



CITY OF SPARTANBURG

SOUTH CAROLINA

CITY COUNCIL AGENDA

**City Council Meeting
City Council Chambers
145 West Broad Street
Spartanburg, SC
Monday, June 10, 2013**

- I. Moment of Silence**
- II. Pledge of Allegiance**
- III. Approval of Minutes of the May 28, 2013 City Council Meeting**
- IV. Approval of Agenda of the June 10, 2013 City Council Meeting**
- V. Public Comment**
*Citizen Appearance forms are available at the door and should be submitted to the City Clerk
- VI. Public Hearing**
 - A. Ordinance to Provide for the Adoption of a City Operating Budget, Its Execution and Effect, for the Fiscal Period July 1, 2013 Through June 30, 2014 (First Reading)**
Presenter: Chris Story, Assistant City Manager
James Kennedy, Budget and Accounting Director
- VII. Ordinance**
 - A. To Raise Revenues for the City of Spartanburg for the Fiscal Year 2013 – 2014 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 2013 – 2014 Based on Estimated Assessment Values and to Provide Penalties for the Delinquent Payment of Taxes Levied and Provided For (First Reading)**
Presenter: James Kennedy, Budget and Accounting Director
- VIII. Resolutions**
 - A. Authorizing the Inclusion of Certain Property in a Multi-County Industrial Park within the City Limits of the City Pursuant to Section 4-1-170 of the Code of Laws of South Carolina, 1976, as Amended**
Presenter: Chris Story, Assistant City Manager

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.

B. To Authorize the City to Execute an Economic Development Participation Agreement with the Commissioners of Public Works
Presenter: Ed Memmott, City Manager

IX. Other Business

A. FY 2012-2013 Fraud Risk Assessment Report
Presenter: James Kennedy, Budget and Accounting Director

X. City Council Updates

XI. Executive Session to Discuss a Personnel Matter

XII. 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
Monday, May 28, 2013**

**(These minutes are subject to approval at the
June 10, 2013, City Council meeting.)**

City Council met this date with the following members present: Mayor Junie White, Mayor pro tem Jerome Rice, Councilmembers Cate Ryba, W. Sterling Anderson II, Robert Reeder, and Jan Scalisi. Councilmember Linda Dogan was absent due to illness. 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 Minutes of the May 13, 2013 City Council Meeting –
Mayor pro tem Rice made a motion to approve the minutes as received. Councilmember Reeder seconded the motion, which carried unanimously 6 to 0.

IV. Approval of Agenda of the May 28, 2013 City Council Meeting –
Mayor White asked that an amendment be made to the agenda to eliminate the Executive Session and to add under Item IX. Other Business, B. CPW update.
Councilmember Ryba made a motion to approve the agenda as amended. Mayor pro tem Rice seconded the motion, which carried unanimously 6 to 0.

V. Public Comment - none
*Citizen Appearance forms are available at the door and should be submitted to the City Clerk

VI. Special Presentations

A. Upstate SC Alliance Update

Presenter: Hal Johnson,

Mr. Johnson updated Council on the recent activities of Upstate SC Alliance. Mayor White thanked him for the group's efforts.

VII. Resolutions

A. To Authorize the City to Execute an Agreement to Receive a Portion of Community Development Block Grant (CDBG) or Home Funds Awarded Spartanburg County and to Authorize the City Manager to Execute a Subrecipient Agreement with the County

Presenter: Mitch Kennedy, Community Services Director

Mr. Kennedy presented the item to City Council as follows:

“Spartanburg County has tentatively agreed to provide \$40,221.27 in federal funds it receives to the City. The City would use these funds to further Fair Housing activities. Staff is requesting Council approval of a Resolution authorizing the City Manager to execute a Subrecipient Agreement with Spartanburg County for use of these funds.”

Mayor pro tem Rice made a motion to approve the resolution as requested.

Councilmember Anderson seconded the motion, which carried unanimously 6 to 0.

B. To Authorize Development Agreement for Wall Street Infill Project

Presenter: Chris Story, Assistant City Manager

Mr. Story presented the item to City Council as follows:

“One of the primary objectives outlined in our Downtown Master Plan is the facilitation of mixed used infill projects to increase the density of activity and improve the vibrancy of downtown. Midtown Properties, LLC recently approached city staff with a proposal that we believe will further those objectives. Midtown Properties is a firm with successful experience with mixed use development in downtown Spartanburg including the Cantrell Wagon Building renovation.

Midtown’s proposal involves a small new building (approximately 2,700 sq. ft. per floor) along the east side of Wall Street just across Broad Street from the front of City Hall.

Midtown proposes to purchase, at appraised value, a portion of what is now a city-owned parking lot. If approved, the parking lot would be reduced in size from 21 to 16 spaces.

We believe the positive impact of this project outweighs the loss of those spaces and we believe we can mitigate that loss somewhat by improving the way we manage city owned parking along Broad Street to achieve better utility for downtown residents, visitors, and city employees.

The infill project will consist of a new multistory structure aligned with Wall Street. The ground floor will be small-suite office or retail, which is a complementary niche to the presently available commercial spaces in the area. The upper levels will contain at least eight apartments.

Midtown Properties will bear all costs associated with the project and the necessary alteration of the remaining parking. The city will bear no costs. However, the agreement does provide the City Manager with the authority to credit some or all of the land purchase price if warranted by size or design improvements to the proposed project.

We look forward to new construction in the heart of downtown and consider this a positive step.

We request City Council adopt the attached resolution authorizing execution of the attached development agreement between the City of Spartanburg and Midtown Properties, LLC. Subsequent actions will be necessary to formally convey the property.”

Mayor pro tem Rice made a motion to approve the resolution as requested.

Councilmember Reeder seconded the motion, which carried unanimously 6 to 0.

VIII. Consent Agenda

- A. To Amend the Text of Section VI, Administration, Section 603, Board of Zoning Appeals: Appeals, Variances and Special Exceptions, Amending Subsection 603.4, Variances, by Adding as #2, “To permit the reduction of any required setback being in compliance with all applicable Building and Fire Codes and subject to review by the Building Official.” City of Spartanburg (Second Reading)**

Presenter: Joshua T. Henderson, Planning Coordinator

Councilmember Reeder made a motion to approve the consent agenda as presented. Councilmember Anderson seconded the motion, which carried unanimously 6 to 0.

IX. Other Business

- A. Declaration of Vacancies on City Boards and Commissions**

Presenter: Connie McIntyre, City Clerk

Ms. McIntyre presented the item to City Council as follows:

“City Council annually reviews term expirations of individuals who are appointed by Council to serve on City of Spartanburg Boards and Commissions. Attached you will find a summary of vacancies. These vacancies are also listed on the City’s website under Boards and Commissions.

Staff requests that City Council begin the annual review process of vacancies for appointment and/or reappointment of individuals to City of Spartanburg boards and commissions.” Ms. McIntyre declared the following vacancies:

- Accommodations Tax Advisory Committee – 3 vacancies
- Alcohol & Drug Abuse Commission – 4 vacancies
- Board of Architectural Design and Historic Review – 2 vacancies
- Bicycle and Pedestrian Committee – 1 vacancy
- Construction Board of Adjustments and Appeals – 4 vacancies
- Housing Authority – 1 vacancy
- Planning Commission – 4 vacancies
- Public Safety Committee – 3 vacancies
- Zoning Board of Adjustments and Appeals – 2 vacancies

Council received the report as information.

- B. CPW Update –**

Mr. Memmott updated City Council on the negotiations with CPW as follows:

“With the CPW discussing its proposed FY14 budget today, we thought it would be helpful to share the latest framework for a new agreement defining the relationship between the City and the Spartanburg Water System. It is natural to expect a lot of the focus at the CPW meeting to be on areas of disagreement between the City and the CPW/SWS. It is important for the public to know that some progress has been made, and that a clear framework that we believe respects the mission of both bodies while ensuring water system owners (city residents) maintain a reasonable return on their investment, has emerged.

This framework is exactly that – a framework that could potentially define this relationship for the next 15 years. While it does not represent an agreement that City Council has approved, staff would recommend this particular formulation to Council. The current recommended framework includes three main parts:

I. Dividend Payment/ROI To System Owners

\$1.2 million in FY 14

\$1.1 million in FY 15

\$1.0 million in FY 16

\$1.0 million plus CPI in FY 17 through FY 27

This represents a \$200,000 cut immediately to water system owners, compared to the previous five fiscal years, and a cut of more than \$4 million over the life of the agreement.

This particular facet of the framework is still being negotiated. There may well be some adjustments but City staff believes the above payment schedule represents significant concessions by the City in an effort to reach compromise.

These funds would be used for, in broad terms, economic development purposes, but the City would not be required to apply for the money nor would CPW preapproval for spending the funds be required. The City would file an annual report to the CPW detailing its use of the payment.

II. Annexation Provision

Again, while there may be some final legal tweaks, City staff believes there is agreement on the scope of a new annexation covenant. We want to make sure it is clear to the public no agreement will include provisions for wholesale, retroactive annexation of existing single-family residences. The annexation agreement will be largely limited to new development or redevelopment of commercial properties that include new or expanded water connections within 1 mile of the City's corporate limits. This would closely mirror the City of Greenville's partnership with the Greenville CPW.

III. City Taxpayer Protection Clause

While there remains some final work on Points I and II, this remains the most significant hurdle to an agreement.

The City has proposed language that would allow the CPW to terminate or suspend the transfer payment – in essence, allowing the CPW to “walk away” from this portion of the agreement – if continued payment would trigger a bond covenant default, with a 90-day written notice of its intention to suspend or terminate the payment. This notice must contain a detailed report of the financial or other conditions triggering the termination/suspension and the specific bond provisions that will be violated if continued payments were made to the City. Basically, this amounts to an escape clause triggered by verifiable “financial distress.”

If, however, the CPW seeks to terminate the transfer payment for any other reasons than bond default, it would have an obligation to continue the transfer payment for a certain number of years, depending upon the number of years since City Council most recently approved a bond measure for the CPW. This common-sense provision

protects the City – and, more importantly, City taxpayers – from a significant and sudden loss of revenue.

To date, the SWS management has balked at any such language. City management is steadfast in the belief that such common-sense protection for City taxpayers is something that both bodies can and should support.”

Council received the report as information.

X. City Council Updates -

Councilmember Scalisi noted that other towns were having water issues and sighted the Lyman/Wellford/Sew Eurodrive challenge. She shared that she attended the CPW public meeting and what struck her was that the CPW information was not clear and understandable for the public and that there was no way for the public to interact directly with the commissioners that they elected.

Councilmember Anderson stated that he also attended the CPW public meeting and felt that it was overly controlled and did not give citizens an opportunity to directly connect with the commissioners. He shared that he did not appreciate their lack of transparency and stated that he thought it was ridiculous that they would have a meeting a day after a holiday since most people would take advantage of the extra day and take the rest of the week off. He added that he was proud to be a member of the City and the efforts we make.

He thanked City Staff for the sign that states improvements in his district. Also, for the temporary Wayfinding signs in downtown designating restaurants, etc.

He thanked Staff for their quick reaction to a citizen complaint regarding a sidewalk.

Councilmember Ryba thanked Patti Bock and Will Rothschild for the success of the “Main Street Challenge” event held at the HubBub Showroom. She stated that she was excited for the three new businesses coming to downtown and the growth of downtown.

Councilmember Rice echoed Councilmember Anderson’s comments and thanked the City Manager for his and Assistant City Manager Story’s efforts during the CPW public forums and negotiations.

XI. Executive Session to Receive Legal Advice Regarding a Contractual Matter

This item was removed from the agenda by vote of council.

XII. Adjournment –

Councilmember Reeder made a motion to adjourn the meeting. Councilmember Anderson seconded the motion, which carried unanimously 6 to 0 and the meeting adjourned at 6:30 p.m.



Connie S. McIntyre, City Clerk



REQUEST FOR COUNCIL ACTION

TO: Ed Memmott, City Manager
FROM: Chris Story, Assistant City Manager
SUBJECT: FY14 Recommended Operating Budget
DATE: June 5, 2013

At the upcoming City Council meeting, we will present staff's recommended Operating Budget for Fiscal Year 2014 which begins July 1, 2013. We believe our recommendation reflects a responsible effort to balance the many competing objectives of the City with a disciplined and sustainable approach. We look forward to any questions you may have and those amendments you may pursue to ensure this plan accurately reflects your preferences.

In addition to our presentation, the upcoming meeting will also include a public hearing on the budget. The public hearing will be followed by first reading consideration. Council may consider amendments during that discussion or at second reading which is scheduled for June 24. Should Council desire an additional opportunity to consider budget matters, a special meeting could be held on June 17. While this is a more compressed schedule than in other years, we believe there can and will be adequate opportunity to address any concerns or consider any alternative approaches.

In this memorandum I will summarize the major considerations reflected in our recommendation beginning with expenditure highlights which will be followed by discussion of revenue issues including property taxes.

Expenditures:

- The recommendation includes a one percent (1%) cost-of-living compensation adjustment for city employees at a cost of approximately \$200,000. That is coupled with the SC Retirement System's mandated increase in employees' required contribution into the retirement system of one-half of one percent (0.5%). Together, as proposed, city employees would realize a net increase in take home pay of one-half of one percent (0.5%).
- After successive negative variances within our Medical Insurance Fund, we find it necessary to budget an additional \$200,000 for employee health insurance. While the longer-term trajectory of a health benefit cost remains positive, this budget adjustment is necessary to ensure the stability of our financial approach to this important expense. Depending on the final results of the current fiscal year, we may also find it necessary to

make modest inflationary adjustments to employee's insurance costs; however, those would not be implemented prior to January 1, 2014.

- This budget relies upon the savings (approximately \$200,000) derived via the planned closure of the Swim Center this year. (The expected recurring annual savings of \$400,000 is offset in this initial year by the costs of operating the facility for one quarter of the year and the subsequent cost of demolishing the facility.)
- We have identified approximately \$320,000 in salary cost associated with currently vacant positions which we plan to hold vacant for some or all of the fiscal year. There are no new positions recommended.
- The recommendation contains a continuation of the previously endorsed plan to fund \$800,000 annually toward the city's legacy pension system.
- Aside from our continuing efforts to strengthen our technology infrastructure and citizen communications programs, departmental operating expenditures remain flat.
- In addition to including another annual contribution (\$100,000) to the sinking fund for the new Dr. T. K. Gregg Recreation Center, the recommended budget includes a capital project reserve of \$200,000 designated for future quality of life enhancements to be identified at a later date.

Revenues:

- The recommended agreement with the City of Spartanburg Commission of Public Works results in a reduction in revenue from that source of \$200,000 next year escalating to a \$400,000 differential in three years. We propose to close some of that gap via property taxes as described below.
- A significant revenue consideration for FY14 is countywide reappraisal process currently underway. Mandated by state law to occur every five years, a reappraisal process seeks to improve the fairness of the property tax system by updating the taxable market value of all taxable real estate in the county to reflect the current market. From the property owner perspective, we should understand that properties that have appreciated more than average in recent years will have an increased relative property tax burden while the inverse will be true for properties that have depreciated. From a budgetary perspective, reappraisal somewhat complicates because the restated tax base may produce more or less for each mill of tax levied by the City. Therefore, instead of establishing budgetary expectations for property tax revenue by stating a millage rate as we do in conventional years, in a reappraisal year it is appropriate to provide an intended property tax revenue figure to the County Auditor who will then calculate and levy the necessary millage on the updated tax base.

Our recommendation includes a property tax revenue budget of \$13,850,000 in property tax revenue. That figure is 1.1% more than we budgeted for the current fiscal year and 3.1% more than it appears we will actually collect this year. Our current millage rate is 101 mills. Based on the best available information, we project that our recommended budget will result in a millage rate between 99.5 and 104 depending on the results of reappraisal. Although it may not ultimately appear this way, we think the most transparent and forthright way to describe the impact of this budget on taxes is to call it a rate increase of up to 3 mills or 2.9%.

- Our recommendation includes an increase in funds transferred from the Hospitality Tax Fund into the General Fund. This increase is possible due to growth in food and beverage sales in establishments inside the city. Hospitality Tax funded discretionary grants remain unchanged.

We look forward to presenting our recommendation to you in greater detail and answering any questions you may have. We continue to take pride in the many creative improvement strategies city employees undertake daily to strengthen our community and provide great value to the citizens we serve. Their ingenuity and ability to do more with less are essential to our ability to present this balanced and responsible plan for next year.

AN ORDINANCE

TO PROVIDE FOR THE ADOPTION OF A CITY OPERATING BUDGET, ITS EXECUTION AND EFFECT, FOR THE FISCAL PERIOD JULY 1, 2013 THROUGH JUNE 30, 2014

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, 2013 to June 30, 2014, 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 2013 - 2014 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	\$33,630,526	\$33,630,526
Enterprise Funds		
Airport Fund	\$ 1,134,413	\$ 1,134,413
Transit Fund	\$ 1,898,358	\$ 1,898,358
Parking Garage Fund	\$ 1,166,280	\$ 1,166,280
C.C. Woodson, LLC Fund	\$ 48,000	\$ 48,000
Parking Facilities Corp. Fund	\$ 665,520	\$ 665,520
Airport Facilities Corp. Fund	\$ 357,876	\$ 357,876
Storm Water Utility Fund	\$ 1,517,724	\$ 1,517,724
Special Revenue Funds		
Hospitality Tax Fund	\$ 3,706,500	\$ 3,706,500
Community Development Block Grant Fund	\$ 620,490	\$ 620,490
Federal HOME Fund	\$ 141,218	\$ 141,218
Multi-County Industrial Park Fund	\$ 1,030,900	\$ 1,030,900
Victim Assistance Fund	\$ 71,000	\$ 71,000
Accommodation Tax Fund	\$ 127,054	\$ 127,054

Debt Service Funds		
St. John-Daniel Morgan Tax Increment Financing Fund	\$ 1,084,278	\$ 1,084,278
Broad Street Tax Increment Financing Fund	<u>\$ 1,840,000</u>	<u>\$ 1,840,000</u>
TOTAL:	\$49,040,137	\$49,040,137

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, 2013, and ending June 30, 2014, 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, 2013.

DONE AND RATIFIED In Council assembled this _____ day of June, 2013.

Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM:

City Attorney

___ / ___ / ___ (First Reading)

___ / ___ / ___ (Second Reading)

CITY OF SPARTANBURG, SC

**PROPOSED
BUDGET**

FY 2013 – 2014

FOR THE PERIOD OF:

JULY 1, 2013 – JUNE 30, 2014

Prepared by: Budget

June 6, 2013

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**CITY OF SPARTANBURG
FY 2013 – 2014
BUDGET**

REVENUES

Below are the significant changes to major revenue sources.

General Fund

Property Taxes

- Real Estate Taxes

The millage rate for the current year is 101.0 mils. State law caps millage rate increases for local governing bodies in any given year to a factor composed of CPI and population change plus any allowable millage increases unused in the prior two years. As illustrated in the chart below, the allowable increase in the current year is 8.18 mils. This budget anticipates \$13,850,000 of collected property tax revenue in the coming year. That is 1.1% more than budgeted for the current fiscal year and 3.1% more than it appears we will actually collect this year.

