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Introduction

FY 2020 ANNUAL BUDGET

City of Mauldin, South Carolina

FISCAL YEAR
July 1, 2019 – June 30, 2020



ADOPTED BUDGET

As approved by Second Reading on June 17, 2019 by:

THE MAYOR AND CITY COUNCIL

Dennis Raines, Mayor

Carol King, Mayor Pro-Tem, Seat 2

Taft Matney, Councilmember, Seat 1

Terry Merritt, Councilmember, Seat 3

Scott Crosby, Councilmember, Seat 4

Dale Black, Councilmember, Seat 5

Larry Goodson, Councilmember, Seat 6

City of Mauldin
South Carolina

Officials

Staff:

Brandon Madden
Cindy Miller
Holly Abercrombie
Kevin Bronson
Joe Lanahan
David Dyrhaug

Bill Stewart
Bryan Turner
Angela T. Martin
Van Broad

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

Other:

Daniel Hughes
John Read, IV
Greene, Finney

City Attorney
Municipal Court Judges
External Auditor

City of Mauldin

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.

How to Use this Budget Document

The Budget Book is designed to communicate the City's annual budget to the citizens of the City of Mauldin and any other interested parties. This budget document has been prepared to provide the public with concise and readable information about the City's annual fiscal plan for meeting the needs of the City's residents through excellent service delivery.

This document is divided into the following sections:

- Introduction
- General Information
- Form of Government
- Fiscal Overview
- Budget Summary
- Department Summaries
- Capital Improvement Program
- Debt Obligation Summary
- Appendices

Introduction

This section contains an overview of the City's leadership, the City's mission and vision statement and the letter of transmittal from the City Administrator to the Mayor, City Council and the public. The letter of transmittal contains an overview of the budget and an outline of budget's fiscal initiatives, priorities and assumptions.

General Information

This section provides a historical narrative of the City, along with demographic, economic and community related information.

Form of Government

This section provides an overview of the City's form of government, the City's mission statement, the City's vision statement and list of City Council's priorities and goals.

Fiscal Overview

This section explains the underlying guidance used for budget decisions. It includes a discussion of the basis of budgeting, the City's fund structure, the City's budget development and adoption process, budget calendar and financial policies.

Budget Summary

This section provides a high-level overview of the City's budget position, including consolidated budget schedules detailing the City's revenues, expenditures, authorized positions by department, and a fund balance summary.

Department Summaries

This section provides City department profiles, summaries of the department's goals and objectives and a summary of department's expenditure plan for the fiscal year.

Capital Improvement Program (CIP):

This section provides an overview of the City's Five-Year Capital Improvement Plan (CIP), inclusive of the attendant funding sources.

Long Term Obligations:

This section includes a summary, and detailed information on the City's debt obligations.

Appendices:

The Appendices includes the Fiscal Year 2019 – 2020 Budget Ordinance, glossary of common terms and the City's organizational structure by department.

Public engagement is always welcomed. If you have any questions after reviewing the information in this budget, please contact City Administrator Brandon Madden, Finance Director Holly Abercrombie or a member of the City's Finance staff.

Letter of Transmittal for the City of Mauldin's Fiscal Year 2020 Budget

Mayor Raines and Members of City Council:

It is my privilege to present the Fiscal Year 2019 – 2020 (FY2020) budget for the City of Mauldin for your consideration. As approved, the FY2020 Budget totals \$21,131,154. The budget is balanced and serves as an efficient expenditure plan for meeting the needs of the City's residents through excellent service delivery.

Budgeting Considerations and Factors

Staff considered a number of factors in developing the FY2020 Budget.

Growing Demands for Service: The City's annual population growth continues to steadily increase¹. This fact, combined with the increased annexations the City has experienced over the past few years, has grown the demand for City services.

Modest Revenue Growth: The City's General Fund revenues continue to show only a modest rate of growth. FY2020 General Fund revenues growth projections were 3% higher than the FY2019 Adopted General Fund Budget.

Rising Health Insurance Costs: The nationwide trend of annual rising health insurance costs continues to be a fiscal driver and consideration for the City. This cost is a major component of the City's benefits package which undergirds its personnel management efforts in recruiting and retaining talented employees.

Economic Changes: The City's economy continues to improve. Mauldin has an unemployment rate of 2.9%² which is lower than the national unemployment rate of 4%³. This improvement has impacted the behaviors and patterns of the City's residents, which was factored into the development of the City's FY2020 Budget.

Priorities of City Council

The budget prompts the efforts of staff to carry out the vision of City Council for the residents of Mauldin, which was guided by the Council's goals for FY2020, as categorized by the following priorities:

Revitalizing Communities through its pursuit of the Swamp Rabbit Trail extension and funding for a pedestrian bridge to the Bridgeway Station development; enhancing traffic enforcement within City neighborhoods; developing strategies for upgrading the appearance and conditions of City streets and entryways; and planning for sidewalk improvement projects to enhance the City's walkability.

¹ U.S. Census Bureau. (2018, March 7). U.S. Census Bureau. Retrieved from U.S. Census Bureau Website: <https://www.census.gov/quickfacts/mauldincitysouthcarolina>

² U.S. Bureau of Labor Statistics. (2018, March 7). U.S. Bureau of Labor Statistics. Retrieved from U.S. Bureau of Labor Statistics Website: https://www.bls.gov/eag/eag.sc_greenville_msa.htm

³ U.S. Bureau of Labor Statistics. (2018, March 7). U.S. Bureau of Labor Statistics. Retrieved from U.S. Bureau of Labor Statistics Website: <https://data.bls.gov/timeseries/lms14000000>

Facilitating Economic Growth through the implementation of the City Center master plan; implementation of an economic incentive program; encouraging mixed-use and traditional use development; enhancement of the zoning ordinances to support economic development; and the development of prudent annexation strategies.

Improved Fiscal Management through the development of a ten-year financial forecast, coupled with a comprehensive ten-year capital outlay plan that provides sound funding mechanisms.

Infrastructure Improvement by addressing the City storm water drainage system; working with the State Department of Transportation to facilitate roadway improvement projects within the State inventory system; and improving the City's information technology system to improve employees' efficiency and better serve City residents.

Enhanced Service Delivery by transitioning the City's garbage and recycling service to an automated collection system; and implementing the Building and Development Services Department's online application and payment system for new and existing businesses.

Budget Development

A fiscally conservative approach was utilized in developing FY2020 Budget, undergirded by a commitment to not increasing millage rates and not placing the City in an adverse financial position. This commitment was honored through the use of conservative revenue and expenditure projections, focusing on the core operations and services the City provides and the long-term fiscal health of the organization. Increasing the City's fund balance strength, fiscal discipline and stewardship of financial resources were all components of staff's FY2020 budget development processes.

Noteworthy Initiatives

Review of the FY2020 Budget will review the following noteworthy initiatives:

Employee Compensation: The FY2020 Budget includes 3% merit pay for employees who exceed service delivery expectations.

Transition to Automated Garbage Collection: To facilitate the transition to automatic garbage collection, funding is included to purchase one automated (e.g., sideloading) garbage truck. With the automated trucks, only a driver is needed, with no sanitation workers on the back of the truck. This will allow the City to utilize those employees in other capacities to serve the needs of the residents.

Improvements to City's Transportation and Sewer Infrastructure: The City's FY2020 Capital Budget provides \$150,000 for road paving projects. The City will leverage these funds to take advantage of the C-Funds 1:1 matching program which may, potentially, provide the City with up to \$300,000 available for road paving projects. Additionally, the City should receive approximately \$130,000 pursuant to its portion of the road improvement fee levied by Greenville County. This funding will assist in enhancing the City's road infrastructure.

Enhancing Park and Recreational Amenities: Funding is included to prompt the installation of playgrounds and the resurfacing of the basketball court at the City's Springfield Park and the City Park. This effort, combined with the ongoing capital improvements to the Ray Hopkins Senior Center and the City's pursuit of multi-use trail developments, improves the walkability of the City and provides gathering places for families and individuals of all ages.

City Fleet Management: Staff is currently engaged in developing a comprehensive inventory of the City's rolling stock. This effort will assist in developing a city-wide fleet management system, inclusive of a city-wide vehicle replacement plan. As approved, the City's Capital Improvement Plan provides for the replacement of aging vehicles.

Strategic Planning: The City's Five-Year FY2020 – FY2024 Capital Improvement Plan (CIP) provides adequate funding for the first year of the CIP, FY2020, to address the City's capital needs. Staff has included mechanisms to enhance its long-term strategic planning efforts. Beginning in Fall 2019, the City will commence the development of a ten-year strategic plan for each city department that forecasts future departmental needs. This plan will allow for the development of a long-range CIP to augment the manner in which the City addresses its future capital needs.

Budget Summary

The FY2020 Budget totals \$21,131,154. As detailed in Table 1, the aggregate FY2020 Budget represents an increase of 5.73% compared to FY2019. The increase is primarily due to a projected increase in hospitality and accommodations tax funds and an increase in funding used from the Capital Project Fund for FY2020.

Table 1. FY2020 Budget Summary

Fund	2019 Adopted	2020 Adopted	% Change
General Fund	\$12,185,203	\$12,398,513	1.75%
Special Revenue Funds	\$5,222,797	\$6,041,708	15.7%
Capital Project Fund	\$801,198	\$1,217,722	51.9%
Debt Service	\$803,160	\$500,725	(37.66)%
Enterprise Funds	\$973,484	\$972,486	0%
Total	\$19,985,842	\$21,131,154	5.73%

Funding for City operating costs is generated from a variety of sources. Table 2 provides a breakdown of the projected total City revenue for the FY2020 Budget by source category.

Table 2. FY2020 Revenue Summary by Source Category

Revenue Source	2019 Adopted	2020 Adopted	% Change
Property And Other Taxes	\$8,899,470	\$9,097,265	2.2%
Licenses and Permits	\$6,167,182	\$6,441,500	4.5%
Intergovernmental	\$992,057	\$1,149,656	15.9%
Charges for Services	\$23,500	\$21,000	(10.6)%
Fees and Fines	\$1,853,055	\$1,778,011	(4.1)%
Operating Revenue	\$371,804	\$354,933	(4.5)%
Interest	\$29,800	\$119,200	300%
Miscellaneous Revenue	\$1,128,750	\$1,541,084	36.5%
Other Financing Sources ⁴	\$520,224	\$628,515	20.8%
Total	\$19,985,842	\$21,131,154	5.73%

⁴ Accounting standards require items to be recorded in separate funds, but for internal budgeting and reporting purposes, it is the practice of the City's to recognize inter-fund activity as other financing sources in an effort to ensure the City's total budget reflects real economic activity

General Fund Summary

The General Fund portion of the FY2020 Budget totals \$12,398,513 compared to the total FY2019 Adopted General Fund Budget of \$12,185,203 as detailed in Table 3:

Table 3. FY2020 General Fund Summary

	2019 Adopted	2020 Adopted	% Change
Revenues			
Total General Fund Sources	\$12,185,203	\$12,398,513	1.75%
Expenditures			
Miscellaneous Revenue	\$12,185,203	\$12,398,513	1.75%
Balance	\$0	\$0	0%

Enterprise Fund Summary

The City has two enterprise funds, the Sewer Fund and the Property Management Fund, which are designed to be self-supporting through user fees or charge for services. In the aggregate, the FY2020 Enterprise Fund totals \$972,486 compared to the total FY2019 Adopted Enterprise Fund Budget of \$973,484 as detailed in Table 4:

Table 4. FY2020 Enterprise Funds Summary

Fund	2019 Adopted	2020 Adopted	% Change
Sewer Fund	\$787,655	\$778,210	(1.2)%
Property Management Fund	\$185,829	\$194,276	4.55%
Total	\$973,484	\$972,486	0%

Special Revenue Funds Summary

The City's Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) to provide specific services to the residents of the City. The FY2020 Special Revenue Funds Budget totals \$6,041,708 compared to the FY2019 Adoption Special Revenue Funds Budget of \$5,222,797 as detailed in Table 5:

Table 5. FY2020 Special Revenue Funds Summary

Fund	2019 Adopted	2020 Adopted	% Change
Fire Service Fund	\$3,899,220	\$4,116,559	5.57%
Hospitality and Accommodations Tax Fund	\$414,632	\$952,500	129.7%
Victim Advocate	\$79,192	\$83,696	5.7%
Grants	\$144,844	\$206,340	42.5%
Sports Center	\$684,909	\$682,613	(.34%)
Total	\$5,222,797	\$6,041,708	15.7%

Debt Service Fund Summary:

The City's Debt Service Fund covers the payment of principal and interest attributable to the City's bond obligations.

Review of the FY2020 Budget will reveal a decrease in the Debt Service Fund, resulting from retired or matured bonds. The FY2020 Debt Service Fund totals \$500,725 compared to the FY2019 Adopted Debt Service Fund total of \$803,160 as detailed in Table 6.

Table 6. FY2020 Debt Service Fund Summary

Fund	2019 Adopted	2020 Adopted	% Change
Debt Service Fund Summary	\$803,160	\$500,725	(37.7)%
Total	\$803,160	\$500,725	(37.7)%

Capital Projects Fund Summary:

The Capital Projects Fund accounts for (a) the acquisition, construction, or renovation of major capital facilities; (b) ongoing major improvement projects which usually span more than one year; and (c) major equipment or other capital asset acquisitions which are not financed by another fund. The FY2020 Capital Projects Fund totals \$1,217,722 compared to the FY2019 Adopted Capital Projects Fund Budget of \$801,198 as detailed in Table 7. The FY2020 Capital Projects Fund budget increased approximately \$416,523 primarily due to capital outlay expenditures.

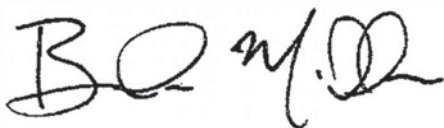
Table 7. FY2020 Capital Projects Fund Summary

Fund	2019 Adopted	2020 Adopted	% Change
Capital Project Fund Summary	\$801,198	\$1,217,722	51.9%
Total	\$801,198	\$1,217,722	51.9%

Despite the challenges presented in developing a balanced budget for FY2020, through the hard work of staff and a commitment to sound fiscal management and stewardship, the budget for the upcoming fiscal year serves as an expenditure plan to provide quality services to the residents of this special community in a manner that is commensurate with the vision, priorities and goals of City Council.

Gratitude is extended to the City's most valuable asset, its employees, for their commitment to serving the City's residents and their contributions to the development of the FY2020 Budget. A special thank you is also extended to Finance Director Holly Abercrombie, members of the Finance Department and all City Department Directors for their efforts during the budget development process. Finally, I would like to thank the residents of Mauldin, the Mayor and City Council for their leadership, vision and commitment to the City. As an organization and a community, we are committed to working together to make sure Mauldin is ready to meet the challenges of the future and continue to thrive as a growing, dynamic City.

Sincerely,



Brandon Madden
City Administrator

General Information

Community Profile

The City's vision is to provide an environment that enhances the quality of life for all Citizens.

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 one of the nation's fastest-growing areas – 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 a fun, active, and 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 bears. 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 Butler's Corner. Later, the name was changed to Butler's Crossroads.

The name "Butler's 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, businesses 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 textile 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. Since 2010, Mauldin's population has grown by approximately 10%, and is the 17th largest City of 270 municipalities in South Carolina. This population increase is a result of Mauldin's many positive attributes and proactive planning efforts. City Council, City 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 cooperative economic development efforts while maintaining the City's high 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 automotive, healthcare, engineering, manufacturing, advanced materials and data centers. 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.

Business

Mauldin's current corporate headquarters, regional offices and industries include: the Restaurant Depot, TTI Industrial, OB Hospitalist Group, recently recognized for the fourth straight year as a top 25 fastest growing companies in the state, and others who make Mauldin an Industrial hub of corporate as well as high wage manufacturing. Employers in the Brookfield Corporate Center include: Ford Motor Credit, Verizon, Esurance, Jacobs Engineering, GE, Siemens, Met Life, Athene Annuity and others. The Holland Road area includes Samsung and Spectrum to name a few.

Old Stage Road continues to be a dominant Industrial base and includes BASF, Pratt Industries, MS Companies, Sunland Logistics Solutions, MP Husky, and Koops, Inc. Many Industrial companies call Mauldin home because of its great workforce. Companies continue to announce expansion into Mauldin particularly to areas such as Brookfield, Millport, and Bridgeway Station. Mauldin has over 50 varying companies with over 8,000 employees in a 3-mile radius. Mauldin is poised for continued high growth over the next few years.

Mauldin's Economic Planning and Development Committee and the Department of Community Development direct the City's overall development strategy and work to recruit businesses and attract investment. Improving the appearance of City gateways and major corridors, changes to the Zoning Ordinance to encourage development in an aesthetically pleasing and sustainable fashion, improvements to and promotion of the Mauldin Cultural Center, and development of a pedestrian friendly downtown near the geographical center of the City continue to be key initiatives.

Friendly, comprehensive assistance from our Community Development Department, Business and Development Services Department, Public Works Department 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 of 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."

Mauldin is served by some of the top healthcare available in the Southeast through the Prisma Health System and the Bon Secours St. Francis Health System.

Mauldin families will find entertainment and opportunities to engage in the arts and education through the Mauldin Cultural Center. The facility has several meeting rooms that are frequently used by local businesses and industries, community groups, and other non-profit associations. The Chamber of Commerce makes its home at the center and programming for the arts has taken a new role in its future.

The Mauldin Cultural Center hosts over 30,000 people annually. As well, Mauldin's Amphitheater, located on the Center grounds, allows for additional entertainment and community events such as: Mauldin Farmers Market, The Railroad Music Series, Beach Music Series, Mauldin Barbeque Festival, the Memorial Day Program, the Veterans Day Program and many other events. An additional 10,000 people participate in these programs. The City, through the Cultural Center, partners with Mauldin High, Elementary, and Middle Schools to promote a City school partnership initiative that will further utilize these facilities.

Public Safety

The Mauldin Police Department (MPD) and Fire Department (MFD) enhances the quality of life by working with the community to reduce crime, provide trustworthy law enforcement, protect lives, and property against fire and disasters. MPD is an elite department that boasts both international and state accreditations. MFD has an Insurance Services Office (ISO) class 1 rating. Out of approximately 48,000 fire departments surveyed in the United States, less than 1% shares this rating.

Recreation

In addition to state-of-the-art recreation facilities, Mauldin's recreation programs are first-rate. About 4,500 children and seniors are active members of Mauldin Recreation programs. The recreation department operates youth leagues in baseball, softball, football, basketball, cheer-leading, soccer and lacrosse. For active seniors, the Ray W. Hopkins 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. 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, 2 football fields, 4 baseball fields, playground equipment and is home to an annual family festival event. Springfield Park has 5 baseball fields, an outdoor basketball court, picnic shelter, football field, and 2 playgrounds. Pineforest Park provides a playground, multi-use area, an outdoor basketball court and a ¼ mile walking path.

Sports Center

Mauldin has a state-of-the-art Sports Center. This \$6.1 million complex boasts an indoor walking and running track, a state-of-the-art fitness area, gymnasiums and a two-story rock-climbing wall; membership is available to residents and non-residents at varying membership rates. Corporate rates are available for local industry and the Center offers more group and individual classes than any of its competitors.

Faith & Fellowship

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, among others.

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 throughout the City.

Schools

Mauldin High School:

- 92% Graduation Rate in 2018-2019, which is in the top 5% in the State of South Carolina.
- Excellent Absolute Rating on School Report Card 2002-2005, 2009, 2011-2018
- 90% of Graduating Class Attend 2 or 4 Year Colleges 2018
- \$14.8 Million in College Scholarships in 2017

- 6 National Merit Semi-finalists 2018

Mauldin Middle School:

- Red Carpet School
- Duke Scholars Award
- Palmetto Silver Award
- Silver Closing the GAP Award
- National Board Certified Teachers

Mauldin Elementary:

- "A" Rating 2012-2018
- 47% math proficiency 2018 (state average is 46%)
- State and National Winning Beta Club
- Mauldin Elementary Beta Club students won 15 total awards at 2019 state convention
- Palmetto Silver Award 2012-2013
- 100% Teacher Participation in PTA

Bethel Elementary:

- 2016-17 National Blue Ribbon School of Excellence
- 2016-17 Greenville County Teacher of the Year
- 2016 Palmetto Gold Award
- 2015 National Beta Club School of Distinction

There are numerous private and public schools with extensive higher education options within a thirty-five mile radius of Mauldin, including Furman University, Clemson University, USC Upstate, Wofford College, Converse College, Spartanburg Methodist, Southern Wesleyan, Bob Jones University, Greenville Technical College and the University Center.

Form of Government

Form of Government

The City operates under the Council form of government in accordance with the "Home Rule Act." This Act and its amendments define the basic structure of Municipal government, its authority to act and its obligations to the citizens. Under the Council form of government, the City has a seven member elected Council, including the Mayor and establishes City departments, offices or agencies and prescribes the functions of the departments, offices and agencies. Also, the Council can hire an administrator to assist the Council.

The City Council members are elected in the November general elections for four-year terms beginning on January 1 of the following year.

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.

Mauldin City Council Goals

Annually, City Council sets prioritized goals to guide the efforts of the City in providing quality public services to the members of the community. Below is a composite listing of the goals presented by Council, inclusive of Council's rankings (e.g., Must Do¹, Should Do², and Could Do³).

Revitalizing Communities

- Continue to pursue aggressively the proposed extension of the Swamp Rabbit Trail through Mauldin and on to Simpsonville and Fountain Inn and pursue funding of the proposed pedestrian bridge to Bridgeway Station, which is necessary for the trail extension. [Must Do]
- Develop strategies for upgrading the appearance and condition of the streets and public rights of way within the city's neighborhoods and the entry corridors to the city; estimate the cost of those projects and present recommendations to council. [Could Do]
- Inventory the sidewalks within the city, assess their condition, and identify the need for additional sidewalks within the city. Develop a 5-year plan for implementing priority sidewalk projects to include cost estimates and a game plan for funding / financing those projects. [Could Do]
- Step-up traffic enforcement within the city's neighborhoods to improve safety and further promote pedestrian use. [Should Do]

Facilitating Economic Growth

- Continue to aggressively pursue implementation of the City Center master plan. [Must Do]
- Develop a recommended economic incentives program to further catalyze economic development in the City and bring to Council for approval. [Must Do]
- Develop strategies for pursuing more effectively annexations to the south and west of city limits. Explore the possible use of incentives. Present information to council for discussion at one of council's scheduled work sessions. [Could Do]
- Explore creative approaches and techniques for catalyzing, incentivizing and permitting from a land development standpoint mixed use and transitional use development. [Should Do]
- Identify additional ways in which the City's zoning ordinance may be fine-tuned to support the development of the city center and the extension of economic momentum and redevelopment activity beyond the boundaries of the city center master plan area. [Should Do]

¹ Goals for the upcoming fiscal year

² Short term to intermediate goals

³ Long-term goals

Improved Fiscal Management

- Using the City's current 5-year capital improvement plan (CIP) as a starting point, develop 10-year projections of the City's capital (e.g., facilities, equipment and rolling stock of fleet and equipment) and personnel needs. The CIP should be inclusive of a recommended funding plan. [Should Do]

Infrastructure Improvement

- Conduct a storm water and drainage system inventory and conditions assessment. Identify necessary repairs, the cost of those repairs and a strategy for phasing those repairs and upgrades based on priority. Present plan to Council. [Should Do]
- Conduct evaluation of the organization's current IT systems, software and business process which rely heavily on information technology resources and identify alternative solutions which promote higher levels of efficiency and productivity. Also, develop a plan for moving the city toward an enterprise-wide electronic records management system. [Could Do]
- Continue efforts to partner with SCDOT on the improvement of roads and right of ways within the city which are in the state highway system. [Should Do]

Enhanced Service Delivery

- Identify a preferred solution for on-line application and payment systems within business and development services. Present solution and the estimated cost to council for consideration during the FY2020 budget process. [Could Do]
- Implement automated garbage collection (i.e. the one arm bandit) in FY2019-2020. [Should Do]

Fiscal Overview

Basis of Budgeting

The budget is prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP). The City prepares its budget for Governmental funds using a current financial resources measurement focus and the modified accrual basis of accounting. Budgeting for Proprietary funds is based on the flow of economic resources measurement focus and uses the accrual basis of accounting.

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, capital lease expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payments are due and payable. Capital asset acquisitions are reported as capital outlay expenditures in governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

Fund Accounting

The City, like all other governmental entities in South Carolina, uses fund accounting to ensure and reflect compliance with finance-related legal requirements, such as the General Statutes or the City's budget ordinance. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds. The City does not have any fiduciary funds.

Governmental Funds: Governmental funds are used to account for the majority of the City's basic services, including general government services, public safety, recreation and public works related functions, as listed below:

General Fund: This 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.

Special Revenue Funds: These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The City has the following special revenue funds:

- Hospitality and Accommodations Tax Fund: This fund is used to account for and report the financial resources received and disbursed related to the City's 2% fee imposed on prepared food and beverage sales (hospitality tax) and the rental of accommodations (accommodation tax) within the City limits. These funds are restricted and thus can only be spent for tourism related expenditures.
- Fire Service Fund: This fund is used to account for the activities of the City's Fire Department. Revenues of this fund are generated from a separate millage set by Greenville County and charged to residents of the fire service area. These funds are restricted to covering Fire Department expenditures.
- Non-Major Special Revenue Funds: These funds consist of the following: Alcohol Enforcement; Police Community; Sports Center; Police Forfeitures and Seizures; Victims' Assistance; and Miscellaneous Grants

Capital Projects Fund: This fund is used to account for and report financial resources that are restricted, committed, or assigned for (a) the acquisition, construction, or renovation of major capital facilities, (b) ongoing major improvement projects which usually span more than one year, and (c) major equipment or other capital asset acquisitions which are not financed by another fund.

Debt Service Fund: This fund is used to account for and report financial resources that are restricted, committed, or assigned for expenditures of principal and interest.

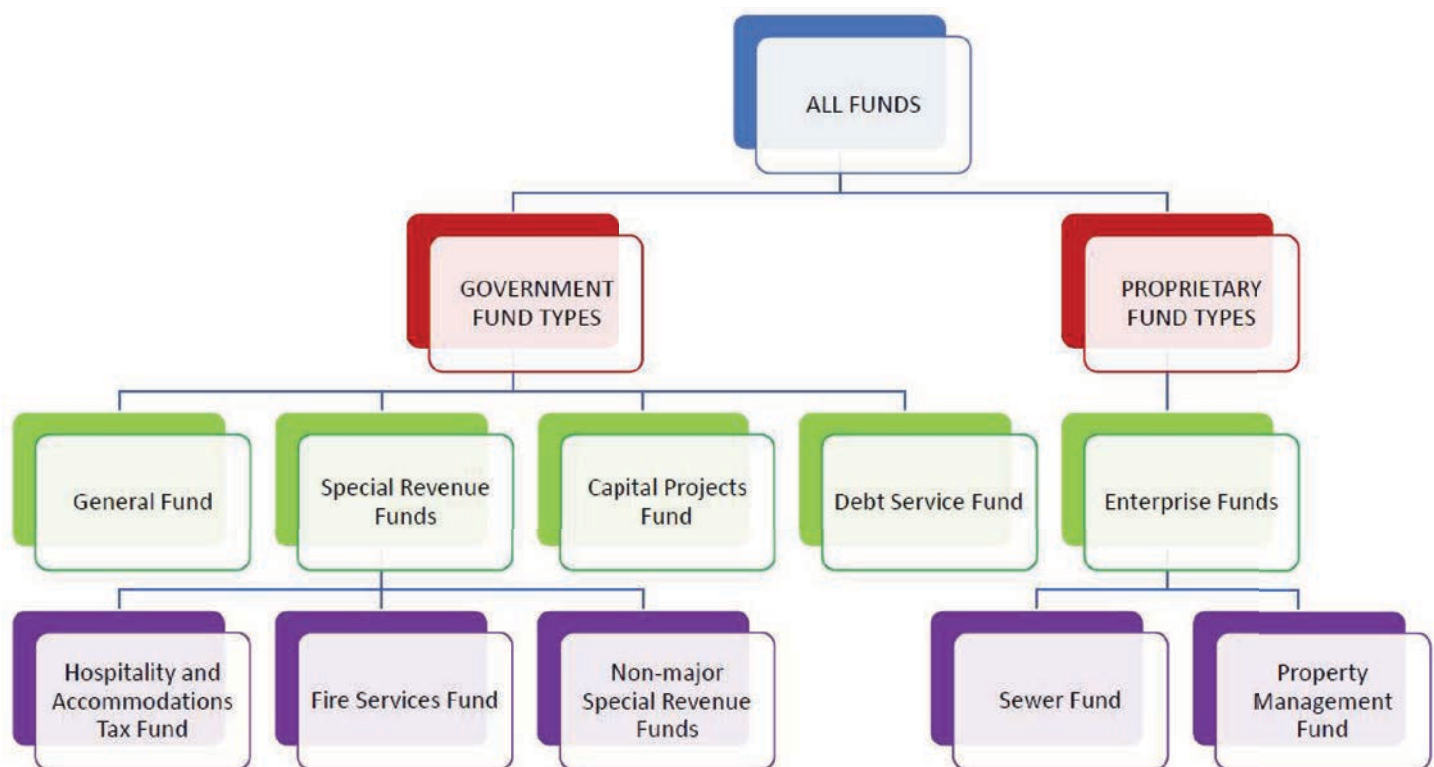
Proprietary Funds – Proprietary funds or enterprise funds are used to account for operations that are financed and operated in a manner similar to private businesses. The City has two enterprise funds:

Property Management Fund: This fund accounts for the operations of rental warehouses and commercial property that are leased to the private sector.

Sewer Fund: This fund accounts for the sewer operations of the City.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside of a government. The City does not have any fiduciary funds.

An illustration of the City's Fund Structure is presented here:



Budget Development & Adoption Process

Background

Pursuant to Title 5 of the SC State Code of Laws, City Council is responsible for approving a budget for the ensuing fiscal year adequate to fund the operation and programs of the City. This document transmits a summary of the policies adhered to for the development of the budget for Mauldin City government, inclusive of the following:

- South Carolina Code of Laws considerations
- Narrative of a step-by-step budgeting process (including review and approval);
- An outline of individuals involved in the budgeting process (including review and approval);
- The timing/frequency of the steps in the budgeting process (including review and approval); and
- The specific internal controls utilized via the budgeting process

South Carolina Code of Laws Considerations

The South Carolina Code of Laws contains several provisions relating to the local government budget process:

- Public hearings must be held before adoption of a municipality's budget. Proper notice must be given in a paper of general circulation not less than fifteen days in advance of the public hearing.
- Property tax millage rates must be set according to state law. Millage rates must be rolled back in reassessment years to avoid a windfall to the municipality.
- Millage rate increases from year to year are capped at a percentage equal to the increase in the average of the twelve months consumer price index for the preceding calendar year and the percentage increase in the previous year in the population of the City as determined by the Office of Research and Statistics of the State Budget and Control Board. This does not apply to millage levied to pay bonded debt, such as real property using lease-purchase agreements, or to maintain a reserve account.
- The millage rate limitation may be suspended and the millage rate may be increased by a two-thirds vote of the membership of council to offset a deficiency of the preceding year; to recover from a catastrophic event such as natural disaster, severe weather event, act of God, or act of terrorism, fire, war, or riot; to comply with a court order or decree; to offset the closing of a major property taxpayer that decreases by 10 percent or more the amount of revenue payable to the taxing jurisdiction in the preceding year; or to comply with a federal regulation or statute enacted by the federal or state government.
- Municipalities may not impose any new taxes unless specifically authorized by state legislature.
- A municipality may not impose or increase a business license fee unless approved by local ordinance.
- State law also governs the imposition and use of certain fees assessed by the City, such as the Hospitality Fee and the Accommodations fee.

Budget Development (Step-by-Step Process)

The process for adopting the Budget consists of four distinct phases: Planning, Preparation, Review, and Adoption. Budgeting occurs throughout the year; however, the development of the budget begins in December and ends in June. This seven-month process occurs in accordance with the budget calendar and involves an in-house review of the prior year budget process and the prior year budget documents. In conjunction with the prior year review, revenue estimates are formulated in order to begin identifying the availability of resources and setting broad limits of budgetary possibilities. This process includes the review of current City finances, local and regional economic conditions and a re-examination of key local economic indicators.

Budget Guidance via the City Administrator

The budgeting process commences with an Administrative Memorandum from the City Administrator transmitting key guidelines to City department directors to facilitate the preparation budget requests to City Council. This serves as the budget “Kick-Off” which concludes with the preparation of departmental budget targets, instructions and historical financial data. All capital requests go through an annual justification process and are not based on prior year appropriations.

Department Budget Request

After the delivery of budget instructions and reports to the City departments, departments are required to develop their respective budget request, which consist of expenditure estimates in detail by line item and supporting narrative information. When expenditure needs exceed the target allocation or historical level, departments must submit a justification by line item requesting new additional funds.

All department directors provide budget requests via budget worksheets to be reviewed by the Administrator no later than the first week of February. Each budget request is submitted to the Administrator via email in the care of City’s Finance Department. The role of the Administrator is to (a) review department budget requests, new programs, grants, revenues, expenditures; (b) review capital requests and evaluate options for major projects; and (c) recommend a balanced budget to the City Council.

The following schedule applies to the Budget Planning & Preparation Phase:

Budget Planning & Preparation Timeline

December	Staff reviewed previous budget process and formulated revenue estimates
December-January	Staff prepared departmental budget targets, instructions and historical financial data
February	All Internal Department budget worksheets are due, including estimates of operating expenditures and revenue

Budget Review Phase

During the months of January through March, the Budget is reviewed internally. During this time, the Finance Department, concurrently, prepares historical financial data for comparative purposes. The intent is to present a balanced budget to the City Council by mid-March for review.

Recommended Budget

Once the Administrator provides the City Council with the recommended budget, the City Administrator conducts a detailed review with the City Council members in budget work sessions. The work sessions are open to the public.

The following schedule applies to the Budget Review Phase:

Budget Review Timeline	
February	City Administrator conduct planning meetings with the department directors
February	City Administrator and Finance staff conduct executive reviews of budget estimates with each department director in individually scheduled meetings
Mid-March	Administrator notifies department directors of the recommended budget
March - April	City Council work sessions to review all aspects of recommended budget

Approval of the Recommended Budget by City Council

Once transmitted to Council, budget work sessions and budget readings are held during the months of March - June. These meetings are scheduled with City Council, where they examine all line items of each of the departments. These meetings are conducted by Council, with the City Administrator, Finance Director and department directors providing any requested details. Once final revisions are made, City Council adopts the Budget and appropriates funding for the subsequent fiscal year.

The following schedule applies to the Budget Adoption Phase:

Budget Adoption Timeline	
March	Presentation of Administrator's Recommended Budget
May	First Reading and Public Hearing of Budget
June	Second and Final Reading of Budget

Individuals Involved

The individuals involved in the process (including review and approval) include:

Department Directors: Police Chief Bryan Turner, Fire Chief Bill Stewart, Interim Public Works Director Kevin Bronson, Recreation Director Joe Lanahan, Human Resources Director Mark Putnam, Building and Development Services Director David Dyrhaug, Court Administrator – Judge Angela Martin and Community Development Director Van Broad

Finance Department represented by: Finance Director Holly Abercrombie

City Administrator's Office: City Administrator Brandon Madden

The Mayor and Members of City Council

City of Mauldin Budget Calendar FY2020

January 3, 2019	Budget Request Forms prepared by Finance Department & Distributed to Departments
January 3, 2019	Finance Department compiles salaries, FICA, retirement, WC costs and inputs into master budget worksheets
January 28- Feb 1, 2019	Finance Department compiles Projected Revenues
February 4, 2019	Department Heads begin turning in budget requests
February 8, 2019	Preliminary department requests due to the City Administrator
February 11-26, 2019	City Administrator & Department Heads meet one on one and as a team to develop Budget <i>(Meeting times will be set by City Administrator)</i>
February 27, 2019	Department changes due back to Finance department
March 1-8, 2019	All budget requests are input into master budget document by Finance Department. Council budget notebooks are compiled
March 4, 2019	Committee Meetings on Capital Items
March 14, 2019	Budget Workshop
March 18, 2019	Regular Council Meeting
March 28, 2019	Budget Workshop
March 28-April 5, 2019	Budget revisions made to master budget document
April 4, 2019	Budget Workshop
April 5-12, 2019	Budget Revisions completed. Budget Ad prepared
April 15, 2019	Regular Council Meeting
April 17, 2019	Deadline to submit ad to paper
April 18, 2019	Budget Workshop (if needed)
April 29, 2019	Budget Workshop (if needed)
May 1, 2019	Ad runs in Tribune Times
May 20, 2019	Regular Council Meeting PUBLIC HEARING AND FIRST READING <i>(Note must be 7 days between first and second reading)</i>
May 21, 2019	Final Budget Workshop
June 17, 2019	Regular Council Meeting PUBLIC HEARING SECOND READING AND ADOPTION

Financial Policies

I. Purpose

The purpose of this policy is to define the fiscal procedures for the development and execution of the City's operating and capital outlay budgets, along with the management of the City's debt and economic investments. Undergirding these procedures and this policy are the principles of sound fiscal management, fiscal stability, Generally Accepted Accounting Principles (GAAP) and the mission and vision of City Council.

II. Operating Budget Policy

The annual operating budget is the vehicle through which City Council authorizes City government to fund operations during a specific fiscal year for specific purposes and which establishes the economic resources that are required to support these activities. The budget is a fiscal, planning, and policy document, reflecting the allocation of limited revenues among diverse uses.

- A. According to the laws of the State of South Carolina, the City will adopt a balanced operating budget, annually, and provide full disclosure when a deviation from a balanced operating budget is planned or when it occurs.
- B. The term of the fiscal year is July 1 – June 30.
- C. The City Administrator will monitor the financial condition of the City and estimate present and future financial needs.
- D. Department heads will be accountable for the implementing department budgets in a manner that accomplishes the programs and objectives for which the budgets were authorized, and ensuring that their respective budgets stay within the prescribed funding levels.
- E. Departments must stay within budget by each major expense category of personnel, operating, and capital; Budget transfers or shifts in departmental budgets must be authorized by the City Administrator; provided that overall budget appropriations do not change without the approval of the City Council.
- F. The City will develop a program to integrate performance measures and productivity indicators with the annual budget.
- G. The City will maintain a risk management program to provide for protection against loss and a reduction in exposure to liability.

III. Revenues

The City will maximize and diversify its revenue base to raise sufficient revenue to support essential City services and to maintain services during periods of declining economic activity. The City must be sensitive to the balance between the need for services and the City's ability to raise fees, charges, and taxes to support those services.

