



CITY OF SPARTANBURG

SOUTH CAROLINA

CITY COUNCIL AGENDA

City Council Meeting
City Council Chambers
145 West Broad Street
Spartanburg, SC
Monday, June 8, 2015
5:30 p.m.

- I. **Moment of Silence**
- II. **Pledge of Allegiance**
- III. **Approval of the Minutes of the May 26, 2015 and June 1, 2015 City Council Meetings**
- IV. **Approval of Agenda of the June 8, 2015 City Council Meeting**
- V. **Public Comment**
*Citizen Appearance forms are available at the door and should be submitted to the City Clerk
- VI. **FY14-15 Fraud Risk Assessment Report**
Presenter: James Kennedy, Budget & Accounting Director
- VII. **Ordinances**
 - A. **To Provide for the Adoption of a City Operating Budget, Its Execution and Effect, for the Fiscal Period July 1, 2015 through June 30, 2016 (First Reading)**
Presenter: James Kennedy, Budget & Accounting Director
Chris Story, Assistant City Manager
Ed Memmott, City Manager
 - B. **To Raise Revenues for the City of Spartanburg for the Fiscal Year 2015 – 2016 to Levy Taxes on All Real Estate and Personal Property, Except Such as is Exempted by Law, in the Corporate Limits of the City of Spartanburg for Corporate Purposes for the Fiscal year 2015 – 2016 and to Provide Penalties for the Delinquent Payment of Taxes Levied and Provided For (First Reading)**
Presenter: James Kennedy, Budget & Accounting Director

As required by the Americans with Disabilities Act, the City of Spartanburg will provide interpretive services for the City Council Meetings. Requests must be made to the Communications & Marketing Office (596-2020) 24 hours in advance of the meeting. This is a Public Meeting and notice of the meeting was posted with the Media 24 hours in advance according to the Freedom of Information Act.

VIII. Consent Agenda

- A. Ordinance Accepting the Property Owned by Bright-Meyers Cedar Springs, LLC, and Being Located at 203 and 205 Cedar Springs Road, and that Portion of Cedar Springs Road and Southport Road Abutting Said Property, and is Further Identified on Spartanburg County Tax Map as 7-17-15-025.00 as a Part and Parcel of the City of Spartanburg and Declaring Said Property Annexed to and a Part and Parcel of the City of Spartanburg (Second Reading)
Presenter: Chris Story, Assistant City Manager**

IX. City Council Updates

X. Adjournment

** City Code Sec. 2-57. Citizen Appearance. Any citizen of the City of Spartanburg may speak at a regular meeting on any matter pertaining to City Services and operations germane to items within the purview and authority of City Council, except personnel matters, by signing a Citizen's Appearance form prior to the meeting stating the subject and purpose for speaking. No item considered by Council within the past twelve (12) months may be added as an agenda item other than by decision of City Council. The forms may be obtained from the Clerk and maintained by the same. Each person who gives notice may speak at the designated time and will be limited to a two (2) minute presentation.*



**City Council Meeting
City Council Chambers
145 West Broad Street
Spartanburg, SC
TUESDAY, May 26 2015
5:30 p.m.**

City Council met this date with the following members present: Mayor Junie White, Mayor pro tem Erica Brown, Councilmembers Jan Scalisi, Robert Reeder, Jerome Rice, Sterling Anderson and Laura Stille. City Manager Ed Memmott and City Attorney Cathy McCabe were also in attendance. Notice of the meeting was posted with the Media 24 hours in advance according to the Freedom of Information Act. All City Council meetings are recorded for a complete transcript.

I. Moment of Silence - observed

II. Pledge of Allegiance - recited

III. Approval of the Minutes of the May 11, 2015 City Council Meeting –
Councilmember Rice made a motion to approve the minutes as received. Councilmember Reeder seconded the motion, which carried unanimously 7 to 0.

IV. Approval of Agenda of the May 26, 2015 City Council Meeting –
Councilmember Stille made a motion to approve the agenda as received. Councilmember Scalisi seconded the motion, which carried unanimously 7 to 0.

V. Public Comment - none

**Citizen Appearance forms are available at the door and should be submitted to the City Clerk*

VI. Presentations by Organizations Requesting Hospitality Tax Allocation

Presenters:

1. College Town Initiative – Caroline Wham, Director
2. Wofford College – Panther Party/Wofford Homecoming/Debbi Thompson, Coordinator
3. Team Spartanburg – Shrine Bowl of the Carolinas – Chuck Dixon, Chairperson
4. Partners for Active Living – Bike Town/ArtCycle – Laura Ringo, Executive Director
5. Spartanburg Memorial Auditorium – Steve Jones, General Manager
6. Arts Partnership – Jennifer C. Evins, President & CEO

Council received the reports as information.

VII. FY2015-16 Accommodations Tax Grant Recommendations

Presenter: Kathy Hill, Community Services Coordinator

Ms. Hill introduced Crystal Thomas, Chair of the Accommodations Tax Advisory Committee. Ms. Thomas presented the item to City Council as follows:

“Accommodations Tax Grants are provided to eligible projects through revenue received by the City of its share of the 2% lodging tax levied by the State of South Carolina. These monies can be used for activities related to tourism, including:

1. Advertising and promotion of events that will increase tourism
2. Promotion of the arts and cultural events
3. Support for facilities where civic and cultural events take place
4. Other eligible uses include additional health, safety, and public services for tourists, tourist transportation shuttles, visitor information centers, waterfront erosion control, and repair.

*Note: A tourist is defined as those who travel at least 50 miles to attend an event.

It has been City Council’s practice to limit City Accommodations Tax grants to eligible projects that take place within the City. Events funded must “attract” and /or “provide for tourists.” Grant recipients must have an IRS 501(C) 3 status.

State law requires the City to have an Accommodations Tax Advisory Committee. This committee reviews applications and makes a recommendation to City Council for grant awards. The committee members are:

Crystal Thomas	Spartanburg Marriott at Renaissance Park, Chair
Wayne Sease	Inn on Main
Clyde Norris	Owner, Clyde’s Fitness
Emily Woods	Owner, Health In Hand
Scott Ellis	Spartanburg Memorial Auditorium
Barbara Colvin	Owner, Palmetto Palate Catering
Steve Wong	Chapman Cultural Center

The Accommodations Tax Advisory Committee met on May 13 and thoroughly reviewed all of the applications. Nineteen (19) applications were received this year. The committee used the following criteria for making award recommendations:

- 1) Does the application/event meet all of the mandated requirements?
- 2) Does the event have a secured date and venue scheduled?
- 3) Does the event truly attract tourists to the City?
- 4) How great is the need for the funding – what other sources of revenue are available for this event?

After careful consideration, the committee unanimously made the attached recommendations.

ACTION REQUESTED: Approval of the recommendations from the Accommodations Tax Advisory Committee for the allocation of FY 2015-16 Accommodations Tax Grants.
BUDGET AND FINANCIAL DATA: A total of \$110,000 is available to distribute for the FY 2015-16 to various organizations.”

zoning designation for the contiguous parcels are B-1 and B-3; Staff is requesting Council to designate the parcel as B-1.

Staff recommends that the City Council take the following actions:

- a) Approve the annexation of 203 and 205 Cedar Springs Road (TMS 7-17-15-025.00).
- b) Designate the zoning for this property as B-1, Neighborhood Shopping District upon annexation.

ADDITIONAL INFORMATION: Enclosed is a proposed Ordinance in the event that Council approves the rezoning request on First Reading.

BUDGET AND FINANCE DATA: The parcel will generate property tax after annexation.”

Mayor White opened the Public Hearing. He asked if there was anyone to speak in favor of the rezoning. Hearing none, he asked if there was anyone to speak against the rezoning. No one came forward for either.

Councilmember Reeder made a motion to close the Public Hearing. Councilmember Scalisi seconded the motion, which carried unanimously 6 to 0.

Councilmember Reeder made a motion to approve the ordinance as presented on first reading. Councilmember Stille seconded the motion, which carried unanimously 6 to 0.

IX. Consent Agenda

- A. Ordinance to Amend the City of Spartanburg, South Carolina Zoning Ordinance, by Amending Section 206, Changes to District Boundaries, Specifically Parcel #7-08-16-083.00 Located on “0” Heywood Avenue, at the Corner of Heywood Avenue and Beverly Road, Which is Zoned R-12, with a Land Use Designation of General Residential District to Zone R-6, with a Land Use Designation of General Residential District in Order to Relax the Setbacks in Order to Build a New House that Would be in Compliance with the Zoning Ordinance, from Michael S. Lowe, LandHorse, Agent on behalf of Randy Henson, Owner (Second Reading)
Presenter: Josh Henderson, Planning Coordinator**

- B. Providing for the Issuance and Sale of Water System Refunding Revenue Bonds of the City of Spartanburg, South Carolina, in One or More Series, in an Aggregate Principal Amount Not to Exceed Forty Million Five Hundred Thirty Thousand Dollars (\$40,530,000); and Other Matters Relating Thereto (Second Reading)
Presenter: Cathy McCabe, City Attorney**

Councilmember Reeder made a motion to approve the consent agenda on second reading. Mayor pro tem Brown seconded the motion, which carried unanimously 6 to 0.

Councilmember Rice returned to his seat in Chambers.

X. City Council Updates

Councilmember Stille congratulated all graduates and encouraged them to get a good education and return to their home town.

Councilmember Anderson commented that Texas Roadhouse had walls and a roof and should be opening soon.

Councilmember Scalisi shared that she heard that several thousand people “Slid the City” at the “Slide the City” event. She mentioned that Hub Diggity sold out of hotdogs. She congratulated Hub-Bub for putting on the event.

She shared that the Spartanburg Symphony Concert at Barnet Park was a wonderful event. She expressed condolences to Mayor Elaine Harris’ family and the Town of Pacolet.

Councilmember Rice share he was downtown at 6:00 a.m. on the day of “Slide the City” assisting with Spartanburg High School students who were helping with set up at the slide site. He commended everyone who helped with the successful event.

He also sent condolences to Mayor Elaine Harris’ family.

Mayor pro tem Brown shared that she had heard there were as many as 3,000 sliders at the “Slide the City” event. She also mentioned Jenna Wolfe from The Today Show was on site, which gave the city national recognition. She mentioned three new openings in the city – McClellan’s Urban Eatery, the bakery on Wall street and a new shaved ice spot at 630 W. Main Street.

She also mentioned the Brews, Blues and Barbeque event at Harvest Park on June 5.

Councilmember Reeder also commended everyone associated with “Slide the City”. He shared that a group flew in from London to see how the slide was set up and received because they were planning the same event in their city.

He also expressed condolences to Mayor Elaine Harris’ family and the Town of Pacolet. He shared how much he had enjoyed working with Mayor Harris when he was president of the Spartanburg County Municipal Association.

XI. Executive Session for Discussion of a Potential Downtown Economic Development Project

Councilmember Stille made a motion to adjourn to Execution Session for the reason stated. Councilmember Rice seconded the motion, which carried unanimously 7 to 0. Council adjourned to Executive Session at 6:46 p.m.

Council reconvened at 7:05 p.m. Mayor White stated that discussion was held with no decisions made.

XII. Adjournment – Councilmember Reeder made a motion to adjourn the meeting. Councilmember Scalisi seconded the motion, which carried unanimously 7 to 0. The meeting adjourned at 7:06 p.m.



Connie S. McIntyre, City Clerk



**City Council Worksession
City Council Chambers
145 West Broad Street
Spartanburg, SC
Monday, June 1, 2015
5:30 p.m.**

I. Moment of Silence - observed

II. Pledge of Allegiance – Recited

III. *Mayor White* asked that the agenda be amended to include Public Comment as item III.A. *Mayor pro tem Brown* made a motion to approve the amendment to the agenda. *Councilmember Rice* seconded the motion, which carried unanimously 7 to 0.

A. Public Comment

Gloria Shelton, Spartanburg NAACP, 2009 Pine Street, came forward to speak in support of Chief Thompson and his request for body cameras for the Spartanburg City Police Department.

Evin Mulch, Business Accountant, came forward to speak in support of Council approving purchase of body cameras for the Police Department.

Dr. Bill Bledsoe, spoke against funding of the Chamber of Commerce due to political issues. He spoke in favor of body cameras for the Police Department, but not taking Federal Funds because of the strings attached.

Monier Abusaft, President of the Spartanburg NAACP, spoke in favor of City Council approving funding for body cameras for the Spartanburg Police Department.

III. Continuation of Presentations by Organizations Requesting Hospitality

Tax Allocation

Presenters:

7. Spartanburg Convention & Visitor's Bureau – Chris Jennings, Executive Director
8. Hatcher Garden & Woodland Preserve – Robin Vollmer, Executive Director
9. Hub Bub – Eric Kocher, Managing Director
10. Hub City Farmer's Market, Brendan Buttimer, Executive Director
11. Spartanburg Downtown Association – Kathy Chandler, Executive Director
12. Spartanburg Area Conservancy, Inc./Cottonwood Trail – Andrew Waters, Executive Director
13. Ballet Spartanburg – Professional Company of Dancers – Teresa Hough, Executive Director
14. West Main Artists Co-operative – Beth Regula, Board Chair

Council received the reports as information.

IV. Budget Discussion

Chris Story, Assistant City Manager

Mr. Memmott reminded Council that in the context of the city's budget, the challenge had been that when an expense was added, staff had to identify another cost to remove from the budget. Growth and revenues have not outpaced the inflationary costs with the city continuing to deliver a static level of service. Mr. Memmott stated that Council would receive a full draft recommendation of the budget on Tuesday so that there would be ample time for them to study it and ask questions prior to the first reading on June 8, 2015.

Major Lamb presented detailed information regarding the costs of purchasing body cameras and Tasers for the police department. He outlined the consequences of city police officers not having the equipment and the benefits of police officers having the equipment. He offered two options for the purchase of Tasers. Chief Thompson assisted in answering Council's questions regarding the item.

Mr. Story summed up the remaining budget discussion, reminding Council that staff works back from a sustainable level of current revenues. He reviewed significant expenditure increases with Council.

Council received the report as information for further consideration.

V. Adjournment –

Councilmember Reeder made a motion to adjourn the meeting. Councilmember Stille seconded the motion, which carried unanimously 7 to 0. The meeting adjourned at 7:46 p.m.



Connie S. McIntyre, City Clerk



CITY COUNCIL AGENDA – SUMMARY REPORT

TO: Mayor and City Council

FROM: James T. Kennedy, Budget & Accounting Director

SUBJECT: FY 2014 – 2015 Fraud Risk Assessment Report

DATE: June 2, 2015

At the upcoming Council meeting, we will present the results of our annual fraud risk self-assessment. As you know, this practice is not made necessary by any particular problem or shortcoming of the City; it is simply one of our many routine efforts to ensure we are taking all reasonable steps to improve our management of City resources. The American Institute of Certified Public Accountants (AICPA) Statements on Auditing Standards (SAS) No. 99 and No. 112 require entities to conduct an annual fraud risk assessment and communicate the results with the governing body. Please be aware that these auditing standards require that the potential area of risk must be at a high level of the possibility in order for our financial statements to be materially misstated.

In preparation of the City's upcoming FY 2014 - 2015 audit, departments were asked to conduct an assessment of their department for potential risk areas. An assessment request was sent to all departments, including over forty-three staff members. The goal is to identify fraud risks that have a more than remote likelihood of occurring, and a more than inconsequential impact on the City's finances. These risks could be in loss of assets, lack of proper controls, or weaknesses. Generally Accepted Accounting Principles (GAAP) requires the City to maintain a system of internal controls to reduce the risk of fraud (misappropriation of assets). This assessment focuses on areas where there are potential risks and no existing mitigating internal controls.

Our purpose is to understand where fraud is most likely to occur so that the risk of fraud can be effectively controlled. A fraud risk assessment and internal controls do not guarantee that fraud will not occur.

The attached report requires no Council action and it is presented for information only. However, we will welcome any questions you may have.

CITY OF SPARTANBURG

FRAUD RISK ASSESSMENT REPORT

JULY 1, 2014 – JUNE 30, 2015

FY 2014 - 2015

**PREPARED BY: JAMES T. KENNEDY, CPA, CFE
BUDGET & ACCOUNTING DIRECTOR**

June 2, 2015

**CITY OF SPARTANBURG
FRAUD RISK ASSESSMENT REPORT
FY 2014 - 2015**

Purpose Statement

In 2002, the American Institute of Certified Public Accountants (AICPA) issued the Statement on Auditing Standards (SAS) No. 99. This SAS No. 99 required entities to conduct annual fraud risk assessment and for auditors to consider the possibility that a material misstatement due to fraud could be present in the entity's financial statements.

In 2006, the AICPA issued the SAS No. 112. This SAS No. 112 established standards and provided guidance on communications matters related to an entity's internal control over financial reporting identified in an audit of financial statements. In other words, SAS No. 112 states that if an entity does not conduct an annual risk assessment it is required to be reported as material weakness in the financial statements. Fraud risk assessments should be conducted periodically to identify potential schemes and events that need to be mitigated.

In preparation of the City's upcoming FY 2014 - 2015 audit, departments were asked to conduct an assessment of their department for potential risk areas. The goal is to identify fraud risk that have a more than remote likelihood of occurring, and a more than inconsequential impact on the City's finances. These risks could be in loss of assets, lack of proper controls, or weaknesses. Generally Accepted Accounting Principles (GAAP) requires the City to maintain a system of internal controls to reduce the risk of fraud (misappropriation of assets). This assessment focuses on areas of potential risk and where there are no existing migrating internal controls.

The responses received from the departments were compiled and summarized below.

Our purpose is to understand where fraud is most likely to occur so that the risk of fraud can be effectively controlled. A fraud risk assessment and internal controls do not guarantee that will not occur.

According the Association of Certified Fraud Examiners' 2014 Global Fraud Study, the governmental sector had the second largest number of cases at 141 and percent of cases at 10.3% only behind the banking and financial services sector out of 23 industries studied. The study also reported frequency of schemes based on industry and the most frequent scheme in the government sector was corruption.

A. Defining Fraud Risk (two-fold):

1. The risk that an employee or agent might engage in fraud or improper business practices to secure some real or perceived gain for the organization to the detriment of a third party, e.g., competitors, shareholders, or others; and
2. The risk that an employee, agent or other person might perpetrate a fraud to harm the organization directly, e.g., misappropriates assets or otherwise harms the organization.

Example of potential areas of risk are: employee conduct, conflicts of interest, relationships with suppliers, gifts, favors, kickbacks, separate bank accounts, misuse of City assets, or misappropriation of City assets, theft of property, etc.

B. Responsibility of Government:

1. The primary responsibility for the prevention and detection of fraud and error rests with both:
 - a) Those charged with governance
Oversight
 - b) Management
Tone at the Top

C. What is tone at the top?

1. The ethical atmosphere that is created in the workplace by the organization's leadership.
2. Tone at the top will trickle down to employees.

D. Method to reduce fraud risk:

1. The best method to reduce the fraud risk at a government is sound, efficient, and effective internal controls.
2. The best internal control is the flow of information.
3. Internal control is a process. It is a means to an end, not an end in itself.

Below are departmental assessments:

City Manager's Office

Area of potential risk: Management override of policies and procedures.

Existing Internal Controls: The City's procurement policies and procedures.

Communications & Marketing

Area of potential risk: There is limited or no potential risk of fraud in this area.

Finance / Revenue Division

1) *Area of potential risk:* Cash skimming (asset misappropriation) of payments before being processed in the system.

Existing Internal Control: Business license applications, vouchers and other external source documents.

2) *Area of potential risk:* Physical control of cash (asset misappropriation)

Existing Internal Control: Finance has a locked door with limited access.

Recommendation: Maintain physical controls (i.e. deposit bags should be locked in a drawer or file cabinet).

Economic Development

Area of potential risk: There is limited or no potential risk of fraud in this area.

Engineering

Area of potential risk: Procurement and contract fraud; kickbacks.

Existing Internal Controls: The City's procurement policies and procedures and annual ethics statement.

Planning

Area of potential risk: There is limited or no potential risk of fraud in this area.

Inspections

Area of potential risk: There is limited or no potential risk of fraud in this area.

Construction Management

Area of potential risk: Procurement and contract fraud; kickbacks.

Existing Internal Controls: The City's procurement policies and procedures, annual ethics statement, and management oversight.

Building Maintenance

Area of potential risk: Procurement and contract fraud; kickbacks.

Existing Internal Controls: The City's procurement policies and procedures and annual ethics statement.

Police Department

Area of potential risk: There is limited or no potential risk of fraud in this area.

Fire Department

Area of potential risk: There is limited or no potential risk of fraud in this area.

Municipal Court

Area of potential risk: There is limited or no potential risk of fraud in this area.

Human Resources

Area of potential risk: There is limited or no potential risk of fraud in this area.

Information Technology

Area of potential risk: Management override of system controls.

Existing Internal Controls: Audit reports

Fleet Maintenance

Area of potential risk: Asset misappropriation of fuel and equipment.

Existing Internal Controls: Physical controls and year-end inventory reconciliation

Ground Maintenance

Area of potential risk: There is limited or no potential risk of fraud in this area.

Traffic Services

Area of potential risk: There is limited or no potential risk of fraud in this area.

Street Maintenance

Area of potential risk: There is limited or no potential risk of fraud in this area.

Solid Waste

Area of potential risk: There is limited or no potential risk of fraud in this area.

Community Relations

Area of potential risk: There is limited or no potential risk of fraud in this area.

Code Enforcement

Area of potential risk: Conflicts of interest and kickbacks.

Existing Internal Controls: Procurement policies and procedures

Parks & Recreation

Area of potential risk: Contract conflicts of interest and kickbacks; lack of tracking numbering system for inventory under \$5,000.

Existing Internal Controls: Procurement policies and procedures and management oversight.

Special Events

1) *Area of potential risk:* Cash skimming (asset misappropriation) of special event cash (i.e. volunteers handling cash at booths during events and ride vendors remitting cash).

