



FISCAL YEAR
2013-2014

OPERATING BUDGET

Effective July 1, 2013 | Adopted by Council on June 4, 2013

Mission Statement

To provide, protect and cultivate services which steer economic development and assure a higher quality of life for the citizens of Springdale and the surrounding community.

Mayor and Town Council

Pat G. Smith
Mayor

Gus Manos
Mayor Pro Tem

Steve O. Hallman
Councilmember

J. Kevin Reeley
Councilmember

Juston Ricard
Councilmember

Nancy Sox-Peters
Councilmember

Jacob Wilkerson
Councilmember

Appointed Officials

George Nicholson
Municipal Judge

Erica L. Barton
Town Administrator

E. Danny Scott
Town Attorney

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Executive Summary

The proposed budget for FY 2013-2014 (or FY14) is a balanced budget without a millage increase or a request for new services or programs. For the first time, however, our budget proposal incorporates policies and programs outlined in our strategic plan and five year capital plan. The goals and objectives of our plan can be found later in this budget document. The budget also includes recommended capital purchases per our newly created five year capital plan. The total of all budgeted funds is \$1,360,536.

Before discussing FY14, below are a few highlights of our fiscal accomplishments for FY13 (July 1, 2012-June 30, 2013).

FY 13 Fiscal Accomplishments (unaudited figures- July 1, 2012-June 30, 2013)

- Received a positive FY12 financial audit report
- Completed the final payment of the 2002 Sewer GO Bond (approx. \$54,000)
- Purchased a knuckle-boom truck for Public Works

FY13-14 PROPOSED BUDGET

The proposed FY14 budget reflects a 10.5% decrease from the FY13 budget (FY13= \$1,520,250). The decrease can be attributed to the capital loan for the purchase of the grapple truck in addition to building improvements and repairs of the Town Hall, Police Department, and Public Works garage. The total General Fund budget for FY14 is \$1,321,656. Same as FY13, the priority of FY14 is to maintain our level of service and identify future opportunities for additional sources of revenues.

Total **General Fund (GF)** expenditures by category are as follows:

Personnel Expenditures **\$815,252** (62% GF)

The only new position budgeted is for a part time Buildings & Grounds seasonal laborer to assist with increased service delivery due to termination of the grounds contract. Our current investigator retires June 30, 2013. However, we will defer hiring the investigator position pending a review of our fiscal condition later in the year. No cost of living raise is proposed for staff but all benefits will be provided. The healthcare costs are projected to increase by 32%.

Operating Expenditures **\$361,320** (27% GF)

Highlights include several contracts: legal, building inspections, and stormwater. Bringing the grounds maintenance in house to be managed by Public Works provides an annual cost savings of \$9,000; including the cost for a seasonal part time person. There are no proposed new services.

Capital Expenditures **\$5,500** (<1% GF)

Highlights include: sidewalk addition to Lee Circle entrance of Felton C. Benton Park, replace 2 computers, replace 2 pistols, and purchase an additional rifle.

Debt Expenditures **\$139,584** (11% GF)

Executive Summary

While the Town completed its obligation to a GO bond for the sewer project, there is still a remaining \$900,000 for the 2002 sewer loan with the City of Cayce. In January 2012, the SRF program reduced the interest rate on this loan from 3.75% to 2.25% providing a yearly cost savings of \$9,200 and \$108,614 over the term of the loan.

Trends, Issues and Short Term Factors

The revenue trend generated from property taxes, the local government fund, and accommodations tax in comparison to the prior fiscal years is slightly declining. Conversely, the expenditures show a slight increase due to health care costs and the cost of living.

The factors contributing to this change in revenue are most likely the lack of growth from the 2008 economic recession, the 2010 property reassessment/millage cap and the state budget deficit. The revenue trend supports our actions to maintain existing levels of service without adding new services and/or programs to our operations.

If future goals include maintaining regular rotation of vehicles and technology, increasing the police force by 2 full time officers, and building a new Town complex, new sources of revenue will be required. To this end, we will continue to review our current services for maximum efficiency, monitor our financials closely, and consider fiscal impact when making decisions affecting the Town.

Finally, to ensure a more responsible and transparent budget, our FY 14 budget analysis and process has been realigned to comply with the Government Finance Officers Association (GFOA) standards.

I look forward to working with you to ensure the Town of Springdale is an exemplary local government.

Sincerely,



Erica L. Barton

Town Administrator

Town History

Roof, Hook, Corley, Sox, Shull, Seay, Buff. These were the names to be found on the rural mailboxes scattered along Platt Springs Road at the turn of the 20th century. A family traveling by horse and buggy could count the houses that were visible from the road on the fingers of one hand. Two sawmills, an apple orchard, and a dairy farm comprised the commercial sector of the community for the majority of its unincorporated existence.

One of the most important steps in the progress of the community was the paving of Platt Springs Road, which was completed on October 20, 1948. In the mid-1950s, a movement was underway to fold the community into West Columbia. The feeling of community pride was strong and, not wanting to lose that pride, the residents held an election on June 7, 1955 to determine if the people in the community would rather incorporate into a town. The incorporation was approved by a vote of 35 to 24 and a name for the new town was sought.

The name of Springdale was chosen from several, being an appropriate choice due to the many springs located within the town. Mr. Job Roof was elected to serve as the first Mayor (then known as an intendant) and the first Town Council was made up of Mr. Jeff Roof, Mr. John B. Sox, Mr. Horace Lown, and Mr. Horace Wise. Having no municipal building in which to meet, the first council meeting was held in an automobile under an oak tree at the corner of Platt Springs Road and Springdale Road.



Site of the first Council meeting



Soon after the town was incorporated, the townspeople discovered a need for a community building. Since no taxes were levied, citizens relied on community effort, cooperation, hard work, imagination, and teamwork to accomplish the task. Mr. B.M. Gunter, Springdale's first Town Clerk, donated a plot of land on Platt Springs Road in the center of town to be used as the site of the building. Local businesses and community groups donated supplies and raised money to help get the Town Hall completed.

Shortly after the Town Hall was finished, the Springdale Women's Club bought the land adjacent to the building to be used as a park. Over the years, playground equipment, a basketball court, and a splash pool have been added, making the park a desirable spot for the town's young (and young at heart) citizens.

From the 1980s to today, the public infrastructure of the town has been modernized to enhance the quality of life in the community. The installation of sidewalks and pedestrian lighting has encouraged walking, dining, and shopping throughout Springdale.

The small town charm, southern hospitality, and family values that have flourished in the community over the past century remain alive and well in the Springdale of today.

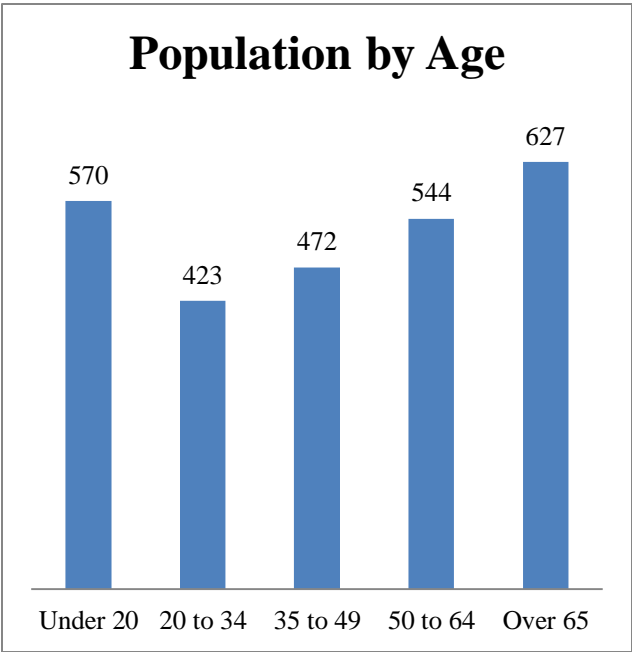
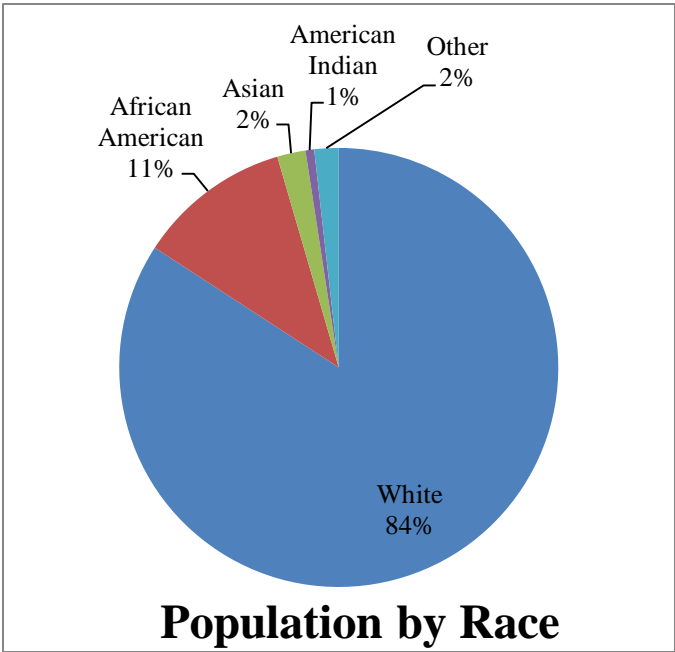
Community Profile and Demographics

Location

The Town of Springdale is located within the Columbia Metropolitan Area in the eastern portion of Lexington County. It is bordered on the south and east by both the City of Cayce and the City of West Columbia. On the western border of the town are the Columbia Metropolitan Airport and the Airport campus of Midlands Technical College. To the north of the town are unincorporated areas of Lexington County. The town boundaries have grown over the course of its history through annexation from 1.67 square miles in 1955 to its current size of 2.76 square miles.

People

The population of the Town is 2,636 according to the 2010 Census. 1,256, or 48%, of those individuals are male, and 1,380, or 52%, are female. The median age of the town’s citizens is 46 years old.



There are 1,151 households within the town. Of those, 761, or 66%, are family households. 264 households have children under 18 years old living within them, and 568, or 50%, of those households are a husband-wife family. Of the 390 nonfamily households within the town, 151 have an individual aged 65 or over living alone. The average household size is 2.28 people.

There were 1,151 occupied housing units within the town, of which 856, or 74%, are owner-occupied, and 295, or 26%, are renter-occupied.

*Source for demographic information: 2010 United States Census Profile of General Population and Housing Characteristics

Economy

The unemployment rate for the town was 6.6% in the year 2010 according to the Central Midlands Council of Governments. The median household income is \$46,864 according to the American Community Survey conducted by the U.S. Census Bureau. The per capita income is \$25,554 according to the survey.

The breakdown of the civilian workforce can be found in the table below.

Occupation for the Civilian Employed Population 16 Years and Over (N=1,302)

	Number of People	Percentage
Management, business, science, and arts	535	41%
Service	136	10%
Sales and office	344	26%
Natural resources, construction, and maintenance	142	11%
Production, transportation, and material moving	145	11%

Source: U.S. Census Bureau, 2007-2011 American Community Survey 5-Year Estimates.

The main retail sectors of the town are located on Platt Springs Road and Airport Boulevard. In 2010-2011, there was \$98,294,578 of gross sales by businesses within the Town of Springdale according to the South Carolina Department of Revenue's Research Division.

Public Safety

The Springdale Police Department provides law enforcement coverage for the Town of Springdale. The department utilizes mutual aid agreements with several surrounding agencies to provide support when necessary. Lexington County Sheriff's Department, South Congaree Police Department, Cayce Department of Public Safety, and the West Columbia Police Department are several of the agencies that have a mutual aid agreement in place with the Springdale Police Department.

9-1-1 Dispatch, fire, and emergency medical services are provided by Lexington County for the residents of the Town of Springdale.

Education

The town's residents are served by the schools of Lexington School District 2. Springdale Elementary School is located within the town's corporate limits and provides educational opportunities for students in grades kindergarten through five. R.H. Fulmer Middle School serves the students in grades six through eight, and Airport High School serves the needs of students in grades nine through twelve.

For those individuals that wish to pursue educational opportunities beyond high school, several opportunities exist. The airport campus of Midlands Technical College is adjacent to the town's corporate boundary. This institution provides job training, technical certifications, and associate degree programs. The main campus of the University of South Carolina is minutes from the town in downtown Columbia. This school provides a multitude of programs in nearly every field conceivable. There are also a number of other institutions within a short driving distance of the Town of Springdale.

Community Profile and Demographics

Educational Attainment For The Population 25 Years And Over

	Number of People	Percentage
Less than high school diploma	128	7%
High school graduate, GED, or alternative	670	38%
Some college or associate's degree	618	35%
Bachelor's degree or higher	355	20%

Source: U.S. Census Bureau, 2007-2011 American Community Survey 5-Year Estimates.

Recreation

The Felton C. Benton Park and the Springdale Park provide a variety of recreational opportunities for the town's residents. These facilities are owned by the Town of Springdale and operated by the Lexington County Recreation Commission. The Tri-City Leisure Center, located 2 miles outside of town, provides several additional recreation opportunities for the residents of Springdale including a gymnasium, senior center, wellness center, ceramics studio, and indoor walking track. There are also several major water sources near the town limits including the Congaree River and Lake Murray.

Transportation

There are several forms of transportation available for residents of the Town of Springdale. The community is served by several state highways including S.C. 302 and S.C. 602 which serve as two of the town's main thoroughfares. Interstate 26 runs through the town with nearby access to Interstate 20 and 77 available via I-26.

The Central Midlands Regional Transit Authority provides public bus service and DART service to residents of the town. Amtrak operates a passenger rail station in nearby Columbia which provides rail service to a variety of destinations.

The Columbia Metropolitan Airport is located on the western border of the town limits. It provides air service to a number of destinations throughout the United States at reasonable rates. The airport serves over one million passengers on a yearly basis and is also home to the southeastern hub for the United Parcel Service.