- A. The City shall conservatively estimate annual revenue increases
- B. All surpluses above the budgeted revenue estimates will be available to the City for appropriation through the City's budget monitoring and approval processes. Additional appropriations will be used for activities that support the function or program generating the additional fees.
- C. Overall revenue shortfalls requiring additional discretionary General Fund resources will result in a City current appropriation level reduction. In the event of a current fiscal year projected total revenue shortfall, the City will document other offsetting revenues or reduce its budget within the regular budget monitoring process. Transfers from the City's General Fund balance to cover revenue shortfalls shall not occur without City Council authorization.
- D. The City will maintain a diversified and stable revenue base to reduce the effects of short-term fluctuations in any one revenue source.
- E. All enterprise funds will be self-supporting. The City will establish all user charges fees at a level related to the full costs (operating, direct, indirect and capital) of providing the service. The City will review these fees & charges annually in the budget process and target rates that meet the cost to provide the service.
- F. Charges for services that benefit specific users should recover full costs, including all direct costs, General Fund overhead, loss of interest and depreciation on capital assets. Through a cost allocation program, City overhead rates and General Fund overhead allocations will be established annually by the Finance Department.
- G. Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Expenditures in these funds are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds, except as required or permitted by program regulations.
- H. One-time resources such as proceeds from asset sales, debt refinancing, one-time grants, revenue spikes, budget savings and similar non-recurring revenue shall not be used for current or new ongoing operating expenses. Appropriate uses of one-time resources include:
- Rebuilding General Fund Balance
 - Establishing or rebuilding an Emergency Reserve or Contingency Fund
 - Early retirement of debt
 - Funding capital expenditures and/or other non-recurring expenditures
- I. The City will actively seek grant funding to fund both operating and capital expenditures. Prior to the acceptance of grant funding, an evaluation of the grant must determine the following:
- The grant purpose is compatible with City program objectives.
 - The benefits provided by the grant exceed the cost of administration.

- The grant does not commit the City to long-term tax funded expenditures after the completion of the grant period.

The City will evaluate the cost and funding source to determine whether to continue the service when the grant period ends. The decision to continue to fund or drop will be made prior to accepting the grant. Alternatively, the City could choose to continue the service with other funding.

IV. Expenditures

The City will provide for a balanced budget, annually, whereby the current operating revenues will be sufficient to support current operating expenditures. An appropriate balance will be maintained between budget dollars provided for direct public services and dollars provided to assure good management and legal compliance. In addition to the City Administrator and the Finance Director, all department heads share in the responsibility of understanding the City's long-term financial viability, its general spending trends, its projected incomes, and educating themselves, and employees on the necessary short and long-term balance between revenues and expenditures.

- A. High priority is given to expenditures that will reduce future operating costs, such as increased utilization of technology and equipment and proven business methods.
- B. The annual expenditures shall not exceed the annual revenues (operating budget minus capital outlay).
- C. Before the City undertakes any agreements that would create fixed ongoing expenses, the cost implications of such agreements will be estimated for current and future years with the aid of strategic financial planning models.
- D. Organizations that are not part of the City, but which receive funding from the City, shall not have their appropriation carried forward from year to year unless contractually authorized and directed by City Council.

V. Debt Policy

The City's debt policy establishes the parameters for issuing debt, managing its debt portfolio within available resources and within the legal debt margin as defined by South Carolina Statutes and minimizing the costs to the taxpayer. Adherence to this policy will help assure maintenance of the City's AA credit ratings and undergird any future credit rating

- A. Long-term debt or bond financing will not be used to finance current operating expenditures.
- B. All bonds, notes, contracts, accounts payable, and other monetary liabilities will be paid when due and shall have the most superior lien position during the allocation of resources in budget planning.
- C. Capital projects, financed through the issuance of bonds, shall be financed for a period not to exceed the expected useful life of the project.
- D. The general obligation debt of the City shall not exceed 8% of the assessed valuation of taxable property in the City in accordance with South Carolina State Statute.

- E. Annual general obligation debt service shall not exceed 20% of total operating revenue.
- F. 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.

VI. 10 Year Financial Forecast

The City will prepare a 10-year financial forecast that will include projections for annual growth plus allowances for operating costs of new capital facilities. The forecast will provide the financial health of all major funds and assess the financial implications of current and proposed policies, programs, and assumptions. The forecast will include potential alternatives to improving the long-term financial health of the City.

VII. Capital Improvement Program

The City will prepare and adopt a 10-year Capital Improvement Program, annually, that will detail each capital project, the estimated cost, and funding source.

- A. Operating expenditures will be programmed to include the cost of implementing the Capital Improvement Plan as required.
- B. Capital assets shall be purchased and maintained on a regular schedule.
- C. Within the legal limits of South Carolina Statute and the constraints of operating budgets, debt shall be issued for the purchase of capital assets, including major renovations.

VIII. Accounting Policy

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).

- A. An annual audit will be performed and completed no longer than six (6) months from the end of the prior fiscal year 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.
- B. Full disclosure will be provided in the financial statements and bond representations.
- C. A management letter, the by-product of an annual audit, shall be presented by the independent certified public accounting firm no later than 60 days from issuance of the City's CAFR.
- 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 the Finance Department (or Finance Director) and be audited at least annually.
- F. The City will maintain an internal control system that safeguard assets and provide reasonable assurances (e.g., noting any changes in finance statements) for the proper recording of the financial transactions of the City.

IX. 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 City council designations made before the end of the fiscal year.

Assigned fund balance is City 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 indicate 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- City 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. City 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 10% 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.

X. Depository / Investment Policy

The City's investment policy is in conformance with all Federal, State and Local governing legislation, the Government Finance Officers Association (GFOA) best practices and other legal requirements, and applies to the investment of all funds, excluding the investment of employees' retirement funds.

- A. Except for funds in certain restricted and special funds, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration.
- B. The City will participate in the South Carolina State Local Government Investment Pool (LGIP) to acquire maximum returns on investments by pooling available funds with funds from other political subdivisions through the South Carolina Treasurer's Office as permitted by South Carolina State Statute.
- C. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
- D. All investments are authorized by City Council and are consistent with GFOA policies and statements.
- E. Current operating funds (30-day demand deposits) will be maintained in interest bearing checking accounts.
- F. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
- G. 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.
- H. Full collateralization will be required on all demand deposit accounts, including checking accounts and non- negotiable certificates of deposit.
- I. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

- G. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.
- H. The City Administrator or his/her designee is authorized with managing the investment portfolio
- I. A list will be maintained by the City's Finance Department of all financial institutions and depositories authorized to provide investment services for the City.
- J. All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:
- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines
 - Proof of Financial Industry Regulatory Authority (FINRA) certification (not applicable to Certificate of Deposit counterparties)
 - Proof of state registration
 - Completed broker/dealer questionnaire (not applicable to Certificate of Deposit counterparties)
 - Certification of having read and understood and agreeing to comply with the City's investment policy.
 - Evidence of adequate insurance coverage.

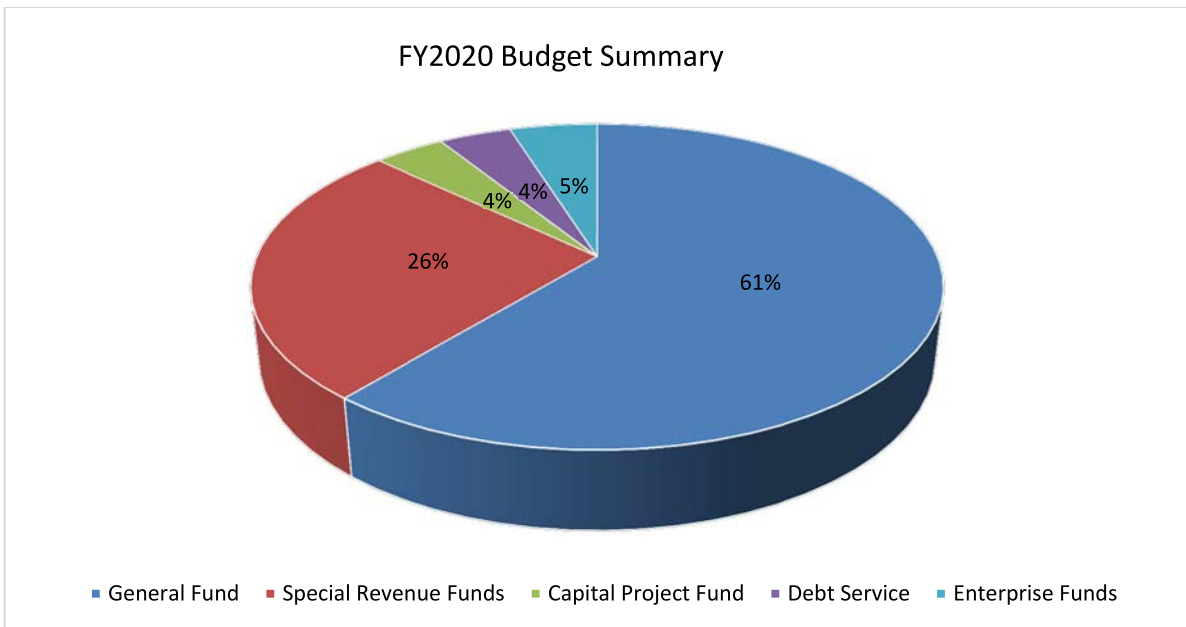
Budget Summary

Budget at a Glance

The FY2020 Budget totals \$21,131,154. As detailed in the table below, the FY2020 Budget increased 5.73% compared to the FY2019 Budget.

FY2020 Budget Summary			
Fund	2019 Adopted	2020 Adopted	% Change
General Fund	\$12,185,203	\$12,398,513	1.75%
Special Revenue Funds	\$5,222,797	\$6,041,708	15.7%
Capital Project Fund	\$801,198	\$1,217,722	51.9%
Debt Service Fund	\$803,160	\$500,725	(37.66)%
Enterprise Funds	\$973,484	\$972,486	0%
Total	\$19,985,842	\$21,131,154	5.73%

The chart below illustrates the FY2020 budget funds by percentage. The General Fund and Special Revenue Funds constitute 87% of the City's budget.



Revenues

Funding for City operating costs is generated from a variety of sources, including general property taxes, business licenses, building permits, intergovernmental revenue, Federal and State grants, charges for services, fines, fees and miscellaneous revenue. The following schedules provide a detailed accounting of the FY2020 Revenues.

Account Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	FY2020 vs FY2019 Difference	%
GENERAL FUND						
100-311-001-000	Current property taxes	5,379,982	5,421,740	5,571,109	149,369	2.76%
100-311-002-000	Personal property taxes (auto)	679,903	700,000	650,000	(50,000)	-7.14%
100-311-003-000	Delinquent taxes	178,853	95,000	118,586	23,586	24.83%
100-311-004-000	Motor Carrier Tax	12,414	10,000	10,000	-	0.00%
100-311-005-000	City-Wide Utility Tax	15,895	9,000	12,500	3,500	38.89%
100-311-006-000	Property Tax Reimbursements (Homestead)	230,139	219,725	233,087	13,362	6.08%
100-311-007-000	Negotiated Fees	336,195	320,000	320,000	-	0.00%
100-311-008-000	City Service Fee	45		0	-	0.00%
100-311-009-000	Penalties and Fees	(6,629)	(7,000)	(7,000)	-	0.00%
	Total Taxes and Special Assessments	6,826,795	6,768,465	6,908,282	139,817	2.07%
100-321-001-000	Business Licenses	2,094,989	1,850,000	1,950,000	100,000	5.41%
100-321-001-001	Business Licenses-Delinquent	9,137	20,000	15,000	(5,000)	-25.00%
100-321-002-000	Business Licenses-Telecommunication MASC	187,005	285,000	195,000	(90,000)	-31.58%
100-321-003-000	Business Licenses-Insurance - MASC	1,892,210	1,730,000	1,850,000	120,000	6.94%
100-321-005-000	Franchise fees	1,755,467	2,031,982	2,040,000	8,018	0.39%
100-322-001-000	Building permits	208,576	125,000	210,000	85,000	68.00%
100-322-002-000	Other permits	136,535	115,000	150,000	35,000	30.43%
100-322-002-001	Encroachment Permits	20,921		6,500	6,500	0.00%
100-322-003-000	Reinspection fees	90	200	0	(200)	-100.00%
100-322-004-000	ReWa	30,750	5,000	15,000	10,000	200.00%
100-322-007-000	Zoning applications	12,811	5,000	10,000	5,000	100.00%
	Total Licenses and Permits	6,348,490	6,167,182	6,441,500	274,318	4.45%
100-333-450-000	Grants-Recreation PARD Grant	59,741		17,074	17,074	0.00%
100-333-421-001	Grant-SCMIT (Police Vests)	1,037	2,000	2,000	-	0.00%
100-333-421-002	Grant - Dept of Justice	2,611		0	-	0.00%
100-333-421-003	Grant - Scmirf (2 Tasers)	2,311	2,000	2,000	-	0.00%
100-333-421-004	Grant - SC Dept of Public Safety			0	-	0.00%
100-333-431-001	Grant - SCMIT Public Works	-	2,000	0	(2,000)	-100.00%
100-333-453-001	Grant - GCRA Senior Grant	-	10,500	0	(10,500)	-100.00%
100-335-001-000	State Aid to Subdivisions	563,203	540,000	540,000	-	0.00%
100-335-002-000	State Accommodations Tax	17,948	15,000	16,000	1,000	6.67%
100-335-007-000	Greenville City Schools (SRO Contract)	122,282	119,035	120,000	965	0.81%
	Total Intergovernmental	769,131	690,535	697,074	6,539	0.95%
100-370-421-001	Leash / Code Enforcement	268	500	250	(250)	-50.00%
100-352-001-000	Court fees	187,778	226,455	185,000	(41,455)	-18.31%
100-352-002-000	Court 3 % fees	555		0	-	0.00%
	Total Penalties and Fines	188,601	226,955	185,250	(41,705)	-18.38%
100-340-001-000	Street lighting	-	2,500	0	(2,500)	-100.00%
100-340-421-001	Alarm fees	360	1,000	500	(500)	-50.00%
100-340-421-002	Police Clemson Games	33,580		0	-	0.00%
100-340-432-003	Garbage can fees	16,106	20,000	20,000	-	0.00%
100-370-432-000	Sanitation Waste Sales	809	-	500	500	0.00%
	Total Charges for Services	50,855	23,500	21,000	(2,500)	-10.64%
100-381-001-000	Recreation fees	110,194	90,000	105,000	15,000	16.67%
100-381-003-000	Rec Misc Fees	8,361	12,000	8,500	(3,500)	-29.17%
100-381-009-000	Recreation Facility Rental	42,052	40,000	40,000	-	0.00%
	Total Recreation Fees	160,607	142,000	153,500	11,500	8.10%
100-382-001-000	Grant Revenue		14,500	100,000	85,500	589.66%
100-382-009-001	Facility Rental	29,371	35,000	35,000	-	0.00%
100-382-010-000	Other Revenue	27,307	-	0	-	0.00%
	Total Community Development Fees	56,678	49,500	135,000	85,500	172.73%

Account Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	FY2020 vs FY2019 Difference	%
100-340-453-000	Senior Fitness/Training Classes	13,290	15,000	13,000	(2,000)	-13.33%
100-340-453-001	Senior Program Revenues	80,371	175,000	40,000	(135,000)	-77.14%
	Total Senior Center Fees	93,661	190,000	53,000	(137,000)	-72.11%
100-361-001-000	Interest income	61,085	15,000	85,000	70,000	466.67%
100-370-001-000	Other revenue	127,554	105,000	120,000	15,000	14.29%
100-370-005-000	Sale of Fixed Assets	-	1,500	0	(1,500)	-100.00%
100-370-006-000	Insurance Proceeds	487	2,500	5,000	2,500	100.00%
100-370-009-000	Vending revenue	238	250	250	-	0.00%
100-370-100-000	GHA Agreement Revenue			166,000	166,000	0.00%
	Total Miscellaneous Revenue	189,364	124,250	376,250	252,000	202.82%
	Total General Fund Current Revenues	14,684,183	14,382,387	14,970,856	588,469	4.09%
100-390-000-300	Operating transfers in Hospitality & Accom	353,795	639,868	173,117	(466,751)	-72.94%
100-390-000-650	Transfer from Property Mgt Fund	-		160,657	160,657	0.00%
100-390-000-100	Budgeted Use of (Addition to) Fund Balance	-	197,824		(197,824)	-100.00%
	Total Other Financing Sources	353,795	837,692	333,774	(503,918)	-60.16%
	Total Revenues and Other Financing Sources	15,037,978	15,220,079	15,304,629	84,551	0.56%
100-390-001-150	Operating transfers (out) Capital Projects Fund	-		-	-	0.00%
100-390-001-310	Operating transfers (out) Grant Fund	-	-	(18,758)	(18,758)	0.00%
100-390-001-350	Operating transfers (out) Victim Advocate Fund	(52,367)	(47,692)	(59,696)	(12,004)	25.17%
100-390-001-400	Operating transfers (out) to Fire Service Fund	(1,538,415)	(1,768,215)	(1,927,585)	(159,370)	9.01%
100-390-001-500	Operating transfers (out) to Sports Center Fund	(384,543)	(415,809)	(399,352)	16,457	-3.96%
100-390-001-600	Operating transfers (out) to Debt Service Fund	(916,934)	(803,160)	(500,725)	302,435	-37.66%
100-390-001-650	Operating transfers (out) to Enterprise Fund	(2,023,318)		-	-	0.00%
	Total Other Financing Uses	(4,915,577)	(3,034,876)	(2,906,116)	128,760	-4.24%
	Total General Fund Revenues after other Financing Sources and Uses	10,122,400	12,185,203	12,398,513	213,310	1.75%
CAPITAL PROJECTS/EQUIPMENT FUND						
150-333-450-000	Intergovernmental Revenue		26,678	0		
150-335-003-000	Intergovernmental Revenue-Recreation	138,739		135,000	135,000	0.00%
150-335-008-000	Paving Revenue	125,793	130,000	130,000	-	0.00%
150-370-001-000	Other Revenue			0	-	0.00%
150-361-001-000	Interest Income	957	300	1,200	900	300.00%
						0.00%
150-390-000-100	Operating transfers in (from General Fund)			0	-	0.00%
150-395-002-000	Proceeds from Capital Lease		380,000	596,490	216,490	56.97%
150-390-000-200	Budgeted Use of (Addition to) Fund Balance	-	264,220	355,032	90,811	34.37%
	Total Special Projects Funds	265,489	801,198	1,217,722	416,523	51.99%
SEWER FUND						
200-382-001-000	Sewer Maintenance fee	997,663	944,000	944,000	-	0.00%
200-361-001-000	Interest Income	11,007	4,500	10,500	6,000	133.33%
200-361-002-000	Interest Income	844	-		-	0.00%
	Total Sewer Fund Current Revenues	1,009,513	948,500	954,500	6,000	0.63%
200-390-000-200	Budgeted Use of (Addition to) Fund Balance	-	(160,845)	(176,290)	(15,445)	9.60%
	Total Other Financing Sources	-	(160,845)	(176,290)	(15,445)	9.60%
	Total Sewer Fund	1,009,513	787,655	778,210	(9,445)	-1.20%

Account Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	FY2020 vs FY2019 Difference	%
<u>HOSPITALITY & ACCOMMODATIONS TAX</u>						
300-311-001-000	Hospitality Tax	998,910	925,000	1,068,834	143,834	15.55%
300-311-002-000	Accommodations Tax	27,289	25,000	70,000	45,000	180.00%
300-320-001-000	Sunday Alcohol Sales Permits	18,400	17,500	20,000	2,500	14.29%
300-361-000-000	Interest Income	26,275	10,000	22,500	12,500	125.00%
300-370-001-000	Other Income	48,349	52,000	91,000	39,000	75.00%
	Total H&A Current Revenues	1,119,223	1,029,500	1,272,334	242,834	23.59%
300-390-001-100	Operating transfers (out) to General Fund	(353,795)	(639,868)	(173,117)	466,751	-72.94%
300-390-000-300	Budgeted Use of (Addition to) Fund Balance		25,000	(146,717)	(171,717)	-686.87%
	Total Other Financing Sources	(353,795)	(614,868)	(319,834)	295,034	-47.98%
	Total Hospitality and Accommodations Tax Fund	765,429	414,632	952,500	537,868	129.72%
<u>VICTIM ADVOCATE SPECIAL REVENUE</u>						
350-352-003-000	Court Revenue-Victim Advocate	26,403	31,500	24,000	(7,500)	-23.81%
350-390-000-100	Operating transfers in from General Fund	52,367	47,692	59,696	12,004	25.17%
	Total Victim Advocate Spec Revenue	78,770	79,192	83,696	4,504	5.69%
<u>GRANTS FUND</u>						
310-333-001-000	Fed Grant HMGP 4166-035 Revenue	310,462			-	0.00%
310-333-420-000	LEN Grant Revenue Police	7,059		0	-	0.00%
310-333-421-000	SC Department of Public Safety Grant	65,866	144,844	0	(144,844)	-100.00%
310-333-423-002	Fire FEMA Grant			187,582	187,582	0.00%
310-390-000-100	Operating transfers in from General Fund			18,758	18,758	0.00%
	Total Grant Fund	383,387	144,844	206,340	61,496	42.46%
<u>FIRE SERVICE FUND</u>						
400-311-001-000	Fire property taxes	1,761,799	1,750,815	1,811,224	60,409	3.45%
400-311-002-000	Fire personal property taxes (auto)	205,382	210,000	210,000	-	0.00%
400-311-003-000	Fire - delinquent	46,193	30,000	40,000	10,000	33.33%
400-311-004-000	Motor Carrier	4,058	3,000	4,000	1,000	33.33%
400-311-005-000	City - Wide Utility Tax	2,983	3,000	3,000	-	0.00%
400-311-006-000	Property Tax Reimbursement	54,907	57,500	55,000	(2,500)	-4.35%
400-311-007-000	Current Prop Tax Neg Fee	4,327		4,500	4,500	0.00%
400-311-008-000	FSA Fire Protection Contracts	9,550	47,750	47,750	-	0.00%
400-311-009-000	Prop Tax Penalties & Fees	(31)		0	-	0.00%
400-311-010-000	Merchant Inventory	13,501	28,940	13,500	(15,440)	-53.35%
400-370-001-000	Other	15,177		0	-	0.00%
	Total Fire Service Fund current revenues	2,117,846	2,131,005	2,188,974	57,969	2.72%
400-390-000-100	Operating transfers in (General Fund)	1,538,415	1,768,215	1,927,585	159,370	9.01%
	Total Other Financing Sources	1,538,415	1,768,215	1,927,585	159,370	9.01%
	Total Fire Service Fund	3,656,262	3,899,220	4,116,559	217,339	5.57%
<u>SPORTS CENTER FUND</u>						
500-340-001-000	Sports Cntr Training Rev	13,039	12,000	12,500	500	4.17%
500-340-002-000	Rock Climbing	350	250	250	-	0.00%
500-340-003-000	Fruit Sales	308	350	300	(50)	-14.29%
500-340-004-000	Pro Shop Sales	138	500	0	(500)	-100.00%
500-381-001-000	Sports Center Membership Rev	226,737	235,000	249,411	14,411	6.13%
500-381-005-000	Sports Center Program Revenue	16,570	20,000	20,000	-	0.00%
500-381-009-000	Facility Rental	490	500	500	-	0.00%
500-370-001-000	Sports Center Other Rev	233	500	300	(200)	-40.00%
	Total Sports Center Current Revenue	257,866	269,100	283,261	14,161	5.26%
500-390-000-100	Operating transfers in (from General Fund)	384,543	415,809	399,352	(16,457)	-3.96%
	Total Other Financing Sources	384,543	415,809	399,352	(16,457)	-3.96%

Account Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	FY2020 vs FY2019 Difference	%
	Total Sports Center Fund	642,408	684,909	682,613	(2,296)	-0.34%
	<u>DEBT SERVICE FUND</u>					
600-390-000-100	Operating transfers in (from General Fund)	916,934	803,160	500,725	(302,435)	-37.66%
	Total Debt Service Fund	916,934	803,160	500,725	(302,435)	-37.66%
	<u>PROPERTY MANAGEMENT FUND</u>					
650-381-009-000	Jenkins Street Warehouse Rental Income	81,504	80,758	63,887	(16,871)	-20.89%
650-381-010-000	Taco Bell Property Rental Income	13,018	13,020	13,020	-	0.00%
650-381-011-000	Family Dollar Rental Income	254,857	278,026	278,026		
	Total Charges for Services	349,379	371,804	354,933	(16,871)	-4.54%
650-390-000-100	Operating transfers in from General Fund	2,023,318			-	0.00%
650-390-001-100	Operating transfers out (to General Fund)	-		(160,657)	(160,657)	0.00%
	Total Other Financing Sources	2,023,318	-	(160,657)	(160,657)	0.00%
650-390-000-200	Budgeted Use of (Addition to) Fund Balance		(185,975)	0		
	Total Property Mgt Fund	2,372,697	185,829	194,276	8,447	4.55%
	<u>MAULDIN FOUNDATION</u>					
900-333-003-000	GCRA Challenger Program Grant Revenue				-	0.00%
900-333-004-000	GCRA Senior Program Grant Revenue	10,480			-	0.00%
	Total Mauldin Foundation	10,480	-	-	-	0.00%
	TOTAL REVENUE ALL FUNDS	20,223,769	19,985,842	21,131,154	1,145,312	5.73%

Expenditures

Operational expenditures include, but are not limited to, general government, public safety, public works, tourism, capital projects and recreational related operations. The schedule below provides a detailed accounting of the FY2020 Expenditures.

Account code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	FY 2020 vs FY 2019 Difference	%
400	Council					
100-400-000-010	Salaries	76,281.21	76,848.20	78,884.81	2,036.61	2.7%
100-400-000-021	FICA	5,542.53	5,878.89	6,034.69	155.80	2.7%
100-400-000-024	Retirement	6,923.82	11,957.58	13,852.17	1,894.59	15.8%
100-400-000-025	Group insurance	18,374.27	21,267.94	23,295.14	2,027.20	9.5%
100-400-000-028	Worker's Comp Ins.	539.53	562.82	549.20	(13.62)	-2.4%
	Subtotal Personnel	107,661.36	116,515.43	122,616.01	6,100.58	5.2%
100-400-000-150	Travel / Dues	13,238.30	23,885.00	18,885.00	(5,000.00)	-20.9%
100-400-000-210	Telephone	3,286.07	2,720.28	4,844.04	2,123.76	78.1%
100-400-000-624	Public Officials Liability	5,092.00	5,768.53	6,593.76	825.23	14.3%
100-400-000-650	Council Attorney Fees	28,245.14	41,100.00	40,000.00	(1,100.00)	-2.7%
100-400-000-652	Special projects	-	-	-	-	0.0%
100-400-000-653	Community Support	25,860.00	860.00	850.00	(10.00)	-1.2%
100-400-000-700	Other/Misc.	14,889.73	12,000.00	19,000.00	7,000.00	58.3%
100-400-000-710	Council/Mayor's miscellaneous expense	-	1,000.00	2,000.00	1,000.00	100.0%
	Subtotal Operations & Maintenance	90,611.24	87,333.81	92,172.80	4,838.99	5.5%
	Total Council	198,272.60	203,849.24	214,788.81	10,939.57	5.4%
405	Finance					
100-405-000-010	Salaries	212,636.17	221,140.04	229,731.98	8,591.94	3.9%
100-405-000-021	FICA	16,131.34	16,917.21	17,574.50	657.29	3.9%
100-405-000-024	Retirement	28,862.58	34,409.39	35,746.30	1,336.91	3.9%
100-405-000-025	Group insurance	21,036.47	22,846.76	25,135.16	2,288.40	10.0%
100-405-000-028	Worker's Comp Ins.	1,386.41	1,446.27	1,411.27	(35.00)	-2.4%
	Subtotal Personnel	280,052.97	296,759.67	309,599.20	12,839.53	4.3%
100-405-000-100	Supplies	3,664.61	5,000.00	4,500.00	(500.00)	-10.0%
100-405-000-110	Postage	1,968.72	2,500.00	2,500.00	-	0.0%
100-405-000-150	Employee Expenses	980.00	3,325.00	2,325.00	(1,000.00)	-30.1%
100-405-000-180	Gas & Oil	-	-	-	-	0.0%
100-405-000-210	Telephone	1,349.17	1,305.36	1,365.84	60.48	4.6%
100-405-000-260	Repair & Maintenance	-	-	-	-	0.0%
100-405-000-624	Liability Insurance-General (Payroll)	1,311.00	1,485.13	1,697.59	212.46	14.3%
100-405-000-650	Contracts & Services	52,633.44	38,179.36	32,779.36	(5,400.00)	-14.1%
100-405-000-652	Special projects	753.22	2,185.00	2,215.00	30.00	1.4%
100-405-000-700	Other expenses	51.54	1,500.00	750.00	(750.00)	-50.0%
	Subtotal Operations & Maintenance	62,711.70	55,479.85	48,132.79	(7,347.06)	-13.2%
	Total Finance	342,764.67	352,239.52	357,731.99	5,492.47	1.6%
410	Administration					
100-410-000-010	Salaries	335,325.08	282,355.30	335,895.42	53,540.12	19.0%
100-410-000-021	FICA	24,711.00	21,600.18	25,696.00	4,095.82	19.0%
100-410-000-024	Retirement	39,874.65	43,934.40	52,265.33	8,330.93	19.0%
100-410-000-025	Group insurance	34,581.20	36,634.63	48,684.95	12,050.32	32.9%
100-410-000-028	Worker's Comp Ins.	3,637.26	1,436.26	1,401.50	(34.76)	-2.4%
	Subtotal Personnel	438,129.19	385,960.77	463,943.20	77,982.43	20.2%
100-410-000-100	Supplies	3,439.79	7,000.00	4,000.00	(3,000.00)	-42.9%
100-410-000-110	Postage	193.87	250.00	250.00	-	0.0%
100-410-000-150	Employee Expenses	3,735.27	8,500.00	8,500.00	-	0.0%
100-410-000-170	Admin R&M Auto	42.65	1,500.00	1,000.00	(500.00)	-33.3%
100-410-000-175	Admin Tires	-	-	-	-	0.0%
100-410-000-180	Gas & Oil	739.96	750.00	700.00	(50.00)	-6.7%
100-410-000-210	Telephone	5,145.09	5,110.32	5,232.96	122.64	2.4%
100-410-000-260	Repair & Maintenance	-	-	-	-	0.0%
100-410-000-624	Liability Insurance-General (Payroll)	1,700.00	1,925.93	2,201.45	275.52	14.3%
100-410-001-624	Liability Insurance-Auto	1,106.00	2,597.23	2,968.78	371.55	14.3%
100-410-000-650	Contracts & Services	37,445.16	20,278.00	39,778.00	19,500.00	96.2%
100-410-000-651	IT Development & Support	156,797.76	121,712.52	149,712.00	27,999.48	23.0%
100-410-000-652	Special projects	-	-	-	-	0.0%
100-410-000-700	Other expenses	6,039.56	6,000.00	6,000.00	-	0.0%
	Subtotal Operations & Maintenance	216,385.11	175,624.00	220,343.19	44,719.19	25.5%
	Total Administration	654,514.30	561,584.77	684,286.39	122,701.62	21.8%

Account code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	FY 2020 vs FY 2019 Difference	%
411	Employee Services					
100-411-003-013	Bonus	-	-	73,978.78	73,978.78	0.0%
	Subtotal Personnel	-	-	73,978.78	73,978.78	0.0%
100-411-000-017	Unemployment	8,116.63	5,000.00	5,000.00	-	0.0%
100-411-000-019	Employee services & benefits	24,563.96	26,000.00	26,000.00	-	0.0%
100-411-000-020	Employee Health/ WC claims(pub safe phys)	34,938.46	52,000.00	52,000.00	-	0.0%
100-411-000-100	Employee Health Reimbursement	47,857.60	45,000.00	45,000.00	-	0.0%
100-411-000-155	Employee Health Education	3,161.28	6,000.00	6,000.00	-	0.0%
100-411-000-650	Employee Health Prof Fees	5,781.81	1,000.00	1,000.00	-	0.0%
100-411-000-700	Employee Health Other	-	-	-	-	-
100-411-001-650	Employee Health SEC 125 Fees	6,255.48	6,500.00	6,500.00	-	-
	Subtotal Operations & Maintenance	130,675.22	141,500.00	141,500.00	-	0.0%
	Total Employee Services	130,675.22	141,500.00	215,478.78	73,978.78	52.3%
412	Judicial					
100-412-000-010	Salaries	261,276.90	289,780.94	314,388.10	24,607.16	8.5%
100-412-000-021	FICA	19,457.45	22,168.24	24,050.69	1,882.45	8.5%
100-412-000-024	Retirement	32,746.41	45,089.91	48,918.79	3,828.88	8.5%
100-412-000-025	Group insurance	23,185.11	25,450.35	26,443.04	992.69	3.9%
100-412-000-028	Worker's Comp Ins.	1,697.25	1,770.53	1,727.68	(42.85)	-2.4%
	Subtotal Personnel	338,363.12	384,259.97	415,528.30	31,268.33	8.1%
100-412-000-100	Supplies	11,137.97	9,000.00	9,000.00	-	0.0%
100-412-000-110	Postage	1,222.34	3,000.00	3,000.00	-	0.0%
100-412-000-150	Judicial Employee Expenses	11,554.13	12,000.00	12,000.00	-	0.0%
100-412-000-170	Judicial Employee R&M Auto	53.82	-	-	-	0.0%
100-412-000-180	Judicial Employee Gas & Oil	-	-	-	-	0.0%
100-412-000-210	Telephone	2,322.55	2,265.24	2,343.24	78.00	3.4%
100-412-000-260	Repair & Maintenance	-	500.00	500.00	-	0.0%
100-412-000-624	Liability Insurance	1,088.00	1,233.23	1,409.66	176.43	14.3%
100-412-001-624	Liability Insurance-Auto	1,188.00	-	-	-	0.0%
100-412-000-650	Professional services (includes Attorney)	59,807.52	60,000.00	60,000.00	-	0.0%
100-412-000-659	Detention fees	55,666.86	70,000.00	70,000.00	-	0.0%
100-412-000-700	Other	-	-	-	-	0.0%
100-412-000-725	Juror Payments	1,050.00	1,800.00	1,800.00	-	0.0%
100-412-000-730	Judicial Court Interpreter/Translator	954.90	1,000.00	1,000.00	-	0.0%
	Subtotal Operations & Maintenance	146,046.09	160,798.47	161,052.90	254.43	0.2%
	Total Judicial	484,409.21	545,058.44	576,581.20	31,522.76	5.8%
421	Police					
100-421-000-010	Salaries	2,524,687.04	2,803,793.72	2,825,860.28	22,066.56	0.8%
100-421-000-012	Overtime	37,430.78	30,000.00	36,000.00	6,000.00	20.0%
100-421-000-015	Salaries-Clemson Games	25,224.87	-	-	-	0.0%
100-421-000-021	FICA	187,202.00	216,785.22	218,932.31	2,147.09	1.0%
100-421-000-024	Retirement	412,563.75	516,883.97	522,003.32	5,119.35	1.0%
100-421-000-025	Group insurance	395,057.09	468,543.35	490,493.52	21,950.17	4.7%
100-421-000-028	Worker's Comp Ins.	80,725.70	88,417.20	93,315.72	4,898.52	5.5%
	Subtotal Personnel	3,662,891.23	4,124,423.46	4,186,605.15	62,181.69	1.5%
100-421-000-100	Supplies	32,185.63	44,500.00	44,500.00	-	0.0%
100-421-000-110	Postage	3,853.13	3,000.00	2,200.00	(800.00)	-26.7%
100-421-000-140	Employee Services	8,843.09	9,350.00	9,400.00	50.00	0.5%
100-421-000-150	Employee expenses	51,843.74	55,960.00	60,378.00	4,418.00	7.9%
100-421-000-170	Repair & Maintenance Auto	62,635.56	62,000.00	63,180.00	1,180.00	1.9%
100-421-000-175	Tires	11,575.33	11,577.00	11,577.00	-	0.0%
100-421-000-180	Gas & Oil	88,746.71	83,000.00	92,000.00	9,000.00	10.8%
100-421-000-210	Telephone	11,406.46	11,040.00	11,520.00	480.00	4.3%
100-421-000-260	Repair & Maintenance	3,487.44	2,000.00	2,000.00	-	0.0%
100-421-000-370	Repair & Maintenance Radio	5,818.26	4,800.00	4,000.00	(800.00)	-16.7%
100-421-000-410	Uniforms	22,659.63	25,000.00	28,500.00	3,500.00	14.0%
100-421-000-411	Protective gear	16,389.75	9,400.00	8,400.00	(1,000.00)	-10.6%
100-421-000-435	Evidence supplies	1,061.31	1,000.00	1,000.00	-	0.0%
100-421-000-440	Forensic supplies	856.80	1,000.00	1,000.00	-	0.0%
100-421-000-450	Wireless communications	31,693.17	31,634.00	33,634.00	2,000.00	6.3%
100-421-000-500	Professional dues	2,321.18	4,780.00	4,680.00	(100.00)	-2.1%
100-421-000-510	Film & photographic expense	439.00	300.00	300.00	-	0.0%
100-421-000-624	Liability insurance -General Payroll	13,918.00	15,769.67	18,025.64	2,255.97	14.3%
100-421-000-650	Contracts & Services	51,884.04	64,245.38	71,807.00	7,561.62	11.8%

