



# City of Pickens South Carolina

## Operating Budget

*Fiscal Year May 1, 2010  
- April 30, 2011*

City of Pickens  
P O Box 217, Pickens, South Carolina 29671  
Telephone 864-878-6421  
Fax 864-878-0450

Mr. David Owens  
Mayor

Mr. Jason Cassell  
Council Member

Mr. Carlton Holley  
Council Member

Mr. Patrick Lark  
Council Member

Mr. Fletcher Perry  
Council Member

Mr. Tommy Stephens  
Council Member

Mrs. Patti Welborn  
Council Member  
Mayor Pro Tempore

Mrs. Phyllis Mann  
Clerk to Council & Assistant to Administrator

Ms. Katherine Brackett  
City Administrator

## Executive Budget Summary

May 1, 2010

The Honorable Mayor David Owens  
Members of City Council  
Pickens, South Carolina

Dear Mayor Owens and Members of City Council:

I am pleased to present the citizens of Pickens, members of City Council, City employees, and all other interested parties the operating budget for the fiscal year beginning May 1, 2010 and ending April 30, 2011.

The total budget for all funds is \$5,842,451 with a General Fund of \$2,897,951 and a Water Works Utility Fund of \$2,944,500. Compared with operating budgets from 2009-2010, this represents an increase of .4% for the General Fund and an increase of 16.5% for the Water Works Utility Fund. The General Fund would have decreased this year, but the introduction of the Stormwater Utility Fund caused the budget to have this slight overall increase.

As we enter in to this budget, we cannot help but be aware of the economic problems in the State and Country. The State of South Carolina has been challenged to cut upwards of \$520 million from the 2010-2011 budget to handle short falls in anticipated revenues, and we can only brace ourselves for the trickle down impact on local governments and school districts. This budget is based on the trends of this past year in recession where revenues are not stable, and if anything, declining due to decreased collections in property tax, hospitality tax, sales tax, and the continuing Local Government Fund cuts. Vacant homes and commercial buildings can be seen everywhere and, like harsh recessions of the past, people have responded by changing their spending habits. All of these factors make it difficult to project the year ahead.

In this budget, there is also a Stormwater Utility Fund for the first time. This fund has been developed through ordinance in order to meet the requirements of the City's MS4 permit. The City of Pickens Stormwater Management Program and associated fees are a result of unfunded mandates from the Federal and State Governments which forced the City of Pickens to adopt required ordinances and fees. Every parcel of real property in the City either contributes to or benefits from the program either directly or indirectly; therefore every parcel of real property should be charged a portion of the administrative and capital costs and associated with the program. The current and anticipated growth in the City of Pickens will contribute to the need for improvements to and maintenance of the City of Pickens Stormwater System, which is the system of conveyances designed or used for collecting or conveying stormwater. The use of the System by each parcel of real property is dependent on factors that influence runoff and create a services demand and property owners and users should finance the Program to the extent they contribute to the service need. The Stormwater fee schedule is based on the principle that users

shall pay to the extent they contribute to the cost of the service. All collected fees will be reserved for related improvements. Stormwater revenue and expenses are included in the utility system budget, but will be tracked as a separate fund for accounting purposes.

The following represent key pieces of the 2010-2011 operating budget:

- Currently, the City has a tax rate of 52 mils. This budget does not include an increase because CPI is negative and there has been no population growth in the past year.
- The budget does not incorporate a cost of living increase. A 3% COLA was given last year in addition to a Christmas bonus. Due to the current economic situation, a COLA is not recommended.
- A hiring freeze is in place for all departments with any open positions. The only hiring will be to replace any employees lost during the year with approval from the Administrator. Currently, there are two positions frozen in the public works department, and streets and sanitation has a part-time employee instead of another full-time driver.
- The budget incorporates 15% increase in cost of health benefits. City will again cover 100% employee health and dental. In midyear budget cuts in 2009-2010, this was reduced to 90% , with employees covering the final 10%.
- Ordinance 2010-02 amends the business license rates by 12%-22%. In addition to this rate reduction, this revenue source is expected to decrease further because it is calculated on gross revenues reported for 2009. A one-time \$100,000 license was received in 2009 and will not be repeated in the 2010-2011 revenues. A 25% reduction from the 2009-2010 actual collections is proposed in the 2010-2011 fiscal year.
- New lease payments will begin in FY 2010-2011 (purchased in FY 2009-2010): CSI payment of \$19,000 for 3 years; \$11,175 for 2009 Chevrolet Impala for Police Department

- South Carolina State Retirement System: The City maintains two cost-sharing, multiple-employer, defined benefit pension plans for its employees. The South Carolina Retirement System requires that employees contribute 6.5% of salary and the South Carolina Police Officers Retirement System requires that employees contribute 6.5% of salary. The employer is required to contribute 9.24% to the Retirement System and 10.65% to the Police Retirement System. *As of July 1, 2010, the employer contribution for the Police Retirement System will increase to 11.13%. This benefit is accounted for in this budget.*
- There is a 3.3% salary decrease place for all City regular full time and part time employees. This savings totals over \$70,000 in salaries and retirement payments.
- There is a 5% transfer from the Utility Fund to the General Fund to cover administrative costs.

## Department Highlights

- Fire Department budget includes the purchase of 5 new airpacks to replace the currently outdated packs. 5 new airpacks are to be purchased each year for the next 4 years to phase the outdated packs out one truck at a time. Funds are also allotted to install generator.
- Police Department budget includes a 2010 Dodge Charger, \$5,000 for the purchase of a new server and battery backup, and \$3,000 for two new radars. Park Ranger has been cut and overtime has been capped to only be used for festivals or emergencies.
- Administration and Hospitality have significant amounts of their total expenditures dedicated to marketing, planning, and grant matches. In addition, several projects will be started on building repairs and are listed in the five year plan including a new phone system, complete new phone wiring to replace the 1970's wiring throughout the building, and \$6,000 to begin updating the 10 year old City Codes.
- Streets and Sanitation is requesting a new garbage truck for the second year in a row estimated at \$125,000. It will take an estimated \$30,000 to refurbish one garbage truck to

last a few more years. This purchase will not be made until later in the year and is contingent upon available funds.

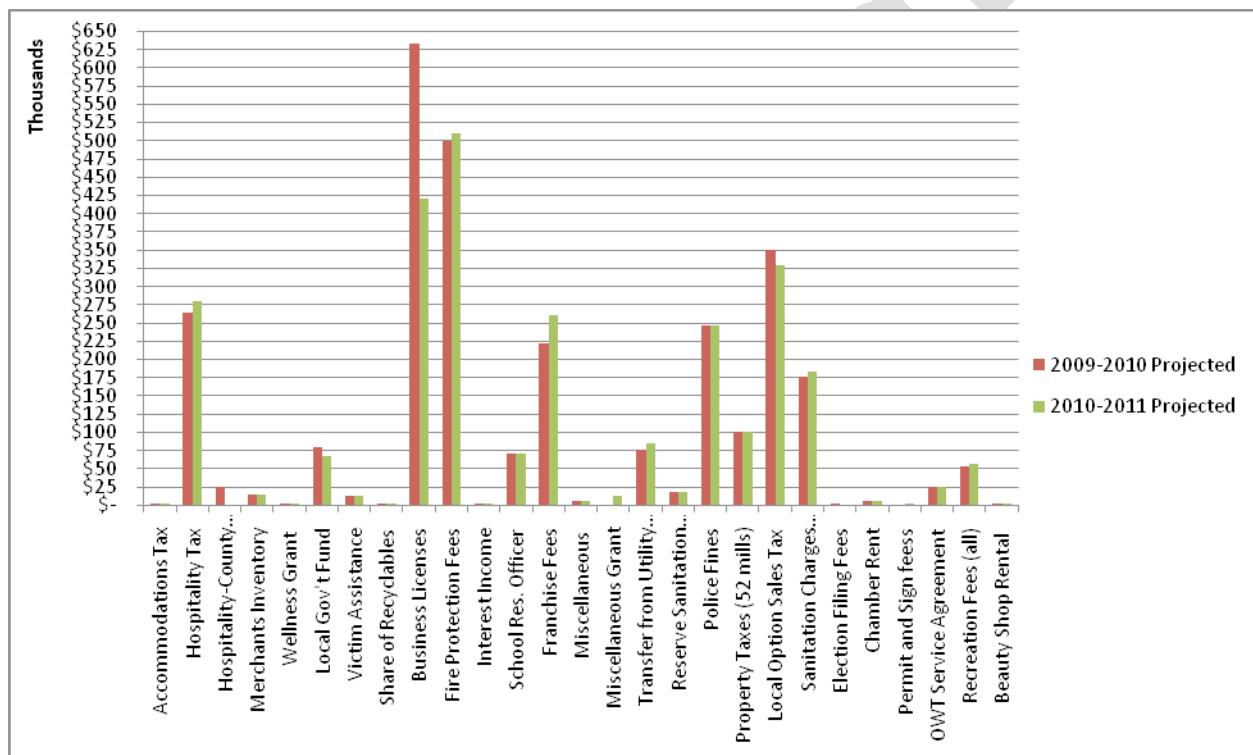
- Grounds Department includes a \$1,000 request for a 110 gallon water tank and walking fertilizer spreader. This will help the department water and maintain the City grounds, planters and welcome signs where it is currently hard to get water too.
- Water Operations and Maintenance has \$400,000 for water and sewer line improvements. \$100,000 of this is from the hwy 8 water line project approved and started in fiscal year 2009-2010 and the remaining \$300,000 is for new projects. As of mid-April, the funds have been carried to pay for the project in FY2010-2011.

