for all fund revenue and expenditure activity for the 2009-2010 fiscal years. Comparison data is provided, as well as illustrative charts and narratives.

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

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

Appendices - Glossary of Terms; enabling Ordinances.



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

**TO:** The Members of City Council, and Citizens of the City of Union  
**FROM:** Mayor, 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, 2010 and ending June 30, 2011 (FY2010-2011) which totals \$42,912,140. This budget memorializes our commitment to provide excellent services to residents, businesses, and visitors.

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

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

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

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

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

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

BUDGET MESSAGE (CONT'D.)

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

### Future Fiscal Status

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

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

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

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

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

Early projection of General Fund revenues and current programs reveal a renewed deficit situation in future budgets. This current deficit is a cause for concern because of the state of our economy. Future budgets will be a challenge to balance without increased revenue. Hopefully, this projection will reverse with the annexation of key properties increasing the City's tax base.

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

In the Enterprise Fund, the full impact of mandated projects and the cost of wholesale energy continues to be felt in fiscal 2010-2011. 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.

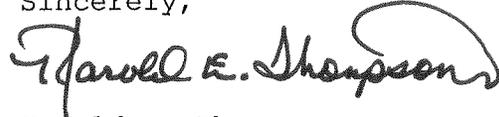
As we continue to work together for growth and development the challenge of revenue generation can be met, and there is no reason why the City should not continue to be fiscally healthy.

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, sweeping flourish at the end.

Harold E. Thompson  
Mayor, City of Union

## **BUDGET SUMMARY**

The FY 2010/2011 adopted balanced budget totals \$42,912,140, an increase of less than 1% over last fiscal year budget totals.

The General Fund budgeted expenditures total \$5,204,460, a decrease of \$213,860 or 4% under FY 2009/2010. There are many fiscal pressures on the General Fund. The Local Government Fund is again decreased by the state. The transfer of funds continues to be the major revenue source of the General Fund at \$1,638,400 or 33% of total projected revenues \$5,011,360. The Public Safety Department which is 57% of the General Fund budget continues to pressure resources of the General Fund.

The Solid Waste Management Fund's adopted budget for FY 2010/2011 totals \$827,420, a decrease of \$43,070 or 5% under FY 2009-2010. This decrease is due to the decrease of special contracts for dumpster collection and transporting garbage to the landfill. This budget will provide funding to pay debts service on a Brush Truck that replaces a truck that has been in service for (20) twenty years.

The Utility Enterprise Fund budget expenses for FY 2010/2011 are \$36,675,260, an increase of \$388,580 or 1% over FY 2009/2010.

There are equally as many fiscal pressures on the Utility Fund. Changes in the electric division have caused the City to continue a purchase power adjustment. The City's water division, provides water to 6278 customers directly, as well as (5) five water districts. The wastewater system continues to be stressed by State and Federal mandates and the loss of industrial wastewater discharge. FY 2010 saw the City begin to address some of these mandates by constructing a pump station and closing a small wastewater treatment facility. The City is also planning to close another small wastewater treatment plant, Meng Creek, and construct another pump station. Natural gas continues to be a volatile commodity. Natural gas cost have stabilized and are projected to be in the \$5 to \$6 dekatherm range for FY 2010-2011.

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

## **RATE INCREASES**

The General Fund adopted FY 2010/2011 budget includes no tax rate or fee increase. The 74.3 mils have not changed since the last reassessment.

The Solid Waste Management fee will increase from \$12 per month to \$13 per month. A \$130,000 transfer from the General Fund will continue for FY 2010/2011 to balance this fund as well as the use of prior year retained earnings.

The City's utilities continue to see pressure from wholesale rates in electricity, volatile natural gas prices and State and Federal Agencies. Electric rates will remain unchanged, but a monthly power purchase adjustment will continue. This adjustment could be a plus or a minus on a customer's bill. Water and wastewater rates will increase by 9.5% by 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 2010/2011 will see City employees not receiving a cost of living adjustment. Wages will not keep pace with the Consumer Price Index (CPI) which is approximately 4%. The City's workforce will decrease by 1 full time, but increase by 1 part-time and 2 temporary positions. The wastewater plant will lose a wastewater treatment operator and add 1 part-time operator. Also, Channel 14 will add 2 temporary employees for a total of 3.

#### **BUDGET HIGHLIGHTS**

1. This budget does not call for a tax or fee increase in the General Fund.
2. The Solid Waste Management fee will increase from \$12 per month to \$13 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 135-145)
4. Water rates will increase 9.5% on volume. (See Pages 147-149)

5. Waste Water rates will increase 9.5% on volume(See pages 150-153)
6. Natural Gas rates will remain unchanged, by continuing a purchase gas adjustment. (See pages 154-158)
7. Security lights monthly charges will increase by 5%. (See Revenue Manual pages 143,149,158)
8. The City continues to assist outside agencies for the betterment of our City.
9. The City expects to continue its solicitation of the State Highway Department for street resurfacing and sidewalk projects.
10. \$80,000 is provided to replace equipment in the General Fund. (See page 31 for details)
11. \$65,000 is provided to replace various equipment and vehicles for all utility divisions. (See page 31 for details)
12. \$2,268,000 is provided for Utility Infrastructure improvements. (See pages 30-33 for details)
13. No cost of living raise is provided in this year's appropriation for employees.

# PERSONNEL



**EMPLOYEES BY DEPARTMENT**

<b><u>CLASSIFICATION</u></b>	<b><u>FY2006 ADOPTED</u></b>	<b><u>FY2007 ADOPTED</u></b>	<b><u>FY2008 ADOPTED</u></b>	<b><u>FY2009 ADOPTED</u></b>	<b><u>FY2010 ADOPTED</u></b>	<b><u>FY2011 ADOPTED</u></b>
LEGISLATIVE	9	9	9	9	9	9 (1)
CITY ADMINISTRATOR	0	0	0	0	0	0
CITY COURT	1	1	1	1	1	1
CITY ATTORNEY	1	1	1	1	1	1
PERSONNEL	0	0	0	0	0	0
TAX & LICENSE	2	2	1	0	0	0
THE UNION CONNECTION	0	0	0	2	2	4 (2)
PUBLIC SAFETY	38	38	39	42	41	41
PUBLIC SERVICE - STREET DEPT.	7	7	7	7	8	8
PUBLIC SERVICE - SOLID WASTE	9	9	8	7	7	7
BUILDING & ZONING	3	3	4	4	2	2 (3)
VEHICLE MAINTENANCE	4	4	4	4	4	4
ACCOUNTING	4	4	4	5	6	5 (4)
UTILITY BILLING	11	11	11	11	9	9
UTILITIES - ADMINISTRATION	3	3	3	3	3	3
UTILITIES - SUPPORT SERVICES	4	4	4	4	4	4
UTILITIES - ELECTRIC	9	8	8	8	8	8
UTILITIES - WATER	14	13.5	13.5	13.5	13	14 (5)
UTILITIES - WASTEWATER	7	6.5	6.5	6.5	6	6 (6)
UTILITIES - GAS	8	9	10	10	10	10
GRANTWRITER	0	0	0	0	0	0
<b>TOTAL</b>	<b>134</b>	<b>133</b>	<b>134</b>	<b>138</b>	<b>134</b>	<b>136</b>
<b>LESS ELECTED OFFICIALS</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
	<b>127</b>	<b>126</b>	<b>127</b>	<b>131</b>	<b>127</b>	<b>129</b>

1. The Mayor, six councilmembers, the Municipal Clerk/Personnel Director, and the Management Services Secretary are budgeted in this account.
2. Two (2) additional temporary videographers have been budgeted for the Union Connection.
3. Business License Coordinator is now included in the Building & Zoning division. Loss of Property Maintenance Inspector
4. Business License Coordinator removed from Accounting division.
5. Council approved the hiring of one (1) Water Plant Operator during FY 2010.
6. A Wastewater Plant Operator position has been reduced to part-time.

## **PERSONNEL REPORT**

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

### **CITY ORGANIZATION**

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

City services are organized into departments and divisions.

The City of Union continues to grow, requiring City services to grow as well. New employees have only been added after much consideration, to carry out the tasks of the City. Presently 120 full-time, 6 part-time positions and 3 temporary positions, carry out the operations of the City government. The budget for fiscal year 2010-2011 contains 2 temporary positions and the reduction of 2 full time to 2 part time positions.

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

### **Employee Benefits**

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

#### **Health Insurance**

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

City employees are able to have their claims electronically filed by participating physicians. Most employees prefer to drop by the office or call to inquire on payment status or problems in dealing with doctors or hospitals. When employees are not satisfied

## **Personnel (Continued)**

with the way a claim is handled, the Personnel Director acts as a liaison between the claimant and the third party administrator (Employee Insurance Program).

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

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

## **Compensation**

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

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

- The LUCA program conducted by the City of Union Planning Department on behalf of the Census Bureau in 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 the closure of wastewater treatment plants due to the closure of large textile plants over the last several years.

## Personnel (Continued)

- Cost to provide employee benefits will increase. Health insurance costs are projected to increase 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 2010-2011**

**PERSONNEL SUMMARY**

DESCRIPTION	2010-2011 ADOPTED POSITIONS	2010-2011 ADOPTED BUDGET
<b>GENERAL FUND</b>		
<u>LEGISLATIVE</u>		
Mayor	1	
Councilmembers	6	
Municipal Clerk/Personnel Director	1	
Management Services Secretary	1	
<b>Total</b>	<b>9</b>	<b>\$257,970</b>
<u>CITY COURT</u>		
Municipal Judge	1	
<b>Total</b>	<b>1</b>	<b>\$31,010</b>
<u>CITY ATTORNEY</u>		
	1	
<b>Total</b>	<b>1</b>	<b>\$60,820</b>
<u>THE UNION CONNECTION</u>		
Media Information Technology Coordinator	1	
Temporary Videographers	3	
<b>Total</b>	<b>4</b>	<b>\$73,190</b>
<u>PUBLIC SAFETY</u>		
Director Public Safety	1	
Captains	3	
Lieutenants	1	
Investigators I	2	
Investigators II	1	
1st Sergeant Training Officer	1	
Sergeants	4	
Corporals	4	
Public Safety Officers	12	
School Resource Officers	3	
Animal Control - part-time	2	
Records Clerk	2	
Part-Time Records Clerk	1	
Part-time officers	1	
Firemen	3	
<b>Total</b>	<b>41</b>	<b>\$2,366,510</b>
<u>PUBLIC SERVICE - STREET</u>		
Supervisor	1	
Heavy Equip Oper.	6	
Lawn Maintenance	1	
<b>Total</b>	<b>8</b>	<b>\$378,400</b>

PLANNING

Business License Coordinator	1	
Building/Zoning Coordinator	1	
<b>Total</b>	<b>2</b>	<b>\$98,410</b>

**SOLID WASTE FUND**

<u>SOLID WASTE</u>	1	
Public Service Director	1	
Public Service Receptionist-Part Time	3	
Light Equipment Operators	2	
Solid Waste Collectors	<b>7</b>	<b>\$320,200</b>
<b>Total</b>		

FINANCE - ACCOUNTING

Finance Director	1	
Accounting Director	1	
Payroll Coordinator	1	
Accounts Payable Coordinator	1	
Tax Coordinator	1	
<b>Total</b>	<b>5</b>	<b>\$302,200</b>

**UTILITIES**

FINANCE - UTILITY BILLING

Senior Meter Reader	1	
Meter Readers	3	
Account Clerks	3	
Customer Service Representative	1	
Utility Billing Coordinator	1	
<b>Total</b>	<b>9</b>	<b>\$422,820</b>

VEHICLE MAINTENANCE

Maintenance Director	1	
Auto Technician II	1	
Auto Technician III	1	
Utility Worker	1	
<b>Total</b>	<b>4</b>	<b>\$241,330</b>

UTILITY ADMINISTRATION

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

UTILITY SUPPORT SERVICES

Utilities Coordinator	1	
Maintenance Technician	1	
Warehouse Coord & Purch.	1	
Service Locator	1	
<b>Total</b>	<b>4</b>	<b>\$263,760</b>

<u>ELECTRIC</u>		
Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Lineman II	5	
Utility Worker II	1	
<b>Total</b>	<b>8</b>	<b>\$566,770</b>
<u>WATER</u>		
Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Serviceman	1	
Heavy Equipment Operators	2	
Utility Workers	2	
Lead Water Plant Operator	1	
Water Plant Operators	6	
<b>Total</b>	<b>14</b>	<b>\$755,730</b>
<u>WASTEWATER</u>		
Lead Wastewater Plant Operator	1	
Wastewater Plant Operators	4	
Wastewater Plant Operators-Part-Time	1	
<b>Total</b>	<b>6</b>	<b>\$366,330</b>
<u>NATURAL GAS</u>		
Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Welder	1	
Heavy Equipment Operator	4	
Utility Workers	1	
Measurement & Control Dispatcher	1	
Gas Dispatcher/Serviceman	1	
<b>Total</b>	<b>10</b>	<b>\$571,150</b>
<b><u>CITYWIDE TOTAL</u></b>	<b>136</b>	
Less Elected Officials	7	
<b>TOTAL</b>	<b>129</b>	<b>\$7,318,330</b>

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# **FINANCIAL SUMMARIES**

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CITY OF UNION  
SOURCES & USES  
FISCAL YEAR 2011

	GENERAL FUND	VICTIMS' ADVOCATE	ECONOMIC DEV.	DRUG FUND	COMMUNITY CHANGE	TAX INCREMENT DISTRICT	INSURANCE PROCEEDS	ENTERPRISE FUNDS		TOTAL
								UTILITY	SOLID WASTE	
<b>REVENUES</b>										
Taxes and penalties	\$1,019,500					\$104,000				\$1,123,500
Fee in lieu of taxes	18,500									18,500
License, permits, and fees	1,145,000									1,145,000
Fines and forfeitures	115,000	10,000								125,000
State collecting taxes	420,260									420,260
Intergovernmental Revenue	586,700									586,700
Interest	40,000						20,000	100,000	2,000	162,000
Other	25,000							532,920		557,920
Channel 14	3,000									3,000
Solid waste fee									636,150	636,150
Sales-electric								14,897,040		14,897,040
Sales-water								2,856,740		2,856,740
Sales-gas								14,700,980		14,700,980
Charges-wastewater								1,666,750		1,666,750
Other Income- net of bad debts								-130,000		(130,000)
Community Change					10,000					10,000
Transfers	1,638,400		72,000							1,840,400
Fund Balance/Reserves	193,100	5,000		4,000		-		2,050,830	130,000	2,312,200
<b># TOTAL REVENUES</b>	<b>\$ 5,204,460</b>	<b>\$ 15,000</b>	<b>\$ 72,000</b>	<b>\$ 4,000</b>	<b>\$ 10,000</b>	<b>\$ 104,000</b>	<b>\$ 20,000</b>	<b>\$ 36,675,260</b>	<b>\$ 827,420</b>	<b>\$ 42,932,140</b>
<b>EXPENDITURES/EXPENSES</b>										
Personnel cost	\$3,280,310							\$2,108,370	\$320,200	\$5,708,880
Power and natural gas for resale								23,693,870		23,693,870
Maintenance and operations	1,537,200			4,000	10,000			3,198,570	313,260	5,063,030
Allocation	96,480							2,304,390	42,000	2,442,870
Capital equipment replacement	17,000							32,000		49,000
Capital cost-Infrastructure								2,268,000		2,268,000
Debt service	64,970		72,000					1,461,060	122,560	1,824,590
Transfers	202,000					104,000		1,609,000	29,400	1,840,400
Other	6,500	15,000								21,500
<b>EXPENDITURES/EXPENSES</b>	<b>\$5,204,460</b>	<b>\$15,000</b>	<b>\$72,000</b>	<b>\$4,000</b>	<b>\$10,000</b>	<b>\$104,000</b>	<b>\$0</b>	<b>\$36,675,260</b>	<b>\$827,420</b>	<b>\$42,912,140</b>
<b>RESERVES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>20,000</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$5,204,460</b>	<b>\$15,000</b>	<b>\$72,000</b>	<b>\$4,000</b>	<b>\$10,000</b>	<b>\$104,000</b>	<b>\$20,000</b>	<b>\$36,675,260</b>	<b>\$827,420</b>	<b>\$42,932,140</b>

**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 \$42,912,140:

<b><u>FUND</u></b>	<b><u>TOTAL CAPITAL</u></b>
General	\$ 17,000
Combined Utility	<u>2,450,000</u>
<b>TOTAL</b>	<b>\$2,467,000</b>
<b><u>DEPARTMENT</u></b>	
City Facilities	\$ 17,000
Utility Administration	150,000
Electric	340,000
Water	602,000
Wastewater	632,000
Gas	<u>726,000</u>
<b>TOTAL</b>	<b>\$2,467,000</b>

**ALL FUNDS CAPITAL**

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

**GENERAL FUND CAPITAL**

<b><u>DIVISION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>AMOUNT</u></b>
City Facilities	Various Equipment/Buildings	\$ 10,000
Public Safety	Telephone – Call Center	7,000
<b><u>TOTAL GENERAL FUND CAPITAL FY2010:</u></b>		<b><u>\$ 17,000</u></b>

**SOLID WASTE MANAGEMENT FUND**

The Solid Waste Management Fund has been in transition since its inception July 1, 1995. With the closing of the Union County Landfill and the opening of a private landfill over 25 miles from the City, a decision was made FY2002-03 to build a transfer station. This building was financed with an advance from the General Fund using undesignated General Fund Balance. The City is currently in a lease purchase agreement, leasing (2) two garbage trucks and plan to lease a Brush Truck during FY 2010-12011.

**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:

<b><u>DIVISION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>AMOUNT</u></b>
Utility Administration	Wireless Applications	30,000
	Radios and Repeaters	120,000
Water	Truck	32,000

**TOTAL COMBINED UTILITY EQUIPMENT AND MOTOR VEHICLES: \$ 182,000**

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

**COMBINED UTILITY FUNDS - INFRASTRUCTURE**

Several major improvements are budgeted from the combined utility for FY2010. Again, the pay-as-you-go mechanism will be used to fund these various projects. All projects listed below will be funded from operations or from retained earnings.

