

City of Easley  
Fiscal Year 2019-20  
Proposed Budget Ordinance

# City of Easley

## General Fund Revenues

General Fund Revenues	FY 18-19	FY 19-20	Percent Change
	Budget	Proposed	
Property Tax (68 mills)	\$2,609,000	\$3,099,000	18.78%
Sales Tax	\$2,750,000	\$2,700,000	-1.82%
Franchise & Other Fees/Taxes	\$2,543,500	\$2,603,500	2.36%
License & Permits	\$3,092,500	\$3,347,500	8.25%
Intergovernmental	\$729,990	\$869,534	19.12%
Charges for Service	\$535,500	\$544,000	1.59%
Public Safety	\$20,000	\$20,000	0.00%
Fines	\$402,500	\$402,500	0.00%
Interest	\$1,000	\$1,000	0.00%
Rental Income	\$25,000	\$20,000	-20.00%
Other Income	\$8,000	\$8,000	0.00%
Transfers	\$357,750	\$157,750	-55.90%
Sale of Fixed Assets	\$50,000	\$30,000	-40.00%
Lease Purchase	\$740,000	\$575,000	-22.30%
Miscellaneous Income	\$25,000	\$28,000	12.00%
Fund Balance Appropriated	\$0	\$100,000	100.00%
<b>TOTAL REVENUES</b>	<b>13,889,740</b>	<b>14,505,784</b>	<b>4.44%</b>

# City of Easley General Fund Revenues

## Total Taxes



# City of Easley

## General Fund Revenues

- LOST discount multiplier decreased from .1826 to .1706 for 2018 tax bill that will be received in FY 19-20.

	2012	2013	2014	2015	2016	2017	2018
Easley	0.135	0.1555	0.1364	0.1474	0.1729	0.1826	0.1706
Pickens County	0.0936	0.0945	0.0956	0.092	0.1123	0.1157	0.1038

- It appears that the State will put some additional funding into the Local Government Fund. The house recommended \$11 million and Senate recommended \$9 million in their budget.
  - They are also looking to reset our Statute amounts to this year's allotment and then tie it to the growth/decline of the State budget.

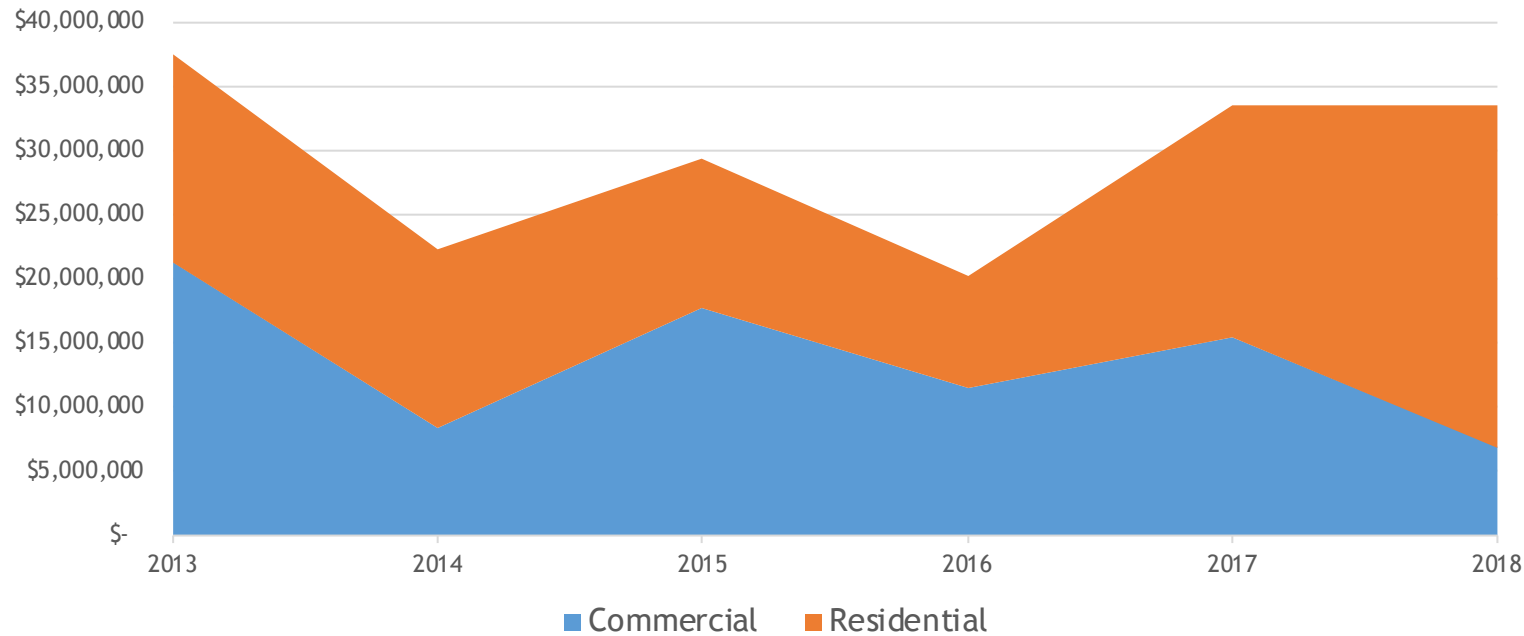
FY15 Distribution	FY16 Distribution	FY17 Distribution	FY18 Distribution	FY19 Statute	FY19 Distribution (Proposed)	FY19 Amount not Funded
\$431,355	\$431,355	\$452,839	\$452,839	\$663,775	\$472,500	-\$191,275