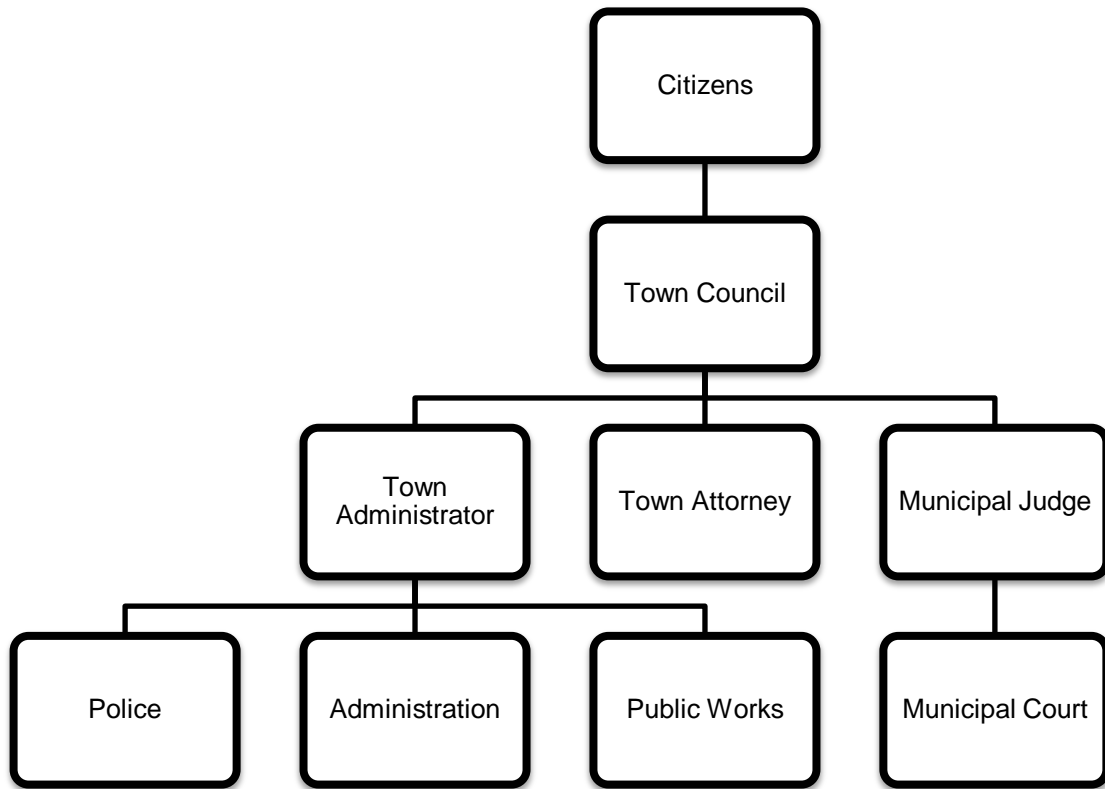
Healthcare

Lexington Medical Center is the closest hospital to the town, located approximately four miles from the corporate limits of Springdale. This hospital has the capabilities to serve all of the healthcare needs of the citizens and includes emergency service 24 hours a day, seven days a week.

Utilities

Water service is provided to the town's residents by the City of West Columbia. Sanitary sewer service is provided by the City of Cayce. South Carolina Electric & Gas, a subsidiary of the SCANA Corporation, provides electric and natural gas to the town's residents.

Town of Springdale Organization Chart



Budget Ordinance

STATE OF SOUTH CAROLINA
TOWN OF SPRINGDALE
ORDINANCE NO. O-13- 07

**AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF A TOWN OPERATING BUDGET,
ITS EXECUTION AND EFFECT, FOR THE FISCAL PERIOD
JULY 1, 2013 THROUGH JUNE 30, 2014.**

Whereas, Section 5-11-40 (c) of the 1976 Code of Laws of South Carolina as amended, requires municipalities adopt an annual budget prior to the beginning of the fiscal year; and

Whereas, Section 5-7-260 (3) of the 1976 Code of Laws of South Carolina requires the adoption of a budget be accomplished by ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Town Council of the Town of Springdale, South Carolina, in Council duly assembled and by the authority thereof, that:

SECTION 1. Levy of taxes. The Budget for the Town of Springdale is hereby adopted. That property taxes as per ordinance No. O-13-07 is hereby imposed and levied at 57.7 mills upon the assessed value of all taxable property, both real and personal, within the corporate limits of the Town of Springdale as assessed for taxation for county and state purposes.

SECTION 2. Estimates of revenues and expenditures. The total revenues and expenditures for fiscal year 2013-2014 are estimated as follows:

REVENUES

GENERAL FUND REVENUES

Property Taxes	\$628,300
Licenses & Permits	\$336,056
Fines & Forfeitures	\$61,780
Franchise Fees	\$155,000
Intergovernmental Transfers	\$132,800
Grants	\$2,020
Miscellaneous	\$5,700
General Fund Revenues Total	\$1,321,656

SPECIAL REVENUE

Accommodations Tax	\$32,080
Victims Assistance	\$6,800
Special Revenue Total	\$38,880

TOTAL REVENUE **\$1,360,536**

EXPENDITURES

GENERAL FUND EXPENDITURES

Administration	\$349,110
Council	\$62,155

Buildings and Grounds	\$59,712
Court	\$19,107
Public Works	\$222,224
Police	\$499,348
Sewer Project	\$110,000
General Fund Expenditure Total	\$1,321,656

SPECIAL REVENUE EXPENDITURES

Accommodations Tax	\$32,080
Victims Assistance	\$6,800
Special Revenue Expenditure Total	\$38,880

TOTAL EXPENDITURES **\$1,360,536**

SECTION 3. Issuance of tax anticipation notes. The Town Administrator is hereby authorized to arrange for the issuance of tax anticipation notes from time to time in anticipation of receipt of taxes by requesting bids for the issuance of such notes from financial institutions as he/she shall determine. The aggregate amount of tax anticipation notes authorized here under to be issued by the Town shall not exceed \$500,000. The notes shall be issued in compliance with State and Federal law. The notes are designed as qualified tax-exempt obligations under Section 265(b). The Town Administrator is authorized to award the notes to the financial institution offering the lowest rate of interest to the Town and to name the Paying Agent for the issue without further action of the Town Council. Upon the specific approval of Town Council, the note shall be executed by the Mayor and be attested by the Town Administrator.

SECTION 4. Validity of the budget ordinance. If, for any reason, any sentence, clause, or provision of this ordinance shall be declared invalid, such declaration shall not affect the remaining provisions thereof.

SECTION 5. Conflicts with preceding ordinances. Should conflict arise between this and any proceeding ordinances, this ordinance shall prevail with respect to the conflicting sections.

SECTION 6. This ordinance shall go into effect for the fiscal year 2013-2014 beginning July 1, 2013.

Ordained and adopted this 4th day of June, 2013 under the corporate seal of the Town of Springdale.

First Reading: May 7, 2013
 Final Reading: June 4, 2013
 Introduced by: Mayor Pro Tem Manos
 Ordinance No.: O-13-07



Pat G. Smith
 Mayor

Attest:



Erica L. Barton
 Town Administrator

Financial Policies

Fiscal Year – The Town of Springdale operates on a fiscal year that begins on July 1 and ends on June 30. The budget documented herein refers to fiscal year 2014 which runs from July 1, 2013 to June 30, 2014.

Accounting – The Town of Springdale budgets based on a modified accrual method where revenues are recognized when they become both measurable and available and expenditures are recognized when the liability is incurred. This is the accounting method used for all funds of the town for the purposes of budgeting and auditing.

Budgeting – The Town of Springdale is required by the State of South Carolina to adopt a balanced budget prior to the start of each fiscal year. To be considered balanced the total budgeted revenues must equal total budgeted expenditures. The Fiscal Year 2014 budget for the Town of Springdale is balanced.

Revenues – The revenues that the Town of Springdale may collect are outlined by the State of South Carolina. The Town of Springdale rarely receives non-recurring revenues. When non-recurring revenues are received, they enter the General Fund and are used for normal expenditures.

Expenditures – There are specific guidelines in place to regulate expenditures in the Town of Springdale. Department heads are authorized to make budgeted purchases of less than 500 dollars without the approval of the Town Administrator. The Town Administrator is authorized to make budgeted purchases up to 5,000 dollars. All purchases in excess of 5,000 dollars must be approved by Town Council by motion during an open meeting of the Council.

Investments – The Town of Springdale utilizes the state-operated Local Government Investment Pool (LGIP) for all of its investing needs. The LGIP uses an approach that favors diversification to protect the Town's assets.

Debt – The amount of debt that the Town of Springdale may carry is mandated by the State of South Carolina. All municipal governments have a debt limit that cannot exceed eight percent of the assessed value of all property within the municipality unless the debt is approved by the voters through a ballot referendum.

Fund Relationship

The General Fund is used to account for all current financial resources not required by law or administrative action to be accounted for in another fund. This fund includes general public functions: Council, Administration, Police, Municipal Court, Public Works, Buildings & Grounds, and the Sewer Project.

The Special Revenue Fund is used to account for revenues that must be expended in a manner that requires segregation from the general fund either by an act of the state legislature, the Springdale Town Council, or for the sake of administrative efficiency. The Town of Springdale has three such funds including: the Accommodations Tax Fund, Victims Assistance Fund, and Capital Improvement Fund.

The Accommodations Tax Fund is where the Accommodations Tax that is imposed on the lodging industry in the Town of Springdale is accounted for. All hotels within the Town limits impose a tax of 2% on all of their customers. This money must be used for tourism-related expenditures according to state law. The Victims Assistance Fund accounts for activity relating to the town Victim's Advocate. An assessment of 5% is imposed on certain citations and this fee is required to be used for services rendered for victims. The Capital Improvement Fund is where funds allocated for longer-term capital projects are accounted for.

Town of Springdale - Fund Structure	
General Fund	
	Council
	Administration
	Police
	Municipal Court
	Public Works
	Buildings & Grounds
	Sewer Project
Special Revenue Funds	
	Accommodations Tax
	Victims Assistance
	Capital Improvement

The Town of Springdale defines fund balance as the difference between governmental fund assets and liabilities. This balance can change based on several factors. Unexpected revenues, unexpected expenditures, and transfer to or from the reserve fund, can all affect the fund balance. State law requires a balanced budget so the revenues must equal the expenditures. Additionally, this budget does not include a transfer to or from the reserve fund; therefore fund balance is projected to remain the same in Fiscal Year 2014.

Fiscal Year 2014 Projected Fund Balance		
Beginning	+/-	End
\$359,177	\$0	\$359,177

Budget Process

The budget process begins in early February with the department heads meeting with the Town Administrator to discuss goals and objectives and the budget request process. Department heads work with the assistant town administrator and finance coordinator to develop budget requests that align with goals and objectives developed in conjunction with the Town Administrator.

After the department budget requests are submitted, the administration department compiles the requests and compares the requested budget amounts to the anticipated revenues for the upcoming fiscal year. The Town Administrator is responsible for completing a balanced budget for Town Council consideration.

Once the balanced budget is completed, public notice is posted in a newspaper of general circulation indicating the date and time of a public hearing to discuss the budget as required by South Carolina law. After the public hearing is conducted, the Town Council may grant first reading to the budget ordinance.

At the next Council meeting, the Town Council may give second reading to the budget ordinance if there are no major amendments proposed. Once second reading passes, the budget ordinance is enacted.

Once the budget ordinance has been passed, the Town Administrator may transfer funds between departments and line-items without the approval of Town Council. This authority is granted by section 2-166 of the Town of Springdale Code of Ordinances.

Any changes to the budget that will have an effect on the overall dollar amount either negatively or positively must be approved by the Town Council via a budget amendment. This can be accomplished through the use of an ordinance amending the original budget ordinance. Like all ordinances of the town, this will require two readings prior to adoption.

Budget Calendar

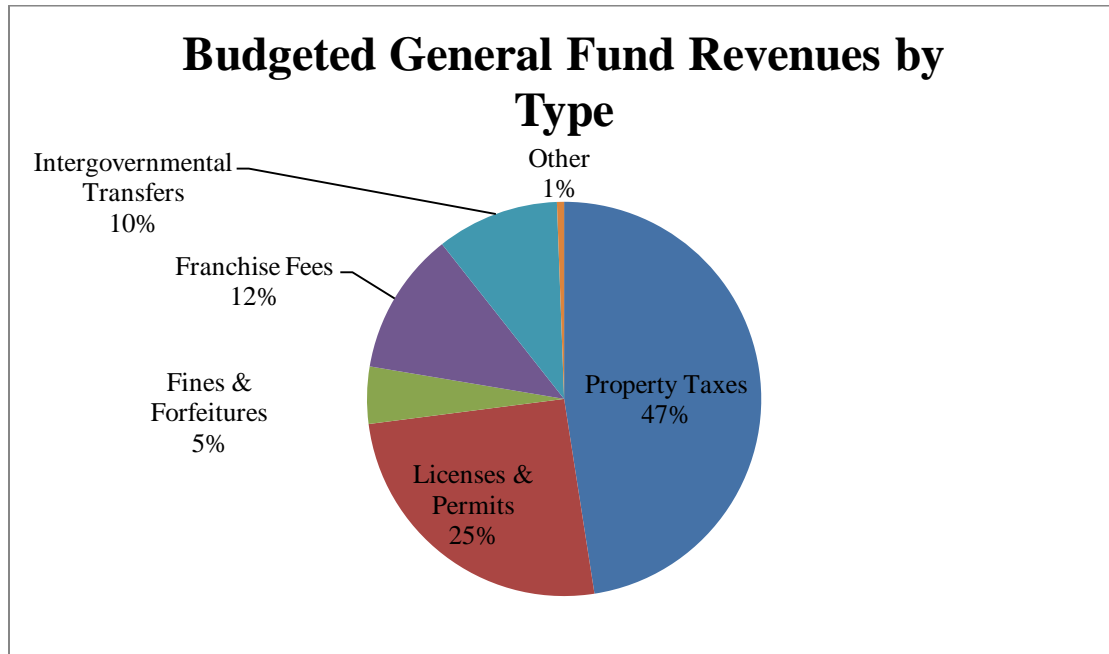
February 1	Department Budget Materials Distributed
March 20	Department Budget Requests Due
April 22	Public notice posted in “The State” newspaper
May 7	First Council Reading
June 4	Second Council Reading

Budget Summary

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Revenues				
General Fund				
Property Taxes	\$685,556	\$709,253	\$636,353	\$628,300
Licenses & Permits	\$362,025	\$304,250	\$352,230	\$336,056
Fines & Forfeitures	\$59,094	\$73,000	\$61,000	\$61,780
Franchise Fees	\$169,725	\$160,000	\$165,000	\$155,000
Intergovernmental Transfers	\$120,492	\$113,650	\$119,700	\$132,800
Grants	\$24,594	\$80,000	\$2,020	\$2,020
Miscellaneous	\$39,640	\$130,012	\$181,658	\$5,700
Interfund Transfers	-	\$25,867	\$36,431	-
Subtotal	\$1,436,533	\$1,515,874	\$1,552,372	\$1,321,656
Special Revenue Fund				
Accommodations Tax Fund	\$39,974	\$32,080	\$39,910	\$32,080
Victims Assistance Fund	\$8,363	\$7,950	\$5,475	\$6,800
Capital Improvement Fund	-	\$10,000	-	-
Subtotal	\$48,337	\$50,030	\$45,496	\$38,880
Revenue Total	\$1,484,870	\$1,565,904	\$1,597,868	\$1,360,536
Expenditures				
General Fund				
Council	-	-	\$10,000	\$62,155
Administration	\$398,614	\$369,450	\$387,817	\$349,110
Police	\$627,150	\$534,893	\$565,311	\$499,348
Municipal Court	\$17,540	\$19,880	\$19,872	\$19,107
Public Works	\$325,359	\$332,144	\$336,209	\$222,224
Buildings & Grounds	\$105,555	\$54,450	\$75,118	\$59,712
Sewer Project	\$169,403	\$169,403	\$169,403	\$110,000
Subtotal	\$1,643,621	\$1,480,220	\$1,563,730	\$1,321,656
Special Revenue Fund				
Accommodations Tax Fund	\$31,523	\$32,080	\$38,910	\$32,080
Victims Assistance Fund	-	\$7,950	\$1,428	\$6,800
Capital Improvement Fund	-	\$10,000	-	-
Subtotal	\$31,523	\$50,030	\$40,338	38,880
Expenditure Total	\$1,675,144	\$1,530,250	\$1,605,068	\$1,360,536
Total	(\$190,274)	\$35,654	(\$7,200)	-

Revenue Summary

General Fund Revenues



The Town of Springdale generates nearly half of its revenue from the ad valorem property tax that is collected by Lexington County on behalf of the town. This tax is assessed on both real and personal property within the Town of Springdale based on a millage rate of 57.7 mills per \$1,000 of the assessed property value. The value of property is determined by the Lexington County Assessor's office.