The Combined Utility is projected to spend \$2,268,000 on capital projects. The following is a summary of projects for FY2011.

## **ELECTRIC**

For system improvements to include new subdivisions, street lighting and pole replacement. City employees' salary and benefits are included in this amount.	\$250,000
Meter replacement (Upgrade to Radio Read-(E.R.T.)	50,000
Reclosures	40,000
<b>TOTAL ELECTRIC:</b>	<b>\$340,000</b>

## **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	\$320,000
Water Plant- Replace Starters for two (2) high service pumps	20,000
-Replace chemical pumps	8,000
Water Plant Maintenance- Horizontal service pump rotating device	27,000
Capital improvements water distribution system	
- replace valves	67,000
- water meter replacement	70,000
River Pump Station - miscellaneous work	<u>58,000</u>
<b>TOTAL WATER:</b>	<b>\$ 570,000</b>

## **WASTEWATER**

Appropriated for sewer collection rehabilitation and improvement in the Union, Buffalo and Monarch area. Included in these costs are materials and engineering fees.	\$370,000
Tosch Creek Plant – major equipment repair or replacement, aerators, clarifiers, and pumps.	69,000
- Demolish Digester	60,000
Meng Creek – major equipment repair or replacement, aerators, clarifiers, and pumps	56,000
Pump Stations- major equipment repair allowance	17,000
SCADA System – Phase II – Monitor pump stations	<u>60,000</u>
<b>TOTAL WASTEWATER:</b>	<b>\$632,000</b>

**NATURAL GAS**

Appropriated to expand system in specific areas (small runs), service extensions to dwellings or businesses. Included in this amount are employee salaries and fringe benefits that will be capitalized. Also included are material and engineering costs. \$280,000

System expansion in Glenn Springs –

Phase III-B – LP Poly – Spartanburg County Roads 300,000

Phase IV – L.P. Poly – Union County Roads 110,000

Meter replacement 36,000

**TOTAL NATURAL GAS: \$726,000**

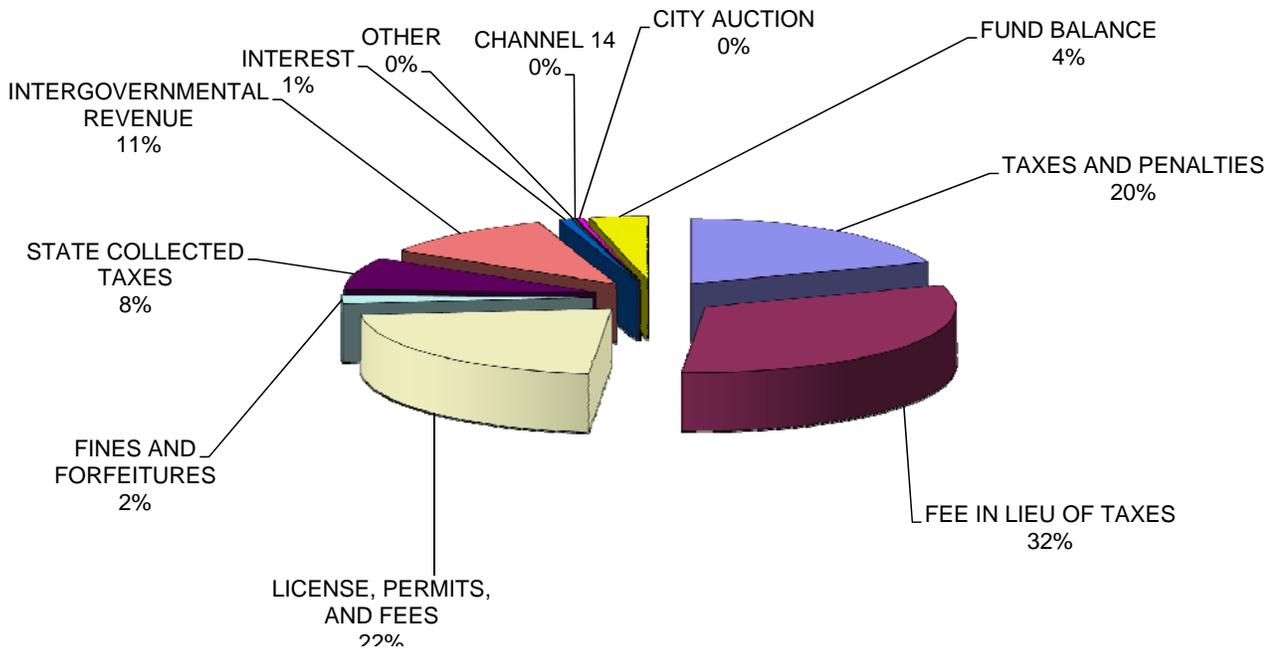
The following is a list of capital infrastructure expenditures projected for FY2010 by division in the combined utility:

<b><u>DIVISION</u></b>	<b><u>AMOUNT</u></b>
Electric	\$ 340,000
Water	570,000
Wastewater	632,000
Gas	<u>726,000</u>
<b>TOTAL COMBINED UTILITY CAPITAL INFRASTRUCTURE:</b>	<b>\$2,268,000</b>

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**CITY OF UNION  
GENERAL FUND REVENUES  
FISCAL YEAR 2011**

	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
<b>TAXES AND PENALTIES</b>	\$998,421	\$992,000	\$992,000	\$1,019,500
<b>FEE IN LIEU OF TAXES</b>	1,842,468	1,670,000	1,670,000	1,656,900
<b>LICENSE, PERMITS, AND FEES</b>	1,192,977	1,223,000	1,223,000	1,145,000
<b>FINES AND FORFEITURES</b>	136,720	115,000	115,000	115,000
<b>STATE COLLECTED TAXES</b>	504,495	499,560	499,560	420,260
<b>INTERGOVERNMENTAL REVENU</b>	715,016	501,960	501,960	586,700
<b>INTEREST</b>	97,997	70,000	70,000	40,000
<b>OTHER</b>	49,062	5,000	5,000	5,000
<b>CHANNEL 14</b>	3,780	5,000	5,000	3,000
<b>CITY AUCTION</b>	0	0	0	20,000
<b>FUND BALANCE</b>	<u>0</u>	<u>336,800</u>	<u>336,800</u>	<u>193,100</u>
<b>TOTAL</b>	<b><u>\$5,540,936</u></b>	<b><u>\$5,418,320</u></b>	<b><u>\$5,418,320</u></b>	<b><u>\$5,204,460</u></b>

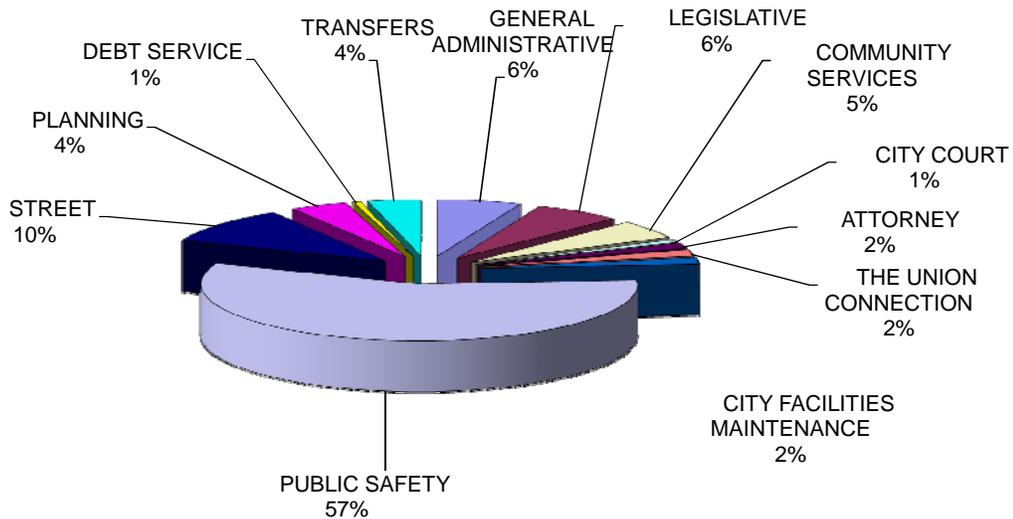


**CITY OF UNION  
 DETAIL OF ESTIMATED REVENUE  
 GENERAL FUND  
 FISCAL YEAR 2011**

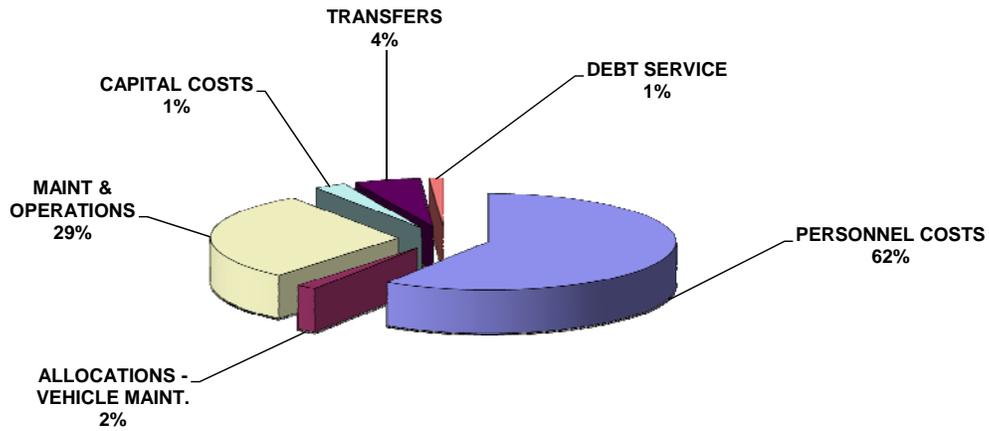
	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
BEGINNING FUND BALANCE	<u>\$3,690,140</u>	<u>\$3,418,580</u>	<u>\$3,418,580</u>	<u>\$3,074,220</u>
<b>TAXES:</b>				
GENERAL TAXES	972,611	972,000	972,000	999,500
PENALTIES & INT. ON DELQ. TAXES	<u>25,810</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
TOTAL	<u>998,421</u>	<u>992,000</u>	<u>992,000</u>	<u>1,019,500</u>
<b>PAYMENT IN LIEU OF TAXES:</b>				
HOUSING AUTHORITY	18,528	15,000	15,000	18,500
ENTERPRISE FUND-UTILITIES	1,787,340	1,625,000	1,625,000	1,609,000
ENTERPRISE FUND-SOLID WASTE MGMT.	<u>36,600</u>	<u>30,000</u>	<u>30,000</u>	<u>29,400</u>
TOTAL	<u>1,842,468</u>	<u>1,670,000</u>	<u>1,670,000</u>	<u>1,656,900</u>
<b>LICENSES &amp; PERMITS:</b>				
BUSINESS & PROF. LICENSES	1,170,093	1,188,500	1,188,500	1,110,500
BUILDING ZONING & UTILITY PERMITS	<u>22,883</u>	<u>34,500</u>	<u>34,500</u>	<u>34,500</u>
TOTAL	<u>1,192,976</u>	<u>1,223,000</u>	<u>1,223,000</u>	<u>1,145,000</u>
<b>FINES &amp; FORFEITURES:</b>				
FINES & REIMBURSEMENTS	<u>136,720</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>
TOTAL	<u>136,720</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>
<b>STATE COLLECTED TAXES:</b>				
AID TO SUBDIVISIONS	273,924	280,000	280,000	200,000
HOMESTEAD EXEMPTION	123,851	120,000	120,000	123,000
ACCOMMODATION TAX	51,878	50,000	50,000	50,000
MERCHANTS INVENTORY TAX	28,066	28,060	28,060	28,060
MANUFACTURER EXEMPTION	10,935	11,500	11,500	4,200
MOTOR CARRIER	<u>15,840</u>	<u>10,000</u>	<u>10,000</u>	<u>15,000</u>
TOTAL	<u>504,494</u>	<u>499,560</u>	<u>499,560</u>	<u>420,260</u>
<b>INTERGOVERNMENTAL REVENUE:</b>				
<b>OVERHEAD ALLOCATION:</b>				
UTILITY	427,849	293,070	293,070	353,090
SOLID WASTE MANAGEMENT	85,570	88,890	88,890	88,610
UNION COUNTY - CHANNEL 14	48,500	0	0	0
SCHOOL DISTRICT REIMB.	136,445	120,000	120,000	125,000
KEYSTONE REIMBURSEMENT	3,450	0	0	0
REIM. PSO HOURS WORKED	<u>13,202</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
TOTAL	<u>715,016</u>	<u>501,960</u>	<u>501,960</u>	<u>586,700</u>
<b>USE OF MONEY:</b>				
INTEREST	<u>97,997</u>	<u>70,000</u>	<u>70,000</u>	<u>40,000</u>
TOTAL	<u>97,997</u>	<u>70,000</u>	<u>70,000</u>	<u>40,000</u>
<b>MISCELLANEOUS REVENUE:</b>				
OTHER	<u>52,842</u>	<u>10,000</u>	<u>10,000</u>	<u>28,000</u>
TOTAL	<u>52,842</u>	<u>10,000</u>	<u>10,000</u>	<u>28,000</u>
<b>GRAND TOTAL AVAIL. RESOURCES</b>	<b><u>\$9,231,074</u></b>	<b><u>\$8,500,100</u></b>	<b><u>\$8,500,100</u></b>	<b><u>\$8,085,580</u></b>

**CITY OF UNION  
SUMMARY OF EXPENDITURES  
GENERAL FUND  
FISCAL YEAR 2011**

	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
<b>GENERAL ADMINISTRATIVE</b>	\$373,272	\$313,000	\$313,000	\$323,230
<b>LEGISLATIVE</b>	341,316	349,120	349,120	335,130
<b>COMMUNITY SERVICES</b>	289,262	292,020	292,020	271,000
<b>CITY COURT</b>	36,796	46,000	46,000	41,500
<b>ATTORNEY</b>	73,639	82,820	82,820	76,820
<b>TOTAL GENERAL GOVERNMENT</b>	<b><u>\$1,114,285</u></b>	<b><u>\$1,082,960</u></b>	<b><u>\$1,082,960</u></b>	<b><u>\$1,047,680</u></b>
<b>THE UNION CONNECTION</b>	92,112	100,790	100,790	95,010
<b>CITY FACILITIES MAINTENANCE</b>	72,315	94,500	94,500	101,000
<b>PUBLIC SAFETY</b>	3,119,502	3,082,660	3,082,660	2,968,540
<b>STREET</b>	498,462	577,150	577,150	543,030
<b>PLANNING</b>	264,241	222,970	222,970	217,510
<b>DEBT SERVICE</b>	0	27,290	27,290	29,690
<b>TRANSFERS</b>	<u>287,613</u>	<u>230,000</u>	<u>230,000</u>	<u>202,000</u>
<b>TOTAL GENERAL FUND</b>	<b><u>\$5,448,530</u></b>	<b><u>\$5,418,320</u></b>	<b><u>\$5,418,320</u></b>	<b><u>\$5,204,460</u></b>



**CITY OF UNION  
EXPENDITURES BY TYPE  
GENERAL FUND  
FISCAL YEAR 2011**



	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
<b>PERSONNEL COSTS</b>	\$3,356,333	\$3,351,770	\$3,351,770	\$3,280,310
<b>MAINTENANCE &amp; OPERATIONS</b>	1,509,349	1,578,710	1,578,710	1,537,200
<b>CAPITAL COSTS</b>	133,086	80,000	80,000	17,000
<b>DEBT SERVICE</b>	56,104	74,320	74,320	64,970
<b>ALLOCATIONS - VEHICLE MAINT.</b>	93,360	97,020	97,020	96,480
<b>OTHER</b>	1,640	6,500	6,500	6,500
<b>TRANSFERS</b>	<u>287,613</u>	<u>230,000</u>	<u>230,000</u>	<u>202,000</u>
<b>TOTAL</b>	<u>\$5,437,485</u>	<u>\$5,418,320</u>	<u>\$5,418,320</u>	<u>\$5,204,460</u>

CITY OF UNION  
 GENERAL FUND/TAX INCREMENT DISTRICT  
 AGGREGATE OUTSTANDING DEBT SERVICE  
 FISCAL YEAR ENDING 2011

DESCRIPTION	DUE IN ONE YEAR		TOTAL	LONG-TERM DEBT		TOTAL
	PRINCIPAL	INTEREST		PRINCIPAL	INTEREST	
<b>GENERAL FUND</b>						
SC BROWNSFIELD CLEANUP REVOLVING LOAN/GRANT(net of forgiveness)*						
BROWNSFIELD LOAN	\$24,877	\$2,404	\$27,281	\$221,778	\$10,113	\$231,891
BB&T GOVERNMENTAL FINANCE- LEASE PURCHASE						
FIRE TRUCK	<u>34,637</u>	<u>636</u>	<u>35,273</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PRINCIPLE AND INTEREST	<u>\$59,514</u>	<u>\$3,040</u>	<u>\$62,554</u>	<u>\$221,778</u>	<u>\$10,113</u>	<u>\$231,891</u>
<b>TAX INCREMENT DISTRICT</b>						
BB & T	<u>\$53,748</u>	<u>\$46,862</u>	<u>\$100,610</u>	<u>\$969,435</u>	<u>\$338,480</u>	<u>\$1,307,915</u>
TOTAL PRINCIPLE AND INTEREST	<u>\$53,748</u>	<u>\$46,862</u>	<u>\$100,610</u>	<u>\$969,435</u>	<u>\$338,480</u>	<u>\$1,307,915</u>