# City of Easley

## General Fund Revenues

- Reassessment has been completed and notices will be sent out in the next few weeks.
  - We are looking at a potential 11-14% increase in tax base depending on the number of approved appeals.
  - We will have to reset our millage rate next year to account for this increase.
    - We will have to review the revenue neutral rate, but have the ability to capture our Act 388 allotments.
- 2018 Real Property Assessment (Does not include Downtown or Town Center TIF Assessments) - \$69,169,190
  - 2018 Downtown TIF Assessment - \$1,436,688 (\$97,958 in Taxes)
  - 2018 Town Center TIF Assessment - \$2,925,534 (198,936 in Taxes)
- 2019 Real Property Projected New Growth Assessment - \$820,880 (\$55,820 in taxes)
- 2019 Real Property Projected Assessment Increase due to reassessment - \$9,570,740 (\$650,810 in taxes)
  - 13.84% increase in assessed values

# City of Easley Growth and Development



	2013	2014	2015	2016	2017	2018	6-Year Total
<b>Commercial</b>	\$ 21,316,893	\$ 8,432,446	\$ 17,811,059	\$ 11,548,204	\$ 15,459,586	\$ 6,836,260	\$ 74,568,187
<b>Residential</b>	\$ 16,211,462	\$ 13,862,683	\$ 11,486,545	\$ 8,626,949	\$ 18,088,102	\$ 26,618,722	\$ 68,275,741
<b>Total</b>	\$ 37,528,355	\$ 22,295,128	\$ 29,297,604	\$ 20,175,153	\$ 33,547,688	\$ 33,454,982	\$ 176,298,910

# City of Easley

## General Fund Revenues

- ▶ Expecting our Business License, Permits, and Franchise Fees to hold steady and recognizing increases from the past couple of years.
  - ▶ We have seen our Insurance Business Licenses revenue increase along with new construction
  - ▶ We have also see our Business License revenue increase with growth and a steady economy
- ▶ Increases School Patrol Salaries and Fire Protection Fees based on services contracts.
- ▶ Transfers are reduced as the Town Center TIF was terminated and that revenue will now come in our regular Property Tax payments from the County.
- ▶ The Capital Lease proceeds have \$575,000 for the Fire Engine approved in FY 18-19 but not delivered until FY 19-20.

# City of Easley Property Tax Information

- ▶ 68.0 mills is recommended in the proposed budget ordinance
- ▶ Stormwater Fee is recommended to stay at \$28/unit
- ▶ Due to the decrease in the LOST multiplier, a \$200,000 home would see a \$24 increase in their City Tax Bill.
- ▶ Still lower than FY 16-17 Tax bill on the same home
- ▶ Unsure what the County or School District will be proposing in their budgets.