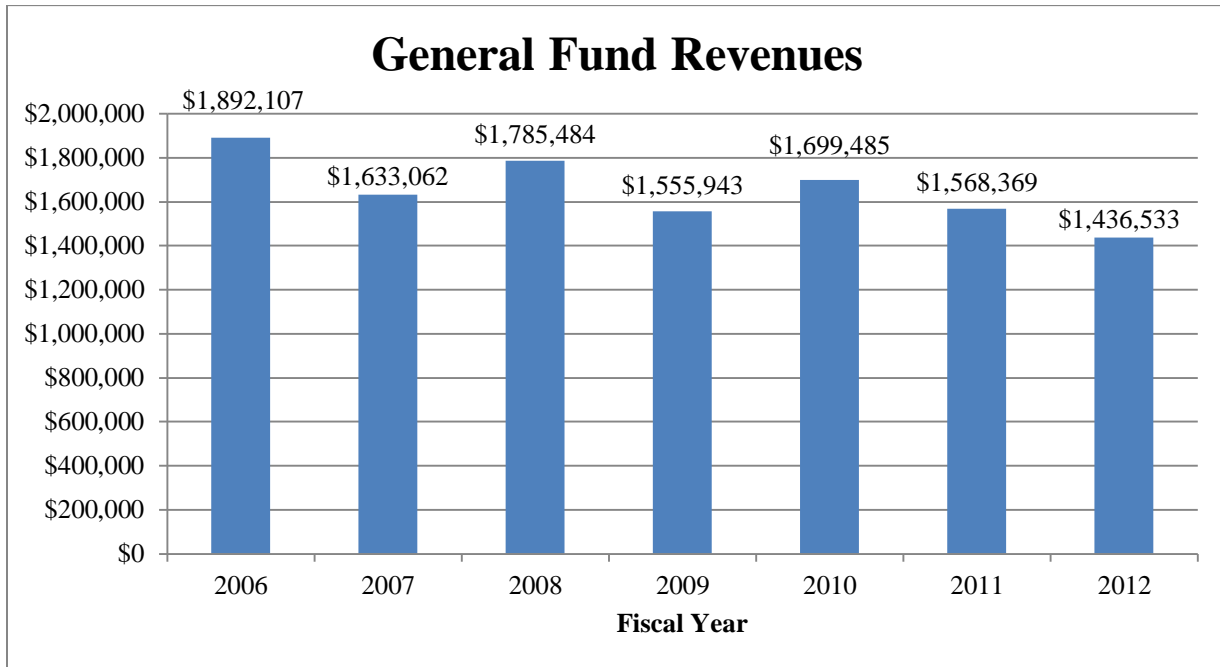
Licenses and permits make up the second largest revenue category with 25 percent of the total originating from this category. The Town of Springdale licenses businesses that operate within the town's jurisdiction based on the authority of South Carolina Code 5-7-30. The Town of Springdale also requires permitting of certain construction projects for both building and zoning. The authority for these permits was established through town ordinances.

The third largest category of revenues is franchise fees. The Town of Springdale has several franchise agreements in place with utility operators that serve the town's citizens. The majority of this revenue is generated from the agreement with South Carolina Electric & Gas. SCE&G is required to pay the Town of Springdale a franchise fee of 3% of their total gross receipts for power and natural gas delivered within the Town of Springdale. This agreement alone generates over \$100,000 in revenue each year.

Intergovernmental transfer is the next largest category which amounts to roughly 10% of the town's general fund revenue. This category includes revenue transferred from the State of South Carolina to the Town of Springdale for a variety of reasons. Two of the most common are the homestead tax reimbursement and the local government fund.

Fines and forfeitures comprise about 5% of the town's general fund revenue. In 2014, it is estimated that the Town of Springdale will collect about \$133,000 in fines and forfeitures, of which over \$68,000, or 56%, will be transferred to the State of South Carolina.

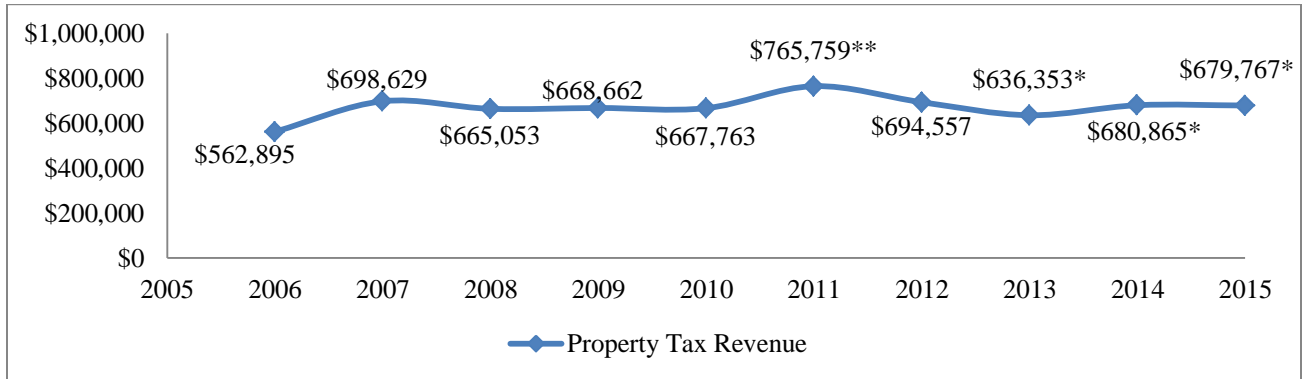
Trends and Assumptions



In fiscal year 2006, the Town of Springdale millage rate was increased to include sanitation service which had previously been provided as a fee-for-service. The millage rate was set at 59.7 mills. This rate has since decreased by two mills to its current level of 57.7 mills as a result of a state-mandated millage rollback.

From fiscal year 2006 to fiscal year 2012, general fund revenues have decreased by over 25%. The inflation rate over the same period has been about 15%. The decreasing revenues have largely been a result of the economic recession that began in 2008. This recession has led to a continuous decrease in assessed property values within the town, a decline in new construction, and a stagnant business environment. Additionally, the State of South Carolina has used the local government fund as a way to balance the state budget despite the statutory obligation to fund it at the full level. These factors combined have caused the Town of Springdale's revenues to decrease.

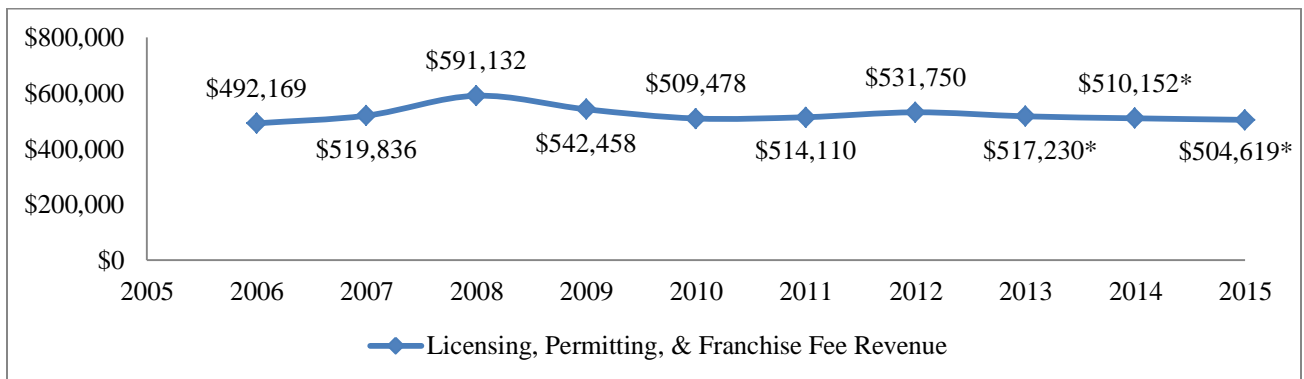
Revenue Summary



*Indicates projected Property Tax Revenue

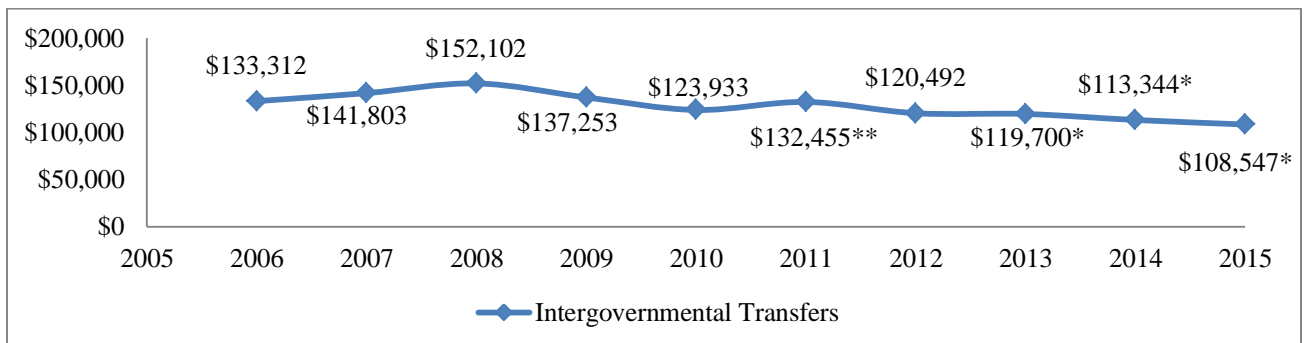
**Audited figure included Homestead Tax Reimbursement which is included in Intergovernmental Transfers below

Property tax revenues remained flat during the recession with one exception. The taxes spiked during the reassessment year, and then returned to their average amount in the following year. This spike was in vehicle property taxes which have since returned to their normal levels. Property tax revenue is forecasted to remain flat over the next several years.



*Indicates projected Licensing, Permitting, & Franchise Fee Revenue

Licensing, permitting, and franchise fees have recovered slightly since the peak of the recession. Despite the recovery, this revenue stream is projected to decrease over the next several years. The actual revenue received in Fiscal Year 2013 will be an indicator of whether or not the town has truly recovered from the recession, or if the small bump in 2012 was just an anomaly.



*Indicates projected Intergovernmental Transfers

**Audited figure did not include Homestead Tax Reimbursement of \$48,021

Revenue Summary

Intergovernmental transfers are where the revenue received from the local government fund and homestead tax reimbursement are housed. This revenue stream was ripe for the picking as the General Assembly searched for ways to balance the state budget. This revenue stream will continue to be a target of the legislature and is projected to decline further.

The miscellaneous revenue category appears to be down significantly. This is due in part to two separate issues. In Fiscal Year 2013 the Town of Springdale received a loan of nearly \$125,000 for the purchase of a grapple truck for the Public Works Department. This loan had to be recorded as revenue received. The loan proceeds were documented in the miscellaneous income category. The second anomaly in this line-item was a \$50,000 refund from the sewer loan payments the town has been making since 2003. These two items combined indicate that the miscellaneous revenues are not abnormally low; they were just abnormally high in the year prior.

General Fund Revenues

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Property Taxes	\$685,556	\$709,253	\$636,353	\$628,300
Licenses & Permits	\$362,025	\$304,250	\$352,230	\$336,056
Fines & Forfeitures	\$59,094	\$73,000	\$61,000	\$61,780
Franchise Fees	\$169,725	\$160,000	\$165,000	\$155,000
Intergovernmental Transfers	\$120,492	\$113,650	\$119,700	\$132,800
Grants	\$24,594	\$80,000	\$2,020	\$2,020
Miscellaneous	\$39,640	\$130,012	\$181,658	\$5,700
Interfund Transfers	-	\$25,867	\$36,431	-
Total	\$1,436,533	\$1,515,874	\$1,552,372	\$1,321,656

Special Revenue Funds

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Accommodations Tax Fund	\$39,974	\$32,080	\$39,910	\$32,080
Victims Assistance Fund	\$8,363	\$7,950	\$5,475	\$6,800
Capital Improvement Fund	-	\$10,000	-	-
Total	\$48,337	\$50,030	\$45,496	\$38,880

The Victims Assistance Fund and Accommodations Tax Fund have remained relatively stable. The Capital Improvement Fund has declined to zero. This is due to the fact that revenues are down and capital improvement projects have to be placed on hold for Fiscal Year 2014.

Revenue by Line-Item

Revenue by Line-Item

General Fund Property Taxes

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Current Property Taxes	\$426,223	\$430,499	\$430,499	\$411,096
Vehicle Taxes	\$180,554	\$203,454	\$129,154	\$142,154
Current Tax Penalties	\$1,237	\$642	\$1,200	\$800
Delinquent Taxes	\$31,894	\$24,500	\$25,800	\$24,500
Delinquent Tax Penalties	\$4,784	\$3,300	\$3,300	\$3,300
Motor Carrier Payments	\$1,102	\$1,550	\$1,300	\$1,300
Investment Interest	\$63	\$150	\$100	\$150
State Sales and Use	\$39,699	\$45,000	\$45,000	\$45,000
Total	\$685,556	\$709,095	\$636,353	\$628,300

Licenses & Permits

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Business Licenses	\$195,115	\$165,000	\$190,000	\$182,056
MASC : Insurance	\$130,251	\$120,000	\$130,000	\$127,000
MASC: Telecommunications	\$15,417	\$12,000	\$12,000	\$12,000
Building Permits	\$20,400	\$7,000	\$20,000	\$14,000
Planning and Zoning Fees	\$843	\$250	\$230	\$1,000
Total	\$362,025	\$304,250	\$352,230	\$336,056

Fines & Forfeitures

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Fines & Forfeitures	\$147,946	\$152,000	\$130,000	\$133,780
Victim's Rights Revenue	(\$8,330)	(\$9,000)	(\$6,800)	(\$6,800)
Fines & Fees to SC	(\$83,013)	(\$75,000)	(\$67,200)	(\$67,200)
Seizures & Abandonment	\$2,491	\$5,000	\$5,000	\$2,000
Total	\$59,094	\$73,000	\$61,000	\$61,780

Franchise Fees

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Cablevision Franchise Fees	\$30,878	\$25,000	\$30,000	\$25,000
Electric & Gas Franchise Fees	\$133,247	\$135,000	\$130,000	\$130,000
Other Franchise Fees	\$5,601	-	\$5,000	-
Total	\$169,725	\$160,000	\$165,000	\$155,000

Intergovernmental Transfers

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Local Government Fund	\$48,199	\$40,850	\$48,200	\$60,000
Transfer A-Tax to GF	\$25,748	\$25,000	\$25,000	\$25,000
Local Option Alcohol Sales	-	\$300	-	\$300
Merchants Invent Reimbursement	\$530	-	\$500	-
Homestead Tax Reimbursement	\$46,016	\$47,500	\$46,000	\$47,500
Total	\$120,492	\$113,650	\$119,700	\$132,800

Grants

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
SCMIRF LE Liability	\$2,000	-	\$200	\$360
Police Radio Grant	\$22,594	-	-	-
SCMIT Vest Grant	-	-	\$660	\$330
Federal Vest Grant	-	-	\$660	\$330
SCMIT PW Equipment Grant	-	-	\$500	\$1,000
CDBG		\$80,000		
Total	\$24,594	\$ 80,000	\$ 2,020	\$ 2,020

