

COUNTY OF SALUDA, SOUTH CAROLINA
GENERAL OPERATING BUDGET
FISCAL YEAR 2026-2027

COUNTY COUNCIL MEMBERS

JAMES L. MOORE	CHAIRMAN
CAREY BEDENBAUGH	VICE-CHAIRMAN
JAMES FRANK DANIEL, SR	COUNCIL MEMBER
JOHN W. ATKINSON	COUNCIL MEMBER
JUSTIN ANDERSON	COUNCIL MEMBER

SALUDA COUNTY FINANCE
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<u>DEPARTMENTS</u>	<u>ACCOUNT #</u>	<u>PAGE</u>
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AIRPORT	42912	58
ANNUAL AUDIT	41512	35
ANNUAL LEAVE	49241	76
AUDITOR	41511	34
BLOODBORNE PATHOGENS	44113	64
BUILDING CODES	42913	59
BURTON CENTER	44173	66
CLEMSON EXTENSION SERVICE	45135	71
CLERK OF COURT	41210	27
CORONER	41260	34
COUNCIL ON AGING	44432	68
DATA PROCESSING	41920	41
DELINQUENT TAX COLLECTOR	41516	38
DETENTION CENTER	42311	54-55
DISPATCH	42113	48
DSS	44411	67
ECONOMIC DEVELOPMENT	46520	74
ELECTION/REGISTRATION	41410	33

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<u>DEPARTMENT</u>	<u>ACCOUNT #</u>	<u>PAGE</u>
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EMERGENCY MANAGEMENT/E911	41911	40
FAMILY COURT	41212	29
FIRE BOARD	42211	52-53
HEALTH CENTER	44171	66
INDIGENT MEDICAL CARE	44112	64
INFORMATION TECHNOLOGY SERVICES (IT)	41941	45
INSURANCE	49221	75
JUVENILE JUSTICE (SC DEPT)	42361	57
LEGAL SERVICES	41520	39
LIBRARY	45511	72
LIBRARY – STATE AID	45512	73
MAGISTRATE	41211	28
MAINTENANCE	41939	42
PROBATE JUDGE	41240	31
PUBLIC BUILDINGS	41940	43-44
PUBLIC SAFETY	42950	60
RECREATION	45111	70-71
RISK MANAGEMENT	44114	65
ROADS AND BRIDGES	43111	61-62
SHERIFF	42111	46-47
SHERIFF GRANTS/SRO	42114	49

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<u>DEPARTMENT</u>	<u>ACCOUNT #</u>	<u>PAGE</u>
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SOLID WASTE (CONV CENTERS)	43212	63
TAX ASSESSOR	41514	36
TREASURER	41515	37
TRI-COUNTY DEFENDER	41231	30
TRI-COUNTY SOLICITOR	41230	30
TRI-COUNTY YOUTH SERVICES	42360	57
UNEMPLOYMENT COMPENSATION	49411	76
UPPER SAVANNAH COG	48011	75
VETERANS AFFAIRS	44445	69
VICTIM SERVICES	42355	56
WESTVIEW BEHAVIORAL HEALTH	44111	64

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AN ORDINANCE NUMBER 04-26 TO ESTABLISH OPERATING AND CAPITAL BUDGETS FOR THE OPERATION OF THE COUNTY GOVERNMENT OF SALUDA COUNTY FOR THE FISCAL YEAR COMMENCING JULY 1, 2026; TO PROVIDE FOR THE LEVY OF TAXES ON ALL TAXABLE PROPERTY IN SALUDA COUNTY FOR ALL COUNTY PURPOSES FOR THE FISCAL YEAR COMMENCING JULY 1, 2026; TO PROVIDE FOR THE EXPENDITURE OF TAX REVENUES AND OTHER COUNTY FUNDS; TO PROVIDE FOR OTHER COUNTY PURPOSES; TO PROVIDE APPROPRIATIONS FOR THE FISCAL YEAR COMMENCING JULY 1, 2026; AND TO PROVIDE FOR CERTAIN FISCAL AND OTHER MATTERS RELATING TO COUNTY GOVERNMENT. BE IT ORDAINED AND ENACTED BY THE COUNTY COUNCIL OF SALUDA COUNTY, SOUTH CAROLINA:

SECTION I.

A TAX OF SUFFICIENT MILLS TO PAY FOR THE APPROPRIATIONS FOR SALUDA COUNTY BUDGET HEREINAFTER MADE FOR THE FISCAL YEAR COMMENCING JULY 1, 2026, AND ENDING JUNE 30, 2027, AFTER CREDITING AGAINST SAID APPROPRIATIONS ALL OTHER REVENUE ANTICIPATED TO ACCRUE TO SALUDA COUNTY DURING SAID FISCAL YEAR, NOT EARMARKED FOR SPECIFIC PURPOSES, IS HEREBY LEVIED UPON ALL TAXABLE PROPERTY OF SALUDA COUNTY FOR COUNTY PURPOSES.

SECTION II.

FOR THE PURPOSE OF MEETING THE APPROPRIATIONS MADE IN THIS ORDINANCE, THE FOLLOWING RECEIPTS AND ANTICIPATED REVENUES OF

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SALUDA COUNTY ARE HEREBY ALLOTTED FOR SUCH PURPOSES, TOGETHER WITH ALL OTHER INCOME NOT SPECIFICALLY ALLOCATED TO OTHER PURPOSES. IT IS ESTIMATED THAT THE FOLLOWING REVENUE WILL ACCRUE TO SALUDA COUNTY DURING THE FISCAL YEAR 2026-2027.

INTERGOVERNMENTAL REVENUE

10-10-30-33513	ACCOMMODATION TAX	232,800
10-10-30-33593	EMERGENCY PREPAREDNESS	8,949
10-10-30-33315	FEDERAL PILT	2,168
10-10-30-33300	LOCAL GOVERNMENT FUND	1,178,000
10-10-30-33508	MANUFACTURERS REMB	540,000
10-10-30-33510	MERCHANTS INVENTORY	15,885
10-10-30-33511	MOTOR CARRIER	308,010
10-10-30-33311	NATIONAL FOREST FUND	19,250
10-10-30-33590	REGISTRATION/ELECTION	17,500
10-10-30-33594	SALARY SUPPLEMENTS	181,226
10-10-30-33582	SCHOOL RESOURCE OFFICERS (GRANT/2)	181,957
10-10-30-33592	SCHOOL RESOURCE OFFICERS 50/50 (3)	163,501
10-10-30-34760	STATE LIBRARY – STATE AID	200,000
10-10-30-33595	VETERAN AFFAIRS	5,620
10-10-30-34511	VITAL STATISTICS	35,000
TOTAL INTERGOVERNMENTAL REVENUE		3,089,866

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LOCAL REVENUE

10-10-60-36410	AIRPORT RENT	16,740
10-10-50-35179	ANIMAL CONTROL FEES	500
10-10-60-36411	AVIATION FUEL	188,000
10-10-20-32210	BUILDING PERMITS	328,500
10-10-50-35111	CIRCUIT COURT FINES	19,225
10-10-40-34120	CLERK OF COURT FEES	156,200
10-10-40-34204	CORONER FEES	2,000
10-10-40-34182	DELINQUENT SERVICES	4,415
10-10-40-34160	DELINQUENT TAX FEES	1,840
10-10-40-34155	DECAL FEE	18,976
10-10-40-34140	DRIVEWAY APP/INSTALL FEE	11,240
10-10-40-34170	EMS COLLECTIONS	1,422,947
10-10-50-35130	FAMILY COURT FEES	36,947
10-10-20-32200	FILOT	464,205
10-10-60-36710	FRANCHISE FEES	10,550
10-10-60-36111	INTEREST – CO. OPERATING	12,200
10-10-40-34161	LIBRARY FEES	4,680
10-10-30-33525	L O S T – NEW REVENUE	558,660
10-10-30-33526	L O S T – ROLLBACK	1,885,000
10-10-50-35140	MAGISTRATE FINES	161,700
10-10-60-36011	MISCELLANEOUS REVENUE	17,500

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LOCAL REVENUE (CONT)

10-10-20-32220	MOBILE HOME DECALS	14,600
10-10-40-34110	PROBATE FEES	58,800
10-10-10-31111	PROPERTY TAXES (Current and Delinquent)	8,937,621
10-10-10-31131		
10-10-40-33999	RECREATION	24,400
10-10-60-36210	RENT (AG; AM. LEG)	81,458
10-10-40-34211	SHERIFF FEES	2,460
10-10-20-32250	ROAD FEE	25
10-10-20-32230	TOWER APPLICATION FEE	24,190
10-10-10-31121	VEHICLE TAXES	1,638,373
10-10-40-34190	VICTIM SERVICES	26,700
10-10-50-35165	WORTHLESS CHECK FEE	320

TOTAL LOCAL REVENUE	16,130,972
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TOTAL GENERAL FUND	19,220,838.00
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DEBT SERVICE	509,724.00
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GRAND TOTAL	19,730,562.00
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SECTION III.