Tax Analysis Residential				
	2016 tax	2017 tax	2018 tax	2019 tax
Property Value	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Assessment Ratio	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Millage	0.063	0.065	0.068	0.068
City Tax	\$ 504.00	\$ 520.00	\$ 544.00	\$ 544.00
County Operations	\$ 442.40	\$ 442.40	\$ 442.40	\$ 446.40
County Bond	\$ 32.00	\$ 32.00	\$ 32.00	\$ 28.00
School Bond	\$ 432.00	\$ 432.00	\$ 432.00	\$ 432.00
School Operations	\$ 912.00	\$ 912.00	\$ 912.00	\$ 912.00
Tri-County	\$ 20.80	\$ 20.80	\$ 20.80	\$ 20.80
Library	\$ 50.40	\$ 50.40	\$ 50.40	\$ 50.40
County Tax Credit	\$ (184.00)	\$ (224.60)	\$ (231.40)	\$ (207.60)
City Tax Credit	\$ (294.80)	\$ (345.80)	\$ (365.20)	\$ (341.20)
School Tax Savings	\$ (912.00)	\$ (912.00)	\$ (912.00)	\$ (912.00)
Gross Tax	\$ 1,002.80	\$ 927.20	\$ 925.00	\$ 972.80
Stormwater Fee	\$ 28.00	\$ 28.00	\$ 28.00	\$ 28.00
Total Tax Bill	\$ 1,030.80	\$ 955.20	\$ 953.00	\$ 1,000.80
Total City	\$ 237.20	\$ 202.20	\$ 206.80	\$ 230.80
County	\$ 361.60	\$ 321.00	\$ 314.20	\$ 338.00
School	\$ 432.00	\$ 432.00	\$ 432.00	\$ 432.00
City	\$ 237.20	\$ 202.20	\$ 206.80	\$ 230.80
Total Taxes	\$ 1,030.80	\$ 955.20	\$ 953.00	\$ 1,000.80
% of City Operations	23.0%	21.2%	21.7%	23.1%
% of School Bond	41.9%	45.2%	45.3%	43.2%
% of School Operations	0.0%	0.0%	0.0%	0.0%
% of County Operations	35.1%	33.6%	33.0%	33.8%
Total	100%	100%	100%	100%



# City of Easley

## General Fund Expenditures

General Fund Expenditures	FY 18-19	FY 19-20	% Change
	Budget	Budget	
General Government	\$866,271	\$998,100	15.22%
Council	\$94,450	\$150,719	59.58%
Administration	\$398,068	\$508,023	27.62%
Municipal Court	\$401,440	\$366,054	-8.81%
Finance	\$378,587	\$352,525	-6.88%
Police	\$4,388,883	\$4,642,964	5.79%
Fire	\$2,932,155	\$3,207,469	9.39%
Planning & Development	\$423,511	\$335,606	-20.76%
PW-Streets	\$1,553,270	\$1,623,785	4.54%
PW-Solid Waste & Recycling	\$1,405,188	\$1,253,852	-10.77%
PW-Cemetery	\$122,732	\$47,760	-61.09%
Recreation	\$925,183	\$1,018,927	10.13%
	\$13,889,740	\$14,505,784	4.44%

# City of Easley

## General Fund Capital Expenditures

FY 2019-20 Capital Outlay	
Department	Budget
General Government - Christmas Lights	15,000
General Government - Virtualizing Server, Equipment Upgrades, and Computer Replacements	50,000
Fire - Battery Powered "Jaws of Life"	25,000
Fire - SCBA Gear	100,000
Fire - Turn-out Gear/Hose Replacement/ Nozzles/Ladder Replacement/etc.	95,000
Fire - Fire Engine (Finance)	575,000
Sanitation - Seal Crack and Pothole Machine	14,000
Planning and Development - Demolition	30,000
<b>Total General Fund</b>	<b>\$904,000</b>

# City of Easley

## General Fund Capital Expenditures

FY 2019-20 Capital Outlay Not Included in Proposed Budget	
Department	Budget
Administration - Transition to Trash Cans and Retrofit of Trucks	500,000
Police - Replacement of In-car Cameras - \$335,000 over 3 years or 5 years depending on how they are phased in	115,000
Fire - SCBA Equipment - Requested \$325,000 for all and funded \$100,000 to phase in over 3 Fiscal Years	225,000
Fire - Batter Powered "Jaws of Life" - Requested 3 sets and only funding for 1 was included	50,000
Street - Used Boom Truck	113,500
Parks and Recreation - Renovation of Bagwell Gym - Included LED lighting, new paint, resurfacing gyms and walking track	75,000
<b>Total General Fund</b>	<b>\$1,078,500</b>