A countywide reappraisal process is underway. Depending on the outcome of that process, it could require as much as a 3.0 mil (or 2.9%) rate increase to fund the budgeted property tax revenue, but that will not be known for several months. Therefore, the budget ordinance authorizes a millage of 104.0 mils with the understanding that it will be lowered if the post-reappraisal tax base can produce budgeted revenue at a lower rate. We project that the resulting millage rate will be between 99.5 and 104.0 mils.

Rollback Millage Table

Fiscal Year	Prior Year Millage	% Average CPI	% Population Growth	Allowable Annual % Increase of Millage Rate	Millage Bank Used	Millage Bank Balance
FY 2011 – 2012	101.0	1.64%	0.00%	1.64%	-	1.66
FY 2012 – 2013	101.0	3.16%	0.70%	3.86%	-	5.56
FY 2013 - 2014	101.0	2.07%	0.52%	2.59%	-	8.18

Fees, License, and Permits

- Business License

The FY 2013 – 2014 revenue estimate is increased by 2%.

- Insurance Franchise Fees

The FY 2013 – 2014 revenue estimate is increased by 1%.

- Building Permits and Fees

The FY 2013 – 2014 revenue estimate is projected to decrease by 18%.

Other Financing Sources

- Transfer In

For FY 2013 – 2014 the General Fund has \$1,300,935 budgeted as transfers in:

- \$975,935 from the Hospitality Tax Fund
(\$233,082 more than current year)
- \$125,000 from the Storm Water Utility Fund (same as current year)
- \$200,000 from the Broad Street TIF Fund (same as current year)

Special Revenue Fund

Hospitality Tax Fund

The FY 2013 – 2014 revenue estimate is projected to increase by 8% over current year budget.

Enterprise Funds

Parking Enterprise Fund

Transfer in from the Broad Street Tax Increment Financing (TIF) Fund includes \$199,580 for debt service, \$50,000 for operating, \$200,000 for capital maintenance repairs for the Kennedy Street Parking Garage, \$16,000 for maintenance at the Dunbar Street Parking Garage, and \$16,000 for maintenance at the Magnolia Street Parking Garage.

Storm Water Utility

FY 2013 – 2014 represents the fourth year of collections. For FY 2013 – 2014 all fees (residential, commercial, and non-profits) will be collected on the County's property tax notice.

Spartanburg Parking Facilities Corp.

For FY 2013 – 2014 a \$50,000 transfer in is budgeted from the Parking Enterprise Fund to support operational cost. This represents a \$30,000 increase compared to current year.

Debt Service Funds

St. John Street Tax Increment Financing Fund

For FY 2013 – 2014 revenues are projected to increase 10%.

Broad Street Tax Increment Financing Fund

For FY 2013 – 2014 revenues are projected to be flat compared to current year.

EXPENDITURES

- 1.0% budgeted for a Cost-of-Living-Adjustment (COLA); approx. cost for a 1% = \$194,110; last COLA was 2% on July 1, 2012 (FY 2012 – 2013)

There is a mandatory increase of 0.5% in the employee's retirement contribution rate scheduled for July 1, 2013; therefore, the net increase in take home pay would be 0.5%.

- Benefits

Retirement Contributions:

- There is no planned increase for the employer's contribution rate for the South Carolina Retirement System (SCRS) for July 1, 2013.

- Effective July 1, 2013 the Police Officer's Retirement System (SCPOR) will have a mandatory increase to the employer's contribution rate of .54% from 12.30% to 12.84%; approx. cost \$18,359

Health Insurance

- The City is budgeting an 8% increase from \$510 to \$553 per month per position for the employer's contribution for health insurance; approx. cost \$201,240. Part of this increase is required to correct a structural deficit in our Medical Insurance Fund. (See table on P. 6)

Part of this increase is due to new fees and taxes from the Patient Protection and Affordable Care Act (PPACA). Approximately \$50,400 (\$63 annually per covered life)

- GASB 45 Contribution

- This is the sixth 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, 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 \$320,004 as of June 30, 2012. Because the City will continue to directly pay expected benefits, the net cost for next fiscal year is projected to be \$115,000. This is an estimated 1% increase over, the current year's net budgeted cost contribution of \$113,000.

General Fund – Departmental Notes

Below you will find new requests and significant changes by department and division.

Policy and Management

- City Attorney - 1201
 - \$48,000 budgeted for outside prosecutorial services (\$12,000 less than current year)
 - \$91,700 budgeted for outside legal counsel (\$11,700 more than current year)

- Municipal Court - 1202
 - \$8,000 budgeted for housing of City inmates at Detention Center (\$400 more than current year)
 - Additional \$1,200 requested for annual maintenance for court software (mandatory)

- City Manager's Office - 1301
 - Transferred Executive Assistant position to Human Resources

- Communications & Marketing – 1401
 - Additional \$21,887 budgeted for citizen communication efforts

- Information Technology - 4301
 - Transferred position from Finance
 - Additional \$6,945 budgeted for SLED and CJISS compliance audits (required)
 - Additional \$14,690 budgeted for maintenance for CISCO, HTE, email system, imaging, routers and firewall (required)
 - Additional \$20,692 budgeted for mandatory connectivity for City Hall and remote locations (required)
 - Additional \$15,000 budgeted for cell services, data connections and MI-FI (required)
 - \$30,000 budgeted for intrusion detection system device for FBI compliance (required) (new)

- Human Resources - 4401
 - Transferred in position from City Manager's Office

- Employee Development - 4402
 - \$25,000 budgeted for customer service training (\$6,000 more than current year)
 - \$5,000 mandated training (harassment and drug) (same as current year)
 - \$10,000 budgeted for wellness incentives (same as current year)

- Worker's Compensation - 4403
 - \$178,458 budgeted for worker's compensation premiums (SCMIT) (\$21,152 less than current year)
 - \$300,000 budgeted for worker's compensation deductibles (\$100,000 less than current year)

- Non-Departmental - 8101
 - (\$200,000) general salary savings (planned credit) (same as current year)
 - (\$317,321) planned vacancies
 - \$800,000 budgeted contribution for Pension Fund (same as current year)
 - \$115,000 budgeted for GASB 45 contribution (required)
(1% more than current year)
 - \$234,000 reservation for burying power lines (\$4,000 more than current year)
(per Duke Energy utility franchise agreement)
 - \$143,055 budget for Wright Center lease payments (same as current year)
 - \$1,148 budgeted for Norfolk Southern / CSX annual leases
(\$489 more than current year)
 - \$165,000 budgeted transfer to the Airport Fund (same as current year)
 - Transfer to the Transit Fund: \$500,000
\$500,000 budgeted transfer for local grant match (required) (same as current year)
 - Transfer to the Capital Projects Fund: \$620,000 (\$300K more than current year)
 - \$100,000 budgeted transfer for T.K. Gregg facility sinking fund
 - \$220,000 budgeted transfer for facilities deferred maintenance
 - \$100,000 budgeted transfer for Swim Center demolition (new)
 - \$200,000 budgeted for quality of life enhancements (new)
 - \$50,000 budgeted transfer to the Parking Enterprise Fund
(\$30,000 more than current year)
This is required to meet the annual debt covenant requirements for the Spartanburg Parking Facilities Corp.
 - \$533,319 budgeted transfer to the Debt Service Fund for the 2010 GO bonds
(\$650 more than current year)

Finance & Administrative Services

- Risk Management - 1601
 - \$412,127 budgeted for general liability (property / tort) (SCMIRF) premiums (\$45,089 more than current year)
 - \$50,000 budgeted for general liability deductibles (same as current year)
 - \$32,076 budgeted for general liability insurance for the C.C. Woodson, LLC (\$12,076 more than current year)

- Finance - 1602
 - Transferred position to Information Technology
 - \$11,000 budgeted for C.C. Woodson, LLC audit and tax return

- Business License Enforcement - 1611
 - Transferred position to Revenue Division (1602)

Development Services

- Economic Development - 1802
 - \$40,000 budgeted for the Economic Futures Group (same as current year)
 - \$16,650 budgeted for the Upstate SC Alliance (same as current year)
 - \$5,150 budgeted for the Chamber of Commerce (same as current year)
 - \$159,850 budgeted for infrastructure reimbursements (same as current year)

- Engineering - 1810
 - \$60,000 budgeted for sidewalk contractual services (same as current year)

- Building Maintenance - 1822
 - Transferred from Public Works Department to Development Services
 - \$36,000 budgeted for storm water utility bills (same as current year) (City owned properties)
 - Proposed 15% rate increase for electricity utility cost

- Parking Enforcement - 1816
 - Parking Enforcement Officer converted to part-time position

Public Safety - Police

- Director's Office – 2110
 - \$30,000 budgeted for physicals and psychological evaluations for law enforcement (\$7,223 more than current year)
 - Additional \$3,150 budgeted for testing/training
 - \$2,624 grant match for juvenile state grant (required)
 - \$5,539 grant match for state justice grant (required)

- Technical & Support Administration - 2121
 - Additional \$69,194 budgeted for annual maintenance, hardware, and software upgrades (i.e. Visionair, evidence tracker, digital image storage system, GIS, Police Records Management, NCIC (required))
 - Additional \$5,000 budgeted for uniforms
 - Additional \$1,600 budgeted for safety supplies and equipment

- Animal Control - 2125
 - Additional \$7,100 budgeted for software upgrade for Pet Point (will integrate with Humane Society)

- Patrol - 2142
 - Additional \$50,000 budgeted for overtime
 - \$13,651 budgeted for modem system for patrol vehicles (new)
 - Additional \$1,000 budgeted for upgrade to officer training software
 - \$19,440 budgeted for K-9 dog (new)
 - \$42,000 budgeted for ammunitions and tactical team supplies (\$37,182 more than current year)
 - \$20,160 weapon light system (new)

- Criminal Investigation - 2144
 - Additional \$6,000 budgeted for emergency meth lab clean up
 - Additional \$3,598 budgeted for annual maintenance systems
 - Additional \$7,240 budgeted for phones and cellular cost

Public Safety - Fire

- Fire Administration - 2181
 - \$15,000 budgeted for fire re-accreditation (every five years)
 - \$9,000 grant match for Fire Prevention FEMA grant

Public Works

- Grounds Maintenance - 3102
 - Budgeted \$1,750 for certified arborist and mapping service (new)
 - Budgeted \$4,000 for upgrade to mapping routes software (new)
 - Additional \$51,000 budgeted for temporary labor (inmate work crew) (this is offset by a transfer of \$35,874 from the Street Maintenance Division)
 - \$91,997 budgeted increase in equipment replacement fund contribution due to function and equipment transfer from the Solid Waste Division; (this is offset by a decrease in the equipment replacement fund contribution in the Solid Waste Division)

- Traffic Engineering - 3104
 - Additional \$20,157 budgeted for traffic signal electricity
 - Proposed 15% rate increase for electricity utility cost

- Street Maintenance - 3105
 - Transferred approx. \$35,874 to Grounds Maintenance Division for inmate labor

Parks & Recreation

- PRSE Administration – 5001
 - \$40,000 budgeted for SAIYL Summer Program (same as current year)
 - \$6,000 budgeted for Summer BIZ Camp (same as current year)
 - \$15,000 budgeted for special events, sponsorships and donations (same as current year)
 - \$35,000 for Partners for Active Living for trail development and coordination (new)

- Recreation Centers – 5010
 - Transferred out Recreation Specialist position to Athletics Division
 - \$8,000 budgeted for COLORS & Arts Program (same as current year)
 - \$14,000 budgeted for health & wellness programs (\$2,000 more than current year)
 - \$12,000 budgeted for senior programs (same as current year)
 - \$15,000 budgeted for youth programs (\$3,000 more than current year)
 - \$5,000 budgeted for maintenance for the Recreation Tracking Management software (required) (same as current year)
 - \$8,500 budgeted for special events (\$300 more than current year)

- Parks – 5011
 - Additional \$954 budgeted for equipment replacement contribution

- Aquatics - 5012
 - Swim Center facility closure to the public planned for September 20, 2013
 - Facility closure to SHS swim team tentatively planned for October 11, 2013

- Athletics - 5013
 - Transferred in Recreation Specialist position from Recreation Centers
 - \$50,000 budgeted for youth football and cheering (\$1,876 less than current year)
 - \$20,000 budgeted for youth track and field (same as current year)
 - \$3,000 budgeted for youth basket ball (\$2,000 less than current year)
 - \$5,000 budgeted for youth baseball (same as current year)
 - \$3,000 budgeted for youth soccer (new)

**City of Spartanburg, South Carolina
FY 2013 - 2014 Operating Budget**

**General Fund
Summary of Revenues, and Expenditure Schedule**

REVENUES	2010 - 2011 ACTUAL	2011 - 2012 ACTUAL	2012 - 2013 ADOPTED	2012 - 2013 PROJECTED	2013 - 2014 PROPOSED	% Change
Property Taxes	13,410,459	13,426,953	13,703,163	13,428,604	13,850,000	1%
Fees, Licenses, and Permits	12,783,764	12,855,275	12,865,569	12,743,391	12,960,979	1%
Fines and Forfeitures	665,917	656,367	585,000	546,500	550,000	-6%
Intergovernmental Revenues	3,501,607	3,177,540	3,165,480	3,326,075	3,093,202	-2%
Charges for Services	2,208,908	2,008,191	2,022,250	1,871,504	1,795,410	-11%
Other Revenues	122,959	97,737	85,500	85,838	80,000	-6%
Other Financing Sources	583,723	603,319	1,067,853	1,067,853	1,300,935	22%
TOTAL REVENUE	\$33,277,336	\$32,825,382	\$33,494,815	\$ 33,069,765	\$ 33,630,526	0%
EXPENDITURES						
Policy and Management	4,037,176	3,713,056	4,379,169	4,198,138	4,472,205	2%
Non-departmental (1)	2,116,789	2,263,201	2,640,258	3,063,724	2,659,979 (1)	1%
Finance & Administrative Services	1,639,468	1,549,272	1,606,133	1,522,686	1,646,657	3%
Development Services	2,739,034	2,673,493	2,801,188	2,367,390	2,783,744	-1%
Public Safety	13,302,402	13,635,956	14,060,535	14,203,778	14,260,145	1%
Public Works	6,637,338	6,707,801	5,938,189	5,795,608	6,063,951	2%
Parks, Recreation, & Special Events	2,067,467	2,144,367	2,069,343	1,906,227	1,743,845	-16%
TOTAL EXPENDITURES	\$32,539,674	\$32,687,146	\$33,494,815	\$33,057,551	\$33,630,526	0%
	\$737,662	\$138,236	\$0	\$12,214	\$0	

(1) Non-departmental:

(\$200,000) - General Salary Savings
(\$317,321) - Planned Vacancies
\$ 15,778 - Other
\$800,000 - Contribution to the Pension Fund
\$115,000 - Contribution to MASC ORBIT / GASB 45
\$234,000 - Reservation for burying power lines
\$143,055 - Rent for Wright Center
\$ 1,148 - Norfolk Southern / CSX Annual leases
\$165,000 - Transfer to the Airport Enterprise Fund
\$500,000 - Transfer to the Transit Fund / Operating Subsidy
\$100,000 - Transfer to the Capital Projects Fund / T.K. Gregg Rec. Facility Sinking Fund
\$220,000 - Transfer to the Capital Projects Fund / Facilities Sinking Fund
\$100,000 - Transfer to the Capital Projects Fund / Demolition of Swim Center
\$200,000 - Transfer to the Capital Projects Fund / Quality of Life Enhancement
\$ 50,000 - Transfer to the Parking Enterprise Fund
\$533,319 - Transfer to the Debt Service Fund / 2010 GO Debt
\$2,659,979

City of Spartanburg, South Carolina
FY 2013 - 2014 Operating Budget

General Fund
Summary of Revenues, and Expenditure Schedule

Trend Analysis

<u>REVENUES</u>	2010 - 2011		2011 - 2012		2012 - 2013		2013 - 2014	
	<u>ACTUAL</u>	<u>%</u>	<u>ACTUAL</u>	<u>%</u>	<u>ADOPTED</u>	<u>%</u>	<u>PROPOSED</u>	<u>%</u>
Property Taxes	13,410,459	40%	13,426,953	41%	13,703,163	41%	13,850,000	41%
Fees, Licenses, and Permits	12,783,764	38%	12,855,275	39%	12,865,569	38%	12,960,979	39%
Fines and Forfeitures	665,917	2%	656,367	2%	585,000	2%	550,000	2%
Intergovernmental Revenues	3,501,607	11%	3,177,540	10%	3,165,480	9%	3,093,202	9%
Charges for Services	2,208,908	7%	2,008,191	6%	2,022,250	6%	1,795,410	5%
Other Revenues	122,959	0%	97,737	0%	85,500	0%	80,000	0%
Other Financing Sources	583,723	2%	603,319	2%	1,067,853	3%	1,300,935	4%
TOTAL REVENUE	\$ 33,277,336	100%	\$ 32,825,382	100%	\$ 33,494,815	100%	\$33,630,526	100%
EXPENDITURES								
Policy and Management	6,153,965	19%	5,976,257	18%	7,019,427	21%	7,132,184	21%
Finance & Administrative Services	1,639,468	5%	1,549,272	5%	1,606,133	5%	1,646,657	5%
Development Services	2,739,034	8%	2,673,493	8%	2,801,188	8%	2,783,744	8%
Public Safety	13,302,402	41%	13,635,956	42%	14,060,535	42%	14,260,145	42%
Public Works	6,637,338	20%	6,707,801	21%	5,938,189	18%	6,063,951	18%
Parks, Recreation, & Special Events	2,067,467	6%	2,144,367	7%	2,069,343	6%	1,743,845	5%
TOTAL EXPENDITURES	\$ 32,539,674	100%	\$ 32,687,146	100%	\$ 33,494,815	100%	\$ 33,630,526	100%
	737,662		138,236		-		-	

EXPENDITURE CATEGORY

Personnel Services	\$21,196,068	65%	\$21,894,645	67%	\$21,326,427	64%	\$21,172,158	63%
Operating Expenditures	8,947,763	27%	8,340,747	26%	9,608,175	29%	9,541,456	28%
Capital Outlay	942,355	3%	917,924	3%	965,500	3%	1,031,430	3%
Other Financing Uses	1,453,488	4%	1,533,830	5%	1,594,713	5%	1,885,482	6%
TOTAL EXPENDITURES	\$32,539,674	100%	\$32,687,146	100%	\$ 33,494,815	100%	\$33,630,526	100%