Final Reading

# GENERAL FUND

General Fund Revenues are expected to decrease in 2010-2011 from the current fiscal year. The General Fund refers to all revenues and expenditures related to the general operations of the City and is used to record all financial transactions not recorded in other funds. Departments included within the General Fund include: Police, Victim’s Assistance, Fire, Administration and Council, Grounds Maintenance, Recreation, Streets and Sanitation, and Municipal Court.

## FY 2009-2010 Revenues vs. 2010-2011 Revenue Projections



Total Budgeted Revenues 2010-2011: \$ 2,897,951

Total Budgeted Expenditures 2010-2011: \$2,897,951

## Definitions

Property Tax is the tax levied by the City on both real and personal property based on market value, assessment ratio, and millage rate. According to the S.C. Department of Revenue, *Fair Market Value* is the amount for which property can reasonably be expected to sell on the open market with a willing buyer and a willing seller. *Assessment Ratio* is the percentage of your property's value which is subject to taxation. The *Millage Rate* is the amount of mills levied in order to meet the budget of a school district, county, city or other political subdivision. One mill equals 1/1000 of a dollar or 1/10 of a cent. Currently, the millage rate is at 52 mills in the City of Pickens. In South Carolina, legal primary residents have a 4% assessment ratio, while commercial and second homes are higher at 6%. As of January 1, 2007, Act 388 limits a municipality's ability to increase millage for operating purposes. The millage rate can only be increased for general operating purposes the same amount as the previous year's CPI (consumer price index) plus population increase. *2010 is a County reassessment year, and due to the problems in the housing market, it is projected this revenue will decrease in FY 2010-2011, reflecting the decrease in assessed values.*

Franchise Fees are collected on gas, electricity, and cable providers running through the incorporated areas of Pickens. Fees are calculated based on a percentage of gross income by each company and therefore may be affected by the downturns in the economy. Currently the City of Pickens charges the 5% state maximum on all of the following companies: Duke Power, Blue Ridge Electric, Northland Cable, AT&T "U-Verse", and Fort Hill Natural Gas Company. A 5% fee is applied to the City's water utility fund and transferred to the general fund to cover administrative costs.

Business License Fee is an excise tax levied on the privilege of doing business, and the value of the privilege extended is measured by the business's gross receipts. Authorized by SC Code Sec. 5-7-30. The license tax may only be measured by gross income and no other method is authorized with the exception of railroads, telecommunications, and insurance companies. It does not apply to those who work for wages or salary, but only to those in business for themselves. A business license tax is not a property tax. It is a method of requiring a business or occupation to contribute to its share in support of the government as "it regards the profits or advantages of such occupations." *Shane v. Hayne, 4 SC 403 (1873)*. The business license ordinance is enacted to raise revenue and is an ordinance to levy a tax (*State v. Columbia, 6 S.C. 1 (1874)*). *Excerpts from MASC business license handbook 2008.*

Intergovernmental Revenue includes all revenues from the County, the State, and the Federal government. The Aid to Subdivision revenue is transferred quarterly from the Local Government Fund. This transfer represents 4.5% of all state general fund revenues, but has slowly been declining through the budget crisis. In fiscal year 2009-2010, the City of Pickens dropped from

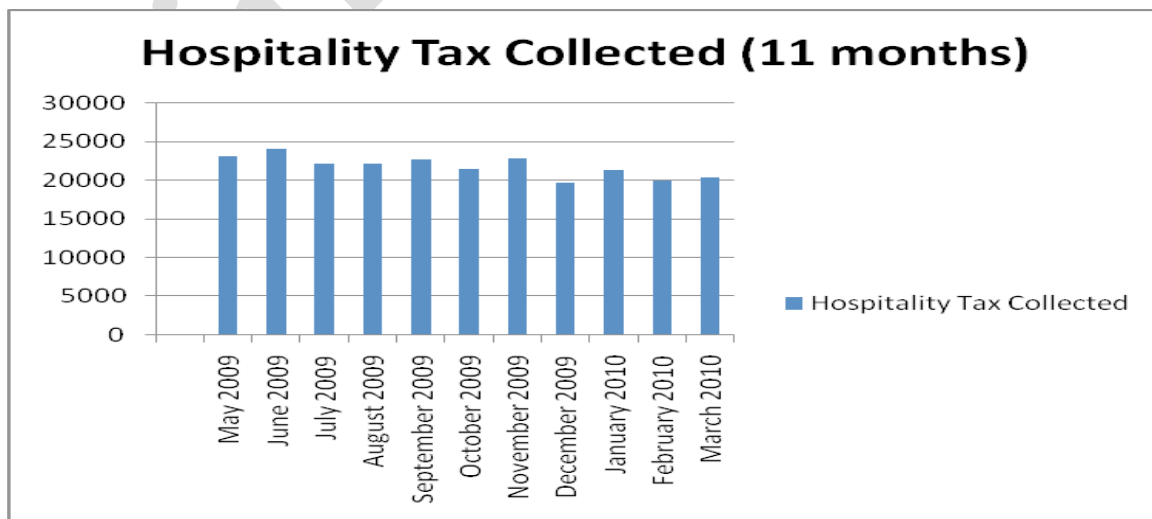
\$96,000 to \$79,000. Another estimated 12% decrease from the State will bring the revenue to \$70,000.

**Fire Protection Fees** represent fees from Pickens County to provide fire protection services in our surrounding areas. The City of Pickens currently holds two county contracts: Shady Grove Fire District is negotiated annually and is budgeted at \$195,000 for FY 2010-2011, steady from last year. Pickens Rural Fire District is projected to bring in \$315,000, which is 95% of all fire fees collected within the district. 5% is retained by the County to cover administrative costs. This contract is up for negotiation in 3 years. Both boards associated with the districts serve as advisory boards, but have no actual authority over the operations of the Pickens Fire Department or the expenditure of funds.

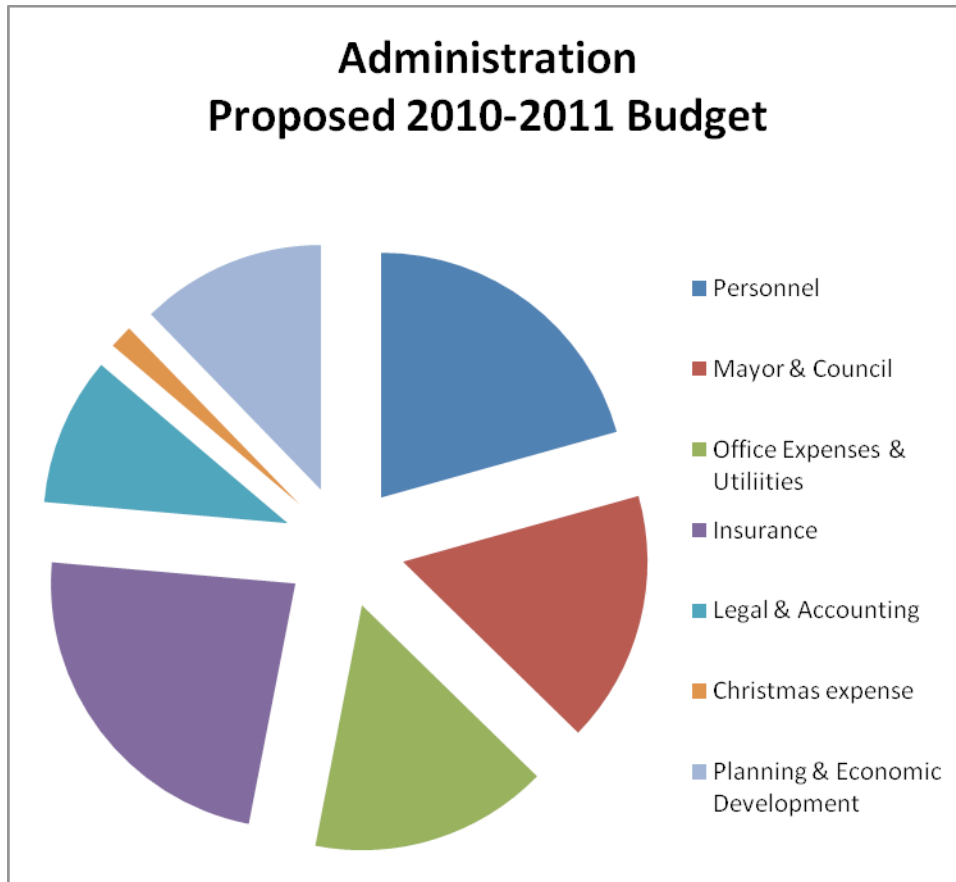
### Special Fund Revenues

**Accommodations Tax** is a tax levied on the rental or charges for accommodations and cannot exceed a cumulative rate of 3%. Similar to the hospitality tax, these revenues are restricted in their use by state law and can only be used on tourism promotion and other related activity. Due to the lack of hotels within the incorporated limits of the City of Pickens, we only receive a small fraction of supplement collections from Pickens County as prescribed by State law.