Account code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	FY 2020 vs FY 2019 Difference	%
100-421-000-700	Other expenses	476.24	2,000.00	2,000.00	-	0.0%
100-421-000-794	Police Animal Codes Enforcement	1,710.44	4,075.00	3,725.00	(350.00)	-8.6%
100-421-000-795	Special operations	-	250.00	250.00	-	0.0%
100-421-000-796	Special programs-Crime Prevention	6,327.58	10,000.00	8,000.00	(2,000.00)	-20.0%
100-421-000-797	Codes Enforcement	1,388.43	650.00	1,300.00	650.00	100.0%
100-421-000-810	Police Grant Expenditures	-	-	-	-	0.0%
100-421-000-820	Police K-9	10,410.30	9,067.00	9,480.00	413.00	4.6%
100-421-000-830	Non-Capital Equipment	40,164.31	44,264.00	48,606.00	4,342.00	9.8%
100-421-001-624	Auto Liability Insurance	56,500.00	64,014.14	73,171.86	9,157.72	14.3%
100-421-002-624	Law Enforcement	14,674.00	16,624.65	19,002.94	2,378.29	14.3%
100-421-000-875	SCMIRF Taser Grant Expenditure	-	2,000.00	2,000.00	-	0.0%
	Subtotal Operations & Maintenance	553,269.53	593,300.84	635,637.44	42,336.60	7.1%
	Total Police	4,216,160.76	4,717,724.30	4,822,242.59	104,518.29	2.2%
424	Business Services					
100-424-000-010	Salaries	275,271.11	312,851.05	267,420.51	(45,430.54)	-14.5%
100-424-000-011	Boards compensation	1,694.84	4,200.00	2,500.00	(1,700.00)	-40.5%
100-424-000-021	FICA	20,046.99	23,933.11	20,457.67	(3,475.44)	-14.5%
100-424-000-024	Retirement	37,364.11	48,679.62	41,610.63	(7,068.99)	-14.5%
100-424-000-025	Group insurance	36,450.55	47,410.31	47,139.09	(271.22)	-0.6%
100-424-000-028	Worker's Comp Ins.	5,258.76	5,485.84	5,353.08	(132.76)	-2.4%
	Subtotal Personnel	376,086.36	442,559.93	384,480.98	(58,078.95)	-13.1%
100-424-000-100	Supplies	6,001.45	7,750.00	8,500.00	750.00	9.7%
100-424-000-110	Postage	2,538.45	3,500.00	3,500.00	-	0.0%
100-424-000-150	Employee expenses	1,885.24	7,400.00	10,000.00	2,600.00	35.1%
100-424-000-170	Repair & Maintenance – Auto	229.89	500.00	500.00	-	0.0%
100-424-000-180	Gas & Oil	672.82	750.00	750.00	-	0.0%
100-424-000-210	Telephone	7,990.85	8,145.96	7,170.00	(975.96)	-12.0%
100-424-000-260	Repair & Maintenance	-	1,000.00	1,000.00	-	0.0%
100-424-000-410	Uniforms	-	-	-	-	0.0%
100-424-000-610	Advertising	825.40	1,250.00	1,250.00	-	0.0%
100-424-000-624	Liability insurance-General (Payroll)	1,709.00	1,936.42	2,213.44	277.02	14.3%
100-424-000-650	Services & Contracts	166,487.34	153,230.00	137,640.00	(15,590.00)	-10.2%
100-424-000-700	Other	29,245.24	2,500.00	2,500.00	-	0.0%
100-424-001-624	Liability insurance-Auto	1,181.00	1,337.75	1,529.13	191.38	14.3%
	Subtotal Operations & Maintenance	218,766.68	189,300.13	176,552.57	(12,747.56)	-6.7%
	Total Business Services	594,853.04	631,860.06	561,033.55	(70,826.51)	-11.2%
431	Street					
100-431-000-010	Salaries	134,281.72	169,370.16	190,986.93	21,616.77	12.8%
100-431-000-012	Overtime	1,606.22	2,500.00	3,200.00	700.00	28.0%
100-431-000-021	FICA	10,034.37	13,148.07	14,855.30	1,707.23	13.0%
100-431-000-024	Retirement	18,428.63	26,743.00	30,215.49	3,472.49	13.0%
100-431-000-025	Group insurance	29,181.79	42,120.60	39,017.45	(3,103.15)	-7.4%
100-431-000-028	Worker's Comp Ins.	3,177.51	3,314.71	3,234.50	(80.21)	-2.4%
	Subtotal Personnel	196,710.24	257,196.54	281,509.67	24,313.13	9.5%
100-431-000-100	Supplies	6,422.46	5,000.00	7,000.00	2,000.00	40.0%
100-431-000-150	Employee expenses	511.15	3,000.00	3,000.00	-	0.0%
100-431-000-170	Repair & Maintenance – Auto	11,310.57	15,000.00	11,800.00	(3,200.00)	-21.3%
100-431-000-180	Gas & Oil	2,382.51	2,500.00	4,000.00	1,500.00	60.0%
100-431-000-200	Utilities	17,736.48	23,925.00	18,900.00	(5,025.00)	-21.0%
100-431-000-201	Street lights	162,534.94	162,000.00	162,000.00	-	0.0%
100-431-000-210	Telephone	6,225.82	6,360.00	7,644.00	1,284.00	20.2%
100-431-000-260	Repair & Maintenance	698.69	3,360.00	1,000.00	(2,360.00)	-70.2%
100-431-000-350	Asphalt supplies	7,678.57	14,000.00	9,500.00	(4,500.00)	-32.1%
100-431-000-370	Repair & Maintenance – Radio	-	1,000.00	400.00	(600.00)	-60.0%
100-431-000-410	Uniforms	2,840.25	3,200.00	3,500.00	300.00	9.4%
100-431-000-540	Signs & fittings	11,918.13	10,000.00	15,000.00	5,000.00	50.0%
100-431-000-624	Liability insurance-General (Payroll)	1,885.00	2,136.28	2,441.89	305.61	14.3%
100-431-000-650	Services & Contracts	7,897.59	64,500.00	39,500.00	(25,000.00)	-38.8%
100-431-000-700	Other	22,444.43	20,000.00	25,000.00	5,000.00	25.0%
100-431-000-730	Drainage	287.47	10,000.00	33,600.00	23,600.00	236.0%
100-431-000-802	Garage supplies	14,301.25	2,500.00	1,500.00	(1,000.00)	-40.0%
100-431-000-830	Non-Capital Equipment	-	11,300.00	12,600.00	1,300.00	11.5%
100-431-001-624	Auto Liability	11,929.00	13,514.80	15,448.20	1,933.40	14.3%
100-431-001-830	Non-Capital Equipment	-	-	-	-	0.0%

Account code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	FY 2020 vs FY 2019 Difference	%
	Subtotal Operations & Maintenance	289,004.31	373,296.08	373,834.09	538.01	0.1%
	Total Street	485,714.55	630,492.62	655,343.76	24,851.14	3.9%
432	<u>Sanitation</u>					
100-432-000-010	Salaries	465,025.39	497,853.91	510,073.67	12,219.76	2.5%
100-432-000-012	Overtime	5,509.16	6,000.00	5,300.00	(700.00)	-11.7%
100-432-000-014	Contract Labor	-	-	-	-	0.0%
100-432-000-021	FICA	34,489.81	38,544.82	39,426.09	881.27	2.3%
100-432-000-024	Retirement	62,816.79	78,399.67	80,192.14	1,792.47	2.3%
100-432-000-025	Group insurance	102,784.04	93,669.74	106,729.61	13,059.87	13.9%
100-432-000-028	Worker's Comp Ins.	19,806.18	20,661.41	20,161.41	(500.00)	-2.4%
	Subtotal Personnel	690,431.37	735,129.55	761,882.92	26,753.37	3.6%
100-432-000-100	Supplies	3,889.24	4,800.00	4,000.00	(800.00)	-16.7%
100-432-000-110	Postage	51.50	-	500.00	500.00	0.0%
100-432-000-150	Employee expenses	391.57	1,500.00	1,500.00	-	0.0%
100-432-000-170	Repair & Maintenance – Auto	150,033.66	135,000.00	140,000.00	5,000.00	3.7%
100-432-000-180	Gas & Oil	94,980.19	95,000.00	95,000.00	-	0.0%
100-432-000-200	Utilities	-	-	-	-	0.0%
100-432-000-210	Telephone	6,555.15	6,600.00	7,740.00	1,140.00	17.3%
100-432-000-260	Repair & Maintenance	-	-	-	-	0.0%
100-432-000-264	Containers	26,534.72	30,000.00	35,000.00	5,000.00	16.7%
100-432-000-410	Uniforms	8,320.27	10,200.00	9,200.00	(1,000.00)	-9.8%
100-432-000-624	Liability insurance-General (Payroll)	4,021.00	4,555.49	5,207.19	651.70	14.3%
100-432-000-700	Other	17,044.03	3,000.00	3,000.00	-	0.0%
100-432-000-702	Inmate expense	52,993.29	55,000.00	-	(55,000.00)	-100.0%
100-432-000-714	Landfill expense	338,443.78	340,000.00	320,000.00	(20,000.00)	-5.9%
100-432-000-802	Recycling Supplies	2,668.15	-	-	-	0.0%
100-432-001-802	Mosquito Spray Supplies	5,439.75	7,500.00	5,500.00	(2,000.00)	-26.7%
100-432-001-624	Liability insurance-Auto	35,780.00	40,537.40	46,336.59	5,799.19	14.3%
	Subtotal Operations & Maintenance	747,146.30	733,692.89	672,983.78	(60,709.11)	-8.3%
	Total Sanitation	1,437,577.67	1,468,822.44	1,434,866.70	(33,955.74)	-2.3%
433	<u>PW Admin</u>					
100-433-000-010	Salaries	198,242.30	170,181.31	176,409.85	6,228.54	3.7%
100-433-000-012	Overtime	82.06	1,500.00	1,500.00	-	0.0%
100-433-000-021	FICA	14,308.96	13,133.62	13,610.10	476.48	3.6%
100-433-000-024	Retirement	27,203.29	26,713.61	27,682.77	969.16	3.6%
100-433-000-025	Group insurance	30,335.90	27,372.77	24,602.63	(2,770.14)	-10.1%
100-433-000-028	Worker's Comp Ins.	5,002.42	5,218.43	5,092.15	(126.28)	-2.4%
	Subtotal Personnel	275,174.93	244,119.74	248,897.51	4,777.77	2.0%
100-433-000-100	Supplies	10,408.15	10,000.00	14,000.00	4,000.00	40.0%
100-433-000-150	Employee expenses	2,065.78	4,000.00	3,500.00	(500.00)	-12.5%
100-433-000-170	Repair & Maintenance – Auto	7,006.13	2,000.00	3,000.00	1,000.00	50.0%
100-433-001-170	Auto Repair & Maint	-	-	-	-	0.0%
100-433-000-180	Gas & Oil	1,365.21	3,000.00	2,400.00	(600.00)	-20.0%
100-433-000-200	Utilities	35,275.42	35,000.00	35,500.00	500.00	1.4%
100-433-000-210	Telephone	14,849.83	12,040.40	14,142.48	2,102.08	17.5%
100-433-000-260	Repair & Maintenance	14,410.77	25,000.00	11,600.00	(13,400.00)	-53.6%
100-433-000-410	Uniforms	1,363.57	1,600.00	1,800.00	200.00	12.5%
100-433-000-624	Liability insurance -General (Payroll)	1,010.00	1,143.64	1,307.24	163.60	14.3%
100-433-000-650	Services & Contracts	44,582.44	40,264.00	40,000.00	(264.00)	-0.7%
100-433-000-700	Other	473.68	1,000.00	1,000.00	-	0.0%
100-433-001-624	Auto Liability	4,004.00	4,536.33	5,185.29	648.96	14.3%
100-433-002-624	Property & Machine Insurance	44,454.00	50,367.21	57,572.64	7,205.43	14.3%
100-433-000-702	Inmate Expenses	-	-	75,634.00	75,634.00	0.0%
	Subtotal Operations & Maintenance	181,268.98	189,951.58	266,641.65	76,690.07	40.4%
	Total PW Admin	456,443.91	434,071.32	515,539.16	81,467.84	18.8%
434	<u>Fleet Maint.</u>					
100-434-000-010	Salaries	126,688.81	129,581.71	132,537.99	2,956.28	2.3%
100-434-000-012	Overtime	134.25	500.00	500.00	-	0.0%
100-434-000-021	FICA	9,263.69	9,951.25	10,177.41	226.16	2.3%
100-434-000-024	Retirement	17,213.86	20,240.71	20,700.71	460.00	2.3%
100-434-000-025	Group insurance	8,789.40	10,564.60	11,611.98	1,047.38	9.9%
100-434-000-028	Worker's Comp Ins.	3,557.71	3,711.33	3,621.52	(89.81)	-2.4%

Account code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	FY 2020 vs FY 2019 Difference	%
	Subtotal Personnel	165,647.72	174,549.60	179,149.61	4,600.01	2.6%
100-434-000-100	Supplies	1,289.38	1,200.00	5,100.00	3,900.00	325.0%
100-434-000-150	Employee expenses	164.35	1,000.00	1,200.00	200.00	20.0%
100-434-000-170	Repair & Maintenance – Auto	1,160.95	3,000.00	2,500.00	(500.00)	-16.7%
100-434-001-170	Auto Repair & Maint	-	-	-	-	0.0%
100-434-000-180	Gas & Oil	971.88	2,000.00	1,700.00	(300.00)	-15.0%
100-434-000-200	Utilities	12,527.03	5,500.00	13,000.00	7,500.00	136.4%
100-434-000-210	Telephone	2,183.21	2,484.00	2,478.00	(6.00)	-0.2%
100-434-000-260	Repair & Maintenance	2,159.82	2,000.00	2,200.00	200.00	10.0%
100-434-000-410	Uniforms	1,182.93	1,900.00	1,500.00	(400.00)	-21.1%
100-434-000-624	Liability insurance -General (Payroll)	565.00	639.85	731.38	91.53	14.3%
100-434-000-650	Services & Contracts	1,774.47	5,700.00	5,700.00	-	0.0%
100-434-000-700	Other	-	-	-	-	0.0%
100-434-000-802	Garage/Recycling Supplies	14,715.83	22,000.00	22,000.00	-	0.0%
100-434-001-624	Auto Liability	1,099.00	1,247.70	1,426.19	178.49	14.3%
	Subtotal Operations & Maintenance	39,793.85	48,671.55	59,535.57	10,864.02	22.3%
	Total Fleet Maint.	205,441.57	223,221.15	238,685.18	15,464.03	6.9%
440	Parks Management					
100-440-000-010	Salaries	217,812.32	260,047.84	280,736.88	20,689.04	8.0%
100-440-000-012	Overtime	3,967.91	4,000.00	5,500.00	1,500.00	37.5%
100-440-000-021	FICA	16,586.74	20,199.66	21,897.12	1,697.46	8.4%
100-440-000-024	Retirement	30,057.41	41,085.84	44,538.46	3,452.62	8.4%
100-440-000-025	Group insurance	46,543.32	59,304.23	65,299.32	5,995.09	10.1%
100-440-000-028	Worker's Comp Ins.	3,520.15	3,728.46	3,638.23	(90.23)	-2.4%
	Subtotal Personnel	318,487.85	388,366.03	421,610.01	33,243.98	8.6%
100-440-000-100	Supplies	16,328.37	14,500.00	20,250.00	5,750.00	39.7%
100-440-000-150	Employee expenses	1,068.83	3,000.00	2,000.00	(1,000.00)	-33.3%
100-440-000-170	Repair & Maintenance – Auto	10,207.56	10,000.00	13,000.00	3,000.00	30.0%
100-440-000-180	Gas & Oil	12,413.75	12,000.00	16,000.00	4,000.00	33.3%
100-440-000-200	Utilities	70,632.14	65,500.00	63,500.00	(2,000.00)	-3.1%
100-440-000-201	Lighting	6,171.45	1,500.00	1,500.00	-	0.0%
100-440-000-210	Telephone	4,469.96	4,080.00	4,668.00	588.00	14.4%
100-440-000-260	Repair & Maintenance	34,818.32	25,000.00	35,000.00	10,000.00	40.0%
100-440-000-261	Park/Turf Management	109,956.08	98,000.00	114,000.00	16,000.00	16.3%
100-440-000-410	Uniforms	4,614.50	5,600.00	6,000.00	400.00	7.1%
100-440-000-650	Services & Contracts	12,619.71	4,000.00	18,000.00	14,000.00	350.0%
100-440-000-624	Liability insurance-General (Payroll)	1,686.00	1,910.20	2,183.47	273.27	14.3%
100-440-000-700	Other	5,354.70	3,500.00	5,500.00	2,000.00	57.1%
100-440-000-702	Inmate expenses	14,601.00	13,500.00	-	(13,500.00)	-100.0%
100-440-000-830	Non-Capital Equipment	20,172.01	9,500.00	13,000.00	3,500.00	36.8%
100-440-001-624	Liability insurance-Auto	4,560.00	5,166.16	5,905.22	739.06	14.3%
	Subtotal Operations & Maintenance	329,674.38	276,756.36	320,506.69	43,750.33	15.8%
	Total Parks Management	648,162.23	665,122.39	742,116.70	76,994.31	11.6%
450	Recreation					
100-450-000-010	Salaries	268,650.49	269,527.44	266,474.89	(3,052.55)	-1.1%
100-450-000-021	FICA	18,873.19	20,618.85	20,385.33	(233.52)	-1.1%
100-450-000-024	Retirement	36,466.98	41,938.47	41,463.49	(474.98)	-1.1%
100-450-000-025	Group insurance	48,320.68	47,354.69	51,589.94	4,235.25	8.9%
100-450-000-028	Worker's Comp Ins.	3,041.40	3,172.75	3,095.97	(76.78)	-2.4%
	Subtotal Personnel	375,352.74	382,612.20	383,009.62	397.42	0.1%
100-450-000-100	Supplies	7,133.28	6,500.00	7,500.00	1,000.00	15.4%
100-450-000-110	Postage	46.03	150.00	100.00	(50.00)	-33.3%
100-450-000-150	Employee expenses	4,860.76	5,500.00	7,000.00	1,500.00	27.3%
100-450-000-170	Repair & Maintenance - Auto	1,391.41	3,000.00	3,000.00	-	0.0%
100-450-000-180	Gas & Oil	3,996.99	4,500.00	4,500.00	-	0.0%
100-450-000-200	Utilities	-	-	-	-	0.0%
100-450-000-210	Telephone	16,926.47	17,748.96	16,969.56	(779.40)	-4.4%
100-450-000-260	Repair & Maintenance	418.86	3,000.00	3,000.00	-	0.0%
100-450-000-410	Uniforms	274.75	1,000.00	1,000.00	-	0.0%
100-450-000-412	Program expenses	203,279.62	186,500.00	182,000.00	(4,500.00)	-2.4%
100-450-000-624	Liability insurance-General (Payroll)	1,622.00	1,836.75	2,099.51	262.76	14.3%
100-450-000-625	Insurance - Children (Nationwide)	6,750.00	6,750.00	6,750.00	-	0.0%
100-450-000-650	Services & Contracts	(35.25)	2,000.00	2,500.00	500.00	25.0%
100-450-000-700	Other	237.51	2,000.00	2,000.00	-	0.0%

Account code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	FY 2020 vs FY 2019 Difference	%
100-450-000-875	PARD Project Expenditures	12,837.00	27,000.00	21,342.19	(5,657.81)	-21.0%
100-450-001-624	Liability insurance-Auto	3,688.00	4,178.51	4,776.28	597.77	14.3%
	Subtotal Operations & Maintenance	263,427.43	271,664.22	264,537.54	(7,126.68)	-2.6%
	Total Recreation	638,780.17	654,276.42	647,547.16	(6,729.26)	-1.0%
452	Community Development					
100-452-000-010	Salaries	250,969.72	285,510.44	217,051.06	(68,459.38)	-24.0%
100-452-000-021	FICA	18,394.59	21,841.55	16,604.41	(5,237.14)	-24.0%
100-452-000-024	Retirement	34,067.53	44,425.42	33,773.14	(10,652.28)	-24.0%
100-452-000-025	Group insurance	24,912.89	34,229.77	23,508.72	(10,721.05)	-31.3%
100-452-000-028	Worker's Comp Ins.	1,095.33	3,497.99	3,413.34	(84.65)	-2.4%
	Subtotal Personnel	329,440.06	389,505.17	294,350.67	(95,154.50)	-24.4%
100-452-000-100	Supplies	6,993.71	7,000.00	7,000.00	-	0.0%
100-452-000-150	Employee expenses	5,029.58	10,000.00	6,000.00	(4,000.00)	-40.0%
100-452-000-200	Utilities	26,506.62	26,000.00	29,000.00	3,000.00	11.5%
100-452-000-210	Telephone	2,412.67	3,391.00	2,292.00	(1,099.00)	-32.4%
100-452-000-260	Repair & Maintenance	10,668.37	7,500.00	7,500.00	-	0.0%
100-452-000-624	Liability insurance-General (Payroll)	180.00	204.67	233.95	29.28	14.3%
100-452-002-624	Liability insurance-Building	4,045.00	4,582.56	5,238.13	655.57	14.3%
100-452-000-650	Services & Contracts	28,252.07	25,342.00	20,742.00	(4,600.00)	-18.2%
100-452-000-652	Special Projects	11,018.41	39,500.00	34,500.00	(5,000.00)	-12.7%
100-452-000-655	Multi City City Center	4,647.53			-	0.0%
100-452-000-656	Multi City Centerpointe	32,587.55			-	0.0%
100-452-000-700	Other	53,859.00	2,500.00	2,500.00	-	0.0%
	Subtotal Operations & Maintenance	186,200.51	126,020.23	115,006.08	(11,014.15)	-8.7%
	Total Community Development	515,640.57	515,525.40	409,356.75	(106,168.65)	-20.6%
453	Senior Center					
100-453-000-010	Salaries	81,639.38	90,881.83	88,351.42	(2,530.41)	-2.8%
100-453-000-021	FICA	6,134.82	6,952.46	6,758.88	(193.58)	-2.8%
100-453-000-024	Retirement	11,443.29	14,141.21	15,514.51	1,373.30	9.7%
100-453-000-025	Group insurance	13,407.69	14,507.28	15,998.67	1,491.39	10.3%
100-453-000-028	Worker's Comp Ins.	581.31	606.41	591.73	(14.68)	-2.4%
	Subtotal Personnel	113,206.49	127,089.19	127,215.21	126.02	0.1%
100-453-000-100	Supplies	2,356.35	4,000.00	3,000.00	(1,000.00)	-25.0%
100-453-000-170	Repair & Maintenance - Auto	1,173.64	2,000.00	2,000.00	-	0.0%
100-453-000-180	Gas & Oil	1,037.20	2,500.00	1,500.00	(1,000.00)	-40.0%
100-453-000-200	Utilities	45,052.73	38,500.00	43,000.00	4,500.00	11.7%
100-453-000-209	Challenger Program Expenses	-	500.00	-	(500.00)	-100.0%
100-453-000-210	Telephone	3,769.03	3,695.40	3,797.04	101.64	2.8%
100-453-000-260	Repair & Maintenance	20,212.90	5,000.00	10,000.00	5,000.00	100.0%
100-453-000-412	Fitness expenses	13,089.59	15,000.00	15,000.00	-	0.0%
100-453-000-413	Program expenses	105,627.27	203,000.00	73,000.00	(130,000.00)	-64.0%
100-453-001-413	Printing Expenses	-	8,000.00	6,500.00	(1,500.00)	-18.8%
100-453-000-624	Liability insurance-General (Payroll)	593.00	671.71	767.80	96.09	14.3%
100-453-000-650	Services & Contracts	26,361.58	28,250.00	26,750.00	(1,500.00)	-5.3%
100-453-000-700	Other	432.38	-	1,000.00	1,000.00	0.0%
100-453-001-624	Liability insurance-Auto	1,455.00	1,648.35	1,884.16	235.81	14.3%
	Subtotal Operations & Maintenance	221,160.67	312,765.46	188,199.00	(124,566.46)	-39.8%
	Total Senior Center	334,367.16	439,854.65	315,414.21	(124,440.44)	-28.3%
100-900-000-000	Unallocated Expenditures	-	-	7,500.00	7,500.00	0.0%
	Total General Fund	11,343,777.63	12,185,202.72	12,398,512.92	213,310.20	1.8%
Fund 150	Capital Projects/Equipment					
150-405-000-970	Finance Capital	-	-	-	-	0.0%
150-410-000-970	Administration Capital	37,400.00	-	-	-	0.0%
150-412-000-970	Judicial Capital	-	-	-	-	0.0%
150-421-000-970	Police Capital	14,999.00	196,500.00	88,000.00	(108,500.00)	-55.2%
150-422-000-970	Fire Capital	555,487.40	23,000.00	73,135.00	50,135.00	218.0%
150-424-000-970	Business Development Capital	-	53,500.00	-	(53,500.00)	-100.0%

Account code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	FY 2020 vs FY 2019 Difference	%
150-431-000-970	Street Capital	764,290.95	-	75,508.00	75,508.00	0.0%
150-432-000-970	Sanitation Capital	120,709.00	160,000.00	300,000.00	140,000.00	87.5%
150-433-000-970	Buildg Maint Capital	16,895.00	24,000.00	26,000.00	2,000.00	8.3%
150-440-000-970	Parks Capital	9,245.91	24,200.00	84,847.00	60,647.00	250.6%
150-450-000-970	Recreation Capital	375,173.67	87,000.00	197,500.00	110,500.00	127.0%
150-451-000-970	Sports Center Capital	-	-	-	-	0.0%
150-452-000-970	Community Development Capital	-	-	-	-	0.0%
150-453-000-970	Senior Center Capital	89,153.00	-	8,000.00	8,000.00	0.0%
150-470-701-970	Street Resurfacing Projects	143,965.81	150,000.00	150,000.00	-	0.0%
150-497-000-400	Capital Lease Principal	-	71,560.43	183,975.79	112,415.36	157.1%
150-497-000-401	Capital Lease Interest	-	11,438.00	30,755.99	19,317.99	168.9%
	Total Capital Projects/Equipment Fund	2,127,319.74	801,198.43	1,217,721.78	416,523.35	52.0%
Fund 200	Sewer					
200-430-000-010	Salaries	143,119.69	291,698.29	296,240.07	4,541.78	1.6%
200-430-000-012	Overtime	247.60	3,000.00	3,000.00	-	0.0%
200-430-000-021	FICA	10,871.20	22,544.42	22,891.87	347.45	1.5%
200-430-000-024	Retirement	20,068.77	45,855.05	46,561.75	706.70	1.5%
200-430-000-025	Group insurance	29,371.64	57,998.64	59,490.03	1,491.39	2.6%
200-430-000-028	Worker's Comp Ins.	11,830.61	12,378.12	12,078.58	(299.54)	-2.4%
200-430-000-030	Pension GASB 68	(52,951.80)	-	-	-	0.0%
	Subtotal Personnel	162,557.71	433,474.52	440,262.30	6,787.78	1.6%
200-430-000-100	Supplies	11,638.63	7,300.00	11,000.00	3,700.00	50.7%
200-430-000-150	Employee expenses	849.62	4,000.00	4,000.00	-	0.0%
200-430-000-170	Repair & Maintenance	4,978.76	8,000.00	5,000.00	(3,000.00)	-37.5%
200-430-000-180	Gas & Oil	5,524.48	4,000.00	5,350.00	1,350.00	33.8%
200-430-000-200	Utilities	5,063.56	5,000.00	4,500.00	(500.00)	-10.0%
200-430-000-210	Telephone	2,098.55	2,500.00	2,111.40	(388.60)	-15.5%
200-430-000-211	Depreciation	86,012.96	105,000.00	90,000.00	(15,000.00)	-14.3%
200-430-000-260	Repair & Maintenance	14,199.13	5,000.00	7,500.00	2,500.00	50.0%
200-430-000-410	Uniforms	3,048.05	5,600.00	5,600.00	-	0.0%
200-430-000-624	Liability Insurance-General (Payroll)	695.00	787.17	899.78	112.61	14.3%
200-430-001-624	Liability Insurance-Auto	2,508.00	2,841.38	3,247.86	406.48	14.3%
200-430-000-650	Services & Contracts	59,400.12	80,000.00	80,000.00	-	0.0%
200-430-000-700	Other	4,607.74	2,500.00	3,000.00	500.00	20.0%
200-430-001-802	Revenue Bond Interest	103,715.30	100,352.20	95,738.50	(4,613.70)	-4.6%
200-430-000-830	Non-Capital Equipment	-	16,300.00	15,000.00	(1,300.00)	-8.0%
	Subtotal Operations & Maintenance	304,339.90	349,180.75	332,947.54	(16,233.21)	-4.6%
200-430-000-970	Capital Equipment	-	-	-	-	0.0%
200-430-001-652	Sys Evaluation/Prof. Fees	74,592.00	5,000.00	5,000.00	-	0.0%
200-430-002-970	Repair/ Rehabilitation	-	-	-	-	0.0%
	Subtotal Capital Outlay	74,592.00	5,000.00	5,000.00	-	0.0%
	Total Sewer Fund	541,489.61	787,655.27	778,209.84	(9,445.43)	-1.2%
Fund 300	Hospitality & Accommodations Fund					
	Operations					
400						
300-400-000-263	Beautification Projects	-	15,000.00	15,000.00	-	0.0%
300-400-000-650	Tourism Project Svc & Contracts	47,473.50	-	-	-	0.0%
300-400-000-700	Misc Expenses	397,607.80	348,000.00	387,500.00	39,500.00	11.4%
300-425-000-650	Cultural Cntr Professional Service	-	-	-	-	0.0%
300-425-000-970	Capital Outlay	971,643.15	51,632.00	550,000.00	498,368.00	965.2%
300-425-002-970	Landscaping - Capital Outlay	-	-	-	-	0.0%
	Total	1,416,724.45	414,632.00	952,500.00	537,868.00	129.7%
	Total H & A Tax Fund	1,416,724.45	414,632.00	952,500.00	537,868.00	129.7%

Account code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	FY 2020 vs FY 2019 Difference	%
Fund 310	Police Traffic Safety Grant					
310-401-000-700	Fed HMGP 4166-035 Grant Covered Exp	413,949.00	-			0.0%
310-420-000-700	LEN Grant Police	7,059.00	-			0.0%
310-421-000-010	Salaries	36,424.68	-			0.0%
310-421-000-021	FICA	2,716.68	-			0.0%
310-421-000-024	Retirement	5,884.76	-			0.0%
310-421-000-025	Group insurance	9,156.00	-			0.0%
310-421-000-028	Worker's Comp Ins.	4,031.60	-			0.0%
	Subtotal Personnel	479,221.72	-	-	-	0.0%
310-421-000-100	Supplies	-	-		-	0.0%
310-421-000-110	Postage	-	-		-	0.0%
310-421-000-150	Employee expenses	6,551.00	-		-	0.0%
310-421-000-700	Other	1,101.28	-		-	0.0%
310-421-000-830	Non-Capital Equipment	-	-		-	0.0%
	Subtotal Operations & Maintenance	7,652.28	-	-	-	0.0%
310-423-000-970	Capital Equipment	-	-	-	-	0.0%
	Subtotal Capital Outlay	-	-	-	-	0.0%
	Total Police Traffic Safety Grant	486,874.00	-	-	-	0.0%
Fund 310	Police Grant					
310-422-000-010	Salaries	-	52,232.05	-		0.0%
310-422-000-021	FICA	-	3,995.77	-		0.0%
310-422-000-024	Retirement	-	9,527.18	-		0.0%
310-422-000-025	Group insurance	-	13,334.00	-		0.0%
310-422-000-028	Worker's Comp Ins.	-	2,367.00	-		0.0%
	Subtotal Personnel	-	81,456.00	-	(81,456.00)	-100.0%
310-422-000-100	Supplies	-	-	-	-	0.0%
310-422-000-110	Postage	-	-	-	-	0.0%
310-422-000-150	Employee expenses	-	11,600.00	-	(11,600.00)	-100.0%
310-422-000-700	Other	-	8,895.00	-	(8,895.00)	-100.0%
310-422-000-830	Non-Capital Equipment	-	-	-	-	0.0%
	Subtotal Operations & Maintenance	-	20,495.00	-	(20,495.00)	-100.0%
310-422-000-970	Capital Equipment	-	42,893.00	-	(42,893.00)	-100.0%
	Subtotal Capital Outlay	-	42,893.00	-	(42,893.00)	-100.0%
	Total Police MPDACT Grant	-	144,844.00	-	(144,844.00)	-100.0%
Fund 310	Fire FEMA Grant					
	Salaries	-	-			0.0%
	FICA	-	-			0.0%
	Retirement	-	-			0.0%
	Group insurance	-	-			0.0%
	Worker's Comp Ins.	-	-			0.0%
	Subtotal Personnel	-	-	-	-	0.0%
310-423-000-100	Supplies	-	-		-	0.0%
310-423-000-110	Postage	-	-		-	0.0%
310-423-000-150	Employee expenses	-	-		-	0.0%
310-423-000-700	Other	-	-		-	0.0%
310-423-000-830	Non-Capital Equipment	-	-	206,340.00	206,340.00	0.0%
	Subtotal Operations & Maintenance	-	-	206,340.00	206,340.00	0.0%
	Capital Equipment	-	-		-	0.0%
	Subtotal Capital Outlay	-	-	-	-	0.0%
	Total Fire FEMA Grant	-	-	206,340.00	206,340.00	0.0%

Account code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	FY 2020 vs FY 2019 Difference	%
Fund 350	Victim Advocate Spec Revenue					
350-421-000-010	Salaries	64,578.48	64,274.09	66,844.61		0.0%
350-421-000-021	FICA	4,786.84	4,916.93	5,113.61		0.0%
350-421-000-024	Retirement	8,765.64	10,000.98	11,737.91		0.0%
	Subtotal Personnel	78,130.96	79,192.00	83,696.14	4,504.14	5.7%
350-421-000-100	Victim Advocate Office Supplies	-	-	-	-	0.0%
350-421-000-150	Victim Advocate Employee Expenses	-	-	-	-	0.0%
350-421-000-210	Victim Advocate Telephone	-	-	-	-	0.0%
350-421-000-797	Spec Prog Victim Advocate	639.24	-	-	-	0.0%
	Subtotal Operations & Maintenance	639.24	-	-	-	0.0%
	Total Victim Advocate Spec Revenue	78,770.20	79,192.00	83,696.14	4,504.14	5.7%
Fund 370	Police EUDL Alcohol & Drug Fund					
370-421-000-795	Alcohol & Drug Abuse Spec	150.00	-	-	-	0.0%
	Total Police EUDL Revenue	150.00	-	-	-	0.0%
Fund 400	Fire					
400-422-000-010	Salaries	2,274,746.93	2,420,771.42	2,537,788.97	117,017.55	4.8%
400-422-000-011	Volunteers	-	-	-	-	0.0%
400-422-000-012	Overtime	1,173.73	2,000.00	-	(2,000.00)	-100.0%
400-422-000-021	FICA	165,596.41	185,342.01	194,140.86	8,798.85	4.7%
400-422-000-024	Retirement	367,860.40	441,913.51	462,892.71	20,979.20	4.7%
400-422-000-025	Group insurance	383,100.96	430,289.21	465,006.42	34,717.21	8.1%
400-422-000-028	Worker's Comp Ins.	60,064.63	62,658.27	61,141.97	(1,516.30)	-2.4%
	Subtotal Personnel	3,252,543.06	3,542,974.42	3,720,970.92	177,996.50	5.0%
400-422-000-100	Supplies	9,427.57	8,500.00	9,000.00	500.00	5.9%
400-422-000-110	Postage	149.53	250.00	250.00	-	0.0%
400-422-000-150	Employee expenses	35,140.45	25,860.00	25,860.00	-	0.0%
400-422-000-170	Tires/Fire Equip & Auto	71,488.60	52,000.00	60,000.00	8,000.00	15.4%
400-422-000-180	Gas & Oil	44,713.37	38,000.00	40,000.00	2,000.00	5.3%
400-422-000-200	Utilities	53,356.90	50,000.00	51,500.00	1,500.00	3.0%
400-422-000-210	Telephone	31,537.71	28,894.44	20,602.20	(8,292.24)	-28.7%
400-422-000-260	Fire Building Repair & Maintenance	12,047.41	12,000.00	12,500.00	500.00	4.2%
400-422-000-271	Equipment & Supplies	6,785.56	5,000.00	5,000.00	-	0.0%
400-422-000-272	Medical equipment & supplies	5,162.13	6,000.00	5,400.00	(600.00)	-10.0%
400-422-000-273	Hazmat Support	12,283.53	2,500.00	2,500.00	-	0.0%
400-422-000-370	Radio	5,686.24	5,000.00	5,000.00	-	0.0%
400-422-000-410	Uniforms & Protective Clothing	17,032.34	16,500.00	17,000.00	500.00	3.0%
400-422-000-411	Protective Gear	4,506.01	5,000.00	5,000.00	-	0.0%
400-422-000-450	Wireless Communications	-	-	17,880.00	17,880.00	0.0%
400-422-000-500	Professional Dues	900.34	1,010.00	1,162.00	152.00	15.0%
400-422-001-624	Liability insurance -Auto	23,604.00	26,742.46	30,568.17	3,825.71	14.3%
400-422-000-624	Liability insurance-General (Payroll)	11,751.00	13,313.68	15,218.31	1,904.63	14.3%
400-422-000-650	Services & Contracts	27,484.52	31,775.00	38,028.28	6,253.28	19.7%
400-422-000-700	Other	3,966.99	4,000.00	4,000.00	-	0.0%
400-422-000-793	Fire prevention	9,269.87	9,000.00	9,000.00	-	0.0%
400-422-000-794	Codes Enforcement/Investigation	671.42	1,500.00	1,500.00	-	0.0%
400-422-000-830	Non-Capital equipment	16,753.04	13,400.00	18,619.00	5,219.00	38.9%
	Subtotal Operations & Maintenance	403,718.53	356,245.58	395,587.96	39,342.38	11.0%
	Total Fire Service Fund	3,656,261.59	3,899,220.00	4,116,558.88	217,338.88	5.6%
Fund 500	Sports Center					
500-451-000-010	Salaries	294,339.56	333,127.50	320,712.91	(12,414.59)	-3.7%
500-451-000-021	FICA	22,478.76	25,484.25	24,534.54	(949.71)	-3.7%
500-451-000-024	Retirement	24,109.79	51,834.64	49,902.93	(1,931.71)	-3.7%
500-451-000-025	Group insurance	20,457.00	21,795.38	24,032.47	2,237.09	10.3%
500-451-000-028	Worker's Comp Ins.	5,933.93	6,372.73	6,218.52	(154.21)	-2.4%
	Subtotal Personnel	367,319.04	438,614.50	425,401.37	(13,213.13)	-3.0%
500-451-000-100	Supplies	21,326.27	25,000.00	25,000.00	-	0.0%
500-451-000-110	Postage	548.36	750.00	750.00	-	0.0%
500-451-000-150	Employee Expenses	6,105.55	7,000.00	7,000.00	-	0.0%
500-451-000-200	Utilities	49,536.36	48,500.00	50,000.00	1,500.00	3.1%
500-451-000-210	Telephone	6,217.97	6,072.00	6,264.00	192.00	3.2%
500-451-000-260	Repair & Maintenance	33,545.05	19,000.00	22,000.00	3,000.00	15.8%

