

City of Mauldin

SOUTH CAROLINA

ANNUAL BUDGET

FOR THE FISCAL YEAR

JULY 1, 2013 TO JUNE 30, 2014

FY 2014 ANNUAL BUDGET

City of Mauldin, South Carolina

FISCAL YEAR
July 1, 2013 – June 30, 2014



ADOPTED BUDGET

As approved by 2nd Reading on June 17, 2013 by:

THE MAYOR AND CITY COUNCIL

Dennis Raines, Mayor

Dale Black, Mayor Pro-Tem

Patricia Gettys, Councilmember, Seat 1

Bob Cook, Councilmember, Seat 2

Gabe Hunter, Councilmember, Seat 3

Scott Crosby, Councilmember, Seat 4

Larry Goodson, Councilmember, Seat 6

CITY OF MAULDIN

South Carolina

OFFICIALS

Staff:

Raymond C. Eubanks, III
Cindy Miller
Holly Abercrombie
Mike Lambert
Van Brannon
Kim Hamel

Russell A. Sapp
Bryan Turner
Angela T. Martin
John Gardner

City Administrator
Municipal Clerk
Finance Director
Public Works Director
Recreation Director
Business and Development Services
Director
Fire Chief, Assistant City Administrator
Police Chief
Clerk of Court/ Administrative Judge
Economic Development Planner

Other:

John Duggan
Jessica Salvini/James Brehm
Scott & Company

City Attorney
Municipal Court Judges
External Auditor

HOW TO USE THIS BUDGET DOCUMENT

This budget document has been prepared to provide the public with concise and readable information about the City of Mauldin.

This document is divided into the following sections:

- General Information
- Budget Summary
- Expenditure Request Details
- Department Details
- Five Year CIP
- Five Year Financial Forecast
- Personnel
- Debt Service
- Supplemental Information
- Appendix

The General Information section contains an overview of the important features of the City of Mauldin along with an interesting story of the City's historical past. Also included in the first section is the budget transmittal message from the City Administrator to the Mayor and City Council. The budget message contains an overview and outline of major budget priorities and assumptions and highlights adjustments in department allocations. Also included in the budget message is a general indication of the status of the City's finances and service levels.

The Budget Summary section presents summary information for the revenues and expenditures for all the city's operating funds.

The Expenditure Request Detail Section includes sub-tabs for each "department". Most of the department tabs include a narrative on the various functions provided by the department. Each department section includes a detail expenditure budget for all accounts for the department.

The Five Year Capital Improvement Plan (CIP) sets out the capital equipment expenditures planned for the City. Most of these expenditures are planned with current revenues.

The Five Year Financial Forecast section projects revenues and expenditures for the current year and an additional four years.

The Personnel section details the distribution of personnel throughout the City. In addition, the section contains an organizational chart of the City.

The Debt Service section provides a summary table of the activity of all debt held by the City as of June 30, 2011. In addition, it provides detail schedules of the maturity of each issue as well as detail payment schedule of debt as of June 30, 2011.

The Supplemental Section includes the FY2012 budget ordinance adopted by City Council. The City Fiscal Policy is also included in this section.

An Appendix section is included which provides definitions of common budget and financial terms.

Questions are always welcome. If you have any questions after reviewing the information in this budget, please contact the City Administrator, Finance Director or a member of the staff.



June 17, 2013

Mayor & Council
City of Mauldin
5 East Butler Road
Mauldin, SC 29662

Honorable Mayor & Council;

The following excerpt from the International City/County Management Association's publication, *Budgeting - A Guide for Local Governments*, defines the context and purpose of the budget:

Governmental budgeting allocates resources to public services and projects. Because it determines the total amount of taxes levied and on whom, governmental budgeting also allocates the burden of taxation. Budgeting balances the resources drawn from the public against the demand for services and projects, keeping taxes within acceptable limits and ensuring that services are sufficient to allow economic growth and social stability. Budgeting helps policy makers set goals, assists program managers and department heads to improve organizational performance, and ensures that both elected and appointed officials are accountable to the public.

With great appreciation for the hard work of our department heads and staff, the recommended budget for fiscal year 2014 is presented herein. This budget aims to address the goals of the City Council, maintain the healthy financial position of our city, and maintain current service levels provided by the City of Mauldin to our community.

Budget Highlights

The proposed budget is balanced and includes no tax increase. This budget does tap our fund balance by \$436,243 and includes a contingency of \$250,000 for capital equipment.

Property taxes are estimated to be flat as indicated by Greenville County. As a result, property tax revenues are forecast to be \$53,984 more than the current year, the increase is primarily in automobile tax line. Overall Business License revenues are projected to increase slightly by \$90,000 or 3.5% while hospitality and accommodations taxes and permits are increasing by \$118,472 and \$30,000 respectively.

- The total budget is \$550,437 more than the current fiscal year, an increase of 3.47%. The General Fund Budget is \$609,391 or 6.76% more than the current year.

- Capital Outlay is \$3,790 more than the current fiscal year. Additionally, the FY2014 budget includes a contingency of \$250,000 to be used if needed for capital equipment. {This budget does include \$250,000 to take advantage of the matching program from GLDTC for road resurfacing}. While we will be able to maintain service levels with little capital for FY 2014, we need to plan to invest in capital for FY 2015.
- The operations and maintenance section of the total budget increased from \$3,849,946 to \$3,879,155, an increase of \$49,209 or 1.3%. O & M for the General Fund is \$50,022 more than the current year or an increase of 1.7%
- This budget funds merit increases at the same level as the current year of 3.0%. The estimated cost is reduced from \$158,548 to \$156,159, a decrease of \$2,389. This will allow for a slight shift in the formula for merit increases.
- Staff increases include: three new firefighters starting in January 2014 and one police SRO officer (to be partially funded by Greenville County School).
- * Administration IT includes an upgrade to Virtual Office Advantage that will provide improved back up and disaster recovery as well as enhanced maintenance and response.
- * Detention fees are increased in Judicial by \$25,000 or 26% due to increase in adult detention rates and an increase in detainees.
- * Public Works – Street includes an additional \$4,500 in Overtime, Maintenance, and Gas and Oil to begin using our street sweeper again at least on our major corridors.
- * Public Works – Parks Maintenance includes \$11,000 for a new mower and \$6,500 for consulting services for ball field lighting.
- * Public Works – Building Maintenance includes \$12,385 for upgrading security doors for City Hall and \$85,000 for finishing out space over the Council Chambers. Finishing out this space would provide for a larger, secure conference room, a workroom for City Council, better space for the Mayor's office and two staff. If this project remains in the budget, it should only be approved by a motion of council following our FY 2013 audit and Council's assessment of our financial condition at that time.
- * Business and Development Services includes a one time cost of \$7,000 to codify our zoning code via municode and \$16,000 for contractual support for inspections due to the significant increase in activity and the need to maintain a responsive level of service.

Budget Overview

The City of Mauldin uses fund accounting to administer various funds. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. Furthermore, fund accounting ensures and demonstrates compliance with accounting-related requirements and principals.

The City's budget is divided into numerous funds; the total expenditure for all funds, including inter-fund transfers is \$16,398,676 compared with \$15,848,239 for the current fiscal year.

The General Fund totals \$9,623,546 compared with \$9,014,155 for the current fiscal year. The general fund is the largest fund and accounts for the majority of the financial transactions of the city.

The Special Projects Fund, comprised of capital projects, totals \$799,674 representing a 28% increase from the current year's \$622,756. This includes \$400,000 for road resurfacing of which \$250,000 was committed last year to participate in the GCLDTC matching fund program.

The Sewer Fund budget totals \$840,895 compared with \$818,435 for the current year.

The Hospitality and Accommodations fund includes \$665,208 in hospitality and accommodations tax revenues, \$15,000 in alcohol sales permits, and \$3,500 in interest income for a total of \$683,708 compared with \$565,236 for the current year. \$304,055 is transferred out to cover the principal and interest payment on the Sports Center debt and \$364,653 is transferred to the General fund for Sports Center operations. Any remaining fund balance in the Hospitality and Accommodations fund is restricted for use for tourism related activities.

The Cultural Center Construction and Operations Fund totals \$172,604. This fund includes a \$20,000 contingency amount and includes an annual operational cost for this facility.

The Fire Fund expects to receive \$1,909,972 in revenues from property taxes and fire protection contracts compared with \$1,906,271 for the current year. The City anticipates transferring \$1,232,370 from the General Fund to the Fire Fund to cover expenditures for the operations of the Mauldin Fire department and the Fire Service Area. The Fire Department should expend \$3,142,342 for fire protection services provided to the residents of Mauldin and those in our fire service area. This is a slight increase of 1.4% from the current year's appropriation of \$3,098,875.

The Sports Center Fund totals \$685,684 and includes \$325,000 in membership dues. This represents a decrease in expenses of 3.1% from the current fiscal year.

The Debt Service Fund totals \$806,599 compared with \$885,494 currently – a 8.9% decrease related primarily due to the reduction of debt due to ongoing payments of principal and no new debt being issued. This fund includes principal and interest on general obligation debt and capital lease principal and interest.

The Property Management Fund accounts for the rental income from two warehouses the City purchased in June 2007 as well as the property purchased in December 2011 currently leased to Chicora Alley restaurant. This fund totals \$72,678 and includes principal and interest payments on the revenue bond lease agreement for the properties.

The Mauldin Foundation will receive \$121,727 in revenues and transfers reflecting a decrease of 1.3% over the \$123,386 currently budgeted. This includes \$9,000 in CDBG grant funding received from Greenville County Redevelopment Authority to provide

programs for seniors, and handicap sports for adults. The City supplements these grants and revenues with a transfer from the General Fund totaling \$112,727 to operate all three programs. This compares with a transfer of \$105,136 for the current year.

As we begin the budget workshops, our staff and I will work hard to be prompt and resourceful to you as City Council works to get the budget in the shape you feel will best serve our citizens.

Sincerely,

Raymond C. Eubanks, III
City Administrator



The Mauldin City Council and staff strive to provide citizens and business owners a rare quality of life where you can expect great things.

Location

Mauldin has a tremendous asset in our prime Upstate location. Situated in the northwestern corner of South Carolina, Mauldin is an integral part of the nation's fastest-growing area – the I-85 Corridor. With easy access to major interstates and in close proximity to Charlotte and Atlanta, Mauldin's location is ideal for business and industry. For traveling professionals, the Greenville-Spartanburg International Airport is conveniently located just ten minutes away.

Residents of Mauldin are in an ideal location to attend many of the cultural and sporting events that take place in the Upstate and make the area an interesting place to live.

History

Mauldin has a fascinating past. Mauldin was once controlled by Cherokee Indians. A village was located near where Mauldin is today. The Golden Strip Area of Greenville County was a favorite hunting ground of the Cherokee Indians before the first white surveyor came to the area in 1749. The Indians named the Enoree River, which means "River of Muscadines." Vast prairies were covered with heavy grasses and pea vines. The woods were open and populated with herds of deer, elk, buffalo and other wild animals such as bear. The streams were bordered by dense canebrakes and the Indians burnt the woods each year to destroy the undergrowth. The trees were large and far apart.

Nathaniel Austin was one of Mauldin's earliest settlers. In 1761, he settled between what are now Simpsonville and Mauldin. Austin was then made the high constable and by a grant from King George III, received a 15,000-acre piece of land.

One of the first known settlers of the actual Mauldin area was Benjamin Griffith. He owned almost 2,000 acres on Laurel Creek, near where the Knollwood Heights subdivision is today.

Every male who was able enlisted in the Confederate Army during the Civil War. They left behind wives and families to maintain the town. Unfortunately, the economy deteriorated when the men left. When the war was over, most of the men sold their land because they were unable to afford it, but stayed on as sharecroppers. Some tried to start over with whatever land they could afford.

Then, in 1868, the McDaniel family sold 105 acres of their land for a mere \$500 to Willis William Butler. This land was along the banks of the Reedy River and Laurens Road. The development was named Butlers Corner. Later, the name was changed to Butlers Crossroads.

The name “Butlers Crossroads” was changed to “Mauldin” in honor of Lt. Governor William L. Mauldin, who was instrumental in building a railroad station here. In 1880, Riley and Addie Cox bought land on both sides of Laurens Road. Mauldin, who served as Lt. Governor from 1882-1890, was their friend. When Mrs. Cox learned officials planned to build a railroad that would bypass Butler’s Crossroads, she asked Mauldin to change the route. He spoke to railway officials and the Coxes granted the land for a right-of-way and a depot for the new railway. Ms. Cox named the depot Mauldin in honor of her friend and the first train came through in 1886. Mr. Cox later served as the first postmaster of Mauldin. A descendant of the Cox family still works at City Hall.

Mauldin received its first charter of incorporation December 24, 1890 by the General Assembly. The town was renamed Mauldin and reincorporated February 14, 1910.

Mauldin farmers supplied cotton to Conestee Mills, which made cloth for the Ford Motor Company during WWI. After the war, the economy of Mauldin declined again. The dirt roads were in poor shape because of all of the automobile traffic.

When the residents learned that the Highway Department planned to bypass Mauldin with a road connecting Greenville to Laurens, they rallied against the new plan. They were able to get the Highway Department to change the route and Laurens Road was paved. Mauldin residents agreed to buy 26 electric stoves from the Southern Pacific Utilities Company (now Duke Power) in order to give the town electricity.

Cotton prices dropped and the Great Depression hit Mauldin’s economy. Many of the farmers lost their land, homes, and equipment. Soon, like everywhere, business began to close. Mauldin became a ghost town.

Nevertheless, Mauldin just could not be forgotten. As WWII began, the Donaldson Air Force Base was constructed. The new military base invigorated the economy again and more opportunities began to appear. Many women worked in the textile mills to support their families while their husbands, fathers, brothers, and sons were away at war.

The Iron-Rite was built, bringing industry to Mauldin. After it was built in 1951, more industries began to come also. Her Majesty textiles was built in 1953 and employed 550 people.

The cities of Mauldin, Simpsonville, and Fountain Inn became known as the Golden Strip in 1953 when a water line was run along Laurens Road. Locals called the water “liquid gold” because access to it would mean an economic boost to the three communities.

Mauldin began to increase its economic assets as the years went on. After all of the hard times that Mauldin and its people lived through, it has lived to make its mark today as one of the premier communities in Upstate South Carolina.

Growth

Mauldin continues to be one of the fastest-growing cities in the Southeast. From 2000 to 2009, Mauldin grew by 43.5%, making it the 9th fastest growing city in SC. Mauldin is now the 18th largest city of 270 municipalities in SC. This population increase is a result of Mauldin's many positive attributes and proactive planning efforts. City Council, City staff, the Greenville County Planning Commission staff, the Mauldin Chamber of Commerce, and the Greenville Area Development Corporation continue to work cooperatively to make this growth positive for all of our citizens. We want residents and businesses to know what we have known for years: Mauldin is a great place to live and work. The city works with other government organizations in a cooperative effort for economic development while maintaining the city's quality of life.

Mauldin aligns with Greenville County's business model, which over the past 30 years has transformed itself from the textile capital of the world to an automotive, healthcare, engineering, manufacturing and warehousing oasis. Within Greenville County, there are other appealing business headquarters including BMW Manufacturing Company in Greer and Michelin North America in Greenville. The Clemson University International Center for Automotive Research, known as CU-ICAR, is a part of the Millennium Campus, which borders Mauldin and has brought 20,000 high-skilled jobs to the area.

Mauldin is home for several successful organizations. These include Innegrity, Bi-Lo, C & S Wholesale, Verizon, Samsung Networks America, Lockheed Martin Logistics Services, Charter Communications, General Electric, Ford Motor Credit and CF Sauer to name a few.

Mauldin is recognized as being a great place to live, work, and raise a family. However, if Mauldin continues to grow as expected, the city must be prepared to accommodate this growth in order to maintain the quality of life its citizens expect.

Business

It takes vision to strike the right balance between business appeal, which fuels the economic engine, and personal appeal, which allows hard-working people to enjoy the more simple rewards of social interaction, recreation, education and healthcare.

Mauldin is a modern example of a city that has realized that balance.

This thriving business community is rich with professional diversity and opportunity. A highly skilled workforce and available infrastructure, many national Fortune 500 companies have located headquarters or regional offices in this area.

Friendly, comprehensive assistance from public works, building and zoning officials and the Mauldin Chamber of Commerce heighten Mauldin's business-friendly atmosphere. Keys to this success are:

- Central location
- Lowest city property tax in Greenville County
- No city income tax

Quality Life

Mauldin's culturally diverse and close-knit residents are familiar with a quality of life that values tradition, strong families and an endearing sense of community. Mauldin bustles with community life, evident in its annual festivals, abundant recreational facilities and parks, various religious organizations and public service amenities. For families with children, Mauldin offers top-notch education and healthcare. Mauldin's vision is to "Provide an Environment That Enhances the Quality of Life for All Citizens."

We are a city with premier recreation facilities and programs for youth and senior citizens, a city with excellent police, fire, and public works departments, and a city with a customer-oriented approach to providing service.

Recreation

In addition to state-of-the-art recreation facilities, Mauldin's recreation programs are first-rate. About 3,500 children and seniors are active members of Mauldin Recreation programs. The recreation department operates youth leagues in baseball, softball, football, basketball, cheerleading and soccer. For active seniors, the Ray W. Hopkins Mauldin Senior Center offers a large gymnasium and full activities schedule. With the Blue Ridge Mountains a short drive away, there's also hiking, whitewater rafting, horseback riding, mountain biking, hunting, fishing and spectacular waterfalls to discover. The Atlantic coast and historic Charleston are an easy weekend getaway.

Parks

Mauldin has 78 acres of parks. Springfield Park is home to baseball fields and a paved basketball court. City Park features sprawling sports fields, a pedestrian trail and picnic shelters. Sunset Park, home to the only wheelchair softball field in the Southeast, also offers walking trails with picnic shelters and is home to an annual family festival event.

Cultural Center

The Mauldin Cultural Center is a retired schoolhouse with a new mission. Built in 1936, the building served as a school for Mauldin children for many years. A few years ago the City of Mauldin purchased the school building and the surrounding 13.9 acres of land. The decision was made to turn the old school building into a Cultural Center that would serve as a resource for the community and bring more arts and culture to Mauldin. Today, several organizations call the Mauldin Cultural Center their home. The Mauldin Cultural Center currently houses the Mauldin Chamber of Commerce and is the meeting place for the Rotary Club, the Woodcarvers, the Lions Club, the Garden Club, the Upstate Young Marines, the Disabled Veterans, and the Greenville in Harmony Chorus. An updated master plan boasts botanical gardens, a log cabin, an amphitheater, a veterans memorial, a youth activity area, walking trails, and an auditorium.

Sports Center

Mauldin's new \$6 million sports center includes a gymnasium, a climbing wall, and a full line of fitness equipment and classes. Over 3,800 citizens are members of this state of the art facility.

Churches

Mauldin offers a unique and inviting community atmosphere for its citizens' dedication to religious faith and fellowship. Its diverse institutions cater to Christian, Jewish, and Muslim denominations.

Greenways/Bike Trails

Mauldin's Greenways Plan identifies 11 greenways/bike trails that provide dedicated bike lanes incorporated into existing and modified roadways so bicyclists can travel in a separate lane. The greenways are the major drainage ways for meandering creeks and rivers throughout the city.

Schools

Spacious, up-to-date educational facilities are an asset to Mauldin's community and future workforce, enhancing student education and providing a wide range of learning opportunities. Some examples of the quality of Mauldin schools include:

Many families choose to move to Mauldin because of the award winning public education. Greenville County schools continually earn the best SAT scores in the state and send record numbers of students to universities and colleges each year.

Mauldin Middle School, Bethel Elementary School, and Mauldin Elementary School have all been distinguished as a Red Carpet School. A Red Carpet School is defined as school that "does an outstanding job of creating a family-friendly school environment and providing excellent customer service," according to the State Department of Education.

Newsweek Magazine ranked Mauldin High School as 569 out of the 1,200 best public high schools in the United States. The class of 2008 earned over \$12 million dollars in scholarship funds.

The South Carolina School Improvement Council named Mauldin High School to their 2009 Honor Roll. Only 16 in the state of South Carolina were chosen for this award.

Public Service Amenities

The Mauldin Police Department enhances the quality of life by working with the community to reduce crime through joint crime prevention and reduction strategies. The department earned the

2010 achievement award for public safety from the Municipal Association of South Carolina. Police programs include: Youth Police Academy, Police Explorers Post, and Youth Court.

The Mauldin Fire Department is equipped with some of the best firefighting and rescue equipment available and currently operates three fire stations with a fourth station on the way. It's highly dedicated public safety professionals work to protect the lives and property of Mauldin residents against fire and other natural and/or man made disasters. Mauldin residents also enjoy clean neighborhoods, garbage collection services and recycling programs offered by the city's public works department.

Family values are at the core of the community – a high quality of life where you can

Expect great things!

City of Mauldin

Budget Calendar FY2014

- January 22, 2013 Budget Request Forms prepared by Finance Department & Distributed to Departments
- February 4-7, 2013 Finance Department compiles Projected Revenues
- February 7, 2013 Department Heads can begin turning in budget requests
- February 7-14, 2013 Finance Department compiles salaries, fica, retirement, wc costs and inputs into master budget worksheets
- February 14, 2013 Last day to turn preliminary department requests to City Administrator
- February 20, 2013 First Meeting of City Administrator & Department Heads to review budget requests
- February 20-28, 2013 City Administrator & Department Heads meet one on one and as a team to develop Budget
(Meeting times will be set by City Administrator)
- March 1, 2013 Department changes due back to Finance department
- March 1-15, 2013 All budget requests are input into master budget document by Finance Department. First Council budget notebooks are compiled
- March 18, 2013 Regular Council Meeting
- March 19, 2013 Budget Workshop
- March 26, 2013 Budget Workshop
- March 26-Apr 9, 2013 Budget revisions made to master budget document
- April 11, 2013 Budget Workshop (if needed determined by City Council)
- April 15, 2013 Regular Council Meeting
- April 15-23, 2013 Budget Revisions completed
Budget Ad prepared
- April 23, 2013 Deadline to submit ad to paper
- May 1, 2013 Ad runs in Tribune Times
- May 20, 2013 Regular Council Meeting
PUBLIC HEARING FIRST READING
(Note must be 7 days between first and second reading)
- June 17, 2013 Regular Council Meeting
PUBLIC HEARING SECOND READING AND ADOPTION

CITY OF MAULDIN, South Carolina

Mission Statement

To provide the leadership and appropriate quality services needed to continue Mauldin as a highly desirable place to live and work.



Vision Statement

Provide an environment that enhances the Quality of Life for all Citizens.

Goal Session

2/7/13

- {3M} Update/ Codify city personnel policies and ordinances
- {4M, S1} Actively pursue relationship with ICAR
- {6S} Recruit businesses/commercial investment to support ICAR (i.e. hotels, restaurants)
- Hire PW Director
- {2M} Put police officers in our two elementary schools and career center
- {2S, 3M} Annex Conestee
- {2S, 3M} Implement Downtown Master Plan
- Post office 1) zip code, 2) traffic flow (property owner)
- {6M} Annexation- Woodruff Road
- {2C, 2S} Annexation to South, toward West Georgia Road
- {2S} Increase Social Media presence/profile
- {1M} Recruit restaurants (upscale, family, cafeteria)
- Maintain financial discipline
- {5C, S1, 2M} Cultural Center- review strategy, {lost opportunities}
- Emergency Management Plan- annual tri-city exercise/demonstration
- {8C, 3S} Energy efficiency- 1) ball field and street lights, 2) recycling
- {2S} Greenways/bikeways, sewer ROWs, connections i.e.: Brookwood YMCA
- {3M, 3C, 3S} Seek external partnerships for master plan
- Corridor study – develop design standards

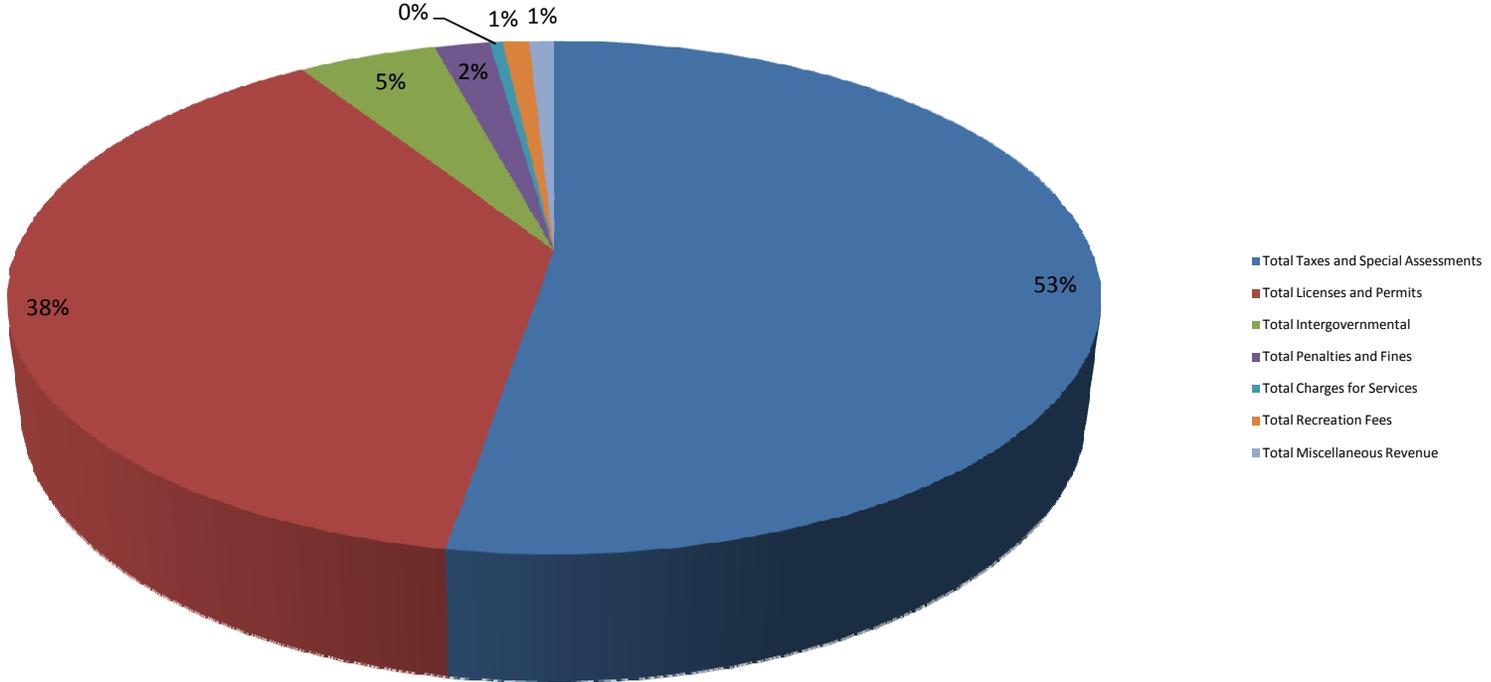
- {2C, S1} Make Mauldin a destination- i.e. Safety town, public/private partnerships
- {4C} Annexation- develop strategy (review existing strategy)
- {1M} Continue training and professional development for staff
- {2S, 2M} Continue SCDOC site certification efforts
- {3C} Make Sports Center more self-sufficient financially
- Wise use of incentives for businesses– increase awareness
- {1C, 3S} Expand marketing plan
- {2C} New park for recreation- consider “pocket parks”

M - Must Do. Goals for the upcoming fiscal year

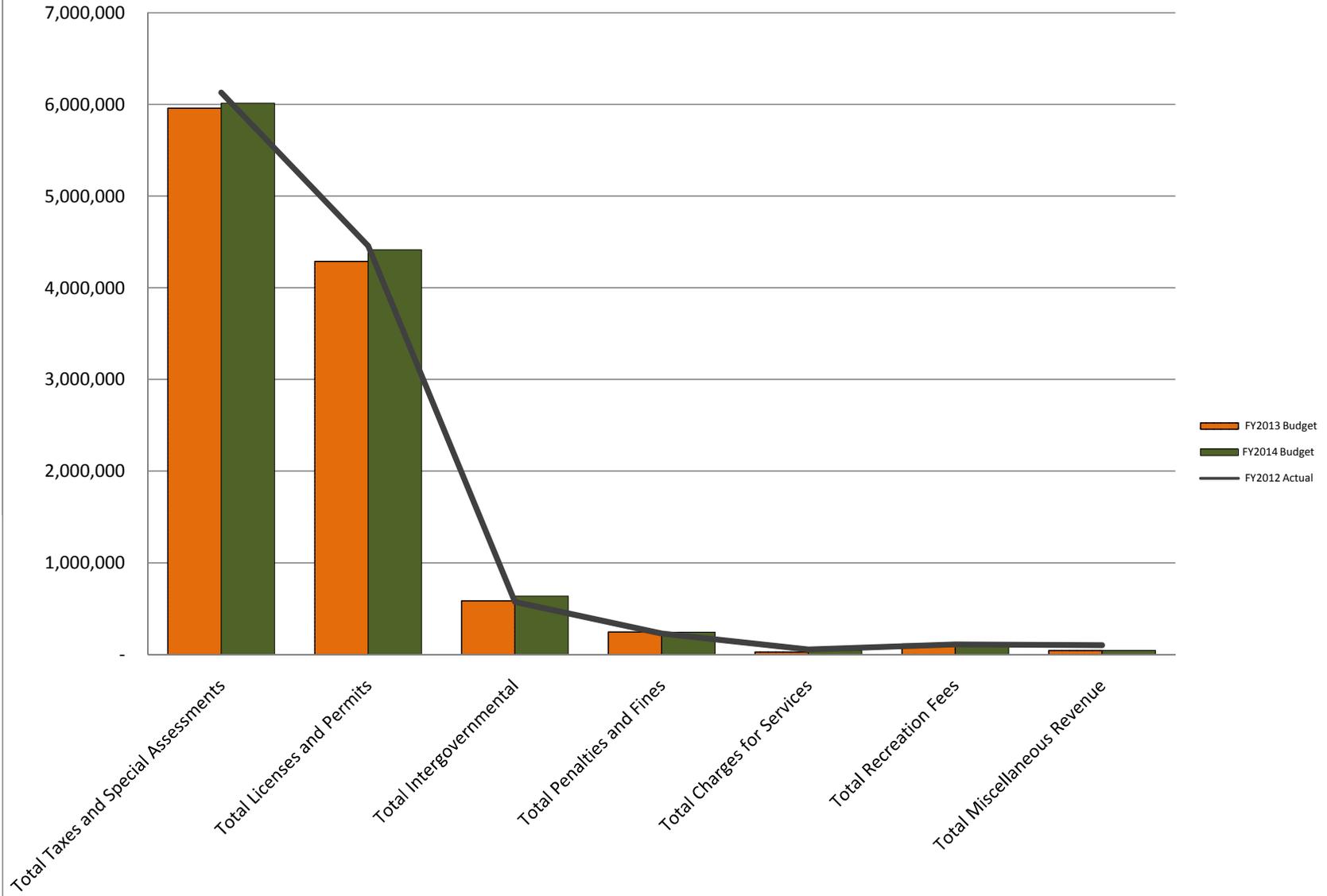
S - Should Do. Short to intermediate term goals

