
City Administrator's Recommended Budget

for the Fiscal Year Beginning July 1, 2017

City of Inman, SC

May 8, 2017

City Council

Cornelius Huff
Mayor

Melvin Fowler
Mayor Pro Tempore

Ginger Morrow-McGuire
Councilmember

Kevin Newman
Councilmember

Ray Rogers
Councilmember



City of Inman
South Carolina

20 South Main Street
www.cityofinman.org

Mayor Huff and City Councilmembers
20 S. Main Street
Inman, SC 29349

May 8, 2017

Dear Mayor Huff and Honorable City Councilmembers:

One of the responsibilities of the City Administrator is to recommend to you a balanced budget for the upcoming fiscal year, and it is an honor that you have entrusted me with this task. Thus, **I present for your consideration the City Administrator's recommended budget for the fiscal year starting July 1, 2017, which totals \$3,165,350. This represents an increase of \$278,327 over the current fiscal year's budget, as amended.**

Keep in mind that much of this increase, totaling \$135,600, is related to incorporating hospitality tax revenues and associated expenditures into the budget process. In the past, the City has appropriated hospitality tax revenues separately from the operating budget. My recommended budget incorporates all special revenue funds, including the hospitality tax fund.

In this transmittal letter, I'll discuss what's included in this budget. I'll also go over the trends in our revenues and expenditures. And I'll highlight some challenges that we're facing as we design a budget for the new fiscal year, as well as my recommendations for meeting those challenges. First, let me provide some context for my recommendations before we dive into the detail.

Fiscal responsibility.

A *budget* is a plan for raising money to meet certain goals. The budget, as a plan, involves **allocating scarce resources, because there's never enough money to go around.** Thus, budgeting involves prioritizing. In government, we also like to talk about balanced budgets—and for good reason. State laws and good budgeting practices require city and county governments to have balanced budgets. After all, City Hall **can't turn on the printing presses and start printing legal tender Inman Bucks, like some other levels of government we won't mention here.**

A *balanced budget* means there are two sides to the equation: on the one side, we have **an estimate of the revenues we're going to earn (net of collection costs, uncollectible amounts, and so on),** as well as the other financing sources, such as fund balances; and **on the other side, we have where the money's going, such as for salaries, paying off the**

loan for a new fire truck, or, my personal favorite, sticky notes for the office. These two sides must be equal to balance.

Everyone knows what we're talking about here. It's common sense, really. But it's important to call attention to the revenue side of the equation, and especially the part related to other financing sources, such as fund balances, that are used to fill the gap.

Figure 1 shows trends and projections in unassigned fund balance for the City's general fund.¹ *Unassigned fund balance* is the cash and short-term investments in the general fund that you can spend without restrictions. The black, dotted line shows unassigned fund balance, which peaked in FY 2014 at \$833,089.

The solid, grey line shows surpluses, or shortfalls, as a percentage of revenues. By *surplus* we mean revenues in excess of expenditures, and by *shortfalls* we mean to say that expenditures exceeded revenues. **The way we've filled the gap from shortfalls is by dipping in to our fund balance.** Thus, you see the trend for unassigned fund balance follows the trend for budget surpluses and shortfalls.

Now, if we express surpluses or shortfalls as a percentage of revenues, we can get a better sense of the magnitude of any warning signs. Thus, on the right axis, you see negative and positive percentages: the negatives show a shortfall as a percentage of revenues; the positives show a surplus as a percentage of revenues. After a trend of growing shortfalls, as seen in the solid, grey line, we see the recommendations in this budget get us close to -5%, which is still not 0%, or no deficit; **but it'll take us another year or two** of budgetary discipline to get there.

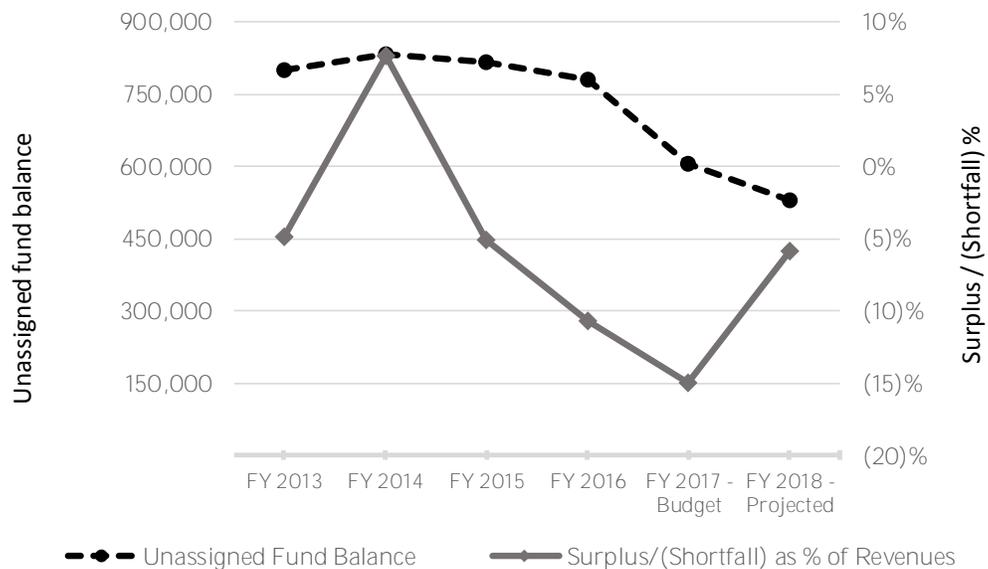


Figure 1: Unassigned fund balance and surpluses (shortfalls) as % of revenues.

Part of this trend is from the City seizing opportunities and living up to obligations in ways that have benefited the City. Another part of it is having to meet emergency needs. For instance, at its April regular meeting, City Council approved an additional appropriation of around \$13,000 to pay for unexpected repairs to one of our fire trucks. **This was money that wasn't in the budget and that, unfortunately, will come out of fund balance. Situations like that can't** be helped.

Nonetheless, one way this budget recommendation gets us to achieving balance is by making targeted cuts. **This doesn't mean we** must hold off on progress—quite the contrary. During the upcoming fiscal year, the City plans upgrades to Mathis Park and to our streetscape in the central business district. These projects will enrich our City for years to come, and they represent an exciting leap forward.

In addition, we can start working on **City Council's** priorities without obligating additional funds. To give an example, the number one priority of City Council, as identified at your retreat this January in Harstsville, SC, is to create an economic development plan. We could work on this plan in-house, without hiring a consultant, by forming a planning committee comprising councilmembers, our friends in the business community, and other stakeholders.

And another example is related to your third and fifth priorities to modernize our accounting systems and to improve business processes through developing financial and other policies. It would be great to have a Cadillac-style finance system. But, failing that, we can redesign certain business process to ensure closer monitoring of spending to ensure **we're not** going over budget. And, in the months ahead, the financial policy advisory committee that City Council established will also be presenting financial and other policies in accordance with your number five priority, all done in-house.

Thus, the approach guiding the recommendations in this budget was twofold: first, to get us closer to achieving balance; and second, to find ways for us to make progress on the **City Council's priorities**.

Revenue projections.

General Fund.

The recommended budget forecasts modest growth in revenues. Property taxes, business license taxes, and franchise fees comprise 78.71% of general fund revenues, or \$1,014,137 of total revenues and financing sources, excluding fund balances appropriated. This represents an increase of \$64,525 over actual FY 2015 – 2016 revenues, excluding fund balances appropriated and transfers in from other funds.²

Estimated property tax revenues are \$470,504. This is based on a taxable valuation for personal and real property of \$7,275,512.00,³ as well as a collection rate of 95%. The recommended millage is 68.07, calculated as follows:

	Mills	Revenues
Current millage	61.84	\$427,421
Increase for CPI	0.78	\$5,384
Prior year's shortfall	5.45	\$37,699
	68.07	\$470,504

Table 1: Millage and property tax summary

The S.C. Revenue and Fiscal Affairs Office publishes a “**Millage Rate Increase Limitation Report**” that shows the maximum millage increase that cities and counties can levy for the millage cap exception for changes in the Consumer Price Index and the jurisdiction’s population growth. The report showing maximum allowed increases for population growth has not been published yet, but the Revenue and Fiscal Affairs Office has stated that the maximum millage increase for CPI growth is 1.26%.⁴ The increase for CPI growth is reflected here, for a millage increase of 0.78 mill, which yields an additional \$5,384 in revenues.

According to S.C. Code of Laws Section 6-1-320(B)(1), city councils are authorized to levy an additional millage, notwithstanding the limits, **to offset a prior year’s deficiency. This additional levy requires a two-thirds majority of the governing body.** For a city with five councilmembers, like Inman, this would require a vote of at least four councilmembers to be approved. **The additional levy also must be itemized on taxpayers’ bills.** The additional 5.45 mills listed in Table 1 would recoup the \$37,700 general fund deficiency reported in the City’s FY 2016 audited financial statements.⁵ The law requires this additional levy, if enacted, **to be temporary and to disappear once the prior year’s deficiency is recouped.**

Also, it should be noted that fund balance appropriated equals \$75,263, which is less than the current year’s appropriation of fund balance totaling \$175,565.

Sewer fund.

Figure 2 below shows trends in sewer fund revenues and expense from FY 2011 to FY 2016 in inflation-adjusted dollars.⁶ Operating revenues, including tap fees and charges for service, show a steady decline, as indicated with the solid, black line. The grey, dotted line shows operating expenses, not including depreciation. **You can see there’s not yet a mismatch between revenues and expenditures.** The decline in revenues, however, since FY 2011, and the increase in expenses over the same timeframe warrants further monitoring.

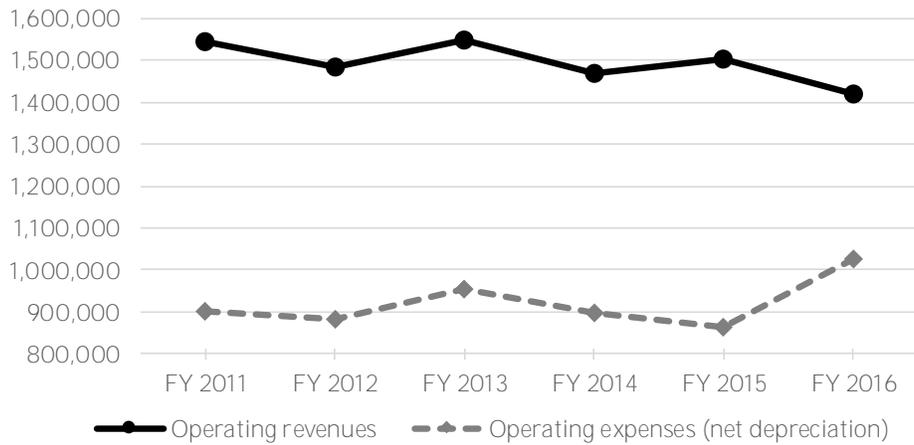


Figure 2: Sewer fund revenues and expenses, FY 2011 - FY 2016 (in 2016 inflation-adjusted dollars)

Based on these trends, revenues from user charges and fees for FY 2017 – 2018 are budgeted at \$1,309,000, a \$65,864 decrease over actual revenues from FY 2015 – 2016. To fill the gap from projected declining revenues and increased operating expenses, the recommended budget includes an appropriation of \$257,086 of sewer fund net assets. Figure 3 below shows the balance of sewer fund unrestricted cash and investments, which on June 30, 2016 totaled a little less than \$1,050,000. This appropriation of sewer **fund net assets won't, I think**, put us at risk of becoming insolvent. As I discuss below, however, my recommendation is to conduct an in-depth analysis of our rate structure so **that we can make sure we're funding our operational needs and long-term capital plans** for the sewer department.