THERE IS HEREBY APPROPRIATED FOR THE FISCAL YEAR COMMENCING JULY 1, 2026, THE FOLLOWING SUMS OF MONEY, IF SO MUCH BE NECESSARY, IN THE AMOUNTS AND FOR THE PURPOSES HEREIN SET FORTH AS FOLLOWS:

SUMMARY OF PROPOSED EXPENDITURES

	GENERAL OPERATING	TOTAL
LEGISLATIVE:		
41110 COUNTY COUNCIL	531,036	531,036
JUDICIAL & LAW ENFORCEMENT:		
41210 CLERK OF COURT	280,747	
41260 CORONER	317,378	
42311 DETENTION CENTER	2,040,403	
42113 DISPATCH	728,338	
41212 FAMILY COURT	106,899	
42361 JUVENILE JUSTICE	500	
41211 MAGISTRATE	417,188	
41240 PROBATE JUDGE	265,254	
42950 PUBLIC SAFETY	286,789	
42111 SHERIFF	2,131,281	
42114 SHERIFF/SCHOOL RESOURCE OFFICERS	422,247	

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	GENERAL OPERATING	TOTAL
JUDICIAL & LAW ENFORCEMENT (CONT):		
41231 TRI-COUNTY DEFENDER	41,045	
41230 TRI-COUNTY SOLICITOR	295,291	
42360 TRI-COUNTY YOUTH SERVICES	2,600	
42355 VICTIM SERVICES	60,268	7,396,228
FINANCE AGENCIES:		
41511 AUDITOR	193,561	
41516 DELINQUENT TAX COLLECTOR	78,946	
41514 TAX ASSESSOR	285,293	
41515 TREASURER	184,819	742,619
ADMINISTRATIVE:		
41512 ANNUAL AUDIT	19,370	
41410 ELECTION/REGISTRATION	186,186	
41941 INFORMATION TECHNOLOGY SERVICES	292,705	
41520 LEGAL SERVICES	75,000	
41940 PUBLIC BUILDINGS	1,662,938	2,236,199
HUMAN SERVICES:		
44113 BLOODBORNE PATHOGENS	2,800	
44173 BURTON CENTER	8,500	
45135 CLEMSON EXTENSION SERVICES	8,500	
44432 COUNCIL ON AGING	7,500	

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	GENERAL OPERATING	TOTAL
HUMAN SERVICES (CONT):		
44411 DSS	27,455	
44171 HEALTH CENTER	13,095	
44112 INDIGENT MEDICAL CARE	18,798	
44445 VETERANS AFFAIRS	55,439	
44111 WESTVIEW BEHAVIORAL HEALTH SERVICES	2,000	144,087
PUBLIC SAFETY:		
41911 EMERGENCY MANAGEMENT/E911	444,695	
42155 EMERGENCY MEDICAL SERVICES	3,107,864	
42211 FIRE BOARD	596,533	
44114 RISK MANAGEMENT	84,451	4,233,543
PUBLIC WORKS:		
41939 MAINTENANCE	306,873	
43111 ROADS & BRIDGES	1,199,504	
43212 SOLID WASTE	1,039,949	2,546,326
PLANNING & DEVELOPMENT:		
42912 AIRPORT	216,220	
42913 BUILDING CODES	304,500	
46520 ECONOMIC DEVELOPMENT	45,000	
46120 SOIL & WATER CONSERVATION	30,000	
48011 UPPER SAVANNAH COG	13,616	609,336

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	GENERAL OPERATING	TOTAL
CULTURE/RECREATION:		
45121 ACCOMMODATIONS TAX	29,000	
45511 LIBRARY	167,388	
45512 LIBRARY – STATE AID	200,000	
45111 RECREATION	284,415	680,803
OTHER:		
49241 ANNUAL LEAVE	42,500	
41920 DATA PROCESSING – TOWN TAXES	4,761	
49221 INSURANCE	48,400	
49411 UNEMPLOYMENT COMPENSATION	5,000	100,661
TOTAL APPROPRIATED		19,220,838
SUMMARY OF GENERAL FUND APPROPRIATIONS		19,220,838
SUMMARY ESTIMATED REVENUES		19,220,838
BALANCE		- 0 -

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SECTION IV.

THERE ARE HEREBY RESERVE ACCOUNTS HELD FOR ANY APPROVED COUNTY CAPITAL EXPENSES:

- VEHICLE PURCHASES/LEASE PAYMENTS
- HEAVY EQUIPMENT PURCHASES/LEASE PAYMENTS
- BUILDING REPAIR FOR THE PURPOSE OF CONSTRUCTING, PURCHASING, RENOVATING OR REPAIRS APPROVED FOR COUNTY BUILDINGS.
- AMBULANCE PURCHASES/LEASE PAYMENTS
- COUNTY BUILDINGS FOR THE PURPOSE OF CONSTRUCTION, PURCHASING OR RENOVATING A COUNTY FACILITY

UNDER ORDINANCE NO. 04-00, COUNTY COUNCIL APPROVED FOR \$40,000.00 TO BE DEPOSITED TO THE VEHICLE AND EQUIPMENT RESERVE ACCOUNTS AND UNDER ORDINANCE NO. 04-04, \$50,000 TO BUILDING REPAIR EACH FISCAL YEAR PROVIDED FUNDS ARE AVAILABLE FROM UNEXPENDED BUDGET MONIES, UNLESS A DIFFERENT AMOUNT IS DIRECTED BY COUNTY COUNCIL. COUNTY COUNCIL APPROVED TO DEPOSIT ALL 2025-2026 FUNDS INTO THE HEAVY EQUIPMENT RESERVE ACCOUNT.

SECTION V.

THERE IS HEREBY A RESERVE ACCOUNT HELD FOR INFRASTRUCTURE IN AN EFFORT TO BRING ECONOMIC DEVELOPMENT AND TOURISM TO SALUDA COUNTY AS WELL AS BENEFITING THE CITIZENS OF SALUDA COUNTY FOR ANY COUNTY COUNCIL APPROVED EXPENDITURE DURING FISCAL YEAR 2026-2027.

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SECTION VI.

THERE IS HEREBY A RESERVE ACCOUNT ESTABLISHED FOR THE PURPOSE OF CONSTRUCTION OR RENOVATION OF THE LIBRARY BUILDING. UNEXPENDED FISCAL YEAR 2025-2026 COUNTY PORTION OF THE LIBRARY BUDGET FUNDS TO BE DEPOSITED TO THIS RESERVE ACCOUNT.

AN ORDINANCE

TO FURTHER MEET THE APPROPRIATIONS PROVIDED BY THIS ORDINANCE, THE SALUDA COUNTY AUDITOR IS AUTHORIZED AND DIRECTED TO LEVY UPON TAXABLE PROPERTY IN SALUDA COUNTY, SOUTH CAROLINA, AND THE SALUDA COUNTY TREASURER IS DIRECTED TO COLLECT A TAX NECESSARY TO MEET ALL BUDGET REQUIREMENTS, EXCEPT AS PROVIDED FOR BY OTHER REVENUE SOURCES, FOR THE OPERATION OF THE COUNTY GOVERNMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 THROUGH JUNE 30, 2027.

1. ALL COUNTY PURCHASES SHALL BE MADE IN ACCORDANCE WITH THE PURCHASING PRACTICES ESTABLISHING A CENTRALIZED PURCHASING SYSTEM FOR THE PROCUREMENT OF GOODS AND SERVICES REQUIRED BY SALUDA COUNTY IN CONFORMITY WITH PURCHASING POLICIES AND PROCEDURES ESTABLISHED AND APPROVED BY THE COUNTY GOVERNING BODY. THE APPROPRIATIONS PROVIDED IN THE ORDINANCE SHALL NOT IN ANY CASE BE EXCEEDED AND ANY CONTRACTS WHICH MAY BE MADE FOR WHICH MAY IN ANY MANNER PROVIDE FOR THE EXPENDITURES OF FUNDS IN EXCESS OF THOSE

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PROVIDED IN THE ORDINANCE SHALL NOT BE BINDING UPON SALUDA COUNTY WITHOUT COUNTY COUNCIL OR ADMINISTRATOR APPROVAL.

2. NO MONEY APPROPRIATED FOR ANY SPECIFIC PURPOSE UNDER THE PROVISIONS OF THIS ORDINANCE SHALL BE USED FOR ANY OTHER PURPOSE THAN THAT SPECIFIED; PROVIDED, HOWEVER, THAT THE SALUDA COUNTY ADMINISTRATOR MAY REALLOCATE BUDGETED BUT UNEXPENDED FUNDS TO BALANCE ANY COUNTY OFFICE, DEPARTMENT, BOARD, COMMISSION OR INSTITUTION RECEIVING COUNTY FUNDS. ANY AMOUNT APPROPRIATED IN THIS ORDINANCE MAY BE DISCONTINUED AT ANY TIME BY APPROPRIATE ACTION OF A MAJORITY OF THE COUNTY GOVERNING BODY.
3. THE FOLLOWING ACCOUNTS SHALL BE KEPT SEPARATE AND DISTINCT, AND EXPENDED ONLY FOR THE PURPOSES FOR WHICH APPROPRIATED; PROVIDED NO BILL OR CLAIM SHALL BE AUDITED AND ORDERED TO BE PAID BY THE GOVERNING BODY UNLESS IT SHALL STATE FULLY WHAT IT IS FOR, GIVING THE KIND AND QUANTITY OF THE THING OR COMMODITY WHICH IT REPRESENTS, ALONG WITH APPROPRIATE BACKUP INVOICES AND RECEIPTS ATTACHED, AND UNLESS THE ITEMS ARE CORRECT AND THAT THE LABOR, FEES, DISBURSEMENTS, SERVICES OR OTHER MATTERS CHARGED THEREIN HAVE BEEN IN FACT, DONE, MADE, RENDERED, OR ARE DUE AND THAT NO PART OF THE SAME HAS BEEN PAID OR SATISFIED. ANY NOTE OR CONTRACT MADE BY AN OFFICER OF THE COUNTY OR COUNTY COUNCIL IN EXCESS OF

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THE LEVY AND APPROPRIATION HEREIN SHALL BE NULL AND VOID INsofar AS THE COUNTY IS CONCERNED; PROVIDED, HOWEVER, THAT ANY OFFICER OR EMPLOYEE WHO DISREGARD ANY OF THE PROVISIONS HEREIN WITHOUT THE WRITTEN CONSENT OF THE COUNTY COUNCIL OR ADMINISTRATOR, AS KEPT ON FILE IN THE OFFICE OF THE COUNTY TREASURER, SHALL BE GUILTY OF MALFEASANCE IN OFFICE AND SUBJECT TO REMOVAL UPON COMPLAINT OF THE SALUDA COUNTY COUNCIL, IN ADDITION TO THE PUNISHMENT NOW PROVIDED BY LAW. NO SALARY AND ANY SUPPLEMENT FROM ANY FUND, COMBINED, SHALL EXCEED THE AMOUNT SPECIFIED IN THIS APPROPRIATION.