Existing Internal Control: Each volunteer must sign for each cash box (Spring Fling). At the end of each shift the cash box is picked up by staff from the volunteer who is held accountable for the contents. At other events staff members are at the booths and monitor the activity. There is no verification of City's portion of revenue generated by rider vendors.

Recommendation: Using tickets for purchasing items / rides at all special events. Vendors should remit the City's portion of ride revenue in the form of a check.

Neighborhood Services

Area of potential risk: Grant Management (ineligible grant expenditures); Procurement and contract fraud; Kickbacks

Existing Internal Controls: The City's procurement policies and procedures, annual ethics statement, and management oversight.

Transit- Updated

Area of potential risk: There is limited or no potential risk of fraud in this area.

Airport - Updated

Area of potential risk: Part of the fueling system is a manual process.

Existing Internal Controls: Year-end inventory reconciliation

Recommendation: Switching to a fully automated fueling system.

Parking Garages / Parking Enforcement - Updated

Area of potential risk: There is limited or no potential risk of fraud in this area.

Storm Water - Update

Area of potential risk: Procurement and contract fraud; kickbacks

Existing Internal Controls: The City's procurement policies and procedures and annual ethics statement.

All Departments

1) *Area of potential risk:* Procurement and contract fraud; kickbacks

Existing Internal Controls: The City's procurement policies and procedures

Recommendation: To adopt the City's procurement polices as a procurement ordinance and to require all City staff to sign an ethics statement annually.

APPENDIX A – FRAUD RISK ASSESSMENT REPORT

Identified Fraud Risks and Schemes <small>(1)</small>	Likelihood <small>(2)</small>	Significance <small>(3)</small>	People and/or Department <small>(4)</small>	Existing Anti-Fraud Controls <small>(5)</small>	Controls Effectiveness Assessment <small>(6)</small>	Residual Risk <small>(7)</small>	Fraud Risk Response <small>(8)</small>
FINANCIAL REPORTING:							
Revenue Recognition							
Recording in wrong period	Remote	Insignificant	Revenue	Manager year-end review of receipts	Tested by Independent staff	Risk of Management Override	Independent staff test year end receipts
Expenditure Recognition							
Holding bills	Reasonably possible	Material	All Departments	Input of bills and approval are segregated	Tested by independent staff	Risk of Management Override	Independent staff tests year end expenses
Recording in wrong period	Remote	Insignificant	Accounting	Manager year-end review of payables	Tested by Independent staff	Risk of Management Override	Independent staff test year end receipts

APPENDIX A – FRAUD RISK ASSESSMENT REPORT (Continued)

Identified Fraud Risks and Schemes <small>(1)</small>	Likelihood <small>(2)</small>	Significance <small>(3)</small>	People and/or Department <small>(4)</small>	Existing Anti-Fraud Controls <small>(5)</small>	Controls Effectiveness Assessment <small>(6)</small>	Residual Risk <small>(7)</small>	Fraud Risk Response <small>(8)</small>
MISAPPROPRIATION OF ASSETS:							
Cash / Checks							
At time of receipt / skimming	Remote	Insignificant	Special Events	Independent reconciliation of special event receipts	Tested by Management	Possible that the City is not receiving the correct amount from event vendors	Receipts are minimal
Accounts Payable/ Expenditures							
Fictitious Vendors	Remote	Significant	Accounting	Positive Pay file sent to bank; Verification thru signed IRS W-9 Form Related Party Questionnaire Form Management approval of invoices and review of itemized reports	Tested by management	Management override	N/A

APPENDIX A – FRAUD RISK ASSESSMENT REPORT (Continued)

Identified Fraud Risks and Schemes <small>(1)</small>	Likelihood <small>(2)</small>	Significance <small>(3)</small>	People and/or Department <small>(4)</small>	Existing Anti-Fraud Controls <small>(5)</small>	Controls Effectiveness Assessment <small>(6)</small>	Residual Risk <small>(7)</small>	Fraud Risk Response <small>(8)</small>
Accounts Payable/ Expenditures							
Unauthorized Procurement Card Transactions	Probable	Material	P-Card Holders	1) P-Card Administrator controls authorized transactions 2) P-Card Administrator checks charges on-line 3) Receipts are required for all transactions and reviewed by management	1) Tested by Management 2) Tested by Management 3) Tested by Management	1) Adequately mitigated by controls 2) Improper charges would be found after the fact, but policies are in place for disciplinary action for fraudulently acts 3) Adequately mitigated by controls	1) N/A 2) There are daily and monthly spending limits 3) N/A

APPENDIX A – FRAUD RISK ASSESSMENT REPORT (Continued)

Identified Fraud Risks and Schemes <small>(1)</small>	Likelihood <small>(2)</small>	Significance <small>(3)</small>	People and/or Department <small>(4)</small>	Existing Anti-Fraud Controls <small>(5)</small>	Controls Effectiveness Assessment <small>(6)</small>	Residual Risk <small>(7)</small>	Fraud Risk Response <small>(8)</small>
CORRUPTION:							
Kickbacks / Conflict of Interest							
Contracts improperly awarded	Remote	Material	All Departments	Procurement policies and procedures Review of all payments and monthly budget reports	Tested by Independent staff	Risk of Management Override	Testing by Independent Staff

- (1) Identified Fraud Risks and Schemes: This column should include a full list of the potential fraud risks and schemes that may face the organization. This list will differ for different organizations and should be formed by discussions with employees and management and brainstorming sessions.
- (2) Likelihood of Occurrence: To design an efficient fraud risk management program, it is important to assess the likelihood of the identified fraud risks so that the organization establishes proper anti-fraud controls for the risks that are deemed most likely. For purposes of the assessment, it should be adequate to evaluate the likelihood of risks as remote, reasonably possible, and probable.
- (3) Significance to the Organization: Quantitative and qualitative factors should be considered when assessing the significance of fraud risks to an organization. For example, certain fraud risks may only pose an immaterial direct financial risk to the organization, but could greatly impact its reputation, and therefore, would be deemed to be a more significant risk to the organization. For purpose of the assessment, it should be adequate to evaluate the significance of risks as immaterial, significant, and material.
- (4) People and/or Department Subject to the Risk: As fraud risks are identified and assessed, it is important to evaluate which people inside and outside the organization are subject to the risk. This knowledge will assist the organization in tailoring its fraud risk response, including establishing appropriate segregation of duties, proper review and approval chains of authority, and proactive fraud auditing procedures.
- (5) Existing Anti-Fraud Internal Controls: Map pre-existing controls to the relevant fraud risks identified. Note that this occurs after fraud risks are identified and assessed for likelihood and significance. By progressing in this order, this framework intends for the organization to assess identified fraud risks on an inherent basis, without consideration of internal controls.
- (6) Assessment of Internal Controls Effectiveness: The organization should have a process in place to evaluate whether the identified controls are operatively effectively and mitigating fraud risks as intended. Organizations should consider and review what monitoring procedures would be appropriate to implement to gain assurance that their internal control structure is operating as intended.
- (7) Residual Risks: After consideration of the internal control structure, it may be determined that certain fraud risks may not be mitigated adequately due to several factors, including (a) properly designed controls are not in place to address certain fraud risks or (b) controls identified are not operating effectively. These residual risks should be evaluated by the organization in the development of the fraud risk response.
- (8) Fraud Risk Response: Residual risks should be evaluated by the organization and fraud risk responses should to address such remaining risk. The fraud risk response could be implementing additional controls and/or designing proactive fraud auditing techniques.



REQUEST FOR COUNCIL ACTION

TO: Mayor and City Council

FROM: James T. Kennedy, CPA
Budget & Accounting Director

SUBJECT: FY 2015 - 2016 Proposed Operating Budget

DATE: June 3, 2015

BACKGROUND:

In accordance with Section 2-119 of the Code of the City of Spartanburg 1988 the City is required to adopt an annual budget. The City Council held budget workshops on 05/11/2015, 05/26/2015, 06/01/2015. During that time, discussions were held concerning General Fund revenues, proposed personnel cost changes, and other inflationary expenditure increases. The recommended FY 2015 – 2016 budget is reflective of management's efforts to meet long term funding obligations.

The FY 2015 – 2016 budget includes the following:

- No change to the current millage rate
- 4% projected increase in General Fund revenues
- 2.0% employee cost-of-living pay increase
- Acquisition of 85 Tasers for police \$30,000
- Approx. \$60,504 for mandatory increases in retirement
- 10% increase for the medical insurance fund
- \$220,000 for building facilities maintenance
- Continued implementation of the Capital Improvement Plan adopted in FY2014

ACTION REQUESTED:

Adoption of an Ordinance to approve the operating budget for fiscal year July 1, 2015 – June 30, 2016.

BUDGET AND FINANCE DATA: See proposed budget document

AN ORDINANCE

TO PROVIDE FOR THE ADOPTION OF A CITY OPERATING BUDGET, ITS EXECUTION AND EFFECT, FOR THE FISCAL PERIOD JULY 1, 2015 THROUGH JUNE 30, 2016

BE IT ORDAINED By the Mayor and Members of Council of the City of Spartanburg, South Carolina, in Council assembled:

SECTION 1. In accordance with Sec. 2-119 of the Code of the City of Spartanburg 1988, there is hereby adopted for the fiscal period July 1, 2015 to June 30, 2016, an operating budget for the City of Spartanburg, South Carolina based on budget estimates of various funds as prepared by the City Manager and incorporated into the 2015 - 2016 budget document.

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

	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$35,898,814	\$35,898,814
Enterprise Funds		
Airport Fund	\$ 1,083,940	\$ 1,083,940
Transit Fund	\$ 1,942,412	\$ 1,942,412
Parking Garage Fund	\$ 1,010,139	\$ 1,010,139
C.C. Woodson, LLC Fund	\$ 5,648,000	\$ 5,648,000
Spartanburg Parking Facilities Corp. Fund	\$ 3,725,020	\$ 3,725,020
Spartanburg Airport Facilities Corp. Fund	\$ 360,876	\$ 360,876
Storm Water Utility Fund	\$ 1,569,370	\$ 1,569,370
Special Revenue Funds		
Hospitality Tax Fund	\$ 4,254,755	\$ 4,254,755
Community Development Block Grant Fund	\$ 618,505	\$ 618,505
Federal HOME Fund	\$ 143,897	\$ 143,897
Multi-County Industrial Park Fund	\$ 1,116,445	\$ 1,116,445
Victim Assistance Fund	\$ 70,000	\$ 70,000
Accommodation Tax Fund	\$ 176,637	\$ 176,637

Debt Service Funds		
St. John-Daniel Morgan Tax	\$ 642,948	\$ 642,948
Increment Financing Fund		
Broad Street Tax Increment	\$ <u>2,020,000</u>	\$ <u>2,020,000</u>
Financing Fund		
TOTAL:	\$60,281,758	\$60,281,758

SECTION 3. Within each fund, the City Manager 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 the account of the City. Within each fund, the City Manager also shall have the authority to transfer funds across departmental accounts to implement salary adjustments and staff reorganization. The City Manager is authorized to approve job titles, pay grades, establish evaluation points, and make salary adjustments after review by the Human Resources Director and within the amounts appropriated within this budget.

SECTION 4. An official copy of the budget document 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 of the offices of the City Manager, Budget Director, and City Clerk.

SECTION 5. The sums appropriated and set forth in the detailed schedules for personal 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 Spartanburg from any source whatsoever, unless by law designated for some special fund or purpose, may be used in meeting disbursement for the General Fund, as described in Section 2 above.

SECTION 7. All fees, income, and funds not specifically allocated in the budget for the fiscal year beginning July 1, 2015, and ending June 30, 2016, shall become a part of the General Fund of the City of Spartanburg and shall be used for general corporate purpose of the City as may be authorized by the City Manager and City Council from time to time.

SECTION 8. The City Manager is authorized to make emergency expenditures from the Fund Balance for general corporate purpose of the City of Spartanburg in an amount not to exceed Ten Thousand and No/100 Dollars (\$10,000); PROVIDED, HOWEVER, any expenditures from the Contingency shall be reported to the City Council in writing.

SECTION 9. The City Manager 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 provide the ad valorem revenue reflected in the approved budget.

SECTION 10. The City Manager is hereby authorized to arrange for the issuance of tax anticipation notes from time to time in anticipation of receipt of taxes by requesting bids for the issuance of such notes from such financial institutions as he shall determine. The aggregate amount of tax anticipation notes authorized here under to be issued by the City shall not exceed Three Million and No/100 Dollars (\$3,000,000). The notes shall be issued in compliance with State and Federal law. The notes are designated as qualified tax-exempt obligations under Section 265(b). The City Manager is authorized to award the notes to the financial institution offering the lowest rate of interest to the City and to name the Paying Agent for the issue without further action of the City Council. Upon the specific approval of City Council, the note shall be executed by the Mayor or the City Manager and be attested by the Municipal Clerk.

SECTION 12. The City Manager is authorized to approve all local, state, and federal grant awards.

SECTION 13. This Ordinance shall become effective July 1, 2015.

DONE AND RATIFIED In Council assembled this _____ day of June, 2015.

Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM:

City Attorney

____ / ____ / ____ (First Reading)

____ / ____ / ____ (Second Reading)



CITY OF SPARTANBURG, SC

**PROPOSED
BUDGET**

FY 2015 – 2016

FOR THE PERIOD OF:

JULY 1, 2015 – JUNE 30, 2016

Prepared by the: Budget & Accounting Division

June 3, 2015

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**CITY OF SPARTANBURG
FY 2015 – 2016
BUDGET**

Budget Overview

This proposed budget is aligned toward two priorities consistent with City Council's values:

- Recognize that people are our most important resource. Attracting and retaining talented and capable professionals and equipping them with the tools they need to be most effective are paramount in our efforts to be as efficient and effective as possible.
- Continue to make the wise, targeted, and cost-effective capital investments which will make city neighborhoods more desirable and strengthen the local business environment.

In total General Fund spending would rise by a modest 4%. On the personnel side, we propose to absorb the medical benefit cost increases, absorb the retirement system cost increase, and provide a 2.0% cost of living increase in compensation. Those three steps will result in 1.84% increase in take home pay for most city employees and 1.67% for sworn personnel. In addition to those personnel changes, other areas of expenditure increase include equipment, technology, unavoidable changes to our risk management costs, medical insurance and slight increases in police and fire.

We continue to struggle with a lack of growth in our recurring general fund revenues, which is driven by a number of factors including reduced intergovernmental funding. To compensate, growth in Hospitality Tax revenues are directed to the General Fund, along with additional transfers from the Broad Street TIF Fund and the Multi-County Industrial Park Fund are proposed. The millage rate is proposed to stay at the current rate of 105.0 mils. These changes should enable financial stability and structural balance for the upcoming fiscal year.

As detailed on the many pages to follow, collectively this budget reflects a responsible and balanced approach to meeting our city's challenges and continuing our positive momentum.

REVENUES

General Fund

Below are the significant changes to major revenue sources.

Taxes

- Real Estate - Current

Close out total assessed values for FY 2014 – 2015 increased by 1% compared to the prior year. Therefore, the FY 2015 – 2016 revenue estimate is projected to increase by 2.0%.

- Vehicles

The FY 2015 – 2016 revenue estimate is projected to increase by 24%.

Fees, License, and Permits

- Business License

The FY 2015 – 2016 revenue estimate is projected to decrease by (1.0%).

- Franchise Fees

The FY 2015 – 2016 revenue estimate is projected to decrease by (2%) (approx. \$36,161) due to Piedmont Natural Gas periodic audit refund.

- Insurance Franchise Fees

The FY 2015 – 2016 revenue estimate is increased by 3%.

- Telecommunications Fees

The FY 2015 – 2016 revenue estimate is projected to decrease by (12%) (approx. \$42,300) due to a settlement agreement between the Municipal Association of South Carolina and AT&T.

- Building Permits and Fees

The FY 2015 – 2016 revenue estimate is projected to increase by 22%.

Intergovernmental Services

- Spartanburg Water System

For FY 2015 – 2016 there will be a (9%) reduction in intergovernmental revenue per an agreement between the Spartanburg Water System and the City. The allocation is scheduled to decrease from \$1.1 million to \$1.0 million.

Charges for Service

- Residential Trash Fee

The FY 2015 – 2016 revenue estimate is projected to decrease by (16%), due formulae allocation of fees.

Other Financing Sources

- Transfers In

For FY 2015 – 2016 the General Fund has \$2,079,663 budgeted as transfers in:

- \$1,555,629 from the Hospitality Tax Fund
- \$125,000 from the Storm Water Utility Fund
- \$354,420 from the Broad Street TIF Fund
(\$311,772 for operating support and \$42,648 for CIP Project Management)
(50% of salary for Engineering Manager)
- \$44,614 from the Multi-County Industrial Park (MCIP) Fund

Special Revenue Fund

Hospitality Tax Fund

The FY 2015 – 2016 revenue estimate is projected to increase by 8% over current year budget.

The fee schedule (attachment 1) includes a proposed minimum late fee of \$25 for all delinquent Hospitality Tax payments effective July 1, 2015.

Enterprise Funds

Parking Enterprise Fund

Transfer in from the Broad Street Tax Increment Financing (TIF) Fund includes \$296,064 for debt service, \$50,000 for operating cost, and \$100,000 for operating cost for the Spartanburg Parking Facilities Corp (SPFC).

Storm Water Utility

The FY 2015 – 2016 revenue estimate is projected to increase by 5%. This represents the sixth year of collections and the third year all fees (residential, commercial, and non-profits) will be collected on the County's property tax notice.

Spartanburg Parking Facilities Corp.

For FY 2015 – 2016 a \$100,000 transfer in is budgeted from the Parking Enterprise Fund to support operational cost. (same as current year)

Debt Service Funds

St. John Street Tax Increment Financing Fund

For FY 2015 – 2016 property tax revenues are projected to increase by 14%. This proposed budget does include a fund balance appropriation of \$2,948. (decrease of \$54,580 compared to current year)

Broad Street Tax Increment Financing Fund

For FY 2015 – 2016 revenues are projected to increase by 2%.

EXPENDITURES

- Compensation

- 2.0% budgeted for a Cost-of-Living-Adjustment (COLA);
Approx. cost for a 1% = \$185,699;
Last COLA was 1.5% on July 1, 2014 (FY 2014 – 2015)

Employee Retirement Contribution Rates Increase:

- There is a mandatory increase of .16% for the South Carolina Retirement System (SCRS) and .33% for the South Carolina Police Officer's Retirement System (SCPORS) in the employee's retirement contribution rate scheduled for July 1, 2015; therefore, the net increase in gross pay would be 1.84% and 1.67%, respectfully.

- Benefits

Employer Retirement Contribution Rates Increase:

- Effective July 1, 2015 the South Carolina Retirement System (SCRS) has approved a mandatory increase to the employer's contribution rate of .16% from 10.75% to 10.91%; approx. cost \$22,331
- Effective July 1, 2015 the Police Officer's Retirement System (SCPORS) has approved a mandatory increase to the employer's contribution rate of .33% from 13.41% to 13.74%; approx. cost \$38,173

Health Insurance

- The City is budgeting a 10% increase from \$598 to \$660 per month per position for the employer's contribution for health insurance (medical & dental); approx. cost \$279,660. Part of this increase is required to correct a structural deficit in our Medical Insurance Fund.

Unemployment Insurance

- The City is budgeting a (50%) decrease in unemployment insurance from \$200 to \$100 per year per employee; approx. savings of \$49,400

- **GASB 45 Contribution - (Other Post-Employment Benefits)**

- This is the eighth year that the City must comply with the Governmental Accounting Standards Board (GASB) Statement No. 45. GASB 45 is an accounting requirement to report other retiree benefit cost, such as health insurance, obligations, contributions, and funding progress in the City's annual financial statements. Every two years the City conducts an actuarial valuation of 'Other Post Employment Benefits (OPEB) with an actuarial firm. The City's actuarial annual required contribution was \$216,333 as of June 30, 2014. Because the City will continue to directly pay expected benefits, the net cost for next fiscal year is projected to be \$123,000. This represents a 3% increase over the current year's net budgeted cost contribution of \$119,000.

Internal Service Fund

Equipment Replacement Fund

The proposed budget assumes fully funding of the Equipment Replacement Fund based on equipment replacement schedules, which represents a \$153,517 (13%) increase to \$1,303,517.

General Fund – Departmental Notes

Below you will find significant changes by department and division.

