

APPENDICES

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APPENDIX - A

ORDINANCE NO. 2008-

**AN ORDINANCE
TO PROVIDE FOR THE ADOPTION OF A CITY OPERATING BUDGET,
ITS EXECUTION AND EFFECT, FOR THE FISCAL PERIOD
JULY 1, 2008 THROUGH JUNE 30, 2009**

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF EASLEY, SOUTH CAROLINA:

SECTION 1. In accordance with Section 34-01 of The Code of the City of Easley, South Carolina, there is hereby adopted for the fiscal period July 1, 2008 to June 30, 2009, an operating budget for the City of Easley, South Carolina, based on budget estimates of various funds as prepared by the City Administrator and incorporated into the FY 2008-09 operating budget document, and as modified by the attached adjustment schedule.

SECTION 2. The total revenues and expenditures for the fiscal period are estimated as follows:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Surplus/Deficit</u>
General Fund	\$12,153,011	\$12,153,011	0
Special Revenue Funds			
Community Development Admin.	149,879	135,879	14,000
Community Development - Woodside	0	0	0
Community Development -- Glenwood	0	0	0
Community Development - Alice Mill	300,000	300,000	0
Hospitality Tax	1,200,000	1,106,085	93,915
Accommodations Tax	64,600	64,600	0
Local Accommodations Tax	40,000	35,000	5,000
Victim Rights Fund	60,500	47,790	12,710
Recreation Fund	500,750	438,866	61,884
Enterprise Funds			
Stormwater Management	355,000	301,377	53,623
Debt Service Funds			
General Debt Service	856,146	856,146	0
Tax Increment Fund	275,000	434,048	(159,048)
Totals (memorandum only)	\$15,954,886	\$15,872,702	(\$82,184)

SECTION 3. Within each department, the City Administrator shall have the authority to transfer appropriated funds within any of the designated expenditure categories, and such transfers shall be entered on the books of account of the City.

SECTION 4. A bound copy of the budget containing detailed schedules which support the appropriations set forth in Section 2, above, shall be attested by the City Clerk and maintained as an official record in the offices of the City Administrator, and City Clerk.

SECTION 5. The sums appropriated and set forth in the detailed schedules for personnel services shall be paid in accordance with the current pay plan, or as shown in the budget for those positions not classified under the pay plan.

SECTION 6. All sums received by the City of Easley from any source whatsoever, unless by law designated for some special fund or purpose, may be used in meeting disbursements from the General Fund, as described in Section 2, above.

SECTION 7. The City Administrator is authorized to inform the County Tax Collector, or such other officer of the County as may be appropriate, to levy such ad valorem millage as will be reasonable and appropriate to raise the ad valorem revenue reflected in the approved budget, provided such millage does not exceed the current rate.

SECTION 8. This Ordinance shall become effective upon date of passage, designated as Ordinance No. 2008- .

DONE, RATIFIED, AND PASSED this day of , 2008.

MAYOR

ATTEST:

City Clerk

APPENDIX - B

Authorized Staffing

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>Net Change</u>
GENERAL FUND					
Mayor and Council					
Mayor	1	1	1	1	
Council Members	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	
	7	7	7	7	
Subtotal Full Time	0	0	0	0	
Subtotal Part Time	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	
Total Personnel	7	7	7	7	
Municipal Court					
Municipal Judge	1	1	1	1	
Associate Judge	1	1	1	1	
Clerk of Court	1	1	2	2	
Assistant Clerk of Court	1	1	1	1	
Docket Clerk	1	1	1	1	
Associate Judge (PT)	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>	
	6	6	8	8	
Subtotal Full Time	5	5	6	6	
Subtotal Part Time	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>	
Total Personnel	6	6	8	8	
Finance					
City Administrator	1	1	1	1	
City Clerk	1	1	1	1	
Assistant City Clerk	1	1	1	1	
Human Resource Administrator	0	0	1	1	
Business License Inspector	1	1	1	1	
Business Manager	0	0	1	1	
Accounting Clerk	1	1	1	1	
Administrative Assistant	1	1	1	1	
Internal Auditor (PT)	1	1	1	1	
Systems Administrator (PT)	0	0	1	1	
Custodian	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	7	8	11	11	
Subtotal Full Time	6	7	9	9	
Subtotal Part Time	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>	
Total Personnel	7	8	11	11	