C - Could Do. Long-term goals

General Fund Revenues



General Fund Revenues



REVENUES

Account Code	Description	FY2012 Actual	FY2013 Budget	FY2014 Budget	FY2014 vs FY2013 Difference	%
GENERAL FUND						
100-311-001-000	Current property taxes	4,781,928	4,838,783	4,805,472	(33,311)	-0.69%
100-311-002-000	Personal property taxes (auto)	540,739	475,000	515,000	40,000	8.42%
100-311-003-000	Delinquent taxes	272,514	160,000	190,000	30,000	18.75%
100-311-004-000	Motor Carrier Tax	7,498	7,500	7,500	-	0.00%
100-311-005-000	County-Wide Utility Tax	9,456	8,500	9,000	500	5.88%
100-311-006-000	Property Tax Reimbursements (Homestead)	195,019	190,000	192,295	2,295	1.21%
100-311-007-000	Negotiated Fees	310,926	285,000	300,000	15,000	5.26%
100-311-008-000	City Service Fee	21,690	-	0	-	#DIV/0!
100-311-009-000	Penalties and Fees	(8,334)	(5,500)	(6,000)	(500)	9.09%
	Total Taxes and Special Assessments	6,131,435	5,959,283	6,013,267	53,984	0.01
100-321-001-000	Business Licenses	1,464,915	1,525,000	1,525,000	-	0.00%
100-321-001-001	Business Licenses-Delinquent	201,222	75,000	100,000	25,000	33.33%
100-321-002-000	Business Licenses-Telecommunication MASC	105,082	90,000	100,000	10,000	11.11%
100-321-003-000	Business Licenses-Insurance - MASC	966,442	895,000	950,000	55,000	6.15%
100-321-005-000	Franchise fees	1,476,378	1,496,939	1,502,904	5,965	0.40%
100-322-001-000	Building permits	91,423	70,000	85,000	15,000	21.43%
100-322-002-000	Other permits	132,152	125,000	135,000	10,000	8.00%
100-322-002-001	Encroachment Permits	420	-	0	-	#DIV/0!
100-322-003-000	Reinspection fees	900	500	500	-	0.00%
100-322-004-000	ReWa	15,625	10,000	15,000	5,000	50.00%
100-322-007-000	Zoning applications	1,350	1,200	1,200	-	0.00%
	Total Licenses and Permits	4,455,910	4,288,639	4,414,604	125,965	0.03
100-333-450-000	Grants-Recreation PARD Grant	(0)	12,000	8,000	(4,000)	-33.33%
100-333-421-001	Grant-SCMIT (Police Vests)	2,000	2,000	2,000	-	0.00%
100-333-421-003	Grant - Scmirf (2 Tasers)	2,000	2,000	2,000	-	0.00%
100-333-431-001	Grant - SCMIT Public Works	1,183	2,000	2,000	-	0.00%
100-335-001-000	State Aid to Subdivisions	464,739	461,844	493,852	32,008	6.93%
100-335-002-000	State Accommodations Tax	2,609	5,000	2,500	(2,500)	-50.00%
100-335-007-000	Greenville County Schools (SRO Contract)	100,000	100,000	118,000	18,000	18.00%
	Total Intergovernmental	572,531	584,844	638,352	53,508	0.09
100-370-421-001	Leash / Code Enforcement	800	500	500	-	0.00%
100-352-001-000	Court fees	222,051	235,000	235,000	-	0.00%
100-352-002-000	Court 3 % fees	5,143	8,500	6,500	(2,000)	-23.53%
	Total Penalties and Fines	227,994	244,000	242,000	(2,000)	(0.01)
100-340-001-000	Street lighting	2,892	1,500	2,500	1,000	66.67%
100-340-421-001	Alarm fees	14,980	4,000	10,000	6,000	150.00%
100-340-432-003	Garbage can fees	14,798	6,500	9,500	3,000	46.15%
100-370-432-000	Sanitation Waste Sales	21,138	15,000	20,000	5,000	33.33%
	Total Charges for Services	53,807	27,000	42,000	15,000	0.56
100-381-001-000	Recreation fees	101,074	110,000	90,000	(20,000)	-18.18%
100-381-009-000	Recreation Facility Rental	7,650	3,000	7,000	4,000	133.33%
	Total Recreation Fees	108,724	113,000	97,000	(16,000)	(0.14)
100-361-001-000	Interest income	5,277	2,500	3,000	500	20.00%
100-370-001-000	Other revenue	68,140	30,000	30,000	-	0.00%
100-370-005-000	Sale of Fixed Assets	14,140	1,500	1,500	-	0.00%
100-370-006-000	Insurance Proceeds	13,327	8,000	8,000	-	0.00%
100-370-009-000	Vending revenue	1,002	500	500	-	0.00%
	Total Miscellaneous Revenue	101,887	42,500	43,000	500	0.01
	Total General Fund Current Revenues	11,652,288	11,259,266	11,490,223	230,957	0.02

REVENUES

Account Code	Description	FY2012 Actual	FY2013 Budget	FY2014 Budget	FY2014 vs FY2013 Difference	%
100-390-000-300	Operating transfers in Hospitality & Accom	302,405	550,236	668,708	118,472	21.53%
100-390-000-200	Operating transfers in Sewer Fund			0	-	#DIV/0!
100-390-000-650	Transfer from Enterprise Fund	(0)	478	12,557	12,079	2528.51%
100-390-000-100	Budgeted Use of (Addition to) Fund Balance	-	316,010	436,243	120,233	38.05%
100-395-002-000	Proceeds from Capital Lease	450,036		0	-	#DIV/0!
	Total Other Financing Sources	752,441	866,724	1,117,508	250,784	29%
	Total Revenues and Other Financing Sources	12,404,729	12,125,990	12,607,731	481,741	4%
	Other Financing Uses					
100-390-001-150	Operating transfers (out) Special Projects Fund	(333,198)	(492,506)	(291,524)	200,981	-40.81%
100-390-001-325	Operating transfers (out) Cultural Center Operations	(92,980)	(95,612)	(126,604)	(30,991)	32.41%
100-390-001-350	Operating transfers (out) Victim Advocate Fund	-	-	(26,927)	(26,927)	#DIV/0!
100-390-001-390	Operating transfers (out) Health Fund	(46,334)	(52,000)	(56,000)	(4,000)	7.69%
100-390-001-400	Operating transfers (out) to Fire Service Fund	(1,094,642)	(1,192,604)	(1,232,370)	(39,766)	3.33%
100-390-001-500	Operating transfers (out) to Sports Center Fund	(258,460)	(288,483)	(331,434)	(42,951)	14.89%
100-390-001-600	Operating transfers (out) to Debt Service Fund	(1,186,832)	(885,494)	(806,599)	78,895	-8.91%
100-390-001-650	Operating transfers (out) to Enterprise Fund	(234,043)			-	#DIV/0!
100-450-000-900	Mauldin Foundation Program Transfer	(143,652)	(105,136)	(112,727)	(7,591)	7.22%
	Total Other Financing Uses	(3,390,141)	(3,111,835)	(2,984,185)	127,650	(0.04)
	Total General Fund Revenues after other Financing Sources and Uses	9,014,588	9,014,155	9,623,546	609,391	6.76%
	<u>SPECIAL PROJECTS FUND</u>					
150-335-003-000	Intergovernmental Revenue	(0)		378,000	378,000	#DIV/0!
150-335-008-000	Paving Revenue	132,551	130,000	130,000	-	0.00%
150-370-001-000	Other Revenue	50,000		0	-	#DIV/0!
150-361-001-000	Interest Income	182	250	150	(100)	-40.00%
150-390-000-100	Operating transfers in (from General Fund)	333,198	492,506	291,524	(200,981)	-40.81%
	Total Special Projects Funds	515,931	622,756	799,674	176,919	28.41%
	<u>SEWER FUND</u>					
200-382-001-000	Sewer Maintenance fee	635,940	557,628	620,000	62,372	11.19%
	Total Charges for Services	635,940	557,628	620,000	62,372	0.11
200-361-001-000	Interest Income	3,372	1,500	3,000	1,500	100.00%
	Total Miscellaneous Revenue	3,372	1,500	3,000	1,500	1.00
	Total Sewer Fund Current Revenues	639,312	559,128	623,000	63,872	0.11
200-390-000-200	Budgeted Use of (Addition to) Fund Balance	(0)	259,307	217,895	(41,412)	-15.97%
	Total Other Financing Sources	(0)	259,307	217,895	(41,412)	(0.16)
	Total Sewer Fund	639,312	818,435	840,895	22,460	2.74%
	<u>HOSPITALITY & ACCOMMODATIONS TAX</u>					
300-311-001-000	Hospitality Tax	604,490	550,236	658,708	108,472	19.71%
300-311-002-000	Accommodations Tax	6,871	8,000	6,500	(1,500)	-18.75%
300-320-001-000	Sunday Alcohol Sales Permits	18,950	5,500	15,000	9,500	172.73%
300-361-000-000	Interest Income	3,568	1,500	3,500	2,000	133.33%
300-370-001-000	Other Income	7,888		0	-	#DIV/0!
	Total Taxes and Assessments	641,768	565,236	683,708	118,472	0.21
	Budgeted Use of (Addition to) Fund Balance	-		0		
300-390-001-100	Operating transfers (out) to General Fund	(302,405)	(550,236)	(668,708)	(118,472)	21.53%

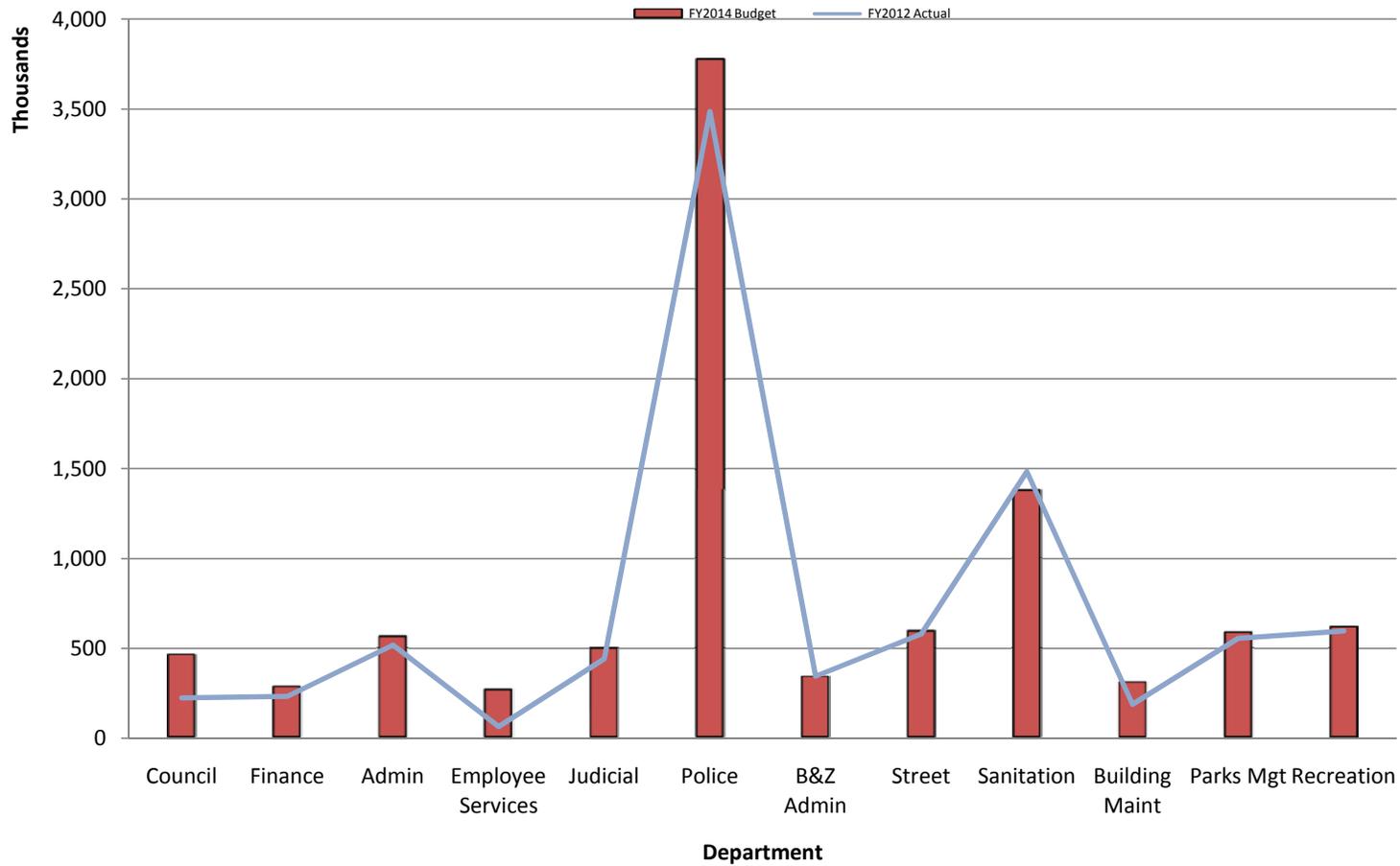
REVENUES

Account Code	Description	FY2012 Actual	FY2013 Budget	FY2014 Budget	FY2014 vs FY2013 Difference	%
	Total Other Financing Sources	(302,405)	(550,236)	(668,708)	(118,472)	0.22
	Total Hospitality and Accommodations Tax Fund	339,363	15,000	15,000	-	0.00%
CULTURAL CENTER CONSTRUCTION & OPERATIONS FUND						
325-380-009-000	Chamber Space Rental	12,288	12,000	12,000	-	0.00%
325-380-009-001	Facility Rental			34,000	34,000	#DIV/0!
	Total Charges for Services	12,288	12,000	46,000	34,000	2.83
325-390-000-325	Operating transfers in from General Fund	92,980	95,612	126,604	30,991	32.41%
	Total Cultural Center Operations	105,269	107,612	172,604	64,991	60.39%
VICTIM ADVOCATE SPECIAL REVENUE						
350-352-003-000	Court Revenue-Victim Advocate	31,368	40,000	35,000	(5,000)	-12.50%
350-390-000-350	Budgeted use of Fund Balance		25,852		(25,852)	-100.00%
350-390-000-100	Operating transfers in from General Fund			26,927	26,927	#DIV/0!
	Total Victim Advocate Spec Revenue	31,368	65,852	61,927	(3,925)	-5.96%
EMPLOYEE HEALTH FUND						
390-390-000-100	Operating transfers in from General Fund	46,334	52,000	56,000	4,000	7.69%
	Total Employee Health Fund Revenue	46,334	52,000	56,000	4,000	7.69%
TRAFFIC SAFETY SPECIAL REVENUE FUND						
310-333-421-000	SC Department of Public Safety Grant		228,754	0	(228,754)	-100.00%
	Total Traffic Safety Fund	-	228,754	0	(228,754)	-100.00%
MPDACT REVENUE FUND						
315-333-421-000	SC Department of Public Safety Grant	114,781	35,381	0	(35,381)	-100.00%
	Total Traffic Safety Fund	114,781	35,381	0	(35,381)	-100.00%
FIRE SERVICE FUND						
400-311-001-000	Fire property taxes	1,557,969	1,585,071	1,580,493	(4,578)	-0.29%
400-311-002-000	Fire personal property taxes (auto)	164,072	150,000	150,000	-	0.00%
400-311-003-000	Fire - delinquent	77,696	55,000	60,000	5,000	9.09%
400-311-004-000	Motor Carrier	2,419	2,500	2,500	-	0.00%
400-311-005-000	County - Wide Utility Tax	3,051	3,500	3,000	(500)	-14.29%
400-311-006-000	Property Tax Reimbursement	48,008	42,000	45,779	3,779	9.00%
400-311-007-000	Current Prop Tax Neg Fee	260		0	-	#DIV/0!
400-311-009-000	Prop Tax Penalties & Fees	(25)		0	-	#DIV/0!
400-311-010-000	Merchant Inventory	28,940	30,000	30,000	-	0.00%
400-370-001-000	Other	1,880		0	-	#DIV/0!
	Total FSA Taxes	1,884,272	1,868,071	1,871,772	3,701	0.00
400-311-008-000	FSA Fire Protection Contracts	38,200	38,200	38,200	-	0.00
	Total Fire Service Fund current revenues	1,922,472	1,906,271	1,909,972	3,701	0.00
400-390-000-100	Operating transfers in (General Fund)	1,094,642	1,192,604	1,232,370	39,766	3.33%
	Total Other Financing Sources	1,094,642	1,192,604	1,232,370	39,766	0.03
	Total Fire Service Fund	3,017,114	3,098,875	3,142,342	43,467	1.40%
SPORTS CENTER FUND						
500-340-001-000	Sports Cntr Training Rev	13,277	6,000	12,000	6,000	100.00%
500-340-002-000	Rock Climbing	250	500	250	(250)	-50.00%
500-340-003-000	Fruit Sales	543	-	0	-	#DIV/0!
500-340-004-000	Pro Shop Sales	599		0	-	#DIV/0!
500-381-001-000	Sports Center Membership Rev	375,237	395,000	325,000	(70,000)	-17.72%
500-381-005-000	Sports Center Program Revenue	16,266	12,000	15,000	3,000	25.00%

REVENUES

Account Code	Description	FY2012 Actual	FY2013 Budget	FY2014 Budget	FY2014 vs FY2013 Difference	%
500-381-009-000	Facility Rental	541	850	500	(350)	-41.18%
500-370-001-000	Sports Center Other Rev	1,733	5,000	1,500	(3,500)	-70.00%
	Total Sports Center Current Revenue	408,446	419,350	354,250	(65,100)	(0.16)
500-390-000-100	Operating transfers in (from General Fund)	258,460	288,483	331,434	42,951	14.89%
	Total Other Financing Sources	258,460	288,483	331,434	42,951	0.15
	Total Sports Center Fund	666,906	707,833	685,684	(22,149)	-3.13%
<u>DEBT SERVICE FUND</u>						
600-390-000-100	Operating transfers in (from General Fund)	1,186,832	885,494	806,599	(78,895)	-8.91%
	Total Other Financing Sources	1,186,832	885,494	806,599	(78,895)	(0.09)
	Total Debt Service Fund	1,186,832	885,494	806,599	(78,895)	-8.91%
<u>PROPERTY MANAGEMENT FUND</u>						
650-381-009-000	Jenkins Street Warehouse Rental Income	73,116	73,184	75,635	2,451	3.35%
650-381-010-000	Taco Bell Property Rental Income	1,600		9,600	9,600	#DIV/0!
	Total Charges for Services	74,716	73,184	85,235	12,051	0.16
650-390-000-100	Operating transfers in (to General Fund)	234,043	-	0	-	#DIV/0!
650-390-001-100	Operating transfers out (to General Fund)	-	(478)	(12,557)	(12,079)	2528.51%
	Total Other Financing Sources	234,043	(478)	(12,557)	(12,079)	25.29
	Total Enterprise Fund	308,759	72,706	72,678	(28)	-0.04%
<u>MAULDIN FOUNDATION</u>						
900-333-002-000	GCRA Youth Program Grant Revenue	(0)		0	-	#DIV/0!
900-333-003-000	GCRA Challenger Program Grant Revenue	(0)	500	500	-	0.00%
900-340-001-000	Senior Fitness/Training Classes	750	400	500	100	25.00%
900-333-004-000	GCRA Senior Program Grant Revenue	5,877	17,350	8,000	(9,350)	-53.89%
900-333-005-000	Donations Unrestricted	225		0	-	#DIV/0!
900-335-003-000	Intergovernmental Revenue-City	143,652	105,136	112,727	7,591	
	Total Mauldin Foundation Current Revenue	150,504	123,386	121,727	(1,659)	(0.01)
	Total Mauldin Foundation	150,504	123,386	121,727	(1,659)	-1.34%
TOTAL REVENUE ALL FUNDS		16,137,061	15,848,239	16,398,676	550,437	3.47%
	(See Expenditures)			16,398,676	(550,437.47)	

General Fund Departmental Expenditures



EXPENDITURES

<u>Account code</u>	<u>Description</u>	<u>FY2012 Actual</u>	<u>FY2013 Budget</u>	<u>FY2014 Budget</u>	<u>2014vs2013</u>	
400	Council					
100-400-000-010	Salaries	65,526.12	67,533.24	67,533.24	-	0.0%
100-400-000-021	FICA	4,696.94	5,166.29	5,166.29	0.00	0.0%
100-400-000-024	Retirement	4,659.01	7,182.16	7,158.52	(23.64)	-0.3%
100-400-000-025	Group insurance	12,630.08	16,272.56	16,384.02	111.46	0.7%
100-400-000-028	Worker's Comp Ins.	265.54	296.42	207.22	(89.20)	-30.1%
	Subtotal Personnel	87,777.69	96,450.67	96,449.30	(1.37)	0.0%
100-400-000-150	Travel / Dues	15,446.78	20,300.00	15,300.00	(5,000.00)	-24.6%
100-400-000-210	Telephone	5,432.27	5,054.33	3,960.00	(1,094.33)	-21.7%
100-400-000-624	Public Officials Liability	2,944.00	3,155.00	3,114.13	(40.87)	-1.3%
100-400-000-650	Council Attorney Fees	45,195.47	35,000.00	42,600.00	7,600.00	21.7%
100-400-000-652	Special projects	11,542.50	9,975.00	5,675.00	(4,300.00)	-43.1%
100-400-000-653	Community Support	28,214.93	20,976.00	20,976.00	-	0.0%
100-400-000-700	Other/Misc.	28,237.41	11,910.00	18,500.00	6,590.00	55.3%
100-400-000-710	Council/Mayor's miscellaneous expense	400.00	2,425.00	2,425.00	-	0.0%
	Subtotal Operations & Maintenance	137,413.36	108,795.33	112,550.13	3,754.80	3.5%
100-400-000-970	Capital Equipment			250,000.00	250,000.00	
	Subtotal Capital Outlay	-	-	250,000.00	250,000.00	
	Total Council	225,191.05	205,246.00	458,999.43	253,753.43	123.6%
405	Finance					
100-405-000-010	Salaries	144,063.54	173,098.39	177,522.86	4,424.47	2.6%
100-405-000-021	FICA	11,514.53	13,242.03	13,580.50	338.47	2.6%
100-405-000-024	Retirement	13,739.34	18,409.01	18,817.42	408.41	2.2%
100-405-000-025	Group insurance	10,296.45	11,288.24	11,384.31	96.07	0.9%
100-405-000-028	Worker's Comp Ins.	682.35	761.69	532.49	(229.20)	-30.1%
	Subtotal Personnel	180,296.21	216,799.36	221,837.58	5,038.22	2.3%
100-405-000-100	Supplies	4,065.16	4,500.00	4,500.00	-	0.0%
100-405-000-110	Postage	1,692.02	2,200.00	2,000.00	(200.00)	-9.1%
100-405-000-150	Employee Expenses	2,715.40	4,500.00	4,875.00	375.00	8.3%
100-405-000-180	Gas & Oil	-	500.00	500.00	-	0.0%
100-405-000-210	Telephone	2,549.74	2,653.46	1,817.36	(836.10)	-31.5%
100-405-000-260	Repair & Maintenance	-	400.00	300.00	(100.00)	-25.0%
100-405-000-410	Uniform	1,100.00	1,100.00	1,100.00	-	0.0%
100-405-000-624	Liability Insurance-General (Payroll)	758.00	812.27	801.75	(10.52)	-1.3%
100-405-000-650	Contracts & Services	38,137.50	40,100.00	38,800.00	(1,300.00)	-3.2%
100-405-000-652	Special projects	908.82	2,250.00	2,250.00	-	0.0%
100-405-000-700	Other expenses	1,087.98	2,000.00	2,000.00	-	0.0%
	Subtotal Operations & Maintenance	53,014.62	61,015.73	58,944.11	(2,071.62)	-3.4%
100-405-000-970	Capital Equipment	-	-	-	-	
	Subtotal Capital Outlay	-	-	-	-	
	Total Finance	233,310.83	277,815.09	280,781.69	2,966.60	1.1%

EXPENDITURES

Account code	Description	FY2012 Actual	FY2013 Budget	FY2014 Budget	2014vs2013	
410	Administration					
100-410-000-010	Salaries	267,515.91	290,888.01	297,191.84	6,303.83	2.2%
100-410-000-021	FICA	20,039.52	22,252.93	22,735.18	482.25	2.2%
100-410-000-024	Retirement	25,624.56	30,935.94	31,502.34	566.40	1.8%
100-410-000-025	Group insurance	33,468.84	31,329.70	32,686.14	1,356.44	4.3%
100-410-000-028	Worker's Comp Ins.	1,558.52	1,739.74	1,216.23	(523.51)	-30.1%
	Subtotal Personnel	348,207.35	377,146.32	385,331.72	8,185.40	2.2%
100-410-000-100	Supplies	4,466.93	6,000.00	6,000.00	-	0.0%
100-410-000-110	Postage	227.16	1,000.00	500.00	(500.00)	-50.0%
100-410-000-150	Employee Expenses	13,013.68	17,330.00	17,865.00	535.00	3.1%
100-410-000-170	Admin R&M Auto	-	1,000.00	1,000.00	-	0.0%
100-410-000-175	Admin Tires	-	750.00	-	(750.00)	-100.0%
100-410-000-180	Gas & Oil	601.34	1,250.00	1,000.00	(250.00)	-20.0%
100-410-000-210	Telephone	10,550.21	17,839.00	7,721.80	(10,117.20)	-56.7%
100-410-000-410	Uniform	2,510.08	2,600.00	2,600.00	-	0.0%
100-410-000-624	Liability Insurance-General (Payroll)	983.00	1,053.36	1,039.72	(13.64)	-1.3%
100-410-001-624	Liability Insurance-Auto	596.00	685.61	676.73	(8.88)	-1.3%
100-410-000-650	Contracts & Services	48,828.34	16,196.72	16,750.00	553.28	3.4%
100-410-000-651	IT Development & Support	82,547.62	88,076.00	105,780.00	17,704.00	20.1%
100-410-000-652	Special projects	997.50	8,000.00	8,000.00	-	0.0%
100-410-000-700	Other expenses	4,878.76	5,000.00	5,000.00	-	0.0%
	Subtotal Operations & Maintenance	170,200.62	166,780.69	173,933.25	7,152.56	4.3%
100-410-000-970	Capital Equipment	-	-	-	-	
	Subtotal Capital Outlay	-	-	-	-	
	Total Administration	518,407.97	543,927.01	559,264.97	15,337.96	2.8%
411	Employee Services					
100-411-002-013	Merit Pool	-	158,548.94	156,159.27	(2,389.67)	-1.5%
	Subtotal Personnel	-	158,548.94	156,159.27	(2,389.67)	-1.5%
100-411-000-017	Unemployment	15,378.00	35,000.00	30,000.00	(5,000.00)	-14.3%
100-411-000-019	Employee services & benefits	19,960.43	35,000.00	37,400.00	2,400.00	6.9%
100-411-000-020	Employee Health/ WC claims(pub safe phys)	29,046.33	35,000.00	40,000.00	5,000.00	14.3%
	Subtotal Operations & Maintenance	64,384.76	105,000.00	107,400.00	2,400.00	2.3%
	Total Employee Services	64,384.76	263,548.94	263,559.27	10.33	0.0%

EXPENDITURES

Account code	Description	FY2012 Actual	FY2013 Budget	FY2014 Budget	2014vs2013	
412	Judicial					
100-412-000-010	Salaries	200,679.61	215,062.72	222,632.63	7,569.91	3.5%
100-412-000-021	FICA	14,938.68	16,452.30	17,031.40	579.10	3.5%
100-412-000-024	Retirement	18,101.00	22,871.92	23,599.06	727.14	3.2%
100-412-000-025	Group insurance	16,672.24	17,363.59	17,275.45	(88.14)	-0.5%
100-412-000-028	Worker's Comp Ins.	835.37	932.48	651.88	(280.60)	-30.1%
	Subtotal Personnel	251,226.90	272,683.01	281,190.41	8,507.40	3.1%
100-412-000-100	Supplies	7,880.31	8,000.00	9,500.00	1,500.00	18.8%
100-412-000-110	Postage	3,599.28	6,000.00	6,000.00	-	0.0%
100-412-000-150	Judicial Employee Expenses	6,542.93	8,000.00	8,000.00	-	0.0%
100-412-000-170	Judicial Employee R&M Auto	895.34	1,500.00	2,000.00	500.00	33.3%
100-412-000-180	Judicial Employee Gas & Oil	4,585.48	3,900.00	4,600.00	700.00	17.9%
100-412-000-210	Telephone	3,601.55	3,616.82	2,423.19	(1,193.63)	-33.0%
100-412-000-260	Repair & Maintenance	-	1,000.00	1,000.00	-	0.0%
100-412-000-410	Uniforms	818.53	1,100.00	1,100.00	-	0.0%
100-412-000-624	Liability Insurance	629.00	674.50	665.76	(8.74)	-1.3%
100-412-001-624	Liability Insurance-Auto	639.00	735.99	726.46	(9.53)	-1.3%
100-412-000-650	Professional services (includes Attorney)	49,360.74	51,200.00	54,635.00	3,435.00	6.7%
100-412-000-659	Detention fees	110,032.27	95,000.00	120,000.00	25,000.00	26.3%
100-412-000-700	Other	226.74	-	-	-	#DIV/0!
100-412-000-725	Juror Payments	1,605.00	1,800.00	1,800.00	-	0.0%
100-412-000-730	Judicial Court Interpreter/Translator	314.30	1,000.00	1,000.00	-	0.0%
	Subtotal Operations & Maintenance	190,730.47	183,527.31	213,450.41	29,923.10	16.3%
100-412-000-970	Capital equipment	-	-	-	-	#DIV/0!
	Subtotal Capital Outlay	-	-	-	-	#DIV/0!
	Total Judicial	441,957.37	456,210.32	494,640.82	38,430.50	8.4%

EXPENDITURES

Account code	Description	FY2012 Actual	FY2013 Budget	FY2014 Budget	2014vs2013	
421	Police					
100-421-000-010	Salaries	2,053,599.80	2,176,093.81	2,377,013.06	200,919.25	9.2%
100-421-000-012	Overtime	21,307.59	24,000.00	26,000.00	2,000.00	8.3%
100-421-000-021	FICA	151,014.92	166,471.18	181,841.50	15,370.32	9.2%
100-421-000-024	Retirement	237,256.15	272,087.67	303,378.18	31,290.51	11.5%
100-421-000-025	Group insurance	273,759.07	325,430.36	328,530.25	3,099.89	1.0%
100-421-000-028	Worker's Comp Ins.	37,210.47	42,850.61	31,724.72	(11,125.89)	-26.0%
	Subtotal Personnel	2,774,148.00	3,006,933.63	3,248,487.71	241,554.08	8.0%
100-421-000-100	Supplies	42,281.58	42,000.00	42,000.00	-	0.0%
100-421-000-110	Postage	2,277.21	1,750.00	1,500.00	(250.00)	-14.3%
100-421-000-140	Employee Services	1,847.67	4,985.00	4,900.00	(85.00)	-1.7%
100-421-000-150	Employee expenses	33,409.19	33,962.00	34,500.00	538.00	1.6%
100-421-000-170	Repair & Maintenance Auto	37,005.83	33,644.00	33,800.00	156.00	0.5%
100-421-000-175	Tires	7,582.30	10,008.00	10,809.00	801.00	8.0%
100-421-000-180	Gas & Oil	127,519.40	129,250.00	138,298.00	9,048.00	7.0%
100-421-000-210	Telephone	23,022.11	22,433.92	15,365.16	(7,068.76)	-31.5%
100-421-000-260	Repair & Maintenance	1,683.07	5,000.00	4,000.00	(1,000.00)	-20.0%
100-421-000-370	Repair & Maintenance Radio	3,656.27	2,500.00	2,000.00	(500.00)	-20.0%
100-421-000-410	Uniforms	26,471.31	25,000.00	25,000.00	-	0.0%
100-421-000-411	Protective gear	6,227.71	15,000.00	5,028.00	(9,972.00)	-66.5%
100-421-000-435	Evidence supplies	935.04	1,000.00	1,000.00	-	0.0%
100-421-000-440	Forensic supplies	677.23	1,000.00	1,500.00	500.00	50.0%
100-421-000-450	Wireless communications	19,315.35	19,480.00	22,402.00	2,922.00	15.0%
100-421-000-500	Professional dues	4,126.00	5,693.00	6,245.00	552.00	9.7%
100-421-000-510	Film & photographic expense	-	400.00	400.00	-	0.0%
100-421-000-624	Liability insurance -General Payroll	8,047.00	8,624.97	8,513.24	(111.73)	-1.3%
100-421-000-650	Contracts & Services	44,856.87	43,696.00	48,275.00	4,579.00	10.5%
100-421-000-700	Other expenses	138.28	1,000.00	1,000.00	-	0.0%
100-421-000-794	Police Animal Codes Enforcement	1,420.20	5,425.00	5,425.00	-	0.0%
100-421-000-795	Special operations	35.00	1,000.00	1,000.00	-	0.0%
100-421-000-796	Special programs-Crime Prevention	8,204.46	12,800.00	10,000.00	(2,800.00)	-21.9%
100-421-000-810	Police Grant Expenditures	-	10,000.00	10,000.00	-	
100-421-000-820	Police K-9	7,220.83	8,900.00	11,175.00	2,275.00	25.6%
100-421-000-830	Non-Capital Equipment	12,231.19	41,016.00	32,894.00	(8,122.00)	-19.8%
100-421-001-624	Auto Liability Insurance	29,681.00	34,189.14	33,746.26	(442.88)	-1.3%
100-421-002-624	Law Enforcement	7,894.00	9,092.59	8,974.81	(117.78)	-1.3%
100-421-000-875	SCMIRF Taser Grant Expenditure	4,813.70	2,000.00	2,000.00	-	0.0%
	Subtotal Operations & Maintenance	462,579.80	530,849.62	521,750.47	(9,099.15)	-1.7%
100-421-000-970	Capital Equipment	249,506.41	20,740.00	-	(20,740.00)	-100.0%
	Subtotal Capital Outlay	249,506.41	20,740.00	-	(20,740.00)	-100.0%
	Total Police	3,486,234.21	3,558,523.25	3,770,238.18	211,714.93	5.9%

