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Introduction

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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
- Revenues
- Authorized Positions
- Expenditures
- Department Summaries
- Long-Term Financial Planning
- Capital Improvement Program
- Debt Obligation Summary
- Appendices

Introduction

This section contains a reader's guide for this document, along with an overview of the City. The overview details the City's form of government, its leadership, its mission and vision statements, and provides a profile of the community.

Budget Overview

This section provides the budget transmittal letter from the City Administrator to the Mayor, City Council, and the public. Additionally, this section provides summary of the budget, along with a summary of the budget development and adoption process. This includes budgeting considerations and factors and the budget calendar.

Financial Structure, Policies and Schedules

This section provides the basis of budgeting, an overview of the City's Fund structure, the City's financial policies, consolidated fund schedules, and an overview of the City's Fund balances.

Revenues

This section provides an overview of each type of revenue collected by the City, along with details regarding the City's major revenue sources.

Authorized Positions

This section includes detailed information on the City Council authorized positions by City Department and Division.

Expenditures

This section includes a summary of all expenditures, along with detailed information on the expenditures by category and Governmental Fund.

Department Budget Summaries

This section provides: (1) a department profile (2) a summary of the Department's goals and objectives, and (3) a summary of Department's expenditure plan for the fiscal year.

Capital Improvement Program (CIP)

This section provides an overview of the City's 10-Year Capital Improvement Plan (CIP), inclusive of the attendant funding sources.

Long-Range Financial Planning

This section provides an analysis of the City's demographic and economic data, along with 10-year forecasts of revenues and expenditures.

Debt Obligation Summary:

This section provides summative and detailed information on the City's debt obligations.

Appendix:

The Appendix includes the Fiscal Year 2020 – 2021 Budget Ordinance, Glossary of Common Terms, the City's organizational structure, the City Council Goals and Objectives, and the Fund Balance Schedules

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

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.

City of Mauldin Leadership

Mayor Terry Merritt



Taft Matney, Seat 1



Carol King, Seat 2



Jason Kraeling, Seat 3



Michael Reynolds, Seat 4



Dale Black, Seat 5



Diane Kuzinar, Seat 6



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

City Executive Staff

Brandon Madden	City Administrator
Cindy Miller	Municipal Clerk
Holly Abercrombie	Finance Director
Matthew Fleahman	Public Works Director
Bart Cumalander	Interim Recreation Director
David Dyrhaug	Business and Development Services Director
Brian McHone	Interim Fire Chief
Bryan Turner	Police Chief
Angela T. Martin	Clerk of Court/Administrative Judge
Van Broad	Community Development Director
Mark Putnam	Human Resources Director

City Officials

Daniel Hughes	City Attorney
John Read, IV	Municipal Court Judge
Christopher Jackson	Court Judge
William McKibbin	Court Judge
Greene, Finney	External Auditor

Community Profile

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

The Iron-Rite was built, bringing industry to Mauldin. After it was built in 1951, more industries began to come also. Her Majesty 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 accreditation. 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, cheerleading, soccer and lacrosse. For active seniors, the Ray W. Hopkins Mauldin Senior Center offers a large gymnasium and full activities schedule. With the Blue Ridge Mountains a short drive away, there's also hiking, whitewater rafting, horseback riding, mountain biking, hunting, fishing and spectacular waterfalls to discover. The Atlantic coast and historic Charleston are an easy weekend getaway.

Parks

Mauldin has 78 acres of parks. 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.

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:

- 95% Graduation Rate in 2015-2016, which is in the top 3% in the State of South Carolina.
- Excellent Absolute Rating on School Report Card 2002-2005, 2009, 2011-2016
- 90% of Graduating Class Attend 2 or 4 Year Colleges 2017
- \$14.8 Million in College Scholarships in 2017

Mauldin Middle School:

- Red Carpet School
- Website – Silver “Best of the Web” 2010
- Palmetto Silver Award
- Silver Closing the GAP Award
- National Board Certified Teachers

Mauldin Elementary:

- “A” Rating 2012-2015
- Palmetto Silver Award – outstanding student academic performance 2011/ 2012
- Palmetto Silver Award 2012-2013
- Safe Kids Safe School Award 2012-2013
- 100% Teacher Participation in PTA
- State and National Winning Beta Club

Bethel Elementary:

- 2014-2015 Greenville County Schools Safety Award Winner
- 2013-2014 Palmetto Silver Award for Closing the Achievement Gap
- 2010-2013 South Carolina Red Carpet Award
- Palmetto’s Finest Award
- 2010-2012 100% PTA Membership, 30 years
- 2009-2016 Palmetto Gold Award
- National Blue Ribbon School of Excellence
- 2015 Livewell Greenville Healthy School Award

There are numerous private and public schools with extensive higher education options within a thirty-five mile radius 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.



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Letter of Transmittal for the City of Mauldin's Fiscal Year 2021 Budget

Mayor Merritt and Members of City Council:

It is my pleasure and a privilege to present the Fiscal Year 2020 – 2021 (FY2021) budget for the City of Mauldin for your consideration. The FY2021 budget totals \$35,314,403, including a General Fund budget of \$16,593,217. This represents an overall total budgetary increase of 32.8% and a General Fund increase of 3.9% from the adopted Fiscal Year 2019-2020 (FY2020) budget. The General Fund millage rate for FY2021 is 56.3 mills, representing no change from the previous year's millage. The budget is balanced, requires no tax increase, and serves as an efficient expenditure plan for meeting the needs of the City's residents through excellent service delivery.

Budgeting Considerations and Factors

The FY2021 budget is reflective of strategic financial investments made to strengthen the City's financial position. This will allow for the creation of a pathway for improving the City's fiscal sustainability and enhancing its service delivery in future years. Each budget year offers new challenges, and this year was no exception. During the development of the FY2021 budget, several factors and issues were considered:

Economic Indicators: The quality of life, location, and low taxes afforded by the City remain attractive to businesses and residents. The City's economy continues to improve as private sector investments in commercial, industrial and residential sectors have remained steady. The City's annual population growth continues to remain stable. The U.S. Census Bureau estimated that the population of Mauldin in 2019 was 25,409 as compared to 25,265 in 2018¹. Additionally, prior to the impact of the COVID-19 crisis, Mauldin had an unemployment rate of 2.1%² which was lower than the national unemployment rate of 3.6%³. Following the spread of COVID-19, globally, the City's unemployment rate has increased to 8.4%⁴, which remains lower than the national unemployment rate of 11.1%⁵.

Growing Demands for Service: The City's continued economic growth, coupled with the increased annexations the City has experienced over the past few years, has grown the demand for City services. One of the challenges facing the City is continuing to provide these necessary services in an efficient, effective and economical manner. This means that the City must strive to maximize its level of service while contending with the public demand for tax constraints. The City continues to explore new methods of obtaining financial resources and cost control techniques.

State Mandated Pension Costs: Beginning in Fiscal Year 2017 – 2018, the City's employer contribution for the Police and General Employee retirement systems increased by 2%, and a 1% increase is scheduled each year through Fiscal Year 2022 – 2023, for a total aggregate increase of 7%. This recurring cost continues to impact the annual personnel costs of the City.

¹ U.S. Census Bureau. (2020, May 18). U.S. Census Bureau. Retrieved from U.S. Census Bureau Website: <https://www.census.gov/data/tables/time-series/demo/popest/2010s-total-cities-and-towns.html>

² U.S. Bureau of Labor Statistics (2020, March 21). 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 (2020, March 21). U.S. Bureau of Labor Statistics. Retrieved from U.S. Bureau of Labor Statistics Website: <https://www.bls.gov/eag/eag.us.htm>

⁴ U.S. Bureau of Labor Statistics (2020, June 18). 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

⁵ U.S. Bureau of Labor Statistics (2020, June 18). U.S. Bureau of Labor Statistics. Retrieved from U.S. Bureau of Labor Statistics Website: <https://www.bls.gov/eag/eag.us.htm>

Impact of COVID-19: The COVID-19 pandemic continues to adversely impact local, state and national economies. In particular, the pandemic is projected to negatively affect market-driven sources of revenue. For the City, one of those sources of revenue is hospitality & accommodations taxes. Although reviews of the hospitality & accommodations tax revenues the last quarter of FY2020 indicate a recovery from the initial onset of COVID-19, future projections indicate a small-to-modest growth. As such, the hospitality & accommodations budget for FY2021 remained relatively flat. Non-essential purchases and expenditures will be restricted the first quarter of FY2021, at minimum. This will allow for the City to maintain its liquidity amid the COVID-19 crisis and navigate the potential for a sustained fiscal impact on the City's market-driven sources of revenue and the economy.

FY 2019-2020 Year-End Outlook and Future Revenue Growth: In forecasting for FY2021, the projected financial operating results for FY2020 were reviewed. As of June 2020, the City's major operating and special revenue funds are projected to meet and/or exceed revenue expectations with expenditures remaining well within the budget parameters, including the General Fund. The City's General Fund revenues continues to show only a modest rate of growth. FY2021 General Fund revenues growth projections were 2.3% higher than the FY2020 adopted General Fund 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 City Council's goals for FY2021. The goals are categorized by the following priorities:

Healthy Living, Safety and Well-Being as defined by enriching the quality of life for the City residents through the beautification of public spaces, environmental stewardship, promoting opportunities for community involvement and enhancing the safety of the community.

Economic Prosperity and Development as defined by serving as catalyst for continued economic investments in the City, through retaining, recruiting and attracting businesses, and facilitating diversity within the City's economic base.

Organizational Excellence as defined by serving as a benchmark for providing excellent public services, developing a collegial work environment, promoting financial integrity and marketing and promoting City amenities and services.

Infrastructure Improvement as defined by improving the City's motorized and non-motorized transportation network, City's owned streets, storm water rights-of-way, and partnering with County, State and Federal governmental agencies to pursue improvement initiatives for the transportation infrastructure not owned or maintained by the City but is in the City's jurisdictional boundaries.

Strategic Reinvestments as defined by responsibly managing and maintaining the City's assets through ongoing efforts to enhance City's owned parks, facilities and amenities.

Budget Development

A fiscally conservative approach was utilized in developing the FY2021 budget. As discussed during the February 20, 2020 City Council Goal Setting workshop, the FY2021 budget emphasizes the following principles:

1. Conservative revenue and expenditure projections, focusing on the core operations, services provided by the City, and the long-term fiscal health of the organization.
2. Maintaining the City's fund balance strength by not relying on the City's unassigned fund balance to support the development of the budget.
3. Investing in the City's workforce to recruit and retain talented employees, assuring that the City has an adequate workforce, both in terms of quality and quantity, and providing excellent public services.
4. Continuing strategic investments in the City's infrastructure and equipment.

These principles, undergirded by an overall commitment to not increasing millage rates and not placing the City in an adverse financial position, were all components of the FY2021 budget development process.

Noteworthy Initiatives

Review of the FY2021 budget will review the following noteworthy initiatives:

Strategic Planning: During the FY2021 budget development process, the City developed a 10-year strategic capital expenditure plan for each city department that forecasts future departmental needs. This plan allowed for the development of a long-range plan to augment the manner in which the City addresses its future capital needs.

Employee Compensation: The FY2021 budget includes an up to 3% merit pay increase for employees who exceed service delivery expectations. Also, included in the budget are starting salary increases for the City Fire Department. The salary adjustments will amend the current pay grades as well.

Enhancements to Park and Recreational Amenities: In an ongoing effort to improve the City's parks and recreational amenities, the FY2021 budget includes funding mechanisms to improve existing shelters at City parks and improve the existing basketball court at Pineforest Park.

Cultural Center Auditorium Enhancements: In continuance of the City's initiative to improve its Cultural Center Auditorium, FY2021 budget provides for the rehabilitation of the Cultural Center Auditorium's lobby. This will enhance the experience of the Auditorium's visitors and improve the operations of the Center's existing and new programming.

Prisma Health Swamp Rabbit Trail Pedestrian Bridge: The FY2021 budget provides funding for the construction of the Prisma Health Swamp Rabbit Trail Pedestrian Bridge across I-385. The Bridge will connect to the .25-mile Prisma Health Swamp Rabbit Trail head off E. Butler Road and the future Bridgeway Station development. The project will not require a millage or tax increase.

Improvements to the City's Transportation Infrastructure: The budget provides “seed” funding to prompt the development of a transportation program. Through this program, a dedicated Fund will be created and charged with sufficient revenues to establish a sustainable process for enhancing the City's infrastructure, to include but not limited to:

- Development and maintaining an inventory of City's roads, sidewalks and rights-of-way
- Progressively paving and repairing City roads through objective data so that the worst roads are addressed first
- Exploring, improving and constructing sidewalks, trails and multi-use paths along City owned streets

Budget Summary

The FY2021 budget totals \$35,314,403. As detailed in Table 1, the aggregate FY2021 budget represents an increase of 32.8% compared to FY2020.

The increase is primarily due to two items:

- 1) **Increase in Capital Project Funding:** The FY2021 budget includes the issuance of debt (i.e., General Obligation, Revenue, and Installment Purchase Revenue Bonds) for the development of a transportation program and the design/construction of the pedestrian bridge across I-385. The cost of these items, in the aggregate, total \$7.7M. The proceeds of the debt contribute to increases in the budget as compared to the prior year's budget.
- 2) **Reporting of Fund Uses (i.e., expenditures) and Sources (i.e., revenues):** By way of custom and practice, the City reported its uses and sources via interfund transfers as other financing sources. Commencing this budget year, all fund uses will be recognized and reported as expenditures and all fund sources will be recognized and reported as revenues. This means that, for example, transfers into the General Fund will be recognized as revenues in the General Fund and transfers from the General Fund will be recognized as expenditures in the General Fund.

Fund	2020 Adopted	2021 Adopted	% Change
General Fund	\$12,398,513	\$16,593,217	34%
Special Revenue Funds	\$6,041,708	\$6,393,443	0%
Capital Project Fund	\$1,217,722	\$10,341,556	749%
Debt Service	\$500,725	\$910,322	81%
Enterprise Funds	\$972,486	\$1,075,865	10%
Total	\$21,131,154	\$35,314,403	67%

Revenues

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 FY2021 budget categorized by the revenue source. The other financing sources includes the proceeds from the issuance of an installment purchase revenue bond and a revenue bond to fund capital project initiatives.

Revenue Source	2020 Adopted	2021 Adopted	% Change
Property and Other Taxes	\$9,097,265	\$9,260,731	2%
Licenses and Permits	\$6,441,500	\$6,800,000	6%
Intergovernmental	1,149,656	\$1,060,000	-8%
Charges for Services	\$21,000	\$20,850	-1%
Fees and Fines	\$1,778,011	\$1,625,858	-9%
Operating Revenue	\$354,933	\$53,856	-85%
Interest	\$119,200	\$141,200	18%
Miscellaneous Revenue	\$1,541,084	\$1,584,250	3%
Other Financing Sources	\$628,515	14,767,658	2250%
Total	\$21,131,154	\$35,314,403	67%

General Fund Summary

The General Fund portion of the FY2021 budget totals \$16,593,217 compared to the total FY2020 adopted General Fund budget of \$12,398,513 as detailed in Table 3.