4. ANY BALANCE IN ANY ITEM, RECEIVING MONIES, UNEXPENDED AT THE BEGINNING OF THIS FISCAL YEAR SHALL BE TERMED CAPITAL EXPENDITURES. PROVIDED, THAT THE MAJORITY OF THE COUNTY COUNCIL CAN MAKE TRANSFER OF THESE FUNDS THROUGH SUPPLEMENTAL APPROPRIATIONS IF THEY SO DESIRE. HOWEVER, THE PROCEDURE FOR APPROVAL OF THESE SUPPLEMENTAL APPROPRIATIONS SHALL BE THE SAME AS THAT PRESCRIBED FOR ENACTMENT OF ORDINANCES IN SECTION 4-9-20, 4-9-130 AND 4-9-140, CODE OF LAWS OF SOUTH CAROLINA, 1976.
5. THE COUNTY COUNCIL UPON REQUEST WILL BE FURNISHED AN ITEMIZED LIST OF EVERY EXPENDITURE EACH MONTH, IN ADDITION TO A LIST OF REVENUES RECEIVED, WHICH IS ALSO AVAILABLE TO THE GENERAL PUBLIC.

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6. ALL VEHICLES OWNED BY THE COUNTY OF SALUDA SHALL BE USED EXCLUSIVELY FOR COUNTY PURPOSES; PROVIDED, THAT THE CORONER, EMERGENCY MANAGEMENT DIRECTOR, EMERGENCY MEDICAL SERVICES DIRECTOR, PUBLIC BUILDINGS SUPERINTENDENT, AND SHERIFF'S OFFICE PERSONNEL ARE AUTHORIZED TO USE THE VEHICLES PROVIDED FOR TRAVEL TO AND FROM WORK.
7. ANY FUNDS PRESENTLY HELD BY THE TREASURER AND ANY SUCH FUNDS HEREAFTER RECEIVED BY REASON OF CONFISCATION OF PROPERTY, OR OTHERWISE SHALL BE EXPENDED BY VOUCHER SIGNED BY THE SHERIFF AND APPROVED BY THE ADMINISTRATOR.
8. THE SALUDA COUNTY ATTORNEY SHALL REPRESENT ALL AGENCIES, BOARDS, OFFICIALS AND DEPARTMENTS IN SALUDA COUNTY, WHICH ARE SUBJECT TO THE BUDGETARY CONTROLS OF THE COUNTY COUNCIL. IN LEGAL MATTERS IN WHICH THE COUNTY ATTORNEY REQUESTS AUTHORITY TO ASSOCIATE OTHER COUNSEL AND SUCH AUTHORITY IS APPROVED BY THE COUNTY GOVERNING BODY, COUNTY FUNDS MAY BE EXPENDED AS COMPENSATION FOR SUCH ASSOCIATE COUNSEL.
9. WHEN EMPLOYEES ARE REQUIRED TO TRAVEL ON OFFICIAL BUSINESS, THE COUNTY SHALL REIMBURSE MILEAGE AT THE CURRENT GSA RATE.
10. UPON MEETING THE "AWAY FROM HOME" TEST, AS DEFINED BY SECTION 162 OF THE FEDERAL INTERNAL REVENUE CODE, (TRAVEL WHICH REQUIRES OVERNIGHT STAY), AND THE PRESENTATION OF

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LODGING RECEIPTS, EMPLOYEES AND AUTHORIZED OFFICIALS OF THE COUNTY WILL BE REIMBURSED FOR ALLOWABLE MEAL EXPENSES INCURRED WHILE ON OFFICIAL BUSINESS. IF AN EMPLOYEE IS REQUIRED TO ATTEND A CLASS OR TRAINING, REQUEST FOR MEAL REIMBURSEMENT MAY BE MADE TO THE DEPARTMENT HEAD INCLUDING THE BASIS FOR SUCH REQUEST AND PROPER DOCUMENTATION TO INCLUDE THE SCHEDULE AND/OR AGENDA. THE DEPARTMENT HEAD WILL FORWARD THE DOCUMENTED REQUEST AND CONSULT WITH THE COUNTY ADMINISTRATOR FOR FINAL APPROVAL. MEALS THAT ARE INCLUDED IN REGISTRATION FEES WILL NOT BE SUBJECT TO REIMBURSEMENT. REIMBURSEMENT FOR INDIVIDUAL MEALS, INCLUDING TAXES AND TIPS WILL BE AT THE CURRENT GSA RATE. BREAKFAST AND DINNER ALLOWANCES WILL ONLY BE REIMBURSED INVOLVING AN OVERNIGHT STAY FOR A MEETING OR CONFERENCE.

11. THE PAYMENT FOR OVERNIGHT LODGING EXPENSES BY THE COUNTY IS NOT AUTHORIZED FOR TRIPS TAKEN WITHIN A RADIUS OF 75 ROAD MAP MILES FROM THE SALUDA COUNTY COURTHOUSE. THE ROUTE DIRECTIONS/MILES MUST BE THE MOST DIRECT ROUTE.

12. EMPLOYEES ARE NOT ALLOWED TO ATTEND NATIONAL CONFERENCES/MEETINGS, TO INCLUDE NATIONAL CONFERENCES HELD IN SOUTH CAROLINA, OR OUT OF STATE CONFERENCES/

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MEETINGS, OR TRAINING WITH COUNTY FUNDING WITHOUT APPROVAL FROM THE COUNTY ADMINISTRATOR.

13. WHEN ATTENDING A MEETING, TRAINING, OR CONFERENCE HELD IN A SPECIFIC HOTEL, COUNTY EMPLOYEES AND OFFICIALS MAY STAY AT THE SITE OF THE EVENT AT THE SINGLE-OCCUPANCY ROOM RATE OR ONE-BEDROOM CONDO RATE SET FOR THE EVENT. THE COUNTY EMPLOYEE OR OFFICIAL WILL BE RESPONSIBLE FOR MAKING THEIR OWN RESERVATIONS. UPON RETURN FROM THE EVENT, THE COUNTY WILL ONLY REIMBURSE THE COUNTY EMPLOYEE OR OFFICIAL FOR THE SPECIAL RATE OFFERED FOR LODGING AT THE EVENT AND THE COUNTY EMPLOYEE OR OFFICIAL WILL BE RESPONSIBLE FOR ANY EXTRA EXPENSE DUE TO FAILURE TO REGISTER BY THE DATE FOR RESERVATIONS OR UNTIL THE ROOM BLOCK IS FULL OR ANY OTHER EVENT WHICH CAUSES THE PRICE TO BE HIGHER.

14. UNIFORM ALLOWANCE:

DEFINITION OF UNIFORM IS A DISTINCTIVE OUTFIT INTENDED TO IDENTIFY THOSE WHO WEAR IT AS MEMBERS OF A SPECIFIC GROUP. COUNTY COUNCIL REQUIRES THAT ALL UNIFORMS HAVE VISIBLE IDENTIFICATION. THE COUNTY COUNCIL AUTHORIZES FUNDS IN THE ANNUAL BUDGET FOR THE PURCHASE OF UNIFORMS AND REQUIRED ACCESSORIES IN QUALIFIED OFFICES. AUTHORIZED UNIFORM PURCHASES BY THE COUNTY FOR:

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LAW ENFORCEMENT PERSONNEL: UNIFORMS AND ACCESSORIES WORN FOR IDENTIFICATION AS LAW ENFORCEMENT OFFICERS OR CORRECTIONAL OFFICERS.

COURT BAILIFFS: JACKET WORN FOR IDENTIFICATION AS OFFICERS OF THE COURT. THE COUNTY WILL PAY FOR ALTERATIONS AND CLEANING OF THESE GARMENTS WHEN REQUESTED BY THE CLERK OF COURT.

PUBLIC BUILDINGS AND ROADS AND BRIDGES DEPARTMENT:
INCLUDES SAFETY SHOES.

