CHEROKEE COUNTY BUDGET 2026-2027

Marvin L. Bishop, Jr., County Administrator

Kristy Bradley, Assistant Administrator

Cherokee County
Budget
Fiscal Year 2026-2027
Table of Contents

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
Peter Wilkins		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	Christina Layton
Building Safety	Dale Gibert
Circuit Solicitor	Barry Barnette
Clerk of Court/Support	Brandy McBee
Communications/E911	Travis M. Lawson
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
EMS	Rob McGraw
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	Mike Carter
Senior Center	Amy Turner
Sheriff	Steve Mueller
Solid Waste Collections	Mitchell Mullinax
Tax Assessor	Kris Batchler
Treasurer	Sheila Carpenter
Vehicle Maintenance	Barry Haley
Veterans Affairs	Steven Bright

Cherokee County Revenues Budget 2026-2027

2026-2027		2026-2027 BUDGET	2025-2026 BUDGET
FEE IN LIEU - 00402			
20008	FILOT - BMW	26,000.00	25,000.00
22095	FILOT - MOTOR CARRIER	255,000.00	235,000.00
24200	FILOT	4,900,000.00	4,900,000.00
24202	FILOT - 1% MCIP - SPARTANBURG	790,000.00	280,000.00
24203	FILOT - 1% OC		
		5,971,000.00	**5,440,000.00**
LOST - PROPERTY TAX CREDIT 71% - 00404			
22073	REAL ESTATE	3,652,000.00	3,600,000.00
22078	DELINQUENT	30,000.00	30,000.00
22093	VEHICLE	550,000.00	500,000.00
22094	BOATS & MOTORS	10,000.00	12,000.00
		4,242,000.00	**4,142,000.00**
TAXES - 00405			
11250	HOMESTEAD EXEMPT	995,000.00	875,000.00
11260	MERCHANTS INVENTORY	38,520.00	38,520.00
22065	MFG - PVE	825,000.00	515,000.00
22070	REAL ESTATE	14,300,000.00	10,900,000.00
22075	DELINQUENT	525,000.00	525,000.00
22090	VEHICLE	2,175,000.00	1,500,000.00
22099	WATERCRAFT	60,000.00	70,000.00
22170	CLAIM FOR REFUNDS	(130,000.00)	(75,000.00)
24205	FEE IN LIEU CFR		
20305	AMERICAN RESCUE FUNDS		
22074	PROPOSED TAX INCREASE (0.0)		2,147,200.00
22072	GROWTH		
		18,788,520.00	**16,495,720.00**
LICENSE AND PERMITS - 00410			
40210	TEMPORARY VEHICLE TAGS		
40220	BUILDING PERMITS	1,000,000.00	800,000.00
40230	PROBATE JUDGE LICENSE	5,000.00	5,000.00
40240	SCRAP METAL PERMITS		
41041	MOVING PERMITS	6,000.00	5,000.00
		1,011,000.00	**810,000.00**
INTERGOVERNMENTAL - 00420			
40304	LOST - 29%	1,550,000.00	1,550,000.00
40310	STATE AID	2,909,641.00	2,769,749.00
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	160,000.00	125,000.00
40370	ELECTION/REGISTRATION QTRLY STIPEND	17,500.00	22,500.00
40375	ELECTION REIMBURSED EXPENSE	67,500.00	75,750.00

2026-2027			2026-2027 BUDGET	2025-2026 BUDGET
INTERGOVERNMENTAL - 00420	40380	SERVICE OFFICER - VETERANS OFFICER		
	40381	SERVICE OFFICER - SCHOOL (14)	589,500.00	750,000.00
	40385	SERVICE OFFICER (PLUS OT) - SCHOOL		
	40390	STATE AID - CHILD SUPPORT		
	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
	40443	TNC LAF		
	00444	SANTEE COOPER -SUM IN LIEU	170,000.00	53,000.00
	40445	DHEC PENALTY (ST TREAS)		
	41043	CONDEMNATION SUIT		
	41044	RESTITUTION	3,500.00	3,000.00
	41045	STATE TREASURER - RESTITUTION		
			6,180,567.60	**7,362,916.41**
CHARGES FOR SERVICES - 00430				
	40501	COUNTY FEES		
	40502	COUNTY FEES - DELINQUENT		
	40503	COUNTY - 2ND DRIVEWAY PIPE		1,500.00
	40508	ANIMAL SURRENDER FEE	4,500.00	11,000.00
	40509	MICRO-CHIP PLACEMENT FEES		
	40510	(TNR) TRAP AND RELEASE PROGRAM	1,200.00	
	40511	ANIMAL RECLAIM FEE	4,500.00	5,000.00
	40512	ANIMAL SHELTER HOUSING REVENUE	12,000.00	10,200.00
	40513	INMATE INDIGENT		
	40515	INMATE HOUSING REVENUE	165,000.00	80,000.00
	40516	INMATE MEDICAL REVENUE		
	40517	INMATE PRESCRIP DRUGS		
	40518	INMATE DEST OF PROPERTY		
	40519	INMATE MISC		
	40520	CITY RECEIPTS	20,000.00	20,000.00
	40530	CLERK OF COURT 3%	3,000.00	2,500.00
	40540	LANDFILL FEES WHITE GOODS	100,000.00	100,000.00
	40541	C & D LANDFILL FEES	310,000.00	375,000.00
	40544	E-WASTE DISPOSAL - RECYCLE CENTER	5,000.00	5,000.00
	40545	MISC LANDFILL FEES/ROLL CART		58,000.00
	40550	TIRE HANDLING FEES	100,000.00	140,000.00
	40556	CORONER FEES	500.00	500.00
	40560	PROBATE JUDGE FEES	120,000.00	95,000.00
	40565	SHERIFF VIDEO CHARGE		
	40567	SHERIFF RECORDING CHARGE	500.00	500.00
	40570	SHERIFF CIVIL PROCESS FEE	6,500.00	5,500.00
	40575	DMV DECAL FEE	45,000.00	44,000.00
	40590	DELINQUENT OTHER FEES		
	40600	DELINQUENT COLLECTION FEE	165,000.00	115,000.00

2026-2027			2026-2027 BUDGET	2025-2026 BUDGET
CHARGES FOR SERVICES - 00430	40610	EMS CHARGES FOR SERVICES (BILLING)	2,100,000.00	
	40615	EMS DISPATCH FEES		
	40620	CLERK OF COURT FEES	10,000.00	10,000.00
	40622	BOND FORFEITURE	23,000.00	92,000.00
	40625	CIVIL FILING FEES	45,000.00	45,000.00
	40630	FAMILY COURT FEES	125,000.00	120,000.00
	40635	REGISTER OF DEED FEES	120,000.00	120,000.00
	40638	NEW ADDRESS FEES	10,000.00	11,250.00
	40640	MASTER-IN-EQUITY	22,000.00	20,000.00
	40650	PROBATE REFUND		
	40722	MAGISTRATE FEES-OTHER		
			3,517,700.00	**1,486,950.00**
FINES - 00440				
	40710	GENERAL SESSION FINES	17,000.00	10,000.00
	40720	MAGISTRATE FINES	600,000.00	600,000.00
	40730	FAMILY COURT FINES	2,000.00	2,000.00
	40740	COMMON PLEAS FINES		
			619,000.00	**612,000.00**
INTEREST - 00450				
	40810	LANDFILL	60,000.00	50,000.00
	40820	HOSPITAL FUNDS	60,000.00	50,000.00
	40825	PEACHTREE CENTRE	410,000.00	400,000.00
	40830	MAGISTRATE	50.00	50.00
	40833	OPEB FUNDS	125,000.00	100,000.00
	40840	INTEREST - COUNTY	398,000.00	500,000.00
	40842	INTEREST - LOST 29%	350,000.00	350,000.00
			1,403,050.00	**1,450,050.00**
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	1,000.00	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	280,000.00	250,000.00
	40960	SHERIFF MISC SALES		
	40970	SALE EQUIP/PROPERTY	80,000.00	80,000.00
	40975	SALE OF TIMBER	20,000.00	85,000.00
	40980	DISCOUNTS	22,000.00	20,000.00
	40987	RENT-CONGRESSIONAL MEMBER		
	40988	RENT-DRUG ABUSE HOUSE		
	40989	RENT-DSS	20,000.00	25,000.00

2026-2027			2026-2027 BUDGET	2025-2026 BUDGET
MISCELLANEOUS - 00460	40990	RENTS		
	40991	SALARY RECOUPMENT (SCALE HOUSE)	25,000.00	25,000.00
	40992	INSURANCE CLAIM REVENUE	65,000.00	50,000.00
	40993	LANDFILL - SCALE	-	15,000.00
	40994	ELECTION		
	40995	FRANCHISE FEES	250,000.00	270,000.00
	40996	ELECTION-CO ENTITIES		
	40997	RENTS - BRE BUILDING / CELL TOWER	6,000.00	5,000.00
	40998	RENT - DRUG HOUSE		
	40999	RENT - TRANSFER STATION		30,000.00
	41001	OTHER COLLECTIONS	10,000.00	10,000.00
	41002	REVENUE - CENTRAL PUR		
	41003	ABANDON PROPERTY		
	41004	FALSE ALARMS	-	400.00
	41005	FOIA FEES	750.00	1,000.00
	41006	WORTHLESS CHECK PROGRAM		
	41007	REIMBURSEMENT - LANDFILL SCALE HOUSE	5,915.00	9,195.00
	41008	PENALTY-POLLUTION CONTROLACT		
	41011	CANTEEN COMMISSIONS		
	41012	FORFEITED LAND		
	41015	DEPT OF INTERIOR LIEU OF TAX	7,200.00	6,507.00
	41020	RECYCLE REVENUE	35,000.00	80,000.00
	41025	SPECIAL FUELS REVENUE		
	41035	DELINQUENT TAX SALE REVENUE	10,000.00	5,000.00
	41039	MAPS ADDRESSING		
	41040	MAPS ASSESSOR	100.00	500.00
	41042	ASSESSOR MISC REVENUE		-
	41044	RESTITUTION		-
	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)		
	42229	ANIMAL SHELTER COMMITMENT FUND	60,000.00	
	42330	CANTEEN COMMISSIONS	30.17	30.00
			998,515.17	**1,068,652.00**
TRANSFER IN (470)				
	42019	TRANSFER OUT		
	42022	PEACHTREE CENTRE		
	42026	SPECIAL REVENUE -	37,732.50	
	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)		
	42034	LOST-REVENUE FUND		
	42035	VICTIMS ADVOCATE FUNDS (239)	110,000.00	108,000.00

2026-2027			2026-2027 BUDGET	2025-2026 BUDGET
TRANSFER IN (470)	42037	SR - SCHOOL RESOURCE OFFICERS		
	42038	SR-EMERGENCY PREP		
	42039	TITLE IV - D (old 494, new 267)	125,000.00	110,000.00
	42040	CAPITAL PROJECT FUND		
	42045	SR-DRUG ENFORCEMENT (SALARY REIMB)		
	42046	RECYCLE GRANTS (678-680)		
	42047	FDF REIMBURSEMENT		
	42048	REC DISTRICT REIMBURSEMENT		
	42049	ELECTRONIC MONITORING (221)	200,000.00	175,000.00
	42050	EPD (738)		
	42027	BEGINNING CASH - FUND BALANCE		4,121,146.69
			472,732.50	**4,514,146.69**
			43,204,085.27	**43,382,435.10**

Cherokee County
Expenses Budget
2026-2027

Cherokee County Departmental Budget Summary 2026-2027

CHEROKEE COUNTY

BUDGET SUMMARY

	FY 26-27	FY 25-26		**FY 26-27**	FY25-26		**FY 26-27**	FY25-26	
	ADMINISTRATOR	BUDGET	VARIANCE	**ADMINISTRATOR**	BUDGET	VARIANCE	**ADMINISTRATOR**	BUDGET	VARIANCE
DEPARTMENT	**SALARY**	SALARY	SALARY	**OPERATING**	OPERATING	OPERATING	**TOTAL**	TOTAL	TOTAL
NAME	**BUDGET**	BUDGET		**BUDGET**	BUDGET		**BUDGET**	BUDGET	BUDGET
VEHICLE MAINTENANCE	323,783.63	316,894.26	6,889.37	91,560.74	77,299.00	$14,261.74	415,344.37	394,193.26	21,151.11
SOLICITORS OFFICE BUILDING				38,959.75	63,891.20	($24,931.45)	38,959.75	63,891.20	(24,931.45)
POOL VEHICLES				9,263.41	6,694.00	2,569.41	9,263.41	6,694.00	2,569.41
PUBLIC DEFENDERS OFFICE BLDG.				25,174.60	54,527.80	(29,353.20)	25,174.60	54,527.80	(29,353.20)
ADMINISTRATION	813,188.18	787,512.57	25,675.61	87,790.00	86,250.00	1,540.00	900,978.18	873,762.57	27,215.61
FINANCE	512,252.60	489,952.88	22,299.72	279,396.89	275,527.00	3,869.89	791,649.49	765,479.88	26,169.61
HUMAN RESOURCES	184,266.12	178,896.91	5,369.21	6,530.00	7,950.00	(1,420.00)	190,796.12	186,846.91	3,949.21
INFORMATION TECHNOLOGY	421,360.89	325,976.21	95,384.67	16,912.81	13,856.00	3,056.81	438,273.70	339,832.21	98,441.48
RISK MANAGEMENT	-	-	-	1,550.00	1,075.00	475.00	1,550.00	1,075.00	475.00
CENTRAL PURCHASING	-	-	-	-	-	-	-	-	-
CENTRAL SERVICE	25,000.00	414.16	24,585.84	3,835,485.13	6,031,491.81	(2,196,006.68)	1,778,856.67	4,481,905.97	(2,703,049.30)
BROAD RIVER BUILDING	-	-	-	114,725.00	107,000.00	7,725.00	114,725.00	107,000.00	7,725.00
STATE AGENCY COMPLEX	-	-	-	120,788.70	123,972.84	(3,184.14)	120,788.70	123,972.84	(3,184.14)
EOC COMPLEX	-	-	-	85,150.14	98,803.69	(13,653.55)	85,150.14	98,803.69	(13,653.55)
COUNTY BUILDINGS	272,786.01	256,898.43	15,887.58	30,822.25	17,755.25	13,067.00	303,608.26	274,653.68	28,954.58
ADMINISTRATION BLDG COMPLEX	-	-	-	419,756.05	407,348.77	12,407.28	419,756.05	407,348.77	12,407.28
ECONOMIC DEVELOPMENT	-	-	-	482,774.50	452,774.50	30,000.00	482,774.50	452,774.50	30,000.00
COURT HOUSE COMPLEX	-	-	-	113,807.29	112,717.07	1,090.22	113,807.29	112,717.07	1,090.22
DELINQUENT TAX COLLECTOR	158,563.01	146,376.58	12,186.44	137,087.32	126,343.00	10,744.32	295,650.33	272,719.58	22,930.76
PUBLIC WORKS COMPLEX (CONCORD RD)	-	-	-	185,273.32		185,273.32	185,273.32	-	185,273.32
TREASURER	397,494.67	391,128.45	6,366.22	171,659.68	176,966.08	(5,306.40)	569,154.35	568,094.53	1,059.82
AUDITOR	328,626.69	313,306.24	15,320.45	77,269.31	78,218.84	(949.53)	405,896.00	391,525.08	14,370.92
BUILDING SAFETY	575,156.44	552,843.28	22,313.16	147,204.60	88,423.58	58,781.02	722,361.04	641,266.86	81,094.18
TAX ASSESSOR	741,969.63	730,976.30	10,993.32	149,382.07	160,435.62	(11,053.55)	891,351.70	891,411.92	(60.23)
GIS/MAPPING	-	-	-	-	7,565.00	(7,565.00)	-	7,565.00	(7,565.00)
911 ADDRESSING		-	-		-	-	-	-	-
ELECTION/VOTER REG COMM	306,399.19	285,449.61	20,949.57	113,888.46	104,543.25	9,345.21	420,287.65	389,992.86	30,294.78
POLL WORKERS	134,028.75	127,447.93	6,580.82	3,000.00	2,000.00	1,000.00	137,028.75	129,447.93	7,580.82
MAGISTRATE	996,259.58	981,987.40	14,272.18	67,385.08	63,190.00	4,195.08	1,063,644.66	1,045,177.40	18,467.26
REGISTER OF DEEDS	238,999.29	231,390.70	7,608.59	85,450.00	85,950.00	(500.00)	324,449.29	317,340.70	7,108.59
CLERK OF COURT	607,473.23	576,529.17	30,944.06	26,328.00	29,628.07	(3,300.07)	633,801.23	606,157.24	27,643.99
PROBATE COURT	440,566.29	426,214.15	14,352.14	87,696.00	89,190.00	(1,494.00)	528,262.29	515,404.15	12,858.14
ATTORNEY/JUDICAL	167,888.36	162,206.82	5,681.55	37,050.00	37,050.00	-	204,938.36	199,256.82	5,681.55
CLERK OF COURT - SUPPORT	253,110.04	251,447.19	1,662.85	52,375.71	53,929.81	(1,554.10)	305,485.75	305,377.00	108.75
CIRCUIT SOLICITOR	337,232.00	333,464.80	3,767.20	197,643.81	196,773.22	870.59	534,875.81	530,238.02	4,637.79
APPALACHIAN COG	-	-	-	40,055.00	40,055.00	-	40,055.00	40,055.00	-

CHEROKEE DEFENDER CORP.	-	-	-	324,387.00	324,387.00	-	324,387.00	324,387.00	-
CODE ENFORCEMENT	277,091.35	267,924.09	9,167.26	24,460.63	28,652.24	(4,191.61)	301,551.98	296,576.33	4,975.65
ANIMAL SHELTER	552,425.10	423,874.49	128,550.61	228,691.26	208,735.22	19,956.04	781,116.36	632,609.71	148,506.65
COMMUNICATIONS	-	333,962.58	(333,962.58)				-	333,962.58	(333,962.58)
ENHANCED E911	1,781,049.38	1,719,458.88	61,590.51	92,335.51	99,284.56	(6,949.05)	1,873,384.89	1,818,743.44	54,641.46
FIRE PROTECTION SERVICE	-	-	-	1,026,200.00	780,500.00	245,700.00	1,026,200.00	780,500.00	245,700.00
CORONER	211,640.14	206,488.96	5,151.17	170,265.96	187,815.74	(17,549.78)	381,906.10	394,304.70	(12,398.61)
LAW ENFORCEMENT CENTER	-	-	-	190,358.71	185,214.00	5,144.71	190,358.71	185,214.00	5,144.71
VICTIMS ADVOCATE	168,354.83	163,073.56	5,281.27	7,476.77	7,604.00	(127.23)	175,831.60	170,677.56	5,154.04
SHERIFF	7,195,399.29	6,972,589.26	222,810.03	853,357.21	887,339.22	(33,982.01)	8,048,756.50	7,859,928.48	188,828.02
DETENTION CENTER	3,759,263.40	3,707,618.91	51,644.49	1,862,684.84	1,732,762.00	129,922.84	5,621,948.24	5,440,380.91	181,567.33
EMERGENCY MANAGEMENT	264,744.48	245,952.40	18,792.08	143,822.88	127,115.00	16,707.88	408,567.36	373,067.40	35,499.96
EMS	4,274,198.23	118,749.69	4,155,448.54	817,941.10	3,900.00	814,041.10	5,092,139.33	122,649.69	4,969,489.64
ROADS & BRIDGES	1,016,154.99	1,024,232.74	(8,077.75)	1,428,965.06	1,379,178.00	49,787.06	2,445,120.05	2,403,410.74	41,709.31
VETERANS AFFAIRS	303,634.84	297,587.04	6,047.80	23,473.27	25,724.00	(2,250.73)	327,108.11	323,311.04	3,797.07
ALCOHOL & DRUG ABUSE	-	-	-	27,500.00	7,500.00	20,000.00	27,500.00	7,500.00	20,000.00
HEALTH DEPARTMENT	-	-	-	35,346.18	35,262.00	84.18	35,346.18	35,262.00	84.18
INDIGENT CARE	-	-	-	74,795.00	76,700.00	(1,905.00)	74,795.00	76,700.00	(1,905.00)
COUNTY HUMAN SERVICES	-	-	-	-	-	-	-	-	-
DEPT. OF SOCIAL SERVICES	-	-	-	29,200.00	29,200.00	-	29,200.00	29,200.00	-
DSN BOARD	-	-	-	55,000.00	60,000.00	(5,000.00)	55,000.00	60,000.00	(5,000.00)
SENIOR CENTER	-	-	-	50,000.00	50,000.00	-	50,000.00	50,000.00	-
MENTAL HEALTH	-	-	-	93,500.00	85,000.00	8,500.00	93,500.00	85,000.00	8,500.00
LITERACY ASSOCIATION	-	-	-	-	-	-	-	-	-
PUBLIC WORKS	201,525.38	51,065.49	150,459.89	24,092.25	44,223.00	(20,130.75)	225,617.63	95,288.49	130,329.14
SOLID WASTE COLLECTIONS		1,442,739.03	(1,442,739.03)		477,765.00	(477,765.00)	-	1,920,504.03	(1,920,504.03)
SOLID WASTE DISPOSAL-LANDFILL		364,826.46	(364,826.46)		779,710.00	(779,710.00)	-	1,144,536.46	(1,144,536.46)
LANDFILL-POST CLOSURE		65,064.30	(65,064.30)		64,579.00	(64,579.00)	-	129,643.30	(129,643.30)
RECYCLING CENTER		800,238.78	(800,238.78)		303,179.00	(303,179.00)	-	1,103,417.78	(1,103,417.78)
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	-	-	-	-	-	-	-	-	-
RECREATION DISTRICT	-	-	-	-	-	-	-	-	-
TOTAL	**28,241,886.02**	26,072,760.72	2,169,125.30	**14,962,199.25**	17,309,674.38	(2,347,475.13)	**41,122,456.81**	41,832,435.10	(709,978.29)
OTHER USES:									
TRANSFER TO CAPITAL & SW FUND (LOST 29%)							2,081,628.46	1,550,000.00	531,628.46
TOTAL BUDGET	**28,241,886.02**			**14,962,199.25**			**43,204,085.27**	**43,382,435.10**	(178,349.83)

Cherokee County Departmental Operating Budgets 2026-2027

10-501-110 VEHICLE MAINTENANCE

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	219,477.26	212,817.82	163,503.27	141,660.28
102	OVERTIME PAY	2,802.60	3,229.18	4,284.63	2,295.24
103	TEMPORARY EMPLOYEE				
104	LONGEVITY SUPPLEMENT			294.84	5.20
214	SOCIAL SECURITY	16,861.50	16,384.68	12,698.27	10,923.75
216	RETIREMENT - SOUTH CAROLINA	41,255.14	40,098.32	31,164.03	27,076.02
222	INSURANCE - WORKERS COMP	3,937.85	5,687.30	4,804.73	4,224.65
224	INSURANCE - MEDICAL	39,449.28	38,676.96	7,978.08	7,706.18
	TOTAL SALARY	323,783.63	316,894.26	224,727.85	193,891.32
300	POSTAGE				
301	SUPPLIES - OFFICE	500.00	500.00	421.53	328.44
304	SUPPLIES - VEHICLE MAINTENANCE	2,500.00	2,500.00	1,997.94	1,283.61
307	SUPPLIES - MEDICAL	100.00	100.00	-	
311	SUPPLIES - JANITORIAL	500.00	350.00	342.99	324.27
315	FOOD/DRINK EXPENSE/EMPLOYEE APPRECIATION	750.00	500.00	-	
319	SUPPLIES - WELDING	2,000.00	2,000.00	1,137.20	999.94
328	TOOLS - SMALL HAND	5,000.00	5,000.00	4,249.78	12,164.70
330	FUEL - GASOLINE	4,100.00	4,000.00	3,434.03	3,305.83
332	FUEL - DIESEL				
333	WAREHOUSE SUPPLIES	25,000.00	25,000.00	22,752.15	36,925.36
334	OIL/LUBRICANTS				
336	TIRES & TUBES	1,500.00	1,500.00	1,376.73	
391	LEASE - COPIER	250.00	250.00	213.53	126.01
404	INSURANCE - BUILDING	1,005.12	979.00	954.84	911.82
406	INSURANCE - VEHICLE	4,749.62	1,739.00	1,696.20	1,083.03
408	INSURANCE - INLAND MARINE	288.00	281.00	364.32	376.81
450	MAINTENANCE - VEHICLE	1,500.00	1,500.00	1,484.33	
452	MAINTENANCE - BUILDING	-	5,000.00	819.84	9,343.56
455	MAINTENANCE - EQUIPMENT	2,500.00	2,500.00	1,824.14	3,509.55
462	MAINTENANCE - UNIFORM	11,388.00			
464	MAINTENANCE - COMPUTER	300.00	300.00	-	38.86
465	MAINTENANCE - SMALL EQUIPMENT	3,000.00	200.00	-	
468	MAINTENANCE - SOFTWARE	16,000.00	16,000.00	17,178.60	9,569.50
502	HURRICANE HELENE - STORM EXPENSES			38.55	
510	PRINTING & BINDING				93.85
515	SAFETY EQUIPMENT	500.00	500.00	151.95	381.14
605	INTERNET	630.00		913.20	913.20
608	TELEPHONE	-	1,000.00	568.59	572.98
615	TELEPHONE - MOBILE	2,500.00	600.00	1,664.79	1,661.46
616	TRAVEL/TRAINING	1,000.00	1,000.00	545.25	
620	CONTRACT SERVICES- VECTOR				
768	STORMWATER MONITORING	4,000.00	4,000.00	82.50	75.00
745	CAPITAL ASSETS < $5,000		-		
746	FIXED ASSETS				
	TOTAL OPERATING	91,560.74	77,299.00	64,212.98	83,988.92
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	415,344.37	394,193.26	288,940.83	277,880.24