Miscellaneous

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Sanitation Fees/Special	\$215	\$100	\$425	\$100
Garbage Bags	\$3,438	\$2,000	\$2,500	\$2,000
Copies	\$182	\$200	\$125	\$200
Garage Sales	\$568	\$300	\$280	\$300
Misc. Revenue	\$12,914	\$2,000	\$52,391	\$2,000
Election Filing Fee	\$180	\$200	-	\$200
Returned Check Fee	\$198	-	-	-
Interest	\$636	\$900	\$ 600	\$900
Sale Vehicle/Equipment	\$21,310	-	\$1,018	-
Loan Proceeds	-	\$124,312	\$124,319	-
Tax Anticipation Note	-	-	-	-
Total	\$39,640	\$130,012	\$181,658	\$5,700

Interfund Transfers

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Transfer from Reserve	-	\$35,867	\$36,431	-
Transfer to CIF	-	(\$10,000)	-	-
Total	-	\$25,867	\$36,431	-

Revenue by Line-Item

Special Revenue Funds

Accommodations Tax Fund

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Accommodations Tax Revenue	\$39,953	\$32,000	\$39,889	\$32,000
Interest	\$21	\$80	\$21	\$80
Total	\$39,974	\$32,080	\$39,910	\$32,080

Victims Assistance Fund

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Victims Assistance Revenue	\$8,330	\$9,000	\$6,600	\$7,850
Fund Balance Appropriation	-	(\$1,150)	(\$1,150)	(\$1,150)
Interest	\$33	\$100	\$25	\$100
Total	\$8,363	\$7,950	\$5,475	\$6,800

Capital Improvement Fund

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Healthy Fitness Zone	-	\$10,000	-	-
Total	-	\$10,000	-	-

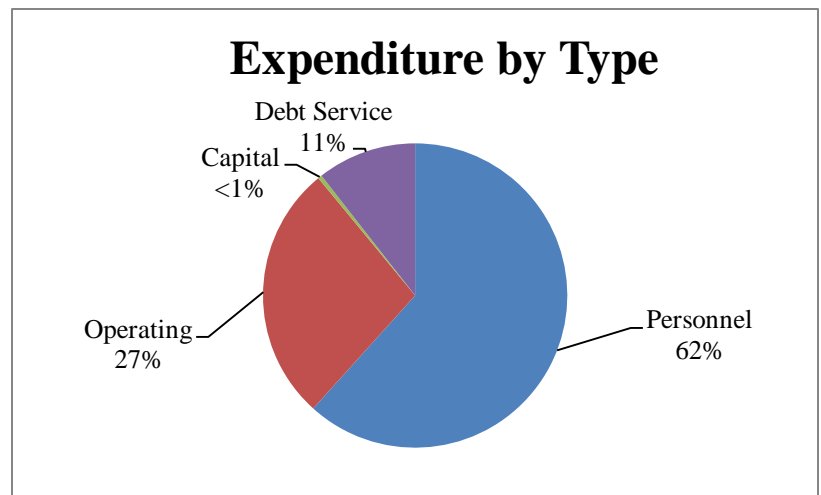
Expenditure Summary

The expenditures of the Town of Springdale are classified as either General Fund or Special Revenue. Within the General Fund, the expenditures are documented by department. For Special Revenues, expenditures are listed by fund. A summary of the last year actual, current year budgeted and projected, and next year proposed follows.

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
GENERAL FUND				
Council	-	-	\$10,000	\$62,155
Administration	\$398,614	\$369,450	\$387,817	\$349,110
Police	\$627,150	\$534,893	\$565,311	\$499,348
Municipal Court	\$17,540	\$19,880	\$19,872	\$19,107
Public Works	\$325,359	\$332,144	\$336,209	\$222,224
Buildings & Grounds	\$105,555	\$54,450	\$75,118	\$59,712
Sewer Project	\$169,403	\$169,403	\$169,403	\$110,000
SPECIAL REVENUES				
Accommodations Tax Fund	\$31,523	\$32,080	\$39,910	\$32,080
Victims Assistance Fund	-	\$7,950	\$1,428	\$6,800
Capital Improvement Fund	-	\$10,000	-	-
Total	\$1,675,144	\$1,530,250	\$1,605,068	\$1,360,536

Overall Fiscal Year 2014 expenditures for the Town of Springdale are about 15% lower than the projected expenditures in Fiscal Year 2013. This difference in amounts can be attributed to several factors. There were a number of one-time purchases in FY 13 including almost \$125,000 for a grapple truck in the Public Works Department. These purchases were one-time, and therefore are not necessary in FY 14. Another difference is in the Police Department. The current Investigator will be retiring at the end of FY 13, and the position will be held due to financial constraints. This results in a savings of over \$50,000. These factors combined help to illustrate the differences between Fiscal Year 13 and 14 as it relates to expenditures.

As illustrated in the chart, the Town's most expensive resource is its personnel. Personnel costs make up 62% of the General Fund budget with a combined cost of \$815,252. Operating expenditures are the next largest piece of the pie with a combined General Fund total of \$361,320 which amounts to 27% of the General Fund budget. Capital expenditures are the smallest piece of the pie at less than 1% of the General Fund budget with \$5,500. Debt service comprises 11% with \$139,584.



Expenditure by Department

General Fund

Council

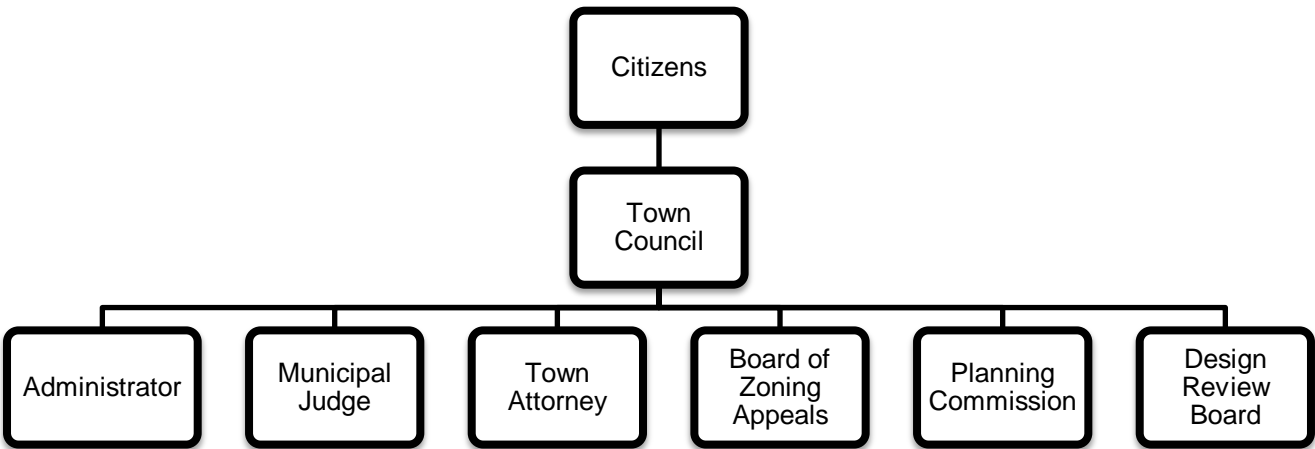
The Town of Springdale operates under the Council form of municipal government. The Town Council is composed of a Mayor and six Council Members. The Mayor and Council Members are elected at large for four – year staggered terms so that one-half of the members of council shall be elected every two years. General elections for the offices of Mayor and Council Member are held on the first Tuesday of November in odd-numbered years.

The Town Council has several duties and responsibilities which are governed by state law. These duties and responsibilities include:

- (1) Formulate legislative policies through enactment of ordinances and resolutions.
- (2) Provide for the creation and direction of all departments, offices and agencies of the town.
- (3) Appoint and suspend or remove all municipal employees and appointive administrative officers.
- (4) Adopt annually, prior to the beginning of the fiscal year, operating and capital budgets.
- (5) Appoint members to all boards and commissions of the town.

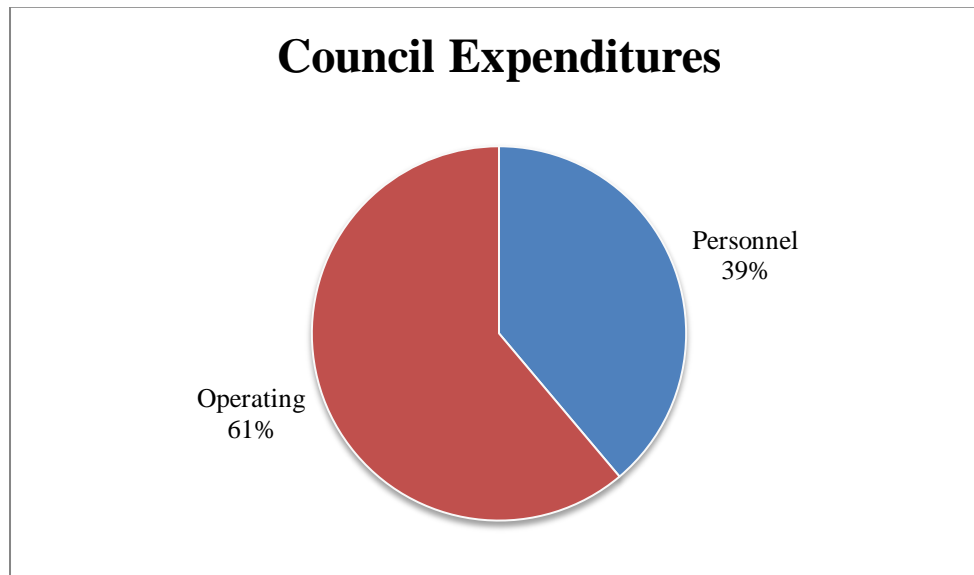
Through the enactment of ordinances, the Council has delegated the responsibility for the oversight and administration of the town’s departments to an appointed Administrator. This Administrator serves at the will of the Council for an indefinite period.

Council Organization Chart



Town Council Expenditures

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Personnel				
Salaries	-	-	-	\$16,800
FICA	-	-	-	\$555
Retirement	-	-	-	\$1,800
Worker's Compensation	-	-	-	\$5,000
Operating				
Miscellaneous	-	-	-	\$7,000
Dues & Subscriptions	-	-	-	\$3,500
Public Relations	-	-	-	\$1,000
Meetings & Seminars	-	-	-	\$1,000
Attorney Fees	-	-	-	\$10,000
Audit	-	-	-	\$13,000
Professional Services	-	-	-	\$500
Election	-	-	-	\$2,000
Reserve Fund Contribution	-	-	\$10,000	-
Total	-	-	\$10,000	\$62,155



Administration

The Administration Department has a variety of functions which fall into two basic categories: regulatory and operational. The regulatory functions of the Administration Department include: business licensing, building permitting, zoning regulation, storm water regulation, land disturbance regulation, and code enforcement regulation. The operational functions of the department include: finance, human resource management, procurement, risk management, planning and development, and community and economic development.

Beyond the basic regulatory and operational functions, the Administration Department serves the research and administrative needs of the Town Council, boards and commissions, and other departments of the Town of Springdale.

Goal 1:	Recommend and implement laws, policies, and services that protect the integrity of the community and promote a higher quality of life.
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|--------------|---|
| Objective 1: | Regulate the development and use of land. |
| Objective 2: | Regulate business activity to ensure a quality business environment. |
| Objective 3: | Provide direction, oversight and support for the town government departments. |
| Objective 4: | Promote community and economic development of the neighborhoods and commercial corridors. |
| Objective 5: | Provide opportunities and places for public gatherings. |

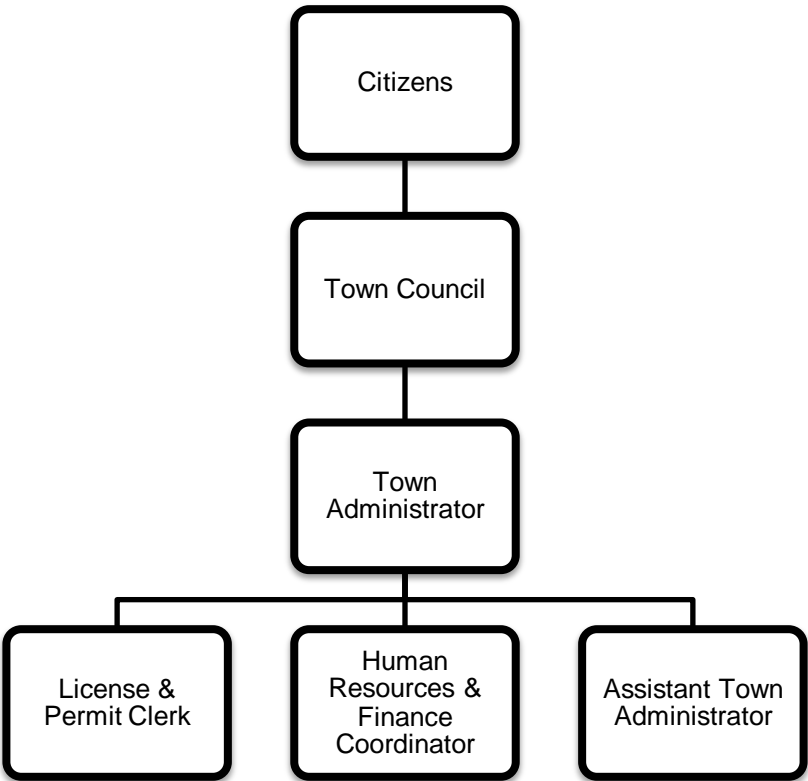
Goal 2:	Administer financial and operating best practices to ensure outstanding customer service, delivery and fiscal accountability.
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|--------------|---|
| Objective 1: | Provide risk management services. |
| Objective 2: | Develop, implement, and monitor the town budget; ensure timely payment of bills; advise on the town's financial conditions and present future needs and recommendations to ensure the town operates in a fiscally responsible manner. |
| Objective 3: | Maximize the integration of technology in operating procedures and services to ensure efficiency. |

Goal 3:	Foster a mutual understanding between the town government and the community through accessible, transparent, and responsive government.
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|--------------|---|
| Objective 1: | Provide timely, professional, and accurate information to the public. |
| Objective 2: | Provide timely and accurate compliance with the Freedom of Information Act. |