**Hospitality Tax** is levied on the sale of prepared meals and beverages. The cumulative tax cannot exceed 2%, however a county may impose 1% within the municipality’s limits if it is not already in place. The City of Pickens adopted a 2% hospitality tax pursuant to ordinance 2002-05. The revenues generated are restricted by state law for tourism related buildings and infrastructure. In the City of Pickens, almost all of this revenue is budgeted for lease payments associated with our recreation building and associated parks and facilities. Even with the current downturn in the economy, this revenue stream has stayed relatively stable.

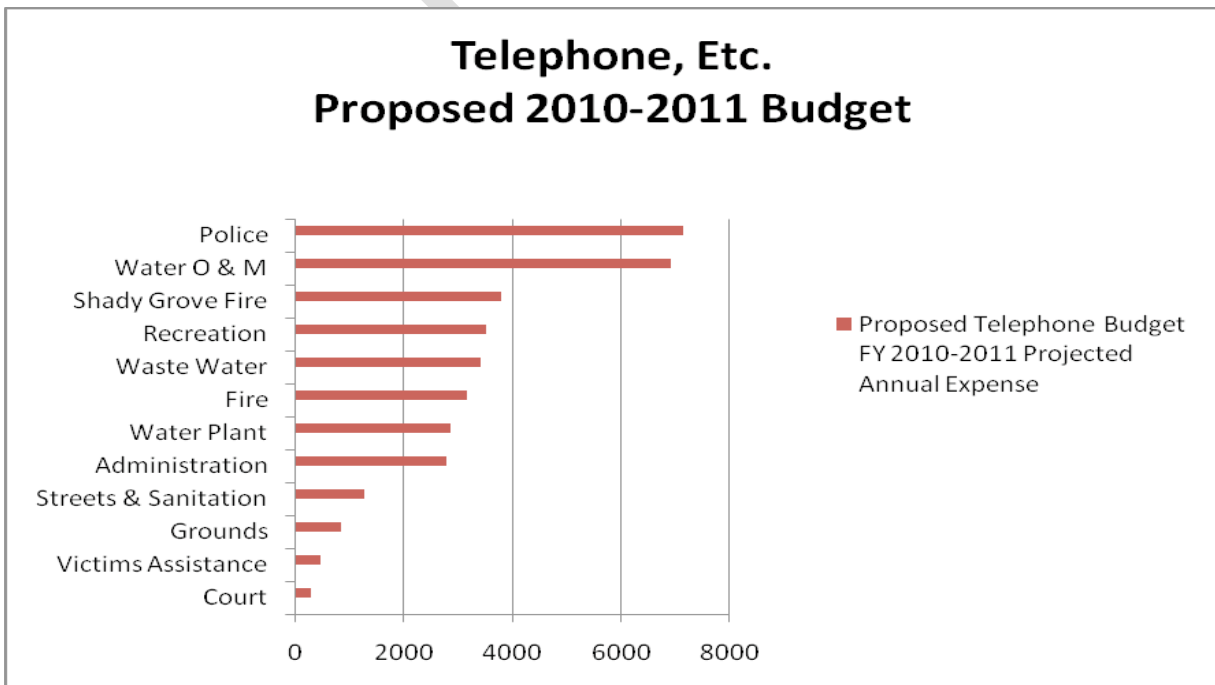


### Administration Proposed 2010-2011 Budget



- Notes:*
- Personnel includes Administrative Salaries, Car Allowance, YMCA Wellness, Health Insurance, Retirement, & Social Security
  - Mayor & Council includes Council & Mayor Salaries, Dues, Conventions, Schools, & Expenses
  - Office Expenses & Utilities includes Office Supplies, Repairs & Maintenance, Chamber Building Maintenance, Office Utilities, Telephone/Internet, Cleaning Service, Miscellaneous Expenses, & CSI contract
  - Insurance includes SCMIRF And SCMIT
  - Legal & Accounting includes Legal, Accounting, & Media Advertising
  - Planning & Economic Development includes Marketing, Business Incubator, & Misc. Grant Expense
- SEE FOLLOWING PAGE

### Telephone, Etc. Proposed 2010-2011 Budget



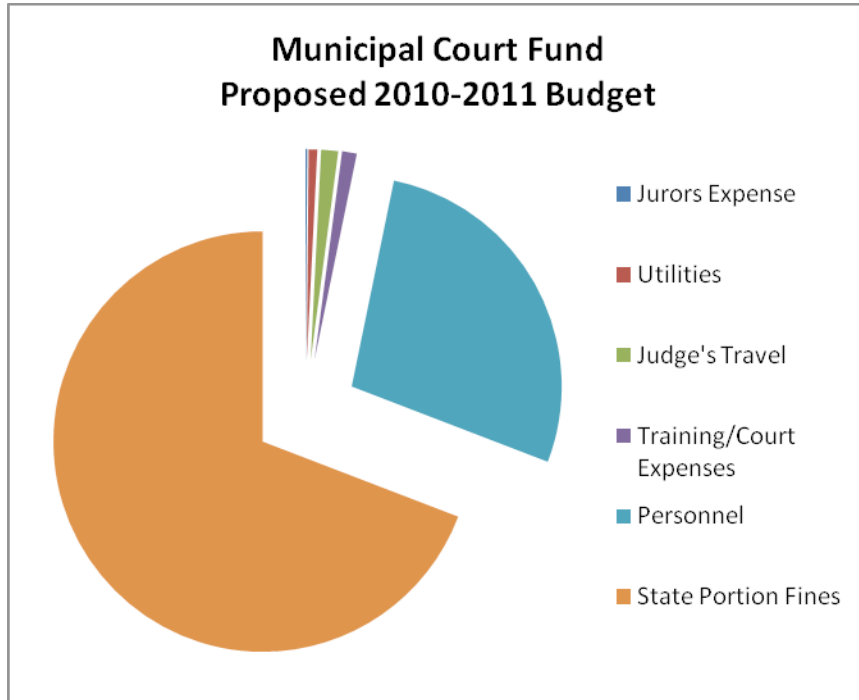
*Note: Telephone and related communication expenses include: Avaya, Verizon Access, Northland Cable, Dish, Charter, USA Mobility, Spirit, and QLT*

*Note: Chart is on previous page.*

## Administration 2010-2011 Budget

	2007-2008 <u>Actual</u>	2008-2009 <u>Actual</u>	Amended 2009-2010	<b>2010-2011 Budget</b>
Administrative Salaries	\$ 102,000	\$ 110,000	\$ 25,000	\$ 43,515
Other earnings			\$ 1,584	\$ 2,800
Council and Mayor Salary	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200
Unemployment			\$ 2,738	\$ -
Benefit Cord.(health insurance)			\$ 7,600	\$ -
YMCA wellness expense				\$ 2,966
Wellness Grant Expense				\$ 1,000
Office Supplies	\$ 8,341	\$ 5,500	\$ 8,200	\$ 6,000
Planning	\$ -	\$ -	\$ 5,700	\$ 8,000
Repairs and Maint.	\$ 5,934	\$ 8,000	\$ 5,000	\$ 10,000
Chamber Building Maint.				\$ 1,000
Christmas Expense	\$ 6,365	\$ 5,500	\$ 3,800	\$ 3,800
Dues, Conv., Schools	\$ 5,777	\$ 5,500	\$ 7,300	\$ 6,200
Mayor & Council Expense	\$ 11,172	\$ 8,000	\$ 14,500	\$ 5,000
Office Utilities	\$ 11,120	\$ 10,000	\$ 7,700	\$ 5,550
Telephone/Internet	\$ 3,266	\$ 4,500	\$ 3,000	\$ 2,783
Election Expense	\$ 1,938	\$ -	\$ 1,000	\$ -
Legal & Accounting	\$ 7,550	\$ 12,000	\$ 16,000	\$ 15,000
Cleaning Service	\$ 5,655	\$ 6,000	\$ 5,100	\$ 4,500
Health Insurance 50%	\$ 4,866	\$ 4,457	\$ 5,232	\$ 5,040
SCMIRF-Insurance 30%	\$ 58,080	\$ 32,000	\$ 33,000	\$ 38,100
SCMIT-Workmen's Comp. 50%	\$ 8,843	\$ 22,000	\$ 25,000	\$ 19,000
Retirement	\$ 9,241	\$ 9,966	\$ 3,927	\$ 6,054
Social Security	\$ 7,812	\$ 9,076	\$ 3,940	\$ 5,012
Misc Grant Expense				\$ 6,000
Misc. Expense	\$ 11,025	\$ 19,484	\$ 2,000	\$ 3,000
Media Advertising			\$ 3,000	\$ 3,000
Legacy Square	\$ 2,621	\$ -	\$ -	\$ -
Capital- City Codes				\$ 6,000
CSI contract	\$ 8,428	\$ -	\$ 5,000	\$ 5,750