10-501-126 SOLICITOR'S OFFICE BUILDING

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
311	SUPPLIES - JANITORIAL	1,250.00	1,250.00		
404	INSURANCE - BUILDING	809.75	800.00		
452	MAINTENANCE - BUILDING	3,000.00	3,000.00		
504	GROUNDS KEEPING	4,800.00	4,800.00		
508	JANITORIAL SERVICES	12,900.00	12,900.00		
605	INTERNET		24,610.00		
608	TELEPHONE		2,731.20		
620	CONTRACTED SERVICES				
625	PEST CONTROL	1,200.00	1,200.00		
650	UTILITIES	15,000.00	8,600.00	2,200.00	
651	CONTRACTED SERVICES				
745	CAPITAL ASSETS < $5,000		4,000.00		
	TOTAL OPERATING	38,959.75	63,891.20	2,200.00	-
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	38,959.75	63,891.20	2,200.00	-

10-501-127 POOL VEHICLES

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY	-	-	-	-
330	FUEL - GASOLINE	3,900.00	2,500.00	2,783.16	2,561.15
334	OIL/LUBRICANTS			-	
336	TIRES & TUBES	500.00	500.00	-	1,096.77
406	INSURANCE - VEHICLE	3,863.41	2,694.00	3,991.95	5,084.55
442	REPAIRS - ACCIDENT DAMAGE				
450	MAINTENANCE -VEHICLE	1,000.00	1,000.00	990.24	672.88
615	TELEPHONE - MOBILE				
	TOTAL OPERATING	9,263.41	6,694.00	7,765.35	9,415.35
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	9,263.41	6,694.00	7,765.35	9,415.35

10-501-128 PUBLIC DEFENDERS BUILDING

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
311	SUPPLIES - JANITORIAL	1,250.00	1,250.00		
404	INSURANCE - BUILDING	1,276.60	1,200.00	1,000.27	
452	MAINTENANCE - BUILDING	1,500.00	1,500.00		
504	GROUNDS KEEPING	4,800.00	4,800.00		
508	JANITORIAL SERVICES	8,148.00	8,148.00		
605	INTERNET		24,610.00		
608	TELEPHONE	1,500.00	1,819.80		
620	CONTRACTED SERVICES				
625	PEST CONTROL	1,200.00	1,200.00		

	10-501-128 PUBLIC DEFENDERS BUILDING - Cont.				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
650	UTILITIES	5,500.00	6,000.00	836.40	
651	CONTRACTED SERVICES				
745	CAPITAL ASSETS < $5,000		4,000.00		
	TOTAL OPERATING	25,174.60	54,527.80	1,836.67	-
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	25,174.60	54,527.80	1,836.67	-

	10-501-130 ADMINISTRATION				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	525,551.04	509,849.81	442,994.46	392,835.11
104	LONGEVITY			30,551.20	20,720.62
110	VEHICLE ALLOWANCE	16,872.31	16,476.87	15,050.67	11,873.65
214	SOCIAL SECURITY	40,543.07	39,360.51	35,769.05	30,704.11
216	RETIREMENT - SOUTH CAROLINA	94,979.41	92,065.26	85,197.52	74,971.01
218	RETIREMENT - PORS	2,932.93	2,932.93	2,933.06	2,933.06
222	INSURANCE - WORKERS COMP	9,608.46	10,859.18	9,259.63	6,026.83
224	INSURANCE - MEDICAL	122,700.96	115,968.00	108,254.70	93,277.06
	TOTAL SALARY	813,188.18	787,512.57	730,010.29	633,341.45
300	POSTAGE	500.00	200.00	357.86	334.49
301	SUPPLIES - OFFICE	800.00	700.00	1,770.13	1,140.04
306	SUPPLIES - RECORDING		100.00	90.83	700.92
311	SUPPLIES - JANITORIAL				
315	FOOD EXPENSE/EMPLOYEE APPRECIATION	5,000.00	5,000.00	21,888.20	2,432.83
328	SMALL HAND TOOLS	100.00	100.00	41.84	77.55
330	FUEL - GASOLINE		500.00	-	
334	OIL/LUBRICANTS		-	-	
336	TIRES & TUBES			-	
340	DUES - ASSOCIATION	16,140.00	16,000.00	14,112.93	14,690.93
341	SUBSCRIPTIONS	4,500.00	3,100.00	2,630.27	389.00
350	CONTINGENCY FUND				
382	EMERGENCY OPS EXP				
391	LEASE - COPIER	1,200.00	1,200.00	1,776.68	1,450.49
396	CITIZEN AWARDS	150.00	150.00	158.11	43.15
406	INSURANCE - VEHICLE				
442	REPAIR - ACCIDENT DAMAGE				
450	MAINTENANCE -VEHICLE				
460	MAINTENANCE - OFFICE EQUIPMENT	500.00	700.00	250.00	
464	MAINTENANCE - COMPUTER	200.00	200.00	-	
468	MAINTENANCE - SOFTWARE		-		209.99
502	HURRICANE HELENE - STORM EXPENSE				
504	GROUNDS KEEPING				
505	LAWN CARE - INDUSTRIAL PARK				
510	PRINTING & BINDING	200.00	-	1,578.51	4,178.39
515	SAFETY EQUIPMENT	100.00	100.00		
531	REFERENCE MATERIALS	500.00	500.00	300.00	280.00
600	ADVERTISING	4,000.00	6,000.00	6,111.72	11,298.23
602	AUDIT - EXTERNAL				
604	LEGAL SERVICES			4,569.10	
605	INTERNET				
608	TELEPHONE	2,150.00	2,150.00	525.45	
615	TELEPHONE - MOBILE	1,750.00	1,750.00	1,581.70	1,721.04

10-501-130 ADMINISTRATION - Cont.

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
616	TRAVEL/TRAINING	5,000.00	2,000.00	4,817.29	5,222.11
627	CONTRACTED SERVICES - LEGAL	35,000.00	35,000.00	37,710.72	59,556.19
620	CONTRACTED SERVICES		500.00		1,170.31
700	CONFERENCE EXPENSE	10,000.00	10,000.00	13,479.83	11,998.78
745	CAPITAL ASSETS < $5,000	-	300.00		
750	CAPITAL EQUIPMENT				
	TOTAL OPERATING	87,790.00	86,250.00	113,751.17	116,894.44
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	900,978.18	873,762.57	843,761.46	750,235.89

10-501-131 FINANCE

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	354,557.96	352,821.00	268,312.73	240,888.06
102	OVERTIME		-		
103	TEMPORARY EMPLOYEE		-		
104	LONGEVITY SUPPLEMENT			8,071.03	5,258.39
214	SOCIAL SECURITY	26,889.54	26,948.41	20,534.00	18,352.42
216	RETIREMENT - SOUTH CAROLINA	65,805.96	65,483.58	50,782.09	46,284.11
222	INSURANCE - WORKERS COMP	473.23	629.89	529.23	484.19
224	INSURANCE - MEDICAL	64,525.92	44,070.00	41,561.70	30,179.90
	TOTAL SALARY	512,252.60	489,952.88	389,790.78	341,447.07
200	OPEB EXPENSES	6,500.00	6,500.00	8,002.50	6,225.00
300	POSTAGE	2,800.00	2,800.00	2,677.53	2,204.43
301	SUPPLIES - OFFICE	3,500.00	3,500.00	2,430.95	4,846.30
340	DUES - ASSOCIATION	125.00	200.00	-	
342	SUPPLIES - IDENTIEICATION				
350	CONTINGENCY FUND				
391	LEASE - COPIER	2,500.00	2,750.00	2,130.68	2,214.52
460	MAINTENANCE - OFFICE EQUIPMENT	500.00	500.00	-	172.79
464	MAINTENANCE - COMPUTER	250.00	250.00	-	
468	MAINTENANCE - SOFTWARE	810.00			
502	HURRICANE HELENE - STORM EXPENSE				
510	PRINTING & BINDING	500.00	500.00	-	
602	AUDIT-EXTERNAL	185,000.00	185,000.00	277,048.09	183,451.40
608	TELEPHONE	1,675.00	1,656.00	414.09	
615	TELEPHONE - MOBILE	525.00	525.00	514.31	513.24
616	TRAVEL/TRAINING	1,500.00	1,000.00	-	158.51
635	FORMS / SUPPLIES	5,500.00	5,500.00	6,404.79	4,468.67
637	SOFTWARE MANAGEMENT	52,969.89	50,104.00	49,927.04	49,701.13
645	CONTRACTED SERVICES-SOFTWARE	14,742.00	14,742.00	14,742.00	14,040.00
745	CAPITAL ASSET < $5,000			2,385.14	
	TOTAL OPERATING	279,396.89	275,527.00	366,677.12	267,995.99
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	791,649.49	765,479.88	756,467.90	609,443.06

10-501-132 HR

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	127,447.43	117,994.96	100,622.47	89,337.73
102	OVERTIME PAY		-		
104	LONGEVITY			5,552.11	3,523.94
214	SOCIAL SECURITY	9,606.81	8,740.79	7,784.68	6,734.60
216	RETIREMENT - SOUTH CAROLINA	23,654.24	21,899.86	19,667.18	17,303.21
222	INSURANCE - WORKERS COMP	170.11	210.66	205.01	181.04
224	INSURANCE - MEDICAL	23,387.52	30,050.64	25,476.72	18,947.91
	TOTAL SALARY	184,266.12	178,896.91	159,308.17	136,028.43
300	POSTAGE	850.00	750.00	668.43	744.92
301	SUPPLIES - OFFICE	2,000.00	1,500.00	629.28	978.02
340	DUES - ASSOCIATION				(25.00)
342	SUPPLIES -IDENTIFICATION				
391	LEASE - COPIER	1,500.00	1,500.00	1,062.52	1,328.24
460	MAINTENANCE - OFFICE EQUIPMENT	100.00	100.00		
464	MAINTENANCE - COMPUTER	200.00	200.00		
468	MAINTENANCE - SOFTWARE	180.00			
502	HURRICANE HELENE - STORM EXPENSE				
510	PRINTING & BINDING	100.00	300.00	145.80	69.12
531	REFERENCE MATERIALS				
600	ADVERTISING	500.00	2,500.00	1,629.00	3,477.50
608	TELEPHONE	800.00	800.00	199.77	
615	TELEPHONE - MOBILE				
616	TRAVEL/TRAINING	300.00	300.00	-	
745	CAPITAL ASSETS < $5,000				1,060.22
	TOTAL OPERATING	6,530.00	7,950.00	4,334.80	7,633.02
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	190,796.12	186,846.91	163,642.97	143,661.45

10-501-133 IT

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	282,304.46	220,762.58	185,420.33	158,781.97
102	OVERTIME PAY	-	-		
104	LONGEVITY SUPPLEMENT			4,078.17	2,547.69
214	SOCIAL SECURITY	21,354.86	16,504.83	14,182.74	11,423.62
216	RETIREMENT - SOUTH CAROLINA	52,395.71	39,935.38	35,080.99	30,064.00
222	INSURANCE - WORKERS COMP	2,664.90	2,479.46	1,907.81	1,148.12
224	INSURANCE - MEDICAL	62,640.96	46,293.96	43,852.08	38,879.16
213	SALARY SUPPLEMENT				(134.68)
	TOTAL SALARY	421,360.89	325,976.21	284,522.12	242,709.88
296	IT EXPENSES	1,000.00	1,000.00	1,291.57	788.62
300	POSTAGE				
301	SUPPLIES - OFFICE	300.00	300.00	231.68	197.91
328	TOOLS - SMALL HAND	500.00	500.00	1,089.04	761.95
330	FUEL - GASOLINE	2,800.00	2,000.00	1,638.80	2,697.60
334	OIL/LUBRICANTS				
336	TIRES & TUBES	500.00	500.00	-	815.33
391	LEASE - COPIER	1,500.00	1,500.00	1,983.83	1,934.43
406	INSURANCE - VEHICLE	5,132.81	3,856.00	3,693.42	2,640.60
450	MAINTENANCE -VEHICLE	1,000.00	1,000.00	166.98	1,118.10
464	MAINTENANCE - SOFTWARE				

	10-501-133 IT - Cont.				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
468	SAFETY EQUIPMENT				
502	HURRICANE HELENE - STORM EXPENSES			1,001.71	
605	INTERNET	180.00			
608	TELEPHONE	600.00	400.00	108.03	
615	TELEPHONE - MOBILE	2,400.00	1,800.00	1,887.71	1,889.24
616	TRAVEL/TRAINING	1,000.00	1,000.00	-	
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	16,912.81	13,856.00	13,092.77	12,843.78
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	438,273.70	339,832.21	297,614.89	255,553.66

	10-501-134 RISK MANAGEMENT				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	-	-	11,792.00	11,919.13
102	OVERTIME PAY				
104	LONGEVITY SUPPLEMENT				
214	SOCIAL SECURITY	-	-	916.59	895.96
216	RETIREMENT - SOUTH CAROLINA	-	-	2,244.12	2,227.16
222	INSURANCE - WORKERS COMP	-	-	885.38	771.16
224	INSURANCE - MEDICAL	-		1,264.37	1,132.68
	TOTAL SALARY	-	-	17,102.46	16,946.09
		-			
296	I.T. EXPENSES				
300	POSTAGE		25.00		
301	SUPPLIES - OFFICE	100.00	100.00		
315	FOOD EXPENSE/EMPLOYEE APPRE				
325	SUPPLIES -TRAINING	300.00	300.00		
330	FUEL - GASOLINE				
334	OIL/LUBRICANTS				
336	TIRES & TUBES				
340	DUES - ASSOCIATION	100.00	100.00		
350	CONTINGENCY FUND				
387	SETUP & FOOD/TRAINING				
460	MAINTENANCE - OFFICE EQUIPMENT				
464	MAINTENANCE - COMPUTER				
510	PRINTING & BINDING				
513	SAFETY COMMITTEE EXPENSE	250.00	250.00		
515	SAFETY EQUIPMENT	250.00	250.00		
517	SAFETY AWARDS	50.00	50.00		
531	REFERENCE MATERIALS				
600	ADVERTISING				
608	TELEPHONE				
615	TELEPHONE - MOBILE	500.00			
616	TRAVEL/TRAINING				
	TOTAL OPERATING	1,550.00	1,075.00	-	-
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	1,550.00	1,075.00	17,102.46	16,946.09

10-501-140	CENTRAL SERVICES				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	25,000.00	414.16		
	TEMP TO PERM				
	TOTAL SALARY	25,000.00	414.16	-	-
108	PAYROLL EXPENSE	1,000.00	1,000.00	1,567.22	802.91
214	SOCIAL SECURITY	14,259.60	10,710.00	10,048.63	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	20,000.00	15,000.00	18,947.65	2,157.16
222	INSURANCE - WORKERS COMP	55,000.00	25,000.00	(66,988.09)	14,970.72
223	INSURANCE - MEDICAL FEES / FINES / PENALTIES				
224	INSURANCE - MEDICAL	-	3,000.00	1.50	
225	INSURANCE-RETIREMENT	100,000.00	100,000.00	88,729.93	83,538.19
231	PERSONNEL RELATED EXPENSES	6,000.00	6,000.00	3,531.00	5,961.00
232	CHRISTMAS BONUS	186,400.00	140,500.00	140,390.00	133,735.00
234	COUNTY IMPACT FEE STUDY		150,000.00		
235	SERVICE AWARDS		-	51.84	1,571.35
236	PENALTIES/INT - PR				
237	PENALTIES/INT	500.00	500.00	615.08	237.29
238	A/R COLLECTION FEES PAID				
296	IT EXPENSES	257,097.70	258,744.68	145,829.65	146,644.52
299	DEPOSIT-SHORTAGE				
300	POSTAGE			497.91	(5,966.01)
301	SUPPLIES - OFFICE			(175.71)	144.86
311	SUPPLIES - JANITORIAL				
315	FOOD EXPENSE/EMPLOYEE	5,000.00	5,000.00	1,625.14	2,625.05
334	OIL/LIBRICIANTS				
341	SUBSCRIPTIONS				
350	CONTINGENCY FUND	400,000.00	411,500.00	259,565.19	177,048.82
351	CAPITAL CONTINGENCY	-	200,000.00	64,561.25	75,976.18
355	BANK EEE CHARGES				100.00
359	STATE ACCOMODATIONS TAX	150,000.00	150,000.00	149,167.00	72,878.00
367	EEE/COMMISSION - GOV DEALS				
373	SALES TAX RETURN EXPENSE				0.02
388	LEASE-POSTAL EQUIPMENT				
400	INSURANCE - BOND	4,200.00	4,200.00	4,200.00	4,568.00
402	INSURANCE - TORT	243,066.61	207,424.13	204,900.03	204,575.76
404	INSURANCE - BUILDING			(115.11)	1,504.12
405	INSURANCE - PROF LIAB				
406	INSURANCE - VEHICLE	3,500.00	3,500.00	5,623.97	2,228.37
408	INSURANCE - INLAND MARINE				
409	INSURANCE - IT INSURANCE	5,907.76	5,580.00	5,580.00	5,580.00
442	REPAIRS - ACCIDENT DAMAGE				
462	MAINTENANCE-UNIFORM		68,000.00	68,468.07	54,432.24
464	MAINTENANCE - COMPUTER				
466	MAINTENANCE- POSTAL EQUIPMENT				
502	HURRICANE HELENE - STORM EXPENSE	-	100,000.00	80,609.79	
515	SAFETY EQUIPMENT		15,000.00	21,199.17	18,347.17
518	COMMITTMENT FUND	-	250,000.00	100,000.00	
523	INDUSTRIAL MEDICINE PROG				
601	WEB PAGE	2,625.00	2,625.00	2,616.97	1,598.00
605	INTERNET	24,000.00	22,000.00	23,981.67	22,801.05
607	RENTAL- POSTAL EQUIPMENT				
608	TELEPHONE	2,800.00	15,000.00	129,440.76	184,096.57
616	TRAINING	-			
620	CONTRACT SERVICES	200,000.00	200,000.00	188,562.19	208,981.25
622	TELEPHONE - ESSX	17,500.00	17,640.00	17,247.10	17,458.52
649	CONTRACT SERVICES-EMS		1,963,568.00	1,829,470.10	1,855,345.05
650	UTILITIES			1,350.04	

	10-501-140 CENTRAL SERVICES - Cont.				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
660	START UP COST/RECOUPMENT			850,924.00	-
670	CMS	45,000.00	45,000.00	45,000.00	45,000.00
758	PROPERTY ACQUISITION/EXPENSES			954,335.50	
888	TRANSFER OUT(CAPITAL PROJECTS)	2,081,628.46	1,550,000.00	1,140,000.00	
919	GRANT - MATCHING FUNDS	-	75,000.00	241,095.31	
					617.54
	TOTAL OPERATING	3,835,485.13	6,031,491.81	6,732,454.75	3,349,389.26
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	3,860,485.13	6,031,905.97	6,732,454.75	3,349,389.26

	10-501-141 BROAD RIVER ELECTRIC BUILDING				
		2026/2027	2025/2026	2024/2025	2023/2024
		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	17,225.00	15,000.00	15,994.23	15,931.41
406	INSURANCE - VEHICLE				
408	INSURANCE - INLAND MARINE				
450	MAINTENANCE - VEHICLE				
452	MAINTENANCE - BUILDING	4,000.00	4,000.00	4,883.52	2,856.20
455	MAINTENANCE - EQUIPMENT				
464	MAINTENANCE - COMPUTER				
467	MAINTENANCE - BOILER				
504	GROUNDS KEEPING	3,500.00	3,000.00	3,500.00	3,600.00
508	JANITORIAL SERVICES				
510	PRINTING & BINDING				
515	SAFETY EQUIPMENT				
608	TELEPHONE				
615	TELEPHONE - MOBILE				
625	PEST CONTROL				
650	UTILITIES	90,000.00	85,000.00	93,332.60	67,243.06
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	114,725.00	107,000.00	117,710.35	89,630.67
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	114,725.00	107,000.00	117,710.35	89,630.67

	10-501-142 STATE AGENCY COMPLEX				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
311	SUPPLIES - JANITORIAL	3,500.00	3,000.00	4,046.64	1,870.11
394	LEASE - RAILROAD	2,900.00	2,800.00	2,765.82	2,693.11
404	INSURANCE - BUILDING	6,674.70	6,515.84	6,357.15	5,659.47
452	MAINTENANCE - BUILDING	5,000.00	5,000.00	2,349.01	2,669.35

10-501-142 STATE AGENCY COMPLEX - Cont.

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
504	GROUNDS KEEPING	3,600.00	3,600.00	900.00	100.00
508	JANITORIAL SERVICES	50,412.00	50,412.00	50,412.00	12,603.00
620	CONTRACTED SERVICES	6,202.00	5,964.00	5,734.00	
625	PEST CONTROL	3,000.00	3,000.00	2,544.00	948.00
650	UTILITIES	36,000.00	36,000.00	33,717.87	17,136.62
651	CONTRACTED SERVICES - TRASH DISPOSAL	3,500.00	3,150.00	2,919.72	1,189.28
745	CAPITAL ASSETS < $5,000		4,531.00		
	TOTAL OPERATING	120,788.70	123,972.84	111,746.21	44,868.94
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	120,788.70	123,972.84	111,746.21	44,868.94

10-501-143 EOC COMPLEX (Alma)

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
311	SUPPLIES - JANITORIAL	1,000.00	1,000.00	918.23	
328	TOOLS - SMALL HAND				-
332	GENERATOR FUEL	1,000.00	-	1,148.27	31.55
404	INSURANCE - BUILDING	5,974.14	5,815.69	5,604.36	
408	INSURANCE-INLAND MARINE			3,641.97	4,880.76
443	MAINTENANCE - GENERATOR	4,800.00	4,800.00	3,552.47	
450	MAINTENANCE - VEHICLE				
452	MAINTENANCE - BUILDING	10,000.00	10,000.00	8,562.43	1,602.10
455	MAINTENANCE - EQUIPMENT				
464	MAINTENANCE - COMPUTER				
467	MAINTENANCE - BOILER				
504	GROUNDS KEEPING	-	16,800.00	16,800.00	6,700.00
508	JANITORIAL SERVICES	8,668.00	8,688.00	8,688.00	1,448.00
605	INTERNET	11,000.00	10,000.00	11,786.47	3,168.11
608	TELEPHONE	4,200.00	4,200.00	3,740.68	1,034.47
625	PEST CONTROL	2,500.00	2,500.00	1,880.04	
640	CONTRACTED SERVICES-SECURITY ALARM	1,008.00			
650	UTILITIES	35,000.00	35,000.00	34,332.26	23,234.89
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	85,150.14	98,803.69	100,655.18	42,099.88
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	85,150.14	98,803.69	100,655.18	42,099.88

10-501-145 COUNTY BUILDINGS

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	190,463.35	179,330.80	138,971.06	93,540.26
102	OVERTIME PAY	2,678.04	1,249.98	612.00	
103	TEMPORARY EMPLOYEE	-			
104	LONGEVITY SUPPLEMENT	-		1,031.68	570.98
214	SOCIAL SECURITY	14,775.32	13,814.43	10,442.78	6,871.48
216	RETIREMENT - SOUTH CAROLINA	35,847.04	33,515.79	25,906.67	17,537.84
218	RETIREMENT - POLICE	-	-		

10-501-145 COUNTY BUILDINGS - Cont.

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
222	INSURANCE - WORKERS COMP	4,929.62	5,335.79	4,266.47	2,728.74
224	INSURANCE - MEDICAL	24,092.64	23,651.64	23,487.76	17,052.84
	TOTAL SALARY	272,786.01	256,898.43	204,718.42	138,302.14
301	SUPPLIES - OFFICE	165.00	165.00	105.67	75.72
311	SUPPLIES - JANITORIAL				
328	TOOLS-SMALL HAND	2,500.00	2,500.00	2,360.78	1,912.78
330	FUEL - GASOLINE	5,000.00	2,300.00	2,765.61	2,133.29
332	FUEL - DIESEL				
334	OIL/LUBRICANTS	150.00	150.00		
336	TIRE & TUBES	800.00	550.00		
391	LEASE-COPIER	100.00		(173.76)	34.39
394	LEASE PAYMENT				
404	INSURANCE - BUILDING				
406	INSURANCE - VEHICLE	3,890.25	875.25	897.66	912.24
408	INSURANCE - INLAND MARINE	-	200.00	100.20	191.75
450	MAINTENANCE - VEHICLE	2,000.00	1,000.00	113.89	147.95
452	MAINTENANCE - BUILDING	5,000.00	5,000.00	1,451.42	2870.55
455	MAINTENANCE - EQUIPMENT				
462	MAINTENANCE - UNIFORM	3,952.00			
467	MAINTENANCE - BOILER				
502	HURRICANE HELENE - STORM EXPENSES			39.73	
504	GROUNDS KEEPING	3,500.00	2,000.00	1,828.64	448.53
508	JANITORIAL SERVICES				
510	PRINTING & BINDING				
515	SAFETY EQUIPMENT	1,250.00	500.00	452.84	684.90
608	TELEPHONE	265.00	265.00	65.40	
615	TELEPHONE - MOBILE	1,750.00	1,750.00	1,554.53	1,117.14
616	TRAVEL / TRAINING	500.00	500.00		
625	PEST CONTROL				
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	30,822.25	17,755.25	11,562.61	10,529.24
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	303,608.26	274,653.68	216,281.03	148,831.38

10-501-146 ADMINISTRATIVE BUILDING COMPLEX

		2026/2027	2025/2026	2024/2025	2023/2024
		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	1,500.00	600.00	518.90	582.04
311	SUPPLIES - JANITORIAL	8,000.00	7,500.00	6,552.58	6,848.01
342	SUPPLIES - IDENT				
374	SECURITY EXPENSE	60,000.00	58,000.00	59,273.16	56,932.66
404	INSURANCE-BUILDING	17,589.05	17,081.77	16,665.12	15,488.19

10-501-146 ADMINISTRATIVE BUILDING COMPLEX - Cont.