The increase in the General Fund is primarily due to the manner in which the expenditures and revenues are being reported across all funds.

Historically, the City has recognized inter-fund activity (e.g., operating transfers) as other financing sources. The FY2021 budget recognizes and reports all sources as revenues and all uses as expenditures in each Fund, respectively. This approach is consistent with accounting standards that require items to be recorded in separate funds.

Table 3. FY2021 General Fund Summary			
	2020 Adopted	2021 Adopted	% Change
Revenues			
Total General Fund Sources	\$12,398,513	\$16,593,217	34%
Expenditures			
Miscellaneous Revenue	\$12,398,513	\$16,593,217	34%
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 charges for services. In the aggregate, the FY2021 Enterprise Fund totals \$1,075,865 compared to the total FY2020 adopted Enterprise Fund budget of \$972,486 as detailed in Table 4.

Table 4. FY2021 Enterprise Funds Summary			
Fund	2020 Adopted	2021 Adopted	% Change
Sewer	\$778,210	\$977,000	26%
Property Management	\$194,276	\$98,865	-49%
Total	\$972,486	\$1,075,865	11%

Over the past decade, Family Dollar, Chicora Alley and Power Products & Solutions leased property from the City to house their operations. The decrease in the Property Management Fund is due to the termination of those lease agreements in FY2019.

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 FY2021 Special Revenue Funds Budget totals \$6,393,443 compared to the FY2020 adopted Special Revenue Funds budget of \$6,041,708 as detailed in Table 5:

Table 5. FY2021 Special Revenue Funds Summary			
Fund	2020 Adopted	2021 Adopted	% Change
Fire Service	\$4,116,559	\$4,194,492	1.89%
Hospitality and Accommodations Tax	\$952,500	\$1,328,000	39%
Victim Advocate	\$83,696	\$83,880	0.22%
Grants	\$206,340	\$100,000	-51.54%
Sports Center	\$682,613	\$687,072	0.65%
Total	\$6,041,708	\$6,393,443	0.3%

The increase in the Special Revenue Funds is related to an increase in the projected Hospitality and Accommodations Tax revenues which will be used fund the construction of a new lobby for the Cultural Center Auditorium.

Debt Service Fund Summary

The City's Debt Service Fund covers the payment of principal and interest attributable to General Obligation Bonds, Tourism Revenue Bonds, Loan Payable, Revenue Bond and Capital leases.

The FY2021 Debt Service Fund budget totals \$910,322 compared to the FY2020 adopted Debt Service Fund budget total of \$500,725 as detailed in Table 6.

Table 6. FY2021 Debt Service Fund Summary			
Fund	2020 Adopted	2021 Adopted	% Change
Debt Service	\$500,725	\$910,322	82%
Total	\$500,725	\$910,322	82%

The increase in the City's Debt Service Fund for FY2021 is directly related to the payment of principal and interest attributable to the City's Obligation Bonds for two capital improvement projects that will be funded through debt: 1) Transportation Program; and 2) Pedestrian Bridge. Additional details regarding these projects are included in the Capital Improvement Program section of this document.

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 FY2021 Capital Projects Fund totals \$10,341,556 compared to the FY2020 adopted Capital Projects Fund budget of \$1,217,722 as detailed in Table 7.

Table 7. FY2021 Capital Projects Fund Summary			
Fund	2020 Adopted	2021 Adopted	% Change
Capital Project Fund	\$1,217,722	\$10,341,556	749%
Total	\$1,217,722	\$10,341,556	749%

The increase in the FY2021 Capital Projects Fund budget is primarily due to additional capital outlay expenditures and two major capital project initiatives: 1) the construction of a pedestrian bridge across I-385; and 2) the development of a transportation program. City Council committed to provide no more than \$5,000,000 for the design and construction of the pedestrian bridge and to provide \$2,700,000 in "seed" funding for the development of transportation program to improve the City's transportation infrastructure.

As the City continues to grow, there will be challenges. However, through the hard work of staff and a commitment to sound fiscal management and stewardship, the FY2021 budget serves as an effective expenditure plan to provide quality public services throughout the City, despite those challenges.

A special thank you is extended to all City employees for their continued commitment and dedication to serving this community. 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 and dedication to the City. Working together, I am confident that the City will continue to grow and thrive.

Sincerely,



Brandon Madden
City Administrator

Budget At A Glance

The FY2021 Budget totals \$35,314,404, which represents a 32.8% increase from the FY2021 budget. Detailed descriptions of each fund and their revenue details are provided in the revenue section of this document. Expenditures details are provided in the expenditure section of this document.

Budget – At – A- Glance for the FY2021 Adopted Budget		
Revenues		FY2021 Adopted
General Fund		\$15,321,290
Enterprise Funds		\$1,030,856
	Subtotal	\$16,352,146
Hospitality & Accommodations		\$1,328,000
Fire Fund		\$2,175,791
Debt Service Fund		\$0
Capital Projects Fund		\$281,200
Capital Projects Fund-Road Improvements		\$0
Other Nonmajor Funds		\$409,608
	Total	\$20,546,745
Expenditures		
General Fund		\$12,604,903
Enterprise Funds		\$878,440
	Subtotal	\$13,483,343
Hospitality & Accommodations		\$710,500
Fire Fund		\$4,194,492
Debt Service Fund		\$910,322
Capital Projects Fund		\$7,641,556
Capital Projects Fund-Road Improvements		\$2,700,000
Other Nonmajor Funds		\$870,952
	Total	\$30,511,165
Other Financing Sources (Uses)		
General Fund		-\$2,716,387
Enterprise Funds		-\$152,416
	Subtotal	-\$2,868,803
Hospitality & Accommodations		-\$617,500
Fire Fund		\$2,018,701
Debt Service Fund		\$910,322
Capital Projects Fund		\$7,360,356
Capital Projects Fund-Road Improvements		\$2,700,000
Other Nonmajor Funds		\$461,344
	Total	\$9,964,420
Balanced Budget (Total Revenues - Total Expenditures + Other Financing Sources (Uses))		\$0

Budgeting Considerations and Factors

The quality of life, location, and low taxes afforded by the City remain attractive to businesses and residents. Although the City's economy continues to improve, several factors impacted the development of the FY2021 budget. Although there were no changes in the City's service levels for FY2021, this section of this document provides an overview the budgeting considerations and factors, details the impact of the factors on the development of the budget, and illustrates how addressing these factors will allow the City to maintain its level of service.

Factor	Impact	Strategy
Mandated contribution rates for the State Retirement System were increased for FY2020	Personnel costs through increased retirement contribution for all City Departments	Identify opportunities to reduce expenses in other areas of the budget, while budgeting conservatively for future cost increases.
Impact of COVID-19	Decrease in market-driven revenue sources	The COVID-19 public health crisis prompted concerns related to adverse impacts on market-driven revenue sources. As such, City's hospitality and accommodations tax revenues may be affected in the short-term and possibly in future years. Non-essential purchases and expenditures will be restricted the first quarter of FY2021, at minimum. This will allow for the City to maintain its liquidity amid the COVID-19 crisis and navigate the potential for a sustained fiscal impact on the City's market-driven sources of revenue. Staff will increase its monitoring of revenue accruals, historical revenue/expenditure trends, and future revenue/expenditure projections across all funds.
Employee Compensation	Salaries and wages for all City staff	Included in the FY2021 budget is an up to 3% merit increase, city-wide. This performance-based system will allow for adjustments to wages based on merit. Additionally, pursuant to an internal wage analysis, the FY2021 starting salary increases for the City Fire Department. The salary adjustments will amend the current pay grades as well.
Growing Demand for Public Services	Continued economic growth and increased annexations has grown the demand and need for City services	Maximize the level of service while contending with the public demand for tax constraints by exploring new methods of obtaining financial resources and implementing cost control techniques.
Increasing Health Care Costs	Cost of Dependent Care for City employees	In 2019, the City transitioned to a new health insurance provider which resulted in a decrease in dependent care cost for the City employees. Additionally, the City began contracting with a primary care provider to offer free primary care visits and free prescriptions for all insured City employees.

Budget Development & Adoption Process

Background

Pursuant to Title 4 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 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.
- A municipality may override the millage increase limitation by a majority vote of Council at a specially called meeting held solely for that purpose. Public notice and public comment provisions must also be met.
- 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 internal budget calendar (Appendix A) and involves an in-house review of the prior year budget process along with consideration given to comments from the review of prior budget documents by the Government Finance Officers Association (GFOA). 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 reexamination of key local economic indicators. In addition to the internal budget calendar, staff provides City Council with an external calendar (Appendix B) which delivers a “high-level” guide to setting its fiscal policy.

Budget Guidance via the City Administrator

The budgeting process commences with an Administrative Memorandum from the City Administrator transmitting key guidelines to City department heads and elected officials to facilitate the preparation and subsequent allocation requests to City Council (Appendix C). 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 and elected /appointed officials, 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. If the department has associated revenue collections, projections for these sources for the upcoming year are also required.

All department heads provide budget request 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 April the Budget, the Team Committee reviews all budget requests. During this time, the Finance Department, concurrently, prepares historical financial data for comparative purposes. The intent is to present a balanced budget (Budget Binder) 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 conducted a detailed review with the City Council members, Assistant City Administrator, and the Chief Financial Officer. The recommended budget was transmitted to City Council for first reading in May.

The following schedule applies to the Budget Review Phase:

Budget Review Timeline	
February	Council liaisons and City Administrator conduct planning meetings with millage agencies
February	City Administrator and budget staff conduct executive reviews of budget estimates with each department directors in individually scheduled meetings
Mid-March	Administrator notifies department directors and elected / appointed official of 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, Chief Financial Officer and department heads 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	Public Hearing of Budget and Millage Ordinance
June	Second and Final Reading of Budget and Millage Ordinance

Amendments to Budget: The budget process allows for budget amendments during the year. The City Administrator is authorized to administer the budget and may authorize shifts in departmental budget line items; provided that overall departmental budget appropriations do not change. Also, the City Administrator may authorize shifts in departmental budgets; provided that overall budget appropriations do not change without the approval of the City Council. City Council must approve any revisions that alter the overall budget appropriations through two Council readings and a public hearing.

Individuals Involved

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

Budget Team: Police Chief Bryan Turner, Fire Chief Bill Stewart, Public Works Director Matthew Fleahman, Recreation Director Joe Lanahan, 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

FY2021 Budget Calendar

December 2020	Budget Request Forms prepared by Finance Department & Distributed to Departments
December 2020	Finance Department compiles salaries, FICA, retirement, workers compensation costs and inputs into master budget worksheets
January 1- Feb 3, 2020	Finance Department compiles Projected Revenues
February 3, 2020	Department Heads begin turning in budget requests
February 10, 2020	Preliminary department requests due to the City Administrator
February 11-26, 2020	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 28, 2019	Department changes due back to Finance department
March 2-6, 2020	All budget requests are input into master budget document by Finance Department. Council budget notebooks are compiled
March 12, 2020	Budget Workshop
March 16, 2020	Regular Council Meeting
April 2, 2020	Budget Workshop
April 2-15, 2020	Budget Revisions completed. Budget Ad prepared
April 16, 2020	Budget Workshop
April 15, 2020	Deadline to submit ad to paper
April 20, 2020	Regular Council Meeting
April 30, 2020	Budget Workshop (if needed)
May 6, 2020	Ad runs in Tribune Times
May 18, 2020	Regular Council Meeting PUBLIC HEARING AND FIRST READING <i>(Note must be 7 days between first and second reading)</i>
June 15, 2020	Regular Council Meeting PUBLIC HEARING SECOND READING AND ADOPTION



Financial Structure, Policies, and Schedules

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Fund Accounting	Page 30
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Consolidated Fund Schedules	Page 38
General Fund Balance	Page 39

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 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.

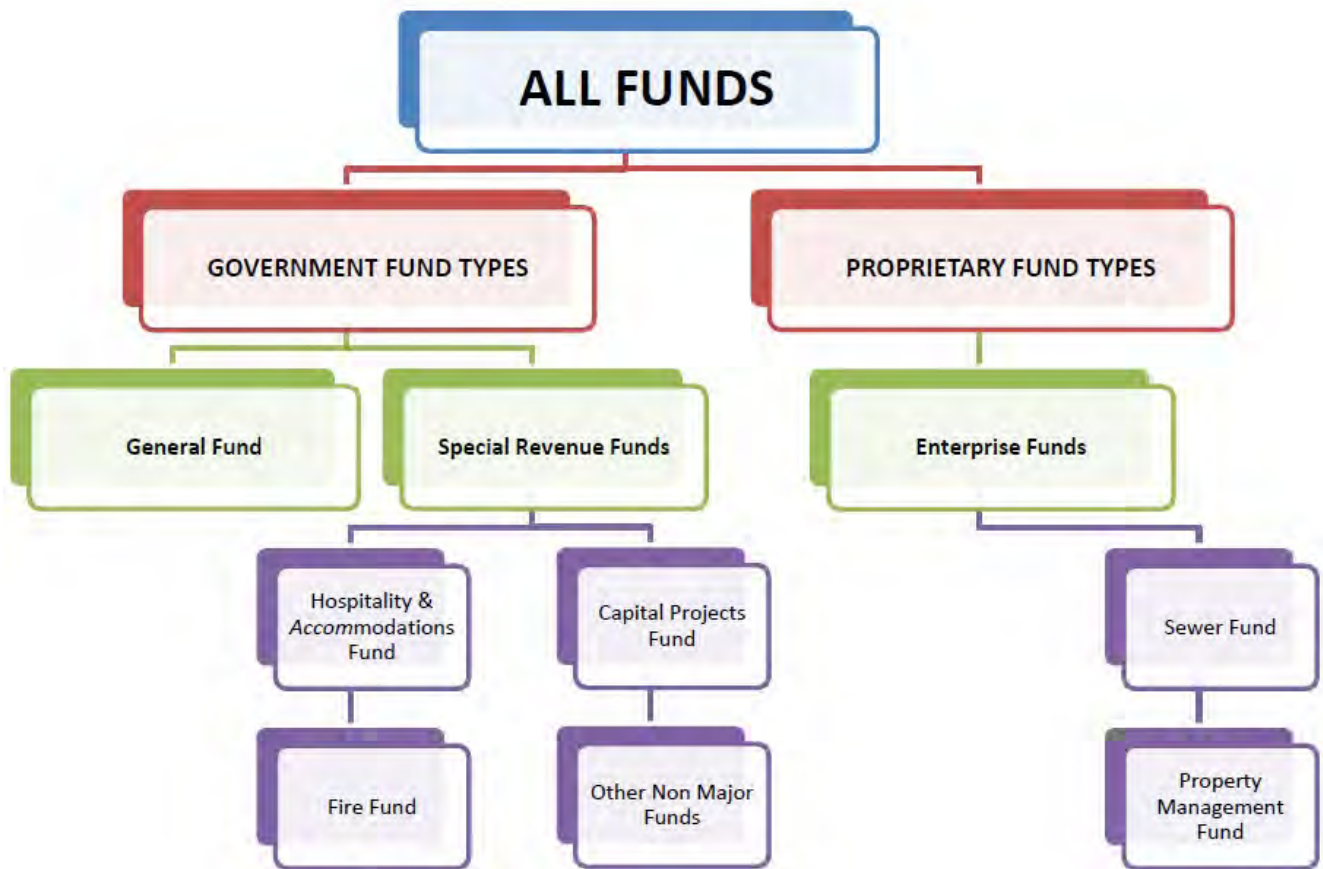
Debt Service Fund: This fund is used to account for and report financial resources that are restricted, committed, or assigned for expenditures of principal and interest.