General Fund
Detailed Revenue Schedule

REVENUES	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013	2012 - 2013	2013 - 2014
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Taxes:						
Real Estate - Current	\$11,902,333	\$11,668,935	\$11,796,527	\$11,932,674	\$11,798,848	\$12,240,972
Vehicle	768,532	902,292	944,522	920,489	949,756	959,028
Prior Years Property Taxes	919,962	839,232	685,904	850,000	680,000	650,000
Total Taxes	<u>13,590,827</u>	<u>13,410,459</u>	<u>13,426,953</u>	<u>13,703,163</u>	<u>13,428,604</u>	<u>13,850,000</u>
Fees, Licenses, and Permits:						
Business Licenses	4,850,303	5,038,354	5,318,441	5,243,195	5,250,000	5,341,620
Utility Franchise Fee	3,190,009	3,176,576	3,056,744	3,205,843	3,183,471	3,247,140
Communication Franchise Fee	56,831	56,831	56,831	56,831	56,831	56,831
Insurance Franchise Fee	3,496,446	3,675,984	3,640,506	3,600,000	3,600,000	3,650,000
Telecommunication Franchise Fee	466,145	394,307	367,179	400,000	356,693	357,000
Taxi & Chauffeur License	1,560	1,798	1,638	1,700	1,437	1,200
Animal License Fees and Penalties	7,773	3,750	3,686	3,500	2,500	3,000
Building Permits	266,957	272,581	249,178	220,000	168,000	173,188
Plan Review Fee	46,869	61,771	56,999	45,000	41,248	45,000
Electrical Permits	22,354	27,509	28,099	25,000	25,000	25,000
Plumbing Permits	11,844	13,619	16,494	13,000	16,500	14,000
HVAC Permits	20,539	22,000	25,063	20,000	20,000	20,000
Street Cut Permits/Restorations	2,680	2,040	1,680	1,500	2,280	2,000
Inspections-Miscellaneous	29,541	36,644	32,738	30,000	19,431	25,000
Total Fees, Licenses, and Permits	<u>12,469,851</u>	<u>12,783,764</u>	<u>12,855,275</u>	<u>12,865,569</u>	<u>12,743,391</u>	<u>12,960,979</u>
Fines and Forfeitures:						
Criminal Fines	91,963	76,715	97,525	75,000	68,500	70,000
Traffic Fines	384,541	529,973	505,622	450,000	423,000	425,000
Parking Tickets	66,209	59,229	53,221	60,000	55,000	55,000
Total Fines and Forfeitures	<u>542,713</u>	<u>665,917</u>	<u>656,367</u>	<u>585,000</u>	<u>546,500</u>	<u>550,000</u>
Intergovernmental Revenues:						
Local Government Funds	1,091,766	881,044	688,658	690,974	799,822	815,000
Federal Government Funds	-	-	-	-	-	-
General Government Funds	322,578	340,248	241,038	229,501	259,106	229,000
Spartanburg County Stormwater	117,747	22,000	-	-	-	-
Accommodations Tax	29,406	30,011	30,207	29,946	29,593	31,643
Inventory Tax	694,796	694,796	694,796	694,796	694,796	694,796
Manufacturing Tax Reimbursement	5,946	6,046	6,268	5,763	6,476	5,763
Sunday Alcohol Sales	71,550	90,250	91,780	84,000	84,000	87,000
Payment in Lieu of Taxes (Housing Authority)	26,169	-	-	-	-	-
Water System Payments	1,400,000	1,400,000	1,399,999	1,400,000	1,400,000	1,200,000
Worker Compensation Recoveries	59,684	35,212	24,088	30,000	52,145	30,000
County Recreation Supplement	9,222	1,998	705	500	137	0
Total Intergovernmental Revenues	<u>3,828,864</u>	<u>3,501,607</u>	<u>3,177,540</u>	<u>3,165,480</u>	<u>3,326,075</u>	<u>3,093,202</u>

REVENUES	2009 - 2010 ACTUAL	2010 - 2011 ACTUAL	2011 - 2012 ACTUAL	2012 - 2013 ADOPTED	2012 - 2013 PROJECTED	2013 - 2014 PROPOSED
Charges for Services:						
District 6 & 7 School Guards	\$136,867	\$131,741	\$113,659	\$130,000	\$113,000	\$115,000
District 6 & 7 School Security	157,022	196,654	119,101	105,926	105,926	105,926
Public Safety Protection Service	76,901	102,499	61,950	36,500	31,309	31,000
Housing Authority Foot Patrol	-	-	-	-	-	-
Outside Sewer Charge in Lieu of Taxes	-	-	-	-	-	-
Solid Waste Transfer Station Fee	252,357	276,716	-	-	-	-
Sanitation Service Charges	1,273,752	1,194,829	1,407,734	1,459,824	1,359,770	1,369,484
Fleet Charges	106,387	100,744	109,958	105,000	83,910	85,000
Woodland Heights AYC	-	-	-	-	-	-
Miscellaneous Recreation Fees	177,746	205,724	195,788	185,000	177,589	89,000
Total Charges for Services	2,181,031	2,208,908	2,008,191	2,022,250	1,871,504	1,795,410
Other Revenues						
Cultural Recreation	27,500	27,500	27,500	27,500	27,500	27,500
Interest	36,421	21,717	13,753	20,000	10,000	10,000
Miscellaneous	97,988	71,741	54,484	36,000	46,338	40,500
Rents	2,000	2,000	2,000	2,000	2,000	2,000
Total Other Revenues	163,909	122,959	97,737	85,500	85,838	80,000
Sub Total	32,777,196	32,693,613	32,222,063	32,426,962	32,001,912	32,329,591
Other Financing Sources						
Transfer In from the Capital Projects Fund	-	8	-	-	-	-
Transfer In from the Hospitality Tax Fund	500,000	500,000	500,000	742,853	742,853	975,935
Transfer In from the Airport Fund	179,289	-	-	-	-	-
Transfer In from the Misc. Grant Fund	3,811	1,615	286	-	-	-
Transfer In from the Victim Assistance Fund	-	-	3,033	-	-	-
Transfer In from the Parking Facilities Corp Fund	828,480	7,100	-	-	-	-
Transfer In from Storm Water Utility Fund	-	75,000	100,000	125,000	125,000	125,000
Transfer In from Broad Street TIF Fund	-	-	-	200,000	200,000	200,000
Fund Balance Appropriation	-	-	-	-	-	-
Total Other Financing Sources	1,511,580	583,723	603,319	1,067,853	1,067,853	1,300,935
GENERAL FUND TOTAL REVENUE	\$34,288,775	\$33,277,336	\$32,825,382	\$33,494,815	\$33,069,765	\$33,630,526

**City of Spartanburg, SC
Fiscal Year 2013 - 2014**

General Fund Operating Budget

	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2012-2013</u>	<u>2013-2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROJECTED</u>	<u>PROPOSED</u>
<u>Policy and Management</u>					
Mayor and Council	\$152,980	\$173,622	\$179,035	\$160,887	\$185,788
Boards and Commissions	1,387	1,387	3,836	1,845	2,909
City Attorney	377,167	311,981	362,672	362,672	366,122
Municipal Court	381,460	405,821	415,034	418,127	422,821
City Manager's Office	595,234	559,125	588,830	529,717	554,220
Communications & Marketing	128,133	190,013	256,846	261,846	274,634
Community Relations	335,863	357,753	346,804	347,932	352,994
Code Enforcement	221,109	207,184	212,970	204,569	217,179
Information Technology	665,573	649,921	861,003	887,994	1,028,486
Human Resources	262,624	254,956	263,548	260,028	303,433
Employee Development	140,928	145,317	185,440	164,025	180,000
Worker's Compensation	774,718	455,976	703,151	598,496	583,619
Non-Departmental	2,116,789	2,263,201	2,640,258	3,063,724	2,659,979
	<u>\$6,153,965</u>	<u>\$5,976,257</u>	<u>\$7,019,427</u>	<u>\$7,261,862</u>	<u>\$7,132,184</u>
<u>Finance & Administrative Services</u>					
Risk Management	\$544,682	\$493,871	\$441,738	\$441,738	\$498,903
Finance	732,555	699,415	791,132	724,797	797,887
Procurement and Property Management	209,870	208,719	217,807	189,890	220,177
Business License Code Enforcement	152,361	147,267	155,456	166,261	129,690
	<u>\$1,639,468</u>	<u>\$1,549,272</u>	<u>\$1,606,133</u>	<u>\$1,522,686</u>	<u>\$1,646,657</u>
<u>Development Services</u>					
Economic Development	448,123	499,270	425,724	417,734	428,461
City Engineering	288,034	325,218	330,259	321,676	287,768
Planning Department	322,679	200,145	266,522	140,180	276,868
Inspections	495,547	516,273	522,882	471,169	494,785
Parking Enforcement	161,184	161,327	152,871	145,645	144,799
Construction Management	82,237	86,993	93,880	92,426	140,540
Building Maintenance	941,230	884,267	1,009,050	778,560	1,010,523
	<u>\$2,739,034</u>	<u>\$2,673,493</u>	<u>\$2,801,188</u>	<u>\$2,367,390</u>	<u>\$2,783,744</u>

	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROJECTED</u>	<u>PROPOSED</u>
<u>Public Safety</u>					
Public Safety Director's Office	\$660,884	\$586,906	\$694,239	\$573,333	\$649,895
Technical and Support	800,155	827,237	912,095	890,715	923,318
Detention and Transport	75,415	34,218	98,899	39,339	53,051
Records	304,844	320,114	313,355	302,866	317,064
Animal Control	171,882	180,936	200,190	214,201	208,642
Law Enforcement Administration	335,568	302,749	315,225	378,343	330,138
Patrol	4,450,972	4,542,129	4,691,422	4,966,105	4,681,418
Criminal Investigations	1,662,524	1,775,484	1,738,521	1,812,442	1,864,125
Crime Prevention	264,105	258,485	245,858	301,863	307,031
School Crossing Guards	114,107	104,617	163,858	93,144	171,014
Fire Administration	480,577	499,787	544,249	534,722	580,507
Fire Suppression	3,981,369	4,203,294	4,142,624	4,096,705	4,173,942
	<u>\$13,302,402</u>	<u>\$13,635,956</u>	<u>\$14,060,535</u>	<u>\$14,203,778</u>	<u>\$14,260,145</u>
<u>Public Works</u>					
Public Works Administration	\$122,806	\$107,754	\$127,845	\$106,673	\$129,948
Grounds Maintenance	944,771	975,426	1,617,475	1,606,538	1,807,334
Traffic Engineering	1,101,810	1,114,763	986,076	1,017,374	1,013,479
Street Maintenance	599,053	531,162	369,798	312,478	344,544
Fleet Maintenance	1,855,402	1,993,421	1,970,113	1,769,204	1,979,949
Solid Waste	2,013,496	1,985,275	866,882	983,341	788,697
	<u>\$6,637,338</u>	<u>\$6,707,801</u>	<u>\$5,938,189</u>	<u>\$5,795,608</u>	<u>\$6,063,951</u>
<u>Parks, Recreation, & Special Events</u>					
Parks, Recreation, & Special Events Admin	\$354,807	\$323,915	\$342,813	\$288,577	\$365,914
Special Events	212,147	229,296	230,981	201,121	174,970
Recreation Centers	501,310	571,687	473,047	461,199	429,652
Parks	302,465	338,082	322,489	302,827	339,752
Aquatics	570,455	532,120	565,770	553,642	245,436
Athletics	126,283	149,267	134,243	98,861	188,121
	<u>\$2,067,467</u>	<u>\$2,144,367</u>	<u>\$2,069,343</u>	<u>\$1,906,227</u>	<u>\$1,743,845</u>
TOTAL GENERAL FUND	<u>\$32,539,674</u>	<u>\$32,687,146</u>	<u>\$33,494,815</u>	<u>\$33,057,551</u>	<u>\$33,630,526</u>

CITY OF SPARTANBURG, SC
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General Fund
Detailed Expenditure Schedule

MAYOR & COUNCIL - 1101	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$92,750	\$101,358	\$97,252	\$97,252	\$104,005
Operating Expenditures	60,230	72,264	81,783	63,635	81,783
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u>\$152,980</u>	<u>\$173,622</u>	<u>\$179,035</u>	<u>\$160,887</u>	<u>\$185,788</u>
 BOARDS AND COMMISSIONS - 1102					
Expenditure Category					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	1,387	1,387	3,836	1,845	2,909
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u>\$1,387</u>	<u>\$1,387</u>	<u>\$3,836</u>	<u>\$1,845</u>	<u>\$2,909</u>
 CITY ATTORNEY - 1201					
Expenditure Category					
Personnel Services	\$261,509	\$198,969	\$194,865	\$194,865	\$198,315
Operating Expenditures	115,658	113,012	167,807	167,807	167,807
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u>\$377,167</u>	<u>\$311,981</u>	<u>\$362,672</u>	<u>\$362,672</u>	<u>\$366,122</u>
 MUNICIPAL COURT - 1202					
Expenditure Category					
Personnel Services	\$289,899	\$323,167	\$330,970	\$331,063	\$337,157
Operating Expenditures	91,561	82,654	84,064	87,064	85,664
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u>\$381,460</u>	<u>\$405,821</u>	<u>\$415,034</u>	<u>\$418,127</u>	<u>\$422,821</u>

CITY OF SPARTANBURG, SC
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General Fund
Detailed Expenditure Schedule

CITY MANAGER - 1301	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
Expenditure Category	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Personnel Services	\$472,956	\$444,243	\$478,107	\$418,994	\$444,343
Operating Expenditures	120,877	114,882	110,723	110,723	109,877
Capital Outlay	1,401	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$595,234</u>	<u>\$559,125</u>	<u>\$588,830</u>	<u>\$529,717</u>	<u>\$554,220</u>

COMMUNICATIONS & MARKETING - 1401

Expenditure Category					
Personnel Services	\$62,167	\$114,253	\$150,308	\$150,308	\$152,472
Operating Expenditures	65,966	75,760	105,108	110,108	120,732
Capital Outlay	-	-	1,430	1,430	1,430
Other Financing Uses	-	-	-	-	-
	<u>\$128,133</u>	<u>\$190,013</u>	<u>\$256,846</u>	<u>\$261,846</u>	<u>\$274,634</u>

COMMUNITY RELATIONS - 1501

Expenditure Category					
Personnel Services	\$274,422	\$292,723	\$290,604	\$290,604	\$295,594
Operating Expenditures	57,824	62,033	53,252	54,380	54,227
Capital Outlay	3,156	2,866	2,948	2,948	3,173
Other Financing Uses	461	131	-	-	-
	<u>\$335,863</u>	<u>\$357,753</u>	<u>\$346,804</u>	<u>\$347,932</u>	<u>\$352,994</u>

CODE ENFORCEMENT - 1503

Expenditure Category					
Personnel Services	\$176,790	\$180,797	\$180,204	\$180,110	\$184,413
Operating Expenditures	40,930	23,309	29,600	21,293	30,553
Capital Outlay	3,389	3,078	3,166	3,166	2,213
Other Financing Uses	-	-	-	-	-
	<u>\$221,109</u>	<u>\$207,184</u>	<u>\$212,970</u>	<u>\$204,569</u>	<u>\$217,179</u>

CITY OF SPARTANBURG, SC
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General Fund
Detailed Expenditure Schedule

INFORMATION TECHNOLOGY	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
- 4301	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$173,219	\$182,274	\$191,124	\$198,019	\$283,330
Operating Expenditures	454,151	437,820	633,570	653,666	691,697
Capital Outlay	38,203	29,827	36,309	36,309	53,459
Other Financing Uses	-	-	-	-	-
	<u>\$665,573</u>	<u>\$649,921</u>	<u>\$861,003</u>	<u>\$887,994</u>	<u>\$1,028,486</u>
 HUMAN RESOURCES - 4401					
Expenditure Category					
Personnel Services	\$204,776	\$202,223	\$206,137	\$206,344	\$249,660
Operating Expenditures	56,882	51,856	56,509	52,782	52,802
Capital Outlay	966	877	902	902	971
Other Financing Uses	-	-	-	-	-
	<u>\$262,624</u>	<u>\$254,956</u>	<u>\$263,548</u>	<u>\$260,028</u>	<u>\$303,433</u>
 EMPLOYEE DEVELOPMENT - 4402					
Expenditure Category					
Personnel Services	\$86,000	\$86,893	\$86,000	\$86,000	\$86,000
Operating Expenditures	54,928	58,424	99,440	78,025	94,000
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$140,928</u>	<u>\$145,317</u>	<u>\$185,440</u>	<u>\$164,025</u>	<u>\$180,000</u>
 WORKER'S COMPENSATION - 4403					
Expenditure Category					
Personnel Services	\$66,340	\$67,191	\$68,823	\$68,823	\$69,961
Operating Expenditures	708,378	388,785	634,328	529,673	513,658
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$774,718</u>	<u>\$455,976</u>	<u>\$703,151</u>	<u>\$598,496</u>	<u>\$583,619</u>

CITY OF SPARTANBURG, SC
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General Fund
Detailed Expenditure Schedule

NON-DEPARTMENTAL - 8101	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
Expenditure Category	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	767,004	795,615	1,102,589	1,331,055	791,660
Capital Outlay	-	-	-	-	-
Other Financing Uses	1,349,785	1,467,586	1,537,669	1,732,669	1,868,319
	<u>\$2,116,789</u>	<u>\$2,263,201</u>	<u>\$2,640,258</u>	<u>\$3,063,724</u>	<u>\$2,659,979</u>

RISK MANAGEMENT - 1601

Expenditure Category	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
Expenditure Category	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	544,682	493,871	441,738	441,738	498,903
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$544,682</u>	<u>\$493,871</u>	<u>\$441,738</u>	<u>\$441,738</u>	<u>\$498,903</u>

FINANCE - 1602

Expenditure Category	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
Expenditure Category	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Personnel Services	\$541,548	\$582,026	\$587,261	\$541,337	\$598,414
Operating Expenditures	190,086	117,389	203,005	182,594	198,540
Capital Outlay	921	-	866	866	933
Other Financing Uses	-	-	-	-	-
	<u>\$732,555</u>	<u>\$699,415</u>	<u>\$791,132</u>	<u>\$724,797</u>	<u>\$797,887</u>

**PROCUREMENT & PROPERTY
MANAGEMENT - 1604**

Expenditure Category	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
Expenditure Category	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Personnel Services	\$133,347	\$142,134	\$137,460	\$137,460	\$139,830
Operating Expenditures	71,957	63,713	77,393	49,476	77,168
Capital Outlay	4,566	2,872	2,954	2,954	3,179
Other Financing Uses	-	-	-	-	-
	<u>\$209,870</u>	<u>\$208,719</u>	<u>\$217,807</u>	<u>\$189,890</u>	<u>\$220,177</u>

CITY OF SPARTANBURG, SC
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General Fund
Detailed Expenditure Schedule

BUSINESS LICENSE ENFORCEMENT - 1611	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 PROPOSED
Expenditure Category					
Personnel Services	\$140,462	\$139,313	\$147,380	\$158,185	\$117,216
Operating Expenditures	10,880	7,029	7,124	7,124	9,870
Capital Outlay	1,019	925	952	952	2,604
Other Financing Uses	-	-	-	-	-
	<u>\$152,361</u>	<u>\$147,267</u>	<u>\$155,456</u>	<u>\$166,261</u>	<u>\$129,690</u>
 ECONOMIC DEVELOPMENT - 1802					
Expenditure Category					
Personnel Services	\$153,405	\$203,353	\$181,026	\$173,036	\$183,763
Operating Expenditures	294,718	295,917	244,698	244,698	244,698
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$448,123</u>	<u>\$499,270</u>	<u>\$425,724</u>	<u>\$417,734</u>	<u>\$428,461</u>
 CITY ENGINEERING - 1810					
Expenditure Category					
Personnel Services	\$249,937	\$258,570	\$241,535	\$246,615	\$200,225
Operating Expenditures	33,857	65,500	87,543	73,880	87,543
Capital Outlay	4,240	1,148	1,181	1,181	-
Other Financing Uses	-	-	-	-	-
	<u>\$288,034</u>	<u>\$325,218</u>	<u>\$330,259</u>	<u>\$321,676</u>	<u>\$287,768</u>
 PLANNING DEPARTMENT - 1812					
Expenditure Category					
Personnel Services	\$256,941	\$162,304	\$223,562	\$114,662	\$233,908
Operating Expenditures	63,526	35,832	40,894	23,452	40,736
Capital Outlay	2,212	2,009	2,066	2,066	2,224
Other Financing Uses	-	-	-	-	-
	<u>\$322,679</u>	<u>\$200,145</u>	<u>\$266,522</u>	<u>\$140,180</u>	<u>\$276,868</u>