Marketing/ Incubater	\$ -	\$ -	\$ -	\$ 10,000
<b>TOTAL</b>	\$ 178,034	\$ 161,983	\$ 214,521	\$ 244,269

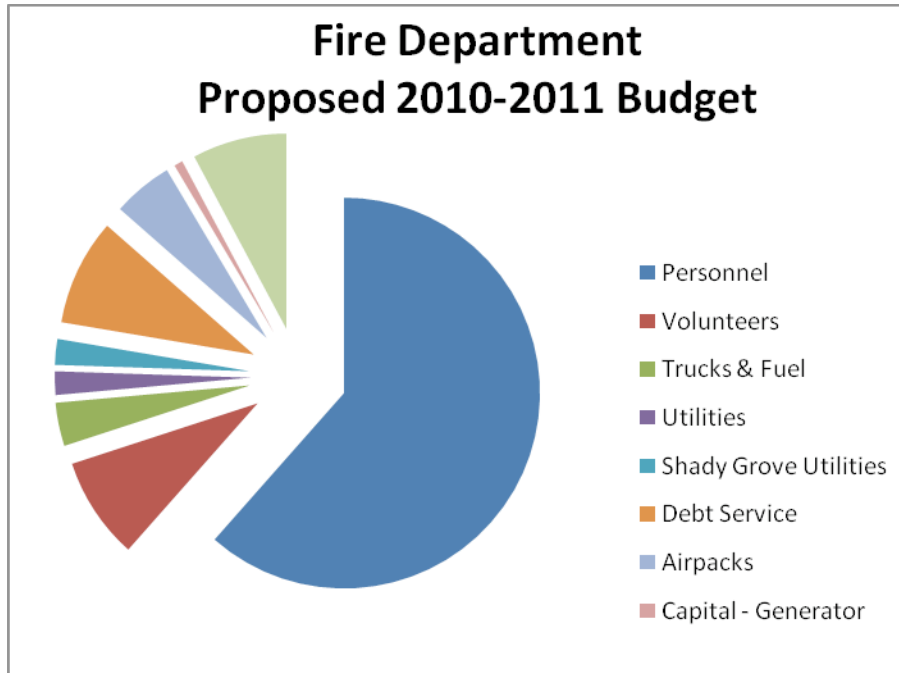


- Notes: 1. *Utilities* includes Telephone and Electricity  
 2. *Personnel* includes Salaries, Social Security, Health Insurance, and Retirement

**Municipal Court**

	<u>2009-2010</u>	<u>2010-2011</u>
Jurors Expense	\$ 250	\$ 250
State Portion Fines	\$ 112,000	\$ 135,000
Court Clerk Salary	\$ 31,824	\$ 31,700
Judge Salary	\$ 11,400	\$ 11,400
Judge's Travel Expense	\$ 1,920	\$ 2,545
Telephone	\$ 350	\$ -
Electricity	\$ 1,300	\$ 1,300
Training/Court Expenses	\$ 1,500	\$ 2,000
Social Security	\$ 3,307	\$ 3,297
Health Insurance	\$ 5,244	\$ 5,040
Retirement	\$ 3,994	\$ 2,929

<b>TOTAL</b>	\$ 173,089	\$ 195,461
--------------	------------	------------

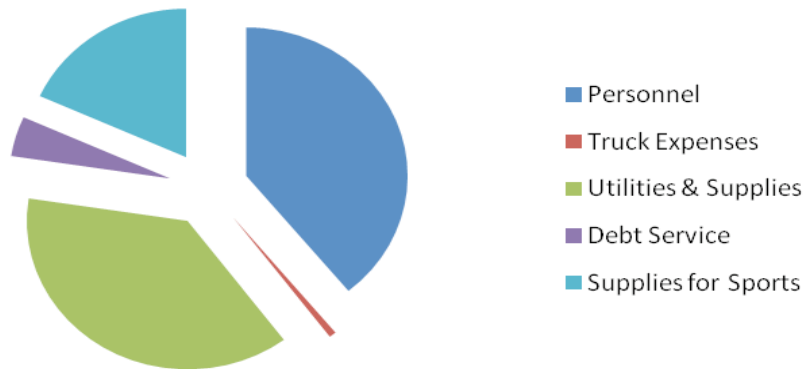


- Notes:*
- Personnel includes Salaries, Overtime, Health Insurance, Social Security, Employer Retirement, YMCA Wellness*
  - Volunteers includes Pay & Insurance*
  - Trucks & Fuel includes Truck Expenses, Repairs, & Fuel*
  - Utilities includes Utilities, Phone, & Radio Maintenance*
  - Shady Grove Utilities includes Telephone, Gas, Power, & Water*
  - Miscellaneous includes Building Repairs, Membership/ Training, Office Supplies, Uniforms, Hepatitis Vaccines, & Health Physicals*

<b>FIRE DEPARTMENT</b>	<u>2008-2009 Budget</u>	<u>2009-2010 Budget</u>	<u>Amended 2009-2010 Budget</u>	<u>2010-2011 Requested</u>
Salaries	\$ 234,950	\$ 246,508	\$ 254,000.00	\$ 221,000
Overtime	\$ 6,000	\$ 7,000	\$ 2,000	\$ 13,410
Volunteer Fire	\$ 45,000	\$ 40,000	\$ 40,050	\$ 42,000
YMCA Wellness Expense				\$ 1,476
Volunteer Insurance			\$ 3,311	\$ 400
Building Repairs	\$ 4,000	\$ 4,000	\$ -	\$ 5,000
Equipment Main't				\$ 5,000
Membership/Training	\$ 10,000	\$ 10,000	\$ 6,500	\$ 4,000
Truck Expense and Repairs	\$ 15,000	\$ 10,000	\$ 9,950	\$ 10,000
Fuel	\$ 11,000	\$ 14,000	\$ 8,689	\$ 8,000
Office Supplies	\$ 11,000	\$ 11,000	\$ 7,000	\$ 8,000
Shady Grove telephone				\$ 3,800
Shady Grove Power & Gas				\$ 5,404
Shady Grove Water				\$ 1,515
Utilities	\$ 4,500	\$ 4,000	\$ 3,500	\$ 2,595
Phone	\$ 7,200	\$ 7,000	\$ 5,000	\$ 3,170
Radio Maitenance		\$4,000	\$ 3,000	\$ 4,000
Uniforms	\$ 3,500	\$ 2,000	\$ 6,500	\$ 6,500
Health Insurance	\$ 31,198	\$ 37,800	\$ 36,624	\$ 35,280
Hepatitis Vaccine	\$ 500	\$ 250	\$ 250	\$ 250
Social Security	\$ 17,974	\$ 18,858	\$ 19,431	\$ 17,932
Employer Retirement	\$ 24,200	\$ 22,334	\$ 21,067	\$ 26,090
Health Physicals	\$ 9,000	\$ 9,000	\$ 6,800	\$ 8,000
Debt Service	\$ 53,204	\$ 53,204	\$ 52,000	\$ 44,204
Airpacks			next FY	\$ 25,000

Capital- Generator	\$ 25,000	\$ -	\$ -	\$ 3,600
<b>TOTAL</b>	\$ 513,226	\$ 500,953	\$ 485,672	\$ 505,626

## Recreation Department Proposed 2010-2011 Budget



- Notes:*
- Personnel includes Salaries, YMCA Wellness, Health Insurance, Retirement, Social Security*
  - Utilities & Supplies includes Office Supplies, Maintenance, Electricity, Heat, & Telephone*
  - Supplies for Sports includes Basketball, Soccer, Volleyball, Baseball, Football, & Summer Camp*

## Recreation

	2007-2008 Actual	2008-2009 Actual	Amended 2009-2010 Budget	2010-2011 Requested
Salaries	\$ 95,126	\$ 62,000	\$ 81,806	\$ 60,900
Part Time Help				\$ 6,000
YMCA Wellness Expense	\$ -			\$ 984
Fuel & Truck Expense	\$ 6,167	\$ 1,000	\$ 1,200	\$ 1,650
Office Supplies			\$ 1,300	\$ 2,200
Maintenance	\$ 45,830	\$ -	\$ 11,000	\$ 10,000
Electricity & Heat	\$ 36,224	\$ 55,000	\$ 56,000	\$ 70,000
Telephone	\$ 5,208	\$ 2,500	\$ 3,300	\$ 3,505
Health Insurance	\$ 9,822	\$ 8,914	\$ 10,464	\$ 10,080
Retirement	\$ 6,657	\$ 4,991	\$ 5,818	\$ 5,821
Social Security	\$ 7,281	\$ 4,743	\$ 4,817	\$ 4,659
Debt Service	\$154,293	\$155,000	\$ 10,000	\$ 10,000
Sports Equipment				\$ 3,500
Capital Expense	\$110,352	\$ 3,500	\$ -	\$ -
Basketball	\$ -	\$ -	\$ 10,500	\$ 9,000
Soccer	\$ -	\$ -	\$ 5,000	\$ 5,000
Volleyball	\$ -	\$ -	\$ 9,300	\$ 5,000
Summer Camp				\$ 1,000
Concessions				\$ 2,000