1. On October 26, 2005, the City entered into a lease-purchase agreement for \$211,635 to buy a fire truck. The lease-purchase is due in quarterly installments of \$11,758 through February of 2011. The lease has an interest rate of 3.7% and will have a \$0 balance as of June 30, 2011.
2. 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.
3. On October 27, 2009, the City borrowed \$1,100,000 from BB & T to fund the building of a Performing Arts 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 2011**

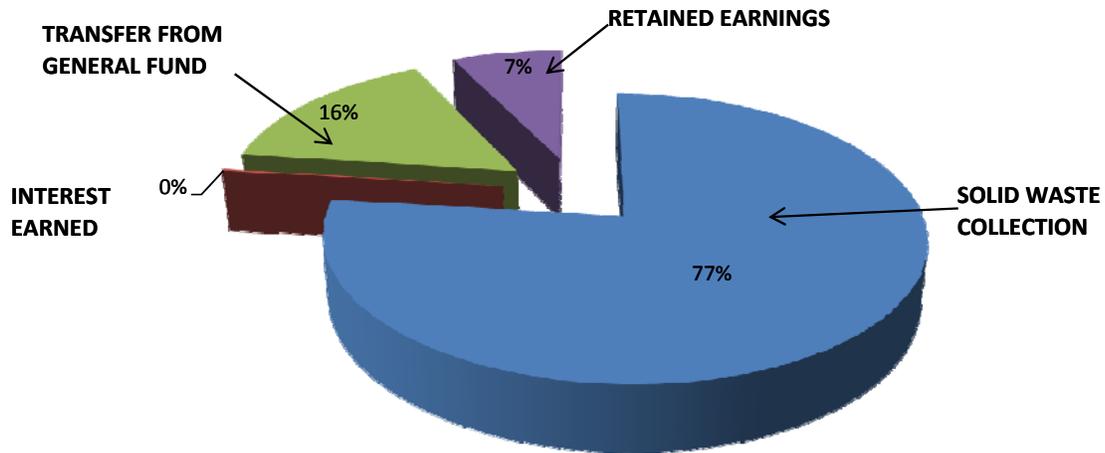
DEPT: GENERAL GOVERNMENT FUND BALANCE

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2009 ACTUAL</u>	<u>FY2010 ADOPTED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
3174	Transfer to Economic Development	\$71,280	\$100,000	\$100,000	\$72,000
3174	Transfer to Solid Waste Management	130,000	130,000	130,000	130,000
	<b>TOTAL TRANSFER FROM GENERAL FUND</b>	<b><u>\$201,280</u></b>	<b><u>\$230,000</u></b>	<b><u>\$230,000</u></b>	<b><u>\$202,000</u></b>

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

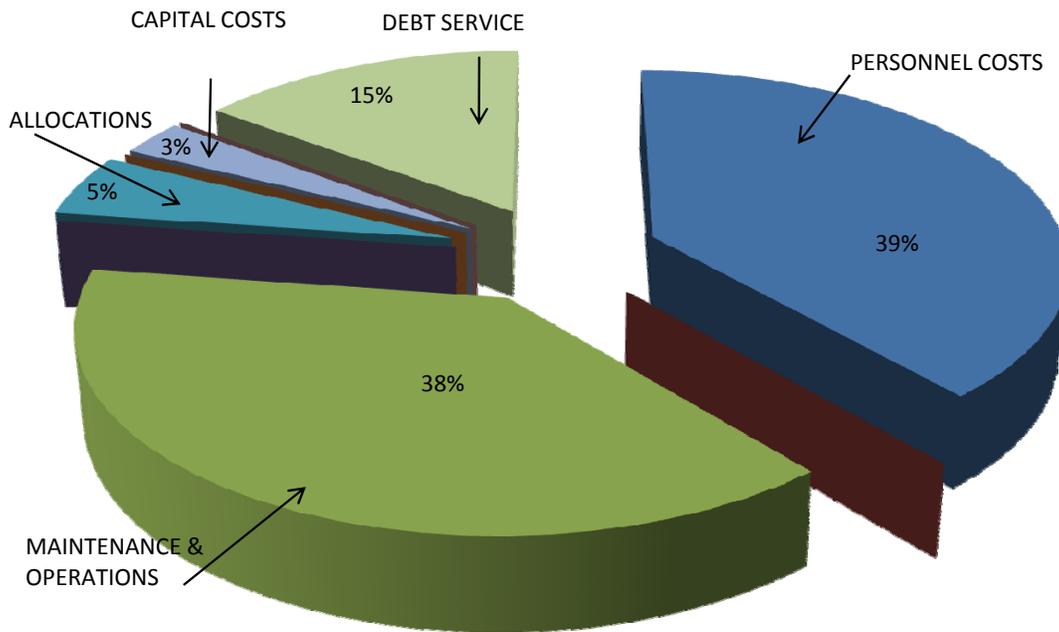
**CITY OF UNION  
SUMMARY OF REVENUE  
SOLID WASTE MANAGEMENT FUND  
FISCAL YEAR 2011**

<u>OPERATING REVENUE</u>	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
SOLID WASTE COLLECTION FEE	\$588,504	\$588,500	\$588,500	\$636,150
INTEREST EARNINGS	1,545	2,000	2,000	2,000
TRANSFER FROM GENERAL FUND	130,000	130,000	130,000	130,000
RETAINED EARNINGS	<u>0</u>	<u>149,990</u>	<u>149,990</u>	<u>59,270</u>
<b>TOTAL</b>	<b><u>\$720,049</u></b>	<b><u>\$870,490</u></b>	<b><u>\$870,490</u></b>	<b><u>\$827,420</u></b>



**CITY OF UNION  
EXPENDITURES BY TYPE  
SOLID WASTE MANAGEMENT FUND  
FISCAL YEAR 2011**

	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
PERSONNEL COSTS	\$316,103	\$346,500	\$346,500	\$320,200
MAINTENANCE AND OPERATIONS	336,977	359,240	359,240	318,660
ALLOCATIONS	41,500	43,300	43,300	42,000
CAPITAL COSTS	0	0	0	24,000
DEBT SERVICE	<u>18,043</u>	<u>121,450</u>	<u>121,450</u>	<u>122,560</u>
<b>TOTAL</b>	<b><u>\$712,623</u></b>	<b><u>\$870,490</u></b>	<b><u>\$870,490</u></b>	<b><u>\$827,420</u></b>



**FY 2011 shows a 5% decrease in the overall budget.**

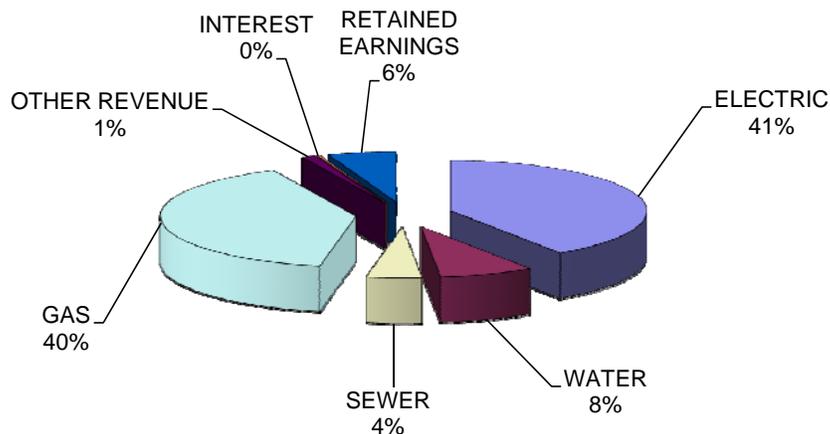
CITY OF UNION  
Solid Waste Management Fund  
AGGREGATE OUTSTANDING DEBT SERVICE  
FISCAL YEAR ENDING 2011

DESCRIPTION	DUE IN ONE YEAR			LONG-TERM DEBT		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
CITY OF UNION GENERAL FUND- ADVANCE						
2003 TRANSFER STATION	\$12,158	\$11,914	\$24,072	\$213,363	\$86,817	\$300,180
BB&T GOVERNMENTAL FINANCE- LEASE PURCHASE						
2005 GARBAGE TRUCK	30,828	566	31,394	0	0	0
2009 GARBAGE TRUCK	48,767	5,246	54,013	141,980	6,556	148,536
2011 BRUSH TRUCK(ESTIMATED	<u>10,260</u>	<u>2,821</u>	<u>13,081</u>	<u>104,740</u>	<u>12,880</u>	<u>117,620</u>
TOTAL PRINCIPLE AND INTERES	<u>\$102,013</u>	<u>\$20,547</u>	<u>\$122,560</u>	<u>\$460,083</u>	<u>\$106,253</u>	<u>566,336</u>

1. On July 1, 2003, the City's General Fund advanced the Solid Waste Management Fund \$300,000 to build a transfer station. The advance has an interest rate of 5% and is due in annual installments of \$24,073 for 20 years beginning July1, 2004. The loan balance as of June 30, 2011 will be \$213,363.
2. On October 26, 2005, the City entered into a lease-purchase agreement for \$188,365 to buy a garbage truck. The lease-purchase is due in quarterly installments of \$10,465 through February of 2011. The lease-purchase has an interest rate of 3.7%. The balance as of June 30, 2011 will be \$0.
3. 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, 2011 will be \$141,980.

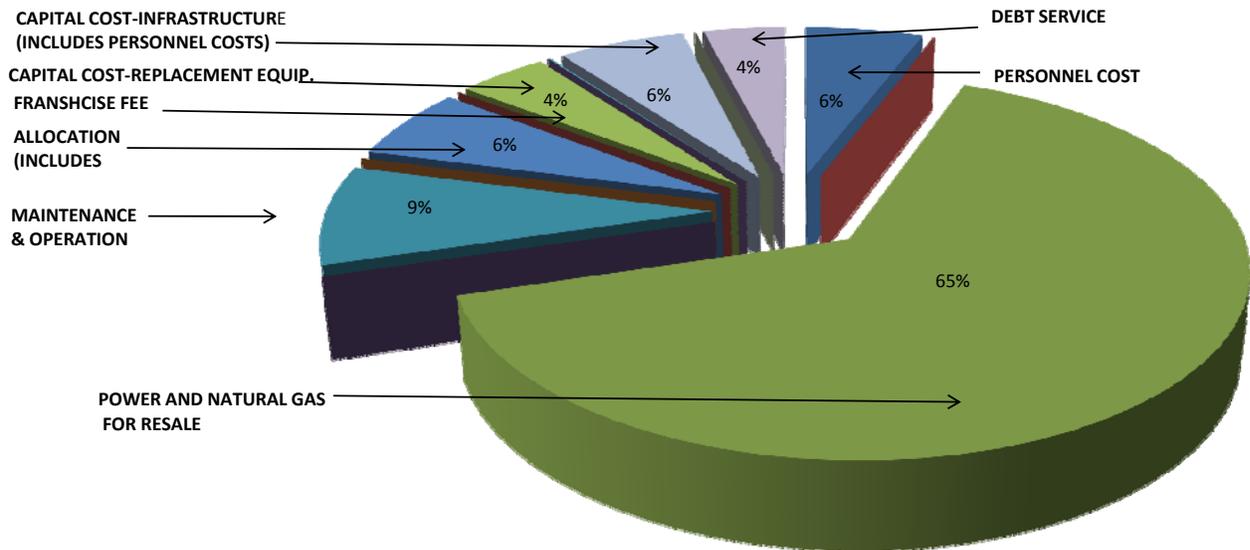
**CITY OF UNION  
SUMMARY OF REVENUE  
ENTERPRISE FUND  
FISCAL YEAR 2011**

<u>OPERATING REVENUE</u>	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
ELECTRIC SALES	\$13,402,927	\$13,705,300	\$13,705,300	\$14,897,040
OTHER OPERATING - ELECTRIC *	(29,487)	(24,000)	(24,000)	(26,000)
WATER SALES	2,857,173	3,209,940	3,209,940	2,856,740
OTHER OPERATING - WATER *	13,861	10,000	10,000	10,000
SEWER CHARGES	1,623,520	1,897,960	1,897,960	1,666,750
OTHER OPERATING - SEWER *	-9,405	-9,000	-9,000	-6,000
GAS SALES	15,837,563	14,683,140	14,683,140	14,700,980
OTHER OPERATING - GAS *	-4,512	-10,000	-10,000	-10,000
NON-OPERATING REVENUE	373,421	308,920	308,920	434,920
INTEREST EARNED	277,336	180,000	180,000	100,000
RETAINED EARNINGS	<u>0</u>	<u>2,334,420</u>	<u>2,334,420</u>	<u>2,050,830</u>
<b>TOTAL REVENUE</b>	<b><u>\$34,342,397</u></b>	<b><u>\$36,286,680</u></b>	<b><u>\$36,286,680</u></b>	<b><u>\$36,675,260</u></b>



**CITY OF UNION  
ENTERPRISE EXPENSES  
BY TYPE  
FISCAL YEAR 2011**

	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
PERSONNEL COSTS	\$2,140,140	\$2,140,140	\$2,108,370
POWER AND NATURAL GAS FOR RESALE	22,257,560	22,257,560	23,693,870
MAINTENANCE & OPERATIONS	3,271,760	3,271,760	3,198,570
ALLOCATION (INCLUDES PERSONNEL COSTS)	2,186,040	2,186,040	2,304,390
FRANCHISE FEE	1,625,000	1,625,000	1,609,000
CAPITAL COST - REPLACEMENT EQUIPMENT	65,000	65,000	32,000
CAPITAL COST - INFRASTRUCTURE (INCLUDES PERSONNEL COSTS)	3,439,000	3,439,000	2,268,000
DEBT SERVICE	<u>1,302,180</u>	<u>1,302,180</u>	<u>1,461,060</u>
<b>TOTAL</b>	<b><u>\$36,286,680</u></b>	<b><u>\$36,286,680</u></b>	<b><u>\$36,675,260</u></b>



**CITY OF UNION  
SUMMARY OF EXPENDITURES  
UTILITY DEPARTMENT  
FISCAL YEAR 2011**

	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
ELECTRIC	\$1,352,970	\$1,352,970	\$1,329,550
ELECTRIC PURCHASED POWER	10,732,050	10,732,050	11,981,700
WATER	1,861,520	1,861,520	1,893,920
SEWER	1,425,390	1,425,390	1,293,130
GAS	772,020	772,020	790,340
PURCHASED GAS	11,525,510	11,525,510	11,712,170
FRANCHISE FEE	1,625,000	1,625,000	1,609,000
ALLOCATIONS*			
VEHICLE MAINTENANCE	132,360	132,360	138,480
FINANCE - ACCOUNTING	368,180	368,180	426,730
- UTILITY BILLING	683,770	683,770	567,820
UTILITIES ADMINISTRATION	323,990	323,990	306,510
SUPPORT SERVICES	384,670	384,670	361,760
GENERAL FUND	293,070	293,070	353,090
CAPITAL COSTS - REPLACEMENT**	65,000	65,000	182,000
CAPITAL COSTS - INFRASTRUCTURE***	3,439,000	3,439,000	2,268,000
DEBT SERVICE	<u>1,302,180</u>	<u>1,302,180</u>	<u>1,461,060</u>
TOTAL EXPENDITURES	<u>\$36,286,680</u>	<u>\$36,286,680</u>	<u>\$36,675,260</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 FY2011 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 - 2010-2015**

		<b><u>ESTIMATED SCHEDULE</u></b>	<b><u>ESTIMATED COST</u></b>	<b><u>2010-11 PROPOSED</u></b>
<b>I</b>	<b>Electric Distribution System Forecast</b>			
1.*	General Improvements	2010-15	\$ 1,250,000.00	\$ 250,000.00
2.*	Reconductor Industrial Park Circuit #3 on Meansville Road	2011-12	\$ 185,000.00	\$ -
3.*	Electric Meter Replacement	2010-15	\$ 250,000.00	\$ 50,000.00
4.*	Reclosures	2010-11	\$ 200,000.00	\$ 40,000.00
	<b>ELECTRIC TOTAL:</b>		<b>\$ 1,885,000.00</b>	<b>\$ 340,000.00</b>
	<b>*PROBABLY REQUIRED:</b>		<b>\$ 1,885,000.00</b>	<b>\$ 340,000.00</b>
		<b><u>ESTIMATED SCHEDULE</u></b>	<b><u>ESTIMATED COST</u></b>	<b><u>2010-11 PROPOSED</u></b>
<b>II</b>	<b>Water System Forecast</b>			
1*	General Improvements to Distribution System	2010-15	\$ 1,600,000.00	\$ 320,000.00
2	Aqua Lane Pump Station Upgrade	2013-14	\$ 278,000.00	\$ -
3*	Replace valves in distribution system	2010-11	\$ 67,000.00	\$ 67,000.00
4*	Water Plant - Replace Starters for two high service pumps	2010-11	\$ 20,000.00	\$ 20,000.00
5*	Water Plant, Replace Chemical Pumps	2010-11	\$ 8,000.00	\$ 8,000.00
6*	Water Plant Maintenance: Replacement, horizontal service pump rotating parts	2010-11	\$ 27,000.00	\$ 27,000.00
7*	River Pump Station - Miscellaneous Work Allowance.	2010-15	\$ 290,000.00	\$ 58,000.00
8	Water Plant - SCADA System Improvements	2011-12	\$ 59,000.00	\$ -
9*	Water Meter Replacement	2010-15	\$ 350,000.00	\$ 70,000.00
	<b>WATER TOTAL:</b>		<b>\$ 2,699,000.00</b>	<b>\$ 570,000.00</b>
	<b>*PROBABLY REQUIRED</b>		<b>\$ 2,327,000.00</b>	<b>\$ 570,000.00</b>