Policy and Management

- Information Technology - 4301
 - \$15,000 budgeted for COP Logic online citizen report (new)
 - \$12,749 budgeted for Susteen software for cell phone extraction (new)
 - \$6,944 budgeted for Leads online Police Pawn (new)
 - \$7,300 budgeted for LEA Aid Acquisition software (new)
 - \$18,000 budgeted for VOIP connectivity (new)
 - Additional \$18,018 budgeted for in car hardware and software maintenance for police vehicles
 - \$32,000 budgeted for data vault backup device for Police and City data servers (new)
 - \$24,000 budgeted for backup server and data replication to the cloud (new)
 - \$20,422 budgeted increase in Equipment Replacement Fund contribution

- Human Resources - 4401
 - \$13,476 budgeted for NEOGOV online application system (cloud based) (new)

- Employee Development - 4402
 - \$15,000 budgeted for one team initiative

- Worker's Compensation - 4403
 - \$254,670 budgeted for worker's compensation premiums (SCMIT) (\$10,700 less than current year)
 - \$300,000 budgeted for worker's compensation deductibles (same as current year)

- Non-Departmental - 8101
 - (\$500,000) planned credit / general & planned salary savings
(\$295,004 less than current year)
 - (\$100,000) planned savings through operational efficiencies
 - \$850,000 budgeted contribution for Pension Fund (\$50,000 more than current year)
 - \$123,000 budgeted for GASB 45 contribution (required)
(3% more than current year)
 - \$275,000 reservation for burying power lines (\$30,000 more than current year)
(per Duke Energy utility franchise agreement)
 - \$143,055 budget for Wright Center lease payments (same as current year)
 - Transfer to the Capital Projects Fund: \$420,000 (\$125,000 less than current year)
 - \$220,000 budgeted transfer for facilities deferred maintenance
 - \$100,000 budgeted transfer for T.K. Gregg facility sinking fund
 - \$100,000 budgeted for the Bike / Pedestrian / Trail Improvement Project
 - Transfer to the Airport Enterprise Fund: \$165,000
 - \$165,000 budgeted transfer for operational support (same as current year)
 - Transfer to the Transit Fund: \$500,000
 - \$500,000 budgeted transfer to the Transit Fund for local grant match
(same as current year)
 - Transfer to the Debt Service Fund: \$798,637
 - \$533,369 budgeted transfer for the 2010 GO bonds
 - \$216,292 budgeted for the (Mary Black Foundation Loan)
 - \$48,976 budgeted for ShoreTel lease payments

Finance & Administrative Services

- Risk Management - 1601
 - \$647,389 budgeted for general liability (property / tort) (SCMIRF) premiums
 - \$50,000 budgeted for general liability deductibles
 - \$34,860 budgeted for general liability insurance for the C.C. Woodson, LLC

Development Services

- Economic Development - 1802

The following items were moved to the MCIP Fund:

\$40,000 budgeted for the Economic Futures Group

\$16,650 budgeted for the Upstate SC Alliance

\$5,150 budgeted for the Chamber of Commerce

- Engineering - 1810
 - \$35,000 budgeted for sidewalk contractual services (same as current year)

Police Department

- Police Chief 's Office – 2110
 - \$20,550 budgeted for physicals, fit for duty, and psychological evaluations for law enforcement (\$18,250 less than current year)
 - Additional \$7,500 budgeted for radio replacement
 - (\$7,500 less than current year)
 - \$24,800 budgeted for testing, assessment, training, and promotion (same as current year)

- Technical & Support Administration - 2121
 - Additional \$26,880 requested for training
 - \$75,605 budgeted for uniforms (\$24,722 less than current year)
 - Additional \$42,400 requested for safety supplies and equipment (bulletproof vest, tactical vest, patrol vest)
 - \$11,000 requested for renovation project (new)

- Detention Transport – 2123
 - Additional \$25,000 budgeted for housing and care of juvenile offenders (youthful offender grant expired)

- Records - 2124
 - \$4,000 budgeted for renovations/relocation of the Records Division (new)

- Animal Control - 2125
 - \$80,775 budgeted for contractual agreement with Humane Society (same as current year)
 - Additional \$8,127 budgeted for equipment replacement fund contribution

- Patrol - 2142
 - \$120,000 budgeted for overtime (\$20,000 more than current year)
 - Additional \$4,870 requested for tactical team uniforms and vests
 - \$17,900 requested for purchase of one K-9 dogs (\$2,400 more than current year)
 - \$30,230 budgeted for ammunitions and tactical team supplies (\$6,015 less than current year)
 - \$8,000 budgeted for patrol rifles (same as current year)
 - \$30,000 budgeted for 85 Taser weapons (new)

- Criminal Investigation - 2144
 - \$20,000 budgeted for informant money (\$10,000 less than current year)
 - \$5,000 budgeted for cameras for investigators (\$3,750 more than current year)
 - \$3,000 budgeted for raid vest for investigators (new)
 - \$5,000 budgeted for trail cameras (new)

- Crime Prevention – 2145
 - Additional \$1,000 requested for National Night Out supplies

- School Crossing Guards – 2147
 - Additional \$4,776 requested for uniforms and safety equipment

Fire Department

- Fire Administration - 2181
 - \$14,900 budgeted for promotional and employee training (same as current year)
 - Additional \$2,226 budgeted for fire prevention supplies

- Fire Suppression - 2182
 - Additional \$4,580 budgeted for equipment maintenance
 - \$21,500 budgeted for employee training (same as current year)
 - \$60,000 budgeted for uniforms and turn-out gear (same as current year)
 - \$16,000 budgeted for tools & minor equipment (same as than current year)
 - \$92,570 budgeted for parts and outside labor (\$7,570 more than current year)
 - Additional \$30,010 budgeted for Equipment Replacement Fund contribution

Public Services

- Grounds Maintenance - 3102
 - Crew Leader and Service Person positions (new)
 - Budgeted \$125,000 for contractual maintenance service (\$41,000 less than current year)
 - Additional \$10,000 requested for water irrigation
 - Additional \$7,500 requested for equipment rental
 - Additional \$4,000 requested for small tools and equipment
 - \$67,500 budgeted for agricultural supplies and chemicals (17,500 more than current year)

- Traffic Engineering - 3104
 - Additional \$15,519 budgeted for traffic service consultant
 - Additional \$17,778 budgeted for traffic signal electricity

- Street Maintenance – 3105
 - Transferred in Engineering Inspector position from Engineering Division

Community Services

- Community Relations – 1501
 - \$10,000 budgeted for Neighborhood Initiative (same as current year)
 - \$15,000 budgeted for Community Partnership (same as current year)

- Property Maintenance Inspections – 1503
 - Additional \$10,000 budgeted for grass cutting and property maintenance

- PRSE Administration – 5001
 - \$35,000 budgeted for SAIYL Summer Program (same as current year)
 - \$4,000 budgeted for summer mentoring program (\$2,000 less than current year)
 - \$13,261 budgeted for special events, sponsorships and donations (\$3,261 more than current year)
 - \$18,000 for PAL / Trail Development (same as current year)
 - \$16,000 budgeted for Woodland Heights lease (same as current year)

- Recreation Centers – 5010
 - \$10,000 budgeted for Stewart Park programming (new)
 - \$10,585 budgeted for CC Woodson programming
 - \$19,400 budgeted for Northwest Center programming
 - \$5,000 budgeted for all programs transportation (new)

- Athletics - 5013
 - \$30,400 budgeted for youth football (same as current year)
 - \$4,000 budgeted for youth basketball (same as current year)
 - \$4,000 budgeted for youth soccer (same as current year)
 - \$4,000 budgeted for baseball (same as current year)
 - \$9,000 budgeted for softball (new)
 - \$5,000 budgeted for sport camps (\$1,000 more than current year)
 - \$3,000 budgeted for athletics programming travel (new)

City of Spartanburg, South Carolina
FY 2015 - 2016 Operating Budget

General Fund
Summary of Revenues, and Expenditure Schedule

<u>REVENUES</u>	2012 - 2013 <u>ACTUAL</u>	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 <u>ADOPTED</u>	2014 - 2015 <u>PROJECTED</u>	2015 - 2016 <u>PROPOSED</u>	% <u>Change</u>
Property Taxes	13,256,662	14,017,494	14,116,367	14,122,864	14,648,025	4%
Fees, Licenses, and Permits	13,038,564	13,412,343	13,314,492	13,272,616	13,572,968	2%
Fines and Forfeitures	529,993	469,078	530,000	455,000	490,000	-8%
Intergovernmental Revenues	3,306,089	3,400,605	3,101,921	3,368,835	3,186,975	3%
Charges for Services	1,928,350	1,878,702	1,915,073	1,724,531	1,820,183	-5%
Other Revenues	111,357	119,064	89,300	118,870	101,000	13%
Other Financing Sources / Transfers In	1,067,853	1,300,935	1,575,064	1,575,064	2,079,663	32%
TOTAL REVENUE	<u>\$33,238,868</u>	<u>\$34,598,221</u>	<u>\$34,642,217</u>	<u>\$ 34,637,780</u>	<u>\$ 35,898,814</u>	<u>4%</u>
<u>EXPENDITURES</u>						
Policy and Management	3,515,064	4,032,962	4,694,533	4,755,970	4,797,140	2%
Non-departmental	2,752,711	2,891,546	2,461,882	3,539,278	2,677,192	9%
Finance & Administrative Services	1,529,334	1,565,375	1,743,096	1,678,255	1,872,282	7%
Development Services	2,320,067	2,291,522	2,742,857	2,483,056	2,819,090	3%
Police Department	9,278,910	9,577,262	9,443,059	9,428,586	9,871,491	5%
Fire Department	4,799,977	4,949,873	4,916,227	5,005,546	5,056,413	3%
Public Services	6,045,544	6,339,174	6,352,754	6,174,213	6,480,056	2%
Community Services	2,338,464	2,182,721	2,287,809	2,146,574	2,325,150	2%
TOTAL EXPENDITURES	<u>\$32,580,071</u>	<u>\$33,830,435</u>	<u>\$34,642,217</u>	<u>\$35,211,478</u>	<u>\$35,898,814</u>	<u>4%</u>
	\$658,797	\$767,786	\$0	(\$573,698)	\$0	

City of Spartanburg, South Carolina
FY 2015 - 2016 Operating Budget

General Fund
Summary of Revenues, and Expenditure Schedule

Trend Analysis

REVENUES	2012 - 2013		2013 - 2014		2014 - 2015		2015 - 2016	
	ACTUAL	%	ACTUAL	%	ADOPTED	%	PROPOSED	%
Property Taxes	13,256,662	40%	14,017,494	41%	14,116,367	41%	14,648,025	41%
Fees, Licenses, and Permits	13,038,564	39%	13,412,343	39%	13,314,492	38%	13,572,968	38%
Fines and Forfeitures	529,993	2%	469,078	1%	530,000	2%	490,000	1%
Intergovernmental Revenues	3,306,089	10%	3,400,605	10%	3,101,921	9%	3,186,975	9%
Charges for Services	1,928,350	6%	1,878,702	5%	1,915,073	6%	1,820,183	5%
Other Revenues	111,357	0%	119,064	0%	89,300	0%	101,000	0%
Other Financing Sources / Transfers In	<u>1,067,853</u>	<u>3%</u>	<u>1,300,935</u>	<u>4%</u>	<u>1,575,064</u>	<u>5%</u>	<u>2,079,663</u>	<u>6%</u>
TOTAL REVENUE	<u>\$ 33,238,868</u>	<u>100%</u>	<u>\$ 34,598,221</u>	<u>100%</u>	<u>\$ 34,642,217</u>	<u>100%</u>	<u>\$35,898,814</u>	<u>100%</u>

EXPENDITURES

Policy and Management	6,267,775	19%	6,924,508	20%	7,156,415	21%	7,474,332	21%
Finance & Administrative Services	1,529,334	5%	1,565,375	5%	1,743,096	5%	1,872,282	5%
Development Services	2,320,067	7%	2,291,522	7%	2,742,857	8%	2,819,090	8%
Police Department	9,278,910	28%	9,577,262	28%	9,443,059	27%	9,871,491	27%
Fire Department	4,799,977	15%	4,949,873	15%	4,916,227	14%	5,056,413	14%
Public Services	6,045,544	19%	6,339,174	19%	6,352,754	18%	6,480,056	18%
Community Services	<u>2,338,464</u>	<u>7%</u>	<u>2,182,721</u>	<u>6%</u>	<u>2,287,809</u>	<u>7%</u>	<u>2,325,150</u>	<u>6%</u>

TOTAL EXPENDITURES	<u>\$ 32,580,071</u>	<u>100%</u>	<u>\$ 33,830,435</u>	<u>100%</u>	<u>\$ 34,642,217</u>	<u>100%</u>	<u>\$ 35,898,814</u>	<u>100%</u>
	658,797		767,786		-		-	

EXPENDITURE CATEGORY

Personnel Services	\$21,390,231	66%	\$21,305,972	63%	\$22,012,834	64%	\$22,629,088	63%
Operating Expenditures	8,498,891	26%	9,662,453	29%	9,322,705	27%	9,953,022	28%
Capital Outlay	970,313	3%	1,037,884	3%	1,336,200	4%	1,433,067	4%
Other Financing Uses	<u>1,720,636</u>	<u>5%</u>	<u>1,824,126</u>	<u>5%</u>	<u>1,970,478</u>	<u>6%</u>	<u>1,883,637</u>	<u>5%</u>

TOTAL EXPENDITURES	<u>\$32,580,071</u>	<u>100%</u>	<u>\$33,830,435</u>	<u>100%</u>	<u>\$ 34,642,217</u>	<u>100%</u>	<u>\$35,898,814</u>	<u>100%</u>
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General Fund
Detailed Revenue Schedule

<u>REVENUES</u>	<u>2012 - 2013</u> <u>ACTUAL</u>	<u>2013 - 2014</u> <u>ACTUAL</u>	<u>2014 - 2015</u> <u>ADOPTED</u>	<u>2014 - 2015</u> <u>PROJECTED</u>	<u>2015 - 2016</u> <u>PROPOSED</u>
Taxes:					
Real Estate - Current	\$11,798,848	\$12,334,814	\$12,674,159	\$12,682,212	\$12,964,531
Real Estate - Delinquent	503,218	490,068	450,000	444,512	450,000
Vehicle	954,596	1,192,612	992,208	996,140	1,233,494
Total Taxes	<u>13,256,662</u>	<u>14,017,494</u>	<u>14,116,367</u>	<u>14,122,864</u>	<u>14,648,025</u>
Fees, Licenses, and Permits:					
Business Licenses	5,286,909	5,300,939	5,475,161	5,375,785	5,445,000
Utility Franchise Fee	3,237,332	3,450,780	3,260,000	3,360,000	3,428,237
Communication Franchise Fee	56,831	56,831	56,831	56,831	56,831
Insurance Franchise Fee	3,803,048	3,915,874	3,850,000	3,850,000	3,950,000
Telecommunication Franchise Fee	352,634	343,944	353,000	310,700	310,700
Taxi & Chauffeur License	1,438	1,400	1,400	1,400	1,400
Animal License Fees and Penalties	2,305	2,798	3,000	2,800	2,800
Building Permits	170,231	187,891	180,000	180,000	220,000
Plan Review Fee	40,850	46,854	40,000	40,000	45,000
Electrical Permits	26,205	30,078	27,000	27,000	35,000
Plumbing Permits	15,423	18,281	17,000	17,000	24,000
HVAC Permits	20,023	29,330	22,000	22,000	25,000
Street Cut Permits	2,800	1,280	2,100	2,100	2,000
Inspections-Miscellaneous	22,536	26,063	27,000	27,000	27,000
Total Fees, Licenses, and Permits	<u>13,038,564</u>	<u>13,412,343</u>	<u>13,314,492</u>	<u>13,272,616</u>	<u>13,572,968</u>
Fines and Forfeitures:					
Criminal Fines	77,704	107,877	80,000	95,000	100,000
Traffic Fines	400,245	310,651	400,000	325,000	350,000
Parking Tickets	52,044	50,550	50,000	35,000	40,000
Total Fines and Forfeitures	<u>529,993</u>	<u>469,078</u>	<u>530,000</u>	<u>455,000</u>	<u>490,000</u>
Intergovernmental Revenues:					
Local Government Funds	799,823	798,466	911,127	911,127	911,127
General Government Funds	227,328	233,698	185,000	200,438	185,000
Accommodations Tax	33,298	35,133	34,235	34,219	34,289
Inventory Tax	694,796	694,796	694,796	694,796	694,796
Manufacturing Tax Reimbursement	6,476	6,176	5,763	5,763	5,763
Sunday Alcohol Sales	79,250	73,330	86,000	75,300	81,000
Water System Payments	1,400,000	1,200,000	1,100,000	1,100,000	1,000,000
GL & WC Insurance Recoveries	64,682	359,007	85,000	297,192	275,000
County Recreation Supplement	136	0	0	0	0
Total Intergovernmental Revenues	<u>3,305,789</u>	<u>3,400,605</u>	<u>3,101,921</u>	<u>3,318,835</u>	<u>3,186,975</u>

REVENUES	2012 - 2013 ACTUAL	2013 - 2014 ACTUAL	2014 - 2015 ADOPTED	2014 - 2015 PROJECTED	2015 - 2016 PROPOSED
Charges for Services:					
District 6 & 7 School Guards	\$100,110	\$72,966	\$91,800	\$78,600	\$81,000
District 6 & 7 School Security	122,884	234,404	111,785	112,208	183,791
Public Safety Protection Service	27,949	26,529	21,000	23,483	25,800
Sanitation Service Charges	1,401,291	1,324,609	1,535,488	1,348,740	1,354,893
Fleet Charges	97,638	118,295	90,000	90,000	95,699
Miscellaneous Recreation Fees	178,479	101,899	65,000	71,500	79,000
Total Charges for Services	1,928,350	1,878,702	1,915,073	1,724,531	1,820,183
Other Revenues					
Cultural Recreation	27,500	27,500	27,500	27,500	27,500
Interest	9,758	7,657	9,800	9,000	9,500
Miscellaneous	73,399	81,907	50,000	80,370	62,000
Rents	1,000	2,000	2,000	2,000	2,000
Total Other Revenues	111,657	119,064	89,300	118,870	101,000
Sub Total	32,171,015	33,297,286	33,067,153	33,012,716	33,819,151
Other Financing Sources					
Transfer In from the Hospitality Tax Fund	742,853	975,935	1,250,064	1,250,064	1,555,629
Transfer In from the Victim Assistance Fund	-	-	-	-	-
Transfer In from Storm Water Utility Fund	125,000	125,000	125,000	125,000	125,000
Transfer In from Broad Street TIF Fund	200,000	200,000	200,000	200,000	354,420
Transfer In from MCIP Fund	-	-	-	-	44,614
Total Other Financing Sources	1,067,853	1,300,935	1,575,064	1,575,064	2,079,663
GENERAL FUND TOTAL REVENUE	\$33,238,868	\$34,598,221	\$34,642,217	\$34,587,780	\$35,898,814

**City of Spartanburg, SC
Fiscal Year 2015 - 2016**

General Fund Operating Budget

	2012-2013 <u>ACTUAL</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>ADOPTED</u>	2014-2015 <u>PROJECTED</u>	2015-2016 <u>ADOPTED</u>
<u>Policy and Management</u>					
Mayor and Council	\$157,518	\$179,649	\$195,827	\$170,001	\$221,616
Boards and Commissions	1,387	1,850	2,909	1,850	2,909
City Attorney	341,691	328,774	368,792	370,463	355,316
Municipal Court	421,513	432,178	456,997	457,950	459,909
City Manager's Office	533,554	559,970	506,278	508,635	442,004
Non-Departmental	2,752,711	2,891,546	2,461,882	3,539,278	2,677,192
Communications & Marketing	303,837	337,792	302,239	352,431	312,229
Information Technology	839,200	983,838	1,683,298	1,720,705	1,790,882
Human Resources	270,590	299,456	346,790	307,583	382,417
Employee Development	161,260	171,046	159,500	180,157	163,500
Worker's Compensation	484,514	738,409	671,903	686,195	666,358
	<u>\$6,267,775</u>	<u>\$6,924,508</u>	<u>\$7,156,415</u>	<u>\$8,295,248</u>	<u>\$7,474,332</u>
<u>Finance & Administrative Services</u>					
Risk Management	\$419,036	\$493,421	\$601,768	\$601,768	\$732,249
Finance	718,308	733,877	780,934	774,367	802,598
Procurement and Property Management	219,955	206,088	223,910	168,917	201,537
Business License Code Enforcement	172,035	131,989	136,484	133,203	135,898
	<u>\$1,529,334</u>	<u>\$1,565,375</u>	<u>\$1,743,096</u>	<u>\$1,678,255</u>	<u>\$1,872,282</u>
<u>Development Services</u>					
Economic Development	310,804	335,544	421,792	308,786	351,453
City Engineering	336,942	289,740	259,165	264,088	206,090
Planning Department	142,012	146,469	276,827	154,228	282,282
Inspections	458,900	406,453	525,051	416,700	558,001
Parking Enforcement	151,399	132,415	137,692	129,772	143,919
Construction Management	93,709	154,478	153,117	153,520	155,256
Building Maintenance	826,301	826,423	969,213	1,055,962	1,122,089
	<u>\$2,320,067</u>	<u>\$2,291,522</u>	<u>\$2,742,857</u>	<u>\$2,483,056</u>	<u>\$2,819,090</u>

	<u>2012-2013</u> <u>ACTUAL</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>ADOPTED</u>	<u>2014-2015</u> <u>PROJECTED</u>	<u>2015-2016</u> <u>ADOPTED</u>
<u>Police Department</u>					
Police Chief's Office	\$567,072	\$478,214	\$689,445	\$525,981	\$675,848
Technical and Support	837,132	996,208	685,494	645,244	695,742
Detention and Transport	34,289	26,333	28,379	33,545	54,501
Records	366,157	367,731	325,591	332,106	350,875
Animal Control	189,224	192,085	204,401	185,316	218,261
Law Enforcement Administration	397,966	300,955	274,948	274,642	354,342
Patrol	4,609,243	4,983,349	5,048,946	5,213,460	4,981,221
Criminal Investigations	1,868,643	1,857,497	1,744,006	1,835,568	1,782,370
Crime Prevention	318,363	307,738	309,809	315,969	617,676
School Crossing Guards	90,821	67,152	132,040	66,755	140,655
	<u>\$9,278,910</u>	<u>\$9,577,262</u>	<u>\$9,443,059</u>	<u>\$9,428,586</u>	<u>\$9,871,491</u>
<u>Fire Department</u>					
Fire Administration	552,038	573,848	693,183	645,483	701,523
Fire Suppression	4,247,939	4,376,025	4,223,044	4,360,063	4,354,890
	<u>\$4,799,977</u>	<u>\$4,949,873</u>	<u>\$4,916,227</u>	<u>\$5,005,546</u>	<u>\$5,056,413</u>
<u>Public Services</u>					
Public Services Administration	\$95,235	\$55,282	\$139,720	\$56,508	\$150,211
Grounds Maintenance	1,628,830	1,883,263	1,953,804	1,938,118	2,004,459
Traffic Services	1,138,611	1,220,511	1,063,639	1,104,927	1,081,950
Street Maintenance	355,516	346,395	348,688	315,602	366,327
Fleet Maintenance	1,951,360	1,993,221	2,001,814	1,855,941	1,973,608
Solid Waste	875,992	840,502	845,089	903,117	903,501
	<u>\$6,045,544</u>	<u>\$6,339,174</u>	<u>\$6,352,754</u>	<u>\$6,174,213</u>	<u>\$6,480,056</u>
<u>Community Services</u>					
Community Relations	363,645	377,947	417,523	423,332	424,224
Property Maintenance Inspections	220,652	208,597	223,153	217,663	238,398
Parks & Recreation Administration	273,312	355,258	334,639	336,962	343,982
Special Events	195,635	176,799	174,080	175,124	176,810
Recreation Centers	444,842	387,223	449,638	397,194	417,664
Parks	297,751	270,484	324,114	291,400	353,850
Aquatics	428,200	225,957	198,602	161,476	198,744
Athletics	114,427	180,456	166,060	143,423	171,478
	<u>\$2,338,464</u>	<u>\$2,182,721</u>	<u>\$2,287,809</u>	<u>\$2,146,574</u>	<u>\$2,325,150</u>
TOTAL GENERAL FUND	<u>\$32,580,071</u>	<u>\$33,830,435</u>	<u>\$34,642,217</u>	<u>\$35,211,478</u>	<u>\$35,898,814</u>