# City of Easley

## General Fund Notes - Personnel

- ▶ Budget includes a 2% COLA for all employees.
  - ▶ Employee contribution to retirement will hold steady at 9%.
  - ▶ City will cover 1% increase in Employer Contribution to Retirement.
  - ▶ Christmas Bonus of 1% capped at \$500 included.
- ▶ FY 19-20 recommends to continue with the PT Temporary help for the Cemetery and Parks and Recreation.
  - ▶ Parks and Recreation will have \$75,000 in funding that equates to ~7,000 of work when they most need it.
  - ▶ The Cemetery has done to the same to target the peak growing season
- ▶ Looking to bring Council an Education Reimbursement and Compensation Plan
  - ▶ Would assist those wanting to go back to school and then provide compensation for those that complete degrees related to their position at the City

# City of Easley

## General Fund Notes - Personnel

The FY 19-20 budget requests included request for 15 additional Full-time Employees:

- ▶ Public Works - 4 Full-time Employees
  - ▶ All were Street Maintenance Positions
- ▶ Fire Department - 4 Full-time Employees
  - ▶ 1 - Training Officer (Captain Rank)
  - ▶ 3 - Firefighter Positions
- ▶ Police Department - 2 Full-time Employees
  - ▶ 2 - Police Officer Positions
- ▶ Parks and Recreation - 4 Full-time Employees
  - ▶ All were Building and Ground Maintenance Positions
- ▶ Codes and Enforcement - 1 Full-time Employee
  - ▶ 1 Inspector Position

# City of Easley

## General Fund Notes - Personnel

- ▶ The FY 19-20 budget recommends including 4 additional Full-time Employees:
- ▶ Public Works - 1 Full-time Street Maintenance
- ▶ Police Department - 2 Full-time Police Officer Positions
  - ▶ Would be combined with 1 from each night shift to create a new shift to handle peak demand and call volume times
- ▶ Parks and Recreation - 1 Full-time Maintenance Position
- ▶ Based on projects and growth, it is recommended that we have a discussion related to a Community and Economic Development type position and the role it can play in continued proactive growth in the City.
  - ▶ We have not filled the grant position that was funded through CDA since it became vacant about 18 months ago.
  - ▶ Should be enough funding to fund this roll for a few years at least.

# City of Easley

## General Fund Debt Service

Principal	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
2005/2013A GO Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2004 Lease - Fire Truck	\$ 41,000	\$ 41,000	\$ 41,000			
2014 Lease - Fire Truck	\$ 59,385	\$ 60,146	\$ 60,909	\$ 61,681	\$ -	\$ -
2013B GO - Refinance - 2010 GO	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ -
2009 GO - Police and Court	\$ 100,000	\$ 100,000	\$ 105,000	\$ 110,000	\$ 115,000	\$ 120,000
2017 Lease - Brush Truck		\$ 27,362	\$ 27,910	\$ 28,468	\$ 29,037	\$ 29,618
2018 Lease - Trash Truck			\$ 25,373	\$ 26,081	\$ 26,809	\$ 27,557
2019 Lease - Fire Engine					\$ 50,000	\$ 50,000
2019 Lease - Leaf Truck				\$ 25,000	\$ 25,000	\$ 25,000
2019 GO Bond (Fire & PW) - \$5,000,000				\$ 50,000	\$ 50,000	\$ 55,000
	\$ 480,385	\$ 228,509	\$ 260,191	\$ 301,229	\$ 295,846	\$ 307,175
<b>Interest</b>						
2005/2013A GO Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2004 Lease - Fire Truck	\$ 5,792	\$ 5,792	\$ 5,792			
2014 Lease - Fire Truck	\$ 3,077	\$ 2,316	\$ 1,554	\$ 782	\$ -	\$ -
2013B GO - Refinance - 2010 GO	\$ 1,596	\$ -	\$ -	\$ -	\$ -	\$ -
2009 GO - Police and Court	\$ 63,956	\$ 59,236	\$ 54,516	\$ 49,560	\$ 44,368	\$ 38,940
2017 Lease - Brush Truck		\$ 2,848	\$ 2,301	\$ 1,742	\$ 1,173	\$ 592
2018 Lease - Trash Truck			\$ 3,743	\$ 3,035	\$ 2,307	\$ 1,559
2019 Lease - Fire Engine					\$ 4,500	\$ 4,000
2019 Lease - Leaf Truck				\$ 2,500	\$ 2,500	\$ 2,500
2019 GO Bond (Fire & PW) \$5,000,000			\$ 115,989	\$ 198,838	\$ 196,338	\$ 193,838
	\$ 74,421	\$ 70,192	\$ 183,894	\$ 256,457	\$ 251,186	\$ 241,429
<b>Total P &amp; I</b>	\$ 554,806	\$ 298,701	\$ 444,085	\$ 557,686	\$ 547,032	\$ 548,604