Account code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	FY 2020 vs FY 2019 Difference	%
500-451-000-410	Uniforms	1,391.37	1,500.00	1,500.00	-	0.0%
500-451-000-412	Fitness/Adult Program Supplies	17,682.55	25,000.00	25,000.00	-	0.0%
500-451-000-610	Advertising	690.00	3,000.00	5,500.00	2,500.00	83.3%
500-451-000-624	Liability Insurance-Payroll	2,131.00	2,414.49	2,759.33	344.84	14.3%
500-451-002-624	Liability Insurance - Building	16,203.00	18,358.01	20,984.27	2,626.26	14.3%
500-451-000-650	Services & Contracts	70,636.84	81,500.00	81,500.00	-	0.0%
500-451-000-700	Other	-	1,000.00	1,000.00	-	0.0%
500-451-000-800	Sports Cntr Bank Fees	6,828.14	7,200.00	7,954.41	754.41	10.5%
500-451-000-830	Non-Capital	42,246.73	-	-	-	0.0%
	Subtotal Operations & Maintenance	275,089.19	246,294.50	257,212.01	10,917.51	4.4%
	Total Sports Center Fund	642,408.23	684,909.00	682,613.38	(2,295.62)	-0.3%
Fund 600	<u>GO Debt Service</u>					
600-497-000-473	Fees and Penalties	1,365.00	600.27	600.00	(0.27)	0.0%
600-497-000-474	SC Tourism Revenue Bond Principal	326,462.00	337,764.00	119,099.00		0.0%
600-497-000-475	SC Tourism Revenue Bond Interest	27,332.85	21,686.00	15,848.00		0.0%
600-497-000-481	Capital Lease Principal	133,743.00	-		-	0.0%
600-497-000-482	Capital Lease Interest	4,772.93	-		-	0.0%
600-497-000-505	GO Series 2009 Fire Bond Principal	155,000.00	165,000.00	160,000.00	(5,000.00)	-3.0%
600-497-000-506	GO Series 2009 Fire Bond Interest	48,125.00	57,100.00	36,400.00	(20,700.00)	-36.3%
600-497-000-486	Principal 2001 GO Bonds	155,000.00	160,000.00	160,000.00	-	0.0%
600-497-000-487	GO Bond Interest 2001 Issue	17,157.00	13,034.00	8,778.00	(4,256.00)	-32.7%
600-497-000-509	Conserve Loan Principal & Interest	47,975.73	47,975.73		(47,975.73)	-100.0%
600-497-000-800	Bond Issuance Costs	-	-		-	0.0%
	Total Debt Service Fund	916,933.51	803,160.00	500,725.00	(302,435.00)	-37.7%
Fund 650	<u>Property Management Fund</u>					
650-470-000-200	Lease Payments on Land Parcel	87,692.12	91,457.57	91,457.44	(0.13)	0.0%
650-470-000-211	Depreciation Expense	22,160.49	5,000.00	22,160.49	17,160.49	343.2%
650-470-000-212	Bond Issuance Amortization	-	-			0.0%
650-470-002-970	Jenkins Warehouses Expenses	-	38,677.00		(38,677.00)	-100.0%
650-470-002-624	Jenkins Whse Liability Insurance	4,883.00	3,893.43	4,450.41	556.98	14.3%
650-497-000-471	Warehouse Revenue Bond Principal	-	25,801.00	47,792.01	21,991.01	85.2%
650-497-000-472	Warehouse Revenue Bond Interest	27,866.00	-	23,416.00	23,416.00	0.0%
650-497-000-700	Warehouse Expenses - Other	1,784.90	21,000.00	5,000.00	(16,000.00)	-76.2%
	Total Property Management Fund	144,386.51	185,829.00	194,276.35	8,447.35	4.5%
Fund 900	<u>Mauldin Foundation</u>					
900-450-000-110	Senior Program Postage	5,635.86	-		-	0.0%
900-450-000-700	Other Expenses	4,844.14	-		-	0.0%
	Subtotal Operations & Maintenance	10,480.00	-	-	-	0.0%
	Total Mauldin Foundation	10,480.00	-	-	-	0.0%
	GRAND TOTAL	21,365,575.47	19,985,842.42	21,131,154.29	1,145,311.87	5.7%
	Totals by Funds					
	General Fund	11,343,777.63	12,185,202.72	12,398,512.92	213,310.20	1.8%
	Special Projects Fund	2,127,319.74	801,198.43	1,217,721.78	416,523.35	52.0%
	Sewer Fund	541,489.61	787,655.27	778,209.84	(9,445.43)	-1.2%
	H & A Tax Fund	1,416,724.45	414,632.00	952,500.00	537,868.00	129.7%
	Police Traffic Safety Grant	486,874.00	144,844.00	206,340.00	61,496.00	42.5%
	Police MPDACT Grant	-	-		-	0.0%
	Police Various	150.00	-	-	-	0.0%
	Cultural Center Const & Operations Fund	-	-	-	-	0.0%
	Victim Advocate Spec Revenue	78,770.20	79,192.00	83,696.14	4,504.14	5.7%
	Employee Health Fund	-	-		-	0.0%
	Fire Service Fund	3,656,261.59	3,899,220.00	4,116,558.88	217,338.88	5.6%
	Sports Center Fund	642,408.23	684,909.00	682,613.38	(2,295.62)	-0.3%
	Debt Service Fund	916,933.51	803,160.00	500,725.00	(302,435.00)	-37.7%
	Property Management Fund	144,386.51	185,829.00	194,276.35	8,447.35	4.5%
	Mauldin Foundation	10,480.00	-	-	-	0.0%
	Totals	21,365,575.47	19,985,842.42	21,131,154.29	1,145,311.87	5.7%
		-	-	-	-	

Account code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	FY 2020 vs FY 2019 Difference	%
	Summary by Department					
	Council	198,272.60	203,849.24	214,788.81	10,939.57	5.4%
	Administration	654,514.30	561,584.77	684,286.39	122,701.62	21.8%
	Finance	342,764.67	352,239.52	357,731.99	5,492.47	1.6%
	Employee Services	130,675.22	141,500.00	215,478.78	73,978.78	52.3%
	Judicial	484,409.21	545,058.44	576,581.20	31,522.76	5.8%
	Police	4,216,160.76	4,717,724.30	4,822,242.59	104,518.29	2.2%
	Police Traffic Safety Grant	486,874.00	-	206,340.00	206,340.00	0.0%
	Police MPDACT Grant	-	144,844.00	-	(144,844.00)	-100.0%
	Cultural Center Const & Operations Fund	-	-	-	-	0.0%
	Community Development	515,640.57	515,525.40	409,356.75	(106,168.65)	-20.6%
	Senior Center	334,367.16	439,854.65	315,414.21	(124,440.44)	-28.3%
	Victim Advocate Spec Revenue	78,770.20	79,192.00	83,696.14	4,504.14	5.7%
	Fire	3,656,261.59	3,899,220.00	4,116,558.88	217,338.88	5.6%
	Building & Zoning Administration	594,853.04	631,860.06	561,033.55	(70,826.51)	-11.2%
	Stormwater	-	-	-	-	0.0%
	Sewer	541,489.61	787,655.27	778,209.84	(9,445.43)	-1.2%
	Street	485,714.55	630,492.62	655,343.76	24,851.14	3.9%
	Sanitation	1,437,577.67	1,468,822.44	1,434,866.70	(33,955.74)	-2.3%
	Building Maintenance	456,443.91	434,071.32	515,539.16	81,467.84	18.8%
	PW Shop	205,441.57	223,221.15	238,685.18	15,464.03	6.9%
	Parks Management	648,162.23	665,122.39	742,116.70	76,994.31	11.6%
	Recreation	638,780.17	654,276.42	647,547.16	(6,729.26)	-1.0%
	Sports Center	642,408.23	684,909.00	682,613.38	(2,295.62)	-0.3%
	Capitall Projects/Equipment	2,127,319.74	801,198.43	1,217,721.78	416,523.35	52.0%
	Employee Health	-	-	-	-	0.0%
	Governmental Debt Service	916,933.51	803,160.00	500,725.00	(302,435.00)	-37.7%
	Property Management Fund	144,386.51	185,829.00	194,276.35	8,447.35	4.5%
	Mauldin Foundation	10,480.00	-	-	-	0.0%
	Other	1,416,874.45	414,632.00	960,000.00	545,368.00	131.5%
		21,365,575.47	19,985,842.42	21,131,154.29	1,145,311.87	5.7%
		-	-	-	-	
	Summary by Function					
	Personnel	12,007,408.12	13,024,758.69	13,324,707.56	299,948.87	2.3%
	Operations & Maintenance	4,822,597.65	4,894,200.30	5,130,499.95	236,299.65	4.8%
	Capital Outlay	74,592.00	47,893.00	5,000.00	(42,893.00)	-89.6%
	Capital Improvements	3,544,044.19	1,215,830.43	2,170,221.78	954,391.35	78.5%
	Debt Service	916,933.51	803,160.00	500,725.00	(302,435.00)	-37.7%
	Totals	21,365,575.47	19,985,842.42	21,131,154.29	1,145,311.87	5.7%
		-	-	-	-	

Authorized Position Summary by Department

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
<u>Administration</u>								
City Administrator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Project Manager	1.0	1.0	1.0	1.0				
Economic Development / Planner	1.0	1.0	1.0	1.0				
Municipal Clerk/HR Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Support								1.0
Human Resource Director						1.0	1.0	1.0
<i>Total Administration</i>	4.0	4.0	4.0	4.0	2.0	3.0	3.0	4.0
<u>Finance</u>								
Finance Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accountant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accounting Specialist I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<i>Total Finance</i>	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
<u>Judicial Services</u>								
Judge	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Clerk of Court / Administrative Judge	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Clerk of Court	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant (Court)	1.5	1.5	2.0	2.0	2.0	2.5	2.5	2.5
<i>Total Judicial Services</i>	4.5	4.5	5.0	5.0	5.0	5.5	5.5	5.5
<u>Police</u>								
Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Office mgr / Victim's advocate	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Information specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Captain	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Sergeant	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Police officer / MPO	37.0	38.0	39.0	40.0	40.0	40.0	40.0	40.0
Codes enforcement officer	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Communications Specialist	8.0	8.0	9.0	10.0	10.0	10.0	10.0	10.0
<i>Total Police</i>	58.0	59.0	61.0	63.0	63.0	63.0	63.0	63.0
<u>Fire</u>								
Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant (Fire)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Training Officer					1.0	1.0	1.0	1.0
Deputy Fire Marshall	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Captain	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Lieutenant	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Firefighter / Sr Firefighter *	36.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0
<i>Total Fire</i>	49.0	52.0	52.0	52.0	53.0	53.0	53.0	53.0
<u>Business & Development Services</u>								
Building and Zoning Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Building Inspector	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Support			1.0	1.0	1.0	1.0	1.0	
Administrative Support Specialist (Business Licenses)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Support Specialist (Permits)	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0
<i>Total Building & Zoning</i>	4.0	4.0	5.0	5.0	5.0	5.0	6.0	5.0
<u>Street</u>								
Public Works Director	1.0	1.0	1.0	1.0	1.0			
Superintendent	1.0	1.0	1.0	1.0				
Street Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Driver	1.0	1.0	1.0	1.0	3.0	3.0	3.0	3.0
Administrative Assistant (Public Works)	1.0	1.0	1.0	1.0	1.0			
Laborer / Street					1.0	1.0	1.0	1.0
<i>Total Street</i>	5.0	5.0	5.0	5.0	7.0	5.0	5.0	5.0
<u>Sanitation</u>								
Sanitation Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Mechanic	2.0	2.0	2.0	2.0	2.0			
Driver	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
<i>Total Sanitation</i>	15.0	15.0	15.0	15.0	15.0	13.0	13.0	13.0

Fleet Maint

Mechanic						2.0	2.0	2.0
<i>Total Sanitation</i>	-	-	-	-	-	2.0	2.0	2.0

PW Administration

Public Works Director	-	-	-	-		1.0	1.0	1.0
Administrative Assistant (Public Works)	-	-	-	-		1.0	1.0	1.0
Custodian	1.0	1.0	1.0	1.0	1.0	1.0		
Building Maintenance Tech	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<i>Total Building Maintenance</i>	2.0	2.0	2.0	2.0	2.0	4.0	3.0	3.0

Parks & Grounds Management

Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Grds Worker	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Laborer	7.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
<i>Total Parks & Grounds</i>	9.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0

Recreation

Recreation Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Recreation Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Senior Program Coordinator	1.0	1.0	1.0	2.0				
Sports Program Coordinator	1.0	1.0	1.0	1.0		1.0	1.0	1.0
Assistant Program Coordinator					1.0	1.0	1.0	1.0
Administrative Assistant (Recreation)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Program Assistant (Senior Center) (PT FTE)	2.0	2.0	2.0	-				
Laborer					1.0	1.0		
<i>Total Recreation</i>	7.0	7.0	7.0	6.0	6.0	6.0	5.0	5.0

Senior Center

Senior Program Coordinator					2.0	2.0	2.0	2.0
Assistant Program Coordinator						0.5	0.5	0.5
<i>Total Sewer</i>	-	-	-	-	2.0	2.5	2.5	2.5

Community Development

Director					1.0	1.0	1.0	1.0
Economic Developer Planner					1.0	1.0	1.0	1.0
Cultural Affairs Coordinator					1.0	1.0	1.0	1.0
Laborer							1.0	0.5
Marketing						0.5	0.5	1.0
<i>Total Community Development</i>	-	-	-	-	3.0	3.5	4.5	4.5

Sewer

Supervisor					1.0	1.0	1.0	1.0
Driver	5.0	5.0	5.0	5.0	1.0	1.0	1.0	1.0
Utility Locate Technician							2.0	2.0
Laborer	3.0	4.0	4.0	3.0	4.0	4.0	4.0	4.0
<i>Total Sewer</i>	8.0	9.0	9.0	8.0	6.0	6.0	8.0	8.0

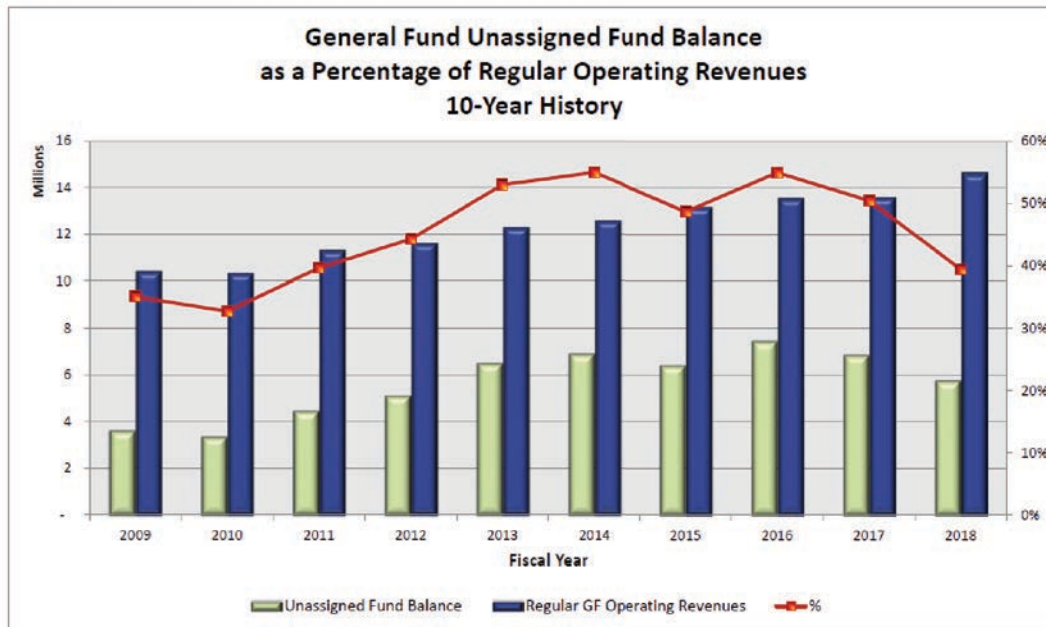
Sports Center

Membership Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Fitness Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Program Coordinator	1.0	1.0	1.0	1.0				
Part Time Front Desk positions(PT FTE)	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
Fitness Instructor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Billing Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<i>Total Sports Center</i>	17.0	17.0	17.0	17.0	16.0	16.0	16.0	16.0

Grand Total	186.5	190.5	195.0	195.0	196.0	198.5	200.5	200.5
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Fund Balance Summary

The City realizes the importance of a strong fund balance in order to meet the cash flow requirements for the City throughout the year, and thus the City has a minimum fund balance policy which requires an unassigned fund balance of at least 25-35% of General Fund operating revenues. The chart below provides a 10-year history of the City's unassigned General Fund balance.



The schedule below provides an overview of the fund balances across the City's governmental and enterprise funds.

Fund Balances At a Glance								
		Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Budgeted 2020
Governmental Funds								
General Fund	Beg Balance	8,931,516	9,801,482	9,385,093	10,481,621	9,611,802	8,390,410	8,192,588
	End Balance	9,801,482	9,385,093	10,481,621	9,611,802	8,390,410	8,192,588	8,192,588
	Net Change in Fund Balance	869,966	(416,389)	1,096,528	(869,819)	(1,221,392)	(197,822)	-
Capital Projects Fund	Beg Balance	-	-	1,500,000	1,035,792	2,745,571	883,741	619,521
	End Balance	-	1,500,000	1,035,792	2,745,571	883,741	619,521	275,907
	Net Change in Fund Balance	-	1,500,000	(464,208)	1,709,779	(1,861,830)	(264,220)	(343,614)
Hospitality&Accommodations	Beg Balance	1,455,755	1,847,889	1,721,184	1,961,529	1,874,546	1,223,250	1,198,250
	End Balance	1,847,889	1,721,184	1,961,529	1,874,546	1,223,250	1,198,250	1,344,967
	Net Change in Fund Balance	392,134	(126,705)	240,345	(86,983)	(651,296)	(25,000)	146,717
Enterprise Funds								
Sewer Fund		*						
	Beg Net Position	709,346	1,570,731	1,786,772	2,247,948	3,123,260	3,591,283	3,752,128
	End Net Position	678,076	1,786,772	2,247,948	3,123,260	3,591,283	3,752,128	3,928,418
	Change in Net Position	(31,270)	216,041	461,176	875,312	468,023	160,845	176,290
Property Management Fund	Net Invested in Capital Assets		1,302,930	1,636,406	2,051,389	2,132,793	2,161,294	2,536,250
	Beg Net Position	314,823	359,953	407,090	456,143	503,401	2,731,712	2,917,687
	End Net Position	359,953	407,090	456,143	503,401	2,731,712	2,917,687	
	Change in Net Position	45,130	47,137	49,053	47,258	2,228,311	185,975	(2,917,687)
Property Management Fund	Net Invested in Capital Assets	381,472	409,223	438,845	470,468	2,508,058	2,541,733	2,567,365

* Sewer fund was a special revenue fund in FY2014 and changed to Enterprise Fund in FY2015 with the issue of revenue bonds.

Department Summaries

City Council

Mission

The Mauldin City Government operates as a council form of government with seven Elected Officials, including a Mayor, and six appointed positions with the overall goal of developing growth and providing residents a place they can proudly call home.

Mission

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

Vision

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

Fiscal Plan (FY2020)

City Council is funded through the General Fund. The expenditures are detailed by sub- categories in the table below:

	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted	Difference (2019 - 2020)	% Difference
Personnel Expenditures	\$107,661	\$116,515	\$122,616	\$6,101	5.2%
Operations & Maintenance Expenditures	\$90,611	\$87,334	\$92,173	\$4,839	5.5%
Total	\$198,273	\$203,849	\$214,789	\$10,940	5.4%

DEPARTMENT:		CITY COUNCIL					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	400				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
010		SALARIES	78,884.81		76,848.20		
		Merit					
	010	TOTAL		\$ 78,884.81		\$ 76,848.20	\$ 76,281.21
021		FICA	6,034.69		5,878.89		
	021	TOTAL		\$ 6,034.69		\$ 5,878.89	\$ 5,542.53
024		RETIREMENT	13,852.17		11,957.58		
	024	TOTAL		\$ 13,852.17		\$ 11,957.58	\$ 6,923.82
025		GROUP INSURANCE	23,295.14		21,267.94		
	025	TOTAL		\$ 23,295.14		\$ 21,267.94	\$ 18,374.27
028		WORK COMP	549.20		562.82		
	028	TOTAL		\$ 549.20		\$ 562.82	\$ 539.53
150		EMPLOYEE EXPENSES					
		<i>Memberships, Dues and Registrations:</i>					
		Chamber Christmas Dinner (7*55.)	385.00		385.00		
		Misc. Dues & Memberships	500.00		500.00		
		<i>Training & Travel</i>					
		Summer & Winter MASC	16,000.00		21,000.00		
		Misc Mileage & other travel	2,000.00		2,000.00		
	150	TOTAL		\$ 18,885.00		\$ 23,885.00	\$ 13,238.30
210		TELEPHONE					
		Verizon (Mobile Phone for Council Members)	4,844.04		2,720.28		
	210	TOTAL		\$ 4,844.04		\$ 2,720.28	\$ 3,286.07
624		LIABILITY INSURANCE					
		General Payroll Liability	6,593.76		5,768.53		
	624	TOTAL		\$ 6,593.76		\$ 5,768.53	\$ 5,092.00
650		CONTRACTS & SERVICES					
		Duggan, Hughes LLC	34,000.00		35,000.00		
		SC Municipal Association dues based on population	6,000.00		6,100.00		
	650	TOTAL		\$ 40,000.00		\$ 41,100.00	\$ 28,245.14
653		COMMUNITY/CHAMBER SUPPORT					
		Mauldin Chamber Support					
		Mauldin Chamber Membership dues	850.00		860.00		
	653	TOTAL		\$ 850.00		\$ 860.00	\$ 25,860.00
700		OTHER EXPENSES					
		Business cards for councilmember's, printing, name plates	1,000.00		1,000.00		
		Office supplies, council meeting binders, misc supplies	1,000.00		1,000.00		
		Internet for council members	1,500.00		1,500.00		
		Meeting expenses, Annual Staff. Board Meeting for Christmas	4,000.00		4,200.00		
		Misc	3,000.00		3,800.00		
		City logo shirts/etc.	500.00		500.00		
		Election	8,000.00				
	700	TOTAL		\$ 19,000.00		\$ 12,000.00	\$ 14,889.73
710		MISC EXPENSE - Mayor					
		Public Relations	1,500.00		500.00		
		Other Misc.	500.00		500.00		
	710	TOTAL		\$ 2,000.00		\$ 1,000.00	\$ -
		Department (Function) Grand Totals		\$ 214,788.81		\$ 203,849.24	\$ 198,272.60
				5.37%			

Finance Department

Mission Statement

To provide accounting, financial operations and reporting services to City departments, citizens, and other users of the City's financial information. Finance manages, directs, and safeguards the assets of City of Mauldin.

Goals and Objectives

- Ensure Accounts Payable transactions are processed and recorded to the City's general ledger in a timely and accurate manner.
- To ensure sewer system revenues are available to meet the respective sewer system expenditures needs by maintaining the customer's receivable accounts at a current aging level and by making sure delinquent accounts are made current or disconnected in a timely manner.
- To ensure City of Mauldin employees are paid in an accurate and timely fashion by having voids or manual payroll checks less than 1% of total payments
- Efficiently administer grant funding in accordance with both Federal and City guidelines.
- Complete the annual audit in compliance with the new GASB Reporting Model, to complete the CAFR within 6 months of year end and to submit the CAFR to the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting.
- Prepare monthly financial reports by the end of the month for the preceding month through the continued automation of the financial reporting process utilizing the financial system.

Fiscal Plan (FY2020)

Finance is funded through the General Fund. The expenditures are detailed by sub-categories in the table below:

	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted	Difference (2019 - 2020)	% Difference
Personnel Expenditures	\$280,053	\$296,760	\$309,599	\$12,840	4.3%
Operations & Maintenance Expenditures	\$62,712	\$55,480	\$48,133	-\$7,347	-13.2%
Total	\$342,765	\$352,240	\$357,732	\$5,492	1.6%

Authorized FT Positions	3	3	3
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DEPARTMENT:		FINANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	405				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
010		SALARIES	224,555.82		216,162.96		
		Merit	5,176.16		4,977.08		
	010	TOTAL		\$ 229,731.98		\$ 221,140.04	\$ 212,636.17
021		FICA	17,574.50		16,917.21		
	021	TOTAL		\$ 17,574.50		\$ 16,917.21	\$ 16,131.34
024		RETIREMENT	35,746.30		34,409.39		
	024	TOTAL		\$ 35,746.30		\$ 34,409.39	\$ 28,862.58
025		GROUP INSURANCE	25,135.16		22,846.76		
	025	TOTAL		\$ 25,135.16		\$ 22,846.76	\$ 21,036.47
028		WORK COMP	1,411.27		1,446.27		
	028	TOTAL		\$ 1,411.27		\$ 1,446.27	\$ 1,386.41
100		SUPPLIES					
		Materials for general office use. These include such items as pencils, pens, file folders, envelopes, copier paper, stationary, paper clips, purchase orders, printing, checks, employee forms (W-2, posters), office equipment, business cards, etc.	4,500.00		5,000.00		
	100	TOTAL		\$ 4,500.00		\$ 5,000.00	\$ 3,664.61
110		POSTAGE					
		Postage for accounts payable checks, general office use	2,500.00		2,500.00		
	110	TOTAL		\$ 2,500.00		\$ 2,500.00	\$ 1,968.72
150		EMPLOYEE EXPENSES					
		Memberships/Dues, Training, Travel for Finance Department					
		Memberships, Dues and Registrations:					
		GFOA Membership - Annual Dues (National & State)	290.00		290.00		
		SC Municipal Association- Membership - Finance Director	35.00		35.00		
		Training & Travel	1,000.00		1,500.00		
		Misc./Other	1,000.00		1,500.00		
		Other Training/Travel, membership, dues, education					
	150	TOTAL		\$ 2,325.00		\$ 3,325.00	\$ 980.00
210		TELEPHONE					
		VC3 Telephone	1,365.84		1,305.36		
	210	TOTAL		\$ 1,365.84		\$ 1,305.36	\$ 1,349.17
624		LIABILITY INSURANCE					
		General Payroll Liability	1,697.59		1,485.13		
	624	TOTAL		\$ 1,697.59		\$ 1,485.13	\$ 1,311.00
650		CONTRACTS & SERVICES					
		Audit Fees - Greene, Finney, & Horton (2nd year of 2 year extension)- includes amount for single audit if needed.	19,500.00		22,500.00		
		Harris Computer Systems (CSI) -Accounting Program software lease	7,100.00		7,000.00		
		Bank service charges, stop payment fees, ect.	250.00		250.00		
		Greenville News, bid advertisements, job advertisements	300.00		300.00		
		Professional Fees & Contracts- misc.	1,000.00		1,000.00		
		Copier	2,129.36		2,129.36		
		Actuarial analysis to comply with GASB for OPEB	2,500.00		5,000.00		
	650	TOTAL		\$ 32,779.36		\$ 38,179.36	\$ 52,633.44
652		SPECIAL PROJECTS					
		GFOA CAFR & Budget review fee	715.00		435.00		
		Production of Budget Books, Workshop & Final-covers, tabs	1,000.00		1,250.00		
		Misc.	500.00		500.00		
	652	TOTAL		\$ 2,215.00		\$ 2,185.00	\$ 753.22

DEPARTMENT:		FINANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	405				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
700		OTHER EXPENSES					
		Special meetings. Supplies for special occasions. Or any other misc. expenses,	750.00		1,500.00		
		Miscellaneous expenses					
	700	TOTAL		\$ 750.00		\$ 1,500.00	\$ 51.54
		Department (Function) Grand Totals		\$ 357,731.99		\$ 352,239.52	\$ 342,764.67
				1.56%			

City Administration

Mission

The City Administration includes the City Administrator's Office, the Clerk to Council and Human Resources Department. The City Administrator is responsible to the City Council for the proper administration of the policies and affairs of the City. The Clerk to Council provides direct support to City Council preparing the minutes of the Council meetings, maintaining the Council calendar and scheduling Council appointments. The Human Resources Department is responsible for administering the City's personnel system.

Goals and Objectives

- Provide the City Council with information, guidance and leadership in matters of policy determination
- Assure accountability by working with departments in developing leaders, implementing the policy directives of City Council and evaluating departmental performance measures to improve efficiency and effectiveness of City operations
- Oversee the execution of the City's annual budget in a fiscally sound manner
- Support the development of City's human resources and work culture
- Ensure that City resources are used to address City-wide issues to foster sustainable, livable and safe communities
- Manage the overall operations of the City in an efficient and effective manner

Fiscal Plan (FY2020)

The City Administration is funded through the General Fund. The expenditures are detailed by sub-categories in the table below:

	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted	Difference (2019 - 2020)	% Difference
Personnel Expenditures	\$438,129	\$385,961	\$463,943	\$77,982	20.2%
Operations & Maintenance Expenditures	\$216,385	\$175,624	\$220,343	\$44,719	25.5%
Total	\$654,514	\$561,585	\$684,286	\$122,702	21.8%
Authorized FT Positions	3	3	4		

DEPARTMENT:		ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	410				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
010		SALARIES	327,295.07		278,190.36		
		Merit	8,600.35		4,164.94		
	010	TOTAL		\$ 335,895.42		\$ 282,355.30	\$ 335,325.08
021		FICA	25,696.00		21,600.18		
	021	TOTAL		\$ 25,696.00		\$ 21,600.18	\$ 24,711.00
024		RETIREMENT	52,265.33		43,934.48		
	024	TOTAL		\$ 52,265.33		\$ 43,934.40	\$ 39,874.65
025		GROUP INSURANCE	48,684.95		36,634.63		
	025	TOTAL		\$ 48,684.95		\$ 36,634.63	\$ 34,581.20
028		WORK COMP	1,401.50		1,436.26		
	028	TOTAL		\$ 1,401.50		\$ 1,436.26	\$ 3,637.26
100		SUPPLIES					
		General Office Supplies	2,000.00		3,500.00		
		Office Equipment, misc.	2,000.00		3,500.00		
	100	TOTAL		\$ 4,000.00		\$ 7,000.00	\$ 3,439.79
110		POSTAGE					
		Postage for general office use	250.00		250.00		
	110	TOTAL		\$ 250.00		\$ 250.00	\$ 193.87
150		EMPLOYEE EXPENSES					
		<i>Memberships, Dues and Registrations:</i>					
		<i>Training & Travel-Professsional Development</i>					
		Municipal Clerk	1,000.00		1,000.00		
		City Administrator	6,500.00		6,000.00		
		HR Director	1,000.00		1,500.00		
		<i>Dues & Subscriptions</i>					
		<i>Misc./Other</i>					
	150	TOTAL		\$ 8,500.00		\$ 8,500.00	\$ 3,735.27
170		REPAIRS & MAINTENANCE AUTO					
		General repair and maintenance	1,000.00		1,500.00		
	170	TOTAL		\$ 1,000.00		\$ 1,500.00	\$ 42.65
180		GAS & OIL					
		Mileage reimbursments	700.00		750.00		
	180	TOTAL		\$ 700.00		\$ 750.00	\$ 739.96
210		TELEPHONE					
		VC3 Telephone	2,772.96		2,650.32		
		Cell Phone:	2,460.00		2,460.00		
		City Administrator					
		Municipal Clerk					
		HR Director					
	210	TOTAL		\$ 5,232.96		\$ 5,110.32	\$ 5,145.09
624		LIABILITY INSURANCE					
		General Payroll Liability	2,201.45		1,925.93		
	624	TOTAL		\$ 2,201.45		\$ 1,925.93	\$ 1,700.00
001-624		LIABILITY INSURANCE-AUTO	2,968.78		2,597.23		
	001624	TOTAL		\$ 2,968.78		\$ 2,597.23	\$ 1,106.00

DEPARTMENT:		ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	410				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
650		CONTRACTS & SERVICES					
		Admin Copy machine lease	4,000.00		4,000.00		
		Municipal Code Corp one payment per year	2,500.00		2,500.00		
		Greenville News, bid advertisements,	1,000.00		1,000.00		
		Professional Fees & Contracts- misc.	23,000.00		3,500.00		
		Labor Attorney	7,000.00		7,000.00		
		US Postmaster - PO Box	278.00		278.00		
		Mailfinance - Mail machine	2,000.00		2,000.00		
	650	TOTAL		\$ 39,778.00		\$ 20,278.00	\$ 37,445.16
651		IT Development & Support					
		Misc Computer Expenses	3,000.00		3,000.00		
		IT Service Advantage (VOA)	130,000.00		102,000.00		
		Spirit Communications	16,712.00		16,712.52		
	651	TOTAL		\$ 149,712.00		\$ 121,712.52	\$ 156,797.76
700		OTHER EXPENSES					
		Occasional Meals for special administration meetings. Supplies for special occasions, cards for holidays. Or any other misc. expenses.					
		Staff Meeting Expenses	3,100.00		3,100.00		
		City Internship	1,400.00		1,400.00		
		Team Building	1,000.00		1,000.00		
		Miscellaneous expenses	500.00		500.00		
	700	TOTAL		\$ 6,000.00		\$ 6,000.00	\$ 6,039.56
		Department (Function) Grand Totals		\$ 684,286.39		\$ 561,584.77	\$ 654,514.30
				21.85%			

Judicial (Municipal Court) Department

Mission Statement

In order to protect the rights and liberties guaranteed by the Constitutions of the United States of America and of the State of South Carolina, the Mauldin Municipal Court shall interpret and apply the law consistently and impartially.

Goals and Objectives

- Abide by all of the statutory mandates set forth by the South Carolina Court Administration.
- Schedule and adjudicate criminal, traffic and city ordinance violations that occur within the City of Mauldin.

Fiscal Plan (FY2020)

The Judicial Department is funded through the General Fund. The expenditures are detailed by sub-categories in the table below:

	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted	Difference (2019 - 2020)	% Difference
Personnel Expenditures	\$338,363	\$384,260	\$415,528	\$31,268	8.1%
Operations & Maintenance Expenditures	\$146,046	\$160,798	\$161,053	\$254	0.2%
Total Judicial	\$484,409	\$545,058	\$576,581	\$31,523	5.8%
Authorized FT Positions	5.5	5.5	5.5		

DEPARTMENT:		JUDICIAL					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	412				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
010		SALARIES (includes magistrates)	310,038.69		285,605.77		
		Merit	4,349.41		4,175.17		
	010	TOTAL		\$ 314,388.10		\$ 289,780.94	\$ 261,276.90
021		FICA	24,050.69		22,168.24		
	021	TOTAL		\$ 24,050.69		\$ 22,168.24	\$ 19,457.45
024		RETIREMENT	48,918.79		45,089.91		
	024	TOTAL		\$ 48,918.79		\$ 45,089.91	\$ 32,746.41
025		GROUP INSURANCE	26,443.04		25,450.35		
	025	TOTAL		\$ 26,443.04		\$ 25,450.35	\$ 23,185.11
028		WORK COMP	1,727.68		1,770.53		
	028	TOTAL		\$ 1,727.68		\$ 1,770.53	\$ 1,697.25
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.	9,000.00		9,000.00		
	100	TOTAL		\$ 9,000.00		\$ 9,000.00	\$ 11,137.97
110		POSTAGE					
		This amount includes postage to mail receipts, subpoenas, juror notices, expungements, and various other documents from the Judicial Department.	3,000.00		3,000.00		
	110	TOTAL		\$ 3,000.00		\$ 3,000.00	\$ 1,222.34
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.	12,000.00		12,000.00		
		Chief Trial Judge					
		Associate Substitute Judge					
		Associate Substitute Judge					
		Admin Judge/Clerk of Court					
		Admin Fill in Judge					
		Admin Fill in Judge					
		Assistant Clerk of Court					
		Court Clerk					
		Court Clerk					
		Court Clerk (PT)					
	150	TOTAL		\$ 12,000.00		\$ 12,000.00	\$ 11,554.13
170		REPAIRS & MAINTENANCE AUTO					
		This account would cover any necessary repairs to the Judicial vehicle			-		
	170	TOTAL		\$ -		\$ -	\$ 53.82
210		TELEPHONE					
		VC3 Telephone and (1) Verizon aircard	2,343.24		2,265.24		
	210	TOTAL		\$ 2,343.24		\$ 2,265.24	\$ 2,322.55
260		REPAIR AND MAINTENANCE					
		This account will cover repair and maintenance for any necessary computer or printer repairs.	500.00		500.00		
	260	TOTAL		\$ 500.00		\$ 500.00	\$ -
624		LIABILITY INSURANCE					
		General Payroll Liability	1,409.66		1,233.23		
	624	TOTAL		\$ 1,409.66		\$ 1,233.23	\$ 1,088.00
001-624		LIABILITY INSURANCE-AUTO			-		
	001624	TOTAL		\$ -		\$ -	\$ 1,188.00

DEPARTMENT:		JUDICIAL					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	412				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
650		CONTRACTS & SERVICES					
		This account is to cover the expense of the judicial copy lease agreement and to cover the expense of our city prosecutors to conduct 4 or 5 jury trial terms at \$7,500.00 per term and misc negotiations/plea dates.	60,000.00		60,000.00		
		Copier agreement.					
		Attorney Fees					
		Cannon Court Reporting					
650		TOTAL		\$ 60,000.00		\$ 60,000.00	\$ 59,807.52
659		DETENTION FEES					
		This account is used to pay for housing of inmates, both juvenile and adult. The rate for juveniles is currently \$51.37 per day. There is not expected to be an increase in the daily rate at this time, but may change after July1, 2019. The current daily rate to house adult inmates at the GCDC is \$57.73.	\$70,000.00		\$70,000.00		
659		TOTAL		\$70,000.00		\$ 70,000.00	\$ 55,666.86
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		\$1,800.00		
725		TOTAL		\$ 1,800.00		\$ 1,800.00	\$ 1,050.00
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		\$1,000.00		
730		TOTAL		\$1,000.00		\$ 1,000.00	\$ 954.90
		Department (Function) Grand Totals		\$ 576,581.20		\$ 545,058.44	\$ 484,409.21
				5.78%			

Police Department

Mission

The mission of the Mauldin Police Department is to enhance the quality of life in the City of Mauldin by working cooperatively with the community to reduce the fear of crime and the occurrence of crime through joint crime prevention and reduction strategies.

The Mauldin Police Department's vision is to become a model for excellence in the law enforcement profession, while always bearing in mind, that our ultimate responsibility is the protection of our community through a guardian mindset and the heart of a servant. All of our employees are expected to be leaders in initiating and maintaining positive relationships with members of our community. These community bonds will form a medium where public safety concerns can be anticipated and addressed.

The Mauldin Police Department is divided into three (3) major divisions and several subdivisions called units, teams, squads or sections. The major divisions consist of the Office of the Chief of Police(administrative), the Field Operations Division(patrol function), and the Support Division (detectives, school resource officers (SRO's), communications, training, animal/codes enforcement, and reserve officers).

Goals and Objectives

- Identify and implement approaches for addressing crime and the fear of crime that can more effectively reduce both reported and non-reported crimes of all types. Giving priority to addressing those crimes and conditions that most directly impact community livability.
- Create a more involved, responsible community by building stronger community partnerships, improving customer service, providing more open and responsive communications, and delivering programs that promote involvement in problem solving and crime prevention.
- Provide training, leadership and diverse approaches that are consistent with the mission and values of community policing. Strengthen staff skill levels and morale. Ensuring that staff development is consistent with community characteristics and needs. Ensure work environments that enhance customer service, innovation, personal accountability, and teamwork.
- Develop planning, evaluation, analysis, and fiscal mechanisms to ensure responsive feedback, practical long-range planning, and effective budget and fiscal management.