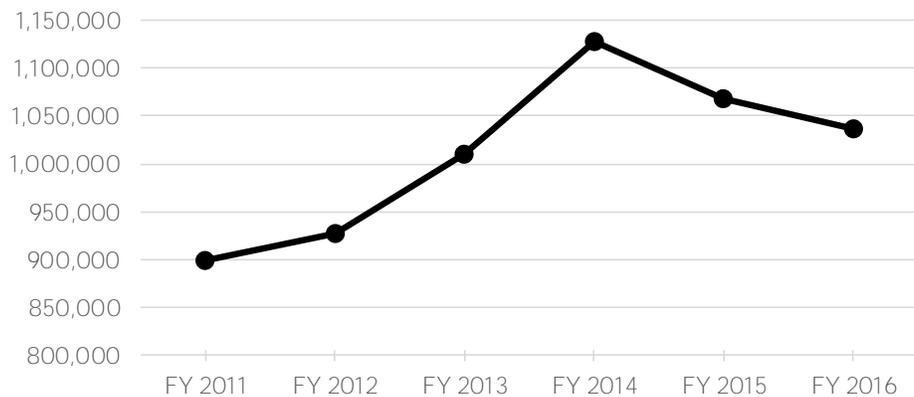


Figure 3: Sewer fund unrestricted cash and investments, FY 2011 - FY 2016 (in 2016 inflation-adjusted dollars)

Expenditures overview.

This budget recommendation funds current operations while making targeted cuts to bring expenditures closer in line with revenues. **Keep in mind that the City's budget is already lean: there's no fat to trim.** Any cuts are going to involve tough choices.

Personnel.

Our employees are the City government's greatest asset. Every year, we ask them to do more with less, and they accede to our requests with alacrity. Thus, it's natural for us to want to take care of them.

In April 2015, the City underwent a classification and compensation study. If the compensation plan spelled out in this study were adopted, then several employees would **be due an increase in pay in order to conform with the plan's pay grades.**

Total Cost	Add'l Amount Needed.	Item
1,203,274	-	Maintain status quo
1,235,391	32,117	3% COLA
1,230,555	27,281	Implement pay plan

Table 2: Comparison of 3% COLA and implementing pay plan with maintaining current compensation

Table 2 above shows the budgeted amount for salaries, wages, and related personnel expenditures, which totals \$1,203,274 to maintain current compensation. It also shows what those figures would be if we implemented a 3% cost of living adjustment, which would require **an additional \$32,117. And to adjust employees' salaries and wages to bring them in line with the classification and compensation study would require \$27,281.** These figures include not only salaries and wages, but also employer contributions for FICA and participation in the state retirement plan.

Having more money is always nice, especially since the costs of groceries and gas **aren't** getting any cheaper. The recommendation here for the upcoming fiscal year, however, is to look at how we can show City employees our appreciation in ways **that won't** necessarily require us to dip into our savings. For example, we could look at ways to adjust our vacation and leave policies to promote work-life balance. Thus, this budget does not include increases for pay grade adjustments or cost of living.

This budget takes into account a 4% increase in the employer portion of premiums for group health insurance, to take effect January 1, 2018, as well as increased employer contributions to the S.C. Public Employee Benefit Authority. Total personnel expenditures are projected to increase \$80,247, which includes the increased costs of **health insurance, employer retirement contributions, and workers' compensation. This figure doesn't include the addition of a new school resource officer, which we'll turn to next.**

The Spartanburg County District 1 school system has approached the City about us providing an additional school resource officer to Inman Elementary School. This budget includes funding for the additional position, and includes anticipated payments from the school system to reimburse the City for the costs of adding the position. No other new positions are included in the budget.

Menu of additional program options.

Based on City Council's priorities, as established in Resolution #17-04 and adopted in February, I've developed the following menu of additional spending items for the general fund. **The associated costs are rough estimates based on discussions I've had with firms and vendors providing these services.** None of these items is included in the recommended budget. Inclusion of these items would require an additional appropriation of fund balance or other revenues, or cuts elsewhere.

- Facility master planning, including development of floor plans - \$12,000 – **City Council's #2 priority.**

City Council's #2 priority is to develop and continuously update a five-year capital improvements plan. Part of this would include repairs, upgrades, and renovations to City facilities, including: city hall, the fire department, the former Beauchamp dentist office on 26 Mill Street, and so on.

The \$12,000 noted here would be to hire an engineering firm to assess our building needs and develop a facility master plan. The master plan would give us an idea on how to optimize existing office space, what would be involved in building renovations, what would be the best approaches to design and construction, and what would be the costs involved in implementing the master plan. Once the master plan is completed, we would be able to plug the renovation and construction costs into the capital improvements plan. From here, we could develop a plan on the timeline and funding sources for moving forward with these capital improvements.

- Purchasing a modern enterprise resource planning system, including updates to our information technology system - \$80,000 – **City Council's #3 priority.**

Our current accounting system, Intuit, is meant for small businesses—it is not tailored to the unique accounting and reporting requirements of local government. Thus, the shortcomings of this system result in inefficient business processes and a system of internal controls that is not as robust as it otherwise could be.

Based on my evaluation of around six different accounting and finance systems for governments, my estimate is that implementation of a new system would require an initial outlay, at a maximum, of \$80,000. This would include, too, improvements to our information technology hardware and software to accommodate the new system. We would also face annual subscription fees, anywhere from \$4,000 to \$7,000.

When we're talking about cuts and possible increases to the millage rate, I cannot justify to you such a large outlay, even though it would put us at the forefront of government financial management.

Instead, I am recommending that we tweak how we use our current accounting system, including restructuring our chart of accounts. I am also recommending that we implement changes to our procurement and accounting processes to strengthen our internal controls without having to spend such a large sum of money. **This isn't the ideal** solution, but it is a solution, and a free one, at that.

– Implementing 24-hour fire service protection for the City - \$50,000 –
City Council's #6 priority.

The fire department has requested an increase of nearly \$50,000 to ensure staffing at 24 hours per day, year-round. This would be in addition to the approximately \$35,000 we set aside for part-time fire department staff.

Our fire department operates during normal business hours from 8:00 AM to 5:00 PM, Monday through Friday. Now, of **course, we can't just ask the cosmos to keep someone's stove from erupting in a grease fire at 10:00 PM on a Saturday evening. If we're going to offer fire protection and rescue service, it only makes sense, in other words, for this service always to be available.** Luckily, we have an excellent working relationship with Inman Community Fire Department, and they are dual-dispatched with our department **anytime a call goes out, so it's not like our citizens are unprotected.** And our volunteers respond to calls, too, outside of normal business hours. But it would be great if our citizens had that extra assurance.

Nonetheless, unless we make severe cuts to other programs, or abolish other **departments altogether, it appears we don't have the flexibility in our operating funds** to provide this additional level of service. In addition, the extra \$50,000 requested may be on the low end—after looking at the staffing factor needed to ensure additional coverage,

as well as the increased operating costs, the additional amount needed could range from \$50,000 to \$100,000.

If City Council wishes to implement 24 hours per day, 365 days per year fire protection coverage, then one option might be to look at the provision in state law that allows cities to levy service charges and fees to obtain the additional funding to make this work.

- Building codes enforcement and condemnation/demolition of derelict buildings - \$40,000 – **City Council’s #7 priority.**

The City has a great working relationship with Spartanburg County’s Building Codes Department. They conduct inspections of all new construction and renovation in the City, in turn keeping the permit revenues to offset their costs. The County, however, **can’t take on the additional responsibilities of enforcing the City’s building codes ordinances at the level that the City would like to see—that’s on us.**

The \$40,000 figure above would be for the City to hire a firm specializing in building codes services to work with the City in condemning and demolishing two to three abandoned or derelict houses per year. To be effective, this would have to be a pot of money set aside every year. In addition, the firm providing building codes services could work with the City and property owners to bring existing buildings in the City up to code.

- Hiring a city planning consultant to work with the City to update the comprehensive land use plan and revise the official zoning map - \$30,000 – **City Council’s list of lower priority goals.**

The Planning Commission recently approved a motion recommending that the City evaluate working with a professional planning consultant to update our comprehensive land use plan. Our current plan is not yet close to its ten-year expiration date, but its usefulness in guiding planning decisions could be improved.

In addition, the City Council’s #1 priority is to establish an economic development plan. According to state law, economic **development must be one of the elements in a City’s comprehensive plan.** Thus, a new comprehensive planning effort could incorporate this priority into the broader comprehensive planning effort.

Nonetheless, with this item being low on the list of priorities, and with all the other budget pressures **we’re facing, I have not included this item. The \$30,000 figure is based on initial discussions I’ve had with planning consultants, as well as discussions I’ve had with colleagues in the planning profession.**

As far as the economic development plan, my recommendation is for the City to work with representatives in the business community, civic organizations, and other stakeholders to develop a plan in-house. And along those lines, our regional council of governments has made available an economic development planning toolkit to local governments, for free. I think something like this could at least get us started.

- Creating a new City Website - \$15,000 – **City Council’s list of lower** priority goals.

In the fall and winter of 2016, the City Council expressed an interest in developing a new Website. For that reason, I am including this item in the menu of additional spending options. Based on information I received from Web developers, the upper range of implementing a new Website would be \$15,000 and would have recurring annual costs for hosting.

General fund highlights.

One major item in the **general fund is an appropriation of \$85,000 for the City’s match** for the streetscape improvements project. When the City received its awards from the Community Development Block Grant program and the Appalachian Regional Commission, both in the amount of \$500,000, the City committed to a match of around \$160,000. The City initially set aside \$75,000—so this appropriation takes care of the **extra \$5,000 that wasn’t** originally budgeted as part of that grant match. In addition, an appropriation of \$80,000 is included to bring us to the full amount of what the City committed. These funds are placed in a separate bank account and are used to pay for engineering fees and grant management fees.

Another item is the \$7,500 annual payment for principal and interest for **the City’s loan with the S.C. Energy Office’s ConserFund loan program. This loan payment wasn’t** included in the FY 2016 – 2017 budget, as adopted, but is included here. This is a five-year loan for LED light installation in City buildings.

Also, included here is another debt service payment, this time totaling \$12,500 for the F-150 truck in the fire department, which was purchased in September 2016.

Finally, one other major item to point out is that this budget removes a debt service payment of \$25,560 for our most recently acquired fire truck. The total lease-purchase payment is \$55,482, a portion of which is paid out of the hospitality tax fund. This is in accordance with the provision in state law that permits the use of hospitality tax monies, under circumstances, for public safety purposes. In the past, the total debt service payment was accounted for in the general fund, with an inter-fund transfer made from

the hospitality tax special revenue fund into the general fund for a portion of the debt service payment. If possible, my recommendation is to keep the general fund and hospitality tax fund as separate as possible and to avoid the type of inter-fund **“reimbursement” we’ve done in the past.**

Sewer fund highlights.

Increases in sewer fund expenses over the current fiscal year budget total \$83,023. Part of this increase is from requested capital items. For instance, the sewer department is requesting \$18,000 in new capital items. These items include the purchase of a variable speed drive and related hardware for use in regulating the aerators used in the equalization basin. The purpose behind installing variable speed drives is to change the speed of the electrical motors that control the aerators, which in turn could reduce energy costs.