	<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2010-11 PROPOSED</u>
<b>III Sewer System Forecast</b>			
1* Sewer Collection - Rehabilitation and Improvements	2010-15	\$ 1,850,000.00	\$ 370,000.00
2 SCADA System - Phased Construction			
a)* Phase II- Monitor Pump Stations	2010-11	\$ 60,000.00	\$ 60,000.00
b) Phase III - Monitor WWTP's	2012-15	\$ 300,000.00	\$ -
3 Meng Creek Plant			
a* Major Equipment Repair and/or Replacement, Aerators, Clarifiers, and Pumps.	2010-15	\$ 280,000.00	\$ 56,000.00
4 Tosch's Creek Plant			
a.* Major Equipment Repair Allowance. Aerators, Clarifiers, Blowers, Chlorinators, Instruments	2010-15	\$ 345,000.00	\$ 69,000.00
b. Disinfection Alternatives	2011-12	\$ 575,000.00	\$ -
c.* Demolish Digester	2010-11	\$ 60,000.00	\$ 60,000.00
d. New Headworks - Bar Screen and Grit Removal	2014-15	\$ -	\$ -
5* Pump Stations - Major Equipment Repair Allowance	2010-15	\$ 85,000.00	\$ 17,000.00
6* Replace Coleman Street Pump Station	2011-12	\$ 250,000.00	\$ -
<b>SEWER TOTAL:</b>		<b>\$ 3,805,000.00</b>	<b>\$ 632,000.00</b>
<b>* PROBABLY REQUIRED:</b>		<b>\$ 3,805,000.00</b>	<b>\$ 632,000.00</b>

		<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2010-11 PROPOSED</u>
<b>IV</b>	<b>Natural Gas System Forecast.</b>			
1*	System Expansion in Selected Areas.	2010-15	\$ 1,400,000.00	\$ 280,000.00
2	New 10" H.P. Steel along US Highway 176 between Union and Pacolet - 75,000 ft.	2011-15	\$ 5,900,000.00	\$ -
3	New 10" HP Steel along U.S. 176 from south of S.C. 295 southerly for 8,000 ft.	2011-12	\$ 555,000.00	\$ -
4	System Expansion to Glenn Springs Area.			
	a.* Phase III- L.P. Poly - Spartanburg County Roads	2010-15	\$ 1,500,000.00	\$ 300,000.00
	b.* Phase IV - L.P. Poly- Union County Roads	2010-15	\$ 550,000.00	\$ 110,000.00
5*	Meter Replacement	2010-15	\$ 180,000.00	\$ 36,000.00
	<b>GAS TOTAL:</b>		<b>\$ 10,085,000.00</b>	<b>\$ 726,000.00</b>
	<b>*PROBABLY REQUIRED:</b>		<b>\$ 3,630,000.00</b>	<b>\$ 726,000.00</b>

		<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2010-11 PROPOSED</u>
<b>V</b>	<b>General Work</b>			
1*	Relocate Warehouse Facility	2011-12	\$ 990,000.00	\$ -
	<b>GENERAL WORK TOTAL:</b>		<b>\$ 990,000.00</b>	<b>\$ -</b>
		<u>ESTIMATED SCHEDULE</u>	<u>ESTIMATED COST</u>	<u>2010-11 PROPOSED</u>
	<b>PROPOSED FY2011 TOTAL:</b>			<b>\$ 2,268,000.00</b>
	<b>PROBABLY REQUIRED TOTAL:</b>		<b>\$ 11,647,000.00</b>	
	<b>GRAND TOTAL- 5 YEAR PLAN:</b>		<b>\$ 19,464,000.00</b>	

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# **ENTERPRISE FUND**

# **DEBT SERVICE REQUIREMENTS**

CITY OF UNION  
UTILITY FUND  
AGGREGATE OUTSTANDING DEBT SERVICE  
FISCAL YEAR ENDING 2011

DESCRIPTION	DUE IN ONE YEAR			LONG-TERM DEBT		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
SERIES 2004 BONDS	\$520,000	\$275,400	\$795,400	\$7,130,000	\$1,562,500	\$8,692,500
S.C. REVOLVING FUND						
MENG CREEK WASTEWATER	50,216	15,528	65,744	333,818	42,210	376,028
TOSCH CREEK WASTEWATER	83,964	28,102	112,066	609,577	83,821	693,398
BELTLINE PUMP STATION	65,096	53,852	118,948	1,536,140	580,850	2,116,990
S.C INFRASTRUCTURE REVOLVING FUND						
OAKGROVE WATERTANK AND GENERATOR	31,549	40,960	72,509	842,472	385,168	1,227,640
WATER AND SEWER SYSTEM IMPROVEMENTS	<u>97,674</u>	<u>36,503</u>	<u>134,177</u>	<u>1,155,496</u>	<u>225,653</u>	<u>1,381,149</u>
TOTAL PRINCIPLE AND INTEREST	<u>\$848,499</u>	<u>\$450,345</u>	\$1,298,844	<u>\$11,607,503</u>	<u>\$2,880,202</u>	<u>14,487,705</u>
DEBT SERVICE RESERVE FUND			<u>162,216</u>			
TOTAL DUE FY 2011			<u>\$1,461,060</u>			

## **AGGREGATE OUTSTANDING DEBT SERVICE**

The preceding page represents principal and interest due by the City's Utility Fund for FY2010 and total debts beyond one year. The following information details each issue by purpose amount, interest rate and maturity dates.

1. In 1997, the City had borrowed \$882,772 including accrued interest from the SC Budget and Control Board – State Revolving Loan Fund for the Meng Creek Wastewater Treatment Plant Outfall and Parallel Sewer Project. The loan has an interest rate of 4.25% and is due in eighty quarterly installments of \$16,436 for 20 years beginning April 1, 1997. The loan balance as of June 30, 2011 will be \$333,818.
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, 2011 will be \$609,577.
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, 2011 will be \$842,472.
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, 2011 will be \$1,155,496.
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, 2011 will be \$7,130,000.
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, 2011 will be \$1,536,140.

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# **EXPENDITURES**

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**FISCAL YEAR 2011  
REGULAR EMPLOYEES  
GENERAL GOVERNMENT DEPARTMENT**

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>
LEGISLATIVE	8	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>
<b>TOTAL</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>13</b>	<b>13</b>	<b>15</b>

(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>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
GENERAL ADMINISTRATIVE	\$371,938	\$313,000	\$313,000	\$323,230
LEGISLATIVE	341,316	349,120	349,120	335,130
COMMUNITY SERVICES	284,762	292,020	292,020	271,000
CITY COURT	36,796	46,000	46,000	41,500
CITY ATTORNEY	73,639	82,820	82,820	76,820
THE UNION CONNECTION	92,112	100,790	100,790	95,010
<b>TOTAL GENERAL GOVERNMENT</b>	<b><u>\$1,200,563</u></b>	<b><u>\$1,183,750</u></b>	<b><u>\$1,183,750</u></b>	<b><u>\$1,142,690</u></b>

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>FY2009 ACTUAL</u>	<u>FY2010 ADOPTED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5005	CHRISTMAS ALLOWANCE	\$2,600	\$3,000	\$3,000	\$3,000
5011	INSURANCE-RETIREES	10,922	11,000	11,000	11,000
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$13,522</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>14,000</b>
5020	ANNEXATION	6,653	2,000	2,000	\$7,230
5117	COMMUNICATIONS	63,941	55,000	55,000	60,000
5119	CONTINGENCY	56,376	40,000	40,000	40,000
5127	GENERAL INSURANCE	228,473	200,000	200,000	200,000
5522	CITY AUCTION/GOV DEALS	2,973	2,000	2,000	2,000
<b>TOTAL OPERATING EXPENSE</b>		<b>\$358,416</b>	<b>\$299,000</b>	<b>\$299,000</b>	<b>\$309,230</b>
<b>TOTAL GENERAL ADMIN.</b>		<b>\$371,938</b>	<b>\$313,000</b>	<b>\$313,000</b>	<b>\$323,230</b>

**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:	\$129,290	-	General Fund
	\$161,620	-	Utility Fund
	\$ 32,320	-	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 2011 expenditures are increased by approximately 3% from FY 2010.

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5001	SALARY, REGULAR	\$208,666	\$192,690	\$192,690	\$191,130
5002	OVERTIME PAY	551	1,000	1,000	1,000
5004	LONGEVITY BONUS	3,320	3,360	3,360	3,360
5011	INSURANCE-MED./LIFE/BUY BACK	19,616	22,990	22,990	22,990
5012	RETIREMENT	19,843	18,510	18,510	18,460
5013	SOCIAL SECURITY	15,539	15,160	15,160	15,120
5014	WORKER'S COMPENSATION	5,460	5,780	5,780	5,780
5015	CHRISTMAS BONUS	125	130	130	130
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$273,120</b>	<b>\$259,620</b>	<b>\$259,620</b>	<b>\$257,970</b>
5110	ADVERTISING	\$4,891	\$5,000	\$5,000	\$2,000
5117	COMMUNICATIONS	4,048	6,000	6,000	4,700
5118	DECORATIONS	1,109	12,000	12,000	3,000
5136	MAINTENANCE CONTRACTS	1,029	2,000	2,000	1,500
5138	MEMBERSHIPS/SUBSCRIPTIONS	17,611	16,500	16,500	20,500
5139	EQUIPMENT LEASE	2,130	3,000	3,000	1,460
5144	TOOLS AND EQUIPMENT	628	3,500	3,500	1,000
5145	PRINTING/OFFICE SUPPLIES	3,027	3,500	3,500	3,000
5162	TRAINING	6,775	9,500	9,500	9,500
5166	TRAVEL AND BUSINESS	22,549	25,000	25,000	25,000
5180	ELECTIONS	4,399	6,000	6,000	5,500
<b>TOTAL OPERATING EXPENSE</b>		<b>\$68,196</b>	<b>\$92,000</b>	<b>\$92,000</b>	<b>\$77,160</b>
<b>TOTAL COUNCIL</b>		<b>\$341,316</b>	<b>\$351,620</b>	<b>\$351,620</b>	<b>\$335,130</b>

**ACCOUNT 5101**

**LEGISLATIVE**

**ACCOUNT NARRATIVE**

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

The City of Union operates under the Mayor-Council form of government which provides that all executive and administrative duties lie 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:	\$134,050	- General Fund
	167,570	- Utility Fund
	33,510	- Solid Waste Management

**Detail of Personnel Services**

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

**ACCOUNT ANALYSIS**

This budget represents the same level of service as the FY2010 Budget. In this budget are funds to pay for small insurance claims since the City opted to accept a \$1,000 deductible on workmen’s compensation claims. Also, there are additional funds available to continue a safety program and costs related to the General Election. This budget represents a 4% decrease from FY 2010.

DEPT: GENERAL GOVERNMENT

DIVISION: COMMUNITY SERVICES - #5102

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5017	GRANTS WRITER	\$43,803	\$36,000	\$36,000	\$36,000
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	32,976	33,850	33,850	20,110
5096	YMCA PARTNERSHIP	25,000	25,000	25,000	23,750
5099	PARKING LOT LEASE	1,920	2,200	2,200	2,200
5151	YMCA FACILTIES MAINTENANCE	21,723	30,000	30,000	28,500
5153	UNION CHAMBER OF COMMERCE	37,600	37,600	37,600	35,720
5154	OLDE ENGLISH DISTRICT	2,340	2,340	2,340	2,220
5155	UNION COUNTY YMCA	75,000	75,000	75,000	71,250
5156	UNION CO HISTORICAL FOUNDATION	14,400	15,530	15,530	14,750
5170	UTILITIES	\$0	0	2,000	2,000
5527	UNION COUNTY ANIMAL SHELTER	\$0	4,500	4,500	4,500
	<b>TOTAL OPERATING EXPENSE</b>	<b><u>\$284,762</u></b>	<b><u>\$292,020</u></b>	<b><u>\$294,020</u></b>	<b><u>\$271,000</u></b>
<hr/>					
	<b>TOTAL COMMUNITY SERVICES</b>	<b><u>\$284,762</u></b>	<b><u>\$292,020</u></b>	<b><u>\$294,020</u></b>	<b><u>\$271,000</u></b>

**SPECIAL EVENTS (\*5095)**

	<u>BUDGETED 2009/2010</u>	<u>PROPOSED 2010/2011</u>
UNION COUNTY RECREATION DEPT.	10000	0
BOOGALOO BROADCASTING CO.	5000	4750
UNIQUELY UNION FESTIVAL	2000	1000
UNION AMERICAN RED CROSS	2500	0
UNION HIGH BAND-AIDE CLUB	350	0
YOUTH LEADERSHIP	4000	3800
VETERANS' DAY PARADE	1000	950
UNION CO BRANCH NAACP	2000	1900
UNION DISABILITIES & SPECIAL NEEDS	0	1000
UNION COUNTY CRIME STOPPERS	1000	950
UNION COUNTY ARTS COUNCIL	2000	1900
FEDERATION OF THE BLIND	500	480
THE AMERICAN LEGION	1000	0
TORCH RUN	0	1000
UNION COUNTY CARNEGIE	2500	2380
	<b>33850</b>	<b>20110</b>

**ACCOUNT 5102      COMMUNITY SERVICES**

**ACCOUNT NARRATIVE**

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

Funding Source:                      \$271,000 - General Fund

**ACCOUNT ANALYSIS**

This account decreased by 7% compared to FY 2010.

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5001	SALARY, REGULAR	\$20,502	\$20,560	\$20,560	\$20,560
5011	INSURANCE-MED/LIFE	6,353	6,400	6,400	6,400
5012	RETIREMENT	2,253	1,930	1,930	1,930
5013	SOCIAL SECURITY	1,342	1,580	1,580	1,580
5014	WORKER'S COMPENSATION	300	460	460	460
5015	CHRISTMAS BONUS	75	80	80	80
<b>TOTAL PERSONNEL EXPENSE</b>		<b><u>\$30,825</u></b>	<b><u>\$31,010</u></b>	<b><u>\$31,010</u></b>	<b><u>\$31,010</u></b>
5110	ADVERTISING	\$0	\$0	\$0	\$0
5117	COMMUNICATIONS & POSTAGE	624	950	950	950
5138	MEMBERSHIPS/SUBSCRIPTS	213	600	600	600
5139	EQUIPMENT LEASE	362	440	440	440
5144	TOOLS AND EQUIPMENT	0	1,000	1,000	0
5145	PRINTING & OFFICE SUPPLIES	47	2,000	2,000	500
5147	PROFESSIONAL SERVICES (JURY PAY)	2,745	6,000	6,000	5,000
5162	TRAINING	300	1,500	1,500	1,000
5166	TRAVEL & BUSINESS	1,682	2,500	2,500	2,000
<b>TOTAL OPERATING EXPENSE</b>		<b><u>\$5,973</u></b>	<b><u>\$14,990</u></b>	<b><u>\$14,990</u></b>	<b><u>\$10,490</u></b>
<b>TOTAL CITY COURT</b>		<b><u>\$36,798</u></b>	<b><u>\$46,000</u></b>	<b><u>\$46,000</u></b>	<b><u>\$41,500</u></b>

**ACCOUNT 5103      CITY COURT**

**ACCOUNT NARRATIVE**

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

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

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

Funding Source:                      \$41,500 - General Fund

**Detail of Personnel Services**

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

**ACCOUNT ANALYSIS**

This budget represents the same level of service as the FY2010 Budget. Additional funds for insurance changes and for travel and training are included to meet the increased demand for training of the Municipal Judge mandated by the State Court Administration. There is a 10% decrease in FY 2011 Budget compared to FY 2010.

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5001	SALARY, REGULAR	\$43,709	\$44,150	\$44,150	\$44,150
5011	INSURANCE-MED/LIFE	6,829	7,780	7,780	7,780
5012	RETIREMENT	4,087	4,150	4,150	4,150
5013	SOCIAL SECURITY	3,009	3,380	3,380	3,380
5014	WORKER'S COMPENSATION	340	1,280	1,280	1,280
5015	CHRISTMAS BONUS	75	80	80	80
<b>TOTAL PERSONNEL EXPENSE</b>		<b><u>\$58,049</u></b>	<b><u>\$60,820</u></b>	<b><u>\$60,820</u></b>	<b><u>\$60,820</u></b>
5147	PROFESSIONAL SERVICES	\$14,951	\$20,000	\$20,000	\$15,000
5166	TRAVEL AND BUSINESS	639	2,000	2,000	1,000
<b>TOTAL OPERATING EXPENSE</b>		<b><u>\$15,590</u></b>	<b><u>\$22,000</u></b>	<b><u>\$22,000</u></b>	<b><u>\$16,000</u></b>
<b>TOTAL CITY ATTORNEY</b>		<b><u>\$73,639</u></b>	<b><u>\$82,820</u></b>	<b><u>\$82,820</u></b>	<b><u>\$76,820</u></b>

**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:	\$30,730	-	General Fund
	\$38,410	-	Utility Fund
	\$ 7,680	-	Solid Waste Management

**Detail of Personnel Services**

<b><u>Position</u></b>	<b><u>No.</u></b>
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 decreased by 7% over FY 2010.