Baseball	\$ -	\$ -	\$ 11,000	\$ 10,000
Football	\$ -	\$ -	\$ 8,300	\$ 8,000
<b>TOTAL</b>	\$476,960	\$297,648	\$ 229,805	\$ 229,299

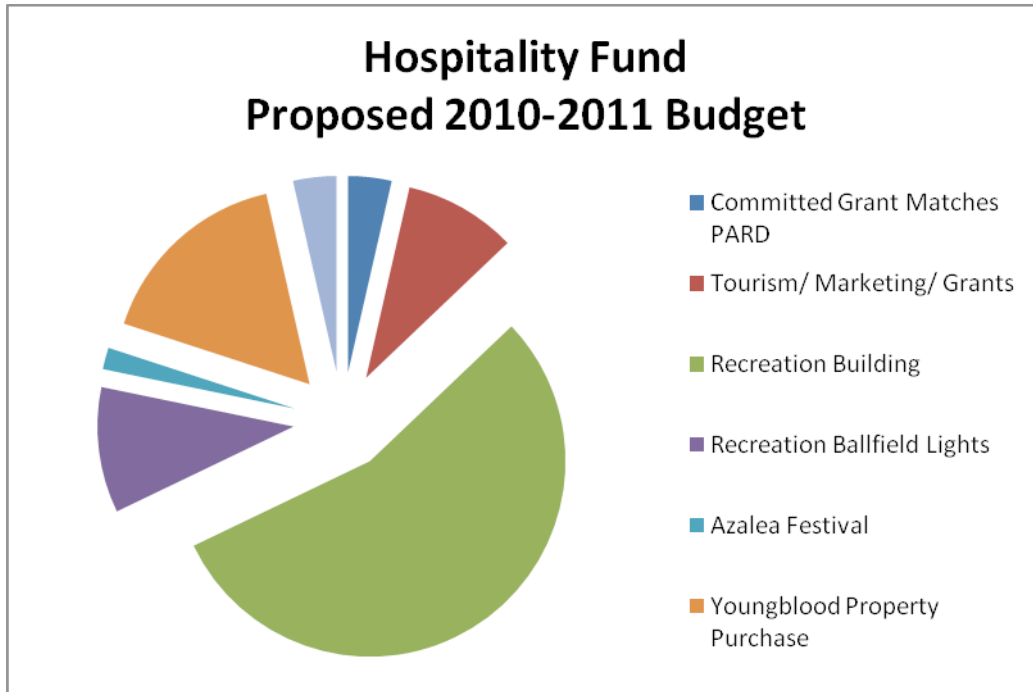
## Streets & Sanitation Department Proposed 2010-2011 Budget



- Notes:*
- Personnel includes Salaries, Overtime, Social Security, Health Insurance, Retirement, YMCA Wellness, Hepatitis Vaccine*
  - Trucks includes Truck & Equipment Expenses, and Fuel*
  - Supplies includes Street Maintenance Expenses, Uniforms, Chemicals, Signs, Christmas Lights, & Safety Equipment*
  - Utilities includes Electricity for the City, Telephone, & Shop Utilities*
  - County Fees includes Pickens County Tipping Fees & Recycling Expense*

	2007-2008 Actual	2008-2009 Actual	Amended 2009-2010 Budget	2010-2011 Requested
Salaries	\$ 245,705	\$ 193,332	\$ 206,125	\$ 197,280
Overtime	\$ 10,959	\$ 4,500	\$ 4,500	\$ 4,500
Social Security	\$ 19,645	\$ 14,790	\$ 15,769	\$ 15,436
Health Insurance	\$ 47,829	\$ 35,654	\$ 36,624	\$ 40,320
Retirement	\$ 18,044	\$ 15,563	\$ 19,046	\$ 18,644
YMCA Wellness Expense				\$ 1,476
Truck/ Equipment Expense	\$ 55,316	\$ 30,500	\$ 14,000	\$ 14,000
Fuel	\$ -		\$ 19,000	\$ 18,000
Street Maint. Expense	\$ 47,578	\$ 8,500	\$ 6,500	\$ 6,500
Electricity- City	\$ 38,970	\$ 43,000	\$ 44,000	\$ 46,000
Telephone	\$ 2,738	\$ 2,000	\$ 3,110	\$ 1,269
Shop Utilities	\$ 4,471	\$ 3,500	\$ 3,000	\$ 3,835
Uniforms	\$ 3,988	\$ 2,250	\$ 1,500	\$ 1,800
Chemicals	\$ 705	\$ 2,000	\$ -	\$ -
Signs	\$ 218	\$ 1,500	\$ 800	\$ 2,000
Hepatitis Vaccine	\$ -	\$ 350	\$ 250	\$ 350
Christmas Lights	\$ 205	\$ 800	\$ -	\$ 2,000
Safety Equipment	\$ 1,814	\$ 1,000	\$ 3,500	\$ 1,000
Capital Expense	\$ 19,935	\$ 4,000	\$ -	\$ -
Debt Service	\$ 21,151	\$ 22,000	\$ 22,000	\$ 23,927

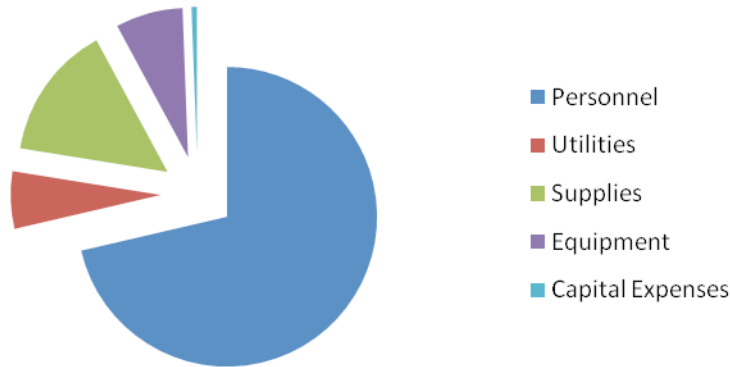
Pickens County Tipping Fee		\$ 22,000	\$ 22,000	\$ 25,000
Recycling Expense	\$ 6,852	\$ 21,500	\$ 15,000	\$ 15,000
<b>TOTAL</b>	\$ 546,123	\$ 428,739	\$ 438,724	\$ 438,338



### Hospitality Fund

<b>Expenditure</b>	<b>Amended 2009-2010 Budget</b>	<b>2010-2011 Requested</b>
Committed Grant Matches	\$ 12,000	\$ 36,062
Recreation Building	\$ 154,000	\$ 154,000
Recreation Ballfield Lights	\$ 29,000	\$ 29,000
Festivals	\$ 5,000	\$ 4,000
Youngblood Property Purchase	\$ 50,000	\$ 45,938
Fireworks 4th of July	\$ 10,000	\$ 10,000
<b>TOTAL</b>	<b>\$ 264,000</b>	<b>\$ 279,000</b>

### Grounds Maintenance Department Proposed 2010-2011 Budget

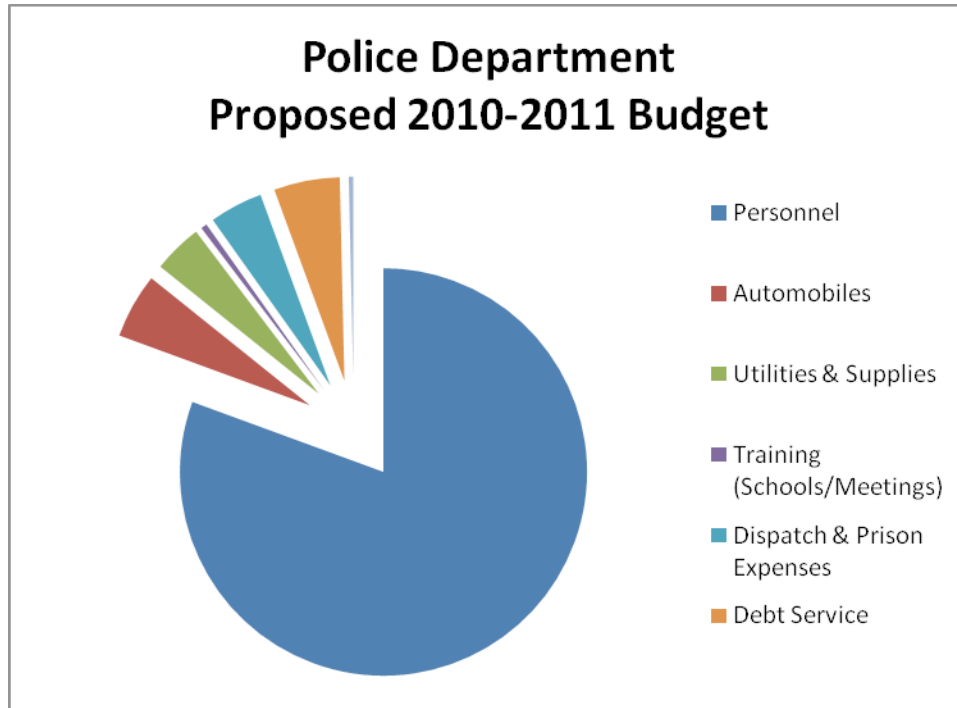


- Notes:*
- Personnel* includes Salaries, Health Insurance, Retirement, Social Security, & YMCA Wellness
  - Utilities* includes Office Power, Telephone, Office Supplies, & Athletic Facilities Maintenance
  - Supplies* includes Uniforms, Safety Equipment, Janitorial Supplies, Chemicals & Fertilizer, Seed & Sod, Trees, Plants & Soil, & Irrigation Supplies
  - Equipment* includes Truck & Equipment Maintenance, & Fuel