CITY OF SPARTANBURG, SC
FY 2015 - 2016 Operating Budget

General Fund
Detailed Expenditure Schedule

MAYOR & COUNCIL - 1101	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$100,829	\$103,836	\$114,044	\$94,218	\$139,833
Operating Expenditures	56,689	75,813	81,783	75,783	81,783
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u>\$157,518</u>	<u>\$179,649</u>	<u>\$195,827</u>	<u>\$170,001</u>	<u>\$221,616</u>

BOARDS AND COMMISSIONS

- 1102

Expenditure Category					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	1,387	1,850	2,909	1,850	2,909
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u>\$1,387</u>	<u>\$1,850</u>	<u>\$2,909</u>	<u>\$1,850</u>	<u>\$2,909</u>

CITY ATTORNEY - 1201

Expenditure Category					
Personnel Services	\$201,004	\$207,943	\$210,985	\$212,656	\$212,509
Operating Expenditures	140,687	120,831	157,807	157,807	142,807
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u>\$341,691</u>	<u>\$328,774</u>	<u>\$368,792</u>	<u>\$370,463</u>	<u>\$355,316</u>

CITY OF SPARTANBURG, SC
FY 2015 - 2016 Operating Budget

General Fund
Detailed Expenditure Schedule

MUNICIPAL COURT - 1202	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$334,674	\$347,421	\$364,597	\$365,550	\$365,359
Operating Expenditures	86,839	84,757	92,400	92,400	94,550
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$421,513</u>	<u>\$432,178</u>	<u>\$456,997</u>	<u>\$457,950</u>	<u>\$459,909</u>

CITY MANAGER - 1301

Expenditure Category					
Personnel Services	\$429,413	\$527,473	\$396,401	\$398,758	\$398,127
Operating Expenditures	104,141	32,497	109,877	109,877	43,877
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$533,554</u>	<u>\$559,970</u>	<u>\$506,278</u>	<u>\$508,635</u>	<u>\$442,004</u>

NON-DEPARTMENTAL - 8101

Expenditure Category					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	1,041,669	1,073,716	514,051	1,540,183	793,555
Capital Outlay	-	-	-	-	-
Other Financing Uses	1,711,042	1,817,830	1,947,831	1,999,095	1,883,637
	<u>\$2,752,711</u>	<u>\$2,891,546</u>	<u>\$2,461,882</u>	<u>\$3,539,278</u>	<u>\$2,677,192</u>

CITY OF SPARTANBURG, SC
FY 2015 - 2016 Operating Budget

General Fund
Detailed Expenditure Schedule

COMMUNICATIONS & MARKETING - 1401	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED	2014-2015 PROJECTED	2015-2016 PROPOSED
Expenditure Category					
Personnel Services	\$231,057	\$175,891	\$209,179	\$209,374	\$212,825
Operating Expenditures	71,350	160,471	93,060	143,057	99,404
Capital Outlay	1,430	1,430	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$303,837</u>	<u>\$337,792</u>	<u>\$302,239</u>	<u>\$352,431</u>	<u>\$312,229</u>

INFORMATION TECHNOLOGY
- 4301

Expenditure Category					
Personnel Services	\$207,787	\$198,527	\$472,259	\$395,491	\$491,465
Operating Expenditures	580,291	761,852	1,092,319	1,251,494	1,128,275
Capital Outlay	51,122	23,459	118,720	73,720	171,142
Other Financing Uses	-	-	-	-	-
	<u>\$839,200</u>	<u>\$983,838</u>	<u>\$1,683,298</u>	<u>\$1,720,705</u>	<u>\$1,790,882</u>

CITY OF SPARTANBURG, SC
FY 2015 - 2016 Operating Budget

General Fund
Detailed Expenditure Schedule

HUMAN RESOURCES - 4401	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$212,879	\$225,767	\$280,819	\$233,282	\$297,747
Operating Expenditures	56,809	72,718	64,875	73,205	83,451
Capital Outlay	902	971	1,096	1,096	1,219
Other Financing Uses	-	-	-	-	-
	<u>\$270,590</u>	<u>\$299,456</u>	<u>\$346,790</u>	<u>\$307,583</u>	<u>\$382,417</u>

EMPLOYEE DEVELOPMENT

- 4402

Expenditure Category					
Personnel Services	\$89,322	\$89,847	\$86,000	\$86,000	\$86,000
Operating Expenditures	71,938	81,199	73,500	94,157	77,500
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$161,260</u>	<u>\$171,046</u>	<u>\$159,500</u>	<u>\$180,157</u>	<u>\$163,500</u>

WORKER'S COMPENSATION

- 4403

Expenditure Category					
Personnel Services	\$69,499	\$69,472	\$72,033	\$72,537	\$73,338
Operating Expenditures	415,015	668,937	599,870	613,658	593,020
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$484,514</u>	<u>\$738,409</u>	<u>\$671,903</u>	<u>\$686,195</u>	<u>\$666,358</u>

CITY OF SPARTANBURG, SC
FY 2015 - 2016 Operating Budget

General Fund
Detailed Expenditure Schedule

RISK MANAGEMENT - 1601	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	419,036	493,421	601,768	601,768	732,249
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$419,036</u>	<u>\$493,421</u>	<u>\$601,768</u>	<u>\$601,768</u>	<u>\$732,249</u>

FINANCE - 1602

Expenditure Category					
Personnel Services	\$542,641	\$571,514	\$580,579	\$585,021	\$602,125
Operating Expenditures	174,801	161,430	199,302	188,293	199,302
Capital Outlay	866	933	1,053	1,053	1,171
Other Financing Uses	-	-	-	-	-
	<u>\$718,308</u>	<u>\$733,877</u>	<u>\$780,934</u>	<u>\$774,367</u>	<u>\$802,598</u>

**PROCUREMENT & PROPERTY
MANAGEMENT - 1604**

Expenditure Category					
Personnel Services	\$142,445	\$143,941	\$143,966	\$144,324	\$146,593
Operating Expenditures	74,556	58,968	76,355	21,004	50,952
Capital Outlay	2,954	3,179	3,589	3,589	3,992
Other Financing Uses	-	-	-	-	-
	<u>\$219,955</u>	<u>\$206,088</u>	<u>\$223,910</u>	<u>\$168,917</u>	<u>\$201,537</u>

CITY OF SPARTANBURG, SC
FY 2015 - 2016 Operating Budget

General Fund
Detailed Expenditure Schedule

BUSINESS LICENSE ENFORCEMENT - 1611	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED	2014-2015 PROJECTED	2015-2016 PROPOSED
Expenditure Category					
Personnel Services	\$164,681	\$121,931	\$124,340	\$124,423	\$123,424
Operating Expenditures	6,402	7,454	9,205	5,841	9,205
Capital Outlay	952	2,604	2,939	2,939	3,269
Other Financing Uses	-	-	-	-	-
	<u>\$172,035</u>	<u>\$131,989</u>	<u>\$136,484</u>	<u>\$133,203</u>	<u>\$135,898</u>

**ECONOMIC DEVELOPMENT
- 1802**

Expenditure Category					
Personnel Services	\$150,986	\$105,332	\$189,329	\$113,270	\$192,238
Operating Expenditures	159,818	230,212	232,463	195,516	159,215
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$310,804</u>	<u>\$335,544</u>	<u>\$421,792</u>	<u>\$308,786</u>	<u>\$351,453</u>

CITY ENGINEERING - 1810

Expenditure Category					
Personnel Services	\$251,545	\$207,920	\$206,500	\$208,856	\$152,890
Operating Expenditures	84,216	81,820	52,665	55,232	53,200
Capital Outlay	1,181	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$336,942</u>	<u>\$289,740</u>	<u>\$259,165</u>	<u>\$264,088</u>	<u>\$206,090</u>

CITY OF SPARTANBURG, SC
FY 2015 - 2016 Operating Budget

General Fund
Detailed Expenditure Schedule

PLANNING DEPARTMENT	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
- 1812	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$117,940	\$117,277	\$241,141	\$123,311	\$245,714
Operating Expenditures	22,006	26,968	34,276	29,507	35,000
Capital Outlay	2,066	2,224	1,410	1,410	1,568
Other Financing Uses	-	-	-	-	-
	<u>\$142,012</u>	<u>\$146,469</u>	<u>\$276,827</u>	<u>\$154,228</u>	<u>\$282,282</u>

INSPECTIONS - 1814

Expenditure Category					
Personnel Services	\$424,583	\$365,118	\$481,493	\$322,823	\$506,541
Operating Expenditures	30,940	37,701	39,455	89,774	45,100
Capital Outlay	3,377	3,634	4,103	4,103	6,360
Other Financing Uses	-	-	-	-	-
	<u>\$458,900</u>	<u>\$406,453</u>	<u>\$525,051</u>	<u>\$416,700</u>	<u>\$558,001</u>

PARKING ENFORCEMENT

- 1816

Expenditure Category					
Personnel Services	\$146,397	\$127,310	\$128,512	\$124,397	\$134,269
Operating Expenditures	5,002	5,105	9,180	5,375	9,650
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$151,399</u>	<u>\$132,415</u>	<u>\$137,692</u>	<u>\$129,772</u>	<u>\$143,919</u>

CITY OF SPARTANBURG, SC
FY 2015 - 2016 Operating Budget

General Fund
Detailed Expenditure Schedule

CONSTRUCTION	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
MANAGEMENT - 1820	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$85,856	\$144,181	\$143,596	\$144,583	\$146,129
Operating Expenditures	7,853	10,297	9,521	8,937	9,127
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$93,709</u>	<u>\$154,478</u>	<u>\$153,117</u>	<u>\$153,520</u>	<u>\$155,256</u>

BUILDING MAINTENANCE

- 1822

Expenditure Category					
Personnel Services	\$230,184	\$195,810	\$233,274	\$252,516	\$316,805
Operating Expenditures	591,688	624,446	729,996	797,503	796,760
Capital Outlay	4,429	6,167	5,943	5,943	8,524
Other Financing Uses	-	-	-	-	-
	<u>\$826,301</u>	<u>\$826,423</u>	<u>\$969,213</u>	<u>\$1,055,962</u>	<u>\$1,122,089</u>

CITY OF SPARTANBURG, SC
FY 2015 - 2016 Operating Budget

General Fund
Detailed Expenditure Schedule

POLICE CHIEF'S OFFICE - 2110	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$449,408	\$374,518	\$544,902	\$448,992	\$529,415
Operating Expenditures	108,163	101,694	142,490	74,936	144,150
Capital Outlay	1,689	1,818	2,053	2,053	2,283
Other Financing Uses	7,812	184	-	-	-
	<u>\$567,072</u>	<u>\$478,214</u>	<u>\$689,445</u>	<u>\$525,981</u>	<u>\$675,848</u>

**TECHNICAL & SUPPORT
ADMINISTRATION - 2121**

Expenditure Category					
Personnel Services	\$515,576	\$490,494	\$399,699	\$368,700	\$355,994
Operating Expenditures	317,883	501,761	281,332	272,081	334,784
Capital Outlay	3,673	3,953	4,463	4,463	4,964
Other Financing Uses	-	-	-	-	-
	<u>\$837,132</u>	<u>\$996,208</u>	<u>\$685,494</u>	<u>\$645,244</u>	<u>\$695,742</u>

**DETENTION TRANSPORT
- 2123**

Expenditure Category					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	32,290	24,182	25,950	31,116	51,800
Capital Outlay	1,999	2,151	2,429	2,429	2,701
Other Financing Uses	-	-	-	-	-
	<u>\$34,289</u>	<u>\$26,333</u>	<u>\$28,379</u>	<u>\$33,545</u>	<u>\$54,501</u>

CITY OF SPARTANBURG, SC
FY 2015 - 2016 Operating Budget

General Fund
Detailed Expenditure Schedule

RECORDS - 2124	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$350,098	\$352,843	\$312,591	\$328,040	\$333,875
Operating Expenditures	16,059	14,888	13,000	4,066	17,000
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$366,157</u>	<u>\$367,731</u>	<u>\$325,591</u>	<u>\$332,106</u>	<u>\$350,875</u>

ANIMAL CONTROL - 2125

Expenditure Category					
Personnel Services	\$105,971	\$103,000	\$101,821	\$102,876	\$104,014
Operating Expenditures	79,673	85,232	100,515	80,375	104,055
Capital Outlay	3,580	3,853	2,065	2,065	10,192
Other Financing Uses	-	-	-	-	-
	<u>\$189,224</u>	<u>\$192,085</u>	<u>\$204,401</u>	<u>\$185,316</u>	<u>\$218,261</u>

LAW ENFORCEMENT

ADMINISTRATION - 2141

Expenditure Category					
Personnel Services	\$382,412	\$285,359	\$249,338	\$256,460	\$327,407
Operating Expenditures	15,554	15,596	25,610	18,182	26,935
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$397,966</u>	<u>\$300,955</u>	<u>\$274,948</u>	<u>\$274,642</u>	<u>\$354,342</u>

CITY OF SPARTANBURG, SC
FY 2015 - 2016 Operating Budget

General Fund
Detailed Expenditure Schedule

PATROL - 2142	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$4,328,975	\$4,581,182	\$4,604,235	\$4,789,430	\$4,512,774
Operating Expenditures	116,330	181,056	97,775	106,394	200,000
Capital Outlay	163,938	214,999	346,936	317,636	268,447
Other Financing Uses	-	6,112	-	-	-
	<u>\$4,609,243</u>	<u>\$4,983,349</u>	<u>\$5,048,946</u>	<u>\$5,213,460</u>	<u>\$4,981,221</u>

CRIMINAL INVESTIGATIONS
- 2144

Expenditure Category					
Personnel Services	\$1,708,429	\$1,654,973	\$1,526,733	\$1,591,684	\$1,530,385
Operating Expenditures	124,717	154,510	159,359	185,970	187,245
Capital Outlay	35,497	48,014	57,914	57,914	64,740
Other Financing Uses	-	-	-	-	-
	<u>\$1,868,643</u>	<u>\$1,857,497</u>	<u>\$1,744,006</u>	<u>\$1,835,568</u>	<u>\$1,782,370</u>

CRIME PREVENTION - 2145

Expenditure Category					
Personnel Services	\$309,130	\$297,170	\$300,299	\$310,186	\$602,846
Operating Expenditures	9,233	10,568	9,510	5,783	14,830
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$318,363</u>	<u>\$307,738</u>	<u>\$309,809</u>	<u>\$315,969</u>	<u>\$617,676</u>

CITY OF SPARTANBURG, SC
FY 2015 - 2016 Operating Budget

General Fund
Detailed Expenditure Schedule

SCHOOL CROSSING GUARDS	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
- 2147	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$90,788	\$67,152	\$130,740	\$66,528	\$134,379
Operating Expenditures	33	-	1,300	227	6,276
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$90,821</u>	<u>\$67,152</u>	<u>\$132,040</u>	<u>\$66,755</u>	<u>\$140,655</u>

FIRE ADMINISTRATION - 2181

Expenditure Category					
Personnel Services	\$504,711	\$523,227	\$563,812	\$545,020	\$580,390
Operating Expenditures	40,240	44,912	96,714	90,453	110,000
Capital Outlay	5,305	5,709	10,010	10,010	11,133
Other Financing Uses	1,782	-	22,647	-	-
	<u>\$552,038</u>	<u>\$573,848</u>	<u>\$693,183</u>	<u>\$645,483</u>	<u>\$701,523</u>

FIRE SUPPRESSION - 2182

Expenditure Category					
Personnel Services	\$3,695,008	\$3,794,240	\$3,650,468	\$3,791,620	\$3,719,904
Operating Expenditures	326,816	354,456	327,600	323,467	360,000
Capital Outlay	226,115	227,329	244,976	244,976	274,986
Other Financing Uses	-	-	-	-	-
	<u>\$4,247,939</u>	<u>\$4,376,025</u>	<u>\$4,223,044</u>	<u>\$4,360,063</u>	<u>\$4,354,890</u>

CITY OF SPARTANBURG, SC
FY 2015 - 2016 Operating Budget

General Fund
Detailed Expenditure Schedule

PUBLIC SERVICES	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
ADMINISTRATION - 3101	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$92,190	\$47,647	\$124,999	\$46,655	\$134,561
Operating Expenditures	1,629	6,111	13,000	9,853	15,650
Capital Outlay	1,416	1,524	1,721	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$95,235</u>	<u>\$55,282</u>	<u>\$139,720</u>	<u>\$56,508</u>	<u>\$150,211</u>

GROUNDS MAINTENANCE
- 3102

Expenditure Category					
Personnel Services	\$1,205,211	\$1,260,203	\$1,285,755	\$1,262,253	\$1,338,358
Operating Expenditures	386,577	494,021	489,300	497,116	437,150
Capital Outlay	37,042	129,039	178,749	178,749	228,951
Other Financing Uses	-	-	-	-	-
	<u>\$1,628,830</u>	<u>\$1,883,263</u>	<u>\$1,953,804</u>	<u>\$1,938,118</u>	<u>\$2,004,459</u>

TRAFFIC SERVICES - 3104

Expenditure Category					
Personnel Services	\$402,660	\$408,286	\$403,748	\$378,462	\$387,481
Operating Expenditures	724,256	799,639	648,476	715,050	681,773
Capital Outlay	11,695	12,586	11,415	11,415	12,696
Other Financing Uses	-	-	-	-	-
	<u>\$1,138,611</u>	<u>\$1,220,511</u>	<u>\$1,063,639</u>	<u>\$1,104,927</u>	<u>\$1,081,950</u>

CITY OF SPARTANBURG, SC
FY 2015 - 2016 Operating Budget

General Fund
Detailed Expenditure Schedule

STREET MAINTENANCE	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
- 3105	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$185,669	\$232,159	\$219,900	\$207,178	\$243,575
Operating Expenditures	129,705	63,670	92,245	71,881	97,545
Capital Outlay	40,142	50,566	36,543	36,543	25,207
Other Financing Uses	-	-	-	-	-
	<u>\$355,516</u>	<u>\$346,395</u>	<u>\$348,688</u>	<u>\$315,602</u>	<u>\$366,327</u>

FLEET MAINTENANCE - 3141

Expenditure Category					
Personnel Services	\$610,635	\$621,673	\$627,843	\$607,119	\$643,577
Operating Expenditures	1,336,100	1,365,511	1,368,930	1,243,781	1,326,200
Capital Outlay	4,625	6,037	5,041	5,041	3,831
Other Financing Uses	-	-	-	-	-
	<u>\$1,951,360</u>	<u>\$1,993,221</u>	<u>\$2,001,814</u>	<u>\$1,855,941</u>	<u>\$1,973,608</u>

SOLID WASTE - 3161

Expenditure Category					
Personnel Services	\$477,596	\$505,332	\$474,892	\$517,877	\$486,302
Operating Expenditures	42,908	58,635	85,700	100,743	101,000
Capital Outlay	355,488	276,535	284,497	284,497	316,199
Other Financing Uses	-	-	-	-	-
	<u>\$875,992</u>	<u>\$840,502</u>	<u>\$845,089</u>	<u>\$903,117</u>	<u>\$903,501</u>

**CITY OF SPARTANBURG, SC
FY 2015 - 2016 Operating Budget**

**General Fund
Detailed Expenditure Schedule**

COMMUNITY RELATIONS - 1501	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED	2014-2015 PROJECTED	2015-2016 PROPOSED
Expenditure Category					
Personnel Services	\$298,423	\$309,960	\$366,491	\$369,106	\$372,790
Operating Expenditures	62,274	64,814	47,450	50,644	47,450
Capital Outlay	2,948	3,173	3,582	3,582	3,984
Other Financing Uses	-	-	-	-	-
	<u>\$363,645</u>	<u>\$377,947</u>	<u>\$417,523</u>	<u>\$423,332</u>	<u>\$424,224</u>

PROPERTY MAINTENANCE

INSPECTIONS - 1503

Expenditure Category					
Personnel Services	\$187,991	\$178,700	\$190,101	\$191,517	\$195,066
Operating Expenditures	29,495	27,684	30,553	23,647	40,553
Capital Outlay	3,166	2,213	2,499	2,499	2,779
Other Financing Uses	-	-	-	-	-
	<u>\$220,652</u>	<u>\$208,597</u>	<u>\$223,153</u>	<u>\$217,663</u>	<u>\$238,398</u>

PARKS, RECREATION, &

SPECIAL EVENTS ADMIN - 5001

Expenditure Category					
Personnel Services	\$114,431	\$160,722	\$163,766	\$164,569	\$170,459
Operating Expenditures	158,881	194,536	170,873	172,393	173,523
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$273,312</u>	<u>\$355,258</u>	<u>\$334,639</u>	<u>\$336,962</u>	<u>\$343,982</u>