EXPENDITURES

Account code	Description	FY2012 Actual	FY2013 Budget	FY2014 Budget	2014vs2013	
424	Business Services					
100-424-000-010	Salaries	231,773.67	212,596.85	198,615.47	(13,981.38)	-6.6%
100-424-000-011	Boards compensation	2,600.00	4,200.00	4,200.00	-	0.0%
100-424-000-021	FICA	16,189.81	16,263.66	15,194.08	(1,069.58)	-6.6%
100-424-000-024	Retirement	22,104.20	22,609.67	21,053.24	(1,556.43)	-6.9%
100-424-000-025	Group insurance	29,836.13	27,894.19	27,629.84	(264.35)	-0.9%
100-424-000-028	Worker's Comp Ins.	1,833.93	2,889.19	2,019.79	(869.40)	-30.1%
	Subtotal Personnel	304,337.74	286,453.56	268,712.42	(17,741.14)	-6.2%
100-424-000-100	Supplies	10,351.29	4,000.00	9,600.00	5,600.00	140.0%
100-424-000-110	Postage	1,492.29	2,000.00	2,500.00	500.00	25.0%
100-424-000-150	Employee expenses	1,827.64	4,000.00	4,600.00	600.00	15.0%
100-424-000-170	Repair & Maintenance - Auto	342.75	3,000.00	3,000.00	-	0.0%
100-424-000-180	Gas & Oil	3,149.89	3,000.00	2,000.00	(1,000.00)	-33.3%
100-424-000-210	Telephone	9,457.43	7,090.06	8,793.30	1,703.24	
100-424-000-260	Repair & Maintenance	764.91	1,000.00	1,000.00	-	0.0%
100-424-000-410	Uniforms	1,981.83	2,600.00	1,800.00	(800.00)	-30.8%
100-424-000-610	Advertising	260.37	1,000.00	1,500.00	500.00	50.0%
100-424-000-624	Liability insurance-General (Payroll)	987.00	1,059.10	1,045.38	(13.72)	-1.3%
100-424-000-650	Services & Contracts	7,789.44	2,000.00	29,400.00	27,400.00	1370.0%
100-424-000-700	Other	615.06	3,000.00	1,000.00	(2,000.00)	-66.7%
100-424-001-624	Liability insurance-Auto	1,350.00	1,554.05	1,533.92	(20.13)	-1.3%
	Subtotal Operations & Maintenance	40,369.90	35,303.21	67,772.60	32,469.39	92.0%
100-424-000-970	Capital equipment	-	-	-	-	
	Subtotal Capital Outlay	-	-	-	-	
	Total Business Services	344,707.64	321,756.77	336,485.02	14,728.25	4.6%
431	Street					
100-431-000-010	Salaries	162,624.18	159,384.48	153,450.34	(5,934.14)	-3.7%
100-431-000-012	Overtime	1,979.25	4,000.00	4,000.00	-	0.0%
100-431-000-021	FICA	12,291.01	12,192.91	11,738.95	(453.96)	-3.7%
100-431-000-024	Retirement	15,698.74	16,950.54	16,265.74	(684.80)	-4.0%
100-431-000-025	Group insurance	30,324.97	37,727.72	32,909.91	(4,817.81)	-12.8%
100-431-000-028	Worker's Comp Ins.	2,614.61	2,930.71	2,048.82	(881.89)	-30.1%
	Subtotal Personnel	225,532.76	233,186.36	220,413.76	(12,772.60)	-5.5%
100-431-000-100	Supplies	19,526.13	15,000.00	12,500.00	(2,500.00)	-16.7%
100-431-000-150	Employee expenses	5,449.32	8,000.00	8,000.00	-	0.0%
100-431-000-170	Repair & Maintenance - Auto	13,594.99	25,000.00	26,000.00	1,000.00	4.0%
100-431-000-180	Gas & Oil	13,766.01	25,000.00	21,500.00	(3,500.00)	-14.0%
100-431-000-200	Utilities	24,421.99	30,000.00	26,000.00	(4,000.00)	-13.3%
100-431-000-201	Street lights	134,008.31	132,478.00	134,000.00	1,522.00	1.1%
100-431-000-210	Telephone	13,887.43	16,227.76	16,654.46	426.70	2.6%
100-431-000-260	Repair & Maintenance	13,104.80	10,000.00	3,000.00	(7,000.00)	-70.0%
100-431-000-350	Asphalt supplies	33,493.22	35,000.00	28,000.00	(7,000.00)	-20.0%
100-431-000-370	Repair & Maintenance - Radio	810.86	1,200.00	1,200.00	-	0.0%
100-431-000-410	Uniforms	6,809.24	8,000.00	8,000.00	-	0.0%
100-431-000-540	Signs & fittings	6,561.91	7,000.00	7,000.00	-	0.0%
100-431-000-624	Liability insurance-General (Payroll)	1,416.00	1,518.34	1,498.67	(19.67)	-1.3%
100-431-000-650	Services & Contracts	26,273.22	18,000.00	18,000.00	-	0.0%
100-431-000-700	Other	1,208.22	3,000.00	3,000.00	-	0.0%
100-431-000-730	Drainage	3,673.71	15,000.00	12,000.00	(3,000.00)	-20.0%
100-431-000-802	Garage supplies	26,914.51	25,000.00	25,000.00	-	0.0%
100-431-001-830	Non-Capital Equipment	496.24	10,000.00	8,000.00	(2,000.00)	
100-431-001-624	Auto Liability	7,937.00	9,141.48	9,023.06	(118.42)	-1.3%
	Subtotal Operations & Maintenance	353,353.11	394,565.58	368,376.19	(26,189.39)	-6.6%
100-431-000-970	Capital Equipment	-	-	-	-	#DIV/0!
	Subtotal Capital Outlay	-	-	-	-	#DIV/0!
	Total Street	578,885.87	627,751.94	588,789.95	(38,961.99)	-6.2%

EXPENDITURES

Account code	Description	FY2012 Actual	FY2013 Budget	FY2014 Budget	2014vs2013	
432	Sanitation					
100-432-000-010	Salaries	506,681.90	532,372.81	546,758.22	14,385.41	2.7%
100-432-000-012	Overtime	1,620.27	4,000.00	3,000.00	(1,000.00)	-25.0%
100-432-000-021	FICA	37,243.58	40,726.52	41,827.00	1,100.48	2.7%
100-432-000-024	Retirement	48,475.41	56,617.85	57,956.37	1,338.52	2.4%
100-432-000-025	Group insurance	72,450.10	81,824.16	81,415.14	(409.02)	-0.5%
100-432-000-028	Worker's Comp Ins.	12,264.40	12,836.22	8,973.62	(3,862.60)	-30.1%
	Subtotal Personnel	678,735.66	728,377.56	739,930.36	11,552.80	1.6%
100-432-000-100	Supplies	6,890.12	10,000.00	8,000.00	(2,000.00)	-20.0%
100-432-000-110	Postage	49.96	1,000.00	-	(1,000.00)	-100.0%
100-432-000-150	Employee expenses	855.37	5,000.00	4,000.00	(1,000.00)	-20.0%
100-432-000-170	Repair & Maintenance - Auto	105,033.80	105,000.00	100,000.00	(5,000.00)	-4.8%
100-432-000-180	Gas & Oil	165,416.63	155,000.00	160,752.00	5,752.00	3.7%
100-432-000-200	Utilities	5,922.93	6,500.00	6,500.00	-	0.0%
100-432-000-210	Telephone	6,776.97	6,324.00	6,300.00	(24.00)	-0.4%
100-432-000-260	Repair & Maintenance	516.78	2,500.00	2,000.00	(500.00)	-20.0%
100-432-000-264	Containers	20,226.73	15,000.00	13,000.00	(2,000.00)	-13.3%
100-432-000-370	Radio	735.85	1,500.00	1,500.00	-	0.0%
100-432-000-410	Uniforms	7,581.64	8,000.00	8,500.00	500.00	6.3%
100-432-000-624	Liability insurance-General (Payroll)	2,652.00	2,841.51	2,804.70	(36.81)	-1.3%
100-432-000-650	Services & Contracts	3,037.35	5,000.00	4,000.00	(1,000.00)	-20.0%
100-432-000-700	Other	108.39	5,000.00	4,000.00	(1,000.00)	-20.0%
100-432-000-702	Inmate expense	69,788.26	65,000.00	65,000.00	-	0.0%
100-432-000-714	Landfill expense	223,176.62	191,000.00	216,000.00	25,000.00	13.1%
100-432-000-802	Recycling Supplies	-	2,500.00	1,200.00	(1,300.00)	-52.0%
100-432-001-624	Liability insurance-Auto	19,841.00	22,853.70	22,557.66	(296.04)	-1.3%
	Subtotal Operations & Maintenance	638,610.40	610,019.21	630,114.36	20,095.15	3.3%
100-432-000-970	Capital Equipment	165,971.97	-	-	-	#DIV/0!
	Subtotal Capital Outlay	165,971.97	-	-	-	#DIV/0!
	Total Sanitation	1,483,318.03	1,338,396.77	1,370,044.72	31,647.95	2.4%
433	Building Maintenance					
100-433-000-010	Salaries	70,072.95	70,739.64	73,215.39	2,475.75	3.5%
100-433-000-012	Overtime	1,396.55	4,000.00	1,500.00	(2,500.00)	-62.5%
100-433-000-021	FICA	5,012.72	5,411.58	5,600.98	189.40	3.5%
100-433-000-024	Retirement	6,815.90	7,523.16	7,760.83	237.67	3.2%
100-433-000-025	Group insurance	14,325.03	15,448.13	14,659.85	(788.28)	-5.1%
100-433-000-028	Worker's Comp Ins.	1,408.07	1,571.77	1,098.80	(472.97)	-30.1%
	Subtotal Personnel	99,031.22	104,694.28	103,835.85	(858.43)	-0.8%
100-433-000-100	Supplies	9,051.40	8,000.00	8,000.00	-	0.0%
100-433-000-150	Employee expenses	529.50	1,000.00	1,500.00	500.00	50.0%
100-433-000-170	Repair & Maintenance - Auto	893.32	500.00	500.00	-	0.0%
100-433-000-180	Gas & Oil	3,636.65	3,800.00	2,800.00	(1,000.00)	-26.3%
100-433-000-200	Utilities	33,833.26	38,000.00	38,000.00	-	0.0%
100-433-000-210	Telephone	4,972.23	3,552.00	4,000.00	448.00	12.6%
100-433-000-260	Repair & Maintenance	7,447.23	17,000.00	24,385.00	7,385.00	43.4%
100-433-000-410	Uniforms	512.36	1,200.00	1,200.00	-	0.0%
100-433-000-624	Liability insurance -General (Payroll)	256.00	275.54	271.97	(3.57)	-1.3%
100-433-000-650	Services & Contracts	4,367.09	7,000.00	7,000.00	-	0.0%
100-433-000-700	Other	1,384.42	1,000.00	1,000.00	-	0.0%
100-433-001-624	Auto Liability	635.00	731.31	721.84	(9.47)	-1.3%
100-433-002-624	Property & Machine Insurance	21,786.00	27,547.55	27,190.71	(356.84)	-1.3%
	Subtotal Operations & Maintenance	89,304.46	109,606.40	116,569.52	6,963.12	6.4%
100-433-000-970	Capital Equipment	-	-	85,000.00	85,000.00	
	Subtotal Capital Outlay	-	-	85,000.00	85,000.00	
	Total Building Maintenance	188,335.68	214,300.68	305,405.37	91,104.69	42.5%

EXPENDITURES

Account code	Description	FY2012 Actual	FY2013 Budget	FY2014 Budget	2014vs2013	
440	Parks Management					
100-440-000-010	Salaries	213,743.52	226,657.73	223,090.13	(3,567.60)	-1.6%
100-440-000-012	Overtime	1,668.83	3,000.00	3,000.00	-	0.0%
100-440-000-021	FICA	15,955.92	17,339.32	17,066.39	(272.93)	-1.6%
100-440-000-024	Retirement	20,543.52	24,105.05	23,647.55	(457.50)	-1.9%
100-440-000-025	Group insurance	45,087.50	51,911.52	43,834.38	(8,077.14)	-15.6%
100-440-000-028	Worker's Comp Ins.	1,325.43	1,963.63	1,372.75	(590.88)	-30.1%
	Subtotal Personnel	298,324.72	324,977.25	312,011.21	(12,966.04)	-4.0%
100-440-000-100	Supplies	15,404.78	15,000.00	15,000.00	-	0.0%
100-440-000-150	Employee expenses	75.00	3,000.00	3,000.00	-	0.0%
100-440-000-170	Repair & Maintenance - Auto	13,084.60	15,000.00	12,000.00	(3,000.00)	-20.0%
100-440-000-180	Gas & Oil	21,092.50	22,500.00	22,500.00	-	0.0%
100-440-000-200	Utilities	74,662.64	75,000.00	72,000.00	(3,000.00)	-4.0%
100-440-000-201	Lighting	16,241.87	8,000.00	8,000.00	-	0.0%
100-440-000-210	Telephone	3,888.53	3,470.00	3,500.00	30.00	0.9%
100-440-000-260	Repair & Maintenance	31,185.88	27,000.00	25,000.00	(2,000.00)	-7.4%
100-440-000-261	Park/Turf Management	52,295.60	67,000.00	64,000.00	(3,000.00)	-4.5%
100-440-000-410	Uniforms	6,452.70	5,500.00	5,500.00	-	0.0%
100-440-000-624	Liability insurance-General (Payroll)	975.00	1,044.75	1,031.22	(13.53)	-1.3%
100-440-000-700	Other	2,865.92	5,000.00	10,500.00	5,500.00	110.0%
100-440-000-702	Inmate expenses	12,585.08	20,000.00	15,000.00	(5,000.00)	-25.0%
100-440-001-624	Liability insurance-Auto	2,453.00	2,825.55	2,788.95	(36.60)	
	Subtotal Operations & Maintenance	253,263.10	270,340.30	259,820.17	(10,520.13)	-3.9%
100-440-000-970	Capital Equipment	4,853.84	-	11,000.00	11,000.00	
	Subtotal Capital Outlay	4,853.84	-	11,000.00	11,000.00	
	Total Parks Management	556,441.66	595,317.55	582,831.38	(12,486.17)	-2.1%
450	Recreation					
100-450-000-010	Salaries	216,450.47	217,528.83	225,132.41	7,603.58	3.5%
100-450-000-021	FICA	15,306.15	16,640.96	17,222.63	581.67	3.5%
100-450-000-024	Retirement	20,642.32	23,134.19	23,864.04	729.85	3.2%
100-450-000-025	Group insurance	30,661.50	32,285.93	29,874.77	(2,411.16)	-7.5%
100-450-000-028	Worker's Comp Ins.	1,371.95	1,670.97	1,168.15	(502.82)	-30.1%
	Subtotal Personnel	284,432.39	291,260.88	297,261.99	6,001.11	2.1%
100-450-000-100	Supplies	12,602.63	14,000.00	14,000.00	-	0.0%
100-450-000-110	Postage	50.59	200.00	200.00	-	0.0%
100-450-000-150	Employee expenses	4,874.42	5,000.00	4,000.00	(1,000.00)	-20.0%
100-450-000-170	Repair & Maintenance - Auto	2,889.06	6,000.00	6,000.00	-	0.0%
100-450-000-180	Gas & Oil	6,135.00	7,000.00	7,000.00	-	0.0%
100-450-000-200	Utilities	21,037.18	29,000.00	25,000.00	(4,000.00)	-13.8%
100-450-000-210	Telephone	26,642.23	15,009.56	18,196.00	3,186.44	21.2%
100-450-000-260	Repair & Maintenance	20,496.83	9,000.00	9,000.00	-	0.0%
100-450-000-410	Uniforms	1,520.58	3,600.00	3,600.00	-	0.0%
100-450-000-412	Program expenses	174,735.83	181,000.00	181,000.00	-	0.0%
100-450-000-624	Liability insurance-General (Payroll)	938.00	1,004.58	991.57	(13.01)	-1.3%
100-450-000-625	Insurance - Children (Nationwide)	5,535.00	6,000.00	6,000.00	-	0.0%
100-450-000-650	Services & Contracts	25,954.40	23,000.00	25,000.00	2,000.00	8.7%
100-450-000-700	Other	1,259.66	3,000.00	3,000.00	-	0.0%
100-450-000-875	PARD Project Expenditures	6,400.00	15,000.00	10,000.00	(5,000.00)	-33.3%
100-450-001-624	Liability insurance-Auto	1,984.00	2,285.37	2,255.77	(29.60)	-1.3%
	Subtotal Operations & Maintenance	313,055.41	320,099.51	315,243.34	(4,856.17)	-1.5%
100-450-000-970	Capital Equipment	-	-	-	-	#DIV/0!
	Subtotal Capital Outlay	-	-	-	-	#DIV/0!
	Total Recreation	597,487.80	611,360.39	612,505.33	1,144.94	0.2%
	* See Mauldin Foundation					
	Total General Fund	8,718,662.87	9,014,154.71	9,623,546.13	609,391.42	6.8%
Fund 150	Special Projects					
150-470-701-970	Street Resurfacing Projects	450,000.00	400,000.00	400,000.00	-	0.0%
150-470-702-970	Hwy 276/Main Street Improvement Project	8,540.00	-	-	-	#DIV/0!
150-470-703-970	Project/Underground Utility Match	-	-	-	-	#DIV/0!
150-470-704-970	Alternative Energy	-	-	-	-	#DIV/0!
150-470-705-970	Holland Road	1,170.33	-	-	-	#DIV/0!
150-470-716-970	Interchange Project	-	63,009.91	-	(63,009.91)	

EXPENDITURES

Account code	Description	FY2012 Actual	FY2013 Budget	FY2014 Budget	2014vs2013	
150-470-790-970	Economic Development	-	30,000.00		(30,000.00)	-100.0%
150-470-801-970	Grant Match (GPATS, etc)	-	72,200.00	382,500.00	310,300.00	
150-470-900-970	Contingency-(Grant Match,etc.)	31,850.00	-	17,174.48	17,174.48	#DIV/0!
150-470-901-970	Contingency	21,350.00	57,545.86		(57,545.86)	-100.0%
	Total Special Projects Fund	512,910.33	622,755.77	799,674.48	176,918.71	28.4%
Fund 200	Sewer					
200-430-000-010	Salaries	405,644.98	383,117.31	370,348.63	(12,768.68)	-3.3%
200-430-000-012	Overtime	2,646.61	4,000.00	4,000.00	-	0.0%
200-430-000-021	FICA	28,398.13	29,308.47	28,331.67	(976.80)	-3.3%
200-430-000-024	Retirement	38,935.83	40,744.53	39,256.95	(1,487.58)	-3.7%
200-430-000-025	Group insurance	47,046.70	53,710.62	53,041.48	(669.14)	-1.2%
200-430-000-028	Worker's Comp Ins.	5,840.08	6,519.10	4,557.41	(1,961.69)	-30.1%
	Subtotal Personnel	528,512.33	517,400.03	499,536.14	(17,863.89)	-3.5%
200-430-000-100	Supplies	11,843.94	5,000.00	8,000.00	3,000.00	60.0%
200-430-000-110	Postage	34.98	-	-	-	#DIV/0!
200-430-000-150	Employee expenses	172.00	2,000.00	3,000.00	1,000.00	50.0%
200-430-000-170	Repair & Maintenance	3,220.71	4,000.00	4,000.00	-	0.0%
200-430-000-180	Gas & Oil	16,466.19	15,000.00	15,000.00	-	0.0%
200-430-000-200	Utilities	3,008.30	4,000.00	4,000.00	-	0.0%
200-430-000-210	Telephone	2,773.01	2,750.00	2,600.00	(150.00)	-5.5%
200-430-000-260	Repair & Maintenance	6,646.73	7,000.00	7,000.00	-	0.0%
200-430-000-370	Repair & Maintenance - Radio	250.00	1,000.00	1,000.00	-	0.0%
200-430-000-410	Uniforms	3,246.03	3,000.00	3,000.00	-	0.0%
200-430-000-624	Liability Insurance-General (Payroll)	402.00	430.53	424.95	(5.58)	-1.3%
200-430-001-624	Liability Insurance-Auto	1,350.00	1,554.05	1,533.92	(20.13)	-1.3%
200-430-000-650	Services & Contracts	26,269.00	25,000.00	33,500.00	8,500.00	34.0%
200-430-000-700	Other	14,717.67	20,000.00	20,000.00	-	0.0%
200-430-000-830	Non-Capital Equipment	8,797.72	15,000.00	15,000.00	-	0.0%
	Subtotal Operations & Maintenance	99,198.28	105,734.58	118,058.87	12,324.29	11.7%
200-430-000-970	Capital Equipment	-	37,000.00	20,000.00	(17,000.00)	-45.9%
200-430-001-652	Sys Evaluation/Prof. Fees	14,338.71	23,300.00	23,300.00	-	0.0%
200-430-002-970	Repair/ Rehabilitation	176,899.90	135,000.00	180,000.00	45,000.00	33.3%
	Subtotal Capital Outlay	191,238.61	195,300.00	223,300.00	28,000.00	14.3%
	Total Sewer Fund	818,949.22	818,434.61	840,895.01	22,460.40	2.7%
Fund 300	Hospitality & Accommodations Fund					
	Operations					
400						
300-400-000-261	Tourism / Park Turf Management	-	-	-	-	
300-400-000-263	Beautification Projects	-	15,000.00	15,000.00	-	0.0%
300-400-000-270	Tourism Project	1,515.80	-	-	-	
300-400-000-650	Tourism Project Svc & Contracts	-	-	-	-	
	Total	1,515.80	15,000.00	15,000.00	-	0.0%
	Total H & A Tax Fund	1,515.80	15,000.00	15,000.00	-	0.0%

EXPENDITURES

Account code	Description	FY2012 Actual	FY2013 Budget	FY2014 Budget	2014vs2013	
Fund 310	Police Traffic Safety Grant					
310-421-000-010	Salaries	-	80,602.00	-		0.0%
310-421-000-021	FICA	-	6,166.05	-		0.0%
310-421-000-024	Retirement	-	10,287.23	-		0.0%
310-421-000-025	Group insurance	-	17,076.00	-		0.0%
310-421-000-028	Worker's Comp Ins.	-	4,554.00	-		0.0%
	Subtotal Personnel	-	118,685.28	-	(118,685.28)	-100.0%
310-421-000-150	Employee expenses	-	15,200.00	-	(15,200.00)	-100.0%
310-421-000-700	Other	-	13,469.00	-	(13,469.00)	-100.0%
	Subtotal Operations & Maintenance	-	28,669.00	-	(28,669.00)	-100.0%
310-421-000-970	Capital Equipment	-	81,400.00	-	(81,400.00)	
	Subtotal Capital Outlay	-	81,400.00	-	(81,400.00)	
	Total Police Traffic Safety Fund	-	228,754.28	-	(228,754.28)	-100.0%
Fund 315	Police MPDACT Grant					
315-421-000-010	Salaries	72,588.33	18,821.24	-		
315-421-000-021	FICA	5,014.34	1,439.82	-		
315-421-000-024	Retirement	8,537.64	2,402.15	-		
315-421-000-025	Group insurance	12,084.00	3,021.00	-		
315-421-000-028	Worker's Comp Ins.	3,443.11	2,529.66	-		
	Subtotal Personnel	101,667.42	28,213.87	-	(28,213.87)	
315-421-000-100	Supplies	-	-	-	-	
315-430-000-110	Postage	-	-	-	-	
315-421-000-150	Employee expenses	11,811.00	3,800.00	-	(3,800.00)	
315-421-000-700	Other	1,302.58	3,367.00	-	(3,367.00)	
315-421-000-830	Non-Capital Equipment	-	-	-	-	
	Subtotal Operations & Maintenance	13,113.58	7,167.00	-	(7,167.00)	
315-421-000-970	Capital Equipment	-	-	-	-	
	Subtotal Capital Outlay	-	-	-	-	
	Total Police MPDACT Fund	114,781.00	35,380.87	-	(35,380.87)	
Fund 325	Cultural Center Operations & Construction					
325-450-000-010	Salaries	26,759.72	27,048.14	62,859.58	35,811.44	132.4%
325-450-000-012	Overtime	151.56	-	-	-	#DIV/0!
325-450-000-021	FICA	2,041.78	2,069.18	4,808.76	2,739.58	132.4%
325-450-000-024	Retirement	2,566.43	2,876.57	6,663.12	3,786.55	131.6%
325-450-000-025	Group insurance	4,838.94	5,335.90	10,567.00	5,231.10	98.0%
325-450-000-028	Worker's Comp Ins.	509.10	601.77	420.69	(181.08)	-30.1%
	Subtotal Personnel	36,867.53	37,931.56	85,319.14	47,387.58	124.9%
325-450-000-100	Supplies	1,172.29	1,500.00	1,500.00	-	0.0%
325-450-000-150	Employee expenses	663.52	-	5,000.00	5,000.00	
325-450-000-200	Utilities	26,756.26	31,000.00	26,200.00	(4,800.00)	-15.5%
325-450-000-260	Repair & Maintenance	12,431.03	7,500.00	6,000.00	(1,500.00)	-20.0%
325-450-000-624	Liability insurance-General (Payroll)	104.00	111.94	110.49	(1.45)	-1.3%
325-450-000-650	Services & Contracts	2,613.63	2,062.36	3,000.00	937.64	45.5%
325-450-000-652	Contingency	22,107.04	25,000.00	20,000.00	(5,000.00)	-20.0%
325-450-000-700	Other	377.46	-	23,000.00	23,000.00	#DIV/0!
325-450-002-624	Liability insurance-Building	2,176.00	2,506.36	2,473.89	(32.47)	-1.3%
	Subtotal Operations & Maintenance	68,401.23	69,680.66	87,284.38	17,603.72	25.3%
325-450-000-970	Capital Projects	-	-	-	-	
	Subtotal Capital Outlay	-	-	-	-	
	Total Cultural Center Operations & Construction	105,268.76	107,612.22	172,603.52	64,991.30	60.4%

EXPENDITURES

<u>Account code</u>	<u>Description</u>	<u>FY2012 Actual</u>	<u>FY2013 Budget</u>	<u>FY2014 Budget</u>	<u>2014vs2013</u>	
Fund 350	<u>Victim Advocate Spec Revenue</u>					
350-421-000-010	Salaries	51,972.82	52,398.00	52,398.00		
350-421-000-021	FICA	2,936.46	4,008.45	4,008.45		
350-421-000-024	Retirement	4,955.61	5,520.13	5,520.13		
	Subtotal Personnel	59,864.89	61,926.58	61,926.58	(0.00)	
350-421-000-100	Victim Advocate Office Supplies	-	1,200.00		(1,200.00)	-100.0%
350-421-000-150	Victim Advocate Employee Expenses	-	2,025.00		(2,025.00)	-100.0%
350-421-000-210	Victim Advocate Telephone	-	700.00		(700.00)	-100.0%
350-421-000-797	Spec Prog Victim Advocate	3,281.33	-		-	#DIV/0!
	Subtotal Operations & Maintenance	3,281.33	3,925.00	-	(3,925.00)	-100.0%
	Total Victim Advocate Spec Revenue	63,146.22	65,851.58	61,926.58	(3,925.00)	-6.0%
Fund 370	<u>Police EUDL Alcohol & Drug Fund</u>					
370-421-000-795	Alcohol & Drug Abuse Spec	-	-		-	
	Total Police EUDL Revenue	-	-	-	-	
Fund 380	<u>Police Explorers</u>					
380-421-000-700	Police Explorer Other	2,162.06	-			
380-421-000-800	Police Explorer Fee	-	-			
		2,162.06	-	-	-	
	Total Police Explorers Revenue	2,162.06	-	-	-	
Fund 385	<u>Police Youth Court</u>					
385-421-000-700	Police Youth Court Other	-	-			
385-421-000-800	Police Youth Court Fee	-	-			
	Total Police Youth Court Revenue	-	-	-	-	
Fund 390	<u>Employee Health Fund</u>					
390-411-000-100	Employee Health Reimbursement	32,233.40	35,000.00	40,000.00		0.0%
390-411-000-155	Employee Health Education	3,745.39	3,500.00	4,500.00		0.0%
390-411-000-650	Employee Health Professional Fees	2,400.00	4,500.00	2,500.00		
390-411-000-700	Employee Health Other	25.00	500.00	500.00		0.0%
390-411-001-650	Employee Health SEC 125 Fess	8,402.50	8,500.00	8,500.00	-	0.0%
	Total Employee Health Fund	46,806.29	52,000.00	56,000.00	4,000.00	7.7%