# Special Revenue Funds

- ▶ Increase in Hospitality Tax Revenue
- ▶ \$190,000 of the \$220,000 Expenditures over revenues is from Law Enforcement Fund.
- ▶ CDA Fund includes \$28,000 for BS&A module that will allow us to integrate the loans into our system and handle invoicing better.

SPECIAL REVENUE FUNDS	FY 18-19 Budget	FY 19-20 Budget	Percent Change
Revenues/Transfers In			
Community Development Administration	\$14,000	\$12,500	-10.71%
Hospitality Tax/Rec Fund	\$2,104,000	\$2,295,000	9.08%
Accommodations Tax	\$80,000	\$80,000	0.00%
Local Accommodations Tax	\$75,000	\$75,000	0.00%
Victims Advocate Fund	\$55,000	\$55,000	0.00%
Law Enforcement Fund	\$10,000	\$10,000	0.00%
Fire Fund	\$65,000	\$65,000	0.00%
<b>TOTAL REVENUES/TRANSFERS IN</b>	<b>\$2,403,000</b>	<b>\$2,592,500</b>	<b>7.89%</b>
Expenditures/Transfers Out			
Community Development Administration	\$26,500	\$38,000	43.40%
Hospitality Tax/Rec Fund	\$2,104,000	\$2,295,000	9.08%
Accommodations Tax	\$80,000	\$80,000	0.00%
Local Accommodations Tax	\$75,000	\$75,000	0.00%
Victims Advocate Fund	\$58,208	\$59,952	3.00%
Law Enforcement Fund	\$200,000	\$200,000	0.00%
Fire Fund	\$65,000	\$65,000	0.00%
<b>TOTAL EXPENDITURES/TRANSFER OUT</b>	<b>\$2,608,708</b>	<b>\$2,812,952</b>	<b>7.83%</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>\$205,708</b>	<b>\$220,452</b>	