**CITY OF SPARTANBURG, SC
FY 2015 - 2016 Operating Budget**

**General Fund
Detailed Expenditure Schedule**

SPECIAL EVENTS - 5009	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$180,189	\$162,900	\$162,323	\$163,367	\$165,053
Operating Expenditures	15,446	13,899	11,757	11,757	11,757
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$195,635</u>	<u>\$176,799</u>	<u>\$174,080</u>	<u>\$175,124</u>	<u>\$176,810</u>

RECREATION CENTERS - 5010

Expenditure Category					
Personnel Services	\$369,705	\$319,452	\$381,713	\$333,957	\$340,664
Operating Expenditures	75,137	67,771	67,925	63,237	77,000
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$444,842</u>	<u>\$387,223</u>	<u>\$449,638</u>	<u>\$397,194</u>	<u>\$417,664</u>

PARKS - 5011

Expenditure Category					
Personnel Services	\$241,101	\$215,422	\$256,665	\$237,819	\$286,126
Operating Expenditures	55,430	52,888	64,995	51,127	64,995
Capital Outlay	1,220	2,174	2,454	2,454	2,729
Other Financing Uses	-	-	-	-	-
	<u>\$297,751</u>	<u>\$270,484</u>	<u>\$324,114</u>	<u>\$291,400</u>	<u>\$353,850</u>

**CITY OF SPARTANBURG, SC
FY 2015 - 2016 Operating Budget**

**General Fund
Detailed Expenditure Schedule**

AQUATICS - 5012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
Expenditure Category	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Personnel Services	\$390,327	\$206,758	\$186,067	\$147,155	\$184,459
Operating Expenditures	36,377	17,589	12,535	14,321	14,285
Capital Outlay	1,496	1,610	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$428,200</u>	<u>\$225,957</u>	<u>\$198,602</u>	<u>\$161,476</u>	<u>\$198,744</u>
ATHLETICS - 5013					
Expenditure Category					
Personnel Services	\$59,875	\$106,089	\$104,886	\$83,108	\$105,303
Operating Expenditures	54,552	74,367	61,174	60,315	66,175
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$114,427</u>	<u>\$180,456</u>	<u>\$166,060</u>	<u>\$143,423</u>	<u>\$171,478</u>
GENERAL FUND TOTAL	\$32,580,071	\$33,830,435	\$34,642,217	\$35,211,478	\$35,898,814

CITY OF SPARTANBURG, SC
General Fund

Detailed Expenditure Schedule
Summary

	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category Totals					
Personnel Services	\$21,390,231	\$21,305,972	\$22,012,834	\$21,521,068	\$22,629,088
Operating Expenditures	8,498,891	9,662,453	9,322,705	10,431,136	9,953,022
Capital Outlay	970,313	1,037,884	1,336,200	1,260,179	1,433,067
Other Financing Uses	<u>1,720,636</u>	<u>1,824,126</u>	<u>1,970,478</u>	<u>1,999,095</u>	<u>1,883,637</u>
	\$32,580,071	\$33,830,435	\$34,642,217	\$35,211,478	\$35,898,814

**CITY OF SPARTANBURG
GENERAL FUND
FY 2015 - 2016 BUDGET**

<u>Non-Departmental</u>	FY 2012 / FY 2013 <u>Actual</u>	FY 2013 / FY 2014 <u>Actual</u>	FY 2014 / FY 2015 <u>Adopted</u>	FY 2015 / FY 2016 <u>Proposed</u>	<u>Difference</u>
Salary Savings (Planned Credit)	(200,000)	(200,000)	(795,004)	(500,000)	295,004
Operational Savings	(100,000)	-	-	(100,000)	(100,000)
Planned Vacancies	-	(317,321)	-	-	-
Performance Incentives	100,000	-	-	-	-
Other	15,875	15,778	-	-	-
Contribution to the Pension Fund	800,000	800,000	800,000	850,000	50,000
Contribution to MASC ORBIT / GASB 45	113,000	115,000	119,000	123,000	4,000
Reservation for burying power lines	230,000	234,000	245,000	275,000	30,000
Rent for Wright Center	143,055	143,055	143,055	143,055	-
Norfolk Southern & CSX Annual leases	659	1,148	2,000	2,500	500
Transfer to the Airport Enterprise Fund	165,000	165,000	165,000	165,000	-
Transfer to the Transit Fund / Operating Subsidy	500,000	500,000	500,000	500,000	-
Transfer to the Transit Fund / Bus Acquisition Grant Match	-	-	-	-	-
Transfer to the C.C. Woodson, LLC Fund	-	-	-	-	-
Transfer to the Capital Projects Fund / T.K. Gregg Rec. Facility Sinking Fund	100,000	100,000	100,000	100,000	-
Transfer to the Capital Projects Fund / Facilities Sinking Fund	220,000	220,000	220,000	220,000	-
Transfer to the Capital Projects Fund / Demolition of Swim Center	-	100,000	-	-	-
Transfer to the Capital Projects Fund / Quality of Life Enhancement	-	200,000	225,000	100,000	(125,000)
Transfer to the Parking Enterprise Fund	20,000	50,000	50,000	-	(50,000)
Transfer to the Debt Service Fund / 2010 GO Debt	532,669	533,319	533,319	533,369	50
Transfer to the Debt Service Fund / Mary Black Loan (PIP)	-	-	154,512	216,292	61,780
Transfer to the Debt Service Fund / ShoreTel Lease Payments	-	-	-	48,976	48,976
Totals	2,640,258	2,659,979	2,461,882	2,677,192	215,310

**CITY OF SPARTANBURG, SOUTH CAROLINA
FY 2015 - 2016 Operating Budget**

Hospitality Tax Fund

Hospitality Tax Fund - 311

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
Revenues				
Hospitality Tax	\$ 3,796,436	\$ 3,935,777	\$ 3,936,573	\$ 4,246,955
Sunday Alcohol Sales	2,250	7,090	2,500	6,000
Investment Earnings	1,333	1,355	1,300	1,800
	<u>\$ 3,800,019</u>	<u>\$ 3,944,222</u>	<u>\$ 3,940,373</u>	<u>\$ 4,254,755</u>
Expenditures				
Projects	\$ 561,781	\$ 608,860	\$ 557,820	\$ 567,500
Transfer Out / General Fund	742,853	975,935	1,250,064	1,555,629
Transfer Out / Special Events Fund	76,200	76,200	76,200	76,200
Transfer Out / Parking Facilities Corp. Fund	538,020	538,020	538,020	538,020
Transfer Out / Airport Facilities Corp. Fund	211,980	211,980	211,980	211,980
Transfer Out / Debt Service Fund	1,347,706	1,346,545	1,306,289	1,305,426
	<u>\$ 3,478,540</u>	<u>\$ 3,757,540</u>	<u>\$ 3,940,373</u>	<u>\$ 4,254,755</u>
Fund Balance (Restricted)	1,362,765	1,549,447	1,549,447	1,549,447

Debt:	<u>Principal</u>	<u>Interest</u>	<u>Fiscal Agent Fees</u>	<u>Total</u>
(1) Refunding of Renaissance Park COPS	685,000	155,288	1,800	842,088
(2) Morgan Square Project / June 2005 COPS	245,000	44,409	2,500	291,909
(3) C.C. Woodson / Purchase Reserve	171,429	-	-	171,429
(4) C.C. Woodson / Lease Payments	-	48,000	-	48,000
(5) Spartanburg Parking Facilities Corp.	-	538,020	-	538,020
(6) Spartanburg Airport Facilities Corp.	-	211,980	-	211,980
	<u>1,101,429</u>	<u>997,697</u>	<u>4,300</u>	<u>2,103,426</u>

CITY OF SPARTANBURG, SC
Hospitality Tax
Funding Allocation

<u>Proposed Projects</u>	<u>FY 2012 - 2013 Year-to-Date Actual</u>	<u>FY 2013 - 2014 Year-to-Date Actual</u>	<u>FY 2014 - 2015 Adopted Budget</u>	<u>FY 2015 - 2016 Proposed Budget</u>
<u>Debt Services</u>				
1 Renaissance Conference Center	888,586	884,883	845,925	840,288
2 Morgan Square	290,791	293,333	288,935	289,409
3 C.C. Woodson, LLC / Purchase Reserve	171,429	171,429	171,429	171,429
4 C.C. Woodson, LLC / Lease Payments	48,000	48,000	48,000	48,000
5 Sptg. Parking Facilities Corp.	538,020	538,020	538,020	538,020
6 Sptg. Airport Facilities Corp.	<u>211,980</u>	<u>211,980</u>	<u>211,980</u>	<u>211,980</u>
Sub-Total	2,148,806	2,147,645	2,104,289	2,099,126
<u>Capital Projects</u>				
7 SCC Downtown Campus / Evins Bldg.	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Sub-Total	150,000	150,000	150,000	150,000
<u>Transfers</u>				
8 Transfer to the General Fund	742,853	975,935	1,250,064	1,555,629
<u>Discretionary Funding to Community Events</u>				
9 Music on Main	10,200	10,200	10,200	10,200
10 Spring Fling	23,800	23,800	23,800	23,800
11 International Festival	32,000	32,000	32,000	32,000
12 College Town Initiative	12,000	12,000	12,000	12,000
13 Panther Party	6,120	6,120	6,120	6,200
14 Shrine Bowl of the Carolinas	28,000	28,000	28,000	28,000
15 Red , White and Boom	6,800	6,800	6,800	6,800
16 Partners for Active Living - Bike Town	20,400	20,400	20,400	21,000
17 Christmas Parade	2,525	2,800	5,000	5,000
18 Jazz on the Square	3,400	3,400	3,400	3,400
19 Wofford Homecoming	1,700	1,700	1,700	1,700
20 Spartanburg Memorial Auditorium	68,000	68,000	68,000	50,000
21 Convention & Visitor's Bureau	27,200	27,200	27,200	30,000
22 Hatcher Gardens - Operating	20,400	20,400	20,400	20,400
23 Hub Bub	120,000	120,000	120,000	70,000
24 Arts Partnership	37,200	34,000	34,000	75,000
25 Hub City Farmer's Market	6,800	6,800	6,800	15,000
26 Spartanburg Downtown Association	6,800	6,800	6,800	6,800
27 Spartanburg Area Conservancy, Inc.	3,400	3,400	3,400	15,000
28 Spartanburg Community College	-	50,000	-	-
29 West Main Artists Co-op	-	-	-	5,000
30 Unallocated	<u>136</u>	<u>140</u>	<u>-</u>	<u>12,700</u>
Sub-Total	436,881	483,960	436,020	450,000
GRAND TOTAL	3,478,540	3,757,540	3,940,373	4,254,755

**Hospitality Tax Funding
Recommendation for Next Fiscal Year
FY 2015 - 2016**

<u>Expenditure Categories:</u>	FY 2012 - 2013 Year-to-Actual <u>Actual</u>	FY 2013 - 2014 Year-to-Actual <u>Actual</u>	FY 2014 - 2015 Adopted <u>Budget</u>	FY 2015 - 2016 Proposed <u>Budget</u>	<u>%</u>
1. Debt Service: Renaissance Conference Center Morgan Square, C.C. Woodson S. Parking Facilities Corp. (St. John Street Garage) S. Airport Facilities Corp.	2,148,806	2,147,645	2,104,289	2,099,126	49%
2. Multi-year Capital Project Commitments: Chapman Cultural Arts Center, Evins Bldg.	150,000	150,000	150,000	150,000	4%
3. Transfer to General Fund	742,853	975,935	1,250,064	1,555,629	37%
4. Discretionary Funding to Community events, projects, and programs	<u>436,881</u>	<u>483,960</u>	<u>436,020</u>	<u>450,000</u>	<u>11%</u>
Totals	3,478,540	3,757,540	3,940,373	4,254,755	100%
Revenues:					
Actuals / Proposed	3,800,019	3,944,222	3,940,373	4,254,755	
Fund Balance Appropriation (Source)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Totals	3,800,019	3,944,222	3,940,373	4,254,755	
Projected Fund Balance (Restricted)	1,362,765	1,549,447	1,549,447	1,549,447	

Hospitality Tax Discretionary Funding

<u>Adopted Projects</u>	<u>FY 2014 - 2015 Adopted Budget</u>	<u>FY 2015 - 2016 Requested Budget</u>	<u>FY 2015 - 2016 Proposed Budget</u>
1 Music on Main	10,200	10,200	10,200
2 Spring Fling	23,800	23,800	23,800
3 International Festival	32,000	32,000	32,000
4 College Town Initiative	12,000	12,000	12,000
5 Panther Party	6,120	10,000	6,200
6 Shrine Bowl of the Carolinas	28,000	75,000	28,000
7 Red , White and Boom	6,800	6,800	6,800
8 Partners for Active Living / Bike Town	20,400	20,400	21,000
9 Partners for Active Living / ArtCycle	-	2,500	-
10 Christmas Parade	5,000	5,000	5,000
11 Jazz on the Square	3,400	3,400	3,400
12 Wofford Homecoming	1,700	5,000	1,700
13 Spartanburg Memorial Auditorium	68,000	68,000	50,000
14 Convention & Visitor's Bureau / Chamber	27,200	40,000	30,000
15 Hatcher Gardens - Operating	20,400	20,400	20,400
16 Hub Bub	120,000	108,000	70,000
17 Arts Partnership	34,000	58,000	75,000
18 Hub City Farmer's Market	6,800	25,000	15,000
19 Spartanburg Downtown Association	6,800	20,000	6,800
20 Spartanburg Area Conservancy, Inc.	3,400	15,000	15,000
21 Ballet Spartanburg (new)	-	60,000	-
22 West Main Artists Co-op (new)	-	50,000	5,000
23 Unallocated	-	-	12,700
	<hr/>	<hr/>	<hr/>
TOTALS	436,020	670,500	450,000

CITY OF SPARTANBURG, SOUTH CAROLINA
FY 2015 - 2016 Operating Budget

Special Revenue Funds

Community Development Block Grant

Fund 708

	2012-2013	2013-2014	2014-2015	2015-2016
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROJECTED</u>
Revenues				
Federal Grant	\$ 645,251	\$ 1,011,074	\$ 620,564	\$ 618,505
Sale of Property	59,412	-	-	-
Other	6,766	-	-	-
Loan Payments	5,084	3,653	847,000	-
	<u>\$ 716,513</u>	<u>\$ 1,014,727</u>	<u>\$ 1,467,564</u>	<u>\$ 618,505</u>
Expenditures				
Personnel Service	\$ 276,566	\$ 288,262	\$ 214,808	\$ 213,969
Projects	439,947	726,465	1,252,756	404,536
Transfer Out / Capital Projects Fund	-	-	-	-
Transfer Out / General Fund	-	-	-	-
	<u>\$ 716,513</u>	<u>\$ 1,014,727</u>	<u>\$ 1,467,564</u>	<u>\$ 618,505</u>

Annual Action Plan FY 2015 - 2016
Special Revenue Funds
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

<u>Adopted Projects</u>	<u>FY 2013 - 2014 Amended</u>	<u>FY 2014 - 2015 Amended</u>	<u>FY 2015 - 2016 Proposed</u>	<u>%</u>
<u>Administration</u>				
Neighborhood Services Administration	40,655	92,024	102,024	
Fair Housing	6,750	15,000	-	
MWBE	6,700	42,500	5,000	
Choice Neighborhood Initiative - Northside	50,000	100,000	-	
	104,105	249,524	107,024	17%
<u>Projects</u>				
Acquisition of Property	-	65,192	50,000	
Brawley St. Infrastructure	-	166,564	-	
Christmas in Action - Administrative	10,200	-	-	
Christmas in Action - Project	15,300	-	-	
City Wide Demolition	102,364	141,000	101,181	
Emergency Repair / Christmas in Action	18,000	50,000	50,000	
Fire Safety Comm. Assist	6,300	6,300	-	
Housing Rehab	-	-	35,000	
Housing Rehab Project Delivery / Admin	253,648	130,284	150,300	
Infrastructure Activity	-	-	35,000	
Neighborhood Pride Grant	13,500	25,000	-	
Northside Demolition	-	100,000	-	
Stewart Park Activity Center	-	450,000	-	
	419,312	1,134,340	421,481	68%
<u>Public Services</u>				
All Agency Funding	-	-	70,000	
Art in Motion	1,550	1,550	-	
Bethlehem Community Center	5,098	5,098	-	
Big Brothers, Big Sisters	4,638	4,638	-	
Butterfly Foundation	-	7,500	-	
C.O.L.O.R.S.	5,385	5,385	-	
Drug Court	24,352	21,579	-	
Economic Development / Job Creation	-	-	7,500	
Fair Housing	-	-	5,000	
Financial Literacy - Training	-	10,000	-	
First-time Homebuyers Training	-	10,000	7,500	
Homeownership Resource Center	43,200	-	-	
SAFE HOME Rape Crisis	5,950	5,950	-	
SC Legal Services	3,653	3,653	-	
Upstate Homeless Coalition	-	5,100	-	
Urban League - IDA	3,247	3,247	-	
	97,073	83,700	90,000	15%
Total CDBG Expenditures	620,490	1,467,564	618,505	100%

**CITY OF SPARTANBURG, SOUTH CAROLINA
FY 2015 - 2016 Operating Budget**

Special Revenue Funds

Federal HOME Program - Fund 210

	2012-2013	2013-2014	2014-2015	2015-2016
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROJECTED</u>
Revenues				
Federal Grant	\$ 57,482	\$ 332,422	\$ 151,914	\$ 143,897
Sale of Property	35,850	44,416	-	-
Other	352	447	-	-
Loan Payments	4,034	2,781	-	-
	<u>\$ 97,718</u>	<u>\$ 380,066</u>	<u>\$ 151,914</u>	<u>\$ 143,897</u>
Expenditures				
Personnel Service	\$ 24,869	\$ 14,119	\$ 15,914	\$ 14,389
Projects	72,849	365,947	136,000	129,508
Transfer Out	-	-	-	-
	<u>\$ 97,718</u>	<u>\$ 380,066</u>	<u>\$ 151,914</u>	<u>\$ 143,897</u>

**Special Revenue Funds
FEDERAL HOME PROGRAM**

	<u>Adopted Projects</u>	<u>FY 2013 - 2014 Amended</u>	<u>FY 2014 - 2015 Amended</u>	<u>FY 2015 - 2016 Proposed</u>	
Administrative - 10%		14,119	12,404	14,389	10%
Owner Occupied Rehab		-	116,723	100,730	
CHDO - Operating 5%		7,059	-	7,194	5%
S. Housing Dev. Corp. (SHD) - CHDO 15%		21,178	22,787	-	
CHDO Set-Aside - Projects 15%		-	-	21,584	15%
S. Housing Dev. Corp. (SHD) - Projects		98,837	-	-	
Total Home Program Expenditures		<u>141,193</u>	<u>151,914</u>	<u>143,897</u>	100%

**CITY OF SPARTANBURG, SOUTH CAROLINA
2015 - 2016 Operating Budget**

Special Revenue Funds

Multi-County Industrial Park Fund - 380

	2012-2013	2013-2014	2014-2015	2015-2016
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROJECTED</u>
Revenues				
Property Tax	\$ 1,009,360	\$ 994,093	\$ 1,010,000	\$ 1,115,745
Investment Earnings	682	465	-	700
	<u>\$ 1,010,042</u>	<u>\$ 994,558</u>	<u>\$ 1,010,000</u>	<u>\$ 1,116,445</u>
Expenditures				
Operating Expenditures	(1) \$ 791,033	\$ 580,471	\$ 720,000	\$ 781,831
Transfer Out / Parking Enterprise Fund	290,000	290,000	290,000	290,000
Transfer Out / City Road Improvement Fund	35,000	-	-	-
Transfer Out / General Fund	(2) -	-	-	44,614
	<u>\$ 1,116,033</u>	<u>\$ 870,471</u>	<u>\$ 1,010,000</u>	<u>\$ 1,116,445</u>
Restricted Fund Balance	217,361	341,448	341,448	341,448

(1) For FY 2015 -2016 this includes \$40,000 for Economic Futures Group, \$16,650 for Upstate SC Alliance, \$5,150 for Chamber of Commerce, and \$66,000 for the National Development Council

(2) For FY 2015 -2016 this covers 50% of salary for Economic Development Director.