Fiscal Plan (FY2020)

The City Police Department is funded through the General Fund and Special Revenue Funds available through Federal and State Grants. The expenditures are detailed by sub-categories in the table below:

	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted	Difference (2019 - 2020)	% Difference
Personnel Expenditures	\$3,662,891	\$4,124,423	\$4,186,605	\$62,182	1.5%
Operations & Maintenance Expenditures	\$553,270	\$593,301	\$635,637	\$42,337	7.1%
Total	\$4,216,161	\$4,717,724	\$4,822,243	\$104,518	2.2%
Authorized FT Positions	63	63	63		

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
010		SALARIES	2,769,292.00		2,752,346.08		
		Merit	56,568.28		51,447.64		
	010	TOTAL		\$ 2,825,860.28		\$ 2,803,793.72	\$ 2,524,687.04
012		OVERTIME	36,000.00		30,000.00		
	012	TOTAL		\$ 36,000.00		\$ 30,000.00	\$ 37,430.78
021		FICA	218,932.31		216,785.22		
	021	TOTAL		\$ 218,932.31		\$ 216,785.22	\$ 187,202.00
024		RETIREMENT	522,003.32		516,883.97		
	024	TOTAL		\$ 522,003.32		\$ 516,883.97	\$ 412,563.75
025		GROUP INSURANCE	490,493.52		468,543.35		
	025	TOTAL		\$ 490,493.52		\$ 468,543.35	\$ 395,057.09
028		WORK COMP	93,315.72		88,417.20		
	028	TOTAL		\$ 93,315.72		\$ 88,417.20	\$ 80,725.70
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, stationary, paper clips, computer ink refills, binders, departmental forms, etc...	18,000.00		18,000.00		
		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...	26,500.00		26,500.00		
	100	TOTAL		\$ 44,500.00		\$ 44,500.00	\$ 32,185.63
110		POSTAGE					
		General Postage, First Class Mailings, Certified Letters, Book Rate Mailings.	2,200.00		3,000.00		
	110	TOTAL		\$ 2,200.00		\$ 3,000.00	\$ 3,853.13
140		EMPLOYEE SERVICES					
		This line would include all employee educational reimbursements as well as any expenses that occur during the hiring and promotional processes, and annual host functions for Law Enforcement.					
		Educational Reimbursement	1,500.00		2,000.00		
		Recruitment And Selection (Advertisement/Job Fair/Promos)	3,000.00		3,000.00		
		Police/Dispatch Applicant Aptitude Testing (60)	1,050.00		1,050.00		
		Psychological Examinations (10)	1,350.00		1,350.00		
		Physicals (10)	350.00		350.00		
		Leadership Development/Instructional Material/Promotional Tes	2,000.00		1,500.00		
		Lead/Respiratory Testing (Firearms Instructors) (3)	150.00		100.00		
	140	TOTAL		\$ 9,400.00		\$ 9,350.00	\$ 8,843.09
150		EMPLOYEE EXPENSES					
		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. As in 2018 SCCJA now charges for advanced training performed at their facility. This line includes an increase in training expenses of 2.89% for 2019-2020 .					
		Host Training (FBI Advanced Leadership)	2,000.00		2,000.00		
		Advanced Training & Professional Conferences	26,211.00		25,448.00		
		Accommodations	14,906.00		14,472.00		
		Per Diem	14,461.00		14,040.00		
		CALEA Conference (FL)	2,800.00				
	150	TOTAL		\$ 60,378.00		\$ 55,960.00	\$ 51,843.74

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
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 components, ac units, exhaust systems. Minor items would include things such as shocks, cv joint, plugs/wires, headlamps, minor body repair, emergency lighting units, graphics, etc. An increase of 2% over prior budget amount is due to the continuing age of the police vehicle fleet. As of January 2019, 53.3% of all PD units are over 100,000 miles. Currently 14 marked patrol units are operating with over 140,000 miles.	60,180.00		59,000.00		
		Deductible - Auto Collisions	3,000.00		3,000.00		
170		TOTAL		\$ 63,180.00		\$ 62,000.00	\$ 62,635.56
175		TIRES					
		State Contract Tires for all marked and unmarked police units. The current contract pricing is set to expire March of 2019, although at this time there is no increase expected to occur.	11,577.00		11,577.00		
175		TOTAL		\$ 11,577.00		\$ 11,577.00	\$ 11,575.33
180		GAS & OIL					
		This account covers all fuel types for all vehicles and equipment in that the police department operates.	92,000.00		83,000.00		
180		TOTAL		\$ 92,000.00		\$ 83,000.00	\$ 88,746.71
210		TELEPHONE					
		VC3 Telephone	11,520.00		11,040.00		
210		TOTAL		\$ 11,520.00		\$ 11,040.00	\$ 11,406.46
260		REPAIR AND MAINTENANCE					
		General repairs and upgrades to holding cells, booking area, police training room, records section, and other various departmental locations at City Hall.					
		Cameras Additional/Upgrade (PD Area)			2,000.00		
		Interview Area (PD Lobby)	2,000.00				
260		TOTAL		\$ 2,000.00		\$ 2,000.00	\$ 3,487.44
370		REPAIR AND MAINTENANCE RADIO					
		Includes repairs and replacements of any portion of mobile or portable WT units. This line would cover all radio repairs and purchases not covered under the radio contract. This would provide for WT's, dispatch consoles as well as mobile units. This line will also cover all repair costs for body worn cameras (BWC).	4,000.00		4,800.00		
370		TOTAL		\$ 4,000.00		\$ 4,800.00	\$ 5,818.26
410		UNIFORMS					
		UNIFORMS & EQUIPMENT - Replacement					
		This line covers all uniforms used by police officers, reservists, and initial purchases for new hires. This line would serve as a replacement to those items that are worn-out and in need of alteration or replacement. This line will also cover alterations to existing clothing and protective gear.	28,500.00		25,000.00		
410		TOTAL		\$ 28,500.00		\$ 25,000.00	\$ 22,659.63
411		PROTECTIVE GEAR					
		PROTECTIVE GEAR (10-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 lifespan is 5 years. This line would cover the replacement of 10 vests. See revenue section for matching funds from the Municipal Association .	8,400.00		9,400.00		
411		TOTAL		\$ 8,400.00		\$ 9,400.00	\$ 16,389.75
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, hard drives, etc.	1,000.00		1,000.00		
435		TOTAL		\$ 1,000.00		\$ 1,000.00	\$ 1,061.31

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
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, as well as to cover safety equipment needed in dealing with fentanyl exposure issues when encountering narcotics and while performing lab tests.	1,000.00		1,000.00		
	440	TOTAL		\$ 1,000.00		\$ 1,000.00	\$ 856.80
450		WIRELESS COMMUNICATIONS					
		Department cellular phones and 45 wireless data connections for Patrol access to DMV/CAD/Records Management System	33,634.00		31,634.00		
	450	TOTAL		\$ 33,634.00		\$ 31,634.00	\$ 31,693.17
500		PROFESSIONAL DUES					
		This area would include all professional dues that would be paid for the purpose of maintaining memberships. This would include items such as the Police Chief Association, Crime Prevention, NASRO(SRO), LEVA (Victims Advocate)					
		Professional Fees	300.00		300.00		
		SC Police Chief Association	200.00		200.00		
		International Association Chief Of Police	300.00		300.00		
		Survey Monkey	250.00		250.00		
		CALEA	300.00		300.00		
		NASRO (SRO)(4)	180.00		180.00		
		GREAT			100.00		
		Toastmaster (Business Liaison Officer)					
		Blue Ridge Council BSA 2228	80.00		80.00		
		ACFE (White Collar Crimes)	125.00		125.00		
		IAPE (Property And Evidence) (2)	100.00		100.00		
		SCPAC (SC. Police Agency Coalition)	150.00		150.00		
		NNOA (National Night Out)	30.00		30.00		
		SACPO (Crime Prevention)	30.00		30.00		
		APCO- Dispatcher (11)	825.00		825.00		
		RAD (Rape Aggression Defense)	100.00		100.00		
		ROCIC (Regional Information Sharing Systems)	300.00		300.00		
		SC Public Records Association	50.00		50.00		
		LEVA/NOVA (Victim Advocate Association)	125.00		125.00		
		FOP (Police Officer Association) (55)					
		NTOA (Training Officer Association)	190.00		190.00		
		Explorers Membership (cadets and instructors)	620.00		620.00		
		SCALE (SC Youth Explorers)	300.00		300.00		
		IADLEST (Assoc. and Directors of LE Standards and Training)	125.00		125.00		
	500	TOTAL		\$ 4,680.00		\$ 4,780.00	\$ 2,321.18
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	300.00		300.00		
	510	TOTAL		\$ 300.00		\$ 300.00	\$ 439.00
624		LIABILITY INSURANCE					
		General Payroll Liability	18,025.64		15,769.67		
	624	TOTAL		\$ 18,025.64		\$ 15,769.67	\$ 13,918.00
001-624		LIABILITY INSURANCE-AUTO	73,171.86		64,014.14		
	001624	TOTAL		\$ 73,171.86		\$ 64,014.14	\$ 56,500.00
002-624		LIABILITY INSURANCE-LAW ENFORCEMENT	19,002.94		16,624.65		
	002624	TOTAL		\$ 19,002.94		\$ 16,624.65	\$ 14,674.00

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
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		1,800.00		
		LSQ Funding Group (NCIC Computer/Federal Interface)	2,520.00		2,520.00		
		Division Of State CIO (NCIC Computer)	864.00		864.00		
		Copier (Admin)	2,780.00		2,780.00		
		Copier (Records)	2,508.00		2,508.00		
		Motorola (Mobile Units/Repeater & Base)	3,795.00		3,795.00		
		Equiture Digital Recorder System	4,000.00		4,000.00		
		Nicholson (Law Trak)	6,592.00		6,592.00		
		SCDMV (vehicle registrations)	200.00		200.00		
		Attorney Fees (Vehicle Forfeitures)	3,000.00		3,500.00		
		SignalScape (formally Starwitness Video)	1,663.00		1,663.00		
		US Army 10-33 Program	1,000.00		1,000.00		
		Equifax (Employment Verification)	660.00		660.00		
		Carfax	120.00		120.00		
		Consumer Reports	30.00		30.00		
		Adobe Cloud Storage	240.00		359.88		
		Active 911			427.50		
		Spokeo	40.00		40.00		
		T1 Line service SLED Datamaster/NCIC	5,300.00		5,300.00		
		CALEA	4,065.00		4,065.00		
		Starnet Insurance (PYA/Community Service)	600.00		600.00		
		Record Storage	1,368.00		1,200.00		
		<u>SERVICES:</u>					
		BlackBag Technologies (Cellphone Forensics)	650.00		650.00		
		Fire Services (Extinguishers/Alarm Testing)	300.00		300.00		
		Crime Reports	3,200.00		3,588.00		
		Lark And Associates (25-Polygraphs)	2,250.00		2,250.00		
		Distinctive Details (Auto Detail Cleaning)	500.00		500.00		
		Subpoena Compliance	1,000.00		1,000.00		
		Midwest Radar (Calibration Certification)	1,570.00		1,570.00		
		Power DMS (Records Management Software)	5,965.00		5,965.00		
		Iron Mountain Shredding Service	500.00		500.00		
		Network Solutions (Webpage Service Hosting)/Website Rebuild	8,285.00		285.00		
		CrimeDex (Background investigations tool)	29.00				
		Tranunion/TLO (background investigation search)	800.00				
		Leads On Line	2,238.00		2,238.00		
		DLG (Online Legal Traning)	1,375.00		1,375.00		
	650	TOTAL		\$ 71,807.00		\$ 64,245.38	\$ 51,884.04
	700	OTHER EXPENSES					
		Mauldin Explorers Post (winterfest meeting)	1,500.00		1,500.00		
		Victim Advocate expenses not covered by the VA Fund	500.00		500.00		
	700	TOTAL		\$ 2,000.00		\$ 2,000.00	\$ 476.24
	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	500.00		750.00		
		Animal Control Services (Gville County Shelter)	1,200.00		1,500.00		
		Animal Control Employee Expense	1,700.00		1,500.00		
		Animal Control Professional Dues (SC/National)	325.00		325.00		
	794	TOTAL		\$ 3,725.00		\$ 4,075.00	\$ 1,710.44
	795	SPECIAL OPERATIONS					
		This area would include fees and expenses that the department would incur while operating vice, drug, and organized crime investigations. (Training/Lodging/Payout)	250.00		250.00		
	795	TOTAL		\$ 250.00		\$ 250.00	\$ -

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
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 12th annual Police Youth Academy, youth activities and youth mentoring, the Citizens Police Academy and RAD (Rape & Aggression Defense) classes.	8,000.00		10,000.00		
796		TOTAL		\$ 8,000.00		\$ 10,000.00	\$ 6,327.58
797		CODES ENFORCEMENT					
		This area would cover all of the expenses associated with codes enforcement. Included in this would be the specific training of the officer, the equipment, supplies.					
		Codes Enforcement Expenses	700.00				
		Codes Enforcement Professional Dues	150.00		500.00		
		Property Maintenance (Force Cuts)	450.00		150.00		
797		TOTAL		\$ 1,300.00		\$ 650.00	\$ 1,388.43
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 (4 @ \$50)	200.00		200.00		
		Food	2,000.00		2,000.00		
		Veterinary Expenses	3,000.00		3,000.00		
		K-9 Drug Purchase License (Federal)	125.00		125.00		
		NAPWDA Recertification (4 patrol dogs)	720.00		720.00		
		Supplies (bedding, flea/tick, heartworm, leashes, etc..)	600.00		600.00		
		Ammunition (practice and simulation rounds)	475.00		562.00		
		K-9 Track (Reporting System)	360.00		360.00		
		Training	2,000.00		1,500.00		
820		TOTAL		\$ 9,480.00		\$ 9,067.00	\$ 10,410.30
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.					
		10 Laptops (Incident Reporting-Patrol) w/ Windows office preloa	13,910.00		8,571.00		
		3 Laptop computers Administration/Investigations	5,400.00		2,400.00		
		1 Desktop Administration/Records/IT	1,800.00		2,000.00		
		Police Radios (Walkie Talkie) (5)	4,500.00		3,600.00		
		E Ticket (DL Card Reader and Printer) (4)	3,112.00		1,556.00		
		Patrol Shotguns (2)	1,017.00		2,380.00		
		HandGun Patrol (Glock 21/Gen 4) (2)	938.00		1,407.00		
		Body Cameras (5)			8,000.00		
		Tire Deflation Devices (4)	2,860.00		4,290.00		
		Tru Point Crime Scene processing Kit (300 series)	2,364.00				
		Crime Scene/Accident Mapping Software (Faro Zone 3D)	2,910.00				
		X-26P Tasers (5)	6,495.00		6,060.00		
		Patrol Rifle (3)	3,300.00		4,000.00		
830		TOTAL		\$ 48,606.00		\$ 44,264.00	\$ 40,164.31
875		SCMIRF TASER GRANT EXPENDITURE					
		The City insurance provider will reimburse the City for the cost of LE Technology This is limited to \$2000 and cover half the cost of the devices purchased. See the projected revenue (reimbursement) for this cost under grant revenue.	2,000.00		2,000.00		
875		TOTAL		\$ 2,000.00		\$ 2,000.00	\$ -
		Department (Function) Grand Totals		\$ 4,822,242.59		\$ 4,717,724.30	\$ 4,190,935.89
				2.22%			

Fire Department

Mission Statement

The mission of the Fire Department (MFD) is to protect lives and property against fire, other natural and/ or man-made disasters, medical emergencies and hazards through administration, suppression, code enforcement, community risk reduction and certified medical first response. MFD engages the community in its Mission through progressive community involvement to enhance the quality of life in the City of Mauldin and the Mauldin Fire Service Area of Greenville County.

Goals and Objectives

- Maintain a safe working environment for all employees by providing proper personal protective equipment, adequate procedures for emergency operations and adequate training for hazards that may be encountered.
- Prepare employees to provide a high level of service to our citizens through daily shift training, ensuring competencies and efficiency.
- Provide for succession planning through continuous education and training opportunities within the MFD Career Development Program.
- Meet or exceed all benchmarks to maintain our current ISO Community Protection Classification.
- Provide proper levels of staffing, apparatus and equipment through budget management, planning and coordination of budget and capital request to the City Administrator. Continue to research grant opportunities, accessing funding sources such as the LEPC and nurturing relationships with benevolent industries.
- Continuously work towards a safe environment for citizens to work, live and play through enforcement of adopted codes and recommendations for best practices for safety.
- Continue to evolve our community risk reduction efforts in our community by providing fire safety education and building relationships with those in our community.
- Provide a medical response system of certified Paramedics and EMT – Basics, to deliver a high quality level of pre-hospital patient care in partnership with Greenville County EMS and our two hospital systems.
- Continue to build our relationships with all of our mutual aid partners, Greenville County Emergency Response Team and Greenville County Emergency Management to enhance overall response capabilities for significant responses in our response area.

Fiscal Plan (FY2020)

The Fire Department is funded through the General Fund and the Special Revenue Fund via revenues generated through the Mauldin Fire Service Area tax district. The expenditures are detailed by sub-categories in the table below:

	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted	Difference (2019 - 2020)	% Difference
Personnel Expenditures	\$3,252,543	\$3,542,974	\$3,720,971	\$177,997	5.0%
Operations & Maintenance Expenditures	\$403,719	\$356,246	\$395,588	\$39,342	11.0%
Total	\$3,656,262	\$3,899,220	\$4,116,559	\$217,339	5.6%
Authorized FT Positions	53	53	53		

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
010		SALARIES (including Hold Over)	2,492,300.75		2,377,562.22		
		Merit	45,488.22		43,210.07		
	010	TOTAL		\$ 2,537,788.97		\$ 2,420,771.42	\$ 2,274,746.93
012		OVERTIME			2,000.00		
	012	TOTAL		\$ -		\$ 2,000.00	\$ 1,173.73
021		FICA	194,140.86		185,342.01		
	021	TOTAL		\$ 194,140.86		\$ 185,342.01	\$ 165,596.41
024		RETIREMENT	462,892.71		441,913.51		
	024	TOTAL		\$ 462,892.71		\$ 441,913.51	\$ 367,860.40
025		GROUP INSURANCE	465,006.42		430,288.34		
	025	TOTAL		\$ 465,006.42		\$ 430,289.21	\$ 383,100.96
028		WORK COMP	61,141.97		62,658.27		
	028	TOTAL		\$ 61,141.97		\$ 62,658.27	\$ 60,064.63
100		SUPPLIES					
		General Office Supplies					
		Office supplies for the operation of 4 stations to include such items as pencils, pens, file folders, envelopes, copier paper, printer cartridges, stationary, etc. and inspection forms. Also includes 1 computer printer.	9,000.00		8,500.00		
		Station Supplies					
		General cleaning supplies for 4 stations to include consumable paper products and floor wax. Also included are degreaser, truck wax and turn out gear detergent.					
	100	TOTAL		\$ 9,000.00		\$ 8,500.00	\$ 9,427.57
110		POSTAGE					
			250.00		250.00		
	110	TOTAL		\$ 250.00		\$ 250.00	\$ 149.53
150		EMPLOYEE EXPENSES					
		This line will carry all training expenses for all divisions of the fire department, as well as accommodations and per diems and educational reimbursement. Some classes will be conducted in state as they are listed in the SC Fire Academy catalogue, others will be taken at advanced seminar locations such as the National Fire Academy, Texas A&M and other regional training facilities. Also included is Advanced Dispatcher Training, as well as management training.					
		Firefighter, driver/operator, haz-mat, technical rescue training.	13,540.00		13,540.00		
		Paramedic Training (x1 personnel @ \$6,000 each.)	6,000.00		6,000.00		
		Adv. dispatcher training: APPCO Fire Certified (\$440 x3)	1,320.00		1,320.00		
		Training & Professional Development Conferences:	3,000.00		3,000.00		
		SC Fire Marshals Assoc. - Fall Conf					
		National Fire Academy, Maryland - Meals					
		SC State Fire Chiefs/SC Firefighters Assoc Conf.					
		SC/NC Int'l Assoc. Arson Investigators Conf.					
		Fire Department Instructors Conference					
		SC Fire Marshals Assoc. - Spring Conf					
		SC Fire Marshals Assoc. - Fall Conf					
		National Fire Academy, Maryland - Meals					
		Educational Reimbursement	2,000.00		2,000.00		
	150	TOTAL		\$ 25,860.00		\$ 25,860.00	\$ 35,140.45

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
170		REPAIRS & MAINTENANCE AUTO					
		Repairs/Preventive maintenance					
		All vehicle repairs and preventive maintenance for 5 pumpers, 2 aerial ladder, 2 rescue trucks, 1 brush truck, 3 pick up trucks, 4 administration vehicles, SCBA trailer, fire safety house and all emergency generators as well as 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. Includes preventive maintenance contract for all vehicles by outside agency. The increase requested is in anticipation of increase cost to maintain an aging fleet.	60,000.00		52,000.00		
	170	TOTAL		\$ 60,000.00		\$ 52,000.00	\$ 71,488.60
180		GAS & OIL					
		This account covers all fuels for all vehicles that the fire department operates, as well as portable gas powered equipment. The increase in fuel use is attributed to the increase in call volume, pre-fire plan visits to our commercial businesses and additional training.	40,000.00		38,000.00		
	180	TOTAL		\$ 40,000.00		\$ 38,000.00	\$ 44,713.37
200		UTILITIES					
		Duke Power	51,500.00		50,000.00		
		Laurens Electric					
		Greenville Water Works					
		Piedmont Natural Gas					
	200	TOTAL		\$ 51,500.00		\$ 50,000.00	\$ 53,356.90
210		TELEPHONE					
		VC3 (FD Phone System)	7,822.20		7,500.00		
		AT&T/Windstream (Telephone)	12,780.00		10,174.44		
		Verizon Wireless phones: 5 phones			5,100.00		
		Chief					
		June Crawley					
		Captains					
		Wireless service for Ipads & Charter service			6,120.00	\$ -	\$ -
	210	TOTAL		\$ 20,602.20		\$ 28,894.44	\$ 31,537.71
260		REPAIR AND MAINTENANCE					
		This account covers ongoing building maintenance issues for 4 fire stations.	12,500.00		12,000.00		
	260	TOTAL		\$ 12,500.00		\$ 12,000.00	\$ 12,047.41
271		EQUIPMENT & SUPPLIES					
		Various equipment & supplies including batteries for power operated tools and thermal imaging cameras, absorbant material, replacement tools.	5,000.00		5,000.00		
	271	TOTAL		\$ 5,000.00		\$ 5,000.00	\$ 6,785.56
272		MEDICAL EQUIPMENT & SUPPLIES					
		This account covers purchasing all needed medical supplies for medical first response for basic and advanced life support. This also includes funds to purchase a hydrogen cyanide antidote kit.	5,400.00		6,000.00		
	272	TOTAL		\$ 5,400.00		\$ 6,000.00	\$ 5,162.13

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
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.	2,500.00		2,500.00		
	273	TOTAL		\$ 2,500.00		\$ 2,500.00	\$ 12,283.53
370		REPAIR AND MAINTENANCE RADIO					
		This account covers replacement, batteries, and maintenance that is not covered by contract.	5,000.00		5,000.00		
	370	TOTAL		\$ 5,000.00		\$ 5,000.00	\$ 5,686.24
410		UNIFORMS					
		This line covers all uniforms used by fire personnel, and initial purchases for new hires. This line would serve as a replacement to those items that are worn-out and in need of alteration or replacement. This line will also cover alterations to existing clothing.	17,000.00		16,500.00		
	410	TOTAL		\$ 17,000.00		\$ 16,500.00	\$ 17,032.34
411		PROTECTIVE GEAR					
		This line item covers all personal protective equipment replacement items such as firefighter turnout gear, gloves, flash hoods, helmets, etc.	5,000.00		5,000.00		
	411	TOTAL		\$ 5,000.00		\$ 5,000.00	\$ 4,506.01
450		WIRELESS COMMUNICATIONS				\$ -	\$ -
		Department cellular phones and 8 wireless data connections for I-pad access to our records management system.	17,880.00				
	450			\$ 17,880.00			
500		PROFESSIONAL DUES					
		This item covers annual membership dues for professional associations.					
		Greenville County Fire Chiefs Association	250.00		250.00		
		International Association of Fire Chiefs	195.00		195.00		
		South Carolina Association of Fire Chiefs	40.00		40.00		
		South Carolina Fire Marshals Association	75.00		75.00		
		SC Chapter - Int'l. Assoc. of Arson Investigators	200.00		200.00		
		International Association Fire Service Instructors	250.00		250.00		
		Explorer Post #229 - Annual fees for advisors	152.00				
	500	TOTAL		\$ 1,162.00		\$ 1,010.00	\$ 900.34
624		LIABILITY INSURANCE					
		General Payroll Liability	15,218.31		13,313.68		
	624	TOTAL		\$ 15,218.31		\$ 13,313.68	\$ 11,751.00
001-624		LIABILITY INSURANCE-AUTO	30,568.17		26,742.46		
	001624	TOTAL		\$ 30,568.17		\$ 26,742.46	\$ 23,604.00
650		CONTRACTS & SERVICES					
		This area would include the cost to renew all existing contracts and services that the fire department is involved with.					
		Addison Safety	400.00		400.00		
		Charter Communications	3,000.00		4,000.00		
		Crown Atlantic	2,953.28		2,000.00		
		Emergency Reporting	2,000.00		3,000.00		
		*Greenville City Training Tower	3,000.00		4,000.00		
		Industrial Fire	475.00		475.00		
		Konica	3,300.00		3,300.00		
		Safe Industries (SCBA Flow Testing)	1,800.00		1,800.00		
		NFPA	1,400.00		1,400.00		
		Phsio Control	2,000.00		2,000.00		

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
		Safe Air	2,200.00		2,200.00		
		*Two Springs GIS	750.00		1,500.00		
		Structural Technology	2,200.00		2,200.00		
		Terminix	1,600.00		1,800.00		
		VC3	1,100.00		1,100.00		
		Active 911	600.00		600.00		
		MDT Licensing/ Maintenance Fees (7 MDT's)	9,250.00				
		(\$7,700.00 is a one time fee. Ongoing maintenance fee \$1540/yr					
	650	TOTAL		\$ 38,028.28		\$ 31,775.00	\$ 27,484.52
700		OTHER EXPENSES					
		Meals - For meetings held at the fire department: Greenville County Fire Chiefs' Association meetings, officers meetings, Explorer post #229, department business meetings and any other function that may require meals.	4,000.00		4,000.00		
	700	TOTAL		\$ 4,000.00		\$ 4,000.00	\$ 3,966.99
793		FIRE PREVENTION					
		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. Also covers expenses for the annual fire prevention carnival.	6,000.00		6,000.00		
		Explorer post #229: Registration fees, associated cost for competitions.	1,000.00		1,000.00		
		Smoke detector program: This would allow the purchase of approximately 90 smoke detectors to continue our outreach efforts. This may be partially offset by a potential grant.	2,000.00		2,000.00		
	793	TOTAL		\$ 9,000.00		\$ 9,000.00	\$ 9,269.87
794		CODES ENFORCEMENT/INVESTIGATION					
		This item covers the annual dues for NFPA, the International Codes Council (ICC) and any code reference materials needed. This item also includes expendable items for fire investigation such as barrier and evidence tape and evidence collections containers.					
		NFPA Membership	175.00		175.00		
		ICC Code Books/ Reference Materials	765.00		765.00		
		ICC Membership	135.00		135.00		
		ICC Testing	425.00		425.00		
	794	TOTAL		\$ 1,500.00		\$ 1,500.00	\$ 671.42
830		NON-CAPITAL EQUIPMENT					
		Fire Radios (Walkie-Talkies) (3)	2,900.00		4,500.00		
		Replacement large diameter water supply hose			4,400.00		
		2 - Laptop computers - Paramedics			3,000.00		
		1 - Laptop computer - Administration			1,500.00		
		Tempest PPV Power Blower Fan (3)	13,069.00				
		Streamlight - Portable Scene light w/ stand (4)	2,650.00				
	830	TOTAL		\$ 18,619.00		\$ 13,400.00	\$ 16,753.04
		Department (Function) Grand Totals		\$ 4,116,558.88		\$ 3,899,220.00	\$ 3,656,261.59
				5.57%			

Business and Development Services Department

Mission Statement

Business and Development Services is committed to helping customers navigate the City's permitting, inspections, zoning, land development, and business license procedures and ensuring that all customers receive exceptional customer service.

Goals and Objectives

- Protect the public's health and safety.
- Implement adopted City codes, policies, plans, and standards.
- Promote economic opportunity in Mauldin.
- Provide ethical and professional customer service standards with enduring respect for our customers and public trust.
- Review and process permit applications and plans expeditiously, accurately and efficiently.
- Complete inspections expeditiously to ensure compliance with Building Codes and City Ordinances.
- Continually assess existing ordinances, regulations and processes administered by the department— streamline or amend as needed.

Fiscal Plan (FY2020)

Business & Development Services is funded through the General Fund. The expenditures are detailed by sub-categories in the table below:

	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted	Difference (2019 - 2020)	% Difference
Personnel Expenditures	\$376,086	\$442,560	\$384,481	-\$58,079	-13.1%
Operations & Maintenance Expenditures	\$218,767	\$189,300	\$176,553	-\$12,748	-6.7%
Total	\$594,853	\$631,860	\$561,034	-\$70,827	-11.2%
Authorized FT Positions	5	6	5		

DEPARTMENT:		BUSINESS AND DEVELOPMENT SERVICES					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	424				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
010		SALARIES	262,848.20		308,943.71		
		Merit	4,572.31		3,907.34		
	010	TOTAL		\$ 267,420.51		\$ 312,851.05	\$ 275,271.11
011		BOARDS EXPENSE	2,500.00		4,200.00		
	011	TOTAL		\$ 2,500.00		\$ 4,200.00	\$ 1,694.84
021		FICA	20,457.67		23,933.11		
	021	TOTAL		\$ 20,457.67		\$ 23,933.11	\$ 20,046.99
024		RETIREMENT	41,610.63		48,679.62		
	024	TOTAL		\$ 41,610.63		\$ 48,679.62	\$ 37,364.11
025		GROUP INSURANCE	47,139.09		47,410.31		
	025	TOTAL		\$ 47,139.09		\$ 47,410.31	\$ 36,450.55
028		WORK COMP	5,353.08		5,485.84		
	028	TOTAL		\$ 5,353.08		\$ 5,485.84	\$ 5,258.76
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	5,500.00		4,750.00		
		Misc Inspection tools, PH signs, misc field work supplies	1,500.00		1,500.00		
		2019 ICC Code Cycle Year	1,500.00		1,500.00		
	100	TOTAL		\$ 8,500.00		\$ 7,750.00	\$ 6,001.45
110		POSTAGE					
		Postage for business license renewals and general correspondence	3,500.00		3,500.00		
	110	TOTAL		\$ 3,500.00		\$ 3,500.00	\$ 2,538.45
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	2,000.00		1,200.00		
		<i>Director, Building Code Official, Permit Specialist, Business License/Zoning Specialist</i>					
		Business License Facilitator Training (BLOA CONF)	1,500.00		1,000.00		
		Permit Facilitator Training (2 EMPLOYEES)	1,500.00		1,000.00		
		Combination Inspector / Building official training	2,000.00		1,000.00		
		Zoning Development Review Specialist			1,000.00		
		Director	3,000.00		2,200.00		
	150	TOTAL		\$ 10,000.00		\$ 7,400.00	\$ 1,885.24
170		REPAIRS & MAINTENANCE AUTO					
		Vehicle repair and maintenance including tire replacement, routine maintenance, and non-warranty service.	500.00		500.00		
	170	TOTAL		\$ 500.00		\$ 500.00	\$ 229.89
180		GAS & OIL					
		Fuel and Oil for the above vehicle	750.00		750.00		
	180	TOTAL		\$ 750.00		\$ 750.00	\$ 672.82
210		TELEPHONE					
		VC3 Telephone	3,186.00		3,045.96		
		Charter Communications	1,080.00		1,200.00		
		Cell Phone:	2,904.00		3,900.00		
	210	TOTAL		\$ 7,170.00		\$ 8,145.96	\$ 7,990.85
260		REPAIR AND MAINTENANCE					
		General department repairs and maintenance	1,000.00		1,000.00		
	260	TOTAL		\$ 1,000.00		\$ 1,000.00	\$ -

DEPARTMENT:		BUSINESS AND DEVELOPMENT SERVICES					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	424				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
610		LEGAL ADVERTISING	\$ 1,250.00		\$ 1,250.00		
	610	TOTAL		\$ 1,250.00		\$ 1,250.00	\$ 825.40
624		LIABILITY INSURANCE					
		General Payroll Liability	2,213.44		1,936.42		
	624	TOTAL		\$ 2,213.44		\$ 1,936.42	\$ 1,709.00
001-624		LIABILITY INSURANCE-AUTO	1,529.13		1,337.75		
	001624	TOTAL		\$ 1,529.13		\$ 1,337.75	\$ 1,181.00
650		CONTRACTS & SERVICES					
		Copier	6,750.00		6,750.00		
		RCI - inspection and Plan review services	100,000.00		120,000.00		
		Municode Annual Fee, Ordinance Copies	4,500.00		4,500.00		
		GIS Software Annual Fees	3,000.00		1,590.00		
		Viewpoint(Annual User Fees and Custom Reports - add new	15,390.00		15,390.00		
		ADA Contract Services	5,000.00		5,000.00		
		Infomentum	3,000.00				
	650	TOTAL		\$ 137,640.00		\$ 153,230.00	\$ 166,487.34
700		OTHER EXPENSES					
		Other Expenses, misc.	2,500.00		2,500.00		
	700	TOTAL		\$ 2,500.00		\$ 2,500.00	\$ 29,245.24
		Department (Function) Grand Totals		\$ 561,033.55		\$ 631,860.06	\$ 594,853.04
				-11.21%			

Public Works Administration

Mission Statement

To improve the quality of life for all City residents through a responsive, efficient, and effective delivery of services to every neighborhood and business and by reflecting a can-do attitude with our citizens as well as other City entities. Public Works Administration provides leadership, guidance and operational direction to the Streets, Sanitation, Park Maintenance, Sewer and Fleet Maintenance Divisions of the Department of Public Works.

Goals and Objectives

- Improve intra-departmental communication to facilitate improved response times to requests for service
- Oversee the execution of the budget in a fiscally sound manner
- Maintain a professional and collegial work environment
- Manage the overall operations of the Public Works Department in an efficient and effective manner

Fiscal Plan (FY2020)

Public Works is funded through the General Fund. The expenditures are detailed by sub-categories in the table below:

	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted	Difference (2019 - 2020)	% Difference
Personnel Expenditures	\$275,175	\$244,120	\$248,898	\$4,778	2.0%
Operations & Maintenance Expenditures	\$181,269	\$189,952	\$266,642	\$76,690	40.4%
Total	\$456,444	\$434,071	\$515,539	\$81,468	18.8%
Authorized FT Positions	4	3	3		

DEPARTMENT:		PW ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	433				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
010		SALARIES	173,889.71		167,372.45		
		Merit	2,520.14		2,808.86		
	010	TOTAL		\$ 176,409.85		\$ 170,181.31	\$ 198,242.30
012		OVERTIME	1,500.00		1,500.00		
	012	TOTAL		\$ 1,500.00		\$ 1,500.00	\$ 82.06
021		FICA	13,610.10		13,133.62		
	021	TOTAL		\$ 13,610.10		\$ 13,133.62	\$ 14,308.96
024		RETIREMENT	27,682.77		26,713.61		
	024	TOTAL		\$ 27,682.77		\$ 26,713.61	\$ 27,203.29
025		GROUP INSURANCE	24,602.63		27,372.77		
	025	TOTAL		\$ 24,602.63		\$ 27,372.77	\$ 30,335.90
028		WORK COMP	5,092.15		5,218.43		
	028	TOTAL		\$ 5,092.15		\$ 5,218.43	\$ 5,002.42
100		SUPPLIES					
		Cleaning supplies and paper products to properly maintain city hall.	14,000.00		10,000.00		
		Floor and carpet maintenance and cleaning					
	100	TOTAL		\$ 14,000.00		\$ 10,000.00	\$ 10,408.15
150		EMPLOYEE EXPENSES					
		Memberships/Dues, Registration, Training, Travel for staff	3,500.00		4,000.00		
		<i>Memberships, Dues and Registrations:</i>					
		<i>Safety seminars</i>					
		<i>Training & Travel</i>					
		<i>Other meals, lodging and mileage</i>					
	150	TOTAL		\$ 3,500.00		\$ 4,000.00	\$ 2,065.78
170		REPAIRS & MAINTENANCE AUTO					
		Repairs, tires, oil changes, etc.	3,000.00		2,000.00		
	170	TOTAL		\$ 3,000.00		\$ 2,000.00	\$ 7,006.13
180		GAS & OIL					
		Gas for dept truck	2,400.00		3,000.00		
	180	TOTAL		\$ 2,400.00		\$ 3,000.00	\$ 1,365.21
200		UTILITIES					
		Utilities for City Hall (Gas, Power, Water)	35,500.00		35,000.00		
		DUKE POWER					
		GREENVILLE WATER					
		PIEDMONT NAT. GAS					
	200	TOTAL		\$ 35,500.00		\$ 35,000.00	\$ 35,275.42
210		TELEPHONE					
		Per month (AT&T & Level3 & VC3)	10,991.52		9,028.40		
		Verizon cell phone	3,150.96		3,012.00		
	210	TOTAL		\$ 14,142.48		\$ 12,040.40	\$ 14,849.83
260		REPAIR AND MAINTENANCE					
		Misc office equipment repair, repair to buildings, repair to grounds (sprinkler systems, etc.)	11,600.00		25,000.00		
	260	TOTAL		\$ 11,600.00		\$ 25,000.00	\$ 14,410.77
410		UNIFORMS					
		Uniform rental & purchase.	1,800.00		1,600.00		
	410	TOTAL		\$ 1,800.00		\$ 1,600.00	\$ 1,363.57
624		LIABILITY INSURANCE					
		General Payroll Liability	1,307.24		1,143.64		
	624	TOTAL		\$ 1,307.24		\$ 1,143.64	\$ 1,010.00

DEPARTMENT:		PW ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	433				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
001-624		LIABILITY INSURANCE-AUTO	5,185.29		4,536.33		
	001624	TOTAL		\$ 5,185.29		\$ 4,536.33	\$ 4,004.00
002-624		LIABILITY INSURANCE-BUILDING	57,572.64		50,367.21		
	002624	TOTAL		\$ 57,572.64		\$ 50,367.21	\$ 44,454.00
650		CONTRACTS & SERVICES					
		Professional Fees & Contracts- software, copier, terminix	40,000.00		17,800.00		
		Software Maintenance					
		Cleaning			22,464.00		
	650	TOTAL		\$ 40,000.00		\$ 40,264.00	\$ 44,582.44
700		OTHER EXPENSES					
		Miscellaneous expenses.	1,000.00		1,000.00		
	700	TOTAL		\$ 1,000.00		\$ 1,000.00	\$ 473.68
702		INMATE EXPENSES					
		15 Inmates x Labor(13.00) + Meals (7.25) x 249 Days	75,634.00				
	702	TOTAL		\$ 75,634.00			
		Department (Function) Grand Totals		\$ 515,539.16		\$ 434,071.32	\$ 456,443.91
				18.77%			

Sewer Division

Mission Statement

To maintain, and enhance the sewer system collection lines, manholes and pump stations to provide for sanitary disposal of wastewater in a cost efficient manner and protect the City's natural resources.