Another requested capital item is a new tilt and pan sewer inspection camera. The camera head on this device can rotate 360 degrees and tilt 180 degrees, enabling our staff to get a better view during sewer line **inspections when they’re performing repairs or maintenance. The inspection camera we’re currently using doesn’t have this rotation and tilt capability.**

Another recommended increase to the sewer department’s budget is funding to hire a qualified rate consultant to conduct a rate study. Now, the engineering firm with whom we consult on our wastewater treatment projects is already studying our customer data and history to develop rate recommendations—and they do an excellent job for us. But what I am recommending is this: **anytime you’re faced with a weighty decision, especially one that could affect you for years to come, it’s advisable to have a second opinion. We take this approach in our personal lives when we’re making decisions about, say, our healthcare or retirement.**

How we approach our sewer rates is just as critical for the City, especially if we’re to move forward with the sewer improvements project along the Highway 292 corridor. A qualified rate consultant can provide the kind of sophisticated analysis and recommendations that will help us keep up with current operations and fund our long-term plans. And, importantly, by working with a professional who specializes in **developing rates, we’ll have an objective basis on which to justify changes in rates to our customers.**

Assuming City Council approves funding for this item, it would take approximately 90 days for a rate study to be completed after awarding a contract. This recommendation, I believe, **meshes with City Council’s #10 priority to develop a financing plan for the Highway 292 project.**

I'll note that even though the capital items and consultant fees just discussed represent **significant increases, we've been able to shave off some extra money** from other accounts in the sewer department. For instance, the recommended budget has a decrease of \$10,000 in the account used to record expenses for applying sludge to pasture land.

Finally, let me mention the refunding bond that City Council is considering for our 1999 series USDA revenue **bonds. Recall we're refunding the 1999 series bonds to take advantage of today's lower interest rates.** Based on the proposals we recently received from the banks, we would obtain a lower interest rate and pay off our loans about 7 years early, resulting in savings of \$716,761.⁷ Due to the shortened timeline for paying off the refunding bonds, the annual debt service payments would still be about the same. Thus **revenue bond debt service payments don't reflect any changes in this budget.**

Other funds highlights.

In the budget schedules and tables below, **you'll notice a "special revenue funds"** category. Special revenue funds are used to account for revenues that are earmarked for specified purposes. For the City, that would be the hospitality tax fund, the **victims' assistance fund, the drug asset forfeiture fund, and the one-percent fire premium fund. I'll touch on** each of these briefly.

- Hospitality tax fund.

Table 3 to the right shows the breakdown of the hospitality tax fund budget. We see expenditures broken out by category, mirroring the provisions in state law for allowed uses of these funds. Under **"Advertising," for instance, we see a pot of \$2,000** to assist various community groups with advertising for events that will draw tourists to Inman. We also see part of the payment for one of our fire trucks—which is used in case of emergencies at our various community events—is accounted for in this fund.

<u>Promotions</u>	
Event Insurance	\$2,000
Light up Inman/X-Mas Parade	\$10,500
Boo on Mill	\$600
Music on Mill	\$21,000
Total promotions	\$34,100
<u>Advertising</u>	
Harvest Day	\$11,000
Destination Inman magazine	\$13,000
Advertising with community groups	\$2,000
Total advertising	\$26,000
<u>Public safety</u>	
2005 fire truck	\$26,000
Total public safety	\$26,000
<u>Capital projects</u>	
Interest on BAN for Mathis Park	\$4,500
Revenue bond for Mathis Park	\$45,000
Total capital projects	\$49,500
Total expenditures	<u>\$135,600</u>

Table 3: Hospitality tax fund expenditures

Also, we see under “Capital projects” amounts for interest on the bond anticipation note (BAN) that we’re expected to issue for the Mathis Park project. **Since the BAN is a short-term loan, I’ve included here a projected payment for a revenue bond used to refinance the BAN, in case some of the other funding opportunities we’re considering fall through.**

It is recommended that the City account for the financing sources and expenditures for the Mathis Park project outside of the operating budget and in a separate capital projects ordinance. The hospitality tax fund budget for the interest on the BAN and annual payment for the revenue bond, however, represent what would be a transfer out of the hospitality tax fund and a transfer in to a capital project ordinance set up for this purpose.

– **Victims’ assistant fund and 1% fire premium fund.**

State law provides that a portion of the fines levied in our municipal court are to be **earmarked to providing victims’ assistant services.** The budget of \$10,374 represents an increase of \$2,299, part of which will be used to replace the now-obsolete laptop that our **victims’ assistant uses on the job.**

The estimated revenues of \$4,000 for the 1% fire premium fund are in line with past trends on what **the City’s received. The revenues come from a license fee that the state** levies on insurance brokers, which is then returned to municipalities for exclusive use by the fire department.

– Drug asset forfeiture fund.

The drug asset forfeiture fund is used to account for assets connected with drug activities that are forfeited to the police department. State law provides that police department must use assets acquired through drug forfeitures to buy equipment and supplies, and not to fund ongoing operations. The recommended budget for this fund is \$20,111, which includes an appropriation of the balance of this fund totaling \$17,611. This is to purchase a new patrol car to replace our 2012 Dodge Charger, which has a damaged engine.

Acknowledgements.

This recommended budget would not be possible without the contributions of our department heads, who spent a month developing their requests. They put a lot of thought into describing what it takes to make their departments work. The worksheets that department heads used to develop their requests are included as a separate appendix.

Credit is due to City Clerk Robin Henderson and Assistant City Clerk Mandy Shaw for providing much of the information on which this budget is based. Their diligence and attention to detail made the already difficult process of creating a budget more manageable.

Our City staff are dedicated to the highest standards of professionalism and service, and we should be proud of their efforts.

Next steps.

My recommendation is for City Council to hold budget workshops throughout May and to start wrapping up by the first week of June. I am recommending a special meeting to be held Monday, June 5 for first reading approval, with the goal of holding second reading approval and the required public hearing at your June 12 regular meeting.

The public hearing must be advertised at least 15 days before second reading, and at least six days must elapse between first and second readings. Finally, the budget must be adopted before June 30.

Interested members of the public can find copies of this recommended budget in the City **Clerk's office at City Hall, located at 20 S. Main Street.** We welcome comments from our citizens during the scheduled public hearings.

Sincerely yours,



Jeremy B. Caudle, CGFM

End notes to the transmittal letter.

- ¹ The trendlines here include budgeted amounts for FY 2017. These budgeted amounts include amendments to the budget ordinance to appropriate additional fund balance, which is how the trends for unassigned fund balance and budget shortfalls are calculated for this data point. The actual revenues received may be greater than budgeted, and the actual fund balance appropriations used may be lower than budgeted, both of which will attenuate the warning trends for unassigned fund balance and shortfalls as a percentage of revenues. In addition, the FY 2018 projection is just that—a projection.
- ² **As of this writing, many revenues in the fees, licenses, and permits category haven't been received, and won't be received until June. For that reason, it's difficult to compare budgeted revenues for FY 2017 – 2018 with projections for the current fiscal year. Thus, throughout this document, we will sometimes make comparisons of revenues and expenditures for FY 2017 – 2018 with prior fiscal years' data, instead of the current fiscal year.**
- ³ **This is based on the Spartanburg County Auditor's "2016 Closeout Assessment," received 5/5/17.**
- ⁴ This report accessed 5/2/17 via:
<<http://rfa.sc.gov/files/Inflation%20component%20memo%203-13-17.pdf>>.
- ⁵ **See Exhibit 3 of the "City of Inman - Independent Auditor's Report and Financial Statement and Schedules for the Year Ended June 30, 2016." Available at city hall upon request.**
- ⁶ **Inflation adjustment made using the BEA's "Table 1.1.9: Implicit price deflators for gross domestic product." Accessed 5/6/17 via:**
<<https://www.bea.gov/iTable/iTable.cfm?ReqID=9&step=1#reqid=9&step=3&isuri=1&903=13>>.
- ⁷ **Analysis provided by Stephens, Inc. in the "Refunding Summary" received 5/4/17.**

Guide to the budget schedules and tables.

In the **next pages, you'll see several schedules and tables showing budget data in varying levels of detail. Here's a description of each of these schedules and tables, in the order in which they appear.**

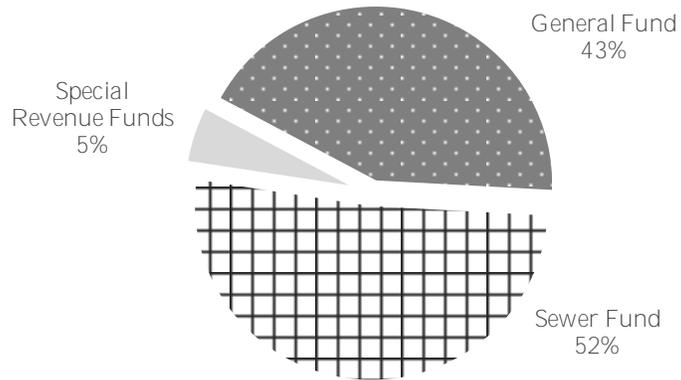
- Recommended budget fund summaries. This provides a high-level view of the budget, showing aggregate appropriations by fund.
- Recommended FY 2017 – 2018 budget summary. This provides a budget breakdown by fund, showing revenues and financing sources by type, and appropriations by department.
- Revenues and other financing sources. This provides a budget breakdown for each revenue type, showing actual revenues received for the previous two fiscal years, budgeted revenues for the current fiscal year, and projected revenues for the upcoming fiscal year.
- Appropriations by category of expenditures. This provides a budget breakdown for each category of expenditure in each department, showing actual expenditures for the previous two fiscal years, budgeted expenditures for the current fiscal year, and budgeted expenditures for the upcoming fiscal year.
- Line-item budget of expenditures by fund and department. This provides line-item expenditures data by fund and department.
- Line-item budget of expenditures by fund and department, with description of explanation for changes. This also provides a line-item budget of expenditures, this time with an explanation of the change from the current fiscal year budget to the recommended budget for the upcoming fiscal year.

City of Inman
FY 2017 – 2018

Recommended Budget Fund Summaries

	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Budget	FY 17/18 Recommended	\$ Increase/ (Decrease)
GENERAL FUND	1,161,069	1,330,244	1,327,950	1,363,744	35,794
SEWER FUND	1,595,676	1,609,634	1,548,498	1,631,521	83,023
SPECIAL REVENUE FUNDS	315,680	325,547	10,575	170,085	159,510
Grand Total	3,072,425	3,265,425	2,887,023	3,165,350	278,327

Fund Summary - FY 17/18



Recommended FY 2017 - 2018 Budget Summary

Revenues and financing sources:	General Fund	Sewer Fund	Special Revenue Funds	TOTAL
Ad Valorem Taxes	-470,504	0	0	-470,504
Other taxes	0	0	-135,600	-135,600
Licenses	-420,000	0	0	-420,000
Intergovernmental	-179,889	-60,835	0	-240,724
Franchise fees	-123,633	0	0	-123,633
Fines and penalties	-79,455	0	0	-79,455
Restricted	0	0	-34,485	-34,485
User fees and permits	-9,000	-1,309,000	0	-1,318,000
Miscellaneous	-5,000	-1,000	0	-6,000
Donations	-1,000	0	0	-1,000
Transfers in	0	0	0	0
Interest	0	-3,600	0	-3,600
Sales of assets	0	0	0	0
Fund balances	-75,263	-257,086	0	-332,349
Total revenues and financing sources:	<u>-1,363,744</u>	<u>-1,631,521</u>	<u>-170,085</u>	<u>-3,165,350</u>
Appropriations:				
Administration Department	282,352	0	0	282,352
Mayor's Office	10,800	0	0	10,800
City Council	19,078	0	0	19,078
Municipal Court	8,680	0	0	8,680
Armory	2,000	0	0	2,000
Fire Department	221,399	0	4,000	225,399
Police Department	581,329	0	20,111	601,440
Streets Maintenance Department	234,106	0	0	234,106
Sewer Treatment Department	0	1,631,521	0	1,631,521
Zoning Administration	4,000	0	0	4,000
Hospitality and Tourism	0	0	135,600	135,600
Victims' Assistance Program	0	0	10,374	10,374
Total appropriations:	<u>1,363,744</u>	<u>1,631,521</u>	<u>170,085</u>	<u>3,165,350</u>

Revenues and other financing sources.