**CITY OF SPARTANBURG, SOUTH CAROLINA
2015 - 2016 Operating Budget**

Special Revenue Funds

Victims Assistance Fund - 322

	2012-2013	2013-2014	2014-2015	2015-2016
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROJECTED</u>
Revenues				
Victim Assistance	\$ 52,973	\$ 46,318	\$ 55,000	\$ 53,000
Victim Assistance Flat Fee	12,323	17,409	14,000	17,000
Sale of Property	-	6,895	-	-
	<u>\$ 65,296</u>	<u>\$ 70,622</u>	<u>\$ 69,000</u>	<u>\$ 70,000</u>
Expenditures				
Personnel Services	\$ 62,667	\$ 69,668	\$ 65,310	\$ 60,416
Operating Expenditures	53,454	21,631	3,690	9,584
Capital	-	-	-	-
Transfer Out / Miscellaneous Grant Fund	-	-	-	-
	<u>\$ 116,121</u>	<u>\$ 91,299</u>	<u>\$ 69,000</u>	<u>\$ 70,000</u>
Restricted Fund Balance	185,093	164,416	164,416	164,416

**CITY OF SPARTANBURG, SOUTH CAROLINA
2015 - 2016 Operating Budget**

Special Revenue Funds

Accommodation Tax Fund - 480

	2012-2013	2013-2014	2014-2015	2015-2016
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROJECTED</u>
Revenues				
Accommodation Tax	\$ 157,653	\$ 192,522	\$ 158,360	\$ 176,487
Investment Earnings	117	155	150	150
	<u>\$ 157,770</u>	<u>\$ 192,677</u>	<u>\$ 158,510</u>	<u>\$ 176,637</u>
Expenditures				
Projects	\$ 100,286	\$ 119,596	\$ 78,000	\$ 120,848
Transfer Out / General Fund	-	-	65,150	34,289
Transfer Out / Special Events Fund	11,500	16,000	15,000	21,500
	<u>\$ 111,786</u>	<u>\$ 135,596</u>	<u>\$ 158,150</u>	<u>\$ 176,637</u>
Unreserved Fund Balance	125,692	182,773	183,133	183,133

**Accommodations Tax
Tourism Related Funding
FY 2015 - 2016**

Organization Names	Project Name / Descriptions	FY 2014 - 2015 Allocation	FY 2015 - 2016 Requested	FY 2015 - 2016 Proposed
American's Clogging Hall of Fame	America's Clogging Hall of Fame Championship	\$ 3,000	\$ 5,000	\$ 3,000
Artists' Guild of Spartanburg	42nd Annual Juried Show	1,000	2,464	1,000
The Arts Partnership of Greater Spartanburg	Operational Support	11,000	20,000	12,000
Ballet Spartanburg	The Nutcracker	-	33,700	2,000
City of Spartanburg	Skating on the Square	2,500	15,000	2,500
City of Spartanburg	Spring Fling	7,000	7,000	7,000
City of Spartanburg	Red, White and Boom	2,000	21,500	6,000
City of Spartanburg	International Festival	6,000	6,000	6,000
Epsilon Beta Omega Chapter of AKA Sorority	Conference	-	1,950	770
Hatcher Garden and Woodland Preserve	Year Long Event	7,500	8,000	8,000
Hmong-American Association of SC	Hmong New Year	3,000	6,000	3,000
National Railway Historical Society	Hub City Railroad Museum	2,000	3,500	3,500
Spartanburg Art Museum	A Dyeing Art: Contemporary Textiles....	2,500	3,000	2,500
Spartanburg Convention & Visitors Bureau	Marketing & Sales Plan	25,000	60,000	27,230
Spartanburg County Historical Association	Repairs at Regional Museum	-	5,000	5,000
Spartanburg Memorial Auditorium	New Website	12,000	12,000	12,000
Spartanburg Terrace Tenants Association	An Evening of Talent Expressions	-	1,500	-
St. Nicholas Orthodox Church	Spartanburg Greek Festival	3,000	5,000	3,000
Team Spartanburg Sports Council	Shrine Bowl of the Carolinas	-	75,000	-
Wofford College	Panthers Training Camp Kick Off Party	5,500	10,000	5,500
		\$ 93,000	\$ 301,614	\$ 110,000

**CITY OF SPARTANBURG, SOUTH CAROLINA
FY 2015 - 2016 Operating Budget**

Enterprise Funds

Airport Fund - 215

	2012-2013	2013-2014	2014-2015	2015-2016
	ACTUAL	ACTUAL	ADOPTED	PROPOSED
REVENUES				
Charges for Services	\$147,022	\$142,673	\$168,413	\$141,840
Other Revenues	9,614	11,635	5,000	5,000
Sale of Inventory	923,866	810,036	796,000	772,100
Federal Grant	1,510,539	819,981	-	-
State Grant	46,465	69,418	-	-
Transfer In / General Fund	224,132	275,374	165,000	165,000
Transfer In / Airport Facilities Corp. Fund	-	60,000	-	-
TOTAL REVENUES	\$ 2,861,638	\$ 2,189,117	\$ 1,134,413	\$ 1,083,940
EXPENSES				
Personal	\$404,817	\$331,914	\$358,454	\$347,305
Operating	1,090,811	942,902	775,959	736,635
Depreciation Expense	97,476	129,514	-	-
TOTAL EXPENSES	\$1,593,104	\$1,404,330	\$1,134,413	\$1,083,940
Unrestricted Net Positions	(91,718)	(31,124)	-	-

**CITY OF SPARTANBURG, SOUTH CAROLINA
2015 - 2016 Operating Budget**

Enterprise Fund

Transit Fund - 218

	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
REVENUES				
Charges for Services	\$ 245,176	\$ 262,446	\$ 225,000	\$ 235,000
Other Revenues	41,141	34,536	27,500	27,500
Federal Grant	1,295,106	710,050	1,027,713	1,027,714
State Grant	118,453	144,952	152,198	152,198
Transfer In / General Fund	503,138	500,000	500,000	500,000
TOTAL REVENUES	<u><u>\$ 2,203,014</u></u>	<u><u>\$ 1,651,984</u></u>	<u><u>\$ 1,932,411</u></u>	<u><u>\$ 1,942,412</u></u>
EXPENSES				
Personal	\$ -	\$ -	\$ -	\$ -
Operating	1,495,123	1,528,353	1,932,411	1,942,412
Depreciation Expense	461,036	473,533	-	-
Capital Outlay	39,328	4,865	-	-
TOTAL EXPENSES	<u><u>\$ 1,995,487</u></u>	<u><u>\$ 2,006,751</u></u>	<u><u>\$ 1,932,411</u></u>	<u><u>\$ 1,942,412</u></u>
Unrestricted Net Positions	391,338	36,571	36,571	36,571

**CITY OF SPARTANBURG, SOUTH CAROLINA
2015 - 2016 Operating Budget**

Enterprise Fund

Parking Fund - 225

	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
REVENUES				
Charges for Services	\$ 341,740	\$ 363,384	\$ 353,975	\$ 358,975
Other Revenues	10,062	58,151	15,000	15,100
Transfer In / General Fund	20,000	50,000	50,000	50,000
Transfer In / Broad Street TIF Fund	712,508	481,580	298,116	296,064
Transfer In / Mult-County Industrial Park Fund	290,000	290,000	290,000	290,000
TOTAL REVENUES	<u>\$ 1,374,310</u>	<u>\$ 1,243,115</u>	<u>\$ 1,007,091</u>	<u>\$ 1,010,139</u>
 EXPENSES				
Personal	\$ 86,310	\$ 95,141	\$ 133,121	\$ 142,516
Operating	210,743	105,399	285,854	281,559
Principal Retirement	405,000	420,000	435,000	450,000
Interest Payment	85,456	69,580	53,116	36,064
Capital	234,052	127,448	-	-
Transfer Out / Parking Facilities Corp. Fund	48,000	50,000	100,000	100,000
TOTAL EXPENSES	<u>\$ 1,069,561</u>	<u>\$ 867,568</u>	<u>\$ 1,007,091</u>	<u>\$ 1,010,139</u>
 Unrestricted Net Positions	844,672	1,220,219	1,220,219	1,220,219

**CITY OF SPARTANBURG, SOUTH CAROLINA
2015 - 2016 Operating Budget**

Enterprise Fund

C.C. Woodson, LLC Fund - 925

	<u>2012 - 2013</u>	<u>2013 - 2014</u>	<u>2014 - 2015</u>	<u>2015 - 2016</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
REVENUES				
Charges for Services	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
Spartanburg Development Corporation	-	-	-	4,400,000
Other Revenues	104	62	-	-
Transfer In / Debt Service Fund	-	-	-	1,200,000
TOTAL REVENUES	<u><u>\$ 48,104</u></u>	<u><u>\$ 48,062</u></u>	<u><u>\$ 48,000</u></u>	<u><u>\$ 5,648,000</u></u>
EXPENSES				
Bond Amortization	\$ 33,734	\$ -	\$ -	\$ -
Depreciation Expense	362,327	362,327	-	-
Bank Fees	2,885	2,745	3,000	3,000
Principal Payment	-	-	-	5,600,000
Interest Expense	45,000	45,000	45,000	45,000
TOTAL EXPENSES	<u><u>\$ 443,946</u></u>	<u><u>\$ 410,072</u></u>	<u><u>\$ 48,000</u></u>	<u><u>\$ 5,648,000</u></u>
Unrestricted Net Positions	107,475	\$ 107,475	\$ 107,475	\$ 107,475

**CITY OF SPARTANBURG, SOUTH CAROLINA
2015 - 2016 Operating Budget**

Enterprise Fund

Spartanburg Parking Facilities Corp. Fund - 926

	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
REVENUES				
Charges for Services	\$ 37,500	\$ 18,750	\$ 37,500	\$ 37,500
Carolina Piedmont Foundation	-	-	-	3,000,000
Interest Earned	49,265	49,355	49,500	49,500
Transfer In / Parking Enterprise Fund	48,000	50,000	100,000	100,000
Transfer In / Hospitality Tax Fund	538,020	538,020	538,020	538,020
TOTAL REVENUES	<u><u>\$ 672,785</u></u>	<u><u>\$ 656,125</u></u>	<u><u>\$ 725,020</u></u>	<u><u>\$ 3,725,020</u></u>
EXPENSES				
Bond Amortization	\$ 14,296	\$ -	\$ -	\$ -
Depreciation Expense	339,462	360,693	-	-
Other Services and Charges	54,579	64,951	173,020	151,521
Principal Payment	-	-	-	3,078,480
Interest Expense	553,451	554,525	552,000	495,019
TOTAL EXPENSES	<u><u>\$ 961,788</u></u>	<u><u>\$ 980,169</u></u>	<u><u>\$ 725,020</u></u>	<u><u>\$ 3,725,020</u></u>
Unrestricted Net Positions	63,093	52,759	52,759	52,759

**CITY OF SPARTANBURG, SOUTH CAROLINA
2015 - 2016 Operating Budget**

Enterprise Fund

Spartanburg Airport Facilities Corp. Fund - 927

	2012 - 2013 <u>ACTUAL</u>	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 <u>ADOPTED</u>	2015 - 2016 <u>PROPOSED</u>
REVENUES				
Charges for Services	\$ 151,412	\$ 141,654	\$ 145,896	\$ 148,896
Other Revenue	135,286	13,302	-	-
Interest Earned	8	7	-	-
Transfer In / Hospitality Tax Fund	211,980	211,980	211,980	211,980
TOTAL REVENUES	<u><u>\$ 498,686</u></u>	<u><u>\$ 366,943</u></u>	<u><u>\$ 357,876</u></u>	<u><u>\$ 360,876</u></u>
EXPENSES				
Other Services and Charges	\$ 69,307	\$ 68,135	\$ 145,896	\$ 124,709
Bond Issuance Cost	15,968	-	-	-
Principal Retirement	-	-	-	39,920
Interest Expense	211,979	211,979	211,980	196,247
Depreciation Expense	129,665	129,665	-	-
Transfer Out	-	60,000	-	-
TOTAL EXPENSES	<u><u>\$ 426,919</u></u>	<u><u>\$ 469,779</u></u>	<u><u>\$ 357,876</u></u>	<u><u>\$ 360,876</u></u>
Unrestricted Net Positions	502,490	518,356	518,356	518,356

**CITY OF SPARTANBURG, SOUTH CAROLINA
2015 - 2016 Operating Budget**

Enterprise Fund

Storm Water Utility Fund - 229

	<u>2012 - 2013</u>	<u>2013 - 2014</u>	<u>2014 - 2015</u>	<u>2015 - 2016</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
REVENUES				
Charges for Services	\$ 1,114,310	\$ 1,631,758	\$ 1,500,000	\$ 1,567,870
Interest Earnings	\$ 2,096	\$ 1,099	\$ 1,500	\$ 1,500
TOTAL REVENUES	<u>\$ 1,116,406</u>	<u>\$ 1,632,857</u>	<u>\$ 1,501,500</u>	<u>\$ 1,569,370</u>
EXPENSES				
Personnel	\$ 474,849	\$ 448,053	\$ 499,078	\$ 446,230
Operating	136,815	113,149	197,422	318,140
Capital	551,099	604,860	680,000	680,000
Transfer Out / General Fund	125,000	125,000	125,000	125,000
TOTAL EXPENSES	<u>\$ 1,287,763</u>	<u>\$ 1,291,062</u>	<u>\$ 1,501,500</u>	<u>\$ 1,569,370</u>
Unrestricted Net Positions	726,113	1,067,907	1,067,907	1,067,907

**CITY OF SPARTANBURG, SOUTH CAROLINA
2015 - 2016 Operating Budget**

Debt Service Fund

St. John-Daniel Morgan Tax Increment Fund - 543

	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
REVENUES				
Property Taxes	\$ 389,284	\$ 338,037	\$ 385,000	\$ 440,000
Ground Lease	200,000	200,000	200,000	200,000
Garage Loan Payments	500,004	3,388,335	-	-
Fund Balance	-	-	57,528	2,948
TOTAL REVENUES	<u>\$ 1,089,288</u>	<u>\$ 3,926,372</u>	<u>\$ 642,528</u>	<u>\$ 642,948</u>
EXPENDITURES				
Principal Retirement	\$ 675,000	\$ 3,470,000	\$ 450,000	\$ 465,000
Interest Payment	398,239	451,304	189,378	174,798
Fiscal Charges	3,150	24,436	3,150	3,150
Projects	11,967	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,088,356</u>	<u>\$ 3,945,740</u>	<u>\$ 642,528</u>	<u>\$ 642,948</u>
Fund Balance (Restricted)	734,049	714,681	714,681	714,681

**CITY OF SPARTANBURG, SOUTH CAROLINA
2015 - 2016 Operating Budget**

Debt Service Fund

Broad Street Tax Increment Fund - 545

	<u>2012 - 2013</u>	<u>2013 - 2014</u>	<u>2014 - 2015</u>	<u>2015 - 2016</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
REVENUES				
Property Taxes	\$ 1,861,797	\$ 2,154,914	\$ 1,990,000	\$ 2,020,000
TOTAL REVENUES	<u>\$ 1,861,797</u>	<u>\$ 2,154,914</u>	<u>\$ 1,990,000</u>	<u>\$ 2,020,000</u>
EXPENDITURES				
Principal Retirement	\$ 957,000	\$ 981,000	\$ 1,008,000	\$ -
Interest Payment	72,767	49,128	24,898	-
Fiscal Charges	1,500	1,500	1,520	-
Projects	96,559	38,909	457,466	1,319,516
Transfer Out / Capital Projects Fund	-	12,353	-	-
Transfer Out / General Fund	200,000	200,000	200,000	354,420
Transfer Out / Special Events Fund	-	25,000	-	-
Transfer Out / Parking Enterprise Fund	712,508	481,580	298,116	346,064
Transfer Out / City Road Improvement Fund	133,974	-	-	-
TOTAL EXPENDITURES	<u>\$ 2,174,308</u>	<u>\$ 1,789,470</u>	<u>\$ 1,990,000</u>	<u>\$ 2,020,000</u>
Fund Balance (Restricted)	950,418	1,315,862	1,315,862	1,315,862

Transfer Out Notes:

(1) \$354,420 to the General Fund (4th Year)

(2) \$196,064 debt service for Magnolia Street Parking Garage

\$100,000 operational support for Parking Garage Fund

\$50,000 for annual debt covenant requirements for Spartanburg Parking Facilities Corp. Fund (SPFC)

POSITION CONTROL

	2012-2013	2013-2014	2014-2015	2015-2016	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Mayor & Council - 1101					
Mayor	1	1	1	1	-
Council	6	6	6	6	-
	<hr/> 7	<hr/> 7	<hr/> 7	<hr/> 7	<hr/> -
City Attorney - 1201					
City Attorney	1	1	1	1	-
Assistant City Attorney	-	-	-	-	-
Jury Trial Coordinator	1	1	1	1	-
Legal Assistant	1	1	1	1	-
	<hr/> 3	<hr/> 3	<hr/> 3	<hr/> 3	<hr/> -
Municipal Court - 1202					
Municipal Court Judge	1	1	1	1	-
Clerk of Courts	1	1	1	1	-
Courts Clerk	1	1	1	1	-
Traffic Court Clerk	1	-	-	-	-
Senior Court Clerk	1	2	2	2	-
Ministerial Recorder (Part-time)	1	1	1	1	-
	<hr/> 6	<hr/> 6	<hr/> 6	<hr/> 6	<hr/> -
City Managers Office - 1301					
Assistant City Manager	1	1	1	1	-
Research Analyst	1	0.6	-	-	-
City Clerk	1	1	1	1	-
City Manager	1	1	1	1	-
Executive Assistant	1	-	-	-	-
	<hr/> 5	<hr/> 3.60	<hr/> 3	<hr/> 3	<hr/> -

POSITION CONTROL

	2012-2013	2013-2014	2014-2015	2015-2016	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Communications & Marketing - 1401					
Intern (part-time)	1	1	-	-	-
Communications & Marketing Specialist	1	1	1	1	-
Communication Manager	1	1	1	1	-
Multi Media Content Producer	-	-	1	1	-
	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Information Technology - 4301					
Information Technology Manager	-	-	1	1	-
Network Administrator	1	1	1	2	1
PC Support Technician	1	2	2	-	(2)
Programmer Analyst / System Admin.	-	-	1	-	(1)
Research Analyst	-	-	1	1	-
Technical Associate	-	-	-	1	1
Tier 2 Desktop Support Technician	-	-	-	2	2
Telecommunications Coordinator	1	1	1	-	(1)
	<u>3</u>	<u>4</u>	<u>7</u>	<u>7</u>	<u>-</u>
Human Resources - 4401					
Benefits Coordinator	1	1	-	-	-
Human Resource Director	1	1	1	1	-
Human Resource Generalist	-	-	1	1	-
Human Resource Technician	1	2	2	2	-
	<u>3</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>
Worker's Compensation - 4403					
Worker's Comp & Safety Manager	1	1	1	1	-
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>

POSITION CONTROL

	2012-2013	2013-2014	2014-2015	2015-2016	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Finance - 1602					
Accounting Manager	1	1	1	1	-
Accountant	1	1	1	1	-
Accounting Tech (Payroll)	1	1	1	1	-
Accounting Tech (Revenue)	2	1	1	1	-
Accounting Tech (Revenue) (Part-time)	-	-	1	1	-
Accounting Tech (AP/AR)	1	1	1	1	-
Budget & Accounting Director	1	1	1	1	-
Finance & Admin Svc Director	1	1	1	1	-
Administrative Assistant	1	1	1	1	-
MWBE Coordinator	1	1	-	-	-
Revenue Coordinator	-	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	10	10	10	10	-
Procurement / Property Management - 1604					
Procurement & Risk Manager	1	1	1	1	-
Purchasing Assistant	1	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2	2	2	2	-
Business License Code Enforcement - 1611					
Enforcement Supervisor	1	1	1	1	-
Enforcement Officer	1	1	1	1	-
Accounting Technician- Business License	1	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	3	2	2	2	-

POSITION CONTROL

	2012-2013	2013-2014	2014-2015	2015-2016	Difference
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Economic Development - 1802					
Economic Development Project Developer	1	1	1	1	-
Economic Development Director	1	1	1	1	-
	<hr/> 2	<hr/> 2	<hr/> 2	<hr/> 2	<hr/> -
Engineering - 1810					
Engineering Administrator	1	1	1	1	-
Engineering Assistant	-	-	-	-	-
Engineering Inspector	3	2	2	1	(1)
	<hr/> 4	<hr/> 3	<hr/> 3	<hr/> 2	<hr/> (1)
Planning - 1812					
Planning Director	1	1	1	1	-
Planning Coordinator	-	1	1	1	-
Planner	2	1	1	1	-
Administrative Assistant	1	1	1	1	-
	<hr/> 4	<hr/> 4	<hr/> 4	<hr/> 4	<hr/> -
Inspections - 1814					
Administrative Assistant	-	1	1	1	-
Building Official	1	1	1	1	-
Chief of Inspections	1	-	-	-	-
Inspector, Combination	3	4	4	1	(3)
Inspector, Combination II	-	-	-	2	2
Permit Clerk	2	1	1	1	-
Plans Reviewer	1	1	1	1	-
Senior Building Inspector	-	-	-	1	1
	<hr/> 8	<hr/> 8	<hr/> 8	<hr/> 8	<hr/> -

POSITION CONTROL

	2012-2013	2013-2014	2014-2015	2015-2016	Difference
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Parking Enforcement - 1816					
Sr. Parking & Garage Control Officer	1	1	1	1	-
Parking Control Officer	1	-	-	-	-
Parking Control Officer - Part-time	-	1	1	1	-
Project Manager (Downtown)	1	1	1	1	-
	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Construction Management - 1820					
Construction Inspector	-	-	1	1	-
Construction Project Manager	1	1	1	1	-
Engineering Inspector	-	1	-	-	-
	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
Building Maintenance - 1822					
Building Maintenance Electrician	1	1	1	1	-
Building Maintenance Supervisor	1	1	1	1	-
Custodian	-	-	-	1	1
Facilities Maintenance Technician I	1	1	-	-	-
Facilities Maintenance Technician II	1	1	2	2	-
Facility Manager	-	-	-	1	1
Heating & Air Condition Technician	1	1	1	-	(1)
	<u>5</u>	<u>5</u>	<u>5</u>	<u>6</u>	<u>1</u>

POSITION CONTROL

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Police Chief's Office - 2110					
Police, Chief	-	-	-	1	1
Public Safety Director	1	1	1	-	(1)
Police Lieutenant	2	1	1	2	1
Police Sergeant	1	2	2	1	(1)
Police Accreditation Manager - Part Time	1	1	1	1	-
Operations Analyst	1	1	1	1	-
Executive Assistant	1	1	1	1	-
	<hr/> 7	<hr/> 7	<hr/> 7	<hr/> 7	<hr/> -
Technical Support - 2121					
Police, Major	1	1	1	1	-
Police, Sergeant	1	1	1	-	(1)
Police, Lieutenant	-	-	-	-	-
Police Property & Evidence Technician	2	2	2	2	-
Network Administrator	1	1	-	-	-
Police GIS Technician	1	-	-	-	-
PC Support Technician	1	1	-	-	-
Transport / Court Security	1	1	1	1	-
Courtroom Security	1	1	1	1	-
Courtroom Security - Part Time	-	-	-	-	-
Alarm Coordinator	1	1	1	1	-
	<hr/> 10	<hr/> 9	<hr/> 7	<hr/> 6	<hr/> (1)
Records - 2124					
Police, Public Safety Aide	-	-	-	-	-
Police, Public Safety Aide 1	1	1	1	1	-
Police, Public Safety Aide 2	3	3	3	2	(1)
Police, Public Safety Aide 3	-	-	-	1	1
Police, Public Safety Aide 4	2	2	2	1	(1)
Police, Records Manager	1	1	1	1	-
Police, Support Services Manager	-	-	-	1	1
	<hr/> 7	<hr/> 7	<hr/> 7	<hr/> 7	<hr/> -