### Grounds Maintenance

	2008-2009 Actual	Amended 2009-2010 Budget	<b>2010-2011 Requested</b>
Grounds Maint. Salaries	\$100,000	\$94,000	<b>\$86,725</b>
Overtime	\$2,000	\$739	
YMCA Wellness Expense			<b>\$492</b>
Fuel	\$6,000	\$5,000	<b>\$5,000</b>
Uniforms	\$1,200	\$1,000	<b>\$500</b>
Safety Equipment	\$500	\$100	<b>\$500</b>
Office Power			<b>\$400</b>
Telephone	\$1,562	\$900	<b>\$840</b>
Office Supplies	\$150	\$150	<b>\$150</b>
Health Insurance	\$11,224	\$15,696	<b>\$15,120</b>
Retirement	\$9,240	\$8,686	<b>\$8,686</b>
Janitorial Supplies	\$0	\$4,500	<b>\$4,500</b>
Social Security	\$7,650	\$7,191	<b>\$6,634</b>
Chemicals and Fertilizer	\$15,095	\$13,000	<b>\$11,000</b>
Seed and Sod	\$2,639	\$1,000	<b>\$1,000</b>
Trees, Plants and Soil	\$1,960	\$3,000	<b>\$4,000</b>
Irrigation Supplies	\$1,404	\$1,500	<b>\$1,000</b>
Athletic Facilities Maint.	\$21,360	\$9,000	<b>\$9,000</b>

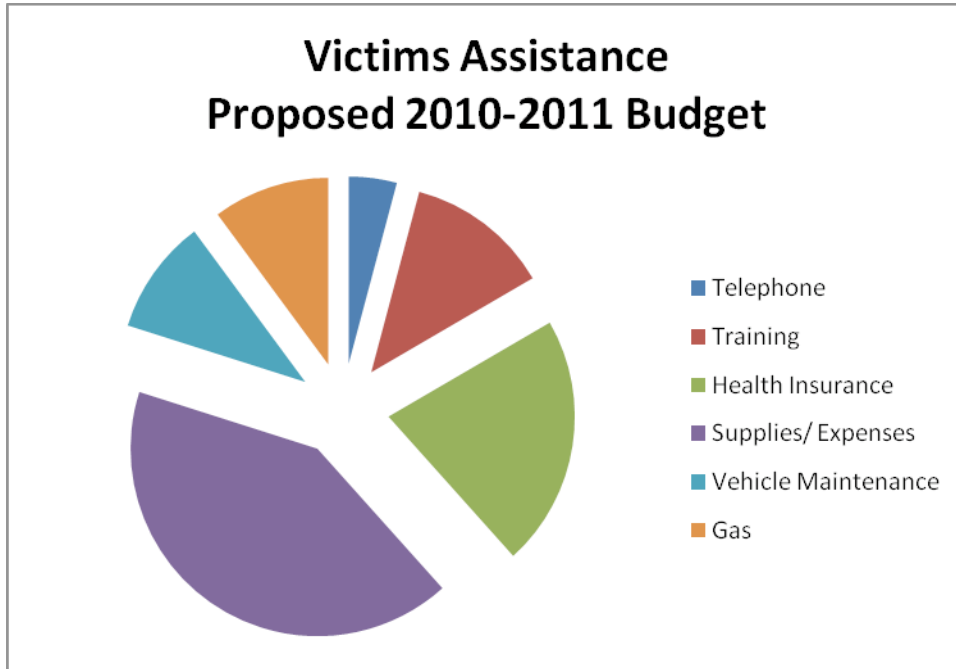
Truck and Equip. Maint.	\$8,785	\$7,250	<b>\$7,250</b>
Capital	\$8,785	\$2,000	<b>\$1,000</b>
<b>TOTAL</b>	<b>\$199,554</b>	<b>\$174,712</b>	<b>\$163,797</b>



- Notes:*
1. Personnel includes Salaries, Overtime, Park Ranger, YMCA Wellness, Hepatitis Vaccine, Health Insurance, Retirement, Social Security
  2. Automobiles includes Fuel & Automobile Expenses
  3. Utilities & Supplies includes Electricity, Supplies, Telephone, Radio Maintenance, & Uniforms, Donations, & Miscellaneous
  4. Dispatch & Prison Expenses Includes Dispatch, Prisoner Boarding & Lodging, & Legal Fees

	2007-2008 Actual	2008-2009 Actual	Amended 2009-2010 Budget	2010-2011 Requested
Salaries	\$ 523,025	\$ 479,696	\$ 505,000	\$ 487,000
Overtime	\$ 19,423	\$ 15,000	\$ 11,300	\$ 5,000
Park Ranger	\$ -	\$ 8,000	\$ 6,900	\$ -
YMCA wellness expense				\$ 4,428
Schools/Meetings	\$ 5,554	\$ 7,000	\$ 4,000	\$ 4,000
Legal Fees	\$ 5,215	\$ 5,000	\$ 5,000	\$ 5,000
Automobile Expense	\$ 15,892	\$ 15,000	\$ 14,000	\$ 12,000
Electricity				\$ 2,593
Fuel	\$ 35,104	\$ 30,000	\$ 30,000	\$ 30,000
Supplies	\$ 48,083	\$ 15,000	\$ 14,000	\$ 10,000
Telephone	\$ 6,964	\$ 7,500	\$ 8,000	\$ 8,261
Radio Maintenance	\$ 1,067	\$ 1,500	\$ 1,500	\$ 1,600
Uniforms	\$ 4,616	\$ 5,000	\$ 2,500	\$ 3,000
Dispatch Expense	\$ 17,500	\$ 25,000	\$ 25,000	\$ 25,000
Boarding and Lodging (prisoner)	\$ 1,971	\$ 2,500	\$ 4,500	\$ 4,500
Hepatitis Vaccine	\$ -	\$ 200	\$ 200	\$ 200
Health Insurance	\$ 64,884	\$ 62,395	\$ 75,864	\$ 73,080
Retirement Employer 11.13%	\$ 48,339	\$ 48,585	\$ 53,783	\$ 54,760
Employer Social Sec.	\$ 41,493	\$ 37,232	\$ 38,633	\$ 37,638
Donations			\$ 7,768	\$ 5,000
Miscellaneous	\$ -	\$ 2,500	\$ 1,000	\$ 1,500

Unemployment	\$ -	\$ 500	\$ 1,000	\$ -
Debt Service - Cars	\$ 48,045	\$ 49,597	\$ 40,000	\$ 42,565
Capital Expenses	\$ 55,793	\$ 7,800	\$ -	\$ 3,000
<b>TOTAL</b>	\$ 942,968	\$ 825,005	\$ 849,947	\$ 820,125



### Victims Assistance Fund

	Amended 2009-2010 Budget	<b>2010-2011 Requested</b>
Telephone	500	500
Training	1,500	1,500
Health Insurance	2,616	2,520
Supplies/ expenses	5,000	4,296
Vehicle Maintenance	1,200	2,000
Gas	1,220	1,220
Fund Balance		10,000
<b>TOTAL</b>	<b>12,036</b>	<b>22,036</b>

# ENTERPRISE FUND

Stormwater Fund has been created under City ordinance 2010-01 to meet the strict criteria mandated by DHEC and EPA to all MS4 permit holders. This unfunded mandate has forced the City to create a fee assessed on all properties within the incorporated area based on acreage and zoning. This method places a fee on properties based on the extent to which they contribute to the system through zoned use and the size of the lot. This is the first year the fund is in place and with a base rate of \$24, it is estimated the budget will be between \$100,000 and \$140,000. The Stormwater Manager on staff will be the Streets and Sanitation Supervisor with assistance from the City Administrator and a contract engineer.