	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Budget	FY 17/18 Recommended	\$ (Increase)/ Decrease
GENERAL FUND	-1,171,498	-1,388,864	-1,330,450	-1,363,744	-33,294
Ad Valorem Taxes	-370,299	-409,037	-391,000	-470,504	-79,504
Donations	0	-1,405	0	-1,000	-1,000
Fines and penalties	-60,133	-66,092	-75,000	-79,455	-4,455
Franchise fees	-120,218	-120,441	-109,000	-123,633	-14,633
Fund balances	-8	-100,002	-175,565	-75,263	100,302
Interest	-506	-185	-500	0	500
Intergovernmental	-144,273	-152,057	-128,385	-179,889	-51,504
Licenses	-394,617	-415,149	-385,000	-420,000	-35,000
Miscellaneous	-24,218	-55,684	-5,000	-5,000	0
Operating	0	0	0	0	0
Sales of assets	0	0	0	0	0
Transfers in	-49,338	-64,906	-56,000	0	56,000
User fees and permits	-7,888	-3,904	-5,000	-9,000	-4,000
SEWER FUND	-1,520,923	-1,447,307	-1,583,247	-1,631,521	-48,274
Fund balances	0	0	0	-257,086	-257,086
Interest	-25,976	-25,733	-3,600	-3,600	0
Intergovernmental	-42,145	-44,370	-81,247	-60,835	20,412
Miscellaneous	-6,173	-2,340	-1,000	-1,000	0
Transfers in	0	0	0	0	0
User fees and permits	-1,446,629	-1,374,864	-1,497,400	-1,309,000	188,400
SPECIAL REVENUE FUNDS	-224,403	-286,562	-8,075	-170,085	-162,010
Donations	0	0	0	0	0
Other taxes	-195,018	-204,528	0	-135,600	-135,600
Restricted	-29,385	-82,035	-8,075	-34,485	-26,410
Transfers in	0	0	0	0	0
Grand Total	-2,916,825	-3,122,733	-2,921,772	-3,165,350	-243,578

Appropriations by category of expenditures.

	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Budget	FY 17/18 Recommended	\$ Increase/ (Decrease)
GENERAL FUND	1,161,069	1,330,244	1,327,950	1,363,744	35,794
ADMINISTRATION	152,134	235,363	335,879	282,352	(53,527)
Capital	0	0	75,000	85,000	10,000
Debt	0	35,156	0	7,500	7,500
Operating	85,846	113,249	148,525	72,140	(76,385)
Personnel	66,288	86,957	112,354	117,712	5,358
ARMORY	2,051	1,423	2,000	2,000	0
Operating	2,051	1,423	2,000	2,000	0
FIRE	216,113	259,111	231,987	221,399	(10,588)
Capital	6,818	19,765	12,200	24,700	12,500
Debt	55,559	55,559	55,560	30,000	(25,560)
Operating	47,383	72,473	53,526	54,500	974
Personnel	106,352	111,314	110,701	112,199	1,498
MAYOR	0	1,383	2,500	10,800	8,300
Operating	0	1,383	2,500	4,800	2,300
Personnel	0	0	0	6,000	6,000
MUNICIPAL COURT	8,169	8,006	8,680	8,680	0
Operating	8,169	8,006	8,680	8,680	0
Personnel	0	0	0	0	0
POLICE	539,945	579,666	503,132	581,329	78,197
Capital	6,760	6,760	6,760	7,200	440
Operating	104,495	130,823	92,005	90,450	(1,555)
Personnel	428,691	442,083	404,367	483,679	79,312
Transfers out	0	0	0	0	0
STREETS	221,736	223,408	221,772	234,106	12,334
Intergovernmental	0	0	0	0	0
Operating	178,283	175,015	168,280	170,850	2,570
Personnel	43,453	48,394	53,492	63,256	9,764
COUNCIL	17,250	18,000	18,000	19,078	1,078
Operating	0	0	0	3,700	3,700
Personnel	17,250	18,000	18,000	15,378	(2,622)
PLANNING	3,672	3,885	4,000	4,000	0
Operating	3,672	3,885	4,000	4,000	0
SEWER FUND	1,595,676	1,609,634	1,548,498	1,631,521	83,023
SEWER DEPARTMENT	1,595,676	1,609,634	1,548,498	1,631,521	83,023
Capital	19,584	32,242	152,000	170,000	18,000
Debt	743,950	757,983	397,094	397,094	0
Miscellaneous	0	0	0	0	0
Operating	469,652	442,679	584,640	627,700	43,060
Personnel	362,491	376,729	414,764	436,727	21,963
SPECIAL REVENUE FUNDS	315,680	325,547	10,575	170,085	159,510
FIRE	0	0	0	4,000	4,000
Operating	0	0	0	4,000	4,000
POLICE	12,656	31,184	2,500	20,111	17,611
Capital	12,656	31,184	2,500	20,111	17,611
VICTIM ASSIST	13,340	41,182	8,075	10,374	2,299
Capital	0	0	0	0	0

Operating	2,332	24,786	0	2,300	2,300
Personnel	11,008	16,396	8,075	8,074	(1)
Transfers out	0	0	0	0	0
HOSPITALITY & TOURISM	289,684	253,181	0	135,600	135,600
Operating	289,684	253,181	0	135,600	135,600
Grand Total	3,072,425	3,265,425	2,887,023	3,165,350	278,327

Line-item budget of expenditures by fund and department for prior two years actual, current year budget, and recommended next year, with increase/decreases from recommended over current year budget.

	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Budget	FY 17/18 Recommended	\$ Increase/ (Decrease)
GENERAL FUND	1,161,069	1,330,244	1,327,950	1,363,744	35,794
ADMINISTRATION	152,133.92	235,362.57	335,879.00	282,352.00	(53,527.00)
4010-1-Admin/City Clerk Overtime	0.00	0.00	0.00	0.00	0.00
4010-Admin/City Clerk Salary	34,942.57	36,545.76	87,783.00	86,691.00	(1,092.00)
4012-Accrued vacation pay	-101.88	-166.43	0.00	0.00	0.00
4013-Roving Administrator	15,000.00	31,250.00	0.00	0.00	0.00
4020-Uniforms	403.45	396.28	500.00	0.00	(500.00)
4030-FICA Taxes	3,814.86	4,015.87	8,109.00	6,632.00	(1,477.00)
4039-Workers comp. claim	0.00	0.00	0.00	0.00	0.00
4040-Workers' Comp.	334.43	375.18	400.00	500.00	100.00
4041-Tort Liab. Insurance	4,630.00	4,686.00	4,700.00	5,000.00	300.00
4045-County Billing Fee	2,063.35	2,125.37	2,200.00	2,200.00	0.00
4050-Health Insurance	6,444.56	9,086.88	9,450.00	14,258.00	4,808.00
4060-Retirement	5,450.26	5,453.16	6,112.00	9,631.00	3,519.00
4070-Founders FCU CD	0.00	0.00	0.00	0.00	0.00
4080-Office Supplies	7,344.70	5,032.33	9,200.00	5,000.00	(4,200.00)
4081-Printing & Postage	483.81	666.69	500.00	500.00	0.00
4082-Dues & Subscriptions	3,074.68	3,370.69	3,000.00	2,700.00	(300.00)
4083-Computers	985.14	1,357.50	3,500.00	2,000.00	(1,500.00)
4084-CHRISTMAS PARADE	0.00	0.00	0.00	0.00	0.00
4085-NEW EQUIPMENT (COPIER)	0.00	0.00	0.00	0.00	0.00
4086-Municode Fees	0.00	2,229.60	2,500.00	0.00	(2,500.00)
4087-CDBG Grant Match	0.00	0.00	75,000.00	85,000.00	10,000.00

4089-LED Lights	0.00	35,156.48	0.00	7,500.00	7,500.00
4090-Utilities/LED Lights	17,306.40	16,166.02	23,500.00	24,000.00	500.00
4095-Consulting Services	16,184.00	24,117.00	24,000.00	0.00	(24,000.00)
4100-Building Insurance	607.57	571.78	600.00	600.00	0.00
4110-Building Repairs & Maint.	0.00	0.00	0.00	0.00	0.00
4120-Attorney Fees	4,763.00	22,753.50	30,000.00	10,000.00	(20,000.00)
4121-Accounting/Audit	9,167.14	9,557.59	10,000.00	10,000.00	0.00
4140-Travel	9,455.07	10,790.92	10,000.00	4,500.00	(5,500.00)
4141-City Clerk Travel	0.00	0.00	925.00	1,040.00	115.00
4150-Election Expense	840.00	0.00	0.00	0.00	0.00
4160-Parking Lot Lease	300.00	300.00	300.00	300.00	0.00
4170-Contingency	0.00	0.00	0.00	0.00	0.00
4179-Interest-Anticipation Note	0.00	0.00	0.00	0.00	0.00
4180-Bond - New City Hall	0.00	0.00	0.00	0.00	0.00
4181-1-Misc: Employees Christmas Party	0.00	0.00	0.00	0.00	0.00
4181-Misc/Admin Car	7,037.43	7,697.28	6,000.00	4,000.00	(2,000.00)
4182-Newspaper Advertisement	215.86	704.23	300.00	300.00	0.00
4183-PLANNING/ZONING FEES	0.00	0.00	0.00	0.00	0.00
4184-City of Inman Website	1,387.52	1,122.89	1,300.00	0.00	(1,300.00)
4185-Community Events	0.00	0.00	0.00	0.00	0.00
4186-Economic Incentives	0.00	0.00	16,000.00	0.00	(16,000.00)
4999-Depreciation	0.00	0.00	0.00	0.00	0.00
ARMORY	2,050.71	1,423.03	2,000.00	2,000.00	0.00
8999-Armory Utilities	2,050.71	1,423.03	2,000.00	2,000.00	0.00
FIRE	216,112.53	259,111.41	231,987.00	221,399.00	(10,588.00)