DEPT: GENERAL GOVERNMENT

DIVISION: THE UNION CONNECTION - #5108

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5001	SALARY,REGULAR	\$49,899	\$62,010	\$62,010	\$56,450
5002	OVERTIMES PAY	\$2,694	\$0	\$0	
5004	LONGEVITY BONUS	0	810	810	810
5011	INSURANCE-MED./LIFE/BUY BACK	4,272	4,250	4,250	3,960
5012	RETIREMENT	3,878	5,870	5,870	5,380
5013	SOCIAL SECURITY	3,778	4,860	4,860	4,420
5014	WORKER'S COMPENSATION	1,840	2,120	2,120	2,120
5015	CHRISTMAS BONUS	50	<u>50</u>	<u>50</u>	<u>50</u>
<b>TOTAL PERSONNEL EXPENSE</b>		<b><u>\$66,411</u></b>	<b><u>\$79,970</u></b>	<b><u>\$79,970</u></b>	<b><u>\$73,190</u></b>
5117	COMMUNICATIONS	\$2,156	\$2,220	\$2,220	\$2,220
5135	MACH. & EQUIP. REPAIRS	\$122	\$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	3,803	4,500	4,500	4,500
5145	PRINTING/OFFICE SUPPLIES	3,276	4,000	4,000	4,000
5147	PROFESSIONAL SERVICES	8,401	1,000	1,000	1,000
5162	TRAINING	0	1,000	1,000	1,000
5164	COMPUTER SOFTWARE	70	500	500	500
5166	TRAVEL AND BUSINESS	1,180	1,000	1,000	1,000
5171	FUEL	68	1,000	1,000	1,000
5172	VEHICLE OPER & MAINT	194	600	600	600
5305	FURNITURE & OFFICE EQUIPMENT	3,166	0	0	0
6000	ALOCATIONS-VEHICLE MAINTENANCE	0	0	0	1,000
<b>TOTAL OPERATING EXPENSE</b>		<b><u>\$25,701</u></b>	<b><u>\$20,820</u></b>	<b><u>\$20,820</u></b>	<b><u>\$21,820</u></b>
<b>TOTAL UNION CONNECTION</b>		<b><u>\$92,112</u></b>	<b><u>\$100,790</u></b>	<b><u>\$100,790</u></b>	<b><u>\$95,010</u></b>

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

**ACCOUNT NARRATIVE**

The Union Connection Cable Channel 14 is a local public, educational, and governmental (PEG) access channel and its primary function is to provide our citizens education about the City of Union and surrounding areas. This department evolved out of the allocation of Channel 14 by Charter Communications for use by the City under the terms Section 58-12-370 of the South Carolina Code of Laws. A wide variety of programs are aired on channel 14 such as, children playing sports, local racing events, Boogaloo Folklife Productions, festivals and other large events in the area, different school activities, government department functions, and you can even see the Mayor and City Council at work discussing the budget. You will also see various pages with public announcements, contact information for government personnel, and upcoming events in the area. The personnel in this department will consist of one (1) Media Information Technology Director and three (3) Part-Time temporary Videographers.

Funding Source:                      \$ 95,010                      - General Fund

**Detail of Personnel Services**

<b><u>Position</u></b>	<b><u>No.</u></b>
Media Information Technology Director	1
3 Part-Time Temporary Videographers	<u>3</u>
Total	4

**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>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5114	BUILDING MAINTENANCE	\$38,533	\$50,000	\$50,000	\$50,000
5159	SPECIALIZED DEPT. SUP.	2,445	4,500	4,500	4,000
5170	UTILITIES	<u>26,330</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
<b>TOTAL OPERATING EXPENSE</b>		<b><u>\$67,308</u></b>	<b><u>\$84,500</u></b>	<b><u>\$84,500</u></b>	<b><u>\$84,000</u></b>
OTHER EQUIPMENT		\$5,007	\$10,000	\$10,000	\$17,000
5330	<b>TOTAL CAPITAL EXPENSE</b>	<b><u>\$5,007</u></b>	<b><u>\$10,000</u></b>	<b><u>\$10,000</u></b>	<b><u>\$17,000</u></b>
<b>TOTAL</b>		<b><u>\$72,315</u></b>	<b><u>\$94,500</u></b>	<b><u>\$94,500</u></b>	<b><u>\$101,000</u></b>

**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 the FY 2010 budget and includes funds to purchase a call-center to better serve our customers.

**FISCAL YEAR 2011  
SUMMARY OF EXPENDITURES  
PUBLIC SAFETY DEPARTMENT**

<b><u>CLASSIFICATION</u></b>	<b><u>FY2009 ACTUAL</u></b>	<b><u>FY2010 BUDGETED</u></b>	<b><u>FY2010 ESTIMATED</u></b>	<b><u>FY2011 ADOPTED</u></b>
PUBLIC SERVICE	\$3,114,291	\$3,082,660	\$3,082,660	\$2,968,540
TOTAL EXPENDITURES:	<b><u>\$3,114,291</u></b>	<b><u>\$3,082,660</u></b>	<b><u>\$3,082,660</u></b>	<b><u>\$2,968,540</u></b>

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

**FISCAL YEAR 2011  
REGULAR EMPLOYEES  
PUBLIC SAFETY DEPARTMENT**

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>
PUBLIC SAFETY DIRECTOR	1	1	1	1	1	1
CAPTAIN	2	2	2	2	3	3
LIEUTENANTS	3	3	3	3	1	1
INVESTIGATOR I	1	1	1	1	2	2
INVESTIGATOR II	2	2	2	2	1	1
1ST SERGEANT - TRAINING	0	0	0	0	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	4	5	3	3
SPECIAL ENF. OFFICER	1	0	0	0	0	0
RECORDS CLERKS	2	2	2	2	2	2
PART-TIME RECORDS CLERK	0	0	0	0	1	1
ANIMAL CONTROL - PART-TIME		1	2	2	2	2
PART-TIME OFFICERS -	2	2	2	1	1	1
FIREFIGHTERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>	<u>3</u>	<u>3</u>
<b>TOTAL</b>	<b>38</b>	<b>38</b>	<b>39</b>	<b>42</b>	<b>41</b>	<b>41</b>

DEPT: PUBLIC SAFETY - #5120

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5001	SALARY,REGULAR	\$1,559,172	\$1,614,300	\$1,614,300	\$1,559,430
5002	SALARY,OVERTIME	153,616	100,000	100,000	100,000
5003	SALARY-POLICE EXTRA ACTIVITY	26,595	6,000	6,000	25,000
5004	LONGEVITY BONUS	40,986	42,850	42,850	36,860
5011	INSURANCE-MED./LIFE	188,014	231,810	231,810	227,150
5012	RETIREMENT	188,455	194,110	194,110	189,780
5013	SOCIAL SECURITY	128,851	135,600	135,600	132,890
5014	WORKER'S COMPENSATION	94,140	93,500	93,500	93,500
5015	CHRISTMAS BONUS	1,950	1,950	1,950	1,900
<b>TOTAL PERSONNEL EXPENSE</b>		<b><u>\$2,381,779</u></b>	<b><u>\$2,420,120</u></b>	<b><u>\$2,420,120</u></b>	<b><u>\$2,366,510</u></b>
5110	ADVERTISING	\$401	\$350	\$350	\$0
5111	ALLOWANCES	35,935	39,780	39,780	39,780
5114	FACILITY MAINTENANCE	13,067	12,500	12,500	12,500
5116	CHEMICALS	2,406	2,000	2,000	2,000
5117	COMMUNICATIONS	20,296	18,950	18,950	18,950
5135	MACHINE/EQUIPMENT REPAIRS	2,070	2,700	2,700	2,700
5136	MAINTENANCE CONTRACTS	14,764	9,000	9,000	9,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	2,149	3,000	3,000	1,700
5139	EQUIPMENT LEASE	7,865	12,240	12,240	12,240
5144	TOOLS AND EQUIPMENT	67,012	52,250	52,250	54,380
5145	PRINTING/OFFICE SUPPLIES	11,173	8,000	8,000	9,000
5147	PROFESSIONAL SERVICES	13,340	10,000	10,000	10,000
5158	SPECIAL CONTRACTS	121,491	95,000	95,000	120,000
5159	SPECIALIZED DEPT. SUPPLIES	18,517	25,000	25,000	22,000
5162	TRAINING	4,874	10,000	10,000	5,000
5164	COMPUTER SOFTWARE	0	0	0	4,000
5166	TRAVEL & BUSINESS	4,659	8,000	8,000	6,000
5168	UNIFORMS & CLOTHING	27,950	35,000	35,000	35,000
5170	UTILITIES	23,757	34,000	34,000	34,000
5171	FUEL	68,838	73,220	73,220	73,220
5172	VEHICLE OPER.& MAINTENANCE	37,784	35,000	35,000	35,000
5174	SPECIAL DRUG PROGRAM	5,000	8,500	8,500	8,500
<b>TOTAL OPERATING EXPENSE</b>		<b><u>\$503,348</u></b>	<b><u>\$494,490</u></b>	<b><u>\$494,490</u></b>	<b><u>\$514,970</u></b>
5325	MOTOR VEHICLES	\$109,720	70,000	70,000	0
5330	OTHER EQUIPMENT	15,193	0	0	0
<b>TOTAL CAPITAL EXPENSE</b>		<b><u>\$124,913</u></b>	<b><u>\$70,000</u></b>	<b><u>\$70,000</u></b>	<b><u>\$0</u></b>
5409	DEBT SERVICE-PRINCIPLE	<u>\$54,771</u>	<u>\$47,030</u>	<u>\$47,030</u>	<u>\$34,640</u>
5410	DEBT SERVICE-INTEREST	<u>\$0</u>			<u>\$640</u>
6000	ALLOCATIONS - VEHICLE MAINT.	<u>\$49,481</u>	<u>\$51,020</u>	<u>\$51,020</u>	<u>\$51,780</u>
<b>TOTAL PUBLIC SAFETY</b>		<b><u>\$3,114,292</u></b>	<b><u>\$3,082,660</u></b>	<b><u>\$3,082,660</u></b>	<b><u>\$2,968,540</u></b>

**ACCOUNT 5120 PUBLIC SAFETY**

**ACCOUNT NARRATIVE**

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

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

Funding Source: \$2,968,540 - General Fund

**Detail of Personnel Services**

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

**FISCAL YEAR 2011  
SUMMARY OF EXPENDITURES  
PUBLIC SERVICE DEPARTMENT**

<b><u>CLASSIFICATION</u></b>	<b><u>FY2009 ACTUAL</u></b>	<b><u>FY2010 BUDGETED</u></b>	<b><u>FY2010 ESTIMATED</u></b>	<b><u>FY2011 ADOPTED</u></b>
STREET DEPARTMENT	\$498,462	\$577,150	\$577,150	\$543,030
SOLID WASTE MANAGEMENT	<u>791,656</u>	<u>870,490</u>	<u>870,490</u>	<u>827,420</u>
TOTAL EXPENDITURES	<b><u>\$1,290,118</u></b>	<b><u>\$1,447,640</u></b>	<b><u>\$1,447,640</u></b>	<b><u>\$1,370,450</u></b>

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 2011  
REGULAR EMPLOYEES  
PUBLIC SERVICE EMPLOYEES**

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>
PUBLIC SERVICE ADMINISTRATION	3	3	3	3	3	3(1)
STREET	6	6	6	6	6	6
SOLID WASTE MANAGEMENT	7	7	6	5	5	5
PART-TIME LAWN MAINTENANCE	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
<b>TOTAL</b>	<b>16</b>	<b>16</b>	<b>15</b>	<b>14</b>	<b>15</b>	<b>15</b>

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5001	SALARY,REGULAR	\$268,449	\$258,610	\$258,610	\$258,610
5002	SALARY,OVERTIME	11,240	11,000	11,000	6,000
5004	LONGEVITY PAY	8,758	8,920	8,920	8,920
5011	INSURANCE-MED./LIFE/BUY BACK	34,781	42,980	42,980	43,880
5012	RETIREMENT	26,485	26,380	26,380	25,980
5013	SOCIAL SECURITY	20,439	21,490	21,490	21,170
5014	WORKER'S COMPENSATION	13,340	13,360	13,360	13,360
5015	CHRISTMAS BONUS	<u>425</u>	<u>480</u>	<u>480</u>	<u>480</u>
<b>TOTAL PERSONNEL EXPENSE</b>		<b><u>\$383,917</u></b>	<b><u>\$383,220</u></b>	<b><u>\$383,220</u></b>	<b><u>\$378,400</u></b>
5110	ADVERTISING	\$0	\$250	\$250	\$250
5114	FACILITY MAINTENANCE	560	4,000	4,000	4,000
5116	CHEMICALS	0	2,000	2,000	1,500
5117	COMMUNICATIONS	582	1,000	1,000	1,000
5136	MAINTENANCE CONTRACTS	0	1,000	1,000	1,000
5139	EQUIPMENT LEASE	538	500	500	500
5144	TOOLS AND EQUIPMENT	4,560	5,000	5,000	3,000
5145	PRINTING/OFFICE SUPPLIES	375	500	500	500
5147	PROFESSIONAL SERVICES	0	0	5,000	5,000
5158	SPECIAL CONTRACTS	12,000	49,070	49,070	34,070
5159	SPECIALIZED DEPT. SUPPLIES	25,399	60,000	60,000	45,000
5162	TRAINING	173	500	500	500
5166	TRAVEL & BUSINESS	60	1,000	1,000	500
5168	UNIFORMS & CLOTHING	3,840	4,000	4,000	4,000
5171	FUEL	7,080	6,810	6,810	6,810
5172	VEHICLE OPER.& MAINTENANCE	<u>17,364</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
<b>TOTAL OPERATING EXPENSE</b>		<b><u>\$72,531</u></b>	<b><u>\$150,630</u></b>	<b><u>\$155,630</u></b>	<b><u>\$122,630</u></b>
5325	MOTOR VEHICLES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5330	OTHER EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5330	<b>TOTAL CAPITAL EXPENSE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ALLOCATIONS - VEHICLE MAINT.</b>		<b>\$42,013</b>	<b>\$43,300</b>	<b>\$43,300</b>	<b>\$42,000</b>
6000	<b>TOTAL PUBLIC SERVICE - STREET</b>	<b><u>\$498,461</u></b>	<b><u>\$577,150</u></b>	<b><u>\$582,150</u></b>	<b><u>\$543,030</u></b>

**ACCOUNT 5130 PUBLIC SERVICE (STREET DEPARTMENT)**

**ACCOUNT NARRATIVE**

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

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

Funding Source: \$543,030 - General Fund

**Detail of Personnel Services**

<b><u>Position</u></b>		<b><u>No.</u></b>
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 FY2010 Budget.

DEPT: PUBLIC SERVICE

DIVISION: SOLID WASTE MANAGEMENT #5140

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5001	SALARY,REGULAR	\$224,726	\$238,060	\$238,060	\$225,370
5002	SALARY,OVERTIME	4,706	10,000	10,000	5,000
5004	LONGEVITY BONUS	8,089	8,600	8,600	9,220
5011	INSURANCE-MED./LIFE/BUY BACK	25,285	34,540	34,540	28,160
5012	RETIREMENT	26,101	24,360	24,360	22,750
5013	SOCIAL SECURITY	17,105	19,850	19,850	18,530
5014	WORKER'S COMPENSATION	10,140	10,690	10,690	10,690
5015	CHRISTMAS BONUS	(45)	400	400	480
<b>TOTAL PERSONNEL EXPENSE</b>		<b><u>\$316,107</u></b>	<b><u>\$346,500</u></b>	<b><u>\$346,500</u></b>	<b><u>\$320,200</u></b>
5101	FRANCHISE FEE	\$37,020	\$36,200	\$36,200	\$29,400
5110	ADVERTISING	203	500	500	250
5122	ADMINISTRATIVE & GENERAL OVERHEAD	85,570	88,890	88,890	88,610
5136	MAINTENANCE CONTRACT	0	0	0	2,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	0	200	200	200
5139	EQUIPMENT LEASE	145	200	200	200
5142	INTEREST EXPENSE	0	0	0	0
5144	TOOLS AND EQUIPMENT	0	2,000	2,000	1,000
5145	PRINTING/OFFICE SUPPLIES	190	500	500	250
5147	PROFESSIONAL SERVICES	0	3,000	3,000	3,000
5158	SPECIAL CONTRACTS	2,975	140,000	140,000	110,000
5159	SPECIALIZED DEPT. SUPPLIES	125,819	15,000	15,000	10,000
5162	TRAINING	7,896	200	200	200
5166	TRAVEL & BUSINESS	18	800	800	800
5168	UNIFORMS & CLOTHING	40	4,000	4,000	4,000
5170	UTILITIES	3,455	2,000	2,000	2,000
5171	FUEL	1,962	40,750	40,750	40,750
5172	VEHICLE OPER.& MAINTENANCE	43,323	25,000	25,000	25,000
5476	UNION COUNTY TIPPING FEE	\$42,571	\$1,500	\$1,500	\$1,000
		0			
<b>TOTAL OPERATING EXPENSE</b>		<b><u>\$351,187</u></b>	<b><u>\$360,740</u></b>	<b><u>\$360,740</u></b>	<b><u>\$318,660</u></b>
5330	OTHER	0	0	0	24,000
5404	DEPRECIATION EXPENSE	101,840	0	0	0
<b>TOTAL CAPITAL EXPENSE</b>		<b><u>\$101,840</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$24,000</u></b>
5409	DEBT SERVICE	\$18,043	\$119,950	\$119,950	\$122,560
6000	ALLOCATIONS - VEHICLE MAINT.	<u>\$41,500</u>	<u>\$43,300</u>	<u>\$43,300</u>	<u>\$42,000</u>
<b>TOTAL PUBLIC SERVICE-SANITATION</b>		<b><u>\$828,677</u></b>	<b><u>\$870,490</u></b>	<b><u>\$870,490</u></b>	<b><u>\$827,420</u></b>

**ACCOUNT 5140 PUBLIC SERVICE (SOLID WASTE MANAGEMENT FUND)**

**ACCOUNT NARRATIVE**

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

This department consists of seven (7) employees: (1) Public Service Director, (1) Part-time Public Service Receptionist, (3) Light Equipment Operators, and (2) Solid Waste Collectors. The Public Service Director and Receptionist share their time between Street and Sanitation.

Funding Sources:	\$130,000	-	General Fund
	\$697,420	-	Solid Waste Management

**Detail of Personnel Services**

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

**ACCOUNT ANALYSIS**

The budget represents the same level of service as the FY2010 Budget.