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
441	SIGN EXPNESE				
443	MAINTENANCE - GENERATOR	1,500.00	2,500.00	-	1,501.34
452	MAINTENANCE - BUILDING	19,000.00	19,000.00	19,132.65	14,396.10
460	MAINTENANCE - OFFICE EQUIPMENT				
466	MAINTENANCE-POSTAL EQUIPMENT				
467	MAINTENANCE - HVAC	24,000.00	24,000.00	21,691.70	10,543.00
484	MAINTENANCE - ELEVATOR	10,300.00	9,300.00	8,202.52	7,674.51
502	HURRICANE HELENE - STORM EXPENSE		-	13,990.79	
504	GROUNDS KEEPING	31,000.00	31,000.00	27,350.00	26,100.00
508	JANITORIAL SERVICES	49,350.00	49,350.00	46,998.00	46,998.00
515	SAFETY EQUIPMENT				
607	RENTAL- POSTAL EQUIPMENT	2,677.00	2,677.00	2,676.48	758.40
608	TELEPHONE				
616	TRAVEL/TRAINING				
620	CONTRACTED SERVICES	13,700.00	13,200.00	9,183.00	8,829.27
625	PEST CONTROL	1,140.00	1,140.00	900.00	900.00
650	UTILITIES	180,000.00	170,000.00	191,029.47	179,929.63
745	CAPITAL ASSETS < $5,000		2,000.00		
746	FIXED ASSETS				
	TOTAL OPERATING	419,756.05	407,348.77	424,164.37	377,481.15
750	CAPITAL EQUIPMENT	-	-	-	-
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	419,756.05	407,348.77	424,164.37	377,481.15

10-501-147 ECONOMIC DEVELOPMENT

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				-
350	CONTINGENCY FUND				
404	BUILDING INSURANCE - SPEC BUILDING				
505	GROUNDS KEEPING-IND PARL			(666.60)	4,000.00
620	CONTRACTED SERV (RETAIL STRATEGIES)	60,000.00	60,000.00	60,000.00	60,000.00
901	SCHOLARSHIP FUND	50,000.00	100,000.00		
902	DEVELOPMENT BOARD	322,000.00	242,000.00	242,000.00	212,000.00
918	UPSTATE ALLIANCE	28,274.50	28,274.50	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	482,774.50	452,774.50	352,107.90	326,774.50
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL				-
	GRAND TOTAL	482,774.50	452,774.50	352,107.90	326,774.50

	10-501-148 COURTHOUSE COMPLEX				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
301	SUPPLIES - OFFICE	600.00	600.00	534.52	
311	SUPPLIES - JANITORIAL	4,500.00	4,250.00	3,773.28	4,074.29
404	INSURANCE-BUILDING	4,750.65	4,610.43	4,497.96	4,158.21
442	REPAIRS - ACCIDENT DAMAGE				
452	MAINTENANCE - BUILDING	22,500.00	22,500.00	12,701.90	19,764.46
460	MAINTENANCE - OFFICE EQUIPMENT				
466	MAINTENANCE-POSTAL EQUIPMENT	1,250.64	1,250.64	2,031.64	2,008.64
467	MAINTENANCE - BOILER	3,500.00	3,300.00	3,577.97	3,559.57
484	MAINTENANCE - ELEVATOR	6,000.00	5,500.00	5,579.42	5,452.38
502	HURRICANE HELENE - STORM EXPENSES			250.00	
504	GROUNDS KEEPING	8,700.00	8,700.00	7,700.00	8,150.00
508	JANITORIAL SERVICES	20,052.00	20,052.00	-	
515	SAFETY EQUIPMENT				
607	RENTAL- POSTAL EQUIPMENT	454.00	454.00	453.60	453.60
625	PEST CONTROL	1,500.00	1,500.00	1,090.00	1,090.00
650	UTILITIES	40,000.00	40,000.00	38,006.72	35,799.49
745	CAPITAL ASSETS < $5,000				
746	CAPITAL ASSETS				
	TOTAL OPERATING	113,807.29	112,717.07	80,197.01	84,510.64
750	CAPITAL EQUIPMENT	-	-	-	-
	TOTAL CAPITAL	-	-	-	-
				-	-
	GRAND TOTAL	113,807.29	112,717.07	80,197.01	84,510.64

	10-501-150 DELINQUENT TAX				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	106,005.92	102,125.17	81,311.80	72,786.79
102	OVERTIME PAY	-	-		
103	TEMPORARY EMPLOYEE	-		15,172.50	
104	LONGEVITY SUPPLEMENT			9,826.49	6,310.31
214	SOCIAL SECURITY	7,966.54	7,812.58	6,878.86	5,822.66
216	RETIREMENT - SOUTH CAROLINA	19,674.70	18,954.43	16,879.46	14,742.78
222	INSURANCE - WORKERS COMP	1,528.34	1,716.64	1,363.11	891.28
224	INSURANCE - MEDICAL	23,387.52	15,767.76	15,165.12	12,564.24
	TOTAL SALARY	158,563.01	146,376.58	146,597.34	113,118.06
240	BAD DEBT-BAD CHECKS				
300	POSTAGE	8,000.00	7,000.00	4,738.91	23,139.75
301	SUPPLIES - OFFICE	1,000.00	1,000.00	1,408.54	966.00
340	DUES - ASSOCIATION	80.00	80.00	-	105.00
341	SUBSCRIPTIONS				
350	CONTINGENCY FUND				
357	FEES-DEED PREPARATION/TITLE SEARCH	10,500.00	10,000.00	6,090.00	7,560.00
391	LEASE -COPIER	600.00	600.00	481.68	328.32
460	MAINTENANCE - OFFICE EQUIPMENT	100.00	100.00	-	
464	MAINTENANCE - COMPUTER			-	
468	MAINTENANCE - SOFTWARE			-	
502	HURRICANE HELENE - STORM EXPENSE			-	
510	PRINTING & BINDING	250.00	250.00	-	432.00
600	ADVERTISING	10,000.00	10,000.00	9,807.00	4,260.00
608	TELEPHONE	900.00	900.00	219.69	
616	TRAVEL/TRAINING	800.00	800.00	426.90	399.91
620	CONTRACTED SERVICES	26,000.00	24,000.00	22,295.00	19,530.00

	10-501-150 DELINQUENT TAX - Cont.				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
635	FORMS / SUPPLIES (QS1)	1,000.00	1,500.00	-	968.82
636	SERVICES (QS1)	68,185.00	60,755.00	62,456.39	3,117.55
637	SOFTWARE MANAGEMENT (QS1)	9,672.32	9,358.00	7,555.77	7,061.47
	TOTAL OPERATING	137,087.32	126,343.00	115,479.88	67,868.82
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	295,650.33	272,719.58	262,077.22	180,986.88

	10-501-152 PUBLIC WORKS COMPLEX (RANDOLPH BUILDING)				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
311	SUPPLIES - JANITORIAL	6,000.00			
330	FUEL-GASOLINE				
332	FUEL-DIESEL				
334	OIL/LUBRICANTS				
338	SIGN EXPENSE	500.00			
350	CONTINGENCY FUND	2,000.00			
374	SECURITY EXPENSE				
404	INSURANCE - BUILDING	5,733.32			
443	MAINTENACE - GENERATOR	2,500.00			
452	MAINTENANCE - BUILDING	10,000.00			
454	MAINTENANCE-HEAVY EQUIP				
455	MAINTENANCE-EQUIPMENT				
460	MAINTENANCE-OFFICE EQUIPMENT				
467	MAINTENANCE-HVAC	5,000.00			
504	GROUNDS KEEPING	40,000.00			
508	JANITORIAL SERVICES	35,000.00			
515	SAFETY EQUIPMENT				
605	INTERNET	2,040.00			
620	CONTRACTED SERVICES	8,000.00			
625	PEST CONTROL	4,000.00			
650	UTILITIES	60,000.00			
651	CONTRACTED SERVICES - TRASH DISPOSAL				
745	CAPITAL ASSETS < $5,000				
754	RENOVATION-BUILDING				
768	STORMWATER MONITORING	4,500.00			
	TOTAL OPERATING	185,273.32	-	-	-
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	185,273.32	-	-	-

	10-501-160 TREASURER				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	273,033.20	263,037.77	246,223.16	176,423.64
102	OVERTIME	1,281.31	1,221.60		
104	LONGEVITY SUPPLEMENT			9,531.91	5,229.48
214	SOCIAL SECURITY	20,900.27	19,988.14	19,384.04	13,453.93
216	RETIREMENT - SOUTH CAROLINA	50,912.77	49,046.54	47,547.41	33,887.67

	10-501-160 TREASURER - Cont.				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
222	INSURANCE - WORKERS COMP	1,723.12	1,972.36	1,744.98	1,003.96
224	INSURANCE - MEDICAL	49,644.00	55,862.04	34,876.32	25,453.90
	TOTAL SALARY	397,494.67	391,128.45	359,307.82	255,452.58
212	ALLOWANCE - OFFICIAL	600.00	600.08	600.08	596.03
237	PENALTIES & INTEREST		-		
240	BAD DEBT-BAD CHECLS		-		744.66
300	POSTAGE	11,000.00	10,000.00	9,474.68	10,737.11
301	SUPPLIES - OFFICE	6,000.00	5,500.00	6,717.94	3,693.15
340	DUES - ASSOCIATION	75.00	75.00	-	75.00
350	CONTINGENCY FUND	300.00	300.00	-	
391	LEASE COPIER	500.00	500.00	269.23	359.60
460	MAINTENANCE - OFFICE EQUIPMENT	900.00	300.00	274.79	147.44
464	MAINTENANCE - COMPUTER	300.00	300.00	-	124.18
502	HURRICANE HELENE - STORM EXPENSE			-	
510	PRINTING & BINDING	300.00	300.00	194.38	
600	ADVERTISING	300.00	300.00	283.50	283.50
601	WEB PAGE (QS1)	2,670.00	2,670.00	2,670.00	3,888.00
608	TELEPHONE	1,600.00	1,600.00	352.85	
612	RENT - POST OFFICE	120.00	100.00	120.00	120.00
616	TRAVEL/TRAINING	1,500.00	1,500.00	592.20	567.14
635	FORMS / SUPPLIES (QS1)		4,736.00	4,751.02	5,903.35
636	SERVICES (QS1)	123,004.94	116,185.00	111,558.79	108,444.83
637	SOFTWARE MANAGEMENT (QS1)	22,489.74	32,000.00	21,216.01	20,257.59
745	CAPITAL ASSETS < $5,000	-		1,530.36	
746	CAPITAL ASSETS				
	TOTAL OPERATING	171,659.68	176,966.08	160,605.83	155,941.58
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	569,154.35	568,094.53	519,913.65	411,394.16

	10-501-170 AUDITOR				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	232,620.52	224,456.59	192,427.43	165,029.05
102	OVERTIME	-	-	-	
104	LONGEVITY SUPPLEMENT			14,003.03	6,719.54
214	SOCIAL SECURITY	17,710.68	17,128.54	15,631.80	12,928.12
216	RETIREMENT - SOUTH CAROLINA	43,174.37	41,659.14	38,183.59	32,040.29
222	INSURANCE - WORKERS COMP	1,538.88	1,759.73	1,517.65	1,065.09
224	INSURANCE - MEDICAL	33,582.24	28,302.24	23,224.20	16,479.48
	TOTAL SALARY	328,626.69	313,306.24	284,987.70	234,261.57
212	ALLOWANCE - OFFICIAL	600.00	600.08	600.08	596.03
300	POSTAGE	200.00	200.00	-	
301	SUPPLIES - OFFICE	1,300.00	1,300.00	150.86	1,291.74
340	DUES - ASSOCIATION	75.00	75.00	75.00	75.00
391	LEASE - COPIER	300.00	200.00	137.79	138.47
460	MAINTENANCE - OFFICE EQUIPMENT	380.00	380.00	210.00	
464	MAINTENANCE - COMPUTER				
502	HURRICANE HELENE - STORM EXPENSE				
510	PRINTING & BINDING	100.00	50.00		271.43
511	TEMPORARY LICENSE TAGS				
531	REFERENCE MATERIALS		50.00		

	10-501-170 AUDITOR - Cont.				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
600	ADVERTISING				
601	WEB PAGE (QS1)	2,670.00	2,670.00	2,670.00	3,888.00
608	TELEPHONE	1,192.00	1,192.00	276.07	
611	RENT - COPIER				
612	RENT - POST OFFICE	130.00	130.00	120.00	120.00
616	TRAVEL/TRAINING	2,600.00	600.00	592.20	586.12
635	FORMS / SUPPLIES (QS1)	650.00	510.25	979.21	756.11
636	SERVICES (QS1)	32,433.54	32,328.54	27,044.50	29,070.87
637	SOFTWARE MANAGEMENT (QS1)	32,338.77	31,094.97	31,109.58	27,942.99
647	CONTRACT SERVICES (LEXIS NEXIS)	2,300.00	2,300.00	2,456.14	3,885.79
745	CAPITAL ASSETS < $5,000	-	4,538.00	-	
	TOTAL OPERATING	77,269.31	78,218.84	66,421.43	68,622.55
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	405,896.00	391,525.08	351,409.13	302,884.12

	10-501-172 BUILDING SAFETY				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	392,863.29	376,380.22	328,731.54	273,252.68
102	OVERTIME	-	-	-	
104	LONGEVITY SUPPLEMENT			5,897.16	3,378.78
214	SOCIAL SECURITY	29,768.21	28,507.26	24,899.35	20,132.33
216	RETIREMENT - SOUTH CAROLINA	72,915.43	69,856.17	61,877.08	51,574.46
218	RETIREMENT - POLICE	-	-		
222	INSURANCE - WORKERS COMP	8,741.83	8,629.60	7,014.05	4,227.72
224	INSURANCE - MEDICAL	70,867.68	69,470.04	63,006.84	50,975.28
	TOTAL SALARY	575,156.44	552,843.28	491,426.02	403,541.25
300	POSTAGE	500.00	500.00	376.86	282.93
301	SUPPLIES - OFFICE	1,200.00	1,200.00	908.50	996.00
328	TOOLS-SMALL HAND	600.00	600.00	585.59	384.59
330	FUEL - GASOLINE	8,600.00	11,000.00	7,820.91	7,812.51
334	OIL/LUBRICANTS				
336	TIRES & TUBES	3,000.00	3,000.00	1,502.12	975.59
338	SIGN EXPENSE				
340	DUES - ASSOCIATION	1,700.00	1,400.00	1,320.00	1,342.00
341	SUBSCRIPTIONS				
361	UNIFORMS	900.00	800.00	661.45	695.63
391	LEASE - COPIER	3,500.00	3,100.00	3,456.34	3,401.47
406	INSURANCE - VEHICLE	7,811.60	4,365.19	4,412.40	4,501.53
442	REPAIR - ACCIDENT DAMAGE				
450	MAINTENANCE - VEHICLE	1,800.00	1,800.00	1,787.49	1,384.96
452	MAINTENANCE-BUILDING				
460	MAINTENANCE - OFFICE EQUIPMENT	100.00	100.00		
464	MAINTENANCE - COMPUTER	280.00	280.00		
468	MAINTENANCE - SOFTWARE	5,900.00	5,600.00	4,710.00	6,115.00
502	HURRICANE HELENE - STORM EXPENSE				
510	PRINTING & BINDING	1,200.00	1,200.00	1,178.28	1,125.66
515	SAFETY EQUIPMENT	100.00	100.00	98.58	91.13
531	REFERENCE MATERIALS	2,300.00	2,300.00	1,592.88	1,450.98
600	ADVERTISING	600.00	800.00	283.50	315.00
605	INTERNET	2,820.00	2,820.00	2,283.00	2,330.52
608	TELEPHONE	1,453.00	1,453.00	363.27	

	10-501-172 BUILDING SAFETY - Cont.				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
615	TELEPHONE - MOBILE	3,340.00	3,340.00	2,693.41	2,675.13
616	TRAVEL/TRAINING	4,500.00	4,500.00	4,148.91	3,523.30
629	CONTRACTED SERVICES	95,000.00	35,000.00		
745	CAPITAL ASSETS < $5,000	-	3,165.39		2,850.63
	TOTAL OPERATING	147,204.60	88,423.58	40,183.49	42,254.56
750	CAPITAL EQUIPMENT				
753	DEMOLITION - BUILDING				
754	RENOVATION-BUILDING				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	722,361.04	641,266.86	531,609.51	445,795.81

	10-501-175 TAX ASSESSOR				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	478,799.06	490,171.63	404,668.76	375,855.97
102	OVERTIME	6,676.42		600.75	
103	TEMPORARY EMPLOYEES		-	-	
104	LONGEVITY SUPPLEMENT			15,293.47	
214	SOCIAL SECURITY	36,284.23	36,877.64	31,081.51	8,767.49
216	RETIREMENT - SOUTH CAROLINA	90,104.25	90,975.85	77,796.46	27,945.43
222	INSURANCE - WORKERS COMP	7,913.98	9,250.78	7,108.91	71,791.20
224	INSURANCE - MEDICAL	122,191.68	103,700.40	81,162.18	5,549.35
					81,317.34
	TOTAL SALARY	741,969.63	730,976.30	617,712.04	571,226.78
300	POSTAGE	800.00	600.00	476.50	287.14
301	SUPPLIES - OFFICE	1,500.00	1,500.00	839.23	1,856.00
307	MEDICAL SUPPLIES				
314	SUPPLIES-PHOTO				
328	TOOLS - SMALL HAND TOOLS	200.00	200.00	129.75	65.00
330	FUEL - GASOLINE	800.00	1,100.00	618.24	913.03
334	OIL/LUBRICANTS				
336	TIRE & TUBES				
340	DUES - ASSOCIATION	1,800.00	1,800.00	60.00	1,465.00
341	SUBSCRIPTIONS	600.00	430.00	490.00	430.00
361	UNIFORMS	500.00	500.00	432.62	
376	MARSHALL & SWIET SOFTWARE	1,455.00	1,500.00	1,371.28	1,377.14
377	APEX SOFTWARE		400.00	315.00	315.00
391	LEASE - COPIER	1,800.00	1,800.00	2,129.92	2,110.14
406	INSURANCE - VEHICLE	2,697.71	3,061.44	3,191.55	5,040.51
442	REPAIR-ACCIDENT DAMAGE			2,512.70	
450	MAINTENANCE - VEHICLE	500.00	900.00	149.20	
460	MAINTENANCE - OFFICE EQUIPMENT	100.00	100.00	-	
464	MAINTENANCE - COMPUTER	150.00	150.00	-	42.11
468	MAINTENANCE - SOFTWARE		4,400.00	-	
502	HURRICANE HELENE - STORM EXPENSE			-	
510	PRINTING & BINDING	600.00	300.00	337.02	271.81
514	BOARD OF APPEALS	500.00	500.00	-	116.85
515	SAFETY EQUIPMENT	675.00	75.00	-	
605	TELEPHONE-INTERNET SERVICE	1,350.00			
608	TELEPHONE	1,600.00	1,600.00	395.97	
612	RENT - POST OFFICE	120.00	120.00	120.00	120.00
615	TELEPHONE - MOBILE	600.00	600.00	562.90	455.55
616	TRAVEL/TRAINING	6,000.00	6,000.00	4,552.36	3,253.87
620	CONTRACTED SERVICES	47,007.25	50,000.00	11,208.00	10,955.08

	10-501-175 TAX ASSESSOR - Cont.				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
627	CONTRACTED SERVICES - LEGAL				
636	SERVICES (QS1)	5,375.18	5,270.18	7,465.28	10,638.37
637	SOFTWARE MANAGEMENT (QS1)	72,651.93	73,331.00	84,230.27	10,186.31
650	UTILITIES				
668	AERIAL PHOTOGRAPHY		4,198.00	4,198.00	4,198.00
745	CAPITAL ASSETS < $5,000	-		3,968.23	
	TOTAL OPERATING	149,382.07	160,435.62	129,754.02	54,096.91
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	891,351.70	891,411.92	747,466.06	625,323.69

	10-501-177 911 ADDRESSING				
	See FUND 204	2026/2027	2025/2026	2024/2025	2023/2024
		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				-
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	-	-	-	-
750	CAPITAL EQUIPMENT	-	-	-	-
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	-	-	-	-

	10-501-182 ELECTION/VOTER REGISTRATION COMMISSION				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	212,046.22	201,207.19	154,826.34	132,679.38
102	OVERTIME PAY	7,371.46	-	1,249.26	759.18
103	TEMPORARY EMPLOYEE	2,100.00	-	8,137.81	19,752.80
104	LONGEVITY SUPPLEMENT			4,209.78	1,651.44
214	SOCIAL SECURITY	15,021.81	13,586.31	12,057.28	10,275.63
216	RETIREMENT - SOUTH CAROLINA	40,723.92	37,344.05	28,055.14	23,587.57
218	RETIREMENT - POLICE	-	-	318.60	159.30
222	INSURANCE - WORKERS COMP	298.34	359.22	307.74	265.32
224	INSURANCE - MEDICAL	28,837.44	32,952.84	17,995.56	10,509.02
	TOTAL SALARY	306,399.19	285,449.61	227,157.51	199,639.64
300	POSTAGE	6,000.00	5,500.00	5,230.09	4,031.54
301	SUPPLIES - OFFICE	2,700.00	2,000.00	2,314.45	1,466.22
315	FOOD EXPENSE / EMPLOYEES	1,500.00	1,500.00	1,361.34	1,099.60
320	SUPPLIES - ELECTION	12,000.00	10,000.00	10,629.48	20,671.93
336	TIRES & TUBES	500.00	300.00		498.40
338	SIGNS	5,000.00	5,000.00		
340	DUES - ASSOCIATION	500.00	500.00	233.00	225.00
341	SUBSCRIPTIONS	100.00	100.00	65.00	65.00
391	LEASE - COPIER	3,000.00	2,500.00	2,201.13	3,078.80
402	TORT INSURANCE	9,800.00	9,800.00	9,800.04	9,800.04
408	INLAND MARINE INSURANCE	105.24	105.00	-	8.35
455	MAINTENANCE-EQUIPMENT	1,000.00	1,000.00		
460	MAINTENANCE - OFFICE EQUIPMENT	400.00		272.76	1,435.03
464	MAINTENANCE - COMPUTER	400.00	300.00		
468	MAINTENANCE - SOFTWARE	300.00	200.00		209.99
502	HURRICANE HELENE - STORM EXPENSE				
510	PRINTING & BINDING	200.00	200.00		700.92
540	MILEAGE EXPENSE				
600	ADVERTISING	7,200.00	3,000.00	1,622.25	4,735.50
608	TELEPHONE	1,800.00	1,800.00	419.46	
615	TELEPHONE - MOBILE	650.00	650.00	575.24	574.11
616	TRAVEL/TRAINING	6,000.00	7,000.00	4,074.93	4,642.09
644	CONTRACTED SERVICES-ELECTIONS	54,733.22	50,088.25	36,135.18	43,237.11
745	CAPTIAL ASSETS < $5,000	-	3,000.00		1,888.92
	TOTAL OPERATING	113,888.46	104,543.25	74,934.35	98,368.55
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	420,287.65	389,992.86	302,091.86	298,008.19

	10-501-185 POLL WORKERS				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	124,350.00	118,195.00	105,730.88	109,926.20
214	SOCIAL SECURITY	9,512.78	9,041.92	5,814.41	5,340.57
216	RETIREMENT - SOUTH CAROLINA	-	-	4,562.05	4,227.53
218	RETIREMENT - POLICE	-		42.48	82.77
222	INSURANCE - WORKERS COMP	165.97	211.01	215.06	220.94
	TOTAL SALARY	134,028.75	127,447.93	116,364.88	119,798.01
540	MILEAGE EXPENSE	3,000.00	2,000.00	2,324.76	1,670.29

10-501-185 POLL WORKERS - Cont.

