CHEROKEE COUNTY BUDGET 2025-2026

Marvin L. Bishop, Jr., County Administrator

Kristy Bradley, Assistant Administrator

Cherokee County

Budget

Fiscal Year 2025-2026

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Cherokee County Governing Body

County Council

Tim Spencer	Chairman	District 4
David Smith	Vice-Chairman	District 6
Teresa Bonner		District 1
Billy Dean Blanton		District 2
Donnie Hardin		District 3
Elliott Hughes		District 5
Tracy McDaniel		District 7

Clerk to Council

Doris F. Pearson

County Administrator

Marvin L. Bishop, Jr.

Assistant Administrator

Kristy Bradley

Cherokee County

Departmental Listing

Administration	Marvin L. Bishop, Jr.
Animal Shelter	Kelly Ellis
Auditor	J. Ryan Thomas
Building Safety	Dale Gibert
Circuit Solicitor	Barry Barnette
Clerk of Court/Support	Brandy McBee
Communications/E911	Joshua Patterson
Coroner	Dennis Fowler
County Buildings	James Pruitt
Delinquent Tax Collector	Angie Wilkie
Detention Center	Stephen Anderson
Development Board	Ken Moon
DSN Board	Charlie Gray
E911 Addressing	Brian Hamrick
Elections/Voters Registration	Cassidy Nichols
Emergency Management	Doug Bowers
Finance	Kristie Howell
Human Resources	Renee Crocker
Information Technology	Dustin Phillips
Landfill -C&D	Ronnie Benton
Landfill – Post Closure	Daniel Stilwell
Library	Heath Ward
Magistrate	Will Cobb
Probate Court	Joshua Queen
Recreation	Marcus Bradley
Recycling Center	Gaylan Pennington
Register of Deeds	Chris Parker
Roads & Bridges	*Vacant*
Senior Center	Amy Turner
Sheriff	Steve Mueller
Solid Waste Collections	Brian Estes
Tax Assessor	Kris Batchler
Treasurer	Sheila Carpenter
Vehicle Maintenance	Barry Haley
Veterans Affairs	Steven Bright

Cherokee County
Revenues
Budget
2025-2026

2025-2026		2025-2026 BUDGET	2024-2025 BUDGET
FEE IN LIEU 00402			
20008	FILOT - BMW	25,000.00	25,000.00
22095	FILOT - MOTOR CARRIER	235,000.00	220,000.00
24200	FILOT	4,900,000.00	4,875,000.00
24202	FILOT - 1% MCIP - SPARTANBURG	280,000.00	250,000.00
24203	FILOT - 1% OC		
		5,440,000.00	5,370,000.00
LOST - PROPERTY TAX CREDIT 71% 00404			
22073	REAL ESTATE	3,600,000.00	3,650,000.00
22078	DELINQUENT	30,000.00	30,000.00
22093	VEHICLE	500,000.00	550,000.00
22094	BOATS & MOTORS	12,000.00	12,000.00
		4,142,000.00	4,242,000.00
TAXES 00405			
11250	HOMESTEAD EXEMPT	875,000.00	865,000.00
11260	MERCHANTS INVENTORY	38,520.00	38,520.00
22065	MFG - PVE	515,000.00	500,000.00
22070	REAL ESTATE	10,900,000.00	10,150,000.00
22075	DELINQUENT	525,000.00	500,000.00
22090	VEHICLE	1,500,000.00	1,400,000.00
22099	WATERCRAFT	70,000.00	65,000.00
22170	CLAIM FOR REFUNDS	(75,000.00)	(50,000.00)
24205	FEE IN LIEU CFR		
20305	AMERICAN RESCUE FUNDS		
22074	PROPOSED TAX INCREASE (8.8)	2,147,200.00	
22072	GROWTH		
		16,495,720.00	13,468,520.00
LICENSE AND PERMITS 00410			
40210	TEMPORARY VEHICLE TAGS		
40220	BUILDING PERMITS	800,000.00	550,000.00
40230	PROBATE JUDGE LICENSE	5,000.00	4,500.00
40240	SCRAP METAL PERMITS		
41041	MOVING PERMITS	5,000.00	
		810,000.00	554,500.00
INTERGOVERNMENTAL - 00420			
40310	STATE AID	2,769,749.00	2,636,517.00
40304	LOST - 29%	1,550,000.00	1,632,462.00
40311	RURAL COUNTY STABILIZATION FUND	538,144.00	538,144.00
40320	SOLID WASTE TIRE FEE	30,000.00	30,000.00
40330	ACCOMMODATIONS TAX	125,000.00	85,000.00
40370	ELECTION/REGISTRATION QTRLY STIPEND	22,500.00	22,500.00
40375	ELECTION REIMBURSED EXPENSE	75,750.00	126,744.70
40380	SERVICE OFFICER - VETERANS OFFICER		
40381	SERVICE OFFICER - SCHOOL (14)	750,000.00	520,000.00
40385	SERVICE OFFICER (PLUS OT) - SCHOOL		
40390	STATE AID - CHILD SUPPORT		

2025-2026		2025-2026 BUDGET	2024-2025 BUDGET
40400	SALARY SUPPLEMENTS	110,000.00	110,000.00
40401	SC CHILD FATALITY-CORONER	34,782.60	34,782.60
40405	FORMS APPROPRIATION		
40991	SALARY RECOUPMENT		
40425	EMERGENCY MANAGEMENT		
40435	ABL LOCAL OPTIONS PERMIT		
40440	FEDERAL AID (FEMA)	1,300,990.81	1,300,990.81
40443	TNC LAF		
00444	SANTEE COOPER -SUM IN LIEU	53,000.00	53,000.00
40445	DHEC PENALTY (ST TREAS)		
41043	CONDEMNATION SUIT		
41044	RESTITUTION	3,000.00	3,000.00
41045	STATE TREASURER - RESTITUTION		
		7,362,916.41	7,093,141.11
CHARGES FOR SERVICES - 00430			
40501	COUNTY FEES		
40502	COUNTY FEES - DELINQUENT		
40503	COUNTY - 2ND DRIVEWAY PIPE	1,500.00	1,500.00
40508	ANIMAL SURRENDER FEE	11,000.00	
40511	ANIMAL RECLAIM FEE	5,000.00	3,500.00
40512	ANIMAL SHELTER HOUSING REVENUE	10,200.00	8,000.00
40513	INMATE INDIGENT		
40515	INMATE HOUSING REVENUE	80,000.00	75,000.00
40516	INMATE MEDICAL REVENUE		
40517	INMATE PRESCRIP DRUGS		
40518	INMATE DEST OF PROPERTY		
40519	INMATE MISC		
40520	CITY RECEIPTS	20,000.00	15,000.00
40530	CLERK OF COURT 3%	2,500.00	3,200.00
40540	LANDFILL FEES WHITE GOODS	100,000.00	75,000.00
40541	C & D LANDFILL FEES	375,000.00	300,000.00
40544	E-WASTE DISPOSAL - RECYCLE CENTER	5,000.00	2,500.00
40545	MISC LANDFILL FEES/ROLL CART	58,000.00	10,000.00
40550	TIRE HANDLING FEES	140,000.00	
40556	CORONER FEES	500.00	500.00
40560	PROBATE JUDGE FEES	95,000.00	90,000.00
40565	SHERIFF VIDEO CHARGE		
40567	SHERIFF RECORDING CHARGE	500.00	500.00
40568	ELECTRONIC MONITORING		
40570	SHERIFF CIVIL PROCESS FEE	5,500.00	5,000.00
40575	DMV DECAL FEE	44,000.00	44,000.00
40590	DELINQUENT DEED FEE		
40600	DELINQUENT COLLECTION FEE	115,000.00	125,000.00
40622	BOND FORFEITURE	92,000.00	92,003.00
40615	EMS DISPATCH FEES		
40620	CLERK OF COURT FEES	10,000.00	10,000.00
40625	CIVIL FILING FEES	45,000.00	45,000.00
40630	FAMILY COURT FEES	120,000.00	124,000.00
40635	REGISTER OF DEED FEES	120,000.00	120,000.00
40638	NEW ADDRESS FEES	11,250.00	

2025-2026		2025-2026 BUDGET	2024-2025 BUDGET
40640	MASTER-IN-EQUITY	20,000.00	20,000.00
40650	PROBATE REFUND		
40722	MAGISTRATE FEES-OTHER		
		1,486,950.00	1,169,703.00
FINES - 00440			
40710	GENERAL SESSION FINES	10,000.00	10,000.00
40720	MAGISTRATE FINES	600,000.00	600,000.00
40730	FAMILY COURT FINES	2,000.00	2,500.00
40740	COMMON PLEAS FINES		
		612,000.00	612,500.00
INTEREST - 00450			
40810	LANDFILL	50,000.00	65,000.00
40820	HOSPITAL FUNDS	50,000.00	65,000.00
40825	PEACHTREE CENTRE	400,000.00	525,000.00
40830	MAGISTRATE	50.00	50.00
40833	OPEB FUNDS	100,000.00	125,000.00
40840	INTEREST - COUNTY	500,000.00	750,000.00
40842	INTEREST - LOST 29%	350,000.00	500,000.00
		1,450,050.00	2,030,050.00
MISCELLANEOUS - 00460			
40011	PEBA EMPLOYER INCREASE OFFSET	86,000.00	86,000.00
40014	CONTRIBUTIONS - EMS		
40016	LOCAL ACCOMODATIONS TAX		
40363	TNC-LOCAL ASSESSMENT FEE	500.00	500.00
40606	CLASS ACTION LAW SUIT		
40900	MAGISTRATE LONG/SHORT		
40910	DELINQUENT LONG/SHORT		
40920	TREASURER LONG/SHORT		
40930	CLERK OF COURT LONG/SHORT		
40935	REGISTER OF DEEDS LONG SHORT		
40940	DEED STAMPS	250,000.00	250,000.00
40960	SHERIFF MISC SALES		
40970	SALE EQUIP/PROPERTY	80,000.00	20,500.00
40975	SALE OF TIMBER	85,000.00	
40980	DISCOUNTS	20,000.00	12,000.00
40986	RENT - ATM MACHINE	14,520.00	13,200.00
40987	RENT-CONGRESSIONAL MEMBER		
40988	RENT-DRUG ABUSE HOUSE		
40989	RENT-DSS	25,000.00	90,000.00
40990	RENTS		9,125.00
40991	SALARY RECOUPMENT (SCALE HOUSE)	25,000.00	25,000.00
40992	INSURANCE CLAIM REVENUE	50,000.00	75,750.00
40993	LANDFILL - SCALE	15,000.00	15,000.00
40994	ELECTION		
40995	FRANCHISE FEES	270,000.00	270,000.00
40996	ELECTION-CO ENTITIES		
40997	RENTS - BRE BUILDING / CELL TOWER	5,000.00	9,125.00
40998	RENT - DRUG HOUSE		

2025-2026		2025-2026 BUDGET	2024-2025 BUDGET
40999	RENT - TRANSFER STATION	30,000.00	
41001	OTHER COLLECTIONS	10,000.00	27,000.00
41002	REVENUE - CENTRAL PUR		
41003	ABANDON PROPERTY		
41004	FALSE ALARMS	400.00	400.00
41005	FOIA FEES	1,000.00	100.00
41006	WORTHLESS CHECK PROGRAM		500.00
41007	REIMBURSEMENT - LANDFILL SCALE HOUSE	9,195.00	3,500.00
41008	PENALTY-POLLUTION CONTROLACT		
41011	CANTEEN COMMISSIONS		
41012	FORFEITED LAND		
41015	DEPT OF INTERIOR LIEU OF TAX	6,507.00	6,507.00
41020	RECYCLE REVENUE	80,000.00	80,000.00
41025	SPECIAL FUELS REVENUE		
41035	DELINQUENT TAX SALE REVENUE	5,000.00	5,000.00
41039	MAPS ADDRESSING		
41040	MAPS ASSESSOR	500.00	2,000.00
41041	MOVING PERMITS		6,000.00
41042	ASSESSOR MISC REVENUE	-	500.00
41044	RESTITUTION	-	3,000.00
41046	SERVICE OFFICER (PLUS OT) - SCHOOL		
41060	DONATIONS		
41130	TELEPHONE TARIFF		
41180	COG REPAY		
41195	ROAD MAINT - LANDFILL		
	EMS FUND - SRMC (2019-250K, 2020-150K)		
42330	CANTEEN COMMISSIONS	30.00	30.00
		1,068,652.00	1,010,737.00
TRANSFER IN (470)			
42019	TRANSFER OUT		
42022	PEACHTREE CENTRE		944,450.00
42026	SPECIAL REVENUE -		
42029	TRANSFER IN - OTHER SOURCES		
42030	CAPITAL BUILDING FUND		
42031	SR-E911 SURCHARGE FUNDS (502)		
42032	SR-TELEPHONE TARIFF (501)		
42033	SR-DSS TITLE IV - OPERATING (495)		
42033	SR-DSS TITLE IV - SALARIES		
42034	LOST-REVENUE FUND		3,592,366.70
42035	VICTIMS ADVOCATE FUNDS (239)	108,000.00	110,000.00
42037	SR - SCHOOL RESOURCE OFFICERS		
42038	SR-EMERGENCY PREP		
42039	TITLE IV - D (old 494, new 267)	110,000.00	80,000.00
42040	CAPITAL PROJECT FUND		
42045	SR-DRUG ENFORCMENT (SALARY REIMB)		
42046	RECYCLE GRANTS (678-680)		
42047	FDF REIMBURSEMENT		
42048	REC DISTRICT REIMBURSEMENT		
42049	ELECTRONIC MONITORING (221)	175,000.00	175,000.00
42050	EPD (738)		

2025-2026		2025-2026 BUDGET	2024-2025 BUDGET
42027	BEGINNING CASH - FUND BALANCE	4,121,146.69	2,498,404.74
		4,514,146.69	7,400,221.44
		43,382,435.10	42,951,372.55

VARIANCE to Prior Year Budget 431,062.55

Cherokee County
Expenses Budget
2025-2026

Cherokee County Departmental Budget Summary 2025-2026

CHEROKEE COUNTY

BUDGET SUMMARY

DEPARTMENT NAME	FY 25-26 ADMINISTRATOR SALARY BUDGET	FY 24-25 BUDGET SALARY BUDGET	VARIANCE SALARY	FY 25-26 ADMINISTRATOR OPERATING BUDGET	FY24-25 BUDGET OPERATING BUDGET	VARIANCE OPERATING	FY 25-26 ADMINISTRATOR TOTAL BUDGET	FY24-25 BUDGET TOTAL BUDGET	VARIANCE TOTAL BUDGET
VEHICLE MAINTENANCE	316,894.26	215,674.97	101,219.30	77,299.00	84,381.50	($7,082.50)	394,193.26	300,056.47	94,136.80
SOLICITORS OFFICE BUILDING				63,891.20	-		63,891.20		63,891.20
POOL VEHICLES	-	-	-	6,694.00	8,746.75	(2,052.75)	6,694.00	8,746.75	(2,052.75)
PUBLIC DEFENDORS OFFICE BLDG.				54,527.80	-		54,527.80		54,527.80
ADMINISTRATION	787,512.57	739,560.11	47,952.46	86,250.00	127,184.09	(40,934.09)	873,762.57	866,744.20	7,018.37
FINANCE	489,952.88	384,003.88	105,949.00	275,527.00	303,975.89	(28,448.89)	765,479.88	687,979.77	77,500.11
HUMAN RESOURCES	178,896.91	156,026.99	22,869.92	7,950.00	11,938.61	(3,988.61)	186,846.91	167,965.60	18,881.31
INFORMATION TECHNOLOGY	325,976.21	285,144.27	40,831.94	13,856.00	20,504.38	(6,648.38)	339,832.21	305,648.65	34,183.56
RISK MANAGEMENT	-	15,472.80	(15,472.80)	1,075.00	2,925.00	(1,850.00)	1,075.00	18,397.80	(17,322.80)
CENTRAL PURCHASING	-	-	-	-	-	-	-	-	-
CENTRAL SERVICE	414.16	50,000.00	(49,585.84)	4,481,491.81	6,103,322.08	(1,621,830.27)	4,481,905.97	6,153,322.08	(1,671,416.11)
BROAD RIVER BUILDING	-	-	-	107,000.00	107,400.00	(400.00)	107,000.00	107,400.00	(400.00)
STATE AGENCY COMPLEX	-	-	-	123,972.84	127,549.24	(3,576.40)	123,972.84	127,549.24	(3,576.40)
EOC COMPLEX	-	-	-	98,803.69	105,933.32	(7,129.63)	98,803.69	105,933.32	(7,129.63)
COUNTY BUILDINGS	256,898.43	233,228.90	23,669.53	17,755.25	22,673.26	(4,918.01)	274,653.68	255,902.16	18,751.52
ADMINISTRATION BLDG COMPLEX	-	-	-	407,348.77	391,156.14	16,192.63	407,348.77	391,156.14	16,192.63
ECONOMIC DEVELOPMENT	-	-	-	452,774.50	356,775.00	95,999.50	452,774.50	356,775.00	95,999.50
COURT HOUSE COMPLEX	-	-	-	112,717.07	93,583.98	19,133.09	112,717.07	93,583.98	19,133.09
DELINQUENT TAX COLLECTOR	146,376.58	146,351.56	25.02	126,343.00	99,017.69	27,325.31	272,719.58	245,369.25	27,350.33
TREASURER	391,128.45	357,276.93	33,851.51	176,966.08	165,091.96	11,874.12	568,094.53	522,368.89	45,725.63
AUDITOR	313,306.24	285,144.02	28,162.22	78,218.84	74,192.62	4,026.22	391,525.08	359,336.64	32,188.44
BUILDING SAFETY	552,843.28	536,582.74	16,260.54	88,423.58	86,231.66	2,191.92	641,266.86	622,814.40	18,452.46
TAX ASSESSOR	730,976.30	717,078.22	13,898.08	160,435.62	128,468.92	31,966.70	891,411.92	845,547.14	45,864.78
GIS/MAPPING	-	124,462.75	(124,462.75)	7,565.00	7,774.93	(209.93)	7,565.00	132,237.68	(124,672.68)
911 ADDRESSING	-	20,107.19	(20,107.19)		-	-	-	20,107.19	(20,107.19)
ELECTION/VOTER REG COMM	285,449.61	246,291.80	39,157.81	104,543.25	91,868.92	12,674.33	389,992.86	338,160.72	51,832.14
POLL WORKERS	127,447.93	116,489.76	10,958.18	2,000.00	2,200.00	(200.00)	129,447.93	118,689.76	10,758.18
MAGISTRATE	981,987.40	887,621.50	94,365.90	63,190.00	69,838.19	(6,648.19)	1,045,177.40	957,459.69	87,717.71
REGISTER OF DEEDS	231,390.70	219,435.10	11,955.60	85,950.00	78,057.97	7,892.03	317,340.70	297,493.07	19,847.63
CLERK OF COURT	576,529.17	542,656.19	33,872.97	29,628.07	132,443.81	(102,815.74)	606,157.24	675,100.00	(68,942.77)
PROBATE COURT	426,214.15	383,161.21	43,052.94	89,190.00	88,543.54	646.46	515,404.15	471,704.75	43,699.40
ATTORNEY/JUDICAL	162,206.82	137,556.90	24,649.92	37,050.00	39,924.23	(2,874.23)	199,256.82	177,481.13	21,775.69
CLERK OF COURT - SUPPORT	251,447.19	224,175.52	27,271.67	53,929.81	52,241.74	1,688.07	305,377.00	276,417.26	28,959.74
CIRCUIT SOLICITOR	333,464.80	251,888.13	81,576.67	196,773.22	194,807.82	1,965.40	530,238.02	446,695.95	83,542.07
APPALACHIAN COG	-	-	-	40,055.00	40,055.00	-	40,055.00	40,055.00	-
CHEROKEE DEFENDER CORP.	-	-	-	324,387.00	302,000.04	22,386.96	324,387.00	302,000.04	22,386.96
CODE ENFORCEMENT	267,924.09	153,928.67	113,995.41	28,652.24	20,147.04	8,505.20	296,576.33	174,075.71	122,500.61
ANIMAL SHELTER	423,874.49	315,562.18	108,312.31	208,735.22	148,451.23	60,283.99	632,609.71	464,013.41	168,596.30
COMMUNICATIONS	333,962.58	330,800.06					333,962.58	330,800.06	3,162.52
ENHANCED E911	1,719,458.88	1,658,788.07	60,670.81	99,284.56	282,197.69	(182,913.13)	1,818,743.44	1,940,985.76	(122,242.32)
FIRE PROTECTION SERVICE	-	-	-	780,500.00	650,500.00	130,000.00	780,500.00	650,500.00	130,000.00
CORONER	206,488.96	196,818.73	9,670.24	187,815.74	196,595.30	(8,779.56)	394,304.70	393,414.03	890.68
LAW ENFORCEMENT CENTER	-	-	-	185,214.00	176,339.72	8,874.28	185,214.00	176,339.72	8,874.28
VICTIMS ADVOCATE	163,073.56	153,674.76	9,398.81	7,604.00	8,591.86	(987.86)	170,677.56	162,266.62	8,410.95
SHERIFF	6,972,589.26	6,451,560.18	521,029.08	887,339.22	1,005,031.65	(117,692.43)	7,859,928.48	7,456,591.83	403,336.65
DETENTION CENTER	3,707,618.91	3,151,895.79	555,723.12	1,732,762.00	1,652,538.25	80,223.75	5,440,380.91	4,804,434.04	635,946.87
EMERGENCY MANAGEMENT	245,952.39	192,390.00	53,562.39	127,115.00	202,247.01	(75,132.01)	373,067.39	394,637.01	(21,569.62)
EMS	118,749.69	-	118,749.69	3,900.00	-	3,900.00	122,649.69	-	122,649.69
ROADS & BRIDGES	1,024,232.75	873,809.62	150,423.12	1,379,178.00	2,186,266.41	(807,088.41)	2,403,410.75	3,060,076.03	(656,665.29)
VETERANS AFFAIRS	297,587.04	268,658.04	28,929.00	25,724.00	26,114.28	(390.28)	323,311.04	294,772.32	28,538.72
ALCOHOL & DRUG ABUSE	-	-	-	7,500.00	7,500.00	-	7,500.00	7,500.00	-
HEALTH DEPARTMENT	-	-	-	35,262.00	35,261.58	0.42	35,262.00	35,261.58	0.42
INDIGENT CARE	-	-	-	76,700.00	69,612.00	7,088.00	76,700.00	69,612.00	7,088.00
COUNTY HUMAN SERVICES	-	-	-	-	146,048.00	(146,048.00)	-	146,048.00	(146,048.00)
DEPT. OF SOCIAL SERVICES	-	-	-	29,200.00	29,200.00	-	29,200.00	29,200.00	-
DSN BOARD	-	-	-	60,000.00	50,000.00	10,000.00	60,000.00	50,000.00	10,000.00
SENIOR CENTER	-	-	-	50,000.00	50,000.00	-	50,000.00	50,000.00	-
MENTAL HEALTH	-	-	-	85,000.00	85,000.00	-	85,000.00	85,000.00	-
LITERACY ASSOCIATION	-	-	-	-	15,000.00	(15,000.00)	-	15,000.00	(15,000.00)
PUBLIC WORKS	51,065.48	190,684.98	(139,619.50)	44,223.00	68,902.57	(24,679.57)	95,288.48	259,587.55	(164,299.07)
SOLID WASTE COLLECTIONS	1,442,739.03	2,221,186.47	(778,447.44)	477,765.00	456,790.93	20,974.07	1,920,504.03	2,677,977.40	(757,473.37)
SOLID WASTE DISPOSAL-LANDFILL	364,826.46	324,459.46	40,367.00	779,710.00	846,056.79	(66,346.79)	1,144,536.46	1,170,516.25	(25,979.79)
LANDFILL-POST CLOSURE	65,064.30	62,899.09	2,165.21	64,579.00	61,358.36	3,220.64	129,643.30	124,257.45	5,385.85
RECYCLING CENTER	800,238.78	704,010.25	96,228.53	303,179.00	289,145.78	14,033.22	1,103,417.78	993,156.03	110,261.75
CLEMSON EXT SERVICE	-	-	-	1,500.00	1,500.00	-	1,500.00	1,500.00	-
THICKETTY CREEK PROJECT	-	-	-	18,000.00	18,000.00	-	18,000.00	18,000.00	-
USDA SOIL CONSERVATION	-	-	-	19,650.00	19,650.00	-	19,650.00	19,650.00	-
LIBRARY	-	-	-		-			-	-
SPARTANBURG COMM. COLLEGE	-	-	-	-	100,000.00	(100,000.00)	-	100,000.00	(100,000.00)
RECREATION DISTRICT	-	-	-	-	-	-	-	-	-
TOTAL	**26,072,760.72**	24,526,517.82	1,543,080.37	**15,759,674.38**	18,424,854.73	(2,783,599.35)	**41,832,435.10**	42,951,372.55	(1,118,937.46)
OTHER USES:									
TRANSFER TO CAPITAL FUND (LOST 29%)				1,550,000.00			1,550,000.00		
	26,072,760.72			**17,309,674.38**			**43,382,435.10**		

Cherokee County Departmental Operating Budgets 2025-2026

	10-501-110 VEHICLE MAINTENANCE				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	212,817.82	158,421.54	141,660.28	127,224.86
102	OVERTIME PAY	3,229.18	-	2,295.24	5,208.86
103	TEMPORARY EMPLOYEE		-		
104	LONGEVITY SUPPLEMENT		300.00	5.20	1,318.07
214	SOCIAL SECURITY	16,384.68	12,142.20	10,923.75	9,943.30
216	RETIREMENT - SOUTH CAROLINA	40,098.32	29,458.72	27,076.02	23,062.06
222	INSURANCE - WORKERS COMP	5,687.30	7,380.55	4,224.65	6,150.02
224	INSURANCE - MEDICAL	38,676.96	7,971.96	7,706.18	6,119.60
	TOTAL SALARY	316,894.26	215,674.97	193,891.32	179,026.77
300	POSTAGE				
301	SUPPLIES - OFFICE	500.00	500.00	328.44	645.24
304	SUPPLIES - VEHICLE MAINTENANCE	2,500.00	2,500.00	1,283.61	1,320.18
307	SUPPLIES - MEDICAL	100.00	200.00		-
311	SUPPLIES - JANITORIAL	350.00	300.00	324.27	18.31
315	FOOD/DRINK EXPENSE/EMPLOYEE APPRECIATION	500.00			
319	SUPPLIES - WELDING	2,000.00	1,500.00	999.94	324.00
328	TOOLS - SMALL HAND	5,000.00	4,500.00	12,164.70	2,134.69
330	FUEL - GASOLINE	4,000.00	4,000.00	3,305.83	3,907.30
332	FUEL - DIESEL				
333	WAREHOUSE SUPPLIES	25,000.00	25,000.00	36,925.36	25,143.89
334	OIL/LUBRICANTS				-
336	TIRES & TUBES	1,500.00	1,500.00		1,167.54
391	LEASE - COPIER	250.00	250.00	126.01	114.54
404	INSURANCE - BUILDING	979.00	954.86	911.82	897.48
406	INSURANCE - VEHICLE	1,739.00	1,696.19	1,083.03	830.70
408	INSURANCE - INLAND MARINE	281.00	394.34	376.81	394.32
450	MAINTENANCE - VEHICLE	1,500.00	500.00		185.15
452	MAINTENANCE - BUILDING	5,000.00	5,000.00	9,343.56	4,971.20
455	MAINTENANCE - EQUIPMENT	2,500.00	2,500.00	3,509.55	885.08
464	MAINTENANCE - COMPUTER	300.00	300.00	38.86	-
465	MAINTENANCE - SMALL EQUIPMENT	200.00	200.00		18.92
468	MAINTENANCE - SOFTWARE	16,000.00	16,000.00	9,569.50	4,204.40
502	HURRICANE HELENE - STORM EXPENSES		8,086.11		
510	PRINTING & BINDING			93.85	
515	SAFETY EQUIPMENT	500.00	500.00	381.14	-
605	INTERNET			913.20	280.50
608	TELEPHONE	1,000.00	1,000.00	572.98	559.69
615	TELEPHONE - MOBILE	600.00	1,000.00	1,661.46	1,120.92
616	TRAVEL/TRAINING	1,000.00	2,000.00		-
620	CONTRACT SERVICES- VECTOR				
768	STORMWATER MONITORING	4,000.00	4,000.00	75.00	850.00
745	CAPITAL ASSETS < $5,000	-	-		836.50
746	FIXED ASSETS				
	TOTAL OPERATING	77,299.00	84,381.50	83,988.92	50,810.55
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	394,193.26	300,056.47	277,880.24	229,837.32