15. COST OF COPIES PROVIDED BY COUNTY OFFICES, EXCLUDING THE LIBRARY, WILL BE .50 CENTS. FREEDOM OF INFORMATION ACT (FOIA) COPY COST ARE .25 CENTS.
16. FEES SHALL BE COLLECTED BY SAFE BUILT AND DEPOSITED WITH THE TREASURER. APPROPRIATE PERMITS WILL BE ISSUED BY SAFE BUILT IN ACCORDANCE WITH ADOPTED ORDINANCES AND SAFE BUILT'S CONTRACT.
17. IN ADDITION TO OTHER TAXES LEVIED, ASSESSED AND COLLECTED UNDER SECTION II OF THIS ORDINANCE, THE SALUDA COUNTY AUDITOR IS AUTHORIZED AND DIRECTED TO LEVY UPON TAXABLE PROPERTY IN SALUDA COUNTY, SOUTH CAROLINA, AND THE SALUDA COUNTY TREASURER IS DIRECTED TO COLLECT A TAX OF NECESSARY MILLAGE FOR BONDED INDEBTEDNESS.
18. IN ADDITION TO OTHER TAXES LEVIED, ASSESSED AND COLLECTED UNDER SECTION II OF THIS ORDINANCE, THE SALUDA COUNTY

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AUDITOR IS AUTHORIZED AND DIRECTED TO LEVY UPON TAXABLE PROPERTY IN SALUDA COUNTY, SOUTH CAROLINA AND THE SALUDA COUNTY TREASURER IS DIRECTED TO COLLECT A TAX SET BY COUNCIL, WHICH SHALL BE USED FOR:

- PUBLIC SAFETY
- IMPROVEMENTS OR REPAIRS OF PUBLIC BUILDINGS
- ECONOMIC AND INDUSTRIAL DEVELOPMENT PURPOSES AND OPERATIONS
- COUNTY FIRE BOARD
- PIEDMONT TECHNICAL COLLEGE

19. ALL TAXES, FEES, CHARGES AND ASSESSMENTS NOT OTHERWISE ALLOCATED BY LAW SHALL BE DEPOSITED IN THE SALUDA COUNTY GENERAL FUND WITH OTHER GENERAL COUNTY REVENUES. ALL SUCH TAXES, FEES, CHARGES AND ASSESSMENTS SHALL BE APPROPRIATED AND ALLOCATED BY THE SALUDA COUNTY COUNCIL IN THE SAME MANNER AS OTHER GENERAL REVENUES. NO SUCH TAXES, FEES, CHARGES OR ASSESSMENTS SHALL BE PAID TO, OR SHALL ACCRUE TO, THE PERSONAL BENEFITS OF ANY OFFICER OR EMPLOYEE OF SALUDA COUNTY, EXCEPT AS EXPRESSLY PROVIDED BY LAW.

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DEBT SERVICE FUNDS

DETENTION CENTER

LOCAL REVENUE

20-22-10-31111/21/31	VEHICLE/PROPERTY TAXES	509,724
TOTAL LOCAL REVENUE		509,724

EXPENDITURES

20-22-42950-73	PUBLIC SAFETY NOTE PAYMENTS	509,724
TOTAL EXPENDITURES		509,724

BALANCE	- 0 -
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CAPITAL PROJECTS FUND

BALANCE RESERVED/INFRASTRUCTURE		\$252,153
PROPOSED EXPENDITURES	IT Server Replacement	80,000
PROPOSED BALANCE		\$172,153
 BALANCE RESERVED/VEHICLES		 \$16,034
PROPOSED EXPENDITURES		-0-
PROPOSED BALANCE		\$16,034
 BALANCE RESERVED/HEAVY EQUIPMENT		 \$ -0-
Deposit and Interest		10,000
Transfer		263,372
PROPOSED EXPENDITURES		
1 Caterpillar Motorgrader (12 payments @ \$4,548)		54,576
1 Caterpillar Motorgrader (12 payments @ \$4,465)		53,580
1 Tractor (12 pmts @ \$3,337)		40,044
1 Tractor (12 pmts @ Est. \$3,925)		47,100
1 Small Wheel Loader (12 pmts @ \$4,666)		55,992
1 Backhoe Loader (12 pmts @ \$1,840)		22,080
PROPOSED BALANCE		-0-
 BALANCE RESERVED/COUNTY BUILDINGS		 255,612
PROPOSED EXPENDITURES	Edcon, Inc. for EMS	151,289
PROPOSED BALANCE		104,323

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

CAPITAL PROJECTS FUND (CONT.)

BALANCE RESERVED/PUBLIC BUILDINGS REPAIR		\$454,177
Projected Revenue from 4.00 Mill Property/Vehicle Taxes		328,848
PROPOSED EXPENDITURE	Magistrate Stair and Flooring Repair	47,700
	Multi-Complex Floor Repair	4,000
PROPOSED BALANCE		\$731,325

BALANCE RESERVED/COUNTY AMBULANCES	\$26,439
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PROPOSED EXPENDITURES	-0-
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PROPOSED BALANCE	\$ 26,439
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SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

THIS ORDINANCE SHALL TAKE EFFECT ON JULY 1, 2026.

SALUDA COUNTY COUNCIL

S/ James L. Moore
Chairman

S/ Carey Bedenbaugh
Carey Bedenbaugh, Vice Chairman

S/ James Frank Daniel, Sr
James Frank Daniel Sr., Council Member

S/ John W. Atkinson
John W. Atkinson, Council Member

S/ Justin Anderson
Justin Anderson, Council Member

ATTEST:

S/ Heather Griffin
Heather Griffin, Clerk to Council

First Reading: April 13, 2026
Second Reading: May 11, 2026
Public Hearing: June 8, 2026
Third Reading: June 22, 2026

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41110 COUNTY COUNCIL

00001	SALARIES/WAGES	321,431
00003	PENSIONS	84,247
00005	INSURANCE	85,998
00010	PRINTING & OFFICE SUPPLIES	1,200
00014	MEMBERSHIP & DUES	8,389
00015	TRAVEL	10,784
00021	TELEPHONE	2,112
00026	MAINT. SERVICE CONTRACTS	2,820
00064	EMPLOYEE TRAINING	1,880
00079	OTHER OPERATING EXPENSES	12,175
	TOTAL	531,036

Salaries/Wages: Includes pay for Chairman at \$8,000 and Councilmembers \$6,000

Maintenance Service Contracts: Xerox.

Other Operating: Miscellaneous, Employee Service Appreciation and County Employees Christmas lunch and gift cards.

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41210 CLERK OF COURT

00001	SALARIES/WAGES	154,958
00003	PENSIONS	40,614
00005	INSURANCE	25,321
00010	PRINTING & OFFICE SUPPLIES	1,500
00014	MEMBERSHIP & DUES	200
00015	TRAVEL	2,300
00026	MAINT. SERVICE CONTRACTS	1,800
00046	COURT COSTS	8,500
00064	EMPLOYEE TRAINING	100
00072	SPECIAL CONTRACTS	45,454
	TOTAL	280,747

Salaries/Wages: Includes Court Bailiff compensation.

Maintenance Service Contracts: Xerox.

Court Costs: Court costs includes Probate Court Jurors. See court costs definition.

Special Contracts: COTT Real Estate System and Case Management System.

Source of Funds: State Aid supplement for Clerk of Court's salary \$15,000; General fund \$265,747.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41211 MAGISTRATE

00001	SALARIES/WAGES	253,516
00003	PENSIONS	70,572
00005	INSURANCE	50,940
00010	PRINTING & OFFICE SUPPLIES	2,000
00014	MEMBERSHIP & DUES	500
00015	TRAVEL	4,675
00021	TELEPHONE	925
00026	MAINT. SERVICE CONTRACTS	1,060
00046	COURT COSTS	5,500
00064	EMPLOYEE TRAINING	2,000
00066	TRANSLATION SERVICES	7,500
00072	SPECIAL CONTRACTS	18,000
	TOTAL	417,188

Maintenance Service Contracts: Xerox.

Special Contracts: Case Management System.

Source of Funds: State Aid supplement for Magistrate Salary \$20,000; General fund \$397,188.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41212 FAMILY COURT

00001	SALARIES/WAGES	67,947
00003	PENSIONS	17,808
00005	INSURANCE	21,044
00010	PRINTING & OFFICE SUPPLIES	100
	TOTAL	106,899

Salaries: Includes Family Court Bailiff's compensation.

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41230 SOLICITOR

00079	OTHER OPERATING EXPENSES	295,291
	TOTAL	295,291

Other Operating Expenses: Saluda County's portion of Tri-County Assistant Solicitor/Staff.

Source of Funds: General fund.

010 GENERAL FUND
010 COUNTY OPERATING
41231 TRI-COUNTY DEFENDER

00067	APPROPRIATION PAYMENTS	40,545
00079	OTHER OPERATING EXPENSES	500
	TOTAL	41,045

Other Operating Expenses: Postage

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41240 PROBATE JUDGE

00001	SALARIES/WAGES	173,391
00003	PENSIONS	47,669
00005	INSURANCE	25,314
00010	PRINTING & OFFICE SUPPLIES	2,500
00014	MEMBERSHIP & DUES	1,000
00015	TRAVEL	3,100
00026	MAINT. SERVICE CONTRACTS	6,280
00065	PROFESSIONAL SERVICES	6,000
	TOTAL	265,254

Maintenance Service Contracts: I3 Verticals software and Xerox.