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
	TOTAL OPERATING	3,000.00	2,000.00	2,324.76	1,670.29
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	137,028.75	129,447.93	118,689.64	121,468.30

10-501-261 MAGISTRATE

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	623,112.23	614,459.17	532,740.96	496,255.59
102	OVERTIME	3,490.79	5,000.00	110.24	1,274.17
103	TEMP EMPLOYEES			-	12,008.27
104	LONGEVITY SUPPLEMENT			12,674.12	11,459.23
213	SALARY SUPPLEMENT - HEALTH INSURANCE	2,700.00	2,700.00	2,699.84	30,905.81
213	SALARY SUPPLEMENT - CHIEE MAGISTRATE	3,000.00	3,000.00	3,000.14	
	OFFICIAL ALLOWANCES (NOT TAXED)	5,500.00	5,500.00	5,500.04	
	SC SALARY SUPPLEMENTS	27,155.18	27,155.18	25,604.28	
214	SOCIAL SECURITY	49,645.60	49,147.93	43,204.09	39,676.28
216	RETIREMENT - SOUTH CAROLINA	51,180.45	49,610.62	44,096.37	39,811.45
218	RETIREMENT - POLICE	81,498.19	81,777.35	72,952.28	69,770.26
222	INSURANCE - WORKERS COMP	9,034.58	10,688.08	9,571.72	7,654.23
224	INSURANCE - MEDICAL	139,942.56	132,949.08	118,906.68	88,222.60
234	COVID SICK TIME				
	TOTAL SALARY	996,259.58	981,987.40	871,060.76	797,037.89
212	ALLOWANCE - OFFICIAL	5,500.00	5,500.00	5,500.04	5,462.56
299	DEPOSIT-SHORTAGE				
300	POSTAGE	7,500.00	7,500.00	6,625.89	5,682.86
301	SUPPLIES - OFFICE	4,000.00	4,000.00	4,535.16	3,845.93
306	SUPPLIES - RECORDING				
311	SUPPLIES - JANITORIAL	300.00			
330	FUEL- GASOLINE	300.00	200.00	171.22	116.91
339	PUBLICATIONS				
340	DUES & ASSOC.	750.00	750.00	612.00	874.00
391	LEASE - COPIER	1,300.00	1,300.00	990.62	1,126.68
400	INSURANCE - BOND	1,650.00	1,650.00	1,632.00	
406	INSURANCE - VEHICLE	1,192.08	1,240.00	830.04	830.04
450	MAINTENANCE - VEHICLE	400.00	400.00	62.11	33.33
460	MAINTENANCE - OFFICE EQUIPMENT	700.00	700.00	375.61	220.00
464	MAINTENANCE - COMPUTER	200.00	200.00	-	
468	MAINTENANCE - SOFTWARE	100.00	100.00	-	
502	HURRICANE HELENE - STORM EXPENSE			-	
508	JANITORIAL SERVICES - BLACKSBURG OFFICE	7,188.00			
510	PRINTING & BINDING	1,500.00	1,500.00	1,022.76	617.87
515	SAFETY EQUIPMENT				
516	FEES - JUROR	12,500.00	18,000.00	3,823.88	3,034.85
521	JUROR FOOD/SUPPLIES				
531	REFERENCE MATERIALS	3,500.00	3,500.00	2,008.50	1,857.38
601	WEB PAGE	300.00	300.00	281.86	89.94
605	INTERNET	1,800.00	1,500.00	1,559.88	1,543.80
608	TELEPHONE	8,000.00	7,500.00	12,292.85	10,695.21
611	XEROX COPIER-RENT				
612	RENT - POST OFFICE	815.00	200.00	204.00	204.00
615	TELEPHONE - MOBILE	1,150.00	650.00	514.31	513.24
616	TRAVEL/TRAINING	6,500.00	6,500.00	4,758.70	5,273.60
620	CONTRACTED SERVICES	240.00			

10-501-261 MAGISTRATE - Cont.

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
745	CAPITAL ASSETS < $5,000	-			
	TOTAL OPERATING	67,385.08	63,190.00	47,801.43	42,022.20
750	CAPITAL EQUIPMENT				-
	TOTAL CAPITAL				-
	GRAND TOTAL	1,063,644.66	1,045,177.40	918,862.19	839,060.09

10-501-265 REGISTER OF DEEDS

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	152,527.12	146,943.27	138,032.88	126,748.52
104	LONGEVITY SUPPLEMENT			294.84	1,644.23
213	OFFICIAL ALLOWANCE-SC	11,884.86	11,884.86	11,884.86	11,884.86
214	SOCIAL SECURITY	12,434.60	12,007.44	11,301.92	10,404.68
216	RETIREMENT - SOUTH CAROLINA	30,514.86	29,478.50	27,851.20	26,177.57
222	INSURANCE - WORKERS COMP	219.45	283.56	290.37	273.85
224	INSURANCE - MEDICAL	31,418.40	30,793.08	25,774.56	21,311.72
	TOTAL SALARY	238,999.29	231,390.70	215,430.63	198,445.43
300	POSTAGE	300.00	300.00	170.25	231.25
301	SUPPLIES - OFFICE	1,500.00	2,000.00	779.07	492.96
340	ASSOCIATION DUES	200.00	200.00	200.00	125.00
391	LEASE - COPIER	1,000.00	1,000.00	669.81	768.55
460	MAINTENANCE - OFFICE EQUIPMENT	250.00	250.00	-	
502	HURRICANE HELENE - STORM EXPENSE			-	
608	TELEPHONE	1,200.00	1,200.00	297.87	
616	TRAVEL TRAINING	2,500.00	2,500.00	1,572.60	526.54
620	CONTRACTED SERVICES	8,500.00	8,500.00	1,455.46	1,680.17
624	CONTRACTED SERVICES - RMC	59,000.00	59,000.00	56,609.28	56,609.28
638	CONTRACTED SERVICES - DEEDS	11,000.00	11,000.00	10,849.80	10,849.80
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	85,450.00	85,950.00	72,604.14	71,283.55
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	324,449.29	317,340.70	288,034.77	269,728.98

10-501-270 CLERK OF COURT

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	394,762.02	380,321.51	346,739.65	302,817.38
102	OVERTIME				
104	LONGEVITY SUPPLEMENT			12,500.64	6,925.82
213	OFFICIAL ALLOWANCE	11,884.86	11,884.86	11,884.86	11,804.74
	SUPPLEMENT - DSS				
214	SOCIAL SECURITY	29,980.91	28,985.32	28,666.75	23,305.05
216	RETIREMENT - SOUTH CAROLINA	73,336.43	70,920.97	71,654.32	62,779.62
222	INSURANCE - WORKERS COMP	580.68	723.11	718.95	630.47
224	INSURANCE - MEDICAL	96,928.32	83,693.40	79,254.22	69,264.20
	TOTAL SALARY	607,473.23	576,529.17	551,419.39	477,527.28

10-501-270 CLERK OF COURT - Cont.

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
212	ALLOWANCE - OFFICIAL	600.00	600.00	600.08	596.03
300	POSTAGE	9,000.00	9,000.00	8,295.57	8,244.97
301	SUPPLIES - OFFICE	6,500.00	5,000.00	3,846.85	2,953.90
340	ASSOCIATION DUES	200.00	200.00	200.00	125.00
391	LEASE - COPIER	2,000.00	2,000.00	2,297.88	2,331.59
460	MAINTENANCE - OFFICE EQUIPMENT	500.00	500.00	323.40	410.00
468	MAINTENANCE - SOFTWARE	260.00	260.00	-	
510	PRINTING & BINDING	1,300.00	1,300.00	1,112.56	1,442.29
531	REFERENCE MATERIALS	1,000.00	500.00	300.00	280.00
608	TELEPHONE	2,100.00	2,100.00	976.39	836.45
612	RENT - POST OFFICE	368.00	352.00	352.00	348.00
616	TRAVEL TRAINING	2,500.00	2,500.00	1,163.88	370.00
40622	BOND FORFIET EXPENSES - CLERK		5,316.07	107,309.55	25,378.94
745	CAPITAL ASSETS < $5,000	-		1,005.91	
	TOTAL OPERATING	26,328.00	29,628.07	127,784.07	43,317.17
750	CAPITAL EQUIPMENT	-	-	-	-
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	633,801.23	606,157.24	679,203.46	520,844.45

10-501-280 PROBATE COURT

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	283,000.66	272,640.33	239,339.20	206,221.40
104	LONGEVITY SUPPLEMENT			10,266.81	5,184.26
213	OFFICIAL ALLOWANCE-SC + HEALTH	12,987.86	12,987.86	12,987.78	12,899.28
214	SOCIAL SECURITY	22,266.06	21,473.50	19,259.65	16,239.05
216	RETIREMENT - SOUTH CAROLINA	33,033.74	31,824.41	28,779.64	24,896.14
218	RETIREMENT - POLICE	25,064.27	24,247.68	22,722.04	19,370.52
222	INSURANCE - WORKERS COMP	395.07	509.93	508.61	438.76
224	INSURANCE - MEDICAL	63,818.64	62,530.44	59,556.96	45,518.16
234	COVID SICK TIME				
	TOTAL SALARY	440,566.29	426,214.15	393,420.69	330,767.57
212	ALLOWANCE - LOCAL OFFICIAL	600.00	600.00	600.08	595.99
300	POSTAGE	1,500.00	1,200.00	1,450.33	1,200.68
301	SUPPLIES - OFFICE	2,500.00	2,500.00	1,394.99	2,250.21
340	DUES - ASSOCIATION	200.00	200.00	253.00	153.00
391	LEASE - COPIER	800.00	700.00	713.60	750.81
460	MAINTENANCE - OFFICE EQUIPMENT	200.00	200.00	-	
464	MAINTENANCE - COMPUTER	200.00	200.00	-	
510	PRINTING & BINDING	600.00	500.00	407.16	399.38
531	REFERENCE MATERIALS	900.00	900.00	507.60	441.72
600	ADVERTISING	4,500.00	4,500.00	4,460.00	4,745.00
608	TELEPHONE	1,500.00	1,500.00	363.27	
612	RENT - POST OFFICE	126.00	120.00	120.00	120.00
616	TRAVEL/TRAINING	2,500.00	2,500.00	1,118.32	
620	CONTRACTED SERVICES	69,170.00	69,170.00	69,169.10	1,747.29
646	SOFTWARE MAINTENANCE - ICON	2,400.00	2,400.00	-	
745	CAPITAL ASSETS < $5,000	-	2,000.00	-	
	TOTAL OPERATING	87,696.00	89,190.00	80,557.45	12,404.08
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL				
	GRAND TOTAL	528,262.29	515,404.15	473,978.14	343,171.65

10-501-310 JUDICIAL

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	132,375.00	127,850.00	103,123.14	93,791.02
214	SOCIAL SECURITY	10,126.69	9,780.53	7,847.87	7,168.52
216	RETIREMENT - SOUTH CAROLINA	20,128.32	19,441.60	12,070.28	9,771.86
218	RETIREMENT - POLICE	5,081.67	4,906.44	6,832.37	6,422.97
222	INSURANCE - WORKERS COMP	176.69	228.25	199.03	182.02
224	INSURANCE - MEDICAL	-			
	TOTAL SALARY	167,888.36	162,206.82	130,072.69	117,336.39
300	POSTAGE				
301	SUPPLIES - OFFICE				
391	LEASE - COPIER	550.00	550.00	552.02	530.33
460	MAINTENANCE - OFFICE EQUIPMENT	300.00	300.00	-	
516	FEES - JUROR	30,000.00	30,000.00	30,271.22	23,876.68
521	JUROR FOOD / SUPPLIES	5,000.00	5,000.00	3,893.67	3,229.54
605	INTERNET				
608	TELEPHONE	200.00	200.00	109.44	185.23
620	CONTRACTED SERVICES	1,000.00	1,000.00	3,970.86	380.26
745	CAPITAL ASSETS < $5,000	-			
	TOTAL OPERATING	37,050.00	37,050.00	38,797.21	28,202.04
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	204,938.36	199,256.82	168,869.90	145,538.43

10-501-320 CLERK OF COURT - SUPPORT

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	163,327.43	157,552.98	135,041.85	119,005.39
102	OVERTIME				
103	TEMPORARY EMPLOYEE				
104	LONGEVITY SUPPLEMENT			442.26	105.49
213	SALARY SUPPLEMENT				
214	SOCIAL SECURITY	11,832.50	11,241.40	11,330.96	8,162.70
216	RETIREMENT - SOUTH CAROLINA	29,275.42	28,203.68	27,766.11	24,339.58
222	INSURANCE - WORKERS COMP	210.53	271.29	263.84	230.92
224	INSURANCE - MEDICAL	48,464.16	54,177.84	48,563.30	42,685.00
	TOTAL SALARY	253,110.04	251,447.19	223,408.32	194,529.08
300	POSTAGE	2,300.00	2,300.00	2,131.57	2,508.46
301	SUPPLIES - OFFICE	7,000.00	7,000.00	3,979.70	4,573.91
303	SUPPLIES - COMPUTER				
313	SUPPLIES - QS1 LASER SCAN				
330	FUEL-GASOLINE	4,000.00	4,000.00	4,729.74	4,952.40
334	OIL/LUBRICANTS	-	100.00	-	
336	TIRES & TUBES	-	600.00	-	
358	FEES PROEESSIONAL		-	2,983.75	2,900.00
391	LEASE - COPIER	1,000.00	1,700.00	28.13	2,491.58
406	INSURANCE - VEHICLE	1,175.71	929.81	907.08	944.07
450	MAINTENANCE-VEHICLE	900.00	800.00	45.09	73.54
460	MAINTENANCE - OFFICE EQUIPMENT	1,000.00	1,000.00	-	365.02
468	MAINTENANCE - SOFTWARE		-	25,000.00	21,533.25
502	HURRICANE HELENE - STORM EXPENSE				
510	PRINTING & BINDING	1,500.00	1,500.00	322.92	859.27
608	TELEPHONE	2,000.00	2,500.00	1,207.55	839.62

	10-501-320 CLERK OF COURT - SUPPORT - Cont.				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
616	TRAVEL & TRAINING	1,500.00	1,500.00		450.12
620	CONTRACTED SERVICES	30,000.00	30,000.00		
637	SOFTWARE MANAGEMENT (QS1)				
745	CAPITAL ASSETS < $5,000			1,005.91	
	TOTAL OPERATING	52,375.71	53,929.81	42,341.44	42,491.24
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	305,485.75	305,377.00	265,749.76	237,020.32

	10-501-379 CIRCUIT SOLICITOR				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	224,762.45	216,852.15	161,413.34	119,443.56
102	OVERTIME PAY				
104	LONGEVITY SUPPLEMENT			442.26	117.04
214	SOCIAL SECURITY	17,002.58	16,254.52	12,065.07	8,602.37
216	RETIREMENT - SOUTH CAROLINA	30,326.70	29,275.50	19,804.80	12,608.23
218	RETIREMENT - PORS	11,806.49	11,374.26	11,814.14	10,943.14
222	INSURANCE - WORKERS COMP	1,583.55	1,826.37	1,660.45	1,248.50
224	INSURANCE - MEDICAL	51,750.24	57,882.00	36,443.28	22,692.74
	TOTAL SALARY	337,232.00	333,464.80	243,643.34	175,655.58
300	POSTAGE	1,300.00	1,300.00	1,035.07	651.16
301	SUPPLIES - OFFICE	3,000.00	3,000.00	2,743.60	2,759.36
330	FUEL-GASOLINE	4,500.00	5,000.00	4,871.85	6,080.72
334	OIL/LUBRICANTS				
336	TIRES & TUBES	1,000.00	1,000.00	-	827.32
350	CONTINGENCY FUND				
391	LEASE - COPIER	4,500.00	3,500.00	4,682.42	3,777.67
406	INSURANCE - VEHICLE	2,484.81	1,925.22	1,878.24	1,921.89
442	REPAIRS - ACCIDENT DAMAGE				1,725.99
450	MAINTENANCE-VEHICLE	2,000.00	2,000.00	1,720.38	599.99
460	MAINTENANCE - OFFICE EQUIPMENT	200.00	200.00	-	128.88
468	MAINTENANCE - SOFTWARE	29,209.00		25,000.00	
502	HURRICANE HELENE - STORM EXPENSE				
608	TELEPHONE	4,000.00	4,500.00	1,754.73	1,011.43
616	TRAVEL & TRAINING				
637	SOFTWARE MAINTENANCE - MATRIX		28,898.00		
650	UTILITIES	450.00	450.00	467.40	470.84
745	CAPITAL ASSESTS < $5,000	-		4,007.84	
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	197,643.81	196,773.22	193,161.53	164,955.25
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	534,875.81	530,238.02	436,804.87	340,610.83

10-501-380 APP COG

		2026/2027	2025/2026	2024/2025	2023/2024
		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 DEVELOPMENT REGULATIONS				
	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

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
506	INDIGENT DEFENSE	324,387.00	324,387.00	302,000.04	277,500.00
	TOTAL OPERATING	324,387.00	324,387.00	302,000.04	277,500.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL				
	GRAND TOTAL	324,387.00	324,387.00	302,000.04	277,500.00

10-505-240 CODE ENFORCEMENT

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	170,926.01	168,938.48	74,696.68	80,772.49
102	OVERTIME	7,643.83	6,188.00	7,862.79	11,140.69
103	TEMPORARY EMPLOYEE		-		
104	LONGEVITY SUPPLEMENT			8,136.99	4,867.46
214	SOCIAL SECURITY	13,475.29	13,254.26	6,781.03	7,010.46
216	RETIREMENT - SOUTH CAROLINA	-	-	16,838.79	18,052.79
218	RETIREMENT-PORS	37,928.23	37,196.86		
222	INSURANCE - WORKERS COMP	3,960.35	4,411.97	1,139.24	1,406.00
224	INSURANCE - MEDICAL	43,157.64	37,934.52	15,853.30	19,205.52
	TOTAL SALARY	277,091.35	267,924.09	131,308.82	142,455.41
300	POSTAGE				
307	SUPPLIES-MEDICAL				
311	SUPPLIES - JANITORIAL				
312	SUPPLIES - L9			245.14	
314	SUPPLIES - PHOTO				
319	SUPPLIES - WELDING				
330	FUEL - GASOLINE	8,500.00	10,000.00	4,757.31	5,936.31
332	FUEL-DIESEL				
334	OIL/LUBRICANTS				
336	TIRE & TUBES	2,000.00	2,000.00	871.45	1,219.51

10-505-240	CODE ENFORCEMENT - Cont.				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
361	UNIFORM PURCHASES	3,000.00	3,600.00		829.44
362	GUNS AND AMMUNITION				
368	FEES - VETERINARIAN	200.00	200.00		
404	INSURANCE - BUILDING				
406	INSURANCE - VEHICLE	4,360.63	2,096.24	1,408.25	1,416.89
442	REPAIRS - ACCIDENT DAMAGE				
450	MAINTENANCE - VEHICLE	3,000.00	2,500.00	3,464.40	2,367.78
452	MAINTENANCE - BUILDING				
502	HURRICANE HELENE - STORM EXPENSE				
510	PRINTING & BINDING	400.00	400.00		
515	SAFETY EQUIPMENT	2,000.00	2,500.00		231.05
520	MEDICAL EXPENSE				
608	TELEPHONE			0.49	0.48
615	TELEPHONE - MOBILE				
616	TRAVEL/TRAINING	1,000.00	1,000.00		
650	UTILITIES				
745	CAPITAL ASSETS < $5,000		4,356.00		
	TOTAL OPERATING	24,460.63	28,652.24	10,747.04	12,001.46
750	CAPITAL EQUIPMENT				
754	RENOVATION - BUILDING				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	301,551.98	296,576.33	142,055.86	154,456.87

10-505-242	ANIMAL SHELTER				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	254,113.51	203,825.70	135,363.70	111,944.00
102	OVERTIME	2,278.67	2,919.02	13,770.46	12,018.92
103	TEMPORARY EMPLOYEE	160,742.40	104,016.64	108,621.52	16,878.52
104	LONGEVITY SUPPLEMENT			5,355.38	3,359.94
107	TEMP. OVERTIME	-	-		
214	SOCIAL SECURITY	19,295.07	15,338.39	11,656.63	9,421.75
216	RETIREMENT - SOUTH CAROLINA	47,586.39	38,371.82	28,640.34	23,752.19
222	INSURANCE - WORKERS COMP	2,424.42	2,263.36	1,878.64	1,863.45
224	INSURANCE - MEDICAL	65,984.64	57,139.56	22,534.82	22,078.62
	TOTAL SALARY	552,425.10	423,874.49	327,821.49	201,317.39
300	POSTAGE	25.00	25.00	-	
301	SUPPLIES - OFFICE	1,500.00	1,500.00	922.19	2,606.41
305	SUPPLES - RADIO	200.00			
307	SUPPLIES - MEDICAL	38,000.00	38,000.00	3,266.67	2,044.31
311	SUPPLIES - JANITORIAL	5,500.00	4,800.00	4,808.85	4,233.67
312	SUPPLIES - ANIMALS FOOD/ETC	40,000.00	38,000.00	12,155.40	15,092.88
314	SUPPLIES - PHOTO				
328	TOOLS - SMALL HAND	150.00	150.00	32.39	194.37
330	FUEL - GASOLINE	4,000.00	1,000.00	2,294.07	1,089.40
332	FUEL-DIESEL				
336	TIRE & TUBES	750.00	500.00	1,222.77	547.24
340	DUES - ASSOCIATION	225.00	225.00	225.00	125.00
350	CONTINGENCY FUND	300.00		235.28	
361	UNIFORM PURCHASES	2,800.00			
368	FEES - VETERINARIAN				
391	LEASE - COPIER	500.00	500.00	501.24	159.60
404	INSURANCE-BUILDING	11,705.33	11,221.55	11,281.73	2,863.83
406	INSURANCE - VEHICLE	2,755.93	1,683.67	1,337.92	872.64

10-505-242 ANIMAL SHELTER - Cont.

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
450	MAINTENANCE - VEHICLE	1,500.00	1,000.00	74.83	
452	MAINTENANCE - BUILDING	6,000.00	8,000.00	2,126.09	2,607.47
462	MAINTENANCE - UNIFORM			-	
468	MAINTENANCE - SOFTWARE	500.00	500.00	-	295.00
502	HURRICANE HELENE - STORM EXPENSE			-	
504	GROUNDS KEEPING	25,200.00	25,200.00	25,200.00	6,400.00
508	JANITORIAL SERVICES	25,200.00	25,200.00	25,200.00	6,300.00
510	PRINTING & BINDING				
515	SAFETY EQUIPMENT	500.00	500.00	248.17	
605	INTERNET				2,665.71
608	TELEPHONE	800.00	700.00	681.15	755.37
615	TELEPHONE - MOBILE	1,000.00	1,000.00	1,028.62	1,026.48
616	TRAVEL/TRAINING	1,300.00	1,300.00	250.00	1,269.24
620	CONTRACTED SERVICES	17,700.00	2,400.00	2,400.00	
625	PEST CONTROL	5,080.00	5,080.00	4,779.96	1,947.00
650	UTILITIES	35,500.00	35,500.00	35,268.73	18,311.47
926	HUMANE SOCIETY		-		7,500.00
745	CAPITAL ASSETS < $5,000	-	4,750.00		
	TOTAL OPERATING	228,691.26	208,735.22	135,541.06	78,907.09
750	CAPITAL EQUIPMENT				
754	RENOVATION - BUILDING				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	781,116.36	632,609.71	463,362.55	280,224.48

10-505-243 COMMUNICATIONS (TARIFF-SURCHARGE)

	(a special revenue account 205)	2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	-	223,365.33	200,968.40	
102	OVERTIME PAY	-	-	9,796.33	
104	LONGEVITY SUPPLEMENT		-	12,439.02	
214	SOCIAL SECURITY	-	16,810.91	16,780.38	
216	RETIREMENT - SOUTH CAROLINA	-	41,456.61	41,578.99	
220	INSURANCE-UNEMPLOYMENT		-		
222	INSURANCE - WORKERS COMP	-	398.77	426.67	
224	INSURANCE - MEDICAL	-	51,930.96	41,121.99	
	TOTAL SALARY	-	333,962.58	323,111.78	-
300	POSTAGE				
301	SUPPLIES - OFFICE				
406	INSURANCE - VEHICLE				
442	REPAIRS - ACCIDENT DAMAGE				
443	MAINTENANCE - GENERATOR				
	TOTAL OPERATING	-	-	-	-
750	CAPITAL EQUIPMENT	-	-	-	-
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	-	333,962.58	323,111.78	-