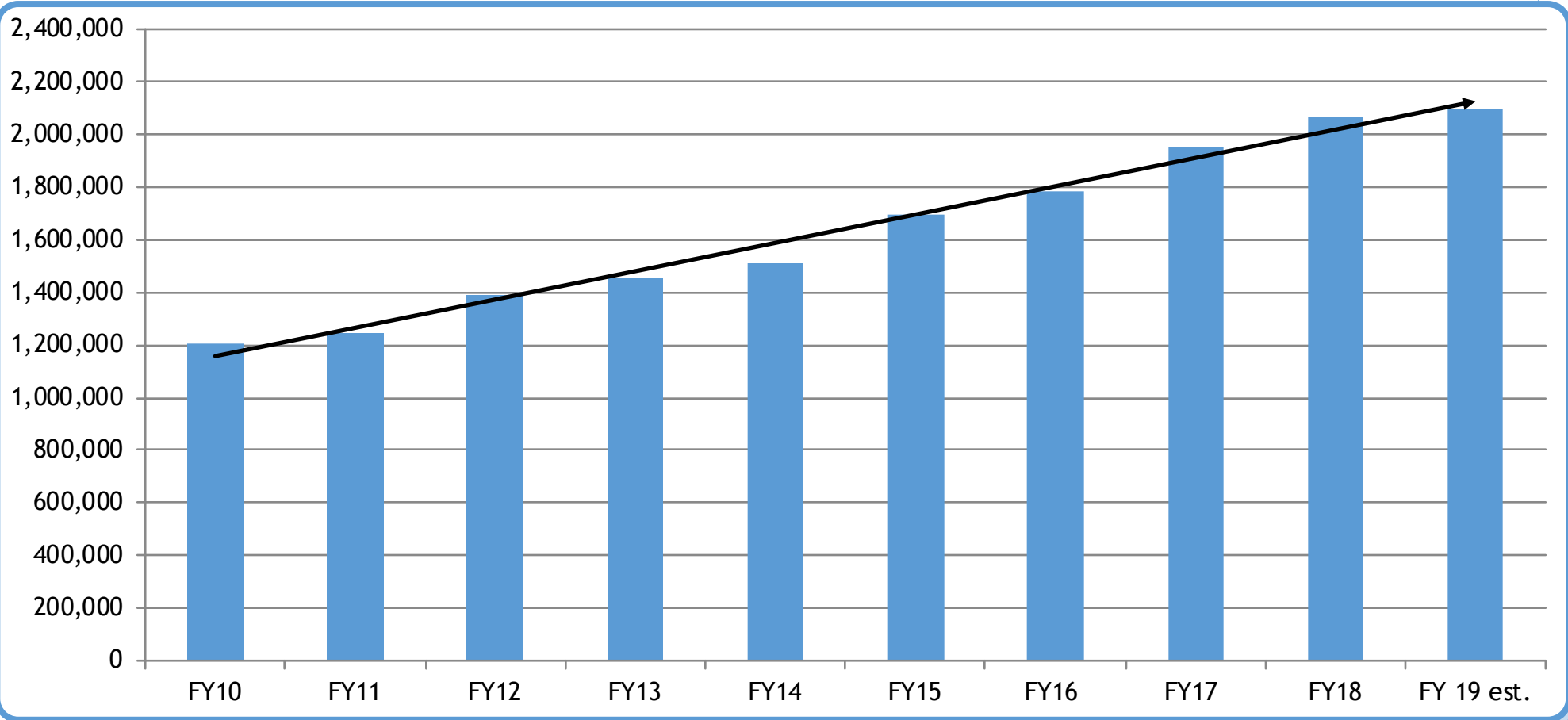
# Special Revenue Funds

ENTERPRISE FUNDS	FY 18-19 Budget	FY 19-20 Budget	Percent Change
Revenues/Transfers In			
Stormwater Management	\$650,000	\$410,000	-36.92%
TOTAL REVENUES/TRANSFERS IN	\$650,000	\$410,000	-36.92%
Expenditures/Transfers Out			
Stormwater Management	\$600,000	\$410,000	-36.92%
TOTAL EXPENDITURES/TRANSFER OUT	\$600,000	\$410,000	-36.92%
REVENUE LESS EXPENDITURES	\$50,000	\$0	
DEBT SERVICE FUNDS	FY 18-19 Budget	FY 19-20 Budget	Percent Change
Revenues/Transfers In			
Tax Increment Fund	\$515,000	\$335,000	-34.95%
TOTAL REVENUES/TRANSFERS IN	\$515,000	\$335,000	-34.95%
Expenditures/Transfers Out			
Tax Increment Fund	\$515,000	\$335,000	-34.95%
TOTAL EXPENDITURES/TRANSFER OUT	\$515,000	\$335,000	-34.95%
REVENUE LESS EXPENDITURES	\$0	\$0	

# Hospitality / Recreation Fund

Hospitality Tax					
	FY16	FY17	FY18	FY19	FY20
	Actual	Actual	Actual	Budget	Proposed
<b>REVENUES</b>					
Hospitality Tax Income	1,770,532	1,955,339	2,064,150	1,900,000	2,060,000
Recreation Programs	178,119	185,950	180,202	164,000	200,000
Misc./Other	1,583,930	29,720	286,333	40,000	35,000
<b>TOTAL REVENUES</b>	<b>3,532,581</b>	<b>2,171,009</b>	<b>2,530,681</b>	<b>2,104,000</b>	<b>2,295,000</b>
<b>EXPENDITURES</b>					
Debt Service	590,979	746,499	749,806	741,881	962,983
Recreation Operations	1,198,390	1,048,929	1,870,149	1,134,619	1,197,017
Special Events	137,452	143,177	54,993	132,500	135,000
Capital Improvements/Projects	1,055,821	1,224,576	282,362	95,000	0
<b>TOTAL EXPENDITURES</b>	<b>2,982,643</b>	<b>3,163,181</b>	<b>2,957,310</b>	<b>2,104,000</b>	<b>2,295,000</b>
Surplus/(Deficit)	0	0	426,625	0	0
Fund balance at beginning of year	0	0	648,143	221,518	221,518
Fund balance at end of year	0	0	221,518	221,518	221,518