Administration Department Organization Chart

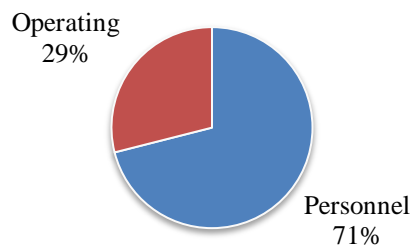


Expenditure by Department

Administration Department Expenditures

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Personnel				
Salaries	\$174,863	\$181,800	\$194,537	\$180,000
Overtime	\$259	-	\$357	-
FICA	\$12,106	\$11,000	\$14,000	\$14,000
Retirement	\$13,940	\$14,650	\$18,000	\$19,000
Medical Insurance	\$16,156	\$18,000	\$26,430	\$29,000
Unemployment Compensation	-	-	-	\$1,000
Worker's Compensation	\$3,996	\$3,000	\$4,000	\$5,000
Operating				
Miscellaneous	\$13,564	\$2,000	\$11,000	\$3,000
Cash Short & Over	\$6	-	-	-
Code of Ordinances	\$2,850	\$3,000	\$1,000	\$1,000
Computer Expenses	\$7,038	\$10,000	\$6,500	-
Contractual	\$28,876	\$28,000	\$18,000	\$28,000
Dues & Subscriptions	\$11,908	\$11,000	\$11,000	\$9,000
County Tax Billing Fees	\$6,555	\$6,600	\$6,600	\$6,600
Grant Expenditures	\$6,444	-	-	-
Inspections	\$14,916	\$15,000	\$15,000	\$15,000
Insurance and Bonds	\$11,943	\$11,500	\$12,500	\$10,000
Maintenance Contracts	\$2,438	-	-	-
Postage	\$1,098	\$800	\$1,500	\$2,000
Public Relations	\$4,139	\$4,000	\$3,000	\$3,000
Meetings & Seminars	\$10,972	\$5,000	\$6,000	\$1,000
CMRTA Bus Service	\$5,539	\$7,500	\$7,600	-
Service Charges	\$1,775	\$1,500	\$1,300	\$1,500
Departmental Supplies	\$7,849	\$7,000	\$8,000	\$7,000
Advertising & Promotion	\$21	\$1,000	\$1,100	-
Fuel	\$80	\$100	\$150	\$150
Attorney Fees	\$23,488	\$10,000	\$8,000	\$10,000
Audit	\$8,261	\$13,000	\$8,500	-
Professional Services	\$4,500	\$1,000	\$1,100	\$1,000
Town Events	-	-	-	\$2,500
Election	\$1,287	-	\$1,000	-
Utilities - Telephone	\$1,692	\$3,000	\$2,000	\$360
Total	\$398,614	\$369,450	\$387,817	\$349,110

Administration Expenditures

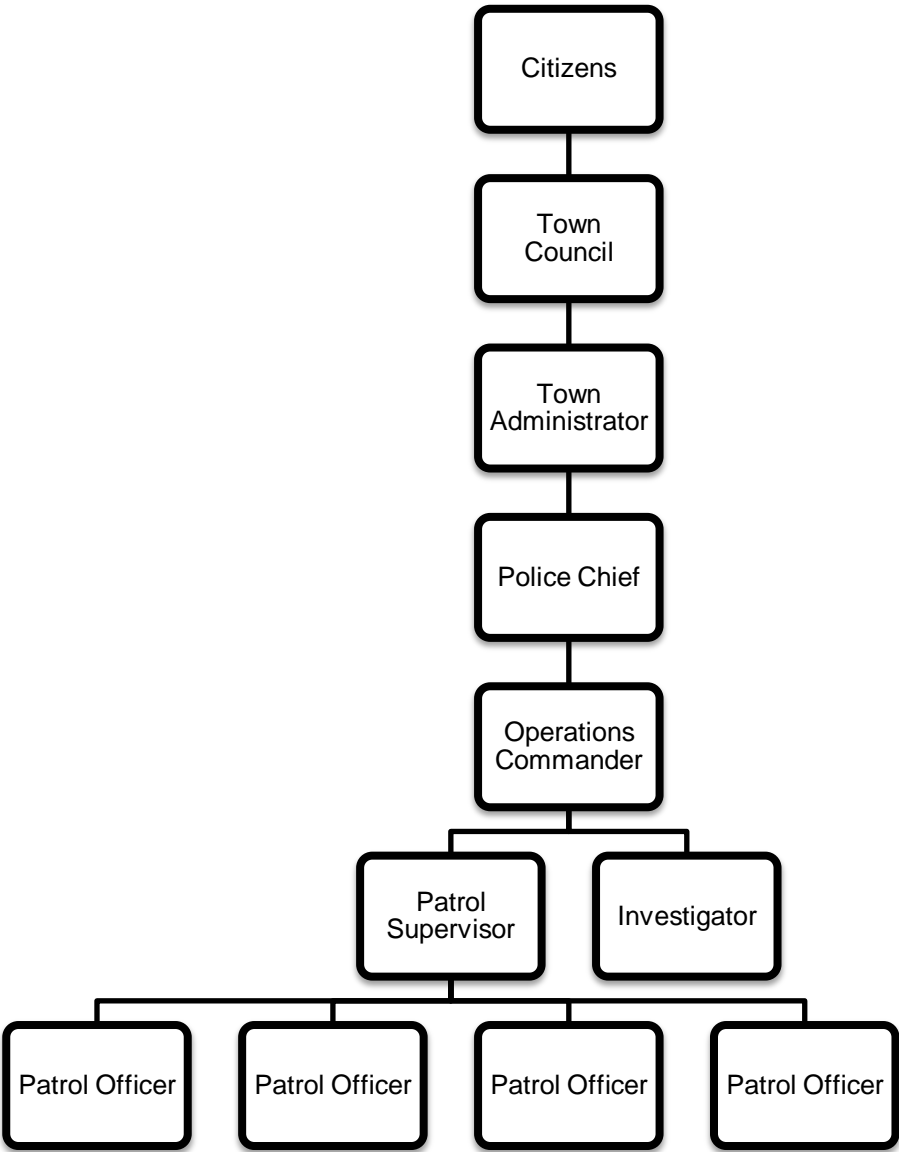


Police

The Springdale Police Department is responsible for the protection of people and property throughout the Town of Springdale. The department provides patrol coverage for the town 24 hours a day, seven days a week. The department has a staff of eight officers, and deploys several specialized units to serve the needs of the community. These specialized units include: investigations, community relations, and a victim’s advocate.

Goal 1:	To deter and eliminate crime and the fear of crime to foster an environment where economic development and the quality of life prosper.
Objective 1:	To maintain a motivated, professional, and responsive police department.
Objective 2:	To maintain a positive and proactive police presence in the community.

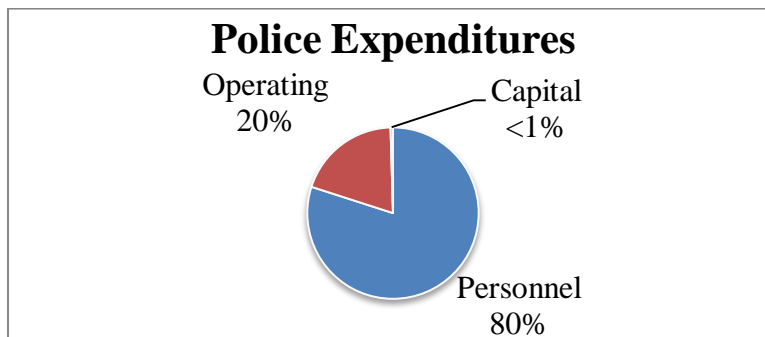
Police Department Organization Chart



Expenditure by Department

Police Department Expenditures

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Personnel				
Salaries	\$322,313	\$318,000	\$330,000	\$274,000
Overtime	\$7,916	\$5,000	\$12,500	\$5,000
FICA	\$24,628	\$24,100	\$25,000	\$22,000
Retirement	\$38,106	\$38,800	\$40,953	\$38,000
Medical Insurance	\$32,253	\$44,000	\$42,718	\$55,000
Unemployment Compensation	\$3,227	\$1,000	\$6,064	\$2,500
Worker's Compensation	\$2,797	\$2,800	\$2,797	\$2,800
Operating				
Miscellaneous	\$13,884	\$3,000	\$6,500	\$3,000
Computer Expenses	\$8,684	\$3,000	\$7,500	\$1,000
Contractual	-	-	-	\$3,230
Dues & Subscriptions	\$240	\$700	\$700	\$700
Grant Expenditures	\$10,255	-	-	-
Insurance and Bonds	\$11,943	\$11,943	\$12,119	\$27,000
Maintenance Contracts	\$198	\$4,700	\$5,650	-
Postage	\$617	\$600	\$600	\$600
Public Relations	\$322	\$1,500	\$500	\$1,000
Meetings & Seminars	\$925	\$1,500	\$1,500	\$1,500
Departmental Supplies	\$4,439	\$5,200	\$5,200	\$5,000
Firearms, Ammo & Equip	\$1,157	\$1,800	\$1,735	\$1,738
Radio Supplies & Maint	\$1,264	\$2,500	\$1,540	\$1,540
Advertising & Promotion	\$43	-	\$43	-
Uniforms	\$7,053	\$9,000	\$8,000	\$3,000
Fuel	\$23,170	\$33,000	\$26,000	\$24,240
Tires & Tubes	\$1,571	\$2,000	\$1,000	\$2,000
Attorney Fees	\$0	\$0	\$6,500	\$6,000
Audit	\$0	\$0	\$1,000	\$0
Town Events	\$1,274	\$2,000	\$1,592	\$500
Narcotics Operations	-	\$2,000	\$1,000	\$2,000
Utilities - Telephone	\$10,121	\$8,750	\$10,600	\$9,000
Vehicles & Equip - New Purchase	\$82,569	-	-	-
Vehicles & Equip - Repair & Maint	\$8,336	\$8,000	\$6,000	\$7,000
Debt Service				
Principal Payments	\$7,566	-	-	-
Interest Payments	\$279	-	-	-
Total	\$627,150	\$532,893	\$564,311	\$499,348



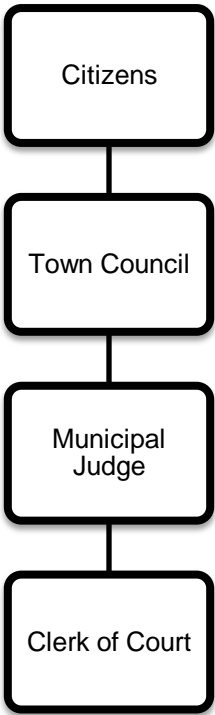
Municipal Court

The Municipal Court Department is responsible for the administration of the municipal court for the Town of Springdale. The Springdale Municipal Court has jurisdiction over cases arising under ordinances of the Town of Springdale and all offenses which occur within the municipality and are subject to a fine not exceeding \$500, imprisonment not exceeding 30 days or both. If petitioned by the Solicitor, municipal courts may hear cases transferred from the General Sessions Court. The penalty cannot exceed one-year imprisonment, a fine of \$5,000 or both. The powers of the municipal judge are the same as those of a magistrate with regard to criminal matters. However, the Springdale Municipal Court has no civil jurisdiction.

The Clerk of Court ensures that all court procedures are conducted in compliance with local, state, and federal laws. In addition, the clerk ensures that all administrative functions of the court are completed in an accurate and timely manner.

Goal 1:	To ensure due process through the fair and impartial administration of municipal court in a dignified, professional, and efficient manner.
Objective 1:	Administer Municipal Court while focusing on quality customer service.
Objective 2:	Maintain the highest standards of ethics, responsibility, and impartiality.
Objective 3:	Conduct court proceedings in the most efficient manner.

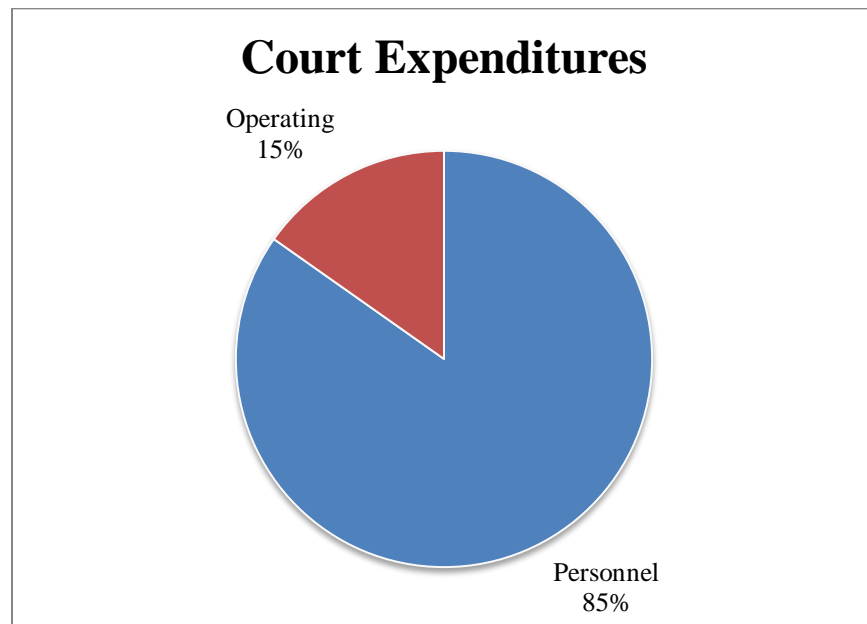
Municipal Court Organization Chart



Expenditure by Department

Municipal Court Expenditures

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
<i>Personnel</i>				
Salaries	\$13,239	\$9,000	\$12,600	\$13,530
FICA	\$1,013	\$630	\$968	\$1,035
Retirement	\$1,474	\$1,500	\$1,500	\$1,532
Worker's Compensation	\$29	\$100	\$1,151	\$100
<i>Operating</i>				
Miscellaneous	\$205	\$100	\$160	\$160
Code of Ord & State Code	\$50	\$50	\$48	\$50
Computer Expenses	\$750	\$750	\$750	
Dues & Subscriptions	\$115	\$200	\$165	\$200
Judicial Services	-	\$6,000	-	-
Jury Trials	\$420	\$1,000	\$1,200	\$1,200
Meetings & Seminars	\$245	\$200	\$230	\$200
Departmental Supplies		\$100	\$100	\$100
Audit		\$1,000	\$1,000	\$1,000
Total	\$17,540	\$20,630	\$19,872	\$19,107



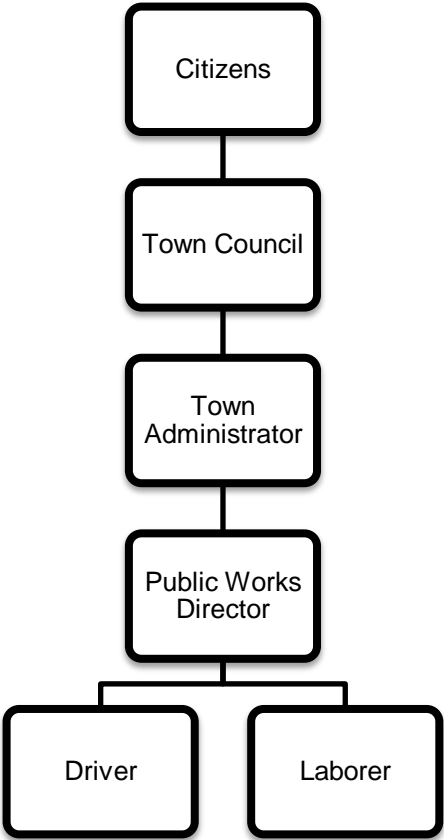
Public Works

The Public Works Department is responsible for the collection of household garbage, recyclables, and yard debris for all residential properties within the Town of Springdale. The Department operates one crew that collects all waste for over 1,000 households within the Town of Springdale. The department consists of three full-time employees: the director, one driver, and one laborer. From time to time, temporary labor is utilized whenever staffing needs require it.

Goal 1: Provide a safe, quality, and responsive collection service to ensure clean and attractive neighborhoods.

- Objective 1: Maintain a safe collection service.
- Objective 2: Ensure a quality collection service.
- Objective 3: Provide a responsive collection service.