10-505-244 E911

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	1,072,855.17	992,615.16	923,242.06	943,046.14
102	OVERTIME	156,347.71	181,598.00	134,365.98	90,335.79
104	LONGEVITY SUPPLEMENT			7,078.15	6,238.80
214	SOCIAL SECURITY	93,471.65	88,920.98	79,936.63	77,788.75
216	RETIREMENT - SOUTH CAROLINA	228,140.05	217,933.96	196,499.52	194,324.74
218	RETIREMENT - POLICE	-	-		
222	INSURANCE - WORKERS COMP	1,756.72	2,149.29	1,963.16	1,975.20
224	INSURANCE - MEDICAL	228,478.08	236,241.48	163,818.56	129,309.07
234	COVID SICK TIME				-
	TOTAL SALARY	1,781,049.38	1,719,458.88	1,506,904.06	1,443,018.49
300	POSTAGE	100.00	100.00	-	56.95
301	SUPPLIES - OFFICE	2,500.00	3,000.00	2,229.39	1,460.60
305	SUPPLIES - RADIO	3,000.00	10,000.00		
311	SUPPLIES - JANITORIAL				
315	EMPLOYEE APPRECIATION	1,500.00	1,500.00	967.75	457.10
330	FUEL - GASOLINE	2,200.00	3,000.00	2,042.42	2,564.18
334	OIL & LUBRICANTS				
336	TIRES & TUBES	500.00	1,000.00	991.17	
340	DUES - ASSOCIATION				
361	UNIFORM PURCHASES	7,500.00	10,000.00	6,957.40	17,087.31
391	LEASE - COPIER	1,500.00	1,500.00	1,300.00	1,469.92
404	INSURANCE-BUILDING	980.40	968.20	1,012.17	1,038.48
406	INSURANCE - VEHICLE	2,455.11	1,866.36	1,673.15	1,851.84
442	REPAIR - ACCIDENT DAMAGE				
450	MAINTENANCE - VEHICLE	1,000.00	1,000.00	172.46	4,300.13
452	MAINTENANCE - BUILDING	3,000.00	2,500.00	-	1,825.12
456	MAINTENANCE - RADIO	10,000.00	10,000.00	19,060.00	7,800.00
460	MAINTENANCE - OFFICE EQUIPMENT	100.00	100.00		
461	MAINTENANCE - IT EQUIPMENT	300.00	250.00		307.60
468	MAINTENANCE - SOFTWARE				
502	HURRICANE HELENE - STORM EXPENSES			18,372.09	
531	REFERENCE MATERIALS	100.00	100.00	-	
535	PUBLIC EDUCATION				
540	MILEAGE EXPENSE		-		
549	AUDIO/VIDEO EQUIPMENT	1,000.00	1,200.00	1,103.45	
603	TELEPHONE DATALINE	2,600.00	10,000.00	12,037.56	11,662.39
605	INTERNET	7,000.00	6,500.00	7,202.49	2,877.19
608	TELEPHONE	22,500.00	20,000.00	224,680.04	57,359.71
615	TELEPHONE - MOBILE	2,000.00	2,000.00	1,094.37	1,207.80
618	TRAVEL/TRAINING				3,600.00
620	CONTRACTED SERVICES	14,500.00	3,200.00	7,351.00	
625	PEST CONTROL				
642	CONTRACTED SVC - COMMUNICATIONS				
650	UTILITIES	6,000.00	6,000.00	5,072.10	5,624.30
700	CONFERENCE EXPENSE				
745	CAPITAL ASSETS < $5,000		3,500.00	210.46	3,158.23
	TOTAL OPERATING	92,335.51	99,284.56	313,529.47	125,708.85
750	CAPITAL EQUIPMENT	-	-	-	-
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	1,873,384.89	1,818,743.44	1,820,433.53	1,568,727.34

	10-505-245 FIRE PROTECTION				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
810	BLACKSBURG FIRE DEPT	60,000.00	60,000.00	50,000.00	$50,000
810	BLACKSBURG FIRE DEPT-FIRST DUE	6,400.00			
811	BLACKSBURG FIRE DEPT-SAFETY TESTING	12,500.00			
812	BUFFALO VFD	60,000.00	60,000.00	50,000.00	$50,000
812	BUFFALO VFD-FIRST DUE	6,400.00			
813	BUFFALO VFD-SAFETY TESTING	12,500.00			
814	CHEROKEE CREEK VFD	60,000.00	60,000.00	50,000.00	$50,000
814	CHEROKEE CREEK VFD-FIRST DUE	6,400.00			
815	CHEROKEE CREEK VFD-SAFETY TESTING	12,500.00			
824	CKC VFD	60,000.00	60,000.00	50,000.00	$50,000
824	CKC VFD-FIRST DUE	6,400.00			
825	CKC VFD-SAFETY TESTING	12,500.00			
826	CORINTH VFD	60,000.00	60,000.00	50,000.00	$50,000
826	CORINTH VFD-FIRST DUE	6,400.00			
827	CORINTH VFD-SAFETY TESTING	12,500.00			
836	ANTIOCH VFD	60,000.00	60,000.00	50,000.00	$50,000
836	ANTIOCH VFD-FIRST DUE	6,400.00			
837	ANTIOCH VFD-SAFETY TESTING	12,500.00			
838	ASBURY/REHOBETH VFD	60,000.00	60,000.00	50,000.00	$50,000
838	ASBURY/REHOBETH VFD-FIRST DUE	6,400.00			
839	ASBURY/REHOBETH VFD-SAFETY TESTING	12,500.00			
840	GAFFNEY FIRE DEPT	60,000.00	60,000.00	50,000.00	$50,000
840	GAFFNEY FIRE DEPT-FIRST DUE	6,400.00			
841	GAFFNEY FIRE DEPT-SAFETY TESTING	12,500.00			
844	GOUCHER/WHITE PLAINS VFD	60,000.00	60,000.00	50,000.00	$50,000
844	GOUCHER/WHITE PLAINS VFD-FIRST DUE	6,400.00			
845	GOUCHER/WHITE PLAINS VFD-TESTING	12,500.00			
846	GRASSY POND VFD	60,000.00	60,000.00	50,000.00	$50,000
846	GRASSY POND VFD-FIRST DUE	6,400.00			
847	GRASSY POND VFD-TESTING	12,500.00			
850	MACEDONIA VFD	60,000.00	60,000.00	50,000.00	$50,000
850	MACEDONIA VFD-FIRST DUE	6,400.00			
851	MACEDONIA VFD-TESTING	12,500.00			
852	DMW VFD	60,000.00	60,000.00	50,000.00	$50,000
852	DMW VFD-FIRST DUE	6,400.00			
853	DMW VFD-TESTING	12,500.00			
854	PACOLET VFD	500.00	500.00	-	500.00
862	TWIN RIVER VFD	60,000.00	60,000.00	50,000.00	$50,000
862	TWIN RIVER VFD-FIRST DUE	6,400.00			
863	TWIN RIVER VFD-SAFETY TESTING	12,500.00			
	TOTAL OPERATING	1,026,200.00	780,500.00	650,000.00	650,500.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL				
	GRAND TOTAL	1,026,200.00	780,500.00	650,000.00	650,500.00

10-505-290 CORONER

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	112,437.83	108,321.61	74,418.43	66,371.93
104	LONGEVITY SUPPLEMENT			16,852.54	7,230.09
213	OFFICIAL ALLOWANCE-SC	38,792.52	38,792.52	38,792.52	38,530.98
214	SOCIAL SECURITY	11,426.21	11,111.32	9,630.98	8,155.40
216	RETIREMENT - SOUTH CAROLINA	10,177.76	9,805.16	7,525.96	5,426.55
218	RETIREMENT - POLICE	20,473.93	20,026.04	18,984.16	17,704.46
222	INSURANCE - WORKERS COMP	2,975.25	3,406.99	3,004.97	2,266.10
224	INSURANCE - MEDICAL	15,356.64	15,025.32	15,529.16	16,298.52
	TOTAL SALARY	211,640.14	206,488.96	184,738.72	161,984.03
210	ALLOWANCE - UNIFORMS	650.00	650.00	647.98	1,357.18
212	ALLOWANCE - OFFICIAL	600.00	600.00	600.08	596.03
297	SUPPLIES - INVESTIGATIVE	1,800.00	1,800.00	1,793.39	1,838.35
300	POSTAGE	400.00	400.00	18.22	99.96
301	SUPPLIES - OFFICE	600.00	600.00	293.32	588.57
314	SUPPLIES - PHOTO	750.00	600.00	-	575.24
330	FUEL-GASOLINE	3,800.00	4,500.00	3,254.01	3,841.03
332	FUEL-DIESEL		250.00	-	
334	OIL/LUBRICANTS			-	
336	TIRES & TUBES	1,200.00	1,200.00	127.53	563.81
340	DUES - ASSOCIATION	200.00	200.00	200.00	200.00
391	LEASE - COPIER	350.00	350.00	340.57	379.49
404	INSURANCE-BUILDING		-	488.39	802.53
406	INSURANCE - VEHICLE	6,999.56	4,870.47	5,493.23	4,613.35
408	INSURANCE-INLAND MARINE	1,736.40	1,695.27	1,653.96	1,653.96
442	REPAIR-ACCIDENT DAMAGE	1,000.00	1,000.00	150.00	
443	MAINTENANCE - GENERATOR		-		559.00
450	MAINTENANCE-VEHICLE	3,000.00	3,000.00	6,352.76	10,101.72
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	1,850.00	1,836.00	1,850.04
486	MAINTENANCE-MORGUE COOLER	1,500.00	1,500.00	6,512.96	
509	RADIO COMMUNICATIONS EXPENSE	2,000.00	2,000.00	1,493.04	1,451.04
510	PRINTING & BINDING	400.00	400.00	-	
515	SAFETY EQUIPMENT	500.00	500.00	-	
525	UNCLAIMED-POST MORTEM	2,500.00	2,500.00	300.00	
526	POST MORTEM EXPENSE	130,000.00	127,500.00	131,274.00	107,085.50
601	WEB HOSTING	300.00	250.00	292.28	250.22
605	INTERNET	1,000.00	1,500.00	1,199.45	1,709.06
608	TELEPHONE	700.00	700.00	1,102.65	3,336.28
615	TELEPHONE - MOBILE	1,500.00	1,500.00	1,012.00	1,009.50
616	TRAVEL/TRAINING	2,500.00	2,500.00	1,816.84	1,857.16
620	CONTRACTED SERVICES	-	20,000.00	18,170.95	20,341.26
625	PEST CONTROL				
640	CONTRACTED SERVICES SECURITY		-	162.00	324.00
645	CONTRACTED SERVICES-SOFTWARE	730.00	700.00	672.98	640.94
650	UTILITIES			5,603.10	10,375.59
745	CAPITAL ASSETS < $5,000	-			
	TOTAL OPERATING	170,265.96	187,815.74	199,818.19	178,903.66
750	CAPITAL EQUIPMENT	-	-	-	-
754	RENOVATION - BUILDING				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	381,906.10	394,304.70	384,556.91	340,887.69

10-505-301 LAW ENFORCEMENT CENTER

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
301	SUPPLIES-OFFICE				
307	SUPPLIES-MEDICAL				
311	SUPPLIES - JANITORIAL	6,500.00	6,500.00	3,442.05	3,808.05
350	CONTINGENCY FUND				
374	SECURITY EXPENSE	55,400.00	55,400.00	52,754.80	52,023.89
388	LEASE - POSTAL				
404	INSURANCE - BUILDING	5,233.71	5,089.00	4,964.76	4,680.56
442	REPAIRS - ACCIDENT DAMAGE				
452	MAINTENANCE - BUILDING	25,000.00	26,000.00	25,183.66	25,755.88
504	GROUNDS KEEPING				
508	JANITORIAL SERVICES	17,200.00	17,200.00	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	408.00	946.20
641	CONTRACTED SVC - SAFETY	1,175.00	1,175.00	-	
645	CONTRACTED SVC - SOFTWARE	1,950.00	1,950.00	1,949.09	
746	CAPITAL ASSETS > $5,000				
650	UTILITIES	76,000.00	70,000.00	67,920.93	68,709.74
	TOTAL OPERATING	190,358.71	185,214.00	174,419.29	173,720.32
750	CAPITAL EQUIPMENT	-	-	-	-
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	190,358.71	185,214.00	174,419.29	173,720.32

10-505-325 VICTIMS ADVOCATE

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	108,515.55	104,542.92	94,300.47	85,712.57
102	OVERTIME	808.81	825.95	632.15	670.16
104	LONGEVITY SUPPLEMENT			4,520.43	2,314.18
214	SOCIAL SECURITY	8,178.01	7,875.41	7,310.62	6,413.76
216	RETIREMENT - SOUTH CAROLINA	20,290.60	19,556.46	18,443.85	16,532.20
222	INSURANCE - WORKERS COMP	2,429.55	2,713.02	2,329.37	1,530.61
224	INSURANCE - MEDICAL	28,132.32	27,559.80	26,257.08	23,120.76
	TOTAL SALARY	168,354.83	163,073.56	153,793.97	136,294.24
300	POSTAGE	50.00	50.00	-	
301	SUPPLIES - OFFICE	1,000.00	1,000.00	-	
330	FUEL - GASOLINE			-	
336	TIRE & TUBES	800.00	800.00	-	
385	VICTIMS ASSISTANCE	1,500.00	2,000.00	116.64	793.78
406	INSURANCE - VEHICLE	1,226.77	854.00	832.77	832.70
450	MAINTENANCE - VEHICLE	1,500.00	1,500.00	1,286.52	1,152.15
510	PRINTING & BINDING	400.00	400.00		70.20
616	TRAVEL/TRAINING	1,000.00	1,000.00	199.00	
745	CAPITAL ASSET < $5,000				
	TOTAL OPERATING	7,476.77	7,604.00	2,434.93	2,848.83
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	175,831.60	170,677.56	156,228.90	139,143.07

10-505-330 SHERIFF

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	4,591,750.95	4,417,252.91	3,614,053.07	3,333,210.93
101	REGULAR OVERTIME				
102	OVERTIME	200,160.39	190,800.00	218,537.75	240,744.22
104	LONGEVITY SUPPLEMENT			126,549.50	91,766.62
213	OFFICIAL ALLOWANCE-SC	11,637.86	11,637.86	11,637.86	11,557.72
214	SOCIAL SECURITY	362,514.46	347,797.33	295,590.35	271,997.53
216	RETIREMENT - SOUTH CAROLINA	70,637.26	68,051.29	60,480.38	58,719.17
218	RETIREMENT - POLICE	939,436.82	903,344.65	773,507.20	724,615.12
220	INSURANCE-UNEMPLOYMENT				
222	INSURANCE - WORKERS COMP	97,456.11	111,225.14	94,278.69	71,884.09
224	INSURANCE - MEDICAL	921,805.44	922,480.08	724,641.00	620,970.88
234	COVID SICK TIME	-		-	-
	TOTAL SALARY	7,195,399.29	6,972,589.26	5,919,275.80	5,425,466.28
210	ALLOWANCE - UNIFORM	200.00	200.00	-	761.86
300	POSTAGE	800.00	800.00	565.22	7,411.23
301	SUPPLIES - OFFICE	11,000.00	11,000.00	8,056.02	
303	SUPPLIES - COMPUTER	500.00	500.00	426.61	
305	SUPPLIES - RADIO	500.00	500.00	45.36	134.99
306	SUPPLIES - RECORDING	200.00	200.00	-	
307	SUPPLIES - MEDICAL	100.00	100.00	-	
311	SUPPLIES - JANITORIAL			-	
312	SUPPLIES- K-9	8,500.00	8,500.00	6,033.75	5,203.30
314	SUPPLIES - PHOTO	400.00	400.00	224.10	631.75
330	FUEL - GASOLINE	250,000.00	245,000.00	238,479.00	255,122.74
332	FUEL - DIESEL			-	
334	OIL/LUBRICANTS	-	1,000.00	-	35,058.91
336	TIRE & TUBES	43,000.00	43,000.00	44,099.97	5,520.00
340	DUES - ASSOCIATION	5,865.00	5,865.00	3,645.00	
342	SUPPLIES - IDENTIFICATION	250.00	250.00	2,805.29	17,417.18
352	CRIME SCENE EXPENSE	3,000.00	3,000.00	2,914.99	3,108.36
353	SUPPLIES - LABORATORY	3,000.00	3,000.00	1,728.72	1,961.97
354	EXTRADITION EXPENSES	3,000.00	3,000.00	626.00	430.53
356	FEES - TOWING	1,500.00	1,500.00	3,152.30	1,285.00
360	SUPPLIES - TASER GUN				
361	UNIFORM PURCHASES	55,000.00	55,000.00	28,655.29	39,528.68
362	GUNS & AMMO	8,500.00	7,000.00	6,723.00	7,022.32
380	FUND, SPECIAL INVEST.	500.00	500.00	600.00	
391	LEASE - COPIER	12,500.00	12,500.00	12,515.79	12,710.09
397	LEASE - SOFTWARE				
406	INSURANCE - VEHICLE	149,347.71	136,378.00	110,571.39	98,068.70
408	INSURANCE-INLAND MARINE	794.50	775.41	756.48	756.48
442	REPAIRS - ACCIDENT DAMAGE	50,000.00	50,000.00	64,588.05	10,958.21
450	MAINTENANCE - VEHICLE	125,000.00	130,000.00	117,210.20	129,014.35
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	-	
464	MAINTENANCE - COMPUTER	600.00	600.00	-	107.76
468	MAINTENANCE - SOFTWARE	100.00	100.00	-	
502	HURRICANE HELENE - STORM EXPENSE			16,295.80	
510	PRINTING & BINDING	1,500.00	1,700.00	1,691.44	1,124.62
515	SAFETY EQUIPMENT	800.00	800.00	-	
520	MEDICAL EXPENSE	1,500.00	1,500.00	3,250.00	1,585.00
531	REFERENCE MATERIALS	300.00	300.00	-	
600	ADVERTISING	300.00	300.00	95.00	
601	WEB HOSTING	450.00	450.00	333.93	358.71
608	TELEPHONE	7,500.00	7,500.00	2,647.39	1,309.64

10-505-330 SHERIFF - Cont.

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
613	RENT - STORAGE				
615	TELEPHONE - MOBILE	40,000.00	40,000.00	40,000.00	35,001.45
616	TRAVEL/TRAINING	6,000.00	5,000.00	2,221.80	5,984.56
620	CONTRACTED SERVICES	-	2,850.00	-	
40622	BOND FORFIET EXPENSE - SHERIFF		48,420.81	89,583.75	
631	COMPUTER SUPPORT-VISION				
645	CONTRACTED SVC - SOFTWARE	58,000.00	55,000.00	52,837.46	46,806.58
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	853,357.21	887,339.22	863,379.10	724,435.19
750	CAPITAL EQUIPMENT	-	-	-	-
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	8,048,756.50	7,859,928.48	6,782,654.90	6,149,901.47

10-505-332 DETENTION CENTER

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	2,365,911.31	2,288,688.10	1,623,066.87	1,331,801.63
101	REGULAR OVERTIME				
102	OVERTIME	150,510.00	153,700.00	428,729.95	388,014.98
104	LONGEVITY SUPPLEMENT		-	29,915.16	17,279.57
214	SOCIAL SECURITY	187,327.02	180,571.81	155,845.30	127,726.11
216	RETIREMENT - SOUTH CAROLINA	21,346.53	20,565.05	19,806.24	19,641.70
218	RETIREMENT - POLICE	510,059.00	495,228.66	415,255.03	346,791.44
222	INSURANCE - WORKERS COMP	68,644.27	76,099.09	48,930.10	34,407.27
224	INSURANCE - MEDICAL	455,465.28	492,766.20	294,410.77	217,686.64
	TOTAL SALARY	3,759,263.40	3,707,618.91	3,015,959.42	2,483,349.34
210	ALLOWANCE - UNIFORM	400.00	400.00	-	
300	POSTAGE	175.00	175.00	102.49	89.72
301	SUPPLIES - OFFICE	3,500.00	3,300.00	2,813.00	3,636.65
307	SUPPLIES - MEDICAL	800.00	800.00	610.12	
311	SUPPLIES - JANITORIAL	37,000.00	39,000.00	34,376.07	34,982.86
312	SUPPLIES - L-9				
314	SUPPLIES - PHOTO				
328	TOOLS - SMALL HAND	900.00	900.00	788.28	757.47
330	FUEL - GASOLINE	14,000.00	17,000.00	10,793.03	14,348.70
332	FUEL - DIESEL			-	763.14
334	OIL/LUBRICANTS	-	150.00	10.04	131.52
336	TIRE & TUBES	2,500.00	1,800.00	354.55	1,649.21
340	DUES	2,450.00	2,450.00	1,606.00	1,075.00
342	SUPPLIES - IDENTIFICATION	2,000.00	2,000.00	1,481.26	2,117.74
344	INMATE - CLOTHING	19,000.00	20,000.00	16,184.29	14,739.62
345	INMATE - PROPERTY BAGS	500.00	500.00	255.15	237.03
346	INMATE - BEDDING	20,000.00	25,000.00	17,404.30	18,102.99
349	INMATE - HYGIENE	20,000.00	20,000.00	13,396.64	14,291.06
360	SUPPLIES - TASER GUN	9,000.00	9,000.00	6,961.25	2,490.48
361	UNIFORM PURCHASES	28,000.00	28,000.00	21,820.26	18,489.54
362	GUNS & AMMO	5,000.00	4,000.00	2,967.84	1,940.76
374	SECURITY EXPENSE				
391	LEASE-COPIER	5,500.00	5,500.00	4,750.47	4,276.85
404	INSURANCE-BUILDING	10,658.34	10,350.00	10,096.44	9,311.82
406	INSURANCE - VEHICLE	9,023.94	7,600.00	7,587.78	6,514.36
408	INSURANCE-INLAND MARINE	100.56	96.00	95.76	95.76

10-505-332 DETENTION CENTER - Cont.

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
442	REPAIRS - ACCIDENT DAMAGE				335.88
443	MAINTENANCE - GENERATOR	2,100.00	2,000.00	800.00	800.00
447	MAINTENANCE - CONTROL PANEL	2,000.00	2,000.00	-	3,042.84
450	MAINTENANCE - VEHICLE	5,000.00	6,500.00	4,802.57	7,719.63
452	MAINTENANCE - BUILDING	80,000.00	85,000.00	133,378.10	118,949.62
455	MAINTENANCE - EQUIPMENT	10,000.00	5,000.00		
456	MAINTENANCE - RADIO				
460	MAINTENANCE - OFFICE EQUIPMENT	200.00	200.00	32.35	15.87
461	MAINTENANCE - IT EQUIPMENT	500.00	500.00	-	
462	MAINTENANCE - UNIFORM			-	
464	MAINTENANCE - COMPUTER	1,500.00	1,500.00	-	
465	MAINTENANCE - SMALL EQUIPMENT			-	
467	MAINTENANCE - BOILER/HVAC	40,000.00	40,000.00	-	
468	MAINTENANCE - SOFTWARE			-	
501	PROPERTY DAMAGE			-	
510	PRINTING & BINDING	1,500.00	1,500.00	965.67	1,035.68
515	SAFETY EQUIPMENT				
520	MEDICAL EXPENSE	4,000.00	4,000.00	7,990.00	1,260.00
522	INMATE MEDICAL			-	
600	ADVERTISING	2,000.00	2,000.00	1,949.72	
603	TELEPHONE DATALINE	-	6,000.00	109.82	5,909.46
605	INTERNET			-	
606	LAUNDRY EXPENSE	9,000.00	10,000.00	5,606.39	7,540.56
608	TELEPHONE	5,000.00	3,500.00	4,420.72	4,818.45
611	RENT - COPIER				
615	TELEPHONE - MOBILE				
616	TRAVEL/TRAINING	2,500.00	2,500.00	1,125.26	841.25
620	CONTRACTED SERVICES	102,250.00	4,500.00	7,768.30	
623	CONTRACTED SERVICES - FOOD	539,969.00	542,383.00	458,107.91	517,628.57
625	CONTRACTED SERVICES - PEST CONT	8,000.00	8,000.00	6,067.94	2,674.89
630	CONTRACTED SERVICES - DJJ	23,000.00	20,000.00	19,750.00	36,525.00
639	CONTRACTED SERVICES - SO HEALTH	572,000.00	546,000.00	567,195.33	543,190.80
640	CONTRACTED SVC - SECURITY	408.00	408.00	408.00	408.00
641	CONTRACTED SVC - SAFETY	3,250.00	3,250.00	-	
650	UTILITIES	230,000.00	213,000.00	202,801.67	207,956.67
651	CONTRACTED SERVICES - TRASH DISPOSAL	15,000.00	12,000.00	12,805.14	11,967.00
667	RENTAL EQUIPMENT	3,000.00	3,000.00	2,786.40	
991	KITCHEN EQUIPMENT	10,000.00	10,000.00	10,732.11	12,716.31
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	1,862,684.84	1,732,762.00	1,604,058.42	1,635,378.76
750	CAPITAL EQUIPMENT	-	-	-	-
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	5,621,948.24	5,440,380.91	4,620,017.84	4,118,728.10

10-505-340 EMERGENCY MANAGEMENT

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	186,975.46	172,328.44	147,324.91	115,480.82
102	OVERTIME	-		2,792.24	
104	LONGEVITY SUPPLEMENT			294.84	102.89
214	SOCIAL SECURITY	14,303.62	13,183.13	11,370.99	8,826.00
216	RETIREMENT - SOUTH CAROLINA	21,557.85	19,320.58	14,748.32	10,858.44
218	RETIREMENT - PORS	15,042.86	14,492.16	14,997.68	12,816.10
222	INSURANCE - WORKERS COMP	2,772.05	2,976.45	2,869.85	2,305.89
224	INSURANCE - MEDICAL	24,092.64	23,651.64	15,162.12	13,343.07