	10-501-126 SOLICITOR'S OFFICE BUILDING				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
311	SUPPLIES - JANITORIAL	1,250.00			
404	INSURANCE - BUILDING	800.00			
452	MAINTENANCE - BUILDING	3,000.00			
504	GROUNDS KEEPING	4,800.00			
508	JANITORIAL SERVICES	12,900.00			
605	INTERNET	24,610.00			
608	TELEPHONE	2,731.20			
620	CONTRACTED SERVICES				
625	PEST CONTROL	1,200.00			
650	UTILITIES	8,600.00			
651	CONTRACTED SERVICES				
745	CAPITAL ASSETS < $5,000	4,000.00			
	TOTAL OPERATING	63,891.20	-	-	-
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-		
	GRAND TOTAL	63,891.20	-	-	-

	10-501-127 POOL VEHICLES				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY	-	-	-	
330	FUEL - GASOLINE	2,500.00	2,500.00	2,561.15	2,075.22
334	OIL/LUBRICANTS				
336	TIRES & TUBES	500.00	700.00	1,096.77	
406	INSURANCE - VEHICLE	2,694.00	4,446.75	5,084.55	5,761.14
442	REPAIRS - ACCIDENT DAMAGE				
450	MAINTENANCE -VEHICLE	1,000.00	1,100.00	672.88	317.54
615	TELEPHONE - MOBILE				
	TOTAL OPERATING	6,694.00	8,746.75	9,415.35	8,153.90
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	6,694.00	8,746.75	9,415.35	8,153.90

10-501-128	PUBLIC DEFENDERS BUILDING				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
311	SUPPLIES - JANITORIAL	1,250.00			
404	INSURANCE - BUILDING	1,200.00			
452	MAINTENANCE - BUILDING	1,500.00			
504	GROUNDS KEEPING	4,800.00			
508	JANITORIAL SERVICES	8,148.00			
605	INTERNET	24,610.00			
608	TELEPHONE	1,819.80			
620	CONTRACTED SERVICES				
625	PEST CONTROL	1,200.00			
650	UTILITIES	6,000.00			
651	CONTRACTED SERVICES				
745	CAPITAL ASSETS < $5,000	4,000.00			
	TOTAL OPERATING	54,527.80	-	-	-
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-		
	GRAND TOTAL	54,527.80	-	-	-

10-501-130	ADMINISTRATION				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	509,849.81	445,211.68	392,835.11	422,214.98
104	LONGEVITY		32,000.00	20,720.62	21,611.03
110	VEHICLE ALLOWANCE	16,476.87	16,012.51	11,873.65	13,764.16
214	SOCIAL SECURITY	39,360.51	36,828.17	30,704.11	33,125.63
216	RETIREMENT - SOUTH CAROLINA	92,065.26	88,570.49	74,971.01	76,201.02
218	RETIREMENT - PORS	2,932.93	-	2,933.06	1,356.68
222	INSURANCE - WORKERS COMP	10,859.18	11,084.70	6,026.83	10,517.41
224	INSURANCE - MEDICAL	115,968.00	109,852.56	93,277.06	86,016.89
	TOTAL SALARY	787,512.57	739,560.11	633,341.45	664,807.80
300	POSTAGE	200.00	200.00	334.49	238.13
301	SUPPLIES - OFFICE	700.00	500.00	1,140.04	653.65
306	SUPPLIES - RECORDING	100.00	100.00	700.92	-
311	SUPPLIES - JANITORIAL				-
315	FOOD EXPENSE/EMPLOYEE APPRECIATION	5,000.00	15,000.00	2,432.83	2,628.10
328	SMALL HAND TOOLS	100.00	100.00	77.55	
330	FUEL - GASOLINE	500.00	500.00		3,873.17
334	OIL/LUBRICANTS	-	100.00		
336	TIRES & TUBES				
340	DUES - ASSOCIATION	16,000.00	16,000.00	14,690.93	14,665.93
341	SUBSCRIPTIONS	3,100.00	100.00	389.00	
350	CONTINGENCY FUND				
382	EMERGENCY OPS EXP		-		-
391	LEASE - COPIER	1,200.00	1,200.00	1,450.49	1,968.33
396	CITIZEN AWARDS	150.00	1,000.00	43.15	258.94
406	INSURANCE - VEHICLE				
442	REPAIR - ACCIDENT DAMAGE				
450	MAINTENANCE -VEHICLE				
460	MAINTENANCE - OFFICE EQUIPMENT	700.00	200.00		
464	MAINTENANCE - COMPUTER	200.00	200.00		207.35
468	MAINTENANCE - SOFTWARE	-		209.99	
502	HURRICANE HELENE - STORM EXPENSE		14,304.09		
504	GROUNDS KEEPING				
505	LAWN CARE - INDUSTRIAL PARK				
510	PRINTING & BINDING	-	2,000.00	4,178.39	1,243.19
515	SAFETY EQUIPMENT	100.00	100.00		260.00
531	REFERENCE MATERIALS	500.00	500.00	280.00	
600	ADVERTISING	6,000.00	6,000.00	11,298.23	8,456.25
602	AUDIT - EXTERNAL				
604	LEGAL SERVICES				
605	INTERNET		480.00		
608	TELEHONE	2,150.00			
615	TELEPHONE - MOBILE	1,750.00	1,100.00	1,721.04	1,990.92
616	TRAVEL/TRAINING	2,000.00	5,000.00	5,222.11	5,800.45
627	CONTRACTED SERVICES - LEGAL	35,000.00	50,000.00	59,556.19	53,018.98
620	CONTRACTED SERVICES	500.00	500.00	1,170.31	450.00
700	CONFERENCE EXPENSE	10,000.00	12,000.00	11,998.78	6,585.75
745	CAPITAL ASSETS < $5,000	300.00			
750	CAPITAL EQUIPMENT				
	TOTAL OPERATING	86,250.00	127,184.09	116,894.44	102,299.14
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	873,762.57	866,744.20	750,235.89	767,106.94

10-501-131	FINANCE				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	352,821.00	265,750.00	240,888.06	219,438.39
102	OVERTIME	-	-		
103	TEMPORARY EMPLOYEE	-	-		
104	LONGEVITY SUPPLEMENT		7,650.00	5,258.39	4,324.00
214	SOCIAL SECURITY	26,948.41	20,915.10	18,352.42	16,336.29
216	RETIREMENT - SOUTH CAROLINA	65,483.58	50,743.04	46,284.11	38,913.51
222	INSURANCE - WORKERS COMP	629.89	847.54	484.19	694.59
224	INSURANCE - MEDICAL	44,070.00	38,098.20	30,179.90	31,130.87
	TOTAL SALARY	489,952.88	384,003.88	341,447.07	310,837.65
200	OPEB EXPENSES	6,500.00	6,100.00	6,225.00	4,600.00
300	POSTAGE	2,800.00	2,800.00	2,204.43	2,784.72
301	SUPPLIES - OFFICE	3,500.00	3,000.00	4,846.30	2,783.18
340	DUES - ASSOCIATION	200.00	200.00		
342	SUPPLIES - IDENTIFICATION				
350	CONTINGENCY FUND				
391	LEASE - COPIER	2,750.00	2,600.00	2,214.52	1,984.21
460	MAINTENANCE - OFFICE EQUIPMENT	500.00	500.00	172.79	
464	MAINTENANCE - COMPUTER	250.00	250.00		
468	MAINTENANCE - SOFTWARE				
502	HURRICANE HELENE - STORM EXPENSE		7,960.89		
510	PRINTING & BINDING	500.00	500.00		
602	AUDIT-EXTERNAL	185,000.00	206,000.00	183,451.40	195,179.59
608	TELEPHONE	1,656.00			
615	TELEPHONE - MOBILE	525.00	525.00	513.24	475.09
616	TRAVEL/TRAINING	1,000.00	1,000.00	158.51	150.00
635	FORMS / SUPPLIES	5,500.00	5,500.00	4,468.67	5,527.22
637	SOFTWARE MANAGEMENT	50,104.00	50,500.00	49,701.13	50,483.91
645	CONTRACTED SERVICES-SOFTWARE	14,742.00	14,040.00	14,040.00	
745	CAPITAL ASSET < $5,000		2,500.00		
	TOTAL OPERATING	275,527.00	303,975.89	267,995.99	263,967.92
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	765,479.88	687,979.77	609,443.06	574,805.57

10-501-132 HR					
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	117,994.96	100,316.00	89,337.73	73,083.64
102	OVERTIME PAY	-	-		163.08
104	LONGEVITY		5,650.00	3,523.94	3,326.78
214	SOCIAL SECURITY	8,740.79	7,963.48	6,734.60	5,501.16
216	RETIREMENT - SOUTH CAROLINA	21,899.86	19,667.29	17,303.21	13,358.09
222	INSURANCE - WORKERS COMP	210.66	328.49	181.04	238.27
224	INSURANCE - MEDICAL	30,050.64	22,101.72	18,947.91	16,287.19
	TOTAL SALARY	178,896.91	156,026.99	136,028.43	111,958.21
300	POSTAGE	750.00	600.00	744.92	382.10
301	SUPPLIES - OFFICE	1,500.00	1,200.00	978.02	1,287.94
340	DUES - ASSOCIATION		230.00	(25.00)	50.00
342	SUPPLIES -IDENTIFICATION				
391	LEASE - COPIER	1,500.00	2,000.00	1,328.24	1,368.04
460	MAINTENANCE - OFFICE EQUIPMENT	100.00	100.00		
464	MAINTENANCE - COMPUTER	200.00	200.00		
468	MAINTENANCE - SOFTWARE				
502	HURRICANE HELENE - STORM EXPENSE		1,458.61		
510	PRINTING & BINDING	300.00	300.00	69.12	
531	REFERENCE MATERIALS		250.00		
600	ADVERTISING	2,500.00	5,000.00	3,477.50	3,447.75
608	TELEPHONE	800.00			
615	TELEPHONE - MOBILE				
616	TRAVEL/TRAINING	300.00	600.00		
745	CAPITAL ASSETS < $5,000			1,060.22	
	TOTAL OPERATING	7,950.00	11,938.61	7,633.02	6,535.83
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	186,846.91	167,965.60	143,661.45	118,494.04

10-501-133	IT				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	220,762.58	183,091.20	158,781.97	148,515.54
102	OVERTIME PAY	-	2,789.25		
104	LONGEVITY SUPPLEMENT		4,150.00	2,547.69	2,049.83
214	SOCIAL SECURITY	16,504.83	14,153.83	11,423.62	11,079.40
216	RETIREMENT - SOUTH CAROLINA	39,935.38	35,269.65	30,064.00	27,300.66
222	INSURANCE - WORKERS COMP	2,479.46	2,136.94	1,148.12	1,837.02
224	INSURANCE - MEDICAL	46,293.96	43,553.40	38,879.16	33,936.01
213	SALALRY SUPPLEMENT			(134.68)	
					5,612.62
	TOTAL SALARY	325,976.21	285,144.27	242,709.88	230,331.08
296	IT EXPENSES	1,000.00	1,000.00	788.62	244.56
300	POSTAGE				
301	SUPPLIES - OFFICE	300.00	300.00	197.91	1.25
328	TOOLS - SMALL HAND	500.00	500.00	761.95	302.54
330	FUEL - GASOLINE	2,000.00	3,420.00	2,697.60	2,656.81
334	OIL/LUBRICANTS				
336	TIRES & TUBES	500.00	500.00	815.33	514.15
391	LEASE - COPIER	1,500.00	800.00	1,934.43	454.52
406	INSURANCE - VEHICLE	3,856.00	2,640.59	2,640.60	2,496.60
450	MAINTENANCE -VEHICLE	1,000.00	1,500.00	1,118.10	2,425.68
464	MAINTENANCE - SOFTWARE		-		234.32
468	SAFETY EQUIPMENT				
502	HURRICANE HELENE - STORM EXPENSES		6,843.79		
605	INTERNET		-		
608	TELEPHONE	400.00			
615	TELEPHONE - MOBILE	1,800.00	2,000.00	1,889.24	1,683.32
616	TRAVEL/TRAINING	1,000.00	1,000.00		861.45
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	13,856.00	20,504.38	12,843.78	11,875.20
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	339,832.21	305,648.65	255,553.66	242,206.28

	10-501-134 RISK MANAGEMENT				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	-	12,000.00	11,919.13	12,041.32
102	OVERTIME PAY				
104	LONGEVITY SUPPLEMENT				
214	SOCIAL SECURITY	-	918.00	895.96	897.82
216	RETIREMENT - SOUTH CAROLINA	-	2,227.20	2,227.16	2,113.90
222	INSURANCE - WORKERS COMP	-	327.60	771.16	1,231.10
224	INSURANCE - MEDICAL			1,132.68	1,056.85
	TOTAL SALARY	-	15,472.80	16,946.09	17,340.99
296	I.T. EXPENSES				
300	POSTAGE	25.00	25.00		
301	SUPPLIES - OFFICE	100.00	200.00		120.94
315	FOOD EXPENSE/EMPLOYEE APPRE		-		
325	SUPPLIES -TRAINING	300.00	500.00		
330	FUEL - GASOLINE		100.00		
334	OIL/LUBRICANTS				
336	TIRES & TUBES				
340	DUES - ASSOCIATION	100.00	100.00		
350	CONTINGENCY FUND				
387	SETUP & FOOD/TRAINING				
391	LEASE - COPIER				
406	INSURANCE - VEHICLE				
442	REPAIRS - ACCIDENT DAMAGE				
450	MAINTENANCE -VEHICLE				
460	MAINTENANCE - OFFICE EQUIPMENT				
464	MAINTENANCE - COMPUTER				
510	PRINTING & BINDING				
513	SAFETY COMMITTEE EXPENSE	250.00	500.00		
515	SAFETY EQUIPMENT	250.00	1,000.00		1,961.06
517	SAFETY AWARDS	50.00	500.00		
531	REFERENCE MATERIALS				
600	ADVERTISING				
608	TELEPHONE				
615	TELEPHONE - MOBILE				
616	TRAVEL/TRAINING				
	TOTAL OPERATING	1,075.00	2,925.00	-	2,082.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	1,075.00	18,397.80	16,946.09	19,422.99

	10-501-140 CENTRAL SERVICES				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	414.16	50,000.00		
	TEMP TO PERM				
	TOTAL SALARY	414.16	50,000.00	-	
108	PAYROLL EXPENSE	1,000.00	-	802.91	27.90
214	SOCIAL SECURITY	10,710.00	10,710.00	9,830.56	
216	RETIREMENT - SOUTH CAROLINA	5,000.00	5,000.00		
218	RETIREMENT - POLICE	5,000.00	5,000.00		
220	INSURANCE-UNEMPLOYMENT	15,000.00	15,000.00	2,157.16	
222	INSURANCE - WORKERS COMP	25,000.00	25,000.00	14,970.72	(68,987.62)
223	INSURANCE - MEDICAL FEES / FINES / PENALTIES				
224	INSURANCE - MEDICAL	3,000.00	5,000.00		
225	INSURANCE-RETIREMENT	100,000.00	80,000.00	83,538.19	79,198.37
231	PERSONNEL RELATED EXPENSES	6,000.00	6,000.00	5,961.00	4,356.00
232	CHRISTMAS BONUS	140,500.00	140,000.00	133,735.00	134,940.00
234	COUNTY IMPACT FEE STUDY	150,000.00			
235	SERVICE AWARDS	-	1,000.00	1,571.35	3,212.12
236	PENALTIES/INT - PR				
237	PENALTIES/INT	500.00	150.00	237.29	114.86
238	A/R COLLECTION FEES PAID				
296	IT EXPENSES	258,744.68	153,463.45	146,644.52	94,860.39
299	DEPOSIT-SHORTAGE				
300	POSTAGE			(5,966.01)	246.78
301	SUPPLIES - OFFICE			144.86	110.82
311	SUPPLIES - JANITORIAL				
315	FOOD EXPENSE/EMPLOYEE	5,000.00	5,000.00	2,625.05	4,724.68
334	OIL/LIBRICIANTS				
341	SUBSCRIPTIONS				65.00
350	CONTINGENCY FUND	411,500.00	394,551.23	177,048.82	173,541.40
351	CAPITAL CONTINGENCY	200,000.00	206,048.00	75,976.18	71,168.55
355	BANK FEE CHARGES			100.00	
359	STATE ACCOMODATIONS TAX	150,000.00	149,167.00	72,878.00	100,795.00
367	FEE/COMMISSION - GOV DEALS				
373	SALES TAX RETURN EXPENSE			0.02	
388	LEASE-POSTAL EQUIPMENT				50.00
400	INSURANCE - BOND	4,200.00	4,200.00	4,568.00	4,568.00
402	INSURANCE - TORT	207,424.13	205,745.00	204,575.76	203,971.53
404	INSURANCE - BUILDING			1,504.12	
405	INSURANCE - PPROF LIAB				
406	INSURANCE - VEHICLE	3,500.00	6,817.60	2,228.37	2,152.50
408	INSURANCE - INLAND MARINE		-		
409	INSURANCE - IT INSURANCE	5,580.00	5,580.00	5,580.00	5,580.00
442	REPAIRS - ACCIDENT DAMAGE				
462	MAINTENANCE-UNIFORM	68,000.00	49,000.00	54,432.24	38,470.26
464	MAINTENANCE - COMPUTER				50.14
466	MAINTENANCE- POSTAL EQUIPMENT				
502	HURRICANE HELENE - STORM EXPENSE	100,000.00	50,000.00		
515	SAFETY EQUIPMENT	15,000.00	15,000.00	18,347.17	16,942.77
518	COMMITTMENT FUND	250,000.00	100,000.00		
523	INDUSTRIAL MEDICINE PROG				
601	WEB PAGE	2,625.00	3,000.00	1,598.00	1,462.00
605	INTERNET	22,000.00	18,500.00	22,801.05	15,648.70
607	RENTAL- POSTAL EQUIPMENT				
608	TELEPHONE	15,000.00	180,000.00	184,096.57	137,272.75
620	CONTRACT SERVICES	200,000.00	200,000.00	208,981.25	196,368.75
622	TELEPHONE - ESSX	17,640.00	17,640.00	17,458.52	17,214.80
649	CONTRACT SERVICES-EMS	1,963,568.00	1,906,375.80	1,855,345.05	2,136,852.53
660	START UP COST/RECOUPMENT		850,924.00	-	1,059,701.10
670	CMS	45,000.00	45,000.00	45,000.00	45,000.00
758	PROPERTY ACQUISITION/EXPENSES		944,450.00		
888	TRANSFER OUT(CAPITAL PROJECTS)				

919	GRANT - MATCHING FUNDS	75,000.00	300,000.00		4,000.11
				617.54	
	TOTAL OPERATING	4,481,491.81	6,103,322.08	3,349,389.26	4,483,680.19
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	4,481,905.97	6,153,322.08	3,349,389.26	4,483,680.19

10-501-141	BROAD RIVER ELECTRIC BUILDING				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
301	SUPPLIES - OFFICE				
311	SUPPLIES - JANITORIAL				
328	TOOLS-SMALL HAND				
330	FUEL - GASOLINE				
332	FUEL - DIESEL				
334	OIL/LUBRICANTS				
336	TIRE & TUBES				
391	LEASE-COPIER				
404	INSURANCE - BUILDING	15,000.00	15,900.00	15,931.41	10,465.68
406	INSURANCE - VEHICLE				
408	INSURANCE - INLAND MARINE				
450	MAINTENANCE - VEHICLE				
452	MAINTENANCE - BUILDING	4,000.00	3,000.00	2,856.20	378.15
455	MAINTENANCE - EQUIPMENT				
464	MAINTENANCE - COMPUTER				
467	MAINTENANCE - BOILER				
504	GROUNDS KEEPING	3,000.00	3,500.00	3,600.00	4,900.00
508	JANITORIAL SERVICES				
510	PRINTING & BINDING				
515	SAFETY EQUIPMENT				
608	TELEPHONE				
615	TELEPHONE - MOBILE				
625	PEST CONTROL				
650	UTILITIES	85,000.00	85,000.00	67,243.06	51,591.89
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	107,000.00	107,400.00	89,630.67	67,335.72
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-		
	GRAND TOTAL	107,000.00	107,400.00	89,630.67	67,335.72

	10-501-142 STATE AGENCY COMPLEX				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
311	SUPPLIES - JANITORIAL	3,000.00	6,500.00	1,870.11	
394	LEASE - RAILROAD	2,800.00	2,766.00	2,693.11	2,650.00
404	INSURANCE - BUILDING	6,515.84	6,357.24	5,659.47	4,070.16
452	MAINTENANCE - BUILDING	5,000.00	5,000.00	2,669.35	14.00
504	GROUNDS KEEPING	3,600.00	3,600.00	100.00	
508	JANITORIAL SERVICES	50,412.00	50,412.00	12,603.00	
620	CONTRACTED SERVICES	5,964.00	10,000.00		
625	PEST CONTROL	3,000.00	3,000.00	948.00	
650	UTILITIES	36,000.00	31,000.00	17,136.62	12,744.47
651	CONTRACTED SERVICES - TRASH DISPOSAL	3,150.00	8,914.00	1,189.28	
745	CAPITAL ASSETS < $5,000	4,531.00			
	TOTAL OPERATING	123,972.84	127,549.24	44,868.94	19,478.63
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-		
	GRAND TOTAL	123,972.84	127,549.24	44,868.94	19,478.63

	10-501-143 EOC COMPLEX (Alma)				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
311	SUPPLIES - JANITORIAL	1,000.00	1,000.00	-	
328	TOOLS - SMALL HAND			31.55	
332	GENERATOR FUEL	-	1,500.00		
404	INSURANCE - BUILDING	5,815.69	5,079.84	4,880.76	4,814.40
443	MAINTENANCE - GENERATOR	4,800.00	3,553.00		
450	MAINTENANCE - VEHICLE				
452	MAINTENANCE - BUILDING	10,000.00	8,632.48	1,602.10	303.97
455	MAINTENANCE - EQUIPMENT				
464	MAINTENANCE - COMPUTER				
467	MAINTENANCE - BOILER				
504	GROUNDS KEEPING	16,800.00	16,800.00	6,700.00	6,000.00
508	JANITORIAL SERVICES	8,688.00	8,688.00	1,448.00	
605	INTERNET	10,000.00	10,000.00	3,168.11	
608	TELEPHONE	4,200.00	4,600.00	1,034.47	
625	PEST CONTROL	2,500.00	2,080.00		
650	UTILITIES	35,000.00	44,000.00	23,234.89	14,448.78
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	98,803.69	105,933.32	42,099.88	25,567.15
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	98,803.69	105,933.32	42,099.88	25,567.15

10-501-145	COUNTY BUILDINGS				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	179,330.80	154,180.00	93,540.26	92,342.93
102	OVERTIME PAY	1,249.98	558.00		-
103	TEMPORARY EMPLOYEE		-		-
104	LONGEVITY SUPPLEMENT		1,050.00	570.98	300.62
214	SOCIAL SECURITY	13,814.43	11,631.95	6,871.48	6,753.93
216	RETIREMENT - SOUTH CAROLINA	33,515.79	28,914.25	17,537.84	16,174.82
218	RETIREMENT - POLICE	-			
222	INSURANCE - WORKERS COMP	5,335.79	7,173.34	2,728.74	4,306.36
224	INSURANCE - MEDICAL	23,651.64	29,721.36	17,052.84	17,237.90
	TOTAL SALARY	256,898.43	233,228.90	138,302.14	137,116.56
301	SUPPLIES - OFFICE	165.00	165.00	75.72	73.19
311	SUPPLIES - JANITORIAL		150.00		
328	TOOLS-SMALL HAND	2,500.00	2,500.00	1,912.78	1,855.93
330	FUEL - GASOLINE	2,300.00	2,000.00	2,133.29	2,167.56
332	FUEL - DIESEL				
334	OIL/LUBRICANTS	150.00	150.00		
336	TIRE & TUBES	550.00	550.00		
391	LEASE-COPIER			34.39	39.31
394	LEASE PAYMENT				
404	INSURANCE - BUILDING				
406	INSURANCE - VEHICLE	875.25	912.20	912.24	1,469.61
408	INSURANCE - INLAND MARINE	200.00	-	191.75	133.50
450	MAINTENANCE - VEHICLE	1,000.00	1,000.00	147.95	326.05
452	MAINTENANCE - BUILDING	5,000.00	5,000.00	2870.55	2,791.11
455	MAINTENANCE - EQUIPMENT				
464	MAINTENANCE - COMPUTER				
467	MAINTENANCE - BOILER				
502	HURRICANE HELENE - STORM EXPENSES		5,496.06		
504	GROUNDS KEEPING	2,000.00	2,000.00	448.53	1,023.28
508	JANITORIAL SERVICES				
510	PRINTING & BINDING				
515	SAFETY EQUIPMENT	500.00	500.00	684.90	
608	TELEPHONE	265.00			
615	TELEPHONE - MOBILE	1,750.00	1,750.00	1,117.14	1,003.72
616	TRAVEL / TRAINING	500.00	500.00		
625	PEST CONTROL				
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	17,755.25	22,673.26	10,529.24	10,883.26
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	274,653.68	255,902.16	148,831.38	147,999.82

	10-501-146 ADMINISTRATIVE BUILDING COMPLEX				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
102	OVERTIME PAY				
103	TEMPORARY EMPLOYEE				
214	SOCIAL SECURITY				
216	RETIREMENT - SOUTH CAROLINA				
222	INSURANCE - WORKERS COMP				
224	INSURANCE - MEDICAL				
	TOTAL SALARY			-	
301	SUPPLIES - OFFICE	600.00	600.00	582.04	335.88
311	SUPPLIES - JANITORIAL	7,500.00	7,500.00	6,848.01	5,355.35
342	SUPPLIES - IDENT				
374	SECURITY EXPENSE	58,000.00	55,000.00	56,932.66	55,005.84
404	INSURANCE-BUILDING	17,081.77	16,665.14	15,488.19	14,980.41
441	SIGN EXPNESE				
443	MAINTENANCE - GENERATOR	2,500.00	2,500.00	1,501.34	459.00
452	MAINTENANCE - BUILDING	19,000.00	17,000.00	14,396.10	17,231.86
460	MAINTENANCE - OFFICE EQUIPMENT				
466	MAINTENANCE-POSTAL EQUIPMENT				754.00
467	MAINTENANCE - HVAC	24,000.00	24,000.00	10,543.00	26,865.44
484	MAINTENANCE - ELEVATOR	9,300.00	8,500.00	7,674.51	7,037.31
502	HURRICANE HELENE - STORM EXPENSE	-	13,991.00		
504	GROUNDS KEEPING	31,000.00	31,000.00	26,100.00	29,247.05
508	JANITORIAL SERVICES	49,350.00	47,000.00	46,998.00	46,998.00
515	SAFETY EQUIPMENT				-
607	RENTAL- POSTAL EQUIPMENT	2,677.00	760.00	758.40	599.89
608	TELEPHONE				
616	TRAVEL/TRAINING				
620	CONTRACTED SERVICES	13,200.00	12,000.00	8,829.27	9,249.57
625	PEST CONTROL	1,140.00	1,140.00	900.00	900.00
650	UTILITIES	170,000.00	150,000.00	179,929.63	162,557.78
745	CAPITAL ASSETS < $5,000	2,000.00	3,500.00		
746	FIXED ASSETS				
	TOTAL OPERATING	407,348.77	391,156.14	377,481.15	377,577.38
750	CAPITAL EQUIPMENT	-	-	-	
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	407,348.77	391,156.14	377,481.15	377,577.38