CITY OF SPARTANBURG, SC
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General Fund
Detailed Expenditure Schedule

INSPECTIONS - 1814	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
Expenditure Category	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Personnel Services	\$452,852	\$481,336	\$478,305	\$435,086	\$450,208
Operating Expenditures	36,667	31,654	41,200	32,706	40,943
Capital Outlay	6,028	3,283	3,377	3,377	3,634
Other Financing Uses	-	-	-	-	-
	<u>\$495,547</u>	<u>\$516,273</u>	<u>\$522,882</u>	<u>\$471,169</u>	<u>\$494,785</u>
PARKING ENFORCEMENT - 1816					
Expenditure Category					
Personnel Services	\$144,726	\$151,941	\$142,491	\$142,491	\$134,419
Operating Expenditures	15,566	9,386	10,380	3,154	10,380
Capital Outlay	892	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$161,184</u>	<u>\$161,327</u>	<u>\$152,871</u>	<u>\$145,645</u>	<u>\$144,799</u>
CONSTRUCTION MANAGEMENT					
- 1820					
Expenditure Category					
Personnel Services	\$77,451	\$82,211	\$83,857	\$83,857	\$130,517
Operating Expenditures	4,786	4,782	10,023	8,569	10,023
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$82,237</u>	<u>\$86,993</u>	<u>\$93,880</u>	<u>\$92,426</u>	<u>\$140,540</u>
BUILDING MAINTENANCE - 1822					
Expenditure Category					
Personnel Services	\$214,443	\$236,680	\$231,438	\$233,408	\$235,148
Operating Expenditures	721,729	643,281	773,183	540,723	769,208
Capital Outlay	5,058	4,306	4,429	4,429	6,167
Other Financing Uses	-	-	-	-	-
	<u>\$941,230</u>	<u>\$884,267</u>	<u>\$1,009,050</u>	<u>\$778,560</u>	<u>\$1,010,523</u>

CITY OF SPARTANBURG, SC
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Detailed Expenditure Schedule

PUBLIC SAFETY DIRECTOR'S OFFICE - 2110	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 PROPOSED
Expenditure Category					
Personnel Services	\$490,241	\$446,068	\$513,902	\$407,633	\$488,086
Operating Expenditures	108,191	91,381	136,528	121,891	151,828
Capital Outlay	1,809	1,643	1,689	1,689	1,818
Other Financing Uses	60,643	47,814	42,120	42,120	8,163
	<u>\$660,884</u>	<u>\$586,906</u>	<u>\$694,239</u>	<u>\$573,333</u>	<u>\$649,895</u>
TECHNICAL & SUPPORT ADMINISTRATION - 2121					
Expenditure Category					
Personnel Services	\$470,174	\$512,885	\$583,051	\$561,671	\$514,986
Operating Expenditures	326,048	310,780	325,371	325,371	404,379
Capital Outlay	3,933	3,572	3,673	3,673	3,953
Other Financing Uses	-	-	-	-	-
	<u>\$800,155</u>	<u>\$827,237</u>	<u>\$912,095</u>	<u>\$890,715</u>	<u>\$923,318</u>
DETENTION TRANSPORT - 2123					
Expenditure Category					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	75,415	34,218	96,900	37,340	50,900
Capital Outlay	-	-	1,999	1,999	2,151
Other Financing Uses	-	-	-	-	-
	<u>\$75,415</u>	<u>\$34,218</u>	<u>\$98,899</u>	<u>\$39,339</u>	<u>\$53,051</u>
RECORDS - 2124					
Expenditure Category					
Personnel Services	\$280,268	\$298,802	\$284,265	\$293,717	\$287,106
Operating Expenditures	24,576	21,312	29,090	9,149	29,958
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$304,844</u>	<u>\$320,114</u>	<u>\$313,355</u>	<u>\$302,866</u>	<u>\$317,064</u>

CITY OF SPARTANBURG, SC
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Detailed Expenditure Schedule

ANIMAL CONTROL - 2125	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$87,789	\$95,661	\$96,925	\$110,936	\$98,294
Operating Expenditures	80,225	81,794	99,685	99,685	106,495
Capital Outlay	3,833	3,481	3,580	3,580	3,853
Other Financing Uses	35	-	-	-	-
	<u>\$171,882</u>	<u>\$180,936</u>	<u>\$200,190</u>	<u>\$214,201</u>	<u>\$208,642</u>
LAW ENFORCEMENT					
ADMINISTRATION - 2141					
Expenditure Category					
Personnel Services	\$318,831	\$290,921	\$286,715	\$361,933	\$301,148
Operating Expenditures	16,737	11,828	28,510	16,410	28,990
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$335,568</u>	<u>\$302,749</u>	<u>\$315,225</u>	<u>\$378,343</u>	<u>\$330,138</u>
PATROL - 2142					
Expenditure Category					
Personnel Services	\$4,044,759	\$4,252,501	\$4,377,749	\$4,674,696	\$4,266,993
Operating Expenditures	204,920	133,324	149,735	127,471	199,426
Capital Outlay	174,240	156,304	163,938	163,938	214,999
Other Financing Uses	27,053	-	-	-	-
	<u>\$4,450,972</u>	<u>\$4,542,129</u>	<u>\$4,691,422</u>	<u>\$4,966,105</u>	<u>\$4,681,418</u>

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Detailed Expenditure Schedule

CRIMINAL INVESTIGATIONS	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
- 2144	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$1,453,713	\$1,638,708	\$1,538,154	\$1,669,485	\$1,631,283
Operating Expenditures	178,646	112,049	164,870	107,460	184,828
Capital Outlay	30,165	24,727	35,497	35,497	48,014
Other Financing Uses	-	-	-	-	-
	<u>\$1,662,524</u>	<u>\$1,775,484</u>	<u>\$1,738,521</u>	<u>\$1,812,442</u>	<u>\$1,864,125</u>
CRIME PREVENTION - 2145					
Expenditure Category					
Personnel Services	\$254,723	\$250,780	\$230,088	\$299,940	\$291,021
Operating Expenditures	9,382	7,705	15,770	1,923	16,010
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$264,105</u>	<u>\$258,485</u>	<u>\$245,858</u>	<u>\$301,863</u>	<u>\$307,031</u>
SCHOOL CROSSING GUARDS					
- 2147					
Expenditure Category					
Personnel Services	\$113,662	\$103,169	\$162,558	\$92,845	\$169,714
Operating Expenditures	445	1,448	1,300	299	1,300
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$114,107</u>	<u>\$104,617</u>	<u>\$163,858</u>	<u>\$93,144</u>	<u>\$171,014</u>
FIRE ADMINISTRATION - 2181					
Expenditure Category					
Personnel Services	\$423,655	\$441,934	\$461,200	\$489,832	\$485,978
Operating Expenditures	52,420	53,749	62,820	24,661	79,820
Capital Outlay	4,282	3,889	5,305	5,305	5,709
Other Financing Uses	220	215	14,924	14,924	9,000
	<u>\$480,577</u>	<u>\$499,787</u>	<u>\$544,249</u>	<u>\$534,722</u>	<u>\$580,507</u>

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Detailed Expenditure Schedule

FIRE SUPPRESSION - 2182	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$3,476,926	\$3,676,344	\$3,557,534	\$3,602,952	\$3,589,558
Operating Expenditures	283,700	329,119	358,975	267,638	357,055
Capital Outlay	220,743	197,831	226,115	226,115	227,329
Other Financing Uses	-	-	-	-	-
	<u>\$3,981,369</u>	<u>\$4,203,294</u>	<u>\$4,142,624</u>	<u>\$4,096,705</u>	<u>\$4,173,942</u>
 PUBLIC WORKS					
ADMINISTRATION - 3101					
Expenditure Category					
Personnel Services	\$119,022	\$103,012	\$122,300	\$103,610	\$124,403
Operating Expenditures	2,268	3,365	4,129	1,647	4,021
Capital Outlay	1,516	1,377	1,416	1,416	1,524
Other Financing Uses	-	-	-	-	-
	<u>\$122,806</u>	<u>\$107,754</u>	<u>\$127,845</u>	<u>\$106,673</u>	<u>\$129,948</u>
 GROUNDS MAINTENANCE - 3102					
Expenditure Category					
Personnel Services	\$637,875	\$650,669	\$1,183,613	\$1,172,676	\$1,207,775
Operating Expenditures	273,626	289,198	396,820	396,820	470,520
Capital Outlay	33,270	35,559	37,042	37,042	129,039
Other Financing Uses	-	-	-	-	-
	<u>\$944,771</u>	<u>\$975,426</u>	<u>\$1,617,475</u>	<u>\$1,606,538</u>	<u>\$1,807,334</u>
 TRAFFIC ENGINEERING - 3104					
Expenditure Category					
Personnel Services	\$419,607	\$412,941	\$383,558	\$389,371	\$390,804
Operating Expenditures	667,817	689,559	590,823	616,308	610,089
Capital Outlay	14,386	12,263	11,695	11,695	12,586
Other Financing Uses	-	-	-	-	-
	<u>\$1,101,810</u>	<u>\$1,114,763</u>	<u>\$986,076</u>	<u>\$1,017,374</u>	<u>\$1,013,479</u>

CITY OF SPARTANBURG, SC
2013 - 2014 Operating Budget

General Fund
Detailed Expenditure Schedule

STREET MAINTENANCE - 3105	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$412,118	\$349,729	\$193,637	\$165,271	\$204,257
Operating Expenditures	136,983	142,403	136,019	107,065	107,408
Capital Outlay	49,952	39,030	40,142	40,142	32,879
Other Financing Uses	-	-	-	-	-
	<u>\$599,053</u>	<u>\$531,162</u>	<u>\$369,798</u>	<u>\$312,478</u>	<u>\$344,544</u>

FLEET MAINTENANCE - 3141

Expenditure Category					
Personnel Services	\$539,196	\$626,435	\$592,663	\$591,207	\$602,499
Operating Expenditures	1,299,939	1,362,489	1,362,825	1,163,372	1,371,413
Capital Outlay	16,267	4,497	14,625	14,625	6,037
Other Financing Uses	-	-	-	-	-
	<u>\$1,855,402</u>	<u>\$1,993,421</u>	<u>\$1,970,113</u>	<u>\$1,769,204</u>	<u>\$1,979,949</u>

SOLID WASTE - 3161

Expenditure Category					
Personnel Services	\$1,612,974	\$1,548,882	\$439,298	\$493,725	\$445,229
Operating Expenditures	88,834	56,697	72,096	134,128	85,700
Capital Outlay	311,688	379,696	355,488	355,488	257,768
Other Financing Uses	-	-	-	-	-
	<u>\$2,013,496</u>	<u>\$1,985,275</u>	<u>\$866,882</u>	<u>\$983,341</u>	<u>\$788,697</u>

CITY OF SPARTANBURG, SC
2013 - 2014 Operating Budget

General Fund
Detailed Expenditure Schedule

PARKS, RECREATION, & SPECIAL EVENTS ADMIN - 5001	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
Expenditure Category	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Personnel Services	\$147,172	\$145,625	\$167,420	\$113,184	\$155,521
Operating Expenditures	189,725	160,206	175,393	175,393	210,393
Capital Outlay	2,619	-	-	-	-
Other Financing Uses	15,291	18,084	-	-	-
	<u>\$354,807</u>	<u>\$323,915</u>	<u>\$342,813</u>	<u>\$288,577</u>	<u>\$365,914</u>
SPECIAL EVENTS - 5009					
Expenditure Category					
Personnel Services	\$201,923	\$212,533	\$214,224	\$184,364	\$158,213
Operating Expenditures	10,224	16,763	16,757	16,757	16,757
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$212,147</u>	<u>\$229,296</u>	<u>\$230,981</u>	<u>\$201,121</u>	<u>\$174,970</u>
RECREATION CENTERS - 5010					
Expenditure Category					
Personnel Services	\$391,694	\$427,887	\$394,982	\$383,134	\$345,787
Operating Expenditures	109,616	143,800	78,065	78,065	83,865
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$501,310</u>	<u>\$571,687</u>	<u>\$473,047</u>	<u>\$461,199</u>	<u>\$429,652</u>
PARKS - 5011					
Expenditure Category					
Personnel Services	\$219,421	\$238,757	\$246,412	\$246,070	\$259,898
Operating Expenditures	83,044	97,915	74,857	55,537	77,680
Capital Outlay	-	1,410	1,220	1,220	2,174
Other Financing Uses	-	-	-	-	-
	<u>\$302,465</u>	<u>\$338,082</u>	<u>\$322,489</u>	<u>\$302,827</u>	<u>\$339,752</u>

CITY OF SPARTANBURG, SC
2013 - 2014 Operating Budget

General Fund
Detailed Expenditure Schedule

AQUATICS - 5012

Expenditure Category

Personnel Services	\$497,969	\$478,510	\$517,533	\$505,405	\$223,316
Operating Expenditures	70,885	52,156	46,741	46,741	20,510
Capital Outlay	1,601	1,454	1,496	1,496	1,610
Other Financing Uses	-	-	-	-	-
	<u>\$570,455</u>	<u>\$532,120</u>	<u>\$565,770</u>	<u>\$553,642</u>	<u>\$245,436</u>

	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
ATHLETICS - 5013	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED

Expenditure Category

Personnel Services	\$56,416	\$57,933	\$49,937	\$60,342	\$101,391
Operating Expenditures	69,867	91,334	84,306	38,519	86,730
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	<u>\$126,283</u>	<u>\$149,267</u>	<u>\$134,243</u>	<u>\$98,861</u>	<u>\$188,121</u>

GENERAL FUND TOTAL	\$32,539,674	\$32,687,146	\$33,494,815	\$33,057,551	\$33,630,526
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Expenditure Category

Personnel Services	\$21,196,068	\$21,894,645	\$21,326,427	\$21,462,518	\$21,172,158
Operating Expenditures	8,947,763	8,340,747	9,608,175	8,839,820	9,541,456
Capital Outlay	942,355	917,924	965,500	965,500	1,031,430
Other Financing Uses	<u>1,453,488</u>	<u>1,533,830</u>	<u>1,594,713</u>	<u>1,789,713</u>	<u>1,885,482</u>
	\$32,539,674	\$32,687,146	\$33,494,815	\$33,057,551	\$33,630,526

**CITY OF SPARTANBURG, SOUTH CAROLINA
FY 2013 - 2014 Operating Budget**

Hospitality Tax Fund

Hospitality Tax Fund - 311

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
Revenues					
Hospitality Tax	\$ 3,280,503	\$ 3,379,599	\$ 3,663,876	\$ 3,421,600	\$ 3,700,000
Sunday Alcohol Sales	2,550	5,700	6,900	5,000	4,500
Investment Earnings	4,775	3,823	2,940	5,000	2,000
Fund Balance Appropriation	-	-	-	58,979	-
	<u>\$ 3,287,828</u>	<u>\$ 3,389,122</u>	<u>\$ 3,673,716</u>	<u>\$ 3,490,579</u>	<u>\$ 3,706,500</u>
Expenditures					
Projects	\$ 762,123	\$ 514,656	\$ 991,563	\$ 577,220	\$ 557,820
Transfer Out / Capital Projects Fund	160,000	-	-	-	-
Transfer Out / General Fund	500,000	500,000	500,000	742,853	975,935
Transfer Out / Special Events Fund	94,400	76,200	76,200	72,800	76,200
Transfer Out / Parking Facilities Corp. Fund	786,621	506,200	506,200	506,200	538,020
Transfer Out / Airport Facilities Corp. Fund	43,517	243,800	243,800	243,800	211,980
Transfer Out / Debt Service Fund	1,295,377	1,376,822	1,352,988	1,347,706	1,346,545
	<u>\$ 3,642,038</u>	<u>\$ 3,217,678</u>	<u>\$ 3,670,751</u>	<u>\$ 3,490,579</u>	<u>\$ 3,706,500</u>
Fund Balance (Restricted)	596,816	1,038,321	1,041,286	982,307	982,307

Debt:	<u>Principal</u>	<u>Interest</u>	<u>Fiscal Agent Fees</u>	<u>Total</u>
(1) Refunding of Renaissance Park COPS, Series Nov. 2010	605,000	276,583	1,800	883,383
(2) Morgan Square Project / June 2005 COPS	230,000	60,173	1,560	291,733
(3) C.C. Woodson Recreation Center, LLC / Purchase Reserve	171,429	-	-	171,429
(4) C.C. Woodson Recreation Center, LLC / Lease Payments	-	48,000	-	48,000
(5) Spartanburg Parking Facilities Corp. / St. John Street Parking Garage	-	538,020	-	538,020
(6) Spartanburg Airport Facilities Corp.	-	211,980	-	211,980
	<u>1,006,429</u>	<u>1,134,756</u>	<u>3,360</u>	<u>2,144,545</u>

CITY OF SPARTANBURG, SC
Hospitality Tax
Funding Allocation

<u>Proposed Projects</u>	<u>FY 2010 - 2011 Year-to-Date Actual</u>	<u>FY 2011 - 2012 Year-to-Date Actual</u>	<u>FY 2012 - 2013 Adopted Budget</u>	<u>FY 2012 - 2013 Projected Budget</u>	<u>FY 2013 - 2014 Proposed Budget</u>
<u>Debt Services</u>					
1 Renaissance Conference Center	919,925	891,239	887,086	887,086	883,383
2 Morgan Square	288,429	293,980	289,191	289,191	291,733
3 C.C. Woodson, LLC / Purchase Reserve	171,429	171,429	171,429	171,429	171,429
4 C.C. Woodson, LLC / Lease Payments	48,000	48,000	48,000	48,000	48,000
5 Sptg. Parking Facilities Corp.	506,200	506,200	538,020	538,020	538,020
6 Airport Facilities Corp.	<u>243,800</u>	<u>243,800</u>	<u>211,980</u>	<u>211,980</u>	<u>211,980</u>
Sub-Total	2,177,783	2,154,648	2,145,706	2,145,706	2,144,545
<u>Capital Projects</u>					
7 Chapman Cultural Arts Center	-	400,000	-	-	-
8 SCC Downtown Campus / Evins Bldg.	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Sub-Total	-	550,000	150,000	150,000	150,000
<u>Transfers</u>					
9 Transfer to the General Fund	500,000	500,000	742,853	742,853	975,935