## Stormwater Utility First Year Projections Stormwater Utility

	<u>2010-2011 Budget</u>
<b>Expenses</b>	
Personal Expenses	\$ 36,750
Operating Expenses	\$ 63,250
Engineering	\$ 25,000
<u>Capital</u>	\$ -
Total	\$ 125,000
<b>Revenues</b>	
	<u>est. 2010-2011</u>
SW Fees	\$ 125,000
Misc.	\$ -
Total	\$ 125,000
Surplus (Deficit)	\$ -

\*\*personal expenses include staff "stormwater manager" 1/2 salary and 1/4 admin. salary



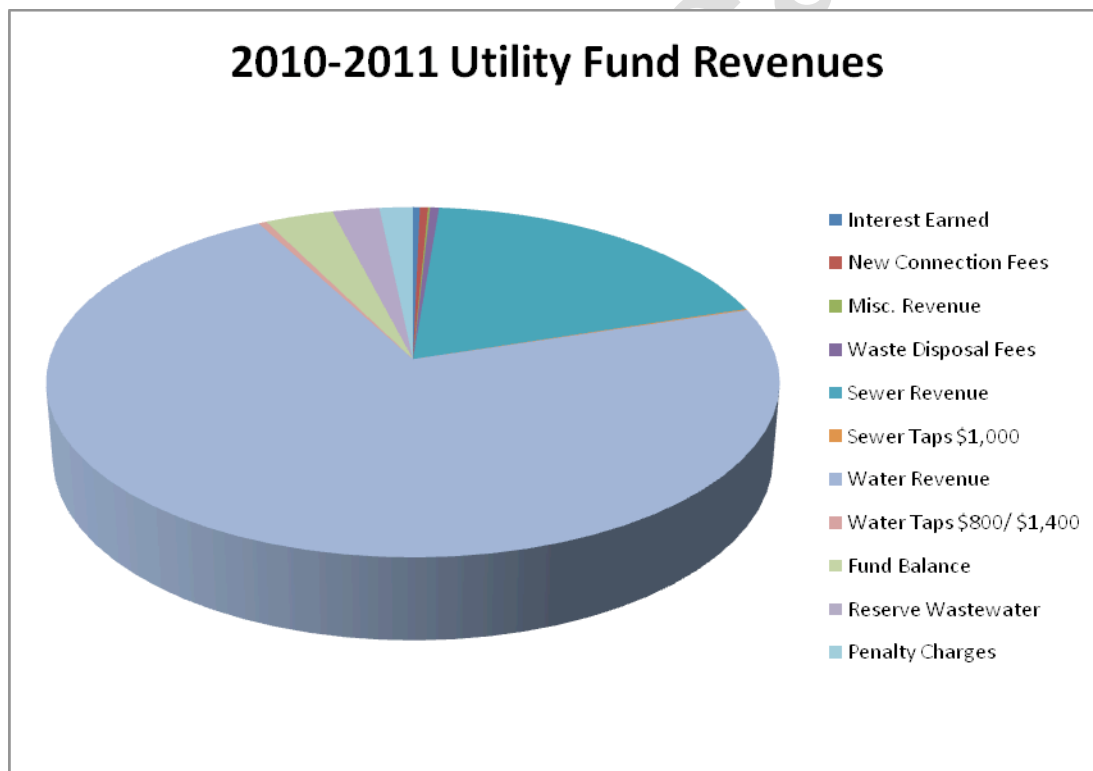
### Debt Service—General Fund and Utility Fund

<b>Debt Service General Fund</b>	<u>2006/2007</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/1011</u>	<u>2011/ 2012</u>	<u>2012/2013</u>	<u>2013/2014</u>
Crown Victorias (3)	\$ 21,224	\$ 21,224						
Crown Victoria/Blazer			\$ 19,890	\$ 19,890	\$ 19,890			
Crown Vic/ Explorer 2005	\$ 19,597	\$ 19,597	\$ 19,597					
Blazer		\$ 8,000	\$ 8,000	\$ 8,000				
Crown Victoria	\$ 9,690							
Impala (6/4/2009)					\$ 11,175	\$ 11,175	\$ 11,175	
Impala (2008)			\$32,000					
Crown Victoria			\$ 11,500	\$ 11,500	\$ 11,500			
<b>Dodge Charger</b>						\$ 10,000	\$ 10,000	\$ 10,000
Fire Truck (Pierce Pumper)	\$ 30,333	\$ 30,333	\$ 30,333	\$ 30,333	\$ 30,333	\$ 30,333	\$ 30,333	\$ 30,333
Fire Truck (Brush)	\$ 13,871	\$ 13,871	\$ 13,871	\$ 13,871	\$ 13,871	\$ 13,871		
Truck for Fire Chief		\$ 8,000	\$ 8,000	\$ 8,000				
Service Truck		\$ 8,000	\$ 8,000	\$ 8,000				
Chevrolet Colorado (Rec)			\$ 10,000	\$ 10,000	\$ 10,000			
Grapple Truck (80,900)	\$ 13,927	\$ 13,927	\$ 13,927	\$ 13,927	\$ 13,927	\$ 13,927	\$ 13,927	
CSI Debt service					\$ 9,500	\$ 9,500	\$ 9,500	
	\$ 108,642	\$ 122,952	\$ 175,118	\$ 123,521	\$ 120,196	\$ 88,806	\$ 74,935	
<b>Utility Fund Debt</b>								
F-450 (Henry)			\$ 10,000	\$ 10,000	\$ 10,000			
Colorao (Brian)			\$ 10,000	\$ 10,000	\$ 10,000			
CSI (half)					\$ 9,500	\$ 9,500	\$ 9,500	

<b>Total</b>			<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$29,500.00</b>			

# UTILITY FUND

Utility Fund is comprised of all revenues and expenditures related to the water and sewer operations of the City and is used to record all financial transactions related to the operations and maintenance of Pickens water district. Currently, Pickens Water serves over 4,400 water customers and 2 large wholesalers (Six Mile Water District and Bethlehem-Roanoke). Pickens Wastewater Department is currently contracted with The Reserve at Lake Keowee to handle the operations of their small wastewater treatment plant. Departments included within the Utility Fund include: Operations and Maintenance, Water Treatment Plant, and Wastewater Plant.



Total Revenues \$2,919,500

Total Expenditures \$ 2, 854,024

*Contingencies \$ 65,476*

Grand Total Expenses \$ 2, 919, 500

Revenue Bonds - Utility Fund The City issues bonds to provide funds for the acquisition and construction of major capital facilities. The bonds payable to date are comprised of:

- The City is obligated under a note payable to the South Carolina Water Quality Revolving Fund Authority. The note is pledged by all revenues of the City's Waterworks and Sewer System. The loan amount of \$1,860,000 is due in quarterly installments of \$34,631, including interest, through January 1, 2019; interest at 4.25%
- \$230,000 Waterworks and Sewer System Improvements Revenue Bonds 1979, due in monthly installments of \$1,118 including interest, through November 30, 2019; interest at 5%. \$94, 412 remaining as of April 2009.
- \$150,000 Waterworks and Sewer System Improvement Revenue Bonds of 1982, due in monthly installments of \$729, including interest, through March 30, 2022; interest at 5%. Remaining \$77,349
- \$286,092 Waterworks and Sewer System Improvement Revenue Bonds of 1984, due in monthly installments of \$1,575, including interest, through January 25, 2013; interest at 5%. Remaining \$54,707
- \$1,577,500 Waterworks and Sewer System Improvement Revenue Bonds of 1998, due in monthly installments of \$7,099, including interest, through November 30, 2038; interest at 4.5%. Remaining \$1,386,753
- \$568,000 Waterworks and Sewer System Revenue Bond Anticipation Note of 2009.
- Total: \$2,181,221

Bond Expense	2007-2008	2008-2009	2009-2010	2009-2010	2010-2011
	Budget	-	Budget	amended	Budget
Bank of NY acct. 442194	\$0	\$0	\$0	\$0	\$0
1979 Bond & Interest Fund	\$11,406	\$11,406	\$11,406	\$13,416	\$13,416
1979 Cushion Fund	\$0	\$0	\$0	\$1,344	\$1,344
1982 Bond & Interest Fund	\$7,437	\$7,437	\$7,437	\$8,748	\$8,748
1982 Cushion Fund	\$0	\$0	\$0	\$876	\$876
1984 Bond & Interest Fund	\$16,059	\$16,059	\$16,059	\$18,900	\$18,900
1984 Cushion Fund	\$0	\$0	\$0	\$1,884	\$1,884
1991 Bond & Interest Fund	\$0	\$0	\$0	\$0	\$0
1991 Cushion Fund	\$4,719	\$4,719	\$4,719	\$0	\$0
1998 Bond & Interest Fund	\$63,891	\$63,891	\$63,891	\$85,188	\$85,188

1998 Cushion Fund	\$8,520	\$8,520	\$8,520	\$5,148	<b>\$5,148</b>
SRF Loan	\$138,522	\$138,522	\$138,522	\$113,096	<b>\$124,738</b>
Misc. Fees	\$429	\$429	\$429	\$0	<b>\$0</b>
Total	\$250,983	\$250,983	\$250,983	\$248,060	<b>\$260,242</b>