Professional Services: All Pro Solutions – Document Scanning

Source of Funds: State Aid supplement for Probate Judge's salary \$15,000;
General fund \$250,254.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41260 CORONER

00001	SALARIES/WAGES	166,919
00003	PENSIONS	47,870
00005	INSURANCE	7,057
00010	PRINTING & OFFICE SUPPLIES	550
00014	MEMBERSHIP & DUES	450
00015	TRAVEL	2,500
00017	AUTO OPERATION EXPENSE	5,860
00018	VEHICLE INSURANCE	2,312
00020	UTILITIES	5,900
00021	TELEPHONE	2,304
00026	MAINT. SERVICE CONTRACTS	4,631
00041	UNIFORMS	1,200
00064	EMPLOYEE TRAINING	1,100
00065	PROFESSIONAL SERVICES	65,825
00066	TRANSLATION SERVICES	300
00071	SPECIAL DEPT. SUPPLIES	600
00083	OFFICE EQUIPMENT	2,000
	TOTAL	317,378

Maintenance Service Contracts: TLO, CoronerMe.Com, MDi Log and Xerox.

Professional Services: Transport, Autopsy, Toxicology, and Cremation Services.

Source of Funds: State Aid supplement for Coroner salary \$15,000; General fund \$302,378.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41410 ELECTION/REGISTRATION

00001	SALARIES/WAGES	109,099
00003	PENSIONS	28,594
00005	INSURANCE	13,718
00010	PRINTING & OFFICE SUPPLIES	1,500
00014	MEMBERSHIP & DUES	1,000
00015	TRAVEL	4,000
00021	TELEPHONE	475
00026	MAINT. SERVICE CONTRACTS	24,300
00064	EMPLOYEE TRAINING	500
00079	OTHER OPERATING EXPENSES	3,000
	TOTAL	186,186

Salaries: Includes Election/Registration Staff and Board Members.

Maintenance Service Contracts: Election Systems & Software and Xerox.

Other Operating Expenses: Election expenses.

Source of Funds: State Aid/Municipality Reimbursement and General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41511 AUDITOR

00001	SALARIES/WAGES	130,669
00003	PENSIONS	34,248
00005	INSURANCE	25,314
00010	PRINTING & OFFICE SUPPLIES	400
00014	MEMBERSHIP & DUES	100
00015	TRAVEL	1,700
00026	MAINT. SERVICE CONTRACTS	480
00064	EMPLOYEE TRAINING	650
	TOTAL	193,561

Maintenance Service Contracts: Xerox.

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41512 ANNUAL AUDIT

00072	SPECIAL CONTRACTS	19,370
	TOTAL	19,370

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41514 TAX ASSESSOR

00001	SALARIES/WAGES	153,477
00003	PENSIONS	40,226
00005	INSURANCE	40,185
00010	PRINTING & OFFICE SUPPLIES	200
00014	MEMBERSHIP & DUES	200
00015	TRAVEL	2,500
00017	AUTO OPERATION EXPENSE	1,000
00021	TELEPHONE	460
00026	MAINT. SERVICE CONTRACTS	1,245
00064	EMPLOYEE TRAINING	800
00072	SPECIAL CONTRACTS	45,000
	TOTAL	285,293

Telephone: Verizon Data Service

Maintenance Service Contracts: National Appraisal Guide and Xerox.

Special Contracts: Precision Mass Appraisals Services

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41515 COUNTY TREASURER

00001	SALARIES/WAGES	133,406
00003	PENSIONS	34,965
00005	INSURANCE	13,718
00010	PRINTING & OFFICE SUPPLIES	150
00014	MEMBERSHIP & DUES	75
00015	TRAVEL	1,400
00021	TELEPHONE	245
00026	MAINT. SERVICE CONTRACTS	260
00064	EMPLOYEE TRAINING	600
	TOTAL	184,819

Telephone: Verizon Data Service

Maintenance Service Contracts: Xerox.

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41516 DELINQUENT TAX COLLECTOR

00001	SALARIES/WAGES	49,067
00003	PENSIONS	12,860
00005	INSURANCE	11,604
00010	PRINTING & OFFICE SUPPLIES	300
00014	MEMBERSHIP & DUES	105
00015	TRAVEL	1,600
00026	MAINT. SERVICE CONTRACTS	1,800
00064	EMPLOYEE TRAINING	610
00071	SPECIAL DEPT SUPPLIES	1,000
00079	OTHER OPERATING EXPENSES	0
	TOTAL	76,690

Maintenance Service Contract: Xerox

Special Dept Supplies: Delegation

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41520 LEGAL SERVICES

00047	LEGAL FEES	65,000
00065	PROFESSIONAL SERVICES	3,000
00079	OTHER OPERATING EXPENSES	7,000
	TOTAL	75,000

Legal Fees: County Attorney.

Professional Services: Sheriff's Office Attorney fees.

Other Operating Expenses: Labor Attorney and Municipal Code (Civic Plus).

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41911 EMERGENCY MANAGEMENT / E911

00001	SALARIES/WAGES	281,882
00003	PENSIONS	80,056
00005	INSURANCE	51,102
00010	PRINTING & OFFICE SUPPLIES	350
00014	MEMBERSHIP & DUES	250
00015	TRAVEL	2,500
00017	AUTO OPERATION EXPENSE	1,340
00026	MAINT. SERVICE CONTRACTS	21,000
00064	EMPLOYEE TRAINING	1,815
00071	SPECIAL DEPT SUPPLIES	1,900
00079	OTHER OPERATING EXPENSES	2,500
	TOTAL	444,695

Maintenance Contracts: Baron Weather, Code Red, Onsolve, Motorola Solutions Inc. (4 Palmetto 800 radios), Mackay Communications, Dominion, Schneider Electric, and Xerox.

Employee Training: GIS & E911 Addressing Analyst Continuing Education.

Special Dept. Supplies: GIS Plotter supplies.

Source of Funds: State Aid \$8,949; and General fund \$435,746.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41920 DATA PROCESSING

00079	OTHER OPERATING EXPENSE	4,761
	TOTAL	4,761

Other Operating Expense: Processing Tax Bills for Towns.

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41939 MAINTENANCE

00001	SALARIES/WAGES	141,411
00003	PENSIONS	37,063
00005	INSURANCE	6,859
00015	TRAVEL	50
00017	AUTO OPERATION EXPENSE	12,000
00021	TELEPHONE	465
00026	MAINT. SERVICE CONTRACTS	33,700
00028	BUILDING REPAIRS/EQUIP	58,500
00071	SPECIAL DEPT SUPPLIES	2,500
00085	MACHINES & EQUIPMENT	14,325
	TOTAL	306,873

Maintenance Service Contracts: Charter Elevator, Edwards Heating & Cooling Maintenance and Briten Janitorial

Machines & Equipment: Lawn Equipment

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41940 GEN GOV'T BUILDINGS

00001	SALARIES/WAGES	76,000
00002	PENSIONS	19,400
00010	PRINTING & OFFICE SUPPLIES	25,000
00011	POSTAGE	52,000
00020	UTILITIES	87,400
00021	TELEPHONE	80,200
00026	MAINT. SERVICE CONTRACTS	76,400
00044	CLEANING & SANITATION SUPPLIES	18,000
00055	BONDS	7,000
00061	INSURANCE REMB/REPAIR	3,000
00062	INSURANCE	457,225
00065	PROFESSIONAL SERVICES	10,088
00072	SPECIAL CONTRACTS	169,725
00075	MATCHING FUNDS	3,500
00079	OTHER OPERATING EXPENSES	225,000
00084	AUTOMOTIVE EQUIPMENT	353,000
	TOTAL	1,662,938

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41940 GEN GOV'T BUILDINGS (CONT.)

Salaries/Wages/Pensions: Estimated Step Increases

Telephone: Literacy Council, Crime Watch, Judge's Chambers-Courthouse, County Council, Economic Development, Building Codes, Risk Management, Magistrate, Veterans Affairs, Registration/Election, Library, Treasurer, Auditor, Tax Assessor, Probate Judge, Clerk of Court, Family Court, Sheriff.

Maintenance Service Contracts: Adroit Systems Co. (security system contract), Allfire Services, Edmunds, Generator Services Inc. (generator contracts), Palmetto Pump and Control (DSS pump station), Shred-With-Us, S.C. Dept. of LLR, Stone's (pest control contracts), and Wagner Consulting Group.

Bonds: Performance bonds for County Officials.

Insurance Remb/Repair: Insurance deductible and reimbursement for vehicle/equipment repair.

Professional Services: Gabriel, Roeder, Smith & Co. (actuary services), medical cabinets for all departments, SLED background checks, and Sloan/Montgomery.

Special Contracts: Publiq Software/Springbrook (hardware/software maintenance contracts). Forms and Checks by Publiq, Smith and Edmunds. Express Bill Pay

Other Operating Expenses: Contingency.

Automotive Equipment: Enterprise Fleet Management Program.