**Hospitality Tax
Funding Allocation
Continued**

<u>Proposed Projects</u>	<u>FY 2010 - 2011 Year-to-Date Actual</u>	<u>FY 2011 - 2012 Year-to-Date Actual</u>	<u>FY 2012 - 2013 Adopted Budget</u>	<u>FY 2012 - 2013 Projected Budget</u>	<u>FY 2013 - 2014 Proposed Budget</u>
<u>Discretionary Funding to Community Events</u>					
10 Music on Main	10,200	10,200	10,200	10,200	10,200
11 Spring Fling	23,800	23,800	23,800	23,800	23,800
12 International Festival	32,000	32,000	32,000	32,000	32,000
13 College Town Initiative	12,000	12,000	12,000	12,000	12,000
14 Panther Party	6,120	6,120	6,120	6,120	6,120
15 Shrine Bowl of the Carolinas	28,000	28,000	28,000	28,000	28,000
16 Red , White and Boom	6,800	6,800	6,800	6,800	6,800
17 Miss SC Pageant	24,000	-	-	-	-
18 Bike Town	20,400	20,400	20,400	20,400	20,400
19 Christmas Parade	2,592	2,400	5,000	5,000	5,000
20 Euro Auto Fest	12,000	-	-	-	-
21 Jazz on the Square	3,400	3,400	3,400	3,400	3,400
22 Wofford Homecoming	1,700	1,700	1,700	1,700	1,700
23 Spartanburg Memorial Auditorium	68,000	68,000	68,000	68,000	68,000
24 Convention & Visitor's Bureau	27,200	27,200	27,200	27,200	27,200
25 Hatcher Gardens - Operating	20,400	20,400	20,400	20,400	20,400
26 Hub Bub	120,000	120,000	120,000	120,000	120,000
27 Arts Partnership	51,500	34,000	34,000	34,000	34,000
28 Farmer's Market	6,800	6,800	6,800	6,800	6,800
29 Spartanburg Downtown Association	6,800	6,800	6,800	6,800	6,800
30 Spartanburg Area Conservancy, Inc.	3,400	3,400	3,400	3,400	3,400
31 Partners for Active Living	14,900	14,900	-	3,200	-
32 Christmas Decorations - Morgan Square	12,763	14,613	16,000	16,000	-
33 Greenville / Spartanburg Airport / Southwest	25,000	-	-	-	-
34 Downtown Airport Grand Opening	-	3,060	-	-	-
35 Unallocated	120	110	-	-	-
Sub-Total	539,895	466,103	452,020	455,220	436,020
GRAND TOTAL	3,217,678	3,670,751	3,490,579	3,493,779	3,706,500

**Hospitality Tax Funding
Recommendation for Next Fiscal Year
FY 2013 - 2014**

<u>Expenditure Categories:</u>	FY 2010 - 2011 Year-to-Actual <u>Actual</u>	FY 2011 - 2012 Year-to-Actual <u>Actual</u>	FY 2012 - 2013 Adopted <u>Budget</u>	FY 2013 - 2014 Proposed <u>Budget</u>
1. Debt Service: Renaissance Conference Center Morgan Square, C.C. Woodson Parking Facilities Corp. (St. John Street Garage) Airport Facilities Corp.	2,177,783	2,154,648	2,145,706	2,144,545
2. Multi-year Capital Project Commitments: Chapman Cultural Arts Center, Evins Bldg.	-	550,000	150,000	150,000
3. Transfer to General Fund	500,000	500,000	742,853	975,935
4. Discretionary Funding to Community events, projects, and programs	<u>539,895</u>	<u>466,103</u>	<u>452,020</u>	<u>436,020</u>
Totals	3,217,678	3,670,751	3,490,579	3,706,500
 Revenues:				
Actuals / Proposed	3,389,121	3,673,716	3,431,600	3,706,500
Fund Balance Appropriation (Source)	<u>-</u>	<u>-</u>	<u>58,979</u>	<u>-</u>
Totals	3,389,121	3,673,716	3,490,579	3,706,500
 Projected Fund Balance (Restricted)	 1,038,321	 1,041,286	 982,307	 982,307

Hospitality Tax Discretionary Funding

<u>Proposed Projects</u>	<u>FY 2012 - 2013 Adopted Budget</u>	<u>FY 2013 - 2014 Requested Amount</u>	<u>FY 2013 - 2014 Proposed Amount</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	21,000	12,000
5 Panther Party	6,120	10,000	6,120
6 Shrine Bowl of the Carolinas	28,000	75,000	28,000
7 Red , White and Boom	6,800	6,800	6,800
8 Bike Town / PAL	20,400	20,000	20,400
9 Pedestrian & Bicycle Support / PAL	-	10,000	-
10 Trail Development and Coordinator / PAL	-	17,000	-
11 Trail Planning / PAL	-	15,000	-
12 Christmas Parade	5,000	5,000	5,000
13 Jazz on the Square	3,400	3,400	3,400
14 Wofford Homecoming	1,700	3,000	1,700
15 Spartanburg Memorial Auditorium	68,000	68,000	68,000
16 Convention & Visitor's Bureau / Chamber	27,200	32,000	27,200
17 Hatcher Gardens - Operating	20,400	27,442	20,400
18 Hub Bub	120,000	120,000	120,000
19 Arts Partnership	34,000	50,000	34,000
20 Farmer's Market	6,800	10,000	6,800
21 Spartanburg Downtown Association	6,800	10,000	6,800
22 Spartanburg Area Conservancy, Inc.	3,400	15,000	3,400
23 Christmas Decorations - Morgan Square	16,000	-	-
24 Unallocated	-	-	-
	<hr/>	<hr/>	<hr/>
TOTALS	452,020	584,642	436,020

**CITY OF SPARTANBURG, SOUTH CAROLINA
FY 2013 - 2014 Operating Budget**

Special Revenue Funds

Community Development Block Grant

Fund 708	2010-2011	2011-2012	2012-2013	2013-2014
	ACTUAL	ACTUAL	ADOPTED	PROPOSED
Revenues				
Federal Grant	\$ 804,795	\$ 967,636	\$ 619,078	\$ 620,490
Sale of Property	3,985	-	-	-
Other	-	-	-	-
Loan Payments	15,747	56,994	-	-
	<u>\$ 824,527</u>	<u>\$ 1,024,630</u>	<u>\$ 619,078</u>	<u>\$ 620,490</u>
Expenditures				
Personnel Service	\$ 314,589	\$ 288,382	\$ 275,820	\$ 262,164
Projects	509,938	596,248	343,258	358,326
Transfer Out / Capital Projects Fund	-	140,000	-	-
Transfer Out / General Fund	-	-	-	-
	<u>\$ 824,527</u>	<u>\$ 1,024,630</u>	<u>\$ 619,078</u>	<u>\$ 620,490</u>

Federal HOME Program - Fund 210

	2010-2011	2011-2012	2012-2013	2013-2014
	ACTUAL	ACTUAL	ADOPTED	PROPOSED
Revenues				
Federal Grant	\$ 40,076	\$ 249,620	\$ 157,332	\$ 141,218
Sale of Property	-	-	-	-
Other	-	-	-	-
Loan Payments	2,890	2,749	-	-
	<u>\$ 42,966</u>	<u>\$ 252,369</u>	<u>\$ 157,332</u>	<u>\$ 141,218</u>
Expenditures				
Personnel Service	\$ -	\$ 22,256	\$ 21,725	\$ 14,122
Projects	88,696	272,538	135,607	127,096
Transfer Out	-	-	-	-
	<u>\$ 88,696</u>	<u>\$ 294,794</u>	<u>\$ 157,332</u>	<u>\$ 141,218</u>

**Consolidated Plan FY 2013 - 2014
Special Revenue Funds**

<u>Adopted Projects</u>	<u>FY 2010 - 2011 Amended</u>	<u>FY 2011 - 2012 Amended</u>	<u>FY 2012 - 2013 Amended</u>	<u>FY 2013 - 2014 Proposed</u>
<u>CDBG Expenditures</u>				
Acquisition of Property	75,577	70,286	22,662	-
Art in Motion	2,490	2,117	2,117	1,550
Beaumont Mill Pilot	-	10,000	-	-
Bethlehem Community Center	5,998	5,098	5,098	5,098
Big Brothers, Big Sisters	5,456	4,638	4,638	4,638
Butterfly Foundation	3,000	2,550	2,550	-
Christmas in Action - Administrative	12,000	10,200	10,200	10,200
Christmas in Action - Project	18,000	15,300	15,300	15,300
Code Enforcement Administration	44,800	45,158	46,009	-
Code Enforcement Demolition	100,795	104,506	103,006	102,364
C.O.L.O.R.S.	6,335	5,385	5,385	5,385
Drug Court	28,650	24,352	24,352	24,352
Emergency Repair	3,000	15,000	20,000	18,000
Fair Housing	15,000	10,000	7,500	6,750
Fire Safety Comm. Assist	3,500	7,000	7,000	6,300
Homeownership Resource Center	20,000	48,000	48,000	43,200
Midtowne Heights	150,000	-	-	-
MWBE	5,000	7,500	7,500	6,700
Neighborhood Pride Grant	19,442	31,000	15,000	13,500
Neighborhood Services Administration	88,540	44,467	45,172	40,655
Choice Neighborhood Initiative - Northside	-	-	25,000	50,000
Partners for Active Living	2,000	-	-	-
Rehabilitation Administration	216,049	242,206	184,639	-
Rehabilitation + Code Administration	-	-	-	253,648
SAFE HOME Rape Crisis	7,000	5,950	5,950	5,950
SC Legal Services	4,298	3,653	3,653	3,653
Smoke Detector Program	3,500	-	-	-
Upstate Homeless Coalition	6,000	5,100	5,100	-
Urban League - IDA	3,820	3,247	3,247	3,247
Total CDBG Expenditures	850,250	722,713	619,078	620,490
<u>HOME Program</u>				
Forest Park Project	-	10,354	-	-
Habitat for Humanity	-	39,727	-	-
Hamton Heigts	51,519	-	-	-
HOME - Administrative - 10%	-	31,536	15,589	14,122
Midtown Heights Redevelopment Project	235,298	-	-	-
Northside Redevelopment Project	-	158,729	-	-
Preservation Trust - CHDO Set-aside	54,056	-	-	-
Preservation Trust Operating Funds	17,940	-	-	-
S. Housing Dev. Corp. (SHD) - OPR 5%	-	-	7,794	-
CHDO - Operating 5%	-	-	-	7,061
S. Housing Dev. Corp. (SHD) - CHDO 15%	-	-	23,600	-
CHDO Set-Aside - Projects 15%	-	-	-	21,183
S. Housing Dev. Corp. (SHD) - Projects	-	-	110,349	98,852
SRDC - CHDO Set-aside - 15%	-	75,000	-	-
Total Home Program Expenditures	358,813	315,346	157,332	141,218

**CITY OF SPARTANBURG, SOUTH CAROLINA
2013 - 2014 Operating Budget**

Special Revenue Funds

Multi-County Industrial Park Fund - 380

	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
Revenues				
Property Tax	\$ 996,235	\$ 993,560	\$ 1,010,000	\$ 1,030,000
Investment Earnings	880	1,154	900	900
	<u>\$ 997,115</u>	<u>\$ 994,714</u>	<u>\$ 1,010,900</u>	<u>\$ 1,030,900</u>
Expenditures				
Operating Expenditures	\$ 577,832	\$ 574,483	\$ 720,900	\$ 740,900
Transfer Out / Capital Projects Fund	-	-	-	-
Transfer Out / Parking Enterprise Fund	290,000	290,000	290,000	290,000
	<u>\$ 867,832</u>	<u>\$ 864,483</u>	<u>\$ 1,010,900</u>	<u>\$ 1,030,900</u>
Restricted Fund Balance	193,121	324,351	324,351	324,351

Victims Assistance Fund - 322

	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
Revenues				
Victim Assistance	\$ 70,698	\$ 69,734	\$ 68,000	\$ 58,000
Victim Assistance Flat Fee	18,380	21,330	17,000	13,000
Transfer In / Miscellaneous Grant Fund	-	-	-	-
	<u>\$ 89,078</u>	<u>\$ 91,064</u>	<u>\$ 85,000</u>	<u>\$ 71,000</u>
Expenditures				
Personnel Services	\$ 35,233	\$ 39,828	\$ 56,861	\$ 63,378
Operating Expenditures	40,703	52,350	28,139	7,622
Capital	-	-	-	-
Transfer Out / Miscellaneous Grant Fund	3,162	3,033	-	-
	<u>\$ 79,098</u>	<u>\$ 95,211</u>	<u>\$ 85,000</u>	<u>\$ 71,000</u>
Restricted Fund Balance	243,562	237,937	237,937	237,937

**CITY OF SPARTANBURG, SOUTH CAROLINA
2013 - 2014 Operating Budget**

Special Revenue Funds

Accommodation Tax Fund - 480

	2010-2011	2011-2012	2012-2013	2013-2014
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
Revenues				
Accommodation Tax	\$ 95,216	\$ 98,940	\$ 93,971	\$ 126,854
Investment Earnings	357	168	400	200
	<u>\$ 95,573</u>	<u>\$ 99,108</u>	<u>\$ 94,371</u>	<u>\$ 127,054</u>
Expenditures				
Projects	\$ 78,708	\$ 80,214	\$ 52,925	\$ 95,411
Transfer Out / General Fund	-	6,030	29,946	31,643
Transfer Out / Special Events Fund	7,000	-	11,500	-
	<u>\$ 85,708</u>	<u>\$ 86,244</u>	<u>\$ 94,371</u>	<u>\$ 127,054</u>
Unreserved Fund Balance	66,844	79,708	79,708	79,708

**Accommodations Tax
Tourism Related Funding
FY 2013 - 2014**

Organization Name	Project Name / Description	FY 2012 - 2013 Allocation	FY 2013 - 2014 Allocation
Spartanburg Terrace Tenants Association	An Evening of Talent Expressions	\$ 500	\$ 500
City of Spartanburg	Dickens of a Christmas 2013	1,000	1,500
Wofford College	Carolina Panthers Kickoff Party 2013	2,000	4,000
Spartanburg County Historical Association	Celebrating the Seays	800	800
St. Nicholas Orthodox Church	Spartanburg Greek Festival 2013	2,500	3,000
Spartanburg Regional History Museum	Racing Legends of Spartanburg	1,000	-
Spartanburg Regional History Museum	Everything Football in Spartanburg	-	1,000
Colon Cancer Solution	Wings, Wheels and Running Things	500	500
Spartanburg Convention & Visitors Bureau	CVB Sales & Marketing Program	17,700	22,000
City of Spartanburg	Spring Fling 2014	5,000	6,000
City of Spartanburg	Red, White and Boom 2013	1,500	2,000
City of Spartanburg	International Festival 2013	4,000	4,000
City of Spartanburg	Skating on the Square 2013-2014	-	2,500
City of Spartanburg	Coke Classic Skate Contest	-	1,000
Partners for Active Living	Spartanburg B-Cycle	1,500	2,000
The Arts Partnership of Greater Spartanburg	Sunday Unplugges at Chapman Cultural Center	6,000	7,500
Spartanburg Auditorium	Multiple Shows/Events	7,000	-
Coalition of Active Youth	2 Piece and a Biscuit Skate Award Ceremony & Skate Show	-	1,000
Hatcher Garden and Woodland Preserve	Year Long Event	6,000	7,000
National Railway Historical Society	Hub City Railroad Museum	2,000	2,000
Hmong-American Assocation of SC	Hmong New Year	2,000	2,000
Artists' Guild of Spartanburg	41st Annual Juried Show	1,000	1,000
Order of the Eastern Star	Annual Conference 2014 at Marriott	-	2,500
Epsilon Nu Chapter of Omega Psi Phi Fraternity, Inc.	Omega Psi Phi Fraternity 6th Annual Meeting	-	2,000
		\$ 62,000	\$ 75,800

**CITY OF SPARTANBURG, SOUTH CAROLINA
FY 2013 - 2014 Operating Budget**

Enterprise Funds

Airport Fund - 215

	2010-2011	2011-2012	2012-2013	2013-2014
	ACTUAL	ACTUAL	ADOPTED	PROPOSED
REVENUES				
Charges for Services	\$166,453	\$138,504	\$214,413	\$168,413
Spartanburg County	52,314	79,531	53,000	-
Other Revenues	17,783	52,042	15,000	5,000
Sale of Inventory	988,013	946,962	856,000	796,000
Federal Grant	674,523	2,126,972	-	-
State Grant	17,466	47,705	-	-
Transfer In / General Fund	210,500	317,578	165,000	165,000
Transfer In / Capital Projects Fund	18,458	-	-	-
Transfer In / Airport Facilities Corp. Fund	147,200	82,800	-	-
TOTAL REVENUES	\$2,292,710	\$ 3,792,094	\$ 1,303,413	\$ 1,134,413
EXPENSES				
Personal	\$435,192	\$430,802	\$545,301	\$459,859
Operating	911,305	1,052,152	743,112	674,554
Depreciation Expense	89,893	96,982	-	-
Capital Outlay	-	-	15,000	-
Transfer Out / Airport Facilities Fund	10,500	10,500	-	-
TOTAL EXPENSES	\$1,446,890	\$1,590,436	\$1,303,413	\$1,134,413
Unrestricted Net Assets	(56,831)	(195,362)	-	-

**CITY OF SPARTANBURG, SOUTH CAROLINA
2013 - 2014 Operating Budget**

Enterprise Fund

Transit Fund - 218

	<u>2010 - 2011</u>	<u>2011 - 2012</u>	<u>2012 - 2013</u>	<u>2013 - 2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
REVENUES				
Charges for Services	\$ 164,522	\$ 191,424	\$ 215,000	\$ 215,000
Other Revenues	25,675	25,190	40,012	28,330
Federal Grant	779,997	1,373,032	740,282	1,002,830
State Grant	124,299	820,567	125,000	152,198
Transfer In / General Fund	626,408	500,000	575,000	500,000
TOTAL REVENUES	<u>\$ 1,720,901</u>	<u>\$ 2,910,213</u>	<u>\$ 1,695,294</u>	<u>\$ 1,898,358</u>
EXPENSES				
Personal	\$ -	\$ -	\$ -	\$ -
Operating	1,366,658	1,559,731	1,620,294	1,898,358
Depreciation Expense	464,192	469,294	-	-
Capital Outlay	154,312	45,090	75,000	-
TOTAL EXPENSES	<u>\$ 1,985,162</u>	<u>\$ 2,074,115</u>	<u>\$ 1,695,294</u>	<u>\$ 1,898,358</u>
Unrestricted Net Assets	405,439	344,378		

**CITY OF SPARTANBURG, SOUTH CAROLINA
2013 - 2014 Operating Budget**

Enterprise Fund

Parking Fund - 225

	<u>2010 - 2011</u>	<u>2011 - 2012</u>	<u>2012 - 2013</u>	<u>2013 - 2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
REVENUES				
Charges for Services	\$ 329,796	\$ 337,455	\$ 315,000	\$ 335,700
Other Revenues	15,453	7,984	10,000	9,000
Transfer In / General Fund	10,500	10,500	20,000	50,000
Transfer In / Broad Street TIF Fund	519,027	616,673	450,456	481,580
Transfer In / Mult-County Industrial Park Fund	290,000	290,000	290,000	290,000
TOTAL REVENUES	<u>\$ 1,164,776</u>	<u>\$ 1,262,612</u>	<u>\$ 1,085,456</u>	<u>\$ 1,166,280</u>
EXPENSES				
Personal	\$ 88,165	\$ 79,812	\$ 128,395	\$ 129,929
Operating	79,950	182,594	246,605	264,771
Principal Retirement	580,000	605,000	405,000	420,000
Interest Payment	123,695	104,123	85,456	69,580
Capital	-	-	200,000	232,000
Transfer Out / Parking Facilities Corp. Fund	10,500	10,500	20,000	50,000
TOTAL EXPENSES	<u>\$ 882,310</u>	<u>\$ 982,029</u>	<u>\$ 1,085,456</u>	<u>\$ 1,166,280</u>
Unrestricted Net Assets	353,250			