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 current Fund Structure is presented here:



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 Chief Financial Officer, 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, without a referendum approving such debt.
- 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 Chief Financial Officer) 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 indicates that some of the fund net assets are not available for discretionary appropriations and expenditures. Generally this is due to a legal or contractual commitment to an outside entity. It does not include tentative plans of management or council.
- B. Committed Fund Balance- 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. 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.
- J. 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.
- K. The City Administrator or his/her designee is authorized with managing the investment portfolio
- L. 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.
- M. 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.

Consolidated Fund Schedules

This schedule provides a three-year summary of the total revenues, expenditures, and other financing sources. The overview includes the totals for the adopted FY2021 & FY2020 budgets, along with the actual amounts for the FY2019.

	2021 Adopted	2020 Adopted	2019 Actual
Revenues			
General Fund	\$15,321,290	\$15,070,856	\$15,779,975
Enterprise Funds	\$1,030,856	\$1,309,433	\$1,312,898
Subtotal	\$16,352,146	\$16,380,289	\$17,092,873
Hospitality & Accommodations	\$1,328,000	\$1,512,334	\$1,366,897
Fire Fund	\$2,175,791	\$2,188,974	\$2,265,841
Debt Service Fund	\$0	\$0	
Capital Projects Fund	\$281,200	\$377,531	\$482,023
Capital Projects Fund-Road Improvements	\$0	\$0	
Other Nonmajor Funds	\$409,608	\$583,229	\$1,270,029
Total	\$20,546,745	\$21,042,357	\$22,477,663
Expenditures			
General Fund	\$12,604,903	\$12,593,580	\$11,630,909
Enterprise Funds	\$878,440	\$1,002,486	\$869,526
Subtotal	\$13,483,343	\$13,596,066	\$12,500,435
Hospitality & Accommodations	\$710,500	\$1,249,262	\$846,362
Fire Fund	\$4,194,492	\$4,116,559	\$3,841,710
Debt Service Fund	\$910,322	\$500,725	\$788,525
Capital Projects Fund	\$7,641,556	\$2,143,831	\$917,463
Capital Projects Fund-Road Improvements	\$2,700,000	\$0	
Other Nonmajor Funds	\$870,952	\$1,070,856	\$1,420,849
Total	\$30,511,165	\$22,677,299	\$20,315,344
Other Financing Sources (Uses)			
General Fund	-\$2,716,387	-\$2,477,276	-\$3,479,375
Enterprise Funds	-\$152,416	-\$306,947	
Subtotal	-\$2,868,803	-\$2,784,223	-\$3,479,375
Hospitality & Accommodations	-\$617,500	-\$263,072	-\$359,450
Fire Fund	\$2,018,701	\$1,927,585	\$1,575,869
Debt Service Fund	\$910,322	\$500,725	\$788,525
Capital Projects Fund	\$7,360,356	\$1,766,300	\$1,501,362
Capital Projects Fund-Road Improvements	\$2,700,000	\$0	
Other Nonmajor Funds	\$461,344	\$487,627	\$356,069
Total	\$9,964,420	\$1,634,942	\$383,000
Total Revenues - Total Expenditures + Other Financing Sources (Uses)=Balanced Budget or Addition/(Usage) of Fund Balance	\$0	\$0	\$2,545,319

Fund Balance Summary

The City considers it essential to maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. The City classifies its governmental fund balances as follows:

Nonspendable – includes amounts that inherently cannot be spent either because it is not in spendable form (i.e. prepaids, inventories, etc.) or because of legal or contractual requirements. **Restricted** – includes amounts that are constrained by specific purposes which are externally imposed by (a) other governments through laws and regulations, (b) grantors or contributions through agreements, (c) creditors through debt covenants or other contracts, or (d) imposed by law through constitutional provisions or enabling legislation.

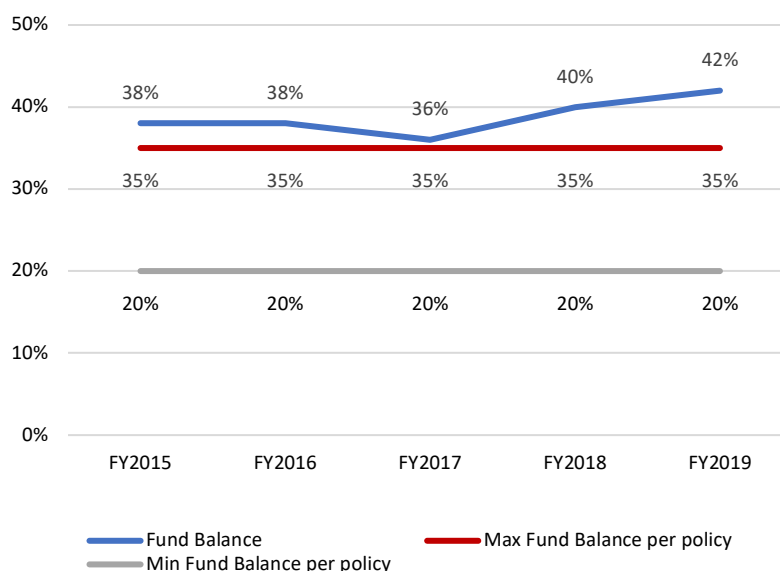
Committed – includes amounts that are constrained for specific purposes that are internally imposed by the government through formal action (resolution) made by the highest level of decision making authority (City Council) before the end of the reporting period. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. The City recognizes committed fund balances when City Council has approved a resolution/motion before the end of the fiscal year.

Assigned – includes amounts that are intended to be used for specific purposes that are neither considered restricted or committed and that such assignments are made before the report issuance date. City Council reserves the right to assign fund balance. Assigned fund balance amounts in the City's financial statements represent amounts approved by City Council to be spent on the particular purpose with the Council's further approval and knowledge.

Unassigned – includes amounts that do not qualify to be accounted for and reported in any of the other fund balance categories. This classification represents the amount of fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

Figure 2 provides a 5- year history of the City's General Fund unassigned fund balance.

Review of figure 2 reveals an steady increase in the General Fund unassigned fund balance since FY2017. The City generally uses restricted amounts to be spent first when both restricted and unrestricted (committed, assigned, and unassigned) fund balance is available unless there are legal documents, contracts, or agreements that prohibit doing such. Additionally, the City generally would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.



(Figure 2) General Fund Unassigned Fund Balance Policy Comparison (By Percentage)

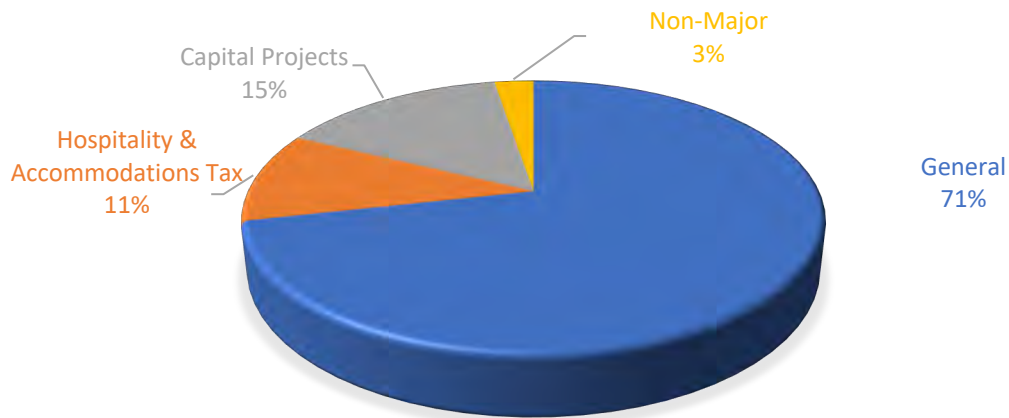
In order to meet the cash flow requirements for the City throughout the year and thus the City has a minimum fund balance policy which requires an unassigned fund balance of at least 25-35% of General Fund operating revenues.

The FY2021 budget does not rely on the City's unassigned fund balance allowing for the City to preserve an estimated 42% of General Fund operating revenues for carrying out the basic governmental functions.

In addition to maintaining a strong General Fund balance, the City realizes the importance of maintaining financial resources available across funds. Table 8 illustrates a the City's fund balances across all funds, per the fiscal year audit dated June 30, 2019.

Fund	Restricted	Assigned	Unassigned	Total
General	\$0	\$2,556,434	\$6,660,100	\$9,216,534
Hospitality & Accommodations Tax	\$1,384,336	\$0	\$0	\$1,384,336
Capital Projects	\$0	\$1,949,662	\$0	\$1,949,662
Non-Major	\$336,089	\$0	\$0	\$336,089
Totals	\$1,720,425	\$4,506,096	\$6,660,100	\$12,886,621

Figure 3 illustrates the fund balances by percentage of the City combined fund balance. Review of Figure 3 reveals that the General Fund balance comprises 72% of the City's combined fund balance.



(Figure 3) Fund Balance by Percentage



Revenues

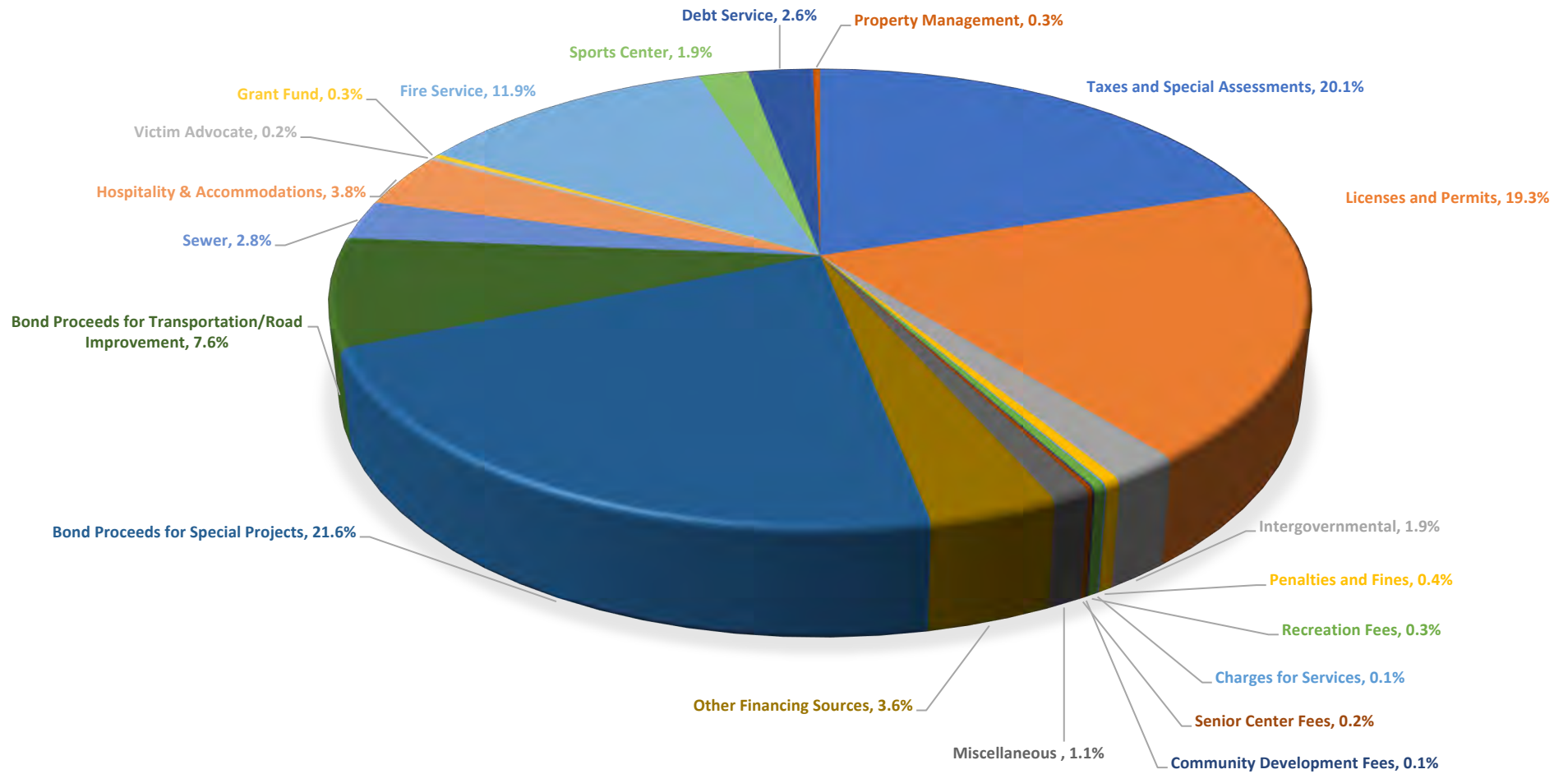
Major Revenue Sources	Page 42
Property Taxes	Page 44
Licenses and Permits	Page 45
Intergovernmental	Page 45
Charges for Services	Page 45
Miscellaneous Revenue	Page 45
Special Revenue Funds	Page 46
Enterprise Funds	Page 47
Debt Service Funds	Page 48
Capital Projects Funds	Page 49
All Revenues	Page 50

Major Revenue Sources

Most of the City's basic services are funded through four major governmental funds: General Fund; Hospitality and Accommodations Tax Fund; Fire Service Fund; and the Capital Projects Fund. Additionally, the City funds services through enterprise funds. These funds are used to account for operations that (a) are financed and operated in a manner similar to private business enterprises — where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. These funds include the Property Management Fund and the Sewer Fund. The schedule below provides an overview of the FY2021 revenues. The schedule is detailed to reflect the totals by fund. This will provide a summary of the total resources included in the FY 2021 Budget.