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
41941 INFORMATION TECHNOLOGY SERVICES

00001	SALARIES/WAGES	78,965
00003	PENSIONS	20,696
00005	INSURANCE	6,859
00010	PRINTING & OFFICE SUPPLIES	100
00014	MEMBERSHIP & DUES	100
00015	TRAVEL	750
00017	AUTO OPERATION EXPENSE	800
00021	TELEPHONE	915
00026	MAINT. SERVICE CONTRACTS	48,820
00031	SMALL HAND TOOLS	200
00064	EMPLOYEE TRAINING	500
00065	PROFESSIONAL SERVICES	17,500
00072	SPECIAL CONTRACTS	41,500
00088	TECHNOLOGY RESOURCES	75,000
	TOTAL	292,705

Maintenance Service Contracts: Aristotle, ARCServe, Citrix GoTo, Cylance, Dell, Ninja, SmartNet, Sonicwall, Team Viewer, Unitrends, VDA and VMWare.
Professional Services: Team IA.

Special Contracts: Website Design

Technology Resources: Computer replacements, hardware upgrades and supplies.

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
42111 SHERIFF'S OFFICE

00001	SALARIES/WAGES	1,151,614
00002	OVERTIME	60,170
00003	PENSIONS	355,393
00005	INSURANCE	243,224
00008	HOLIDAY PAY	18,377
00010	PRINTING & OFFICE SUPPLIES	2,500
00014	MEMBERSHIP & DUES	3,550
00015	TRAVEL	6,000
00017	AUTO OPERATION EXPENSE	138,000
00018	VEHICLE INSURANCE	20,259
00020	UTILITIES	23,000
00021	TELEPHONE	14,600
00026	MAINT. SERVICE CONTRACTS	47,942
00041	UNIFORMS	15,000
00044	CLEANING & SANITATION SUPPLIES	1,152
00064	EMPLOYEE TRAINING	10,000
00065	PROFESSIONAL SERVICES	7,500
00071	SPECIAL DEPT SUPPLIES	13,000
	TOTAL	2,131,281

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
42111 SHERIFF'S OFFICE (CONT.)

Membership and Dues: FBI-LEEDA, ROCIC, SCLEOA, SC Sheriff's Association, and 1033 Program.

Maintenance Service Contracts: Leads on Line (2), Motorola Solutions Inc. (Palmetto 800 radios), Team IA (civil process software), Watchguard (Redactive and camera systems software), and Xerox.

Professional Services: Forensic Services to include search warrant cost/subpoena compliance of cellular records, fingerprint examination-AFIS, Psychological Services and K-9 services/supplies.

Special Department Supplies: Ammunition, duty gear, and special operations equipment.

Source of Funds: State Aid supplement for Sheriff's salary \$15,000; General fund \$2,116,281.

Funds for Attorney fees for representation of the Sheriff's Office has been placed in Professional Services of the Legal Services budget.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
42113 DISPATCH

00001	SALARIES/WAGES	421,188
00002	OVERTIME	58,756
00003	PENSIONS	130,065
00005	INSURANCE	85,403
00008	HOLIDAY	10,686
00010	PRINTING & OFFICE SUPPLIES	710
00015	TRAVEL	1,000
00026	MAINT. SERVICE CONTRACTS	7,960
00041	UNIFORMS	1,200
00064	EMPLOYEE TRAINING	1,400
00072	SPECIAL CONTRACTS	9,970
	TOTAL	756,132

Maintenance Service Contracts: DataMaxx Applied Tech, Inc., SC Department of Administration and Xerox.

Special Contracts: Southern Software.

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
42114 SHERIFF GRANTS/SRO

00001	SALARIES/WAGES	254,323
00002	OVERTIME	17,744
00003	PENSIONS	78,925
00005	INSURANCE	66,975
00008	HOLIDAY	4,280
	TOTAL	422,247

Source of Funds: School Resource Officers Grant, Saluda School District One, and General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
42155 EMERGENCY MEDICAL SERVICES

00001	SALARIES/WAGES	1,523,099
00002	OVERTIME	391,867
00003	PENSIONS	507,657
00005	INSURANCE	274,682
00008	HOLIDAY	17,425
00010	PRINTING & OFFICE SUPPLIES	1,150
00014	MEMBERSHIP & DUES	1,200
00015	TRAVEL	6,500
00017	AUTO OPERATION EXPENSE	135,800
00018	VEHICLE INSURANCE	21,500
00020	UTILITIES	26,676
00021	TELEPHONE	14,400
00026	MAINT SERVICE CONTRACTS	37,240
00028	BUILDING REPAIRS/EQUIP	1,000
00041	UNIFORMS	8,500
00044	CLEANING & SANITATION SUPPLIES	12,700
00049	MEDICAL & LAB SUPPLIES	63,500
00064	EMPLOYEE TRAINING	14,000
00065	PROFESSIONAL SERVICES	15,500

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND

010 COUNTY OPERATING

42155 EMERGENCY MEDICAL SERVICES (CONT.)

00073	NOTE/LEASE PAYMENTS	31,968
00083	OFFICE EQUIPMENT	1,500
	TOTAL	3,107,864

Maintenance Service Contracts: ESO Solutions, Inc., Good Ole Boys Trash Service, Stericycle Inc., Stryker Sales Corporation, Sapience.It, and Xerox.

Cleaning and Sanitation Supplies: AlSCO and cleaning/sanitation supplies.

Employee Training: Includes paramedic school for one employee.

Professional Services: Licenses, Medical Director annual fee, property tax for four(4) cardiac monitors, and CPR training for the public (reimbursable).

Note/Lease Payments: Zoll (lease payments for (5) heart monitors).

Source of Funds: EMS collections \$1,422,947 and General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
42211 FIRE BOARD

00014	MEMBERSHIP & DUES	7,000
00015	TRAVEL	5,000
00017	AUTO OPERATION EXPENSE	30,000
00018	VEHICLE INSURANCE	57,000
00020	UTILITIES	23,500
00021	TELEPHONE	5,700
00024	HEATING FUEL	10,100
00026	MAINTENANCE CONTRACTS	2,600
00027	MACHINERY & EQUIP REPAIRS	198,500
00037	RADIO SUPPLIES	18,000
00062	INSURANCE	38,500
00064	EMPLOYEE TRAINING	16,000
00065	PROFESSIONAL SERVICES	27,600
00071	SPECIAL DEPT SUPPLIES	141,500
00072	SPECIAL CONTRACTS	9,883
00079	OTHER OPERATING EXPENSES	5,650
	TOTAL	596,533

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
42211 FIRE BOARD (CONT.)

Membership & Dues: Dues for all Saluda County Volunteer Firemen in the SC Firefighter's Assoc. and dues for all Saluda County Fire Chiefs and Assistant Chiefs in the SC State Association of Fire Chiefs.

Vehicle Insurance: Insurance on portable light tower, Emergency Management Director/Fire Service Coordinator's vehicle and Saluda County Fire Service vehicles.

Maintenance Service Contracts: Stallion Air Inc. (air compressor), IAmResponding.

Insurance: Property and Liability insurance on eight (8) County Volunteer Fire Stations and equipment, and accident and sickness policy for firefighters.

Professional Services: OSHA required physicals for all Saluda County Fire Service personnel and EMS employees.

Special Dept. Supplies: Supplies as submitted in the budget request.

Special Contracts: Fire service contracts with Towns of Batesburg and Johnston.

Other Operating Expenses: Rehabilitation supplies for fire scenes, PR supplies and Banquet.

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Source of Funds: General fund.

Note: Individual County Volunteer Fire Districts will be audited on County funds received by each district.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
42311 DETENTION CENTER

00001	SALARIES/WAGES	1,111,409
00002	OVERTIME	18,000
00003	PENSIONS	321,086
00005	INSURANCE	170,535
00008	HOLIDAY	18,081
00010	PRINTING & OFFICE SUPPLIES	1,200
00014	MEMBERSHIP & DUES	600
00015	TRAVEL	7,280
00017	AUTO OPERATION EXPENSE	3,800
00018	VEHICLE INSURANCE	2,613
00020	UTILITIES	59,600
00021	TELEPHONE	3,100
00026	MAINT. SERVICE CONTRACTS	60,920
00028	BUILDING REPAIRS/EQUIPMENT	10,000
00041	UNIFORMS	8,200
00043	CELL BLOCK SUPPLIES	5,500
00044	CLEANING & SANITATION SUPPLIES	7,500
00045	MEALS FOR PRISONERS	67,000
00064	EMPLOYEE TRAINING	3,000
00065	PROFESSIONAL SERVICES	153,779

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
42311 DETENTION CENTER (CONT.)

00066	TRANSLATION SERVICES	200
00071	SPECIAL DEPARTMENT SUPPLIES	7,000
	TOTAL	2,040,403

Maintenance Service Contracts: DCS, Inc., Data Works Plus LLC, Mountain Top, Hobart Services, Johnson Controls Fire, Gibbs Policy, Resource Software Int. Ltd., Shred-With-Us, Southern Software and Xerox.

Uniforms: Uniform and one (1) pair of boots per employee at a maximum reimbursement of \$100 to be coordinated with the Risk Manager as to boot specifications.

Professional Services: Southern Health Partners (medical contract); cost of prescriptions over the cap of SHP contract; and misc. medical expenses for Indigent Inmates.

Special Dept. Supplies: Ammunition, taser supplies, and other specialized safety supplies.

Source of Funds: OPIOD funds \$21,226. General fund \$2,019,177.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
42355 VICTIM SERVICES

00001	SALARIES/WAGES	36,485
00002	OVERTIME	1,800
00003	PENSIONS	10,034
00005	INSURANCE	6,859
00010	PRINTING & OFFICE SUPPLIES	450
00015	TRAVEL	1,500
00021	TELEPHONE	540
00064	EMPLOYEE TRAINING	2,000
00072	SPECIAL CONTRACTS	600
	TOTAL	60,268

Special Contracts: VAMS Program.