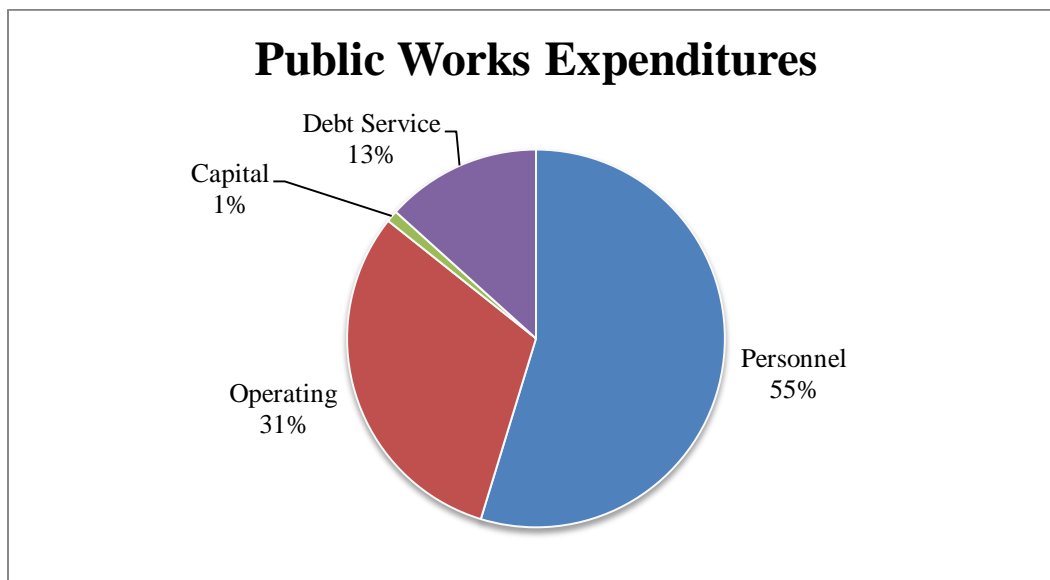
Public Works Department Organization Chart



Expenditure by Department

Public Works Department Expenditures

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Personnel				
Salaries	\$93,076	\$88,000	\$85,000	\$83,000
Overtime	\$434	\$500	\$500	\$500
FICA	\$6,918	\$6,650	\$6,900	\$6,900
Retirement	\$8,165	\$9,200	\$8,200	\$9,000
Medical Insurance	\$14,811	\$15,200	\$16,000	\$18,000
Unemployment Compensation	\$4,093	\$3,000	-	\$1,000
Worker's Compensation	\$2,798	\$3,000	\$3,200	\$3,200
Operating				
Miscellaneous	\$2,595	\$1,500	\$1,500	\$1,000
Computer Expenses	\$606	-	\$980	\$1,200
Contractual	\$12,850	\$1,200	\$1,000	\$1,200
Insurance and Bonds	\$11,943	\$12,000	\$12,119	\$7,200
Postage	\$514	\$500	\$200	\$500
Public Relations	-	\$100	-	-
Meetings & Seminars	-	-	\$500	\$800
Departmental Supplies	\$2,099	\$1,000	\$1,500	\$1,500
Garbage Bags	\$2,010	\$3,000	\$3,006	\$1,000
Temporary Labor	\$12,434	\$8,000	\$6,000	\$8,000
Uniforms	\$885	\$1,000	\$2,200	\$2,200
Fuel	\$16,467	\$15,000	\$13,000	\$24,000
Tires & Tubes	\$2,522	\$6,000	\$3,200	\$6,000
Utilities - Telephone	\$2,905	\$3,000	\$2,150	\$1,440
Vehicles & Equip - New Purchase	\$7,531	\$125,000	\$124,470	-
Vehicles & Equip - Repair & Maint	\$13,549	\$10,000	\$15,000	\$15,000
Debt Service				
Principal Payments	\$103,505	\$17,170	\$26,650	\$26,650
Interest Payments	\$2,649	\$2,124	\$2,934	\$2,934
Total	\$325,359	\$332,144	\$336,209	\$222,224

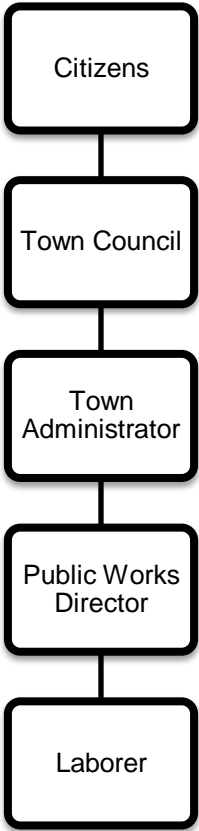


Buildings & Grounds

The Buildings & Grounds Department is responsible for the maintenance for all Town of Springdale facilities and grounds. This responsibility extends beyond the town-owned property to include all of the right-of-ways on the main thoroughfares within the Town of Springdale. This department is staffed by the Public Works Department, with the majority of expenditures for salaries and benefits accounted for in the Public Works Department budget. The exception to this is one part-time laborer to assist with grounds and right-of-way maintenance that is a new addition to the department for this fiscal year.

Goal 1:	Provide clean and attractive public spaces and buildings to project a high quality of life in Springdale.
Objective 1:	Maintain the town facilities.
Objective 2:	Maintain the public grounds and green spaces.

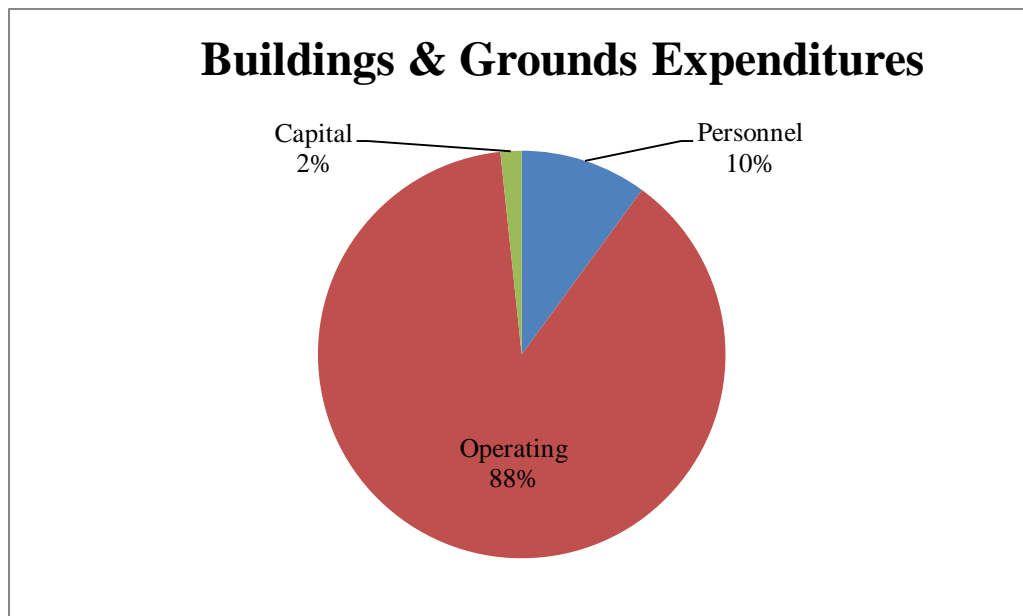
Buildings & Grounds Organization Chart



Expenditure by Department

Buildings & Grounds Department Expenditures

		Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Personnel					
	Salaries	\$5,500	-	-	\$5,600
	FICA	\$421	-	-	\$400
Operating					
	Miscellaneous	\$5,060	\$100	\$1,500	\$1,000
	Grounds Improvement		\$4,500	-	\$1,000
	Grounds Repair			\$6,000	\$1,000
	Building Improvements	\$68,847	\$3,500	\$20,330	-
	Building Repairs	\$5,686	\$2,000	\$15,000	\$2,000
	Contractual	\$553	\$850	\$11,288	\$5,500
	Landscaping	-	\$1,400	-	\$3,500
	Maintenance Contracts	\$3,035	\$15,500	\$4,600	-
	Departmental Supplies	\$2,753	\$1,600	\$1,800	\$1,500
	Utilities - Electricity	\$11,592	\$11,000	\$9,400	\$11,000
	Utilities - Water & Sewer	\$1,571	\$2,500	\$1,200	\$2,500
	Utilities - Phone/Internet	-	-	-	\$4,712
	Streetlights	-	\$11,500	\$4,000	\$20,000
	Vehicles & Equip – Repair & Maint	\$537	-	-	-
Total		\$105,555	\$54,450	\$75,118	\$59,712



Sewer Project

The purpose of the sewer project was to provide sewer to Springdale residents at a time when a majority of the property owners within the town still relied on septic tanks. Through an agreement with the City of Cayce, a South Carolina Water Pollution Control Revolving Fund loan was obtained to install sewer lines within the Town of Springdale. The town would be responsible for repaying the loan. The City of Cayce would own the sewer lines as well as the responsibility for maintaining them. This loan was received in 2003 and is scheduled to mature in 2023.

Further information about this loan can be found in the Debt Schedule of this budget document.

Sewer Project Expenditures

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
<i>Debt Service</i>				
Principal Payments	\$117,728	\$122,626	\$122,626	\$87,922
Interest Payments	\$50,597	\$45,699	\$45,699	\$21,000
Trustee Fees for Loan	\$1,078	\$1,078	\$1,078	\$1,078
Total	\$169,403	\$169,403	\$169,403	\$110,000

Expenditure by Department

Special Revenue Funds

Accommodations Tax Fund Expenditures

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Airport Blvd Beautification	\$3,500	\$5,000	\$7,410	\$5,000
Tourism Related Exp.	\$2,275	\$2,080	\$7,500	\$2,080
Transfer A-Tax to GF	\$25,748	\$25,000	\$25,000	\$25,000
Total	\$31,523	\$32,080	\$39,910	\$32,080

Victims Assistance Fund Expenditures

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Computer Expenses	-	-	\$178	-
Meetings & Seminars	-	\$900	\$900	\$3,000
Postage	-	\$150	\$150	\$500
Departmental Supplies	-	-	\$200	-
Fuel	-	\$100	-	\$1,000
Transfer to Reserve	-	\$6,800	-	\$2,300
Total	-	\$7,950	\$1,428	\$6,800

Capital Improvement Fund Expenditures

	Actual 2012	Budgeted 2013	Projected 2013	Adopted 2014
Healthy Fitness Zone	-	\$10,000	-	-
Total	-	\$10,000	-	-

Strategic Goals and Objectives

Mission Statement

To provide, protect and cultivate services which steer economic development and assure a higher quality of life for the citizens of Springdale and the surrounding community.

Vision, Values, Goals and Objectives

In the fall of 2011, the Town Council began the process of laying the groundwork to develop a comprehensive strategic plan that will outline organization-wide goals and objectives. A series of community meetings were held where residents provided feedback on the services provided by their town government. As part of this process, a survey was sent out to all of the residents in the town in December of 2011.

Based on the feedback provided through these various media combined with input from town staff members, a series of values were identified to meet the needs expressed by the town. The following values were identified as most important to the town:

Kindness Patience Respect Honesty Trust

Each department was tasked with developing goals and objectives to help their individual department meet the needs expressed by the citizens and provide a common link to the mission statement of the town while implementing the value traits listed above. The goals that were developed are long-range in nature and generally take more than one year to complete. The objectives are short-term or ongoing in nature and are designed to be significantly affected within this budget year.

The full departmental goals and objectives follow.

Strategic Goals and Objectives

Administration Department Goals and Objectives

Goal 1	Recommend and implement laws, policies, and services that protect the integrity of the community and promote a higher quality of life.		
Objective	Activities	Time Frame	Performance Measures
Regulate the development and use of land.	Administer the building code and issue permits accordingly.	daily	Frequency of discrepancies in issuing building permits.
	Administer the zoning ordinance and issue permits accordingly.	daily	Comparison of the number of permits issued to prior year; measure monthly
	Accurately assist customers with Town processes and procedures.	daily	Frequency of discrepancies in issuing zoning permits.
	Identify training needs and administer training accordingly.	6/30/2014	Customer satisfaction survey.
Regulate business activity to ensure a quality business environment.	Administer the business license tax ordinance in accordance with the laws.	daily	Frequency of discrepancies in our practice.
	Randomly conduct customer satisfaction surveys for the purposes of quality assurance. Discuss findings with the appropriate persons and create a corrective action plan if needed.	twice annually	frequency of field inspections; % of compliance of unlicensed businesses at the request of police officers
	Streamline the process to ensure a business friendly experience.	as needed	comparison to the amount of time it takes to complete a license
	Business license official attends quarterly BLO meetings	quarterly	Customer satisfaction survey.
Provide direction, oversight and support for municipal court, police and the public works department.	Meet regularly with department heads and provide assistance when needed.	monthly and as needed	Number of new policies and ordinances requested by the departments.
	Review policies and procedures; discuss needs and ideas	as needed	number of process improvements made for each department
	Randomly conduct customer satisfaction surveys for the purposes of quality assurance. Discuss findings with the appropriate departments and create a corrective action plan as needed.	twice annually	Number of complaints received per department.
	Follow-up on assigned tasks and create an action plan to ensure goals are met.	monthly and as needed	

Strategic Goals and Objectives

Promote community and economic development of the neighborhoods and commercial corridors (Platt Springs Rd and Airport Blvd.)	Identify and implement actions to improve the hospitality corridor around the I-26/Airport Blvd intersection; business license addendum and the Airport Blvd Hospitality Coalition	quarterly and as needed	Number of grant applications submitted for community development.
	Identify and implement strategies to attract commercial investment along Platt Springs and Airport Blvd.	on-going	Number of new initiatives implemented to attract business development.
	Encourage each subdivision to have neighborhood meetings; host or attend at least one meeting for each subdivision (6)	on-going	Number of building permits for new residential and commercial development.
	Adopt and implement an updated Comprehensive Plan; discuss implications of an aging community as it relates to housing.	once and on-going	Number of businesses licenses for new in town business.
	Ensure implementation of streets lights along Platt Springs Rd and Airport Blvd and Airport Blvd; Ensure landscape improvements along Airport Blvd and around the I-26 intersection;	until project is completed	Number of in town businesses not renewed.
	Adopt a signage plan for the Town of Springdale to include location, cost estimates, and design.	6/30/2014	Number of business coalition meetings and number of participants/attendees
			The decrease in criminal activity plus the aesthetic improvements to the buildings should increase gross revenue for hotels around the I-26 corridor
Provide opportunities and places for public gatherings.	Host the annual Sweet Tea Jubilee, National Night Out and Easter Egg event.	once a year	number of town events
	Ensure Felton C. Benton Park is well maintained and a beautiful space.	daily	number of attendance at town events
	Partner with other community groups on community-oriented events	on-going	number of partnerships on community events compared to prior years.
	Participate in activities that provide a community service and/or benefit; i.e. school fundraiser, community clean ups	on-going	number of times the town participates in a community event.
	Assist in the creation of Cindy's Place at Springdale Elementary.	on-going	level of involvement and responsibilities with Cindy's Place.