7009-FEMA=storm cleanup	0.00	0.00	0.00	0.00	0.00
7010-1-Part-time wages	0.00	0.00	0.00	35,000.00	35,000.00
7010-Salary	76,867.97	77,160.71	76,887.00	42,261.00	(34,626.00)
7011-Tort Liab. Insurance	2,424.00	2,500.00	2,500.00	2,500.00	0.00
7012-Fire Vehicle Insurance	8,044.21	8,567.00	9,000.00	9,500.00	500.00
7013-Accrued vacation pay	435.68	972.83	0.00	0.00	0.00
7015-Contract Labor	0.00	0.00	0.00	0.00	0.00
7020-Workers' Comp.	5,474.00	8,173.40	9,500.00	9,500.00	0.00
7021-Unemployment claim	0.00	0.00	0.00	0.00	0.00
7030-SC Assoc. Dues	963.00	1,603.41	1,500.00	1,000.00	(500.00)
7031-Chief Assoc. Dues	0.00	0.00	0.00	0.00	0.00
7035-Osha/ISO Audit	0.00	0.00	0.00	0.00	0.00
7040-Computer Software	0.00	0.00	0.00	0.00	0.00
7049-FEMA=storm cleanup	0.00	0.00	0.00	0.00	0.00
7050-Vehicles Gasoline	4,980.26	2,847.06	5,000.00	5,000.00	0.00
7051-Vehicles Repairs	5,638.81	7,666.00	7,000.00	11,000.00	4,000.00
7059-FEMA=storm cleanup	0.00	0.00	0.00	0.00	0.00
7060-Equipment	6,818.13	19,764.85	12,200.00	12,200.00	0.00
7061-Chiefs Car	0.00	0.00	0.00	12,500.00	12,500.00
7062-FireTruck payment	55,559.32	55,559.32	55,560.00	30,000.00	(25,560.00)
7063-Equipment from Sptbg County	0.00	0.00	0.00	0.00	0.00
7064-Sptbg Reg Foundation -Gator	0.00	0.00	0.00	0.00	0.00
7065-Hummer	1,814.16	0.00	0.00	0.00	0.00
7070-Utilities	9,515.21	8,832.61	8,000.00	10,000.00	2,000.00
7080-Volunteer Calls	1,150.00	1,455.00	1,500.00	1,500.00	0.00
7090-BLDG REPAIRS & MAINT.	5,328.50	30,413.38	9,726.00	10,000.00	274.00
7091-Building Insurance	800.00	800.00	800.00	0.00	(800.00)

7100-Training	3,284.81	2,220.96	4,000.00	1,000.00	(3,000.00)
7103-FICA EXPENSE	5,563.14	5,840.08	5,589.00	5,911.00	322.00
7104-HEALTH INSURANCE	8,718.84	9,062.52	9,400.00	9,443.00	43.00
7105-Retirement	8,142.41	8,649.75	7,825.00	8,584.00	759.00
7121-Attorney fees	0.00	0.00	0.00	0.00	0.00
7140-Office Supplies	1,554.09	1,663.11	2,500.00	1,500.00	(1,000.00)
7145-Computer Software	2,919.50	1,759.28	3,000.00	2,500.00	(500.00)
7201-WORK UNIFORMS	116.49	3,600.14	500.00	500.00	0.00
7998-FIRE PREVENTION PROGRAMS	0.00	0.00	0.00	0.00	0.00
7999-Depreciation	0.00	0.00	0.00	0.00	0.00
MAYOR	0.00	1,382.56	2,500.00	10,800.00	8,300.00
4011-Mayor Salary	0.00	0.00	0.00	6,000.00	6,000.00
4130-Mayor's Youth Council	0.00	1,382.56	2,500.00	1,000.00	(1,500.00)
4140-Mayor Travel	0.00	0.00	0.00	2,800.00	2,800.00
4181-1-Mayor Misc	0.00	0.00	0.00	1,000.00	1,000.00
MUNICIPAL COURT	8,169.00	8,005.74	8,680.00	8,680.00	0.00
8010-Contract Sevices	7,200.00	7,200.00	7,300.00	7,300.00	0.00
8030-FICA	0.00	0.00	0.00	0.00	0.00
8040-To County For Judge	0.00	0.00	0.00	0.00	0.00
8050-Travel	0.00	0.00	0.00	0.00	0.00
8060-Jury Fees	580.00	545.00	900.00	900.00	0.00
8070-Schools	0.00	0.00	0.00	0.00	0.00
8080-Office Supplies	0.00	0.00	0.00	0.00	0.00
8081-Equipment	0.00	0.00	0.00	0.00	0.00
8110-Retirement	0.00	0.00	0.00	0.00	0.00

8111-TORT LIABILITY INS.	179.00	179.00	180.00	180.00	0.00
8112-Attorney Fees	0.00	0.00	0.00	0.00	0.00
8113-POSTAGE	210.00	81.74	300.00	300.00	0.00
OTHER	0.00	0.00	0.00	0.00	0.00
9001-Interest Expense	0.00	0.00	0.00	0.00	0.00
POLICE	539,945.09	579,665.57	503,132.00	581,329.00	78,197.00
5010-1-Overtime	0.00	0.00	0.00	4,000.00	4,000.00
5010-Salaries	303,694.28	305,761.13	274,247.00	326,458.00	52,211.00
5012-Accrued vacation pay	-193.85	2,434.50	0.00	0.00	0.00
5022-Cops Grant Transfer Out	0.00	0.00	0.00	0.00	0.00
5025-STATE FINE ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
5030-FICA Taxes	22,164.91	23,550.88	20,900.00	25,013.00	4,113.00
5031-Unemployment Claim	0.00	0.00	0.00	0.00	0.00
5040-Health Insurance	51,868.18	52,550.04	55,000.00	66,125.00	11,125.00
5045-Fines Credit Card machine cge	1,721.24	2,401.56	2,000.00	2,500.00	500.00
5050-Retirement	38,893.79	41,074.70	36,220.00	45,083.00	8,863.00
5060-Workers' Comp.	12,263.50	16,711.70	18,000.00	17,000.00	(1,000.00)
5070-Tort Liab. Insurance	6,832.00	6,832.00	6,850.00	6,800.00	(50.00)
5079-Vests	0.00	0.00	0.00	0.00	0.00
5080-Uniforms, Accssrs	2,505.23	4,862.65	2,500.00	2,500.00	0.00
5081-Office Supplies/Misc	4,058.86	3,860.84	3,500.00	3,500.00	0.00
5082-Printing & Postage	84.30	531.35	300.00	300.00	0.00
5083-Dues & Subscriptions	378.80	345.40	500.00	500.00	0.00
5084-Equipment/Walkie Talkies	9,014.29	10,547.64	6,505.00	10,300.00	3,795.00
5085-Repairs & Maintenance	72.00	424.64	500.00	500.00	0.00

5086-800 MHZ	4,126.79	3,879.68	4,500.00	4,500.00	0.00
5090-Vehicles Gasoline	27,204.16	21,818.08	25,000.00	25,000.00	0.00
5091-Vehicles Insurance	8,863.10	8,312.93	8,200.00	8,400.00	200.00
5092-Vehicles Repairs	7,404.33	9,378.64	6,500.00	7,500.00	1,000.00
5093-Travel	2,095.26	3,133.16	2,000.00	2,000.00	0.00
5094-Police Automobile	0.00	0.00	0.00	0.00	0.00
5095-Computers	6,983.59	6,620.28	9,500.00	7,500.00	(2,000.00)
5096-Police - Chargers	6,759.70	6,759.70	6,760.00	7,200.00	440.00
5097-Sale Police cars	0.00	0.00	0.00	0.00	0.00
5100-Film & ID Supplies	105.85	150.06	250.00	250.00	0.00
5105-UNDERCOVER SUPPLIES	11,611.11	34,601.05	0.00	0.00	0.00
5106-DOG SUPPLIES, TRAINING	0.00	0.00	0.00	0.00	0.00
5110-Community Relations	0.00	0.00	0.00	0.00	0.00
5120-Training	2,152.71	2,812.14	3,600.00	3,600.00	0.00
5121-Attorney Fees	324.00	1,204.20	1,000.00	0.00	(1,000.00)
5125-reserve police officers	0.00	0.00	0.00	0.00	0.00
5150-Phones & pagers	8,826.89	9,015.32	8,000.00	4,000.00	(4,000.00)
5160-County Inmate Fee	130.07	91.30	500.00	500.00	0.00
5165-JUVENILE COSTS	0.00	0.00	300.00	300.00	0.00
5170-CONTINGENCY	0.00	0.00	0.00	0.00	0.00
5999-Depreciation	0.00	0.00	0.00	0.00	0.00
STREETS	221,735.53	223,408.48	221,772.00	234,106.00	12,334.00
3256-SIDEWALKS- C FUND PROJECT	0.00	0.00	0.00	0.00	0.00
6010-1-Overtime	0.00	0.00	0.00	1,000.00	1,000.00
6010-2-Part-time wages	0.00	0.00	0.00	4,000.00	4,000.00
6010-Salaries/Part-time employee	29,799.80	33,869.55	37,750.00	38,418.00	668.00

6012-Accrued vacation pay	138.55	-106.70	0.00	0.00	0.00
6020-Uniforms	235.61	743.65	500.00	700.00	200.00
6030-FICA Taxes	2,069.37	2,474.94	2,642.00	3,322.00	680.00
6031-Unemployment	0.00	0.00	0.00	0.00	0.00
6040-Workers' Comp.	1,518.03	1,876.28	1,600.00	1,900.00	300.00
6041-Tort Liab. Insurance	927.00	927.00	930.00	1,000.00	70.00
6050-Health Insurance	6,918.84	6,499.01	7,500.00	9,791.00	2,291.00
6060-Retirement	3,008.31	3,780.61	4,000.00	4,825.00	825.00
6111-Equipment/lawnmower/chainsaw	1,432.97	348.68	2,500.00	2,500.00	0.00
6112-Equipment Repairs	873.79	867.23	1,500.00	1,500.00	0.00
6120-Street Lights	51,592.78	54,771.57	50,000.00	55,000.00	5,000.00
6130-Christmas Decorations	0.00	945.47	2,000.00	0.00	(2,000.00)
6140-Sanitation Contract	85,758.49	85,482.92	87,000.00	87,000.00	0.00
6145-LANDFILL CHARGES	0.00	0.00	0.00	0.00	0.00
6150-Park & Recreation	0.00	0.00	0.00	0.00	0.00
6155-Beechwood Drive Project	0.00	0.00	0.00	0.00	0.00
6160-Spring Clean-up	1,819.93	3,686.18	3,000.00	3,000.00	0.00
6164-FEMA=storm cleanup	0.00	0.00	0.00	0.00	0.00
6165-STORM CLEAN-UP	0.00	0.00	0.00	0.00	0.00
6166-Creek Area Clean-up	0.00	0.00	0.00	0.00	0.00
6168-Storm Water Fee	2,075.00	2,325.00	2,400.00	2,000.00	(400.00)
6170-Sidewalk/Curb Repair/Signs	0.00	0.00	0.00	0.00	0.00
6175-Road Fees Project	0.00	0.00	0.00	0.00	0.00
6180-Miscellaneous	7,842.44	3,827.23	3,000.00	2,000.00	(1,000.00)
6181-Landscaping	0.00	0.00	0.00	0.00	0.00
6185-Dept. of Corr. Inmate Labor	0.00	0.00	0.00	0.00	0.00
6190-Part-Time Help	0.00	0.00	0.00	0.00	0.00