	General	Special Revenue	Fire Service	Capital Projects	Enterprise	Debt	Total
Revenue Sources							
Taxes and Special Assessments	\$7,084,940	\$0	\$0	\$0	\$0	\$0	\$7,084,940
Licenses and Permits	\$6,800,000	\$0	\$0	\$0	\$0	\$0	\$6,800,000
Intergovernmental	\$680,000	\$0	\$0	\$0	\$0	\$0	\$680,000
Penalties and Fines	\$157,250	\$0	\$0	\$0	\$0	\$0	\$157,250
Charges for Services	\$20,850	\$0	\$0	\$0	\$0	\$0	\$20,850
Recreation Fees	\$117,000	\$0	\$0	\$0	\$0	\$0	\$117,000
Community Development Fees	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Senior Center Fees	\$60,000	\$0	\$0	\$0	\$0	\$0	\$60,000
Miscellaneous	\$381,250	\$0	\$0	\$0	\$0	\$0	\$381,250
Other Financing Sources	\$1,271,927	\$0	\$0	\$0	\$0	\$0	\$1,271,927
Bond Proceeds for Special Projects	\$0	\$0	\$0	\$7,641,556	\$0	\$0	\$7,641,556
Bond Proceeds for Transportation/Road Improvement	\$0	\$0	\$0	\$2,700,000	\$0	\$0	\$2,700,000
Sewer	\$0	\$0	\$0	\$0	\$977,000	\$0	\$977,000
Hospitality & Accommodations	\$0	\$1,328,000	\$0	\$0	\$0	\$0	\$1,328,000
Victim Advocate	\$0	\$83,880	\$0	\$0	\$0	\$0	\$83,880
Grant Fund	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Fire Service	\$0	\$0	\$4,194,492	\$0	\$0	\$0	\$4,194,492
Sports Center	\$0	\$687,072	\$0	\$0	\$0	\$0	\$687,072
Debt Service	\$0	\$0	\$0	\$0	\$0	\$910,322	\$910,322
Property Management	\$0	\$0	\$0	\$0	\$98,865	\$0	\$98,865
Total	\$16,593,217	\$2,198,952	\$4,194,492	\$10,341,556	\$1,075,865	\$910,322	\$35,314,404

Figure 4 below illustrates the FY2021 revenue sources by percentage. Taxes, business licenses and permits constitute 49.4% of the City's revenue sources for FY2021.

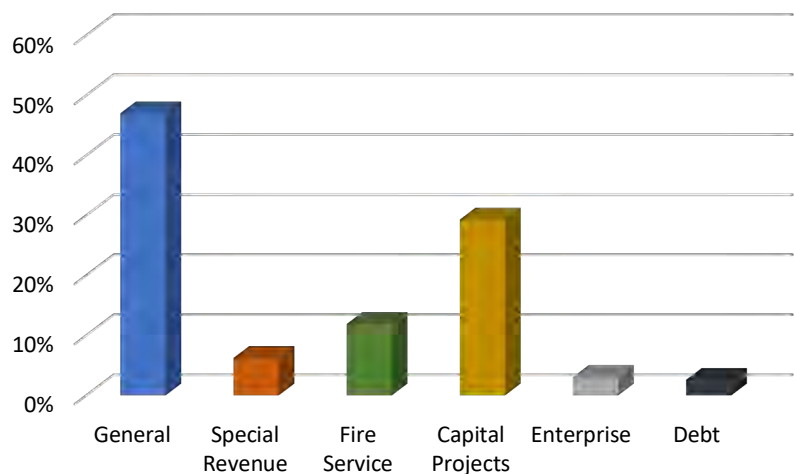


(Figure 4) Revenues by Percentage

Figure 5 illustrates the percentage of each revenue source by fund for FY2021. The General Fund accounts for 47% of the City's revenues for FY2021.

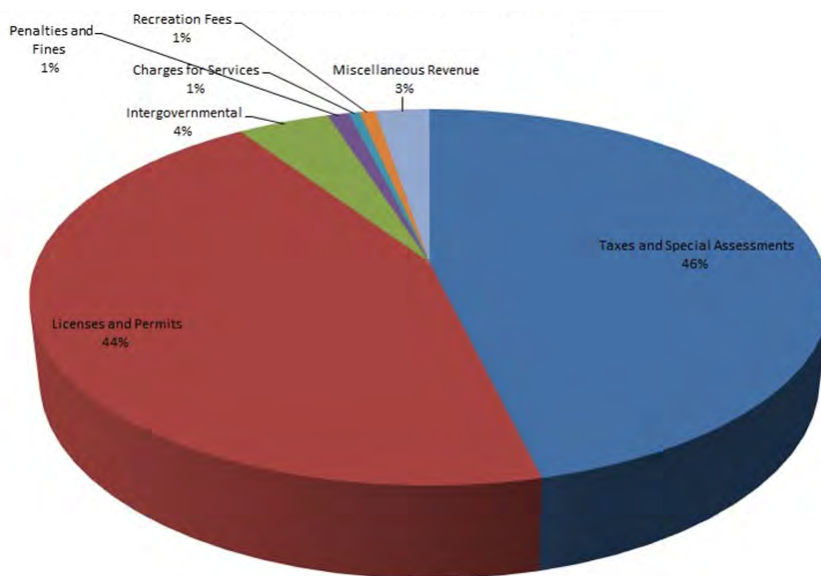
General Fund Revenues

The General Fund is the largest fund and accounts for all expenditures of the City except for those costs attributed to the Sewer Fund, the Hospitality and Accommodations Tax Fund, the Fire Service Fund, the Sports Center Fund, and the Debt Service Fund. Funding for the City's basic governmental activities, including police, fire protection, recreation, public works, legal and administrative services is provided through the General Fund.



(Figure 5) Revenue Source Percentages by Fund

The FY2021 General Fund budget is \$16,593,217. This represents a General Fund increase of 3.9 % from the adopted FY2020 budget. The primary sources of General Fund revenues are ad valorem property taxes and business licenses, and permits, as detailed in the figure 6 below by percentage:



(Figure 6) General Fund Revenues by Percentage

Property Taxes

Property taxes constitute the largest source of the City's revenues, amounting to \$6,984,713 for FY2020 with \$7,084,940 projected for FY2021.

Property taxes are levied on all residential, commercial, and personal property in the City of Mauldin. In the FY2021 budget, property taxes comprise 46% of all General Fund revenues, excluding General Fund balance transfers.

The tax levy on a piece of property is determined by market value, assessment ratio, and millage rate.

- Market value is determined by the Greenville County Assessor's Office using a variety of factors such as size, condition, location, and recent selling prices of comparable properties.
- The assessment ratio is a percentage, which is multiplied by the appraised market value of a property to determine the assessed value. Owner-occupied residences are assessed at 4%, commercial properties and motor vehicles at 6%, personal property at 10%, and industrial and utilities at 10.5%.
- Millage is a term used to describe the rate of taxes levied. A mill is a unit of value calculated at one dollar per one thousand dollars of assessed value.

The South Carolina State Code of Laws limits the annual percentage increase in the millage rate to the increase in the Consumer Price Index plus the annual projected increase in population, with the exception that a municipality may utilize any allowed, but unused millage rate increase for the three previous tax years.

Licenses and Permits

The City levies licenses and permits for a variety of functions, such as business license and building permits. Licenses and permits represent the second largest revenue source for the City, comprising approximately 44% of all General Fund revenues in the FY2021 budget. The most significant source is the business license tax, which is levied based upon each \$1,000 of gross receipts, sales, or premiums of business conducted within the corporate limits of the City during the preceding calendar year. Non-business permits, which include building and other permits, are collected from new construction and renovation projects. License and non-business permits have a revenue estimate of \$6,800,000. This recognizes an increase of 6% from the FY2020 adopted budget of \$6,441,500.

Intergovernmental

Intergovernmental revenues are generated from agreements with from other governmental entities, such as Federal, State or County governments. This also includes grants and allocations from County, State, and Federal governments. The largest source of these revenues is the Aid-to-Subdivisions, distributed quarterly from the Local Government Fund. The Local Government Fund is state-shared revenue is generally distributed on a pro-rata basis according to population to counties and cities within the state. In the FY2021 budget, revenues from these sources total \$680,000, a decrease of 8% from the FY2020 adopted budget of \$697,074 which is primarily due to a decrease in expected grant funds.

Charges for Services

In the General Fund these charges for services include alarm fees, various recreation fees and senior center fees. In the FY2021 budget, revenues from these sources total \$20,850, a decrease of 1% from the FY2020 adopted budget of \$21,000.

Fees and Fines

The City's charges fees associated with providing a service, permitting an activity, or imposing a fine or penalty. This consist of fines imposed and collected by the Municipal Court for misdemeanor crimes, moving traffic violations, and court costs. The City also levies fees levied on business corporations in return for granting a privilege sanctioning a monopoly, or permitting the use of public property, usually subject to regulation, including franchise fees. In the FY2021 budget, revenues from these sources total \$354,250, a decrease of 33% from the FY2020 adopted budget of \$526,750.

Interest

The City earns interest from the investment of available cash during the fiscal year. Commensurate with its investment policy, the City's operating funds are maintained in interest bearing checking accounts. Additionally, reserves and funds not required for the maintenance of a positive cash flow position (time deposits held in savings accounts or as Certificates of Deposits) are maintained in accounts bearing the highest interest rates available to the City. In the FY2021 budget, revenues from these sources total \$90,000, an increase of 6% from the FY2020 adopted budget of \$85,000.

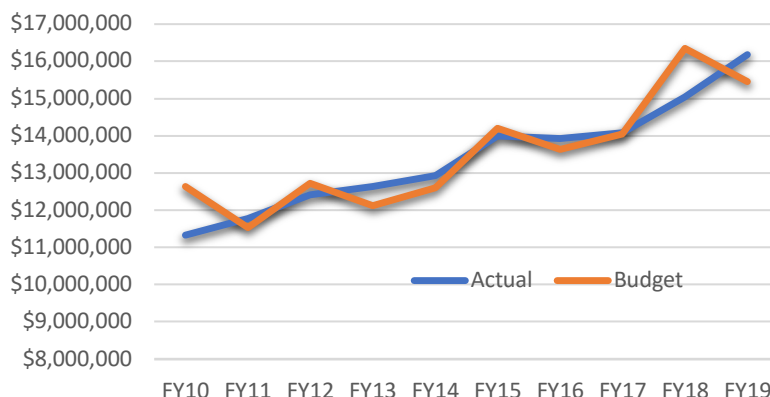
Miscellaneous Revenue and Other Financing Sources Revenues

These revenues consist of debt proceeds and operational transfers from a fund receiving revenue to the fund through which the resources are to be expended. In the FY2021 budget, revenues from these sources total \$1,563,177, an increase of 17% from the FY2020 adopted budget of \$1,298,345, which is primarily due to the planned capital projects. Additional information on those projects is included in the Capital Improvement Plan section of this document.

By policy, revenues are conservatively estimated. Historically, the General Fund revenues have grown modestly. Figure 7 provides a 10-year historical trend of the budgeted General Fund revenues versus the actual General Fund revenues:

Special Revenue Fund Revenues

Special revenue funds are used to account for and report the proceeds of specific revenue sources (that are expected to continue to comprise a substantial portion of the inflows of the fund) that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.



(Figure 7) General Fund Revenues (Budgeted vs. Actual)

The primary sources of Special Revenue Fund revenues are Hospitality and Accommodations Taxes, Fire Service funds, and non-major Special Revenue funds.

Hospitality and Accommodations Tax Fund Revenues

This fund, a major special revenue fund and a budgeted 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. The FY2021 Hospitality and Accommodations Tax Fund budget totals \$1,328,000 compared to the FY2020 adopted Hospitality and Accommodations Tax Fund budget of \$1,422,379.

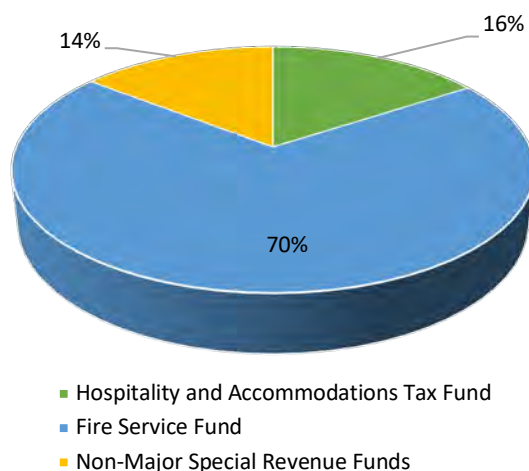
Fire Service Fund Revenues

This fund, a major special revenue fund and a budgeted 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 for the payment of fire department expenditures. The FY2021 Fire Service Fund budget totals \$4,194,492 compared to the FY2020 adopted Fire Service Fund budget of \$4,116,559. Given that the revenues from the fire service area millage are not enough to cover the Fire Department's expenditures, the fund is augmented by operational transfers of revenues from the General Fund.

Non-major Special Revenue Funds Revenues

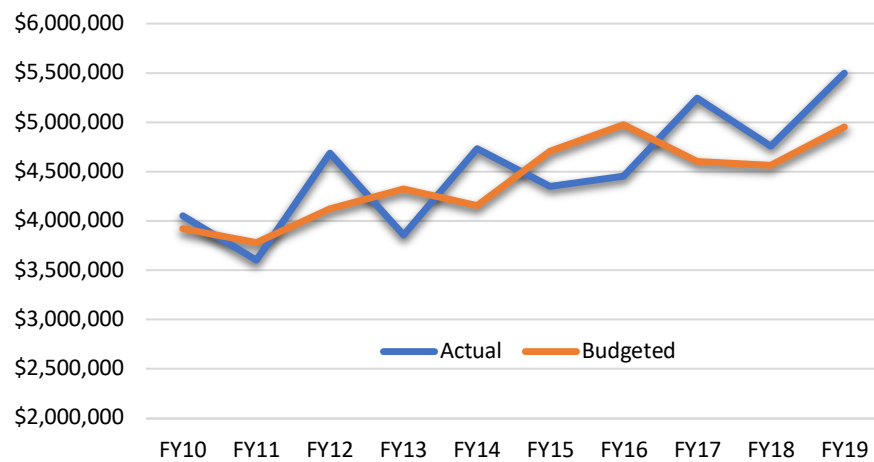
These, non-major special revenue funds, consist of the Alcohol Enforcement Police Forfeitures and Seizures, Sports Center fees, Miscellaneous Grants, Victims' Assistance, Multi-County Parks and Police Community. In the FY2021 budget for these funds totals, in the aggregate, totals \$870,952 compared to the adopted FY2020 budget for these funds in the amount of \$1,270,856.

The FY2021 Special Revenue Funds budget totals \$6,393,443 compared to the FY2020 adopted Special Revenue Funds budget of \$6,041,708. Figure 8 illustrates the FY2021 Special Revenue Funds budget by source as a percentage.



(Figure 8) Special Revenue Funds by Source as a Percentage

Figure 9 provides a 10-year historical trend of the budgeted Special Revenue Fund revenues versus the actual Special Revenue Fund revenues. The historical trends of each Fund are used to augment the City's budget development process.