**CITY OF SPARTANBURG, SOUTH CAROLINA
2013 - 2014 Operating Budget**

Enterprise Fund

C.C. Woodson, LLC Fund - 925

	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
REVENUES				
Charges for Services	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
Other Revenues	809	165	200	-
Transfer In / General Fund	10,500	20,000	-	-
Transfer In / Capital Project Fund	100,000	-	-	-
TOTAL REVENUES	<u>\$ 159,309</u>	<u>\$ 68,165</u>	<u>\$ 48,200</u>	<u>\$ 48,000</u>
EXPENSES				
Bond Amortization	\$ 33,734	\$ 33,734	\$ -	\$ -
Depreciation Expense	360,956	362,327	-	-
Other Services and Charges	230,054	-	-	-
Bank Fees	8,026	2,949	3,200	3,000
Interest Expense	45,000	45,000	45,000	45,000
TOTAL EXPENSES	<u>\$ 677,770</u>	<u>\$ 444,010</u>	<u>\$ 48,200</u>	<u>\$ 48,000</u>

**CITY OF SPARTANBURG, SOUTH CAROLINA
2013 - 2014 Operating Budget**

Enterprise Fund

Spartanburg Parking Facilities Corp. Fund - 926

	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
REVENUES				
Charges for Services	\$ 18,750	\$ 37,500	\$ 37,500	\$ 37,500
Interest Earned	29,159	49,595	-	40,000
Other Revenues	2,989	-	-	-
Transfer In / General Fund	6,272	-	-	-
Transfer In / Capital Projects Fund	355,287	-	-	-
Transfer In / Parking Enterprise Fund	10,500	10,500	20,000	50,000
Transfer In / Hospitality Tax Fund	506,200	506,200	538,020	538,020
TOTAL REVENUES	<u>\$ 929,157</u>	<u>\$ 603,795</u>	<u>\$ 595,520</u>	<u>\$ 665,520</u>
EXPENSES				
Bond Amortization	\$ 14,296	\$ 14,296	\$ -	\$ -
Depreciation Expense	227,908	227,908	-	-
Other Services and Charges	58,380	58,594	51,499	113,520
Interest Expense	506,312	557,697	544,021	552,000
Transfers Out / General Fund	7,100	-	-	-
TOTAL EXPENSES	<u>\$ 813,996</u>	<u>\$ 858,495</u>	<u>\$ 595,520</u>	<u>\$ 665,520</u>
Unrestricted Net Assets	18,750	(157,109)		

**CITY OF SPARTANBURG, SOUTH CAROLINA
2013 - 2014 Operating Budget**

Enterprise Fund

Spartanburg Airport Facilities Corp. Fund - 927

	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014
	ACTUAL	ACTUAL	ADOPTED	PROPOSED
REVENUES				
Charges for Services	\$ 80,974	\$ 137,194	\$ 145,896	\$ 145,896
State Grant	-	500,000	-	-
Interest Earned	2,940	211	-	-
Transfer In / Hospitality Tax Fund	243,800	243,800	211,980	211,980
Transfer In / Airport Enterprise Fund	10,500	10,500	-	-
TOTAL REVENUES	\$ 338,214	\$ 891,705	\$ 357,876	\$ 357,876
EXPENSES				
Other Services and Charges	\$ 17,661	\$ 82,288	\$ 145,896	\$ 145,896
Bond Issuance Cost	15,948	15,968	-	-
Interest Expense	179,207	181,162	211,980	211,980
Depreciation Expense	-	97,249	-	-
Transfer Out	147,200	82,800	-	-
TOTAL EXPENSES	\$ 360,016	\$ 459,467	\$ 357,876	\$ 357,876
Unrestricted Net Assets	(14,580)	417,659	-	-

**CITY OF SPARTANBURG, SOUTH CAROLINA
2013 - 2014 Operating Budget**

Enterprise Fund

Storm Water Utility Fund - 229

	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014
	ACTUAL	ACTUAL	ADOPTED	PROPOSED
REVENUES				
Charges for Services	\$ 917,038	\$ 1,503,209	\$ 830,800	\$ 1,516,224
Interest Earnings	\$ -	\$ -	\$ -	\$ 1,500
Fund Equity Appropriation	-	-	570,000	-
TOTAL REVENUES	\$ 917,038	\$ 1,503,209	\$ 1,400,800	\$ 1,517,724
EXPENSES				
Personnel	\$ 552,446	\$ 552,724	\$ 435,675	\$ 502,536
Operating	59,582	103,964	240,125	190,188
Capital	37,916	41,145	600,000	700,000
Transfer Out / General Fund	75,000	100,000	125,000	125,000
TOTAL EXPENSES	\$ 724,944	\$ 797,833	\$ 1,400,800	\$ 1,517,724
Unrestricted Net Assets	192,093	897,469	-	-

**CITY OF SPARTANBURG, SOUTH CAROLINA
2013 - 2014 Operating Budget**

Debt Service Fund

St. John-Daniel Morgan Tax Increment Fund - 543

	<u>2010 - 2011</u>	<u>2011 - 2012</u>	<u>2012 - 2013</u>	<u>2013 - 2014</u>
	ACTUAL	ACTUAL	ADOPTED	PROPOSED
REVENUES				
Property Taxes	\$ 332,619	\$ 339,775	\$ 350,000	\$ 384,274
Ground Lease	200,000	200,000	200,000	200,000
Garage Loan Payments	438,754	495,004	500,004	500,004
Interest	6,229	16,968	-	-
Bond Proceeds	6,830,000	-	-	-
Transfer In / General Fund	72,796	-	-	-
Fund Balance Appropriation	-	-	26,386	-
TOTAL REVENUES	<u>\$ 7,880,398</u>	<u>\$ 1,051,747</u>	<u>\$ 1,076,390</u>	<u>\$ 1,084,278</u>
EXPENDITURES				
Principal Retirement	\$ 6,775,000	\$ 595,000	\$ 675,000	\$ 710,000
Interest Payment	616,902	791,156	398,240	371,128
Fiscal Charges	2,150	3,750	3,150	3,150
Projects	126,346	32,521	-	-
TOTAL EXPENDITURES	<u>\$ 7,520,398</u>	<u>\$ 1,422,427</u>	<u>\$ 1,076,390</u>	<u>\$ 1,084,278</u>
Fund Balance (Restricted)	1,103,798	733,118	-	-

**CITY OF SPARTANBURG, SOUTH CAROLINA
2013 - 2014 Operating Budget**

Debt Service Fund

Broad Street Tax Increment Fund - 545

	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
REVENUES				
Property Taxes	\$ 2,069,661	\$ 1,997,358	\$ 1,945,000	\$ 1,840,000
Fund Balance Appropriation	-	-	200,000	-
TOTAL REVENUES	<u>\$ 2,069,661</u>	<u>\$ 1,997,358</u>	<u>\$ 2,145,000</u>	<u>\$ 1,840,000</u>
EXPENDITURES				
Principal Retirement	\$ 915,000	\$ 934,000	\$ 957,000	\$ 981,000
Interest Payment	118,765	95,836	72,767	49,129
Fiscal Charges	1,526	-	4,000	1,520
Projects	76,586	106,187	460,777	126,771
Transfer Out / General Fund (1)	-	-	200,000	200,000
Transfer Out / Capital Projects Fund	125,000	11,729	-	-
Transfer Out / Parking Enterprise Fund (2)	519,027	616,673	450,456	481,580
Transfer Out / City Road Improvement Fund	-	6,026	-	-
TOTAL EXPENDITURES	<u>\$ 1,755,904</u>	<u>\$ 1,770,451</u>	<u>\$ 2,145,000</u>	<u>\$ 1,840,000</u>
Fund Balance (Restricted)	1,036,022	1,262,929	-	-

Transfer Out Notes:

- (1) \$200,000 to the General Fund (2nd Year)
- (2) \$199,580 debt service for Magnolia Street Parking Garage
 - \$50,000 operational support for Parking Garage Fund
 - \$56,025 capital maintenance for Kennedy Street Parking Garage - GP1254
 - \$87,988 maintenance for Dunbar Street Parking Garage
 - \$87,987 maintenance for Magnolia Street Parking Garage

POSITION CONTROL

	2010-2011	2011-2012	2012-2013	2013-2014	Difference
	<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	-
	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	-
City Attorney - 1201					
City Attorney	1	1	1	1	-
Assistant City Attorney	1	1	-	-	-
Jury Trial Coordinator	1	1	1	1	-
Legal Assistant	1	1	1	1	-
	<u>4</u>	<u>4</u>	<u>3</u>	<u>3</u>	-
Municipal Court - 1202					
Municipal Court Judge	-	-	1	1	-
Chief Municipal Judge (Part-time)	1	1	-	-	-
Associate Municipal Judge (Part-time)	1	1	-	-	-
Clerk of Courts	1	2	1	1	-
Courts Clerk	-	-	1	1	-
Traffic Court Clerk	1	1	1	-	(1)
Senior Court Clerk	1	1	1	2	1
Ministerial Recorder (Part-time)	2	1	1	1	-
	<u>7</u>	<u>7</u>	<u>6</u>	<u>6</u>	-
City Managers Office - 1301					
Assistant City Manager	1	1	1	1	-
Research Analyst	-	-	1	0.6	(0.40)
City Clerk	1	1	1	1	-
City Manager	1	1	1	1	-
Commercial Code Enforcement Officer	-	1	-	-	-
Executive Assistant	2	2	1	-	(1)
	<u>5</u>	<u>6</u>	<u>5</u>	<u>3.60</u>	<u>(1.40)</u>

POSITION CONTROL

	2010-2011	2011-2012	2012-2013	2013-2014	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Communications & Marketing - 1401					
Director of Communications & Marketing	-	1	-	-	-
Intern (part-time)	-	-	1	1	-
Communications & Marketing Specialist	1	1	1	1	-
Communication Manager	-	-	1	1	-
	<u>1</u>	<u>2</u>	<u>3</u>	<u>3</u>	<u>-</u>
Community Relations - 1501					
Community Services Director	1	1	1	1	-
Community Services Specialist	1	1	1	1	-
Community Services Coordinator	-	-	1	1	-
Administrative Assistant	1	1	-	-	-
Neighborhood Coordinator	1	1	1	1	-
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>
Code Enforcement - 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	-
	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>-</u>
Information Technology - 4301					
Network Administrator	1	1	1	1	-
PC Support Technician	1	1	1	2	1
Programmer Analyst / System Admin.	-	-	-	-	-
Telecommunications Coordinator	1	1	1	1	-
	<u>3</u>	<u>3</u>	<u>3</u>	<u>4</u>	<u>1</u>

POSITION CONTROL

	2010-2011	2011-2012	2012-2013	2013-2014	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Human Resources - 4401					
Benefits Coordinator	1	1	1	1	-
Human Resource Director	1	1	1	1	-
Human Resource Technician	1	1	1	2	1
Imager (Part-time)	1	1	-	-	-
	<u>4</u>	<u>4</u>	<u>3</u>	<u>4</u>	<u>1</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>
Finance - 1602					
Accounting Manager	1	1	1	1	-
Accountant	1	1	1	1	-
Accounting Tech (Payroll)	1	1	1	1	-
Accounting Tech (Revenue)	1	1	2	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	1	1	-
Revenue Coordinator	-	-	-	1	1
	<u>9</u>	<u>9</u>	<u>10</u>	<u>10</u>	<u>-</u>
Procurement / Property Management - 1604					
Procurement & Risk Manager	1	1	1	1	-
Purchasing Assistant	1	1	1	1	-
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>

POSITION CONTROL

	2010-2011	2011-2012	2012-2013	2013-2014	Difference
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Business License Code Enforcement - 1611					
Enforcement Supervisor	1	1	1	1	-
Enforcement Officer	1	1	1	1	-
Accounting Technician- Business License	1	1	1	-	(1)
	<u>3</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>(1)</u>
Economic Development - 1802					
Economic Development Project Developer	-	-	1	1	-
Economic Development Director	1	1	1	1	-
	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>	<u>-</u>
Engineering - 1810					
Engineering Administrator	1	1	1	1	-
Engineering Assistant	1	1	-	-	-
Engineering Inspector	3	3	3	2	(1)
	<u>5</u>	<u>5</u>	<u>4</u>	<u>3</u>	<u>(1)</u>
Planning - 1812					
Planning Director	1	1	1	1	-
Planning Coordinator	-	-	-	1	1
Planner	3	2	2	1	(1)
Administrative Assistant	1	1	1	1	-
	<u>5</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>

POSITION CONTROL

	2010-2011	2011-2012	2012-2013	2013-2014	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Inspections - 1814					
Administrative Assistant	-	-	-	1	1
Building Official	1	1	1	1	-
Chief of Inspections	1	1	1	-	(1)
Inspector, Combination	4	4	3	4	1
Permit Clerk	2	2	2	1	(1)
Plans Reviewer	1	1	1	1	-
	<u>9</u>	<u>9</u>	<u>8</u>	<u>8</u>	<u>-</u>
Parking Enforcement -1816					
Sr. Parking & Garage Control Officer	1	1	1	1	-
Parking Control Officer	1	1	1	-	(1)
Parking Control Officer - Part-time	-	-	-	1	-
Project Manager (Downtown)	1	1	1	1	-
	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>(1)</u>
Construction Management - 1820					
Construction Project Manager	1	1	1	1	-
Engineering Inspector	-	-	-	1	-
Intern (Part time)	1	1	-	-	-
	<u>2</u>	<u>2</u>	<u>1</u>	<u>2</u>	<u>-</u>
Building Maintenance - 1822					
Building Maintenance Electrician	2	1	1	1	-
Building Maintenance Supervisor	1	1	1	1	-
Facilities Maintenance Technician I	-	1	1	1	-
Facilities Maintenance Technician II	-	1	1	1	-
Heating & Air Condition Technician	2	1	1	1	-
	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>-</u>

POSITION CONTROL

	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Public Safety Director's Office - 2110					
Public Safety Director	1	1	1	1	-
Police Lieutenant	2	2	2	1	(1)
Police Sergeant	1	1	1	2	1
Police Accreditation Manager - Part Time	1	1	1	1	-
Operations Analyst	1	1	1	1	-
Executive Assistant	1	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7	7	7	7	-
Technical Support - 2121					
Police, Major	1	1	1	1	-
Police, Sergeant	-	1	1	1	-
Police, Lieutenant	1	1	-	-	-
Police Property & Evidence Technician	2	2	2	2	-
Network Administrator	1	1	1	1	-
Police GIS Technician	1	1	1	-	(1)
PC Support Technician	1	1	1	1	-
Transport / Court Security	1	1	1	1	-
Courtroom Security	-	1	1	1	-
Courtroom Security - Part Time	1	-	-	-	-
Alarm Coordinator	1	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	10	11	10	9	(1)
Records - 2124					
Police, Public Safety Aide	-	-	-	-	-
Police, Public Safety Aide 1	1	1	1	1	-
Police, Public Safety Aide 2	3	3	3	3	-
Police, Public Safety Aide 4	2	2	2	2	-
Police, Records Manager	1	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7	7	7	7	-
Animal Control - 2125					
Police Animal Service Team Leader	-	-	-	1	1
Police Animal Control Technician	2	2	2	1	(1)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2	2	2	2	-

POSITION CONTROL

	2010-2011	2011-2012	2012-2013	2013-2014	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Law Enforcement Administration - 2141					
Police, Captain	2	2	2	1	(1)
Police, Colonel	1	1	1	1	-
Police, Criminal Intelligence Specialist	-	-	-	1	1
Police, Lieutenant	-	-	-	1	1
Secretary II	1	1	1	-	(1)
Senior Victim Specialist	-	-	-	1	1
	<u>4</u>	<u>4</u>	<u>4</u>	<u>5</u>	<u>1</u>
Patrol - 2142					
Police, Lieutenant	4	4	4	4	-
Police, MPO/Patrol	12	11	11	12	1
Police, MPO/SR Inv	4	3	3	-	(3)
Police, PSO I	7	3	3	6	3
Police, PSO II	16	22	21	16	(5)
Police, Public Safety Officer	4	5	5	8	3
Police, Sergeant	13	12	12	12	-
Police, SPSO	24	24	24	22	(2)
	<u>84</u>	<u>84</u>	<u>83</u>	<u>80</u>	<u>(3)</u>
Criminal Investigations - 2144					
Police, Narcotics Inspector	1	1	1	1	-
Police, Lieutenant	1	1	1	1	-
Police, Sergeant	1	1	1	2	1
Police, MPO/ Patrol	1	1	1	-	(1)
Police, MPO/ SR INV	9	10	9	12	3
Police, PSO II	2	2	2	2	-
Police, SPSO	7	6	8	7	(1)
Police, Captain	-	-	1	1	-
Police CID Assistant	1	1	1	1	-
Police Identification Technician	1	1	1	1	-
Police Forensic Technician	1	1	1	1	-
	<u>25</u>	<u>25</u>	<u>27</u>	<u>29</u>	<u>2</u>

POSITION CONTROL

	2010-2011	2011-2012	2012-2013	2013-2014	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Crime Prevent - 2145					
Police, MPO / Crime Prevention	1	1	1	-	(1)
Police, MPO / Patrol	-	-	-	1	1
Police, Sergeant	1	1	1	1	-
Police, SPSO	3	2	2	3	1
	<u>5</u>	<u>4</u>	<u>4</u>	<u>5</u>	<u>1</u>
School Guards - 2147					
School Crossing Guards	16	16	12	12	-
	<u>16</u>	<u>16</u>	<u>12</u>	<u>12</u>	<u>-</u>
Fire Administration - 2181					
Fire Captain-Training	1	1	1	1	-
Fire Chief	1	1	1	1	-
Fire Inspector	1	-	-	-	-
Fire Inspector, Senior	1	-	-	-	-
Fire Lieutenant	1	1	-	-	-
Fire Marshal	1	1	1	1	-
Fire, Deputy Marshal	-	1	2	2	-
Fire Apparatus Mechanic	1	1	1	1	-
Secretary II	1	1	1	1	-
	<u>8</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>-</u>
Fire Suppression - 2182					
Fire, Asst. Chief	3	3	3	3	-
Fire Captain	5	5	6	5	(1)
Fire Lieutenant	13	13	12	12	-
Fire Sergeant/ Engineer	21	22	24	23	(1)
Fire, Battalion Chief	3	4	3	3	-
Firefighter	7	5	6	8	2
Firefighter, Senior	17	17	15	15	-
	<u>69</u>	<u>69</u>	<u>69</u>	<u>69</u>	<u>-</u>