Goals and Objectives

- Perform ongoing and preventative maintenance on the sewer system collection lines, manholes and pump stations.
- Provide excellent customer service when interacting with members of the public and responding to request for service.
- Assist in the development of the City Capital Improvement Plan by developing maintenance plans for the grounds of City facilities, parks, buildings and street Right-of-Ways
- Work with City staff and developers to expand service areas to meet and promote growth within the jurisdictional boundaries of the City.
- Proactively develop and provide recommendations to improve the City's overall waste water collection system
- Promote continuous improvement of the City's collection system by providing input into the City's Capital Improvement Plan

Fiscal Plan (FY2020)

The Sewer Division is an Enterprise Fund and is funded through the sewer fees. The expenditures are listed detailed by sub-category in the table below:

	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted	Difference (2019 - 2020)	% Difference
Personnel Expenditures	162,558	433,475	440,262	6,788	1.6%
Operations & Maintenance Expenditures	304,340	349,181	332,948	-16,233	-4.6%
Total	541,490	787,655	778,210	-9,445	-1.2%
Authorized FT Positions	6	8	8		

DEPARTMENT:		SEWER					
		FUND NUMBER:	200				
		DEPARTMENT FUNCTION CODE	430				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
010		SALARIES	289,751.11		287,028.82		
		Merit	6,488.96		4,669.47		
	010	TOTAL		\$ 296,240.07		\$ 291,698.29	\$ 143,119.69
012		OVERTIME	3,000.00		3,000.00		
	012	TOTAL		\$ 3,000.00		\$ 3,000.00	\$ 247.60
021		FICA	22,891.87		22,544.42		
	021	TOTAL		\$ 22,891.87		\$ 22,544.42	\$ 10,871.20
024		RETIREMENT	46,561.75		45,855.05		
	024	TOTAL		\$ 46,561.75		\$ 45,855.05	\$ 20,068.77
025		GROUP INSURANCE	59,490.03		57,998.64		
	025	TOTAL		\$ 59,490.03		\$ 57,998.64	\$ 29,371.64
028		WORK COMP	12,078.58		12,378.12		
	028	TOTAL		\$ 12,078.58		\$ 12,378.12	\$ 11,830.61
100		SUPPLIES					
		Materials for general office use in the daily routines.	11,000.00		7,300.00		
	100	TOTAL		\$ 11,000.00		\$ 7,300.00	\$ 11,638.63
150		EMPLOYEE EXPENSES					
		Required safety training. Seminars. Conferences	4,000.00		4,000.00		
	150	TOTAL		\$ 4,000.00		\$ 4,000.00	\$ 849.62
170		REPAIRS & MAINTENANCE AUTO					
		All vehicle repairs and preventive maintenance.	5,000.00		8,000.00		
	170	TOTAL		\$ 5,000.00		\$ 8,000.00	\$ 4,978.76
180		GAS & OIL					
		This account covers all fuels for all vehicles and equipment.	5,350.00		4,000.00		
	180	TOTAL		\$ 5,350.00		\$ 4,000.00	\$ 5,524.48
200		UTILITIES					
			4,500.00		5,000.00		
	200	TOTAL		\$ 4,500.00		\$ 5,000.00	\$ 5,063.56
210		TELEPHONE					
		Verizon Cell Phones	2,111.40		2,500.00		
	210	TOTAL		\$ 2,111.40		\$ 2,500.00	\$ 2,098.55
211		DEPRECIATION EXPENSE					
		Depreciation on Equipment	90,000.00		105,000.00		
	211	TOTAL		\$ 90,000.00		\$ 105,000.00	\$ 86,012.96
260		REPAIR AND MAINTENANCE					
		Repairs & Maintenance for McDougall Court/Equipment	7,500.00		5,000.00		
	260	TOTAL		\$ 7,500.00		\$ 5,000.00	\$ 14,199.13
410		UNIFORMS					
		Normal cleaning & maintenance of uniforms for Sewer employees	5,600.00		5,600.00		
	410	TOTAL		\$ 5,600.00		\$ 5,600.00	\$ 3,048.05
624		LIABILITY INSURANCE					
		General Payroll Liability	899.78		787.17		
	624	TOTAL		\$ 899.78		\$ 787.17	\$ 695.00
001-624		LIABILITY INSURANCE-AUTO (VANS)	3,247.86		2,841.38		
	001624	TOTAL		\$ 3,247.86		\$ 2,841.38	\$ 2,508.00

DEPARTMENT:		SEWER					
		FUND NUMBER:	200				
		DEPARTMENT FUNCTION CODE	430				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
650		CONTRACTS & SERVICES					
		CCTV Data Analysis - Frazier	20,000.00		20,000.00		
		GIS- Two Springs	10,000.00		10,000.00		
		Duke's Root Control (50K)	50,000.00		50,000.00		
650		TOTAL		\$ 80,000.00		\$ 80,000.00	\$ 59,400.12
652		SPECIAL PROJECTS					
		Sewer System Evaluation	5,000.00		5,000.00		
001652		TOTAL		\$ 5,000.00		\$ 5,000.00	\$ 74,592.00
700		OTHER EXPENSES					
		Also includes any other items not accounted for in other accounts.	3,000.00		2,500.00		
700		TOTAL		\$ 3,000.00		\$ 2,500.00	\$ 4,607.74
802		REVENUE BOND INTEREST					
			95,738.50		100,352.20		
001802		TOTAL		\$ 95,738.50		\$ 100,352.20	\$ 103,715.30
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		16,300.00		
830		TOTAL		\$ 15,000.00		\$ 16,300.00	\$ -
		Department (Function) Grand Totals		\$ 778,209.84		\$ 787,655.27	\$ 594,441.41
Now located in Assets as Balance Sheet item:							
200202002000		REVENUE BOND PRINCIPAL	139,000.00		134,000.00		
		TOTAL		\$ 139,000.00		\$ 134,000.00	\$ -
200164430000		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects	100,956.00		78,000.00		
		TOTAL		\$ 100,956.00		\$ 78,000.00	\$ -
200164430000		SEWER REPAIR/REHABILITAION					
		Rehabilitation	225,000.00		75,000.00		
		TOTAL		\$ 225,000.00		\$ 75,000.00	
				\$ 1,243,165.84		\$ 1,074,655.27	

Streets Division

Mission Statement

To provide excellent maintenance of City-owned streets and infrastructure to promote health and safety for residents and visitors and to enhance economic development efforts within the jurisdictional boundaries of the City.

Goals and Objectives

- Maintain and enhance City streets, storm drains and other public infrastructure assets
- Maintain various drainage ditches by keeping them free of debris to permit adequate stormwater flow.
- Provide logistical support to other City operations as needed.
- Evaluate existing drainage problems, prepare improvement plans and implement recommended improvements
- Assist in the development of cost estimates for large infrastructure and drainage related capital improvement projects
- Oversee, coordinate and support the City's road repaving program

Fiscal Plan (FY2020)

The Streets Division is funded through the General Fund. The expenditures are detailed by sub-categories in the table below:

	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted	Difference (2019 - 2020)	% Difference
Personnel Expenditures	\$196,710	\$257,197	\$281,510	\$24,313	9.5%
Operations & Maintenance Expenditures	\$289,004	\$373,296	\$373,834	\$538	0.1%
Total Street	\$485,715	\$630,493	\$655,344	\$24,851	3.9%
Authorized FT Positions	5	5	5		

DEPARTMENT:		STREET					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	431				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
010		SALARIES	188,541.60		166,364.10		
		Merit	2,445.33		3,006.06		
	010	TOTAL		\$ 190,986.93		\$ 169,370.16	\$ 134,281.72
012		OVERTIME	3,200.00		2,500.00		
	012	TOTAL		\$ 3,200.00		\$ 2,500.00	\$ 1,606.22
021		FICA	14,855.30		13,148.07		
	021	TOTAL		\$ 14,855.30		\$ 13,148.07	\$ 10,034.37
024		RETIREMENT	30,215.49		26,743.00		
	024	TOTAL		\$ 30,215.49		\$ 26,743.00	\$ 18,428.63
025		GROUP INSURANCE	39,017.45		42,120.60		
	025	TOTAL		\$ 39,017.45		\$ 42,120.60	\$ 29,181.79
028		WORK COMP	3,234.50		3,314.71		
	028	TOTAL		\$ 3,234.50		\$ 3,314.71	\$ 3,177.51
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.	7,000.00		5,000.00		
	100	TOTAL		\$ 7,000.00		\$ 5,000.00	\$ 6,422.46
150		EMPLOYEE EXPENSES					
		Required training for safety and per Workers Comp insurance. Conference; Seminars, safety training and Trade Show participation. Magazines, Periodicals.	3,000.00		3,000.00		
	150	TOTAL		\$ 3,000.00		\$ 3,000.00	\$ 511.15
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.	11,800.00		15,000.00		
	170	TOTAL		\$ 11,800.00		\$ 15,000.00	\$ 11,310.57
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.	4,000.00		2,500.00		
	180	TOTAL		\$ 4,000.00		\$ 2,500.00	\$ 2,382.51
200		UTILITIES					
		Power for McDougall Court Facility including both Sewer and Street Departments and the Fleet Maintenance Shop.	18,900.00		23,925.00		
	200	TOTAL		\$ 18,900.00		\$ 23,925.00	\$ 17,736.48
201		STREET LIGHTS					
		Cost for all street lights.	162,000.00		162,000.00		
	201	TOTAL		\$ 162,000.00		\$ 162,000.00	\$ 162,534.94
210		TELEPHONE					
		Telephone & internet service	2,760.00		2,760.00		
		Verizon Phones phones	4,884.00		3,600.00		
	210	TOTAL		\$ 7,644.00		\$ 6,360.00	\$ 6,225.82
260		REPAIR AND MAINTENANCE					
		Repairs & Maintenance on McDougall Court property. Maintain facility to accommodate equipment and personnel.	1,000.00		3,360.00		
	260	TOTAL		\$ 1,000.00		\$ 3,360.00	\$ 698.69

DEPARTMENT:		STREET					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	431				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
350		ASPHALT SUPPLIES					
		Driveway Tie-Ins for scheduled street paving's. Pothole patching. Annexations have increased the number of homes and roads.	9,500.00		14,000.00		
	350	TOTAL		\$ 9,500.00		\$ 14,000.00	\$ 7,678.57
370		REPAIR AND MAINTENANCE RADIO					
		Radio Repair & Maintenance for radios in Street Dept Vehicles	400.00		1,000.00		
	370	TOTAL		\$ 400.00		\$ 1,000.00	\$ -
410		UNIFORMS					
		The Street Dept. provides uniforms for street employees. This line item is for rental & cleaning and maintenance of Street Department crews uniforms.	3,500.00		3,200.00		
	410	TOTAL		\$ 3,500.00		\$ 3,200.00	\$ 2,840.25
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.	15,000.00		10,000.00		
	540	TOTAL		\$ 15,000.00		\$ 10,000.00	\$ 11,918.13
624		LIABILITY INSURANCE					
		General Payroll Liability	2,441.89		2,136.28		
	624	TOTAL		\$ 2,441.89		\$ 2,136.28	\$ 1,885.00
001-624		LIABILITY INSURANCE-AUTO	15,448.20		13,514.80		
	001624	TOTAL		\$ 15,448.20		\$ 13,514.80	\$ 11,929.00
650		CONTRACTS & SERVICES					
		Contract services for Street	4,500.00				
		Pavement Asset Management (\$60,000)	35,000.00		64,500.00		
	650	TOTAL		\$ 39,500.00		\$ 64,500.00	\$ 7,897.59
700		OTHER EXPENSES					
		Miscellaneous Uncategorized Expenses.			20,000.00		
		Stormwater Charges - Greenville County	25,000.00				
	700	TOTAL		\$ 25,000.00		\$ 20,000.00	\$ 22,444.43
730		DRAINAGE					
		Stormwater CIP	8,600.00		10,000.00		
		Drainage Projects	25,000.00				
	730	TOTAL		33,600.00		\$ 10,000.00	\$ 287.47
802		GARAGE/RECYCLING SUPPLIES					
		Supplies for maintenance and repair of fleet.	1,500.00		2,500.00		
	802	TOTAL		\$ 1,500.00		\$ 2,500.00	\$ 14,301.25
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.	12,600.00		11,300.00		
	830	TOTAL		\$ 12,600.00		\$ 11,300.00	\$ -
		Department (Function) Grand Totals		\$ 655,343.76		\$ 630,492.62	\$ 485,714.55
				3.94%			

Sanitation Division

Mission Statement

To ensure residential garbage, recyclable materials and yard debris are collected and removed in a timely, courteous and cost efficient manner.

Goals and Objectives

- Provide excellent customer service when interacting with members of the public and responding to requests for service.
- Assist in the development of the City Capital Improvement Plan by developing maintenance plans for equipment and fleet needs of the Department
- Adhere to the yard debris, trash and recycling collection schedules.
- Proactively develop and provide recommendations improve the City's sanitation operations to facilitate continuous improvement
- Improve public awareness of the City's collection schedule and program

Fiscal Plan (FY2020)

The Sanitation Division is funded through the General Fund. The expenditures are detailed by sub-category in the table below:

	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted	Difference (2019 - 2020)	% Difference
Personnel Expenditures	\$690,431	\$735,130	\$761,883	\$26,753	3.6%
Operations & Maintenance Expenditures	\$747,146	\$733,693	\$672,984	-\$60,709	-8.3%
Total	\$1,437,578	\$1,468,822	\$1,434,867	-\$33,956	-2.3%
Authorized FT Positions	13	13	13		

DEPARTMENT:		SANITATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	432				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
010		SALARIES	499,156.68		487,529.42		
		Merit	10,916.99		10,324.49		
	010	TOTAL		\$ 510,073.67		\$ 497,853.91	\$ 465,025.39
012		OVERTIME	5,300.00		6,000.00		
	012	TOTAL		\$ 5,300.00		\$ 6,000.00	\$ 5,509.16
021		FICA	39,426.09		38,544.82		
	021	TOTAL		\$ 39,426.09		\$ 38,544.82	\$ 34,489.81
024		RETIREMENT	80,192.14		78,399.67		
	024	TOTAL		\$ 80,192.14		\$ 78,399.67	\$ 62,816.79
025		GROUP INSURANCE	106,729.61		93,669.74		
	025	TOTAL		\$ 106,729.61		\$ 93,669.74	\$ 102,784.04
028		WORK COMP	20,161.41		20,661.41		
	028	TOTAL		\$ 20,161.41		\$ 20,661.41	\$ 19,806.18
100		SUPPLIES					
		Materials for general office use.	4,000.00		4,800.00		
	100	TOTAL		\$ 4,000.00		\$ 4,800.00	\$ 3,889.24
110		POSTAGE					
		Informational material	500.00				
	110	TOTAL		\$ 500.00		\$ -	\$ 51.50
150		EMPLOYEE EXPENSES					
		Required safety training. Seminars. Conferences	1,500.00		1,500.00		
	150	TOTAL		\$ 1,500.00		\$ 1,500.00	\$ 391.57
170		REPAIRS & MAINTENANCE AUTO					
		All vehicle repairs and preventive maintenance.	140,000.00		135,000.00		
	170	TOTAL		\$ 140,000.00		\$ 135,000.00	\$ 150,033.66
180		GAS & OIL					
		This account covers all fuels for all vehicles and equipment.	95,000.00		95,000.00		
	180	TOTAL		\$ 95,000.00		\$ 95,000.00	\$ 94,980.19
210		TELEPHONE					
		Cell Phones	7,740.00		6,600.00		
	210	TOTAL		\$ 7,740.00		\$ 6,600.00	\$ 6,555.15
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 with additional annexations.	35,000.00		30,000.00		
	264	TOTAL		\$ 35,000.00		\$ 30,000.00	\$ 26,534.72
410		UNIFORMS					
		Normal cleaning & maintenance of uniforms for Sanitation employees.	9,200.00		10,200.00		
	410	TOTAL		\$ 9,200.00		\$ 10,200.00	\$ 8,320.27
624		LIABILITY INSURANCE					
		General Payroll Liability	5,207.19		4,555.49		
	624	TOTAL		\$ 5,207.19		\$ 4,555.49	\$ 4,021.00
001-624		LIABILITY INSURANCE-AUTO	46,336.59		40,537.40		
	001624	TOTAL		\$ 46,336.59		\$ 40,537.40	\$ 35,780.00
650		CONTRACTS & SERVICES					

DEPARTMENT:		SANITATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	432				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
	650	TOTAL		\$ -		\$ -	\$ -
700		OTHER EXPENSES					
		Miscellaneous Expenses	3,000.00		3,000.00		
	700	TOTAL		\$ 3,000.00		\$ 3,000.00	\$ 17,044.03
702		INMATE EXPENSES					
		Moved under PW Admin			55,000.00		
	702	TOTAL		\$ -		\$ 55,000.00	\$ 52,993.29
714		LANDFILL EXPENSE					
		Landfill Fees - Yard Waste, C/D Material, Recycling, Leaf Dis.	320,000.00		340,000.00		
	714	TOTAL		\$ 320,000.00		\$ 340,000.00	\$ 338,443.78
802		GARAGE/RECYCLING SUPPLIES					
		Recycling					
	000802	TOTAL		\$ -		\$ -	\$ 2,668.15
001-802		MOSQUITO SPRAY SUPPLIES					
		Chemicals & supplies used in city wide mosquito spraying.	5,500.00		7,500.00		
	001802	TOTAL		\$ 5,500.00		\$ 7,500.00	\$ 5,439.75
		Department (Function) Grand Totals		\$ 1,434,866.70		\$ 1,468,822.44	\$ 1,437,577.67
				-2.31%			

Fleet Maintenance Division

Mission Statement

To maintain the City's fleet of vehicles and equipment to ensure safe operations and safeguard the public investment.

Goals and Objectives

- Provide excellent support to City Departments by being proactive in maintaining the City's fleet
- Identify and develop recommendations to improve the efficiency in the manner in which the City's fleet is managed

Fiscal Plan (FY2020)

The Fleet Management Division is funded through the General Fund. The expenditures are detailed by sub-categories in the table below:

	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted	Difference (2019 - 2020)	% Difference
Personnel Expenditures	\$165,648	\$174,550	\$179,150	\$4,600	2.6%
Operations & Maintenance Expenditures	\$39,794	\$48,672	\$59,536	\$10,864	22.3%
Total	\$205,442	\$223,221	\$238,685	\$15,464	6.9%
Authorized FT Positions	2	2	2		

DEPARTMENT:		FLEET MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	434				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
010		SALARIES	128,782.72		125,935.82		
		Merit	3,755.27		3,645.89		
	010	TOTAL		\$ 132,537.99		\$ 129,581.71	\$ 126,688.81
012		OVERTIME	500.00		500.00		
	012	TOTAL		\$ 500.00		\$ 500.00	\$ 134.25
021		FICA	10,177.41		9,951.25		
	021	TOTAL		\$ 10,177.41		\$ 9,951.25	\$ 9,263.69
024		RETIREMENT	20,700.71		20,240.71		
	024	TOTAL		\$ 20,700.71		\$ 20,240.71	\$ 17,213.86
025		GROUP INSURANCE	11,611.98		10,564.60		
	025	TOTAL		\$ 11,611.98		\$ 10,564.60	\$ 8,789.40
028		WORK COMP	3,621.52		3,711.33		
	028	TOTAL		\$ 3,621.52		\$ 3,711.33	\$ 3,557.71
100		SUPPLIES					
		Increase to cover cost of new diagnostic equipment to cover vehicles 2009-current (\$3,900)	5,100.00		1,200.00		
	100	TOTAL		\$ 5,100.00		\$ 1,200.00	\$ 1,289.38
150		EMPLOYEE EXPENSES					
		Used for recertification classes and memberships.	1,200.00		1,000.00		
	150	TOTAL		\$ 1,200.00		\$ 1,000.00	\$ 164.35
170		REPAIRS & MAINTENANCE AUTO					
		Repairs to vehicles associated with this department.	2,500.00		3,000.00		
	170	TOTAL		\$ 2,500.00		\$ 3,000.00	\$ 1,160.95
180		GAS & OIL					
		This is for all vehicles and machinery used.	1,700.00		2,000.00		
	180	TOTAL		\$ 1,700.00		\$ 2,000.00	\$ 971.88
200		UTILITIES					
			13,000.00		5,500.00		
	200	TOTAL		\$ 13,000.00		\$ 5,500.00	\$ 12,527.03
210		TELEPHONE					
		Verizon Service for cell phones	978.00		984.00		
		Charter Communications	1,500.00		1,500.00		
	210	TOTAL		\$ 2,478.00		\$ 2,484.00	\$ 2,183.21
260		REPAIR AND MAINTENANCE					
		Used for all general repairs and maintenance for all equipment.	2,200.00		2,000.00		
	260	TOTAL		\$ 2,200.00		\$ 2,000.00	\$ 2,159.82
410		UNIFORMS					
		Used for employee uniforms G&K Services - Boots when needed for staff and T-Shirts and Jackets	1,500.00		1,900.00		
	410	TOTAL		\$ 1,500.00		\$ 1,900.00	\$ 1,182.93
624		LIABILITY INSURANCE					
		General Payroll Liability	731.38		639.85		
	624	TOTAL		\$ 731.38		\$ 639.85	\$ 565.00
001-624		LIABILITY INSURANCE-AUTO	1,426.19		1,247.70		
	001624	TOTAL		\$ 1,426.19		\$ 1,247.70	\$ 1,099.00
650		CONTRACTS & SERVICES					
			1,700.00		1,700.00		
		Automotive Diagnostic Website	4,000.00		4,000.00		
	650	TOTAL		\$ 5,700.00		\$ 5,700.00	\$ 1,774.47
802		GARAGE/RECYCLING SUPPLIES					

DEPARTMENT:		FLEET MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	434				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
		Recycling	22,000.00		22,000.00		
	802	TOTAL		\$ 22,000.00		\$ 22,000.00	\$ 14,715.83
		Department (Function) Grand Totals		\$ 238,685.18		\$ 223,221.15	\$ 205,441.57
				6.93%			

Parks & Grounds Maintenance Division

Mission Statement

To provide excellent maintenance of City buildings, grounds and facilities to promote pride of ownership and safe-guard public investment into City facilities in a cost efficient manner.

Goals and Objectives

- Perform ongoing and preventative maintenance on the grounds of all City facilities, parks, buildings and street Right-of-Ways.
- Provide excellent customer service when interacting with members of the public and responding to request for service.
- Assist in the development of the City Capital Improvement Plan by developing maintenance plans for the grounds of City facilities, parks, buildings and street Right-of-Ways.
- Improve City equipment reliability by maintaining a preventive equipment maintenance program.
- To maintain, enhance the city's park, and green space assets for maximum enjoyment by residents and visitors.

Fiscal Plan (FY2020)

The Park Maintenance Division is funded through the General Fund. The expenditures are detailed by sub-categories in the table below:

	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted	Difference (2019 - 2020)	% Difference
Personnel Expenditures	\$318,488	\$388,366	\$421,610	\$33,244	8.6%
Operations & Maintenance Expenditures	\$329,674	\$276,756	\$320,507	\$43,750	15.8%
Total	\$648,162	\$665,122	\$742,117	\$76,994	11.6%
Authorized FT Positions	8	8	8		

DEPARTMENT:		PARKS MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	440				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
010		SALARIES	275,351.34		255,292.96		
		Merit	5,385.54		4,754.88		
	010	TOTAL		\$ 280,736.88		\$ 260,047.84	\$ 217,812.32
012		OVERTIME	5,500.00		4,000.00		
	012	TOTAL		\$ 5,500.00		\$ 4,000.00	\$ 3,967.91
021		FICA	21,897.12		20,199.66		
	021	TOTAL		\$ 21,897.12		\$ 20,199.66	\$ 16,586.74
024		RETIREMENT	44,538.46		41,085.84		
	024	TOTAL		\$ 44,538.46		\$ 41,085.84	\$ 30,057.41
025		GROUP INSURANCE	65,299.32		59,304.23		
	025	TOTAL		\$ 65,299.32		\$ 59,304.23	\$ 46,543.32
028		WORK COMP	3,638.23		3,728.46		
	028	TOTAL		\$ 3,638.23		\$ 3,728.46	\$ 3,520.15
100		SUPPLIES					
		Supplies such as paint and lime for marking fields. Also includes cleaning materials for bathrooms. Also used for repainting of bathrooms and concession stands at football field.	20,250.00		14,500.00		
	100	TOTAL		\$ 20,250.00		\$ 14,500.00	\$ 16,328.37
150		EMPLOYEE EXPENSES					
		Used for recertification classes and memberships. This includes memberships to the South Carolina Turf Managers Association and Local seminars to receive CEU's for Pesticide License.	2,000.00		3,000.00		
	150	TOTAL		\$ 2,000.00		\$ 3,000.00	\$ 1,068.83
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.	13,000.00		10,000.00		
	170	TOTAL		\$ 13,000.00		\$ 10,000.00	\$ 10,207.56
180		GAS & OIL					
		This is for all vehicles and machinery used.	16,000.00		12,000.00		
	180	TOTAL		\$ 16,000.00		\$ 12,000.00	\$ 12,413.75
200		UTILITIES					
		Used to pay all utilities including field lights. Includes Duke Power, Laurens Electric and Greenville Water System.	63,500.00		65,500.00		
	200	TOTAL		\$ 63,500.00		\$ 65,500.00	\$ 70,632.14
201		FIELD LIGHTS					
		Field Lighting repairs & maintenance	1,500.00		1,500.00		
	201	TOTAL		\$ 1,500.00		\$ 1,500.00	\$ 6,171.45
210		TELEPHONE					
		Verizon Service for cell phones	4,668.00		4,080.00		
	210	TOTAL		\$ 4,668.00		\$ 4,080.00	\$ 4,469.96
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	35,000.00		25,000.00		
	260	TOTAL		\$ 35,000.00		\$ 25,000.00	\$ 34,818.32

DEPARTMENT:		PARKS MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	440				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
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, Butler & Corn Rd, Butler and 385, Bridges and 385, Cultural Center Landscaping Maintenance.	114,000.00		98,000.00		
	261	TOTAL		\$ 114,000.00		\$ 98,000.00	\$ 109,956.08
410		UNIFORMS					
		Used for employee uniforms G&K Services - Boots when needed for staff and T-Shirts and Jackets	6,000.00		5,600.00		
	410	TOTAL		\$ 6,000.00		\$ 5,600.00	\$ 4,614.50
624		LIABILITY INSURANCE					
		General Payroll Liability	2,183.47		1,910.20		
	624	TOTAL		\$ 2,183.47		\$ 1,910.20	\$ 1,686.00
001-624		LIABILITY INSURANCE-AUTO	5,905.22		5,166.16		
	001624	TOTAL		\$ 5,905.22		\$ 5,166.16	\$ 4,560.00
650		CONTRACTS & SERVICES					
		Mosquito Authority	1,100.00		3,500.00		
		Gregory Pest Solutions	1,200.00		500.00		
			15,700.00				
	650	TOTAL		\$ 18,000.00		\$ 4,000.00	\$ 12,619.71
700		OTHER EXPENSES					
		This is used for items and purchases not covered in other line items	5,500.00		3,500.00		
	700	TOTAL		\$ 5,500.00		\$ 3,500.00	\$ 5,354.70
702		INMATE EXPENSES					
		Moved to PW Admin			13,500.00		
	702	TOTAL		\$ -		\$ 13,500.00	\$ 14,601.00
830		NON-CAPITAL EQUIPMENT					
		This area would include all non-capital equipment purchases for the department.	13,000.00		9,500.00		
	830	TOTAL		\$ 13,000.00		\$ 9,500.00	\$ 20,172.01
		Department (Function) Grand Totals		\$ 742,116.70		\$ 665,122.39	\$ 648,162.23
				11.58%			

Recreation Department

Mission Statement

Mauldin Recreation is purpose driven to deliver exceptional recreation programming that not only meets, but exceeds the expectations of our residents. The Recreation Department is inclusive of the Sports Center and the Ray B. Hopkins Senior Center.

Goals and Objectives

- Provide a safe, clean, friendly environment for our citizens and participants in the Recreation Department programs
- Support the extension of the Swamp Rabbit trail into Mauldin
- Assist in the development of cost estimates for recreation related capital improvement projects
- Elevate the effectiveness of recreation related community involvement and outreach to increase partnerships/collaborations with community stakeholders
- Provide oversight of the Recreation, Sports Center and Senior Center programmatic and fiscal operations

Fiscal Plan (FY2020)

The Recreation Department is funded through the General Fund. The expenditures are detailed by sub-categories in the table below:

	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted	Difference (2019 - 2020)	% Difference
Personnel Expenditures	\$375,353	\$382,612	\$383,010	\$397	0.1%
Operations & Maintenance Expenditures	\$263,427	\$271,664	\$264,538	-\$7,127	-2.6%
Total	\$638,780	\$654,276	\$647,547	-\$6,729	-1.0%
Authorized FT Positions	6	5	5		

DEPARTMENT:		RECREATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
010		SALARIES	258,578.63		260,581.21		
		Merit	7,896.26		8,946.23		
	010	TOTAL		\$ 266,474.89		\$ 269,527.44	\$ 268,650.49
021		FICA	20,385.33		20,618.85		
	021	TOTAL		\$ 20,385.33		\$ 20,618.85	\$ 18,873.19
024		RETIREMENT	41,463.49		41,938.47		
	024	TOTAL		\$ 41,463.49		\$ 41,938.47	\$ 36,466.98
025		GROUP INSURANCE	51,589.94		47,354.69		
	025	TOTAL		\$ 51,589.94		\$ 47,354.69	\$ 48,320.68
028		WORK COMP	3,095.97		3,172.75		
	028	TOTAL		\$ 3,095.97		\$ 3,172.75	\$ 3,041.40
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.					
		General Office Supplies	4,000.00		3,500.00		
		General Cleaning Supplies	2,500.00		2,000.00		
		Paper Towels/Tissue Paper	1,000.00		1,000.00		
	100	TOTAL		\$ 7,500.00		\$ 6,500.00	\$ 7,133.28
110		POSTAGE					
		Postage for mailings at the Recreation Department	100.00		150.00		
	110	TOTAL		\$ 100.00		\$ 150.00	\$ 46.03
150		EMPLOYEE EXPENSES					
		Membership and Conference/Class expenses for SCRPA for Department staff. Additional classes that may come available.					
		Memberships	1,500.00		1,500.00		
		Classes	2,000.00		1,500.00		
		Travel Expenses	3,000.00		2,000.00		
		Staff Meeting expenses	500.00		500.00		
	150	TOTAL		\$ 7,000.00		\$ 5,500.00	\$ 4,860.76
170		REPAIRS & MAINTENANCE AUTO					
		Tires as needed for staff vehicles - All vehicle repairs and preventive maintenance for all associated cars and vans					
		Tires	500.00		500.00		
		Repairs/Preventive maintenance	2,500.00		2,500.00		
	170	TOTAL		\$ 3,000.00		\$ 3,000.00	\$ 1,391.41
180		GAS & OIL					
		Fuel for all Recreation Department vehicles	4,500.00		4,500.00		
	180	TOTAL		\$ 4,500.00		\$ 4,500.00	\$ 3,996.99
210		TELEPHONE					
		Phone System and Service at Recreation Department. Including current system maintenance, and Verizon phone service for staff	11,766.48		11,748.96		
		Verizon (Mobile Phones)	5,203.08		6,000.00		
	210	TOTAL		\$ 16,969.56		\$ 17,748.96	\$ 16,926.47

DEPARTMENT:		RECREATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
260		REPAIR AND MAINTENANCE					
		Includes maintenance services including carpet cleaning, plumbing , electrical HVAC and Ice Machines.					
		Carpet Cleaning	500.00		500.00		
		Plumbing	500.00		500.00		
		Building Repair	1,000.00		1,000.00		
		Electrical Repair	1,000.00		1,000.00		
	260	TOTAL		\$ 3,000.00		\$ 3,000.00	\$ 418.86
410		UNIFORMS					
		Staff Clothing - general clothing for staff including shirts and jackets to allow staff to be easily identified by the public.	1,000.00		1,000.00		
	410	TOTAL		\$ 1,000.00		\$ 1,000.00	\$ 274.75
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	45,000.00		45,000.00		
		Basketball Equipment & Uniforms	20,000.00		20,000.00		
		Cheerleading	10,000.00		15,000.00		
		Football Equipment & Uniforms	30,000.00		30,000.00		
		Lacrosse	3,000.00		2,500.00		
		Officials Fees (All Sports)	65,000.00		65,000.00		
		League Fees	4,000.00		4,000.00		
		Other Programs - Community Events	5,000.00		5,000.00		
	412	TOTAL		\$ 182,000.00		\$ 186,500.00	\$ 203,279.62
624		LIABILITY INSURANCE					
		General Payroll Liability	2,099.51		1,836.75		
	624	TOTAL		\$ 2,099.51		\$ 1,836.75	\$ 1,622.00
001-624		LIABILITY INSURANCE-AUTO (VANS)	4,776.28		4,178.51		
	001624	TOTAL		\$ 4,776.28		\$ 4,178.51	\$ 3,688.00
625		INSURANCE- CHILDREN (NATIONWIDE)	6,750.00		6,750.00		
	625	TOTAL		\$ 6,750.00		\$ 6,750.00	\$ 6,750.00
650		CONTRACTS & SERVICES					
		Services for the Mauldin Recreation Staff - Including Pest Control, Cleaning, Cintas (Mats, Restrooms), Water & Coffee.	2,500.00		2,000.00		
		Copier Recreation, Security, Cintas					
	650	TOTAL		\$ 2,500.00		\$ 2,000.00	\$ (35.25)
700		OTHER EXPENSES					
		Includes other expenses not accounted for in other line items	2,000.00		2,000.00		
	700	TOTAL		\$ 2,000.00		\$ 2,000.00	\$ 237.51
875		PARD PROJECT EXPENDITURES					
		PARD Grant-State will reimburse 80% of PARD Grant expenditures. (see Grant Revenue line item)	21,342.19		27,000.00		
	875	TOTAL		\$ 21,342.19		\$ 27,000.00	\$ 12,837.00
		Department (Function) Grand Totals		\$ 647,547.16		\$ 654,276.42	\$ 638,780.17
				-1.03%			

Sports Center

Mission Statement

Mauldin Sports Center, where you can expect great things, is devoted to strengthening the community through programs that promote total wellness, unique fitness, and quality relationships.

Goals and Objectives

- Improve the marketability of the City's Sports Center to attract a diverse membership pool
- Develop and implement mechanisms to continuously improve the City's recreational programming guest experiences at recreational facilities
- Assist in the development of cost estimates for facility and fitness related capital improvement projects

Fiscal Plan (FY2020)

The Sports Center is funded through the General Fund. The expenditures are detailed by sub-categories in the table below:

	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted	Difference (2019 - 2020)	% Difference
Personnel Expenditures	\$367,319	\$438,615	\$425,401	-\$13,213	-3.0%
Operations & Maintenance Expenditures	\$275,089	\$246,295	\$257,212	\$10,918	4.4%
Total	\$642,408	\$684,909	\$682,613	-\$2,296	-0.3%
Authorized FT Positions	16	16	16		

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
010		SALARIES	318,716.64		331,309.01		
		Merit	1,996.27		1,818.99		
	010	TOTAL		\$ 320,712.91		\$ 333,127.50	\$ 294,339.56
021		FICA	24,534.54		25,484.25		
	021	TOTAL		\$ 24,534.54		\$ 25,484.25	\$ 22,478.76
024		RETIREMENT	49,902.93		51,834.64		
	024	TOTAL		\$ 49,902.93		\$ 51,834.64	\$ 24,109.79
025		GROUP INSURANCE	24,032.47		21,795.38		
	025	TOTAL		\$ 24,032.47		\$ 21,795.38	\$ 20,457.00
028		WORK COMP	6,218.52		6,372.73		
	028	TOTAL		\$ 6,218.52		\$ 6,372.73	\$ 5,933.93
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	9,000.00		9,000.00		
		General Cleaning Supplies	4,000.00		4,000.00		
		Towels	6,000.00		6,000.00		
		Gym Wipes	3,000.00		3,000.00		
		Paper Towels/Tissue Paper	3,000.00		3,000.00		
	100	TOTAL		\$ 25,000.00		\$ 25,000.00	\$ 21,326.27
110		POSTAGE					
		Postage for mailings at the Sports Center	750.00		750.00		
	110	TOTAL		\$ 750.00		\$ 750.00	\$ 548.36
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	1,500.00		1,500.00		
		Classes	2,500.00		2,500.00		
		Travel Expenses	3,000.00		3,000.00		
	150	TOTAL		\$ 7,000.00		\$ 7,000.00	\$ 6,105.55
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	24,000.00		23,500.00		
		Greenville Water Works	4,000.00		4,000.00		
		Piedmont Natural Gas	22,000.00		21,000.00		
	200	TOTAL		\$ 50,000.00		\$ 48,500.00	\$ 49,536.36
210		TELEPHONE					
		VC3 Telephone & Charter	6,264.00		6,072.00		
	210	TOTAL		\$ 6,264.00		\$ 6,072.00	\$ 6,217.97

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
260		REPAIR AND MAINTENANCE					
		Includes maintenance services including carpet cleaning, plumbing , electrical and Ice Machines.					
		Carpet Cleaning	2,000.00		2,000.00		
		Building Repair	15,000.00		12,000.00		
		Lighting	5,000.00		5,000.00		
	260	TOTAL		\$ 22,000.00		\$ 19,000.00	\$ 33,545.05
410		UNIFORMS					
		Shirts for front desk staff to provide professional appearance to customers. Also fitness staff	1,500.00		1,500.00		
	410	TOTAL		\$ 1,500.00		\$ 1,500.00	\$ 1,391.37
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		1,000.00		
		Community Events	4,000.00		4,000.00		
		Adult Program Expenses	18,000.00		18,000.00		
		Fitness Challenge	2,000.00		2,000.00		
	412	TOTAL		\$ 25,000.00		\$ 25,000.00	\$ 17,682.55
610		ADVERTISING & PROMOTION					
		This provides money for promotional items for members- a magazine ad in GO magazine a local fitness magazine.					
		Magazine Ad	500.00		500.00		
		Promotions	3,000.00		1,000.00		
		Paper Advertising	2,000.00		1,500.00		
	610	TOTAL		\$ 5,500.00		\$ 3,000.00	\$ 690.00
624		LIABILITY INSURANCE					
		General Payroll Liability	2,759.33		2,413.99		
	624	TOTAL		\$ 2,759.33		\$ 2,414.49	\$ 2,131.00
002-624		LIABILITY INSURANCE-BUILDING	20,984.27		18,358.01		
	002624	TOTAL		\$ 20,984.27		\$ 18,358.01	\$ 16,203.00
650		CONTRACTS & SERVICES					
		Copier	11,500.00		11,500.00		
		Pest Control	500.00		500.00		
		Fire Alarm	500.00		500.00		
		Cleaning - 4 nights per week after hours	20,000.00		20,000.00		
		Unifirst - mthly service floor mats & soap dispensers	3,500.00		3,500.00		
		Muzak - music for fitness area	1,500.00		1,500.00		
		Elevator Maintenance	2,000.00		2,000.00		
		HVAC maintenance - keeps units running a maximum capacity for better efficiency, includes belts, filters, electrical system, ect.	6,000.00		6,000.00		
		Fitness Equipment service-breaking down cleaning and lubing all belts and tightening parts	12,000.00		12,000.00		
		Gym Floor maintenance-screening, cleaning, and applying MFMA to extend the warranty.	6,000.00		6,000.00		
		CSI membership software	18,000.00		18,000.00		
	650	TOTAL		\$ 81,500.00		\$ 81,500.00	\$ 70,636.84
700		OTHER EXPENSES					
		Includes other expenses that are not accounted for in other line items	1,000.00		1,000.00		
	700	TOTAL		\$ 1,000.00		\$ 1,000.00	\$ -

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
800		BANK FEES					
		Credit Card Merchant Fees/AMEX Merchant Fees	7,954.41		7,200.00		
		Misc					
800		TOTAL		\$ 7,954.41		\$ 7,200.00	\$ 6,828.14
830		NON-CAPITAL EQUIPMENT					
		Fitness Equipment including bikes and treadmills for members. Furniture for locker areas.					
		Fitness Equipment					
		Furniture					
		General furnishings					
830		TOTAL		\$ -		\$ -	\$ 42,246.73
		Department (Function) Grand Totals		\$ 682,613.38		\$ 684,909.00	\$ 642,408.23
				-0.34%			

Ray B. Hopkins Senior Center

Mission Statement

The mission of the Ray B. Hopkins Senior Center is to involve and inform active Senior Citizens (55 & up) by providing quality programs, services and activities. We strive to contribute to each person's mental, physical and social well being by reinforcing the belief that age has no boundaries and that each person has a vital role in the community.