(Figure 9) Special Revenue Fund Revenues (Budgeted vs. Actual)

Enterprise Funds Revenue

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises — where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes

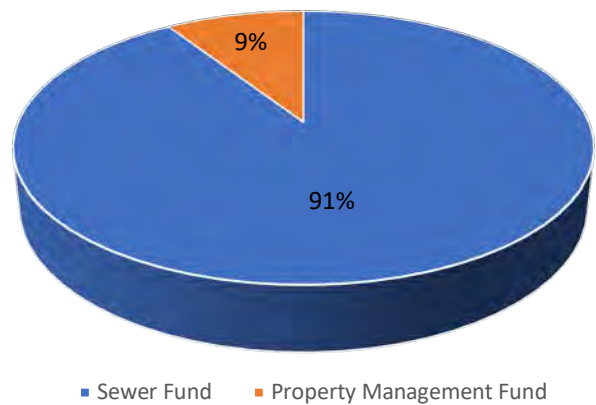
Sewer Fund Revenue

The sewer fund, a major enterprise fund and budgeted fund, is used to account for all activities of the City's sewer operations. The revenues of this fund are generated through a sewer maintenance fee charged to customers. These funds are restricted for the payment of sewer expenses. In the aggregate, the FY2021 Sewer Fund budget totals \$977,000 compared to the total FY2020 adopted Sewer Fund budget of \$778,210.

Property Management Fund Revenue

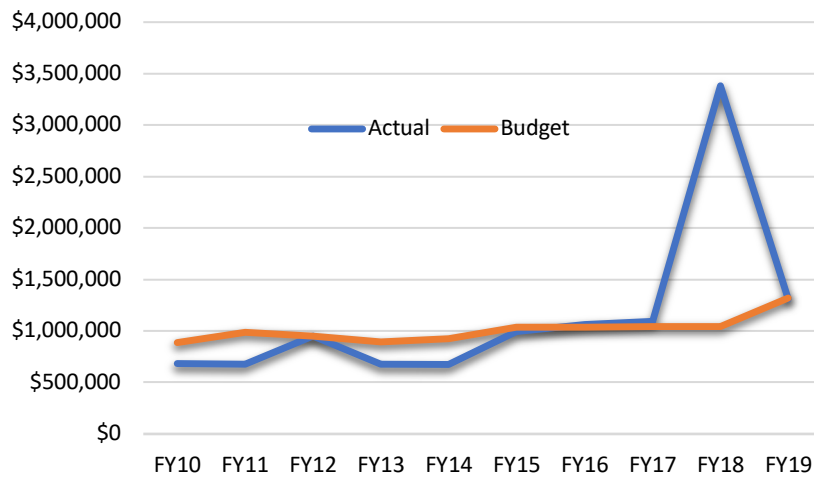
The property management fund, a major enterprise fund and budgeted fund, is used to account for operations of facilities leased to the private sector. The City leases a warehouse facility located 15 Jenkins Ct. to Heely Brown. Heely Brown is a family owned business in the roofing industry. In the aggregate, the FY2021 Property Management Fund budget totals \$98,865 compared to the total FY2020 adopted Property Management Fund budget of \$194,276.

In the aggregate, the FY2021 Enterprise Fund totals \$1,075,865 compared to the total FY2020 adopted Enterprise Fund budget of \$972,486. Figure 10 illustrates the FY2021 Enterprise Funds budget by source as a percentage of the overall Fund.



(Figure 10) Enterprise Fund by Source as a Percentage

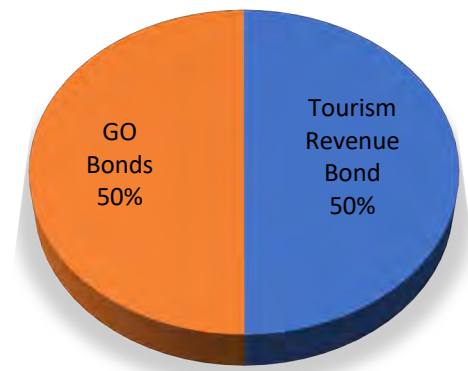
Given that the enterprise funds are used to account for operations of the City's sewer and property management enterprises, the revenues earned are based on user charges. Thus, any fluctuation in revenues are tied directly to changes in user charges. Figure 11 provides a 10-year historical trend of the budgeted Enterprise revenues versus the actual Enterprise revenues.



(Figure 11) Enterprise Fund Revenues (Budgeted vs. Actual)

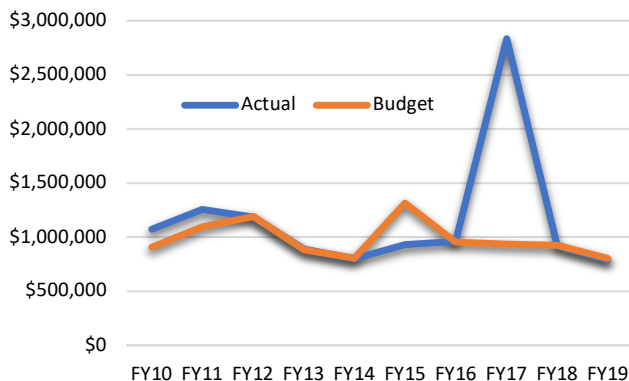
The State limits the amount of general obligation debt that cities can issue to 8% of the assessed value of all taxable property within the City's corporate limits. The City is authorized by state statute to exceed the legal debt margin of 8% if citizens of the City approve such additional debt. As of June 30, 2019, the City had \$2,150,000 of outstanding general obligations bonds subject to the 8% limit of approximately \$9,326,192 resulting in an unused legal debt margin of approximately \$7,176,192.

The FY2021 Debt Service Fund budget totals \$910,322 compared to the FY2020 adopted Debt Service Fund budget total of \$500,725 as detailed in Figure 12.



(Figure 12) Debt Service Revenues by Percentage

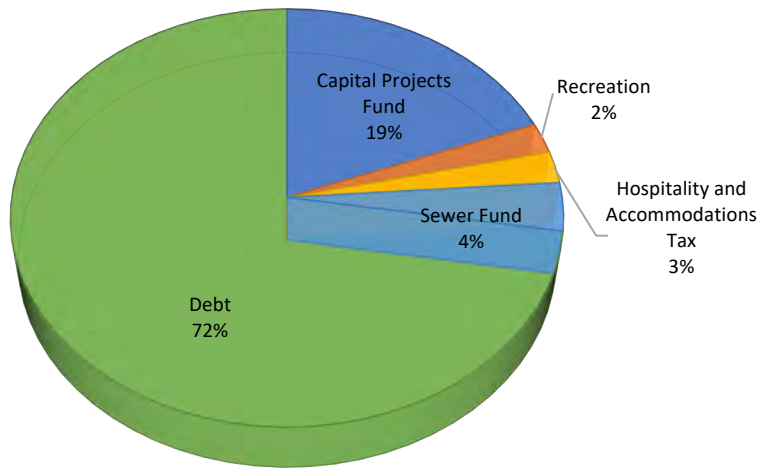
Figure 13 provides a 10-year historical trend of the budgeted Debt Service Fund revenues versus the actual Enterprise revenues.



(Figure 13) Debt Service Fund Revenues (Budgeted vs. Actual)

Capital Projects Fund Revenue

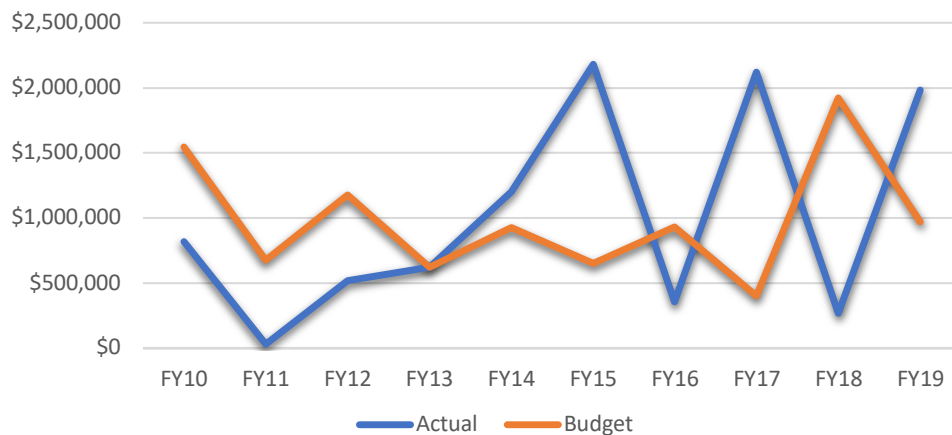
The Capital Projects Fund accounts for (a) the acquisition, construction, or renovation of major capital facilities; (b) ongoing major improvement projects which usually span more than one year; and (c) major equipment or other capital asset acquisitions which are not financed by another fund.



(Figure 14) Capital Project Revenues by Funding Source

The revenues in the Capital Project fund consists of transfers from the General Fund, Special Revenue Fund, Enterprise Fund and proceeds from the issuance of bonds. The FY2021 Capital Projects Fund supports the Capital Improvement Plan which totals \$10,341,556 compared to the FY2020 adopted Capital Projects Fund budget of \$1,217,722. Figure 14 illustrates the Capital Projects Fund by revenue source. Additional details regarding this funding source is provided in the Capital Improvement Program section of this document.

Figure 15 provides a 10-year historical trend of the budgeted Capital Project Fund revenues versus the actual Enterprise revenues.



(Figure 15) Capital Project Fund Revenues (Budgeted vs. Actual)

REVENUES

Account Code	Description	FY2019 Actual	FY2020 Budget	FY2021 Budget	2021 vs. 2020	% Difference
GENERAL FUND						
100-311-001-000	Current property taxes	5,547,964	5,571,109	5,659,440	88,331	1.59%
100-311-002-000	Personal property taxes (auto)	704,194	650,000	700,000	50,000	7.69%
100-311-003-000	Delinquent taxes	125,820	118,586	125,000	6,414	5.41%
100-311-004-000	Motor Carrier Tax	14,822	10,000	10,000	-	0.00%
100-311-005-000	County-Wide Utility Tax	8,982	12,500	9,000	(3,500)	-28.00%
100-311-006-000	Property Tax Reimbursements (Homestead)	237,319	233,087	235,000	1,913	0.82%
100-311-007-000	Negotiated Fees	349,813	320,000	350,000	30,000	9.38%
100-311-008-000	City Service Fee			0	-	0.00%
100-311-009-000	Penalties and Fees	(7,749)	(7,000)	(7,000)	-	0.00%
100-311-010-000	Manufacturer's PVE	3,549		3,500		
	Total Taxes and Special Assessments	6,984,713	6,908,282	7,084,940	176,658	2.56%
100-321-001-000	Business Licenses	2,125,494	1,950,000	2,100,000	150,000	7.69%
100-321-001-001	Business Licenses-Delinquent	393,817	15,000	200,000	185,000	1233.33%
100-321-002-000	Business Licenses-Telecommunication MASC	335,323	195,000	195,000	-	0.00%
100-321-003-000	Business Licenses-Insurance - MASC	1,956,805	1,850,000	1,900,000	50,000	2.70%
100-321-005-000	Franchise fees	2,050,638	2,040,000	2,040,000	-	0.00%
100-322-001-000	Building permits	169,917	210,000	190,000	(20,000)	-9.52%
100-322-002-000	Other permits	107,775	150,000	150,000	-	0.00%
100-322-002-001	Encroachment Permits	4,354	6,500	5,000	(1,500)	-30.00%
100-322-003-000	Reinspection fees	120	-	0	-	0.00%
100-322-004-000	ReWa	2,375	15,000	10,000	(5,000)	-33.33%
100-322-007-000	Zoning applications	16,087	10,000	10,000	-	0.00%
	Total Licenses and Permits	7,162,704	6,441,500	6,800,000	358,500	5.57%
100-333-450-000	Grants-Recreation PARD Grant		17,074	0	(17,074)	#DIV/0!
100-333-421-001	Grant-SCMIT (Police Vests)	-	2,000	2,000	-	0.00%
100-333-421-002	Grant - Dept of Justice			0	-	0.00%
100-333-421-003	Grant - Scmirf (2 Tasers)	3,318	2,000	2,000	-	0.00%
100-333-421-004	Grant - SC Dept of Public Safety	4,108		0	-	0.00%
100-333-431-001	Grant - SCMIT Public Works	-		0	-	0.00%
100-333-453-001	Grant - GCRA Senior Grant	-		0	-	0.00%
100-335-001-000	State Aid to Subdivisions	569,557	540,000	540,000	-	0.00%
100-335-002-000	State Accommodations Tax	16,091	16,000	16,000	-	0.00%
100-335-003-000	Intergovernmental Revenue			0	-	0.00%
100-335-007-000	Greenville County Schools (SRO Contract)	122,282	120,000	120,000	-	0.00%
	Total Intergovernmental	715,356	697,074	680,000	(17,074)	-2.45%
100-370-421-001	Leash / Code Enforcement	223	250	250	-	0.00%
100-352-001-000	Court fees	174,564	185,000	157,000	(28,000)	-15.14%
100-352-002-000	Court 3 % fees	1,200		0	-	0.00%
	Total Penalties and Fines	175,986	185,250	157,250	(28,000)	-15.11%
100-340-001-000	Street lighting	-		0	-	0.00%
100-340-421-001	Alarm fees	350	500	350	(150)	-30.00%
100-340-421-002	Police Clemson Games	27,020		0	-	0.00%
100-340-432-003	Garbage can fees	21,653	20,000	20,000	-	0.00%
100-370-432-000	Sanitation Waste Sales	2,415	500	500	-	0.00%
	Total Charges for Services	51,438	21,000	20,850	(150)	-0.71%
100-381-001-000	Recreation fees	93,736	105,000	90,000	(15,000)	-14.29%
100-381-003-000	Rec Misc Fees	1,993	8,500	2,000	(6,500)	-76.47%
100-381-009-000	Recreation Facility Rental	23,715	40,000	25,000	(15,000)	-37.50%
	Total Recreation Fees	119,444	153,500	117,000	(36,500)	-23.78%
100-382-001-000	Grant Revenue		100,000	0	(100,000)	-100.00%
100-382-009-001	Facility Rental	19,605	35,000	20,000	(15,000)	-42.86%
100-382-010-000	Other Revenue	52		0	-	0.00%
	Total Comm Dev Fees	19,657	135,000	20,000	(115,000)	-85.19%