# Hospitality / Recreation Fund



# Hospitality / Recreation Fund

Hospitality Debt 5-Year Look						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
2010 - Bagwell Gym - Principal	\$490,000	\$510,000	\$535,000	\$0	\$0	\$0
2010 - Bagwell Gym - Interest	\$30,700	\$20,900	\$10,700	\$0	\$0	\$0
2016 - Doodle Trail - Principal	\$94,000	\$96,000				
2016 - Doodle Trail - Interest	\$21,812	\$12,131				
2015 - Doodle Trail - Principal	\$60,000	\$65,000				
2015 - Doodle Trail - Interest	\$31,482	\$8,790				
2019 - Hospitality Bond - Principal				\$422,000	\$438,000	\$455,000
2019 - Hospitality Bond - Interest			\$417,283	\$346,932	\$330,812	\$314,080
<b>Total - Principal</b>	<b>\$644,000</b>	<b>\$671,000</b>	<b>\$535,000</b>	<b>\$422,000</b>	<b>\$438,000</b>	<b>\$455,000</b>
<b>Total - Interest</b>	<b>\$83,994</b>	<b>\$41,821</b>	<b>\$427,983</b>	<b>\$346,932</b>	<b>\$330,812</b>	<b>\$314,080</b>
<b>Total Principal and Interest</b>	<b>\$727,994</b>	<b>\$712,821</b>	<b>\$962,983</b>	<b>\$768,932</b>	<b>\$768,812</b>	<b>\$769,080</b>

- ▶ The Debt Service for the Hospitality Fund will make this budget very tight this year.
  - ▶ Adds an additional Interest Payment totaling around \$220,000
  - ▶ After FY 19-20 we will be down to 1 Bond Payment that will remain around \$770,000/year.
- ▶ \$75,000 for Repairs and Upfits to the Bagwell Gym were removed from the budget, but can be added to the Park Repairs that will be completed with the H-Tax Bond Funds
- ▶ \$135,000 is budgeted for Special Events
  - ▶ Covers Party on Pendleton, Music, Movies, Trunk or Treat, and Fourth of July events
- ▶ Will be adding 2 Admin Vehicles to our Vehicle Lease program
  - ▶ The 2 Admin Vehicles will be pushed down to frontline staff to replace aging vehicles. Both vehicles we are pushing down at less that 2 year sold.