6200-Phone/Pager	994.15	720.27	650.00	850.00	200.00
6205-Computer	600.00	600.00	1,000.00	500.00	(500.00)
6210-Safety Equip. -Rain Suits	0.00	0.00	0.00	0.00	0.00
6215-First Mayors House	0.00	0.00	0.00	0.00	0.00
6218-Bucket Truck	0.00	0.00	0.00	0.00	0.00
6219-Truck payment	8,102.40	0.00	0.00	0.00	0.00
6220-Fuel	4,327.48	2,756.53	3,000.00	3,000.00	0.00
6221-Vehicle Repairs	2,536.84	1,843.24	2,500.00	2,500.00	0.00
6222-Vehicle Ins.	2,448.05	2,267.80	2,300.00	2,300.00	0.00
6223-Salt/Sand Spreader	0.00	3,894.78	0.00	0.00	0.00
6300-Maint Bldg Repairs	6,715.70	9,007.24	6,000.00	7,000.00	1,000.00
6400-Street/curb painting	0.00	0.00	0.00	0.00	0.00
6999-Depreciation	0.00	0.00	0.00	0.00	0.00
COUNCIL	17,250.00	18,000.00	18,000.00	19,078.00	1,078.00
4011-Council Salary	17,250.00	18,000.00	18,000.00	12,000.00	(6,000.00)
4030-1-FICA Taxes	0.00	0.00	0.00	1,379.00	1,379.00
4060-1-Retirement	0.00	0.00	0.00	1,999.00	1,999.00
4140-Council Travel	0.00	0.00	0.00	3,700.00	3,700.00
PLANNING	3,672.00	3,884.92	4,000.00	4,000.00	0.00
6195-Zoning Administrator Salary	3,672.00	3,884.92	4,000.00	4,000.00	0.00
SEWER FUND	1,595,676	1,609,634	1,548,498	1,631,521	83,023
SEWER	1,595,676.40	1,609,633.82	1,548,498.00	1,631,521.00	83,023.00
3101-	0.00	0.00	0.00	0.00	0.00
4009-FEMA=overtime	0.00	0.00	0.00	0.00	0.00

4010-Salaries	267,825.51	275,120.01	298,514.00	309,481.00	10,967.00
4011-Lab Assistant	0.00	0.00	0.00	0.00	0.00
4012-Bookkeeping Salary	0.00	0.00	0.00	0.00	0.00
4020-Uniforms	7,391.00	6,661.14	10,000.00	10,000.00	0.00
4021-Tort Liab. Insurance	5,718.00	5,662.00	6,000.00	6,000.00	0.00
4030-FICA Taxes	19,357.24	20,949.22	23,000.00	24,057.00	1,057.00
4040-Health Insurance	37,901.60	38,349.88	48,000.00	56,249.00	8,249.00
4050-Workers' Comp.	8,243.54	11,366.44	10,000.00	12,000.00	2,000.00
4060-Longevity	0.00	0.00	0.00	0.00	0.00
4061-Retirement	29,163.47	30,943.80	35,250.00	34,940.00	(310.00)
4070-Billing Charge	94,940.18	97,866.72	99,000.00	107,000.00	8,000.00
4080-Postage	467.45	1,583.48	1,000.00	1,200.00	200.00
4090-Telephone	8,197.17	8,567.82	10,000.00	10,000.00	0.00
4100-Electricity	105,679.74	100,866.96	110,000.00	110,000.00	0.00
4110-Accounting & Legal Fees	8,966.13	26,976.23	25,000.00	25,000.00	0.00
4115-Legal Fees	0.00	0.00	0.00	0.00	0.00
4116-Bank Service Fees	1,778.80	1,777.90	0.00	1,800.00	1,800.00
4120-Supplies & Printing	10,136.05	9,873.64	12,000.00	12,000.00	0.00
4121-Computer Training	0.00	0.00	0.00	0.00	0.00
4122-Pretreatment	17,092.50	6,408.00	5,000.00	5,000.00	0.00
4125-MAPPING SYSTEM	0.00	0.00	0.00	0.00	0.00
4128-FEMA=fuel	0.00	0.00	0.00	0.00	0.00
4129-Taxes & Licenses	0.00	0.00	0.00	0.00	0.00
4130-Vehicles Gasoline	13,233.97	7,033.04	12,000.00	10,000.00	(2,000.00)
4131-Vehicle Repairs	5,962.07	7,074.81	7,500.00	7,500.00	0.00
4132-Vehicle Insurance	10,206.74	12,344.78	12,000.00	13,000.00	1,000.00
4133-Dues, Travel, Training	11,052.25	11,386.23	12,000.00	12,000.00	0.00

4134-DHEC Dues	1,725.00	2,255.00	3,200.00	3,200.00	0.00
4135-New Chapman High Project	0.00	0.00	0.00	0.00	0.00
4149-FEMA=Dr Flush	0.00	0.00	0.00	0.00	0.00
4150-Lines & Pumps	16,010.82	31,050.42	90,000.00	90,000.00	0.00
4155-Relocation of Sewer-W. Clark	0.00	356.07	0.00	0.00	0.00
4160-Engineering Fees	19,397.76	3,119.04	70,000.00	110,000.00	40,000.00
4161-SC 292/I-26 SEWER SERVICE	0.00	0.00	0.00	0.00	0.00
4165-PUPS	44.08	528.96	540.00	600.00	60.00
4170-Plant Insurance	3,483.63	3,480.24	4,000.00	5,000.00	1,000.00
4175-Building Maintenance	474.65	2,381.84	5,000.00	8,000.00	3,000.00
4176-Cleaning Service	889.00	825.00	900.00	900.00	0.00
4180-Chemicals	44,552.58	44,509.41	43,000.00	43,000.00	0.00
4185-W. Clark Rd Sewer Line	0.00	0.00	0.00	0.00	0.00
4190-Lab Supplies	4,499.78	6,608.25	7,000.00	7,000.00	0.00
4200-Misc. Supplies	4,179.00	2,237.44	5,000.00	5,000.00	0.00
4210-Rods, Smoke Detectors	0.00	0.00	0.00	0.00	0.00
4220-High School Labor	0.00	0.00	0.00	0.00	0.00
4260-New Equipment-CAPITAL	3,573.11	1,191.89	62,000.00	80,000.00	18,000.00
4270-Contingency	0.00	0.00	5,000.00	5,000.00	0.00
4275-Wastewater Capital Improvement	0.00	0.00	0.00	0.00	0.00
4280-Tractor Payment	0.00	0.00	0.00	0.00	0.00
4281-Contract Lab Testing	40,738.15	22,010.52	40,000.00	40,000.00	0.00
4283-Landfill Hauling	0.00	0.00	0.00	0.00	0.00
4290-New Project-Sfield Lift Sta	0.00	0.00	0.00	0.00	0.00
4300-Water	3,495.82	3,766.71	4,500.00	4,500.00	0.00
4310-Right of Ways	0.00	0.00	0.00	0.00	0.00
4320-New Lines	0.00	0.00	0.00	0.00	0.00

4330-Paint Machinery	0.00	0.00	0.00	0.00	0.00
4350-Interest	266,407.00	262,283.00	0.00	0.00	0.00
4400-Dprctn,Rural Dvlpmnt,Cntngncy	477,542.55	495,700.13	397,094.00	397,094.00	0.00
4401-Bad Debts	869.41	-105.91	0.00	0.00	0.00
4420-MAINTENANCE SHED	0.00	0.00	0.00	0.00	0.00
4425-BELT PRESS/BLDG	0.00	0.00	0.00	0.00	0.00
4500-NEW VEHICLE	0.00	0.00	0.00	0.00	0.00
4510-New Truck Fund	0.00	0.00	0.00	0.00	0.00
4600-RENT ON SLUDGE MACHINE	0.00	0.00	0.00	0.00	0.00
4601-Sludge Land Apply	10,139.79	11,405.45	30,000.00	20,000.00	(10,000.00)
4610-ADM. COSTS	0.00	0.00	0.00	0.00	0.00
4700-CONTINGENCY	0.00	0.00	0.00	0.00	0.00
4719-FEMA=generator,etc	0.00	0.00	0.00	0.00	0.00
4720-Equipment Repairs	34,340.86	35,218.26	45,000.00	45,000.00	0.00
4725-Slab Repair Inman Mills	0.00	0.00	0.00	0.00	0.00
4800-ROAD PAVEMENT	0.00	0.00	0.00	0.00	0.00
4900-RURAL DEV. PMT.	0.00	0.00	0.00	0.00	0.00
7070-	0.00	0.00	0.00	0.00	0.00
SPECIAL REVENUE FUNDS	315,680	325,547	10,575	170,085	159,510
FIRE	0.00	0.00	0.00	4,000.00	4,000.00
7999-1-FIREMAN 1% EXPENDITURES	0.00	0.00	0.00	4,000.00	4,000.00
POLICE	12,656.00	31,184.00	2,500.00	20,111.00	17,611.00
5098-Capital	12,656.00	31,184.00	2,500.00	20,111.00	17,611.00
VICTIM ASSIST	13,339.93	41,182.34	8,075.00	10,374.00	2,299.00

5015-Victims Asst Salaries	11,008.41	16,396.14	8,075.00	8,074.00	(1.00)
5016-Victims Asst Expense	2,331.52	24,786.20	0.00	2,300.00	2,300.00
5020-VICTIMS ASSIST ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
5021-VICTIMS ASST TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
5099-Interest on V.A.'s Auto	0.00	0.00	0.00	0.00	0.00
HOSPITALITY & TOURISM	289,684.13	253,180.63	0.00	135,600.00	135,600.00
3291-HOSPITALITY TAX EXPENSES	269,524.39	238,254.44	0.00	135,600.00	135,600.00
3292-Hospitality Tax Exp/Advert	20,159.74	14,926.19	0.00	0.00	0.00
Grand Total	3,072,425	3,265,425	2,887,023	3,165,350	278,327

Line-item budget of expenditures by fund and department, with description of explanation for changes from FY 16/17 budget and FY 17/18 recommended.

	FY 16/17 Budget	FY 17/18 Recommended		\$ Increase/ (Decrease)
GENERAL FUND	1,327,950	1,363,744	35,794	
ADMINISTRATION	335,879.00	282,352.00	(53,527.00)	
4087-CDBG Grant Match	75,000.00	85,000.00	10,000.00	\$80,000 prior streetscape match commitment, plus \$5,000 match previously not budgeted.
4089-LED Lights	0.00	7,500.00	7,500.00	LED light 5 year loan payment.
4050-Health Insurance	9,450.00	14,258.00	4,808.00	Projected increase in employer insurance premiums.
4060-Retirement	6,112.00	9,631.00	3,519.00	Project increase in employer retirement contributions.
4090-Utilities/LED Lights	23,500.00	24,000.00	500.00	Increase based on trends/past usage.
4041-Tort Liab. Insurance	4,700.00	5,000.00	300.00	Increase based on trends/past usage.
4141-City Clerk Travel	925.00	1,040.00	115.00	Travel account for city clerk.
4040-Workers' Comp.	400.00	500.00	100.00	Increase based on trends/past usage.
4182-Newspaper Advertisement	300.00	300.00	0.00	No change.

4170-Contingency	0.00	0.00	0.00	No change.
4039-Workers comp. claim	0.00	0.00	0.00	No change.
4100-Building Insurance	600.00	600.00	0.00	No change.
4045-County Billing Fee	2,200.00	2,200.00	0.00	No change.
4180-Bond - New City Hall	0.00	0.00	0.00	No change.
4013-Roving Administrator	0.00	0.00	0.00	No change.
4999-Depreciation	0.00	0.00	0.00	No change.
4070-Founders FCU CD	0.00	0.00	0.00	No change.
4110-Building Repairs & Maint.	0.00	0.00	0.00	No change.
4121-Accounting/Audit	10,000.00	10,000.00	0.00	No change.
4150-Election Expense	0.00	0.00	0.00	No change.
4081-Printing & Postage	500.00	500.00	0.00	No change.
4160-Parking Lot Lease	300.00	300.00	0.00	No change.
4084-CHRISTMAS PARADE	0.00	0.00	0.00	No change.