REVENUES

Account Code	Description	FY2019 Actual	FY2020 Budget	FY2021 Budget	2021 vs. 2020	% Difference
100-340-453-000	Senior Fitness/Training Classes	11,370	13,000	10,000	(3,000)	-23.08%
100-340-453-001	Senior Program Revenues	53,747	40,000	50,000	10,000	25.00%
	Total Sr Cntr Fees	65,117	53,000	60,000	7,000	13.21%
100-361-001-000	Interest income	137,372	85,000	90,000	5,000	5.88%
100-370-001-000	Other revenue	451,055	220,000	120,000	(100,000)	-45.45%
100-370-005-000	Sale of Fixed Assets	847		0	-	0.00%
100-370-006-000	Insurance Proceeds	15,490	5,000	5,000	-	0.00%
100-370-009-000	Vending revenue	244	250	250	-	0.00%
100-370-100-000	GHA Agreement Revenue		166,000	166,000	-	0.00%
100-370-421-002	Police Other Revenue	554		0	-	0.00%
	Total Miscellaneous Revenue	605,562	476,250	381,250	(95,000)	-19.95%
	Total General Fund Current Revenues	15,899,975	15,070,856	15,321,290	250,434	1.66%
100-390-000-110	Operating transfers in MCIP	42,870		0	-	0.00%
100-390-000-300	Operating transfers in Hospitality & Accom	359,450	173,117	271,927	98,810	57.08%
100-390-000-200	Operating transfers in Sewer Fund			0	-	0.00%
100-390-000-650	Transfer from Property Mgt Fund		160,657	0	(160,657)	-100.00%
100-390-000-100	Budgeted Use of Fund Balance	-			-	0.00%
100-390-000-100	Budgeted Use of Fund Balance-Annexation		573,321	1,000,000	426,679	74.42%
	Total Other Financing Sources	402,320	907,095	1,271,927	364,832	40.22%
	Total Revenues and Other Financing Sources	16,302,295	15,977,951	16,593,217	615,266	3.85%
	Total General Fund Revenues after other Financing Sources	16,302,295	15,977,951	16,593,217	615,266	3.85%
MCIP FUND						
110-311-001-000	MCIP Prop Tax - Downtown	34,229				
110-311-001-001	MCIP Prop Tax - Bridgeway	45,447				
	Total MCIP Funds	79,676	-	-	-	#DIV/0!
CAPITAL PROJECTS/EQUIPMENT FUND						
150-333-450-000	Intergovernmental Revenue			0		
150-335-003-000	Intergovernmental Revenue-Recreation	155,712	135,000	150,000	15,000	11.11%
150-335-008-000	Paving Revenue	124,708	130,000	130,000	-	0.00%
150-361-001-000	Interest Income	1,602	1,200	1,200	-	0.00%
150-370-001-000	Other Revenue	80,000		0	-	0.00%
150-370-005-000	Sale of Assets		101,474		(101,474)	-100.00%
150-370-006-000	Insurance Proceeds		9,857		(9,857)	-100.00%
						0.00%
150-340-001-000	Bond Proceeds			5,000,000		
150-390-000-100	Operating transfers in (from General Fund)	1,118,362	468,434	1,000,000	531,566	113.48%
150-390-000-310	Operating transfers in (from Grant Fund)		200,000	0		0.00%
150-395-002-000	Proceeds from Capital Lease	383,000	567,677	696,989	129,312	22.78%
150-390-000-150	Budgeted Use of Fund Balance	-	530,189	663,367	133,177	25.12%
	Total Special Projects Funds	1,863,385	2,143,831	7,641,556	5,497,725	256.44%
CAPITAL PROJECTS/TRANSPORTATION FUND						
151-340-001-000	Bond Proceeds			2,700,000	2,700,000	0.00%
	Total Road Improvement Funds	-	-	2,700,000	2,700,000	#DIV/0!
SEWER FUND						
200-382-001-000	Sewer Maintenance fee	951,075	944,000	944,000	-	0.00%
200-382-002-000	Sewer Pump Station Fee	18,040		18,000	18,000	0.00%
200-361-001-000	Interest Income	18,112	10,500	15,000	4,500	42.86%
200-361-002-000	Interest Income	1,694	-	0	-	0.00%
	Total Sewer Fund Current Revenues	988,921	954,500	977,000	22,500	2.36%

REVENUES

Account Code	Description	FY2019 Actual	FY2020 Budget	FY2021 Budget	2021 vs. 2020	% Difference
200-390-000-200	Budgeted Use of Fund Balance	-	(146,290)		146,290	-100.00%
	Total Other Financing Sources	-	(146,290)	-	146,290	-100.00%
	Total Sewer Fund	988,921	808,210	977,000	168,790	20.88%
	HOSPITALITY & ACCOMMODATIONS TAX					
300-311-001-000	Hospitality Tax	1,128,529	1,068,834	1,150,000	81,166	7.59%
300-311-002-000	Accommodations Tax	23,950	70,000	23,000	(47,000)	-67.14%
300-320-001-000	Sunday Alcohol Sales Permits	23,350	20,000	20,000	-	0.00%
300-361-000-000	Interest Income	43,991	22,500	35,000	12,500	55.56%
300-370-001-000	Other Income	147,078	331,000	100,000	(231,000)	-69.79%
	Total H&A Current Revenues	1,366,897	1,512,334	1,328,000	(184,334)	-12.19%
300-340-001-000	Bond Proceeds				-	#DIV/0!
300-390-000-300	Budgeted Use of Fund Balance		(89,955)		89,955	-100.00%
	Total Other Financing Sources	-	(89,955)	-	89,955	-100.00%
	Total Hospitality and Accommodations Tax Fund	1,366,897	1,422,379	1,328,000	(94,379)	-6.64%
	VICTIM ADVOCATE SPECIAL REVENUE					
350-352-003-000	Court Revenue-Victim Advocate	25,724	24,000	23,152	(848)	-3.53%
350-390-000-100	Operating transfers in from General Fund	57,523	59,696	60,728	1,032	1.73%
	Total Victim Advocate Spec Revenue	83,247	83,696	83,880	184	0.22%
	GRANTS FUND					
310-333-001-000	Fed Grant HMGP 4166-035 Revenue			0	-	0.00%
310-333-002-000	SC Parks Grant			100,000	100,000	0.00%
310-333-420-000	LEN Grant Revenue Police	9,731		0	-	0.00%
310-333-421-000	SC Department of Public Safety Grant	17,088		0	-	0.00%
310-333-423-000	Fire FEMA Grant	14,300		0	-	0.00%
310-333-423-001	Fire FEMA Grant	-	88,386	0	(88,386)	-100.00%
310-333-423-002	Fire Grant		187,582	0	(187,582)	-100.00%
310-390-000-100	Operating transfers in from General Fund	717	28,579	0	(28,579)	-100.00%
310-390-001-150	Operating transfers out to Capital Fund					
310-390-000-310	Budgeted Use of Fund Balance		200,000			
	Total Grant Fund	41,836	504,547	100,000	(404,547)	-80.18%
	EMPLOYEE HEALTH					
390-370-010-000	Employee Premiums	140,460	-	0	-	0.00%
390-370-011-000	Employer Premiums	668,763	-	0	-	
	Total Employee Health	809,223	-	-	-	0.00%
	FIRE SERVICE FUND					
400-311-001-000	Fire property taxes	1,782,129	1,811,224	1,800,741	(10,483)	-0.58%
400-311-002-000	Fire personal property taxes (auto)	201,988	210,000	200,000	(10,000)	-4.76%
400-311-003-000	Fire - delinquent	40,568	40,000	40,000	-	0.00%
400-311-004-000	Motor Carrier	4,774	4,000	4,000	-	0.00%
400-311-005-000	County - Wide Utility Tax	2,893	3,000	2,800	(200)	-6.67%
400-311-006-000	Property Tax Reimbursement	65,991	55,000	62,000	7,000	12.73%
400-311-007-000	Current Prop Tax Neg Fee	8,655	4,500	6,000	1,500	33.33%
400-311-008-000	FSA Fire Protection Contracts	133,700	47,750	47,750	-	0.00%
400-311-009-000	Prop Tax Penalties & Fees	(30)		0	-	0.00%
400-311-010-000	Merchant Inventory	12,927	13,500	12,500	(1,000)	-7.41%
400-370-001-000	Other	12,247		0	-	0.00%
	Total Fire Service Fund current revenues	2,265,841	2,188,974	2,175,791	(13,183)	-0.60%
400-390-000-100	Operating transfers in (General Fund)	1,575,869	1,927,585	2,018,701	91,116	4.73%
	Total Other Financing Sources	1,575,869	1,927,585	2,018,701	91,116	4.73%
	Total Fire Service Fund	3,841,710	4,116,559	4,194,492	77,933	1.89%

REVENUES

Account Code	Description	FY2019 Actual	FY2020 Budget	FY2021 Budget	2021 vs. 2020	% Difference
<u>SPORTS CENTER FUND</u>						
500-340-001-000	Sports Cntr Training Rev	12,133	12,500	12,000	(500)	-4.00%
500-340-002-000	Rock Climbing	160	250	250	-	0.00%
500-340-003-000	Fruit Sales	287	300	250	(50)	-16.67%
500-340-004-000	Pro Shop Sales	261	-	300	300	0.00%
500-381-001-000	Sports Center Membership Rev	260,677	249,411	252,856	3,445	1.38%
500-381-005-000	Sports Center Program Revenue	27,010	20,000	20,000	-	0.00%
500-381-009-000	Facility Rental	52	500	500	-	0.00%
500-370-001-000	Sports Center Other Rev	320	300	300	-	0.00%
	Total Sports Center Current Revenue	300,900	283,261	286,456	3,195	1.13%
500-390-000-100	Operating transfers in (from General Fund)	338,873	399,352	400,616	1,264	0.32%
	Total Other Financing Sources	338,873	399,352	400,616	1,264	0.32%
	Total Sports Center Fund	639,772	682,613	687,072	4,459	0.65%
<u>DEBT SERVICE FUND</u>						
600-390-000-100	Operating transfers in (from General Fund)	788,525	500,725	508,270	7,545	1.51%
600-390-000-150	Operating transfers in (from Capital Fund)			78,112	78,112	0.00%
600-390-000-300	Operating transfers in (from H&A Fund)			323,940		
	Total Debt Service Fund	788,525	500,725	910,322	409,597	81.80%
<u>PROPERTY MANAGEMENT FUND</u>						
650-381-009-000	Jenkins Street Warehouse Rental Income	65,671	63,887	53,856	(10,031)	-15.70%
650-381-010-000	Taco Bell Property Rental Income	8,680	13,020	0	(13,020)	-100.00%
650-381-011-000	Family Dollar Rental Income	249,625	278,026	0		
	Total Charges for Services	323,977	354,933	53,856	(301,077)	-84.83%
650-390-000-100	Operating transfers in from General Fund				-	0.00%
650-390-001-100	Operating transfers out (to General Fund)	-			-	0.00%
	Total Other Financing Sources	-	-	-	-	0.00%
650-390-000-200	Budgeted Use of Fund Balance			45,009		
	Total Property Mgt Fund	323,977	354,933	98,865	(256,068)	-72.15%
<u>MAULDIN FOUNDATION</u>						
900-333-003-000	GCRA Challenger Program Grant Revenue				-	0.00%
900-333-004-000	GCRA Senior Program Grant Revenue	3,000			-	0.00%
	Total Mauldin Foundation	3,000	-	-	-	0.00%
	TOTAL REVENUE ALL FUNDS	27,132,465	26,595,444	35,314,403	8,718,960	32.78%



Authorized Positions

Authorized Positions by Department

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Authorized Positions by Department

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Administration										
City Administrator	1.0	1.0	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	1.0					
Economic Development / Planner	1.0	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	1.0	1.0
Administrative Support									1.0	1.0
Human Resource Director							1.0	1.0	1.0	1.0
<i>Total Administration</i>	4.0	4.0	4.0	4.0	4.0	2.0	3.0	3.0	4.0	4.0
Finance										
Finance Director	1.0	1.0	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	1.0	1.0
Accounting Specialist I	1.0	1.0	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	3.0	3.0
Judicial Services										
Judge	1.0	1.0	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	1.0	1.0
Assistant Clerk of Court	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant (Court)	1.5	1.5	1.5	2.0	2.0	2.0	2.5	2.5	2.5	2.5
<i>Total Judicial Services</i>	4.5	4.5	4.5	5.0	5.0	5.0	5.5	5.5	5.5	5.5
Police										
Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Office Manager / Victim's Advocate	1.0	1.0	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	1.0	1.0
Captain	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0
Lieutenant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Sergeant	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Police Officer / MPO	35.0	37.0	38.0	39.0	40.0	40.0	40.0	40.0	40.0	39.0
Codes enforcement officer	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Communications Specialist	8.0	8.0	8.0	9.0	10.0	10.0	10.0	10.0	10.0	10.0
<i>Total Police</i>	55.0	58.0	59.0	61.0	63.0	63.0	63.0	63.0	63.0	63.0

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Fire										
Chief	1.0	1.0	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	1.0	1.0
Training Officer						1.0	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	2.0	2.0
Captain	3.0	3.0	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	6.0	6.0
Engineer	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
Senior Firefighter										7.0
Firefighter	36.0	36.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0	17.0
<i>Total Fire</i>	49.0	49.0	52.0	52.0	52.0	53.0	53.0	53.0	53.0	53.0
Business & Development Services										
Business & Development Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Building Inspector/Official	1.0	1.0	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	1.0		
Administrative Support Specialist (Business Licenses)	1.0	1.0	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	1.0	2.0	2.0	2.0
<i>Total Building & Development Services</i>	6.0	4.0	4.0	5.0	5.0	5.0	5.0	6.0	5.0	5.0
Street										
Public Works Director	1.0	1.0	1.0	1.0	1.0	1.0				
Superintendent	1.0	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	1.0	1.0
Driver	1.0	1.0	1.0	1.0	1.0	3.0	3.0	3.0	3.0	3.0
Administrative Assistant (Public Works)	1.0	1.0	1.0	1.0	1.0	1.0				
Laborer / Street						1.0	1.0	1.0	1.0	1.0
<i>Total Street</i>	5.0	5.0	5.0	5.0	5.0	7.0	5.0	5.0	5.0	5.0
Sanitation										
Sanitation Supervisor	1.0	1.0	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	2.0				
Driver	12.0	12.0	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	15.0	13.0	13.0	13.0	13.0

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Fleet Maintenance										
Mechanic							2.0	2.0	2.0	2.0
<i>Total Fleet Maintenance</i>	-	-	-	-	-	-	2.0	2.0	2.0	2.0
PW Administration										
Public Works Director	-	-	-	-	-		1.0	1.0	1.0	1.0
Administrative Assistant (Public Works)	-	-	-	-	-		1.0	1.0	1.0	1.0
Custodian	1.0	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	1.0	2.0
<i>Total Public Works Administration</i>	2.0	2.0	2.0	2.0	2.0	2.0	4.0	3.0	3.0	4.0
Parks & Grounds Management										
Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Grounds Worker	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Laborer	7.0	7.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	5.0
<i>Total Parks & Grounds</i>	9.0	9.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	7.0
Recreation										
Recreation Director	1.0	1.0	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	1.0	1.0
Senior Program Coordinator	1.0	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	1.0	1.0	1.0
Assistant Program Coordinator						1.0	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	1.0	1.0
Program Assistant (Senior Center) (PT FTE)	2.0	2.0	2.0	2.0	-					
Laborer						1.0	1.0			
<i>Total Recreation</i>	7.0	7.0	7.0	7.0	6.0	6.0	6.0	5.0	5.0	5.0
Senior Center										
Senior Program Coordinator						2.0	2.0	2.0	2.0	2.0
Assistant Program Coordinator							0.5	0.5	0.5	0.5
<i>Total Senior Center</i>	-	-	-	-	-	2.0	2.5	2.5	2.5	2.5