POSITION CONTROL

	2012-2013	2013-2014	2014-2015	2015-2016	Difference
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Animal Control - 2125					
Police Animal Service Team Leader	-	1	1	1	-
Police Animal Control Technician	2	1	1	1	-
	<hr/> 2	<hr/> 2	<hr/> 2	<hr/> 2	<hr/> -
Law Enforcement Administration - 2141					
Police, Captain	2	1	1	-	(1)
Police, Colonel	1	1	1	-	(1)
Police, Criminal Intelligence Specialist	-	1	1	1	-
Police, Deputy Chief	-	-	-	1	1
Police, Lieutenant	-	1	-	-	-
Police, Major	-	-	-	1	1
Secretary II	1	-	-	-	-
Senior Victim Specialist	-	1	1	1	-
	<hr/> 4	<hr/> 5	<hr/> 4	<hr/> 4	<hr/> -
Patrol - 2142					
Police, Lieutenant	4	4	4	4	-
Police, MPO/Patrol	11	12	13	16	3
Police, MPO/SR Inv	3	-	-	1	1
Police, PO I	3	6	3	11	8
Police, PO II	21	16	11	11	-
Police, Police Officer	5	8	18	12	(6)
Police, Sergeant	12	12	11	7	(4)
Police, SPO	24	22	24	18	(6)
	<hr/> 83	<hr/> 80	<hr/> 84	<hr/> 80	<hr/> (4)

POSITION CONTROL

	2012-2013	2013-2014	2014-2015	2015-2016	
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Criminal Investigations - 2144					
Police, Narcotics Inspector	1	1	1	1	-
Police, Lieutenant	1	1	1	-	(1)
Police, Sergeant	1	2	1	4	3
Police, MPO/ Patrol	1	-	-	-	-
Police, MPO/ SR INV	9	12	12	7	(5)
Police, PO II	2	2	1	1	-
Police, SPSO	8	7	6	9	3
Police, Captain	1	1	1	1	-
Police CID Assistant	1	1	1	1	-
Police Identification Technician	1	1	1	1	-
Police Forensic Technician	1	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	27	29	26	26	-
Crime Prevent - 2145					
Police, MPO / Crime Prevention	1	-	1	3	2
Police, MPO / Patrol	-	1	1	1	-
Police, PO II	-	-	-	1	1
Police, Sergeant	1	1	1	1	-
Police, SPO	2	3	2	4	2
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4	5	5	10	5
School Guards - 2147					
School Crossing Guards	12	12	9	9	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	12	12	9	9	-

POSITION CONTROL

	2012-2013	2013-2014	2014-2015	2015-2016	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Fire Administration - 2181					
Fire Assistant Chief	-	-	1	1	-
Fire Captain-Training	1	1	1	1	-
Fire Chief	1	1	1	1	-
Fire Lieutenant	-	-	-	-	-
Fire Marshal	1	1	1	1	-
Fire, Deputy Marshal	2	2	1	1	-
Fire, Sr. Deputy Marshal	-	-	1	1	-
Fire Apparatus Mechanic	1	1	1	1	-
Secretary II	1	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7	7	8	8	-
Fire Suppression - 2182					
Fire, Asst. Chief	3	3	2	2	-
Fire Captain	6	5	6	6	-
Fire Lieutenant	12	12	12	12	-
Fire Sergeant/ Engineer	24	23	24	24	-
Fire, Battalion Chief	3	3	3	3	-
Firefighter	6	8	8	11	3
Firefighter, Senior	15	15	13	10	(3)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	69	69	68	68	-

POSITION CONTROL

	2012-2013	2013-2014	2014-2015	2015-2016	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Public Services Administration - 3101					
Director of Public Works	0.80	0.80	0.80	1	0.20
Secretary II	1	1	1	1	-
	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	<u>2.00</u>	<u>0.20</u>
Grounds Maintenance - 3102					
Crew Leader	4	4	3	4	1
Crew Leader II	-	-	2	2	-
Environmental Services Manager	-	-	1	1	-
Grounds Maintenance, Groundskeeper	3	3	3	3	-
Grounds Maintenance Coordinator	-	-	1	1	-
Grounds Maintenance Supervisor	1	1	-	-	-
Grounds Maintenance Manager	1	1	-	-	-
Labor Supervisor	2	2	2	2	-
MEO I	-	1	2	2	-
MEO II	2	1	-	2	2
MEO III	10	9	9	5	(4)
Service Person	-	4	4	7	3
Spray / Irrigation Technician	-	-	-	1	1
Senior Service Person	5	1	1	1	-
Tree Cut Groundman	-	1	1	-	(1)
Tree Maintenance Specialist	1	1	1	1	-
	<u>29</u>	<u>29</u>	<u>30</u>	<u>32</u>	<u>2</u>
Traffic Services - 3104					
Administrative Assistant	1	1	1	1	-
Senior / Lead Technician	1	1	1	1	-
Traffic Maintenance Supervisor	1	1	1	1	-
Traffic Maintenance Technician 1	-	-	-	1	1
Traffic Maintenance Technician 2	2	2	2	2	-
Traffic Maintenance Technician 3	2	2	2	1	(1)
Traffic Maintenance Technician 4	-	-	-	-	-
	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>-</u>

POSITION CONTROL

	2012-2013	2013-2014	2014-2015	2015-2016	Difference
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Street Maintenance - 3105					
Engineering Inspector	-	-	-	1	1
Labor Supervisor	1	2	1	1	-
Manager, Street Maintenance	0.5	0.5	0.5	-	(0.5)
MEO I	1	1	-	-	-
MEO II	-	-	1	1	-
MEO III	2	1	2	2	-
Service Person	-	-	-	-	-
Senior Service Person	-	-	-	-	-
	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>	<u>5.00</u>	<u>0.50</u>
Fleet Maintenance - 3141					
Fleet Maintenance Manager	1	1	1	1	-
Foreman-Fleet	1	1	1	1	-
Mechanic I	1	1	1	1	-
Mechanic II	3	3	3	3	-
Mechanic III	2	2	2	2	-
Mechanic IV	1	1	1	1	-
Parts Clerk	1	1	1	1	-
Parts Supervisor	1	1	1	1	-
	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>-</u>
Solid Waste - 3161					
Labor Supervisor	-	-	-	1	1
MEO I	1	1	1	-	(1)
MEO II	-	-	-	1	1
MEO III	6	6	6	6	-
Recycling Labor Supervisor	1	-	-	-	-
Service Person	-	-	-	-	-
Solid Waste Coordinator	-	1	1	1	-
Sr. Service Person	3	3	3	2	(1)
	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>-</u>

POSITION CONTROL

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Community Relations - 1501					
Community Services Director	1	1	1	1	-
Community Services Specialist	1	1	1	1	-
Community Services Coordinator	1	1	1	1	-
MWBE Coordinator	-	-	1	1	-
Neighborhood Coordinator	1	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4	4	5	5	-
Property Maintenance Inspections - 1503					
Sr. Code Enforcement Officer	1	1	1	1	-
Code Enforcement Officer	1	1	1	1	-
Nuisance Enforcement Officer (part time)	2	2	2	2	-
Secretary II	1	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	5	5	5	5	-
Parks & Recreation Admin - 5001					
Administrative Assistant	1	1	1	1	-
Field Supervisor - Part-time (Summer)	2	2	2	2	-
Program Assistant - Part-time (Summer)	1	-	-	-	-
Parks & Recreation Manager	-	1	-	-	-
Parks & Recreation Superintendent	1	-	1	1	-
Recreation Supervisor	-	0.50	0.50	0.50	-
Summer Employee - Part-time	12	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	17	4.50	4.50	4.50	-
Special Events - 5009					
Festival Coordinator	1	1	1	1	-
Special Events & Festival Manager	1	1	1	1	-
Special Events Coordinator	1	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	3	2	2	2	-

POSITION CONTROL

	2012-2013	2013-2014	2014-2015	2015-2016	Difference
	Budget	Budget	Budget	Budget	
Recreation Centers - 5010					
Assistant Community Center Director	1	-	-	-	-
Community Center Director	1	-	-	-	-
Playground Leaders - Part-time (Summer)	22	22	22	22	-
Playground Site Managers - Part-time (Summer)	6	3	3	3	-
Playground Site Director - Part-time (Summer)	-	1	1	1	-
Recreation Leader - Part-time - (Permanent)	9	7	6	6	-
Recreation Specialist - Part-time (Permanent)	1	-	-	-	-
Recreation Specialist	1	3	3	3	-
	41	36	35	35	-
Park - 5011					
Crew Leader	1	1	1	1	-
Operations Technician	-	-	-	1	1
Park Attendants	5	5	5	5	-
Park Manager	1	1	1	1	-
Playground Leaders - Part-time	-	-	-	-	-
Recreation Leaders - Part-time	2	2	1	1	-
Recreation Specialist	-	1	1	1	-
Service Person	-	-	-	-	-
Service Person - Part-time	-	-	1	-	(1)
Skate Park Supervisor	1	1	1	1	-
Sr. Service Person	-	-	-	-	-
	10	11	11	11	-

POSITION CONTROL

	2012-2013	2013-2014	2014-2015	2015-2016	
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Aquatics - 5012					
Assistant Community Center Director	-	-	1	1	-
Community Center Director	2	-	-	-	-
Life Guard - Head	1	1	1	1	-
Life Guard - Head (Part-time)	-	-	-	-	-
Life Guard - Water Fitness Instructor (Part-time)	2	3	1	1	-
Life Guard - Part-time	21	14	16	16	-
Pool Manager - Part-time	4	6	2	2	-
Recreation Supervisor	-	0.50	0.50	0.50	-
Sr. Service Person	1	1	-	-	-
Swim Instructor - Part-time	3	4	6	6	-
Swim Instructor - Part-time (Seasonal)	14	-	-	-	-
	<u>48</u>	<u>29.50</u>	<u>27.50</u>	<u>27.50</u>	<u>-</u>
Athletics - 5013					
Recreation Supervisor	1	1	1	1	-
Recreation Specialist	-	1	1	1	-
	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
GENERAL FUND TOTAL POSITIONS	498.30	462.90	459.30	462.00	2.70
<hr/>					
Full Time Positions	376.30	374.90	378.30	382.00	3.70
Part Time Positions	<u>122.00</u>	<u>88.00</u>	<u>81.00</u>	<u>80.00</u>	<u>(1.00)</u>
Total Positions	498.30	462.90	459.30	462.00	2.70

POSITION CONTROL

	2012-2013	2013-2014	2014-2015	2015-2016	
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Airport - Fund 215 (4101)					
Administrative Assistant	-	-	-	2	2
Air Field Maintenance Technician	1	-	-	-	-
Aircraft Maintenance Supervisor	1	-	-	-	-
Aircraft Mechanic I	2	2	2	-	(2)
Aircraft Mechanic II	-	-	-	-	-
Airport Director	1	1	1	1	-
Airport Flight Line Tech	3	3	2	3	1
Airport Flight Line Tech, (Part-time)	-	-	-	-	-
Airport Master Technician	3	3	2	2	-
Airport Sr. Flight Line Tech	1	1	1	-	(1)
Customer Service Manager	1	1	1	-	(1)
Airport Fund Total Positions	<u>13</u>	<u>11</u>	<u>9</u>	<u>8</u>	<u>(1)</u>
Parking - Fund 225 (6020, 6021, 6022, 6023)					
Parking Manager	-	-	-	-	-
Parking Attendant (Part-time)	9	9	9	9	-
Parking Fund Total Positions	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>-</u>
Storm Water Utility - Fund 229 (3108)					
Director of Public Works	0.2	0.2	0.2	-	(0.20)
GPS Technician	-	-	-	-	-
Manager, Street Maintenance	0.5	0.5	0.5	-	(0.50)
Labor Supervisor	2	2	2	2	-
MEO I	-	-	1	2	1
MEO II	2	3	-	-	-
MEO III	3	3	4	3	(1)
Service Person	-	-	-	1	1
Sr. Service Person	1	1	2	1	(1)
Storm Water Manager	1	1	1	1	-
Storm Water Utility Fund Total Positions	<u>9.70</u>	<u>10.70</u>	<u>10.70</u>	<u>10.00</u>	<u>(0.70)</u>

POSITION CONTROL

	2012-2013	2013-2014	2014-2015	2015-2016	
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Community Development Block Grant (CDBG)					
Fund 708 (1800)					
Code Enforcement Officer	1	1	1	1	-
Construction Project Administrator	1	1	1	1	-
Housing Services Manager	1	1	1	-	(1)
Housing Services Specialist	1	1	1	1	-
Paralegal / Administrative Assistant	1	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
CDBG Fund Total Positions	5	5	5	4	(1)
	2012-2013	2013-2014	2014-2015	2015-2016	
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Neighborhood Stabilization Program (NSP) Grant					
Fund 709 (1800)					
Neighborhood Services Coordinator	1	0.40	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NSP Fund Total Positions	1	0.40	-	-	-
	2012-2013	2013-2014	2014-2015	2015-2016	
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Victim Assistance - Fund 322 (2154)					
Victims Specialist	1	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Victim Assistance Fund Total Positions	1	1	1	1	-
Grand Total	537.00	500.00	494.00	494.00	0.00

CITY OF SPARTANBURG, SC
ATTACHMENT - 1
FY 2015 - 2016 - FEE SCHEDULE

<u>#</u>	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>	<u>Department / Division</u>	<u>Collection Method</u>	<u>Collection Basis</u>	<u>Last Time Adjusted</u>	<u>Background of Fee</u>
1	Hospitality Tax Delinquent Fee	Minimum late fee for delinquent Hospitality Tax payments	25.00	Flat fee	Finance / Revenue	Hospitality Tax Form	Monthly / Quarterly Annually	New	Effective July 1, 2015
2	Residential Garbage Fee	Residential Trash Pickup	108.00	Per Residential Unit	PW / Solid Waste	Property Tax Notice	Annually	July 1, 2014	Effective July 1, 2014 this fee increased from \$102 to \$108 Apartment complexes that have five or more units are exempt from this fee.
3	Residential Cart Fee	Additional Roll Cart	90.00	Per Additional Roll Cart	PW / Solid Waste	Finance / Invoice	Annually	June 30, 2008	Increased by 50% in June 2008
4	Commercial Garbage Rate	Commercial Garbage Pickup	40.56	Per Roll Cart	PW / Solid Waste	Finance / Invoice	Quarterly	June 30, 2008	Increased by 50% in June 2008
5	Eleemosynary Garbage Rate	Non-profit Garbage Pickup	65.57	Per Roll Cart	PW / Solid Waste	Finance / Invoice	Quarterly	June 30, 2008	Increased by 50% in June 2008
6	Garbage Stickers	Garbage Bag Stickers	0.78	Per Bag	PW / Solid Waste	Finance / Invoice	Transactional	June 30, 2008	Increased by 50% in June 2008
7	Residential Storm Water Utility Fee	Storm water Drainage Infrastructure	\$30 / \$42	Impervious surface area footprint 1640 sq.ft & <= \$30.00 footprint 1640 sq.ft & >= \$42.00	PW / Storm Water Maintenance	Property Tax Notice	Annually	May 10, 2010	First Implemented, May 10, 2010 implement MS4 permit (Regulated Small Municipal Separate Storm Sewer Systems)
8	Non-Residential Storm Water Utility Fee	Storm Water Drainage Infrastructure	30.00	Per 2,000 sq. ft	PW / Storm Water Maintenance	Finance / Invoice	Semi-Annually	May 10, 2010	First Implemented, May 10, 2010 implement MS4 permit (Regulated Small Municipal Separate Storm Sewer Systems)
9	Site Plan Review Storm Water	Storm Water Site Plan Review	Per Acre	Per Disturbed Acre Minimum Fee \$100	PW / Storm Water Maintenance	Permit	Transactional	May 10, 2010	First Implemented, May 10, 2010 implement MS4 permit (Regulated Small Municipal Separate Storm Sewer Systems)

CITY OF SPARTANBURG, SC
ATTACHMENT - 2
FY 2015 - 2016 - FEE SCHEDULE

#	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>	<u>Department / Division</u>	<u>Collection Method</u>	<u>Collection Basis</u>
1	Parking - Dunbar Street	Dunbar Street Parking Garage	25.00	Per Space	Parking Enterprise Fund	Finance / Invoice	Monthly
2	Parking - Kennedy Street	Kennedy Street Parking Garage	14.50	Per Space	Parking Enterprise Fund	Finance / Invoice	Monthly
3	Parking - Magnolia Street	Magnolia Street Parking Garage	25.00	Per Space	Parking Enterprise Fund	Finance / Invoice	Monthly
4	Parking Garage Fee	Hourly Parking	0.50	Per Hour	Parking Enterprise Fund	Parking Booths	Transactional
5	Parking Garage Fee	Daily Parking	4.00	Per Day	Parking Enterprise Fund	Parking Booths	Transactional
6	Fleet Maintenance	Fleet: fuel, parts, labor	Varies	Cost plus Mark Up	PW / Fleet Maintenance	Finance / Invoice	Monthly
7	Lot Cleaning Fee	Mowing of lot	Varies	Per Lot	Code Enforcement	Finance / Invoice	Per Need
8	Billboard Rent	Billboard parking Lot rent	2,000.00	Per Billboard	Communications & Marketing	Finance / Invoice	Semi-Annually
9	Copies of Court Records	Copies of tickets, documents, etc.	0.15	Per Copy	Municipal Court	Per Transaction	Transactional
10	Return Check Fee	All returned checks / NSF	30.00	Per Returned Check	Finance	Finance / Invoice	Transactional

CITY OF SPARTANBURG, SC
ATTACHMENT - 3
FY 2015 - 2016 - POLICE & FIRE FEE SCHEDULE

<u>#</u>	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>	<u>Department / Division</u>	<u>Collection Method</u>	<u>Collection Basis</u>	<u>Last Time Adjusted</u>	<u>Background of Fee</u>
1	Alarm User Registration Fee	Alarm System Registration	10.00	Per Alarm System	False Alarm Division	Crywolfe / Online	Annually	11/22/2004	According to Alarm Ordinance, if you have an alarm system (either burglar, fire or both) you have to register with the False Alarm Division.
2	Alarm Company Registration	Company Registration	25.00	Per Alarm Company	False Alarm Division	Crywolfe / Online	Annually	11/22/2004	According to the Alarm Ordinance, any contractor (service, install, and/or monitor) with the desire to do business within the City of Spartanburg, must register with the False Alarm Division.
3	False Alarm Fee	False Alarm Fees	-	1st or 2nd Chargeable False Alarm	False Alarm Division	Crywolfe / Online	Annually	11/22/2004	According to the Alarm Ordinance, this applies to any user of an alarm system installed in a home, apartment, building, structure, or facility within the City, whether monitored by an alarm company or not.
			50.00	3rd, 4th, & 5th Chargeable False Alarm					
			100.00	6th & 7th Chargeable False Alarm					
			200.00	8th & 9th Chargeable False Alarm					
			500.00	10th & Above Chargeable False Alarm					
4	Copy charge for incident/wreck reports	Charge for insurance companies and non-involved parties.	3.00	Per Report	Records Division	Per Transaction	Per report	2005	Fee was established to assist with cost for copy, research and mail expenses.
5	Charge for fingerprints.	Charge per fingerprint card.	5.00	Per Card	Records Division	Per Transaction	Per card	2005	Fee was established to assist with cost for supplies that must be maintained for fingerprinting.
6	Research fee.	Charge for research to provide large quantities of information or archived information that must be retrieved manually.	35.00	Per Hour for research time	Records Division	Per Transaction	Per Request	2005	Fee established to help defray cost for time and resources required to locate and access large amounts of archived information. This fee is rarely accessed.
7	Fire Protection	Fire protection outside city limits	200.00	Per Structure	Fire	Invoice	Annual		Currently five structures