10-501-147	ECONOMIC DEVELOPMENT				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY			-	
350	CONTINGENCY FUND				
404	BUILDING INSURANCE - SPEC BUILDING				
505	GROUNDS KEEPING-IND PARK		4,000.00	4,000.00	4,000.00
620	CONTRACTED SERV (RETAIL STRATEGIES)	60,000.00	60,000.00	60,000.00	
901	SCHOLARSHIP FUND	100,000.00			
902	DEVELOPMENT BOARD	242,000.00	242,000.00	212,000.00	212,000.00
918	UPSTATE ALLIANCE	28,274.50	28,275.00	28,274.50	28,274.50
920	ED FUND				
923	CCEDC				
924	KNOW (2)	22,500.00	22,500.00	22,500.00	22,500.00
	TOTAL OPERATING	452,774.50	356,775.00	326,774.50	266,774.50
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL			-	
	GRAND TOTAL	452,774.50	356,775.00	326,774.50	266,774.50

10-501-148	COURTHOUSE COMPLEX				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
301	SUPPLIES - OFFICE	600.00	600.00		259.76
311	SUPPLIES - JANITORIAL	4,250.00	3,200.00	4,074.29	3,128.96
404	INSURANCE-BUILDING	4,610.43	4,497.98	4,158.21	5,401.68
442	REPAIRS - ACCIDENT DAMAGE				
452	MAINTENANCE - BUILDING	22,500.00	22,500.00	19,764.46	14,285.01
460	MAINTENANCE - OFFICE EQUIPMENT				1,250.64
466	MAINTENANCE-POSTAL EQUIPMENT	1,250.64	736.00	2,008.64	736.00
467	MAINTENANCE - BOILER	3,300.00	3,300.00	3,559.57	1,063.78
484	MAINTENANCE - ELEVATOR	5,500.00	5,500.00	5,452.38	5,314.96
502	HURRICANE HELENE - STORM EXPENSES		250.00		
504	GROUNDS KEEPING	8,700.00	8,700.00	8,150.00	4,093.11
508	JANITORIAL SERVICES	20,052.00			
515	SAFETY EQUIPMENT				
607	RENTAL- POSTAL EQUIPMENT	454.00	600.00	453.60	453.60
625	PEST CONTROL	1,500.00	1,200.00	1,090.00	1,090.00
650	UTILITIES	40,000.00	42,500.00	35,799.49	33,622.04
745	CAPITAL ASSETS < $5,000				
746	CAPITAL ASSETS				
	TOTAL OPERATING	112,717.07	93,583.98	84,510.64	70,699.54
750	CAPITAL EQUIPMENT	-	-	-	
	TOTAL CAPITAL	-	-	-	
			-	-	
	GRAND TOTAL	112,717.07	93,583.98	84,510.64	70,699.54

	10-501-150 DELINQUENT TAX				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	102,125.17	80,944.50	72,786.79	69,587.16
102	OVERTIME PAY	-	-		
103	TEMPORARY EMPLOYEE		15,172.50		
104	LONGEVITY SUPPLEMENT		10,000.00	6,310.31	5,899.78
214	SOCIAL SECURITY	7,812.58	6,957.25	5,822.66	5,396.12
216	RETIREMENT - SOUTH CAROLINA	18,954.43	16,879.30	14,742.78	13,164.76
222	INSURANCE - WORKERS COMP	1,716.64	1,158.73	891.28	1,369.92
224	INSURANCE - MEDICAL	15,767.76	15,239.28	12,564.24	17,237.90
	TOTAL SALARY	146,376.58	146,351.56	113,118.06	112,655.64
240	BAD DEBT-BAD CHECKS				
300	POSTAGE	7,000.00	6,500.00	23,139.75	26,873.94
301	SUPPLIES - OFFICE	1,000.00	1,000.00	966.00	1,517.90
340	DUES - ASSOCIATION	80.00	80.00	105.00	75.00
341	SUBSCRIPTIONS				
350	CONTINGENCY FUND				
357	FEES-DEED PREPARATION/TITLE SEACH	10,000.00	10,000.00	7,560.00	7,020.00
391	LEASE -COPIER	600.00	500.00	328.32	324.27
460	MAINTENANCE - OFFICE EQUIPMENT	100.00	100.00		
464	MAINTENANCE - COMPUTER				
468	MAINTENANCE - SOFTWARE				
502	HURRICANE HELENE - STORM EXPENSE		1,298.92		
510	PRINTING & BINDING	250.00	250.00	432.00	
600	ADVERTISING	10,000.00	7,000.00	4,260.00	4,050.00
608	TELEPHONE	900.00			
616	TRAVEL/TRAINING	800.00	800.00	399.91	449.92
620	CONTRACTED SERVICES	24,000.00	22,000.00	19,530.00	15,527.25
635	FORMS / SUPPLIES (QS1)	1,500.00	1,500.00	968.82	-
636	SERVICES (QS1)	60,755.00	38,585.00	3,117.55	3,021.16
637	SOFTWARE MANAGEMENT (QS1)	9,358.00	9,403.77	7,061.47	6,245.14
	TOTAL OPERATING	126,343.00	99,017.69	67,868.82	65,104.58
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	272,719.58	245,369.25	180,986.88	177,760.22

	10-501-160 TREASURER				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	263,037.77	246,098.84	176,423.64	159,831.40
102	OVERTIME	1,221.60	1,215.60		
104	LONGEVITY SUPPLEMENT		9,700.00	5,229.48	10,160.71
214	SOCIAL SECURITY	19,988.14	19,661.60	13,453.93	12,560.19
216	RETIREMENT - SOUTH CAROLINA	49,046.54	47,701.88	33,887.67	29,425.84
222	INSURANCE - WORKERS COMP	1,972.36	2,179.49	1,003.96	1,376.40
224	INSURANCE - MEDICAL	55,862.04	30,719.52	25,453.90	22,425.41
	TOTAL SALARY	391,128.45	357,276.93	255,452.58	235,779.95
212	ALLOWANCE - OFFICIAL	600.08	600.08	596.03	602.14
237	PENALTIES & INTEREST	-			
240	BAD DEBT-BAD CHECKS	-		744.66	
300	POSTAGE	10,000.00	10,000.00	10,737.11	53,659.43
301	SUPPLIES - OFFICE	5,500.00	5,500.00	3,693.15	3,896.02
340	DUES - ASSOCIATION	75.00	75.00	75.00	75.00
350	CONTINGENCY FUND	300.00			
391	LEASE COPIER	500.00	1,200.00	359.60	681.27
460	MAINTENANCE - OFFICE EQUIPMENT	300.00	300.00	147.44	586.43
464	MAINTENANCE - COMPUTER	300.00	300.00	124.18	
502	HURRICANE HELENE - STORM EXPENSE		3,570.79		
510	PRINTING & BINDING	300.00	1,200.00		
600	ADVERTISING	300.00	300.00	283.50	283.50
601	WEB PAGE (QS1)	2,670.00	2,670.00	3,888.00	3,804.00
608	TELEPHONE	1,600.00			
612	RENT - POST OFFICE	100.00	100.00	120.00	114.00
616	TRAVEL/TRAINING	1,500.00	1,500.00	567.14	573.69
635	FORMS / SUPPLIES (QS1)	4,736.00	5,319.10	5,903.35	4,585.44
636	SERVICES (QS1)	116,185.00	110,133.60	108,444.83	49,049.00
637	SOFTWARE MANAGEMENT (QS1)	32,000.00	20,793.03	20,257.59	16,549.46
745	CAPITAL ASSETS < $5,000				
746	CAPITAL ASSETS		1,530.36		
	TOTAL OPERATING	176,966.08	165,091.96	155,941.58	134,459.38
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	568,094.53	522,368.89	411,394.16	370,239.33

10-501-170	AUDITOR				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	224,456.59	193,451.51	165,029.05	155,403.71
102	OVERTIME	-	1,220.95		
104	LONGEVITY SUPPLEMENT		14,250.00	6,719.54	6,552.39
214	SOCIAL SECURITY	17,128.54	15,940.17	12,928.12	12,102.93
216	RETIREMENT - SOUTH CAROLINA	41,659.14	38,776.01	32,040.29	28,306.16
222	INSURANCE - WORKERS COMP	1,759.73	1,896.30	1,065.09	1,634.11
224	INSURANCE - MEDICAL	28,302.24	19,609.08	16,479.48	20,603.21
	TOTAL SALARY	313,306.24	285,144.02	234,261.57	224,602.51
212	ALLOWANCE - OFFICIAL	600.08	600.08	596.03	602.14
300	POSTAGE	200.00	200.00		119.83
301	SUPPLIES - OFFICE	1,300.00	1,700.00	1,291.74	1,315.22
340	DUES - ASSOCIATION	75.00	75.00	75.00	75.00
391	LEASE - COPIER	200.00	500.00	138.47	119.72
460	MAINTENANCE - OFFICE EQUIPMENT	380.00	380.00		370.44
464	MAINTENANCE - COMPUTER				
502	HURRICANE HELENE - STORM EXPENSE		2,948.75		
510	PRINTING & BINDING	50.00	50.00	271.43	
511	TEMPORARY LICENSE TAGS				
531	REFERENCE MATERIALS	50.00	50.00		
600	ADVERTISING				
601	WEB PAGE (QS1)	2,670.00	2,670.00	3,888.00	3,828.00
608	TELEPHONE	1,192.00			
611	RENT - COPIER				
612	RENT - POST OFFICE	130.00	92.00	120.00	114.00
616	TRAVEL/TRAINING	600.00	700.00	586.12	594.53
635	FORMS / SUPPLIES (QS1)	510.25	1,020.00	756.11	718.77
636	SERVICES (QS1)	32,328.54	31,007.79	29,070.87	25,090.68
637	SOFTWARE MANAGEMENT (QS1)	31,094.97	29,899.00	27,942.99	24,694.23
647	CONTRACT SERVICES (LEXIS NEXIS)	2,300.00	2,300.00	3,885.79	2,536.58
745	CAPITAL ASSETS < $5,000	4,538.00			
	TOTAL OPERATING	78,218.84	74,192.62	68,622.55	60,179.14
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	391,525.08	359,336.64	302,884.12	284,781.65

	10-501-172 BUILDING SAFETY				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	376,380.22	347,325.68	273,252.68	252,330.20
102	OVERTIME	-	12,000.70		
104	LONGEVITY SUPPLEMENT		6,000.00	3,378.78	2,749.36
214	SOCIAL SECURITY	28,507.26	27,661.64	20,132.33	18,490.97
216	RETIREMENT - SOUTH CAROLINA	69,856.17	67,804.58	51,574.46	44,541.33
218	RETIREMENT - POLICE	-			
222	INSURANCE - WORKERS COMP	8,629.60	8,727.79	4,227.72	6,189.96
224	INSURANCE - MEDICAL	69,470.04	67,062.36	50,975.28	45,496.59
	TOTAL SALARY	552,843.28	536,582.74	403,541.25	369,798.41
300	POSTAGE	500.00	500.00	282.93	350.31
301	SUPPLIES - OFFICE	1,200.00	1,200.00	996.00	1,066.01
328	TOOLS-SMALL HAND	600.00	600.00	384.59	346.32
330	FUEL - GASOLINE	11,000.00	11,058.00	7,812.51	8,511.58
334	OIL/LUBRICANTS				
336	TIRES & TUBES	3,000.00	2,300.00	975.59	552.15
338	SIGN EXPENSE				
340	DUES - ASSOCIATION	1,400.00	1,400.00	1,342.00	1,400.00
341	SUBSCRIPTIONS				
361	UNIFORMS	800.00	700.00	695.63	658.12
391	LEASE - COPIER	3,100.00	3,100.00	3,401.47	2,991.31
406	INSURANCE - VEHICLE	4,365.19	4,463.58	4,501.53	3,776.53
442	REPAIR - ACCIDENT DAMAGE				
450	MAINTENANCE - VEHICLE	1,800.00	1,500.00	1,384.96	458.72
452	MAINTENANCE-BUILDING				
460	MAINTENANCE - OFFICE EQUIPMENT	100.00	100.00		
464	MAINTENANCE - COMPUTER	280.00	280.00		
468	MAINTENANCE - SOFTWARE	5,600.00	5,600.00	6,115.00	5,510.00
502	HURRICANE HELENE - STORM EXPENSE		4,452.08		
510	PRINTING & BINDING	1,200.00	1,200.00	1,125.66	971.76
515	SAFETY EQUIPMENT	100.00	100.00	91.13	98.55
531	REFERENCE MATERIALS	2,300.00	1,600.00	1,450.98	1,517.65
600	ADVERTISING	800.00	800.00	315.00	451.50
605	INTERNET	2,820.00	2,378.00	2,330.52	2,283.00
608	TELEPHONE	1,453.00			
615	TELEPHONE - MOBILE	3,340.00	2,800.00	2,675.13	2,393.29
616	TRAVEL/TRAINING	4,500.00	4,600.00	3,523.30	4,529.63
629	CONTRACTED SERVICES	35,000.00	35,500.00		
745	CAPITAL ASSETS < $5,000	3,165.39		2,850.63	2,428.00
	TOTAL OPERATING	88,423.58	86,231.66	42,254.56	40,294.43
750	CAPITAL EQUIPMENT				
753	DEMOLITION - BUILDING				
754	RENOVATION-BUILDING				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	641,266.86	622,814.40	445,795.81	410,092.84

10-501-175	TAX ASSESSOR				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	490,171.63	457,470.55	375,855.97	318,192.28
103	TEMPORARY EMPLOYEES	-	-		
104	LONGEVITY SUPPLEMENT		15,700.00		10,832.50
214	SOCIAL SECURITY	36,877.64	35,385.30	8,767.49	23,872.49
216	RETIREMENT - SOUTH CAROLINA	90,975.85	87,820.45	27,945.43	58,183.41
222	INSURANCE - WORKERS COMP	9,250.78	10,843.36	71,791.20	7,326.70
224	INSURANCE - MEDICAL	103,700.40	109,858.56	5,549.35	62,221.51
				81,317.34	
	TOTAL SALARY	730,976.30	717,078.22	571,226.78	480,628.89
300	POSTAGE	600.00	600.00	287.14	469.83
301	SUPPLIES - OFFICE	1,500.00	1,500.00	1,856.00	1,735.80
307	MEDICAL SUPPLIES				
314	SUPPLIES-PHOTO		150.00		129.57
328	TOOLS - SMALL HAND TOOLS	200.00	200.00	65.00	207.09
330	FUEL - GASOLINE	1,100.00	1,100.00	913.03	727.66
334	OIL/LUBRICANTS				
336	TIRE & TUBES				
340	DUES - ASSOCIATION	1,800.00	940.00	1,465.00	399.10
341	SUBSCRIPTIONS	430.00	1,200.00	430.00	65.00
361	UNIFORMS	500.00	450.00		423.39
376	MARSHALL & SWIFT SOFTWARE	1,500.00	1,500.00	1,377.14	1,348.81
377	APEX SOFTWARE	400.00	400.00	315.00	285.00
391	LEASE - COPIER	1,800.00	1,600.00	2,110.14	1,568.85
406	INSURANCE - VEHICLE	3,061.44	3,051.62	5,040.51	3,579.21
442	REPAIR-ACCIDENT DAMAGE		2,512.70		
450	MAINTENANCE - VEHICLE	900.00	500.00		460.56
460	MAINTENANCE - OFFICE EQUIPMENT	100.00	100.00		42.10
464	MAINTENANCE - COMPUTER	150.00	150.00	42.11	282.06
468	MAINTENANCE - SOFTWARE	4,400.00			
502	HURRICANE HELENE - STORM EXPENSE		11,728.16		
510	PRINTING & BINDING	300.00	300.00	271.81	165.24
514	BOARD OF APPEALS	500.00	500.00	116.85	
515	SAFETY EQUIPMENT	75.00	75.00		
608	TELEPHONE	1,600.00			
612	RENT - POST OFFICE	120.00	120.00	120.00	114.00
615	TELEPHONE - MOBILE	600.00	600.00	455.55	
616	TRAVEL/TRAINING	6,000.00	6,000.00	3,253.87	5,647.89
620	CONTRACTED SERVICES	50,000.00	11,208.00	10,955.08	9,816.00
627	CONTRACTED SERVICES - LEGAL				
636	SERVICES (QS1)	5,270.18	4,986.44	10,638.37	3,357.97
637	SOFTWARE MANAGEMENT (QS1)	73,331.00	67,899.00	10,186.31	8,188.89
650	UTILITIES				-
668	AERIAL PHOTOGRAPHY	4,198.00	4,198.00	4,198.00	4,198.00
745	CAPITAL ASSETS < $5,000		4,900.00		
	TOTAL OPERATING	160,435.62	128,468.92	54,096.91	43,212.02
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	891,411.92	845,547.14	625,323.69	523,840.91

	10-501-176 GIS/MAPPING				
	See Fund 205	2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	-	83,850.00	39,045.72	21,324.07
104	LONGEVITY SUPPLEMENT	-	3,000.00	1,600.60	911.23
214	SOCIAL SECURITY	-	6,501.11	2,839.82	1,745.23
216	RETIREMENT - SOUTH CAROLINA	-	16,119.36	7,431.14	4,138.18
222	INSURANCE - WORKERS COMP	-	269.24	77.68	73.04
224	INSURANCE - MEDICAL	-	14,723.04	9,219.18	4,790.68
	TOTAL SALARY	-	124,462.75	60,214.14	32,982.43
300	POSTAGE	15.00	15.00		
301	SUPPLIES - OFFICE	100.00	100.00		28.41
309	SUPPLIES - DRAFTING/MAP	100.00	100.00		
391	LEASE - COPIER	150.00	150.00		
460	MAINTENANCE - OFFICE EQUIPMENT	100.00	100.00		149.03
464	MAINTENANCE - COMPUTER	200.00	200.00		
502	HURRICANE HELENE - STORM EXPENSE		709.93		
598	GIS WEBSITE/ ACOG CONTRACT	6,000.00	6,000.00		
608	TELEPHONE	500.00			
616	TRAVEL/TRAINING	400.00	400.00		
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	7,565.00	7,774.93	-	177.44
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	7,565.00	132,237.68	60,214.14	33,159.87

	10-501-177 911 ADDRESSING				
	See Fund 204	2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES		15,892.50		(1,000.00)
104	LONGEVITY SUPPLEMENT		-		
214	SOCIAL SECURITY		1,215.78		
216	RETIREMENT - SOUTH CAROLINA		2,949.65		
222	INSURANCE - WORKERS COMP		49.27		
224	INSURANCE - MEDICAL		-		
	TOTAL SALARY		20,107.19	-	
300	POSTAGE			-	
301	SUPPLIES - OFFICE			-	
325	SUPPLIES - TRAINING			-	
340	DUES - ASSOCIATION			-	
350	CONTINGENCY FUND			-	
391	LEASE COPIER			-	
442	REPAIRS - ACCIDENT DAMAGE			-	
445	IT EQUIPMENT/REPAIRS			-	
460	MAINTENANCE - OFFICE EQUIPMENT			-	
468	MAINTENANCE - SOFTWARE			-	
510	PRINTING & BINDING			-	
535	PUBLIC EDUCATION			-	
539	MAP EXPENSE			-	
600	ADVERTISING			-	
608	TELEPHONE			-	
616	TRAVEL/TRAINING			-	
	TOTAL OPERATING	-	-	-	(1,000.00)
750	CAPITAL EQUIPMENT	-	-	-	-
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	-	20,107.19	-	(1,000.00)

	10-501-182 ELECTION/VOTER REGISTRATION COMMISSION				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	201,207.19	171,841.69	132,679.38	132,371.17
102	OVERTIME PAY	-	1,454.50	759.18	1,012.77
103	TEMPORARY EMPLOYEE	-	8,100.00	19,752.80	
104	LONGEVITY SUPPLEMENT		3,550.00	1,651.44	1,746.41
214	SOCIAL SECURITY	13,586.31	12,495.98	10,275.63	10,169.61
216	RETIREMENT - SOUTH CAROLINA	37,344.05	32,822.65	23,587.57	20,241.26
218	RETIREMENT - POLICE	-		159.30	75.90
222	INSURANCE - WORKERS COMP	359.22	546.74	265.32	419.44
224	INSURANCE - MEDICAL	32,952.84	15,480.24	10,509.02	10,064.51
	TOTAL SALARY	285,449.61	246,291.80	199,639.64	176,101.07
300	POSTAGE	5,500.00	5,000.00	4,031.54	3,639.91
301	SUPPLIES - OFFICE	2,000.00	2,000.00	1,466.22	2,182.69
315	FOOD EXPENSE / EMPLOYEES	1,500.00	1,500.00	1,099.60	970.20
320	SUPPLIES - ELECTION	10,000.00	6,500.00	20,671.93	13,240.77
336	TIRES & TUBES	300.00	300.00	498.40	
338	SIGNS	5,000.00			
340	DUES - ASSOCIATION	500.00	300.00	225.00	150.00
341	SUBSCRIPTIONS	100.00	65.00	65.00	65.00
391	LEASE - COPIER	2,500.00	2,200.00	3,078.80	2,019.72
402	TORT INSURANCE	9,800.00	9,800.00	9,800.04	9,800.04
408	INLAND MARINE INSURANCE	105.00	100.24	8.35	
455	MAINTENANCE-EQUIPMENT	1,000.00			
460	MAINTENANCE - OFFICE EQUIPMENT		100.24	1,435.03	
464	MAINTENANCE - COMPUTER	300.00	200.00		329.65
468	MAINTENANCE - SOFTWARE	200.00	100.00	209.99	
502	HURRICANE HELENE - STORM EXPENSE		3,153.44		
510	PRINTING & BINDING	200.00	500.00	700.92	
540	MILEAGE EXPENSE				
600	ADVERTISING	3,000.00	3,000.00	4,735.50	887.25
608	TELEPHONE	1,800.00			
615	TELEPHONE - MOBILE	650.00	650.00	574.11	534.37
616	TRAVEL/TRAINING	7,000.00	6,500.00	4,642.09	3,253.22
644	CONTRACTED SERVICES-ELECTIONS	50,088.25	46,000.00	43,237.11	43,135.24
745	CAPTIAL ASSETS < $5,000	3,000.00	3,900.00	1,888.92	
	TOTAL OPERATING	104,543.25	91,868.92	98,368.55	80,208.06
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	389,992.86	338,160.72	298,008.19	256,309.13

	10-501-185 POLL WORKERS				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	118,195.00	105,731.00	109,926.20	89,304.36
214	SOCIAL SECURITY	9,041.92	3,865.55	5,340.57	878.59
216	RETIREMENT - SOUTH CAROLINA	-	6,779.97	4,227.53	3,605.74
218	RETIREMENT - POLICE			82.77	40.48
222	INSURANCE - WORKERS COMP	211.01	113.24	220.94	294.36
	TOTAL SALARY	127,447.93	116,489.76	119,798.01	94,123.53
540	MILEAGE EXPENSE	2,000.00	2,200.00	1,670.29	1,505.40
	TOTAL OPERATING	2,000.00	2,200.00	1,670.29	1,505.40
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	129,447.93	118,689.76	121,468.30	95,628.93

	10-501-261 MAGISTRATE				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	614,459.17	543,437.99	496,255.59	474,510.43
102	OVERTIME	5,000.00	5,000.00	1,274.17	585.53
103	TEMP EMPLOYEES			12,008.27	2,845.13
104	LONGEVITY SUPPLEMENT		12,900.00	11,459.23	12,039.35
213	SALARY SUPPLEMENT - HEALTH INSURANCE	2,700.00	2,700.00	30,905.81	
213	SALARY SUPPLEMENT - CHIEF MAGISTRATE	3,000.00	3,000.00		3,266.25
	OFFICIAL ALLOWANCES (NOT TAXED)	5,500.00	5,500.00		
	SC SALARY SUPPLEMENTS	27,155.18	27,155.18		
214	SOCIAL SECURITY	49,147.93	44,786.45	39,676.28	35,957.75
216	RETIREMENT - SOUTH CAROLINA	49,610.62	46,669.40	39,811.45	36,865.98
218	RETIREMENT - POLICE	81,777.35	72,798.33	69,770.26	56,230.37
222	INSURANCE - WORKERS COMP	10,688.08	12,817.20	7,654.23	10,520.34
224	INSURANCE - MEDICAL	132,949.08	110,856.96	88,222.60	73,976.90
234	COVID SICK TIME				
	TOTAL SALARY	981,987.40	887,621.50	797,037.89	706,798.03
212	ALLOWANCE - OFFICIAL	5,500.00	5,500.00	5,462.56	5,096.08
299	DEPOSIT-SHORTAGE				
300	POSTAGE	7,500.00	7,500.00	5,682.86	7,393.61
301	SUPPLIES - OFFICE	4,000.00	4,000.00	3,845.93	3,390.32
306	SUPPLIES - RECORDING				-
330	FUEL- GASOLINE	200.00	200.00	116.91	190.20
339	PUBLICATIONS				
340	DUES & ASSOC.	750.00	750.00	874.00	538.00
391	LEASE - COPIER	1,300.00	1,300.00	1,126.68	1,154.32
400	INSURANCE - BOND	1,650.00	1,491.00		
406	INSURANCE - VEHICLE	1,240.00	830.00	830.04	781.98
450	MAINTENANCE - VEHICLE	400.00	400.00	33.33	792.90
460	MAINTENANCE - OFFICE EQUIPMENT	700.00	300.00	220.00	658.29
464	MAINTENANCE - COMPUTER	200.00	200.00		378.99
468	MAINTENANCE - SOFTWARE	100.00	100.00		
502	HURRICANE HELENE - STORM EXPENSE		8,517.19		
510	PRINTING & BINDING	1,500.00	600.00	617.87	
515	SAFETY EQUIPMENT				24.15
516	FEES - JUROR	18,000.00	18,000.00	3,034.85	14,147.19
521	JUROR FOOD/SUPPLIES				
531	REFERENCE MATERIALS	3,500.00	2,000.00	1,857.38	1,712.74
601	WEB PAGE	300.00	300.00	89.94	239.86
605	INTERNET	1,500.00	1,500.00	1,543.80	1,455.76
608	TELEPHONE	7,500.00	9,000.00	10,695.21	8,599.69
611	XEROX COPIER-RENT				
612	RENT - POST OFFICE	200.00	200.00	204.00	192.00
615	TELEPHONE - MOBILE	650.00	650.00	513.24	473.55
616	TRAVEL/TRAINING	6,500.00	6,500.00	5,273.60	3,936.92
620	CONTRACTED SERVICES				
745	CAPITAL ASSETS < $5,000				2,678.29
	TOTAL OPERATING	63,190.00	69,838.19	42,022.20	53,834.84
750	CAPITAL EQUIPMENT			-	
	TOTAL CAPITAL			-	
	GRAND TOTAL	1,045,177.40	957,459.69	839,060.09	760,632.87