Source of Funds: Victim Service fines \$26,700 and General fund \$33,568.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
42360 TRI-COUNTY YOUTH SERVICES

00079	OTHER OPERATING EXPENSES	2,600
	TOTAL	2,600

Source of Funds: - General fund.

010 GENERAL FUND
010 COUNTY OPERATING
42361 JUVENILE JUSTICE

00079	OTHER OPERATING EXPENSES	500
	TOTAL	500

Other Operating Expenses: Housing of County Juveniles.

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
42912 AIRPORT

00001	SALARIES/WAGES	10,000
00010	PRINTING & OFFICE SUPPLIES	200
00014	MEMBERSHIP & DUES	250
00015	TRAVEL	3,000
00020	UTILITIES	3,200
00021	TELEPHONE	1,170
00023	AVIATION FUEL	180,000
00024	HEATING FUEL	2,400
00028	BUILDING REPAIRS/EQUIP	12,000
00071	SPECIAL DEPT SUPPLIES	4,000
	TOTAL	216,220

Building Repairs/Equipment: Misc. building maintenance. Fuel system maintenance to include inside tank inspection, meter calibration, and filters. Includes bush hogging and spraying of areas on airport property and the lighting system maintenance.

Source of Funds: T-Hanger Rent \$16,740 / Fuel \$188,000 and \$11,480 General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
42913 BUILDING CODES

00065	PROFESSIONAL SERVICES	2,500
00072	SPECIAL CONTRACTS	302,000
TOTAL		304,500

Professional Services: Property maintenance compliance

Special Contracts: SafeBuilt

Source of Funds: Charges for services

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
42950 PUBLIC SAFETY

00001	SALARIES/WAGES	105,796
00003	PENSIONS	30,216
00005	INSURANCE	11,846
00008	HOLIDAY	466
00010	PRINTING AND OFFICE SUPPLIES	50
00014	MEMBERSHIP AND DUES	215
00015	TRAVEL	1,000
00017	AUTO OPERATION EXPENSE	6,000
00021	TELEPHONE	560
00037	RADIO SUPPLIES	81,840
00041	UNIFORMS	500
00071	SPECIAL DEPT SUPPLIES	2,800
00072	SPECIAL CONTRACTS	15,000
00079	OTHER OPERATING EXPENSES	30,500
	TOTAL	286,789

Animal Control and Courthouse Security

Radio: Radios and supplies for all public safety departments.

Special Contracts: Pawmetto Lifeline spay and neuter program.

Other Operating Expenses: Edgefield County Fees

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
43111 ROADS & BRIDGES

00001	SALARIES/WAGES	560,255
00002	OVERTIME	500
00003	PENSIONS	146,842
00005	INSURANCE	101,227
00010	PRINTING & OFFICE SUPPLIES	500
00014	MEMBERSHIP & DUES	350
00015	TRAVEL	1,000
00017	AUTO OPERATION EXPENSE	71,000
00021	TELEPHONE	1,500
00024	HEATING FUEL	2,400
00025	PIPE	15,400
00026	MAINT. SERVICE CONTRACTS	3,900
00027	MACHINERY & EQUIP REPAIRS	46,200
00030	CUTTING EDGES	11,880
00031	SMALL HAND TOOLS	1,650
00033	SOIL & GRAVEL	188,000
00034	CEMENT & ASPHALT	4,200
00035	BRIDGE MATERIALS	3,000
00041	UNIFORMS	14,500

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
43111 ROADS & BRIDGES (CONT)

00064	EMPLOYEE TRAINING	1,000
00072	SPECIAL CONTRACTS	18,800
00079	OTHER OPERATING EXPENSES	5,400
	TOTAL	1,199,504

Maintenance Service Contracts: IWORQ Systems and Xerox.

Special Contracts: Replacement of road signs.

Source of Funds: National Forest Fund \$19,250; Driveway application and installation fee \$11,240; and General fund \$1,169,014.

NOTE: Vehicle Maintenance department is combined with Roads and Bridges.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
43212 SOLID WASTE

00001	SALARIES/WAGES	209,153
00003	PENSIONS	25,879
00010	PRINTING & OFFICE SUPPLIES	150
00017	AUTO OPERATION EXPENSE	500
00018	VEHICLE INSURANCE	571
00020	UTILITIES	19,825
00021	TELEPHONE	2,490
00026	MAINTENANCE SERVICE CONTRACTS	8,800
00028	BUILDING REPAIRS/EQUIP	1,450
00044	CLEANING & SANITATION SUPPLIES	75
00062	INSURANCE	625
00071	SPECIAL DEPT SUPPLIES	2,250
00072	SPECIAL CONTRACTS	753,431
00079	OTHER OPERATING EXPENSES	14,750
	TOTAL	1,039,949

Salaries: Site Attendants and Part-time Solid Waste Coordinator.

Maintenance Contracts: Mine Creek

Special Contracts: Tri-County Solid Waste Authority.

Other operating expenses: Lease payments on center site property, tire fees and safety equipment.

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
44111 WESTVIEW BEHAVIORAL HEALTH

00067	APPROPRIATION PAYMENTS	2,000
	TOTAL	2,000

Source of Funds: General fund.

010 GENERAL FUND
010 COUNTY OPERATING
44112 INDIGENT CARE

00079	OTHER OPERATING EXPENSES	18,798
	TOTAL	18,798

Source of Funds: General fund.

010 GENERAL FUND
010 COUNTY OPERATING
44113 BLOODBORNE PATHOGENS

00079	OTHER OPERATING EXPENSES	2,800
	TOTAL	2,800

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
44114 RISK MANAGEMENT

00001	SALARIES/WAGES	59,783
00003	PENSIONS	15,669
00005	INSURANCE	6,859
00010	PRINTING & OFFICE SUPPLIES	100
00015	TRAVEL	200
00017	AUTO OPERATION EXPENSE	850
00021	TELEPHONE	540
00064	EMPLOYEE TRAINING	250
00079	OTHER OPERATING EXPENSES	200
	TOTAL	84,451

Other Operating Expenses: Safety equipment.

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
44171 HEALTH CENTER

00067	APPROPRIATION PAYMENTS	13,095
	TOTAL	13,095

Source of Funds: General fund.

010 GENERAL FUND
010 COUNTY OPERATING
44173 BURTON CENTER

00067	APPROPRIATION PAYMENTS	8,500
	TOTAL	8,500

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
44411 DSS

00001	SALARIES	3,930
00003	PENSIONS	1,029
00020	UTILITIES	13,500
00021	TELEPHONE	5,050
00026	MAINT SERVICE CONTRACTS	2,066
00079	OTHER OPERATING EXPENSES	1,880
	TOTAL	27,455

Salaries: Custodian.

Maintenance Service Contracts: Adroit Systems Co. (Security system monitoring contract.)

Other Operating: Republic Services (trash service).

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
44432 COUNCIL ON AGING

00026	MAINTENANCE SERVICE CONTRACT	1,000
00067	APPROPRIATIONS PAYMENTS	6,500
	TOTAL	7,500

Maintenance Service: Xerox

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
44445 VETERANS AFFAIRS

00001	SALARIES/WAGES	41,280
00003	PENSIONS	10,819
00010	PRINTING AND OFFICE SUPPLIES	75
00014	MEMBERSHIP & DUES	45
00015	TRAVEL	2,400
00021	TELEPHONE	470
00026	MAINT. SERVICE CONTRACTS	350
	TOTAL	55,439

Maintenance Service Contracts: Xerox.

Source of Funds: State Aid \$5,620; General fund \$49,819.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
45111 RECREATION

00001	SALARIES/WAGES	84,855
00003	PENSIONS	22,241
00005	INSURANCE	25,788
00010	PRINTING AND OFFICE SUPPLIES	100
00014	MEMBERSHIP & DUES	800
00015	TRAVEL	4,500
00017	AUTO OPERATION EXPENSE	3,500
00020	UTILITIES	15,200
00021	TELEPHONE	510
00026	MAINT. SERVICE CONTRACTS	6,150
00028	BUILDING REPAIRS/EQUIPMENT	16,000
00038	SPORTS EQUIPMENT/UNIFORMS	53,500
00062	INSURANCE	4,071
00072	SPECIAL CONTRACTS	7,500
00073	NOTE/LEASE PAYMENTS	1,200
00079	OTHER OPERATING EXPENSES	38,500
	TOTAL	284,415

Maintenance Service Contracts: Good Ole Boys Trash Service and Xerox.

Special Contracts: Matching funds for PARD projects.

Note/Lease Payments: Chappells boat ramp lease.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
45111 RECREATION (CONT.)

Other Operating Expenses: Umpire fees, assistance with opening and closing of facilities used for recreational sports, and awards for sports participants.

Source of Funds: Registration fees \$24,400; Balance from General fund.