CITY OF SPARTANBURG, SC
ATTACHMENT - 4
FY 2015 - 2016 - INSPECTION FEE SCHEDULE

<u>#</u>	<u>fee Name</u>	<u>fee Descriptions</u>	<u>fee Amount</u>	<u>Calculation Basis</u>	<u>Department / Division</u>	<u>Collection Method</u>	<u>Collection Basis</u>	<u>Last Time Adjusted</u>	<u>Background of fee</u>
1	Construction Appeals	Construction Board of Adjustments	\$57.50	per appeal	Building Inspections	construction board of appeals application	upon request for variance	09/26/2006	initiated by the establishment of the City Building Department
2	Building Permits	commercial/residential building construction	\$40.00 min see fee schedule	construction valuation (labor & material cost)	Building Inspections	upon building permit application submittal	initiated by new construction or alterations	09/26/2006	initiated by the establishment of the City Building Department
3	Certificate of Occupancy	for compliance inspection of A new or relocated business	\$40.00	flat fee per business location	Building Inspections	per certificate application submittal	initiated by new construction or alterations	09/26/2006	initiated by the establishment of the City Building Department
4	Demolition Permits	demolition of any structure	Contract price or \$57.50 min	fee based valuation of project	Building Inspections	per demolition application submittal	initiated by the demolishing of any structure	09/26/2006	initiated by the establishment of the City Building Department
5	Electrical Permits	new electrical installations or alterations	\$40.00 min see fee schedule	dependent on amperage and branch circuits	Building Inspections	upon electrical permit application submittal	initiated by new construction or alterations	09/26/2006	initiated by the establishment of the City Building Department
6	Mechanical Permits	new heating/ventilation or air conditioning installations or alterations	\$40.00 min see fee schedule	per equipment installed	Building Inspections	upon mechanical permit application submittal	initiated by new construction or alterations	09/26/2006	initiated by the establishment of the City Building Department
7	Moved Structure Permits	any structure to be relocated in or out of City	\$115.00	per moved structure	Building Inspections	upon moved building permit application submittal	initiated by Moving of structure	09/26/2006	initiated by the establishment of the City Building Department
8	Site Grading Permits	land disturbance for construction	grading value or \$40.00 min	per site work valuation (labor & material cost)	Building Inspections	upon grading permit application submittal	initiated by construction or land disturbance	09/26/2006	initiated by the establishment of the City Building Department
9	Street Cut Permits	cutting streets for new utilities or alterations of existing utilities	\$40.00	flat fee per location	Building Inspections	upon street cut permit application submittal	initiated by construction or need for repairs	09/26/2006	initiated by the establishment of the City Building Department
10	Fire Alarms, suppression, sprinkler & underground main permits	installing any new fire systems or alterations to existing systems	\$40.00 min see fee schedule	per installation valuation (labor & material cost)	Building Inspections	upon fire permit application submittal	initiated by construction or need for alterations	09/26/2006	initiated by the establishment of the City Building Department
11	Plan Review Fees	plan submittal	1/2 of bldg permit fee or \$40.00 min	see building fee schedule	Building Inspections	upon submittal of plans for review and approval	initiated by plan submittal application	09/26/2006	initiated by the establishment of the City Building Department
12	Re-Inspection Fees	2nd & subsequent inspection trips to job site	\$40.00	flat fee per additional re-inspection	Building Inspections	upon not being ready or present for inspections	initiated by inspections	09/26/2006	initiated by the establishment of the City Building Department
13	Plumbing Permits	new plumbing installations or alterations	\$40.00 min see fee schedule	total fee dependent on fixture count	Building Inspections	upon plumbing permit application submittal	initiated by new construction or alterations	09/26/2006	initiated by the establishment of the City Building Department

CITY OF SPARTANBURG, SC
ATTACHMENT - 5
FY 2015 - 2016 - PLANNING FEE SCHEDULE

<u>#</u>	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>	<u>Department / Division</u>	<u>Collection Method</u>	<u>Collection Basis</u>	<u>Last Time Adjusted</u>	<u>Background of Fee</u>
1	Sign Permit Application	Fee charge for businesses to be able to put up a sign	Minimum of \$80.00	Total Contr. Value of job: (Mfg & Instl. Of sign)	Planning Department	Sign Permit Fee	Per Application	09/26/2006	Increased by 15% on September 25, 2006
2	Banner Permit Application	Fee charge for business to be able to put up a banner	\$80.00	2 Banners per Property for 90 days	Planning Department	Banner Permit Fee	Per Application	09/26/2006	Increased by 15% on September 25, 2006
3	Fence Permit Application	Fee charge for resident to put up put up a fence	Minimum of \$80.00	Total Contr. Value of fence	Planning Department	Fence Permit Fee	Per Application	09/26/2006	Increased by 15% on September 25, 2006
4	Encroachment Application	Fee charged for business to be able to put A-Frame sign on sidewalk	\$35.00	Per Business	Planning Department	Encroachment Permit Fee - Sign	Per Application		
5	Encroachment Application	Charge for business to set out table or tables	\$100.00	Per Business	Planning Department	Encroachment Permit Fee - Dining and other	Per Application		
6	Preliminary Plat Review	Preliminary Subdivision Plat Review	\$50.00	Per Subdivision	Planning Department	Prelim. Sub Rev. Fee	Per Application		
7	Final Plat Review	Final Review & Appvl of Subdivision	\$5.00	Per Subdivision	Planning Department	Final Plat Rev. Fee	Per Application		
8	Site Plan Review	Fee for Staff Review of Site Plan	Minimum of \$40.00	Depends on Total Contract Value of Job	Planning Department	Site Plan Review Fee	Per Application	09/26/2006	Increased from flat fee to a fee schedule based on the contract value on September 25, 2006
9	Landscape Plan Review	Fee for Staff to review Landscape Plan, if not submitted w/ site plan	Minimum of \$40.00	Depends on Total Contract Value of Job	Planning Department	Landscape Plan Review Fee	Per Application	09/26/2006	Increased from flat fee to a fee schedule based on the contract value on September 25, 2006

CITY OF SPARTANBURG, SC
ATTACHMENT - 6
FY 2015 - 2016 - PLANNING FEE SCHEDULE

<u>#</u>	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>	<u>Department / Division</u>	<u>Collection Method</u>	<u>Collection Basis</u>	<u>Last Time Adjusted</u>	<u>Background of Fee</u>
10	Variance Application	Fee to file Variance Request to the Zoning Ordinance	\$50.00	Flat Fee	Planning Department	Variance Fee	Per Application	02/09/2004	Established for required advertising cost & mailing notices Amended by Council 02/09/2004
11	Special Exception Application	Fee to file Special Exception to the Zoning Ordinance	\$50.00	Flat Fee	Planning Department	Special Exception Fee	Per Application	02/09/2004	Established for required advertising cost & mailing notices Amended by Council 02/09/2004
12	Appeal Application	Fee to file an Appeal to the Zoning Ordinance	\$50.00	Flat Fee	Planning Department	Appeal Fee	Per Application	02/09/2004	Established for required advertising cost & mailing notices Amended by Council 02/09/2004
13	Single Family Rezoning Application	Charge to apply for a S.F. Rezoning to the Zoning Ordinance	\$100.00	Flat Fee	Planning Department	S-F Rezoning Fee	Per Application	08/09/1999	Established for required advertising costs & mailing notices Amended by Council 08/09/1999
14	Commercial Rezoning Application	Charge to apply for a Commercial Rezoning	\$150.00	Flat Fee	Planning Department	Commercial Rez. Fee	Per Application	08/09/1999	Established for required advertising costs & mailing notices Amended by Council 08/09/1999
15	Multi-Family Rezoning Application	Charge to apply for a Multi-Family	\$150.00	Flat Fee	Planning Department	Multi-Family Rez. Fee	Per Application	08/09/1999	Established for required advertising costs & mailing notices. Amended by Council on 08/09/1999
16	PDD Rezoning Application	Chg. To apply for a Planned Dev. District Rezoning	\$200.00	Flat Fee	Planning Department	Planned Dev. Dist. Rezoning Fee	Per Application	08/09/1999	Established for required advertising costs & mailing notices. Amended by Council on 08/09/1999
17	Zoning Ordinance	Chg for City Zoning Ordinance	\$20.00	Flat Fee	Planning Department	Fee to purchase a Zoning Ordinance	Per Book		Charge for printing of Zoning Ordinance & notebook cost
18	Zoning Map	Chg. For Zoning Map for City	\$4.00	Flat Fee	Planning Department	Fee to purchase color Zoning Map	Per Map		Charge for printing color map
19	Comprehensive Plan	Chg. For Comprehensive Plan	\$8.00	Flat Fee	Planning Department	Fee to purchase color Comp. Plan	Per Comp. Plan		Charge for printing color Comp. Plan
20	Zoning Verification Package	Chg. For Zoning Verification Pkg	\$50.00	Flat Fee	Planning Department	Fee for Package	Per Pkg		Charge for putting package together
21	Design Guidelines Book	Chg. For Design Guidelines Bk	\$8.00	Flat Fee	Planning Department	Fee for Book	Per Book		Charge for copying each book

CITY OF SPARTANBURG, SC
ATTACHMENT - 7
FY 2015 - 2016 - PARKS & RECREATION FEE SCHEDULE

<u>#</u>	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>	<u>Department / Division</u>	<u>Collection Method</u>	<u>Collection Basis</u>	<u>Last Time Adjusted</u>	<u>Background of Fee</u>
1	Community Room Rental - Business	Per Hour Rental (2 hr. min.)	\$75	Per Hour	PR / C C Woodson	Transactional	Contract/Agreement	03/20/2010	Original Fee
2	Community Room Rental - Non-Business	Per Hour Rental (2 hr. min.)	\$50	Per Hour	PR / C C Woodson	Transactional	Contract/Agreement	03/20/2010	Original Fee
3	Swimming Pool (Private)	Per Hour Rental (2 hr. min.)	\$65	Per Hour	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
4	Adult Wellness Center Membership	Daily / Monthly / Yearly	\$5 / \$ 15 / \$135	Daily / Monthly / Yearly	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
5	Senior Citizen (55 & Over) Wellness Ctr Membership	Daily / Monthly / Yearly	\$2 / \$10 / \$100	Daily / Monthly / Yearly	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
6	Family (4 or more) Wellness Center Membership	Monthly / Yearly	\$20 / \$175	Monthly / Yearly	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
7	Ticketed Gymnasium Rental	Per Hour (2 hr. min.) Non-Athletic Event	\$100	Per Hour	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
8	Non-Ticketed Gymnasium Rental	Per Hour (2 hr. min.) Non-Athletic Event	\$75	Per Hour	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
9	Gymnasium-Sanctioned Tournament Rental	With Admissions (12 hour day)	\$350	Per Day	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
10	Gymnasium-Sanctioned Tournament Rental	W/Out Admissions (12 hour day)	\$300	Per Day	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
11	Gymnasium-Non-Sanctioned Tournament Rental	With Admissions (12 hour day)	\$450	Per Day	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
12	Gymnasium-Non-Sanctioned Tournament Rental	W/Out Admissions (12 hour day)	\$400	Per Day	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
13	Entire Facility (Private)	Certain Rooms Included	\$800	Per Day	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee

CITY OF SPARTANBURG, SC
ATTACHMENT - 8
FY 2015 - 2016 - PARKS & RECREATION FEE SCHEDULE

<u>#</u>	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>	<u>Department / Division</u>	<u>Collection Method</u>	<u>Collection Basis</u>	<u>Last Time Adjusted</u>	<u>Background of Fee</u>
1	Center Meeting Rooms	Per Hour Rental (2 hr. min.)	\$35	Per Hour	P&R / Northwest Center	Transactional	Contract/Agreement	01/01/2005	Original Fee
2	Gymnasium Rental	Per Hour (2 hr. min.) Non-Athletic Event	\$75	Per Hour	P&R / Northwest Center	Transactional	Contract / Agreement	01/01/2005	Original Fee
3	Gymnasium-Sanctioned Tournament Rental	With or W/Out Admissions (12 hour day)	\$150	Per Day	P&R / Northwest Center	Transactional	Contract / Agreement	01/01/2005	Original Fee
4	Softball/Baseball Field Tournaments City Fields)	Per 12 Hour Day (Add'l hrs. \$35/2hr. Block)	\$150	Per Day	P&R / Parks	Transactional	Contract / Agreement	01/01/2005	Original Fee
5	Ball Field Lights Rental	Per 2 hour Block	\$25	Per 2 Hours	P&R / Parks	Transactional	Contract / Agreement	01/01/2005	Original Fee
6	Industrial League Basketball Team Entry Fee	Per Team	\$300	Per Team	P&R / Athletics	Transactional	Contract / Agreement	12/01/2008	Original Fee
7	Track - Individual Entry Fee	Track-Individual	\$65	Per Person	P&R / Athletics	Transactional	Contract / Agreement	12/01/2008	Original Fee
8	Baseball - Individual Entry Fee	Youth Baseball-Individual	\$15 / \$20	Per Person In-City / Out-of-City	P&R / Athletics	Transactional	Contract / Agreement	12/01/2008	Original Fee
9	Youth Basketball - Individual Entry Fee	Youth Basketball-Individual	\$15 / \$20	Per Person In-City / Out-of-City	P&R / Athletics	Transactional	Contract / Agreement	12/01/2008	Original Fee
10	Youth Football (Little League)-Individual Entry Fee	Youth Football (Little League Football)	\$25 / \$50	Per Person In-City / Out-of-City	P&R / Athletics	Transactional	Contract / Agreement	07/01/2008	Original Fee

CITY OF SPARTANBURG, SC
ATTACHMENT - 9
FY 2015 - 2016 - PARKS & RECREATION FEE SCHEDULE

<u>#</u>	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>	<u>Department / Division</u>	<u>Collection Method</u>	<u>Collection Basis</u>	<u>Last Time Adjusted</u>	<u>Background of Fee</u>
1	All Day Admission	In County 12 and under Mon. - Thurs.	\$1	Daily	Skate Park	Transactional	Contract/Agreement	06/01/2009	Original Fee
2	All Day Admission	In County - 12 and under Fri. - Sun.	\$2	Daily	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
3	All Day Admission	In County - 13 and older Mon. - Thurs.	\$2	Daily	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
4	All Day Admission	In County - 13 and older Fri. - Sun.	\$3	Daily	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
5	All Day Admission	Out of County - 12 and under Mon. - Thurs.	\$2	Daily	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
6	All Day Admission	Out of County - 12 and under Fri. - Sun.	\$3	Daily	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
7	All Day Admission	Out of County - 13 and over Mon. - Thurs.	\$3	Daily	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
8	All Day Admission	Out of County - 13 and over Fri. - Sun.	\$4	Daily	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
9	Yearly Pass	In County - 12 and under	\$30	Yearly	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
10	Yearly Pass	In County - 13 and over	\$50	Yearly	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
11	Yearly Pass	In County - Family Plan	\$80	Yearly	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
12	Yearly Pass	Out of County - 12 and under	\$60	Yearly	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
13	Yearly Pass	Out of County - 13 and over	\$60	Yearly	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
14	Yearly Pass	Out of County - Family Plan	\$90	Yearly	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
15	Birthday Party Rental	Private Birthday Party Rental	\$50	Hourly	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee

CITY OF SPARTANBURG, SC
ATTACHMENT - 10
FY 2015 - 2016 - AIRPORT FEE SCHEDULE

#	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>
1	Hangar Rent / Monthly	2/4 Place, Hangar D	\$110	Aircraft Size
2	Hangar Rent / Monthly	4/6 Place, Hangar D	\$140	Aircraft Size
3	Hangar Rent / Monthly	Small Multi-Engine, Hangar D	\$185	Aircraft Size
4	Hangar Rent / Monthly	Large Multi-Engine, Hangar D	\$250	Aircraft Size
5	Hangar Rent / Monthly	2/4 Place, Hangar A/B	\$150	Aircraft Size
6	Hangar Rent / Monthly	4/6 Place, Hangar A/B	\$175	Aircraft Size
7	Hangar Rent / Monthly	Small Multi-Engine, Hangar A/B	\$220	Aircraft Size
8	Hangar Rent / Monthly	Large Multi-Engine, Hangar A/B	\$275	Aircraft Size
9	Hangar Rent / Monthly	Small Turbine	\$365	Aircraft Size
10	Hangar Rent / Monthly	Medium Turbine	\$410	Aircraft Size
11	Hangar Rent / Monthly	Large Turbine	\$455	Aircraft Size
12	Hangar Rent / Monthly	Small Jet	\$535	Aircraft Size
13	Hangar Rent / Monthly	Medium Jet	\$610	Aircraft Size
14	Hangar Rent / Nightly	Single Engine	\$25	Aircraft Size
15	Hangar Rent / Nightly	Multi-Engine	\$50	Aircraft Size
16	Hangar Rent / Nightly	Turbine	\$75	Aircraft Size
17	Hangar Rent / Nightly	Jet	\$75	Aircraft Size
18	Hangar Rent / Nightly	RC & A	\$1,050	
19	Hangar Rent / Monthly	Concept Management Corp.	\$600	
20	Hangar Rent / Annual	Johnson Development	\$45,702	\$.25/sq. ft.
21	Tiedown / Monthly	Single Engine	\$45	Aircraft Size
22	Tiedown / Monthly	Multi-Engine	\$55	Aircraft Size
23	Tiedown / Monthly	Turbine	\$75	Aircraft Size
24	Tiedown / Monthly	Jet	\$85	Aircraft Size
25	Tiedown / Nightly	Single Engine	\$6	Aircraft Size
26	Tiedown / Nightly	Multi-Engine	\$10	Aircraft Size
27	Tiedown / Nightly	Turbine / Jet	\$25	Aircraft Size

CITY OF SPARTANBURG, SC
ATTACHMENT - 11
FY 2015 - 2016 - AIRPORT FEE SCHEDULE

<u>#</u>	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>
28	Wash Job	Aircraft Wash, Single-Engine	\$75	Aircraft Size
29	Wash Job	Aircraft Wash, Multi-Engine	\$150	Aircraft Size
30	Wash Job	Aircraft Wash, Large Multi-Engine	\$175	Aircraft Size
31	Wash Job	Aircraft Wash Turbine / Jet	\$225	Aircraft Size
32	Wash & Wax	Wash & Wax, Single-Engine	\$150	Aircraft Size
33	Wash & Wax	Wash & Wax, Multi-Engine	\$200	Aircraft Size
34	Wash & Wax	Wash & Wax, Turbine / Jet	\$300	Aircraft Size
35	Call Out Fee	Fee for After Hours Service	\$150	
36	Catering Fee	Fee for providing catering service	20% of catering cost	
37	Courtesy Vehicle Fee	Fee for use of Courtesy Car	\$50	2 hour limit exceeded
38	Ground Power Unit Fee	Fee for providing GPU service	\$50	
39	Aviation Fuel	AvGas, 100LL, per gallon	\$5	Cost - \$3.65
40	Aviation Fuel	Jet A with additive, per gallon	\$5	Cost - \$2.85
41	Fuel Flowage Fee	Flowage Fee, Johnson	\$20,000	Flat rate, >200,000 gal* *\$.10/gal < 200,000 gal
42	Oil	Aero shell 80W	\$4.50	per quart
43	Oil	Aero shell 80 Mineral	\$4.50	per quart
44	Oil	Aero shell 100W	\$5.50	per quart
45	Oil	Aero shell 100 Mineral	\$7.83	per quart
46	Oil	Aero shell 100 Plus	\$5.80	per quart
47	Oil	Aero shell 15W-50	\$8.77	per quart
48	Oil	ECI Mineral Break In	\$4.50	per quart
49	Oil	Exxon Elite	\$5.35	per quart
50	Oil	Exxon Turbo 2380	\$12.75	per quart
51	Oil	Mobil Jet II	\$12.50	per quart
52	Oil	Mobil Jet 254	\$12.35	per quart
53	Oil	Phillips X/C 20W-50	\$4.50	per quart
54	Maintenance	Labor, Piston Engine	\$50.00	per hour
55	Maintenance	Labor, Turbine Engine	\$75.00	per hour



REQUEST FOR COUNCIL ACTION

TO: Mayor and City Council

FROM: James T. Kennedy, CPA
Budget & Accounting Director

SUBJECT: An Ordinance to Adopt the Millage for
Fiscal Year July 1, 2015 – June 30, 2016

DATE: June 3, 2015

BACKGROUND:

The purpose of this Ordinance is to establish the property tax millage rate for the City of Spartanburg for FY 2015 – 2016. The current year's millage is 105.0. This proposed millage Ordinance includes no change in the current millage rate of 105.0 mils.

ACTION REQUESTED:

Adoption of an Ordinance to approve the millage for fiscal year July 1, 2015 – June 30, 2016.

BUDGET AND FINANCE DATA:

See Millage Ordinance

AN ORDINANCE

TO RAISE REVENUES FOR THE CITY OF SPARTANBURG FOR THE FISCAL YEAR 2015 - 2016 TO LEVY TAXES ON ALL REAL ESTATE AND PERSONAL PROPERTY, EXCEPT SUCH AS IS EXEMPTED BY LAW, IN THE CORPORATE LIMITS OF THE CITY OF SPARTANBURG FOR CORPORATE PURPOSES FOR THE FISCAL YEAR 2015 - 2016 AND TO PROVIDE PENALTIES FOR THE DELINQUENT PAYMENT OF TAXES LEVIED AND PROVIDED FOR.

BE IT ORDAINED By the Mayor and Members of Council of the City of Spartanburg, South Carolina, in Council assembled:

Section 1. That an annual tax for corporate purpose and to defray the expenses of the City of Spartanburg, South Carolina, from the 1st day of July 2015 to the 30th day of June 2016, both inclusive, is hereby levied and provided for in the form and manner following:

Section 2. There shall be paid on each One Thousand and No/100 Dollars (\$1,000.00) of the assessed value of all real estate and personal property, except such as is exempted by law, in the corporate limits of the City of Spartanburg, and in proportion on less than One Thousand and No/100 Dollars (\$1,000.00) assessed value the following amounts:

For all other general corporate purposes
And requirements of the City, the sum of
Ten and 10/100 Dollars.....\$10.50

Total for all purposes, the sum of
Ten and 10/100 Dollars.....\$10.50

Section 3. In the event any of the amounts levied above for special purposes shall exceed the amounts required therefore, such excess shall revert to the General Fund and be used for general corporate purposes as City Council may direct.

Section 4. City taxes for the Fiscal Year 2015 - 2016 shall be due and payable by the 15th day of January 2016, inclusive, without penalty.

Section 5. Any persons, firms, or corporations failing to pay any tax levied hereunder when due under the terms of this Ordinance shall be subject to a delinquent penalty as established by State law.

AND PROVIDED FURTHER That, in the event any tax levied hereunder be not paid prior to March 15, 2016, the same together with any penalty thereon shall be placed in execution in the form and manner provided by law under the seal of the County Treasurer for Spartanburg County and thereupon shall be due and added such other costs, fees, and charges as are provided by State law in such cases.

Section 6. If any provision of this Ordinance or the application thereof to any person or circumstance, is held invalid, the remainder of this Ordinance and the application of such provision to other provisions or circumstances shall not be affected thereby.

Section 7. This Ordinance shall become effective July 1, 2015.

DONE AND RATIFIED In Council assembled this _____ day of June, 2015.

Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM:

City Attorney

____ / ____ / ____ (First Reading)

____ / ____ / ____ (Second Reading)