EXPENDITURES

Account code	Description	FY2012 Actual	FY2013 Budget	FY2014 Budget	2014vs2013	
Fund 400	Fire					
400-422-000-010	Salaries	1,968,816.32	1,995,777.06	2,057,397.34	61,620.28	3.1%
400-422-000-011	Volunteers	1,997.50	3,000.00	3,000.00	-	0.0%
400-422-000-012	Overtime	350.91	2,000.00	2,000.00	-	0.0%
400-422-000-021	FICA	139,922.25	152,676.95	157,390.90	4,713.95	3.1%
400-422-000-024	Retirement	230,506.28	254,721.03	262,585.62	7,864.59	3.1%
400-422-000-025	Group insurance	308,199.06	336,997.99	337,788.42	790.43	0.2%
400-422-000-028	Worker's Comp Ins.	29,562.62	32,999.78	23,069.69	(9,930.09)	-30.1%
	Subtotal Personnel	2,679,354.94	2,778,172.81	2,843,231.97	65,059.16	2.3%
400-422-000-100	Supplies	6,978.53	6,500.00	6,500.00	-	0.0%
400-422-000-110	Postage	42.56	300.00	300.00	-	0.0%
400-422-000-150	Employee expenses	4,953.02	10,800.00	9,800.00	(1,000.00)	-9.3%
400-422-000-170	Tires/Fire Equip & Auto	44,693.00	45,500.00	47,300.00	1,800.00	4.0%
400-422-000-180	Gas & Oil	44,442.76	45,860.00	47,225.00	1,365.00	3.0%
400-422-000-200	Utilities	40,345.92	54,083.04	49,400.00	(4,683.04)	-8.7%
400-422-000-210	Telephone	30,584.45	23,416.76	26,211.17	2,794.41	11.9%
400-422-000-260	Fire Building Repair & Maintenance	10,266.81	10,000.00	10,000.00	-	0.0%
400-422-000-271	Equipment & Supplies	4,516.88	3,000.00	4,000.00	1,000.00	33.3%
400-422-000-272	Medical equipment & supplies	4,506.19	5,365.50	3,500.00	(1,865.50)	-34.8%
400-422-000-273	Hazmat Support	-	3,000.00	3,000.00	-	0.0%
400-422-000-370	Radio	2,357.95	5,500.00	7,000.00	1,500.00	27.3%
400-422-000-371	FD Vehicle Support	414.73	1,000.00	1,000.00	-	0.0%
400-422-000-410	Uniforms & Protective Clothing	14,379.96	15,468.80	16,000.00	531.20	3.4%
400-422-001-624	Liability insurance -Auto	12,699.00	14,626.37	14,436.90	(189.47)	-1.3%
400-422-000-624	Liability insurance-General (Payroll)	6,794.00	7,281.71	7,187.39	(94.32)	-1.3%
400-422-000-650	Services & Contracts	27,863.45	22,500.00	25,400.00	2,900.00	12.9%
400-422-000-700	Other	3,639.44	5,000.00	5,000.00	-	0.0%
400-422-000-793	Fire prevention	2,034.58	4,500.00	4,500.00	-	0.0%
400-422-000-794	Codes Enforcement/Investigation	1,657.94	2,500.00	2,500.00	-	0.0%
400-422-000-830	Non-Capital equipment	11,584.41	8,850.00	8,850.00	-	0.0%
	Subtotal Operations & Maintenance	274,755.58	295,052.18	299,110.46	4,058.28	1.4%
400-422-000-970	Capital Equipment	63,003.43	25,650.00	-	(25,650.00)	-100.0%
	Subtotal Capital Outlay	63,003.43	25,650.00	-	(25,650.00)	-100.0%
	Total Fire Service Fund	3,017,113.95	3,098,874.99	3,142,342.43	43,467.44	1.4%
Fund 500	Sports Center					
500-451-000-010	Salaries	335,174.81	344,411.25	324,755.98	(19,655.27)	-5.7%
500-451-000-021	FICA	25,461.48	26,347.46	24,843.83	(1,503.63)	-5.7%
500-451-000-024	Retirement	22,573.01	36,628.14	34,424.13	(2,204.01)	-6.0%
500-451-000-025	Group insurance	17,992.89	21,550.82	21,867.23	316.41	1.5%
500-451-000-028	Worker's Comp Ins.	2,905.76	3,356.28	2,346.33	(1,009.95)	-30.1%
	Subtotal Personnel	404,107.95	432,293.95	408,237.51	(24,056.44)	-5.6%
500-451-000-100	Supplies	34,890.47	34,000.00	34,000.00	-	0.0%
500-451-000-110	Postage	935.50	900.00	600.00	(300.00)	-33.3%
500-451-000-150	Employee Expenses	4,660.66	6,000.00	6,000.00	-	0.0%
500-451-000-200	Utilities	49,250.78	52,000.00	50,000.00	(2,000.00)	-3.8%
500-451-000-210	Telephone	-	7,818.46	8,613.00	794.54	10.2%
500-451-000-260	Repair & Maintenance	13,620.50	11,000.00	15,000.00	4,000.00	36.4%
500-451-000-410	Uniforms	2,157.09	4,000.00	4,000.00	-	0.0%
500-451-000-412	Fitness/Adult Program Supplies	23,224.63	18,000.00	18,000.00	-	0.0%
500-451-000-610	Advertising	1,682.35	6,000.00	5,000.00	(1,000.00)	-16.7%
500-451-000-624	Liability Insurance-Payroll	1,231.00	1,320.29	1,303.19	(17.10)	-1.3%
500-451-002-624	Liability Insurance - Building	8,718.00	10,040.62	9,910.56	(130.06)	-1.3%
500-451-000-650	Services & Contracts	88,610.94	76,800.00	76,800.00	-	0.0%
500-451-000-700	Other	1,705.14	2,500.00	2,500.00	-	0.0%
500-451-000-800	Sports Cntr Bank Fees	10,255.81	11,160.00	9,720.00	(1,440.00)	-12.9%
500-451-000-830	Non-Capital	22,446.72	34,000.00	36,000.00	2,000.00	5.9%
	Subtotal Operations & Maintenance	263,389.59	275,539.37	277,446.75	1,907.38	0.7%
500-451-000-970	Capital equipment	-	-	-	-	-
	Subtotal Capital Outlay	-	-	-	-	-
	Total Sports Center Fund	667,497.54	707,833.32	685,684.26	(22,149.06)	-3.1%
Fund 600	GO Debt Service					
600-497-000-470	SC Tourism Revenue Bond Principal	245,000.00	255,000.00	260,000.00	5,000.00	
600-497-000-471	SC Tourism Revenue Bond Interest	57,405.00	50,864.00	44,055.00	(6,809.00)	

EXPENDITURES

Account code	Description	FY2012 Actual	FY2013 Budget	FY2014 Budget	2014vs2013	
600-497-000-481	Capital Lease Principal	120,842.16	-	-	-	#DIV/0!
600-497-000-482	Capital Lease Interest	4,085.00	-	-	-	#DIV/0!
600-497-000-503	Capital Lease Principal	74,359.54	76,879.00	-	(76,879.00)	-100.0%
600-497-000-504	Capital Lease Interest	4,889.00	2,483.00	-	(2,483.00)	-100.0%
600-497-000-505	GO Series 2009 Fire Bond Principal	100,000.00	100,000.00	105,000.00	5,000.00	
600-497-000-506	GO Series 2009 Fire Bond Interest	112,210.04	108,210.00	104,210.00	(4,000.00)	
600-497-000-486	Principal 2001 GO Bonds	265,000.00	140,000.00	145,000.00	5,000.00	3.6%
600-497-000-487	GO Bond Interest 2001 Issue	53,681.76	36,575.00	32,851.00	(3,724.00)	-10.2%
600-497-000-499	Equipment Lease Principal	32,586.00	-	-	-	#DIV/0!
600-497-000-500	Equipment Lease Interest	1,290.18	-	-	-	#DIV/0!
600-497-000-507	Equipment Lease Principal	100,946.66	109,820.31	111,676.00	1,855.69	1.7%
600-497-000-508	Equipment Lease Interest	14,536.17	5,662.52	3,807.00	(1,855.52)	-32.8%
	Total Debt Service Fund	1,186,831.51	885,493.83	806,599.00	(78,894.83)	-8.9%
Fund 650	Property Management Fund					
650-470-000-211	Depreciation Expense	7,123.57	2,691.83	2,691.83	-	
650-470-000-212	Bond Issuance Amortization	505.00	505.00	505.00		0.0%
650-470-002-970	Jenkins Warehouses Expenses	-	-	-	-	
650-470-002-624	Jenkins Whse Liability Insurance	1,042.00	2,129.44	2,102.00	(27.44)	-1.3%
650-497-000-471	Warehouse Revenue Bond Principal	-	27,009.00	28,674.00	1,665.00	6.2%
650-497-000-472	Warehouse Revenue Bond Interest	39,039.17	37,470.00	35,804.00	(1,666.00)	-4.4%
650-497-000-700	Warehouse Expenses - Other	15,253.00	2,901.00	2,901.00	-	0.0%
	Total Property Management Fund	62,962.74	72,706.27	72,677.83	(28.44)	0.0%
Fund 900	Mauldin Foundation					
900-450-000-010	Mauldin Foundation Salaries	66,422.13	60,777.89	60,370.49	(407.40)	-0.7%
900-450-000-021	Mauldin Foundation Fica	4,731.48	4,649.51	4,618.34	(31.17)	-0.7%
900-450-000-024	Mauldin Foundation Retirement	6,334.54	6,463.73	6,399.27	(64.46)	-1.0%
900-450-000-025	Mauldin Foundation Health Insurance	6,944.23	7,606.67	7,462.92	(143.75)	-1.9%
900-450-000-028	Mauldin Foundation Workers Comp	286.11	319.37	223.27	(96.10)	-30.1%
	Subtotal Personnel	84,718.49	79,817.17	79,074.29	(742.88)	-0.9%
900-450-000-209	Challenger Program Expenses	792.91	500.00	500.00	-	0.0%
900-450-000-211	Depreciation Expense	3,356.90	3,300.01	3,400.00	99.99	
900-450-000-413	Senior Program Expenses	16,654.67	20,000.00	20,000.00	-	0.0%
900-450-001-413	Senior Printing Expenses	7,767.14	7,500.00	7,500.00	-	0.0%
900-450-000-624	Senior Program Liability Insurance	343.00	367.38	362.62	(4.76)	-1.3%
900-450-001-624	Liability Insurance - Auto (Vans)	783.00	901.54	889.86	(11.68)	-1.3%
900-450-000-650	Contracts and Services	7,350.19	8,000.00	7,000.00	(1,000.00)	-12.5%
900-450-000-700	Other Expenses	268.65	3,000.00	3,000.00	-	0.0%
	Subtotal Operations & Maintenance	37,316.46	43,568.93	42,652.48	(916.45)	-2.1%
900-450-000-970	Capital Equipment	-	-	-	-	#DIV/0!
	Subtotal Capital Outlay	-	-	-	-	#DIV/0!
	Total Mauldin Foundation	122,034.95	123,386.10	121,726.77	(1,659.33)	-1.3%
	GRAND TOTAL	15,440,643.24	15,848,238.55	16,398,676.02	550,437.47	3.5%

EXPENDITURES

Account code	Description	FY2012 Actual	FY2013 Budget	FY2014 Budget	2014vs2013	
	Totals by Funds					
	General Fund	8,718,662.87	9,014,154.71	9,623,546.13	609,391.42	6.8%
	Special Projects Fund	512,910.33	622,755.77	799,674.48	176,918.71	28.4%
	MPD ACT Fund	818,949.22	818,434.61	840,895.01	22,460.40	2.7%
	H & A Tax Fund	1,515.80	15,000.00	15,000.00	-	0.0%
	Police Traffic Safety Grant	-	228,754.28	-	(228,754.28)	-100.0%
	Police MPDACT Grant	114,781.00	35,380.87	-	(35,380.87)	
	Police Various	2,162.06	-	-	-	
	Cultural Center Const & Operations Fund	105,268.76	107,612.22	172,603.52	64,991.30	60.4%
	Victim Advocate Spec Revenue	63,146.22	65,851.58	61,926.58	(3,925.00)	-6.0%
	Employee Health Fund	46,806.29	52,000.00	56,000.00	4,000.00	7.7%
	Fire Service Fund	3,017,113.95	3,098,874.99	3,142,342.43	43,467.44	1.4%
	Sports Center Fund	667,497.54	707,833.32	685,684.26	(22,149.06)	-3.1%
	Debt Service Fund	1,186,831.51	885,493.83	806,599.00	(78,894.83)	-8.9%
	Property Management Fund	62,962.74	72,706.27	72,677.83	(28.44)	0.0%
	Mauldin Foundation	122,034.95	123,386.10	121,726.77	(1,659.33)	-1.3%
		15,440,643.24	15,848,238.55	16,398,676.02	550,437.47	3.5%
		-	-	-	-	
	Summary by Department					
	Council	225,191.05	205,246.00	458,999.43	253,753.43	123.6%
	Administration	518,407.97	543,927.01	559,264.97	15,337.96	2.8%
	Finance	233,310.83	277,815.09	280,781.69		0.0%
	Employee Services	64,384.76	263,548.94	263,559.27	10.33	0.0%
	Judicial	441,957.37	456,210.32	494,640.82	38,430.50	8.4%
	Police	3,486,234.21	3,558,523.25	3,770,238.18	211,714.93	5.9%
	Police Traffic Safety Grant	-	228,754.28	-	(228,754.28)	-100.0%
	Police MPDACT Grant	114,781.00	35,380.87	-	(35,380.87)	
	Cultural Center Const & Operations Fund	105,268.76	107,612.22	172,603.52	64,991.30	60.4%
	Victim Advocate Spec Revenue	63,146.22	65,851.58	61,926.58	(3,925.00)	-6.0%
	Fire	3,017,113.95	3,098,874.99	3,142,342.43	43,467.44	1.4%
	Building & Zoning Administration	344,707.64	321,756.77	336,485.02	14,728.25	4.6%
	MPD ACT	818,949.22	818,434.61	840,895.01	22,460.40	2.7%
	Street	578,885.87	627,751.94	588,789.95	(38,961.99)	-6.2%
	Sanitation	1,483,318.03	1,338,396.77	1,370,044.72	31,647.95	2.4%
	Building Maintenance	188,335.68	214,300.68	305,405.37	91,104.69	42.5%
	Parks Management	556,441.66	595,317.55	582,831.38	(12,486.17)	-2.1%
	Recreation	597,487.80	611,360.39	612,505.33	1,144.94	0.2%
	Sports Center	667,497.54	707,833.32	685,684.26	(22,149.06)	-3.1%
	Special Projects	512,910.33	622,755.77	799,674.48	176,918.71	28.4%
	Employee Health	46,806.29	52,000.00	56,000.00		0.0%
	Governmental Debt Service	1,186,831.51	885,493.83	806,599.00	(78,894.83)	-8.9%
	Property Management Fund	62,962.74	72,706.27	72,677.83	(28.44)	0.0%
	Mauldin Foundation	122,034.95	123,386.10	121,726.77		0.0%
	Other	3,677.86	15,000.00	15,000.00	-	0.0%
		15,440,643.24	15,848,238.55	16,398,676.02	550,437.47	3.5%
		-	-	-	-	
	Summary by Function					
	Personnel	9,427,144.19	10,151,953.07	10,308,947.22	156,994.15	1.5%
	Operations & Maintenance	3,637,667.15	3,849,945.88	3,899,155.32	49,209.44	1.3%
	Capital Outlay	674,574.26	323,090.00	569,300.00	246,210.00	76.2%
	Capital Improvements	514,426.13	637,755.77	814,674.48	176,918.71	27.7%
	Debt Service	1,186,831.51	885,493.83	806,599.00	(78,894.83)	-8.9%
		15,440,643.24	15,848,238.55	16,398,676.02	550,437.47	3.5%
		-	-	-	-	

DEPARTMENT:		CITY COUNCIL				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	400			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL
010		SALARIES	67,533.24			
	010	TOTAL		\$ 67,533.24	\$ 67,533.24	\$ 65,526.12
021		FICA	5,166.29			
	021	TOTAL		\$ 5,166.29	\$ 5,166.29	\$ 4,696.94
024		RETIREMENT	7,158.52			
	024	TOTAL		\$ 7,158.52	\$ 7,182.16	\$ 4,659.01
025		GROUP INSURANCE	16,384.02			
	025	TOTAL		\$ 16,384.02	\$ 16,272.56	\$ 12,630.08
028		WORK COMP	207.22			
	028	TOTAL		\$ 207.22	\$ 296.42	\$ 265.54
150		EMPLOYEE EXPENSES				
		<i>Memberships, Dues and Registrations:</i>				
		ASCM Dues	400.00			
		Chamber Christmas Dinner (7*55.)	385.00			
		Misc. Dues & Memberships	315.00			
		<i>Training & Travel</i>				
		Summer & Winter MASC (Summer 2013 Greenville)	12,200.00			
		Misc Mileage & other travel	2,000.00			
	150	TOTAL		\$ 15,300.00	\$ 20,300.00	\$ 15,446.78
210		TELEPHONE				
		Verizon (Mobile Phone for Council Members) average bill \$330.00 per month	3,960.00			
	210	TOTAL		\$ 3,960.00	\$ 5,054.33	\$ 5,432.27
624		LIABILITY INSURANCE				
		General Payroll Liability	3,114.13			
	624	TOTAL		\$ 3,114.13	\$ 3,155.00	\$ 2,944.00
650		CONTRACTS & SERVICES				
		Duggan, Hughes LLC	36,500.00			
		SC Municipal Association dues based on population	6,100.00			
	650	TOTAL		\$ 42,600.00	\$ 35,000.00	\$ 45,195.47
652		SPECIAL PROJECTS				
		Gazette publication printing and electronic	3,000.00			
		Ad in Mauldin Chamber Newcomers Guide	1,400.00			
		Website Video Hosting & Social Media Software	1,275.00			
	652	TOTAL		\$ 5,675.00	\$ 9,975.00	\$ 11,542.50
653		COMMUNITY/CHAMBER SUPPORT				
		Mauldin Chamber Support	10,000.00			
		Mauldin Chamber Membership dues	700.00			
		ASCAP- Membership/Music License	276.00			
		Community Events	10,000.00			
	653	TOTAL		\$ 20,976.00	\$ 20,976.00	\$ 28,214.93
700		OTHER EXPENSES				
		Business cards for councilmember's, printing, name plates	1,000.00			
		Office supplies, council meeting binders, misc supplies	1,000.00			
		Internet for council members	1,500.00			
		Meeting expenses, Annual Staff. Board Meeting for Christmas	3,000.00			
		Misc	2,500.00			
		Council logo shirts/ect - 1 time in December * 7 members	500.00			

DEPARTMENT:		CITY COUNCIL				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	400			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL
		Paperless Technology	2,000.00			
		Election	7,000.00			
	700	TOTAL		\$ 18,500.00	\$ 11,910.00	\$ 28,237.41
710		MISC EXPENSE - Mayor				
		Public Relations	1,425.00			
		Other Misc.	1,000.00			
	710	TOTAL		\$ 2,425.00	\$ 2,425.00	\$ 400.00
970		CAPITAL OUTLAY				
		Capital Equipment or Capital Projects (Unassigned-TBD)	250,000.00			
	970	TOTAL		\$ 250,000.00	\$ -	\$ -
		Department (Function) Grand Totals	\$ 458,999.43	\$ 458,999.43	\$ 205,246.00	\$ 225,191.05
				\$ -		

DEPARTMENT:		ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	410				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
010		SALARIES	297,191.84				
	010	TOTAL		\$ 297,191.84	\$ 290,888.01	\$ 267,515.91	
021		FICA	22,735.18				
	021	TOTAL		\$ 22,735.18	\$ 22,252.93	\$ 20,039.52	
024		RETIREMENT	31,502.34				
	024	TOTAL		\$ 31,502.34	\$ 30,935.94	\$ 25,624.56	
025		GROUP INSURANCE	32,686.14				
	025	TOTAL		\$ 32,686.14	\$ 31,329.70	\$ 33,468.84	
028		WORK COMP	1,216.23				
	028	TOTAL		\$ 1,216.23	\$ 1,739.74	\$ 1,558.52	
100		SUPPLIES					
		Materials for general office use.					
		General Office Supplies	3,000.00				
		Office Equipment, misc.	3,000.00				
	100	TOTAL		\$ 6,000.00	\$ 6,000.00	\$ 4,466.93	
110		POSTAGE					
		Postage for general office use	500.00				
	110	TOTAL		\$ 500.00	\$ 1,000.00	\$ 227.16	
150		EMPLOYEE EXPENSES					
		<i>Memberships, Dues and Registrations:</i>	250.00				
		<i>Training & Travel-Profsssional Development</i>					
		Municipal Clerk	600.00				
		City Administrator	5,500.00				
		Economic Developer	5,310.00				
		Project Manager	2,500.00				
		<i>Dues & Subscriptions</i>	2,455.00				
		<i>Misc./Other</i>	1,250.00				
	150	TOTAL		\$ 17,865.00	\$ 17,330.00	\$ 13,013.68	
170		REPAIRS & MAINTENANCE AUTO					
		General repair and maintenance to the Escape.	1,000.00				
	170	TOTAL		\$ 1,000.00	\$ 1,000.00	\$ -	
175		TIRES					
		Tires for the Escape					
	175	TOTAL		\$ -	\$ 750.00	\$ -	
180		GAS & OIL					
		Mileage reimbursments for Economic Development	1,000.00				
	180	TOTAL		\$ 1,000.00	\$ 1,250.00	\$ 601.34	
210		TELEPHONE					
		Mobile Phone for City Administrator, Econ Dev/Planner, Project Manager	4,032.00				
		VC3 Telephone	3,689.80				
	210	TOTAL		\$ 7,721.80	\$ 17,839.00	\$ 10,550.21	
410		UNIFORMS					
		Clothing - City Administrator	800.00				
		Clothing Econ Dev Planner	800.00				
		Clothing Proj Mgr	800.00				

DEPARTMENT:		ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	410				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
		Clothing for Municipal Clerk	200.00				
	410	TOTAL		\$ 2,600.00	\$ 2,600.00	\$ 2,510.08	
624		LIABILITY INSURANCE					
		General Payroll Liability	1,039.72				
	624	TOTAL		\$ 1,039.72	\$ 1,053.36	\$ 983.00	
001-624		LIABILITY INSURANCE-AUTO	676.73				
	001624	TOTAL		\$ 676.73	\$ 685.61	\$ 596.00	
650		CONTRACTS & SERVICES					
		Admin Copy machine lease	4,200.00				
		Municipal Code Corp one payment per year	550.00				
		Greenville News, bid advertisements,	1,500.00				
		Professional Fees & Contracts- misc.	3,000.00				
		Traffic Counts/Surveys	4,000.00				
		ArcMap License	1,000.00				
		Labor Attorney	2,500.00				
	650	TOTAL		\$ 16,750.00	\$ 16,196.72	\$ 48,828.34	
651		IT Development & Support					
		City Web Page hosting	780.00				
		IT Service Advantage (VOA)	95,000.00				
		Computer Upgrades & Hardware	5,000.00				
		GIS/LGAC	5,000.00				
	651	TOTAL		\$ 105,780.00	\$ 88,076.00	\$ 82,547.62	
652		SPECIAL PROJECTS					
		Rebranding/Logo development	4,000.00				
		Surveys, Appraisals	4,000.00				
	652	TOTAL		\$ 8,000.00	\$ 8,000.00	\$ 997.50	
700		OTHER EXPENSES					
		Occasional Meals for special administration meetings. Supplies for special occasions, cards for holidays. Or any other misc. expenses.					
		Awards, Plaques, Trophies	500.00				
		Staff Meeting Expenses	3,000.00				
		Administrator Annual Staff Awards	1,500.00				
	700	TOTAL		\$ 5,000.00	\$ 5,000.00	\$ 4,878.76	
970		CAPITAL OUTLAY					
		Admin Capital Equipment or Capital Projects					
	970	TOTAL		\$ -	\$ -	\$ -	
		Department (Function) Grand Totals	\$ 559,264.97	\$ 559,264.97	\$ 543,927.01	\$ 518,407.97	

DEPARTMENT:		FINANCE				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	405			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL
010		SALARIES	177,522.86			
	010	TOTAL		\$ 177,522.86	\$ 173,098.39	\$ 144,063.54
021		FICA	13,580.50			
	021	TOTAL		\$ 13,580.50	\$ 13,242.03	\$ 11,514.53
024		RETIREMENT	18,817.42			
	024	TOTAL		\$ 18,817.42	\$ 18,409.01	\$ 13,739.34
025		GROUP INSURANCE	11,384.31			
	025	TOTAL		\$ 11,384.31	\$ 11,288.24	\$ 10,296.45
028		WORK COMP	532.49			
	028	TOTAL		\$ 532.49	\$ 761.69	\$ 682.35
100		SUPPLIES				
		Materials for general office use. These include such items as pencils, pens, file folders, envelopes, copier paper, stationary, paper clips, purchase orders, receipt books, printing, checks, employee forms (W-2, posters), office equipment, postage machine supplies, business cards, etc.				
		General Office Supplies	1,000.00			
		Checks, Purchase Orders and Employee Forms, W-2	1,500.00			
		Office Equipment, misc.	2,000.00			
	100	TOTAL		\$ 4,500.00	\$ 4,500.00	\$ 4,065.16
110		POSTAGE				
		Postage for accounts payable checks, general office use	2,000.00			
	110	TOTAL		\$ 2,000.00	\$ 2,200.00	\$ 1,692.02
150		EMPLOYEE EXPENSES				
		Memberships/Dues, Training, Travel for Finance Department				
		Memberships, Dues and Registrations:				
		GFOA Membership - Annual Dues (National & State)	340.00			
		SC Municipal Association- Membership - Finance Director	35.00			
		Mauldin Chamber - Finance Director				
		Training & Travel	3,000.00			
		Misc./Other				
		Other Training/Travel, membership, dues, education	1,500.00			
	150	TOTAL		\$ 4,875.00	\$ 4,500.00	\$ 2,715.40
180		GAS & OIL				
		Gasoline & oil for Administrative vehicle. Vehicle is used by admin staff to run errands, go to post office and attend training.	500.00			
	180	TOTAL		\$ 500.00	\$ 500.00	\$ -
210		TELEPHONE				
		VC3 Telephone	1,817.36			
	210	TOTAL		\$ 1,817.36	\$ 2,653.46	\$ 2,549.74
260		REPAIR AND MAINTENANCE				
		Other repair needs, keys, hooks,	300.00			
	260	TOTAL		\$ 300.00	\$ 400.00	\$ -
410		UNIFORMS				
		Clothing Dept. Head	800.00			
		Clothing for office staff- 2 staff	300.00			

DEPARTMENT:		FINANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	405				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
410		TOTAL		\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	
624		LIABILITY INSURANCE					
		General Payroll Liability	801.75				
624		TOTAL		\$ 801.75	\$ 812.27	\$ 758.00	
650		CONTRACTS & SERVICES					
		Audit Fees - Scott McElveen (5th year of 5 year extended contract)	21,700.00				
		Hasler Financial Service (postage machine) lease	600.00				
		Computer Software Innovations (CSI) -Accounting Program software lease	6,000.00				
		Bank service charges, stop payment fees, ect.	1,000.00				
		Greenville News, bid advertisements, job advertisements	1,500.00				
		Professional Fees & Contracts- misc.	8,000.00				
650		TOTAL		\$ 38,800.00	\$ 40,100.00	\$ 38,137.50	
652		SPECIAL PROJECTS					
		GFOA CAFR review fee	500.00				
		Production of Budget Books, Workshop & Final-covers, tabs	1,500.00				
		Misc.	250.00				
652		TOTAL		\$ 2,250.00	\$ 2,250.00	\$ 908.82	
700		OTHER EXPENSES					
		Special meetings. Supplies for special occasions. Or any other misc. expenses,					
		Miscellaneous expenses	2,000.00				
700		TOTAL		\$ 2,000.00	\$ 2,000.00	\$ 1,087.98	
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects					
970		TOTAL		\$ -	\$ -	\$ -	
		Department (Function) Grand Totals	\$ 280,781.69	\$ 280,781.69	\$ 277,815.09	\$ 233,310.83	

DEPARTMENT:		JUDICIAL				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	412			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL
010		SALARIES (includes magistrates)	222,632.63			
	010	TOTAL		\$ 222,632.63	\$ 215,062.72	\$ 200,679.61
021		FICA	17,031.40			
	021	TOTAL		\$ 17,031.40	\$ 16,452.30	\$ 14,938.68
024		RETIREMENT	23,599.06			
	024	TOTAL		\$ 23,599.06	\$ 22,871.92	\$ 18,101.00
025		GROUP INSURANCE	17,275.45			
	025	TOTAL		\$ 17,275.45	\$ 17,363.59	\$ 16,672.24
028		WORK COMP	651.88			
	028	TOTAL		\$ 651.88	\$ 932.48	\$ 835.37
100		SUPPLIES				
		Materials for daily office use to include paper, pens, paper clips, envelopes, judicial stationary, file folders, reference materials, furniture etc for all judicial personnel.	9,500.00			
	100	TOTAL		\$ 9,500.00	\$ 8,000.00	\$ 7,880.31
110		POSTAGE				
		This amount includes postage to mail receipts, subpoenas, juror notices, and various other documents from the Judicial Department. Additionally, more money is being requested because of a law that passed in July of 2009. This law(17-22-950) requires Municipal/Magistrate Courts to process all expungement requests. This has greatly increased the amount of forms that are generated and mailed out.	6,000.00			
	110	TOTAL		\$ 6,000.00	\$ 6,000.00	\$ 3,599.28
150		EMPLOYEE EXPENSES				
		This account covers all of the mandatory training for the Judicial Department. Additionally it covers the costs of dues and registration fees for the entire Judicial Department.				
		Chief Trial Judge	1,000.00			
		Associate Substitute Judge	1,000.00			
		Admin Judge/Clerk of Court	1,000.00			
		Admin Fill in Judge	1,000.00			
		Assistant Clerk of Court	1,000.00			
		Court Clerk	1,000.00			
		Court Clerk (PT)	1,000.00			
		Misc. Dues and Registrations	1,000.00			
	150	TOTAL		\$ 8,000.00	\$ 8,000.00	\$ 6,542.93
170		REPAIRS & MAINTENANCE AUTO				
		This account would cover any necessary repairs to the Trail Blazer driven by the Department Head(Judge Martin)	2,000.00			
	170	TOTAL		\$ 2,000.00	\$ 1,500.00	\$ 895.34
180		GAS & OIL				
		This account covers fuel for the trailblazer.	4,600.00			
	180	TOTAL		\$ 4,600.00	\$ 3,900.00	\$ 4,585.48
210		TELEPHONE				
		VC3 Telephone	2,423.19			
	210	TOTAL		\$ 2,423.19	\$ 3,616.82	\$ 3,601.55

DEPARTMENT:		JUDICIAL					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	412				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
260		REPAIR AND MAINTENANCE					
		This account will cover repair and maintenance for any necessary computer or printer repairs.	1,000.00				
	260	TOTAL		\$ 1,000.00	\$ 1,000.00	\$ -	
410		UNIFORMS					
		This account will cover the yearly \$800.00 department head clothing allowance and misc city of Mauldin clothing for judicial employees	1,100.00				
	410	TOTAL		\$ 1,100.00	\$ 1,100.00	\$ 818.53	
624		LIABILITY INSURANCE					
		General Payroll Liability	665.76				
	624	TOTAL		\$ 665.76	\$ 674.50	\$ 629.00	
001-624		LIABILITY INSURANCE-AUTO	726.46				
	001624	TOTAL		\$ 726.46	\$ 735.99	\$ 639.00	
650		CONTRACTS & SERVICES					
		This account is to cover the expense of the judicial copy lease agreement. The additional money is to cover the expense of our city prosecutors to conduct 4 jury trial terms at \$7,500.00 per term and 4 night court sessions and misc negotiations at \$4,500 per term.					
		Copier agreement.	4,500.00				
		Attorney Fees	50,000.00				
		Cannon Court Reporting	135.00				
	650	TOTAL		\$ 54,635.00	\$ 51,200.00	\$ 49,360.74	
659		DETENTION FEES					
		This account is used to pay for housing of inmates, both juvenile and adult. The rate for juveniles is currently \$50.00 per day. As of January 28, 2013 there is not expected to be an increase in the daily rate. However that is subject to change in July. The current daily rate to house adult inmates at the GCDC is \$54.48. As of January 28, 2013 there is expected to be a 3.4 or 3.5 percent increase. This increase is based on a national average and isn't determined until July. Based on an 3.5 percent increase that would make our daily rate \$56.38 per day. There continues to be an increase in the number of individuals that are arrested per year. Due to the current state of our economy, that number is expected to continue to increase.	\$120,000.00				
	659	TOTAL		\$120,000.00	\$ 95,000.00	\$ 110,032.27	
700		OTHER EXPENSES					
	700	TOTAL		\$ -	\$ -	\$ 226.74	
725		JUROR PAYMENTS					
		This account is to provide payment for those individuals who serve as jurors during one of our four jury trial terms. The compensation is \$5.00 per day per juror.	\$1,800.00				
	725	TOTAL		\$ 1,800.00	\$ 1,800.00	\$ 1,605.00	

DEPARTMENT:		JUDICIAL					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	412				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
730		JUDICIAL COURT INTERPRETER/TRANSLATOR					
		This account is to provide payment to those individuals who serve as translators for those defendants, victims, or witnesses who are hearing impaired or unable to communicate in English.	\$1,000.00				
	730	TOTAL		\$1,000.00	\$ 1,000.00	\$ 314.30	
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects					
	970	TOTAL		\$ -	\$ -	\$ -	
		Department (Function) Grand Totals	\$ 494,640.82	\$ 494,640.82	\$ 456,210.32	\$ 441,957.37	

DEPARTMENT:		POLICE DEPARTMENT				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	421			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL
010		SALARIES	2,377,013.06			
	010	TOTAL		\$ 2,377,013.06	\$ 2,176,093.81	\$ 2,053,599.80
012		OVERTIME	26,000.00			
	012	TOTAL		\$ 26,000.00	\$ 24,000.00	\$ 21,307.59
021		FICA	181,841.50			
	021	TOTAL		\$ 181,841.50	\$ 166,471.18	\$ 151,014.92
024		RETIREMENT	303,378.18			
	024	TOTAL		\$ 303,378.18	\$ 272,087.67	\$ 237,256.15
025		GROUP INSURANCE	328,530.25			
	025	TOTAL		\$ 328,530.25	\$ 325,430.36	\$ 273,759.07
028		WORK COMP	31,724.72			
	028	TOTAL		\$ 31,724.72	\$ 42,850.61	\$ 37,210.47
100		SUPPLIES				
		GENERAL OFFICE SUPPLIES				
		Office supplies include those materials for general office use in the daily routines of patrol personnel, detective division, communications, records, and staff personnel. These include such items as pencils, pens, file folders, envelopes, copier paper, stationery, paper clips, computer ink refills, binders, departmental forms, etc...	26,000.00			
		VEHICLE & POLICE SUPPLIES				
		Patrol/Vehicle Supplies include those materials used to supply the patrol units and officers. These items include police tape, light sticks, gloves, finger print ink, traffic vests, biohazard kits, biohazard tubes, biohazard clean up(officer and vehicle), tire deflation devices, practice and training ammo (handgun/shotgun/rifle), etc...	16,000.00			
		This will include General Office Supplies as well as supplies for Vehicles and Police Supplies.				
	100	TOTAL		\$ 42,000.00	\$ 42,000.00	\$ 42,281.58
110		POSTAGE				
		General Postage, First Class Mailings, Certified Letters, Book Rate Mailings.	1,500.00			
	110	TOTAL		\$ 1,500.00	\$ 1,750.00	\$ 2,277.21
140		EMPLOYEE SERVICES				
		This line would include all employee educational reimbursements as well as any expenses that occur during the hiring and promotional processes(polygraph, psychological, cost for advertisements, ect..) Also included are random drug screenings and polygraphs given as part of internal investigations.				
		Educational Reimbursement	4,000.00			
		Recruitment And Selection (Advertisement/Job Fair)	500.00			
		Credit Reports (10)	150.00			
		Physicals (5)	250.00			
	140	TOTAL		\$ 4,900.00	\$ 4,985.00	\$ 1,847.67
150		EMPLOYEE EXPENSES				