POSITION CONTROL

	2010-2011	2011-2012	2012-2013	2013-2014	Difference
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Public Works Administration - 3101					
Director of Public Works	0.80	0.80	0.80	0.80	-
Secretary II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
	1.80	1.80	1.80	1.80	-
Grounds Maintenance - 3102					
Crew Leader	4	5	4	4	-
Grounds Maintenance, Groundskeeper	3	3	3	3	-
Grounds Maintenance Supervisor	1	1	1	1	-
Grounds Maintenance Manager	1	1	1	1	-
Irrigation Specialist	1	-	-	-	-
Labor Supervisor	-	-	2	2	-
MEO I	-	-	-	1	1
MEO II	-	-	2	1	(1)
MEO III	-	-	10	9	(1)
Service Person	3	3	-	4	4
Senior Service Person	2	3	5	1	(4)
Tree Cut Groundman	-	-	-	1	1
Tree Maintenance Specialist	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
	16	17	29	29	-
Traffic Engineering - 3104					
Administrative Assistant	-	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	2	-
Traffic Maintenance Technician 4	-	-	-	-	-
Secretary II	1	-	-	-	-
Senior / Lead Technician	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
	8	8	7	7	-
Street Maintenance - 3105					
Concrete Finisher	1	-	-	-	-
GPS Technician	0.25	0.25	-	-	-
Labor Supervisor	3	3	1	2	1
Manager, Street Maintenance	0.5	0.5	0.5	0.5	-
MEO I	2	-	1	1	-
MEO II	2	3	-	-	-
MEO III	-	2	2	1	(1)
Service Person	1	1	-	-	-
Senior Service Person	<u>1</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
	10.75	10.75	4.50	4.50	-

POSITION CONTROL

	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</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	3	3	2	2	-
Mechanic IV	1	1	1	1	-
Parts Clerk	1	1	1	1	-
Parts Supervisor	1	1	1	1	-
	<u>12</u>	<u>12</u>	<u>11</u>	<u>11</u>	<u>-</u>
Solid Waste - 3161					
Environmental Inspector	-	1	-	-	-
Labor Supervisor	1	1	-	-	-
MEO I	1	3	1	1	-
MEO II	7	1	-	-	-
MEO III	14	19	6	6	-
Recycling Labor Supervisor	1	1	1	-	(1)
Secretary II	1	1	-	-	-
Service Person	4	4	-	-	-
Solid Waste Manager	1	1	-	-	-
Solid Waste Supervisor	-	-	-	1	1
Special Operations Lab Supervisor	1	1	-	-	-
Sr. Service Person	9	7	3	3	-
	<u>40</u>	<u>40</u>	<u>11</u>	<u>11</u>	<u>-</u>
Parks, Recreation & Special Events Admin - 5001					
Administrative Assistant	1	1	1	1	-
Field Supervisor - Part-time (Summer)	2	2	2	2	-
Program Assistant - Part-time (Summer)	1	1	1	-	(1)
Parks & Recreation Manager	-	-	-	1	1
Recreation Supervisor	-	-	-	0.50	0.50
Summer Employee - Part-time	12	12	12	-	(12)
Superintendent of Parks & Recreation	1	1	1	-	(1)
	<u>17</u>	<u>17</u>	<u>17</u>	<u>4.50</u>	<u>(12.50)</u>
Special Events - 5009					
Festival Coordinator	1	1	1	1	-
Special Events & Festival Manager	1	1	1	1	-
Special Events Coordinator	1	1	1	-	(1)
	<u>3</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>(1)</u>

POSITION CONTROL

	2010-2011	2011-2012	2012-2013	2013-2014	Difference
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Recreation Centers - 5010					
Assistant Community Center Director	3	1	1	-	(1)
Community Center Director	2	3	1	-	(1)
Playground Leaders - Part-time (Summer)	22	22	22	22	-
Playground Site Managers - Part-time (Summer)	6	6	6	3	(3)
Playground Site Supervisor - Part-time (Summer)	-	-	-	1	1
Recreation Leader - Part-time - (Permanent)	9	9	9	7	(2)
Recreation Specialist - Part-time (Permanent)	-	1	1	-	(1)
Recreation Specialist	-	1	1	3	2
Senior Service Person	<u>1</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
	43	44	41	36	(5)
Park - 5011					
Crew Leader	1	1	1	1	-
Park Attendants	3	3	5	5	-
Park Manager	1	1	1	1	-
Playground Leaders - Part-time	2	2	-	-	-
Recreation Leaders - Part-time	-	-	2	2	-
Recreation Specialist	-	-	-	1	1
Service Person	1	1	-	-	-
Skate Park Supervisor	1	1	1	1	-
Sr. Service Person	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	10	9	10	11	1
Aquatics - 5012					
Assistant Community Center Director	1	1	-	-	-
Community Center Director	2	1	2	-	(2)
Life Guard - Head	-	1	1	1	-
Life Guard - Head (Part-time)	-	-	-	-	-
Life Guard - Water Fitness Instructor (Part-time)	7	2	2	3	1
Life Guard - Part-time	11	21	21	14	(7)
Pool Manager - Part-time	1	4	4	6	2
Recreation Supervisor	-	-	-	0.50	0.50
Sr. Service Person	1	1	1	1	-
Swim Instructor - Part-time	2	3	3	4	1
Swim Instructor - Part-time (Seasonal)	<u>4</u>	<u>14</u>	<u>14</u>	<u>-</u>	<u>(14)</u>
	29	48	48	29.50	(19)
Athletics - 5013					
Athletics Director	1	1	1	1	-
Recreation Specialist	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
	1	1	1	2	1
GENERAL FUND TOTAL POSITIONS					
	513.55	533.55	498.30	462.90	(37.40)
<hr/>					
Full Time Positions	405.55	407.55	407.55	373.40	(2.90)
Part Time Positions	<u>108.00</u>	<u>126.00</u>	<u>126.00</u>	<u>88.00</u>	<u>(34.00)</u>
Total Positions	513.55	533.55	533.55	461.40	(36.90)

POSITION CONTROL

	2010-2011	2011-2012	2012-2013	2013-2014	Difference
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Airport - Fund 215 (4101)					
Air Field Maintenance Technician	1	1	1	-	(1)
Aircraft Maintenance Supervisor	1	1	1	-	(1)
Aircraft Mechanic I	2	2	2	2	-
Aircraft Mechanic II	-	-	-	-	-
Airport Clerk, (Part-time)	1	1	-	-	-
Airport Director	1	1	1	1	-
Airport Flight Line Tech	-	-	3	3	-
Airport Flight Line Tech, (Part-time)	1	2	-	-	-
Airport Master Technician	4	3	3	3	-
Airport Sr. Flight Line Tech	1	1	1	1	-
Customer Service Manager	1	1	1	1	-
Airport Fund Total Positions	<u>13</u>	<u>13</u>	<u>13</u>	<u>11</u>	<u>(2)</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	0.2	-
GPS Technician	0.75	0.75	0	0	-
Manager, Street Maintenance	0.5	0.5	0.5	0.5	-
Labor Supervisor	2	2	2	2	-
MEO I	2	2	-	-	-
MEO II	4	4	2	3	1
MEO III	2	2	3	3	-
Service Person	1	1	-	-	-
Sr. Service Person	2	2	1	1	-
Storm Water Manager	1	1	1	1	-
Storm Water Utility Fund Total Positions	<u>15.45</u>	<u>15.45</u>	<u>9.70</u>	<u>10.70</u>	<u>1.00</u>

POSITION CONTROL

	2010-2011	2011-2012	2012-2013	2013-2014	
	<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	5	-
	2010-2011	2011-2012	2012-2013	2013-2014	
	<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	1	0.40	(0.60)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NSP Fund Total Positions	-	1	1	0.40	(0.60)
	2010-2011	2011-2012	2012-2013	2013-2014	
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Victim Assistance - Fund 322 (2154)					
Victim's Advocate*	1	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Victim Assistance Fund Total Positions	1	1	1	1	-
Grand Total	557.00	578.00	537.00	500.00	(39.00)

CITY OF SPARTANBURG, SC
ATTACHMENT - 1
FY 2013 - 2014 - 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	Residential Garbage Fee	Residential Trash Pickup	102.00	Per Residential Unit	PW / Solid Waste	Property Tax Notice	Annually	July 1, 2011	Effective July 1, 2012 this fee was consolidated with the \$18 Transfer Fee and the \$84 Residential Garbage Fee into one fee. Apartment complexes that have five or more units are exempt from this fee.
2	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
3	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
4	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
5	Garbage Stickers	Garbage Bag Stickers	0.78	Per Bag	PW / Solid Waste	Finance / Invoice	Transactional	June 30, 2008	Increased by 50% in June 2008
6	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)
7	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)
8	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)
9	Parking - Dunbar Street	Dunbar Street Parking Garage	25.00	Per Space	Parking Enterprise Fund	Finance / Invoice	Monthly		
10	Parking - Kennedy Street	Kennedy Street Parking Garage	14.50	Per Space	Parking Enterprise Fund	Finance / Invoice	Monthly		
11	Parking - Magnolia Street	Magnolia Street Parking Garage	25.00	Per Space	Parking Enterprise Fund	Finance / Invoice	Monthly		
12	Parking Garage Fee	Hourly Parking	0.50	Per Hour	Parking Enterprise Fund	Parking Booths	Transactional		
13	Parking Garage Fee	Daily Parking	4.00	Per Day	Parking Enterprise Fund	Parking Booths	Transactional		
14	Fleet Maintenance	Fleet: fuel, parts, labor	Varies	Cost plus Mark Up	PW / Fleet Maintenance	Finance / Invoice	Monthly		Actual cost plus mark fee
15	Lot Cleaning Fee	Mowing of lot	Varies	Per Lot	Code Enforcement	Finance / Invoice	Per Need		
16	Billboard Rent	Billboard parking Lot rent	2,000.00	Per Billboard	Communications & Marketing	Finance / Invoice	Semi-Annually		Bible Study Time
17	Copies of Court Records	Copies of tickets, documents, etc.	0.15	Per Copy	Municipal Court	Per Transaction	Transactional		
18	Processing Fee	Credit & Debit Card Processing Fee	5.00	Per Transaction	Municipal Court	Per Transaction	Transactional		
19	Return Check Fee	All returned checks / NSF	25.00	Per Returned Check	Finance	Finance / Invoice	Transactional		State Statue

CITY OF SPARTANBURG, SC
ATTACHMENT - 2
FY 2013 - 2014 - PUBLIC SAFETY 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	Finance / Invoice	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	Finance / Invoice	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	- 50.00 100.00 200.00 500.00	1st or 2nd Chargeable False Alarm 3rd, 4th, & 5th Chargeable False Alarm 6th & 7th Chargeable False Alarm 8th & 9th Chargeable False Alarm 10th & Above Chargeable False Alarm	False Alarm Division	Finance / Invoice	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.
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 - 3
FY 2013 - 2014 - 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 - 4
FY 2013 - 2014 - 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 - 5
FY 2013 - 2014 - PLANNING FEE SCHEDULE

#	Fee Name	Fee Descriptions	Fee Amount	Calculation Basis	Department / Division	Collection Method	Collection Basis	Last Time Adjusted	Background of Fee
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 - 6
FY 2013 - 2014 - 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.) Athletic Event	Non- \$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.) Athletic Event	Non- \$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 - 7
FY 2013 - 2014 - 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 - 8
FY 2013 - 2014 - 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>
1	Senior Citizen Membership	Swim Center Membership	\$14	Monthly	Swim Center	Transactional	Contract/Agreement	07/01/2012
2	Senior Citizen Annual Membership	Swim Center Annual Membership	\$162	Annual	Swim Center	Transactional	Contract/Agreement	07/01/2012
3	Senior Citizen Couple Membership	Swim Center Membership	\$23	Monthly	Swim Center	Transactional	Contract / Agreement	07/01/2012
4	Senior Citizen Couple Annual Membership	Swim Center Annual Membership	\$275	Annual	Swim Center	Transactional	Contract / Agreement	07/01/2012
5	Individual Membership	Swim Center Membership	\$20	Monthly	Swim Center	Transactional	Contract / Agreement	07/01/2012
6	Individual Annual Membership	Swim Center Annual Membership	\$203	Annual	Swim Center	Transactional	Contract / Agreement	07/01/2012
7	Family Membership	Swim Center Membership	\$40	Monthly	Swim Center	Transactional	Contract / Agreement	07/01/2012
8	Family Annual Membership	Swim Center Annual Membership	\$305	Annual	Swim Center	Transactional	Contract / Agreement	07/01/2012
9	Full Time Student Membership	Swim Center Membership	\$20	Monthly	Swim Center	Transactional	Contract / Agreement	07/01/2012
10	Water Fitness Add On	Add On to Monthly Membership	\$7.50	Monthly	Swim Center	Transactional	Contract / Agreement	07/01/2012
11	Non-Member Fee - Open Swim	Non-Member Fee - Open Swim	\$5	Daily	Swim Center	Transactional	Contract / Agreement	07/01/2012
12	Non-Member Class Fee	Non-Member Class Fee	\$3	Daily	Swim Center	Transactional	Contract / Agreement	01/01/2005
13	Life Guarding	Life guarding Course	\$130	Per Participant	Swim Center	Transactional	Contract / Agreement	01/01/2005
14	Swim Lessons	6 months - 5 years of age	\$30	Per 8 Lesson Session	Swim Center	Transactional	Contract / Agreement	01/01/2005
15	Swim Lessons	6 years and above	\$35	Per 8 Lesson Session	Swim Center	Transactional	Contract / Agreement	01/01/2005
16	Party Rentals	1 hour pool time-1/2 hr. "underwater party room"	\$75	Per Event	Swim Center	Transactional	Contract / Agreement	07/01/2012

CITY OF SPARTANBURG, SC
ATTACHMENT - 9
FY 2013 - 2014 - 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 2013 - 2014 - AIRPORT FEE SCHEDULE

<u>#</u>	<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	\$15	Aircraft Size
15	Hangar Rent / Nightly	Multi-Engine	\$25	Aircraft Size
16	Hangar Rent / Nightly	Turbine	\$30	Aircraft Size
17	Hangar Rent / Nightly	Jet	\$50	Aircraft Size
18	Hangar Rent / Nightly	RC & A	\$1,050	
19	Hangar Rent / Monthly	Concept Management Corp.	\$600	
20	Hangar Rent / Annual	Johnson Development	\$26,485	\$.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 2013 - 2014 - 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	\$25	
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, Budget & Accounting Director

SUBJECT: An Ordinance to Adopt the Millage for
Fiscal Year July 1, 2013 – June 30, 2014

DATE: June 6, 2013

BACKGROUND:

The purpose of this Ordinance is to establish the property tax millage rate for the City of Spartanburg for FY 2013 – 2014. The current year's millage is 101.0. Due to reassessment staff projects millage for FY 2013 – 2014 will be between 99.5 and 104.0. The total property taxes revenue estimate (current & delinquent) for next year is budgeted at \$13,850,000.

ACTION REQUESTED:

Adoption of an Ordinance to approve the millage for fiscal year July 1, 2013 – June 30, 2014.

BUDGET AND FINANCE DATA:

Staff projects a 1% increase compared to current year budget.

AN ORDINANCE

TO RAISE REVENUES FOR THE CITY OF SPARTANBURG FOR THE FISCAL YEAR 2013 - 2014 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 2013 - 2014 BASED ON ESTIMATED ASSESSMENT VALUES AND TO PROVIDE PENALTIES FOR THE DELINQUENT PAYMENT OF TAXES LEVIED AND PROVIDED FOR.

WHEREAS, 2013 is a year of reassessment for Spartanburg County, and

WHEREAS, the reassessment values will not be know until approximately October 2013, and

WHEREAS, the City of Spartanburg is required to provide by ordinance its levy of taxes on real estate and personal property within its corporate limits, before July 1, 2013, and

WHEREAS, such ordinance must be based on estimated reassessment values, and

WHEREAS, the estimated reassessment values may differ from the actual certified assessment values.

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

Section 1. That an estimated annual tax for corporate purpose and to defray the expenses of the City of Spartanburg, South Carolina, from the 1st day of July 2013 to the 30th day of June 2014, both inclusive, is intended to produce \$13,850,000 in collected property tax revenue and 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.....	\$10.40
 Total for all purposes, the sum of Ten and 10/100 Dollars.....	 \$10.40

Section 3. In the event the certified assessed value is higher than the estimated value such that the above millage would produce significantly more than the intended revenue collection specified above, the millage will be adjusted.

Section 4. 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 5. City taxes for the Fiscal Year 2013 - 2014 shall be due and payable by the 15th day of January 2014, inclusive, without penalty.

Section 6. 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, 2014, 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 7. 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 8. This Ordinance shall become effective July 1, 2013.

DONE AND RATIFIED In Council assembled this _____ day of June, 2013.

Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM:

City Attorney

___ / ___ / ___ (First Reading)

___ / ___ / ___ (Second Reading)

VIII. A



REQUEST FOR COUNCIL ACTION

TO: Spartanburg City Council
FROM: Chris Story, Assistant City Manager
SUBJECT: Retention and Expansion Incentive for American Credit Acceptance
DATE: June 5, 2013

American Credit Acceptance, LLC is a rapidly growing auto finance company owned and headquartered in downtown Spartanburg. For some time, city staff along with our economic development partners at the County and Economic Futures Group (Chamber of Commerce) have been discussing with company officials ways to align our interests for the company to continue to grow its presence in the community. We have sought to ensure that ACA will choose Spartanburg as its home for the long term and continue to place the overwhelming majority of its growing workforce in our downtown. We think this proposed retention and expansion agreement meets that objective.

The attached resolution would provide the city's consent to include the properties American Credit currently occupies into a multi-county industrial park and to an agreement which would provide some offset to future tax liabilities under certain conditions.

The agreement establishes tax year 2012 taxes as the base (\$550,000) and established credits against any a portion of any amounts in excess of that base amount with the percentage of credit tied to employee count as follows:

For years 2013 – 2017:	For years 2018 – 2022:
If ACA has 900 or more employees in Spartanburg, credits would equal 75% of amounts above base.	If ACA has 1100 or more employees in Spartanburg, credits would equal 75% of amounts above base.
If ACA has between 700 and 900 employees in Spartanburg, credits would equal 50% of amounts above base.	If ACA has between 900 and 1100 employees in Spartanburg, credits would equal 50% of amounts above base.

In addition, the agreement contains clawback provisions which would reimburse the respective taxing authorities should ACA leave our community prior to the end of the agreement.

We think this is a fair and appropriate incentive agreement for this large and growing downtown corporate enterprise. We recommend approval and welcome any questions you may have.

2. The City hereby consents to the inclusion of the Property as described more fully in Exhibit A attached hereto in an Industrial Park in accordance with Section 4-1-170(C) of the Code.
3. The City agrees to execute any and all documents necessary to evidence this consent.
4. This Resolution shall become effective immediately.

BE IT RESOLVED this ___ day of _____, 2013.

**CITY OF SPARTANBURG,
SOUTH CAROLINA**

Signature: _____

Name: _____

Title: _____

ATTEST:

Signature: _____

Name: _____

Title: Clerk to County Council

EXHIBIT A

Property Description

Bell Hill Property (Tax map number 7-13-01-069.00)

East Main Redevelopment, LLC Property – 340 E. Main St. (Tax map number 7-12-11-040.00)

East Main Redevelopment II, LLC Property – 320 E. Main St. (Tax map number 7-12-11-037.00)



REQUEST FOR COUNCIL ACTION

TO: Mayor and Members of City Council
FROM: Ed Memmott, City Manager
SUBJECT: Proposed Economic Development Participation Agreement
DATE: June 5, 2013

ACTION REQUESTED:

Staff is requesting Council approval of a Resolution authorizing the execution of an Economic Development Participation Agreement (“Agreement”) between the City of Spartanburg and the City of Spartanburg Commission of Public Works. The proposed Agreement will provide for a payment to the City of \$1.2 million in FY14, \$1.1 million in FY15, and \$1.0 million in FY16. The payment will remain at \$1.0 through FY18. The annual payment will be adjusted by the Consumer Price Index (“CPI”) for FY19 up to a maximum of 2.5%. Thereafter the annual payment will be adjusted by CPI up to a maximum of 4.5% over any two year period.