	10-501-265 REGISTER OF DEEDS				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	146,943.27	137,875.73	126,748.52	113,525.95
104	LONGEVITY SUPPLEMENT		300.00	1,644.23	8,142.92
213	OFFICIAL ALLOWANCE-SC	11,884.86	11,884.86	11,884.86	628.94
214	SOCIAL SECURITY	12,007.44	11,336.72	10,404.68	8,810.48
216	RETIREMENT - SOUTH CAROLINA	29,478.50	27,851.25	26,177.57	21,362.35
222	INSURANCE - WORKERS COMP	283.56	465.19	273.85	381.82
224	INSURANCE - MEDICAL	30,793.08	29,721.36	21,311.72	27,116.58
	TOTAL SALARY	231,390.70	219,435.10	198,445.43	179,969.04
300	POSTAGE	300.00	300.00	231.25	246.18
301	SUPPLIES - OFFICE	2,000.00	800.00	492.96	641.68
340	ASSOCIATION DUES	200.00	200.00	125.00	
391	LEASE - COPIER	1,000.00	1,000.00	768.55	696.82
460	MAINTENANCE - OFFICE EQUIPMENT	250.00	250.00		-
502	HURRICANE HELENE - STORM EXPENSE		2,007.97		
608	TELEPHONE	1,200.00			
616	TRAVEL TRAINING	2,500.00	2,500.00	526.54	300.00
620	CONTRACTED SERVICES	8,500.00	1,000.00	1,680.17	1,043.18
624	CONTRACTED SERVICES - RMC	59,000.00	59,000.00	56,609.28	61,186.32
638	CONTRACTED SERVICES - DEEDS	11,000.00	11,000.00	10,849.80	11,227.80
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	85,950.00	78,057.97	71,283.55	75,341.98
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	317,340.70	297,493.07	269,728.98	255,311.02

	10-501-270 CLERK OF COURT				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	380,321.51	343,118.88	302,817.38	254,135.08
102	OVERTIME				
104	LONGEVITY SUPPLEMENT		12,850.00	6,925.82	6,128.89
213	OFFICIAL ALLOWANCE	11,884.86	11,884.86	11,804.74	12,018.94
	SUPPLEMENT - DSS				
214	SOCIAL SECURITY	28,985.32	27,296.33	23,305.05	19,073.72
216	RETIREMENT - SOUTH CAROLINA	70,920.97	66,823.24	62,779.62	49,967.20
222	INSURANCE - WORKERS COMP	723.11	1,120.96	630.47	874.35
224	INSURANCE - MEDICAL	83,693.40	79,561.92	69,264.20	59,190.07
	TOTAL SALARY	576,529.17	542,656.19	477,527.28	401,388.25
212	ALLOWANCE - OFFICIAL	600.00	600.00	596.03	602.14
300	POSTAGE	9,000.00	7,000.00	8,244.97	6,960.75
301	SUPPLIES - OFFICE	5,000.00	4,000.00	2,953.90	4,000.95
340	ASSOCIATION DUES	200.00	200.00	125.00	125.00
391	LEASE - COPIER	2,000.00	2,500.00	2,331.59	2,540.25
460	MAINTENANCE - OFFICE EQUIPMENT	500.00	500.00	410.00	54.00
468	MAINTENANCE - SOFTWARE	260.00	260.00		
502	HURRICANE HELENE - STORM EXPENSE		4,996.78		
510	PRINTING & BINDING	1,300.00	1,000.00	1,442.29	
531	REFERENCE MATERIALS	500.00	500.00	280.00	260.00
608	TELEPHONE	2,100.00	600.00	836.45	781.31
612	RENT - POST OFFICE	352.00	348.00	348.00	318.00
616	TRAVEL TRAINING	2,500.00	2,000.00	370.00	956.78
40622	BOND FORFEIT EXPENSES - CLERK	5,316.07	106,933.12	25,378.94	
745	CAPITAL ASSETS < $5,000		1,005.91		
	TOTAL OPERATING	29,628.07	132,443.81	43,317.17	16,599.18
750	CAPITAL EQUIPMENT	-	-	-	
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	606,157.24	675,100.00	520,844.45	417,987.43

	10-501-280 PROBATE COURT				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	272,640.33	230,632.86	206,221.40	195,361.70
104	LONGEVITY SUPPLEMENT		10,450.00	5,184.26	4,662.36
213	OFFICIAL ALLOWANCE-SC + HEALTH	12,987.86	12,987.86	12,899.28	13,122.04
214	SOCIAL SECURITY	21,473.50	19,059.35	16,239.05	15,664.83
216	RETIREMENT - SOUTH CAROLINA	31,824.41	28,779.51	24,896.14	21,622.79
218	RETIREMENT - POLICE	24,247.68	21,029.45	19,370.52	18,015.91
222	INSURANCE - WORKERS COMP	509.93	787.62	438.76	666.82
224	INSURANCE - MEDICAL	62,530.44	59,434.56	45,518.16	33,333.24
234	COVID SICK TIME	-	-		
	TOTAL SALARY	426,214.15	383,161.21	330,767.57	302,449.69
212	ALLOWANCE - LOCAL OFFICIAL	600.00	600.00	595.99	602.16
300	POSTAGE	1,200.00	1,200.00	1,200.68	1,199.39
301	SUPPLIES - OFFICE	2,500.00	2,500.00	2,250.21	1,930.51
330	FUEL - GASOLINE				
340	DUES - ASSOCIATION	200.00	200.00	153.00	203.00
391	LEASE - COPIER	700.00	700.00	750.81	625.36
460	MAINTENANCE - OFFICE EQUIPMENT	200.00	200.00		
464	MAINTENANCE - COMPUTER	200.00	200.00		199.77
502	HURRICANE HELENE - STORM EXPENSE		3,358.54		
510	PRINTING & BINDING	500.00	500.00	399.38	329.08
531	REFERENCE MATERIALS	900.00	900.00	441.72	384.48
600	ADVERTISING	4,500.00	4,000.00	4,745.00	3,810.00
608	TELEPHONE	1,500.00			
612	RENT - POST OFFICE	120.00	115.00	120.00	114.00
615	MOBILE TELEPHONE				
616	TRAVEL/TRAINING	2,500.00	2,500.00	1,747.29	954.92
620	CONTRACTED SERVICES	69,170.00	69,170.00		1,555.20
637	SOFTWARE MANAGEMENT (QS1)				
646	SOFTWARE MAINTENANCE - ICON	2,400.00	2,400.00		
745	CAPITAL ASSETS < $5,000	2,000.00			
	TOTAL OPERATING	89,190.00	88,543.54	12,404.08	11,907.87
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL				
	GRAND TOTAL	515,404.15	471,704.75	343,171.65	314,357.56

	10-501-310 JUDICIAL				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	127,850.00	105,800.00	93,791.02	75,153.35
214	SOCIAL SECURITY	9,780.53	8,093.70	7,168.52	5,870.47
216	RETIREMENT - SOUTH CAROLINA	19,441.60	16,712.80	9,771.86	7,925.67
218	RETIREMENT - POLICE	4,906.44	6,645.30	6,422.97	3,940.16
222	INSURANCE - WORKERS COMP	228.25	305.10	182.02	238.25
224	INSURANCE - MEDICAL	-	-		
	TOTAL SALARY	162,206.82	137,556.90	117,336.39	93,127.90
300	POSTAGE				-
301	SUPPLIES - OFFICE				-
391	LEASE - COPIER	550.00	550.00	530.33	668.06
460	MAINTENANCE - OFFICE EQUIPMENT	300.00	300.00		100.00
516	FEES - JUROR	30,000.00	30,000.00	23,876.68	13,546.20
521	JUROR FOOD / SUPPLIES	5,000.00	4,000.00	3,229.54	1,765.23
605	INTERNET				
608	TELEPHONE	200.00	200.00	185.23	181.54
620	CONTRACTED SERVICES	1,000.00	1,000.00	380.26	600.86
745	CAPITAL ASSETS < $5,000		3,874.23		
	TOTAL OPERATING	37,050.00	39,924.23	28,202.04	16,861.89
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	199,256.82	177,481.13	145,538.43	109,989.79

10-501-320 CLERK OF COURT - SUPPORT					
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	157,552.98	139,308.00	119,005.39	136,221.73
102	OVERTIME				
103	TEMPORARY EMPLOYEE				
104	LONGEVITY SUPPLEMENT		450.00	105.49	2,458.76
214	SOCIAL SECURITY	11,241.40	10,356.82	8,162.70	10,311.99
216	RETIREMENT - SOUTH CAROLINA	28,203.68	25,939.08	24,339.58	27,343.59
222	INSURANCE - WORKERS COMP	271.29	433.25	230.92	440.06
224	INSURANCE - MEDICAL	54,177.84	47,688.36	42,685.00	39,528.03
	TOTAL SALARY	251,447.19	224,175.52	194,529.08	216,304.16
300	POSTAGE	2,300.00	2,300.00	2,508.46	2,563.78
301	SUPPLIES - OFFICE	7,000.00	5,000.00	4,573.91	4,988.55
303	SUPPLIES - COMPUTER				
313	SUPPLIES - QS1 LASER SCAN				
330	FUEL-GASOLINE	4,000.00	5,250.00	4,952.40	5,555.43
334	OIL/LUBRICANTS	100.00	100.00		
336	TIRES & TUBES	600.00	600.00		
355	FEES BANK CHARGES				
358	FEES PROFESSIONAL	-	2,400.00	2,900.00	2,467.50
391	LEASE - COPIER	1,700.00	1,700.00	2,491.58	2,184.88
406	INSURANCE - VEHICLE	929.81	907.13	944.07	908.43
450	MAINTENANCE-VEHICLE	800.00	800.00	73.54	
460	MAINTENANCE - OFFICE EQUIPMENT	1,000.00	1,000.00	365.02	746.11
468	MAINTENANCE - SOFTWARE	-	25,000.00	21,533.25	33,458.21
502	HURRICANE HELENE - STORM EXPENSE		2,028.70		
510	PRINTING & BINDING	1,500.00	1,500.00	859.27	
608	TELEPHONE	2,500.00	650.00	839.62	596.62
616	TRAVEL & TRAINING	1,500.00	1,500.00	450.12	
620	CONTRACTED SERVICES	30,000.00	500.00		131.68
637	SOFTWARE MANAGEMENT (QS1)				
745	CAPITAL ASSETS < $5,000		1,005.91		
	TOTAL OPERATING	53,929.81	52,241.74	42,491.24	53,601.19
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	305,377.00	276,417.26	237,020.32	269,905.35

10-501-379	CIRCUIT SOLICITOR				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	216,852.15	165,360.00	119,443.56	100,412.46
102	OVERTIME PAY				
104	LONGEVITY SUPPLEMENT		450.00	117.04	2.41
214	SOCIAL SECURITY	16,254.52	12,349.80	8,602.37	7,186.36
216	RETIREMENT - SOUTH CAROLINA	29,275.50	20,450.99	12,608.23	8,921.22
218	RETIREMENT - PORS	11,374.26	10,701.58	10,943.14	9,936.10
222	INSURANCE - WORKERS COMP	1,826.37	2,266.09	1,248.50	1,869.22
224	INSURANCE - MEDICAL	57,882.00	40,309.68	22,692.74	20,059.58
	TOTAL SALARY	333,464.80	251,888.13	175,655.58	148,387.35
300	POSTAGE	1,300.00	1,300.00	651.16	700.52
301	SUPPLIES - OFFICE	3,000.00	3,000.00	2,759.36	2,781.48
330	FUEL-GASOLINE	5,000.00	6,500.00	6,080.72	6,494.82
334	OIL/LUBRICANTS				
336	TIRES & TUBES	1,000.00	1,000.00	827.32	1,067.81
350	CONTINGENCY FUND				
391	LEASE - COPIER	3,500.00	3,000.00	3,777.67	2,942.95
406	INSURANCE - VEHICLE	1,925.22	1,878.26	1,921.89	2,517.94
442	REPAIRS - ACCIDENT DAMAGE			1,725.99	
450	MAINTENANCE-VEHICLE	2,000.00	500.00	599.99	230.22
460	MAINTENANCE - OFFICE EQUIPMENT	200.00	200.00	128.88	144.76
502	HURRICANE HELENE - STORM EXPENSE		2,408.09		
608	TELEPHONE	4,500.00	600.00	1,011.43	577.75
616	TRAVEL & TRAINING				-
637	SOFTWARE MAINTENANCE - MATRIX	28,898.00	25,000.00		
650	UTILITIES	450.00	450.00	470.84	435.69
745	CAPITAL ASSESTS < $5,000		3,971.47		
871	RESTRICTED FUND	70,000.00	70,000.00	70,000.00	70,000.00
913	SOLICITOR'S EXPENSE	75,000.00	75,000.00	75,000.00	75,000.00
	TOTAL OPERATING	196,773.22	194,807.82	164,955.25	162,893.94
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	530,238.02	446,695.95	340,610.83	311,281.29

	10-501-380 APP COG				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
803	ECONOMIC INFORMATION SYSTEM	11,000.00	11,000.00	11,000.00	11,000.00
804	COUNCIL OF GOVERNMENTS	29,055.00	29,055.00	29,055.00	29,055.00
808	LAND REGULATION DEVELOPMENT				
	TOTAL OPERATING	40,055.00	40,055.00	40,055.00	40,055.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL			-	
	GRAND TOTAL	40,055.00	40,055.00	40,055.00	40,055.00

	10-501-480 DEFENDERS OFFICE				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
506	INDIGENT DEFENSE	324,387.00	302,000.04	277,500.00	218,004.00
	TOTAL OPERATING	324,387.00	302,000.04	277,500.00	218,004.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL				
	GRAND TOTAL	324,387.00	302,000.04	277,500.00	218,004.00

	10-505-240 CODE ENFORCEMENT				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	168,938.48	84,552.00	80,772.49	76,806.48
102	OVERTIME	6,188.00	6,098.00	11,140.69	9,285.97
103	TEMPORARY EMPLOYEE	-			
104	LONGEVITY SUPPLEMENT		12,000.00	4,867.46	4,301.14
214	SOCIAL SECURITY	13,254.26	7,709.81	7,010.46	6,519.44
216	RETIREMENT - SOUTH CAROLINA	-	19,051.84	18,052.79	15,775.21
218	RETIREMENT-PORS	37,196.86			
222	INSURANCE - WORKERS COMP	4,411.97	2,415.30	1,406.00	2,106.38
224	INSURANCE - MEDICAL	37,934.52	22,101.72	19,205.52	17,237.90
	TOTAL SALARY	267,924.09	153,928.67	142,455.41	132,032.52
300	POSTAGE				0.53
301	SUPPLIES - OFFICE				111.18
307	SUPPLIES-MEDICAL		25.00		
311	SUPPLIES - JANITORIAL				
312	SUPPLIES - K9		200.00		
314	SUPPLIES - PHOTO				
319	SUPPLIES - WELDING				
330	FUEL - GASOLINE	10,000.00	12,000.00	5,936.31	12,436.90
332	FUEL-DIESEL				
334	OIL/LUBRICANTS				
336	TIRE & TUBES	2,000.00	1,200.00	1,219.51	937.68
361	UNIFORM PURCHASES	3,600.00	1,200.00	829.44	412.41
362	GUNS AND AMMUNITION				
368	FEES - VETERINARIAN	200.00	200.00		
404	INSURANCE - BUILDING				
406	INSURANCE - VEHICLE	2,096.24	930.00	1,416.89	1,685.37
442	REPAIRS - ACCIDENT DAMAGE				
450	MAINTENANCE - VEHICLE	2,500.00	2,000.00	2,367.78	1,550.82
452	MAINTENANCE - BUILDING				
502	HURRICANE HELENE - STORM EXPENSE		1,292.04		
510	PRINTING & BINDING	400.00	400.00		
515	SAFETY EQUIPMENT	2,500.00	400.00	231.05	
520	MEDICAL EXPENSE				
608	TELEPHONE			0.48	0.48
615	TELEPHONE - MOBILE		-		
616	TRAVEL/TRAINING	1,000.00	300.00		295.99
650	UTILITIES				
745	CAPITAL ASSETS < $5,000	4,356.00			
	TOTAL OPERATING	28,652.24	20,147.04	12,001.46	17,431.36
750	CAPITAL EQUIPMENT				
754	RENOVATION - BUILDING				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	296,576.33	174,075.71	154,456.87	149,463.88

	10-505-242 ANIMAL SHELTER				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	203,825.70	122,898.40	111,944.00	98,823.44
102	OVERTIME	2,919.02	9,512.00	12,018.92	10,303.91
103	TEMPORARY EMPLOYEE	104,016.64	102,744.00	16,878.52	
104	LONGEVITY SUPPLEMENT		5,450.00	3,359.94	2,929.99
107	TEMP. OVERTIME	-	2,000.00		
214	SOCIAL SECURITY	15,338.39	10,236.18	9,421.75	8,236.84
216	RETIREMENT - SOUTH CAROLINA	38,371.82	24,937.29	23,752.19	19,535.00
222	INSURANCE - WORKERS COMP	2,263.36	3,177.03	1,863.45	2,619.43
224	INSURANCE - MEDICAL	57,139.56	34,607.28	22,078.62	20,320.17
	TOTAL SALARY	423,874.49	315,562.18	201,317.39	162,768.78
300	POSTAGE	25.00	25.00		-
301	SUPPLIES - OFFICE	1,500.00	2,000.00	2,606.41	1,066.05
307	SUPPLIES - MEDICAL	38,000.00	3,000.00	2,044.31	
311	SUPPLIES - JANITORIAL	4,800.00	4,600.00	4,233.67	1,757.81
312	SUPPLIES - ANIMALS FOOD/ETC	38,000.00	10,000.00	15,092.88	5,105.34
314	SUPPLIES - PHOTO				
328	TOOLS - SMALL HAND	150.00	75.00	194.37	
330	FUEL - GASOLINE	1,000.00	1,700.00	1,089.40	785.16
332	FUEL-DIESEL				
334	OIL/LUBRICANTS				
336	TIRE & TUBES	500.00	785.00	547.24	
340	DUES - ASSOCIATION	225.00	125.00	125.00	
350	CONTINGENCY FUND		250.00		
361	UNIIFORM PURCHASES				
368	FEES - VETERINARIAN				2,429.05
391	LEASE - COPIER	500.00	1,000.00	159.60	
404	INSURANCE-BUILDING	11,221.55	11,077.31	2,863.83	126.00
406	INSURANCE - VEHICLE	1,683.67	872.60	872.64	1,340.72
450	MAINTENANCE - VEHICLE	1,000.00	828.00		39.91
452	MAINTENANCE - BUILDING	8,000.00	4,900.00	2,607.47	1,192.42
468	MAINTENANCE - SOFTWARE	500.00	500.00	295.00	295.00
502	HURRICANE HELENE - STORM EXPENSE		2,183.32		
504	GROUNDS KEEPING	25,200.00	25,200.00	6,400.00	-
508	JANITORIAL SERVICES	25,200.00	25,200.00	6,300.00	
510	PRINTING & BINDING		-		
515	SAFETY EQUIPMENT	500.00	250.00		-
605	INTERNET		-	2,665.71	485.18
608	TELEPHONE	700.00	700.00	755.37	843.54
615	TELEPHONE - MOBILE	1,000.00	1,000.00	1,026.48	950.30
616	TRAVEL/TRAINING	1,300.00	1,300.00	1,269.24	250.00
620	CONTRACTED SERVICES	2,400.00			
625	PEST CONTROL	5,080.00	5,380.00	1,947.00	420.00
650	UTILITIES	35,500.00	37,000.00	18,311.47	12,642.20
926	HUMANE SOCIETY	-	7,500.00	7,500.00	22,500.00
745	CAPITAL ASSETS < $5,000	4,750.00	1,000.00		1,438.55
	TOTAL OPERATING	208,735.22	148,451.23	78,907.09	53,667.23
750	CAPITAL EQUIPMENT				
754	RENOVATION - BUILDING				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	632,609.71	464,013.41	280,224.48	216,436.01

	10-505-243 COMMUNICATIONS (TARIFF-SURCHARGE)				
	(a special revenue account 205)	2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	223,365.33	197,246.40		$ (2,500.00)
102	OVERTIME PAY	-	21,532.50		
104	LONGEVITY SUPPLEMENT	-	15,350.00		
214	SOCIAL SECURITY	16,810.91	17,868.47		
216	RETIREMENT - SOUTH CAROLINA	41,456.61	43,454.32		
220	INSURANCE-UNEMPLOYMENT	-			
222	INSURANCE - WORKERS COMP	398.77	703.77		
224	INSURANCE - MEDICAL	51,930.96	34,644.60		
	TOTAL SALARY	333,962.58	330,800.06	-	(2,500.00)
300	POSTAGE				
301	SUPPLIES - OFFICE				
325	SUPPLIES - TRAINING				
330	FUEL - GASOLINE				
334	OIL & LUBRICANTS				
336	TIRES & TUBES				
340	DUES - ASSOCIATION				
341	SUBSCRIPTIONS				
350	CONTINGENCY FUND				
382	EMERGENCY OPS EXPENSE				
391	LEASE - COPIER				
394	LEASE PAYMENT				
395	LEASE PURCHASE				
404	INSURANCE-BUILDING				
406	INSURANCE - VEHICLE				
442	REPAIRS - ACCIDENT DAMAGE				
443	MAINTENANCE - GENERATOR				
445	IT EQUIPMENT/REPAIRS				
449	MAINTENANCE - CAD SYSTEM				
450	MAINTENANCE - VEHICLE				
452	MAINTENANCE - BUILDING				
455	MAINTENANCE - EQUIPMENT				
456	MAINTENANCE - RADIO EQUIPMENT				
460	MAINTENANCE - OFFICE EQUIPMENT				
461	MAINTENANCE - IT EQUIPMENT				
468	MAINTENANCE - SOFTWARE				
504	GROUNDS KEEPING				
515	SAFETY EQUIPMENT				
535	PUBLIC EDUCATION				
561	EQUIPMENT CHARGE 911				
600	ADVERTISING				
608	TELEPHONE				
614	BEEPER - PAGER				
615	TELEPHONE - MOBILE				
616	TRAVEL/TRAINING				
620	CONTRACTED SERVICES				
642	CONTRACTED SERVICES - COMMUNICATION				
670	ADMIN COMPUTER UPGRADE				
743	E911 TARIFF ACCOUNT				
744	SMART 911				
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	-	-	-	-
750	CAPITAL EQUIPMENT	-	-	-	-
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	333,962.58	330,800.06	-	(2,500.00)

	10-505-244 E911				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	992,615.16	1,015,382.16	943,046.14	878,512.67
102	OVERTIME	181,598.00	151,944.00	90,335.79	73,547.50
104	LONGEVITY SUPPLEMENT		8,300.00	6,238.80	8,399.45
214	SOCIAL SECURITY	88,920.98	89,750.09	77,788.75	71,508.38
216	RETIREMENT - SOUTH CAROLINA	217,933.96	218,196.22	194,324.74	168,361.72
218	RETIREMENT - POLICE	-			
222	INSURANCE - WORKERS COMP	2,149.29	3,489.00	1,975.20	2,915.98
224	INSURANCE - MEDICAL	236,241.48	171,726.60	129,309.07	119,655.16
234	COVID SICK TIME			-	
	TOTAL SALARY	1,719,458.88	1,658,788.07	1,443,018.49	1,322,900.86
300	POSTAGE	100.00	200.00	56.95	227.08
301	SUPPLIES - OFFICE	3,000.00	2,000.00	1,460.60	957.62
305	SUPPLIES - RADIO	10,000.00			
311	SUPPLIES - JANITORIAL				
315	EMPLOYEE APPRECIATION	1,500.00	1,000.00	457.10	(6.83)
330	FUEL - GASOLINE	3,000.00	3,000.00	2,564.18	2,815.51
334	OIL & LUBRICANTS				
336	TIRES & TUBES	1,000.00	2,000.00		
340	DUES - ASSOCIATION				
361	UNIFORM PURCHASES	10,000.00	8,000.00	17,087.31	2,996.01
391	LEASE - COPIER	1,500.00	1,500.00	1,469.92	595.18
404	INSURANCE-BUILDING	968.20	1,038.50	1,038.48	1,038.48
406	INSURANCE - VEHICLE	1,866.36	1,851.79	1,851.84	1,864.07
442	REPAIR - ACCIDENT DAMAGE				3,325.30
450	MAINTENANCE - VEHICLE	1,000.00	1,000.00	4,300.13	2,545.10
452	MAINTENANCE - BUILDING	2,500.00	2,500.00	1,825.12	1,745.00
456	MAINTENANCE - RADIO	10,000.00	19,300.00	7,800.00	20,939.68
460	MAINTENANCE - OFFICE EQUIPMENT	100.00	100.00		8.62
461	MAINTENANCE - IT EQUIPMENT	250.00	250.00	307.60	
468	MAINTENANCE - SOFTWARE		-		
502	HURRICANE HELENE - STORM EXPENSES		59,556.40		
531	REFERENCE MATERIALS	100.00	100.00		
535	PUBLIC EDUCATION				
540	MILEAGE EXPENSE	-	250.00		
549	AUDIO/VIDEO EQUIPMENT	1,200.00	1,200.00		
603	TELEPHONE DATALINE	10,000.00	12,100.00	11,662.39	7,014.38
605	INTERNET	6,500.00	6,800.00	2,877.19	2,193.17
608	TELEPHONE	20,000.00	145,000.00	57,359.71	40,220.05
615	TELEPHONE - MOBILE	2,000.00	1,300.00	1,207.80	1,485.52
618	TRAVEL/TRAINING			3,600.00	
620	CONTRACTED SERVICES	3,200.00	7,351.00		
625	PEST CONTROL				
642	CONTRACTED SVC - COMMUNICATIONS				
650	UTILITIES	6,000.00	4,800.00	5,624.30	69.96
700	CONFERENCE EXPENSE				
745	CAPITAL ASSETS < $5,000	3,500.00	-	3,158.23	
	TOTAL OPERATING	99,284.56	282,197.69	125,708.85	90,033.90
750	CAPITAL EQUIPMENT	-	-	-	
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	1,818,743.44	1,940,985.76	1,568,727.34	1,412,934.76

10-505-245 FIRE PROTECTION					
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
245	FUEL				
520	MEDICAL EXPENSE				
810	BLACKSBURG FIRE DEPT	60,000.00	50,000.00	$50,000	$50,000
812	BUFFALO VFD	60,000.00	50,000.00	$50,000	$50,000
814	CHEROKEE CREEK VFD	60,000.00	50,000.00	$50,000	$50,000
818	CHESNEE COMM VFD				
824	CKC VFD	60,000.00	50,000.00	$50,000	$50,000
826	CORINTH VFD	60,000.00	50,000.00	$50,000	$50,000
830	COWPENS VFD				
836	ANTIOCH VFD	60,000.00	50,000.00	$50,000	$50,000
838	ASBURY/REHOBETH VFD	60,000.00	50,000.00	$50,000	$50,000
840	GAFFNEY FIRE DEPT	60,000.00	50,000.00	$50,000	$50,000
844	GOUCHER/WHITE PLAINS VFD	60,000.00	50,000.00	$50,000	$50,000
846	GRASSY POND VFD	60,000.00	50,000.00	$50,000	$50,000
848	GROVER VFD				
850	MACEDONIA VFD	60,000.00	50,000.00	$50,000	$50,000
852	DMW VFD	60,000.00	50,000.00	$50,000	$50,000
853	PACOLET RESCUE				
854	PACOLET VFD	500.00	500.00	500.00	500.00
862	TWIN RIVER VFD	60,000.00	50,000.00	$50,000	$50,000
	TOTAL OPERATING	780,500.00	650,500.00	650,500.00	650,500.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL				
	GRAND TOTAL	780,500.00	650,500.00	650,500.00	650,500.00