**FISCAL YEAR 2011  
SUMMARY OF EXPENDITURES  
PLANNING DEPARTMENT**

<b><u>CLASSIFICATION</u></b>	<b><u>FY2009 ACTUAL</u></b>	<b><u>FY2010 BUDGETED</u></b>	<b><u>FY2010 ESTIMATED</u></b>	<b><u>FY2011 ADOPTED</u></b>
PLANNING	\$264,241	\$222,970	\$222,970	\$217,510
TOTAL EXPENDITURES:	<b>\$264,241</b>	<b><u>\$222,970</u></b>	<b><u>\$222,970</u></b>	<b><u>\$217,510</u></b>

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

**FISCAL YEAR 2011  
REGULAR EMPLOYEES  
PLANNING DEPARTMENT**

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>
BUILDING/ZONING OFFICIAL	1	1	1	1	0	0
PROPERTY MAINTENANCE INSPECTOR	1	1	1	1	1	0 (1)
BUILDING/ZONING COORDINATOR	1	1	1	1	1	1
BUSINESS LICENSE COORDINATOR	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>1 (2)</u>
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>2</b>	<b>2</b>

(1) Loss of Property Maintenance Inspector for FY 2011.

(2) The Business Licence Division is moving to the Planning Department for FY 2011.

DEPT: PLANNING - #5150

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5001	SALARY,REGULAR	\$106,545	\$71,300	\$71,300	\$67,530
5002	SALARY, OVERTIME	637	1,000	1,000	1,000
5004	LONGEVITY BONUS	4,328	1,950	1,950	4,550
5011	INSURANCE-MED./LIFE	12,657	10,970	10,970	7,680
5012	RETIREMENT	10,666	7,050	7,050	6,940
5013	SOCIAL SECURITY	7,735	5,750	5,750	5,650
5014	WORKER'S COMPENSATION	5,920	4,860	4,860	4,860
5015	CHRISTMAS BONUS	225	130	130	200
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$148,713</b>	<b>\$103,010</b>	<b>\$103,010</b>	<b>\$98,410</b>
5110	ADVERTISING	\$706	\$2,000	\$2,000	\$1,500
5117	COMMUNICATIONS	\$466	\$600	\$600	\$2,200
5136	MAINTENANCE CONTRACTS	3,281	1,500	1,500	2,500
5138	MEMBERSHIPS/SUBSCRIPTIONS	457	1,000	1,000	1,000
5139	EQUIPMENT LEASE	2,590	1,800	1,800	1,800
5144	TOOLS AND EQUIPMENT	236	1,000	1,000	250
5145	PRINTING/OFFICE SUPPLIES	1,505	1,500	1,500	1,500
5147	PROFESSIONAL SERVICE	78,938	62,740	62,740	67,050
5158	SPECIAL CONTRACTS	20,041	30,000	30,000	30,000
5159	SPECIALIZED DEPT. SUPPLIES	173	2,000	2,000	600
5162	TRAINING	1,120	5,200	5,200	2,500
5164	COMPUTER SOFTWARE	0	0	0	0
5166	TRAVEL & BUSINESS	1,489	1,000	1,000	2,500
5167	UNIFORMS & CLOTHING	290	2,500	2,500	1,000
5168	FUEL	1,950	3,420	3,420	2,000
5169	VEHICLE OPER & MAINT.	421	1,000	1,000	1,000
<b>TOTAL OPERATING EXPENSE</b>		<b>\$113,663</b>	<b>\$117,260</b>	<b>\$117,260</b>	<b>\$117,400</b>
5325	MOTOR VEHICLES	\$0	\$0	\$0	\$0
5330	OTHER EQUIPMENT	\$0	\$0	\$0	\$0
6000	ALLOCATION - VEHICLE MAINT.	\$1,866	\$2,700	\$2,700	\$1,700
<b>TOTAL PLANNING</b>		<b>\$264,242</b>	<b>\$222,970</b>	<b>\$222,970</b>	<b>\$217,510</b>

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:        \$217,510                    General Fund

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

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 2011  
SUMMARY OF EXPENDITURES  
FINANCE DEPARTMENT**

<b><u>CLASSIFICATION</u></b>	<b><u>FY2009 BUDGETED</u></b>	<b><u>FY 2009 ESTIMATED</u></b>	<b><u>FY 2010 ADOPTED</u></b>
ACCOUNTING	\$470,720	\$427,500	\$ 426,730
UTILITY BILLING	<u>\$581,230</u>	<u>\$581,230</u>	<u>\$ 567,820</u>
<b>TOTAL EXPENDITURES</b>	<b>\$1,051,950</b>	<b>\$1,051,950</b>	<b>\$ 994,550</b>

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 2011  
REGULAR EMPLOYEES  
FINANCE DEPARTMENT**

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>
ACCOUNTING	4	4	4	5	6	5 (1)
TAX & LICENSE	2	2	1	0	0	0
UTILITY BILLING	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>9</u>	<u>9</u>
<b>TOTAL</b>	17	17	16	16	15	14

(1) Business License Coorinator has been moved back to the Planning Division.

DEPT: FINANCE - #5229

DIVISION: ACCOUNTING

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5001	SALARY,REGULAR	\$269,630	\$269,630	\$235,370
5002	SALARY,OVERTIME	0	0	0
5004	LONGEVITY BONUS	12,540	12,540	9,940
5011	INSURANCE-MED./LIFE/BUY BACK	12,950	12,950	9,920
5012	RETIREMENT	26,510	26,510	23,060
5013	SOCIAL SECURITY	21,830	21,830	18,980
5014	WORKER'S COMPENSATION	4,380	4,380	4,380
5015	CHRISTMAS BONUS	480	480	380
<b>TOTAL PERSONNEL EXPENSE</b>		<b><u>\$348,320</u></b>	<b><u>\$348,320</u></b>	<b><u>\$302,030</u></b>
5117	ADVERTISING	2,500	2,500	1,500
5117	COMMUNICATIONS	16,200	16,200	18,000
5136	MAINTENANCE CONTRACTS	11,000	11,000	11,200
5138	MEMBERSHIPS/SUBSCRIPTIONS	2,000	2,000	1,000
5139	EQUIPMENT LEASE	12,500	12,500	11,000
5144	TOOLS AND EQUIPMENT	3,000	3,000	2,000
5145	PRINTING/OFFICE SUPPLIES	15,000	15,000	12,000
5147	PROFESSIONAL SERVICE	8,200	8,200	12,000
5148	AUDITING & GENERAL CONSULTING	32,000	32,000	35,000
5159	SPECIALIZED DEPT SUPPLIES	15,000	15,000	15,000
5162	TRAINING	2,000	2,000	1,000
5164	COMPUTER SOFTWARE	0	0	3,000
5166	TRAVEL & BUSINESS	3,000	3,000	2,000
<b>TOTAL OPERATING EXPENSE</b>		<b><u>\$122,400</u></b>	<b><u>\$122,400</u></b>	<b><u>\$124,700</u></b>
<b>TOTAL FINANCE-ACCOUNTING</b>		<b><u>\$470,720</u></b>	<b><u>\$470,720</u></b>	<b><u>\$426,730</u></b>

**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 six (6) employees: a Finance Director, Accounting Supervisor, one (1) Payroll Coordinator, one (1) Accounts Payable Coordinator, one (1) Tax Coordinator, and one (1) Business License Coordinator. The Finance Director oversees the activity of the Finance Department which includes the Accounting Division and Utility Billing Division. The Finance Director within the Accounting Division oversees all disbursements and investments, reviews monthly financial statements, coordinates preparation and publication of the Comprehensive Annual Financial Report and the annual budget, and ensures that proper accounting/financial records are maintained.

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

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

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

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

Funding Sources:	\$ 281,640	-	Utility Fund
	\$ 140,820	-	General Fund
	\$ 4,270	-	Solid Waste Management

**Detail of Personnel Services**

<b><u>Position</u></b>	<b><u>No.</u></b>
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>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5001	SALARY,REGULAR	\$297,760	\$297,760	\$297,250
5002	SALARY,OVERTIME	0	0	0
5004	LONGEVITY BONUS	14,740	14,740	15,340
5011	INSURANCE-MED./LIFE/BUY BACK	41,330	41,330	44,860
5012	RETIREMENT	29,380	29,380	29,440
5013	SOCIAL SECURITY	24,170	24,170	24,180
5014	WORKER'S COMPENSATION	13,440	13,440	11,000
5015	CHRISTMAS BONUS	<u>700</u>	<u>700</u>	<u>750</u>
<b>TOTAL PERSONNEL EXPENSE</b>		<b><u>\$421,520</u></b>	<b><u>\$421,520</u></b>	<b><u>\$422,820</u></b>
5117	COMMUNICATIONS	\$65,000	\$65,000	\$60,000
5136	MAINTENANCE CONTRACT - ITRON SUPPORT	10,000	10,000	9,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	700	700	500
5139	EQUIPMENT LEASE	3,400	3,400	3,400
5144	TOOLS AND EQUIPMENT	3,000	3,000	3,000
5145	PRINTING/OFFICE SUPPLIES	21,000	21,000	20,000
5147	PROFESSIONAL SERVICES	15,000	15,000	34,000
5162	TRAINING	700	700	700
5166	TRAVEL AND BUSINESS	1,800	1,800	1,000
5168	UNIFORMS & CLOTHING	3,500	3,500	3,200
5171	FUEL	7,610	7,610	7,000
5172	VEHICLE OPERATIONS & MAINT.		3,000	3,200
5177	HEATING ASSISTANCE	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<b>TOTAL OPERATING EXPENSE</b>		<b><u>\$151,710</u></b>	<b><u>\$154,710</u></b>	<b><u>\$145,000</u></b>
5330	OTHER EQUIPMENT	\$5,000	\$5,000	\$0
<b>TOTAL CAPITAL EXPENSE</b>		<b><u>\$5,000</u></b>	<b><u>\$5,000</u></b>	<b><u>\$0</u></b>
<b>TOTAL UTILITY BILLING</b>		<b><u>\$581,230</u></b>	<b><u>\$581,230</u></b>	<b><u>\$567,820</u></b>

**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: \$567,820 - Utility Fund

**Detail of Personnel Services**

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

**ACCOUNT ANALYSIS**

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

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**FISCAL YEAR 2011  
REGULAR EMPLOYEES  
VEHICLE MAINTENANCE**

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</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>
<b>TOTAL</b>	4	4	4	4	4	4

VEHICLE MAINTENANCE - #5228

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5001	SALARY,REGULAR	\$167,180	\$167,180	\$167,180
5004	LONGEVITY BONUS	9,400	9,400	10,120
5011	INSURANCE-MED./LIFE/BUY BACK	24,430	24,430	27,790
5012	RETIREMENT	16,770	16,770	16,840
5013	SOCIAL SECURITY	13,660	13,660	13,720
5014	WORKER'S COMPENSATION	5,350	5,350	5,350
5015	CHRISTMAS BONUS	330	330	330
<b>TOTAL PERSONNEL EXPENSE</b>		<b><u>\$237,120</u></b>	<b><u>\$237,120</u></b>	<b><u>\$241,330</u></b>
5114	BUILDING MAINTENANCE	\$700	\$700	\$700
5117	COMMUNICATIONS	\$800	\$800	\$800
5136	MAINTENANCE CONTRACT	2,530	2,530	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	1,230
5172	VEHICLE OPER. & MAINTENANCE	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<b>TOTAL OPERATING EXPENSE</b>		<b><u>\$35,560</u></b>	<b><u>\$35,560</u></b>	<b><u>\$35,630</u></b>
5325	MOTOR VEHICLES	\$0	\$0	\$0
<b>TOTAL CAPITAL EXPENSE</b>		<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>TOTAL VEHICLE MAINTENANCE</b>		<b><u>\$272,680</u></b>	<b><u>\$272,680</u></b>	<b><u>\$276,960</u></b>

**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**

<b><u>Position</u></b>	<b><u>No.</u></b>
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 2011  
REGULAR EMPLOYEES  
UTILITIES**

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>
UTILITIES						
ADMINISTRATION	3	3	3	3	3	3
SUPPORT SERVICES	4	4	4	4	4	4
ELECTRIC	9	8	8	8	8	8
WATER	14	13.5	13.5	13.5	13	14 (1)
WASTEWATER	7	6.5	6.5	6.5	6	6 (2)
GAS	<u>8</u>	<u>9</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<b>TOTAL</b>	45	44	45	45	44	45

1. Water Plant Operator position was added during FY 2010.
2. Wastewater Operator Position has been downsized to a part-time position.

DEPT: UTILITY ADMINISTRATION - #5231

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5001	SALARY,REGULAR	\$181,440	\$181,440	\$181,440
5002	SALARY,OVERTIME	2,000	2,000	2,000
5004	LONGEVITY BONUS	2,590	2,590	3,310
5011	INSURANCE-MED./LIFE/BUY BACK	18,170	18,170	18,300
5012	RETIREMENT	17,570	17,570	17,640
5013	SOCIAL SECURITY	14,390	14,390	14,450
5014	WORKER'S COMPENSATION	5,440	5,440	5,440
5015	CHRISTMAS BONUS	<u>130</u>	<u>130</u>	<u>130</u>
<b>TOTAL PERSONNEL EXPENSE</b>		<b><u>\$241,730</u></b>	<b><u>\$241,730</u></b>	<b><u>\$242,710</u></b>
5100	MISCELLANEOUS	\$7,500	\$7,500	\$4,000
5110	ADVERTISING	2,000	2,000	1,000
5117	COMMUNICATIONS	10,000	10,500	8,000
5136	MAINTENANCE CONTRACTS & LEASES	5,500	5,500	5,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	10,000	10,000	10,000
5139	EQUIPMENT LEASE	8,000	8,000	8,000
5144	TOOLS AND EQUIPMENT	5,000	5,000	2,000
5145	PRINTING/OFFICE SUPPLIES	2,500	2,500	2,500
5147	PROFESSIONAL SERVICE	25,000	25,000	15,000
5162	TRAINING	2,000	2,000	2,000
5164	COMPUTER SOFTWARE	2,000	2,000	2,000
5166	TRAVEL & BUSINESS	600	600	2,000
5168	UNIFORMS AND CLOTHING	600	600	800
5171	FUEL	1,060	1,060	1,000
5172	VEHICLE OPERATIONS & MAINT.	<u>500</u>	<u>800</u>	<u>500</u>
<b>TOTAL OPERATING EXPENSE</b>		<b><u>\$82,260</u></b>	<b><u>\$82,260</u></b>	<b><u>\$63,800</u></b>
5330	OTHER EQUIPMENT	<u>30,000</u>	<u>30,000</u>	<u>150,000</u>
<b>TOTAL OPERATING EXPENSE</b>		<b><u>\$30,000</u></b>	<b><u>\$30,000</u></b>	<b><u>\$150,000</u></b>
<b>TOTAL UTILITY ADMINISTRATION</b>		<b><u>\$353,990</u></b>	<b><u>\$353,990</u></b>	<b><u>\$456,510</u></b>

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>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5001	SALARY,REGULAR	\$190,060	\$190,060	\$190,060
5002	SALARY,OVERTIME	6,000	6,000	6,000
5004	LONGEVITY BONUS	11,390	11,390	11,390
5011	INSURANCE-MED./LIFE/BUY BACK	17,550	17,550	16,250
5012	RETIREMENT	19,690	19,690	19,690
5013	SOCIAL SECURITY	16,040	16,040	16,040
5014	WORKER'S COMPENSATION	8,020	8,020	4,000
5015	CHRISTMAS BONUS	<u>330</u>	<u>330</u>	<u>330</u>
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$269,080</b>	<b>\$269,080</b>	<b>\$263,760</b>
5114	FACILITY MAINTENANCE	5,000	5,000	5,000
5136	MAINTENANCE CONTRACT	1,000	1,000	1,000
5144	TOOLS AND EQUIPMENT	9,000	9,000	9,000
5149	REGULATORY FEES AND LICENSE	500	500	500
5158	SPECIAL CONTRACTS	30,000	30,000	20,000
5159	SPECIALIZED DEPT SUPPLIES	40,000	40,000	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	12,000	12,000	15,000
5171	FUEL	8,590	8,590	8,000
5172	VEHICLE OPERATIONS & MAINTENANCE	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
<b>TOTAL OPERATING EXPENSE</b>		<b>\$115,590</b>	<b>\$115,590</b>	<b>\$98,000</b>
5325	MOTOR VEHICLE	\$0	\$0	\$0
5330	OTHER EQUIPMENT	0	0	0
<b>TOTAL- WAREHOUSE</b>		<b><u>\$384,670</u></b>	<b><u>\$384,670</u></b>	<b><u>\$361,760</u></b>

**TILITIES 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**

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

DEPT: UTILITIES DEPARTMENT

DIVISION: ELECTRIC

<u>LINE</u>	<u>LINE ITEM 032-005-5243</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5001	SALARY,REGULAR	\$305,400	\$305,400	\$305,400
5002	SALARY,OVERTIME	40,000	40,000	40,000
5004	LONGEVITY PAY	14,090	14,090	14,970
5011	INSURANCE-MED./LIFE	45,070	45,070	46,870
5012	RETIREMENT	34,240	34,240	34,350
5013	SOCIAL SECURITY	27,810	27,810	27,900
5014	WORKERS COMP	29,510	29,510	29,510
5015	CHRISTMAS BONUS	530	530	550

<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$496,650</b>	<b>\$496,650</b>	<b>\$499,550</b>
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<b>5109</b>	<b>POWER FOR RESALE</b>	<b>\$10,732,050</b>	<b>\$10,732,050</b>	<b>\$11,981,700</b>
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5114	FACILITY MAINTENANCE	\$5,000	\$5,000	\$0
5136	MAINTENANCE CONTRACT	20,000	20,000	5,000
5139	EQUIPMENT LEASE	3,500	3,500	3,000
5144	TOOLS AND EQUIPMENT	22,000	22,000	20,000
5147	PROFESSIONAL SERVICES	85,000	85,000	55,000
5149	REGULATORY FEES AND LICEN	0	0	0
5158	SPECIAL CONTRACTS	270,000	270,000	265,000
5159	SPECIALIZED DEPT. SUPPLIES	187,620	187,620	231,000
5162	TRAINING	10,000	10,000	10,000
5166	TRAVEL AND BUSINESS	10,000	10,000	3,000
5168	UNIFORMS AND CLOTHING	3,000	3,000	10,000
5170	UTILITIES	165,000	165,000	200,000
5171	FUEL	51,700	51,700	11,500
5172	VEHICLE OPERATIONS & MAINTENANCE	23,500	23,500	16,500