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
		This line will carry all training expenses for all divisions of the police department, as well as accommodations and per diems. Some classes will be conducted in state as they are listed in the training guide, others will be taken at advanced seminar locations such as IPTM, Military Bases, and other regional training facilities. Also included is School Resource National Training, Advanced Dispatcher Training, as well as management training.					
		Host Training (FBI Advanced Leadership)	1,000.00				
		Advanced Training & Professional Conferences (CALEA)	14,150.00				
		Accommodations	9,565.00				
		Per Diem	9,785.00				
	150	TOTAL		\$ 34,500.00	\$ 33,962.00	\$ 33,409.19	
170		REPAIRS & MAINTENANCE AUTO					
		General repair and maintenance to all police units including both marked and unmarked units, specialty vehicles and seized vehicles. This area would include major items such as the rebuilding/replacement of motors and transmissions, electrical systems, ac units, exhaust systems. Minor items would include things such as shocks, cv joint, plugs/wires, headlamps, etc. Part of the increase over prior year is due to the increasing age of the police vehicle fleet. As of January 2013, 46% of units will be over 80,000 miles, 28% of units will be over 100,000 miles, and 17% will be over 120,000 miles. One police unit is operating with over 143,000 miles.	30,800.00				
		Deductible	3,000.00				
	170	TOTAL		\$ 33,800.00	\$ 33,644.00	\$ 37,005.83	
175		TIRES					
		State Contract Tires for all marked and unmarked police units. This increase is due to pass along costs for petroleum products and the increased price reflected on the state contract.	10,809.00				
	175	TOTAL		\$ 10,809.00	\$ 10,008.00	\$ 7,582.30	
180		GAS & OIL					
		This account covers all fuel types for all vehicles and equipment in that the police department operates.	138,298.00				
	180	TOTAL		\$ 138,298.00	\$ 129,250.00	\$ 127,519.40	
210		TELEPHONE					
		VC3 Telephone	15,365.16				
	210	TOTAL		\$ 15,365.16	\$ 22,433.92	\$ 23,022.11	
260		REPAIR AND MAINTENANCE					
		General repairs to holding cells and booking area, police training room.	4,000.00				
	260	TOTAL		\$ 4,000.00	\$ 5,000.00	\$ 1,683.07	
370		REPAIR AND MAINTENANCE RADIO					

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
		Includes repairs and replacements of any portion of mobile or portable WT units. This would also include any repairs to the dispatch consoles in communications. This line would cover all radio repairs and purchases not covered under the radio contract. This would provide for WT's, dispatch consoles and well as mobile units.	2,000.00				
	370	TOTAL		\$ 2,000.00	\$ 2,500.00	\$ 3,656.27	
410		UNIFORMS					
		UNIFORMS & EQUIPMENT - Replacement					
		This line covers all uniforms used by police officers and reservists. This line would serve as a replacement to those items that are worn-out and in need of replacement. There is no requested increase over last years requested amount.	25,000.00				
	410	TOTAL		\$ 25,000.00	\$ 25,000.00	\$ 26,471.31	
411		PROTECTIVE GEAR					
		PROTECTIVE GEAR (8-VESTS) REPLACEMENTS					
		Protective Ballistic Proof Vests. This would include one vest, and two carriers per police officer. This budgeted amount allows us to replace vest in accordance to manufacture specifications and keep the contract warranties in effect. Current shelf life is 5 years. This line would cover the replacement of 8 vests. See revenue section for matching funds from the Municipal Association .	5,028.00				
	411	TOTAL		\$ 5,028.00	\$ 15,000.00	\$ 6,227.71	
435		EVIDENCE SUPPLIES					
		This area would include all purchase made for the property/evidence section. Items would include plastic storage bins, clasp envelopes, printed evidence bags, vhs tapes/DVD's, etc.	1,000.00				
	435	TOTAL		\$ 1,000.00	\$ 1,000.00	\$ 935.04	
440		FORENSIC SUPPLIES					
		All chemicals and testing supplies needed by investigations and patrol. Additional money is needed in this line to continue to equip the mobile crime scene unit.	1,500.00				
	440	TOTAL		\$ 1,500.00	\$ 1,000.00	\$ 677.23	
450		WIRELESS COMMUNICATIONS					
		This area would include the funding for the existing 20 wireless phones and 20 wireless data connections for DMV data collection.	22,402.00				
	450	TOTAL		\$ 22,402.00	\$ 19,480.00	\$ 19,315.35	
500		PROFESSIONAL DUES					
		This area would include all professional dues that would be paid for the purpose of maintaining membership. This would include items such as the Police Chief Association, Crime Prevention, NASRO(SRO), LEVA (Victims Advocate) and FOP					
		Professional Fees	100.00				
		SC Police Chief Association	100.00				
		International Association Chief Of Police	100.00				
		Survey Monkey	200.00				
		CALEA	300.00				
		NASRO (SRO)(4)	180.00				
		GREAT	100.00				

DEPARTMENT:		POLICE DEPARTMENT				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	421			
LINE ITEM OBJECT #	DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
	Leads On-Line	2,238.00				
	Blue Ridge Council BSA 2228	60.00				
	ACFE	125.00				
	IAPE (Property And Evidence) (2)	100.00				
	SCPAC	150.00				
	NNOA (National Night Out)	30.00				
	SACPO (Crime Prevention)	30.00				
	APCO- Dispatcher (8)	667.00				
	Spokeo (Internet Verification)	40.00				
	ROCIC	300.00				
	SC Public Records Association	50.00				
	LEVA (Victim Advocate Association)	25.00				
	FOP (Police Officer Association) (45)	1,350.00				
500	TOTAL		\$ 6,245.00	\$ 5,693.00	\$ 4,126.00	
510	FILM & PHOTOGRAPHIC EXPENSE					
	This area would include all items purchased for the preservation and the collection of evidence. Items will include, cameras, film, and the associated cost with having film produced by the lab and wanted posters	400.00				
510	TOTAL		\$ 400.00	\$ 400.00	\$ -	
624	LIABILITY INSURANCE					
	General Payroll Liability	8,513.24				
624	TOTAL		\$ 8,513.24	\$ 8,624.97	\$ 8,047.00	
001-624	LIABILITY INSURANCE-AUTO	33,746.26				
001624	TOTAL		\$ 33,746.26	\$ 34,189.14	\$ 29,681.00	
002-624	LIABILITY INSURANCE-LAW ENFORCEMENT	8,974.81				
002624	TOTAL		\$ 8,974.81	\$ 9,092.59	\$ 7,894.00	
650	CONTRACTS & SERVICES					
	This area would include the cost to renew all existing contracts and services that the police department is involved with.					
	<u>CONTRACTS:</u>					
	Brookshire (Seized Vehicle Tow & Storage)	1,800.00				
	Datamax (NCIC Computer)	1,520.00				
	Division Of State CIO (NCIC Computer)	2,400.00				
	Administration Copier	2,780.00				
	Ikon (Copier) Records	3,800.00				
	Motorola (Mobile Units/Repeater & Base)	5,800.00				
	911 Digital Recorder System	4,000.00				
	Nicholson (Law Trak)	5,775.00				
	SCDMV (vehicle registrations)	200.00				
	Starwitness Video	1,500.00				
	US Army 10-33 Program	800.00				
	T1 Line service SLED Datamaster/NCIC	2,200.00				
	Starnet Insurance (PYA/Community Service)	600.00				
	<u>SERVICES:</u>					
	CALEA Accreditation Assessment	4,065.00				
	Carolina Fire Service (Extinguishers)	300.00				
	Crime Reports & Interpreting Service	4,600.00				
	Lark And Associates (15-Polygraphs)	1,050.00				
	Distinctive Details (Auto Detail Cleaning)	500.00				
	Subpoena Compliance	1,000.00				
	Midwest Radar (Calibration Certification)	500.00				
	Network Solutions (Webpage Service Hosting)	285.00				

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
		Alarm Registration Software (Internet based)	2,800.00				
	650	TOTAL		\$ 48,275.00	\$ 43,696.00	\$ 44,856.87	
700		OTHER EXPENSES					
		This will cover any expenses not covered by the Victim Advocate Fund	1,000.00				
	700	TOTAL		\$ 1,000.00	\$ 1,000.00	\$ 138.28	
794		POLICE ANIMAL CONTROL ENFORCEMENT					
		This area would cover all of the expenses associated with animal codes enforcement. Included in this would be the specific training of the officer, the equipment, supplies, and vet fees.					
		Animal Control Supplies	2,500.00				
		Animal Control Services (Hugs for Hounds)	2,200.00				
		Animal Control Employee Expense	500.00				
		Animal Control Professional Dues	225.00				
	794	TOTAL		\$ 5,425.00	\$ 5,425.00	\$ 1,420.20	
795		SPECIAL OPERATIONS					
		This area would include all fees and expenses that the department would incur while operating the youth tobacco and alcohol enforcement. (Training/Lodging/Payout)	1,000.00				
	795	TOTAL		\$ 1,000.00	\$ 1,000.00	\$ 35.00	
796		SPECIAL PROGRAMS-CRIME PREVENTION					
		This area includes all items that will be purchased for the area of crime prevention, and all items needed to conduct gang awareness training and community education. Included in this will be the cost of booklets, community watch materials, drug awareness information, kids items (pencils,pens,badges, rulers) and other items needed to furnish educational booths for community events. This line will also hold most of the costs for the operation of the 6th annual Police Youth Academy and 5th quarter activities. This line reflects a zero increase. This line will also fund the Citizens Police Academy for a second and third session in 2013-2014	10,000.00				
	796	TOTAL		\$ 10,000.00	\$ 12,800.00	\$ 8,204.46	
810		POLICE GRANT EXPENDITURES					
		JAG Grant	10,000.00				
	810	TOTAL		\$ 10,000.00	\$ 10,000.00	\$ -	
820		POLICE K-9 (4 Dogs)					
		This line would include all expenses related to the care and upkeep of four departmental K-9's This line will incorporate all expenses that are incurred by the Mauldin's K-9 program.					
		NAPWDA Fees (3 @ \$50)	150.00				
		Food	2,000.00				
		Veterinary Expenses	3,300.00				
		K-9 Drug Purchase License (Federal)	125.00				
		Training	3,000.00				
		Supplies (Bedding, Heartworm Medication, Flea/Tick, Etc...)	2,600.00				
	820	TOTAL		\$ 11,175.00	\$ 8,900.00	\$ 7,220.83	
830		NON-CAPITAL EQUIPMENT					

DEPARTMENT:		POLICE DEPARTMENT				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	421			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL
		This area would include all non-capital equipment purchases for the department. Included would be items such as surveillance equipment, administrative shredder, laptop purchases for MTD/RMS systems, printers, and fax machines.				
		10 Laptops (Incident Reporting-Patrol)	12,000.00			
		1 Desktop Computer Administration	1,500.00			
		Police Radios (Walkie-Talkie) (9)	7,232.00			
		Drug Disposal Unit	4,250.00			
		E-Ticket (DL CardReader and Printer) (4)	3,112.00			
		Gun Safe (High School Rifles)	750.00			
		X-26 Tasers (5)	4,050.00			
	830	TOTAL		\$ 32,894.00	\$ 41,016.00	\$ 12,231.19
875		SCMIRF TASER GRANT EXPENDITURE				
		The City insurance provider will reimburse the City for the cost of two tasers each year. The tasers should cost \$810.00 each for a total cost of \$1,600. See the projected revenue (reimbursement) for this cost under grant revenue.	2,000.00			
	875	TOTAL		\$ 2,000.00	\$ 2,000.00	\$ 4,813.70
970		CAPITAL OUTLAY				
		Capital Equipment or Capital Projects				
	970	TOTAL		\$ -	\$ 20,740.00	\$ 249,506.41
		Department (Function) Grand Totals	\$ 3,770,238.18	\$ 3,770,238.18	\$ 3,558,523.25	\$ 3,486,234.21

DEPARTMENT:		BUSINESS SERVICES					
		FUND NUMBER:		100			
		DEPARTMENT FUNCTION CODE		424			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
010		SALARIES	198,615.47				
	010	TOTAL		\$ 198,615.47	\$ 212,596.85	\$ 231,773.67	
011		BOARDS EXPENSE	4,200.00				
	011	TOTAL		\$ 4,200.00	\$ 4,200.00	\$ 2,600.00	
021		FICA	15,194.08				
	021	TOTAL		\$ 15,194.08	\$ 16,263.66	\$ 16,189.81	
024		RETIREMENT	21,053.24				
	024	TOTAL		\$ 21,053.24	\$ 22,609.67	\$ 22,104.20	
025		GROUP INSURANCE	27,629.84				
	025	TOTAL		\$ 27,629.84	\$ 27,894.19	\$ 29,836.13	
028		WORK COMP	2,019.79				
	028	TOTAL		\$ 2,019.79	\$ 2,889.19	\$ 1,833.93	
100		SUPPLIES					
		General office supplies, including copy paper, printer cartridges, fax cartridges, pens, pencils, printed forms and tags, tape, staples, paper clips, note pads, etc...					
		General office supplies	3,500.00				
		Misc Inspection tools, PH signs, misc field work supplies	2,000.00				
		Code books, Tax map books, Flood Maps, Boards &	2,500.00				
		1 New Computer for staff	1,600.00				
	100	TOTAL		\$ 9,600.00	\$ 4,000.00	\$ 10,351.29	
110		POSTAGE					
		Postage for business license renewals and general correspondence	2,500.00				
	110	TOTAL		\$ 2,500.00	\$ 2,000.00	\$ 1,492.29	
150		EMPLOYEE EXPENSES					
		Employee Expenses, including training, continuing education, certification exams and renewals, hotel and per diem expenses, professional association membership renewals, etc. CFM, BLO, APA, ICC, SCLLR, SCHMP, MASC, MBO					
		<i>Director, Building Code Official, Permit Specialist, Business License/Zoning Specialist</i>	2,500.00				
		CFM Training/Certification Exam x 1 (Airfare, Hotel, Class, Exam)	300.00				
		Plan Review Institute Training/Travel (Building Official)	900.00				
		Building Inspector Training	900.00				
	150	TOTAL		\$ 4,600.00	\$ 4,000.00	\$ 1,827.64	
170		REPAIRS & MAINTENANCE AUTO					
		Vehicle repair and maintenance for the 2003 Toyota Tacoma, including tire replacement, routine maintenance, and non-warranty service.	3,000.00				
	170	TOTAL		\$ 3,000.00	\$ 3,000.00	\$ 342.75	
180		GAS & OIL					
		Fuel and Oil for the above vehicle	2,000.00				
	180	TOTAL		\$ 2,000.00	\$ 3,000.00	\$ 3,149.89	
210		TELEPHONE					
		Cell Phone Service	2,900.00				

DEPARTMENT:		BUSINESS SERVICES					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	424				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
		VC3 Telephone	5,893.30				
	210	TOTAL		\$ 8,793.30	\$ 7,090.06	\$ 9,457.43	
260		REPAIR AND MAINTENANCE					
		General department repairs and maintenance	1,000.00				
	260	TOTAL		\$ 1,000.00	\$ 1,000.00	\$ 764.91	
410		UNIFORMS					
		Uniform/Clothing Allowance					
		Clothing Dept Head	800.00				
		Clothing Building Official	800.00				
		Clothing Business License	100.00				
		Clothing Permit Facilitator	100.00				
	410	TOTAL		\$ 1,800.00	\$ 2,600.00	\$ 1,981.83	
610		LEGAL ADVERTISING	\$ 1,500.00				
	610	TOTAL		\$ 1,500.00	\$ 1,000.00	\$ 260.37	
624		LIABILITY INSURANCE					
		General Payroll Liability	1,045.38				
	624	TOTAL		\$ 1,045.38	\$ 1,059.10	\$ 987.00	
001-624		LIABILITY INSURANCE-AUTO	1,533.92				
	001624	TOTAL		\$ 1,533.92	\$ 1,554.05	\$ 1,350.00	
650		CONTRACTS & SERVICES					
		Copier	3,600.00				
		G&K Rugs (bi weekly rug supply)	950.00				
		RCI - inspection and Plan review services	16,000.00				
		Municode Annual Fee	850.00				
		ArcMap License - 2 users	1,000.00				
		BB&T credit card services	200.00				
		Municode - Codification of Zoning Code (one time fee)	6,800.00				
	650	TOTAL		\$ 29,400.00	\$ 2,000.00	\$ 7,789.44	
700		OTHER EXPENSES					
		Other Expenses, misc.	1,000.00				
	700	TOTAL		\$ 1,000.00	\$ 3,000.00	\$ 615.06	
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects					
	970	TOTAL		\$ -	\$ -	\$ -	
		Department (Function) Grand Totals	\$ 336,485.02	\$ 336,485.02	\$ 321,756.77	\$ 344,707.64	

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
010		SALARIES	2,057,397.34				
	010	TOTAL		\$ 2,057,397.34	\$ 1,995,777.06	\$ 1,968,816.32	
011		VOLUNTEER EXPENSE	3,000.00				
	011	TOTAL		\$ 3,000.00	\$ 3,000.00	\$ 1,997.50	
012		OVERTIME	2,000.00				
	012	TOTAL		\$ 2,000.00	\$ 2,000.00	\$ 350.91	
021		FICA	157,390.90				
	021	TOTAL		\$ 157,390.90	\$ 152,676.95	\$ 139,922.25	
024		RETIREMENT	262,585.62				
	024	TOTAL		\$ 262,585.62	\$ 254,721.03	\$ 230,506.28	
025		GROUP INSURANCE	337,788.42				
	025	TOTAL		\$ 337,788.42	\$ 336,997.99	\$ 308,199.06	
028		WORK COMP	23,069.69				
	028	TOTAL		\$ 23,069.69	\$ 32,999.78	\$ 29,562.62	
100		SUPPLIES					
		Required supplies for the operation of 4 stations to include such items as pencils, pens, file folders, envelopes, copier paper, stationery, paper clips, etc. and inspection forms. This amount also includes all paper towels and toilet tissue.	6,500.00				
		General Office Supplies					
		Flags					
		Paper Towels/Tissue Paper					
	100	TOTAL		\$ 6,500.00	\$ 6,500.00	\$ 6,978.53	
110		POSTAGE	300.00				
	110	TOTAL		\$ 300.00	\$ 300.00	\$ 42.56	
150		EMPLOYEE EXPENSES					
		Magazine Subscriptions (2 yr. Sub), Magazine Subscriptions (2 yr. Sub), First Responder, College Classes, etc., Membership (GFCFA, NFPA, International, Fire Chiefs Assoc.), ACOG Classes and required NIMS, fire academy classes, leadership classes and Firefighter spring conference training and any other classes needed.	9,800.00				
		Magazine Subscriptions (2 yr. Sub)					
		First Responder, College Classes, etc.					
		Membership and registrations (GFCFA, NFPA, International Fire Chiefs Assoc)					
	150	TOTAL		\$ 9,800.00	\$ 10,800.00	\$ 4,953.02	
170		REPAIRS & MAINTENANCE AUTO					
		Repairs/Preventive maintenance					
		All vehicle repairs and preventive maintenance for 5 pumpers, 1 aerial ladder, 2 rescue trucks, 1 brush truck, 2 pick up trucks, 3 administration vehicles and all emergency generators and all gas or diesel powered equipment on all of the above listed vehicles. This account is also for the purchase of tires and their installation and/or repair on these vehicles. Special maintenance contract for all vehicles by outside agency. This includes the addition of a 4th Engine company in service at Station 3.	47,300.00				

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
170		TOTAL		\$ 47,300.00	\$ 45,500.00	\$ 44,693.00	
180		GAS & OIL					
		This account covers all fuels for all vehicles and equipment in that the fire department operates. The oil used by the above listed vehicles and equipment is purchased from this account and the oil for preventive maintenance is budgeted in this account.	47,225.00				
180		TOTAL		\$ 47,225.00	\$ 45,860.00	\$ 44,442.76	
200		UTILITIES					
		POWER UTILITIES	49,400.00				
		Duke Power					
		Laurens Electric					
		Greenville Water Works					
		Piedmont Natural Gas					
200		TOTAL		\$ 49,400.00	\$ 54,083.04	\$ 40,345.92	
210		TELEPHONE					
		VC3 (FD Phone System)	17,311.17				
		AT&T (Telephone)	4,300.00				
		Verizon Wireless phones	4,600.00				
210		TOTAL		\$ 26,211.17	\$ 23,416.76	\$ 30,584.45	
260		REPAIR AND MAINTENANCE					
		This account covers ongoing maintenance for 4 buildings. This addition is to cover adding laminate flooring to station 2. This additional will also cover caulking to window in captain's office and faucets for upstairs and painting of storage room and bay area.	10,000.00				
260		TOTAL		\$ 10,000.00	\$ 10,000.00	\$ 10,266.81	
271		EQUIPMENT & SUPPLIES					
		Thermal Imager batteries					
		Thermal Imager battery, cost of 3 replacement batteries for units to remain in-service. \$ 135.00 ea.					
		Streamlight Battery & parts(30)					
		Stream light flashlight: replacement batteries for 30 stream light box lights and parts.					
		Gas Monitors					
		Gas Monitor sensors: cost of replacement sensors for 2 gas monitor10 total sensors \$ 135.00ea.					
		Chemicals for Cleaning					
		Chemicals for cleaning: cost to purchase 55 gal. Drums of cleaning chemicals, Burst \$ 160.00, Pine cleaner \$ 160.00, truck wash & wax \$ 191.00, Window cleaner \$ 246.00, and Detergent for cleaning Turn-out gear \$150.00.					
		Grass Seed and Fertilizer					
		Purchase grass seed and fertilizer for 3 stations to maintain the look and up keep of the lawns.	4,000.00				
271		TOTAL		\$ 4,000.00	\$ 3,000.00	\$ 4,516.88	
272		MEDICAL EQUIPMENT & SUPPLIES					
		Due to the increase in Medical calls over the past years it is important to equip all engines and ladder trucks with the necessary equipment to handle medical calls in the event that the rescue trucks are tied up on other emergencies.	3,500.00				
		5.11 Responder 84 ALS Bag x 3					

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
		Disposable Penlight 6 pack					
		Adjult Epipen x 3 112.00					
		Ped Epipen x 3 112.00					
	272	TOTAL		\$ 3,500.00	\$ 5,365.50	\$ 4,506.19	
	273	HAZMAT SUPPORT					
		This account will cover the replacement of equipment used in hazardous materials incidents and meth labs such as Tyvec suits, chemical tape, roll plastic and facemask canisters etc.	3,000.00				
	273	TOTAL		\$ 3,000.00	\$ 3,000.00	\$ -	
	370	REPAIR AND MAINTENANCE RADIO					
		This account covers batteries and maintenance that is not covered by contract. Replacement of radios in the command post vehicle Rescue 2.	7,000.00				
	370	TOTAL		\$ 7,000.00	\$ 5,500.00	\$ 2,357.95	
	371	FD VEHICLE SUPPORT					
		To cover emergency lights and sirens for all vehicles for replacement and repair.	1,000.00				
	371	TOTAL		\$ 1,000.00	\$ 1,000.00	\$ 414.73	
	410	UNIFORMS					
		Uniforms for 48 employees for daily use that was not purchased in the previous budget. As well as emergency replacement.					
		Turn Out Gear (3)	5,100.00				
		Emergency replacement uniform	3,000.00				
		3 new hires	5,450.00				
		Class A uniforms for previous hires (5)	1,650.00				
		Chief's uniform allotment	800.00				
	410	TOTAL		\$ 16,000.00	\$ 15,468.80	\$ 14,379.96	
	624	LIABILITY INSURANCE					
		General Payroll Liability	7,187.39				
	624	TOTAL		\$ 7,187.39	\$ 7,281.71	\$ 6,794.00	
	001-624	LIABILITY INSURANCE-AUTO	14,436.90				
	001624	TOTAL		\$ 14,436.90	\$ 14,626.37	\$ 12,699.00	
	650	CONTRACTS & SERVICES					
		Contracts to include: Radio, Copier, Computer, Newspaper Ads, Charter Communications, Firehouse Software, Telecom (Station 2), Professional Fees, Ladder Testing, GCFD Fire Tower and Nuvox Phone System.	25,400.00				
	650	TOTAL		\$ 25,400.00	\$ 22,500.00	\$ 27,863.45	
	700	OTHER EXPENSES					
		Meals - For meetings held at the fire department, Fire chiefs assoc, officers meetings and any other function that may require meals					
		Other Expenses	5,000.00				
	700	TOTAL		\$ 5,000.00	\$ 5,000.00	\$ 3,639.44	
	793	FIRE PREVENTION					

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
		This account is to cover all fire safety materials for puppet shows, day care visits, station tours, fire safety talks and fire extinguisher classes held throughout the year. This account also covers expenses for routine shots and medical care for the fire prevention dog.	4,500.00				
	793	TOTAL		\$ 4,500.00	\$ 4,500.00	\$ 2,034.58	
794		CODES ENFORCEMENT/INVESTIGATION					
		National fire codes: Hard copies of the National fire codes, as well as online accessibility. As well as any other code books required. The fire marshall's conference which allows fire marshals to meet their annual training requirements and keep abreast of the latest technology in fire suppression systems. All investigation gathering materials such as evidence tape and collections containers.	2,500.00				
		National Fire Codes					
		Fire Marshal's Convention					
		SC Fire Academy					
		Evidence retrieval equipment					
	794	TOTAL		\$ 2,500.00	\$ 2,500.00	\$ 1,657.94	
830		NON-CAPITAL EQUIPMENT					
		Non-capital equipment includes purchases of items, generally equipment, that individually do not exceed \$5,000 and therefore do not meet the City's capitalization threshold. However, the expenditures of items belonging to this type of line item often may contain numerous items purchased together and therefore, cumulatively the expenditures will be larger than those types of items accounted for in supplies.					
		Other equipment needed to maintain ISO	8,850.00				
	830	TOTAL		\$ 8,850.00	\$ 8,850.00	\$ 11,584.41	
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects					
	970	TOTAL		\$ -	\$ 25,650.00	\$ 63,003.43	
Department (Function) Grand Totals			\$ 3,142,342.43	\$ 3,142,342.43	\$ 3,098,874.99	\$ 3,017,113.95	

DEPARTMENT:		BUILDING MAINTENANCE				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	433			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL
010		SALARIES	73,215.39			
	010	TOTAL		\$ 73,215.39	\$ 70,739.64	\$ 70,072.95
012		OVERTIME	1,500.00			
	012	TOTAL		\$ 1,500.00	\$ 4,000.00	\$ 1,396.55
021		FICA	5,600.98			
	021	TOTAL		\$ 5,600.98	\$ 5,411.58	\$ 5,012.72
024		RETIREMENT	7,760.83			
	024	TOTAL		\$ 7,760.83	\$ 7,523.16	\$ 6,815.90
025		GROUP INSURANCE	14,659.85			
	025	TOTAL		\$ 14,659.85	\$ 15,448.13	\$ 14,325.03
028		WORK COMP	1,098.80			
	028	TOTAL		\$ 1,098.80	\$ 1,571.77	\$ 1,408.07
100		SUPPLIES				
		Cleaning supplies and paper products to properly maintain city hall.	8,000.00			
		Floor and carpet maintenance and cleaning				
	100	TOTAL		\$ 8,000.00	\$ 8,000.00	\$ 9,051.40
150		EMPLOYEE EXPENSES				
		Memberships/Dues, Registration, Training, Travel for staff	1,500.00			
		<i>Memberships, Dues and Registrations:</i>				
		<i>Safety seminars, CDL reimbursements.</i>				
		<i>Training & Travel</i>				
		<i>Other meals, lodging and mileage</i>				
	150	TOTAL		\$ 1,500.00	\$ 1,000.00	\$ 529.50
170		REPAIRS & MAINTENANCE AUTO				
		Repairs, tires, oil changes, etc.	500.00			
	170	TOTAL		\$ 500.00	\$ 500.00	\$ 893.32
180		GAS & OIL				
		Gas for dept truck	2,800.00			
	180	TOTAL		\$ 2,800.00	\$ 3,800.00	\$ 3,636.65
200		UTILITIES				
		Utilities for City Hall (Gas, Power, Water)	38,000.00			
		DUKE POWER				
		GREENVILLE WATER				
		PIEDMONT NAT. GAS				
	200	TOTAL		\$ 38,000.00	\$ 38,000.00	\$ 33,833.26
210		TELEPHONE				
		Per month for phone services AT&T- emergency line	2,600.00			
		Verizon cell phone for two staff employees, clip, charger, etc.	1,400.00			
	210	TOTAL		\$ 4,000.00	\$ 3,552.00	\$ 4,972.23
260		REPAIR AND MAINTENANCE				
		Misc office equipment repair, repair to buildings, repair to grounds (sprinkler systems etc.) to city hall	12,000.00			
		Upgrade Security doors for City Hall and PD	12,385.00			
	260	TOTAL		\$ 24,385.00	\$ 17,000.00	\$ 7,447.23

DEPARTMENT:		BUILDING MAINTENANCE				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	433			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL
410		UNIFORMS				
		Uniform rental & purchase.	1,200.00			
		Boot replacement (\$100 x 2)				
410		TOTAL		\$ 1,200.00	\$ 1,200.00	\$ 512.36
624		LIABILITY INSURANCE				
		General Payroll Liability	271.97			
624		TOTAL		\$ 271.97	\$ 275.54	\$ 256.00
001-624		LIABILITY INSURANCE-AUTO	721.84			
001624		TOTAL		\$ 721.84	\$ 731.31	\$ 635.00
002-624		LIABILITY INSURANCE-BUILDING	27,190.71			
002624		TOTAL		\$ 27,190.71	\$ 27,547.55	\$ 21,786.00
650		CONTRACTS & SERVICES				
		Elevator contract	7,000.00			
		Professional Fees & Contracts- misc.				
650		TOTAL		\$ 7,000.00	\$ 7,000.00	\$ 4,367.09
700		OTHER EXPENSES				
		Miscellaneous expenses.	1,000.00			
700		TOTAL		\$ 1,000.00	\$ 1,000.00	\$ 1,384.42
970		CAPITAL OUTLAY				
		Capital Equipment or Capital Projects	85,000.00			
970		TOTAL		\$ 85,000.00	\$ -	\$ -
		Department (Function) Grand Totals	\$ 305,405.37	\$ 305,405.37	\$ 214,300.68	\$ 188,335.68