	10-505-290 CORONER				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	108,321.61	80,735.20	66,371.93	63,298.45
104	LONGEVITY SUPPLEMENT		17,150.00	7,230.09	6,449.46
213	OFFICIAL ALLOWANCE-SC	38,792.52	38,792.52	38,530.98	28,279.61
214	SOCIAL SECURITY	11,111.32	10,264.09	8,155.40	7,144.41
216	RETIREMENT - SOUTH CAROLINA	9,805.16	9,166.64	5,426.55	4,771.26
218	RETIREMENT - POLICE	20,026.04	18,540.08	17,704.46	14,336.06
222	INSURANCE - WORKERS COMP	3,406.99	4,203.31	2,266.10	3,167.36
224	INSURANCE - MEDICAL	15,025.32	17,966.88	16,298.52	14,502.31
	TOTAL SALARY	206,488.96	196,818.73	161,984.03	141,948.92
210	ALLOWANCE - UNIFORMS	650.00	650.00	1,357.18	-
212	ALLOWANCE - OFFICIAL	600.00	600.00	596.03	1,265.32
297	SUPPLIES - INVESTIGATIVE	1,800.00	1,800.00	1,838.35	1,475.62
300	POSTAGE	400.00	400.00	99.96	84.15
301	SUPPLIES - OFFICE	600.00	600.00	588.57	304.00
314	SUPPLIES - PHOTO	600.00	600.00	575.24	340.69
330	FUEL-GASOLINE	4,500.00	5,000.00	3,841.03	4,242.96
332	FUEL-DIESEL	250.00	250.00		
334	OIL/LUBRICANTS		200.00		
336	TIRES & TUBES	1,200.00	600.00	563.81	
340	DUES - ASSOCIATION	200.00	200.00	200.00	200.00
391	LEASE - COPIER	350.00	350.00	379.49	334.09
404	INSURANCE-BUILDING	-	1,050.08	802.53	720.00
406	INSURANCE - VEHICLE	4,870.47	4,751.68	4,613.35	4,703.64
408	INSURANCE-INLAND MARINE	1,695.27	1,653.92	1,653.96	1,653.96
442	REPAIR-ACCIDENT DAMAGE	1,000.00			
443	MAINTENANCE - GENERATOR	-	2,000.00	559.00	404.50
450	MAINTENANCE-VEHICLE	3,000.00	2,000.00	10,101.72	4,344.83
452	MAINTENANCE - BUILDING	1,000.00	6,956.50		
456	MAINTENANCE- RADIO	1,000.00	1,000.00	902.85	
460	MAINTENANCE - OFFICE EQUIPMENT	200.00	200.00		
464	MAINTENANCE - COMPUTER	500.00	500.00		
468	MAINTENANCE - SOFTWARE	1,850.00	1,200.00	1,850.04	1,842.48
486	MAINTENANCE-MORGUE COOLER	1,000.00	1,000.00		
486	MAINTENANCE-EVIDENCE REFRIG	500.00	1,116.00		
502	HURRICANE HELENE - STORM EXPENSE		1,212.12		
509	RADIO COMMUNICATIONS EXPENSE	2,000.00	2,000.00	1,451.04	1,840.79
510	PRINTING & BINDING	400.00	200.00		106.92
515	SAFETY EQUIPMENT	500.00	300.00		
525	UNCLAIMED-POST MORTEM	2,500.00			
526	POST MORTEM EXPENSE	127,500.00	120,000.00	107,085.50	103,886.60
601	WEB HOSTING	250.00	180.00	250.22	173.49
605	INTERNET	1,500.00	1,500.00	1,709.06	1,709.09
608	TELEPHONE	700.00	1,500.00	3,336.28	3,057.43
615	TELEPHONE - MOBILE	1,500.00	1,500.00	1,009.50	1,725.02
616	TRAVEL/TRAINING	2,500.00	2,500.00	1,857.16	1,916.20
620	CONTRACTED SERVICES	20,000.00	20,000.00	20,341.26	
625	PEST CONTROL				
640	CONTRACTED SERVICES SECURITY	-	325.00	324.00	324.00
645	CONTRACTED SERVICES-SOFTWARE	700.00	700.00	640.94	610.43
650	UTILITIES		10,000.00	10,375.59	10,533.70
700	CONFERENCE EXPENSE				
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	187,815.74	196,595.30	178,903.66	147,799.91
750	CAPITAL EQUIPMENT	-	-	-	
754	RENOVATION - BUILDING				

	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	394,304.70	393,414.03	340,887.69	289,748.83

	10-505-301 LAW ENFORCEMENT CENTER				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY			-	
301	SUPPLIES-OFFICE				
307	SUPPLIES-MEDICAL				
311	SUPPLIES - JANITORIAL	6,500.00	6,500.00	3,808.05	5,897.09
350	CONTINGENCY FUND				
374	SECURITY EXPENSE	55,400.00	48,000.00	52,023.89	51,036.32
388	LEASE - POSTAL				
404	INSURANCE - BUILDING	5,089.00	4,964.72	4,680.56	4,585.88
442	REPAIRS - ACCIDENT DAMAGE				
452	MAINTENANCE - BUILDING	26,000.00	25,000.00	25,755.88	18,670.75
504	GROUNDS KEEPING				
508	JANITORIAL SERVICES	17,200.00	16,800.00	17,196.00	17,196.00
620	CONTRACTED SERVICES				
625	PEST CONTROL	900.00	900.00	600.00	600.00
640	CONTRACTED SVC - SECURITY	1,000.00	1,000.00	946.20	946.20
641	CONTRACTED SVC - SAFETY	1,175.00	1,175.00		1,338.20
645	CONTRACTED SVC - SOFTWARE	1,950.00			
746	CAPITAL ASSETS > $5,000				
650	UTILITIES	70,000.00	72,000.00	68,709.74	66,182.43
	TOTAL OPERATING	185,214.00	176,339.72	173,720.32	166,452.87
750	CAPITAL EQUIPMENT	-	-	-	-
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	185,214.00	176,339.72	173,720.32	166,452.87

	10-505-325 VICTIMS ADVOCATE				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	104,542.92	93,675.40	85,712.57	81,975.66
102	OVERTIME	825.95	697.80	670.16	
104	LONGEVITY SUPPLEMENT		4,600.00	2,314.18	2,052.48
214	SOCIAL SECURITY	7,875.41	7,386.14	6,413.76	6,093.90
216	RETIREMENT - SOUTH CAROLINA	19,556.46	18,369.43	16,532.20	14,686.75
222	INSURANCE - WORKERS COMP	2,713.02	2,715.43	1,530.61	2,325.07
224	INSURANCE - MEDICAL	27,559.80	26,230.56	23,120.76	19,155.38
	TOTAL SALARY	163,073.56	153,674.76	136,294.24	126,289.24
300	POSTAGE	50.00	50.00		
301	SUPPLIES - OFFICE	1,000.00	1,000.00		149.68
330	FUEL - GASOLINE		-		
334	OIL/LUBRICANTS				
336	TIRE & TUBES	800.00	800.00		
385	VICTIMS ASSISTANCE	2,000.00	2,000.00	793.78	
406	INSURANCE - VEHICLE	854.00	832.69	832.70	784.74
450	MAINTENANCE - VEHICLE	1,500.00	1,145.00	1,152.15	
502	HURRICANE HELENE - STORM EXPENSE		1,364.17		
510	PRINTING & BINDING	400.00	400.00	70.20	74.41
616	TRAVEL/TRAINING	1,000.00	1,000.00		205.00
745	CAPITAL ASSET < $5,000				

	TOTAL OPERATING	7,604.00	8,591.86	2,848.83	1,213.83
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	170,677.56	162,266.62	139,143.07	127,503.07

	10-505-330 SHERIFF				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	4,417,252.91	3,982,521.66	3,333,210.93	3,132,856.23
101	REGULAR OVERTIME		-		59,543.93
102	OVERTIME	190,800.00	182,000.00	240,744.22	211,301.29
104	LONGEVITY SUPPLEMENT		141,700.00	91,766.62	94,417.09
213	OFFICIAL ALLOWANCE-SC	11,637.86	11,637.86	11,557.72	11,767.83
214	SOCIAL SECURITY	347,797.33	326,347.46	271,997.53	255,964.76
216	RETIREMENT - SOUTH CAROLINA	68,051.29	75,945.06	58,719.17	55,224.45
218	RETIREMENT - POLICE	903,344.65	830,202.10	724,615.12	642,860.58
220	INSURANCE-UNEMPLOYMENT				
222	INSURANCE - WORKERS COMP	111,225.14	136,159.36	71,884.09	107,988.96
224	INSURANCE - MEDICAL	922,480.08	765,046.68	620,970.88	564,809.02
234	COVID SICK TIME			-	
	TOTAL SALARY	6,972,589.26	6,451,560.18	5,425,466.28	5,136,734.14
210	ALLOWANCE - UNIFORM	200.00	200.00	761.86	266.52
300	POSTAGE	800.00	900.00	7,411.23	603.16
301	SUPPLIES - OFFICE	11,000.00	11,000.00		10,405.06
303	SUPPLIES - COMPUTER	500.00	500.00		431.62
305	SUPPLIES - RADIO	500.00	500.00	134.99	41.45
306	SUPPLIES - RECORDING	200.00	200.00		71.14
307	SUPPLIES - MEDICAL	100.00	100.00		
311	SUPPLIES - JANITORIAL			5,203.30	
312	SUPPLIES- K-9	8,500.00	8,500.00	631.75	7,252.49
314	SUPPLIES - PHOTO	400.00		255,122.74	345.40
330	FUEL - GASOLINE	245,000.00	245,000.00		243,724.05
332	FUEL - DIESEL				
334	OIL/LUBRICANTS	1,000.00	1,000.00	35,058.91	-
336	TIRE & TUBES	43,000.00	38,000.00	5,520.00	33,328.92
340	DUES - ASSOCIATION	5,865.00	5,865.00		4,365.00
342	SUPPLIES - IDENTIFICATION	250.00		17,417.18	
352	CRIME SCENE EXPENSE	3,000.00	3,000.00	3,108.36	1,536.23
353	SUPPLIES - LABORATORY	3,000.00	3,000.00	1,961.97	2,293.63
354	EXTRADITION EXPENSES	3,000.00	3,000.00	430.53	597.54
356	FEES - TOWING	1,500.00	1,500.00	1,285.00	1,212.00
360	SUPPLIES - TASER GUN		3,200.00		
361	UNIFORM PURCHASES	55,000.00	55,000.00	39,528.68	46,579.58
362	GUNS & AMMO	7,000.00	7,000.00	7,022.32	6,827.76
380	FUND, SPECIAL INVEST.	500.00	500.00		
391	LEASE - COPIER	12,500.00	12,500.00	12,710.09	13,266.57
397	LEASE - SOFTWARE				
406	INSURANCE - VEHICLE	136,378.00	101,186.86	98,068.70	85,851.40
408	INSURANCE-INLAND MARINE	775.41	756.50	756.48	1,374.49
442	REPAIRS - ACCIDENT DAMAGE	50,000.00	55,000.00	10,958.21	29,384.26
450	MAINTENANCE - VEHICLE	130,000.00	130,000.00	129,014.35	140,515.08
452	MAINTENANCE - BLDG			50.22	
454	MAINTENANCE - HEAVY EQUIPMENT	150.00	150.00		
455	MAINTENANCE - EQUIPMENT	1,500.00	1,500.00		
456	MAINTENANCE - RADIO	1,000.00	1,000.00		
460	MAINTENANCE - OFFICE EQUIPMENT	200.00	200.00		114.79
464	MAINTENANCE - COMPUTER	600.00	600.00	107.76	
468	MAINTENANCE - SOFTWARE	100.00	100.00		233.90
501	PROPERTY DAMAGES				
502	HURRICANE HELENE - STORM EXPENSE		120,089.29		
510	PRINTING & BINDING	1,700.00	1,700.00	1,124.62	884.94
515	SAFETY EQUIPMENT	800.00	800.00		
520	MEDICAL EXPENSE	1,500.00	1,500.00	1,585.00	(1,335.00)
531	REFERENCE MATERIALS	300.00	300.00		
600	ADVERTISING	300.00	300.00		212.89
601	WEB HOSTING	450.00	450.00	358.71	292.77
608	TELEPHONE	7,500.00	1,500.00	1,309.64	1,474.10

613	RENT - STORAGE					
615	TELEPHONE - MOBILE		40,000.00	40,000.00	35,001.45	34,905.09
616	TRAVEL/TRAINING		5,000.00	5,000.00	5,984.56	3,074.06
620	CONTRACTED SERVICES		2,850.00	4,850.00		3,418.00
40622	BOND FORFEIT EXPENSE - SHERIFF		48,420.81	89,584.00		
631	COMPUTER SUPPORT-VISION					
645	CONTRACTED SVC - SOFTWARE		55,000.00	48,000.00	46,806.58	5,854.75
700	CONFERENCE EXPENSE					
745	CAPITAL ASSETS < $5,000					
			-	-		
	TOTAL OPERATING		887,339.22	1,005,031.65	724,435.19	679,403.64
750	CAPITAL EQUIPMENT		-	-	-	
	TOTAL CAPITAL		-	-	-	
	GRAND TOTAL		7,859,928.48	7,456,591.83	6,149,901.47	5,816,137.78

10-505-332	DETENTION CENTER				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	2,288,688.10	2,036,864.44	1,331,801.63	1,268,247.87
101	REGULAR OVERTIME		-		17,092.59
102	OVERTIME	153,700.00	80,600.00	388,014.98	387,515.72
104	LONGEVITY SUPPLEMENT	-	32,750.00	17,279.57	20,101.97
214	SOCIAL SECURITY	180,571.81	163,509.59	127,726.11	125,397.21
216	RETIREMENT - SOUTH CAROLINA	20,565.05	19,326.75	19,641.70	17,286.64
218	RETIREMENT - POLICE	495,228.66	434,588.08	346,791.44	322,638.60
222	INSURANCE - WORKERS COMP	76,099.09	87,359.41	34,407.27	52,880.80
224	INSURANCE - MEDICAL	492,766.20	296,897.52	217,686.64	213,893.86
	TOTAL SALARY	3,707,618.91	3,151,895.79	2,483,349.34	2,425,055.26
		555,723.12			
210	ALLOWANCE - UNIFORM	400.00	400.00		-
300	POSTAGE	175.00	175.00	89.72	103.21
301	SUPPLIES - OFFICE	3,300.00	3,000.00	3,636.65	2,964.04
307	SUPPLIES - MEDICAL	800.00	500.00		-
311	SUPPLIES - JANITORIAL	39,000.00	40,000.00	34,982.86	28,899.95
312	SUPPLIES - K-9				
314	SUPPLIES - PHOTO				
328	TOOLS - SMALL HAND	900.00	900.00	757.47	906.99
330	FUEL - GASOLINE	17,000.00	18,000.00	14,348.70	15,092.23
332	FUEL - DIESEL			763.14	
334	OIL/LUBRICANTS	150.00		131.52	
336	TIRE & TUBES	1,800.00	2,000.00	1,649.21	1,217.15
340	DUES	2,450.00	2,450.00	1,075.00	2,450.00
342	SUPPLIES - IDENTIFICATION	2,000.00	2,200.00	2,117.74	497.91
344	INMATE - CLOTHING	20,000.00	20,000.00	14,739.62	6,662.75
345	INMATE - PROPERTY BAGS	500.00	500.00	237.03	289.78
346	INMATE - BEDDING	25,000.00	25,000.00	18,102.99	10,414.11
349	INMATE - HYGIENE	20,000.00	20,000.00	14,291.06	14,508.98
360	SUPPLIES - TASER GUN	9,000.00	7,000.00	2,490.48	4,971.78
361	UNIFORM PURCHASES	28,000.00	20,000.00	18,489.54	13,098.95
362	GUNS & AMMO	4,000.00	3,000.00	1,940.76	1,935.36
374	SECURITY EXPENSE				
391	LEASE-COPIER	5,500.00	5,500.00	4,276.85	5,010.06
404	INSURANCE-BUILDING	10,350.00	10,096.46	9,311.82	8,914.29
406	INSURANCE - VEHICLE	7,600.00	7,645.77	6,514.36	6,890.25
408	INSURANCE-INLAND MARINE	96.00	95.78	95.76	23.94
442	REPAIRS - ACCIDENT DAMAGE			335.88	
443	MAINTENANCE - GENERATOR	2,000.00	2,000.00	800.00	1,099.91
447	MAINTENANCE - CONTROL PANEL	2,000.00	2,000.00	3,042.84	513.96
450	MAINTENANCE - VEHICLE	6,500.00	3,500.00	7,719.63	6,411.18
452	MAINTENANCE - BUILDING	85,000.00	130,000.00	118,949.62	103,663.20
455	MAINTENANCE - EQUIPMENT	5,000.00			
456	MAINTENANCE - RADIO				
460	MAINTENANCE - OFFICE EQUIPMENT	200.00	200.00	15.87	29.14
461	MAINTENANCE - IT EQUIPMENT	500.00	500.00		
462	MAINTENANCE - UNIFORM				
464	MAINTENANCE - COMPUTER	1,500.00	1,500.00		1,384.27
465	MAINTENANCE - SMALL EQUIPMENT				
467	MAINTENANCE - BOILER/HVAC	40,000.00			
468	MAINTENANCE - SOFTWARE				
501	PROPERTY DAMAGE				
502	HURRICANE HELENE - STORM EXPENSE		43,225.04		
510	PRINTING & BINDING	1,500.00	1,500.00	1,035.68	
515	SAFETY EQUIPMENT				
520	MEDICAL EXPENSE	4,000.00	4,000.00	1,260.00	4,625.00
522	INMATE MEDICAL				
600	ADVERTISING	2,000.00	2,000.00		786.24
603	TELEPHONE DATALINE	6,000.00	6,000.00	5,909.46	6,066.96
605	INTERNET				

606	LAUNDRY EXPENSE	10,000.00	10,500.00	7,540.56	7,751.38
608	TELEPHONE	3,500.00	6,000.00	4,818.45	4,659.03
611	RENT - COPIER				
615	TELEPHONE - MOBILE				
616	TRAVEL/TRAINING	2,500.00	2,500.00	841.25	1,453.92
620	CONTRACTED SERVICES	4,500.00	4,500.00		
623	CONTRACTED SERVICES - FOOD	542,383.00	507,986.00	517,628.57	447,979.02
625	CONTRACTED SERVICES - PEST CONT	8,000.00	4,800.00	2,674.89	2,099.96
630	CONTRACTED SERVICES - DJJ	20,000.00	20,000.00	36,525.00	9,300.00
639	CONTRACTED SERVICES - SO HEALTH	546,000.00	468,706.20	543,190.80	541,470.30
640	CONTRACTED SVC - SECURITY	408.00	408.00	408.00	408.00
641	CONTRACTED SVC - SAFETY	3,250.00	3,250.00		
650	UTILITIES	213,000.00	215,000.00	207,956.67	202,536.82
651	CONTRACTED SERVICES - TRASH DISPOSAL	12,000.00	11,000.00	11,967.00	11,236.60
667	RENTAL EQUIPMENT	3,000.00	3,000.00		38,705.40
991	KITCHEN EQUIPMENT	10,000.00	10,000.00	12,716.31	5,120.53
745	CAPITAL ASSETS < $5,000				
746	FIXED ASSETS				
	TOTAL OPERATING	1,732,762.00	1,652,538.25	1,635,378.76	1,522,152.55
		80,223.75			
750	CAPITAL EQUIPMENT	-	-	-	-
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	5,440,380.91	4,804,434.04	4,118,728.10	3,947,207.81

	10-505-340 EMERGENCY MANAGEMENT				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	172,328.44	139,698.00	115,480.82	107,956.07
102	OVERTIME	-	1,866.60		43.95
104	LONGEVITY SUPPLEMENT		300.00	102.89	3,042.71
214	SOCIAL SECURITY	13,183.13	10,852.64	8,826.00	8,301.94
216	RETIREMENT - SOUTH CAROLINA	19,320.58	14,411.13	10,858.44	9,380.35
218	RETIREMENT - PORS	14,492.16	13,639.99	12,816.10	11,724.41
222	INSURANCE - WORKERS COMP	2,976.45	4,001.99	2,305.89	3,581.11
224	INSURANCE - MEDICAL	23,651.64	7,619.64	13,343.07	14,568.66
234	COVID SICK TIME			-	
	TOTAL SALARY	245,952.39	192,390.00	163,733.21	158,599.20
300	POSTAGE	75.00	75.00	53.73	-
301	SUPPLIES - OFFICE	1,000.00	1,000.00	2,472.05	1,103.98
307	SUPPLIES - MEDICAL	500.00	500.00		496.00
310	SUPPLIES - EDUCATIONAL	500.00	500.00		223.82
311	SUPPLIES - JANITORIAL		-	67.06	
328	TOOLS - SMALL HAND	500.00	500.00		234.75
330	FUEL - GASOLINE	5,200.00	3,500.00	3,802.84	2,895.18
332	FUEL-DIESEL		-		
334	OIL/LUBRICANTS	250.00	250.00	35.73	
336	TIRE & TUBES	2,100.00	2,000.00	1,948.52	
340	DUES - ASSOCIATION	225.00	225.00		
341	SUBSCRIPTIONS				(0.71)
361	UNIFORM PURCHASES	1,550.00	1,500.00	829.04	966.60
382	EMERGENCY OPS EXPENSE	1,500.00	1,500.00	61.14	1,491.64
384	HAZMAT/RESCUE EXPENSE	30,000.00	29,500.00	25,952.08	1,944.97
391	LEASE - COPIER	350.00	350.00	498.16	241.04
509	RADIO COMMUNICATIONS EQUIPMENT	2,500.00	2,500.00		
404	INSURANCE-BUILDING		2,530.00	1,172.28	720.00
406	INSURANCE - VEHICLE	12,464.00	11,243.02	11,432.42	2,820.25
407	INSURANCE - AERIAL	2,500.00	2,441.00	1,430.00	
408	INSURANCE - INLAND MARINE	2,171.00	1,862.54	1,708.89	1,350.38
440	MAINTENANCE - TORNADO SIRENS	17,500.00	12,000.00	1,022.73	
450	MAINTENANCE - VEHICLE	8,000.00	2,000.00		459.43
455	MAINTENANCE - EQUIPMENT	3,000.00	3,000.00	2,399.21	477.40
456	MAINTENANCE - RADIO	500.00	500.00		451.18
460	MAINTENANCE - OFFICE EQUIPMENT	100.00	100.00		-
464	MAINTENANCE - COMPUTER				-
501	PROPERTY DAMAGES				-
502	HURRICANE HELENE - STORM EXPENSES		87,143.45		
515	SAFETY EQUIPMENT	1,000.00	1,000.00		652.28
605	INTERNET	1,830.00	1,827.00	955.01	2,979.71
608	TELEPHONE		1,000.00	3,326.20	4,768.30
615	TELEPHONE - MOBILE	2,500.00	2,500.00	3,259.42	2,482.88
616	TRAVEL/TRAINING	2,600.00	2,500.00	1,941.96	971.36
617	CERT PROGRAM- TRAINING	5,000.00	5,000.00	1,309.75	
642	CONTRACTED SVC - COMMUNICATION	21,700.00	21,700.00		20,050.56
745	CAPITAL ASSETS < $5,000			19,054.88	
	TOTAL OPERATING	127,115.00	202,247.01	84,733.10	47,781.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-		-
	GRAND TOTAL	373,067.39	394,637.01	248,466.31	206,380.20

	10-505-345 EMS				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	78,000.00			
102	OVERTIME	-			
104	LONGEVITY SUPPLEMENT	-			
214	SOCIAL SECURITY	5,967.00			
216	RETIREMENT - SOUTH CAROLINA	-			
218	RETIREMENT - PORS	16,567.20			
222	INSURANCE - WORKERS COMP	3,190.17			
224	INSURANCE - MEDICAL	15,025.32			
	TOTAL SALARY	118,749.69			
300	POSTAGE				
301	SUPPLIES - OFFICE	300.00			
307	SUPPLIES - MEDICAL				
310	SUPPLIES - EDUCATIONAL				
311	SUPPLIES - JANITORIAL				
328	TOOLS - SMALL HAND	100.00			
330	FUEL - GASOLINE	400.00			
332	FUEL-DIESEL				
334	OIL/LUBRICANTS	50.00			
336	TIRE & TUBES				
340	DUES - ASSOCIATION	225.00			
341	SUBSCRIPTIONS				
361	UNIFORM PURCHASES	500.00			
391	LEASE - COPIER	100.00			
509	RADIO COMMUNICATIONS EQUIPMENT				
404	INSURANCE-BUILDING				
406	INSURANCE - VEHICLE				
407	INSURANCE - AERIAL				
408	INSURANCE - INLAND MARINE				
450	MAINTENANCE - VEHICLE	500.00			
455	MAINTENANCE - EQUIPMENT				
456	MAINTENANCE - RADIO				
460	MAINTENANCE - OFFICE EQUIPMENT				
464	MAINTENANCE - COMPUTER				
501	PROPERTY DAMAGES				
502	HURRICANE HELENE - STORM EXPENSES				
515	SAFETY EQUIPMENT	300.00			
605	INTERNET				
608	TELEPHONE	700.00			
615	TELEPHONE - MOBILE	525.00			
616	TRAVEL/TRAINING	200.00			
617	CERT PROGRAM- TRAINING				
642	CONTRACTED SVC - COMMUNICATION				
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	3,900.00	-	-	-
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-		-
	GRAND TOTAL	122,649.69	-	-	-