	10-505-340 EMERGENCY MANAGEMENT - Cont.				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
234	COVID SICK TIME				-
	TOTAL SALARY	264,744.48	245,952.40	209,560.95	163,733.21
300	POSTAGE	75.00	75.00	48.19	53.73
301	SUPPLIES - OFFICE	1,000.00	1,000.00	393.81	2,472.05
307	SUPPLIES - MEDICAL	500.00	500.00	-	
310	SUPPLIES - EDUCATIONAL	500.00	500.00	-	
311	SUPPLIES - JANITORIAL			-	67.06
328	TOOLS - SMALL HAND	500.00	500.00	1,229.34	
330	FUEL - GASOLINE	6,500.00	5,200.00	3,817.50	3,802.84
332	FUEL-DIESEL	2,000.00			
334	OIL/LUBRICANTS	250.00	250.00	254.58	35.73
336	TIRE & TUBES	2,100.00	2,100.00	-	1,948.52
340	DUES - ASSOCIATION	225.00	225.00	225.00	
341	SUBSCRIPTIONS				
361	UNIFORM PURCHASES	1,550.00	1,550.00	2,152.96	829.04
382	EMERGENCY OPS EXPENSE	1,500.00	1,500.00	1,130.83	61.14
384	HAZMAT/RESCUE EXPENSE	30,000.00	30,000.00	17,666.51	25,952.08
391	LEASE - COPIER	500.00	350.00	372.37	498.16
404	INSURANCE-BUILDING			1,176.20	1,172.28
406	INSURANCE - VEHICLE	15,515.35	12,464.00	11,663.02	11,432.42
407	INSURANCE - AERIAL	1,657.00	2,500.00	2,441.00	1,430.00
408	INSURANCE - INLAND MARINE	6,850.53	2,171.00	2,081.17	1,708.89
440	MAINTENANCE - TORNADO SIRENS	15,000.00	17,500.00	-	1,022.73
442	REPAIR-ACCIDENT DAMAGE			324.13	
450	MAINTENANCE - VEHICLE	7,000.00	8,000.00	1,567.68	
455	MAINTENANCE - EQUIPMENT	3,000.00	3,000.00	427.77	2,399.21
456	MAINTENANCE - RADIO	500.00	500.00	95.02	
460	MAINTENANCE - OFFICE EQUIPMENT	100.00	100.00	-	
464	MAINTENANCE - COMPUTER				
501	PROPERTY DAMAGES				
502	HURRICANE HELENE - STORM EXPENSES			76,845.15	
509	RADIO COMMUNICATIONS EQUIPMENT	2,000.00	2,500.00	436.28	
515	SAFETY EQUIPMENT	1,000.00	1,000.00	500.00	
605	INTERNET	2,500.00	1,830.00	1,826.40	955.01
608	TELEPHONE	100.00		(588.08)	3,326.20
615	TELEPHONE - MOBILE	2,500.00	2,500.00	1,948.49	3,259.42
616	TRAVEL/TRAINING	2,500.00	2,600.00	3,580.58	1,941.96
617	CERT PROGRAM- TRAINING	4,000.00	5,000.00	1,652.06	1,309.75
640	CONTRACTED SVC - SECURITY				
642	CONTRACTED SVC - COMMUNICATION	32,400.00	21,700.00	21,081.79	
745	CAPITAL ASSETS < $5,000	-			19,054.88
	TOTAL OPERATING	143,822.88	127,115.00	154,349.75	84,733.10
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	408,567.36	373,067.40	363,910.70	248,466.31

	10-505-345 EMS				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	2,609,941.84	78,000.00		
102	OVERTIME	225,000.00	-		
214	SOCIAL SECURITY	214,645.76	5,967.00		
216	RETIREMENT - SOUTH CAROLINA	526,165.21	-		

	10-505-345 EMS - Cont.				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
218	RETIREMENT - PORS	-	16,567.20		
222	INSURANCE - WORKERS COMP	165,918.06	3,190.17		
224	INSURANCE - MEDICAL	532,527.36	15,025.32		
	TOTAL SALARY	4,274,198.23	118,749.69	-	-
300	POSTAGE	300.00			
301	SUPPLIES - OFFICE	1,500.00	300.00		
307	SUPPLIES - MEDICAL	120,000.00			
310	SUPPLIES - EDUCATIONAL	20,000.00			
311	SUPPLIES - JANITORIAL	5,000.00			
328	TOOLS - SMALL HAND	7,500.00	100.00		
330	FUEL - GASOLINE	95,500.00	400.00		
332	FUEL-DIESEL	3,000.00			
334	OIL/LUBRICANTS	-	50.00		
336	TIRE & TUBES	15,000.00			
340	DUES - ASSOCIATION	10,000.00	225.00		
341	SUBSCRIPTIONS	50,325.00			
361	UNIFORM PURCHASES	30,000.00	500.00		
391	LEASE - COPIER	2,500.00	100.00		
509	RADIO COMMUNICATIONS EQUIPMENT	15,000.00			
403	INSURANCE-CONTENTS	25,267.10			
404	INSURANCE-BUILDING				
405	INSURANCE-PROFESSIONAL LIABILITY	10,201.00			
406	INSURANCE - VEHICLE	54,398.00			
408	INSURANCE - INLAND MARINE				
450	MAINTENANCE - VEHICLE	57,500.00	500.00		
455	MAINTENANCE - EQUIPMENT	30,000.00			
456	MAINTENANCE - RADIO	30,000.00			
460	MAINTENANCE - OFFICE EQUIPMENT	7,500.00			
464	MAINTENANCE - COMPUTER	15,000.00			
501	PROPERTY DAMAGES	7,500.00			
502	HURRICANE HELENE - STORM EXPENSES				
515	SAFETY EQUIPMENT	5,000.00	300.00		
605	INTERNET	5,000.00			
608	TELEPHONE	1,200.00	700.00		
615	TELEPHONE - MOBILE	7,000.00	525.00		
616	TRAVEL/TRAINING	25,000.00	200.00		
617	CERT PROGRAM- TRAINING	2,000.00			
620	CONTRACTED SERVICES	14,500.00			
625	CONTRACTED SERVICES-PEST CONTROL				
634	EMS BILLING SERVICES	110,250.00			
642	CONTRACTED SVC - COMMUNICATION				
650	UTILITIES	35,000.00			
745	CAPITAL ASSETS < $5,000	-			
	TOTAL OPERATING	817,941.10	3,900.00	-	-
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	5,092,139.33	122,649.69	-	-

	10-510-100 ROADS & BRIDGES				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	662,497.70	612,012.20	415,868.07	365,116.32
102	OVERTIME	7,139.36	7,976.00	15,761.86	4,622.00
103	TEMP. EMPLOYEE	-	71,952.40	9,912.00	
104	LONGEVITY SUPPLEMENT			18,672.50	9,477.19
107	TEMP. OVERTIME		-	-	
214	SOCIAL SECURITY	50,613.18	46,672.13	33,739.42	27,895.37
216	RETIREMENT - SOUTH CAROLINA	124,284.64	115,069.81	83,529.55	70,760.82
218	RETIREMENT - PORS	-	-		
222	INSURANCE - WORKERS COMP	33,170.83	35,585.84	25,074.83	19,691.47
224	INSURANCE - MEDICAL	138,449.28	134,964.36	97,582.02	77,598.22
	TOTAL SALARY	1,016,154.99	1,024,232.74	700,140.25	575,161.39
300	POSTAGE	100.00	100.00	8.28	
301	SUPPLIES - OFFICE	800.00	500.00	426.65	253.26
307	SUPPLIES - MEDICAL	400.00	300.00	-	
311	SUPPLIES - JANITORIAL	500.00	500.00	244.41	241.10
314	SUPPLIES - PHOTO	200.00	200.00	-	187.87
315	FOOD EXP/EMPLOYEE APPRECIATION	1,500.00	1,500.00	448.73	368.62
318	SUPPLIES - PAVING	2,500.00	500.00	-	
319	SUPPLIES - WELDING	500.00	500.00	75.60	129.60
321	MAINTENANCE - BRIDGE/CULVERTS	189,694.22	183,635.00	61.19	1,037.39
322	PIPE EXPENSE	25,000.00	75,000.00	19,902.24	60,795.36
326	MAINTENANCE - TOOL	2,500.00	2,500.00	1,344.32	775.35
328	TOOLS - SMALL HAND	10,000.00	5,000.00	855.91	7,679.72
330	FUEL - GASOLINE	25,000.00	25,000.00	21,187.34	22,249.91
332	FUEL - DIESEL	125,000.00	105,000.00	66,425.18	103,045.61
334	OIL/LUBRICANTS	2,000.00	2,000.00	37.71	7.94
336	TIRE & TUBES	30,000.00	30,000.00	10,787.48	19,297.23
338	ROAD SIGN EXPENSE	40,000.00	40,000.00	23,139.80	31,703.74
404	INSURANCE-BUILDING				84.96
406	INSURANCE - VEHICLE	27,197.34	18,481.00	17,997.43	15,831.19
408	INSURANCE-INLAND MARINE	19,989.50	16,395.00	17,487.24	17,112.55
442	REPAIRS - ACCIDENT DAMAGE	1,000.00	1,000.00	-	
450	MAINTENANCE - VEHICLE	15,000.00	12,000.00	5,062.62	10,753.43
452	MAINTENANCE - BUILDING			-	
454	MAINTENANCE - HEAVY EQUIPMENT	150,000.00	150,000.00	105,818.79	129,385.73
455	MAINTENANCE - EQUIPMENT			-	
456	MAINTERANCE-RADIO	500.00	500.00	-	
458	MAINTENANCE - ROAD	615,000.00	615,000.00	187,770.17	364,652.08
462	MAINTENANCE - UNIFORM	19,084.00			
465	MAINTENANCE - SMALL EQUIPMENT	2,000.00	2,000.00	764.83	98.16
468	MAINTENANCE - SOFTWARE	16,500.00			
471	PUBLIC INFRA. IMPROV. FUNDS- DIST 1	10,000.00	10,000.00	329,312.02	56,218.90
472	PUBLIC INFRA. IMPROV. FUNDS- DIST 2	10,000.00	10,000.00	23,647.78	45,350.98
473	PUBLIC INFRA. IMPROV. FUNDS- DIST 3	10,000.00	10,000.00	156,690.91	59,244.11
474	PUBLIC INFRA. IMPROV. FUNDS- DIST 4	10,000.00	10,000.00	16,280.00	56,218.90
475	PUBLIC INFRA. IMPROV. FUNDS- DIST 5	10,000.00	10,000.00	21,200.00	
476	PUBLIC INFRA. IMPROV. FUNDS- DIST 6	10,000.00	10,000.00	3,000.00	92,745.73
477	PUBLIC INFRA. IMPROV. FUNDS- DIST 7	10,000.00	10,000.00	59,190.00	76,323.40
485	BRIDGE CONSTRUCTION			7,750.00	
501	PROPERTY DAMAGES	1,500.00	500.00	12.82	681.84
502	HURRICANE HELENE - STORM EXPENSE			486,496.79	
509	RADIO COMMUNICATION EXPENSE	12,000.00	10,000.00	-	
510	PRINTING & BINDING	500.00	300.00	269.04	
515	SAFETY EQUIPMENT	9,000.00	2,500.00	1,804.52	1,384.66
520	MEDICAL EXPENSE			-	
608	TELEPHONE	-	300.00	171.83	850.64
609	SAND EXPENSE			-	
615	TELEPHONE - MOBILE	1,000.00	1,000.00	663.41	603.90

	10-510-100 ROADS & BRIDGES - Cont.				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
616	TRAINING	5,000.00		-	
620	CONTRACTED SERVICES	-		-	
667	RENTAL EQUIPMENT	8,000.00		-	
745	CAPITAL ASSETS < $5,000	-	6,967.00	2,196.13	0.01
	TOTAL OPERATING	1,428,965.06	1,379,178.00	1,588,531.17	1,175,313.87
750	CAPITAL EQUIPMENT	-	-	-	56,775.60
	TOTAL CAPITAL	-	-	-	56,775.60
	GRAND TOTAL	2,445,120.05	2,403,410.74	2,288,671.42	1,750,475.26

	10-515-200 VETERANS AFFAIRS				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	202,838.82	197,803.12	133,544.62	130,905.73
102	OVERTIME				
104	LONGEVITY SUPPLEMENT			5,793.73	4,804.93
214	SOCIAL SECURITY	15,182.50	14,797.27	10,153.58	9,882.59
216	RETIREMENT - SOUTH CAROLINA	37,646.88	36,712.26	25,629.22	25,490.51
222	INSURANCE - WORKERS COMP	4,952.39	6,160.15	1,996.92	1,188.96
224	INSURANCE - MEDICAL	43,014.24	42,114.24	40,121.04	31,828.02
	TOTAL SALARY	303,634.84	297,587.04	217,239.11	204,100.74
300	POSTAGE	250.00	250.00	156.24	174.77
301	SUPPLIES - OFFICE	500.00	500.00	369.88	429.47
330	FUEL - GASOLINE	3,000.00	5,000.00	2,604.26	4,329.39
334	OIL/LUBRICANTS	-	200.00	-	
336	TIRES & TUBES	1,000.00	1,000.00	797.02	
340	DUES - ASSOCIATION	300.00	300.00	185.00	185.00
341	SUBSCRIPTIONS	75.00	65.00	65.00	65.00
361	UNIFORM PURCHASES	500.00	500.00	766.09	374.12
391	LEASE - COPIER	800.00	800.00	376.75	3,383.76
406	INSURANCE - VEHICLE	5,248.27	3,954.00	3,245.16	
450	MAINTENANCE - VEHICLE	1,200.00	1,000.00	1,036.90	669.35
460	MAINTENANCE - OFFICE EQUIPMENT	100.00	100.00	-	
464	MAINTENANCE - COMPUTER	200.00	200.00	-	
468	MAINTENANCE - SOFTWARE	600.00	1,200.00	726.78	
510	PRINTING & BINDING	300.00	300.00	-	
515	SAFETY EQUIPMENT	100.00	100.00	-	
531	REFERENCE MATERIALS	800.00	755.00	755.00	755.00
544	SPECIAL RECOGNITION	1,000.00	1,000.00	-	
605	INTERNET	500.00	500.00	456.60	456.60
608	TELEPHONE	1,100.00	1,100.00	265.17	
615	TELEPHONE - MOBILE	900.00	900.00	1,152.29	1,143.63
616	TRAVEL/TRAINING	5,000.00	5,000.00	2,569.03	2,190.39
619	COMPUTER SERVICES				
745	CAPITAL ASSETS < $5,000		1,000.00		
750	TOTAL OPERATING	23,473.27	25,724.00	15,527.17	14,156.48
	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	327,108.11	323,311.04	232,766.28	218,257.22

10-515-205 ALCOHOL & DRUG ABUSE

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
904	ALCOHOL & DRUG ABUSE	27,500.00	7,500.00	7,500.00	7,500.00
	TOTAL OPERATING	27,500.00	7,500.00	7,500.00	7,500.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL				
	GRAND TOTAL	27,500.00	7,500.00	7,500.00	7,500.00
			-		

10-515-210 HEALTH DEPARTMENT

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
404	INSURANCE - BUILDING	1,586.18	1,502.00	1,501.56	1,372.05
452	MAINTENANCE - BUILDING				
650	UTILITIES				
905	HEALTH DEPARTMENT	33,760.00	33,760.00	33,760.00	33,760.00
	TOTAL OPERATING	35,346.18	35,262.00	35,261.56	35,132.05
750	CAPITAL EQUIPMENT	-	-	-	-
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	35,346.18	35,262.00	35,261.56	35,132.05

10-515-215 INDIGENT CARE

		2026/2027	2025/2026	2024/2025	2023/2024
		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				-
391	LEASE - COPIER				
506	INDIGENT DEFENSE-MIAA	74,795.00	76,700.00	69,612.00	76,944.00
510	PRINTING & BINDING				
	TOTAL OPERATING	74,795.00	76,700.00	69,612.00	76,944.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	74,795.00	76,700.00	69,612.00	76,944.00

10-515-217 COUNTY HUMAN SERVICES (PEACHTREE)

		2026/2027	2025/2026	2024/2025	2023/2024
		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
869	INDIGENT CARE				
	TOTAL OPERATING	-	-	146,048.00	292,096.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	-	-	146,048.00	292,096.00

10-515-220 DSS

		2026/2027	2025/2026	2024/2025	2023/2024
		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	18,005.90	19,290.78
	TOTAL OPERATING	29,200.00	29,200.00	18,005.90	19,290.78
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	29,200.00	29,200.00	18,005.90	19,290.78

10-515-370 DSN BOARD

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
864	OPERATING FUND - DSN	55,000.00	60,000.00	50,000.00	$50,000
	TOTAL OPERATING	55,000.00	60,000.00	50,000.00	50,000.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	55,000.00	60,000.00	50,000.00	50,000.00

10-515-372 SENIOR CENTER

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
	COMMUNITY SCVS HEALTH				
828	SENIOR CENTER OE CHEROKEE COUNTY	50,000.00	50,000.00	50,000.00	30,000.00
	TOTAL OPERATING	50,000.00	50,000.00	50,000.00	30,000.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	50,000.00	50,000.00	50,000.00	30,000.00
		-			

10-515-374 MENTAL HEALTH

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
872	MENTAL HEALTH	93,500.00	85,000.00	85,000.00	35,000.00
	TOTAL OPERATING	93,500.00	85,000.00	85,000.00	35,000.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	93,500.00	85,000.00	85,000.00	35,000.00

10-515-395 LITERACY ASSOCIATION

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
519	LITERACY BOARD	-	-	9,590.33	15,000.00
	TOTAL OPERATING	-	-	9,590.33	15,000.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	-	-	9,590.33	15,000.00

10-520-90 PUBLIC WORKS

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	136,237.50	34,165.76	123,675.15	122,761.75
102	OVERTIME	-		1,448.37	
104	LONGEVITY SUPPLEMENT			3,091.06	
107	TEMP. OVERTIME			-	1,708.51
214	SOCIAL SECURITY	10,230.42	2,613.68	9,685.21	
216	RETIREMENT - SOUTH CAROLINA	25,285.68	6,341.17	24,235.13	9,090.55
222	INSURANCE - WORKERS COMP	2,114.18	61.00	2,241.37	23,204.94
224	INSURANCE - MEDICAL	27,657.60	7,883.88	14,520.26	1,455.80
					12,564.24
	TOTAL SALARY	201,525.38	51,065.49	178,896.55	
300	POSTAGE	50.00	30.00	-	170,785.79
301	SUPPLIES - OFFICE	5,000.00	500.00	269.84	
307	SUPPLIES - MEDICAL	250.00	100.00	-	0.64
311	SUPPLIES - JANITORIAL	250.00	300.00	66.61	520.18
328	TOOLS - SMALL HAND TOOLS	500.00	500.00	-	
330	FUEL - GASOLINE	3,500.00	2,508.00	2,315.07	240.92
332	DIESEL FUEL			-	1,221.76
334	OIL & LUBRICANTS			-	3,665.51
336	TIRES & TUBES	1,000.00		-	
391	LEASE - COPIER	2,000.00	300.00	151.46	
392	LEASE - FAX			-	1,037.47
404	INSURANCE - BUILDING	132.00	126.00	31.41	221.95
406	INSURANCE - VEHICLE	1,180.25	909.00	886.44	886.44
450	MAINTENANCE - VEHICLE	2,850.00	2,500.00	2,929.20	4,434.58
452	MAINTENANCE - BUILDING		2,500.00	4,101.63	5,177.28
454	MAINTENANCE - HEAVY EQUIPMENT			-	
455	MAINTENANCE - EQUIPMENT	750.00	750.00	-	
458	MAINTENANCE - ROAD		1,100.00	-	
460	MAINTENANCE - OFFICE EQUIPMENT	500.00	500.00	-	
464	MAINTENANCE - COMPUTER	500.00	500.00	49.08	113.39
468	MAINTENANCE - SOFTWARE		7,000.00	7,000.00	7,000.00
501	PROPERTY DAMAGES				
502	HURRICANE HELENE - STORM EXPENSES			34.76	
504	GROUNDS KEEPING		1,000.00	-	
510	PRINTING & BINDING	600.00		-	62.53
515	SAFETY EQUIPMENT	600.00	200.00	-	20.00
605	INTERNET	630.00	2,000.00	2,353.08	2,353.08
608	TELEPHONE		500.00	522.84	546.26
615	TELEPHONE - MOBILE	1,800.00	300.00	1,609.43	1,691.25
616	TRAVEL/TRAINING	2,000.00	100.00	-	40.00
625	PEST CONTROL		1,500.00	1,260.00	1,260.00
650	UTILITIES		18,500.00	20,304.28	18,107.94
745	CAPITAL EQUIPMENT < $5,000	-		1,744.75	
768	STORMWATER MONITORING	-			1,291.32
	TOTAL OPERATING	24,092.25	44,223.00	45,629.88	49,892.50
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	225,617.63	95,288.49	224,526.43	220,678.29

10-520-230 CLEMSON EXT

		2026/2027	2025/2026	2024/2025	2023/2024
		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	1,500.00	
903	CLEMSON EXTENSION SERVICE				
	TOTAL OPERATING	1,500.00	1,500.00	1,500.00	-
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL				
	GRAND TOTAL	1,500.00	1,500.00	1,500.00	-
		-			

10-520-384 THICKETTY CREEK

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
469	MAINTENANCE - DAM	18,000.00	18,000.00	18,000.00	13,000.00
	TOTAL OPERATING	18,000.00	18,000.00	18,000.00	13,000.00
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	18,000.00	18,000.00	18,000.00	13,000.00
		-			

10-520-386 USDA SOIL CONSERVATION

		2026/2027	2025/2026	2024/2025	2023/2024
		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				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
330	FUEL - GASOLINE				
332	FUEL - DIESEL				143.64
350	CONTINGENCY FUND				
906	LIBRARY				
	TAX FUNDING	5.20	4.00	4.00	3.9
	TOTAL OPERATING				143.64
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL				
	GRAND TOTAL				143.64

10-525-363	SCC-CHEROKEE CAMPUS				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
350	CONTINGENCY FUND	-	-	100,000.00	100,000.00
444	MAINTENANCE COST				
	TAX FUNDING				
	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				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES				
	TOTAL SALARY				
330	FUEL-GASOLINE				
332	FUEL - DIESEL			275.39	535.87
	TAX FUNDING	4.0 Mills	4.0 Mills		3.8 Mills
	TOTAL OPERATING	-	-	275.39	535.87
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL				
	GRAND TOTAL	-	-	275.39	535.87

Cherokee County
Capital
Budget
2026-2027

2026-2027 CAPITAL BUDGET					
	REQUESTED		ADMINISTRATION APPROVED		
	QTY	PRICE	QTY	PRICE	
ADMINISTRATION					
15 Enterprise Vehicle Leases	21	$ 220,633.96	21	$ 220,633.96	
Office Chair	1	$ 350.00	1	$ 350.00	
ADMINISTRATIVE BUILDING COMPLEX					
Upgrades for BAS system (Building Automated System)		$ 15,000.00		$ 15,000.00	
Painting main hallways on 2nd floor & basement		$ 6,300.00		$ 6,300.00	
Pressure wash admin bld & sidewalks		$ 8,040.00		$ 8,040.00	
Crack Seal Administration Parking Lot		$ 138,650.00		$ 138,650.00	
Office Space - Counter & Walls for IT Department	1	$ 18,500.00	1	$ 18,500.00	
ANIMAL SHELTER					
Kuranda raised beds	170	$ 21,217.00	170	$ 21,217.00	
Commercial Laundry Washing Machine & Dryer Initial Set Up	1	$ 12,500.00		$ -	
Outdoor Animal Adoption Area Turf	1	$ 26,000.00	1	$ 26,000.00	
Dog Crates		$ 1,700.00		$ 1,700.00	
AUDITOR/TREASURER					
Shredder shared by both departments	1	$ 3,000.00	1	$ 3,000.00	
BUILDING SAFETY					
2026 Ford F150 Extended Cab 4x4 for new requested position	1	$ 43,048.00			
2026 Ford F150 Extended Cab 4x4	1	$ 43,048.00	1	Enterprise Leasing	12,144.00
C&D Landfill					
Cat 265 05A Compact Tract Loader	1	$ 96,500.00	1	$ 96,500.00	
Grapple for Volvo	1	$ 19,305.00	1	$ 19,305.00	
New pins, bushings, install grapple, line	1	$ 5,340.51	1	$ 5,340.51	
Remove old thumb/bracket & install new grapple	1	$ 3,293.48	1	$ 3,293.48	
CIRCUIT SOLICITOR					
CLERK OF COURT					
Construction of new secure transaction walls	1	$ 44,500.00	1	$ 44,500.00	
Chairs	5	$ 1,800.00	5	$ 1,800.00	
Stamped Time Clock	1	$ 1,300.00	1	$ 1,300.00	
CODE ENFORCEMENT					
Animal Control vehicle (Ford PKP Police Package)	1	$ 80,761.00	1	$ 80,761.00	
CORONER					
Laptop Computer	1	$ 1,300.00	1	$ 1,300.00	
Portable Medical Exam Light	1	$ 3,850.00	1	$ 3,850.00	
Multi Level Morgue Stretcher	1	$ 3,020.00	1	$ 3,020.00	

	REQUESTED			ADMINISTRATION APPROVED			
	QTY		PRICE	QTY		PRICE	
COURT HOUSE COMPLEX							
Pointing up limestone & brick at courthouse	1	$	93,526.00	1	$	93,526.00	
COUNTY BUILDINGS							
Snowdogg MXII Snow Plow with Rapidlink	1	$	9,000.00		$	-	
Vehicle mounted sprayer	1	$	4,000.00	1	$	4,000.00	
PUBLIC DEFENDER							
DETENTION CENTER							
HVAC Echo Unit	1	$	18,360.00	1	$	18,360.00	
G.L.O.V.E. CD3	5	$	8,863.00	5	$	8,863.00	
E911							
Carpet	1	$	7,000.00	1	$	7,000.00	
EMERGENCY MANAGEMENT							
Repairs to County Command Post bus	1	$	20,000.00	1	$	15,000.00	
Grant match for EOC renovations grant	1	$	425,000.00	1	$	425,000.00	
2025 GMC Sierra 2500 4x4 fully equipped	1	$	64,000.00	1	Enterprise Leasing		13,752.00
9' western pro plus HD straight blade snow plow	1	$	9,000.00	1	$	9,000.00	
Commercial mower & equipment	1	$	12,973.00	1	$	12,973.00	
iPads & Accesseries	5	$	2,500.00	5	$	2,500.00	
EMS							
Building upgrades for EMS Dep @ EOC Complex	1	$	100,000.00	1	$	100,000.00	
Upfit for QRV / Global	1	$	18,671.48	1	$	18,671.48	
Ambulance Lease (6 Total / 4 Year Term)	6	$	530,350.26	6	$	530,350.26	
QRV Lease (5 Total / 3 Year Term)	5	$	126,656.49	5	$	126,656.49	
EOC COMPLEX							
10'x16' Canopy with Addtnl Gutter/DS Drainage for 911/EM Entra	1	$	24,000.00	1	$	24,000.00	
INFORMATION TECHNOLOGY							
Council sound system	1	$	16,158.45	1	$	16,158.45	
IT vehicles	2			1	Enterprise Leasing		12,655.00
Server room UPS battery replacement	1	$	6,293.72	1	$	6,293.72	
Windows server 2025 user CALs	320	$	10,380.80	320	$	10,380.80	
Windows server 2025 licenses	5	$	21,556.40	5	$	21,556.40	
DUO Licenses	310	$	10,044.00	310	$	10,044.00	
Yubikey	150	$	8,352.00	150	$	8,352.00	
ATTORNEY/JUDICIAL							
Conference Room Table and Chairs	1	$	2,230.00	1	$	2,230.00	