DEPARTMENT:		STREET					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	431				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
010		SALARIES	153,450.34				
	010	TOTAL		\$ 153,450.34	\$ 159,384.48	\$ 162,624.18	
012		OVERTIME	4,000.00				
	012	TOTAL		\$ 4,000.00	\$ 4,000.00	\$ 1,979.25	
021		FICA	11,738.95				
	021	TOTAL		\$ 11,738.95	\$ 12,192.91	\$ 12,291.01	
024		RETIREMENT	16,265.74				
	024	TOTAL		\$ 16,265.74	\$ 16,950.54	\$ 15,698.74	
025		GROUP INSURANCE	32,909.91				
	025	TOTAL		\$ 32,909.91	\$ 37,727.72	\$ 30,324.97	
028		WORK COMP	2,048.82				
	028	TOTAL		\$ 2,048.82	\$ 2,930.71	\$ 2,614.61	
100		SUPPLIES					
		Materials for general office use in the daily routines of Public Works Department. These include such items as pencils, pens, file folders, envelopes, copier paper, stationary, paper clips, etc, and inspection forms.	12,500.00				
	100	TOTAL		\$ 12,500.00	\$ 15,000.00	\$ 19,526.13	
150		EMPLOYEE EXPENSES					
		Required training for safety and per Workers Comp insurance. Conference; Seminars and Trade Show participation. Magazines, Periodicals.	8,000.00				
	150	TOTAL		\$ 8,000.00	\$ 8,000.00	\$ 5,449.32	
170		REPAIRS & MAINTENANCE AUTO					
		All vehicle repairs and preventive maintenance for Street department vehicles. This account is also for the purchase of tires and their installation and/or repair on these vehicles.	26,000.00				
	170	TOTAL		\$ 26,000.00	\$ 25,000.00	\$ 13,594.99	
180		GAS & OIL					
		This account covers all fuels for all vehicles and equipment the street department operates. The oil used by the above listed vehicles and equipment is purchased from this account and the oil for preventive maintenance is budgeted in this account.	21,500.00				
	180	TOTAL		\$ 21,500.00	\$ 25,000.00	\$ 13,766.01	
200		UTILITIES					
		Power for McDougall Court Facility including both Sewer and Street Departments and the Fleet Maintenance Shop.	26,000.00				
	200	TOTAL		\$ 26,000.00	\$ 30,000.00	\$ 24,421.99	
201		STREET LIGHTS					
		Street Lights for neighborhoods and all main street lights.	134,000.00				
	201	TOTAL		\$ 134,000.00	\$ 132,478.00	\$ 134,008.31	
210		TELEPHONE					
		Telephone & internet service for Public Works main office, Street and Sewer Departments, and Fleet Maintenance.	10,854.46				
		Verizon Phone service for street and fleet maintenance	5,800.00				
	210	TOTAL		\$ 16,654.46	\$ 16,227.76	\$ 13,887.43	

DEPARTMENT:		STREET					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	431				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
260		REPAIR AND MAINTENANCE					
		Repairs & Maintenance on McDougall Court property. Increase due to upgrading facility to accommodate equipment and personnel.	3,000.00				
	260	TOTAL		\$ 3,000.00	\$ 10,000.00	\$ 13,104.80	
350		ASPHALT SUPPLIES					
		Driveway Tie-Ins for scheduled street paving's. Pothole patching. Annexations have increased the number of homes and roads. Asphalt prices have increased.	28,000.00				
	350	TOTAL		\$ 28,000.00	\$ 35,000.00	\$ 33,493.22	
370		REPAIR AND MAINTENANCE RADIO					
		Radio Repair & Maintenance for radios in Street Dept Vehicles	1,200.00				
	370	TOTAL		\$ 1,200.00	\$ 1,200.00	\$ 810.86	
410		UNIFORMS					
		The Street Dept. provides uniforms for street employees. This line item is for rental & cleaning and maintenance of Street Department crews uniforms. Increase for full crew.	8,000.00				
	410	TOTAL		\$ 8,000.00	\$ 8,000.00	\$ 6,809.24	
540		SIGNS & FITTINGS					
		Maintenance for street signs and barricade lights. Installation of new signs in newly annexed subdivisions. Increase in price of signs and fittings . Maintaining current signage and additional annexations signage.	7,000.00				
	540	TOTAL		\$ 7,000.00	\$ 7,000.00	\$ 6,561.91	
624		LIABILITY INSURANCE					
		General Payroll Liability	1,498.67				
	624	TOTAL		\$ 1,498.67	\$ 1,518.34	\$ 1,416.00	
001-624		LIABILITY INSURANCE-AUTO					
	001624	TOTAL		\$ 9,023.06	\$ 9,141.48	\$ 7,937.00	
650		CONTRACTS & SERVICES					
		Contract services for Street and Storm Water Engineering consultant, etc.	15,500.00				
		Software Maintenance	2,500.00				
	650	TOTAL		\$ 18,000.00	\$ 18,000.00	\$ 26,273.22	
700		OTHER EXPENSES					
		Miscellaneous Uncategorized Expenses.	3,000.00				
	700	TOTAL		\$ 3,000.00	\$ 3,000.00	\$ 1,208.22	
730		DRAINAGE					
	730	TOTAL	12,000.00	12,000.00	\$ 15,000.00	\$ 3,673.71	
802		GARAGE/RECYCLING SUPPLIES					
		Supplies for maintenance and repair of City fleet.	25,000.00				
	802	TOTAL		\$ 25,000.00	\$ 25,000.00	\$ 26,914.51	
830		NON-CAPITAL EQUIPMENT					
		Non-capital equipment includes purchases of items, generally equipment, that individually do not exceed \$5,000 and therefore do not meet the City's capitalization threshold.	8,000.00				

DEPARTMENT:		STREET				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	431			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL
830		TOTAL		\$ 8,000.00	\$ 10,000.00	\$ 496.24
970		CAPITAL OUTLAY				
		Capital Equipment or Capital Projects				
970		TOTAL		\$ -	\$ -	\$ -
		Department (Function) Grand Totals	\$ 588,789.95	\$ 588,789.95	\$ 627,751.94	\$ 578,885.87

DEPARTMENT:		SANITATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	432				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
010		SALARIES	546,758.22				
	010	TOTAL		\$ 546,758.22	\$ 532,372.81	\$ 506,681.90	
012		OVERTIME	3,000.00				
	012	TOTAL		\$ 3,000.00	\$ 4,000.00	\$ 1,620.27	
021		FICA	41,827.00				
	021	TOTAL		\$ 41,827.00	\$ 40,726.52	\$ 37,243.58	
024		RETIREMENT	57,956.37				
	024	TOTAL		\$ 57,956.37	\$ 56,617.85	\$ 48,475.41	
025		GROUP INSURANCE	81,415.14				
	025	TOTAL		\$ 81,415.14	\$ 81,824.16	\$ 72,450.10	
028		WORK COMP	8,973.62				
	028	TOTAL		\$ 8,973.62	\$ 12,836.22	\$ 12,264.40	
100		SUPPLIES					
		Materials for general office use in the daily routines of Sanitation Department	8,000.00				
	100	TOTAL		\$ 8,000.00	\$ 10,000.00	\$ 6,890.12	
110		POSTAGE					
	110	TOTAL		\$ -	\$ 1,000.00	\$ 49.96	
150		EMPLOYEE EXPENSES					
		Required safety training. Seminars. Conferences	4,000.00				
	150	TOTAL		\$ 4,000.00	\$ 5,000.00	\$ 855.37	
170		REPAIRS & MAINTENANCE AUTO					
		All vehicle repairs and preventive maintenance. Increase due to older vehicles and parts increase	100,000.00				
	170	TOTAL		\$ 100,000.00	\$ 105,000.00	\$ 105,033.80	
180		GAS & OIL					
		This account covers all fuels for all vehicles and equipment. Increase due to fuel increase.	160,752.00				
	180	TOTAL		\$ 160,752.00	\$ 155,000.00	\$ 165,416.63	
200		UTILITIES					
		Utilities for Jenkins Street Facilities	6,500.00				
	200	TOTAL		\$ 6,500.00	\$ 6,500.00	\$ 5,922.93	
210		TELEPHONE					
		Cell Phones	6,300.00				
	210	TOTAL		\$ 6,300.00	\$ 6,324.00	\$ 6,776.97	
260		REPAIR AND MAINTENANCE					
		Repairs & Maintenance for Jenkins Street Building	2,000.00				
	260	TOTAL		\$ 2,000.00	\$ 2,500.00	\$ 516.78	

DEPARTMENT:		SANITATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	432				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
264		CONTAINERS					
		Purchase new trash containers and recycle bins for new residents and replacement roll out containers and recycle bins when needed. See revenue section for amounts received from residents for payment on containers. Increase due to increase in price as well as increase in the number of houses being served.	13,000.00				
	264	TOTAL		\$ 13,000.00	\$ 15,000.00	\$ 20,226.73	
370		REPAIR AND MAINTENANCE RADIO					
		Repairs & Maintenance for Sanitation Department Vehicle Radios	1,500.00				
	370	TOTAL		\$ 1,500.00	\$ 1,500.00	\$ 735.85	
410		UNIFORMS					
		Normal cleaning & maintenance of uniforms for Sanitation employees. Increase to full crew.	8,500.00				
	410	TOTAL		\$ 8,500.00	\$ 8,000.00	\$ 7,581.64	
624		LIABILITY INSURANCE					
		General Payroll Liability	2,804.70				
	624	TOTAL		\$ 2,804.70	\$ 2,841.51	\$ 2,652.00	
001-624		LIABILITY INSURANCE-AUTO	22,557.66				
	001624	TOTAL		\$ 22,557.66	\$ 22,853.70	\$ 19,841.00	
650		CONTRACTS & SERVICES					
		Contracts for Sanitation services.	4,000.00				
	650	TOTAL		\$ 4,000.00	\$ 5,000.00	\$ 3,037.35	
700		OTHER EXPENSES					
		Miscellaneous Expenses	4,000.00				
	700	TOTAL		\$ 4,000.00	\$ 5,000.00	\$ 108.39	
702		INMATE EXPENSES					
		Inmate Meals.	65,000.00				
	702	TOTAL		\$ 65,000.00	\$ 65,000.00	\$ 69,788.26	
714		LANDFILL EXPENSE					
		Landfill Fees - Yard Waste & C/D Material.	216,000.00				
	714	TOTAL		\$ 216,000.00	\$ 191,000.00	\$ 223,176.62	
802		GARAGE/RECYCLING SUPPLIES					
		Recycling	1,200.00				
	000802	TOTAL		\$ 1,200.00	\$ 2,500.00	\$ -	
001-802		MOSQUITO SPRAY SUPPLIES					
		Chemicals & supplies used in city wide mosquito spraying.	4,000.00				
	001802	TOTAL		\$ 4,000.00	\$ -	\$ -	
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects					
	970	TOTAL		\$ -	\$ -	\$ 165,971.97	
		Department (Function) Grand Totals	\$ 1,370,044.72	\$ 1,370,044.72	\$ 1,338,396.77	\$ 1,483,318.03	

DEPARTMENT:		SEWER					
		FUND NUMBER:	200				
		DEPARTMENT FUNCTION CODE	430				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
010		SALARIES	370,348.63				
	010	TOTAL		\$ 370,348.63	\$ 383,117.31	\$ 405,644.98	
012		OVERTIME	4,000.00				
	012	TOTAL		\$ 4,000.00	\$ 4,000.00	\$ 2,646.61	
021		FICA	28,331.67				
	021	TOTAL		\$ 28,331.67	\$ 29,308.47	\$ 28,398.13	
024		RETIREMENT	39,256.95				
	024	TOTAL		\$ 39,256.95	\$ 40,744.53	\$ 38,935.83	
025		GROUP INSURANCE	53,041.48				
	025	TOTAL		\$ 53,041.48	\$ 53,710.62	\$ 47,046.70	
028		WORK COMP	4,557.41				
	028	TOTAL		\$ 4,557.41	\$ 6,519.10	\$ 5,840.08	
100		SUPPLIES					
		Materials for general office use in the daily routines.	8,000.00				
	100	TOTAL		\$ 8,000.00	\$ 5,000.00	\$ 11,843.94	
110		POSTAGE					
		General Postage, First Class Mailings, Certified Letters, Book Rate Mailings. This line has been increase to allow for the issuance of certified letters for all important correspondence. Over the past year the police department has began the role of Alarm Administrator for the City. Extra Postage was not realized in the 2008 budget but has now been included.					
	110	TOTAL		\$ -	\$ -	\$ 34.98	
150		EMPLOYEE EXPENSES					
		Required safety training. Seminars. Conferences	3,000.00				
	150	TOTAL		\$ 3,000.00	\$ 2,000.00	\$ 172.00	
170		REPAIRS & MAINTENANCE AUTO					
		All vehicle repairs and preventive maintenance.	4,000.00				
	170	TOTAL		\$ 4,000.00	\$ 4,000.00	\$ 3,220.71	
180		GAS & OIL					
		This account covers all fuels for all vehicles and equipment.	15,000.00				
	180	TOTAL		\$ 15,000.00	\$ 15,000.00	\$ 16,466.19	
200		UTILITIES					
			4,000.00				
	200	TOTAL		\$ 4,000.00	\$ 4,000.00	\$ 3,008.30	
210		TELEPHONE					
		Verizon Cell Phones	2,600.00				
	210	TOTAL		\$ 2,600.00	\$ 2,750.00	\$ 2,773.01	
260		REPAIR AND MAINTENANCE					
		Repairs & Maintenance for McDougall Court/Equipment	7,000.00				
	260	TOTAL		\$ 7,000.00	\$ 7,000.00	\$ 6,646.73	
370		REPAIR AND MAINTENANCE RADIO					
		Repairs & Maintenance for Sewer Department Vehicle Radios	1,000.00				
	370	TOTAL		\$ 1,000.00	\$ 1,000.00	\$ 250.00	

DEPARTMENT:		SEWER					
		FUND NUMBER:	200				
		DEPARTMENT FUNCTION CODE	430				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
410		UNIFORMS					
		Normal cleaning & maintenance of uniforms for Sewer employees	3,000.00				
	410	TOTAL		\$ 3,000.00	\$ 3,000.00	\$ 3,246.03	
624		LIABILITY INSURANCE					
		General Payroll Liability	424.95				
	624	TOTAL		\$ 424.95	\$ 430.53	\$ 402.00	
001-624		LIABILITY INSURANCE-AUTO (VANS)	1,533.92				
	001624	TOTAL		\$ 1,533.92	\$ 1,554.05	\$ 1,350.00	
650		CONTRACTS & SERVICES					
		Contracts for Sewer Engineering services.	33,500.00				
	650	TOTAL		\$ 33,500.00	\$ 25,000.00	\$ 26,269.00	
652		SPECIAL PROJECTS					
		Sewer System Evaluation	23,300.00				
	001652	TOTAL		\$ 23,300.00	\$ 23,300.00	\$ 14,338.71	
700		OTHER EXPENSES					
		Greenville County Storm water Taxes. Also includes any other items not accounted for in other accounts.	20,000.00				
	700	TOTAL		\$ 20,000.00	\$ 20,000.00	\$ 14,717.67	
830		NON-CAPITAL EQUIPMENT					
		This area would include all non-capital equipment purchases for the department. Included would be items such as surveillance equipment, administrative shredder, laptop purchases for MTD/RMS systems, printers, and fax machines.	15,000.00				
	830	TOTAL		\$ 15,000.00	\$ 15,000.00	\$ 8,797.72	
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects	20,000.00				
	970	TOTAL		\$ 20,000.00	\$ 37,000.00	\$ 176,899.90	
970		SEWER REPAIR/REHABILITAION					
			180,000.00				
	002970	TOTAL		\$ 180,000.00	\$ 135,000.00	\$ 176,899.90	
		Department (Function) Grand Totals	\$ 840,895.01	\$ 840,895.01	\$ 818,434.61	\$ 995,849.12	

DEPARTMENT:		PARKS MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	440				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
010		SALARIES	223,090.13				
	010	TOTAL		\$ 223,090.13	\$ 226,657.73	\$ 213,743.52	
012		OVERTIME	3,000.00				
	012	TOTAL		\$ 3,000.00	\$ 3,000.00	\$ 1,668.83	
021		FICA	17,066.39				
	021	TOTAL		\$ 17,066.39	\$ 17,339.32	\$ 15,955.92	
024		RETIREMENT	23,647.55				
	024	TOTAL		\$ 23,647.55	\$ 24,105.05	\$ 20,543.52	
025		GROUP INSURANCE	43,834.38				
	025	TOTAL		\$ 43,834.38	\$ 51,911.52	\$ 45,087.50	
028		WORK COMP	1,372.75				
	028	TOTAL		\$ 1,372.75	\$ 1,963.63	\$ 1,325.43	
100		SUPPLIES					
		Supplies such as paint and lime for marking fields. Also includes cleaning materials for bathrooms. Also used for repainting of bathrooms and stadium bleachers at football field.	15,000.00				
	100	TOTAL		\$ 15,000.00	\$ 15,000.00	\$ 15,404.78	
150		EMPLOYEE EXPENSES					
		Used for recertification classes and memberships and also work gloves and rain gear. This includes memberships to the South Carolina Turf Managers Association and Local seminars to receive CEU's for Pesticide License.	3,000.00				
	150	TOTAL		\$ 3,000.00	\$ 3,000.00	\$ 75.00	
170		REPAIRS & MAINTENANCE AUTO					
		The department has an old fleet of vehicles that require many repairs to keep them in as good of shape as possible as well as regular routine maintenance.	12,000.00				
	170	TOTAL		\$ 12,000.00	\$ 15,000.00	\$ 13,084.60	
180		GAS & OIL					
		This is for all vehicles and machinery used.	22,500.00				
	180	TOTAL		\$ 22,500.00	\$ 22,500.00	\$ 21,092.50	
200		UTILITIES					
		Used to pay all utilities including field lights. Includes Duke Power, Laurens Electric and Greenville Water System.	72,000.00				
	200	TOTAL		\$ 72,000.00	\$ 75,000.00	\$ 74,662.64	
201		FIELD LIGHTS					
		Field Lighting repairs & maintenance	8,000.00				
	201	TOTAL		\$ 8,000.00	\$ 8,000.00	\$ 16,241.87	
210		TELEPHONE					
		Verizon Service for cell phones	3,500.00				
	210	TOTAL		\$ 3,500.00	\$ 3,470.00	\$ 3,888.53	
260		REPAIR AND MAINTENANCE					
		Used for all general repairs and maintenance for all equipment and also at each park, city hall, and cultural center. Used mainly for maintenance of Equipment and major plumbing problems	25,000.00				

DEPARTMENT:		PARKS MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	440				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
260		TOTAL		\$ 25,000.00	\$ 27,000.00	\$ 31,185.88	
261		PARK/TURF MANAGEMENT					
		Includes money for all Turf Management supplies- Seed to overseed and repair damaged areas this also includes sod. Chemicals such as herbicides, insecticides, iron and growth regulators. Fertilizer for all field areas and parks. Mulch for beds and trees. Field Dirt is used for repair and renovation of mounds and skinned field areas- this includes sand. Landscaping includes trees and plants for beds and areas at parks including US Hwy 276 Landscaping Maintenance.	64,000.00				
261		TOTAL		\$ 64,000.00	\$ 67,000.00	\$ 52,295.60	
410		UNIFORMS					
		Used for employee uniforms G&K Services - Boots when needed for staff and T-Shirts and Jackets	5,500.00				
410		TOTAL		\$ 5,500.00	\$ 5,500.00	\$ 6,452.70	
624		LIABILITY INSURANCE					
		General Payroll Liability	1,031.22				
624		TOTAL		\$ 1,031.22	\$ 1,044.75	\$ 975.00	
001-624		LIABILITY INSURANCE-AUTO					
			2,788.95				
001624		TOTAL		\$ 2,788.95	\$ 2,825.55	\$ 2,453.00	
700		OTHER EXPENSES					
		This is used for items and purchases not covered in other line items	4,000.00				
		Ball Field Lighting Consultant	6,500.00				
700		TOTAL		\$ 10,500.00	\$ 5,000.00	\$ 2,865.92	
702		INMATE EXPENSES					
		Used for inmate expenses including lunches, DOC fees and Snacks	15,000.00				
702		TOTAL		\$ 15,000.00	\$ 20,000.00	\$ 12,585.08	
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects	11,000.00				
970		TOTAL		\$ 11,000.00	\$ -	\$ 4,853.84	
		Department (Function) Grand Totals	\$ 582,831.38	\$ 582,831.38	\$ 595,317.55	\$ 556,441.66	

DEPARTMENT:		RECREATION				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	450			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL
010		SALARIES	225,132.41			
	010	TOTAL		\$ 225,132.41	\$ 217,528.83	\$ 216,450.47
012		OVERTIME				
	012	TOTAL		\$ -	\$ -	\$ -
021		FICA	17,222.63			
	021	TOTAL		\$ 17,222.63	\$ 16,640.96	\$ 15,306.15
024		RETIREMENT	23,864.04			
	024	TOTAL		\$ 23,864.04	\$ 23,134.19	\$ 20,642.32
025		GROUP INSURANCE	29,874.77			
	025	TOTAL		\$ 29,874.77	\$ 32,285.93	\$ 30,661.50
028		WORK COMP	1,168.15			
	028	TOTAL		\$ 1,168.15	\$ 1,670.97	\$ 1,371.95
100		SUPPLIES				
		Office Supplies such as Copy paper, pens, folders etc. for the Recreation Department Staff. Cleaning supplies include glass cleaner, toilet cleaner, deodorizers etc. for use at the Senior Center - Paper Towels and Toilet Paper for use at the Mauldin Senior Center. This includes two new computers for staff.				
		General Office Supplies	6,000.00			
		General Cleaning Supplies	4,000.00			
		Paper Towels/Tissue Paper	1,000.00			
		Two computers	3,000.00			
	100	TOTAL		\$ 14,000.00	\$ 14,000.00	\$ 12,602.63
110		POSTAGE				
		Postage for mailings at the Recreation Department	200.00			
	110	TOTAL		\$ 200.00	\$ 200.00	\$ 50.59
150		EMPLOYEE EXPENSES				
		Membership and Conference/Class expenses for SCRPA for Department staff. Additional classes that may come available.				
		Memberships	1,000.00			
		Classes	1,500.00			
		Travel Expenses	1,000.00			
		Staff Meeting expenses	500.00			
	150	TOTAL		\$ 4,000.00	\$ 5,000.00	\$ 4,874.42
170		REPAIRS & MAINTENANCE AUTO				
		Tires as needed for staff vehicles - All vehicle repairs and preventive maintenance for Assistant Director Car, Program Coordinator, 2 Senior Citizen Vans and Handicapped Van				
		Tires	2,000.00			
		Repairs/Preventive maintenance	4,000.00			
	170	TOTAL		\$ 6,000.00	\$ 6,000.00	\$ 2,889.06
180		GAS & OIL				
		Fuel for Recreation Department vehicles which includes 1 car and 4 vans	7,000.00			
	180	TOTAL		\$ 7,000.00	\$ 7,000.00	\$ 6,135.00

DEPARTMENT:		RECREATION				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	450			
LINE ITEM OBJECT #	DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
200	UTILITIES					
	Laurens Electric provide power for the Senior Center, street lights and electronic sign. Piedmont provides Natural Gas for HVAC units and Greenville Water System provides water for Senior Center.					
	Laurens Electric	16,000.00				
	Greenville Water Works	6,900.00				
	Piedmont Natural Gas	2,100.00				
200	TOTAL		\$ 25,000.00	\$ 29,000.00	\$ 21,037.18	
210	TELEPHONE					
	Phone System and Service at Senior Center and Recreation Department Staff- Including current system maintenance, and Verizon phone service for staff	12,996.00				
	Verizon (Mobile Phones)	5,200.00				
	Equipment & Repairs					
210	TOTAL		\$ 18,196.00	\$ 15,009.56	\$ 26,642.23	
260	REPAIR AND MAINTENANCE					
	Includes maintenance services including carpet cleaning, plumbing , electrical HVAC and Ice Machines- also supplies for general maintenance tasks around the Senior Center. This also includes the painting of the Gym that is getting old and needs some work.					
	Carpet Cleaning	2,000.00				
	Plumbing	1,000.00				
	Building Repair	4,000.00				
	Electrical Repair	2,000.00				
260	TOTAL		\$ 9,000.00	\$ 9,000.00	\$ 20,496.83	
410	UNIFORMS					
	Clothing allowance for Recreation Director and Assistant Director- also includes general clothing for staff including shirts and jackets to allow staff to be easily identified by the public.					
	Clothing Allowance	1,600.00				
	Staff Clothing	2,000.00				
410	TOTAL		\$ 3,600.00	\$ 3,600.00	\$ 1,520.58	
412	PROGRAM EXPENSES					
	Includes expense for all programs- Baseball/Softball- Uniforms, Equipment and money given back to Mauldin Baseball and Softball association. Football- Uniforms, Equipment and Officials Fees. Basketball- Uniforms, Equipment, and officials fees. Cheerleading- Equipment. Volleyball (New Program)- Equipment, Uniforms and Officials Fees. This also includes reconditioning of Football equipment to extend the life and condition.					
	Baseball Equipment & Uniforms	42,000.00				
	Basketball Equipment & Uniforms	11,000.00				
	Cheerleading	7,000.00				
	Football Equipment & Uniforms	29,000.00				
	Officials Fees (Football, Basketball & Volleyball)	78,000.00				
	Coaches Background Checks	2,000.00				
	League Fees	2,000.00				
	Other Programs - Easter, Community	10,000.00				
412	TOTAL		\$ 181,000.00	\$ 181,000.00	\$ 174,735.83	
624	LIABILITY INSURANCE					
	General Payroll Liability	991.57				

DEPARTMENT:		RECREATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
	624	TOTAL		\$ 991.57	\$ 1,004.58	\$ 938.00	
001-624		LIABILITY INSURANCE-AUTO (VANS)	2,255.77				
	001624	TOTAL		\$ 2,255.77	\$ 2,285.37	\$ 1,984.00	
625		INSURANCE- CHILDREN (NATIONWIDE)	6,000.00				
	625	TOTAL		\$ 6,000.00	\$ 6,000.00	\$ 5,535.00	
650		CONTRACTS & SERVICES					
		Services for the Mauldin Senior Center and Recreation Staff - Including Pest Control, Security System, Cleaning, Cintas (Mats, Restrooms), Water & Coffee.					
		Copier Recreation (@ Sports Center)	12,600.00				
		Pest Control - Senior Center	500.00				
		Security	2,000.00				
		Cleaning- Senior Center	8,500.00				
		Cintas	600.00				
		Water & Coffee	800.00				
	650	TOTAL		\$ 25,000.00	\$ 23,000.00	\$ 25,954.40	
700		OTHER EXPENSES					
		Includes other expenses not accounted for in other line items	3,000.00				
	700	TOTAL		\$ 3,000.00	\$ 3,000.00	\$ 1,259.66	
875		PARD PROJECT EXPENDITURES					
		PARD Grant- Includes work on lighting upgrades - State will reimburse 80% of PARD Grant expenditures. see grant revenue line item	10,000.00				
	875	TOTAL		\$ 10,000.00	\$ 15,000.00	\$ 6,400.00	
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects					
	970	TOTAL		\$ -	\$ -	\$ -	
900		FOUNDATION PROGRAM TRANSFER					
	900	TOTAL		\$ -			
		Department (Function) Grand Totals	\$ 612,505.33	\$ 612,505.33	\$ 611,360.39	\$ 597,487.80	

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
010		SALARIES	324,755.98				
	010	TOTAL		\$ 324,755.98	\$ 344,411.25	\$ 335,174.81	
021		FICA	24,843.83				
	021	TOTAL		\$ 24,843.83	\$ 26,347.46	\$ 25,461.48	
024		RETIREMENT	34,424.13				
	024	TOTAL		\$ 34,424.13	\$ 36,628.14	\$ 22,573.01	
025		GROUP INSURANCE	21,867.23				
	025	TOTAL		\$ 21,867.23	\$ 21,550.82	\$ 17,992.89	
028		WORK COMP	2,346.33				
	028	TOTAL		\$ 2,346.33	\$ 3,356.28	\$ 2,905.76	
100		SUPPLIES					
		Office Supplies such as Copy paper, pens, folders etc. for Sports Center Staff. Cleaning supplies include glass cleaner, deodorizers etc. for use at the Sports Center daily to supplement contract cleaning - Paper Towels and Toilet Paper for use at the Mauldin Sports Center. Sweat and Bath Towels-need replacement when become worn. Gym Wipes are used to wipe down equipment after use to sterilize.					
		General Office Supplies	16,000.00				
		General Cleaning Supplies	4,000.00				
		Towels	6,000.00				
		Gym Wipes	5,000.00				
		Paper Towels/Tissue Paper	3,000.00				
	100	TOTAL		\$ 34,000.00	\$ 34,000.00	\$ 34,890.47	
110		POSTAGE					
		Postage for mailings at the Sports Center	600.00				
	110	TOTAL		\$ 600.00	\$ 900.00	\$ 935.50	
150		EMPLOYEE EXPENSES					
		Membership and Conference/Class expenses for ECA, Sara City, Kettleball, and aerobic certifications for Department staff. CEU's are needed for staff to keep certifications current. Additional classes that may come available. Travel expenses for classes and conferences.					
		Memberships	1,000.00				
		Classes	2,000.00				
		Travel Expenses	3,000.00				
	150	TOTAL		\$ 6,000.00	\$ 6,000.00	\$ 4,660.66	
200		UTILITIES					
		Duke Power provides power for the Sports Center, this includes the building, street lights and electronic sign. Piedmont provides Natural Gas for HVAC units and Greenville Water System provides water which includes irrigation system.					
		Duke Power	41,000.00				
		Greenville Water Works	4,000.00				
		Piedmont Natural Gas	5,000.00				
	200	TOTAL		\$ 50,000.00	\$ 52,000.00	\$ 49,250.78	
210		TELEPHONE					
		Telephone	8,613.00				
	210	TOTAL		\$ 8,613.00	\$ 7,818.46	\$ -	

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
260		REPAIR AND MAINTENANCE					
		Includes maintenance services including carpet cleaning, plumbing, electrical and Ice Machines. Replacement of Light Bulbs- this will include a lift for bulbs on fitness floor and gymnasium.					
		Carpet Cleaning	2,000.00				
		Building Repair	10,000.00				
		Lighting	3,000.00				
260		TOTAL		\$ 15,000.00	\$ 11,000.00	\$ 13,620.50	
410		UNIFORMS					
		Shirts for front desk staff to provide professional appearance to customers. Also fitness staff	4,000.00				
410		TOTAL		\$ 4,000.00	\$ 4,000.00	\$ 2,157.09	
412		PROGRAM EXPENSES					
		Covers expenses for fitness challenges for members, supplies for the Fit-Kid program to provide fitness activities for children. Also provides for community events that will be offered at the Sports Center to increase interest.					
		Fit Kid Supplies	1,000.00				
		Community Events	4,000.00				
		Adult Program Expenses	11,000.00				
		Fitness Challenge	2,000.00				
412		TOTAL		\$ 18,000.00	\$ 18,000.00	\$ 23,224.63	
610		ADVERTISING & PROMOTION					
		This provides money for promotional items for members- a magazine ad in GO magazine a local fitness magazine.					
		Magazine Ad	1,000.00				
		Promotions	1,500.00				
		Paper Advertising	1,500.00				
		Copies and Layout	1,000.00				
610		TOTAL		\$ 5,000.00	\$ 6,000.00	\$ 1,682.35	
624		LIABILITY INSURANCE					
		General Payroll Liability	1,303.19				
624		TOTAL		\$ 1,303.19	\$ 1,320.29	\$ 1,231.00	
002-624		LIABILITY INSURANCE-BUILDING	9,910.56				
	002624	TOTAL		\$ 9,910.56	\$ 10,040.62	\$ 8,718.00	
650		CONTRACTS & SERVICES					
		Small copier Front Desk	800.00				
		Pest Control	1,000.00				
		Fire Alarm	500.00				
		Cleaning - 4 nights per week after hours	23,000.00				
		G&K - mthly service floor mats & soap dispensers	4,000.00				
		Muzak - music for fitness area	1,000.00				
		Elevator Maintenance	2,500.00				
		capacity for better efficiency, includes belts, filters, electrical system, ect. It is with Waldrop the company that installed the units.	10,000.00				
		Fitness Equipment service-breaking down cleaning and lubing all belts and tightening parts	10,000.00				
		Gym Floor maintenance-screening, cleaning, and applying MFMA to extend the warranty.	12,000.00				
		CSI membership software	12,000.00				
650		TOTAL		\$ 76,800.00	\$ 76,800.00	\$ 88,610.94	