	10-510-100 ROADS & BRIDGES				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	612,012.20	491,920.00	365,116.32	353,912.03
102	OVERTIME	7,976.00	7,465.00	4,622.00	1,865.13
103	TEMP. EMPLOYEE	71,952.40	71,952.40		7,408.80
104	LONGEVITY SUPPLEMENT		19,450.00	9,477.19	8,853.85
107	TEMP. OVERTIME	-	3,597.62		
214	SOCIAL SECURITY	46,672.13	39,219.74	27,895.37	26,708.87
216	RETIREMENT - SOUTH CAROLINA	115,069.81	96,295.78	70,760.82	60,472.68
218	RETIREMENT - PORS	-			3,823.99
222	INSURANCE - WORKERS COMP	35,585.84	42,755.56	19,691.47	30,474.29
224	INSURANCE - MEDICAL	134,964.36	101,153.52	77,598.22	77,052.18
	TOTAL SALARY	1,024,232.75	873,809.62	575,161.39	570,571.82
300	POSTAGE	100.00	25.00		
301	SUPPLIES - OFFICE	500.00	300.00	253.26	93.22
307	SUPPLIES - MEDICAL	300.00	400.00		
311	SUPPLIES - JANITORIAL	500.00	300.00	241.10	297.28
314	SUPPLIES - PHOTO	200.00	200.00	187.87	
315	FOOD EXP/EMPLOYEE APPRECIATION	1,500.00	400.00	368.62	52.77
318	SUPPLIES - PAVING	500.00	500.00		
319	SUPPLIES - WELDING	500.00	500.00	129.60	129.60
321	MAINTENANCE - BRIDGE/CULVERTS	183,635.00	7,500.00	1,037.39	
322	PIPE EXPENSE	75,000.00	60,000.00	60,795.36	31,943.16
326	MAINTENANCE - TOOL	2,500.00	2,500.00	775.35	144.07
328	TOOLS - SMALL HAND	5,000.00	5,000.00	7,679.72	3,081.43
330	FUEL - GASOLINE	25,000.00	28,500.00	22,249.91	19,669.43
332	FUEL - DIESEL	105,000.00	115,000.00	103,045.61	150,939.85
334	OIL/LUBRICANTS	2,000.00	2,000.00	7.94	855.71
336	TIRE & TUBES	30,000.00	30,000.00	19,297.23	26,712.07
338	ROAD SIGN EXPENSE	40,000.00	30,000.00	31,703.74	21,406.10
404	INSURANCE-BUILDING		-	84.96	113.28
406	INSURANCE - VEHICLE	18,481.00	16,869.53	15,831.19	14,801.64
408	INSURANCE-INLAND MARINE	16,395.00	17,219.15	17,112.55	14,963.92
442	REPAIRS - ACCIDENT DAMAGE	1,000.00	1,000.00		
450	MAINTENANCE - VEHICLE	12,000.00		10,753.43	11,620.34
452	MAINTENANCE - BUILDING				89.00
454	MAINTENANCE - HEAVY EQUIPMENT	150,000.00	60,000.00	129,385.73	64,644.38
455	MAINTENANCE - EQUIPMENT				
456	MAINTERANCE-RADIO	500.00	500.00		
458	MAINTENANCE - ROAD	615,000.00	200,000.00	364,652.08	195,337.60
465	MAINTENANCE - SMALL EQUIPMENT	2,000.00	2,000.00	98.16	1,834.57
470	ROAD MAINTENANCE-DAMAGES				
471	PUBLIC INFRA. IMPROV. FUNDS- DIST 1	10,000.00	460,067.00	56,218.90	
472	PUBLIC INFRA. IMPROV. FUNDS- DIST 2	10,000.00	50,000.00	45,350.98	
473	PUBLIC INFRA. IMPROV. FUNDS- DIST 3	10,000.00	153,640.00	59,244.11	1,620.00
474	PUBLIC INFRA. IMPROV. FUNDS- DIST 4	10,000.00	50,000.00	56,218.90	
475	PUBLIC INFRA. IMPROV. FUNDS- DIST 5	10,000.00	50,000.00		28,435.40
476	PUBLIC INFRA. IMPROV. FUNDS- DIST 6	10,000.00	50,000.00	92,745.73	145,540.51
477	PUBLIC INFRA. IMPROV. FUNDS- DIST 7	10,000.00	59,190.00	76,323.40	7,716.06
485	BRIDGE CONSTRUCTION		80,000.00		67,831.00
501	PROPERTY DAMAGES	500.00	500.00	681.84	452.99
502	HURRICANE HELENE - STORM EXPENSE		633,355.73		
509	RADIO COMMUNICATION EXPENSE	10,000.00			
510	PRINTING & BINDING	300.00			
515	SAFETY EQUIPMENT	2,500.00	2,500.00	1,384.66	1,970.01
520	MEDICAL EXPENSE				
608	TELEPHONE	300.00	300.00	850.64	576.21
609	SAND EXPENSE				
615	TELEPHONE - MOBILE	1,000.00	1,000.00	603.90	563.89
616	TRAINING				
620	CONTRACTED SERVICES		15,000.00		

667	RENTAL EQUIPMENT				3,995.05
745	CAPITAL ASSETS < $5,000	6,967.00		0.01	12,195.95
	TOTAL OPERATING	1,379,178.00	2,186,266.41	1,175,313.87	829,626.49
750	CAPITAL EQUIPMENT	-	-	56,775.60	
	TOTAL CAPITAL	-	-	56,775.60	
	GRAND TOTAL	2,403,410.75	3,060,076.03	1,750,475.26	1,400,198.31

10-515-200	VETERANS AFFAIRS				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	197,803.12	171,002.00	130,905.73	121,546.95
102	OVERTIME				
103	TEMPORARY EMPLOYEE				
104	LONGEVITY SUPPLEMENT		7,900.00	4,804.93	6,574.07
214	SOCIAL SECURITY	14,797.27	13,351.34	9,882.59	9,325.90
216	RETIREMENT - SOUTH CAROLINA	36,712.26	33,204.21	25,490.51	22,207.96
222	INSURANCE - WORKERS COMP	6,160.15	3,131.90	1,188.96	1,729.88
224	INSURANCE - MEDICAL	42,114.24	40,068.60	31,828.02	20,920.29
	TOTAL SALARY	297,587.04	268,658.04	204,100.74	182,305.05
300	POSTAGE	250.00	300.00	174.77	178.69
301	SUPPLIES - OFFICE	500.00	500.00	429.47	196.62
330	FUEL - GASOLINE	5,000.00	6,000.00	4,329.39	4,327.36
334	OIL/LUBRICANTS	200.00	200.00		
336	TIRES & TUBES	1,000.00	1,000.00		614.65
340	DUES - ASSOCIATION	300.00	300.00	185.00	135.00
341	SUBSCRIPTIONS	65.00	65.00	65.00	65.00
350	CONTINGENCY FUND				
361	UNIFORM PURCHASES	500.00	500.00		
391	LEASE - COPIER	800.00	1,200.00	374.12	659.29
406	INSURANCE - VEHICLE	3,954.00	2,770.69	3,383.76	3,517.47
442	REPAIRS - ACCIDENT DAMAGE				452.41
450	MAINTENANCE - VEHICLE	1,000.00	500.00	669.35	356.30
460	MAINTENANCE - OFFICE EQUIPMENT	100.00	100.00		
464	MAINTENANCE - COMPUTER	200.00	200.00		126.99
468	MAINTENANCE - SOFTWARE	1,200.00	1,200.00		
502	HURRICANE HELENE - STORM EXPENSE		1,743.59		
510	PRINTING & BINDING	300.00	300.00		
515	SAFETY EQUIPMENT	100.00	100.00		
531	REFERENCE MATERIALS	755.00	755.00	755.00	755.00
544	SPECIAL RECOGNITION	1,000.00	1,000.00		121.57
605	INTERNET	500.00	480.00	456.60	456.60
608	TELEPHONE	1,100.00			
615	TELEPHONE - MOBILE	900.00	900.00	1,143.63	1,099.90
616	TRAVEL/TRAINING	5,000.00	6,000.00	2,190.39	4,170.57
619	COMPUTER SERVICES				
745	CAPITAL ASSETS < $5,000	1,000.00			
750	TOTAL OPERATING	25,724.00	26,114.28	14,156.48	17,233.42
	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	323,311.04	294,772.32	218,257.22	199,538.47

	10-515-205 ALCOHOL & DRUG ABUSE				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
904	ALCOHOL & DRUG ABUSE	7,500.00	7,500.00	7,500.00	7,500.00
	TOTAL OPERATING	7,500.00	7,500.00	7,500.00	7,500.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL				
	GRAND TOTAL	7,500.00	7,500.00	7,500.00	7,500.00
		-			

	10-515-210 HEALTH DEPARTMENT				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
404	INSURANCE - BUILDING	1,502.00	1,501.58	1,372.05	1,328.86
452	MAINTENANCE - BUILDING				
650	UTILITIES				
905	HEALTH DEPARTMENT	33,760.00	33,760.00	33,760.00	33,760.00
	TOTAL OPERATING	35,262.00	35,261.58	35,132.05	35,088.86
750	CAPITAL EQUIPMENT	-	-	-	-
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	35,262.00	35,261.58	35,132.05	35,088.86

	10-515-215 INDIGENT CARE				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
104	LONGEVITY SUPPLEMENT				
214	SOCIAL SECURITY				
216	RETIREMENT - SOUTH CAROLINA				
222	INSURANCE - WORKERS COMP				
224	INSURANCE - MEDICAL				
	TOTAL SALARY			-	
300	POSTAGE				
301	SUPPLIES - OFFICE				
350	CONTINGENCY FUND				
391	LEASE - COPIER				
506	INDIGENT DEFENSE-MIAA	76,700.00	69,612.00	76,944.00	78,650.00
510	PRINTING & BINDING				
616	TRAVEL/TRAINING				
866	COUNTY MIAP FUND				
611	RENT - COPIER				
	TOTAL OPERATING	76,700.00	69,612.00	76,944.00	78,650.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	76,700.00	69,612.00	76,944.00	78,650.00

	10-515-217 COUNTY HUMAN SERVICES (PEACHTREE)				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY			-	
350	CONTINGENCY FUND				
450	MAINTENANCE-VEHICLE				
800	OFFICE SPACE - COUNTY		146,048.00	292,096.00	292,096.00
869	INDIGENT CARE				
	TOTAL OPERATING	-	146,048.00	292,096.00	292,096.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	-	146,048.00	292,096.00	292,096.00

	10-515-220 DSS				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
350	CONTINGENCY FUND				
750	CAPITAL EQUIPMENT				
870	OPERATING FUND, DSS	29,200.00	29,200.00	19,290.78	1,030.70
	TOTAL OPERATING	29,200.00	29,200.00	19,290.78	1,030.70
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	29,200.00	29,200.00	19,290.78	1,030.70
		-			

	10-515-370 DSN BOARD				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
864	OPERATING FUND - DSN	60,000.00	50,000.00	$50,000	$50,000
	TOTAL OPERATING	60,000.00	50,000.00	50,000.00	50,000.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	60,000.00	50,000.00	50,000.00	50,000.00

	10-515-372 SENIOR CENTER				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
	COMMUNITY SCVS HEALTH				
828	SENIOR CENTER OF CHEROKEE COUNTY	50,000.00	50,000.00	30,000.00	30,000.00
	TOTAL OPERATING	50,000.00	50,000.00	30,000.00	30,000.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	50,000.00	50,000.00	30,000.00	30,000.00
		-			

	10-515-374 MENTAL HEALTH				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
872	MENTAL HEALTH	85,000.00	85,000.00	35,000.00	35,000.00
	TOTAL OPERATING	85,000.00	85,000.00	35,000.00	35,000.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	85,000.00	85,000.00	35,000.00	35,000.00
		-			

	10-515-395 LITERACY ASSOCIATION				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
519	LITERACY BOARD	-	15,000.00	15,000.00	15,000.00
	TOTAL OPERATING	-	15,000.00	15,000.00	15,000.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	-	15,000.00	15,000.00	15,000.00

	10-520-90 PUBLIC WORKS				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	34,165.76	132,910.18	122,761.75	109,799.98
102	OVERTIME	-	689.80		
103	TEMP. EMPLOYEE				5,064.64
104	LONGEVITY SUPPLEMENT		3,400.00	1,708.51	1,412.31
107	TEMP. OVERTIME				
214	SOCIAL SECURITY	2,613.68	10,480.49	9,090.55	8,239.38
216	RETIREMENT - SOUTH CAROLINA	6,341.17	25,427.20	23,204.94	19,439.10
222	INSURANCE - WORKERS COMP	61.00	2,538.03	1,455.80	2,167.34
224	INSURANCE - MEDICAL	7,883.88	15,239.28	12,564.24	11,502.39
	TOTAL SALARY	51,065.48	190,684.98	170,785.79	157,625.14
300	POSTAGE	30.00	30.00	0.64	
301	SUPPLIES - OFFICE	500.00	1,000.00	520.18	661.89
307	SUPPLIES - MEDICAL	100.00	200.00		
311	SUPPLIES - JANITORIAL	300.00	300.00	240.92	
328	TOOLS - SMALL HAND TOOLS	500.00	750.00	1,221.76	490.30
330	FUEL - GASOLINE	2,508.00	2,508.00	3,665.51	2,477.50
332	DIESEL FUEL				
334	OIL & LUBRICANTS				174.77
336	TIRES & TUBES			1,037.47	
391	LEASE - COPIER	300.00		221.95	248.17
392	LEASE - FAX				
404	INSURANCE - BUILDING	126.00	125.64		
406	INSURANCE - VEHICLE	909.00	886.41	886.44	1,592.58
450	MAINTENANCE - VEHICLE	2,500.00	1,000.00	4,434.58	1,684.06
452	MAINTENANCE - BUILDING	2,500.00	3,000.00	5,177.28	3,516.97
454	MAINTENANCE - HEAVY EQUIPMENT				
455	MAINTENANCE - EQUIPMENT	750.00	1,000.00		533.85
458	MAINTENANCE - ROAD	1,100.00	1,100.00		
460	MAINTENANCE - OFFICE EQUIPMENT.	500.00	500.00		214.04
464	MAINTENANCE - COMPUTER	500.00	2,000.00	113.39	1,914.66
468	MAINTENANCE - SOFTWARE	7,000.00	7,000.00	7,000.00	
501	PROPERTY DAMAGES				
502	HURRICANE HELENE - STORM EXPENSES		13,852.52		
504	GROUNDS KEEPING	1,000.00	2,000.00		410.40
510	PRINTING & BINDING			62.53	
515	SAFETY EQUIPMENT	200.00	100.00	20.00	
605	INTERNET	2,000.00	2,000.00	2,353.08	2,109.18
608	TELEPHONE	500.00	350.00	546.26	535.99
615	TELEPHONE - MOBILE	300.00	1,200.00	1,691.25	1,539.68
616	TRAVEL/TRAINING	100.00	500.00	40.00	
625	PEST CONTROL	1,500.00	1,500.00	1,260.00	1,260.00
650	UTILITIES	18,500.00	18,000.00	18,107.94	15,623.34
745	CAPITAL EQUIPMENT < $5,000				
768	STORMWATER MONITORING		8,000.00	1,291.32	8,000.00
	TOTAL OPERATING	44,223.00	68,902.57	49,892.50	42,987.38
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	95,288.48	259,587.55	220,678.29	200,612.52

10-520-95	SOLID WASTE COLLECTIONS				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	792,337.88	994,608.57	555,120.99	555,176.00
102	OVERTIME	-	37,880.00	25,217.42	18,005.53
103	TEMP. EMPLOYEE	234,037.44	616,624.94	991,227.83	731,084.55
104	LONGEVITY SUPPLEMENT		15,700.00	7,646.93	6,878.66
107	TEMP. OVERTIME	-	39,000.00		-
214	SOCIAL SECURITY	60,042.23	79,757.84	43,524.71	43,165.20
216	RETIREMENT - SOUTH CAROLINA	147,057.91	194,543.86	110,262.75	102,605.85
218	RETIREMENT - POLICE	-	-		
222	INSURANCE - WORKERS COMP	60,954.73	106,261.66	37,380.47	59,528.75
224	INSURANCE - MEDICAL	148,308.84	136,809.60	99,504.42	88,064.29
234	COVID SICK TIME				
	TOTAL SALARY	1,442,739.03	2,221,186.47	1,869,885.52	1,604,508.83
300	POSTAGE				
301	SUPPLIES - OFFICE	1,200.00	1,500.00	956.69	82.91
304	SUPPLIES - VEHICLE				
307	SUPPLIES - MEDICAL	400.00	400.00	83.79	
311	SUPPLIES - JANITORIAL	1,200.00	1,200.00	987.05	108.00
314	SUPPLIES - PHOTO				
315	FOOD EXPENSE/EMPLOYEE APPRECIATION	2,000.00	2,000.00		
319	SUPPLIES - WELDING				
327	SUPPLIES - MISC CART PARTS	8,000.00	8,000.00	6,307.30	
328	TOOLS, SMALL HAND	1,500.00	1,500.00	891.56	319.22
330	FUEL - GASOLINE	16,000.00	16,000.00	13,532.30	15,207.38
332	FUEL - DIESEL	140,000.00	165,000.00	133,730.32	175,728.83
334	OIL/LUBRICANTS	1,000.00	1,000.00	21.06	1,450.21
336	TIRE & TUBES	80,000.00	80,000.00	71,612.86	59,753.90
338	SIGN EXPENSE				
391	LEASE -COPIER	250.00	250.00	169.61	251.87
392	LEASE - FAX				
404	INSURANCE - BUILDING	48.00	48.00	48.00	48.00
406	INSURANCE - VEHICLE	39,960.00	30,011.10	34,686.01	39,590.58
408	INSURANCE - INLAND MARINE	107.00	114.30	114.36	214.17
442	REPAIRS - ACCIDENT DAMAGE				1,480.02
450	MAINTENANCE - VEHICLE	160,000.00	100,000.00	345,718.43	175,132.48
452	MAINTENANCE - BUILDING				
454	MAINTENANCE - HEAVY EQUIPMENT				
455	MAINTENANCE -EQUIPMENT				
460	MAINTENANCE - OFFICE EQUIPMENT	500.00	500.00		777.58
464	MAINTENANCE - COMPUTER	500.00	500.00	17.27	
468	MAINTENANCE - SOFTWARE				
501	PROPERTY DAMAGES	500.00	500.00	3,918.96	293.29
502	HURRICANE HELENE - STORM EXPENSES		18,217.53		
504	GROUNDS KEEPING	400.00	500.00	137.96	322.86
510	PRINTING & BINDING	50.00	100.00		
515	SAFETY EQUIPMENT	10,000.00	16,000.00	10,173.23	16,651.97
529	TRANSFER OUT				
565	ICE EXPENSE				
600	ADVERTISING	150.00	150.00	42.00	63.00
605	INTERNET				
608	TELEPHONE	1,000.00	300.00	488.93	536.37
615	TELEPHONE - MOBILE	5,000.00	5,000.00	4,062.73	3,618.31
616	TRAINING	1,500.00	1,500.00		55.74
620	CONTRACTED SERVICES	6,500.00	6,500.00	6,480.00	6,480.00
745	CAPITAL ASSETS < $5,000	-			
746	CAPITAL ASSETS				200.00
	TOTAL OPERATING	477,765.00	456,790.93	634,180.42	498,366.69
750	CAPITAL EQUIPMENT			636,890.00	

	TOTAL CAPITAL	-	-		
	GRAND TOTAL	1,920,504.03	2,677,977.40	2,504,065.94	2,102,875.52

	10-520-111 C & D LANDFILL				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	242,382.99	199,763.20	190,925.84	173,507.50
102	OVERTIME PAY	-	9,880.00	22,308.15	23,230.61
103	TEMP. EMPLOYEE	-			
104	LONGEVITY SUPPLEMENT		6,050.00	5,272.73	7,633.91
107	TEMP. OVERTIME				
214	SOCIAL SECURITY	18,399.39	16,357.62	16,117.30	15,018.84
216	RETIREMENT - SOUTH CAROLINA	44,986.28	40,032.67	40,779.10	35,636.92
222	INSURANCE - WORKERS COMP	12,496.96	14,794.01	9,205.49	13,838.48
224	INSURANCE - MEDICAL	46,560.84	37,581.96	31,970.52	28,904.68
	TOTAL SALARY	364,826.46	324,459.46	316,579.13	297,770.94
300	POSTAGE	500.00	400.00	464.64	401.56
301	SUPPLIES - OFFICE	500.00	500.00	278.97	357.72
307	SUPPLIES - MEDICAL	50.00	50.00		
311	SUPPLIES - JANITORIAL	400.00	250.00	132.53	95.10
315	FOOD/DRINK EXPENSE/EMPLOYEE APPRECIATION	1,200.00			
319	SUPPLIES - WELDING				
322	PIPE EXPENSE		250.00		-
324	GRAVEL EXPENSE	3,500.00	2,000.00	3,052.41	
328	TOOLS - SMALL HAND	500.00	800.00		
330	FUEL - GASOLINE	5,000.00	4,218.00	5,406.49	4,941.14
332	FUEL - DIESEL	50,000.00	51,300.00	47,657.97	52,360.45
334	OIL/LUBRICANTS	1,000.00	1,000.00		1,222.46
336	TIRE & TUBES	2,000.00	2,000.00	897.80	1,722.58
338	SIGN EXPENSE	500.00	500.00	32.40	
340	DUES - ASSOCIATION			40.00	
374	SECURITY EXPENSE	3,000.00			
391	LEASE - COPIER	500.00	500.00	(16.71)	301.23
404	INSURANCE-BUILDING	2,681.00	2,615.59	2,399.91	2,328.00
406	INSURANCE - VEHICLE	3,704.00	3,243.45	3,243.48	1,369.32
408	INSURANCE-INLAND MARINE	15,625.00	16,774.74	16,774.80	16,774.80
442	REPAIRS - ACCIDENT DAMAGE				
450	MAINTENANCE - VEHICLE	4,000.00	1,500.00	4,072.05	1,326.12
452	MAINTENANCE - BUILDING	4,500.00	1,000.00	738.78	1,188.71
454	MAINTENANCE - HEAVY EQUIPMENT	125,000.00	100,000.00	292,437.89	68,928.55
456	MAINTENANCE-RADIO	200.00	200.00		-
458	MAINTENANCE - ROAD	2,500.00	2,500.00		-
464	MAINTENANCE - COMPUTER	500.00	500.00	1.25	194.39
468	MAINTENANCE -SOFTWARE	1,800.00	1,400.00	1,310.04	1,310.04
480	EROSION CONTROL	4,000.00	4,000.00	41.02	4,575.00
502	HURRICANE HELEN - STORM EXPENSE		148,155.01		
504	GROUNDS KEEPING	400.00	400.00		69.25
510	PRINTING & BINDING				
515	SAFETY EQUIPMENT	300.00	300.00	86.38	
568	YARD WASTE DISPOSAL	30,000.00	65,000.00	59,299.00	59,400.00
569	ASPHALT / CONCRETE GRINDING				
605	INTERNET	450.00	450.00	456.60	456.60
608	TELEPHONE	1,500.00	1,500.00	2,025.12	1,543.73
615	TELEPHONE - MOBILE	800.00	600.00	777.60	473.56
616	TRAVEL/TRAINING	1,000.00	1,200.00	1,433.07	1,124.52
620	CONTRACTED SERVICES	482,500.00	2,000.00	27,800.00	2,000.00
625	PEST CONTROL	600.00	600.00	600.00	600.00
650	UTILITIES	4,000.00	3,600.00	3,456.14	2,866.53
666	PORTA-PRIVY		1,500.00	1,413.23	1,415.40
667	RENTAL EQUIPMENT	10,000.00	40,750.00	17,358.04	4,991.44
762	GROUNDWATER MONITORING	9,000.00	8,600.00	8,500.00	8,300.00
768	STORMWATER MONITORING	6,000.00	6,000.00	1,913.40	10,075.00
774	LANDFILL CONSTRUCTION				
745	CAPITAL ASSETS		367,900.00		

	TOTAL OPERATING	779,710.00	846,056.79	504,084.30	252,713.20
750	CAPITAL EQUIPMENT	-		-	-
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	1,144,536.46	1,170,516.25	820,663.43	550,484.14

	10-520-120 LANDFILL - POST CLOSURE				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	43,693.20	39,540.80	36,128.70	34,013.90
102	OVERTIME			931.30	1,036.45
103	TEMP. EMPLOYEE	-			
104	LONGEVITY		1,550.00	701.31	595.68
107	TEMP. OVERTIME				
214	SOCIAL SECURITY	3,342.53	3,143.45	2,781.56	2,634.85
216	RETIREMENT - SOUTH CAROLINA	8,109.46	7,626.45	7,041.47	6,234.69
222	INSURANCE - WORKERS COMP	2,035.23	3,418.75	1,961.03	2,955.33
224	INSURANCE - MEDICAL	7,883.88	7,619.64	6,282.12	5,734.51
	TOTAL SALARY	65,064.30	62,899.09	55,827.49	53,205.41
300	POSTAGE	150.00	150.00	42.68	77.84
301	SUPPLIES - OFFICE	150.00	150.00	77.06	-
311	SUPPLIES - JANITORIAL				-
328	TOOLS - SMALL HAND	500.00	500.00		-
330	FUEL - GASOLINE	3,000.00	3,000.00	3,129.08	2,905.44
332	FUEL - DIESEL				-
334	OIL/LUBRICANTS		-	19.43	161.01
336	TIRES/TUBES	1,000.00	1,000.00		912.21
338	SIGN EXPENSE	100.00	100.00		
340	DUES & SUBSCRIPTIONS		-		
404	INSURANCE-BUILDING				
406	INSURANCE - VEHICLE	829.00	808.64	808.68	769.08
442	REPAIRS - ACCIDENT DAMAGE			331.20	
450	MAINTENANCE - VEHICLE	1,200.00	1,600.00	1,187.74	1,415.60
452	MAINTENANCE - BLDG	200.00	200.00	224.60	76.65
454	MAINTENANCE - HEAVY EQUIPMENT	3,000.00	3,000.00	1,598.24	1,175.47
464	MAINTENANCE - COMPUTER	100.00	100.00		
480	EROSION CONTROL	150.00	150.00		
501	PROPERTY DAMAGES				
502	HURRICANE HELENE - STORM EXPENSE		899.72		
515	SAFETY EQUIPMENT	50.00	50.00		
520	MEDICAL EXPENSE				
530	WELL MONITORING	200.00	200.00	1,577.33	
608	TELEPHONE	1,500.00	1,000.00	1,479.62	1,433.49
615	TELEPHONE - MOBILE	550.00	450.00	543.03	539.79
616	TRAVEL/TRAINING	200.00	500.00		
620	CONTRACTED SERVICES		-		
650	UTILITIES	4,000.00	3,500.00	3,982.34	3,811.29
745	CAPITAL ASSETS < $5,000				
760	GROUNDWATER ASSESSMENT				
762	GROUNDWATER MONITORING	37,200.00	33,500.00	33,433.30	28,972.21
764	LANDFILL GAS MONITORING	4,000.00	4,000.00	3,875.22	2,979.27
766	LANDFILL MONITORING	2,500.00	2,500.00	526.95	489.33
770	CONDENSATE DISPOSAL	4,000.00	4,000.00	2,700.00	2,700.00
	TOTAL OPERATING	64,579.00	61,358.36	55,536.50	48,418.68
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	129,643.30	124,257.45	111,363.99	101,624.09