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<u>Community Development</u>										
Director						1.0	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	1.0
Event Coordinator										2.0
Laborer								1.0	0.5	0.5
Marketing							0.5	0.5	1.0	1.0
<i>Total Community Development</i>	-	-	-	-	-	3.0	3.5	4.5	4.5	5.5
<u>Sewer</u>										
Supervisor						1.0	1.0	1.0	1.0	1.0
Driver	5.0	5.0	5.0	5.0	5.0	1.0	1.0	1.0	1.0	1.0
Utility Locate Technician								2.0	2.0	2.0
Laborer	3.0	3.0	4.0	4.0	3.0	4.0	4.0	4.0	4.0	4.0
<i>Total Sewer</i>	8.0	8.0	9.0	9.0	8.0	6.0	6.0	8.0	8.0	8.0
<u>Sports Center</u>										
Membership Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Sports Center Manager	1.0	1.0	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	1.0					
Part Time Front Desk positions	12.0	12.0	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	1.0	
Billing Clerk/Marketing Coordinator	1.0	1.0	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	17.0	16.0	16.0	16.0	16.0	15.0
Grand Total	185.5	186.5	190.5	195.0	195.0	196.0	198.5	200.5	200.5	201.5



Expenditures

All Expenditures

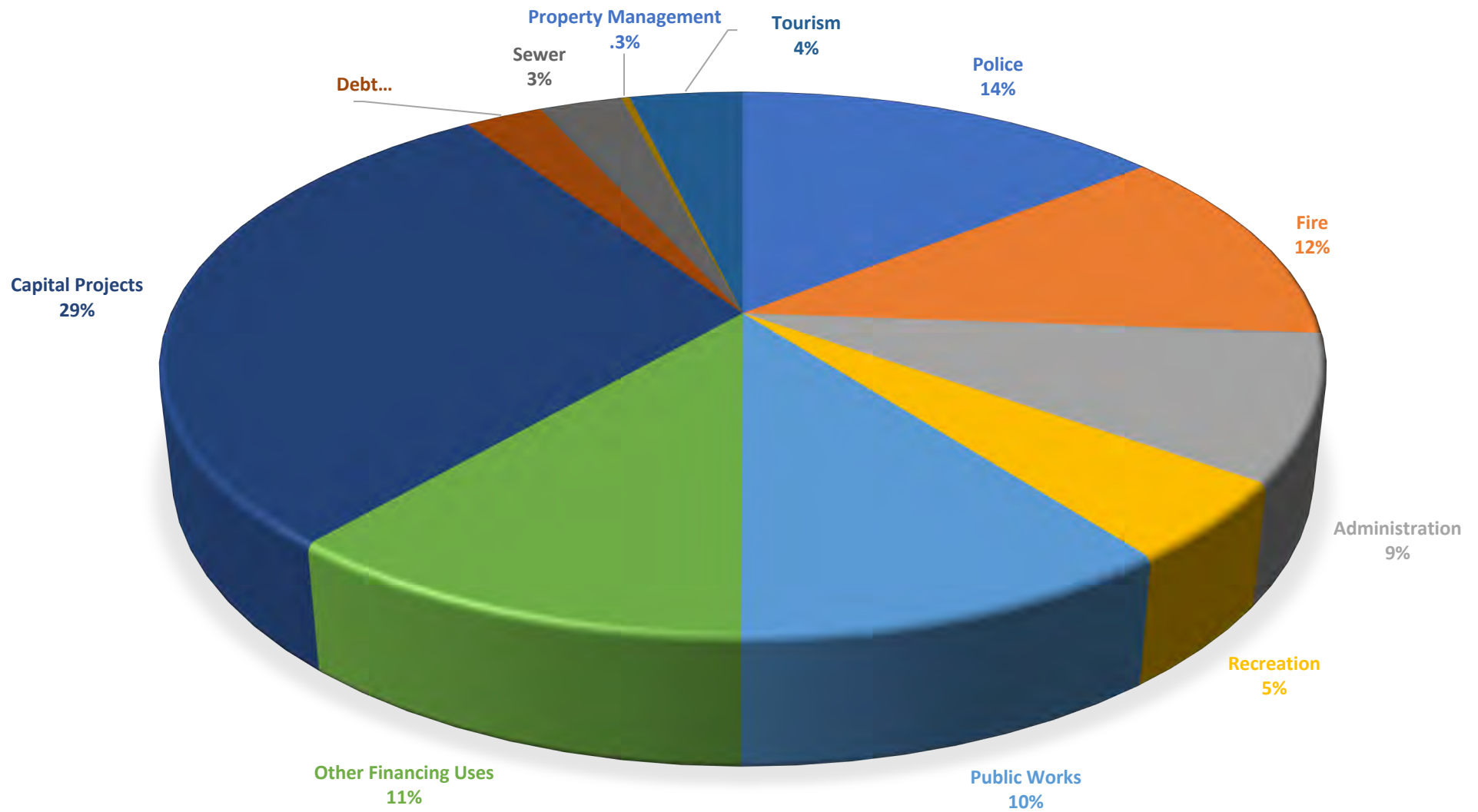
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Expenditures

The schedule below provides an overview of the FY2021 expenditures. The schedule is detailed to reflect the totals by fund. This will provide a summary of the total expenditures included in the FY 2021 Budget.

	General	Special Revenue	Fire Service	Capital Projects	Enterprise	Debt	Total
Expenditures							
City Council	\$204,403	\$0	\$0	\$0	\$0	\$0	\$204,403
Finance	\$374,876	\$0	\$0	\$0	\$0	\$0	\$374,876
Administration	\$698,013	\$0	\$0	\$0	\$0	\$0	\$698,013
Employee Services	\$104,300	\$0	\$0	\$0	\$0	\$0	\$104,300
Judicial	\$575,485	\$0	\$0	\$0	\$0	\$0	\$575,485
Police	\$4,963,817	\$0	\$0	\$0	\$0	\$0	\$4,963,817
Business & Development Services	\$508,269	\$0	\$0	\$0	\$0	\$0	\$508,269
Street	\$663,538	\$0	\$0	\$0	\$0	\$0	\$663,538
Sanitation	\$1,509,012	\$0	\$0	\$0	\$0	\$0	\$1,509,012
Public Works Administration	\$557,609	\$0	\$0	\$0	\$0	\$0	\$557,609
Fleet Maintenance	\$238,666	\$0	\$0	\$0	\$0	\$0	\$238,666
Parks Management	\$715,887	\$0	\$0	\$0	\$0	\$0	\$715,887
Recreation	\$670,635	\$0	\$0	\$0	\$0	\$0	\$670,635
Community Development	\$480,123	\$0	\$0	\$0	\$0	\$0	\$480,123
Senior Center	\$324,705	\$0	\$0	\$0	\$0	\$0	\$324,705
Unallocated Expenditures	\$16,565	\$0	\$0	\$0	\$0	\$0	\$16,565
Other Financing Uses	\$3,988,314	\$0	\$0	\$0	\$0	\$0	\$3,988,314
Capital Projects Financing Uses	\$0	\$0	\$0	\$78,112	\$0	\$0	\$78,112
Capital Projects	\$0	\$0	\$0	\$7,562,444	\$0	\$0	\$7,562,444
Transportation/Road Improvements	\$0	\$0	\$0	\$2,700,000	\$0	\$0	\$2,700,000
Sewer	\$0	\$0	\$0	\$0	\$977,000	\$0	\$977,000
Hospitality & Accommodations	\$0	\$1,328,000	\$0	\$0	\$0	\$0	\$1,328,000
Grants	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Victim Advocate	\$0	\$83,880	\$0	\$0	\$0	\$0	\$83,880
Fire	\$0	\$0	\$4,194,492	\$0	\$0	\$0	\$4,194,492
Sports Center	\$0	\$687,072	\$0	\$0	\$0	\$0	\$687,072
Debt Service	\$0	\$0	\$0	\$0	\$0	\$910,322	\$910,322
Property Management	\$0	\$0	\$0	\$0	\$98,865	\$0	\$98,865
Total	\$16,594,217	\$2,198,952	\$4,194,492	\$10,340,556	\$1,075,865	\$910,322	\$35,314,404

Figure 16 illustrates the FY2021 expenditures by percentage. Public Safety and Capital Projects account for 47% of the City's expenditures for FY2021.



(Figure 16) Expenditures by Percentage

Figure 17 below illustrates the percentage of the expenditures by fund for FY2021. The General Fund accounts for 47% of the City's expenditures for FY2021.

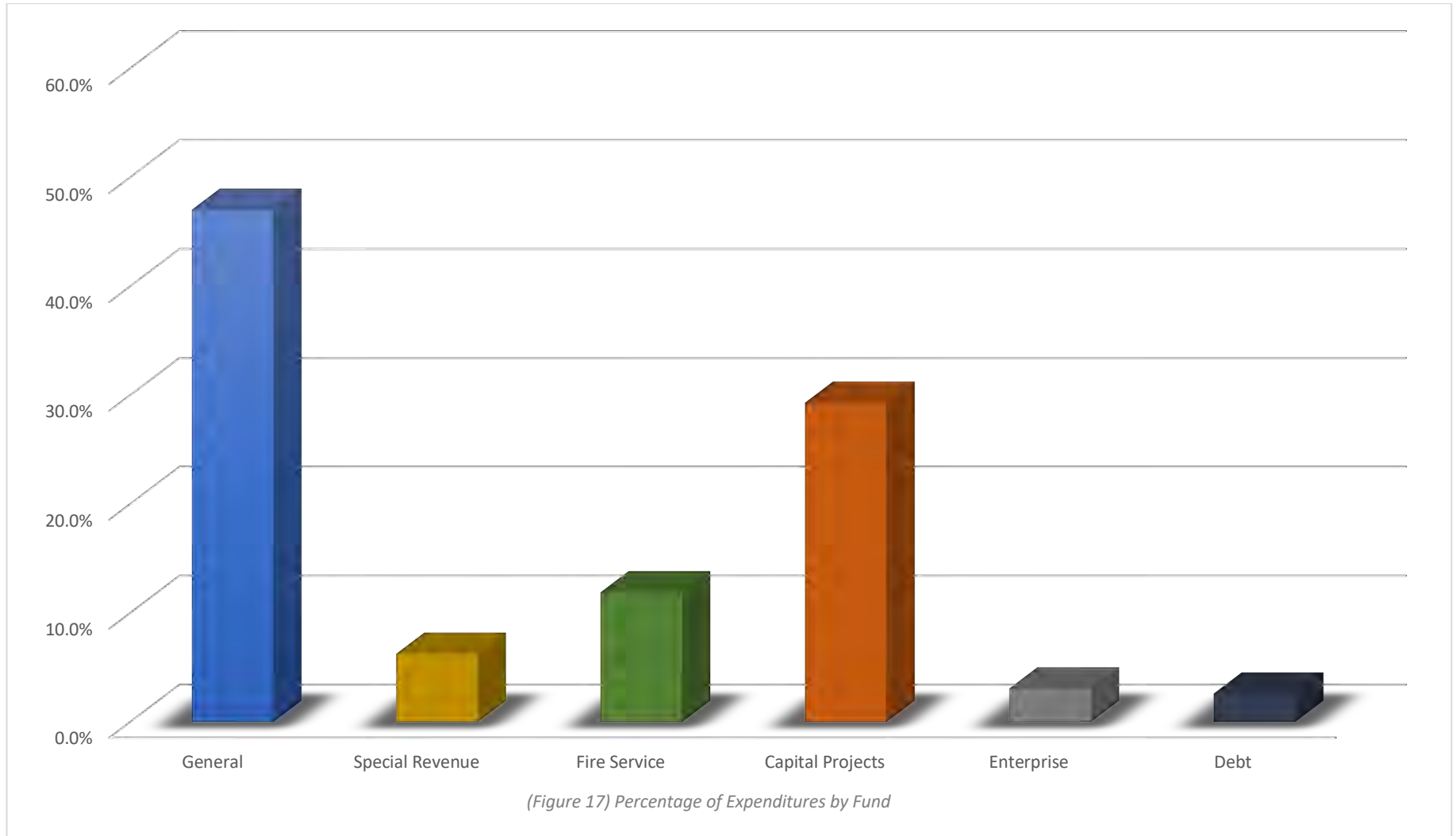
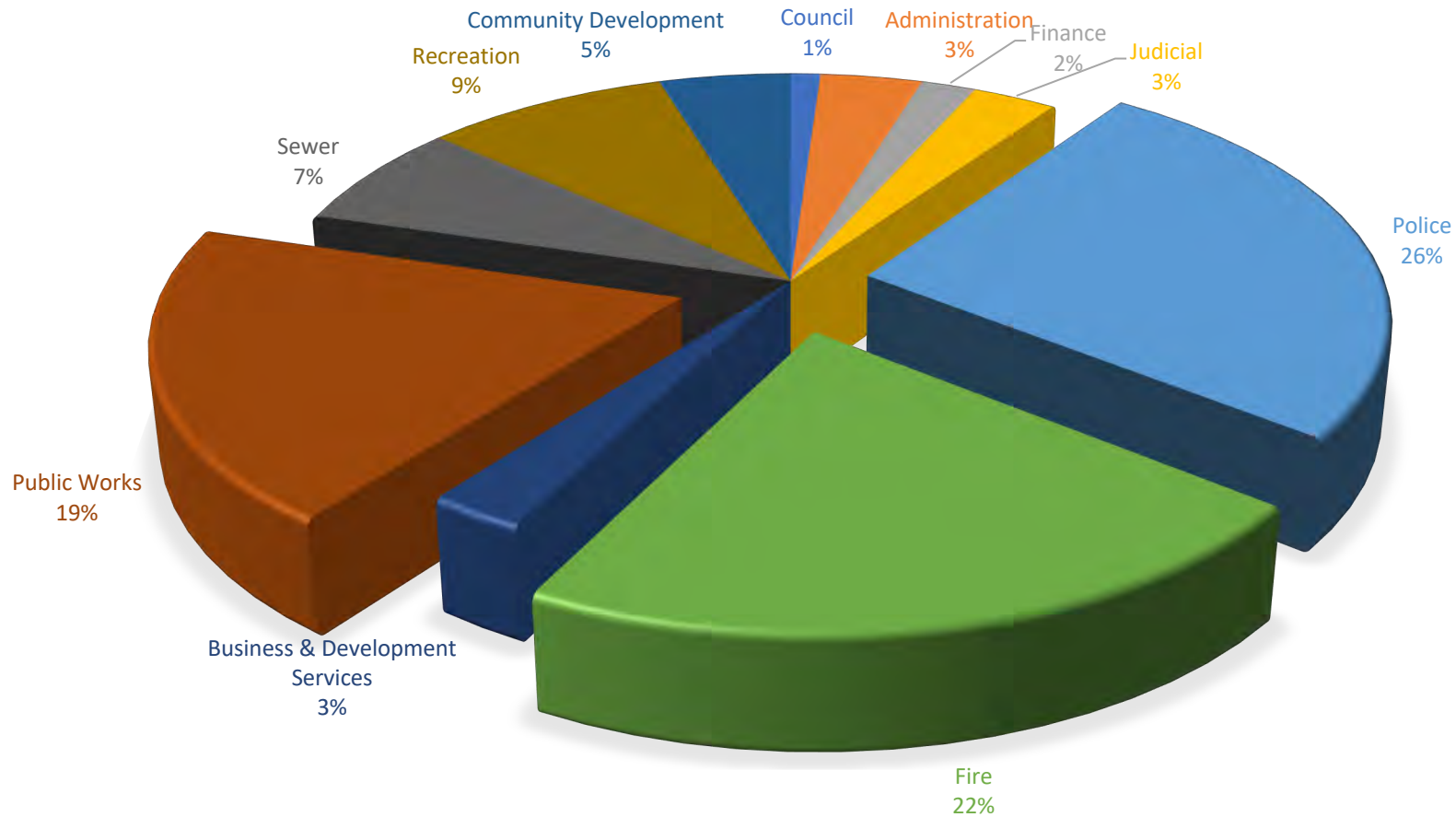


Figure 18 provides an illustration of the percentage of FY2021 expenditures by Department. Police, Fire and Public Works combine for 67% of expenditures. The Department Budget Summaries section of this document will provide an overview of each Department, along with a schedule of expenditures by line item. The divisions in the Public Works and Recreation Departments are included in this section as well.