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
700		OTHER EXPENSES					
		Includes other expenses that are not accounted for in other line items	2,500.00				
	700	TOTAL		\$ 2,500.00	\$ 2,500.00	\$ 1,705.14	
800		BANK FEES					
		BB&T Service Charges	3,000.00				
		Credit Card Merchant Fees	6,300.00				
		Debit Card Settlement Fees	420.00				
	800	TOTAL		\$ 9,720.00	\$ 11,160.00	\$ 10,255.81	
001-800		PROCESSING FEES					
		Bank Fees for Sports Center Account					
	001800	TOTAL		\$ -	\$ -	\$ -	
830		NON-CAPITAL EQUIPMENT					
		Fitness Equipment including bikes and treadmills for members. Furniture for locker areas.					
		Fitness Equipment	30,000.00				
		Furniture	2,000.00				
		General furnishings	4,000.00				
	830	TOTAL		\$ 36,000.00	\$ 34,000.00	\$ 22,446.72	
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects					
	970	TOTAL		\$ -	\$ -	\$ -	
		Department (Function) Grand Totals	\$ 685,684.26	\$ 685,684.26	\$ 707,833.32	\$ 667,497.54	

DEPARTMENT:		CULTURAL CENTER					
		FUND NUMBER:	325				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
010		SALARIES	62,859.58				
	010	TOTAL		\$ 62,859.58	\$ 27,048.14	\$ 26,759.72	
021		FICA	4,808.76				
	021	TOTAL		\$ 4,808.76	\$ 2,069.18	\$ 2,041.78	
024		RETIREMENT	6,663.12				
	024	TOTAL		\$ 6,663.12	\$ 2,876.57	\$ 2,566.43	
025		GROUP INSURANCE	10,567.00				
	025	TOTAL		\$ 10,567.00	\$ 5,335.90	\$ 4,838.94	
028		WORK COMP	420.69				
	028	TOTAL		\$ 420.69	\$ 601.77	\$ 509.10	
100		SUPPLIES					
		Misc. supplies needed	1,500.00				
	100	TOTAL		\$ 1,500.00	\$ 1,500.00	\$ 1,172.29	
150		EMPLOYEE EXPENSES					
		Professional Development	5,000.00				
	150	TOTAL		\$ 5,000.00	\$ -	\$ 663.52	
200		UTILITIES					
		Duke Power	17,000.00				
		Greenville Water Works	5,200.00				
		Piedmont Natural Gas	4,000.00				
	200	TOTAL		\$ 26,200.00	\$ 31,000.00	\$ 26,756.26	
260		REPAIR AND MAINTENANCE					
		General Building Repair	6,000.00				
	260	TOTAL		\$ 6,000.00	\$ 7,500.00	\$ 12,431.03	
624		LIABILITY INSURANCE					
		General Payroll Liability	110.49				
	624	TOTAL		\$ 110.49	\$ 111.94	\$ 104.00	
002-624		LIABILITY INSURANCE-BUILDING	2,473.89				
	002624	TOTAL		\$ 2,473.89	\$ 2,506.36	\$ 2,176.00	
650		CONTRACTS & SERVICES					
		Misc.	3,000.00				
	650	TOTAL		\$ 3,000.00	\$ 2,062.36	\$ 2,613.63	
652		CONTINGENCY	20,000.00				
	652	TOTAL		\$ 20,000.00	\$ 25,000.00	\$ 22,107.04	
700		OTHER EXPENSES					
		Programming Expenses: Concerts, BBQ Festival, Christmas Events, Misc. Events	23,000.00				
	700	TOTAL		\$ 23,000.00	\$ -	\$ 377.46	
		Department (Function) Grand Totals	\$ 172,603.52	\$ 172,603.52	\$ 107,612.22	\$ 105,268.76	

DEPARTMENT:		MAULDIN FOUNDATION					
		FUND NUMBER:	900				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL	
010		SALARIES	60,370.49				
	010	TOTAL		\$ 60,370.49	\$ 60,777.89	\$ 66,422.13	
021		FICA	4,618.34				
	021	TOTAL		\$ 4,618.34	\$ 4,649.51	\$ 4,731.48	
024		RETIREMENT	6,399.27				
	024	TOTAL		\$ 6,399.27	\$ 6,463.73	\$ 6,334.54	
025		GROUP INSURANCE	7,462.92				
	025	TOTAL		\$ 7,462.92	\$ 7,606.67	\$ 6,944.23	
028		WORK COMP	223.27				
	028	TOTAL		\$ 223.27	\$ 319.37	\$ 286.11	
209		CHALLENGER PROGRAM EXPENSES					
		Shirts and Hats for players- Equipment includes bats, balls and extra wheelchairs					
		Uniforms	300.00				
		Equipment	200.00				
	209	TOTAL		\$ 500.00	\$ 500.00	\$ 792.91	
211		DEPRECIATION EXPENSE					
		Depreciation on Equipment	3,400.00				
	211	TOTAL		\$ 3,400.00	\$ 3,300.01	\$ 3,356.90	
413		SENIOR PROGRAM EXPENSES					
		Office Supplies for Senior staff including paper, pens, folders etc. Activity supplies include decorations, games, art supplies, movie rentals, and treats for participants.					
		Office Supplies	4,000.00				
		Activity Supplies	14,000.00				
		Furniture	2,000.00				
	413	TOTAL		\$ 20,000.00	\$ 20,000.00	\$ 16,654.67	
001-413		SENIOR PRINTING EXPENSES					
		Printing and Postage for the Monthly Newsletter					
		Printing	5,000.00				
		Postage	2,500.00				
	001413	TOTAL		\$ 7,500.00	\$ 7,500.00	\$ 7,767.14	
624		LIABILITY INSURANCE					
		General Payroll Liability	362.62				
	624	TOTAL		\$ 362.62	\$ 367.38	\$ 343.00	
001-624		LIABILITY INSURANCE-AUTO (VANS)	889.86				
	001624	TOTAL		\$ 889.86	\$ 901.54	\$ 783.00	
650		CONTRACTS & SERVICES					
		Copier	7,000.00				
	650	TOTAL		\$ 7,000.00	\$ 8,000.00	\$ 7,350.19	
700		OTHER EXPENSES					
		Includes other expenses that are not accounted for in other line items	3,000.00				

DEPARTMENT:		MAULDIN FOUNDATION				
		FUND NUMBER:	900			
		DEPARTMENT FUNCTION CODE	450			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2014 BUDGET:	FY2013 BUDGET:	FY2012 ACTUAL
	700	TOTAL		\$ 3,000.00	\$ 3,000.00	\$ 268.65
	970	CAPITAL OUTLAY				
		Capital Equipment or Capital Projects				
	970	TOTAL		\$ -	\$ -	\$ -
		Department (Function) Grand Totals	\$ 121,726.77	\$ 121,726.77	\$ 123,386.10	\$ 122,034.95

FIVE YEAR CAPITAL IMPROVEMENT PLAN

Fund	Fund Name	Department	Dept Name	Item	Values				
					Sum of FY2014	Sum of FY2015	Sum of FY2016	Sum of FY2017	Sum of FY2018
100	General Fund	421	Police	Computer Aided Dispatch (CAD)				112990	
				LiveScan		39000			
				Turn-Key ready Police Units			118065	78710	196755
			Police Total			39000	118065	191700	196755
		421 Total				39000	118065	191700	196755
		432	Sanitation	1 Leaf Vac		100000	100000		
				1 Shuttle/Recycle		54450	59895	65885	
				Small trash/recycle truck		170000			
			Sanitation Total			324450	159895	65885	
		432 Total				324450	159895	65885	
		433	Bldg Maint	Finish off Room over council chambers	85000				
			Bldg Maint Total		85000				
		433 Total			85000				
		440	Parks	42" Deck Mower with vac	11000				
			Parks Total		11000				
		440 Total			11000				
	General Fund Total				96000	363450	277960	257585	196755
	Unassigned	(blank)	(blank)	To be decided at a later date	250000				
			(blank) Total		250000				
		(blank) Total			250000				
	Unassigned Total				250000				
100 Total					346000	363450	277960	257585	196755
150	Special Projects	150	Special Projects	Street Resurfacing Projects	400000	150000	150000	150000	
			Special Projects Total		400000	150000	150000	150000	
		150 Total			400000	150000	150000	150000	
	Special Projects Total				400000	150000	150000	150000	
150 Total					400000	150000	150000	150000	
200	Sewer	430	Sewer	Backhoe		95000	90000		
				Chipper			55000		
				Dump Truck			90000		
				Replacement small truck	20000				
				ROW Machine Bush Hog		15000			
			Sewer Total		20000	110000	235000		
		430 Total			20000	110000	235000		
	Sewer Total				20000	110000	235000		
200 Total					20000	110000	235000		
400	Fire	422	Fire	Brush Truck/Service Truck and equipment					
			Fire Total						
		422 Total							
	Fire Total								
400 Total									
Grand Total					766000	623450	662960	407585	196755

	Group	Grade	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Administration									
City Administrator		Unc.	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Project Manager	II	7	-	-	-	1.0	1.0	1.0	1.0
Economic Development / Planner		Unc.	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Municipal Clerk/HR Coordinator	II	6	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<i>Total Administration</i>			3.0	3.0	3.0	4.0	4.0	4.0	4.0
Finance									
Finance Director	I	Unc.	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accountant	II	7	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accounting Specialist I	II	4	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accountant	II	7	-	1.0	1.0				
<i>Total Finance</i>			3.0	4.0	4.0	3.0	3.0	3.0	3.0
Judicial Services									
Judge		Unc.	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Clerk of Court / Administrative Judge	II	6	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Clerk of Court	II	4	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant (Court)	II	2	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant (Court)							0.5	0.5	0.5
<i>Total Judicial Services</i>			4.0	4.0	4.0	4.0	4.5	4.5	4.5
Police									
Chief	I	4	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Office mgr / Victim's advocate	II	4	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Information specialist	II	2	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Information specialist / property technician	II	2	-	-	-	-	-	-	-
Captain	III	5	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Investigations supervisor	III	4	-	-	-	-	-	-	-
Sergeant	III	4	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Police officer / MPO	III	3	31.0	33.0	33.0	35.0	35.0	37.0	38.0
Codes enforcement officer	III	2	1.0	1.0	1.0	1.0	1.0	2.0	2.0
Communications Specialist	III	1	8.0	8.0	8.0	8.0	8.0	8.0	8.0
<i>Total Police</i>			51.0	53.0	53.0	55.0	55.0	58.0	59.0
Fire									
Chief	I	4	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant (Fire)	II	2	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Fire Marshall	IV	5	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Captain	IV	4	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Lieutenant	IV	3	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Firefighter / Sr Firefighter *	IV	2	27.0	30.0	30.0	36.0	36.0	36.0	39.0
<i>Total Fire</i>			40.0	43.0	43.0	49.0	49.0	49.0	52.0
Building & Zoning Administration									
Building and Zoning Director	I	2	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Building Inspector	II	4	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Zoning and Property Stds Inspector	II	4	1.0	1.0	1.0	1.0	1.0		
Plan Examiner (PT as needed)	II	4	1.0	1.0	1.0	1.0	1.0		
Administrative Support Specialist (Business Licenses)	II	2	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Support Specialist (Permits)	II	2	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<i>Total Building & Zoning</i>			6.0	6.0	6.0	6.0	6.0	4.0	4.0
Street									
Public Works Director	I	3	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent	II	6	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Street Supervisor	II	6	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Driver	II	3	4.0	4.0	4.0	1.0	1.0	1.0	1.0
Administrative Assistant (Public Works)	II	2	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Laborer / Street	II	1	-	-					
<i>Total Street</i>			8.0	8.0	8.0	5.0	5.0	5.0	5.0

Sanitation

Sanitation Supervisor	II	6	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Mechanic	II	5	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Driver	II	3	15.0	15.0	13.0	13.0	12.0	12.0	12.0
Laborer / Sanitation	II	1	-	-	-	-	-	-	-
<i>Total Sanitation</i>			18.0	18.0	16.0	16.0	15.0	15.0	15.0

Buildings Maintenance

Custodian	II	1	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Building Maintenance Tech	II	1	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<i>Total Building Maintenance</i>			2.0						

Parks & Grounds Management

Supervisor	II	4	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Grds Worker	II	3	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Laborer	II	1	6.3	6.3	7.0	7.0	7.0	7.0	6.0
<i>Total Parks & Grounds</i>			8.3	8.3	9.0	9.0	9.0	9.0	8.0

Recreation

Recreation Director	I	1	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Recreation Director	II	4	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Senior Program Coordinator	II	3	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Sports Program Coordinator	II	3	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant (Recreation)	II	2	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Program Assistant (Senior Center) (PT FTE)	II	2	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Laborer / Senior Center	II	1	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Laborer / Cultural Center	II	1	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<i>Total Recreation</i>			8.0	9.0	9.0	9.0	8.0	8.0	8.0

Sewer

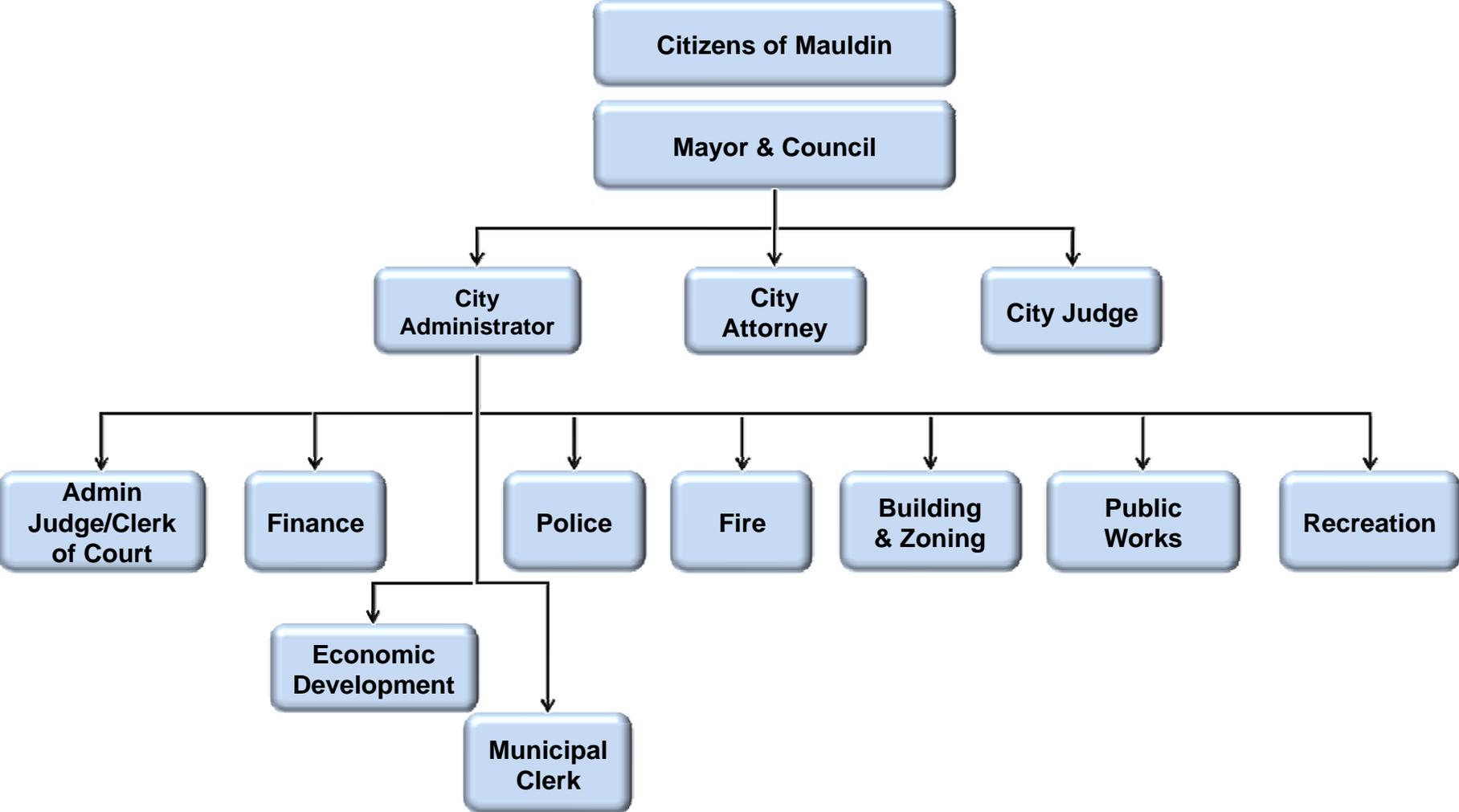
Driver	II	3	2.0	3.0	3.0	5.0	5.0	5.0	5.0
Laborer	II	1	2.0	3.0	3.0	3.0	3.0	3.0	4.0
<i>Total Sewer</i>			4.0	6.0	6.0	8.0	8.0	8.0	9.0

Sports Center

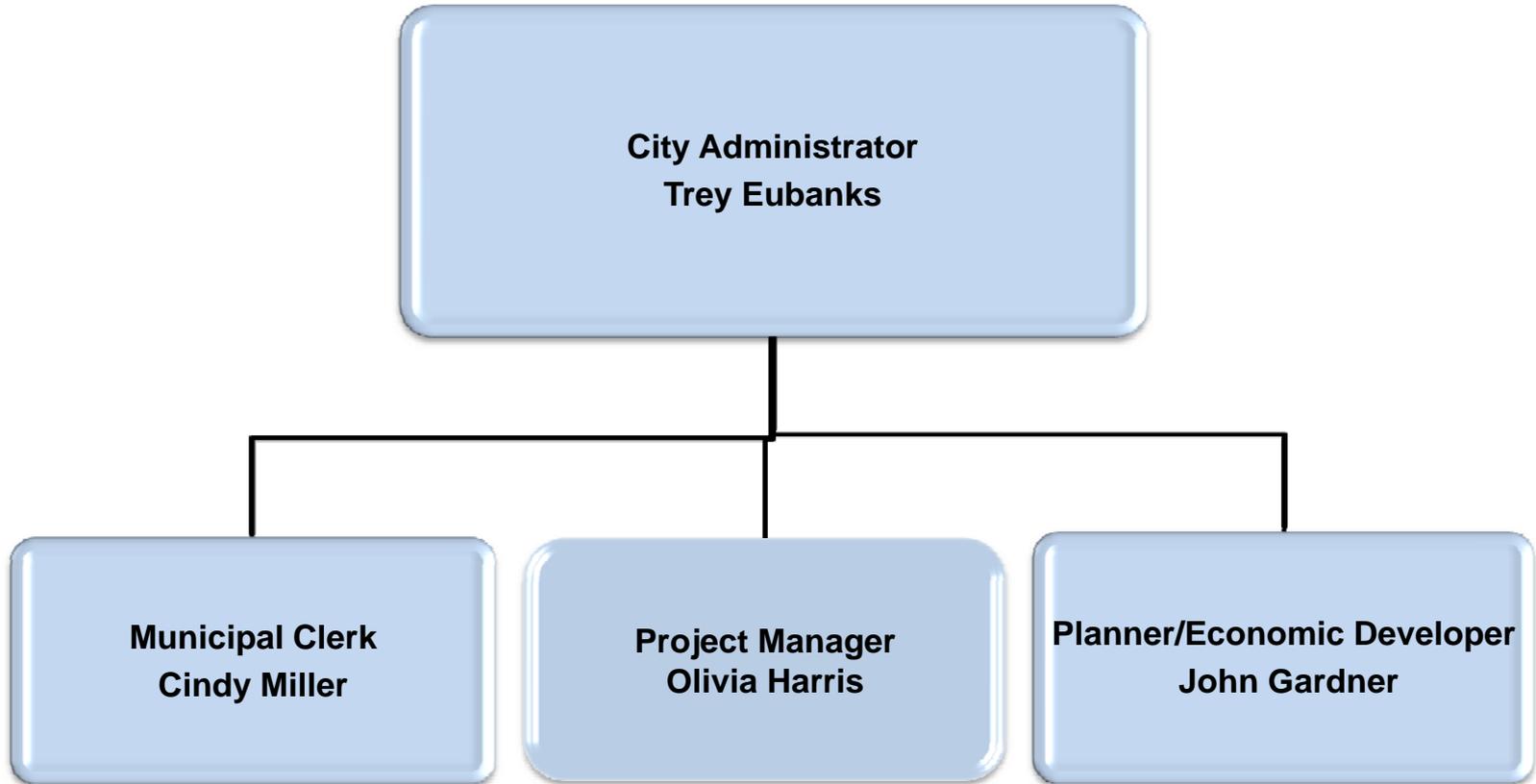
Fitness Director	II	3	1.0	-	-	-	-	-	-
Membership Coordinator	II	2	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Fitness Coordinator	II	2	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Program Coordinator	II	3	-	-	1.0	1.0	1.0	1.0	1.0
Part Time Front Desk positions(PT FTE)	II	2	11.0	12.0	12.0	12.0	12.0	12.0	12.0
Fitness Instructor	II	2	-	1.0	1.0	1.0	1.0	1.0	1.0
Billing Clerk	II	2	-	-	1.0	1.0	1.0	1.0	1.0
<i>Total Sports Center</i>			14.0	15.0	17.0	17.0	17.0	17.0	17.0

Grand Total			169.3	179.3	180.0	187.0	185.5	186.5	190.5
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City of Mauldin