<b>TOTAL OPERATING EXPENSE</b>		<b>\$856,320</b>	<b>\$856,320</b>	<b>\$830,000</b>
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**ALLOCATIONS**

6000	VEHICLE MAINTENANCE	\$33,090	\$33,090	\$34,620
6001	FINANCE	262,980	262,980	248,640
6002	UTILITY ADMINISTRATION	88,500	88,500	114,120
6003	SUPPORT SERVICES	96,170	96,170	90,440
6004	GENERAL FUND	73,270	73,270	88,270
6005	TRANSFER	650,000	650,000	650,000

<b>TOTAL ALLOCATIONS</b>		<b>\$1,204,010 *</b>	<b>\$1,204,010</b>	<b>\$1,226,090 *</b>
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**CAPITAL EXPENDITURES-032-005-5253**

EQUIPMENT REPLACEMENT		\$0	\$0	\$0
CONSTRUCTION		549,000 **	549,000	340,000 **

<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$549,000</b>	<b>\$549,000</b>	<b>\$340,000</b>
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<b>TOTAL ELECTRIC DIVISION BEFORE</b>				
<b>DEBT SERVICE</b>		<b>\$13,838,030</b>	<b>\$13,838,030</b>	<b>\$14,877,340</b>

DEBT SERVICE	<u>127,310</u>	<u>127,310</u>	<u>153,210</u>
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<b>TOTAL ELECTRIC DIVISION</b>	<b><u>\$13,965,340</u></b>	<b><u>\$13,965,340</u></b>	<b><u>\$15,030,550</u></b>
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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**

<b><u>Position</u></b>	<b><u>No.</u></b>
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>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5001	SALARY,REGULAR	\$471,100	\$471,100	499,750
5002	SALARY,OVERTIME	54,000	54,000	54,000
5004	LONGEVITY BONUS	14,570	14,570	14,850
5011	INSURANCE-MED./LIFE	64,140	64,140	68,530
5012	RETIREMENT	51,290	51,290	54,050
5013	SOCIAL SECURITY	41,740	41,740	43,990
5014	WORKERS COMP	28,920	28,920	28,920
5015	CHRISTMAS BONUS	730	730	760
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$726,490</b>	<b>\$726,490</b>	<b>\$764,850</b>
5114	BUILDING MAINTENANCE	12,000	12,000	12,000
5116	CHEMICALS	185,000	185,000	185,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	1,200	1,200	1,000
5139	EQUIPMENT LEASE	3,000	3,000	3,000
5144	TOOLS AND EQUIPMENT	30,500	30,500	30,000
5147	PROFESSIONAL SERVICES	81,000	81,000	71,000
5149	REGULATORY FEES AND LICENSE	36,000	36,000	31,000
5158	SPECIAL CONTRACTS	199,000	199,000	192,000
5159	SPECIALIZED DEPT. SUPPLIES	216,000	216,000	214,000
5162	TRAINING	5,000	5,000	5,000
5166	TRAVEL AND BUSINESS	5,500	5,500	5,500
5168	UNIFORMS AND CLOTHING	8,200	8,200	8,000
5169	FUEL-GENERATOR	8,000	8,000	7,000
5170	UTILITIES	320,000	320,000	340,000
5171	FUEL	11,130	11,130	11,070
5172	VEHICLE OPERATIONS & MAINTENANCE	13,500	13,500	13,500
<b>TOTAL OPERATING EXPENSE</b>		<b>\$1,135,030</b>	<b>\$1,135,030</b>	<b>\$1,129,070</b>
<b>ALLOCATIONS</b>				
	VEHICLE MAINTENANCE	\$33,090	\$33,090	\$34,620
	FINANCE	262,980	262,980	248,640
	UTILITY ADMINISTRATION	88,500	88,500	114,120
	SUPPORT SERVICES	96,170	96,170	90,440
	GENERAL FUND	73,270	73,270	88,270
	TRANSFER	150,000	150,000	150,000
<b>TOTAL ALLOCATIONS</b>		<b>\$704,010 *</b>	<b>\$704,010 *</b>	<b>\$726,090 *</b>
<b>CAPITAL EXPENDITURES</b>				
	EQUIPMENT REPLACEMENT	\$0	\$0	\$32,000
	CONSTRUCTION	1,073,000 **	1,073,000 **	\$570,000 **
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$1,073,000</b>	<b>\$1,073,000</b>	<b>\$602,000</b>
<b>TOTAL WATER DIVISION BEFORE DEPRECIATION AND DEBT SERVICE</b>				
		<b>\$3,638,530</b>	<b>\$3,638,530</b>	<b>\$3,222,010</b>
	<b>DEBT SERVICE</b>	<b>379,970</b>	<b>379,970</b>	<b>423,640</b>
	<b>TOTAL WATER DIVISION</b>	<b>\$4,018,500</b>	<b>\$4,018,500</b>	<b>\$3,645,650</b>

\*ALLOCATIONS FOR ADMINISTRATION ARE SHOWN AS SEPARATE LINE ITEMS.

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

**ACCOUNT: WATER**

**ACCOUNT NARRATIVE**

This division consists of thirteen (14) employees: a Construction and Maintenance Supervisor, Assistant Supervisor, Serviceman, two (2) Heavy Equipment Operators, two (2) Utility Workers, and six (7) Water Plant Operators. Beginning with FY2007 the water plant supervisor and the wastewater plant supervisor positions were combined. This position was lost due to attrition in FY2009. A lead wastewater plant operator was added in FY2007 with no increase in employees.

The division provides for the operation, construction and maintenance of the City's water distribution system. Service is provided to approximately 6,249 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**

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

DEPT: UTILITIES DEPARTMENT

DIVISION: WASTEWATER

LINE	LINE ITEM	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 ADOPTED
5001	SALARY,REGULAR	\$302,620	\$302,620	\$239,830
5002	SALARY,OVERTIME	16,000	16,000	16,000
5004	LONGEVITY PAY	6,600	6,600	6,660
5011	INSURANCE-MED./LIFE	33,300	33,300	30,670
5012	RETIREMENT	30,850	30,850	24,860
5013	SOCIAL SECURITY	25,160	25,160	20,280
5014	WORKERS COMP	16,030	16,030	16,030
5015	CHRISTMAS BONUS	330	330	300
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$430,890</b>	<b>\$430,890</b>	<b>\$354,630</b>
5114	BUILDING MAINTENANCE	\$34,500	\$34,500	\$25,000
5116	CHEMICALS	63,500	63,500	61,000
5139	EQUIPMENT LEASE	500	500	500
5144	TOOLS AND EQUIPMENT	20,000	20,000	18,000
5147	PROFESSIONAL SERVICES	97,000	97,000	80,000
5149	REGULATORY FEES AND LICENSE	23,750	23,750	23,000
5158	SPECIAL CONTRACTS	301,500	301,500	280,000
5159	SPECIALIZED DEPT. SUPPLIES	36,000	36,000	35,000
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	58,000	58,000	9,000
5170	UTILITIES	322,410	322,410	370,000
5171	FUEL	12,590	12,590	11,500
5172	VEHICLE OPERATIONS & MAINTENANCE	10,750	10,750	11,500
<b>TOTAL OPERATING EXPENSE</b>		<b>\$994,500</b>	<b>\$994,500</b>	<b>\$938,500</b>
<b>ALLOCATIONS</b>				
	VEHICLE MAINTENANCE	\$33,090	\$33,090	\$34,620
	FINANCE	262,980	262,980	248,640
	UTILITY ADMINISTRATION	88,500	88,500	114,120
	SUPPORT SERVICES	96,170	96,170	90,440
	GENERAL FUND	73,270	73,270	88,270
	TRANSFER	75,000	75,000	75,000
<b>TOTAL ALLOCATIONS</b>		<b>\$629,010 *</b>	<b>\$629,010 *</b>	<b>\$651,090 *</b>
<b>CAPITAL EXPENDITURES</b>				
	EQUIPMENT REPLACEMENT	\$0	\$0	\$0
	CONSTRUCTION	971,000 **	971,000 **	632,000 **
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$971,000</b>	<b>\$971,000</b>	<b>\$632,000</b>
<b>TOTAL WASTEWATER DIVISION BEFORE DEPRECIATION AND DEBT SERVICE</b>				
		<b>\$3,025,400</b>	<b>\$3,025,400</b>	<b>\$2,576,220</b>
	<b>DEBT SERVICE</b>	<b>516,410</b>	<b>516,410</b>	<b>549,020</b>
<b>TOTAL WASTEWATER DIVISION</b>		<b>\$3,541,810</b>	<b>\$3,541,810</b>	<b>\$3,125,240</b>

\*ALLOCATIONS FOR ADMINISTRATION ARE SHOWN AS SEPARATE LINE ITEMS.

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

**ACCOUNT: WASTEWATER**

**ACCOUNT NARRATIVE**

This division consists of six (6) employees: one (1) Lead Wastewater Plant Operator, and four (4) Wastewater Plant Operators and one (1) part-time Wastewater Plant Operator.. Beginning with FY2007 the Water Plant Supervisor and Wastewater Plant Supervisor positions were combined. This position was lost due to attrition in FY2009. A Lead Water Plant Operator position was added with no increase in employees.

The division provides for the operation and maintenance of three (3) Wastewater Treatment Plants, nine (9) Pumping Stations and 105 miles of Wastewater Collector system. Service is provided to approximately 5,017 customers.

Funding Source: Utility Fund

**Detail of Personnel Services**

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

DEPT: UTILITIES DEPARTMENT

DIVISION: GAS

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 ADOPTED</u>
5001	SALARY,REGULAR	\$304,810	\$304,810	\$307,130
5002	SALARY,OVERTIME	32,000	32,000	32,000
5004	LONGEVITY PAY	11,320	11,320	12,180
5011	INSURANCE-MED./LIFE	53,230	53,230	52,660
5012	RETIREMENT	33,190	33,190	33,530
5013	SOCIAL SECURITY	26,940	26,940	27,220
5014	WORKERS COMP	24,040	24,040	24,040
5015	CHRISTMAS BONUS	580	580	580
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$486,110</b>	<b>\$486,110</b>	<b>\$489,340</b>
5108	<b>GAS FOR RESALE</b>	<b>\$11,525,510</b>	<b>\$11,525,510</b>	<b>\$11,712,170</b>
5139	EQUIPMENT LEASE	\$2,000	\$2,000	\$2,000
5144	TOOLS AND EQUIPMENT	15,400	15,400	15,000
5147	PROFESSIONAL SERVICES	75,000	75,000	60,000
5149	REGULATORY FEES AND LICENCE	4,000	4,000	4,000
5158	SPECIAL CONTRACTS	42,000	42,000	25,000
5159	SPECIALIZED DEPT. SUPPLIES	79,820	79,820	125,000
5162	TRAINING	10,000	10,000	10,000
5164	COMPUTER SOFTWARE	2,500	2,500	2,500
5166	TRAVEL AND BUSINESS	2,500	2,500	2,500
5168	UNIFORMS AND CLOTHING	10,000	10,000	10,000
5170	UTILITIES	6,000	6,000	6,000
5171	FUEL	21,690	21,690	24,000
5172	VEHICLE OPERATIONS & MAINTENANCE	15,000	15,000	15,000
<b>TOTAL OPERATING EXPENSE</b>		<b>\$285,910</b>	<b>\$285,910</b>	<b>\$301,000</b>
<b>ALLOCATIONS</b>				
	VEHICLE MAINTENANCE	\$33,090	\$33,090	\$34,620
	FINANCE	263,010	263,010	248,630
	UTILITY ADMINISTRATION	88,490	88,490	114,150
	SUPPORT SERVICES	96,160	96,160	90,440
	GENERAL FUND	73,260	73,260	88,280
	TRANSFER	750,000	750,000	734,000
<b>TOTAL ALLOCATIONS</b>		<b>\$1,304,010 *</b>	<b>\$1,304,010 *</b>	<b>\$1,310,120 *</b>
<b>CAPITAL EXPENDITURES</b>				
	EQUIPMENT REPLACEMENT	\$35,000	\$35,000	\$0
	CONSTRUCTION	846,000	846,000	726,000 **
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$881,000</b>	<b>\$881,000</b>	<b>\$726,000</b>
<b>TOTAL GAS DIVISION BEFORE</b>				
<b>DEPRECIATION AND DEBT SERVICE</b>		<b>\$14,482,540</b>	<b>\$14,482,540</b>	<b>\$14,538,630</b>
<b>DEBT SERVICE</b>		<b>278,490</b>	<b>278,490</b>	<b>335,150</b>
<b>TOTAL GAS</b>		<b>\$14,761,030</b>	<b>\$14,761,030</b>	<b>\$14,873,780</b>

\*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 6,480 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**

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

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# **REVENUE MANUAL**

**REVENUE ITEM:      Beginning Fund Balance**

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<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union FY2011 Budget Ordinance	<b>FUND:</b> General Fund  <b>ACCOUNT CODE:</b> 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 \$929,160 as of June 30, 2009 and not included in the fund balance below.

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**REVENUE HISTORY:**

<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>BUDGETED</u> <u>FY2010</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
2,929,455	3,198,716	3,690,140	3,326,176	3,418,580	2,292,460	3,074,219	2,881,119

**REVENUE ITEM: Current Property Taxes**

<b>LEGAL AUTHORIZATION:</b>	<b>FUND:</b> 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	<b>ACCOUNT CODE:</b> 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>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>ADOPTED FY2011</u>
All Assessed Value						
Except Vehicles* (net of homestead)	8,999,240	9,194,810	9,618,190	9,784,750	9,716,550	10,000,000 (1)

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

**COMMENTS:**

Reassessment of property values was in effect for the 2005 tax year. Also, the State Legislature has passed a bill to reduce the assessed value of vehicles from 10.5% to 6% over a period of six years. This reduction in assessed value began January 1, 2001 and now all vehicles are assessed at 6%. The next reassessment has been postponed until FY 2011 by Union County. (1)

**REVENUE HISTORY:**

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGETED FY2010</u>	<u>ESTIMATED FY2010</u>	<u>ADOPTED FY2011</u>
74.3 Mills	74.3 Mills	74.3 Mills					
940,067	942,931	980,387	961,991	972,611	972,000	972,000	999,500

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

**REVENUE ITEM: Cost and Penalties on Taxes**

<p><b>LEGAL AUTHORIZATION:</b></p> <p>Code of Laws of South Carolina Title 12, Chapter 51, Section 12-51-30</p>	<p><b>FUND:</b> General Fund</p> <p><b>ACCOUNT CODE:</b> 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>2005</u>	<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>BUDGETED</u> <u>FY2010</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
23,845	25,192	24,329	22,722	25,810	20,000	20,000	20,000

**REVENUE ITEM:        Payment In Lieu Of Taxes**

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

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

**BASE:**

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

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

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**REVENUE HISTORY:**

<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>BUDGETED</u> <u>FY2010</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
1,729,772	1,692,719	1,968,391	1,768,358	1,842,468	1,670,000	1,670,000	1,656,900

**REVENUE ITEM: Business License**

<b>LEGAL AUTHORIZATION:</b>	<b>FUND:</b> General Fund
Code of Laws of South Carolina 12-35-320	<b>ACCOUNT CODE:</b> 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 11.7% decrease from FY 2008 to FY 2009. This decrease is due to the state of the economy as reflected on the projected revenue for FY 2011.

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

**REVENUE HISTORY:**

	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGETED FY2010</u>	<u>ESTIMATED FY2009</u>	<u>ADOPTED FY2011</u>
Business License	1,007,812	1,039,350	1,120,002	1,307,013	1,170,093	1,040,000	1,140,000	1,110,500

**REVENUE ITEM: Building and Utility Permits**

<b>LEGAL AUTHORIZATION:</b>  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.	<b>FUND:</b> General Fund  <b>ACCOUNT CODE:</b> 10-4210
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**DESCRIPTION OF REVENUE:**

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

**FEE SCHEDULE:**

Effective July 1, 2002.

**COMMENTS:**

**REVENUE HISTORY:**

<u>FY</u> <u>2005</u>	<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>BUDGETED</u> <u>FY2010</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
30,106	25,895	38,865	57,605	22,883	34,500	34,500	34,500

**CITY OF UNION  
BUILDING AND UTILITY PERMIT RATES  
(Effective July 1, 2010)**

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

**ADDITIONS & NEW CONSTRUCTION – Residential & Commercial**

Fee based on ICC Building Valuation Data.

**MANUFACTURED HOMES SET UP FEE**

For placement of Mobile Home on lot Use Building Permit Schedule

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

Where a police escort is required or where the structure remains on any street for more than two hours, an additional fee equal to the policemen's salary for the time required shall apply.

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

c) Moving mobile home out of City (This covers the inspection of the sewer cap by the Building Official) \$15.00

- d) Demolition of building or structure \$50.00
- e) Signs – Fee same as building permit schedule. (If illuminated, will require an electrical permit.)
- f) Fences – Fee same as building permit schedule. (Must meet zoning regulations.)
- g) Swimming Pools – Public \$40.00  
Private \$25.00
- h) Grading & Excavating – Fee same as building permit schedule.

**Electrical Permit Fees**

- a) Base fee for issuing permit \$15.00

**Services**

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

**Branch Circuits**

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

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

**HVAC Permit Fees**

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

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

**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**

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

## SEWER CONNECTION CHARGES

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

**REVENUE ITEM: Local Government Fund - Aid To Subdivisions**

**LEGAL AUTHORIZATION:**

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

**FUND:** General Fund

**ACCOUNT CODE:** 10-4350

**DESCRIPTION OF REVENUE:**

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

**BASE:**

The distribution of monies to local government is as follows: Sixteen and seven hundred twenty-two thousandths percent must be distributed to municipalities. Of the total distributed to municipalities, each municipality must receive an amount based on the ratio that the municipality's population is of the population of all municipalities in this State according to the most recent United States Census. Revenues from this source show an increase of 13.64% from FY2004 until FY2007. FY2008 increased 10.5% over FY2007. FY 2009 showed a 5% decrease over 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 FY2011, due to changes in State law and the downturn of the economy.