	10-520-125 RECYCLING				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	414,678.93	357,836.48	297,527.53	283,648.32
102	OVERTIME	3,751.57	3,218.25	3,397.74	4,500.47
103	TEMP. EMPLOYEE	156,024.96	128,232.00	143,625.36	97,071.61
104	LONGEVITY SUPPLEMENT		17,100.00	9,316.42	7,827.15
107	TEMP OVERTIME	6,000.00	6,000.00		
214	SOCIAL SECURITY	31,867.03	28,928.85	23,207.44	21,874.21
216	RETIREMENT - SOUTH CAROLINA	77,660.71	70,185.54	57,971.54	51,300.67
222	INSURANCE - WORKERS COMP	32,159.22	38,689.73	20,000.91	30,240.33
224	INSURANCE - MEDICAL	78,096.36	53,819.40	42,618.12	41,849.42
	TOTAL SALARY	800,238.78	704,010.25	597,665.06	538,312.18
300	POSTAGE	25.00	25.00		
301	SUPPLIES - OFFICE	250.00	250.00	127.20	96.39
307	SUPPLIES - MEDICAL	100.00	100.00		
311	SUPPLIES - JANITORIAL	1,000.00	450.00	369.78	453.82
315	FOOD/DRINK EXPENSE/EMPLOYEE APPRECIATION	2,000.00			
319	SUPPLIES - WELDING	400.00	400.00		
323	SUPPLIES - RECYCLING	3,000.00	3,000.00	1,562.49	2,072.62
328	TOOLS - SMALL HAND	400.00	400.00	366.86	298.70
330	FUEL - GASOLINE	10,000.00	12,000.00	8,346.34	8,452.91
332	FUEL - DIESEL	35,000.00	45,000.00	28,107.27	35,738.00
334	OIL/LUBRICANTS	500.00	500.00	210.91	566.92
336	TIRE & TUBES	15,000.00	15,000.00	4,301.69	5,959.55
337	TIRE DISPOSAL EXPENSE	75,000.00	75,000.00	69,354.54	66,787.62
338	SIGN EXPENSE	250.00	100.00		
361	UNIFORM PURCHASES				
391	LEASE - COPIER	300.00	300.00	248.12	174.12
404	INSURANCE-BUILDING	2,017.00	1,968.00	1,844.70	1,803.60
406	INSURANCE - VEHICLE	7,859.00	7,270.41	7,270.44	6,971.47
408	INSURANCE-INLAND MARINE	1,078.00	1,051.38	1,081.41	1,091.40
450	MAINTENANCE - VEHICLE	10,000.00	10,000.00	8,043.37	5,581.49
452	MAINTENANCE - BUILDING	3,000.00	3,000.00	1,617.81	2,162.03
454	MAINTENANCE - HEAVY EQUIPMENT	40,000.00	10,000.00	15,814.56	37,270.95
455	MAINTENANCE - EQUIPMENT	800.00	800.00	21.02	251.58
456	MAINTENANCE - RADIO	100.00	100.00		
460	MAINTENANCE - OFFICE EQUIPMENT	100.00	100.00		97.32
464	MAINTENANCE - COMPUTER	300.00	300.00		
483	MAINTENANCE - BAILER	50,000.00	50,000.00	20,173.30	22,892.99
501	PROPERTY DAMAGES	100.00	100.00		
502	HURRICANE HELENE - STORM EXPENSES		9,130.99		
504	GROUNDS KEEPING	300.00	300.00	103.30	120.81
510	PRINTING & BINDING	100.00	100.00		
515	SAFETY EQUIPMENT	900.00	900.00	164.27	437.08
566	TV DISPOSAL	15,000.00	15,000.00	9,588.21	11,164.28
600	ADVERTISING	200.00	200.00		
605	INTERNET				
608	TELEPHONE	600.00	600.00	423.17	500.83
610	RENT				
615	TELEPHONE - MOBILE	1,700.00	1,700.00	1,536.90	1,595.13
616	TRAVEL/TRAINING		200.00		
620	CONTRACTED SERVICES				
625	PEST CONTROL	800.00	800.00	420.00	420.00
650	UTILITIES	9,000.00	9,000.00	8,555.61	8,293.79
651	CONTRACTED SERVICES - TRASH DISPOSAL	16,000.00	14,000.00	11,173.20	10,690.16
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	303,179.00	289,145.78	200,826.47	231,945.56
750	CAPITAL EQUIPMENT	-	-	-	-

	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	1,103,417.78	993,156.03	798,491.53	770,257.74

10-520-230	CLEMSON EXT				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
311	SUPPLIES - JANITORIAL				
340	DUES - ASSOCIATION				
350	CONTINGENCY FUND				
508	JANITORIAL SERVICE				
610	RENT				
650	UTILITIES				
834	FARM/HOME DEMO	1,500.00	1,500.00		
903	CLEMSON EXTENSION SERVICE				
	TOTAL OPERATING	1,500.00	1,500.00	-	
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL				
	GRAND TOTAL	1,500.00	1,500.00	-	
		-			

10-520-384	THICKETTY CREEK				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
469	MAINTENANCE - DAM	18,000.00	18,000.00	13,000.00	13,000.00
	TOTAL OPERATING	18,000.00	18,000.00	13,000.00	13,000.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	18,000.00	18,000.00	13,000.00	13,000.00
		-			

10-520-386	USDA SOIL CONSERVATION				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
858	SOIL CONSERVATION SERVICE	19,650.00	19,650.00	19,650.00	19,650.00
	TOTAL OPERATING	19,650.00	19,650.00	19,650.00	19,650.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL				
	GRAND TOTAL	19,650.00	19,650.00	19,650.00	19,650.00
		-			

	10-525-360 LIBRARY				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
330	FUEL - GASOLINE				
332	FUEL - DIESEL			143.64	
350	CONTINGENCY FUND				
906	LIBRARY				
	TAX FUNDING	3.90	4.00	3.9	
	TOTAL OPERATING			143.64	
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL				
	GRAND TOTAL			143.64	

	10-525-363 SCC-CHEROKEE CAMPUS				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
350	CONTINGENCY FUND	-	100,000.00	100,000.00	
444	MAINTENANCE COST				
	TAX FUNDING				
	CAMIT OPERATING				
	TOTAL OPERATING	-	100,000.00	100,000.00	
750	CAPITAL EQUIPMENT	-	-	-	
	TOTAL CAPITAL	-	-	-	
			-	-	
	GRAND TOTAL	-	100,000.00	100,000.00	

	10-525-365 RECREATION DISTRICT				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
	TAX FUNDING	4.0 mils	3.8 mils	3.8 mils	

Cherokee County Capital Budget 2025-2026

2025-2026 CAPITAL BUDGET					
		REQUESTED		ADMINISTRATION APPROVED	
		QTY	PRICE	QTY	PRICE
ADMINISTRATIVE BUILDING COMPLEX					
BAS Controls Upgrade		1	$ 15,000.00	1	$ 15,000.00
Intelligent Services Service Agreement		1	$ 3,500.00	1	
Blitz cleaning at Admin complex			$ 8,000.00		
Workstations in Voter Registration			$ 50,000.00		$ 50,000.00
Truck for maintenance (3 men with 1 truck)		1	$ 42,796.00	1	Enterprise
Protective glass in Assessors & Building Inspectors offices			$ 6,200.00		
Landscaping at front of Admin Building			$ 27,500.00		
Artificial Christmas Tree		1	$ 15,000.00	1	$ 15,000.00
ADMINISTRATION					
8	8 New Vehicle Financing w/Enterprise - Last Year	8	$ 81,093.00	8	$ 81,093.00
6	6 New Vehicle Financing w/Enterprise	5	$ 58,908.00	5	$ 58,908.00
Radio Tower Connection to Building		1	$ 13,440.00	1	$ 13,440.00
ANIMAL SHELTER					
Gas Tube Heaters For Kennels		1	$ 27,500.00	1	$ 27,500.00
Vet transport van or bed cover for existing truck		1	$ 1,500.00	1	$ 1,500.00
Waste Disposal Sewage Line Extention		1	$ 4,000.00	1	$ 4,000.00
AUDITOR					
BUILDING SAFETY					
2025 F150 Super Cab 4x4 at 43,933 (1 Replacement)		2	$ 92,670.00	2	Enterprise
CIRCUIT SOLICITOR					
CLERK OF COURT					
CODE ENFORCEMENT					
Animal Control Vehicle		2	$ 156,391.18	2	$ 156,391.18
Tekedart Pistol, Teledart red dot sight		3	$ 7,209.00	3	$ 7,209.00
COMMUNICATIONS (TARIFF 205)					
CORONER					
COURT HOUSE COMPLEX					
New roof		1	$ 155,250.00	1	$ 155,250.00
COUNTY BUILDINGS					

DEFENDER				
DETENTION CENTER				
Idemia LiveScan	1	$ 38,000.00	1	$ 38,000.00
HVAC for Kitchen	3	$ 95,322.00	3	$ 95,322.00
Kitchen Floor	1	$ 90,000.00	1	$ 90,000.00
E911				
Emergency lighting and bed cap for F150		$ 14,000.00		
PURVIS Automated Dispatch	1	$ 135,806.00	1	
Mindshare- Main Dispatch	1	$ 311,960.81	1	$ 311,960.81
Vehicles with light package	3	$ 185,000.00		
Upgraded 800mhz Radios	5	$ 30,000.00	3	$ 18,000.00
Repeater Station Fencing		$ 3,500.00		$ 3,500.00
Roof at Thicketty Mtn		$ 2,000.00		$ 2,000.00
First Due		$ 90,800.00		$ 90,800.00
EMERGENCY MANAGEMENT				
Drone Package	1	$ 21,600.00		
Federal Grant Match for upgrades @ EOC	1	$ 850,333.00	1	$ 425,166.50
EOC COMPLEX				
Rerouting storm water		$ 5,440.00	1	$ -
INFORMATION TECHNOLOGY				
QS1 Server Migration		$ 2,000.00		$ 2,000.00
Network Switches	20	$ 141,470.72	20	$ 148,370.72
Network Switch Install		$ 8,600.00		$ 8,600.00
Microsoft Office 2024 Standard	25	$ 7,887.00	25	$ 7,887.00
Door Access Upgrade		$ 11,516.20		
Computer Upgrade		$ 53,000.00		$ 53,000.00
JUDICIAL				
C&D Landfill				
Komatsu Excavator	1	$ 243,000.00	1	$ 257,810.00
Fence	1	$ 12,900.00	1	$ 12,900.00
AIR Burner 2-day onsite training with starter kit certification	1	$ 8,995.00	1	$ 8,995.00
AIR Burner	1	$ 255,896.00	1	$ 255,896.00
262 D3 Skid Steer (Cat)	1	$ 73,000.00		
Prep for AirBurner	1	$ 19,500.00	1	$ 19,500.00
POST CLOSURE LANDFILL				
Bush Hog 2215 Medium-plus Duty Flex-wing	1	$ 22,852.80		
LAW ENFORCEMENT CENTER				
Interview Room Cameras		$ 83,000.00		$ 36,000.00
2 tables & 24 chairs		$ 17,500.00		$ 17,500.00

MAGISTRATE				
New Office Cubicles		$ 2,289.91		$ 3,508.54
PROBATE				
RECYCLING				
Trailer with wrap/Truck Bed Cover	1	$ 15,000.00	1	$ 15,000.00
Roll Off Truck	1	$ 237,950.00	1	$ 237,950.00
ROADS AND BRIDGES				
Boom attachment, fecon, rotate capable, stucchi QD		$ 31,337.28		
Boom attachment, fecon, Quad Saw, articulate capable stucchi QD	1	$ 25,422.58		$ -
Mower Max Boom Mower	1	$ 277,141.71	1	$ 277,141.71
2026 International MV607SBA flatbed truck w/cummins engine	1	$ 107,638.74	1	$ 107,638.74
2026 International MV607 SBA 4x2 Dump Truck w/Cummins engine	1	$ 122,763.74	1	$ 122,763.74
SHERIFF				
AXON Tasers and supplies	9	$ 15,183.09	9	$ 15,183.09
Bulletproof Vests	12	$ 10,821.60	12	$ 10,821.60
Funding year 3 of AXON body cameras		$ 87,968.44		$ 87,968.00
Ford Patrol Cars	12	$ 969,132.00	6	$ 484,566.00
Crime scene truck	1	$ 90,517.00		$ 69,277.51
Patrol vehicle graphics & decal replacement	10	$ 9,900.00	10	$ 9,900.00
FLOCK Cameras	30	$ 48,000.00		
SOLID WASTE COLLECTIONS				
85 Gallon Roll Carts	2,808	$ 170,000.00	750	$ 54,747.92
2026 Freightliner M2-106+ with 20yd Heil Body	2	$ 469,250.00	0	$ -
2025 F250 with utility bed and lift gate	1	$ 59,412.00	1	Enterprise
2025 F150 Crew Cab	1	$ 50,000.00		
STATE AGENCY BUILDING				
TAX ASSESSOR				
VETERANS ADMINISTRATION				
VEHICLE MAINTENANCE				
Service truck	1	$ 95,132.00	1	$ 95,132.00
COATS H.I.T heavy duty truck tire changer	1	$ 29,397.60	1	$ 31,397.60
Heavy duty tire balancer and replacement of small changer	1	$ 19,438.92	1	$ 19,438.92
MIL951768 miller welder	1	$ 7,625.07	1	$ 7,625.07
Miller 875 plasma cutter	1	$ 6,751.16	1	$ 6,751.16
VOTER REGISTRATION				
Work Station Equipment		$ 3,000.00		

US SOIL AND WATER CONSERVATION					
THICKETTY CREEK PROJECT					
Dam Maintenance					
	TOTAL CAPITAL		**$ 6,561,909.55**		**$ 4,145,310.81**
	Capital Project Millage (3.0) Mill Increase)	8.2			
	Value of a mil	$244,000.00			
	Total	$2,000,800.00			
	FILOT	$383,449.77			
	Transfer in from Airport Fund	$211,061.04			
	Total	**$2,595,310.81**			

Cherokee County
E911 Tariff Addressing & Communications
Budget
2025-2026

	REVENUES	ANTICIPATED REVENUE 2025-2026
204-20190	LANDLINE TARIFF	90,000.00
205-40308	STATE REIMBURSABLE	415,672.00
205-40309	STATE CELL SURCHARGE	202,635.00
TOTALS		**708,307.00**

	REVENUES	ANTICIPATED 2024-2025	ESTIMATED 2024-2025
204-20190	LANDLINE TARIFF	110,000.00	89,576.00
205-40308	STATE REIMBURSABLE	431,584.00	317,835.00
205-40309	STATE CELL SURCHARGE	202,635.00	149,114.92
TOTALS		**744,219.00**	**556,525.92**

	REVENUES	ANTICIPATED 2023-2024	ACTUAL 2023-2024
204-20190	LANDLINE TARIFF	110,000.00	88,207.34
205-40308	STATE REIMBURSABLE	215,247.83	458,342.16
205-40309	STATE CELL SURCHARGE	440,000.00	242,615.45
TOTALS		**765,247.83**	**789,164.95**

	REVENUES	ANTICIPATED 2022-2023	ACTUAL 2022-2023
204-20190	LANDLINE TARIFF	175,000.00	100,391.66
205-40308	STATE REIMBURSABLE	224,286.00	497,222.72
205-40309	STATE CELL SURCHARGE	350,000.00	
TOTALS		**749,286.00**	**597,614.38**

	REVENUES	ANTICIPATED 2021-2022	ACTUAL 2021-2022
204-20190	LANDLINE TARIFF	-	111,097.19
205-40308	STATE REIMBURSABLE	224,286.00	440,091.35
205-40309	STATE CELL SURCHARGE	350,000.00	
TOTALS		**574,286.00**	**551,188.54**

	10-501-177 ADDRESSING				
	204 E911 TARIFF-ADDRESSING				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	71,913.05	15,892.50	18,345.57	51,260.12
104	LONGEVITY SUPPLEMENT	-	-	159.84	4,574.68
214	SOCIAL SECURITY	5,358.43	1,215.78	1,379.54	3,882.02
216	RETIREMENT - SC	13,347.06	2,949.65	3,591.22	9,430.06
222	INSURANCE-WORKERS COMP	143.83	49.27	37.66	170.35
224	INSURANCE-MEDICAL	15,025.32		4,249.66	12,433.36
	TOTAL SALARY	**105,787.69**	**20,107.20**	**27,763.49**	**81,750.59**
300	POSTAGE	50.00	50.00	3.83	59.69
301	SUPPLIES - OFFICE	600.00	600.00	4.34	121.82
325	SUPPLIES - TRAINING				
340	DUES - ASSOCIATION	150.00	150.00	294.00	147.00
350	CONTINGENCY FUND				
391	LEASE-COPIER				
394	LEASE PAYMENT				156.00
442	REPAIRS - ACCIDENT DAMAGE				
445	IT EQUIPMENT/REPAIRS	500.00	500.00		-
460	MAINTENANCE - OFFICE EQUIP	100.00	100.00		-
464	MAINTENANCE - COMPUTER				-
468	MAINTENANCE - SOFTWARE	6,000.00	4,000.00	6,069.35	1,753.20
510	PRINTING/BINDING				
535	PUBLIC EDUCATION				-
539	MAP EXPENSE	2,500.00	2,500.00	1,283.85	330.88
600	ADVERTISING				
608	TELEPHONE				
616	TRAVEL/TRAINING				
620	CONTRACTED SERVICES				
642	CONTRACTED SERV -COMMUN				
744	SMART 911				
	TOTAL OPERATING	**9,900.00**	**7,900.00**	**7,655.37**	**2,568.59**
750	CAPITAL EQUIPMENT				
					25266.04
	TOTAL CAPITAL	**-**	**-**		**25,266.04**
	GRAND TOTAL	**115,687.69**	**28,007.20**	**35,418.86**	**109,585.22**

	10-505-243 COMMUNICATIONS				
	205 E911 TARIFF-SURCHARGE				
		2025/2026	2024/2025	2023/2024	2022/2023
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	78,782.17	74,172.80	226,667.67	231,441.69
102	OVERTIME PAY		-	18,159.47	3,945.70
104	LONGEVITY SUPPLEMENT		-	10,842.30	12,597.10
214	SOCIAL SECURITY	5,835.08	5,531.30	18,776.34	17,933.73
216	RETIREMENT - SC	14,621.97	13,766.47	47,440.48	42,850.05
222	INSURANCE-WORKERS COMP	157.56	229.94	485.32	759.92
224	INSURANCE-MEDICAL	19,205.04	14,482.08	37,118.78	37,719.83
	TOTAL SALARY	**118,601.82**	**108,182.59**	**359,490.36**	**347,248.02**
300	POSTAGE		100.00	-	66.78
301	SUPPLIES - OFFICE			-	
325	SUPPLIES - TRAINING		100.00	-	-
330	FUEL - GASOLINE		1,200.00	-	-
334	OIL & LUBRICANTS		100.00	-	-
336	TIRES & TUBES		1,000.00	-	-
340	DUES - ASSOCIATION	3,000.00	500.00	384.00	375.00
341	SUBSCRIPTIONS			-	299.99
350	CONTINGENCY FUND	86,317.49	2,689.80	-	
382	EMERGENCY OPS EXPENSE		200.00	-	-
391	LEASE - COPIER			-	
394	LEASE PAYMENT	1,500.00	1,500.00	1,302.00	1,932.00
395	LEASE PURCHASE			-	-
404	INSURANCE-BUILDING		-	-	-
406	INSURANCE-VEHICLE				
442	REPAIRS - ACCIDENT DAMAGE			-	
443	MAINTENANCE - GENERATOR	7,000.00	4,000.00	3,426.09	15,051.74
445	IT EQUIPMENT/REPAIRS	1,000.00	500.00	-	473.04
449	MAINTENANCE CAD SYSTEM	78,000.00	6,000.00	3,805.07	1,447.82
450	MAINTENANCE - VEHICLE			-	-
452	MAINTENANCE - BUILDING			-	1,695.51
455	MAINTENANCE - EQUIPMENT				
456	MAINTENANCE - RADIO EQUIP	4,000.00	1,500.00	734.40	
460	MAINTENANCE - OFFICE EQUIP	5,000.00	5,000.00	4,927.14	
461	MAINTENANCE - IT EQUIPMENT				
468	MAINTENANCE - SOFTWARE	30,000.00	17,500.00	-	5,219.97
504	GROUNDS KEEPING				
515	SAFETY EQUIPMENT				
535	PUBLIC EDUCATION	1,000.00	1,000.00	442.17	-
561	EQUIPMENT CHARGE 911	125,000.00	225,000.00	309,146.34	267,462.21
600	ADVERTISING				
605	TELEPHONE-INTERNET SERVICE				
608	TELEPHONE				
614	BEEPER - PAGER				
615	TELEPHONE - MOBILE	2,200.00	2,200.00	1,811.70	1,694.85
616	TRAVEL/TRAINING	25,000.00	19,700.00	14,931.51	5,792.17
620	CONTRACTED SERVICES	103,000.00	93,971.26	89,509.60	71,588.96
642	CONTRACTED SERVICES - COMMUNICATION	2,000.00	2,000.00	2,301.09	1,302.37
670	ADMIN COMPUTER UPGRADE				
743	E911 TARIFF ACCOUNT				
744	SMART 911				
746	CAPITAL ASSETS > $5,000				(16,516.90)
888	TRANSFER OUT				
	TOTAL OPERATING	**474,017.49**	**385,761.06**	**432,721.11**	**357,885.51**
750	CAPITAL EQUIPMENT			8,459.95	
784	ALMA RENOVATIONS			23,671.02	
	TOTAL CAPITAL	-	-	32,130.97	-
	GRAND TOTAL	**592,619.31**	**493,943.65**	**824,342.44**	**705,133.53**

Cherokee County
Budget
Ordinances
2025-2026

STATE OF SOUTH CAROLINA **2025-21**

COUNTY OF CHEROKEE **ORDINANCE**

AN ORDINANCE ADOPTING A BUDGET FOR THE COUNTY OF CHEROKEE AND TO PROVIDE FOR THE LEVYING OF TAXES AND FEES FOR COUNTY PURPOSES FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, AND DECLARING THAT THE SAME SHALL CONSTITUTE THE BUDGET OF THE COUNTY OF CHEROKEE FOR SUCH FISCAL YEAR:

WHEREAS, pursuant to the provision of the laws of the State of South Carolina, and the charter and ordinance of the County of Cherokee, the County Administrator is required to submit to the Council a budget for the next fiscal year beginning July 1, 2025, and ending June 30, 2026, and,

WHEREAS, the County Administrator has prepared and filed such proposed budget with the Clerk, and the same has ever since been filed in the office of the clerk, and open to the public for inspection; and,

WHEREAS, the General Fund budget is balanced at **$43,382,435.10** the Capital Project Fund budget is balanced at **$4,145,310.81**, and the E911 Tariff budget is balanced at **$708,307.00.**

NOW, THEREFORE, the County Council of the County of Cherokee hereby ordains:

SECTION 01 That the County of Cherokee budget for the Fiscal Year 2025/2026 (Beginning July 1, 2025, and ending June 30, 2026) is hereto attached is approved and adopted,

SECTION 02 That as provided by County Council there will be a 4.0 mills levy to support the operations of the County Library, a 4.0 mills levy to support the operations of the Recreation District, a 2.5 mills levy for maintenance cost for Cherokee County Campus of Spartanburg Technical College, a 4.7 mills levy for bonded indebtedness, a 8.2 mills levy for capital project fund, 87.3 mills for general operations making a total of **110.7** mills to cover disbursements from the General Fund.

SECTION 03 The Budget, as presented herein, is intended to be a complete and accurate estimate plan of revenues and expenditures for the Fiscal Year 2025/2026. Recognizing that unforeseen circumstances from time to time occur which there had not been a direct appropriation, the Council, in accordance with State Authorizing Legislation, may make appropriate supplemental appropriations to meet such contingencies.

SECTION 04 That there is a Capital Project Fund utilizing 8.2 mills. This fund will be utilized to replace capital equipment and provide funding for property and operations maintenance.

SECTION 05 The State Supplement Salary for the Clerk of Court, Sheriff, Coroner, Register of Deeds, and Probate Judge is being appropriated contingent upon receiving these funds from the State.

SECTION 06 The County Administrator, as required by state law, shall oversee and supervise the day-to-day implementation of this budget ordinance, and shall provide the County Council with a monthly financial report detailing, by accounts, expenditures made by County departments, Boards, Commissions and Authorities, included shall be a monthly update of all funds, detailing revenues received by the County. Such monthly reports should be submitted on a timely basis so that County Council may make decision based on the most accurate and latest financial information.

SECTION 07 All service charges, reimbursements, fees, fines, and other funds received by the county departments shall be deposited with the County Treasurer as soon as possible after collection; but in no case shall the time lapse between collection and deposit with the Treasurer exceed five (5) days. The Treasurer is authorized and directed to deposit all funds received into the appropriate interest-bearing account and all surplus funds and all accumulative interest shall be deposited into the General Fund of Cherokee County.

SECTION 08 Any surplus in the General Fund of the County or any monies accruing therefrom shall be used as a contingency fund and shall be spent as authorized and directed the Cherokee County Council during the fiscal year addressed by this Ordinance.

SECTION 09 No new revenues are identified or authorized by this Ordinance for carryover appropriations, except as specifically identified as new appropriations in this Ordinance. The following funds noted as "Transfer In" revenues will be used on a one-time basis to balance the 2025-2026 budget and will be obtained as revenues from the following locations: Other Sources - Beginning Cash-Fund Balance $4,121,146.69. All appropriations made by prior year budget ordinances for which monies have not been obligated or encumbered as of the end of June 30, 2025, shall lapse, and expire. All appropriations made by this Ordinance for which monies have not been obligated or encumbered by the end of June 30, 2026, shall lapse, and expire at that time. No existing appropriation or actual revenues on hand at the end of the fiscal year may be expended by any department during the succeeding fiscal year without new appropriation by County Council. Any surplus in other funds of the County or any monies accrued therefrom shall be retained and accounted for in such other funds or funds and shall be carried forward from year to year as fund balances in such funds.

SECTION 10 The County Administrator may, if he deems it in the best interest of the County and within the overall appropriations provided by this Ordinance, and consistent with all other applicable legal requirements, transfer funds or any portion thereof from any fund, department, activity, or purpose to another fund, department, activity or purpose. The Administrator shall report to the County Council monthly on all such transfers. Neither, the Administrator, or any Department head, may establish or fund a new position without the knowledge or consent of the County Council. County Council may transfer funds within any fund, department, activity, or purpose or among funds by normal Council action, subject to all other applicable legal requirements.

SECTION 11 The total budgeted amount for the County shall not be exceeded without County Council authorization.

SECTION 12 That all County Employees, Elected Officials, and Appointed Officials follow the Cherokee County Travel Policy and Procedures when performing any County Business and/or Training away from the office. See Cherokee County Travel Policy and Procedures (2025 Edition.)

SECTION 13 That Council Members be paid up to, but not more than per-diem amounts for travel and training set forth by the Cherokee County Travel and Training Policy.

SECTION 14 That no County Employee will work over thirty-seven and one half (37.5) or forty (40) hours per week as per the requirements of the department, except those employees who are exempt. No overtime will be paid without a budget appropriation in the department's annual operating budget unless there is an event of extraordinary circumstances. This type of event shall only be authorized by the County Administrator. In that circumstance, the County Administrator must approve **ALL** overtime and compensatory time prior to accrual. Any approved overtime or compensatory time that is accrued must be documented through the use of the County approved time sheet, independent compensatory time logs by departments heads or supervisors will not be recognized by the County Administrator. Employees that do not receive proper authorization for the accrual of overtime or compensatory time prior to accrual may face disciplinary action.

SECTION 15 The following 2025-2026 FY holidays are hereby authorized to be observed by County employees with pay (excluding Solid Waste Collection Employees) and County Office Buildings will be closed:

- Independence Day - Friday, July 4, 2025
- Labor Day - Monday, September 1, 2025
- Veterans Day - Tuesday, November 11, 2025
- Thanksgiving Day - Thursday, November 27, 2025
- Day after Thanksgiving Day - Friday, November 28, 2025
- Christmas Eve (Observed) - Wednesday, December 24, 2025
- Christmas Day - Thursday, December 25, 2025
- Day after Christmas (State) Friday, December 26, 2025
- New Year's Day – Thursday, January 1, 2026
- Martin Luther King, Jr. Day - Monday, January 19, 2026
- President's Day - Monday, February 16, 2026
- Good Friday - Friday, April 3, 2026
- National Memorial Day - Monday, May 25, 2026

All full-time employees shall receive (2) two floating holidays per fiscal year in addition to Cherokee County's regular paid holidays. These (2) two floating holidays may be used only for religious or cultural holidays, employee birthdays, employee wedding anniversaries, or other state or federal holidays during which Cherokee County remains open.

Floating holidays are available at the beginning of each County fiscal year for all current employees. A new employee hired before the end of the first half of the fiscal year (07/01-12/31) shall receive (2) two floating holidays upon hire; a new employee hired during the second half of the fiscal year (01/01-06/30) shall receive (1) one floating holiday upon hire.

Employees must specify in writing the event for which they are requesting to use a floating holiday. The request must be scheduled and approved in advance by the employee's immediate supervisor.

Floating holidays **shall not** be carried over to the next fiscal year, **nor** shall they be cashed out if not taken or paid upon termination of employment.

The following holidays are hereby authorized to be observed by County Public Works (Solid Waste Collection) employees (Employee holiday pay will be based on the formal holidays listed above):

Independence Day	Friday, July 4, 2025
Thanksgiving Day	Thursday, November 27, 2025
Christmas Day	Thursday, December 25, 2025
National Memorial Day	Monday, May 25, 2026

Holiday pickup schedules will be determined for Solid Waste Collections Department by the County Administrator.