City of Mauldin Administration Department



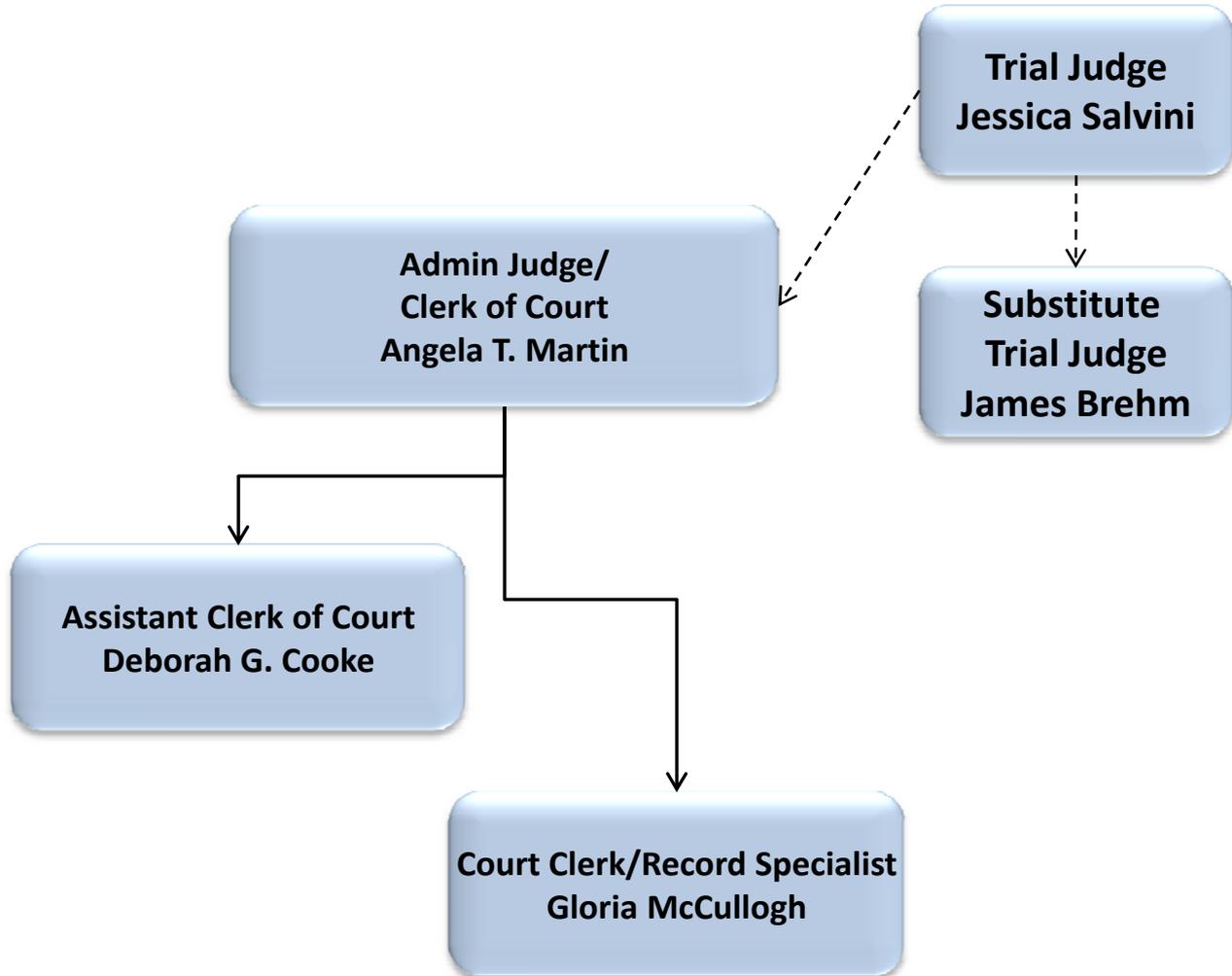
City of Mauldin Finance Department

**Finance Director
Holly Abercrombie**

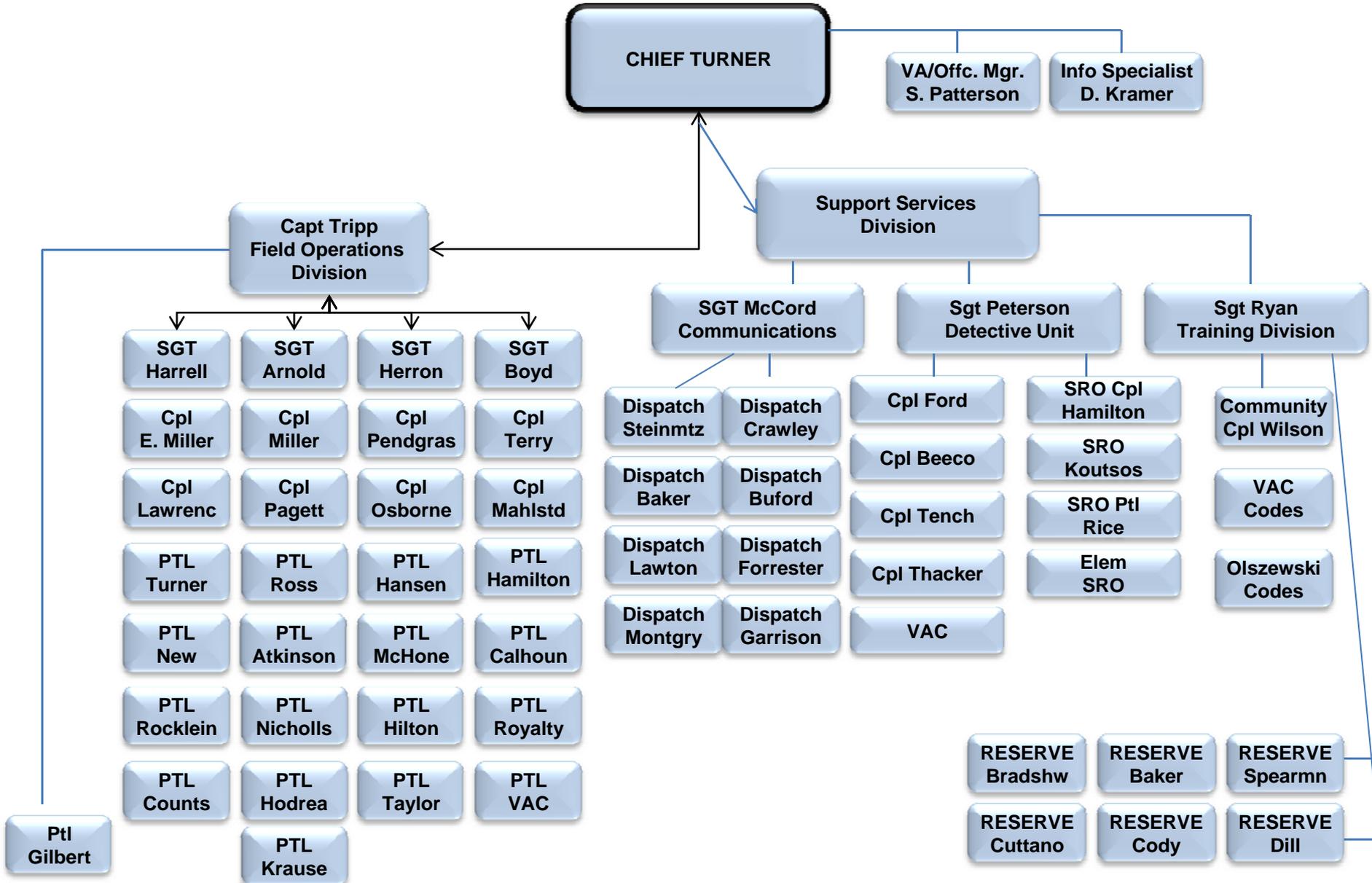
**Accounting Specialist I
Sandra Cox**

**Accountant
Jennifer Harris**

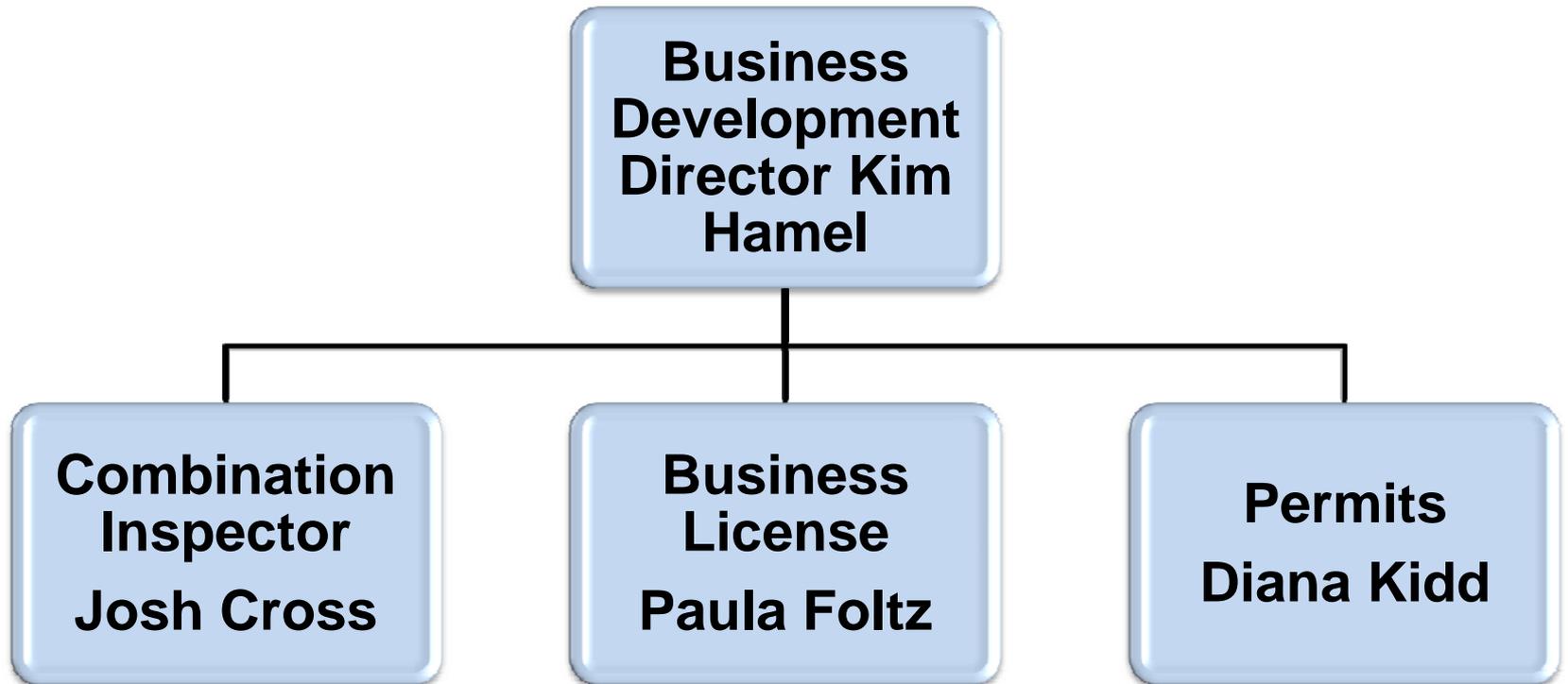
City of Mauldin Judicial Department



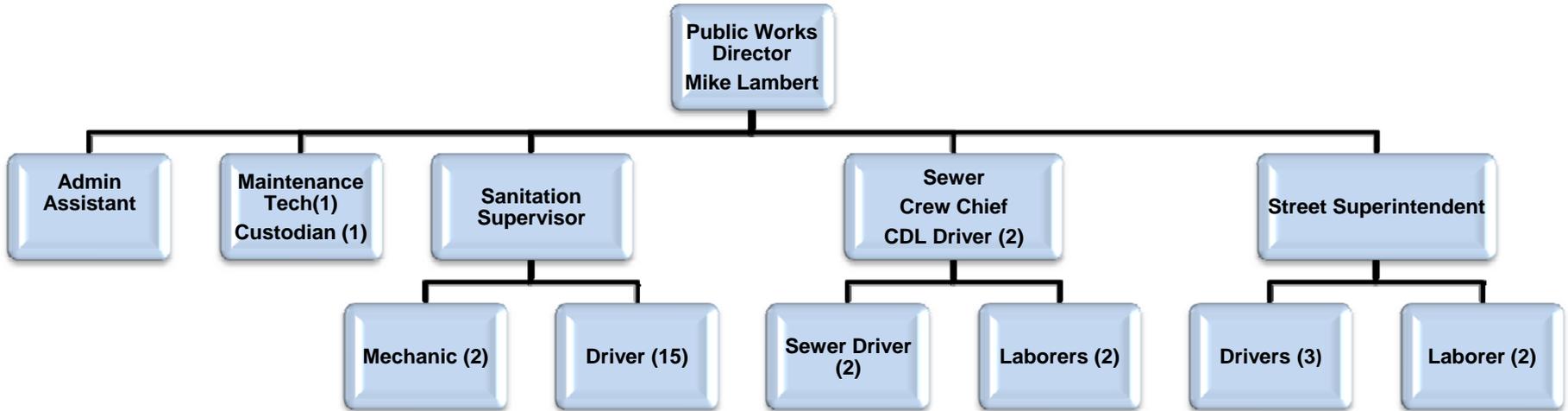
City of Mauldin Police Department



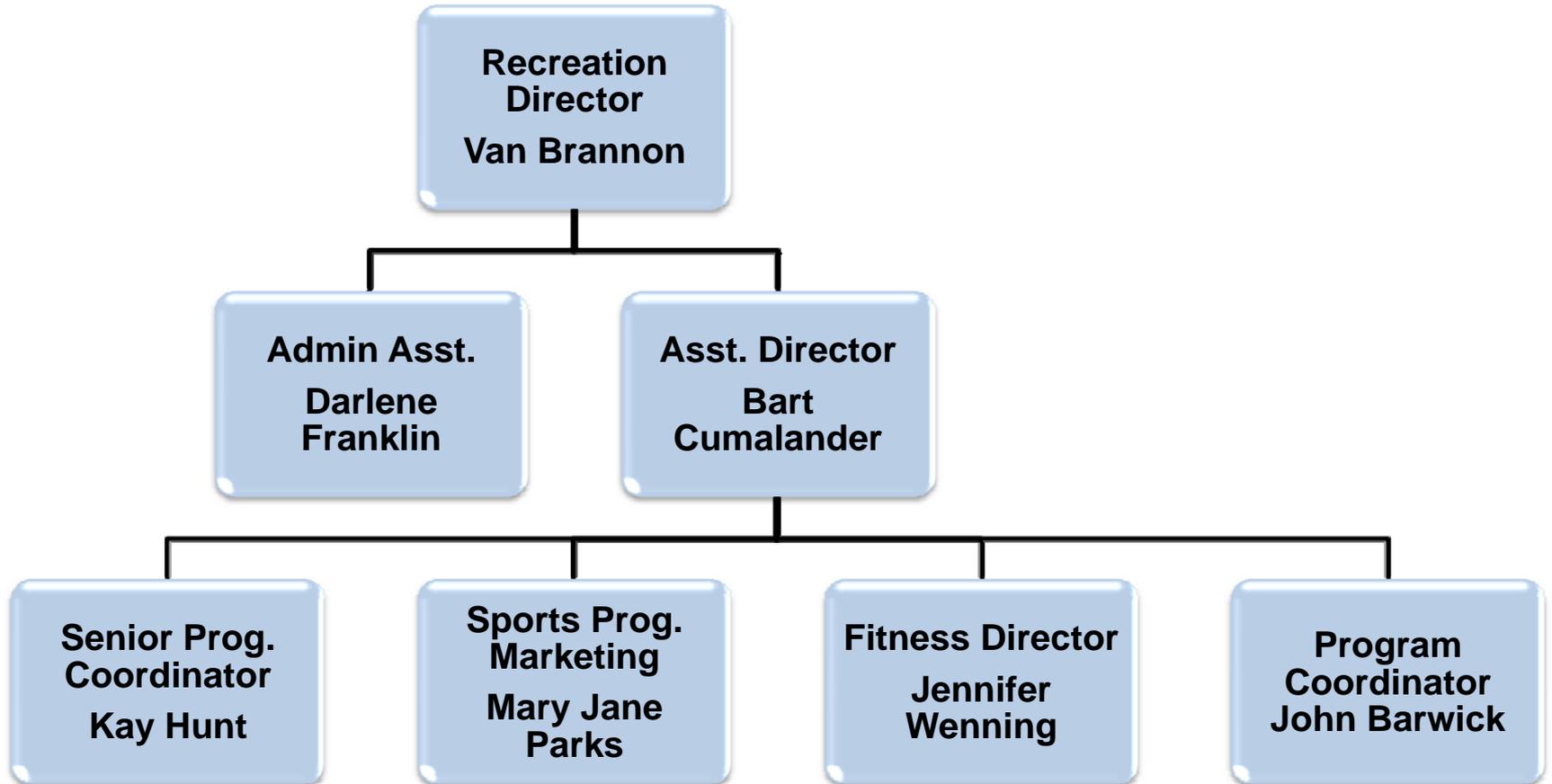
**City of Mauldin
Business Development Services**



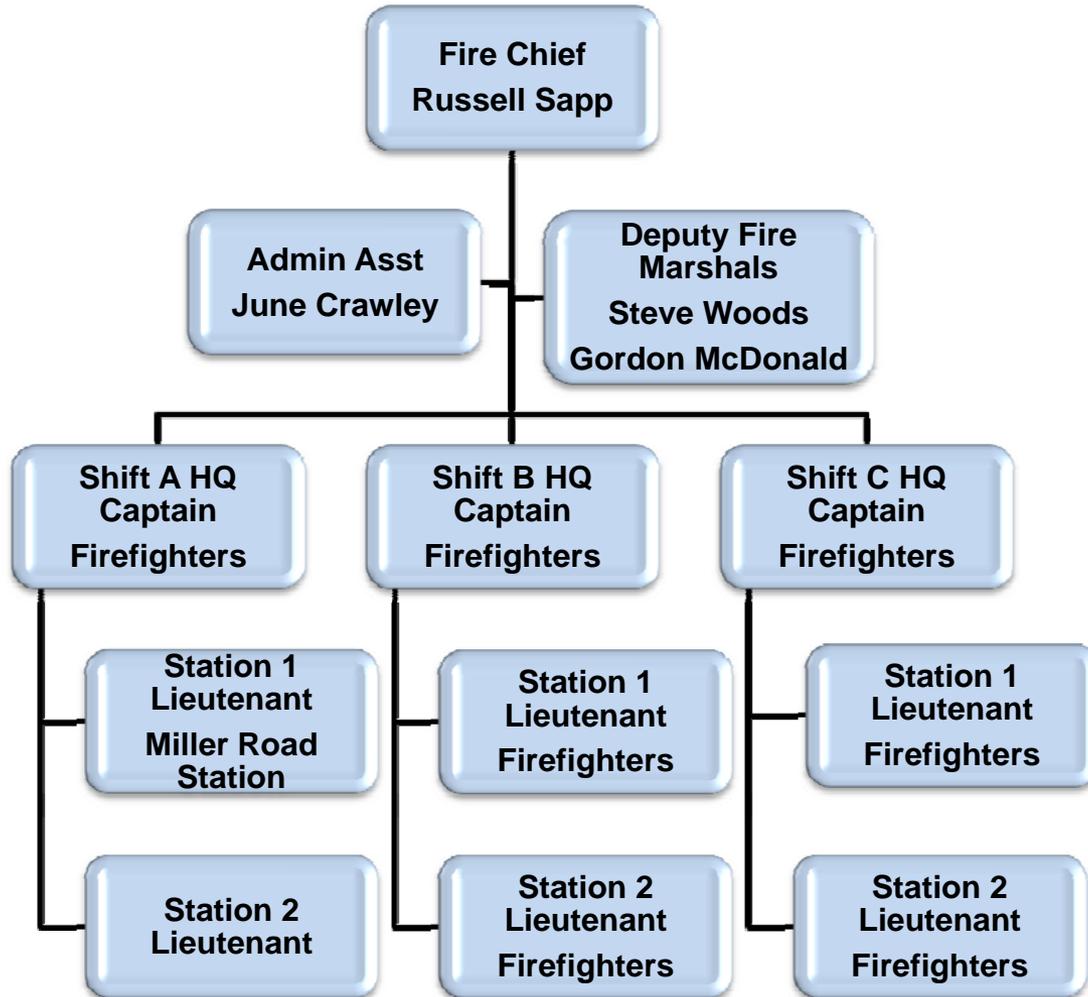
City of Mauldin Public Works



City of Mauldin Recreation



City of Mauldin Fire Department



City of Mauldin						
Rollforward of Long Term Obligations						
6/30/2013						
Long-Term Obligations	6/30/2012	Additions	Reductions	6/30/2013	Due Within One Year	
Governmental Activities:						
Debt:						
2001 GO Bond-Refunded	1,375,000	-	140,000	1,235,000	145,000	
2009 GO Bond - Fire Suppression	2,510,000	-	100,000	2,410,000	105,000	
2010 Refudnded Revenue Bond	1,905,000	-	255,000	1,650,000	260,000	
Total Debt	5,790,000	-	495,000	5,295,000	510,000	
Capital Leases:						
BB&T 2010 Project Lease	77,106		76,879	227		
BB&T 2012 Project Lease	334,997		109,820	225,177	111,676	
Total Capital Leases	412,104	-	186,699.00	225,405	111,676	
Compensated Absences	554,305			554,305		
Total Governmental Activities	6,202,104	-	681,699	6,074,710	621,676	
Business Type Activities:						
Debt:						
BB&T (Jenkins St. Warehouses)	636,746		27,009	609,737	28,674	
Total Governmental Activities	636,746	-	27,009	609,737	28,674	
Grand Total	6,838,850	-	708,708	6,684,447	650,350	

City of Mauldin
Debt Maturity Schedule
6/30/2013

LONG TERM DEBT PRINCIPAL PAYMENTS

Org Issue	GO Bonds			COP	Revenue Bond	Lease					TOTAL
	2001 Original	2001 Refunding	2009 Fire	Carolina First Sports Cen	Tourism Facilities	BB&T 2009	BB&T Garbage Truck	BB&T 2010	BB&T 2012	BB&T Jenkins Whse	
FY	3,560,000	1,640,000	2,800,000	3,700,000	2,375,000	472,890	123,083	302,370	450,036	750,000	
2013		140,000	100,000		255,000			76,879	109,820	27,009	708,708
2014		145,000	105,000		260,000				111,676	28,674	650,350
2015		145,000	110,000		265,000				113,564	30,443	664,007
2016		145,000	115,000		275,000					32,321	567,321
2017		155,000	120,000		280,000					34,314	589,314
2018		155,000	120,000		280,000					36,431	591,431
2019		160,000	130,000		290,000					38,677	618,677
2020		160,000	135,000							41,063	336,063
2021		170,000	140,000							43,596	353,596
2022			145,000								145,000
2023			155,000								155,000
2024			165,000								165,000
2025			175,000								175,000
2026			180,000								180,000
2027			195,000								195,000
2028			205,000								205,000
2029			215,000								215,000
TOTAL	-	1,375,000	2,510,000	-	1,905,000	-	-	76,879	335,060	312,528	6,514,467

LONG TERM DEBT INTEREST PAYMENTS

Org Issue	GO Bonds			COP	Revenue Bond	Lease					TOTAL
	2001 Original	2001 Refunding	2009 Fire	Carolina First Sports Cen	Tourism Facilities	BB&T 2009	BB&T Garbage Truck	BB&T 2010	BB&T 2012	BB&T Jenkins Whse	
FY	3,560,000	1,640,000	2,800,000	3,700,000	2,375,000	472,890	123,083	302,370	450,036	750,000	
2013		36,575	108,210		50,864			2,483	5,663	37,470	241,265
2014		32,851	104,210		44,055				3,807	35,804	220,727
2015		28,994	100,010		37,113				1,919	34,036	202,072
2016		25,137	95,610		30,038					32,158	182,943
2017		21,280	91,010		22,695					30,165	165,150
2018		17,157	86,210		15,219					28,048	146,634
2019		13,034	81,410		7,743					25,801	127,988
2020		8,778	75,885							23,416	108,079
2021		4,522	70,485							20,883	95,890
2022			64,745								64,745
2023			58,800								58,800
2024			52,213								52,213
2025			44,994								44,994
2026			37,338								37,338
2027			29,238								29,238
2028			20,219								20,219
2029			10,481								10,481
TOTAL	-	188,328	1,131,068	-	207,727	-	-	2,483	11,388	267,781	1,808,775

Ordinance # 754

An Ordinance To Provide Appropriations For The Fiscal Year Beginning July 1, 2013 And Ending June 30, 2014 For Ordinary And Other City Purposes; To Provide For A Levy Of Taxes On All Taxable Property In The City Of Mauldin For All City Purposes, Including Sufficient Tax For Any Principal And Interest On Outstanding Indebtedness Maturing In The Fiscal Year; To Provide For The Expenditure Of Said Taxes And Other Revenues Coming To The City During The Fiscal Year.

WHEREAS, the South Carolina Code of Laws requires that a municipal council shall act by ordinance to adopt a budget and levy taxes pursuant to public notice;

NOW THEREFORE BE IT ORDAINED by the Mayor and City Council of the City of Mauldin, South Carolina, in council assembled and by the authority thereof:

Section 1. That the prepared budget, the estimated revenues for payment and the attached disbursement schedules in the amount of \$9,623,546 for the General Fund, in the amount of \$799,674 in the Special Projects Fund, in the amount of \$840,895 for the Sewer Fund, in the amount of \$15,000 for the Hospitality and Accommodations Tax Fund, in the amount of \$3,142,342 for the Fire Service Fund, in the amount of \$685,684 for the Sports Center Fund, in the amount of \$806,599 for the Debt Service Fund, and in the amount of \$72,678 for the Property Management Fund and in the amount of \$121,727 for the Mauldin Foundation Fund, and in the amount of \$172,604 for the Cultural Center Construction & Operations Fund, and in the amount of \$56,000 for the Employee Health Fund, and in the amount of \$61,927 for the Victim Advocate Fund are hereby adopted and are made a part hereof as fully as if incorporated herein and a copy is attached hereto.

Section 2. That for the purpose of defraying all expenses including the payment of debt service from July 1, 2013 through June 30, 2014 and for other corporate purposes, a tax of sufficient millage to pay for the appropriations after crediting against said appropriations and other revenues anticipated to accrue to the City during the fiscal period not earmarked for specific purposes, are hereby levied and the same shall hereafter be collected:

There shall be paid on each one hundred dollars of assessed value of all real estate and personal property on which this municipal corporation is authorized and empowered by law to impose a tax in the City of Mauldin and in proportion on less than one hundred dollars in value, the following amount:

Total mills on each One dollar shall not exceed 0.0563 or \$5.63 on each \$100.00 assessed value for General Fund and debt service requirements.

Should the amount levied exceed the amount required, such excess shall remain in the General Fund to be used as City council may direct.

Section 3. That the FY 2014 budget includes \$809,599 in debt service for the purpose of bond retirement and lease purchases and other long term obligations.

Section 4. That City taxes are collected by Greenville County in a Cooperative Consolidation Joint collection Agreement dated May 1, 1990, and shall be due and payable between October 1, 2013 and January 15, 2014. After January 15th add 3% to the base tax amount. After February 1st add 10% to the base tax amount. After March 16th add 15% to the base tax amount.

Section 5. That the appropriations for this budget lapse at the end of the fiscal year, June 30, 2014 for all funds except the Special Project Fund. The balance in all expenditure accounts in the Special Project Fund will remain encumbered in the succeeding budget years until spent or until re-appropriated or changed by City Council.

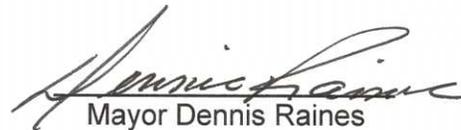
Section 6. That this budget may be amended by ordinance of the City Council as may be required from time to time.

Section 7. That it is the intention of the City council that the sections, subsections, paragraphs, sentences, clauses, and phrases of this ordinance are severable. If any phrase, clause, sentence, paragraph, subsection, or section of this ordinance be declared invalid or unconstitutional by the valid judgement or decree of any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining portions of this ordinance.

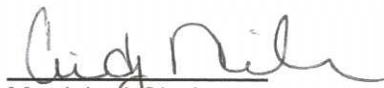
Section 8. That this ordinance supersedes all previous or inconsistent legislation. All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

Section 9. That this ordinance shall take effect immediately upon its passage.

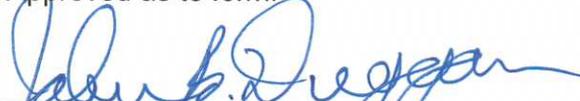
Passed on first reading on, May 20, 2013.
Passed on second reading on June 17, 2013.


Mayor Dennis Raines

Attest:


Municipal Clerk

Approved as to form:


City Attorney

Reviewed:


City Administrator

I. Revenue Policy

Reserved for future use.

II. Operating Budget Policy

- A. Current operating revenue will be sufficient to support current operating expenditures.
- B. Long-term debt or bond financing will not be used to finance current operating expenditures.
- C. Annual recurring revenue will not be less than annual recurring operating budget expenditures (operating budget minus capital outlay).
- D. The City will prepare a 5-year operating budget that will include projections for annual growth plus allowances for operating costs of new capital facilities.
- E. The City will develop a program to integrate performance measures and productivity indicators with the annual budget.
- F. The City will maintain a risk management program to provide for protection against loss and a reduction in exposure to liability.
- G. The safety program will work aggressively to minimize the City's exposure to liability and thereby reduce the number of claims against the City.

III. Capital Improvements Policy

- A. The City will prepare and adopt a five-year Capital Improvement Program that will detail each capital project, the estimated cost, and funding source.
- B. Operating expenditures will be programmed to include the cost of implementing the Capital Improvement Plan as required.

IV. Accounting Policy

- A. The City will establish and maintain accounting systems according to the generally accepted accounting principles (GAAP) and standards of the Government Accounting Standards Board (GASB).
- B. An annual audit will be performed by an independent public accounting firm that will issue an official opinion on the comprehensive annual financial report (CAFR) with a management letter detailing areas that need improvement, if required.
- C. Full disclosure will be provided in the financial statements and bond representations.
- D. Financial systems will be maintained to monitor expenditures and revenues on a monthly basis with a thorough analysis and adjustment (if required) quarterly.

- E. All revenue collections will be consolidated under Finance and be audited at least annually.
- F. The City will maintain an internal control system that safeguards assets and provides reasonable assurances for the proper recording of the financial transactions of the City.

V. Debt Policy

- A. Capital projects, financed through the issuance of bonds, shall be financed for a period not to exceed the expected useful life of the project.
- B. The general obligation debt of the City shall not exceed 8% of the assessed valuation of taxable property in the City.
- C. Annual general obligation debt service shall not exceed 20% of total operating revenue.
- D. The City will attempt to use the lease-purchase of Capital Outlay, for equipment and heavy vehicles having a useful life of at least three years or more, when the terms of the lease-purchase are lower than the average 90-day certificate of deposit rate.

VI. Fund Balance Policy

The term fund balance is used to describe the net assets or equity of a governmental fund. The fund balance is intended to serve as a measure of the financial resources available in that fund. GAAP distinguishes five types of fund balance, nonspendable, restricted, committed, assigned, and unassigned. Nonspendable fund balance is restricted basically because of the form. Restricted fund balance has external limitations on use. Committed fund balance is council designations made before the end of the fiscal year. Assigned fund balance is council designations for the intended use. Unassigned is the total fund balance in excess of nonspendable, restricted, committed, and assigned.

- A. Nonspendable and Restricted Fund Balance – Fund balance reserves indicates that some of the fund net assets are not available for discretionary appropriations and expenditures. Generally this is due to a legal or contractual commitment to an outside entity. It does not include tentative plans of management or council.
- B. Committed Fund Balance- Council may commit a portion of fund balance for specific uses, as long as it is done by the year end. Committed fund balances are considered as reserved.
- C. Unassigned Fund Balance – Unassigned fund balance is available for appropriation. Council may either assign a portion of fund balance to indicate tentative plans of use or assign a portion for contingencies. Fund Balance that is assigned is considered unreserved.

1) *Unreserved - Assigned Fund Balance*

a) Assigned Fund Balance-Contingency

To help maintain services during short periods or economic decline and to meet emergency conditions, in addition to any other restricted or committed Fund Balance amounts, the budget shall provide for a contingency designation equivalent to 2% of estimated annual operating revenues in all governmental type funds. The contingency shall also be exclusive of all fund balance types not anticipated to be readily available for use in emergencies. The contingency is established to provide for nonrecurring unanticipated expenditures.

b) Committed/Assigned Fund Balance – Other Council Designations

Council may at its discretion designate any portion of available unassigned fund balance as long as the remaining fund balance allows for unreserved unassigned fund balance to be maintained at no less than 25-35 percent of regular general fund annual operating revenues.

2) *Unreserved - Unassigned Fund Balance*

At a minimum, maintain unreserved, unassigned fund balance in the general fund of no less than 25 to 35 percent of regular general fund annual operating revenues, or of no less than one to two months of regular general fund operating expenditures. The calculated unreserved, unassigned fund balance shall be exclusive of all other fund balance components not anticipated to be readily available for use in emergencies and contingencies.

VII. Depository / Investment Policy

- A. Current operating funds (30-day demand deposits) will be maintained in interest bearing checking accounts.
- B. Reserves and funds not required for the maintenance of a positive cash flow position within the next 30 days (time deposits held in savings accounts or as Certificates of Deposits) will be maintained in accounts bearing the highest interest rates available to the City, provided that such accounts are secured from risk as provided by law. Where practicable, such accounts will be structured to ensure availability of funds without incurring unnecessary penalties upon withdrawal.

Glossary of Budget Related Terms

Accounting System

The total set of records and procedures which are used to record, classify, and report information on the financial status and separations of an entity.

Accrual Basis of Accounting

The method of Accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Adopted Budget

The financial plan of revenues and expenditures for a fiscal year as approved by the City Council.

Appropriation

An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period.

Ad Valorem Tax

A tax levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation.

Amendment

A change to an adopted budget that has been approved by the City Council which may increase or decrease a fund total.

Assessed Valuation

The estimated value placed on real and personal property by the chief appraiser of the appraisal district as the basis for levying property taxes.

Assets

Property owned by a government which has monetary value.

Audit

A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial position and results of operations;
- Test whether transactions have been legally performed;
- Identify areas for possible improvements in accounting practices and procedures;
- Ascertain whether transactions have been recorded accurately and consistently;
- Ascertain the stewardship of officials responsible for governmental resources.

Adopted Budget

Refers to the budget amounts as originally approved by the City Council.

Basis of Budgeting

Refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues.

Bond

A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them

Budget Authority

Authority provided by law to enter into obligations that will result in immediate or future outlay of government funds. The basic forms of budget authority are appropriations, borrowing authority and contract authority.

Budget Calendar

The schedule of key dates or milestones which the city departments follow in the preparation, adoption, and administration of the budget.

Budget Document

The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

Budget Message

The opening section of the budget which provides the City council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Administrator.

Budgetary Legal Level of Control:

During the year, accountability for the budget for each department is primarily the responsibility of the department head. The City Administrator has the authority to transfer funds within departments, but funds can only be transferred between departments by approval of the City Council. The legal level of budgetary control is at the department level. At the year-end, unencumbered balances of appropriations lapse into the unappropriated fund balance of the General Fund.

Budget Year

The fiscal year for which the budget is being considered: the fiscal year or years following the current year.

Bond

A written promise to pay a sum of money on a specific date at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common type of bonds are the general obligation and revenue bonds. These are most frequently used for construction of large capital projects.

Capital

Capital can refer to physical such as plant property or equipment or to financial resources required to acquire physical resources.

Capital Asset

An asset item with a value of \$5,000 or greater

Capital Budget

That part of the Capital Improvement plan involving capital expenditures or borrowing for the period covered by the operating budget.

Capital Improvements

Expenditures which result in the acquisition of a capital asset

Capital Improvements Program

A long range plan for providing the capital outlays necessary to ensure that adequate services are provided the residents of the City of Mauldin

Capital Leases

Leases for assets which the government is buying or is leasing for all of their useful lives.

Cash Management

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activity of forecasting the inflows and outflows of cash mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships and investing funds in order to achieve the highest interest and return available for cash balances.

Capital Outlay

Expenditures for equipment, vehicles or machinery that results in the acquisition or addition to fixed assets.

Compensated Absences

Annual leave vested with employees up to the maximum allowed is treated as expenditure in the period earned rather than in the period the benefit is paid.

Contingency Funds

Monies set aside, consistent with financial policies, which subsequently can be appropriated to meet unexpected needs.

Current Taxes

Taxes levied and due within one year.

Debt

An obligation resulting from borrowed money or from the purchase of goods and services. Debts of governments issued in bonds and notes.

Debt Limit

The maximum amount of general obligation debt which is legally permitted. The State of South Carolina forbids cities from incurring debt in excess of 8% of the total assessed valuation of taxable property within the City.

Debt Service

Payment of interest and principal on an obligation resulting for the issuance of bonds.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Deficit

The excess of expenditures over revenues.

Delinquent Taxes

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

Department

A major administrative division of the city which manages an operation or group of related operations.

Depreciation

The decrease in value of physical assets due to the use and passage of time.

Effectiveness

Results (including quality) of the program

Efficiency

Cost (whether in dollars or employee hours) per unit of output.

Employee Benefits

These include social security, retirement, group health insurance, dental and life insurance, workers compensation and disability insurance.

Encumbrance

A financial commitment related to an underperformed contract for goods or services.

Enterprise Funds

To account for operations that are financial and operated in a manner similar to business enterprises, and for which preparation of an income statement is desirable.

Estimated Revenues

Projections of funds to be received during the fiscal year and legally budgeted for a given fund for a given budget period.

Expenditure

A payment for goods or services

Fees

A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty.

Financial Policies

The City government's policies with respect to taxes, spending and debt management as these relate to government services, programs, and capital investment.

Fiscal year

The period used for the accounting year. The City of Mauldin has a July 1 to June 30 fiscal year.

Fixed Asset

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

Franchise Fees

Fees levied on a business corporation in return for granting a privilege sanctioning a monopoly, or permitting the use of public property, usually subject to regulation.

Function

Another term for department.

Fund

The accounts of the government are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. There are a minimum number of funds maintained to keep the accounts consistent with legal and managerial requirements. The following major funds and fund types are used by the City.

Governmental Fund Types are those through which all governmental functions of the City are financed. The City's expendable financial resources and related assets and liabilities are accounted for through governmental funds. The following are the City's major and non-major governmental fund types:

The **General Fund** is the general operating fund of the City and accounts for all revenues and expenditures of the City except those required to be accounted for in another fund. All general tax revenues and other receipts that are not allocated by law or contractual agreement to other funds are accounted for in the General Fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

The **Sewer Fund** is the Special Revenue Fund used to account for the City's sewer department revenues and expenditures. This is a budgeted fund and any fund balance is considered a resource available for use in sewer operations.

The **Hospitality and Accommodations Fund** is the Special Revenue Fund used to account for proceeds from the City's Hospitality and Accommodations Tax. Allowable expenditures are made from the tax proceeds. This is a budgeted fund and any fund balance is considered a resource available only for the specified uses.

The **Debt Service Fund**, accounts for the repayment of bond interest and principal.

Fund Equity-

Governmental accounting terms for equity:

Fund Balance-at the Fund Level

Unreserved fund balance indicates that portion of fund equity, which is available for appropriation in future periods. Designations of fund equity represent tentative management plans that are subject to change

Net Assets- Government wide

Net assets represent the difference between assets and liabilities. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

GAAP

(Generally Accepted Accounting Principles) Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.

General Obligation Bonds

When a governmental pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligations (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

GASB

(Governmental Accounting Standards Board) The highest source of accounting and financial reporting guidance for state and local governments.

GFOA

(Government Finance Officer's Association) The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources.

Goal

The long-term financial and programmatic public policy outcomes or results that the City expects from the efforts of departments.

Grants

The City participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives.

Infrastructure

Long-lived assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples include road, bridges, tunnels, and drainage systems.

Interest Income

The return on the City's investment. The amount of earnings is dependent upon prevailing market rates, the City's cash reserves, the timely receipt of taxes and effective cash management practices.

Interfund Transfers

Amounts transferred from one fund to another.

Intergovernmental Revenues

Revenues from other governments, such as Federal, State or County governments.

IT

Information Technology

Levy

To impose taxes, special assessments, or service charges for the support of city activities.

Licenses and Permits

The City levies licenses and permits for a variety of functions, such as business license and building permits.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

Mauldin Fire Service Area

The Mauldin Fire Service Area is a taxing district established in 1984 by the County to provide fire protection in certain unincorporated areas of Greenville County near the City of Mauldin. The County levies tax mileage for the Fire Service Area and remits the tax collected to the City.

Mauldin Foundation

The Mauldin Foundation, Inc., is a nonprofit organization whose purpose is to serve low to moderate-income families and the elderly. The City has financial accountability and oversight responsibility for Mauldin Foundation, Inc.

Mill

A unit of value calculated at one dollar per one thousand dollars of assessed value.

Millage

A term used to describe the rate of taxes levied

Mission

A broad statement of purpose that is derived from organizational and/or community values and goals.

Modified Accrual Accounting

A basis of accounting for governmental funds in which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.

Net Assets

Investment in capital assets, net of related debt. All assets and all liabilities are included. Considered a measure of expendable available financial resources.

Non-Operating Expenditures

Expenditures of a type that do not represent direct operating costs to the fund; includes transfers out and reserves for contingency.

Objective

Specific, measurable statements that support a particular goal, reflecting the amount of change expected as a result of the key action steps and other program strategies.

Operating

Category of costs for the day-to-day functions of a department or unit of organization.

Operating Budget

A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year.

Operating Transfers

Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Other Revenue

Includes revenue not specified to a particular type of revenue.

Penalties and Fines

Consist of fines imposed and collected by the Municipal court for misdemeanor crimes, moving traffic violations, parking violations and court costs.

Prior Year

The year immediately preceding the current year.

Proposed budget

The recommended City budget submitted by the City Administrator to the City Council.

Proprietary Funds

Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income.

Property Taxes

Real and personal property taxes are the City's largest single source of revenue. Greenville County is responsible for levying and collecting sufficient property taxes to meet funding obligations for the City. Property taxes are levied and billed by the County on real and personal properties on October 1 based on the assessed value at the rate of 58.5 mills for the City and at the rate of 20.2 mills for the surrounding Fire District. These taxes are due without penalty through January 15. Current year real and personal property taxes become delinquent on March 16.

Real Property

Land and buildings and/or other structures attached to it that are taxable under state law.

Reserve

An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue

The yield of receipts of receivables that a governmental unit receives into the treasury for public use.

Revenue Bond

When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds are not included in the 8% general obligation debt limit set by the State.

Revenue Forecasting

The utilization of various approaches used by governments to determine the levels of revenue available for use in future years.

Salaries

Gross earnings of all authorized positions.

Sale of Assets

The sale of municipal owned property to outside parties and the sale of surplus items which are no longer of use to the City.

Source of Revenue

Revenues are classified according to their source or point of origin.

Special Revenue Funds

To account for resources which are legally restricted for specific purposes.

Tax Anticipation Notes

Notes issued in anticipation of taxes which are retired usually from taxes collected.

Tax Year

The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget.

Transmittal Letter

A general discussion of the proposed budget presented in writing as a part of our supplement of the budget document. The transmittal letter explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the chief executive and budget officer.

Unencumbered Balance

The amount of an appropriation that is neither expended nor encumbered.



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