Strategic Goals and Objectives

Goal 2		Administer financial and operating best practices to ensure outstanding customer service, delivery and fiscal accountability.	
Objective	Activities	Time Frame	Performance Measures
Provide human resource support organization wide through the accurate and timely payment of wages and benefits; addressing training deficiencies; ensuring compliance with HR laws; providing team building opportunities and quality process improvements.	Update personnel manual and provide copies to staff.	6/30/2014	frequency of payroll administered on time
	HR coordinator/Administrator attend quarterly MASC HR events	quarterly and as available	list of training needs and costs
	Host at least 3 team building events per year	3 events by June 30, 2014	attend human resource courses
	Assist departments with process improvements and identify training needs.	quarterly	number, type, and attendance at team building activities.
			number and description of organization wide process improvements.
Risk Management	Monitor operations and implement corrective action as needed	on-going	Number and attendance of safety meetings.
	Conduct safety inspections	quarterly	number of safety inspections by department
	Provide training opportunities	on-going	frequency of compliance found in inspections
			number of safety trainings and attendance
			number of accidents reported by department
Develop, implement, and monitor the Towns budget; ensure timely payment of bills; advise on the Town's financial condition and present future needs and recommendations to ensure the Town operates in a fiscally responsible manner.	Present Council with mid-year fiscal update; discuss future fiscal and operating needs; develop a plan and implement directives accordingly	1/1/2014	Balance budget adopted?
	Review financial practices to ensure accuracy and efficiency; implement corrective action as needed	on-going	Annual audit conducted?
	Provide Council with monthly financial statements and updates	monthly	Discrepancies found in audit corrected?
	Meet with departments heads to ensure implementation of the strategic plan and identify fiscal needs/challenges	monthly	number of discrepancies found when comparing the general ledger to various financial reports

Strategic Goals and Objectives

	Provide Council with a balanced budget for FY15	5/1/2014	monthly financial report and analysis presented to council
			Surplus/deficit comparison at the end of the FY.
Maximize the integration of technology in our operating procedures and services to ensure efficiency.	Identify the IT needs and cost; prioritize and incorporate into capital plan for Council consideration	1/31/2014	assess the effectiveness of the existing technology for the organization
	Identify software to assist with the government finance and reporting; identify costs and prioritize; incorporate into capital plan	1/31/2014	List of IT needs/costs complete
	Purchase equipment/software in accordance with FY14 budget and capital plan	6/30/2014	adhere to the computer replacement schedule

Goal 3	Foster a mutual understanding between the Town and the community through accessible, transparent, and responsive government.		
Objective	Activities	Time Frame	Performance Measures
Provide timely, professional, and accurate information to the public	Update the website regularly and with relevant information.	on-going	website up to date and used regularly
	Update email list serve; grow number of contacts on list serve; email community information	on-going/as needed	Do we have 50% of the town residents' email?
	Update facebook page regularly	on-going	facebook page updated regularly
	Train and monitor staff to ensure assistance is provided accurately and in a professional customer-friendly manner.	on-going	distribute annual newsletter
	Produce annual newsletter and distribute throughout community	12/31/2013	customer satisfaction survey per department
			budget document accessible online
			all town forms accessible online
Provide timely and accurate compliance with the Freedom of Information Act.	Conduct public hearings when appropriate.	as needed	number of FOIA requests
	Post notices in the paper in accordance with state law.	as needed	average response time of FOIA requests
	Process and respond accordingly to FOIA requests.	as needed	When required, were public meetings held and the public properly notified?

Strategic Goals and Objectives

Police Department Goals and Objectives

Goal 1	It is the goal of the Springdale Police Department to deter and eliminate crime and the fear of crime to foster an environment where economic development and the quality of life prosper.		
Objective	Activities	Time Frame	Performance Measures
To maintain a motivated, professional, and responsive police department	Hire a minimum of two additional police officers to assist in the growing number of calls for service, the proper coverage of Springdale, and the safety of other officers working during the busiest times.	Add one officer in the 2013/2014 fiscal year and one officer in the 2014/2015 fiscal year.	The number of applicants that apply by the closing date, the number of applicants that successfully complete the physical assessment test and questionnaire.
	Conduct training to better prepare officers to respond to criminal activity. Specific trainings include: Active Shooter Response Training, Basic Detective Training, Basic Crime Scene Investigations, Defensive Tactics Instructor, and Emergency Vehicle Operation Instructor.	This training will take place yearly on an on-going basis.	Training will be evaluated by the number of officers receiving the training and the number of hours each instructor teaches.
	Conduct operations that target any crime trends that may be taking place in or around the Town of Springdale to ensure the police department is responsive to such crimes.	Operations will be conducted at least quarterly, and as needed.	The number of operations, the number of suspects arrested, and the percentage the crime decreases will be used to measure the success of the operations.
	Purchase a police K9 to allow the police department to better respond to the growing number of drug incidents that are taking place within the town of Springdale.	Purchasing the police K9 should begin toward the beginning of 2014. The training will take place at the same time and will continue throughout each year to include yearly certifications.	Successful completion of K9 certification by the K9 and the K9 handler.
	Purchase all necessary equipment so that officers may respond safely.	On-going.	Equipment replaced on time.
	Complete court room trainings and FTO trainer courses to ensure professionalism.	First available opportunity.	Completed training and subjective review of court room testimony.

Strategic Goals and Objectives

	Pursue South Carolina Law Enforcement Accreditation. This will show the community that the Springdale Police Department is a professional organization that must maintain mandated guidelines.	Completed within three years. There will be multiple evaluations of the police department's procedure manual and practices. There will also be an onsite review.	Accreditation obtained.
	Implement initiatives to keep officers motivated. These initiatives include: the Chaplain Program, an awards program, departmental family functions like cook-outs hosted by the Police Department.	The Chaplain Program should be in place by November 2013. The awards program will be held in December of every year. Departmental family functions will take place throughout the year.	The number of Chaplains that attend the Chaplain's Training. Award program held. Attendance rates at family functions.
To maintain a positive and proactive police presence in the community.	Assist neighborhoods with establishing neighborhood crime watch groups and support active neighborhood crime watch groups. Post "CRIME WATCH" signs throughout neighborhoods that have active groups.	On-going.	Number of neighborhood meetings attended and the number of "CRIME WATCH" signs posted.
	Assist neighborhoods with applying for neighborhood enhancement grants and seek grants that will enhance the Community Relations Unit.	As the grants become available.	Number of grant applications submitted and the number of grants received.
	Participate in community events such as the Easter Egg Hunt, Fundraising Events for Cindy's Place, Movies in the Field, and other events.	On-going.	Number of events attended.
	The Springdale Police Department will continue to host the yearly National Night Out event.	First Tuesday of every October.	The number of citizens and businesses that participate and attend the event will determine the effectiveness.
	The police department will continue to have a constant presence within Springdale Elementary School through the Lunch Buddy Program and by teaching D.A.R.E. to the students.	Lunch Buddy program is on-going. D.A.R.E. instruction will begin in October.	Officer attendance for Lunch Buddy Program. D.A.R.E. certification obtained. D.A.R.E. courses taught.

Strategic Goals and Objectives

	The police department will continue to participate and actively support community programs like Walk A Mile In Her Shoes, Child Advocacy Day, etc.	These events take place throughout the year	Number of events attended. Number of officers participating. Number of citizens attending.
	Work with surrounding agencies to develop more community initiatives such as the initiative with the Attorney General's Office, Cops Coaching Kids and to develop a local police youth summer camp.	On-going.	The number of officers and the number of youth that participate in the Baseball Coaching Program.
	Work with local businesses to improve the quality of life in the town. One such initiative would be to host a Women's Self Defense Class with the help of a local business.	On-going.	The number of businesses that assist with initiatives, the number of events that are hosted, and the number of participants.

Public Works Goals and Objectives

Goal 1			
Provide a safe, quality, and responsive collection service to ensure clean and attractive neighborhoods.			
Objective	Activities	Time Frame	Performance Measures
Maintain a safe collection service	Personal Protective Equipment (PPE): make sure staff is adhering to the policy through a daily inspection.	daily- on going	Create a checklist and require signatures for each day. Number of times a violation is noticed, number of accidents and incidents
	PPE Training: make copies of the manual. Host training sessions with the staff. Provide test to ensure knowledge retention. Follow up to ensure compliance.	3-6 months	Number of accidents and incidents.
	Install a board in the garage with PPE information.	1 month	Visual inspection to make sure it's done.
	Shadow twice a year to ensure compliance.	2 times a year per employee	Create a checklist that has all the proper policies and procedures of that day's tasks and ensure the employee is implementing them.
Ensure a quality collection service	Preventative Maintenance; daily inspections pre/post trip; routine service;	daily-on going	Fleet management report-track routine service for each vehicle, document all mechanical break downs and see if they could have been prevented. Check the log book to ensure daily compliance.
	Have a backup plan in place in case a truck breaks down to ensure that there is no down time. Establish a plan with West Columbia, Cayce, and Amick Equipment to borrow trucks on a short notice.	daily-on going	Established agreements in writing: memorandum of understanding.
	Ensure all debris and trash is removed from the area after the collection of garbage, recycle, or yard trash.	daily-on going	Number of complaints; street inspection report.
	Provide a 100% collection service	daily-on going	Ensure employees know the importance of collecting 100% of the town's garbage, recycle, or yard trash.
Provide a responsive collection service	To go above and beyond the normal customer expectations.	Year round	Document the number of special pickups.

Strategic Goals and Objectives

	Start the daily collection on time. The residents expect us to be on time.	Daily	Issue a survey to see if the residents have any issues regarding the time in which the garbage, recycle, or yard trash is being collected.
	Identify ways to be more efficient and accommodating. Check all of the equipment and the collection routes and see if they could be modified to better serve the community.	6 months	Document the truck's fuel mileage for each route to seek efficiencies.
	Identify if there are better pieces of equipment or trucks that could make the collection service run better.	Daily, on going	Consult with outside experts to determine if there are better ways to do collection that would save money and time.

Court Goals and Objectives

Goal 1	To ensure due process through the fair and impartial administration of municipal court in a dignified, professional, and efficient manner.		
Objective	Activities	Time Frame	Performance Measures
Administer Municipal Court while focusing on quality customer service.	Treat all court patrons with dignity and respect.	On-going.	Number of complaints received.
Maintain the highest standards of ethics, responsibility, and impartiality.	Attend ethics and court administration trainings.	Annually.	Number of trainings completed.
Conduct court proceedings in the most efficient manner.	Process required paperwork in a timely manner. Conduct jury trials expeditiously.	On-going.	Citations processed monthly? Jury trials held within 6 months?

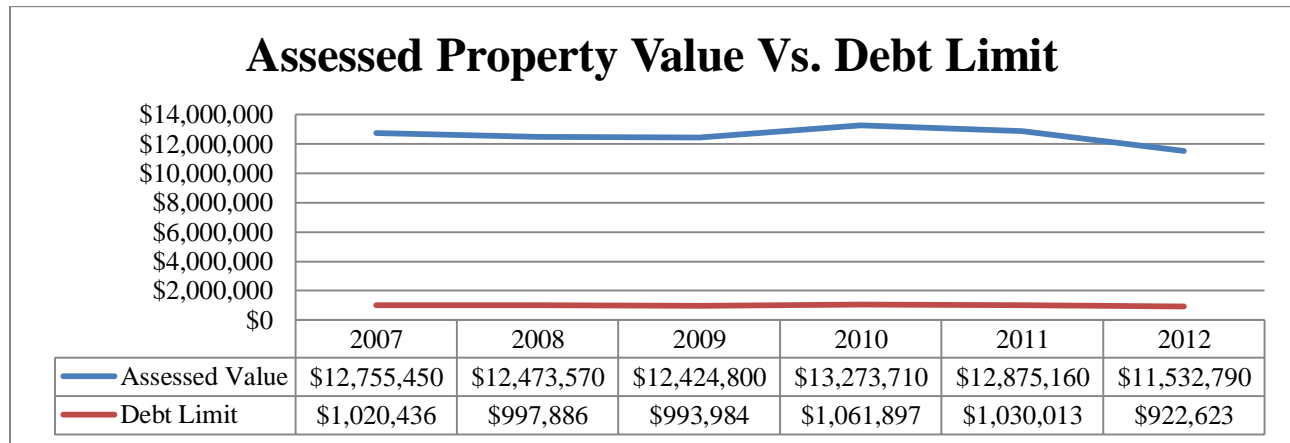
Strategic Goals and Objectives

Buildings & Grounds Goals and Objectives

Goal 1	Provide clean and attractive public spaces and buildings to project a high quality of life in Springdale.		
Objective	Activities	Time Frame	Performance Measures
Maintain the town's buildings.	Visual inspection of all buildings to make sure there are no problems. If there is a problem, contact the right vendor and get it resolved as soon as possible.	Once a month or when there are new projects/improvements	Create an inspection sheet for all 3 buildings. Create a vendor database with all the vendors the town uses.
	Ensure the outside of all buildings are clean and properly maintained.	Daily/ ongoing	Visual inspection of all buildings.
Maintain the public grounds and green spaces.	Ensure all grounds equipment is in good running condition. Make sure all debris is picked up along the roadway or in front of or around the buildings. Make sure weeds are pulled in the flower beds, and medians. Cut the grass, trim the parks, right of ways and welcome signs.	Daily/ ongoing, seasonal	Visual inspections passed
Identify opportunities for improvements and enhancements.	Maintain working relationships with landscaping, contractors, and architect experts and other grounds professionals. Stay well researched with building and grounds ideas. Plan ahead for improvements.	Daily, on-going.	Number of interactions with the grounds and building experts. Number of new ideas proposed. Quarterly meetings to discuss future improvements. Number of improvements installed.

Debt Schedule

The State of South Carolina sets guidelines for the amount of debt that a municipality may carry without approval from the citizens via referendum. This debt limit is set at 8% of all of the assessed property value within the municipality's boundary. For the Town of Springdale, the assessed property value for 2012, the most recent tax year, was \$11,532,790. Based on this information, it is estimated that the town's debt limit is 8% of this unaudited total assessed property value, or approximately \$922,623. If the town anticipates issuing new debt in the future, it is recommended that a bond attorney be consulted to determine an exact debt capacity.



Debt limit estimated

The Town of Springdale does not intend to issue any new debt in fiscal year 2014. The Town of Springdale currently has two outstanding loans.

The first of these loans was for the purchase of a grapple truck in fiscal year 2013. This purchase was financed over the course of 5 years through a loan in the amount of \$124,314.

The second outstanding loan that the Town of Springdale is obligated to repay is a loan for the installation of sanitary sewer line within the town limits. This loan was issued from the South Carolina Water Pollution Control Revolving Fund and made payable to the City of Cayce. This loan allowed for the extension of sewer lines into the town to enable the citizens to discontinue the use of their antiquated septic tanks. The original loan total issued in 2003 was \$1,605,115. The terms of the loan stipulated that it would be repaid over the course of 20 years. This loan requires quarterly payments of roughly \$26,300 until September of 2023 at which point the loan will be repaid in its entirety.

Fiscal Year 2014 General Fund Debt Payment Obligations		
Principal	Interest	Total
\$128,910.28	\$23,837.93	\$152,748.21

Capital Summary

The Town of Springdale defines a capital expenditure as “A tangible item with a cost greater than \$500 and a useful life of more than 1 year.”

For Fiscal Year 2014, the Town of Springdale does not intend to make any significant nonrecurring capital expenditures.

Of the \$1,360,536 budget for Fiscal Year 2014, only \$5,500 of it is for capital expenditures. These capital expenditures are for minor grounds improvements, and small items including computers and weapons.

For this budget cycle, the Town Administrator, Police Chief, and Public Works Director have completed a five year projection of departmental capital expenditure needs and requirements.