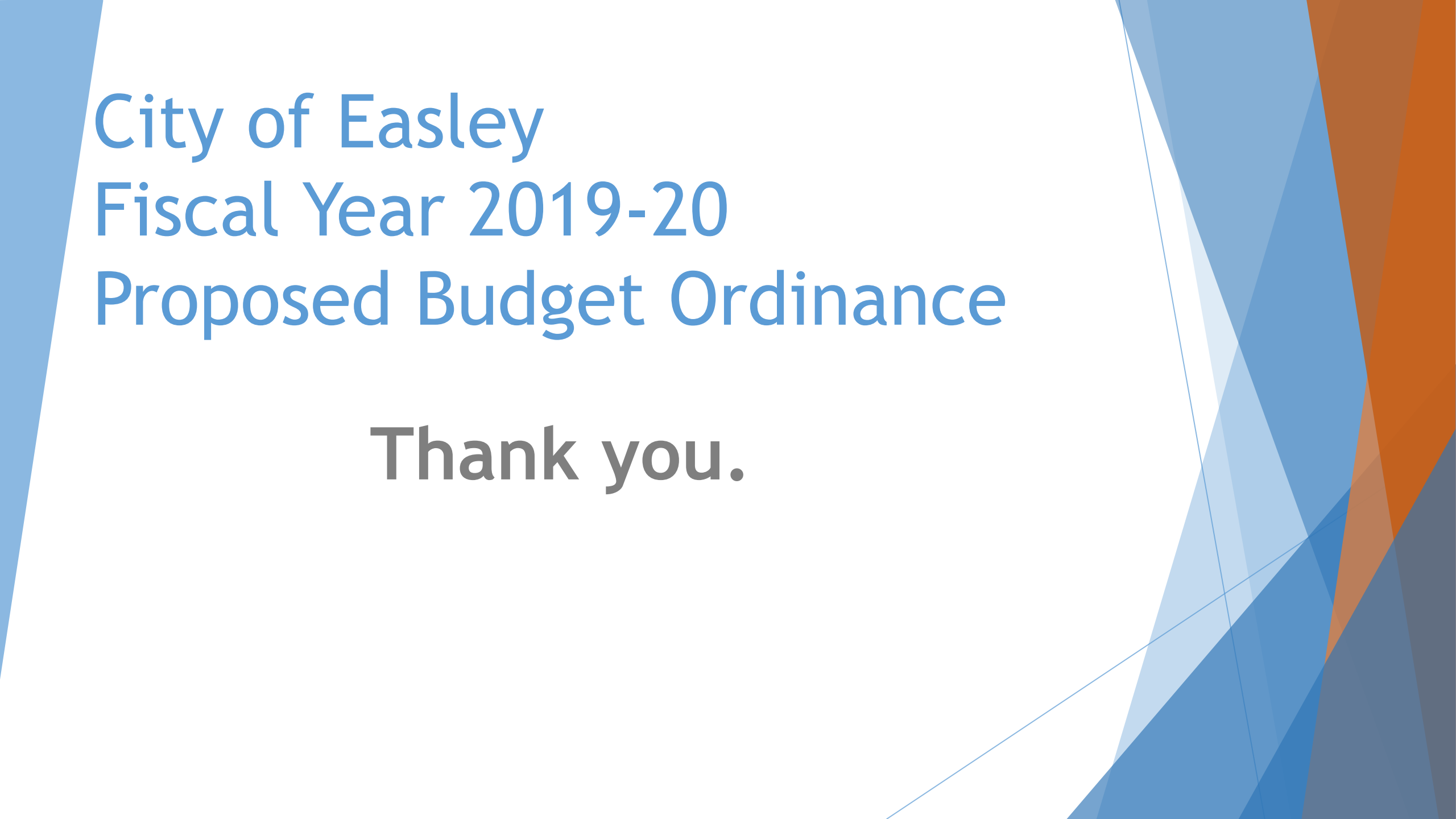
# TIF Debt Fund

	TIF Fund				
	FY16	FY17	FY18	FY19	FY20
	Actual	Actual	Actual	Budget	Proposed
<b>REVENUES</b>					
Property Taxes	482,312	521,838	515,245	515,000	335,000
Bond Proceeds	0	0	1,516,000	0	0
Miscellaneous	0	0	1,922	0	0
<b>TOTAL REVENUES</b>	<b>484,109</b>	<b>521,838</b>	<b>2,033,167</b>	<b>515,000</b>	<b>335,000</b>
<b>EXPENDITURES</b>					
Debt Service	167,756	168,679	174,470	177,500	177,184
Capital Improvments	376,019	307,007	322,925	337,500	157,816
<b>TOTAL EXPENDITURES</b>	<b>543,775</b>	<b>475,686</b>	<b>497,395</b>	<b>515,000</b>	<b>335,000</b>
Surplus/(Deficit)	(59,666)	46,152	1,535,772	0	0
Fund balance at beginning of year	221,554	161,888	208,040	1,743,812	1,743,812
Fund balance at end of year	161,888	208,040	1,743,812	1,743,812	1,743,812

- This is the Second Year of the new ten (10) year extension of the Downtown TIF.
  - Council voted to end the Town Center TIF District and those funds will be moved to General Fund Revenue.
- Have completed several projects and several others are in process.
  - Most projects have been well received and we are beginning to see several projects proceed in the TIF District that will increase the tax base for all entities involved.

# FY 19-20 - Stormwater

- ▶ GF is completely paid back from Oak Creek
- ▶ We have several projects that are being priced out currently.
  - ▶ Middle Creek pipe failures (2)
  - ▶ Liberty Drive
  - ▶ 5 Field Drainage
- ▶ Hoping to complete 2 this FY and start others next year.
- ▶ Depending on costs and revenues, we may want to look at increasing the fee over the next few years.
- ▶ Currently at \$28/year per unit
  - ▶ \$1 = \$15,000 in additional revenue
- ▶ Planning to continue to address mosquitos as we did last few years



City of Easley  
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**Thank you.**