	REQUESTED			ADMINISTRATION APPROVED		
	QTY	PRICE	QTY	PRICE		
LAW ENFORCEMENT CENTER						
HVAC Replacement Unit	1	$ 12,960.00	1	$ 12,960.00		
AXON Interview Room Camera System	1	$ 16,153.00	1	$ 16,153.00		
MAGISTRATE						
New keyfob readers for courtroom doors	1	$ 10,989.00	1	$ 10,989.00		
Light switch relocation	1	$ 400.00	1	$ 400.00		
Polycom Camera	1	$ 1,620.00	1	$ 1,620.00		
Panic Button and Camera	1	$ 1,000.00	1	$ 1,000.00		
POST CLOSURE LANDFILL						
John Deere 5100E cab tractor	1	$ 75,800.62	1	$ 75,800.62		
FC15M Flex wing rotary cutter	1	$ 27,335.07	1	$ 27,335.07		
PROBATE						
Probate sound system	1	$ 4,577.13	1	$ 4,577.13		
Chairs	4	$ 1,200.00	4	$ 1,200.00		
Public Works						
Commercial Mower 72"	1	$ 12,207.12	1	$ 12,207.12		
Dell Rugged Laptop	1	$ 2,500.00	1	$ 2,500.00		
Public Works Complex						
Roof on main office building	1	$ 43,000.00	1	$ 43,000.00		
Underground Fiber Line	1	$ 31,766.00	1	$ 31,766.00		
RECYCLING						
2026 Box Truck	1	$ 131,891.00	1	$ 131,891.00		
Spill Containment Pallet -Oil Recycling	8	$ 3,350.00		$ 3,350.00		
Western Global Waste Oil Tank 252 Gallon Double Walled	1	$ 4,350.00		$ 4,350.00		
25 Gallon Electric Oil Drain Pan 110V High Flow Pump	4	$ 1,050.00		$ 1,050.00		
ROADS AND BRIDGES						
Mower Max Boom Mower	1	$ 314,920.24	1	$ 314,920.24		
FLA Attachment, Buffalo Debris Blower	1	$ 11,519.57	1	$ 11,519.57		
2026 GMC Sierra 2500HD Pro 4x4 Crew Cab Utility Bed	1	$ 80,127.30	1	Enterprise Leasing	19,848.00	
2026 GMC Sierra 2500HD Pro 4x4 Crew Cab Standard Bed	1	$ 70,301.10	1	Enterprise Leasing	17,532.00	
2026 F600 DTAX2-45 Bucket Truck (Dur-a-lift)	1	$ 209,557.00	1	$ 209,557.00		
SHERIFF						
AXON tasers and supplies	12	$ 24,129.09	12	$ 24,129.09		
Bulletproof Vests	22	$ 28,635.20	22	$ 28,635.20		
SWAT bulletproof vests	15	$ 44,339.40	15	$ 44,339.40		
FLOCK cameras	30	$ 90,000.00	15	$ 45,000.00		
Ford Patrol Vehicles	12	$ 993,132.00	6	$ 496,566.00		

	REQUESTED		ADMINISTRATION APPROVED	
	QTY	PRICE	QTY	PRICE
SOLICITORS OFFICE				
Canopies	1	$ 12,600.00	1	$ 12,600.00
Painting the outside of the building	1	$ 8,000.00	1	$ 8,000.00
Parking Lot Project/Court House Overflow	1	$ 60,300.00	1	$ 60,300.00
Attorney Chairs	2	$ 750.00	2	$ 750.00
SOLID WASTE COLLECTIONS				
Rollout Carts	2,808	$ 180,000.00		
F250 w/Utility Body	1	$ 65,126.00		$ -
M2-106 Freightliner	1	$ 242,410.00		$ -
STATE AGENCY BUILDING				
2 additional offices -DSS	1	$ 15,000.00	1	$ 15,000.00
ASSESSOR				
iPads & Accessories	4	$ 4,175.00	4	$ 4,175.00
Scanners	4	$ 2,580.00	4	$ 2,580.00
Desktop Printer	1	$ 360.00	1	$ 360.00
VEHICLE MAINTENANCE				
SKWD-500 BAT (high lift wheel dolly)	1	$ 12,654.95	1	$ 12,654.95
74,000lb mobile lifts	4	$ 65,647.78	4	$ 65,647.78
Commercial Floor Scrubber Machine	1	$ 3,600.00	1	$ 3,600.00
VOTER REGISTRATION				
Metal Double Carport for Trailers	1	$ 4,918.32	1	$ 4,918.32
Battery Backups for DS300s	5	$ 2,600.00	5	$ 2,600.00
Heaters for Precints	5	$ 1,200.00	5	$ 1,200.00
Fans for Precints	5	$ 1,000.00	5	$ 1,000.00
US SOIL AND WATER CONSERVATION				
Capital Repairs	1	$ 7,500.00	1	$ 7,500.00
THICKETTY CREEK PROJECT				
Capital Repairs	1	$ 12,000.00	1	$ 12,000.00
CAPITAL CONTINGENCY			1	$ 104,544.76
TOTAL CAPITAL		**$ 5,098,120.48**		**$ 4,067,522.80**

Capital Project Millage	8.2
Value of a mil	$259,454.00
Total	$2,127,522.80
FILOT	$390,000.00
Total	**$2,517,522.80**
29% Capital Improvement Funds (Transfer In GF)	**$1,550,000.00**
Total	**$4,067,522.80**

Cherokee County
E911 Tariff Addressing & Communications
Budget
2026-2027

	REVENUES	ANTICIPATED REVENUE 2026-2027
204-20190	LANDLINE TARIFF	80,000.00
205-40308	STATE REIMBURSABLE	418,206.00
205-40309	STATE CELL SURCHARGE	223,900.00
TOTALS		**722,106.00**

	REVENUES	ANTICIPATED 2025-2026	ACTUAL 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	ACTUAL 2024-2025
204-20190	LANDLINE TARIFF	110,000.00	89,576.70
205-40308	STATE REIMBURSABLE	431,584.00	317,835.00
205-40309	STATE CELL SURCHARGE	202,635.00	207,561.84
TOTALS		**744,219.00**	**614,973.54**

	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

		2026/2027	2025/2026	2024/2025
		ADMIN APPROVED	BUDGET	ACTUAL
100	SALARIES	74,645.75	71,913.05	13,038.74
104	LONGEVITY SUPPLEMENT	-	-	
214	SOCIAL SECURITY	5,567.49	5,358.43	886.40
216	RETIREMENT - SC	13,854.25	13,347.06	2,256.04
222	INSURANCE-WORKERS COMP	133.27	143.83	23.20
224	INSURANCE-MEDICAL	15,356.64	15,025.32	2,748.86
	TOTAL SALARY	**109,557.40**	**105,787.69**	**18,953.24**
300	POSTAGE	50.00	50.00	2.76
301	SUPPLIES - OFFICE	400.00	600.00	12.58
325	SUPPLIES - TRAINING			
340	DUES - ASSOCIATION	175.00	150.00	152.00
350	CONTINGENCY FUND			
391	LEASE-COPIER			
394	LEASE PAYMENT			
442	REPAIRS - ACCIDENT DAMAGE			
445	IT EQUIPMENT/REPAIRS	100.00	500.00	
460	MAINTENANCE - OFFICE EQUIP	100.00	100.00	
464	MAINTENANCE - COMPUTER			
468	MAINTENANCE - SOFTWARE	6,000.00	6,000.00	4,226.45
510	PRINTING/BINDING			
535	PUBLIC EDUCATION			
539	MAP EXPENSE	2,500.00	2,500.00	411.00
600	ADVERTISING			
608	TELEPHONE			
616	TRAVEL/TRAINING			
620	CONTRACTED SERVICES			
642	CONTRACTED SERV -COMMUN			
744	SMART 911			
	TOTAL OPERATING	**9,325.00**	**9,900.00**	**4,804.79**
750	CAPITAL EQUIPMENT			
	TOTAL CAPITAL	**-**	**-**	**-**
	GRAND TOTAL	**118,882.40**	**115,687.69**	**23,758.03**

10-505-243 COMMUNICATIONS

205 E911 TARIFF-SURCHARGE

		2026/2027	2025/2026	2024/2025
		ADMIN APPROVED	BUDGET	ACTUAL
100	SALARIES	208,433.97	78,782.17	73,190.93
102	OVERTIME PAY			347.69
104	LONGEVITY SUPPLEMENT			
214	SOCIAL SECURITY	15,759.89	5,835.08	5,491.30
216	RETIREMENT - SC	38,685.34	14,621.97	13,883.96
222	INSURANCE-WORKERS COMP	278.21	157.56	144.51
224	INSURANCE-MEDICAL	28,463.52	19,205.04	18,134.76
	TOTAL SALARY	**291,620.93**	**118,601.82**	**111,193.15**
300	POSTAGE			74.24
301	SUPPLIES - OFFICE			
325	SUPPLIES - TRAINING			64.49
340	DUES - ASSOCIATION	2,000.00	3,000.00	
350	CONTINGENCY FUND	82,742.67	86,317.49	8,301.92
391	LEASE - COPIER			33.26
394	LEASE PAYMENT	1,700.00	1,500.00	1,302.00
443	MAINTENANCE - GENERATOR	7,000.00	7,000.00	4,650.88
445	IT EQUIPMENT/REPAIRS		1,000.00	36.24
449	MAINTENANCE CAD SYSTEM	71,000.00	78,000.00	1,279.33
456	MAINTENANCE - RADIO EQUIP	4,000.00	4,000.00	1,420.06
460	MAINTENANCE - OFFICE EQUIP		5,000.00	
461	MAINTENANCE - IT EQUIPMENT			
468	MAINTENANCE - SOFTWARE	2,100.00	30,000.00	4,383.74
535	PUBLIC EDUCATION		1,000.00	414.91
561	EQUIPMENT CHARGE 911	65,000.00	125,000.00	113,921.64
615	TELEPHONE - MOBILE	1,800.00	2,200.00	1,767.29
616	TRAVEL/TRAINING	1,760.00	25,000.00	9,768.00
620	CONTRACTED SERVICES	70,000.00	103,000.00	59,365.34
642	CONTRACTED SERVICES - COMMUNICATION	2,500.00	2,000.00	2,832.22
670	ADMIN COMPUTER UPGRADE			
743	E911 TARIFF ACCOUNT			
744	SMART 911			
746	CAPITAL ASSETS > $5,000			8,966.00
888	TRANSFER OUT			
	TOTAL OPERATING	311,602.67	**474,017.49**	**218,581.56**
750	CAPITAL EQUIPMENT			218,126.47
784	ALMA RENOVATIONS			
	TOTAL CAPITAL		-	218,126.47
	GRAND TOTAL	**603,223.60**	**592,619.31**	**547,901.18**

Cherokee County
Solid Waste Fund
Budget
2026-2027

Cherokee County
Solid Waste Fund
Departmental Expenses
2026-2027

Solid Waste Fund

Revenue

Revenues are generated by the Solid Waste Collection and Disposal Fee, and suplimented by a transfer in from General Fund.

The Solid Waste Collection and Disposal Fee was approved by Council on June 29, 2026 (see Ordinance No. 2026-11), in the amount of $222.00 per year, per residential unit.

Revenues

	Solid Waste Fee	**5,629,032.00**
	25,356 Residents x $ 222	
	TRANSFER IN-GF	531,628.46
		$ 6,160,660.46

222-005-95	SOLID WASTE COLLECTIONS				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	1,159,011.21	792,337.88	646,328.94	555,120.99
102	OVERTIME	23,323.86	-	33,476.62	25,217.42
103	TEMP. EMPLOYEE	107,161.60	234,037.44	1,132,928.50	991,227.83
104	LONGEVITY SUPPLEMENT			15,587.18	7,646.93
107	TEMP. OVERTIME		-	-	
214	SOCIAL SECURITY	89,236.55	60,042.23	51,963.53	43,524.71
216	RETIREMENT - SOUTH CAROLINA	219,441.45	147,057.91	127,904.85	110,262.75
218	RETIREMENT - POLICE	-	-	-	
222	INSURANCE - WORKERS COMP	79,320.41	60,954.73	50,233.15	37,380.47
224	INSURANCE - MEDICAL	283,807.20	148,308.84	122,791.08	99,504.42
234	COVID SICK TIME				
	TOTAL SALARY	1,961,302.28	1,442,739.03	2,181,213.85	1,869,885.52
300	POSTAGE	3,000.00		-	
301	SUPPLIES - OFFICE	1,200.00	1,200.00	502.35	
304	SUPPLIES - VEHICLE	1,500.00		-	956.69
307	SUPPLIES - MEDICAL	1,000.00	400.00	-	
311	SUPPLIES - JANITORIAL	1,500.00	1,200.00	924.56	83.79
314	SUPPLIES - PHOTO			-	987.05
315	FOOD EXPENSE/EMPLOYEE APPRECIATION	2,000.00	2,000.00	110.24	
319	SUPPLIES - WELDING			-	
327	SUPPLIES - MISC CART PARTS	8,000.00	8,000.00	836.36	
328	TOOLS, SMALL HAND	1,200.00	1,500.00	1,156.42	6,307.30
330	FUEL - GASOLINE	12,000.00	16,000.00	11,248.84	891.56
332	FUEL - DIESEL	125,000.00	140,000.00	123,604.89	13,532.30
334	OIL/LUBRICANTS		1,000.00	-	133,730.32
336	TIRE & TUBES	100,000.00	80,000.00	72,682.32	21.06
338	SIGN EXPENSE			-	71,612.86
350	CONTINGENCY	19,229.77			
391	LEASE -COPIER	200.00	250.00	191.46	
392	LEASE - FAX				169.61
404	INSURANCE - BUILDING	50.42	48.00	48.00	
406	INSURANCE - VEHICLE	45,628.81	39,960.00	36,600.44	48.00
408	INSURANCE - INLAND MARINE	108.00	107.00	111.48	34,686.01
442	REPAIRS - ACCIDENT DAMAGE	10,000.00		15,367.71	114.36
450	MAINTENANCE - VEHICLE	140,000.00	160,000.00	201,827.83	
452	MAINTENANCE - BUILDING			-	345,718.43
455	MAINTENANCE -EQUIPMENT			-	
460	MAINTENANCE - OFFICE EQUIPMENT	500.00	500.00	496.00	
462	MAINTENANCE - UNIFORM	37,076.00			
464	MAINTENANCE - COMPUTER	100.00	500.00	-	
468	MAINTENANCE - SOFTWARE				17.27
501	PROPERTY DAMAGES	10,000.00	500.00	2,967.92	
502	HURRICANE HELENE - STORM EXPENSES			5,264.99	3,918.96
504	GROUNDS KEEPING	-	400.00	143.51	
510	PRINTING & BINDING		50.00	-	137.96
515	SAFETY EQUIPMENT	23,000.00	10,000.00	15,344.02	
529	TRANSFER OUT				10,173.23
565	ICE EXPENSE	2,000.00			
600	ADVERTISING	450.00	150.00	57.75	
605	INTERNET				42.00

	222-005-95 SOLID WASTE COLLECTIONS - Cont.				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
608	TELEPHONE	1,000.00	1,000.00	773.72	488.93
615	TELEPHONE - MOBILE	5,000.00	5,000.00	1,379.61	4,062.73
616	TRAINING	2,000.00	1,500.00	-	
620	CONTRACTED SERVICES	1,026,079.46	6,500.00	5,940.00	6,480.00
745	CAPITAL ASSETS < $5,000		-		
746	CAPITAL ASSETS				
	TOTAL OPERATING	1,578,822.46	477,765.00	497,580.42	634,180.42
750	CAPITAL EQUIPMENT				636,890.00
	TOTAL CAPITAL	-	-	-	
	GRAND TOTAL	3,540,124.74	1,920,504.03	2,678,794.27	2,504,065.94

	222-005-111 C & D LANDFILL				
		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	247,178.72	242,382.99	207,405.32	190,925.84
102	OVERTIME PAY		-	24,175.69	22,308.15
103	TEMP. EMPLOYEE	-	-	-	
104	LONGEVITY SUPPLEMENT			5,945.31	5,272.73
107	TEMP. OVERTIME			-	
214	SOCIAL SECURITY	18,480.43	18,399.39	17,934.93	16,117.30
216	RETIREMENT - SOUTH CAROLINA	45,876.37	44,986.28	44,257.99	40,779.10
222	INSURANCE - WORKERS COMP	10,504.00	12,496.96	11,952.49	9,205.49
224	INSURANCE - MEDICAL	62,131.68	46,560.84	37,930.90	31,970.52
	TOTAL SALARY	384,171.20	364,826.46	349,602.63	316,579.13
300	POSTAGE	600.00	500.00	489.96	464.64
301	SUPPLIES - OFFICE	500.00	500.00	458.96	278.97
307	SUPPLIES - MEDICAL	50.00	50.00	-	
311	SUPPLIES - JANITORIAL	400.00	400.00	214.21	132.53
315	FOOD/DRINK EXPENSE/EMPLOYEE APPRECIATION	1,200.00	1,200.00	-	
319	SUPPLIES - WELDING				
322	PIPE EXPENSE				
324	GRAVEL EXPENSE	3,500.00	3,500.00	22,010.51	3,052.41
328	TOOLS - SMALL HAND	500.00	500.00	613.85	
330	FUEL - GASOLINE	5,500.00	5,000.00	7,956.84	5,406.49
332	FUEL - DIESEL	50,000.00	50,000.00	32,063.50	47,657.97
334	OIL/LUBRICANTS	1,000.00	1,000.00	419.98	
336	TIRE & TUBES	2,000.00	2,000.00	5,357.71	897.80
338	SIGN EXPENSE	500.00	500.00	-	32.40
340	DUES - ASSOCIATION			-	40.00
374	SECURITY EXPENSE		3,000.00	-	
391	LEASE - COPIER	300.00	500.00	160.58	(16.71)
404	INSURANCE-BUILDING	2,743.43	2,681.00	2,615.64	2,399.91
406	INSURANCE - VEHICLE	6,098.29	3,704.00	3,324.32	3,243.48

222-005-111 C & D LANDFILL - Cont.

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
408	INSURANCE-INLAND MARINE	23,153.47	15,625.00	20,021.30	16,774.80
442	REPAIRS - ACCIDENT DAMAGE			-	
450	MAINTENANCE - VEHICLE	4,000.00	4,000.00	2,010.60	4,072.05
452	MAINTENANCE - BUILDING	2,000.00	4,500.00	1,454.71	738.78
454	MAINTENANCE - HEAVY EQUIPMENT	100,000.00	125,000.00	78,537.65	292,437.89
456	MAINTENANCE-RADIO	200.00	200.00	-	
458	MAINTENANCE - ROAD	2,500.00	2,500.00	867.72	
462	MAINTENANCE - UNIFORM	7,852.00			
464	MAINTENANCE - COMPUTER	500.00	500.00	-	1.25
468	MAINTENANCE -SOFTWARE	1,800.00	1,800.00	1,744.20	1,310.04
480	EROSION CONTROL	1,500.00	4,000.00	-	41.02
502	HURRICANE HELEN - STORM EXPENSE			147,694.58	
504	GROUNDS KEEPING	400.00	400.00	300.20	
510	PRINTING & BINDING			-	
515	SAFETY EQUIPMENT	2,000.00	300.00	45.34	86.38
568	YARD WASTE DISPOSAL	-	30,000.00	-	59,299.00
569	ASPHALT / CONCRETE GRINDING			-	
605	INTERNET	450.00	450.00	456.60	456.60
608	TELEPHONE	1,500.00	1,500.00	1,276.31	2,025.12
615	TELEPHONE - MOBILE	800.00	800.00	1,028.62	777.60
616	TRAVEL/TRAINING	1,000.00	1,000.00	-	1,433.07
620	CONTRACTED SERVICES	2,500.00	482,500.00	2,500.00	27,800.00
625	PEST CONTROL	600.00	600.00	420.00	600.00
650	UTILITIES	4,000.00	4,000.00	3,563.19	3,456.14
666	PORTA-PRIVY			939.40	1,413.23
667	RENTAL EQUIPMENT	10,000.00	10,000.00	37,584.00	17,358.04
762	GROUNDWATER MONITORING	9,000.00	9,000.00	8,600.00	8,500.00
768	STORMWATER MONITORING	6,000.00	6,000.00	3,216.98	1,913.40
774	LANDFILL CONSTRUCTION				
745	CAPITAL ASSETS				
	TOTAL OPERATING	256,647.19	779,710.00	387,947.46	504,084.30
750	CAPITAL EQUIPMENT	-	-	367,900.00	-
	TOTAL CAPITAL	-	-	367,900.00	-
	GRAND TOTAL	640,818.39	1,144,536.46	1,105,450.09	820,663.43

222-005-120 LANDFILL - POST CLOSURE

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	45,353.54	43,693.20	29,883.92	36,128.70
102	OVERTIME			299.41	931.30
103	TEMP. EMPLOYEE		-	-	
104	LONGEVITY			1,225.15	701.31
107	TEMP. OVERTIME			-	
214	SOCIAL SECURITY	3,469.55	3,342.53	2,338.52	2,781.56
216	RETIREMENT - SOUTH CAROLINA	8,417.62	8,109.46	5,738.73	7,041.47
222	INSURANCE - WORKERS COMP	1,699.77	2,035.23	1,568.22	1,961.03
224	INSURANCE - MEDICAL	8,030.88	7,883.88	7,652.76	6,282.12
	TOTAL SALARY	66,971.36	65,064.30	48,706.71	55,827.49
300	POSTAGE	200.00	150.00	125.43	42.68
301	SUPPLIES - OFFICE	150.00	150.00	3.11	77.06
311	SUPPLIES - JANITORIAL			-	
328	TOOLS - SMALL HAND	500.00	500.00	-	
330	FUEL - GASOLINE	2,300.00	3,000.00	2,291.58	3,129.08
332	FUEL - DIESEL			-	
334	OIL/LUBRICANTS			-	19.43
336	TIRES/TUBES	1,000.00	1,000.00	763.55	
338	SIGN EXPENSE	100.00	100.00	-	
340	DUES & SUBSCRIPTIONS			-	
406	INSURANCE - VEHICLE	1,126.18	829.00	808.68	
442	REPAIRS - ACCIDENT DAMAGE			-	808.68
450	MAINTENANCE - VEHICLE	1,200.00	1,200.00	1,100.49	331.20
452	MAINTENANCE - BLDG	200.00	200.00	75.59	1,187.74
454	MAINTENANCE - HEAVY EQUIPMENT	3,000.00	3,000.00	2,281.77	224.60
464	MAINTENANCE - COMPUTER	100.00	100.00	-	1,598.24
480	EROSION CONTROL	150.00	150.00	-	
515	SAFETY EQUIPMENT	50.00	50.00	-	
520	MEDICAL EXPENSE			-	
530	WELL MONITORING	100.00	200.00	-	1,577.33
608	TELEPHONE	1,500.00	1,500.00	1,485.51	1,479.62
615	TELEPHONE - MOBILE	550.00	550.00	544.73	543.03
616	TRAVEL/TRAINING		200.00	-	
620	CONTRACTED SERVICES			-	
650	UTILITIES	4,500.00	4,000.00	4,051.83	3,982.34
745	CAPITAL ASSETS < $5,000			-	
760	GROUNDWATER ASSESSMENT			-	
762	GROUNDWATER MONITORING	37,200.00	37,200.00	33,483.85	33,433.30
764	LANDFILL GAS MONITORING	4,000.00	4,000.00	2,550.42	3,875.22
766	LANDFILL MONITORING	3,500.00	2,500.00	555.57	526.95
770	CONDENSATE DISPOSAL	4,000.00	4,000.00	5,700.00	2,700.00
	TOTAL OPERATING	65,426.18	64,579.00	55,822.11	55,536.50
750	CAPITAL EQUIPMENT				
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	132,397.54	129,643.30	104,528.82	111,363.99

222-005-125 RECYCLING

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
100	SALARIES	479,630.17	414,678.93	333,887.01	297,527.53
102	OVERTIME	3,202.23	3,751.57	3,892.27	3,397.74
103	TEMP. EMPLOYEE	160,742.40	156,024.96	176,494.90	143,625.36
104	LONGEVITY SUPPLEMENT			16,803.48	9,316.42
107	TEMP OVERTIME	-	6,000.00	-	
214	SOCIAL SECURITY	36,936.68	31,867.03	26,894.68	23,207.44
216	RETIREMENT - SOUTH CAROLINA	89,613.70	77,660.71	65,670.07	57,971.54
222	INSURANCE - WORKERS COMP	32,533.11	32,159.22	26,077.87	20,000.91
224	INSURANCE - MEDICAL	80,308.80	78,096.36	50,573.83	42,618.12
	TOTAL SALARY	882,967.09	800,238.78	700,294.11	597,665.06
300	POSTAGE	25.00	25.00	-	
301	SUPPLIES - OFFICE	300.00	250.00	185.35	127.20
307	SUPPLIES - MEDICAL	100.00	100.00	-	
311	SUPPLIES - JANITORIAL	1,000.00	1,000.00	836.34	369.78
315	FOOD/DRINK EXPENSE/EMPLOYEE APPRECIATION	2,000.00	2,000.00	-	
319	SUPPLIES - WELDING		400.00	-	
323	SUPPLIES - RECYCLING	3,000.00	3,000.00	1,656.59	1,562.49
328	TOOLS - SMALL HAND	400.00	400.00	156.37	366.86
330	FUEL - GASOLINE	8,000.00	10,000.00	7,032.32	8,346.34
332	FUEL - DIESEL	35,000.00	35,000.00	25,548.15	28,107.27
334	OIL/LUBRICANTS	1,000.00	500.00	233.53	210.91
336	TIRE & TUBES	15,000.00	15,000.00	11,472.79	4,301.69
337	TIRE DISPOSAL EXPENSE	75,000.00	75,000.00	73,560.80	69,354.54
338	SIGN EXPENSE	250.00	250.00	-	
391	LEASE - COPIER	350.00	300.00	324.73	248.12
404	INSURANCE-BUILDING	2,068.96	2,017.00	1,968.00	1,844.70
406	INSURANCE - VEHICLE	15,046.08	7,859.00	7,716.40	7,270.44
408	INSURANCE-INLAND MARINE	5,032.50	1,078.00	3,550.20	1,081.41
450	MAINTENANCE - VEHICLE	9,500.00	10,000.00	818.22	8,043.37
452	MAINTENANCE - BUILDING	3,000.00	3,000.00	1,766.14	1,617.81
454	MAINTENANCE - HEAVY EQUIPMENT	30,000.00	40,000.00	22,144.82	15,814.56
455	MAINTENANCE - EQUIPMENT	800.00	800.00	-	21.02
456	MAINTENANCE - RADIO		100.00	-	
460	MAINTENANCE - OFFICE EQUIPMENT	100.00	100.00	-	
462	MAINTENANCE - UNIFORM	13,208.00			
464	MAINTENANCE - COMPUTER	300.00	300.00	-	
483	MAINTENANCE - BAILER	25,000.00	50,000.00	3,833.60	20,173.30
501	PROPERTY DAMAGES	100.00	100.00	-	
502	HURRICANE HELENE - STORM EXPENSES			3,340.00	
504	GROUNDS KEEPING	300.00	300.00	101.31	103.30
510	PRINTING & BINDING	100.00	100.00	-	
515	SAFETY EQUIPMENT	4,400.00	900.00	837.27	164.27
566	TV DISPOSAL	15,000.00	15,000.00	8,053.48	9,588.21
600	ADVERTISING	200.00	200.00	-	
605	INTERNET	300.00		-	
608	TELEPHONE	600.00	600.00	350.47	423.17
610	RENT			-	
615	TELEPHONE - MOBILE	1,700.00	1,700.00	1,551.75	1,536.90

222-005-125 RECYCLING - Cont.