4179-Interest-Anticipation Note	0.00	0.00	0.00	No change.
4085-NEW EQUIPMENT (COPIER)	0.00	0.00	0.00	No change.
4181-1-Misc: Employees Christmas Party	0.00	0.00	0.00	Recommended new account for employee Christmas party. Funds for this account not recommended.
4010-1-Admin/City Clerk Overtime	0.00	0.00	0.00	Recommended new account for overtime.
4183-PLANNING/ZONING FEES	0.00	0.00	0.00	No change.
4185-Community Events	0.00	0.00	0.00	No change.
4012-Accrued vacation pay	0.00	0.00	0.00	No change.
4082-Dues & Subscriptions	3,000.00	2,700.00	(300.00)	Decrease recommended.
4020-Uniforms	500.00	0.00	(500.00)	Decrease recommended.
4010-Admin/City Clerk Salary	87,783.00	86,691.00	(1,092.00)	Decrease from budgeted due to no Christmas bonus in FY 2018.
4184-City of Inman Website	1,300.00	0.00	(1,300.00)	Recommended decrease - city staff will have to learn how to update the Website.
4030-FICA Taxes	8,109.00	6,632.00	(1,477.00)	Decrease from budgeted due to no Christmas bonus in FY 2018.
4083-Computers	3,500.00	2,000.00	(1,500.00)	Decrease recommended.
4181-Misc/Admin Car	6,000.00	4,000.00	(2,000.00)	Decrease recommended - some miscellaneous expenses transferred to council/mayor.

4086-Municode Fees	2,500.00	0.00	(2,500.00)	Recommend eliminate Municode codification services.
4080-Office Supplies	9,200.00	5,000.00	(4,200.00)	Decrease recommended.
4140-Travel	10,000.00	4,500.00	(5,500.00)	Administrator travel per contract. Some travel expenses transferred to council/mayor/clerk accounts.
4186-Economic Incentives	16,000.00	0.00	(16,000.00)	Decrease recommended.
4120-Attorney Fees	30,000.00	10,000.00	(20,000.00)	Decrease recommended.
4095-Consulting Services	24,000.00	0.00	(24,000.00)	Recommend not funding lobbyist.

ARMORY	2,000.00	2,000.00	0.00	
8999-Armory Utilities	2,000.00	2,000.00	0.00	No change.

FIRE	231,987.00	221,399.00	(10,588.00)	
7010-1-Part-time wages	0.00	35,000.00	35,000.00	Separate account for part-time employees.
7061-Chiefs Car	0.00	12,500.00	12,500.00	Addition of lease-purchase payment for F-150.
7051-Vehicles Repairs	7,000.00	11,000.00	4,000.00	Recommended increase.

7070-Utilities	8,000.00	10,000.00	2,000.00	Recommended increase.
7105-Retirement	7,825.00	8,584.00	759.00	Increase due to retirement rate increases.
7012-Fire Vehicle Insurance	9,000.00	9,500.00	500.00	Recommended increase.
7103-FICA EXPENSE	5,589.00	5,911.00	322.00	Recommended increase.
7090-BLDG REPAIRS & MAINT.	9,726.00	10,000.00	274.00	Recommended increase.
7104-HEALTH INSURANCE	9,400.00	9,443.00	43.00	Recommended increase.
7031-Chief Assoc. Dues	0.00	0.00	0.00	No change.
7065-Hummer	0.00	0.00	0.00	No change.
7063-Equipment from Sptbg County	0.00	0.00	0.00	No change.
7035-Osha/ISO Audit	0.00	0.00	0.00	No change.
7080-Volunteer Calls	1,500.00	1,500.00	0.00	No change.
7040-Computer Software	0.00	0.00	0.00	No change.
7999-Depreciation	0.00	0.00	0.00	No change.
7049-FEMA=storm cleanup	0.00	0.00	0.00	No change.

7064-Sptbg Reg Foundation -Gator	0.00	0.00	0.00	No change.
7013-Accrued vacation pay	0.00	0.00	0.00	No change.
7020-Workers' Comp.	9,500.00	9,500.00	0.00	No change.
7015-Contract Labor	0.00	0.00	0.00	No change.
7021-Unemployment claim	0.00	0.00	0.00	No change.
7011-Tort Liab. Insurance	2,500.00	2,500.00	0.00	No change.
7060-Equipment	12,200.00	12,200.00	0.00	No change.
7050-Vehicles Gasoline	5,000.00	5,000.00	0.00	No change.
7121-Attorney fees	0.00	0.00	0.00	No change.
7201-WORK UNIFORMS	500.00	500.00	0.00	No change.
7998-FIRE PREVENTION PROGRAMS	0.00	0.00	0.00	No change.
7059-FEMA=storm cleanup	0.00	0.00	0.00	No change.
7009-FEMA=storm cleanup	0.00	0.00	0.00	No change.
7030-SC Assoc. Dues	1,500.00	1,000.00	(500.00)	Recommended reduction.

7145-Computer Software	3,000.00	2,500.00	(500.00)	Recommended reduction.
7091-Building Insurance	800.00	0.00	(800.00)	Recommended reduction.
7140-Office Supplies	2,500.00	1,500.00	(1,000.00)	Recommended reduction.
7100-Training	4,000.00	1,000.00	(3,000.00)	Recommended reduction.
7062-FireTruck payment	55,560.00	30,000.00	(25,560.00)	Recommend recording a portion of fire truck payment is accounted for in hospitality tax fund.
7010-Salary	76,887.00	42,261.00	(34,626.00)	Transfer part-time wages to new account.

MAYOR	2,500.00	10,800.00	8,300.00	
4011-Mayor Salary	0.00	6,000.00	6,000.00	Creation of new mayor's office budget.
4140-Mayor Travel	0.00	2,800.00	2,800.00	Creation of new mayor's office budget.
4181-1-Mayor Misc	0.00	1,000.00	1,000.00	Creation of new mayor's office budget.
4130-Mayor's Youth Council	2,500.00	1,000.00	(1,500.00)	Creation of new mayor's office budget. Recommended decrease to bring account in line with past fund raising efforts. Offset by \$1,000 projected fundraising.

MUNICIPAL COURT	8,680.00	8,680.00	0.00	
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8081-Equipment	0.00	0.00	0.00	No change.
8113-POSTAGE	300.00	300.00	0.00	No change.
8111-TORT LIABILITY INS.	180.00	180.00	0.00	No change.
8030-FICA	0.00	0.00	0.00	No change.
8080-Office Supplies	0.00	0.00	0.00	No change.
8040-To County For Judge	0.00	0.00	0.00	No change.
8110-Retirement	0.00	0.00	0.00	No change.
8050-Travel	0.00	0.00	0.00	No change.
8112-Attorney Fees	0.00	0.00	0.00	No change.
8060-Jury Fees	900.00	900.00	0.00	No change.
8010-Contract Sevices	7,300.00	7,300.00	0.00	No change.
8070-Schools	0.00	0.00	0.00	No change.
OTHER	0.00	0.00	0.00	

9001-Interest Expense	0.00	0.00	0.00	No change.
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POLICE	503,132.00	581,329.00	78,197.00	
5010-Salaries	274,247.00	326,458.00	52,211.00	Budgeting at 100%. Addition of new SRO. New SRO costs offset by budgeted payment to be received from schools.
5040-Health Insurance	55,000.00	66,125.00	11,125.00	Budgeting at 100%. Increase in employer premiums. Addition of new SRO.
5050-Retirement	36,220.00	45,083.00	8,863.00	Budgeting at 100%. Increase in employer contributions. Addition of new SRO.
5030-FICA Taxes	20,900.00	25,013.00	4,113.00	Budgeting at 100%. Addition of new SRO.
5010-1-Overtime	0.00	4,000.00	4,000.00	Recommend creating separate overtime account.
5084-Equipment/Walkie Talkies	6,505.00	10,300.00	3,795.00	Recommend increase. Includes \$2,500 for new equipment for SRO. New equipment \$2,500 offset by fees received from school district.
5092-Vehicles Repairs	6,500.00	7,500.00	1,000.00	Recommend increase.
5045-Fines Credit Card machine cge	2,000.00	2,500.00	500.00	Recommend increase.
5096-Police - Chargers	6,760.00	7,200.00	440.00	Recommend increase.
5091-Vehicles Insurance	8,200.00	8,400.00	200.00	Recommend increase.
5120-Training	3,600.00	3,600.00	0.00	No change.

5100-Film & ID Supplies	250.00	250.00	0.00	No change.
5079-Vests	0.00	0.00	0.00	No change.
5080-Uniforms, Accssrs	2,500.00	2,500.00	0.00	No change.
5106-DOG SUPPLIES, TRAINING	0.00	0.00	0.00	No change.
5022-Cops Grant Transfer Out	0.00	0.00	0.00	No change.
5160-County Inmate Fee	500.00	500.00	0.00	No change.
5093-Travel	2,000.00	2,000.00	0.00	No change.
5025-STATE FINE ASSESSMENTS	0.00	0.00	0.00	No change.
5081-Office Supplies/Misc	3,500.00	3,500.00	0.00	No change.
5094-Police Automobile	0.00	0.00	0.00	No change.
5082-Printing & Postage	300.00	300.00	0.00	No change.
5097-Sale Police cars	0.00	0.00	0.00	No change.
5083-Dues & Subscriptions	500.00	500.00	0.00	No change.
5105-UNDERCOVER SUPPLIES	0.00	0.00	0.00	No change.

5165-JUVENILE COSTS	300.00	300.00	0.00	No change.
5110-Community Relations	0.00	0.00	0.00	No change.
5170-CONTINGENCY	0.00	0.00	0.00	No change.
5125-reserve police officers	0.00	0.00	0.00	No change.
5012-Accrued vacation pay	0.00	0.00	0.00	No change.
5031-Unemployment Claim	0.00	0.00	0.00	No change.
5090-Vehicles Gasoline	25,000.00	25,000.00	0.00	No change.
5999-Depreciation	0.00	0.00	0.00	No change.
5085-Repairs & Maintenance	500.00	500.00	0.00	No change.
5086-800 MHZ	4,500.00	4,500.00	0.00	No change.
5070-Tort Liab. Insurance	6,850.00	6,800.00	(50.00)	Recommended decrease.
5060-Workers' Comp.	18,000.00	17,000.00	(1,000.00)	Recommended decrease based on projections.
5121-Attorney Fees	1,000.00	0.00	(1,000.00)	Recommended decrease.
5095-Computers	9,500.00	7,500.00	(2,000.00)	Recommended decrease.