During the term of the proposed Agreement, the City agrees that it will provide approval of CPW bonds. The proposed Agreement also includes a provision that the CPW will require new or expanded water services (subject to certain limitations) within 1 mile of City limits to enter into an annexation agreement with the City. This provision is expected to facilitate growth in tax revenues for the City.

Staff believes the proposed Agreement clearly sets forth the respective expectations and commitments of both entities and is recommending approval.

BUDGET AND FINANCE DATA:

City will receive revenues as set forth in the proposed Agreement and should generate additional revenues from annexation.

A RESOLUTION

**TO AUTHORIZE THE CITY TO EXECUTE AN ECONOMIC
DEVELOPMENT PARTICIPATION AGREEMENT WITH THE
COMMISSIONERS OF PUBLIC WORKS**

WHEREAS, the City of Spartanburg (City) and the Board of Commissioners of the Commission of Public Works (Commissioners) intend to establish an agreement that provides for a long-term relationship between the parties; and

WHEREAS, this Economic Development Participation Agreement (Agreement) is intended to benefit both the City's and the Commissioners' ability to create long-term planning and budgeting outlooks; and

WHEREAS, both organizations have carefully considered the respective obligations as set forth therein; and

NOW, THEREFORE, BE IT RESOLVED By the Mayor and Members of Council of the City of Spartanburg, in Council assembled:

Section 1. The Economic Development Participation Agreement is hereby approved.

Section 2. This Resolution shall become effective immediately upon its enactment.

DONE AND RATIFIED this _____ day of _____, 2013.

Junie L. White, Mayor.

ATTEST:

Connie S. McIntyre, City Clerk.

ECONOMIC DEVELOPMENT PARTICIPATION AGREEMENT

THIS ECONOMIC DEVELOPMENT PARTICIPATION AGREEMENT (the "Agreement") dated as of June __, 2013, by and between the **COMMISSIONERS OF PUBLIC WORKS OF THE CITY OF SPARTANBURG** (the "Commissioners") and the **CITY OF SPARTANBURG, SOUTH CAROLINA** (it is noted in these regards that the City of Spartanburg is a municipal corporation of the State of South Carolina; as provided below, its water system is managed by the Commissioners; its other functions are managed by the Spartanburg City Council; while, for convenience, the counterparty to the Commissioners under this Agreement is referred to herein as the "City of Spartanburg" or the "City", such references shall not imply that the Commissioners are not a part of the City of Spartanburg; further, where the context clearly applies, certain references herein to the "City" shall mean the municipal corporation which is the City of Spartanburg, and not Spartanburg City Council);

WITNESSETH:

WHEREAS, the Commissioners are empowered to operate and have full control and management of the water system of the City and all of its assets (the "Water System"), which is owned by the citizens of the City; and

WHEREAS, water services provided by the Commissioners are essential community services which protect public health, provide fire protection and support the economic vitality of the Spartanburg community; and

WHEREAS, in order to enhance the well-being of the citizens of the City, the Commissioners desire to participate with the City in the promotion, encouragement and facilitation of high quality development in the City, with attendant growth in tax base and improvement of standard of living within the City, through the provision of certain funding for economic development costs, projects and related initiatives of the City; and

WHEREAS, the Commissioners annually prepare and administer an Operating Budget (the "Operating Budget"), which in accordance with the requirements of certain instruments (the "Governing Bond Documents") govern revenue bond indebtedness payable from revenues of the Water System ("Revenue Bonds") and the standard operating practices of the Commissioners, shall provide for funding of the Water System's required annual deposits to or expenditures for debt service funds, debt service reserve funds, operation and maintenance of the Water System and depreciation and contingent funds required of it pursuant to the Governing Bond Documents (collectively, the "Operating Obligations"); and

WHEREAS, under the provisions of Section 5-31-260, Code of Laws of South Carolina 1976, as amended, the Commissioners may not incur indebtedness without the concurrence of the City; and

WHEREAS, it is the intent of the City and the Commissioners to establish an agreement that provides for a predictable, reliable, and mutually beneficial long-term relationship between the City and the Commissioners; and

WHEREAS, this Agreement is intended to benefit both the Commissioners' and the City's ability to create long-term planning and budgeting outlooks; and

WHEREAS, both the Commissioners and the City have carefully considered the respective commitments provided for in this Agreement and intend to faithfully meet their respective obligations as set forth herein; and

WHEREAS, the City acknowledges the importance to the Commissioners of the ability to incur indebtedness, with the concurrence of the City, in order to finance capital expenditures for the continued efficient operation of the Water System; and

WHEREAS, the Commissioners acknowledge the importance to the City of the Transfers (as defined herein) from the Commissioners to the City, and acknowledge that the discontinuation of such Transfers to the City would result in significant disruption to the City budget;

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth below, the Commissioners and the City agree as follows:

Section 1. Payment to the City. The Commissioners agree to make annual transfers (the "Transfers") to the City, to be paid in monthly installments as provided in Section 1(B)(ii) below, calculated as follows:

(A) Amount of Transfers:

- (i) The Transfer to the City for the fiscal year ending June 30, 2014 shall be \$1,200,000.
- (ii) The Transfer to the City for the fiscal year ending June 30, 2015 shall be \$1,100,000.
- (iii) The Transfer to the City for the fiscal years ending June 30, 2016 through June 30, 2018, inclusive, shall be \$1,000,000.
- (iv) The Transfer to the City for the fiscal year ending June 30, 2019 shall be calculated as follows: (a) \$1,000,000, plus (b) the product of \$1,000,000 times the percent increase in the average of the twelve monthly consumer price indices (the "CPI Increase Percentage") for the period January through December of 2017, not to exceed two and one-half percent (2.5%).

By way of example, assuming that the CPI Increase Percentage for the period January through December of 2017 is 3%, the Transfer to the City for the fiscal year ending June 30, 2019 would be calculated as follows:

$$\$1,000,000 + (\$1,000,000 \times .025) = \$1,025,000$$

- (v) The Transfers to the City for the fiscal years ending June 30, 2020 through 2028, inclusive, shall be calculated as follows: (a) the amount of the Transfer for the immediately preceding fiscal year, plus (b) the product of (1) the Transfer for the immediately preceding fiscal year, times (2) the CPI Increase Percentage for the most recent twelve-month period consisting of January through December of the preceding calendar year (that is, the calendar year ending immediately prior to the July 1 which is the commencement date of the fiscal year for which the Transfer is to be calculated), provided, that the CPI Increase Percentage to be utilized in the calculation shall not result in a percentage which, when aggregated with the CPI Increase Percentage utilized for

calculation of the preceding fiscal year Transfer, would exceed four and one-half percent (4.5%).

By way of example, assuming that (a) the Transfer to the City in the fiscal year ending June 30, 2022 was \$1,040,000, which was a function of a CPI Increase Percentage for the period January through December of 2020 of 3.0%, and (b) the CPI Increase Percentage for the period January through December of 2021 is 2.5%, then the Transfer to the City for the fiscal year ending June 30, 2023 would utilize a CPI Increase Percentage of 1.5%, and would be calculated as follows:

$$\$1,040,000 + (\$1,040,000 \times .015) = \$1,055,600$$

- (vi) For purposes of subsections (iv) and (v) above: (a) if the average of the twelve monthly consumer price indices for the immediately preceding fiscal year is negative, the CPI Increase Percentage for the fiscal year of calculation is deemed to be zero; and (b) the CPI Increase Percentage shall be the same percentage used by the Office of Research and Statistics of the South Carolina Budget and Control Board for purposes of determining millage rate limitations under S.C. Code Ann. § 6-1-320, while such statutory millage rate limitation calculation methodology remains in effect.

(B) Payment Provisions:

- (i) Budgeting for Transfers. The Commissioners reasonably believe that funds can and will be obtained sufficient to make all Transfers during the term of this Agreement. The Commissioners hereby represent and warrant that they intend to do all things lawfully within their power to obtain, maintain and properly pursue funds from which the Transfers may be made, including: (a) incorporating full payment of the Transfers in considering and approving any rate structures for the Water System; and (b) making provision for the Transfers in each fiscal year's Operating Budget.
- (ii) Monthly Payments. The Transfers shall be made by the Commissioners to the City in monthly payments, on or before the last day of each month, for each month during the fiscal year to which such Transfers relate (from July 31 to and including June 30 of the following calendar year) equal to 1/12 of the total annual Transfer due to the City for such fiscal year.
- (iii) Suspension of Payments. Payment of any monthly Transfer referred to in Section 1(B)(ii) above may be suspended if, in the reasonable judgment of the Commissioners, payment of such Transfer would result in, or worsen, an unfavorable Operating Budget position as of such time for the applicable fiscal year. In the event that the Commissioners determine to suspend any monthly payments as permitted under this Section 1(B)(iii), but a positive year-to-date Operating Budget position is subsequently realized in any month, the Commissioners shall be

obligated, during the remainder of the applicable fiscal year, only, and to the extent in the Commissioners' reasonable judgment no event of default under the terms of the Governing Documents would likely otherwise occur, to utilize all funds to the extent of the amount of such positive position to reinstitute as much of the scheduled monthly Transfer payments applicable to such fiscal year, and make payment to the City of as much of the suspended Transfer payments for such year, as such funds will permit.

- (iv) Termination of Payments. The Commissioners may elect to terminate Transfer payments under this Agreement prior to its stated termination date by providing written notice to the City of their intent to so terminate by June 30 of the fiscal year prior to the last fiscal year during which the Transfers will continue to be made (the "Remaining CPW Transfer Year"). For example, if the Commissioners determined to terminate payment under this Section 1(B)(iv) beginning with the fiscal year beginning July 1, 2018 and ending June 30, 2019, the Commissioners must provide notice of such termination to the City by June 30, 2017, but the scheduled Transfers for the fiscal year commencing July 1, 2017 and ending June 30, 2018 (that is, the Remaining CPW Transfer Year) must continue as scheduled.

Section 2. Use of Funds.

- (A) Purposes. The City may use Transfers for any economic development purposes of the City, including, but not limited to:
 - (i) Incentive grants to new or expanding businesses.
 - (ii) Personnel and operating costs of the City's economic development department and related development services functions.
 - (iii) Capital and maintenance costs of infrastructure intended to support new or expanding businesses (including, but in no way limited to, parking decks, streetscape, and stormwater improvements).
 - (iv) Capital and maintenance costs of community amenities which increase the likelihood of business growth and expansion in the City (including, but in no way limited to, educational institutions, entertainment or recreational amenities).
 - (v) Any other economic development projects not set forth above, provided that the City provides written notice to the Commissioners of the nature of the projects anticipated to be undertaken and the Commissioners do not provide written notice of its objection to such projects to the City within thirty (30) days of the delivery of the initial notice from the City to the Commissioners.
- (B) Reporting. The City will provide the Commissioners with a written report of their use of the Transfers annually within sixty (60) days of the end of the City's fiscal year.

Section 3. Annexation Provisions. The Commissioners will not provide new or modified water service ("Service") to new or existing customers of the Water System seeking to obtain or modify Service to property located, in whole or in part, within one (1) mile of the corporate limits of the City (the "Property"), unless such person or entity seeking such Service (unless waived by the City) executes a binding agreement to have such Property annexed into the corporate limits of the City at such time the Property becomes eligible for annexation under the general laws of South Carolina; provided, however, that the requirement to obtain such binding agreement shall not apply to: (i) the owner of a single-family residential Property seeking new water service to such Property, (ii) requests for an irrigation meter connection to a Property when added to an existing regular water service account, or (iii) requests for administrative changes for billing purposes. By way of clarification:

- (A) Such requirement shall apply to any person or entity seeking a new meter or a change in the meter size of a current water connection for such Property.
- (B) Such requirement shall apply to any person or entity seeking to obtain a new fire protection connection for such Property.
- (C) Such requirement shall apply to any person or entity seeking to modify an existing fire protection connection for such Property which requires a change in pipe connection size to the public water main, change in fire protection device/system or fire hydrants added to the person's or entity's existing fire protection system.
- (D) Such requirement shall apply to any person or entity seeking water service for a new development (including new multi-family developments and new single family developments) which requires water line extensions to such Property.

The City and the Commissioners will work in good faith to jointly create an initial map delineating the street boundaries for the outer perimeter of the area to be affected by the provisions of this Section 3 in order to promote its efficient administration.

Section 4. Revenue Bond Concurrence. During the term of this Agreement, and provided that the Commissioners are in full compliance with the terms of this Agreement, the City agrees that upon request of the Commissioners from time to time it will concur (a "Borrowing Concurrence") in the issuance of Revenue Bonds, including revenue bond anticipation notes, for the Water System; provided, however:

- (A) No Borrowing Concurrence shall be required of the City while any scheduled Transfer (other than any Transfers which have been suspended in accordance with the provisions of Section 1(B)(iii) hereof) is past due and remains unpaid.
- (B) No Borrowing Concurrence shall be required of the City during the Remaining CPW Transfer Year, if applicable.

- (C) The prior concurrence of the City set forth in the Series Ordinance enacted by the City on July 10, 2006 to the issuance of revenue bonds or bond anticipation notes, in one or more series, in a principal amount in excess of the aggregate principal amount of such bonds or bond anticipation notes which have been issued prior to July 1, 2013, is hereby rescinded and repealed, but only to the extent of such excess.
- (D) To the extent any principal amount of indebtedness approved pursuant to a Borrowing Concurrence has not been issued on or prior to the one-year anniversary date of such Borrowing Concurrence, then such Borrowing Concurrence shall, to such extent, automatically terminate and be rescinded as of 12 o'clock midnight on such anniversary date.
- (E) Should the City fail to provide a Borrowing Concurrence (unless such Borrowing Concurrence is not required of the City under the provisions set forth above), or fail to carry out in diligent fashion the normal and customary duties of officers of the City in the delivery of such Revenue Bonds, the Commissioners shall be entitled to withhold any further Transfers otherwise provided for in this Agreement.

Section 5. Effective Date; Term.

- (A) Effective Date. Effective July 1, 2013, this Agreement shall take the place, in full substitution, of the Agreement between the parties dated June 25, 1991, as amended (the "Existing Agreement"), it being the intention that the parties shall remain obligated pursuant to the terms of the Existing Agreement until its expiration on June 30, 2013, including without limitation the obligation of the Water System to continue making the monthly payments to the City as provided therein, but subject in all events to the other terms and provisions of the Existing Agreement.
- (B) Term. This Agreement shall remain in effect until and including the fiscal year ending June 30, 2028; provided, however, the City may elect to terminate this Agreement prior to its stated termination date by providing written notice to the Commissioners of its intent to so terminate by June 30 of the fiscal year prior to the City's intended last fiscal year of this Agreement.

Section 6. Monthly Report. In accordance with S.C. Code Ann. § 5-31-270, the Commissioners shall make a full statement to the City at the end of each month of its receipts and disbursements during the preceding month.

Section 7. Notices. All notices, certificates or other communications under this Agreement shall be sufficiently given and shall be deemed given when mailed by registered mail, postage prepaid, addressed as follows:

If to the City:

City of Spartanburg, South Carolina
Attention: City Manager
145 West Broad Street
Spartanburg, South Carolina 29306

With a copy to:

City of Spartanburg, South Carolina
Attention: City Attorney
145 West Broad Street
Spartanburg, South Carolina 29306

If to the Commissioners:

Commissioners of Public Works of the City of Spartanburg
Attention: General Manager
200 Commerce Street
Spartanburg, South Carolina 29306

The City and the Commissioners may, by notice given to the other party, designate any further or different addresses to which subsequent notices, certificates or other communications shall be sent.

[Signature page to follow]

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized officials as of the date first set forth above.

**COMMISSIONERS OF PUBLIC WORKS OF THE
CITY OF SPARTANBURG**

(SEAL)

By: _____
Myles W. Whitlock, Jr.
Chairman

Attest:

G. Newton Pressley,
Secretary/Treasurer

CITY OF SPARTANBURG, SOUTH CAROLINA

(SEAL)

By: _____
Junie L. White,
Mayor

Attest:

Connie S. McIntyre,
City Clerk



CITY COUNCIL AGENDA – SUMMARY REPORT

TO: Mayor and City Council

FROM: James T. Kennedy, Budget & Accounting Director

SUBJECT: FY 2012 – 2013 Fraud Risk Assessment Report

DATE: June 7, 2013

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 high to the level of the possibility that our financial statements could be materially misstated.

In preparation of the City's upcoming FY 2012 - 2013 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 fifty-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 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 will not occur.

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

CITY OF SPARTANBURG

FRAUD RISK ASSESSMENT REPORT

JULY 1, 2012 – JUNE 30, 2013

FY 2012 - 2013

PREPARED BY: BUDGET & ACCOUNTING DIVISION

May 15, 2013

**CITY OF SPARTANBURG
FRAUD RISK ASSESSMENT REPORT
FY 2012 - 2013**

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.

In preparation of the City's upcoming FY 2012 - 2013 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 where there are no existing migrating internal controls.

The responses received from the departments were compiled.

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.

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.

Below are the responses received from departments / divisions:

Finance Division

Area of potential risk: Asset misappropriation

Reported Incident: Unauthorized access to online payment system.

In March 2013 it was discovered that an unauthorized employee in another department had obtain access to the City's online payment system for a utility company. This employee has access to view and pay bills.

Existing Internal Control: Bi-weekly payment reconciliation completed by Accounts Payable.

City Clerk

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

Parks & Recreation

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

Special Events

1) *Area of potential risk:* Cash skimming (asset misappropriation) of special event cash (i.e. special event vendors making payments to the City in the form of 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.

Recommendation: Using tickets for purchasing items / rides at all special events. Requiring vendors to make payments to the City in check form.

Community Relations:

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

Communications & Marketing:

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

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 ethnic 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 and annual ethnic statement.

Building Maintenance

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

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

Public Safety - Police

1) Area of potential risk: Records Division has a process of providing payers with a manual cash receipts before these transactions are recorded in the financial system.

Reported Incident: Misappropriation of Assets (Theft of funds)

In September 2012 it was discovered that an employee in the Records Division had embezzled some cash receipts. This was a cash skimming scheme where cash was removed before it was recorded in the accounting system (off-book scheme). The amount taken was less than \$500.

Existing Internal Controls: Records Division supervisor performs routine review of manual cash receipts book.

Public Safety - Fire

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

Fleet Maintenance

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

Ground Maintenance

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

Traffic Engineering

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.

Neighborhood Services

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

Transit

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

Airport

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

Existing Internal Controls: Year-end inventory reconciliation

Recommendation: Switching the Airport over to the Gas Boy fueling system.

Parking

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

All Departments

1) *Area of potential risk:* Favors or inappropriate employee/client relationships with contractors.

2) *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.