5 YEAR CAPITAL EXPENDITURES REQUESTS

ALL DEPARTMENTS

FY14-FY18

CAPITAL EXPENDITURES REQUESTS FOR FY 2013-2014

DESCRIPTION	DEPT	AMOUNT
Chain saw, pressure washer, etc.	PW	\$ 1,500.00
Sidewalk addition to park entrance	B & G	\$ 1,000.00
2 pistols	PD	\$ 900.00
1 rifle	PD	\$ 800.00
2 Computers	PD/PW	\$ 1,300.00
Total		<u>\$ 5,500.00</u>

CAPITAL EXPENDITURES REQUESTS FOR FY 2014-2015

DESCRIPTION	DEPT	AMOUNT
New server and software (entire org.)	ADMIN	\$ 8,000.00
Financial Mngmt. Software (2 mods.)	ADMIN	\$ 6,000.00
2013 ford f-250 crew cab	PW	\$ 25,000.00
2 patrol vehicles	PD	\$ 60,000.00
PC-Investigator's office	PD	\$ 800.00
PC- PD Laptop-Car #22	PD	\$ 1,000.00
TOTAL		<u>\$ 100,800.00</u>

CAPITAL EXPENDITURES REQUESTS FOR FY 2015-2016

DESCRIPTION	DEPT	AMOUNT
PC- Permit Clerk	ADMIN	\$ 800.00
Financial Mngmt. Software (2 mods)	ADMIN	\$ 6,000.00
Par-Kan 6yd with single tipper	PW	\$ 13,450.00

Capital Summary

New Town grounds	PW	\$ 25,000.00
2 pistols	PD	\$ 900.00
1 rifle	PD	\$ 800.00
2 patrol vehicle	PD	\$ 60,000.00
TOTAL		<u>\$ 106,950.00</u>

CAPITAL EXPENDITURES REQUESTS FOR FY 2016-2017

<i>DESCRIPTION</i>	<i>DEPT</i>	<i>AMOUNT</i>
Leaf machine with 10yd body	PW	\$ 21,560.00
New Town grounds	PW	\$ 25,000.00
3 Body Armor Vests	PD	\$ 2,000.00
2 pistols	PD	\$ 900.00
1 rifle	PD	\$ 800.00
2 patrol vehicles	PD	\$ 60,000.00
PC-Captain	PD	\$ 800.00
PC-PD Laptop-Car #21	PD	\$ 1,000.00
PC-Administrator	PD	\$ 800.00
PC-PD Laptop-Car #20	PD	\$ 1,000.00
TOTAL		<u>\$ 113,860.00</u>

CAPITAL EXPENDITURES REQUESTS FOR FY 2017-2018

<i>DESCRIPTION</i>	<i>DEPT</i>	<i>AMOUNT</i>
new garbage truck	PW	\$ 170,000.00
New Town grounds	PW	\$ 25,000.00
3 Body Armor Vests	PD	\$ 2,000.00
1 rifle	PD	\$ 800.00
2 patrol vehicle	PD	\$ 60,000.00
Chief PC	PD	\$ 800.00
PD Laptop-Car #15	PD	\$ 1,000.00
PD Laptop-Car #14	PD	\$ 1,000.00
PD Lobby PC	PD	\$ 800.00
TOTAL		<u>\$ 261,400.00</u>

Personnel Summary

		FY 2012	FY 2013	FY 2014
<i>Council</i>				
	Mayor	1	1	1
	Councilmembers	6	6	6
<i>Administration</i>				
	Town Administrator	1	1	1
	Town Attorney	1	1	1
	Assistant Town Administrator	-	1	1
	HR & Finance Coordinator	1	1	1
	Permit & License Clerk	1	1	1
<i>Court</i>				
	Municipal Judge	1	1	1
	Clerk of Court	1	1	1
<i>Police</i>				
	Police Chief	1	1	1
	Operations Commander	1	1	1
	Investigator	1	1	1
	Patrol Supervisor	1	1	1
	Patrol Officer	4	4	4
<i>Public Works</i>				
	Public Works Director	1	1	1
	Driver	1	1	1
	Laborer	2	1	1
<i>Buildings & Grounds</i>				
	Laborer	-	-	1*
Total		25	25	26

*There is an increase of one position from Fiscal Year 2013 to Fiscal Year 2014. This position is a part-time laborer in the Buildings & Grounds Department to assist the Public Works employees with grounds maintenance.

Appendix

Definitions

Adoption: A formal act by Town Council to bind the town government to the provisions of the budget document.

Ad Valorem: Latin for “value of.” Refers to the tax assessed against real and personal property.

Annual Budget: A plan of current expenditures and the proposed means to finance them.

Assessed Value: The estimated value placed on real and personal property by the Lexington County Assessor’s Office as the basis for levying property taxes.

Audit: A methodical examination of the use of resources. It concludes in a written report of its findings, and it is a test of management’s accounting system to determine the extent to which internal controls are both available and being used.

Balanced budget: A budget in which current revenues equal current expenditures.

Budget Calendar: The schedule of key dates or milestones which the Town follows in the preparation, adoption, and amendment of the budget.

Budget Message: A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains principal budget issues against the background of the present economy and financial experience in recent years. This can also be known as an executive summary.

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purposes of keeping expenditures within the limits of available revenues.

Capital expenditure: A tangible item with a cost greater than \$500 and a useful life of more than 1 year.

Capital Improvement Fund: The fund used to account for capital purchases which will be made over the course of more than one fiscal year.

Current Assets: Those assets which are available or can be made readily available from current operations or to pay current liabilities.

Current Liabilities: Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

Current Taxes: Taxes levied and due within one year.

Debt: An obligation resulting from borrowed money or from the purchase of goods and services.

Debt Limit: The maximum amount of general obligated debt which is legally permitted. The State of South Carolina forbids towns from incurring debt in excess of 8% of the total assessed valuation of taxable property within the town.

Appendix

Debt Service: The payment of principal and interest on borrowed funds.

Delinquent Taxes: Taxes that remain unpaid on or after the date they are due and which include a penalty for nonpayment.

Department: A functional unit or operation of the town government.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditures: The amount of cash paid or to be paid for a service rendered, goods received, or an asset purchased.

Fiscal Year: A 12-month period to which the annual budget applies. The Town of Springdale's fiscal year begins on July 1st and ends on June 30th.

Fixed Asset: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, and equipment.

Fund: A fiscal and accounting entity that has a self-balancing set of accounts recording cash and other financial resources with all related liabilities which are segregated for the purpose of specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The difference between governmental fund assets and liabilities.

Generally Accepted Accounting Principles (GAAP): A body of accounting and financial standards set by the Governmental Accounting Standards Board (GASB) for state and local governments.

General Fund: The fund used to account for all financial resources except for those required to be accounted for in another fund.

General Obligation (GO) Bonds: When the town pledges its full-faith and credit to the repayment of the bonds it issues, then those bonds are GO bonds.

Goal: A statement of a broad direction, purpose, or intent relating to the needs of the community.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for governmental entities.

Governmental Funds: Those funds in which governmental functions are typically financed. All funds of the Town of Springdale are governmental funds.

Grant: A contribution by a government or other organization to support a particular function.

Interfund Transfers: Amounts transferred from one fund to another, primarily for account tracking purposes or as required by law.

Intergovernmental Revenue: Revenue received from another government, usually in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Levy: To impose taxes, special assessments, or service charges to support the town's activities.

Long Term Debt: Any unmatured debt that is not a fund liability since it is not currently due, such as outstanding bonds or loans.

Mill: A tax rate based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

Modified Accrual Accounting: A basis of accounting in which expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are measurable and available.

Net Assets: Total assets minus total liabilities.

Objectives: A desired outcome that is measurable and that can be achieved within a specific timeframe.

Operating: The costs associated for the general operations and maintenance of the Town government.

Ordinance: A formal legislative enactment by the Council.

Performance Measure: A tool to analyze the effectiveness of department activities.

Personnel: The costs associated with compensating employees for their labor.

Property Tax: Property taxes are levied on real and personal property according to the assessed value and tax rate.

Proposed Budget: The budget as formulated and proposed by the Town Administrator. It is submitted to the Town Council for review and approval.

Resolution: A special or temporary order of the Town Council.

Resources: Total monies available for appropriation purposes to include revenues, fund balances, transfers, and other financing services.

Revenue: Income received or anticipated from taxes or other sources, such as business licenses, user fees, fines, and investments.

Short Term Debt: Any debt obligation of five years or less duration, such as short term loans or lease/purchase agreements for equipment.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally or administratively restricted to expenditure for specific purposes.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit, such as police protection.

Acronyms

CDBG: Community Development Block Grant.

FY: Fiscal Year.

GAAP: Generally Accepted Accounting Principles.

GASB: Government Accounting Standards Board.

GO: General Obligation Bonds.

LGIP: Local Government Investment Pool.

Line-item Descriptions

Advertising & Promotion: This category was used for public relations and promotions. The category has been incorporated into public relations and this line-item will be eliminated in the future.

Attorney Fees: All fees paid to the Town Attorney as well as any additional legal counsel that may be required.

Audit: The Town of Springdale is required by law to have an independent financial audit conducted annually.

Building Improvements: An addition to an existing town building.

Building Repairs: A repair or renovation of an existing town structure.

Cash Short & Over: This line-item indicates whether or not the cash handling functions of the organization have been accurate. No money is budgeted to this line-item, but it is a useful tool for tracking accuracy.

CMRTA Bus Service: The Town of Springdale has an agreement with several other entities in Lexington County to partially fund bus service for the residents of the county. The town generally covers about 5% of the costs. Due to budget constraints the town will be unable to contribute this amount in FY14.

Computer Expenses: Expenditures for new computers or computer software.

Contractual: Any agreement between a company or contractor and the town to render a service in exchange for payment.

Departmental Supplies: All tangible personal property with a useful life of less than 1 year or a cost less than \$500. This includes basics like paper, pens, ink, shovels, rakes, etc.

Dues & Subscriptions: The Town of Springdale pays for staff members to have memberships in professional organizations.

Election: The town conducts elections for mayor and council every odd-year November. Additionally, the town conducts elections for annexations from time to time.

FICA: The Federal Insurance Contributions Act tax is paid by both the employee and the town to fund the federal Social Security and Medicare programs. The employer portion of this tax is recognized in this budget as roughly 7.65% of the employee's salary.

Firearms Ammo & Equip: This line item includes firearms, ammunition, and firearm accessories required by the Police Department to protect the town.

Fuel: Police and Public Works utilize equipment that requires both gasoline and diesel fuel to operate. This fuel is generally purchased under state contract from the SC Department of Transportation facility located in West Columbia.

Garbage Bags: After requiring citizens to bag all leaves for disposal, the town began offering garbage bags for sale at a discounted price.

Appendix

Grounds Improvement: Any improvement to the town's natural and outdoor facilities.

Grounds Repair: Restoration of an existing outdoor structure that has been damaged.

Inspections: The Town of Springdale contacts with the City of West Columbia for building inspections.

Insurance and Bonds: This item covers the liability and worker's compensation insurance premium payments for the town. In years past, this payment was divided between Administration, Police, and Public Works equally. For this budget year, a Cost of Risk Allocation was used to assign premium amounts based on the risk of exposure to losses for each of the three departments.

Interest: The interest paid on borrowed funds within the fiscal year.

Judicial Services: This is an unused line-item in the Municipal Court Department. Originally intended to cover the costs of outside Judicial Services from the County, it was determined that this cost could be accounted for more effectively through salaries and contractual obligations.

Jury Trials: Whenever a jury trial is held, jurors are compensated \$10 each per day.

Maintenance Contracts: This is an unused line-item that will be eliminated in favor of consolidating contractual issues under the contractual line-item.

Medical Insurance: The Town of Springdale is a member of the State Health Plan for medical insurance. The portion of the cost of medical insurance that is covered by the Town of Springdale is recognized in this budget. For Fiscal Year 2014, the town pays the full cost of medical, dental, and vision for the employee and a portion for the employee's family members.

Meetings & Seminars: Town Council and staff members attend meetings and seminars to develop professional skills and stay abreast of current trends in local governance.

Miscellaneous: Whenever an expenditure or revenue cannot fit into an existing line-item, it is placed into the miscellaneous category.

Narcotics Operations: The Springdale Police Department utilizes fund seized from illegal narcotic activities to conduct operations to further eradicate illegal narcotics.

Overtime: As a result of the hourly nature of many of the town's employees, they are entitled to overtime pay if they work over a certain number of hours as required by the federal Fair Labor Standards Act. Police officers are paid overtime at a rate of 1.5 times their hourly wage for all hours worked in excess of 168 each month. All other employees are paid overtime if they work more than 40 hours per week.

Postage: Correspondence to the citizens and business owners requires the town to pay for postage.

Principal: The portion of a loan to be repaid within the fiscal year.

Public Relations: Funds allocated towards public information and town promotions.

Radio Supplies & Maint: The radio systems utilized by the police require a monthly service agreement that must be paid for the radios to be operational.

Retirement: Full-time employees of the Town participate in the State of South Carolina retirement system. The retirement figure found in the budget is for the Town's contribution towards each employee's retirement. This contribution is a percentage of salary that is set by the SC Public Employee Benefit Authority. As of July 1, 2013, the contribution amount was 7% of salary for SCRS and 11% for SCPORS.

Salaries: All employees of the town receive compensation for the service they provide. While this line-item is identified as salaries, this is not entirely accurate. The majority of the employees of the town are actually compensated on an hourly basis rather than paid a fixed salary.

Seizure Fund Expenditures: Whenever criminals commit crimes involving illegal narcotics, the Police Department seizes their assets. These assets are then used for programs to educate the public about the risks and consequences of drug use and for special operations to help eradicate drug use in the town.

Service Charges: The town contracts for a variety of services which often have service charges associated with them. This item allows for the tracking of those service charges separate from the contractual amounts for the services rendered.

Temporary Labor: The Public Works Department utilizes temporary labor from time to time.

Tires & Tubes: Tires are a necessary commodity for police cars and garbage trucks.

Town Events: Events such as National Night Out, the Easter Event, and the Sweet Tea Jubilee are budgeted for in this line-item.

Unemployment Compensation: The Town of Springdale is required by the SC Department of Employment and Workforce from time to time to pay unemployment claims whenever an employee separates from town employment.

Uniforms: Police and Public Works personnel wear uniforms while conducting their official duties.

Utility – Electricity: The town purchases electricity and gas from South Carolina Electric & Gas.

Utility – Internet: Internet service is provided by Time Warner Cable, with wireless cards provided by Verizon Wireless.

Utility – Streetlights: The town operates several street lights along Platt Springs Road and Airport Boulevard which are accounted for separately in this line-item.

Utility – Telephone: This service is provided by Windstream Communications and Verizon Wireless.

Utility - Water & Sewer: The town purchases water from the City of West Columbia and pays for sewer service from the City of Cayce.

Veh/Equip Repair & Maint: The town's rolling stock requires frequent maintenance to remain in peak operating capacity.

Vehicles & Equip - New Purchase: New vehicle purchases are documented here. For information on the Town of Springdale's vehicle requirements, see the Capital Summary of the budget document.

Worker's Compensation: The town pays a fixed amount to the SC Worker's Compensation Commission which helps to protect employees in the event of a workplace injury.