5150-Phones & pagers	8,000.00	4,000.00	(4,000.00)	Recommended decrease.
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STREETS	221,772.00	234,106.00	12,334.00	
6120-Street Lights	50,000.00	55,000.00	5,000.00	Recommended increase based on projections.
6010-2-Part-time wages	0.00	4,000.00	4,000.00	Recommend separate account for part-time wages.
6050-Health Insurance	7,500.00	9,791.00	2,291.00	Recommended increase based on increase in insurance premiums.
6010-1-Overtime	0.00	1,000.00	1,000.00	Recommended separate overtime accounts.
6300-Maint Bldg Repairs	6,000.00	7,000.00	1,000.00	Recommended increase based on projections.
6060-Retirement	4,000.00	4,825.00	825.00	Recommended increase based on increase in increase in rates.
6030-FICA Taxes	2,642.00	3,322.00	680.00	Recommended increase based on projections.
6010-Salaries/Part-time employee	37,750.00	38,418.00	668.00	Budgeting at 100%.
6040-Workers' Comp.	1,600.00	1,900.00	300.00	Recommended increase based on projections.
6020-Uniforms	500.00	700.00	200.00	Recommended increase based on projections.
6200-Phone/Pager	650.00	850.00	200.00	Recommended increase based on projections.

6041-Tort Liab. Insurance	930.00	1,000.00	70.00	Recommended increase based on projections.
6175-Road Fees Project	0.00	0.00	0.00	No change.
6222-Vehicle Ins.	2,300.00	2,300.00	0.00	No change.
6166-Creek Area Clean-up	0.00	0.00	0.00	No change.
6185-Dept. of Corr. Inmate Labor	0.00	0.00	0.00	No change.
6031-Unemployment	0.00	0.00	0.00	No change.
6999-Depreciation	0.00	0.00	0.00	No change.
3256-SIDEWALKS- C FUND PROJECT	0.00	0.00	0.00	No change.
6165-STORM CLEAN-UP	0.00	0.00	0.00	No change.
6012-Accrued vacation pay	0.00	0.00	0.00	No change.
6170-Sidewalk/Curb Repair/Signs	0.00	0.00	0.00	No change.
6220-Fuel	3,000.00	3,000.00	0.00	No change.
6181-Landscaping	0.00	0.00	0.00	No change.
6111-Equipment/lawnmower/chainsaw	2,500.00	2,500.00	0.00	No change.

6190-Part-Time Help	0.00	0.00	0.00	No change.
6112-Equipment Repairs	1,500.00	1,500.00	0.00	No change.
6210-Safety Equip. -Rain Suits	0.00	0.00	0.00	No change.
6215-First Mayors House	0.00	0.00	0.00	No change.
6218-Bucket Truck	0.00	0.00	0.00	No change.
6219-Truck payment	0.00	0.00	0.00	No change.
6140-Sanitation Contract	87,000.00	87,000.00	0.00	No change.
6221-Vehicle Repairs	2,500.00	2,500.00	0.00	No change.
6145-LANDFILL CHARGES	0.00	0.00	0.00	No change.
6223-Salt/Sand Spreader	0.00	0.00	0.00	No change.
6150-Park & Recreation	0.00	0.00	0.00	No change.
6400-Street/curb painting	0.00	0.00	0.00	No change.
6155-Beechwood Drive Project	0.00	0.00	0.00	No change.
6160-Spring Clean-up	3,000.00	3,000.00	0.00	No change.

6164-FEMA=storm cleanup	0.00	0.00	0.00	No change.
6168-Storm Water Fee	2,400.00	2,000.00	(400.00)	Recommended decrease.
6205-Computer	1,000.00	500.00	(500.00)	Recommended decrease.
6180-Miscellaneous	3,000.00	2,000.00	(1,000.00)	Recommended decrease.
6130-Christmas Decorations	2,000.00	0.00	(2,000.00)	Recommended decrease.
COUNCIL	18,000.00	19,078.00	1,078.00	
4140-Council Travel	0.00	3,700.00	3,700.00	Separate council budget.
4060-1-Retirement	0.00	1,999.00	1,999.00	Separate council budget.
4030-1-FICA Taxes	0.00	1,379.00	1,379.00	Separate council budget.
4011-Council Salary	18,000.00	12,000.00	(6,000.00)	Separate council budget. Mayor salary moved to separate mayor's budget.
PLANNING	4,000.00	4,000.00	0.00	
6195-Zoning Administrator Salary	4,000.00	4,000.00	0.00	No change.

SEWER FUND	1,548,498	1,631,521	83,023	
SEWER	1,548,498.00	1,631,521.00	83,023.00	
4160-Engineering Fees	70,000.00	110,000.00	40,000.00	Recommended increase for rate study.
4260-New Equipment-CAPITAL	62,000.00	80,000.00	18,000.00	Recommended increase for capital, including variable rate drive, new camera, etc.
4010-Salaries	298,514.00	309,481.00	10,967.00	Budgeting at 100%.
4040-Health Insurance	48,000.00	56,249.00	8,249.00	Increase due to changes in employer premiums.
4070-Billing Charge	99,000.00	107,000.00	8,000.00	Projected increase in billing charges for sewer charges.
4175-Building Maintenance	5,000.00	8,000.00	3,000.00	Recommended increase/based on trends/projections.
4050-Workers' Comp.	10,000.00	12,000.00	2,000.00	Recommended increase/based on trends/projections.
4116-Bank Service Fees	0.00	1,800.00	1,800.00	Recommended increase/based on trends/projections.
4030-FICA Taxes	23,000.00	24,057.00	1,057.00	Recommended increase/based on trends/projections.
4170-Plant Insurance	4,000.00	5,000.00	1,000.00	Recommended increase/based on trends/projections.
4132-Vehicle Insurance	12,000.00	13,000.00	1,000.00	Recommended increase/based on trends/projections.

4080-Postage	1,000.00	1,200.00	200.00	Recommended increase/based on trends/projections.
4165-PUPS	540.00	600.00	60.00	Recommended increase/based on trends/projections.
4020-Uniforms	10,000.00	10,000.00	0.00	No change.
4500-NEW VEHICLE	0.00	0.00	0.00	No change.
4310-Right of Ways	0.00	0.00	0.00	No change.
4090-Telephone	10,000.00	10,000.00	0.00	No change.
4800-ROAD PAVEMENT	0.00	0.00	0.00	No change.
4100-Electricity	110,000.00	110,000.00	0.00	No change.
4281-Contract Lab Testing	40,000.00	40,000.00	0.00	No change.
4110-Accounting & Legal Fees	25,000.00	25,000.00	0.00	No change.
4400-Dprctn,Rural Dvlpmnt,Cntngncy	397,094.00	397,094.00	0.00	No change.
4115-Legal Fees	0.00	0.00	0.00	No change.
4700-CONTINGENCY	0.00	0.00	0.00	No change.
4009-FEMA=overtime	0.00	0.00	0.00	No change.

4210-Rods, Smoke Detectors	0.00	0.00	0.00	No change.
4120-Supplies & Printing	12,000.00	12,000.00	0.00	No change.
4275-Wastewater Capital Improvement	0.00	0.00	0.00	No change.
4121-Computer Training	0.00	0.00	0.00	No change.
4290-New Project-Sfield Lift Sta	0.00	0.00	0.00	No change.
4122-Pretreatment	5,000.00	5,000.00	0.00	No change.
4330-Paint Machinery	0.00	0.00	0.00	No change.
4125-MAPPING SYSTEM	0.00	0.00	0.00	No change.
4420-MAINTENANCE SHED	0.00	0.00	0.00	No change.
4128-FEMA=fuel	0.00	0.00	0.00	No change.
4600-RENT ON SLUDGE MACHINE	0.00	0.00	0.00	No change.
4129-Taxes & Licenses	0.00	0.00	0.00	No change.
4720-Equipment Repairs	45,000.00	45,000.00	0.00	No change.
4131-Vehicle Repairs	7,500.00	7,500.00	0.00	No change.

7070-	0.00	0.00	0.00	No change.
4011-Lab Assistant	0.00	0.00	0.00	No change.
4220-High School Labor	0.00	0.00	0.00	No change.
4133-Dues, Travel, Training	12,000.00	12,000.00	0.00	No change.
4270-Contingency	5,000.00	5,000.00	0.00	No change.
4134-DHEC Dues	3,200.00	3,200.00	0.00	No change.
4280-Tractor Payment	0.00	0.00	0.00	No change.
4135-New Chapman High Project	0.00	0.00	0.00	No change.
4283-Landfill Hauling	0.00	0.00	0.00	No change.
4149-FEMA=Dr Flush	0.00	0.00	0.00	No change.
4300-Water	4,500.00	4,500.00	0.00	No change.
4150-Lines & Pumps	90,000.00	90,000.00	0.00	No change.
4320-New Lines	0.00	0.00	0.00	No change.
4155-Relocation of Sewer-W. Clark	0.00	0.00	0.00	No change.

4350-Interest	0.00	0.00	0.00	No change.
4012-Bookkeeping Salary	0.00	0.00	0.00	No change.
4401-Bad Debts	0.00	0.00	0.00	No change.
4161-SC 292/I-26 SEWER SERVICE	0.00	0.00	0.00	No change.
4425-BELT PRESS/BLDG	0.00	0.00	0.00	No change.
3101-	0.00	0.00	0.00	No change.
4510-New Truck Fund	0.00	0.00	0.00	No change.
4060-Longevity	0.00	0.00	0.00	No change.
4610-ADM. COSTS	0.00	0.00	0.00	No change.
4176-Cleaning Service	900.00	900.00	0.00	No change.
4719-FEMA=generator,etc	0.00	0.00	0.00	No change.
4180-Chemicals	43,000.00	43,000.00	0.00	No change.
4725-Slab Repair Inman Mills	0.00	0.00	0.00	No change.
4185-W. Clark Rd Sewer Line	0.00	0.00	0.00	No change.

4900-RURAL DEV. PMT.	0.00	0.00	0.00	No change.
4190-Lab Supplies	7,000.00	7,000.00	0.00	No change.
4021-Tort Liab. Insurance	6,000.00	6,000.00	0.00	No change.
4200-Misc. Supplies	5,000.00	5,000.00	0.00	No change.
4061-Retirement	35,250.00	34,940.00	(310.00)	Recommended decrease.
4130-Vehicles Gasoline	12,000.00	10,000.00	(2,000.00)	Recommended decrease.
4601-Sludge Land Apply	30,000.00	20,000.00	(10,000.00)	Recommended decrease.

SPECIAL REVENUE FUNDS	10,575	170,085	159,510	
FIRE	0.00	4,000.00	4,000.00	
7999-1-FIREMAN 1% EXPENDITURES	0.00	4,000.00	4,000.00	Separate fund created.

POLICE	2,500.00	20,111.00	17,611.00	
5098-Capital	2,500.00	20,111.00	17,611.00	Separate fund created. Drug asset forfeitures.

VICTIM ASSIST	8,075.00	10,374.00	2,299.00	
5016-Victims Asst Expense	0.00	2,300.00	2,300.00	Separate fund created.
5021-VICTIMS ASST TRANSFER OUT	0.00	0.00	0.00	Separate fund created.
5099-Interest on V.A.'s Auto	0.00	0.00	0.00	Separate fund created.
5020-VICTIMS ASSIST ASSESSMENTS	0.00	0.00	0.00	Separate fund created.
5015-Victims Asst Salaries	8,075.00	8,074.00	(1.00)	Separate fund created.
HOSPITALITY & TOURISM	0.00	135,600.00	135,600.00	
3291-HOSPITALITY TAX EXPENSES	0.00	135,600.00	135,600.00	Separate fund created.
3292-Hospitality Tax Exp/Advert	0.00	0.00	0.00	Separate fund created.
Grand Total	2,887,023	3,165,350	278,327	