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>Net Change</u>
Police Department					
Police Chief	1	1	1	1	
Police Major	1	1	1	1	
Police Captain	2	2	2	2	
Police Lieutenant	6	6	6	6	
Police Sergeant	6	6	6	6	
Master Police Officer	7	7	7	7	
Police Officer First Class	6	6	6	6	
Police Officer	7	13	14	14	
Dispatcher II	3	3	3	3	
Dispatcher I	6	6	6	6	
Dispatcher (PT)	1	1	1	1	
Records Manager	1	1	1	1	
Records Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	48	54	55	55	
Subtotal Full Time	47	53	54	54	
Subtotal Part Time	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
Total Personnel	48	54	55	55	
Fire Department					
Fire Chief	1	1	1	1	
Assistant Fire Chief	1	1	1	1	
Fire Marshal	1	1	1	1	
Fire Captain	3	3	3	3	
Fire Lieutenant	2	2	2	2	
Firefighter II	7	7	7	7	
Firefighter I	9	9	9	9	
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	25	25	25	25	
Subtotal Full Time	25	25	25	25	
Subtotal Part Time	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Personnel	25	25	25	25	
Planning & Development					
Planning & Development Director	1	1	1	1	
Building Inspector	1	1	1	1	
Zoning Enforcement Officer	1	1	1	1	
CDA Assistant	1	1	0	0	
Permit Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	5	5	4	4	
Subtotal Full Time	5	5	4	4	
Subtotal Part Time	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Personnel	5	5	4	4	

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>Net Change</u>
Public Works					
Streets Division					
Streets Supervisor	1	1	1	1	
Shop Foreman	1	1	1	1	
Master Mechanic	1	1	1	1	
Crew Chief	2	2	2	2	
Truck Driver II	2	2	2	2	
Truck Driver I	1	1	1	1	
Equipment Operator II	2	2	2	2	
Equipment Operator I	1	1	1	1	
Laborer II	3	3	3	3	
Laborer II - Cemetery	1	1	1	1	
Laborer I	6	6	6	6	
Administrative Assistant	1	1	1	1	
Apprentice Mechanic	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	23	23	23	23	
Sanitation					
Public Works Director	1	1	1	1	
Deputy Public Works Director	1	1	1	1	
Supervisor	1	1	1	1	
Truck Driver I	0	0	4	4	
Truck Driver II	7	7	5	5	
Laborer II	5	5	3	3	
Laborer I	9	9	9	9	
Laborer I (PT)	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	
	28	28	28	28	
Subtotal Full Time	47	47	47	47	
Subtotal Part Time	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	
Total Personnel	51	51	51	51	
Parks and Recreation					
Director of Parks and Recreation	1	1	1	1	
Maintenance Supervisor	1	1	1	1	
Athletic Director	1	1	1	1	
Maintenance Crew Chief	3	3	3	3	
Athletic Assistant	1	1	1	1	
Maintenance Worker I	8	8	8	9	
SEC/Cheer Coordinator	1	1	1	1	
Concession Coordinator	1	1	0	0	
Events Coordinator	1	1	1	0	
Apprentice Mechanic	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	19	19	18	18	
Subtotal Full Time	19	19	18	18	
Subtotal Part Time	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Personnel	19	19	18	18	
Total Full Time General Fund	154	161	163	163	
Total Part Time General Fund	<u>14</u>	<u>14</u>	<u>16</u>	<u>16</u>	
Total Personnel General Fund	168	175	179	179	

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>Net Change</u>
SPECIAL REVENUE FUNDS					
Victim Witness Fund					
Victim Witness Advocate	1	1	1	1	
Recreation Fund					
Concession Coordinator	0	0	1	1	
Community Development Administration					
Community Development Assistant	0	0	1	1	
ENTERPRISE FUNDS					
Stormwater Fund					
Stormwater Manager	1	1	1	1	
Total Full Time Other Funds	2	2	4	4	
Total Part Time Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Personnel Other Funds	2	2	4	4	
Total FT Positions All Funds	156	163	167	167	
Total PT Positions All Funds	<u>14</u>	<u>14</u>	<u>16</u>	<u>16</u>	
Total Personnel All Funds	170	177	183	183	

APPENDIX - C

Summary of Outstanding Debt and Legal Debt Margin

Bonds and Capital Leases payable in FY2007-08 are comprised of the following issues:

	<u>6/30/2007</u> <u>Balance</u>	<u>6/30/2008</u> <u>Balance</u>	<u>6/30/2009</u> <u>Balance</u>
General Obligation Bonds & Capital Leases			
\$494,000 - Capital Lease 2006 - used to finance various pieces of heavy equipment and vehicles. Payments due in annual installments of \$91,317 to \$106,596 through August, 2011.	494,000	402,683	307,808
\$2,135,000 - series 2005 - used to defease the 1996 issue which was issued for the construction of the City's recreation complex. Bonds due in annual installments of \$50,000 to \$275,000 through April, 2016.	2,070,000	1,880,000	1,680,000
\$549,865 - Capital Lease 2004 - used to finance a fire ladder truck. Payments due in annual installments of \$28,162 to \$46,582 through June, 2019.	462,249	430,880	398,363
\$3,000,000 - series 2000 - used to construct the law enforcement center, relocating the City-owned curb market and undertaking improvements to City Hall. Annual installments of \$135,000 to \$280,000 through August, 2016.	2,250,000	2,075,000	1,890,000
\$1,750,000 - series 2008 - used to construct public infrastructure associated with the Easley Town Center. Annual installments will be set once the bond is issued.	0	0	1,662,500
General Obligation Bonds/Capital Lease Totals	\$ 5,276,249	4,788,563	5,938,671

	6/30/2007	6/30/2008	6/30/2009
	<u>Balance</u>	<u>Balance</u>	<u>Balance</u>
Revenue Bonds			
\$6,000,000 - series 2005 COP's- used to finance the construction of the Larry Bagwell gymnasium. Bonds are due in annual installments of \$290,000 to \$535,000 through May, 2020.	5,410,000	5,095,000	4,765,000
Revenue Bonds Total	\$ <u>5,410,000</u>	<u>5,095,000</u>	<u>4,765,000</u>
Tax Increment Bonds			
\$1,065,000 - series 2006 - used to finance improvements in the Downtown TIF District. Bonds are due in annual installments of \$97,500 to \$108,000 through April, 2018.	935,000	855,000	780,000
\$650,000 - series 2004 - used to finance improvements in the Downtown TIF District. Bonds are due in annual installments of \$20,000 to \$75,000 through April, 2018.	605,000	570,000	525,000
Tax Increment Bonds Total	\$ <u>1,540,000</u>	<u>1,425,000</u>	<u>1,305,000</u>

LEGAL DEBT MARGIN

Legal Debt Margin

		6/30/2007	6/30/2008	6/30/2009
		<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>
Assessed value	\$	69,997,731	70,347,720	70,699,458
Merchants' inventory for debt purposes		2,166,962	2,166,962	2,166,962
Total assessed value		<u>72,164,693</u>	<u>72,514,682</u>	<u>72,866,420</u>
Statutory debt limit based on 8% of		5,773,175	5,801,175	5,829,314
Total assessed value				
Less, amount of debt applicable to debt limit		2,250,000	2,075,000	3,552,500
Legal debt margin	\$	<u>3,523,175</u>	<u>3,726,175</u>	<u>2,276,814</u>

Legal debt margin is the statutory debt limit a municipality is allowed to issues without a voter referendum. Per state statute, in calculating a legal debt margin all capital leases are excluded. Further, any debt issue which was approved through a voter referendum is also excluded.

In 1996 the voters in Easley passed a bond referendum to construct the J.B. "Red" Owens Recreation Complex. This bond was defeased, or refunded, in 2005. Due to the voter referendum the associated debt service is not applicable in determining the legal debt margin.

APPENDIX - D

Glossary

Accrual Accounting - A basis of accounting in which revenues are recognized when earned and expenses when incurred.

Activity - The smallest unit of budgetary accountability which defines specific and distinguishable lines of work performed by a department or division for the purpose of accomplishing a particular service.

Appropriation - An authorization made by City Council to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period, except in the instance of capital projects where they are granted for the duration of the project.

Assessed Valuation - A valuation set upon real estate or other property by the County Assessor as a basis for levying taxes.

Assessment Ratio - A percentage which is multiplied by the appraised market value of a property to determine the assessed value.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them.

Capital Improvement Program (CIP) - A schedule of capital expenditures to be incurred over a five-year period to carry out the City's program of public improvements.

Capital Budget - The first year of the CIP as approved by City Council.

Capital Improvement Project - An item whose construction or other acquisition represents a physical improvement to the community and adds to the total physical worth of the City. The improvement should have a useful life of not less than 15 years, and normally will exceed \$200,000 in total cost.

Capital Outlay - In the operating budget, refers to any item which has an expected useful life of greater than 3 years and an estimated unit cost of \$500 or more.

CBD - Central Business District.

CDA - Community Development Administration.

CDBG - Community Development Block Grant.

CPI - Continuous Process Improvement.

Debt Service - Payment of interest and principal on an obligation resulting from the issuance of bonds.

DHEC - Department of Health and Environmental Control.