Goals and Objectives

- Provide safe and quality programs for senior citizens
- Empower senior citizens to stay active and healthy
- Provide opportunities for community involvement and networking

Fiscal Plan (FY2020)

The Senior Center is funded through the General Fund. The expenditures are detailed by sub-categories in the table below:

	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted	Difference (2019 - 2020)	% Difference
Personnel Expenditures	\$113,206	\$127,089	\$127,215	\$126	0.1%
Operations & Maintenance Expenditures	\$221,161	\$312,765	\$188,199	-\$124,566	-39.8%
Total	\$334,367	\$439,855	\$315,414	-\$124,440	-28.3%
Authorized FT Positions	2.5	2.5	2.5		

DEPARTMENT:		SENIOR CENTER					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	453				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:	\$ -	FY2018 ACTUAL
010		SALARIES	87,436.33		90,001.93		
		Merit	915.09		879.90		
	010	TOTAL		\$ 88,351.42		\$ 90,881.83	\$ 81,639.38
021		FICA	6,758.88		6,952.46		
	021	TOTAL		\$ 6,758.88		\$ 6,952.46	\$ 6,134.82
024		RETIREMENT	15,514.51		14,141.21		
	024	TOTAL		\$ 15,514.51		\$ 14,141.21	\$ 11,443.29
025		GROUP INSURANCE	15,998.67		14,507.28		
	025	TOTAL		\$ 15,998.67		\$ 14,507.28	\$ 13,407.69
028		WORK COMP	591.73		606.41		
	028	TOTAL		\$ 591.73		\$ 606.41	\$ 581.31
100		SUPPLIES					
		Office Supplies such as Copy paper, pens, folders etc. for Senior Center Staff.	3,000.00		4,000.00		
	100	TOTAL		\$ 3,000.00		\$ 4,000.00	\$ 2,356.35
170		REPAIRS & MAINTENANCE AUTO					
		Tires as needed for staff vehicles - All vehicle repairs and preventive maintenance for Senior Citizen Vans and Handicapped Van					
		Tires	500.00		500.00		
		Repairs/Preventive maintenance	1,500.00		1,500.00		
	170	TOTAL		\$ 2,000.00		\$ 2,000.00	\$ 1,173.64
180		GAS & OIL					
		Fuel for Senior Department vehicles	1,500.00		2,500.00		
	180	TOTAL		\$ 1,500.00		\$ 2,500.00	\$ 1,037.20
200		UTILITIES					
		This line includes all utilities associated with the Senior Center building.					
		Laurens Electric	36,000.00		33,500.00		
		Greenville Water	3,000.00		2,000.00		
		Piedmont Natural Gas	4,000.00		3,000.00		
	200	TOTAL		\$ 43,000.00		\$ 38,500.00	\$ 45,052.73
209		CHALLENGER PROGRAM EXPENSES					
		Shirts and Hats for players- Equipment includes bats, balls and extra wheelchairs					
		Uniforms			250.00		
		Equipment			250.00		
	209	TOTAL		\$ -		\$ 500.00	\$ -
210		TELEPHONE					
		VC3 & Charter	3,797.04		3,695.40		
	210	TOTAL		\$ 3,797.04		\$ 3,695.40	\$ 3,769.03
260		REPAIR AND MAINTENANCE					
		Includes maintenance services including carpet cleaning, plumbing , electrical.					
		Carpet Cleaning	2,000.00		1,000.00		
		Building Repair	8,000.00		4,000.00		
	260	TOTAL		\$ 10,000.00		\$ 5,000.00	\$ 20,212.90
412		SENIOR FITNESS EXPENSES					
			15,000.00		15,000.00		
	412	TOTAL		\$ 15,000.00		\$ 15,000.00	\$ 13,089.59

DEPARTMENT:		SENIOR CENTER					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	453				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:	\$ -	FY2018 ACTUAL
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					
		Activity Supplies	20,000.00		20,000.00		
		Furniture	3,000.00		3,000.00		
		Trip Expenses	50,000.00		180,000.00		
	413	TOTAL		\$ 73,000.00		\$ 203,000.00	\$ 105,627.27
001-413		SENIOR PRINTING EXPENSES					
		Printing and Postage for the Monthly Newsletter					
		Printing	4,000.00		5,000.00		
		Postage	2,500.00		3,000.00		
	001413	TOTAL		\$ 6,500.00		\$ 8,000.00	\$ -
624		LIABILITY INSURANCE					
		General Payroll Liability	767.80		671.71		
	624	TOTAL		\$ 767.80		\$ 671.71	\$ 593.00
001-624		LIABILITY INSURANCE-AUTO (VANS)	1,884.16		1,648.35		
	001624	TOTAL		\$ 1,884.16		\$ 1,648.35	\$ 1,455.00
650		CONTRACTS & SERVICES					
		Copier	8,000.00		8,000.00		
		Pest Control	500.00		500.00		
		Cleaning	15,000.00		15,000.00		
		Cintas	1,500.00		1,000.00		
		Water & Coffee	750.00		750.00		
		Charter	1,000.00		-		
		Architectural drawings for Ray Hopkins Gym expansion			3,000.00		
	650	TOTAL		\$ 26,750.00		\$ 28,250.00	\$ 26,361.58
700		OTHER EXPENSES					
		Includes other expenses that are not accounted for in other line items	1,000.00				
	700	TOTAL		\$ 1,000.00		\$ -	\$ 432.38
		Department (Function) Grand Totals		\$ 315,414.21		\$ 439,854.65	\$ 334,367.16
				-28.29%			

Community Development Department

Mission Statement

The mission of the Community Development Department is to market, develop and enhance business opportunity and citizen life in Mauldin. The department facilitates community development through cultural arts and long-term helps create synergy and engagement, giving citizens and businesses a sense of place.

Mauldin has a rich heritage that begins with its citizens. Our community is a place where integrity, resourcefulness, and faith are the bedrock principles upon which we thrive. Quality of life in our community is assured through wholesome recreation, cultural enrichment, and community engagement. Housing opportunities, business enterprises, and employment opportunities make Mauldin the heartbeat of the Upstate.

Goals and Objectives

- Provide oversight of the department's programmatic operations and department-wide fiscal management, including the Cultural Center.
- Develop programming to create synergy and citizen engagement Citywide.
- Identify and leverage unused city resources currently available to promote community development
- Raise awareness of and recruit partnership opportunities for programming of cultural arts and facilitating City infrastructure improvement
- Development working relationships with local businesses, non-profit organization and faith based entities.
- Utilize programming to engage and recruit business opportunities for the City

Fiscal Plan (FY2020)

The Community Development Department is funded through the General Fund and the Special Revenue Fund via the Hospitality and Accommodations Tax Fund. The expenditures are detailed by sub-categories in the table below:

	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted	Difference (2019 - 2020)	% Difference
Personnel Expenditures	\$329,440	\$389,505	\$294,351	-\$95,155	-24.4%
Operations & Maintenance Expenditures	\$186,201	\$126,020	\$115,006	-\$11,014	-8.7%
Total	\$515,641	\$515,525	\$409,357	-\$106,169	-20.6%

Authorized FT Positions	3.5	4.5	4.5
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DEPARTMENT:		COMMUNITY DEVELOPMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	452				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
010		SALARIES	212,249.52		279,326.08		
		Merit	4,801.54		6,184.36		
	010	TOTAL		\$ 217,051.06		\$ 285,510.44	\$ 250,969.72
021		FICA	16,604.41		21,841.55		
	021	TOTAL		\$ 16,604.41		\$ 21,841.55	\$ 18,394.59
024		RETIREMENT	33,773.14		44,425.42		
	024	TOTAL		\$ 33,773.14		\$ 44,425.42	\$ 34,067.53
025		GROUP INSURANCE	23,508.72		34,229.77		
	025	TOTAL		\$ 23,508.72		\$ 34,229.77	\$ 24,912.89
028		WORK COMP	3,413.34		3,497.99		
	028	TOTAL		\$ 3,413.34		\$ 3,497.99	\$ 1,095.33
100		SUPPLIES					
		Supplies - Office	7,000.00		7,000.00		
	100	TOTAL		\$ 7,000.00		\$ 7,000.00	\$ 6,993.71
150		EMPLOYEE EXPENSES					
		Professional Development					
		SCAPA, SCEDA, ULI, APA, AICP conferences			4,000.00		
		SC Arts, Arts Advocacy, Arts convention	2,000.00		2,000.00		
		ICSC, Charlotte, Florida, Micro conference, recruitment	4,000.00		4,000.00		
	150	TOTAL		\$ 6,000.00		\$ 10,000.00	\$ 5,029.58
200		UTILITIES - Cultural Center					
		Duke Power	29,000.00		26,000.00		
		Greenville Water System					
		Piedmont Natural Gas					
	200	TOTAL		\$ 29,000.00		\$ 26,000.00	\$ 26,506.62
210		TELEPHONE					
		Wireless phones	2,292.00		2,395.00		
		VC3			996.00		
	210	TOTAL		\$ 2,292.00		\$ 3,391.00	\$ 2,412.67
260		REPAIR AND MAINTENANCE					
		General Building Repair	7,500.00		7,500.00		
	260	TOTAL		\$ 7,500.00		\$ 7,500.00	\$ 10,668.37
624		LIABILITY INSURANCE					
		General Payroll Liability	233.95		204.67		
	624	TOTAL		\$ 233.95		\$ 204.67	\$ 180.00
002-624		LIABILITY INSURANCE-BUILDING	5,238.13		4,582.56		
	002624	TOTAL		\$ 5,238.13		\$ 4,582.56	\$ 4,045.00
650		CONTRACTS & SERVICES					
		FrameRate Govt Access Channel	5,490.00		5,490.00		
		Business Dev Client Recruitment	5,000.00		5,000.00		
		Cintas	1,752.00		1,752.00		
		Terminix Service	500.00		500.00		
		C&C Exterminators	1,000.00		1,000.00		
		Infomentum	3,000.00		3,000.00		
		GIS			3,000.00		
		Arc ESRI data			1,600.00		
		Copier	3,000.00		3,000.00		
		ASCAP, SESAC, BMI	1,000.00		1,000.00		
	650	TOTAL		\$ 20,742.00		\$ 25,342.00	\$ 28,252.07

DEPARTMENT:		COMMUNITY DEVELOPMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	452				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2020 BUDGET:	FY2019 BUDGET:		FY2018 ACTUAL
652		SPECIAL PROJECTS					
		Business Dev Services			5,000.00		
		Traffic Engineering	12,000.00		12,000.00		
		Surveys, appraisals, property services	7,500.00		7,500.00		
		Matching Grant Funds: C-Funds, USDA, MAC, Graham	15,000.00		15,000.00		
	652	TOTAL		\$ 34,500.00		\$ 39,500.00	\$ 11,018.41
700		OTHER EXPENSES					
		Community Support	2,500.00		2,500.00		
	700	TOTAL		\$ 2,500.00		\$ 2,500.00	\$ 53,859.00
		Department (Function) Grand Totals		\$ 409,356.75		\$ 515,525.40	\$ 478,405.49
				-21%			
		These items will be funded by H&A Fund Balance					
		Marketing		\$ 150,000.00	150,000.00		
		Summer Music Series		\$ 35,000.00	35,000.00		
		Public Art Trail		\$ 18,000.00	18,000.00		
		BBQ Festival		\$ 40,000.00	40,000.00		
		Music Festiva/Farmers Market		\$ 17,000.00	17,000.00		
		Dinner Theatre Program/Young Artist		\$ 65,000.00	30,000.00		
		Train Show (Chamber)		\$ 6,000.00	3,000.00		
		Egg Drop (Recreation)		\$ 25,000.00	25,000.00		
		Christmas/Beachin		\$ 5,000.00	5,000.00		
		Mauldin Chamber Support (Chamber)		\$ 25,000.00	25,000.00		
		Program Director		\$ -			
		Concert Band		\$ 1,500.00			
		TOTAL H&A		\$ 387,500.00	348,000.00		
				11%			
				\$ 796,856.75		\$ 863,525.40	

Capital Improvement Program (CIP)

Capital Improvement Program

Capital Improvement Program Overview

The City of Mauldin's FY2020 – FY2024 Capital Improvement Program is a comprehensive five (5)-year capital improvement plan (CIP) which identifies current and future fiscal requirements and is the basis for determining annual capital budget expenditures. The primary sources of funding for the Capital Improvement Plan (CIP) are sewer fee revenue, hospitality and accommodations tax revenue, General Funds and the Capital Project Fund. Additionally, the CIP will serve as the framework for expanding the CIP from a five (5) year plan to a 10 year plan. The development of a comprehensive 10 year plan will commence in August 2019 and will be presented to Council for its approval during the FY2020-2021 budget vetting process.

Capital improvements are major projects or programs undertaken by the City for the procurement, construction, or installation of facilities or major assets, equipment and vehicles necessary to meet regulatory requirements and/or to improve, maintain or enhance the City's delivery of quality services to the City's residents. A capital project has a useful life of at least four (4) years and a total cost of at least \$5,000.

As it relates to the operating CIP budget, the budget is comprised of those projects that are approved for the current budget year, FY2020. The operating CIP budget for FY2020; heretofore known as the FY20 Capital Budget, is approved by Council on a total project basis. However, City Council approval may also be required for the actual implementation of the projects. Purchase orders and contracts related to these projects are presented to and approved by City Council as outlined in the City's Procurement Policy. After the end of each fiscal year, an analysis is prepared that compares each approved CIP budget to what was spent during the prior year. Any remaining budgeted unspent funds can be carried forward to the current year's budget via a budget amendment.

As approved, the FY20 Capital Budget totals \$1,653,946 and utilizes \$797,490 from the Capital Projects Fund revenues for capital project financing through a combination of pay-as-you-go (\$201,000) and the capital lease program (\$596,490). Further, the FY20 Capital Budget utilizes \$550,000 in Special Revenue Funds (hospitality and accommodations tax) revenues and \$100,956 in Sewer Fund revenues. Through the allocation of these resources, the City will be able to continue to address vehicle and equipment needs in the Roads, Sanitation and Streets Divisions; continue enhancements of the City's parks and recreational facilities; and continue addressing the City's infrastructure needs.

Table 1 below provides an overview of the CIP by category:

Table 1. Capital Improvement Plan Summary by Category

Category	FY2020	FY2021	FY2022	FY2023	FY2024
Parks and Recreation	\$755,500	\$0	\$0	\$0	\$0
Road Infrastructure	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Public Safety	\$161,135	\$2,684,300	\$982,000	\$654,500	\$898,500
Public Works	\$587,311	\$627,916	\$581,300	\$785,408	\$24,500
Totals	\$1,653,946	\$3,462,216	\$1,713,300	\$1,589,908	\$1,073,000

Chart 1 below illustrates the CIP expenditures by category:

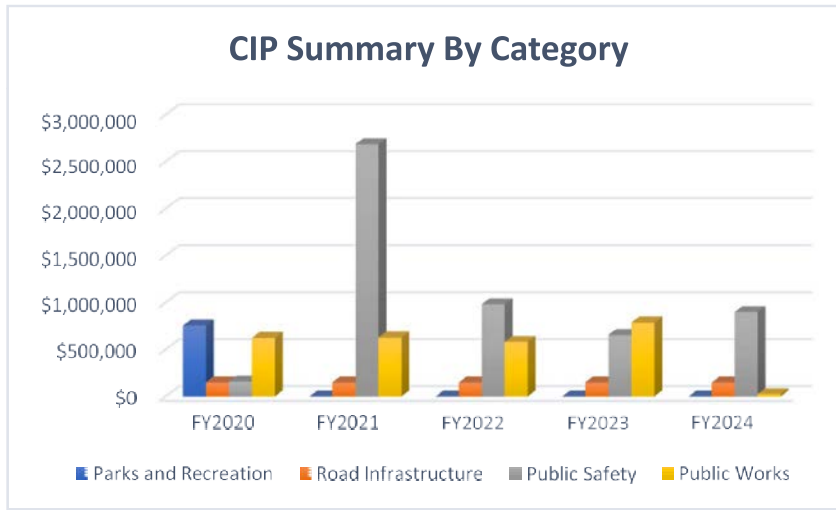
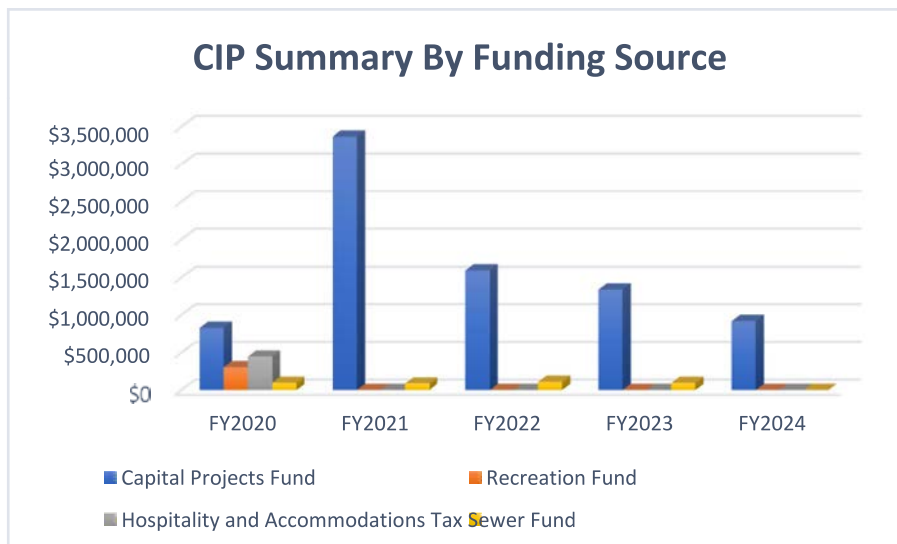


Table 2 below provides an overview of the CIP by funding source:

Table 2. Capital Improvement Plan Summary by Funding Source

Funding Source	FY2020	FY2021	FY2022	FY2023	FY2024
Capital Projects Fund	\$797,490	\$3,372,216	\$1,598,300	\$1,339,908	\$923,000
Recreation Fund	\$205,500	\$0	\$0	\$0	\$0
Hospitality and Accommodations Tax	\$550,000	\$0	\$0	\$0	\$0
Sewer Fund	\$100,956	\$90,000	\$115,000	\$100,000	\$0
Totals	\$1,653,946	\$3,462,216	\$1,713,300	\$1,589,908	\$1,073,000

Chart 2 below illustrates the CIP expenditures by funding source:



FY20 Capital Budget Highlights

Given the aforementioned information, you may wish to note the following points regarding the CIP:

- **Transition to Automated Garbage Trucks:** To facilitate the transition to using one-armed garbage trucks, funding is included to purchase one automated garbage truck.
- **Improvements to City's Transportation Infrastructure:** The City's FY20 Capital Budget provides \$150,000 for road paving projects. The City will leverage these funds to take advantage of the C-Funds 1:1 matching program which may, potentially, provide the City with up to \$300,000 available for road paving projects.
- **Enhancing Park and Recreational Amenities:** Funding is included to prompt the installation of playgrounds and the resurfacing of the basketball court at the City's Springfield Park and the City Park.
- **Replacement of Aging Fleet:** Staff is engaged in developing a comprehensive inventory of the City's rolling stock. The CIP provides for the replacement of aging vehicles included in the City's rolling stock.
- **Road Safety Enhancements:** Funding is included to purchase a digital sign board to direct vehicles during road construction projects.

CIP Detail Budget Summary

The CIP Budget Summary details the City's capital outlay for the next five (5) and includes the attendant budgetary information (cost estimates, description and funding source).

FY20 Capital Project Budget Sheets

The Capital Project budget sheets detail the following for FY20 capital projects:

- Cost estimates for the City's FY20 capital projects
- Descriptions of each project
- Funding source of each project

CIP Detail Budget Summary

City of Mauldin

Budget FY2020

CAPITAL PROJECTS FUND

Department	Capital Item	FY2020	FY2021	FY2022	FY2023	FY2024
Capital Projects	Street Resurfacing Projects	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00		
Police	Turn-Key ready Police Units (44,000)	\$ 88,000.00	\$ 133,500.00	\$ 267,000.00	\$ 154,500.00	\$ 154,500.00
Police	K-9 Purchase			\$ 7,500.00		
Police	LiveScan		\$ 39,500.00			
Fire	Ventilation System - Bethel Road fire station					
Fire	Physio-Control Heart Monitors (3 - Lifepak 15)	\$ 73,135.00				
Fire	Fire apparatus: Pumper		\$ 617,400.00			
Fire	Fire apparatus: 2018 Aerial Platform		\$ 1,218,000.00			
Fire	F-150, 4x4 Pickup Truck (Turn Key) x2		\$ 85,500.00			
Fire	Ford Explorer(Turn key)		\$ 38,900.00			
Fire	Replace UHF Repeater- Main Fire Channel		\$ 7,500.00			
Fire	Fire Apparatus: Rescue Truck		\$ 500,000.00			
Fire	F-150, 4x4 Pickup Truck (Turn Key) x2		\$ 44,000.00			
Fire	Fire apparatus: Pumper			\$ 700,000.00		
Fire	Replace UHF Repeater- EOC Fire Channel			\$ 7,500.00		
Fire	Fire Apparatus: Rescue Truck				\$ 500,000.00	
Fire	Fire apparatus: Pumper					\$ 700,000.00
Fire	F-150, 4x4 Pickup Truck (Turn Key) x2					\$ 44,000.00
PW-Street	Bucket Truck F-550 ETI w/60ft boom				\$ 220,000.00	
PW-Street	Skid Steer Caterpillar 289D			\$ 69,000.00		
PW-Street	Attachments for Skid Steer		\$ 9,500.00	\$ 10,000.00		
PW-Street	Ford F-350 4x4 Diesel Flat Bed			\$ 65,000.00		
PW-Street	Ford F-150	\$ 34,508.00				
PW-Street	Christmas Decorations/Banners	\$ 25,000.00			\$ 25,000.00	
PW-Street	Digital Sign Board	\$ 16,000.00				
PW-Street	Mortar/Plaster Mixer		\$ 10,000.00			
PW-Street	Ride on Roller			\$ 20,000.00		
PW-Sanitation	Refuse Truck			\$ 190,000.00		
PW-Sanitation	Inmate Bus		\$ 85,000.00			
PW-Sanitation	Knuckle Boom Truck		\$ 150,000.00		\$ 190,000.00	
PW-Sanitation	Refuse Truck		\$ 170,000.00		\$ 170,000.00	
PW-Sanitation	Sidewinder Automated Side Loader	\$ 300,000.00				
PW-Admin	Ford F-250 4x4			\$ 48,600.00		
PW-Admin	City Hall AC / 9 Units	\$ 26,000.00				

City of Mauldin
Budget FY2020
CAPITAL PROJECTS FUND

Department	Capital Item	FY2020	FY2021	FY2022	FY2023	FY2024
PW-Parks	John Deere Zero Turn 60" Mower		\$ 20,000.00		\$ 20,000.00	
PW-Parks	Spray Star 1750 (Spraying System)	\$ 36,589.00				
PW-Parks	Navigator Mower and Bagger			\$ 14,200.00		
PW-Parks	3 Wheel Drag Machine	\$ 13,750.00			\$ 14,000.00	
PW-Parks	Ford F-250 4x4 Crew Cab Pick up	\$ 34,508.00				
PW-Parks	Ford F-250 4x4 Crew Cab Pick up		\$ 34,508.00		\$ 34,408.00	
PW-Parks	Ford F-250 4x4 Crew Cab Pick up		\$ 34,408.00			
PW-Parks	Kubota tractor			\$ 25,000.00		
PW-Parks	Ford F-150		\$ 24,500.00	\$ 24,500.00		\$ 24,500.00
PW-Parks	Utility Trailer				\$ 12,000.00	
Rec-Senior Cntr	Sound Equipment	\$ 8,000.00				
Recreation	Resurface Basektball Court	\$ 25,000.00				
Recreation	Scoring booth at Springfield	\$ 15,000.00				
Recreation	Repair Drainage @ Springfield Park	\$ 7,500.00				
Recreation	Tear down concession replace w/ bathrooms	\$ 150,000.00				
TOTAL Capital Outlay Requests		\$ 1,002,990.00	\$ 3,372,216.00	\$ 1,598,300.00	\$ 1,339,908.00	\$ 923,000.00

City of Mauldin
Budget FY2020
ALL OTHER FUNDS

Fund Na	Department	Capital Item	FY2020	FY2021	FY2022	FY2023	FY2024
Sewer	Sewer	Camera Van			\$ 50,000.00		
Sewer	Sewer	Dump Truck		\$ 90,000.00			
Sewer	Sewer	Ford F-150 4x4 Crew Cab				\$ 60,000.00	
Sewer	Sewer	Ford F-350 4x4 Crew Cab Diesel Flat Bed	\$ 36,956.00		\$ 65,000.00		
Sewer	Sewer	Sewer Jetter				\$ 40,000.00	
Sewer	Sewer	Generator	\$ 64,000.00				
H&A	Recreation	Install new playground & Surface	\$ 250,000.00				
H&A	Recreation	Tear down concession replace w/ bathrooms					
H&A	Parks	Install new playground & Surface	\$ 300,000.00				
TOTAL Capital Outlay Requests			\$ 650,956.00	\$ 90,000.00	\$ 115,000.00	\$ 100,000.00	\$ -

FY20 Capital Project Budget Sheets

FY20 Capital Project Budget Sheet

Item:

Street Maintenance Program

Fund:

Capital Projects Fund

Department:

Multiple (Public Works, Administration)

Name of Project:

Street Resurfacing Program

**Description of Project:**

The street management program focuses on the resurfacing, rehabilitation and maintenance of city-owned roads. The program is funded through the City's Capital Improvement Program and the Greenville Legislative Delegation Transportation Committee's (GLDTC) Municipal Match Resurfacing Program (MMRP). Streets funded through the MMRP are managed by the GLDTC's program manager, CoTransCo. Streets that are not funded through this program are managed by City Public Works staff.

Project Justification:

There are a number of City roads that need to be resurfaced and repaved. This project allows for the improvement of roads that have deteriorated beyond the point of maintenance and repair. Roads improved through this program usually include a combination of full depth patching, milling and asphalt overlays.

Estimated Cost:

\$150,000

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2020	\$150,000
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

Two Turn Key Police Vehicles (K-9 units)

Fund:

Capital Projects Fund

Department:

Police

Name of Project:

Police K-9 unit purchase



(example)

Description of Project:

The purchase of 2 "turn key" police K-9 units will serve as the primary patrol units for our Police/Canine officers. The two vehicles being replaced are currently 2007 units and both have zero capital value for the department. One unit was bought pre-owned and the other was obtained as a result of a vehicle drug seizure. Both units have high mileage and have experienced motor and transmission failures.

Project Justification:

This project will provide reliable transportation and the needed safety features for the K-9 function of the Mauldin Police Department.

Estimated Cost:

\$88,000

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2020	\$88,000
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

Heart Monitors

Fund:

Capital Projects Fund

Department:

Fire Department

Name of Project:

Heart Monitor Upgrade



(example)

Description of Project:

These are 3 refurbished factory certified Physio Heart Monitors. Staff has submitted an AFG (Assistance to Firefighters Grant) grant request for new units at each station. The price of the new unit is \$35,660 each. The City will find out if the City's grant application is successful around August 2019. This purchase will be delayed until we confirm the disposition of the grant request.

Project Justification:

The model of heart monitor currently used is no longer in production. Replacement parts are limited and will no longer be available after 2019.

Estimated Cost:

\$73,135.00

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2020	\$73,135.00
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

Ford F-150

Fund:

Capital Project Fund

Department:

Public Works / Streets Division

Name of Project:

Fleet Replacement



(example)

Description of Project:

The Street Division of Public Works has a number of its rolling stock that are aging and requires replacement.

Project Justification:

This project will improve the productivity of the Division as it will replace an aging truck that consistently require repairs which results in downtime for the equipment.

Estimated Cost:

\$34,508

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2020	\$34,508
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

Christmas Lights

Fund:

Capital Projects Fund

Department:

Multiple

Name of Project:

Christmas Lights Improvements



(example)

Description of Project:

This project involves purchasing a set of replacement Christmas decorations.

Project Justification:

By way of custom and practice, the City hangs Christmas decorations throughout the City. The current decorations are older and can be replaced.

Estimated Cost:

\$25,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2020	\$25,000
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

Digital Sign Board

Fund:

Capital Projects Fund

Department/Division:

Public Works/Streets

Name of Project:

Work Safety and Public Information Improvement

**Description of Project:**

The project will improve safety of the City employees and the public during street construction projects.

Project Justification:

During street construction projects, it is important to have appropriate signage to alert the public in an effort to keep the City workers safe and the roadway drivers safe. This purchase will aid the City in this effort.

Estimated Cost:

\$16,000

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2020	\$16,000
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

Sidewinder Automated Side Loader

Fund:

Capital Projects Fund

Department/Division

Public Works/Sanitation

Name of Project:

Transition to Automated Garbage Service



(example)

Description of Project:

The City is considering transitioning from manual garbage/recycling collection to automated garbage/recycling collection system.

Project Justification:

Purchasing a side-loading collection truck will allow the City to begin to transition to an automated trash collection system.

Estimated Cost:

\$300,000

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2020	\$300,000
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

City Hall AC / 9 Units

Fund:

Capital Projects Fund

Department/Division

Public Works/Building Maintenance

Name of Project:

HVAC Improvement at City Hall



(example)

Description of Project:

This project involves the replacement of aged five (5) ton system units

Project Justification:

The aging HVAC units at City Hall are in need of replacement. Replacing the units will improve the indoor air quality and ventilation of the building. This will benefit the public as they utilize the building and the City employees.

Estimated Cost:

\$26,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2020	\$26,000
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

Spray Star 1750 (Spraying System)

Fund:

Capital Projects Fund

Department/Division

Public Works/Parks

Name of Project:

Ground Maintenance Improvement



(example)

Description of Project:

This project involves the purchase of spreader to be used in maintaining and improving grounds of City parks and recreational fields.

Project Justification:

Currently, City staff walks the park grounds and recreational fields to apply fertilizer, herbicides and weed control. This effort is time consuming. The purchase of a spraying system will allow for the application of these products in an efficient and effective manner.

Estimated Cost:

\$36,589

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2020	\$36,589
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

3 Wheel Drag Machine w/ 1200A Rake

Fund:

Capital Projects Fund

Department/Division

Public Works/Parks

Name of Project:

Ground Maintenance Improvement



(example)

Description of Project:

This project involves the purchase of a new 3 Wheel Drag Machine with a 1200A rake.

Project Justification:

This purchase will replace the existing wheel drag machine. The machine is used to maintain the recreational fields used for the City softball/baseball programs. The existing machine is not working properly and is not reliable.

Estimated Cost:

\$13,750

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2020	\$13,750
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

Ford F-250 4x4 Crew Cab Pick up

Fund:

Capital Projects Fund

Department/Division

Public Works/Parks

Name of Project:

Vehicle Replacement



(example)

Description of Project:

This purchase allows for the replacement of an truck within the Public Works fleet that is used by the Parks Division which is inoperable.

Project Justification:

One of the trucks used by the Parks Division is in a state of disrepair. The repairs needed to make the truck operable will cost more than the truck is worth. Replacement of the truck is warranted.

Estimated Cost:

\$34,508

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2020	\$34,508
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

Sound Equipment

Fund:

Recreation Fund

Department:

Recreation

Name of Project:

Senior Center Sound Equipment



(example)

Description of Project:

The funds would be used to purchase audio components and sound equipment. Mixing board, wireless microphones, storage system, and stage speaker.

Project Justification:

The gym at the Ray W. Hopkins Senior Center hosts numerous community events, fitness classes, basketball games, and theatrical productions each year. To better serve these activities the City had a new sound system installed in 2018. Currently, in order to host larger events the City must rent audio equipment. By purchasing this equipment the City will no longer have the repeated expense of rental audio equipment to host larger events.

Estimated Cost:

\$8,000

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2020	\$8,000
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

Resurfacing Basketball Court

Fund:

Recreation Fund

Department:

Recreation

Name of Project:

Renew the court at Springfield Park



(illustration of section of the current court surface)

Description of Project:

The basketball court at Springfield Park is in poor condition. There are numerous sections where the court is separating from the foundation, bubbling and ripped apart. This project involves resurfacing the court so that it is safe for public use.

Project Justification:

Springfield Park is the most popular full court outdoor surface in the City of Mauldin. It is used not only by the neighborhood, but the entire City. The surface currently in place has faded, has rips, and will become unsafe if it is not addressed. The funds requested would allow a new surface to put in place, enhance this park amenity.

Estimated Cost:

\$25,000

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2020	\$25,000
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

Scoring Booth at Springfield Park

Fund:

Recreation Fund

Department:

Recreation

Name of Project:

Scoring Booth at Springfield Park



(example)

Description of Project:

This project involves repurposing a storage container to be used as a scoring booth. Additionally, the site of the scoring booth would need to be prepped prior to locating the storage container on-site. Electricity is already available at the site.

Project Justification:

Currently, the scoring location is under the field's time keeping clock with no permanent cover. A scoring booth located above the stands would provide adequate space for the storage of timing equipment, yardage markers, and down markers.

Estimated Cost:

\$15,000

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2020	\$15,000
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

Drainage Repair at Springfield Park

Fund:

Recreation Fund

Department:

Recreation

Name of Project:

Drainage Repair Plan at Springfield Park



(example of one of the drainage grates at the park)

Description of Project:

There is low point between fields 3 and 4 in front of the concession building that needs to be repaired. The storm drain is at a difficult position and backs up when we receive any significant rain. The result is a back up of mud, leaves, and debris in the walking path for our guests. This funding will allow the City to engage a consultant to develop a comprehensive plan for addressing the drainage issues impacting Springfield Park.

Project Justification:

Springfield Park is our most heavily used facility in the spring season. In particular fields 3 and 4 have our most popular age groups. Keeping this area safe and well maintained is a high concern for Recreation staff. The poor drainage at the park is adversely impacting the programmatic use and scheduling of the park facilities.

Estimated Cost:

\$7,500

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2020	\$7,500
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

Ford F-350 4x4 Diesel Flat Bed

Fund:

Sewer Fund

Department:

Public Works / Sewer Division

Name of Project:

Fleet Replacement



(example)

Description of Project:

The Street Division of Public Works has a number of its rolling stock that is aging and requires replacement.

Project Justification:

This project will improve the productivity of the Division as it will replace an aging truck that consistently require repairs which results in downtime for the equipment.

Estimated Cost:

\$36,956

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2020	\$36,956
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

Generator

Fund:

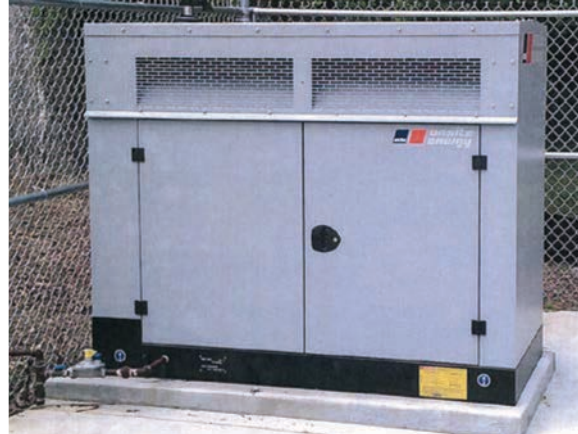
Sewer Fund

Department/Division

Public Works/Sewer

Name of Project:

Pump Station Maintenance



(example)

Description of Project:

The project involves the purchase and installation of a generator to support the Deer Ridge Pump Station.

Project Justification:

A generator is needed to provide reliability for the Deer Ridge Pump Station .

Estimated Cost:

\$64,000

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2020	\$64,000
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

New Playground and Surface at City Park

Fund:

Hospitality and Accommodations Tax

Department:

Recreation

Name of Project:

City Park new Playground & Surface



(example)

Description of Project:

These funds would be used to install a new playground and surface at City Park.

Project Justification:

This playground was installed almost 30 years ago and has served well beyond its expected lifespan. The location doesn't meet ADA standards and replacement parts, because of its age, are difficult to locate. Putting in a new surface, replacing the sand, will help to reduce time spent keeping the area clean and safe.

Estimated Cost:

\$250,000

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2020	\$250,000
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

Restroom at City Park

Fund:

Recreation Fund

Department:

Recreation

Name of Project:

City Park Restroom Upgrade



(example)

Description of Project:

The restroom/concession building is in bad condition. The City no longer uses the building as a concession stand or scoring tower. To reduce the construction timeline the suggestion would be to put a modular unit in this location. After the building is demolished a modular unit could be installed in under a week.

Project Justification:

This project will improve the usability of City Park and replace an aging facility that is no longer in use.

Estimated Cost:

\$150,000

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2020	\$150,000
2021	
2022	
2023	
2024	

FY20 Capital Project Budget Sheet

Item:

New Playground and Surface @ Springfield Park

Fund:

Hospitality and Accommodations Tax

Department:

Recreation

Name of Project:

Springfield Park new Playground & Surface



(example)

Description of Project:

These funds would be used to install a new playground and surface at Springfield Park.

Project Justification:

There is no playground at this location. We have a couple of random pieces, one of which is a swing set that is nearly 30 years old. Between our football and baseball/softball seasons this park sees thousands of families. Also it would enhance the neighborhood for those children who live close by. Additionally the asphalt leading to the playground and shelter needs to be ripped up and re-poured to meet ADA standards.

Estimated Cost:

\$300,000

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2020	\$300,000
2021	
2022	
2023	
2024	

Debt Obligation Summary

Debt Service Summary

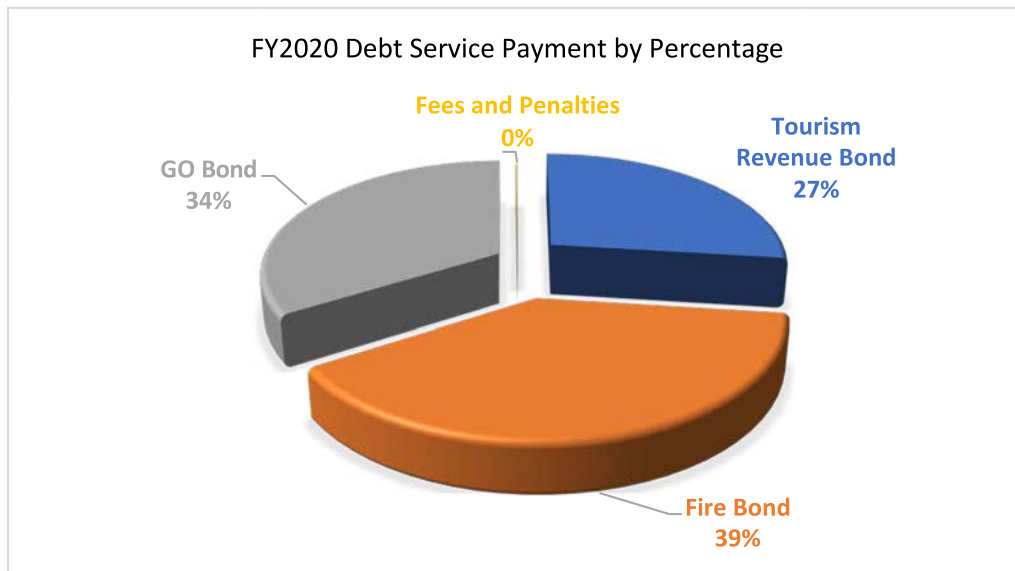
The City's Debt Service Fund covers the payment of principal and interest attributable to the City's Obligation Bonds.