010 GENERAL FUND
010 COUNTY OPERATING
45121 ACCOMMODATIONS TAX

00067	APPROPRIATION PAYMENTS	25,000
00079	OTHER OPERATING	4,000
	TOTAL	29,000

Appropriation Payments: Tourism

Source of Funds: Accommodations Tax

010 GENERAL FUND
010 COUNTY OPERATING
45135 CLEMSON EXTENSION SERVICE

00067	APPROPRIATION PAYMENTS	8,500
	TOTAL	8,500

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
45511 LIBRARY

00001	SALARIES/WAGES	100,931
00003	PENSIONS	26,454
00005	INSURANCE	18,463
00010	PRINTING AND OFFICE SUPPLIES	300
00014	MEMBERSHIP & DUES	300
00015	TRAVEL	2,800
00020	UTILITIES	9,800
00026	MAINT. SERVICE CONTRACTS	3,000
00079	OTHER OPERATING EXPENSES	5,340
	TOTAL	167,388

Maintenance Service Contracts: Xerox.

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
45512 LIBRARY – STATE AID

00001	SALARIES/WAGES	67,635
00003	PENSIONS	17,727
00005	INSURANCE	6,859
00079	OTHER OPERATING EXPENSES	107,779
	TOTAL	200,000

Salaries: Part-Time Children’s Coordinator, Clerk and portion of Librarian’s salary.

Source of Funds: State-Aid.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
46120 SOIL CONSERVATION

00067	APPROPRIATIONS PAYMENTS	30,000
	TOTAL	30,000

Source of Funds: General fund.

010 GENERAL FUND
010 COUNTY OPERATING
46520 ECONOMIC DEVELOPMENT

00001	SALARIES/WAGES	20,000
00079	OTHER OPERATING EXPENSES	25,000
	TOTAL	45,000

Salaries: Part-time Planner

Other Operating Expenses: 50% of the annual dues to Western SC of Aiken, Edgefield, McCormick and Saluda counties.

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
48011 UPPER SAVANNAH COG

00067	APPROPRIATION PAYMENTS	13,616
	TOTAL	13,616

Source of Funds: General fund.

010 GENERAL FUND
010 COUNTY OPERATING
49221 INSURANCE

00003	PENSIONS	48,400
	TOTAL	48,400

Source of Funds: General fund.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

010 GENERAL FUND
010 COUNTY OPERATING
49241 ANNUAL LEAVE

00003	PENSIONS	42,500
	TOTAL	42,500

Source of Funds: General fund.

010 GENERAL FUND
010 COUNTY OPERATING
49411 UNEMPLOYMENT COMPENSATION

00003	PENSIONS	5,000
	TOTAL	5,000

Source of Funds: General fund.

010 COUNTY OPERATING	19,220,838
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020 TOTAL DEBT SERVICE FUNDS	509,724
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TOTAL EXPENDITURE BUDGET AND DEBT SERVICE	19,730,562
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SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

- 01 SALARIES
- 02 OVERTIME
- 03 PENSIONS
- 05 INSURANCE
- 06 FEES FOR BOARD MEMBERS - Tax Appeals Board Member \$25 per meeting.
- 08 HOLIDAY PAY - Detention Center, Dispatch, EMS, Public Safety and Sheriff's Office.
- 10 ADVERTISING, PRINTING & OFFICE SUPPLIES - Advertising for legal notices, reports, announcements and bids; printing and general office supplies required for day-to-day operations.
- 11 POSTAGE
- 14 MEMBERSHIP DUES - Membership fees for professional organizations and seminars. No National or International membership dues will be paid from county department budgets with the exception of NACO dues.
- 15 TRAVEL & SUBSISTENCE - Expenses incurred during required travel for official business to attend meetings, conferences and workshops. Expenses include registration fees, transportation, meals and lodging. Gasoline for departments without an Automotive Operation account #17.
- 17 AUTOMOTIVE OPERATING & MAINTENANCE - Gas, fuel, gear oil, lubricants, antifreeze, tires and any maintenance for county vehicles and equipment.
- 18 VEHICLE INSURANCE - Insurance for county vehicles and equipment and Saluda County Fire Service vehicles.
- 20 UTILITIES - Lighting, heating, cooling, water and sewer services for county facilities.
- 21 TELEPHONE - Telephone service including local and long-distance charges, cell phones and internet. Equipment purchases, installation, repair and maintenance.
- 24 HEATING FUEL
- 25 PIPE - Reinforced concrete, plastic or aluminized steel pipe used for construction and repair of county bridges, culverts and cross pipes.
- 26 MAINTENANCE & SERVICE CONTRACTS - Maintenance and service agreements for equipment owned and operated by the county.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

- 27 MACHINERY/EQUIPMENT REPAIRS - Repairs to vehicles, heavy equip. such as motor graders, backhoes, office equipment, etc.
- 28 GROUNDS/BUILDINGS REPAIRS - Repairs to county facilities.
- 30 CUTTING EDGES - Grader blades for equipment used in maintenance of county roads.
- 31 SMALL HAND TOOLS - Small hand tools and related items used in various departments by county personnel.
- 33 SOIL & GRAVEL - Materials used for maintenance of county roads.
- 34 CEMENT & ASPHALT - Materials for county roads and bridges.
- 35 BRIDGE MATERIALS
- 37 RADIO SUPPLIES - Maintenance and supplies for radio equipment.
- 38 SPORTS EQUIPMENT/UNIFORMS - Equipment and participant uniforms for the Recreation Department.
- 41 UNIFORMS - Uniforms for specified county personnel and prisoners.
- 42 BOARDING - Out-of-County housing of prisoners.
- 43 CELL BLOCK SUPPLIES - Towels, toiletry items, bedding used by prisoners at the Detention Center.
- 44 CLEANING SUPPLIES - Paper products, soap, detergent, waxes and cleaning compounds used for county facilities; floor cleaning and trash services.
- 45 MEALS FOR PRISONERS - Food and kitchen supplies for prisoners at the Detention Center.
- 46 COURT COSTS - Cost in arbitration, common pleas, general sessions including fees for jurors and bailiffs and other court personnel. Any related costs of court such as food, etc.
- 47 LEGAL FEES
- 49 MEDICAL & LAB SUPPLIES - Medical and lab supplies for Emergency Medical Services (EMS).
- 55 BONDS - Performance bonds for county officials.

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

- 56 SPECIAL RECORDS FORMS - Supplies which are unique to a particular department and not classified in another account.
- 61 INSURANCE REIMBURSEMENT/REPAIR - Deductible and insurance reimbursement for repair of damaged vehicles/equipment.
- 62 INSURANCE - Workmen's compensation for employees, building and tort liability insurance, blanket bond insurance for public employees; includes vehicle insurance in Public Buildings budget; recreation participants; and equipment for volunteer fire districts.
- 63 RENT
- 64 EMPLOYEE TRAINING - Professional and technical training for county employees.
- 65 PROFESSIONAL SERVICES - Actuary services (Public Buildings); attorney fees for Sheriff's Office representation (Legal Services); transport, autopsy and cremation services (Coroner); forensic and K-9 services (Sheriff); human resource consultant (Public Buildings); medical contract (Detention Center); medical director fee (EMS); annual physical for employees (EMS); medicine cabinets supplies(Public Buildings); OSHA required physicals (Fire Board); physical examinations (Sheriff); and SLED background checks (Public Buildings).
- 66 TRANSLATION SERVICES - Magistrate's Office, Coroner's Office, Detention Center and Victim Services.
- 67 APPROPRIATIONS - Direct assistance to other governmental agencies and contracted services.
- 71 SPECIAL DEPARTMENT SUPPLIES
- 72 SPECIAL CONTRACTS - Computer supplies/maintenance/support; CMS (Clerk of Court and Magistrate); COTT Real Estate System (Clerk of Court); fire service contracts with Towns of Batesburg and Johnston (Fire Board); Low Country Billing Services (EMS); matching funds for PARD projects (Recreation); professional support (IT); replacement of road signs (Roads and Bridges); and Tri-County Solid Waste Authority (Solid Waste).
- 73 NOTE/LEASE PAYMENTS - Zoll lease payment (EMS); and Chappell's Boat Ramp lease (Recreation). Convenience Centers. (Solid Waste)
- 75 MATCHING FUNDS
- 79 OTHER OPERATING EXPENSES - Employee Christmas gift cards and service awards (County Council); Tri-County Solicitor; election expenses (Registration/Election); tax sale costs, newspaper advertisement (delinquent taxpayer is required to pay the full costs

SALUDA COUNTY FINANCE
FISCAL YEAR 2026-2027

of the procedures, including certified mailing cost which is charged on the delinquent tax notice) (Delinquent Tax Collector); labor attorney fees and Municipal Code Corporation (Legal Services); contingency (Public Buildings); rehabilitation supplies for fire scenes (Fire Board); housing of county juveniles (Juvenile Justice); CDL, health cards, safety equipment, misc. supplies (Roads & Bridges); leases on convenient center sites and safety equipment (Solid Waste); drug screenings for employment and random testing (Bloodborne Pathogens); EDP (Economic Development); and other miscellaneous expenses.

- 80 LAND AND RIGHTS OF WAY
- 81 BUILDING AND FIXED EQUIPMENT - Major alterations and renovations to buildings and repair of equipment.
- 82 FURNITURE AND FIXTURES
- 83 OFFICE EQUIPMENT
- 84 AUTOMOTIVE EQUIPMENT - Enterprise Fleet Management Program (Public Buildings).
- 85 MACHINES AND EQUIPMENT - Heavy equipment such as motor graders, scrapers, backhoes and bulldozers.
- 88 TECHNOLOGY RESOURCES - Computer replacement and supplies (IT).