SECTION 16

Any current or past policies or procedures related to longevity pay will no longer be recognized immediately following third reading of the annual budget ordinance. All longevity pay will be calculated as described below:

All Cherokee County employees shall be compensated for longevity at the beginning of this fiscal year, calculated from an employee's most recent hire date up to June 30, 2025.
Effective with the FY25-26 budget, all prior year accumulated longevity payments that were calculated are to be consolidated into employee's base pay as of July 1, 2025. The longevity amount that will be consolidated into employee's base pay will be based on the years of service from date of most recent hire date up to June 30, 2025. Longevity that will consolidate into base pay will be calculated as follows:

Years 1-4	$150
Year 5	$800
Years 6-9	$150
Year 10	$1,000
Years 11-14	$200
Year 15	$1,500
Years 16-19	$200
Year 20	$1,500
Years 21-24	$250
Year 25	$1,250
Years 26-29	$250
Year 30	$1,000
Years 31+	$200

The number of years of service is determined based on the anniversary year accomplished as of June 30th of the expiring budget year.

SECTION 17 That any NON-BUDGETED Capital Purchase over $35,000 MUST have County Council approval.

SECTION 18 That ANY DISBURSEMENT from the Contingency Fund MUST be authorized by the County Administrator.

SECTION 19 That NO new positions of employment be filled and NO salary increases are issued outside of the budgeted amount stated without the authorization of the County Administrator.

SECTION 20 That NO new departments are created without the authorization of County Council, and NO new positions are created within existing departments without the authorization of the County Administrator.

SECTION 21 That NO re-organization(s) within any departments takes place without County Administrator approval. This includes any re-classification(s) of employees.

SECTION 22 That no Department Head, employee or person in any position of Cherokee County Government shall enter into, approve, sign or execute any Contract for any services, merchandise or any obligation of Cherokee County until and unless signed and executed on behalf of Cherokee County by the Cherokee County Administrator.

SECTION 23 All department Boards, Agencies, Commissions and Organizations funded by Cherokee County, whether by Tax Levy or Appropriation, shall provide to the County Administrator, a budget at least 90 days prior to the beginning of the fiscal year, for the upcoming fiscal year and shall furnish to the County Administrator an independent auditor's comprehensive annual financial report, as soon as practical following the end of the fiscal year.

SECTION 24 That, should any part of this Ordinance be held invalid by a court of competent jurisdiction, the remaining parts shall continue to be in full force and effect.

SECTION 25 That all ordinances or parts or ordinances conflicting with the provision of this ordinance are hereby repealed, in so far as the same affects this Ordinance.

SECTION 26 There shall be no advances of pay to any employee in any department or agency of Cherokee County without County Council approval.

SECTION 27 There shall be no un-used vacation pay provided to any employee of Cherokee County except as provided in County policy regarding accumulated annual leave upon separation from employment. In the event that an employee is separated in employment with the County any vacation pay will be paid as a lump sum in the proceeding payroll. Once an employee has notified the County Administrator of their intent of separating from the County the employee will no longer be eligible to use accrued sick leave. Except in extenuating circumstances prior approval may be given by the County Administrator.

SECTION 28 In Accordance with County Policy, Annual leave is earned and is to be governed as follows:

After 1 year and up to 10 years	80 hours
After 10 years and up to 20 years	120 hours
After 20 years	160 hours

Elected Officials and Appointed Officials are not eligible to accrue sick, annual, or compensatory leave and will be considered as rate pay employees. Annual leave will be paid through the proceeding payroll period following the separation of the employee from the County. If an employee elects to return to work following separation from the County the new hire date will apply to all new Annual leave accruals.

SECTION 29 All Fire Departments that receive a funding allocation from County Council as a part of this ordinance will be required to submit documentation that demonstrates that adequate financial procedures are in place to ensure that public funds are being expended in accordance with generally accepted financial principles. Additionally, all Fire Departments will be required to present a Certified Public Accountant Financial Review annually.

SECTION 30 The Cherokee County Recreation District and the Cherokee County Library shall comply with the most recently adopted Cherokee County Purchasing Policy and Procedures Manual.

SECTION 31 Notwithstanding any other provision of this ordinance, and if not, or until, specifically revised by subsequent ordinance of Cherokee County, all fee in lieu of tax revenues from all joint county industrial and business parks

("MCIPs") ("MCIP Revenue") geographically located in Cherokee County and created on and after July 1, 2022, shall be distributed in the following manner:

1) Payment of all expenses involved in creating the MCIP; then
2) Payment of all SSRCs, SSRBs, and any other costs involved in the project going into the MCIP; then
3) Payment of the 1% (net) fee to the partner county; then
4) Payment of 15% (net) to the newly created Infrastructure Development Fund of Cherokee County; then
5) Payment to all non-municipal entities levying a tax at the MCIP site based on their respective millage levies compared to the entire levy in the appropriate tax district. These entities include, but is not limited to, Spartanburg Community College, Cherokee County Library, Cherokee Recreation District, and any applicable Fire District.
6) Payment of thirty percent (30%) of the remainder (net) to the School District of Cherokee County and related entities, and seventy percent (70%) of the remainder (net) to Cherokee County and related entities. If any part of the MCIP is located within municipal limits, then the Intergovernmental Agreement between the County and the municipality, giving rise to the MCIP, will govern the distribution of the MCIP Revenue.
7) All other taxing entities in Cherokee County, other than those addressed in this section, are to receive 0% of the MCIP Revenue.

SECTION 32 That all County Employees, Elected Officials, and Appointed Officials follow the Cherokee County Procurement Card Procedure when performing any County Business. See Cherokee County Procurement Card Procedure (2025 Edition.)

SECTION 33 Fees have been updated per this budget ordinance to reflect the FY25-26 Cherokee County Fee Schedule to go into effect July 1, 2025. See Cherokee County FY25-26 Fee Schedule.

SECTION 34 That County Council has allocated funds to this budget for road improvements not to exceed $10,000.00 annually. Each Council Member will be responsible for any amount exceeding his/her allocation for the fiscal year. Any remaining balance on June 30th, 2026 will not carry forward.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS 23RD DAY OF JUNE, 2025.

CHEROKEE COUNTY COUNCIL

By: **(OPPOSED)**
Timothy F. Spencer - Chairman – District 4

David Smith - Vice-Chairman - District 6

(OPPOSED)
Teresa Corry Bonner - District 1

Billy Dean Blanton - District 2

Donnie L. Hardin – District 3

(OPPOSED)
Elliott Hughes - District 5

Tracy A. McDaniel - District 7

Attest:

Doris F. Pearson
Master Clerk to Council

1st Reading: **05/19/25**
2nd Reading: **06/02/25**
Public Hearing: **06/23/25**
3rd Reading: **06/23/25**

2025-2026 County Budget

Ordinance No. 2025-21

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2025-11**

AN ORDINANCE ADOPTING A BUDGET PROPOSED BY THE COUNTY ADMINISTRATOR CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES BY THE COUNTY OF CHEROKEE AND TO PROVIDE FOR THE PROPOSALS OF THE CHEROKEE CREEK VOLUNTEER FIRE DEPARTMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, AND DECLARING THAT THE SAME SHALL CONSTITUTE THE BUDGET OF THE CHEROKEE CREEK VOLUNTEER FIRE DEPARTMENT FOR SUCH FISCAL YEAR.

WHEREAS, pursuant to the provision of law of the State of South Carolina, and the charter and the ordinance of the County of Cherokee, the County Administrator is required to submit to the Council a budget for the Cherokee Creek Volunteer Fire Department for the next fiscal year, beginning July 1, 2025, and ending June 30, 2026, and,

WHEREAS, The County Administrator has prepared and filed such proposed budget with the Clerk, and open to public inspection, and,

NOW THEREFORE, The County Council and the County of Cherokee hereby ordains:

SECTION 01. That the County of Cherokee budget for the Cherokee Creek Volunteer Fire Department for the fiscal year 2025-2026 (beginning July 1, 2025, and ending June 30, 2026) as hereto attached is approved and adopted.

SECTION 02. That as provided by the Cherokee County Council, there will be an 18-mill levy in the Cherokee Creek Fire District. County Supplement Funds, Dues and Carryover Funds will be used to cover disbursements for the Cherokee Creek Volunteer Fire Department.

SECTION 03. To comply with all provisions as stated in the ordinance, adopted on the 17th day of May 1994, creating a special Tax District to be known as the Cherokee Creek Fire District.

SECTION 04. The budget represented herein is intended to be a complete and accurate estimated plan of expenditures for the fiscal year 2025-2026.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS 23th DAY OF JUNE 2025.

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

Billy D. Blanton

BILLY D. BLANTON

Teresa Bonner

TERESA BONNER

BONNIE HARDIN

ELLIOTT HUGHES

Tracy A. McDaniel

TRACY McDANIEL

ATTEST:

Doris F. Pearson

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING - 05/19/25
2ND READING - 06/02/25
PUBLIC HEARING - 06/23/25
3RD READING - 06/23/25

CHEROKEE CREEK VFD
ORDINANCE NO. 2025-11

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2025-12**

AN ORDINANCE ADOPTING A BUDGET PROPOSED BY THE COUNTY ADMINISTRATOR CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES BY THE COUNTY OF CHEROKEE AND TO PROVIDE FOR THE PROPOSALS OF THE CKC VOLUNTEER FIRE DEPARTMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, AND DECLARING THAT THE SAME SHALL CONSTITUTE THE BUDGET OF THE CKC VOLUNTEER FIRE DEPARTMENT FOR SUCH FISCAL YEAR.

WHEREAS, pursuant to the provision of law of the State of South Carolina, and the charter and the ordinance of the County of Cherokee, the County Administrator is required to submit to the Council a budget for the CKC Volunteer Fire Department for the next fiscal year, beginning July 1, 2025, and ending June 30, 2026, and,

WHEREAS, The County Administrator has prepared and filed such proposed budget with the Clerk, and open to public inspection, and,

NOW THEREFORE, The County Council and the County of Cherokee hereby ordains:

SECTION 01. That the County of Cherokee budget for the CKC Volunteer Fire Department for the fiscal year 2025-2026 (beginning July 1, 2025, and ending June 30, 2026) as hereto attached is approved and adopted.

SECTION 02. That as provided by the Cherokee County Council there will be a 15.0 mill levy in the CKC Volunteer Fire District, County Supplement Funds, Dues and Carryover Funds will be used to cover disbursements for the CKC Volunteer Fire Department.

SECTION 03. To comply with all provisions as stated in the ordinance, adopted on the 23rd Day of July 2001, creating a special Tax District to be known as the CKC Fire District.

SECTION 04. The budget represented herein is intended to be a complete and accurate estimated plan of expenditures for the fiscal year 2025-2026.

FILED IN THE OFFICE
CLERK OF COURT
2025 JUN 25 P 12: 33
BRANDY W. MCBEE
CHEROKEE COUNTY, SC

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS **23th DAY OF JUNE 2025.**

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

BILLY D. BLANTON

TERESA BONNER

DONNIE HARDIN

ELLIOTT HUGHES

TRACY McDANIEL

ATTEST:

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING - 05/19/25
2ND READING - 06/02/25
PUBLIC HEARING - 06/23/25
3RD READING - 06/23/25

CKC FVD – ORDINANCE NO. 2025-12

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2025-13**

AN ORDINANCE ADOPTING A BUDGET PROPOSED BY THE COUNTY ADMINISTRATOR CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES BY THE COUNTY OF CHEROKEE AND TO PROVIDE FOR THE PROPOSALS OF THE CORINTH VOLUNTEER FIRE DEPARTMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, AND DECLARING THAT THE SAME SHALL CONSTITUTE THE BUDGET OF THE CORINTH VOLUNTEER FIRE DEPARTMENT FOR SUCH FISCAL YEAR.

WHEREAS, pursuant to the provision of law of the State of South Carolina, and the charter and the ordinance of the County of Cherokee, the County Administrator is required to submit to the Council a budget for the Corinth Volunteer Fire Department for the next fiscal year, beginning July 1, 2025, and ending June 30, 2026, and,

WHEREAS, The County Administrator has prepared and filed such proposed budget with the Clerk, and open to public inspection, and,

NOW THEREFORE, The County Council and the County of Cherokee hereby ordains:

SECTION 01. That the County of Cherokee budget for the Corinth Volunteer Fire Department for the fiscal year 2025-2026 (beginning July 1, 2025, and ending June 30, 2026) as hereto attached is approved and adopted.

SECTION 02. That as provided by the Cherokee County Council there will be a 15.0 mill levy in the Corinth Fire District, County Supplement Funds, Dues and Carryover Funds will be used to cover disbursements for the Corinth Volunteer Fire Department.

SECTION 03. To comply with all provisions as stated in the ordinance, adopted on the 4th day of November 1997, creating a special Tax District to be known as the Corinth Fire District.

SECTION 04. The budget represented herein is intended to be a complete and accurate estimated plan of expenditures for the fiscal year 2025-2026.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS 23RD DAY OF JUNE 2025.

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

BILLY D. BLANTON

TERESA BONNER

DONNIE HARDIN

ELLIOTT HUGHES

TRACY McDANIEL

ATTEST:

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING - 05/19/25
2ND READING - 06/02/23
PUBLIC HEARING - 06/23/25
3RD READING - 06/23/25

CORINTH VFD – Ordinance No. 2025-13

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2025-14**

AN ORDINANCE ADOPTING A BUDGET PROPOSED BY THE COUNTY ADMINISTRATOR CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES BY THE COUNTY OF CHEROKEE AND TO PROVIDE FOR THE PROPOSALS OF THE DMW (DRAYTONVILLE, MCKOWNS MOUNTAIN, AND WILKINSVILLE) VOLUNTEER FIRE DEPARTMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, AND DECLARING THAT THE SAME SHALL CONSTITUTE THE BUDGET OF THE DMW VOLUNTEER FIRE DEPARTMENT FOR SUCH FISCAL YEAR.

WHEREAS, pursuant to the provision of law of the State of South Carolina, and the charter and the ordinance of the County of Cherokee, the County Administrator is required to submit to the Council a budget for the DMW Volunteer Fire Department for the next fiscal year, beginning July 1, 2025, and ending June 30, 2026, and,

WHEREAS, The County Administrator has prepared and filed such proposed budget with the Clerk, and open to public inspection, and,

NOW THEREFORE, The County Council and the County of Cherokee hereby ordains:

SECTION 01. That the County of Cherokee budget for the DMW Volunteer Fire Department for the fiscal year 2025-2026 (beginning July 1, 2025, and ending June 30, 2026) as hereto attached is approved and adopted.

SECTION 02. That as provided by the Cherokee County Council there will be a 15.0 mill levy in the DMW Fire District, County Supplement Funds, Dues and Carryover Funds will be used to cover disbursements for the DMW Volunteer Fire District.

SECTION 03. To comply with all provisions as stated in the ordinance, adopted on the 1st day of July 2016, creating a special Tax District to be known as the DMW Fire District.

SECTION 04. The budget represented herein is intended to be a complete and accurate estimated plan of expenditures for the fiscal year 2025-2026.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS 23RD DAY OF JUNE 2025.

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

BILLY D. BLANTON

TERESA BONNER

DONNIE HARDIN

ELLIOTT HUGHES

TRACY McDANIEL

ATTEST:

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING - 05/19/25
2ND READING - 06/02/25
PUBLIC HEARING - 06/23/25
3RD READING - 06/23/25

DMW – ORDINANCE NO. 2025-14

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2025-15**

AN ORDINANCE LEVYING AN AD VALOREM TAX FOR THE OPERATION AND MAINTENANCE OF THE GAFFNEY FIRE PROTECTION AREA FOR THE CALENDAR YEAR 2025/2026.

WHEREAS, pursuant to the provision of law of the State of South Carolina, and the charter and the ordinance of the County of Cherokee, the County Administrator is required to submit to the Council an ad valorem tax in an amount not to exceed 16.0 mills to be levied annually by the Auditor and collected by the Treasurer for the operation and maintenance of the Gaffney Fire Protection Area, and

NOW THEREFORE, The County Council of the County of Cherokee hereby ordains:

SECTION 01. That as provided by County Council there will be a sixteen-mill levy in the Gaffney Fire Protection Area for the calendar year 2025/2026.

SECTION 02. To comply with all provisions as stated in the ordinance adopted on the 5th day of June 2000 creating a Special Tax District known as the Gaffney Fire Protection Area.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS 23RD DAY OF JUNE 2025.

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

BILLY D. BLANTON

TERESA BONNER

DONNIE HARDIN

ELLIOTT HUGHES

TRACY McDANIEL

ATTEST:

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING	**- 05/19/25**
2ND READING	**- 06/02/25**
PUBLIC HEARING	**- 06/23/25**
3RD READING	**- 06/23/25**

FILED IN THE OFFICE
CLERK OF COURT
2025 JUN 25 P 12: 33
BRANDY W. MCBEE
CHEROKEE COUNTY, SC

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2025-16**

AN ORDINANCE ADOPTING A BUDGET PROPOSED BY THE COUNTY ADMINISTRATOR CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES BY THE COUNTY OF CHEROKEE AND TO PROVIDE FOR THE PROPOSALS OF THE GOUCHER/WHITE PLAINS VOLUNTEER FIRE DEPARTMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, AND DECLARING THAT THE SAME SHALL CONSTITUTE THE BUDGET OF THE GOUCHER/WHITE PLAINS VOLUNTEER FIRE DEPARTMENT FOR SUCH FISCAL YEAR.

FILED IN THE OFFICE CLERK OF COURT
2025 JUN 25
BRANDY W
CHEROKEE COUNTY SC

WHEREAS, pursuant to the provision of law of the State of South Carolina, and the charter and the ordinance of the County of Cherokee, the County Administrator is required to submit to the Council a budget for the Goucher/White Plains Volunteer Fire Department for the next fiscal year, beginning July 1, 2025, and ending June 30, 2026, and,

WHEREAS, The County Administrator has prepared and filed such proposed budget with the Clerk, and open to public inspection, and,

NOW THEREFORE, The County Council and the County of Cherokee hereby ordains:

SECTION 01. That the County of Cherokee budget for the Goucher/White Plains Volunteer Fire Department for the fiscal year 2025-2026 (beginning July 1, 2025, and ending June 30, 2026) as hereto attached is approved and adopted.

SECTION 02. That as provided by the Cherokee County Council there will be a 15.0 mill levy in the Goucher/White Plains Fire District, County Supplement Funds, Dues and Carryover Funds will be used to cover disbursements for the Goucher/White Plains Volunteer Fire District.

SECTION 03. To comply with all provisions as stated in the ordinance, adopted on the 1st day of July 2016, creating a special Tax District to be known as the Goucher/White Plains Fire District.

SECTION 04. The budget represented herein is intended to be a complete and accurate estimated plan of expenditures for the fiscal year 2025-2026.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS 23RD DAY OF JUNE 2025.

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

BILLY D. BLANTON

TERESA BONNER

DONNIE HARDIN

ELLIOTT HUGHES

Tracy a. McDaniel

TRACY McDANIEL

ATTEST:

Doris F. Pearson

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1^{ST} READING	**- 05/19/25**
2^{ND} READING	**- 06/02/25**
PUBLIC HEARING	**- 06/23/25**
3^{RD} READING	**- 06/23/25**

GOUCHER/WHITE PLAINS VFD
ORDINANCE NO. 2025-16

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2025-17**

AN ORDINANCE ADOPTING A BUDGET PROPOSED BY THE COUNTY ADMINISTRATOR CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES BY THE COUNTY OF CHEROKEE AND TO PROVIDE FOR THE PROPOSALS OF THE GRASSY POND VOLUNTEER FIRE DEPARTMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, AND DECLARING THAT THE SAME SHALL CONSTITUTE THE BUDGET OF THE GRASSY POND VOLUNTEER FIRE DEPARTMENT FOR SUCH FISCAL YEAR.

WHEREAS, pursuant to the provision of law of the State of South Carolina, and the charter and the ordinance of the County of Cherokee, the County Administrator is required to submit to the Council a budget for the Grassy Pond Volunteer Fire Department for the next fiscal year, beginning July 1, 2025, and ending June 30, 2026, and,

WHEREAS, The County Administrator has prepared and filed such proposed budget with the Clerk, and open to public inspection, and,

NOW THEREFORE, The County Council and the County of Cherokee hereby ordains:

SECTION 01. That the County of Cherokee budget for the Grassy Pond Volunteer Fire Department for the fiscal year 2025-2026 (beginning July 1, 2025, and ending June 30, 2026) as hereto attached is approved and adopted.

SECTION 02. That as provided by the Cherokee County Council there will be an 8.0 mill levy in the Grassy Pond Fire District, County Supplement Funds, Dues and Carryover Funds will be used to cover disbursements for the Grassy Pond Volunteer Fire District.

SECTION 03. To comply with all provisions as stated in the ordinance, adopted on the 23rd day of June 1992, creating a special Tax District to be known as the Grassy Pond Fire District.

SECTION 04. The budget represented herein is intended to be a complete and accurate estimated plan of expenditures for the fiscal year 2025-2026.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS 23RD DAY OF JUNE 2025.

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

BILLY D. BLANTON

TERESA BONNER

DONNIE HARDIN

ELLIOTT HUGHES

TRACY McDANIEL

ATTEST:

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING - 05/19/25
2ND READING - 06/02/25
PUBLIC HEARING - 06/23/25
3RD READING - 06/23/25

GRASSY POND-ORDINANCE NO. 2025-17

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2025-18**

AN ORDINANCE ADOPTING A BUDGET PROPOSED BY THE COUNTY ADMINISTRATOR CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES BY THE COUNTY OF CHEROKEE AND TO PROVIDE FOR THE PROPOSALS OF THE ANTIOCH VOLUNTEER FIRE DEPARTMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, AND DECLARING THAT THE SAME SHALL CONSTITUTE THE BUDGET OF THE ANTIOCH VOLUNTEER FIRE DEPARTMENT FOR SUCH FISCAL YEAR.

WHEREAS, pursuant to the provision of law of the State of South Carolina, and the charter and the ordinance of the County of Cherokee, the County Administrator is required to submit to the Council a budget for the ANTIOCH Volunteer Fire Department for the next fiscal year, beginning July 1, 2025, and ending June 30, 2026, and,

WHEREAS, The County Administrator has prepared and filed such proposed budget with the Clerk, and open to public inspection, and,

NOW THEREFORE, The County Council and the County of Cherokee hereby ordains:

SECTION 01. That the County of Cherokee budget for the Antioch Volunteer Fire Department for the fiscal year 2025-2026 (beginning July 1, 2025, and ending June 30, 2025) as hereto attached is approved and adopted.

SECTION 02. That as provided by the Cherokee County Council there will be a 8.0 mill levy in the Antioch Volunteer Fire District, County Supplement Funds, Dues and Carryover Funds will be used to cover disbursements for the Antioch Volunteer Fire Department.

SECTION 03. To comply with all provisions as stated in the ordinance, adopted on the 21st Day of March 2005, creating a special Tax District to be known as the Antioch Fire District.

SECTION 04. The budget represented herein is intended to be a complete and accurate estimated plan of expenditures for the fiscal year 2025-2026.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS 23RD DAY OF JUNE 2025.

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

BILLY D. BLANTON

TERESA BONNER

DONNIE HARDIN

ELLIOTT HUGHES

TRACY McDANIEL

ATTEST:

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING - 05/19/25
2ND READING - 06/02/25
PUBLIC HEARING - 06/23/25
3RD READING - 06/23/25

ANTIOCH VFD
ORDINANCE NO. 2025-18

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2025-19**

AN ORDINANCE ADOPTING A BUDGET PROPOSED BY THE COUNTY ADMINISTRATOR CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES BY THE COUNTY OF CHEROKEE AND TO PROVIDE FOR THE PROPOSALS OF THE BLACKSBURG FIRE DISTRICT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, AND DECLARING THAT THE SAME SHALL CONSTITUTE THE BUDGET OF THE BLACKSBURG FIRE DISTRICT FOR SUCH FISCAL YEAR.

WHEREAS, pursuant to the provision of law of the State of South Carolina, and the charter and the ordinance of the County of Cherokee, the County Administrator is required to submit to the Council a budget for the Blacksburg Fire District for the next fiscal year, beginning July 1, 2025, and ending June 30, 2026, and,

WHEREAS, The County Administrator has prepared and filed such proposed budget with the Clerk, and open to public inspection, and,

NOW THEREFORE, The County Council and the County of Cherokee hereby ordains:

SECTION 01. That the County of Cherokee budget for the Blacksburg Fire District for the fiscal year 2025-2026(beginning July 1, 2025, and ending June 30, 2026) as hereto attached is approved and adopted.

SECTION 02. That as provided by the Cherokee County Council there will be a 15.0 mill levy in the Blacksburg Fire District, County Supplement Funds, Dues and Carryover Funds will be used to cover disbursements for the Blacksburg Fire District.

SECTION 03. To comply with all provisions as stated in the ordinance, adopted on the 15th day of March 2021, creating a special Tax District to be known as the Blacksburg Fire District.

SECTION 04. The budget represented herein is intended to be a complete and accurate estimated plan of expenditures for the fiscal year 2025-2026.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS 23RD DAY OF JUNE 2025.

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

BILLY D BLANTON

TERESA BONNER

DONNIE HARDIN

ELLIOTT HUGHES

TRACY McDANIEL

ATTEST:

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING - 05/19/25
PUBLIC HEARING - 06/02/25
2nd READING - 06/23/25
3RD READING - 06/23/25

BLACKSBURG FIRE DISTRICT
ORDINANCE NO. 2025-19

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2025-20**

AN ORDINANCE ADOPTING A BUDGET PROPOSED BY THE COUNTY ADMINISTRATOR CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES BY THE COUNTY OF CHEROKEE AND TO PROVIDE FOR THE PROPOSALS OF THE BUFFALO VOLUNTEER FIRE DEPARTMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, AND DECLARING THAT THE SAME SHALL CONSTITUTE THE BUDGET OF THE BUFFALO VOLUNTEER FIRE DEPARTMENT FOR SUCH FISCAL YEAR.

WHEREAS, pursuant to the provision of law of the State of South Carolina, and the charter and the ordinance of the County of Cherokee, the County Administrator is required to submit to the Council a budget for the Buffalo Volunteer Fire Department for the next fiscal year, beginning July 1, 2025, and ending June 30, 2026, and,

WHEREAS, The County Administrator has prepared and filed such proposed budget with the Clerk, and open to public inspection, and,

NOW THEREFORE, The County Council and the County of Cherokee hereby ordains:

SECTION 01. That the County of Cherokee budget for the Buffalo Volunteer Fire Department for the fiscal year 2025-2026 (beginning July 1, 2025, and ending June 30, 2026) as hereto attached is approved and adopted.

SECTION 02. That as provided by the Cherokee County Council there will be a 15.0 mill levy in the Buffalo Fire District, County Supplement Funds, Dues and Carryover Funds will be used to cover disbursements for the Buffalo Volunteer Fire Department.

SECTION 03. To comply with all provisions as stated in the ordinance, adopted on the 16th day of August 1999, creating a special Tax District to be known as the Buffalo Fire District.

SECTION 04. The budget represented herein is intended to be a complete and accurate estimated plan of expenditures for the fiscal year 2025-2026.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS 23RD DAY OF JUNE 2025.

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

BILLY D. BLANTON

TERESA BONNER

DONNIE HARDIN

ELLIOTT HUGHES

TRACY McDANIEL

ATTEST:

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING - 05/19/25
2ND READING - 06/02/25
PUBLIC HEARING - 06/23/25
3RD READING - 06/23/25

BUFFALO VFD
ORDINANCE NO. 2025-20