**REVENUE HISTORY:**

<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>BUDGETED</u> <u>FY2010</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
238,099	241,005	259,783	287,110	273,924	280,000	280,000	200,000

**REVENUE ITEM: Accommodations Tax**

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

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

**FEE SCHEDULE:**

The Accommodations Tax is remitted to the City annually.

**BASE:**

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

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

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**REVENUE HISTORY:**

<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>BUDGETED</u> <u>FY2010</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
47,069	48,838	51,911	54,458	51,878	50,000	50,000	50,000

**REVENUE ITEM: Homestead Exemption Tax**

**LEGAL AUTHORIZATION:**

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

**FUND:** General Fund

**ACCOUNT CODE:** 10-4350-4068

**DESCRIPTION OF REVENUE:**

The City is reimbursed by the Comptroller General from the General Fund of the state for any tax loss due to the Homestead Exemption. Reimbursement is received on an annual basis and is based on the Tax Levy. The 1995-96 Tax Levy was reduced from 70 Mills to 59 Mills. The 98-99 Tax Levy was increased from 59 Mills to 80 Mills. During the reassessment year of 2005, the City's millage was rolled back to 74.3 mills, and remains unchanged for FY 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>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>FY2009</u>	<u>BUDGETED</u> <u>FY2010</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
122,710	124,247	123,670	123,217	123,851	120,000	120,000	123,000

**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>2005</u>	<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>BUDGETED</u> <u>FY2010</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
28,066	28,066	28,066	28,066	28,066	28,060	28,060	28,060

**REVENUE ITEM:                   Manufacturer Exemption Tax**

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**LEGAL AUTHORIZATION:**

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

**FUND:**           General Fund

**ACCOUNT CODE: 10-4-4350-4075**

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**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.

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**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>BUDGETED</u> <u>FY2010</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
12,682	14,134	12,221	10,935	11,500	4,200	4,200

**REVENUE ITEM: Motor Carrier Taxes**

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<b>LEGAL AUTHORIZATION:</b>  Code of Laws of South Carolina Title 12, Chapter 37	<b>FUND:</b> General Fund  <b>ACCOUNT CODE: 10-4-4350-4010</b>
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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.

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**REVENUE HISTORY:**

<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>BUDGETED</u> <u>FY2010</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
13,744	15,581	15,840	15,000	10,000	15,000

**REVENUE ITEM: Fines and Forfeitures**

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<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union FY2011 Budget Ordinance	<b>FUND:</b> General Fund  <b>ACCOUNT CODE:</b> 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.

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**REVENUE HISTORY:**

<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>BUDGETED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
125,569	101,769	121,115	114,212	121,464	115,000	115,000	115,000

**REVENUE ITEM: Interest on Investments**

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<b>LEGAL AUTHORIZATION:</b>  Code of Laws of South Carolina Title 6, Chapter 5, Section 6-5-10 and 6-5-20	<b>FUND:</b> General Fund  <b>ACCOUNT CODE:</b> 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 2011.

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**REVENUE HISTORY:**

<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>BUDGETED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
57,042	96,974	114,983	114,048	97,997	70,000	70,000	40,000

**REVENUE ITEM: Solid Waste Collection Fees**

<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union, FY2011 Budget Ordinance	<b>FUND:</b> Solid Waste Management  <b>ACCOUNT CODE:</b> 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 = \$13.00 per month per cart
- B. Retail/Commercial Establishments/Institutions = \$13.00 per month
- C. (1) Additional cart may be added at an additional \$13.00 per month per cart.
- D. Effective date - July 1, 2010

**BASE:**

All customers, which include all customers that reside in multi-family dwellings, will be charged a monthly fee of \$13.00. Additional carts may be added at an additional \$13.00 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>2005</u>	<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>BUDGETED</u> <u>FY2010</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
728,629	736,428	735,145	731,994	588,504	588,500	588,500	636,150

**REVENUE ITEM: Service Connection Charges**

<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union, FY2011 Budget Ordinance	<b>FUND:</b> Utility Fund  <b>ACCOUNT CODE:</b> 32-4150; 32-4160; 32-4170; 32-4180
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**DESCRIPTION OF REVENUE:**

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

**Service Connection Charge**

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

**Transfer Charge**

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

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

**Reconnection Fee**

- 1) See Utility Billing Ordinance.

**Returned Check Fee**

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

**Basic Facilities Charges**

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

**REVENUE ITEM: Electric Usage**

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<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union, FY2011 Budget Ordinance	<b>FUND:</b> Utility Fund  <b>ACCOUNT CODE:</b> 32-4150
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**DESCRIPTION OF REVENUE:**

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

**FEE SCHEDULE:**

See Retail Electric Rate Schedule: Effective July 1, 2003

**BASE:**

The approximately 7,020 active electric service accounts are billed monthly.

**COMMENTS:**

An annual study of electric rates began in FY 2008 and will continue in 2011.

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**REVENUE HISTORY:**

<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>FY2009</u>	ESTIMATED <u>FY2009</u>	BUDGETED <u>FY2010</u>	ADOPTED <u>FY2011</u>
12,400,828	13,265,237	13,392,884	13,183,492	13,402,927	13,695,300	13,695,300	14,897,040

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

**RESIDENTIAL SERVICE  
(Rate Code 001)**

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

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

**RATES:** Monthly charges will be calculated as follows:

Basic Facilities Charge: \$6.74 per month

Energy Charge:

For All KWH \$0.09474 per KWH

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

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

**EFFECTIVE: 07/01/03**

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

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

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

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

**RATES:** Monthly charges will be calculated as follows:

Basic Facilities Charge: \$6.74 per month

Energy Charge:

For All KWH \$0.08713 per KWH

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

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

**EFFECTIVE: 07/01/03**

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

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

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

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

RATES: Monthly charges will be calculated as follows:

Basic Facilities Charge: \$10.88 per month

Demand Charge:

First 30 KW No Charge

Above 30 KW \$8.70 per KW

Energy Charge:

For the first 125 KWH per KW billing demand

First 4,000 KWH \$0.10562 per KWH

All over 4,000 KWH \$0.05885 per KWH

All over 125 KWH per KW billing demand

First 10,000 KWH \$0.08713 per KWH

All over 10,000 KWH \$0.05885 per KWH

COMMERCIAL ELECTRIC RATE SCHEDULE (CONTINUED)

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

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

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

**EFFECTIVE: 07/01/03**

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

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

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

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

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

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

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

**ELECTRIC RATE SCHEDULE – INDUSTRIAL - CONTINUED**

**RATES:** Monthly charges will be calculated as follows:

Basic Facilities Charge: \$16.31 per month

Demand Charge:

First 30 KW No Charge

Above 30 KW \$8.70 per KW

Energy Charge:

For the first 125 KWH per KW billing demand

First 4,000 KWH \$0.11214 per KWH

All over 4,000 KWH \$0.05994 per KWH

All over 125 KWH per KW billing demand

First 10,000 KWH \$0.08822 per KWH

All over 10,000 KWH \$0.05994 per KWH

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

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

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

**EFFECTIVE: 07/01/03**

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

**CHURCH  
(Rate Code 074)**

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

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

RATES: Monthly charges will be calculated as follows:

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

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

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

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

**EFFECTIVE: 07/01/03**

**CITY OF UNION, SOUTH CAROLINA  
UTILITY DEPARTMENT  
SECURITY LIGHT RATE SCHEDULE  
(Effective 07-01-2010)**

	<u>Without Pole</u>	<u>With Pole</u>
100 watt HPS	6.30	7.35
100 watt metal halide	6.30	7.35
250 watt HPS	9.98	11.03
400 watt HPS (cobra head)	10.50	11.55
400 watt metal halide (cobra head)	13.65	14.70
400 watt HPS (wide)	14.70	15.75
400 watt metal halide (wide)	16.28	17.33
1000 watt metal halide (sport light)	18.90	22.05
1000 HPS	22.05	25.20

Rates do not include sales tax.

**REVENUE ITEM: Electric Tap Fee**

<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union FY2011 Budget Ordinance	<b>FUND: Utility</b>  <b>ACCOUNT CODE: 32-4150</b>
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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.
  - 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>2005</u>	<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>BUDGETED</u> <u>FY2010</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
3,740	6,671	7,405	6,770	7,256	8,000	8,000	8,000

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**REVENUE ITEM: Water Usage**

<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union, FY2011 Budget Ordinance	<b>FUND:</b> Utility Fund  <b>ACCOUNT CODE:</b> 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, 2010

**BASE:**

The approximately 6,249 active water service accounts are billed monthly.

**COMMENTS:**

An annual study of water rates began in FY 2008 and continue for FY 2011.

**REVENUE HISTORY:**

<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>BUDGETED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
2,527,333	2,779,680	2,735,801	3,013,014	2,857,173	3,209,940	2,700,000	2,856,740

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

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge	\$6.76	\$10.12
 <u>Volume Charge per 1000 Gallons</u>		
	<u>Inside City</u>	<u>Outside City</u>
Residential (050, 051)	\$2.45	\$3.68
Commercial (052, 053)	\$2.08	\$3.12
Industrial/Economic Development (054, 055)		
First 1,000,000 gallons/month	\$2.08	\$3.12
1,000,000 – 2,000,000 gallons/month	\$1.86	\$2.79
Over 2,000,000 gallons/month	\$1.64	\$2.46
Institutional (056, 057) (Schools, Hospitals, Churches)	\$2.08	\$3.12
Water Districts (058)		\$2.45
Fire Sprinklers/\$/Month/Account (090)		\$27.38

**EFFECTIVE: 07-01-10**

**REVENUE ITEM: Water Tap Fee**

**LEGAL AUTHORIZATION:**

Code of Ordinances, City of Union  
FY2011 Budget Ordinance

**FUND: Utility**

**ACCOUNT CODE: 32-4160**

**DESCRIPTION OF REVENUE:**

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

**FEE SCHEDULE:**

<u>Meter Size</u>	<u>Fee</u>
3/4"	\$450.00
1"	\$650.00
1-1/2"	\$850.00
2"	\$3,000.00

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

**BASE:**

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

**COMMENTS:**

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

**REVENUE HISTORY:**

<u>FY</u> <u>2005</u>	<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>ESTIMATED</u> <u>FY2010</u>	<u>BUDGETED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
7,224	6,355	14,450	19,758	18,765	10,000	10,000	10,000

**REVENUE ITEM: Sewer Usage**

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<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union, FY2011 Budget Ordinance	<b>FUND:</b> Utility Fund  <b>ACCOUNT CODE:</b> 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, 2010

**BASE:**

The approximately 5,017 active sewer service accounts are billed monthly.

**COMMENTS:**

An annual study of wastewater rates began in FY 2008 and continue for FY 2011.

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**REVENUE HISTORY:**

<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>BUDGETED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
1,597,563	1,736,476	1,687,965	1,712,302	1,623,520	1,897,960	1,600,000	1,666,750

**CITY OF UNION, SOUTH CAROLINA  
UTILITY DEPARTMENT  
WASTEWATER RATE SCHEDULE  
(Effective July 1, 2010)**

**RESIDENTIAL (060,061)**

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge	\$ 10.00	\$15.00
Volume Charge (per 1000 gals. metered water)	\$ 2.96	\$ 4.44
Maximum Bill (12,000 gallons)	\$46.54	\$69.64

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

**COMMERCIAL (062,063)**

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge/Minimum Bill	\$ 10.00	\$15.00
Volume Charge (per 1000 gals. metered water)	\$ 2.96	\$ 4.44

**INDUSTRIAL/ECONOMIC DEVELOPMENT (064,065)**

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge/Minimum Bill	\$ 10.00	\$15.00
First 1,000,000 gallons/month	\$ 2.96	\$ 4.44
1,000,000 – 2,000,000 gallons/month	\$ 1.86	\$ 2.79
Over 2,000,000 gallons/month	\$ 0.77	\$ 1.15
BOD*	\$0.17/lb.	\$0.17/lb.
TSS*	\$0.17/lb.	\$0.17/lb.

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

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

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

**SEPTIC TANK WASTE DISPOSAL**

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

Permit Application Processing and Renewal Fees:

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

Low Volume User	\$ 480.00
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Significant Industrial User W/O Pretreatment	\$ 900.00
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Significant Industrial User W/Pretreatment	\$1200.00
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**EFFECTIVE: 07/01/10**

**REVENUE ITEM: Sewer Tap Fee**

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<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union, FY2011 Budget Ordinance	<b>FUND: Utility</b>  <b>ACCOUNT CODE: 32-4170</b>
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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 an sewer tap installed and connected onto the City's system.

**FEE SCHEDULE:**

See Sewer Connection Charge in Revenue Manual.

**BASE:**

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

**COMMENTS:**

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

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**REVENUE HISTORY:**

<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>BUDGETED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
3,428	900	4,093	300	616	4,000	4,000	4,000

**REVENUE ITEM: Gas Usage**

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<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union, FY2011 Budget Ordinance	<b>FUND:</b> Utility Fund  <b>ACCOUNT CODE:</b> 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 6,480 active gas service accounts are billed monthly.

**COMMENTS:**

An annual study of natural gas rates began in FY 2008 and will continue in FY 2011.

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**REVENUE HISTORY:**

<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>BUDGETED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
16,394,845	20,562,347	16,754,949	17,716,145	15,834,563	14,683,140	14,683,140	14,700,980

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

RESIDENTIAL  
(Rate Code 040)

Basic Facilities Charge (Minimum Bill) \$ 9.40

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

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

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

Basic Facilities Charge (Minimum Bill) \$ 11.80

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

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

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

Basic Facilities Charge (Minimum Bill) \$16.70

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

Plus purchased gas adjustment charge (PGA) if applicable.

GAS RATE SCHEDULE (Continued)

**INTERRUPTIBLE**

(Rate Code 042)

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

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

**EFFECTIVE: 07/01/09**

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

**REVENUE ITEM: Gas Tap Fee**

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<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union, FY2011 Budget Ordinance	<b>FUND: Utility</b>  <b>ACCOUNT CODE: 32-4-4180-4276</b>
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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.

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**REVENUE HISTORY:**

<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>BUDGETED</u> <u>FY2010</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
14,590	7,706	5,120	8,084	11,460	5,000	5,000	10,000

**REVENUE ITEM: Interest on Investments**

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<b>LEGAL AUTHORIZATION:</b>  Code of Laws of South Carolina Title 6, Chapter 5, Section 6-5-10 and 6-5-20	<b>FUND:</b> Utility Fund  <b>ACCOUNT CODE:</b> 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.

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**REVENUE HISTORY:**

<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>ESTIMATED</u> <u>FY2010</u>	<u>BUDGETED</u> <u>FY2010</u>	<u>ADOPTED</u> <u>FY2011</u>
376,311	589,441	634,217	520,804	277,336	180,000	180,000	100,000

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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 2010-2011.**

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

SECTION 1. That the attached Budget, prepared by the Mayor of Union, South Carolina, which is incorporated and adopted herein and made a part hereof as "Exhibit A", be and is hereby adopted and established by the Mayor and Council of the City of Union, as the Budget for the City, for the Fiscal Year of 2009-2010.

SECTION 2. That the Budget shall be for the period beginning July 1, 2010, and ending June 30, 2011, and that said Budget shall be for appropriations and expenditures for the several functions, agencies, and departments, and the legal limit of expenditures, for the City of Union.

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

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

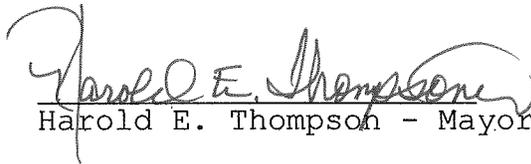
incorporated into the budget document and is located in the Personnel Report section of the Budget document.

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

SECTION 6. This Ordinance shall be effective July 1, 2009.

SECTION 7. This Ordinance supersedes any other inconsistent ordinance.

**ORDAINED AND ADOPTED** in City Council meeting duly assembled this 15<sup>th</sup> day of June 2010.

  
Harold E. Thompson - Mayor

ATTEST:

Gloria Rogers  
Gloria Rogers - Municipal Clerk

1st Reading May 18, 2010

2nd Reading June 15, 2010

TATE OF SOUTH CAROLINA     }  
COUNTY OF UNION            }  
CITY OF UNION                }

**ORDINANCE**

**AN ORDINANCE TO SET THE TAX LEVY FOR THE CITY OF UNION, SOUTH CAROLINA FOR FISCAL YEAR 2010-2011.**

**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, 2010, through the Thirtieth Day of June, 2011, and for other proper corporate purposes, there being, and is hereby imposed and levied and shall hereinafter be collected, the following taxes:

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

GENERAL FUND OPERATION PURPOSES  
AND FOR DEBT RETIREMENT

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

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

SECTION 3.           That when the taxes and assessments or any portion

thereof charged against any property or person on the duplicate for the current fiscal year are not paid before January 16, 2011, 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, 2011, 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, 2011, 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, 2011, the Tax Collector shall issue his Tax Execution. The United States postmark is the determining date for mailed payments.

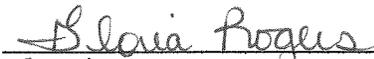
SECTION 4. On assessments received late from the Union County Auditor's office, or from the Tax Commission, the same payment privileges shall be allowed as provided in the Ordinance to set the Tax Levy for the current year.

SECTION 5. This Ordinance shall be effective July 1, 2010, and supersedes any other inconsistent ordinances.

**ORDAINED AND ADOPTED** in City Council meeting duly assembled this 15<sup>th</sup> day of June 2010.

  
Harold E. Thompson - Mayor

ATTEST:

  
Gloria Rogers - Municipal Clerk

1st Reading May 18, 2010

2nd Reading June 15, 2010