Final Reading

<b>WATER/SEWER MAINT.</b>	<b>2008-2009</b>	<b>2009-2010</b>	<b>2009-2010</b>	<b>2010-2011</b>
	<b>Budget</b>	<b>Budget</b>	<b>Amended</b>	<b>Budget</b>
O & M Salaries	\$ 412,000	\$ 372,119	\$ 415,455	\$ 337,000
1/2 Council Salary				\$ 19,200
YMCA Wellness Expense				\$ 948
Other earnings			\$ 2,520	\$ 2,800
Christmas Expense 1/2				\$ 3,800
O&M Overtime	\$ 22,000	\$ 24,000	\$ 16,000	\$ 10,000
Engineering expense	\$ 30,000	\$ 30,000	\$ 40,000	\$ 50,000
Legal Services	\$ 3,000	\$ 3,000	\$ 13,000	\$ 13,000
Office Supplies	\$ 8,000	\$ 42,000	\$ 47,000	\$ 36,460
Dues, Schools, Meetings	\$ 8,000	\$ 8,000	\$ 6,000	\$ 3,000
State Permit Fees	\$ 20,000	\$ 5,000	\$ 5,000	\$ 3,500
Truck Expense- Gas				\$ 14,000
Truck- Maint'n	\$ 20,000	\$ 32,000	\$ 20,000	\$ 8,000
System Power	\$ 23,000	\$ 25,000	\$ 25,000	\$ 25,000
Telephone Expense	\$ 8,000	\$ 10,500	\$ 11,000	\$ 7,000
Shop - Power/Gas	\$ 7,000	\$ 6,000	\$ 3,000	\$ 2,532
Supplies and Maint	\$ 25,000	\$ 25,000	\$ 15,000	\$ 18,000
Radio Maint.	\$ -	\$ -	\$ -	\$ -
Accounting	\$ 7,500	\$ 8,000	\$ 15,000	\$ 13,000
Bank Fees	\$ 6,000	\$ 6,000	\$ 7,000	\$ 7,000
O&M Uniforms	\$ 3,200	\$ 3,500	\$ 5,000	\$ 4,000
Water Chemicals	\$ -	\$ -	\$ -	\$ 3,000
5% Utility Transfer to GF	\$ -	\$ -	\$ -	\$ 140,975
Ashpalt Patching	\$ -	\$ -	\$ 5,000	\$ 22,000
Town Creek Lagoon	\$ -	\$ -	\$ -	\$ -
Health Insurance	\$ 57,938	\$ 48,600	\$ 52,320	\$ 50,400
Insurance - SMIRF 1/3 70%	\$ 50,000	\$ 60,000	\$ 93,800	\$ 29,625
Retirement	\$ 33,166	\$ 33,714	\$ 38,388	\$ 33,837
Social Security	\$ 31,518	\$ 28,467	\$ 31,782	\$ 26,550
SCMIT 50%	\$ 21,000	\$ 25,000	\$ 8,333	\$ 19,000
Misc. Expense	\$ 1,578	\$ 8,000	\$ 5,000	\$ 5,000
Office Equip.	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Unemployment	\$ -	\$ -	\$ 16,388	\$ -
Water Line Contingency	\$ -	\$ -	\$ 18,000	\$ 10,000
Meters and Boxes	\$ 60,000	\$ 60,000	\$ 25,000	\$ 20,000
Pipe and parts	\$ -	\$ -	\$ -	\$ 4,000
Water Tanks	\$ -	\$ -	\$ -	\$ 40,000
Water/Sewer Improvements	\$ 270,000	\$ 265,300	\$ 192,000	\$ 400,000
Capital Item (mapping)		\$ 34,700	\$ 34,700	\$ 40,000
Capital Item (Ford Ranger)			\$ 10,000	\$ 14,000
Debt Service			\$ 8,000	\$ 19,500
<b>TOTALS</b>	<b>\$ 1,129,900</b>	<b>\$ 1,165,900</b>	<b>\$ 1,186,687</b>	<b>\$ 1,458,126</b>

## WASTEWATER DEPARTMENT

<b>WASTEWATER</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2009-2010</b>	<b>2009-2010</b>	<b>2010-2011</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Amended</b>	<b>Budget</b>
Wastewater Salaries	\$ 63,628	\$ 65,166	\$ 67,079	\$ 93,000	\$ 71,500
Wastewater Overtime	\$ 13,122	\$ 12,000	\$ -	\$ 10,000	\$ 2,500
YMCA Wellness Expense					\$ 984
Office Supplies	\$ 514	\$ 500	\$ 500	\$ 1,000	\$ 500
Safety Budget				\$ 1,000	\$ 1,000
Dues, Schools, Meetings	\$ 1,360	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Sludge Disposal	\$ 46,500	\$ 60,000	\$ 50,000	\$ 50,000	\$ 50,000
Truck (gas)	\$ 6,415	\$ 8,000	\$ 8,000	\$ 5,500	\$ 5,500
Truck Repairs				\$ 3,000	\$ 3,000
Power	\$ 86,731	\$ 75,000	\$ 65,000	\$ 90,000	\$ 93,100
Telephone Expense	\$ 2,532	\$ 2,500	\$ 2,500	\$ 2,500	\$ 3,425
Six Mile Water Expense	\$ 640	\$ 800	\$ 800	\$ 900	\$ 750
Uniforms	\$ 870	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500
Chemicals	\$ 107	\$ 1,500	\$ 500	\$ 1,600	\$ 1,500
Wastewater Maint. & Equip	\$ 34,251	\$ 20,000	\$ 30,000	\$ 10,000	\$ 10,000
Health Insurance	\$ 10,368	\$ 8,914	\$ 10,800	\$ 7,848	\$ 10,080
Retirement	\$ 7,439	\$ 5,246	\$ 6,077	\$ 8,593	\$ 6,838
Social Security	\$ 23,449	\$ 4,985	\$ 5,132	\$ 7,115	\$ 5,661
SCMIRF 1/3	\$ 593	\$ -	\$ -	\$ 8,333	\$ 29,625
Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment/Repairs	\$ 7,627	\$ 20,000	\$ 15,000	\$ 10,000	\$ 10,000
Lab Supplies/Testing	\$ 16,824	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000
Capital					
Debt Service					\$ 10,000
<b>TOTALS</b>	<b>\$ 322,970</b>	<b>\$ 308,611</b>	<b>\$ 285,888</b>	<b>\$ 324,889</b>	<b>\$ 330,463</b>

## Water Plant

<b>WATER PLANT</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2009-2010</b>	<b>2009-2010</b>	<b>2010-2011</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>amendments</b>	<b>Budget</b>
Water Plant Salaries	\$ 168,137	\$ 199,865	\$ 162,638	\$ 157,000	\$ 176,000
Overtime	\$ 812	\$ 1,000	\$ -	\$ 2,000	\$ 2,500
YMCA Wellness Expense					\$ 1,476
Greenville Water	\$ 82,086	\$ 45,000	\$ 75,000	\$ 80,000	\$ 100,000
Engineering	\$ 216,033	\$ 20,000	\$ 80,000	\$ 79,517	\$ 50,000
Supplies & Misc.	\$ 1,840	\$ 6,000	\$ 3,000	\$ 3,000	\$ 3,000
Schools, Dues, Meetings	\$ 1,305	\$ 3,000	\$ 3,000	\$ 2,000	\$ 2,000
Safety Budget				\$ 1,250	\$ 1,500
State Permit Fees	\$ 11,660	\$ 10,000	\$ 18,000	\$ 18,000	\$ 18,000
Sludge Disposal	\$ 5,295	\$ 6,000	\$ 6,000	\$ 6,000	\$ 5,000
Truck Exp. (gas)	\$ 467	\$ 1,000	\$ 1,500	\$ 5,000	\$ 4,000
Power	\$ 101,925	\$ 80,000	\$ 115,000	\$ 165,000	\$ 155,000
Telephone expense	\$ 2,371	\$ 1,800	\$ 2,500	\$ 2,500	\$ 2,854
Gas Expense	\$ 3,965	\$ 3,200	\$ 4,000	\$ 4,000	\$ -
Repairs/Maint trucks	\$ 319	\$ 4,000	\$ 4,000	\$ 2,500	\$ 2,000
Uniforms	\$ 1,843	\$ 2,000	\$ 2,000	\$ 1,500	\$ 1,500
Chemicals	\$ 85,923	\$ 80,000	\$ 90,000	\$ 130,000	\$ 140,000
Water Plant Maint.	\$ 13,413	\$ 20,000	\$ 20,000	\$ 9,000	\$ 16,000
Health Insurance	\$ 20,545	\$ 22,284	\$ 27,000	\$ 23,544	\$ 15,120
Retirement	\$ 13,548	\$ 13,941	\$ 14,735	\$ 14,507	\$ 16,262
Social Security	\$ 13,422	\$ 13,248	\$ 12,442	\$ 12,011	\$ 13,655
SCMIRF 1/3	\$ 848	\$ -	\$ -	\$ 8,333	\$ 29,625
Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -
Water Equip, valves, and Fixtures	\$ 3,380	\$ 10,000	\$ 10,000	\$ 9,000	\$ 15,000
Plant Improvements(media)	\$ 5,891	\$ -	\$ -	\$ -	\$ 10,700
Lab Tests and Supplies	\$ 12,450	\$ 20,000	\$ 25,000	\$ 20,000	\$ 20,000
Capital					
Dwelling Improvements	\$ 52	\$ -	\$ -	\$ -	\$ 4,000
<b>TOTALS</b>	<b>\$ 767,530</b>	<b>\$ 562,338</b>	<b>\$ 675,815</b>	<b>\$ 755,662</b>	<b>\$ 805,193</b>