The FY2020 Debt Service Fund totals \$500,725 compared to the FY2019 Adopted Debt Service Fund total of \$803,160, which is a 37.7% decrease as illustrated in Table 1. below:

Table 1. FY2020 GO Debt Service Payment (Principal & Interest) Summary

	FY2019 Adopted	FY2020 Adopted	% Difference
Tourism Revenue Bonds	\$359,450	\$134,947	-62%
Fire Bonds	\$222,100	\$196,400	-12%
GO Bonds	\$173,034	\$168,778	-2%
Conserve Loan	\$47,976	\$0	-100%
Fees and Penalties	\$600	\$600	0%
Total	\$803,160	\$500,725	-38%

The graph below illustrates the FY2020 Debt Service Payment (Principal & Interest) by percentage:



Outstanding Bond Debt Summary

General Obligation Bonds

\$2,800,000 general obligation serial bond issued in 2009 (“GOB – Series 2009”), due in annual installments of \$95,000 to \$215,000 beginning April 2010 through April 2029, plus interest at 4.408% due semi-annually. The proceeds were primarily used for the acquisition, construction, improvement and equipping one or more fire substations, as well as various other fire protection and suppression equipment. (Estimated Balance of \$1,820,000 as of June 30, 2019)

\$1,640,000 general obligation refunding bond issued in 2010 (“GORB – Series 2010”), due in annual installments of \$170,000 to \$265,000 beginning March 2012 through March 2021, plus interest at 2.66% due semi-annually. The proceeds from this issue were primarily used to refund the General Obligation Refunding Bond – Series 2001. (Estimated Balance of \$330,000 as of June 30, 2019)

Revenue Bonds

\$875,000 tourism facilities revenue bond issued in 2014 (“TFRB – Series 2014B”), due in annual installments of \$45,000 to \$132,000 beginning April 2015 through April 2024, plus interest at 2.53% due semi-annually. The proceeds from this issue were primarily used to upgrade lighting at the City’s parks. (Estimated Balance of \$626,401 as of June 30, 2019)

\$3,413,000 sewer revenue bond issued in 2015 (“RB Series 2015”), due in annual installments of \$121,000 to \$231,000 beginning October 2015 through October 2034, plus interest at 3.38% due semi-annually. The proceeds from this issue will be used to upgrade the City’s sewer infrastructure. (Estimated Balance of \$2,902,000 as of June 30, 2019)

Capital Lease

Capital Leases \$750,000 capital lease entered into in June 2007 (“CL – 2007”) for the purchase of property and warehouse. The capital lease is due in monthly installments of \$5,373, which includes interest at 6.00%, beginning July 2007 through June 2027. This lease is with a private equity company (the “Company”) and the agreement contains an option purchase that upon the death of the Company’s sole member and manager, the Company may exercise the option to require the City to pay in full all of the then outstanding balance of the purchase price plus additional costs as defined by the lease agreement. The City may exercise an option to pay the balance of the purchase price in full beginning July 1, 2017 for the outstanding balance of the purchase price at the time of exercising the option, plus additional costs required under the terms of the agreement. (Estimated Balance of \$408,877 as of June 30, 2019)

City of Mauldin					
Rollforward of Long Term Obligations					
6/30/2019					
					Due Within
Long-Term Obligations	6/30/2018	Additions	Reductions	6/30/2019	One Year
Governmental Activities:					
Debt:					
2001 GO Bond-Refunded	490,000		160,000	330,000	160,000
2009 GO Bond - Fire Suppression	130,000		130,000	-	
2009 GO Bond - Fire Suppression Refunding	1,855,000		35,000	1,820,000	160,000
2014A Refunded Revenue Bond	285,000		285,000	-	
2014B Refunded Revenue Bond	679,165		52,764	626,401	119,099
ConserFund Loan	47,035		47,035	0	
Total Debt	3,486,200	-	709,799	2,776,401	439,099
Capital Leases:					
BB&T 2019 Project Lease		383,000	46,100	336,900	71,838
Total Capital Leases	-	383,000	46,100.27	336,900	71,838
Compensated Absences	785,890			785,890	
Total Governmental Activities	4,272,090	383,000	755,899	3,899,191	510,937
Business Type Activities:					
Debt:					
Jenkins St. Warehouses	447,554		38,677	408,877	41,063
2014 Sewer System Revenue Bond	3,036,000		134,000	2,902,000	139,000
Total Governmental Activities	3,483,554	-	172,677	3,310,877	180,063
Grand Total	7,755,644	383,000	928,576	7,210,068	691,000
	6,969,754	383,000	928,576	6,424,178	

City of Mauldin
Debt Maturity Schedule
6/30/2019

LONG TERM DEBT PRINCIPAL PAYMENTS

Org Issue Int Rate FY	GO Bonds			Revenue Bond			Lease			TOTAL
	2010 - 2001 GO Refunding	2009 Fire	2016 Refunding Fire	Series 2014 A Refunding	Series 2014 B	Sewer System Series 2014	BB&T 2014	BB&T 2019	Jenkins Whse	
	1,640,000	2,800,000	1,910,000	1,390,000	875,000	3,413,000	406,310	383,000	750,000	
	2.66%	4.40%	2.00%	1.58%	2.53%	3.38%	1.09%	3.14%	6.00%	
2019	160,000	130,000	35,000	285,000	52,764	134,000		46,100	38,677	881,541
2020	160,000		160,000		119,099	139,000		83,112	41,063	702,274
2021	170,000		165,000		122,113	144,000		75,995	43,596	720,704
2022			165,000		125,202	149,000		78,382	46,285	563,868
2023			175,000		128,370	154,000		80,843	49,139	587,352
2024			180,000		131,617	159,000		18,567	52,170	541,355
2025			185,000			165,000			55,388	405,388
2026			185,000			170,000			58,804	413,804
2027			200,000			176,000			62,432	438,432
2028			200,000			182,000				382,000
2029			205,000			188,000				393,000
2030						195,000				195,000
2031						202,000				202,000
2032						209,000				209,000
2033						216,000				216,000
2034						223,000				223,000
2035						231,000				231,000
TOTAL	490,000	130,000	1,855,000	285,000	679,165	3,036,000	-	383,000	447,555	7,305,720

LONG TERM DEBT INTEREST PAYMENTS

FY	GO Bonds			Revenue Bond			Lease			TOTAL
	2010 - 2001 GO Refunding	2009 Fire	2016 Refunding Fire	Series 2014 A Refunding	Series 2014 B	Sewer System Series 2014	BB&T 2014	BB&T 2019	Jenkins Whse	
	1,640,000	2,800,000	1,910,000	1,390,000	875,000	3,413,000	406,310	383,000	750,000	
2019	13,034	81,410	37,100	4,503	17,183	100,352		11,057	25,801	290,441
2020	8,778		36,400		15,848	95,739		852	23,416	181,033
2021	4,522		33,200		12,835	90,956		7,969	20,883	170,364
2022			29,900		9,745	86,004		5,583	18,194	149,426
2023			26,600		6,578	80,883		3,121	15,339	132,522
2024			23,100		3,330	75,594		583	12,309	114,915
2025			19,500			70,118			9,091	98,709
2026			15,800			64,457			5,675	85,931
2027			12,100			58,609			2,048	72,757
2028			8,100			52,559				60,659
2029			4,100			46,306				50,406
2030						39,833				39,833
2031						33,124				33,124
2032						26,178				26,178
2033						18,996				18,996
2034						11,577				11,577
2035						3,904				3,904
TOTAL	26,334	81,410	245,900	4,503	65,518	955,188	-	29,166	132,755	1,540,774

Appendices

Appendix A – Budget Ordinance

An Ordinance To Provide Appropriations For The Fiscal Year Beginning July 1, 2019 And Ending June 30, 2020 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 attached hereto, the terms of which are hereby incorporated herein as if set forth fully, are hereby adopted in the following amounts: the amount of \$12,398,513 for the General Fund; the amount of \$1,217,722 for the Capital Projects Fund; the amount of \$778,210 for the Sewer Fund; the amount of \$952,500 for the Hospitality and Accommodations Tax Fund; the amount of \$4,116,559 for the Fire Service Fund; the amount of \$682,613 for the Sports Center Fund; the amount of \$500,725 for the Debt Service Fund; the amount of \$194,276 for the Property Management Fund; the amount of \$83,696 for the Victim Advocate Fund; and; the amount of \$206,340 for the Grant Fund.

Section 2. That for the purpose of defraying all expenses, including the payment of debt service from July 1, 2019 through June 30, 2020, and for other corporate purposes, a tax of sufficient millage to pay for the appropriations, after crediting against said appropriations 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 as follows:

For each one hundred dollars (\$100.00) 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 of all real estate and personal property of less than one hundred dollars in value, the total millage on each One dollar (\$1.00) 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 for General Fund and debt service requirements, such excess shall remain in the General Fund to be used as City Council may direct.

Section 3. That the FY 2019 budget includes \$500,725 in debt service for the purpose of bond retirement and lease purchases and other long term obligations, as well as debt service in the amount of \$234,739 for retirement of the revenue bond in the Sewer Fund.

Section 4. That for the purpose of defraying all expenses including the payment of debt service from July 1, 2019 through June 30, 2020 and for other corporate purposes, franchise fees for Duke Power, Laurens Electric Cooperative, and Piedmont Natural Gas will be set at a rate of 5%.

Section 5. That the sewer pump station fee previously established for FY 2017-2018 in the amount of \$410 per affected parcel is hereby readopted and approved.

Section 6. 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, 2018 and January 15, 2019. After January 15th 3% shall be added to the base tax amount. After February 1st, 10% shall be added to the base tax amount. After March 16th, 15% shall be added to the base tax amount.

Section 7. That funds sufficient to cover all fiscal year 2018-2019 budget items encumbered but unpaid at the close of the fiscal year shall be carried forward from the fiscal year 2018-2019 budget to the succeeding 2019-2020 budget to meet such lawful obligations of the City of Mauldin.

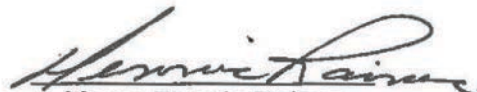
Section 8. That this budget may be amended by ordinance of the City Council as may be required from time to time.

Section 9. 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 judgment or decree of any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining portions of this ordinance.

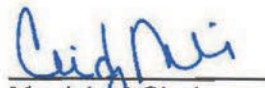
Section 10. That this ordinance supersedes all previous or inconsistent legislation. All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

Section 11. That this ordinance shall take effect immediately upon its passage.

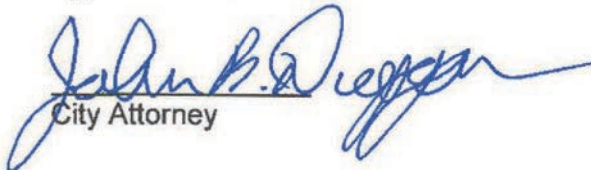
Passed on first reading on, May 20, 2019
Passed on second reading on June 17, 2019


Mayor Dennis Raines

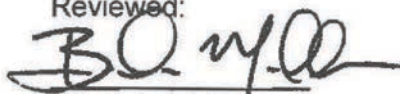
Attest:


Municipal Clerk

Approved as to form:


City Attorney

Reviewed:


City Administrator

Appendix B – Glossary

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 proceeding 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

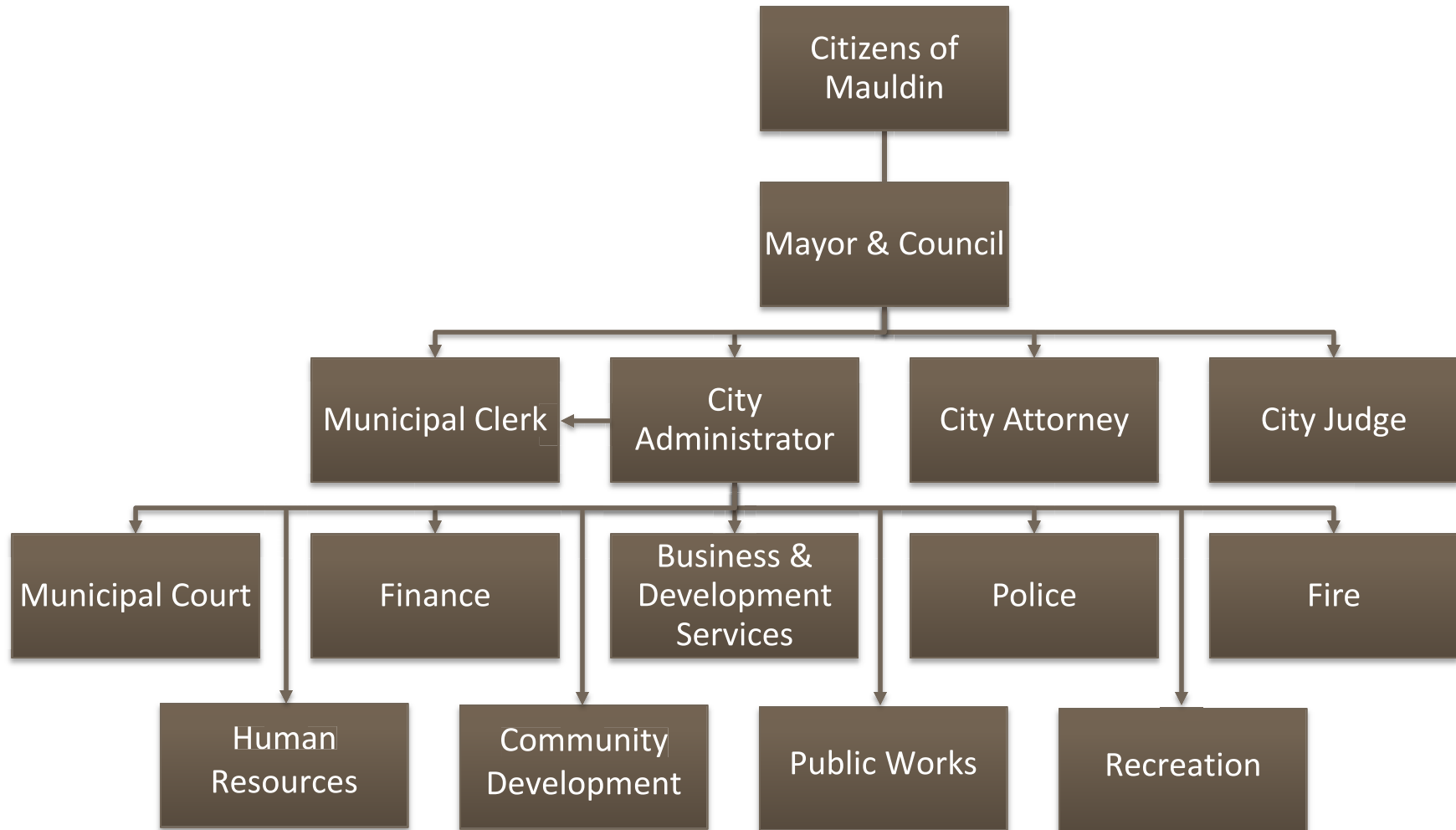
A general discussion of the proposed budget presented in writing as a part of our supplement of the budget document. The transmittal letter explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the chief executive and budget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

Unencumbered Balance

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

Appendix C – Organizational Structure

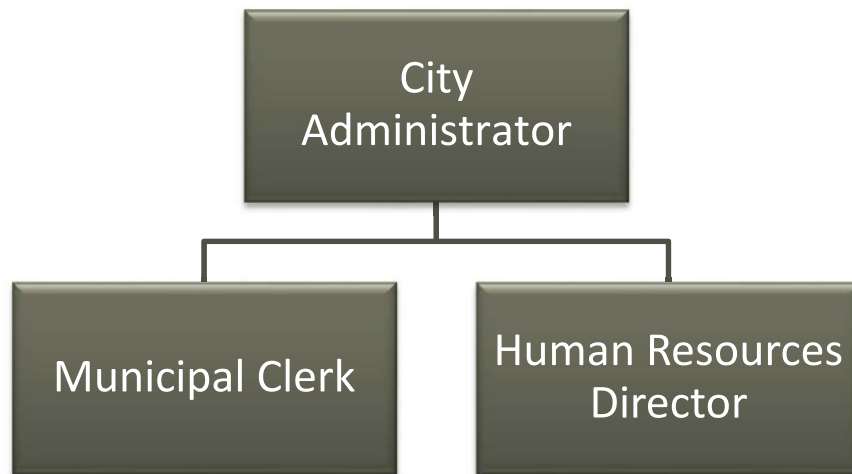
City of Mauldin



City of Mauldin



Administration Department



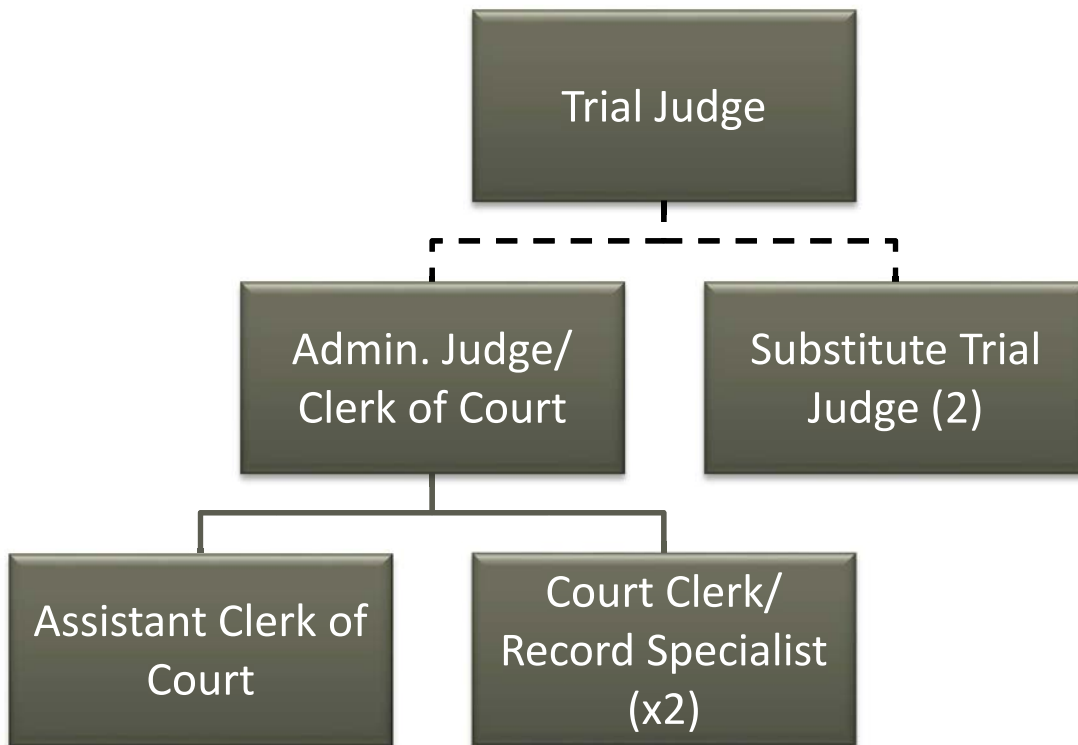
City of Mauldin

Finance Department



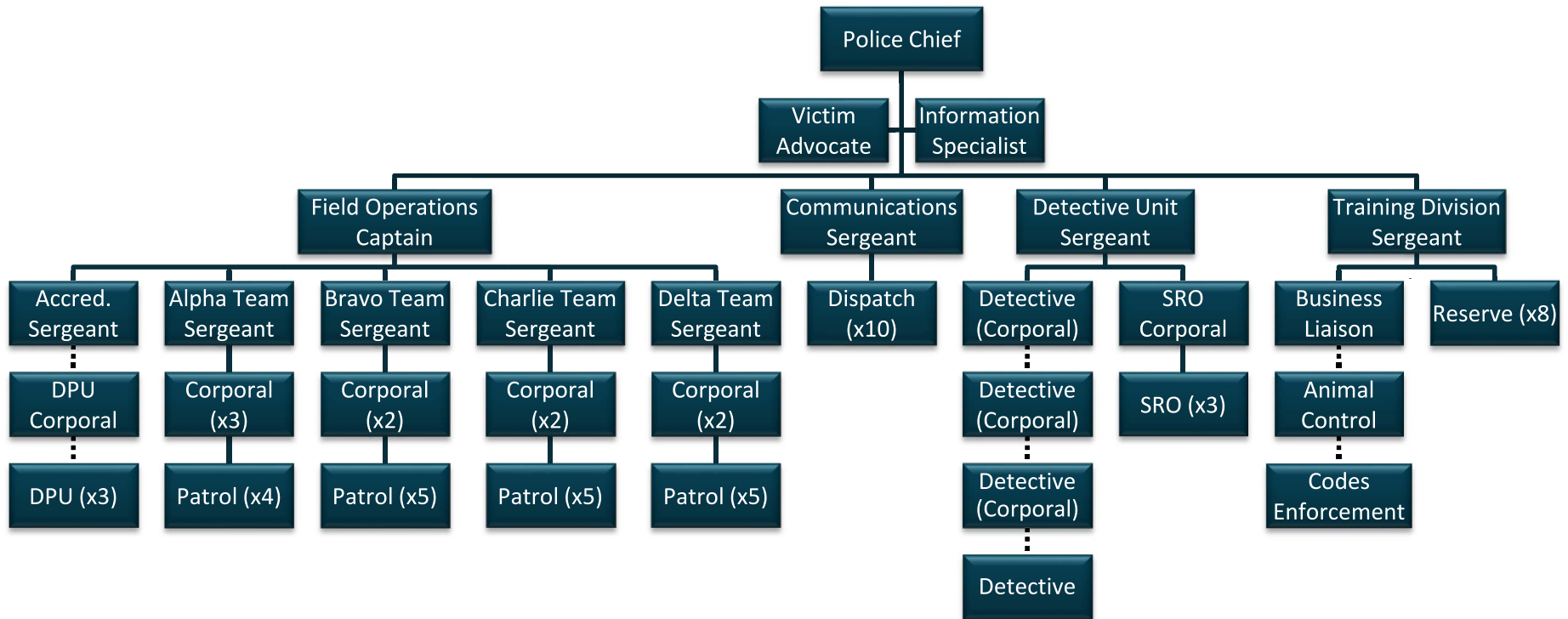
City of Mauldin

Judicial Department



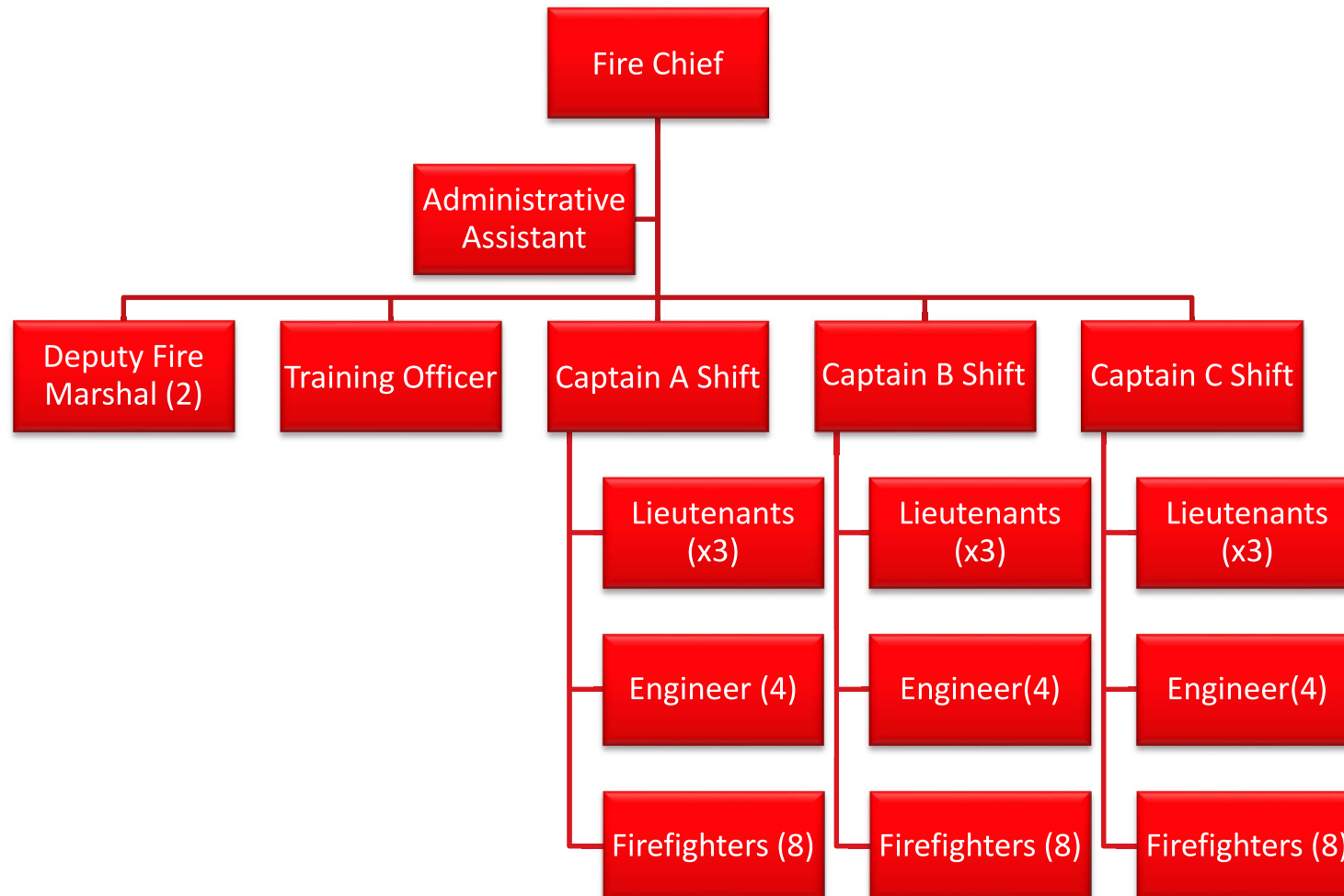
City of Mauldin

Police Department



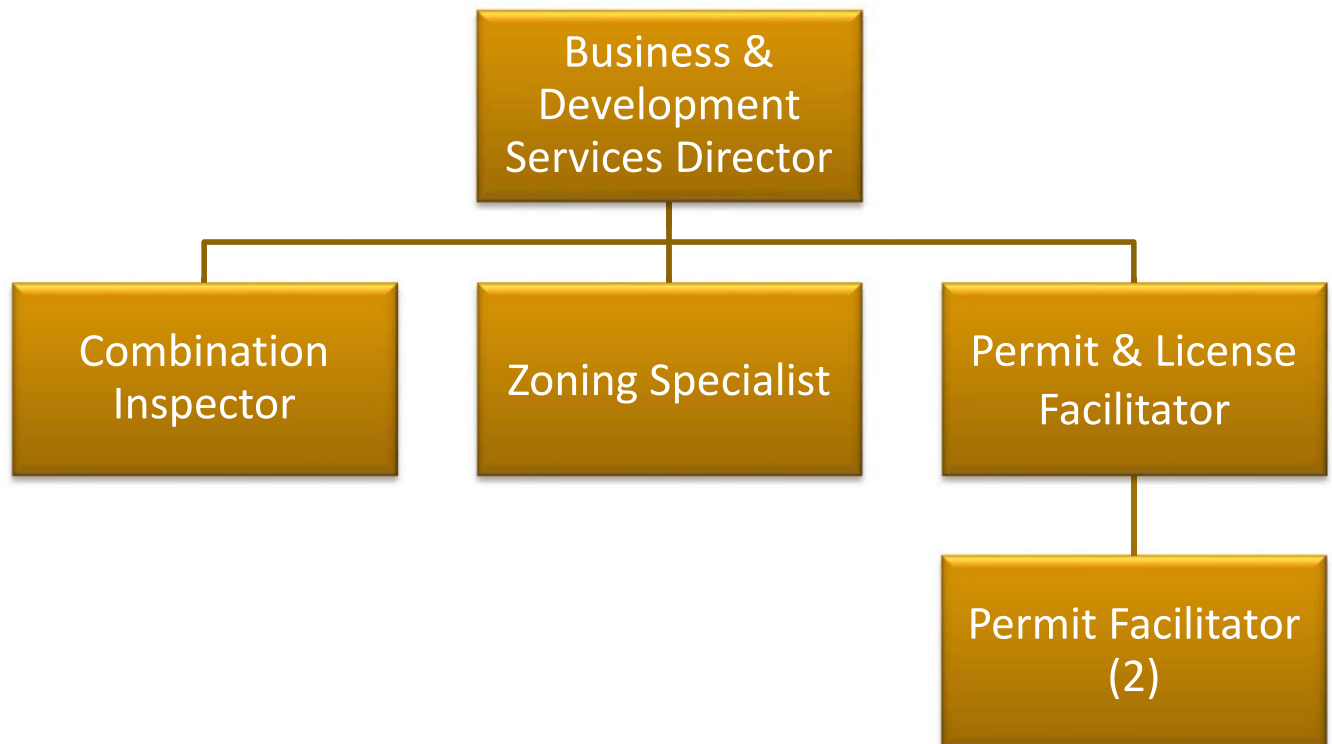
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Fire Department



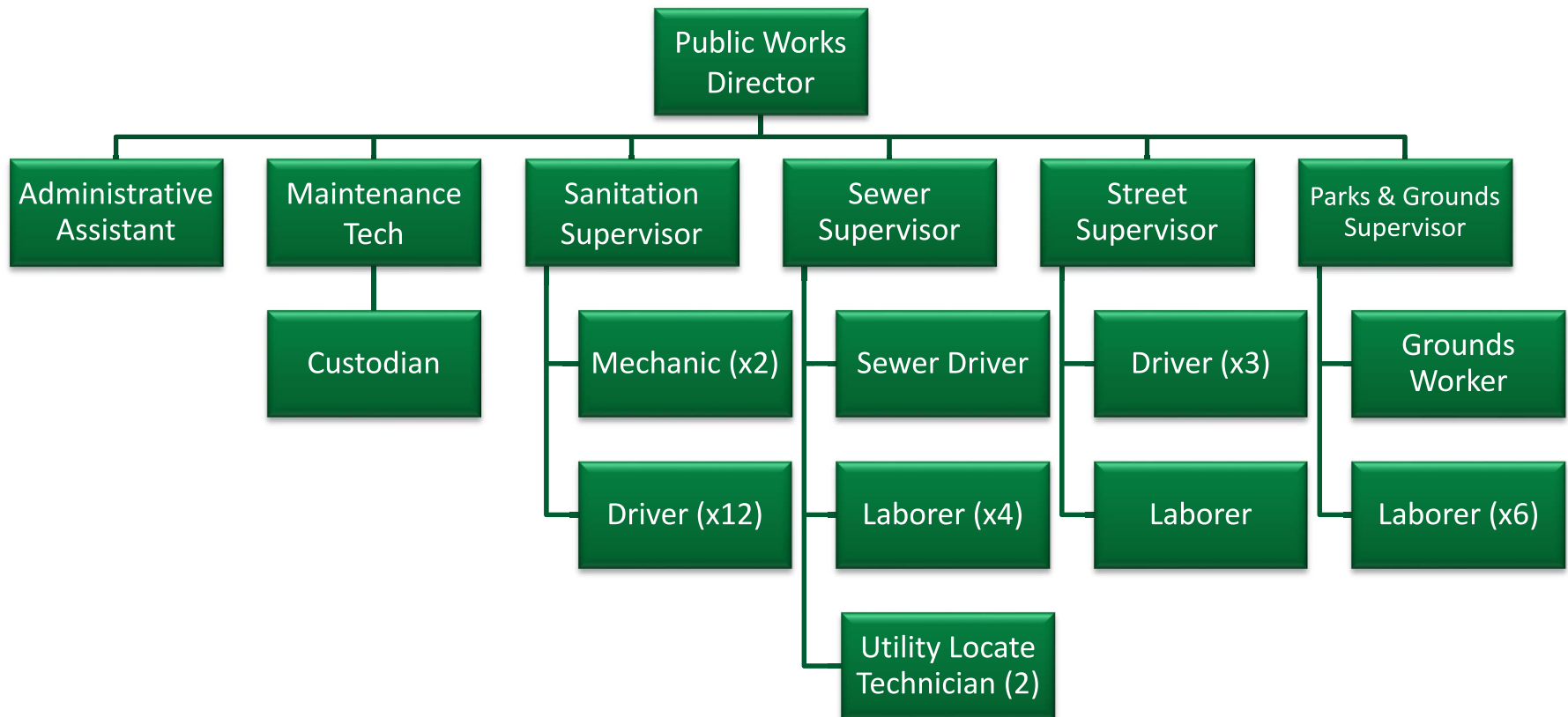
City of Mauldin

Business & Development Services Dept



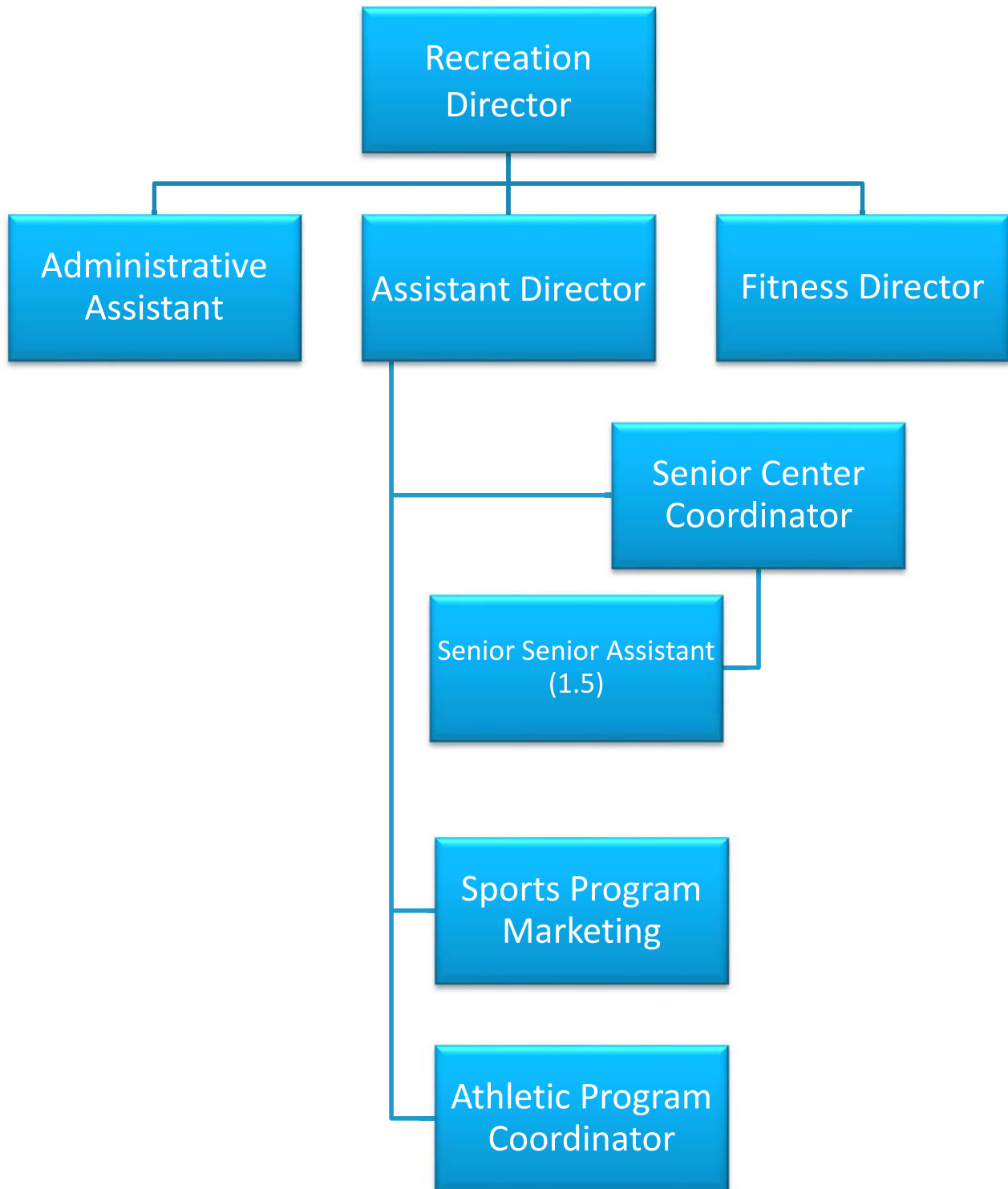
City of Mauldin

Public Works Department



City of Mauldin

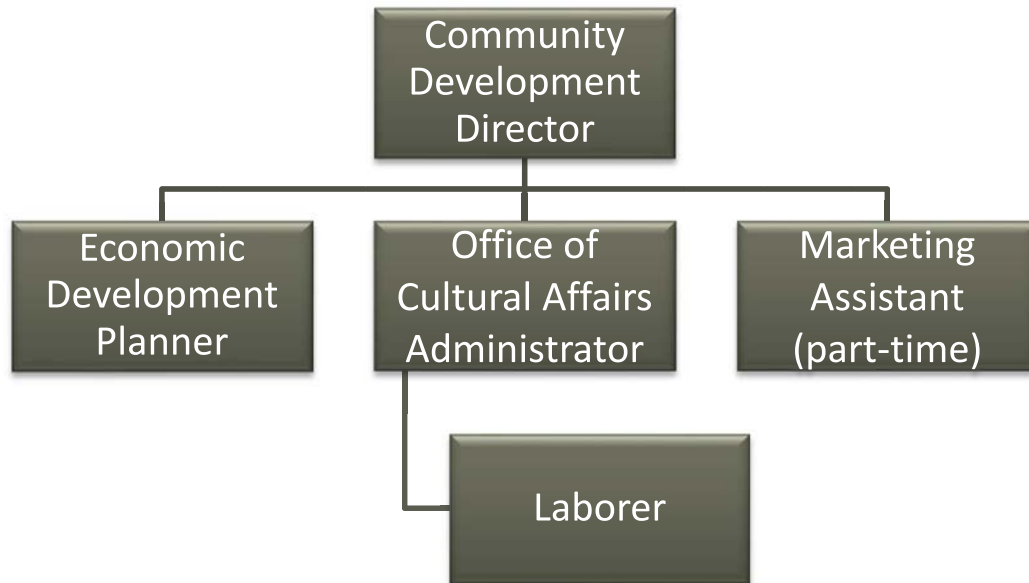
Recreation Department



City of Mauldin



Community Development Dept





Mauldin City Hall
5 East Butler Road
Mauldin, SC 29662