		2026/2027	2025/2026	2024/2025	2023/2024
		ADMIN APPROVED	BUDGET	ACTUAL	ACTUAL
616	TRAVEL/TRAINING			-	-
620	CONTRACTED SERVICES			-	-
625	PEST CONTROL	500.00	800.00	420.00	420.00
650	UTILITIES	9,000.00	9,000.00	8,445.98	8,555.61
651	CONTRACTED SERVICES - TRASH DISPOSAL	7,500.00	16,000.00	11,811.68	11,173.20
745	CAPITAL ASSETS < $5,000				
	TOTAL OPERATING	285,180.54	303,179.00	197,716.29	200,826.47
750	CAPITAL EQUIPMENT	-	-	-	-
	TOTAL CAPITAL	-	-	-	-
	GRAND TOTAL	1,168,147.63	1,103,417.78	898,010.40	798,491.53

Cherokee County
Budget
Ordinances
2026-2027

STATE OF SOUTH CAROLINA

ORDINANCE NO. <u>2026-12</u>

COUNTY OF CHEROKEE

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, 2026, AND ENDING JUNE 30, 2027, 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, 2026, and ending June 30, 2027, 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 **$43,204,085.27** the Capital Project Fund budget is balanced at **$4,067,522.80**, the E911 Tariff budget is balanced at **$722,106.00,** and the Solid Waste User Fee for collection and disposal is balanced at **$6,160,660.46.**

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

SECTION 01 — That the County of Cherokee budget for the Fiscal Year 2026/2027 (Beginning July 1, 2026, and ending June 30, 2027) hereto is 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 2026/2027. 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 2026-2027 budget and will be obtained as revenue from the following location: Other Sources. All appropriations made by prior year budget ordinances for which monies have not been obligated or encumbered as of the end of June 30, 2026, 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, 2027, 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 funded department, activity or purpose. The Administrator shall report to the County Council monthly on all such transfers.

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 2026-2027 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 3, 2026
- Labor Day - Monday, September 7, 2026
- Veterans Day - Wednesday, November 11, 2026
- Thanksgiving Day - Thursday, November 26, 2026
- Day after Thanksgiving Day - Friday, November 27, 2026
- Christmas Eve (Observed) - Thursday, December 24, 2026
- Christmas Day - Friday, December 25, 2026
- Day after Christmas (State) Monday, December 28, 2026
- New Year's Day – Friday, January 1, 2027
- Martin Luther King, Jr. Day - Monday, January 18, 2027
- President's Day - Monday, February 15, 2027
- Good Friday - Friday, March 26, 2027
- National Memorial Day - Monday, May 31, 2027

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 calendar 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 3, 2026
Thanksgiving Day	Thursday, November 26, 2026
Christmas Day	Friday, December 25, 2026
National Memorial Day	Monday, May 31, 2027

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

SECTION 16 That any NON-BUDGETED Capital Purchase over $35,000 MUST have County Council approval.

SECTION 17 That ANY DISBURSEMENT from the Contingency Fund MUST be authorized by the County Administrator.

SECTION 18 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 19 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 20 That NO re-organization(s) within any department takes place without County Administrator approval. This includes any re-classification(s) of employees.

SECTION 21 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 22 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 23 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 24 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 25 There shall be no advances in pay for any employee in any department or agency of Cherokee County without County Council approval.

SECTION 26 There shall be no unused 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 to separate from the County the employee will no longer be eligible to use accrued sick leave. Except for extenuating circumstances prior approval may be given by the County Administrator.

SECTION 27

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 28

All Fire Departments that receive any funding allocation from County Council as a part of this ordinance shall be reimbursable in nature. Fire Departments seeking reimbursement shall provide appropriate documentation and proof of expenditure for eligible costs, including, but not limited to, firefighter training, equipment testing, equipment maintenance, and other fire service operational expenses approved by the County.

Additionally, all Fire Departments shall be required to provide an annual financial review prepared by a Certified Public Accountant.

SECTION 29

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 30

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 31 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 32 Fees have been updated by this budget ordinance to reflect the FY26-27 Cherokee County Fee Schedule to go into effect July 1, 2026. See Cherokee County FY26-27 Fee Schedule.

SECTION 33 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, 2027, will not be carried forward.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS **29th** DAY OF JUNE 2026.

CHEROKEE COUNTY COUNCIL

By: ____________________
Timothy F. Spencer - Chairman – District 4

____
David Smith - Vice-Chairman - District 6

Teresa Corry Bonner
Teresa Corry Bonner - District 1

Billy D Blanton
Billy Dean Blanton - District 2

____
Donnie L. Hardin – District 3

____
Elliott Hughes - District 5

Peter M. Wilkins
Peter M. Wilkins - District 7

Attest:

Doris F. Pearson
Doris F. Pearson
Master Clerk to Council

1st Reading:	**05/18/26**
2nd Reading:	**06/01/26**
Public Hearing:	**06/15/26**
3rd Reading:	**06/29/26**

Ordinance No. 2026-12: **2026-2027 Cherokee County Budget**

STATE OF SOUTH CAROLINA)
) ORDINANCE NO.: **2026-11**
COUNTY OF CHEROKEE)

AN ORDINANCE TO ADOPT, CHARGE AND COLLECT A SERVICE OR USER FEE FOR COLLECTION AND DISPOSAL OF SOLID WASTE FOR CHEROKEE COUNTY, SOUTH CAROLINA AND OTHER MATTERS RELATED THERETO

WHEREAS, Cherokee County Council and Cherokee County (the "County") is a body politic and political subdivision of the State of South Carolina; and

WHEREAS, South Carolina Code Ann. § 4-9-30 (5)(a) (Supp. 2022) states specific enumerated powers of the County to include the powers "to assess property and levy ad valorem property taxes and uniform service charges, including the power to tax different areas as different rates related to the nature and level of governmental services provided and make appropriations for functions and operations of the county, including, but not limited to, appropriations for general public works, including roads, drainage, street lighting, and other public works; water treatment and distribution; sewage collection and treatment; courts and criminal justice administration; correctional institutions; public health; social services; transportation; planning; economic development; recreation; public safety; including police and fire protection, disaster preparedness, regulatory code enforcement; hospital and medical care; sanitation, including solid waste collection and disposal; elections; libraries; and to provide for the regulation and enforcement of the above.

WHEREAS, South Carolina Code Ann. § 6-1-330 (Supp. 2022) provides that a local governing body, by ordinance approved by a positive majority, is authorized to charge and collect a service or user fee.

WHEREAS, South Carolina Code Ann. § 6-1-300 (6) (a) – (d) (Supp. 2022) defines "Service or user fee" as a charge required to be paid in return for a particular government service or program. "Service or user fee" also includes "uniform service charges." The revenue generated from the fee must: (a) be used to the benefit of the payers, even if the general public also benefits; (b) only be used for the specific improvement contemplated; (c) not exceed the costs of the improvement; and (d) be uniformly imposed on all payers.

WHEREAS, Cherokee County provides solid waste collection and disposal services to the residents of Cherokee County. In consideration of the increased volume and costs associated with solid waste collection and disposal including the increased costs in tipping fees incurred by the County for the residents to which solid waste collection and disposal is rendered by the County, including collection and disposal of the municipal solid waste, along with various state and federal regulations associated with the collection and disposal of solid waste, costs of collection and disposing of solid waste has significantly increased; and

WHEREAS, Cherokee County pays significantly for the costs of providing roll carts, collecting and disposing of solid waste for the residents to which solid waste collection is rendered by the County of Cherokee County, including the municipalities therein, and

WHEREAS, Cherokee County finds that in order to promote the general health and welfare of the residents of the County, and properly protect the environment, it is necessary to enact regulations governing the process of paying for the collection and disposal of solid waste in the County; and

WHEREAS, Cherokee County Council has determined that a fair and equitable method of paying for the collection and disposal of residential solid waste is to assess a solid waste service or user fee on each residential unit to which solid waste collection and disposal is rendered by the County in Cherokee County, and

WHEREAS, this solid waste service or user fee is to be imposed on those who receive the benefit of the service and is directly related to both the cost of providing the service and the benefit then freely available to the user. The fees are to be structured to produce revenues not to exceed the total costs of the benefits supplied, and

NOW, THEREFORE, BE IT ORDAINED by Cherokee County Council that:

1. There shall be assessed a solid waste service or user fee of $222.00 per year, per residential unit located in Cherokee County, South Carolina to help defray the costs of collection and disposing of solid waste. This service or user fee shall be charged and collected against the property owner of each residential unit within the incorporated and unincorporated areas of Cherokee County and shall be collected by the Treasurer of Cherokee County at the same time and in the same manner as real property taxes are paid.. This solid waste service or user fee shall be included but set forth separately on real property tax notices for all properties subject to this ordinance in Cherokee County.

   For properties subject to this ordinance that are exempt from ad valorem taxes, the solid waste service or user fee authorized hereby shall be billed by the County as a separate invoice to be mailed to applicable property owners on or about the time that real property tax notices are mailed and will be due by January 15 of each succeeding year.

   The solid waste service or user fee shall be due, payable and to be collected in the same manner as real property taxes and shall be subject the same penalties and interest as overdue real property taxes. The County shall pursue all legal remedies available to it to recover past due amounts and shall hold the property owner responsible for all costs of collection, including reasonable attorney fees, as a part of such collection efforts and as a part of the fees imposed by County Council pursuant to state law.

2. As used herein the term "Residential Unit" is defined as follows:

   (a) A house or other structure in which a person or persons live or
   (b) A house or other structure designed for habitation by person or persons whether or not said building or structure is actually used for habitation.

(c) In a building or structure designed for habitation by more than one family, or one group of persons inhabiting one unit, each unit or apartment shall be considered as a separate residence and each unit or apartment assessed a separate fee.
(d) Mobile homes and modular homes designed for or used for human habitation shall be included in the definition of residential unit.

The Cherokee County Assessor, with the assistance of the Cherokee County Building Officials office, shall document and maintain the number of residential units on each parcel of real property.

3. All sums collected under this section shall be deposited in a separate and segregated fund from the County general fund. All sums collected under this section shall be used for the collection, disposal, transfer and recycling of solid waste, including without limitation, the purchase and construction of machinery, equipment, and facilities for such operations, as well as the administrative expenses incurred by the County in the operation of solid waste collection and disposal department and collection of the annual solid waste service or user fee, as well as, solid waste educational programs and activities, litter pickup, and all other things necessary and prudent to provide for the disposal of solid waste in Cherokee County.

4. Cherokee County shall publish the amount of dollars annually collected from the solid waste collection and disposal service or user fee on the Cherokee County website.

5. The solid waste service or user fee shall be charged to each residential unit to which solid waste collection and disposal is rendered by the County in Cherokee County, South Carolina. No residential unit to which solid waste collection and disposal is rendered by the County shall be exempt from the solid waste service or user fee set forth herein.

6. The service or user fee assessed in this Ordinance may be changed from time to time and it may be changed by Cherokee County Council as reflected in its budget ordinance adopted for each fiscal year.

7. It is the legislative intent of the County that a solid waste service or user fee be levied under the terms described herein. The County asserts that this legislative intent must prevail if it can be reasonably discovered in the language used, and such language must be construed in light of the ordinance's intended purpose. To the extent any portion of this ordinance should be found illegal or unenforceable by a court of competent jurisdiction, the offending portion shall be void and of no effect and is deemed severable from the remainder. The rest of the ordinance shall remain in force and effect and shall be interpreted according to the findings and express and implied legislative intent of be operative and enforceable to the fullest extent.

8. This Ordinance shall become effective upon third reading of the Cherokee County Council.

ADOPTED BY CHEROKEE COUNTY COUNCIL THIS **29th** **DAY OF** **JUNE, 2026**.

CHEROKEE COUNTY COUNCIL -

Timothy F. Spencer – Chairman – District 4

David Smith – Vice-Chairman – District 6

VOTED NO

Teresa Corry Bonner – District 1

Billy D. Blanton – District 2

Donnie L. Hardin – District 3

VOTED NO

Elliott Hughes – District 5

Peter M. Wilkins – District 7

First Reading:	**05/18/26**
Second Reading:	**06/01/26**
Public Hearing:	**06/15/26**
Third Reading:	**06/29/26**

ATTEST:

Doris F. Pearson,
Master Clerk to County Council

Ordinance No. 2026-11

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2026-13**

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 DMW (DRAYTONVILLE, MCKOWNS MOUNTAIN, AND WILKINSVILLE) VOLUNTEER FIRE DEPARTMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027, 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, 2026, and ending June 30, 2027, 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 ordain:

SECTION 01. That the County of Cherokee budget for the DMW Volunteer Fire Department for the fiscal year 2026-2027 (beginning July 1, 2026, and ending June 30, 2027) as hereto attached is approved and adopted.

SECTION 02. 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 2026-2027.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS **29TH DAY OF JUNE 2026.**

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

Billy D Blanton

BILLY D. BLANTON

Teresa Bonner

TERESA BONNER

DONNIE HARDIN

Elliott Hughes

ELLIOTT HUGHES

Peter M. Wilkins

PETER M. WILKINS

ATTEST:

Doris F. Pearson

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING	**05/18/26**
2ND READING	**06/01/26**
PUBLIC HEARING	**06/15/26**
3RD READING	**06/29/26**

Ordinance No. 2026-13 - DMW VFW

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2026-14**

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 GRASSY POND VOLUNTEER FIRE DEPARTMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027, 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, 2026, and ending June 30, 2027, 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 ordain:

SECTION 01. That the County of Cherokee budget for the Grassy Pond Volunteer Fire Department for the fiscal year 2026-2027 (beginning July 1, 2026, and ending June 30, 2027) as hereto attached is approved and adopted.

SECTION 02. 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 2026-2027.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS **29th DAY OF JUNE 2026**.

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

BILLY D. BLANTON

Teresa Bonner

TERESA BONNER

DONNIE HARDIN

ELLIOTT HUGHES

Peter M. Wilkins

PETER M. WILKINS

ATTEST:

Doris F. Pearson

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING	**05/18/26**
2ND READING	**06/01/26**
PUBLIC HEARING	**06/15/26**
3RD READING	**06/29/26**

Ordinance No. 2026-14 - GRASSY POND VFD

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2026-15**

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, 2026, AND ENDING JUNE 30, 2027, 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, 2026, and ending June 30, 2027, 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 ordain:

SECTION 01. That the County of Cherokee budget for the Buffalo Volunteer Fire Department for the fiscal year 2026-2027(beginning July 1, 2026, and ending June 30, 2027) as hereto attached is approved and adopted.

SECTION 02. 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 2026-2027.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS **29th DAY OF JUNE 2026**.

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

Billy D. Blanton

BILLY D. BLANTON

Teresa Bonner

TERESA BONNER

BONNIE HARDIN

ELLIOTT HUGHES

Peter M. Wilkins

PETER M. WILKINS

ATTEST:

Doris F. Pearson

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING	**05/18/26**
2ND READING	**06/01/26**
PUBLIC HEARING	**06/15/26**
3RD READING	**06/29/26**

ORDINANCE NO. 2026-15 BUFFALO VFD

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2026-16**

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 CORINTH VOLUNTEER FIRE DEPARTMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027, 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, 2026, and ending June 30, 2027, 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 ordain:

SECTION 01. That the County of Cherokee budget for the Corinth Volunteer Fire Department for the fiscal year 2026-2027 (beginning July 1, 2026, and ending June 30, 2027) as hereto attached is approved and adopted.

SECTION 02. 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 2026-2027.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS **29th DAY OF JUNE 2026**.

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

BILLY D. BLANTON

TERESA BONNER

DONNIE HARDIN

ELLIOTT HUGHES

PETER M. WILKINS

ATTEST:

Doris F. Pearson

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING	**05/18/26**
2ND READING	**06/01/26**
PUBLIC HEARING	**06/15/26**
3RD READING	**06/29/26**

ORDINANCE NO. 2026-16 - CORINTH VFD

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2026-17**

AN ORDINANCE LEVYING AN AD VALOREM TAX FOR THE OPERATION AND MAINTENANCE OF THE GAFFNEY FIRE PROTECTION AREA FOR THE CALENDAR YEAR 2026/2027.

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. As provided by County Council there will be a 16.0 mill levy in the Gaffney Fire Protection Area for the calendar year 2026/2027.

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 **29th DAY OF JUNE 2026.**

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

Billy D. Blanton

BILLY D. BLANTON

Teresa Bonner

TERESA BONNER

DONNIE HARDIN

ELLIOTT HUGHES

Peter M. Wilkins

PETER M. WILKINS

ATTEST:

Doris F. Pearson

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING	**05/18/26**
2ND READING	**06/01/26**
PUBLIC HEARING	**06/15/26**
3RD READING	**06/29/26**

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2026-18**

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, 2026, AND ENDING JUNE 30, 2027, 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, 2026, and ending June 30, 2027, 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 ordain:

SECTION 01. That the County of Cherokee budget for the Antioch Volunteer Fire Department for the fiscal year 2026-2027 (beginning July 1, 2026, and ending June 30, 2026) as hereto attached is approved and adopted.

SECTION 02. 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 2026-2027.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS **29th DAY OF JUNE 2026.**

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

BILLY D. BLANTON

TERESA BONNER

DONNIE HARDIN

ELLIOTT HUGHES

PETER M. WILKINS

ATTEST:

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING	**05/18/26**
2ND READING	**06/01/26**
PUBLIC HEARING	**06/15/26**
3RD READING	**06/29/26**

ORDINANCE NO. 2026-18 - ANTIOCH VFD

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2026-19**

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 CHEROKEE CREEK VOLUNTEER FIRE DEPARTMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027, 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, 2026, and ending June 30, 2027, 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 ordain:

SECTION 01. That the County of Cherokee budget for the Cherokee Creek Volunteer Fire Department for the fiscal year 2026-2027 (beginning July 1, 2026, and ending June 30, 2027) 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 2026-2027.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS **29th DAY OF JUNE 2026**.

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

Billy D Blanton

BILLY D. BLANTON

Teresa Bonner

TERESA BONNER

DONNIE HARDIN

ELLIOTT HUGHES

Peter M. Wilkins

PETER M. WILKINS

ATTEST:

Doris F. Pearson

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING	**05/18/26**
2ND READING	**06/01/26**
PUBLIC HEARING	**06/15/26**
3RD READING	**06/29/26**

ORDINANCE NO. 2026-19 - CHEROKEE CREEK VFD

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2026-20**

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 GOUCHER/WHITE PLAINS VOLUNTEER FIRE DEPARTMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027, AND DECLARING THAT THE SAME SHALL CONSTITUTE THE BUDGET OF THE GOUCHER/WHITE PLAINS 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 Goucher/White Plains Volunteer Fire Department for the next fiscal year, beginning July 1, 2026, and ending June 30, 2027, 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 ordain:

SECTION 01. That the County of Cherokee budget for the Goucher/White Plains Volunteer Fire Department for the fiscal year 2026-2027 (beginning July 1, 2026, and ending June 30, 2027) as hereto attached is approved and adopted.

SECTION 02. 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 2026-2027.

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2026-20**

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 GOUCHER/WHITE PLAINS VOLUNTEER FIRE DEPARTMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027, AND DECLARING THAT THE SAME SHALL CONSTITUTE THE BUDGET OF THE GOUCHER/WHITE PLAINS 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 Goucher/White Plains Volunteer Fire Department for the next fiscal year, beginning July 1, 2026, and ending June 30, 2027, 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 ordain:

SECTION 01. That the County of Cherokee budget for the Goucher/White Plains Volunteer Fire Department for the fiscal year 2026-2027 (beginning July 1, 2026, and ending June 30, 2027) as hereto attached is approved and adopted.

SECTION 02. 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 2026-2027.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS **29th DAY OF JUNE 2026**.

CHEROKEE COUNTY COUNCIL

____
TIM SPENCER, CHAIRMAN

____
DAVID SMITH, VICE-CHAIRMAN

____
BILLY D. BLANTON

____
TERESA BONNER

____
DONNIE HARDIN

____
ELLIOTT HUGHES

____
PETER M. WILKINS

ATTEST:

____
DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING	**05/18/26**
2ND READING	**06/01/26**
PUBLIC HEARING	**06/15/26**
3RD READING	**06/29/26**

ORDINANCE NO. 2026-20 - GOUCHER/WHITE PLAINS VFD

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2026-21**

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, 2026, AND ENDING JUNE 30, 2027, 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, 2026, and ending June 30, 2027, 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 ordain:

SECTION 01. That the County of Cherokee budget for the Blacksburg Fire District for the fiscal year 2026-2027(beginning July 1, 2026, and ending June 30, 2027) as hereto attached is approved and adopted.

SECTION 02. 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 2026-2027.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS **29th DAY OF JUNE 2026**.

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

Billy D Blanton

BILLY D BLANTON

Teresa Bonner

TERESA BONNER

DONNIE HARDIN

ELLIOTT HUGHES

Peter M. Wilkins

PETER M. WILKINS

ATTEST:

Doris F. Pearson

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING	**05/18/26**
PUBLIC HEARING	**06/15/26**
2nd READING	**06/01/26**
3RD READING	**06/29/26**

ORDINANCE NO. 2026-21 - BLACKSBURG FIRE DISTRICT

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE **ORDINANCE NO. 2026-22**

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, 2026, AND ENDING JUNE 30, 2027, 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, 2026, and ending June 30, 2027, 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 ordain:

SECTION 01. That the County of Cherokee budget for the CKC Volunteer Fire Department for the fiscal year 2026-2027 (beginning July 1, 2026, and ending June 30, 2027) as hereto attached is approved and adopted.

SECTION 02. 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 2026-2027.

ADOPTED AND APPROVED BY THE COUNTY COUNCIL OF CHEROKEE COUNTY ON THIS **29th DAY OF JUNE 2026**.

CHEROKEE COUNTY COUNCIL

TIM SPENCER, CHAIRMAN

DAVID SMITH, VICE-CHAIRMAN

BILLY D. BLANTON

TERESA BONNER

DONNIE HARDIN

ELLIOTT HUGHES

PETER M. WILKINS

ATTEST:

DORIS F. PEARSON,
MASTER CLERK TO COUNCIL

1ST READING	**05/18/26**
2ND READING	**06/01/26**
PUBLIC HEARING	**06/15/26**
3RD READING	**06/29/26**

ORDINANCE NO. 2026-22 - CKC FVD