DOT - Department of Transportation.

ECU - Easley Combined Utilities.

Encumbrance - Funds not yet expended, but which are obligated or set aside in anticipation of expenditures.

Enterprise Fund - An accounting entity used to account for operations in which the cost of providing services to the public on a continuing basis is financed primarily through user charges.

Fiscal Year - 12 month period beginning with July 1 and ending with June 30 of the fiscal year designated.

Full Time Position - Employee who receives full fringe benefits and whose salary is calculated on the basis of 2,080 hours per year.

Fund - A fiscal and accounting tool with a self balancing set of accounts to record revenues and expenditures.

Fund Balance - The excess of an entity's assets over its liabilities, which may include reserves and designations.

GAAP - Generally Accepted Accounting Practices

GASB - Governmental Accounting Standards Board

General Fund - An accounting entity used to account for all revenue and expenditures applicable to general operations of governmental agencies of the City, and to record all financial transactions not properly accounted for in another fund.

GFOA - Government Finance Officers Association.

GGS - General Government Services Department.

GIS - Geographic Information Systems.

G. O. Bonds - General Obligation Bonds.

HUD - Federal Department of Housing and Urban Development.

ISO - Insurance Services Office

ISTEA - Intermodal Surface Transportation and Enhancement Act.

Mill - A unit of value calculated at one dollar per one thousand dollars of assessed value.

Millage - A term used to describe the rate of taxes levied.

Modified Accrual Accounting - A basis of accounting in which revenues are recognized when they become measurable and available as net assets, and expenditures are recognized when the related fund liability is incurred. Modified accrual accounting is recommended as the standard for most governmental funds.

NFPA - National Fire Protection Association.

Object of Expenditure - A specific type of expenditure for which a unique identification number and title is given; represents the most detailed level of budgeting and recording expenditures. Also referred to as a line item.

Objective - A clearly described, output oriented target or accomplishment which can be measured and achieved within a given timeframe. Achievement of the objective advances the organization toward a corresponding goal.

Operating Expense - General category of expense that includes fixed costs (e.g., insurance and utilities) and non fixed costs (e.g., materials and contractual services) of a recurring nature.

Performance Measure - The quantitative determination of the efficiency, effectiveness, and quality of municipal services.

Personnel Service - General category of expense that includes full time and part time salaries, overtime, supplemental pay, and fringe benefits.

Productivity - A measure of service output compared to the per unit of resource input invested.

SEA Indicators - Service efforts and accomplishments indicators.

Tax Rate - The amount of tax levied for each \$1,000 assessed valuation.

User Fee - Payment of a fee for direct receipt of a public service by the party benefiting from the service.

APPENDIX - E

Items not in budget

<u>Department/Division</u>	<u>Item</u>	<u>Est. Cost</u>	<u>Notes</u>
Finance	Economic Dev. Coordinator	\$55,684	a
Police	Additional officer	\$43,615	a
Police	Additional dispatch (3 positions)	\$104,979	a
Police	Digital video cameras (10 units)	\$50,000	b
Fire	Additional fire fighter (6 positions)	\$232,801	a
Fire	Property acquisition	\$480,000	
Planning & Development	City Hall Renovation	\$110,000	
Planning & Development	City Hall & PW annex generator	\$150,000	
PW-Streets	Wilbur Street wall	\$40,000	c
PW-Streets	Skidloader	\$50,000	
PW-Solild Waste	Design fees for new PW facility	\$13,000	
Recreation	Various capital imprpovements	\$1,290,000	d
Recreation	Vehicle replacements	\$47,000	
		<u>\$2,667,079</u>	

Notes

- a. Includes salary and benefits.
- b. Department is exploring grant opportunitess. If none become available a budget amendement may come forward using Law Enforcement Funds.
- c. Due to railroad request this project has taken another direction.
- d. Includes improvements associated at all park sites.

APPENDIX - F

Budget Calendar

FY09 City of Easley Budget Development Calendar

January 1-21, 2008	City Administrator prepares preliminary revenue projections
January 21, 2008	Departments receive budget request forms
February 1, 2008	City Council goal setting retreat (ACOG)
February 15, 2008	Departments submit budget request to City Administrator
February 18 - February 29, 2008	City Admininstrator reviews budget with Dept. Heads
March 3 - April 4, 2008	City Administrator prepares recommended balanced budget
April 14, 2008	City Administrator submits proposed budget to Mayor & City Council
April 28, 2008	Budget work session - Public Hearing, 1st reading
May 12, 2008	2nd reading

APPENDIX - G

Organization Chart