(Figure 18) Department Expenditures Summary

EXPENDITURES

Account code	Description	FY2019 Actual	FY2020 Budget	FY2021 Budget	2021 vs. 2020	% Difference
	Other Financing Uses					
100-390-001-150	Operating transfers (out) Capital Projects Fund	1,118,362.42	468,434.00	1,000,000.00	531,566.00	113.5%
100-390-001-310	Operating transfers (out) Grant Fund	717.25	28,579.00	-	(28,579.00)	-100.0%
100-390-001-350	Operating transfers (out) Victim Advocate Fund	57,522.56	59,696.00	60,727.67	1,031.67	1.7%
100-390-001-400	Operating transfers (out) to Fire Service Fund	1,575,869.35	1,927,585.00	2,018,700.52	91,115.52	4.7%
100-390-001-500	Operating transfers (out) to Sports Center Fund	338,872.62	399,352.00	400,615.94	1,263.94	0.3%
100-390-001-600	Operating transfers (out) to Debt Service Fund	788,524.59	500,725.00	508,270.00	7,545.00	1.5%
100-390-001-650	Operating transfers (out) to Enterprise Fund	-	-	-	-	0.0%
	Total Financing Uses	3,879,868.79	3,384,371.00	3,988,314.13	603,943.13	17.8%
400	<u>Council</u>					
100-400-000-010	Salaries	78,353.50	78,884.81	79,641.58	756.77	1.0%
100-400-000-021	FICA	5,841.23	6,034.69	6,092.58	57.89	1.0%
100-400-000-024	Retirement	7,742.14	13,852.17	13,188.65	(663.52)	-4.8%
100-400-000-025	Group insurance	19,112.26	23,295.14	22,242.98	(1,052.16)	-4.5%
100-400-000-028	Worker's Comp Ins.	495.60	549.20	587.85	38.65	7.0%
	Subtotal Personnel	111,544.73	122,616.01	121,753.64	(862.37)	-0.7%
100-400-000-150	Travel / Dues	13,064.68	18,885.00	18,885.00	-	0.0%
100-400-000-210	Telephone	3,065.91	4,844.04	2,280.00	(2,564.04)	-52.9%
100-400-000-624	Public Officials Liability	5,887.00	6,593.76	6,498.87	(94.89)	-1.4%
100-400-000-650	Council Attorney Fees	41,256.83	40,000.00	40,000.00	-	0.0%
100-400-000-652	Special projects	-	-	-	-	0.0%
100-400-000-653	Community Support	875.00	850.00	985.00	135.00	15.9%
100-400-000-700	Other/Misc.	12,120.49	19,000.00	11,000.00	(8,000.00)	-42.1%
100-400-000-710	Council/Mayor's miscellaneous expense	757.66	2,000.00	2,000.00	-	0.0%
	Subtotal Operations & Maintenance	77,027.57	92,172.80	81,648.87	(10,523.93)	-11.4%
	Total Council	188,572.30	214,788.81	203,402.51	(11,386.30)	-5.3%
405	<u>Finance</u>					
100-405-000-010	Salaries	222,676.64	229,731.98	229,637.29	(94.69)	0.0%
100-405-000-021	FICA	16,905.04	17,574.50	17,567.25	(7.25)	0.0%
100-405-000-024	Retirement	32,457.67	35,746.30	38,027.94	2,281.64	6.4%
100-405-000-025	Group insurance	24,665.08	25,135.16	25,389.31	254.15	1.0%
100-405-000-028	Worker's Comp Ins.	1,273.52	1,411.27	1,510.60	99.33	7.0%
	Subtotal Personnel	297,977.95	309,599.21	312,132.39	2,533.18	0.8%
100-405-000-100	Supplies	4,715.74	4,500.00	4,000.00	(500.00)	-11.1%
100-405-000-110	Postage	2,118.46	2,500.00	2,500.00	-	0.0%
100-405-000-150	Employee Expenses	525.00	2,325.00	1,825.00	(500.00)	-21.5%
100-405-000-180	Gas & Oil	-	-	-	-	0.0%
100-405-000-210	Telephone	1,362.60	1,365.84	1,380.00	14.16	1.0%
100-405-000-624	Liability Insurance-General (Payroll)	1,515.00	1,697.59	1,673.16	(24.43)	-1.4%
100-405-000-650	Contracts & Services	48,175.81	32,779.36	48,650.00	15,870.64	48.4%
100-405-000-652	Special projects	624.34	2,215.00	2,215.00	-	0.0%
100-405-000-700	Other expenses	44.49	750.00	500.00	(250.00)	-33.3%
	Subtotal Operations & Maintenance	59,081.44	48,132.79	62,743.16	14,610.37	30.4%
	Total Finance	357,059.39	357,732.00	374,875.55	17,143.55	4.8%
410	<u>Administration</u>					
100-410-000-010	Salaries	224,058.86	335,895.42	340,354.41	4,458.99	1.3%
100-410-000-021	FICA	16,286.16	25,696.00	26,037.11	341.11	1.3%
100-410-000-024	Retirement	32,666.70	52,265.33	56,362.69	4,097.36	7.8%
100-410-000-025	Group insurance	21,365.15	48,684.95	47,021.02	(1,663.93)	-3.4%
100-410-000-028	Worker's Comp Ins.	1,264.71	1,401.50	1,500.13	98.63	7.0%
	Subtotal Personnel	295,641.58	463,943.20	471,275.36	7,332.16	1.6%
100-410-000-100	Supplies	5,009.04	4,000.00	4,000.00	-	0.0%
100-410-000-110	Postage	667.16	250.00	200.00	(50.00)	-20.0%
100-410-000-150	Employee Expenses	4,285.77	8,500.00	8,500.00	-	0.0%
100-410-000-170	Admin R&M Auto	475.05	1,000.00	500.00	(500.00)	-50.0%
100-410-000-180	Gas & Oil	295.14	700.00	500.00	(200.00)	-28.6%
100-410-000-210	Telephone	5,203.17	5,232.96	4,743.12	(489.84)	-9.4%
100-410-000-624	Liability Insurance-General (Payroll)	1,965.00	2,201.45	2,169.77	(31.68)	-1.4%
100-410-001-624	Liability Insurance-Auto	2,651.00	2,968.78	2,926.06	(42.72)	-1.4%
100-410-000-650	Contracts & Services	41,220.45	61,913.62	37,599.00	(24,314.62)	-39.3%

EXPENDITURES

Account code	Description	FY2019 Actual	FY2020 Budget	FY2021 Budget	2021 vs. 2020	% Difference
100-410-000-651	IT Development & Support	149,148.36	149,712.00	161,000.00	11,288.00	7.5%
100-410-000-700	Other expenses	3,040.16	6,000.00	4,600.00	(1,400.00)	-23.3%
	Subtotal Operations & Maintenance	213,960.30	242,478.81	226,737.95	(15,740.86)	-6.5%
	Total Administration	509,601.88	706,422.01	698,013.31	(8,408.70)	-1.2%
411	Employee Services					
100-411-003-013	Bonus	-	73,978.78		(73,978.78)	-100.0%
	Subtotal Personnel	-	73,978.78	-	(73,978.78)	-100.0%
100-411-000-017	Unemployment	4,564.00	5,000.00		(5,000.00)	-100.0%
100-411-000-019	Employee services & benefits	28,251.56	26,000.00	26,000.00	-	0.0%
100-411-000-020	Employee Health/ WC claims(pub safe phys)	50,276.81	52,000.00	30,000.00	(22,000.00)	-42.3%
100-411-000-100	Employee Health Reimbursement	46,562.53	45,000.00	30,000.00	(15,000.00)	-33.3%
100-411-000-155	Employee Health Education	3,876.07	6,000.00	6,000.00	-	0.0%
100-411-000-650	Employee Health Prof Fees	5,303.50	1,000.00	4,500.00	3,500.00	350.0%
100-411-000-700	Employee Health Other	-	-			
100-411-001-650	Employee Health SEC 125 Fees	7,433.98	6,500.00	7,800.00		
	Subtotal Operations & Maintenance	146,268.45	141,500.00	104,300.00	(37,200.00)	-26.3%
	Total Employee Services	146,268.45	215,478.78	104,300.00	(111,178.78)	-51.6%
412	Judicial					
100-412-000-010	Salaries	283,661.20	314,388.10	325,446.04	11,057.94	3.5%
100-412-000-021	FICA	21,197.89	24,050.69	24,896.62	845.93	3.5%
100-412-000-024	Retirement	39,311.02	48,918.79	53,893.86	4,975.07	10.2%
100-412-000-025	Group insurance	25,416.39	26,443.04	25,838.41	(604.63)	-2.3%
100-412-000-028	Worker's Comp Ins.	1,559.05	1,727.68	1,849.29	121.61	7.0%
	Subtotal Personnel	371,145.55	415,528.30	431,924.23	16,395.93	3.9%
100-412-000-100	Supplies	10,338.67	9,000.00	12,000.00	3,000.00	33.3%
100-412-000-110	Postage	1,965.82	3,000.00	2,800.00	(200.00)	-6.7%
100-412-000-150	Judicial Employee Expenses	8,650.27	12,000.00	12,000.00	-	0.0%
100-412-000-170	Judicial Employee R&M Auto	-	-	-	-	0.0%
100-412-000-180	Judicial Employee Gas & Oil	-	-	-	-	0.0%
100-412-000-210	Telephone	2,336.06	2,343.24	2,371.44	28.20	1.2%
100-412-000-260	Repair & Maintenance	-	500.00	-	(500.00)	-100.0%
100-412-000-624	Liability Insurance	1,258.00	1,409.66	1,389.37	(20.29)	-1.4%
100-412-001-624	Liability Insurance-Auto	-	-	-	-	0.0%
100-412-000-650	Professional services (includes Attorney)	61,823.86	60,000.00	65,000.00	5,000.00	8.3%
100-412-000-659	Detention fees	32,432.06	70,000.00	45,000.00	(25,000.00)	-35.7%
100-412-000-700	Other	-	-	-	-	0.0%
100-412-000-725	Juror Payments	1,035.00	1,800.00	1,800.00	-	0.0%
100-412-000-730	Judicial Court Interpreter/Translator	955.20	1,000.00	1,200.00	200.00	20.0%
	Subtotal Operations & Maintenance	120,794.94	161,052.90	143,560.81	(17,492.09)	-10.9%
	Total Judicial	491,940.49	576,581.20	575,485.04	(1,096.16)	-0.2%
421	Police					
100-421-000-010	Salaries	2,760,503.68	2,825,861.35	2,881,815.87	55,954.52	2.0%
100-421-000-012	Overtime	33,505.62	36,000.00	34,500.00	(1,500.00)	-4.2%
100-421-000-015	Salaries-Clemson Games	20,632.00	-		-	0.0%
100-421-000-021	FICA	204,357.95	218,932.31	220,458.91	1,526.60	0.7%
100-421-000-024	Retirement	476,229.53	522,003.32	554,461.37	32,458.05	6.2%
100-421-000-025	Group insurance	444,050.89	490,493.52	525,155.86	34,662.34	7.1%
100-421-000-028	Worker's Comp Ins.	83,903.17	93,315.72	99,883.69	6,567.97	7.0%
	Subtotal Personnel	4,023,182.84	4,186,606.22	4,316,275.71	129,669.49	3.1%
100-421-000-100	Supplies	35,866.86	44,500.00	44,500.00	-	0.0%
100-421-000-110	Postage	1,855.93	2,200.00	1,500.00	(700.00)	-31.8%
100-421-000-140	Employee Services	5,116.19	9,400.00	11,135.00	1,735.00	18.5%
100-421-000-150	Employee expenses	52,563.51	60,378.00	58,689.00	(1,689.00)	-2.8%
100-421-000-170	Repair & Maintenance Auto	66,314.29	63,180.00	67,700.00	4,520.00	7.2%
100-421-000-175	Tires	14,712.50	11,577.00	10,700.00	(877.00)	-7.6%
100-421-000-180	Gas & Oil	91,881.64	92,000.00	85,000.00	(7,000.00)	-7.6%
100-421-000-210	Telephone	11,963.76	11,520.00	11,727.12	207.12	1.8%
100-421-000-260	Repair & Maintenance	3,465.32	2,000.00	2,000.00	-	0.0%
100-421-000-370	Repair & Maintenance Radio	1,492.35	4,000.00	2,000.00	(2,000.00)	-50.0%
100-421-000-410	Uniforms	29,850.72	28,500.00	34,810.00	6,310.00	22.1%

EXPENDITURES

Account code	Description	FY2019 Actual	FY2020 Budget	FY2021 Budget	2021 vs. 2020	% Difference
100-421-000-411	Protective gear	9,251.88	8,400.00	13,600.00	5,200.00	61.9%
100-421-000-435	Evidence supplies	734.23	1,000.00	1,000.00	-	0.0%
100-421-000-440	Forensic supplies	178.45	1,000.00	1,000.00	-	0.0%
100-421-000-450	Wireless communications	33,453.75	33,634.00	34,893.75	1,259.75	3.7%
100-421-000-500	Professional dues	1,906.00	4,680.00	4,676.00	(4.00)	-0.1%
100-421-000-510	Film & photographic expense	-	300.00	700.00	400.00	133.3%
100-421-000-624	Liability insurance -General Payroll	16,093.00	18,025.64	17,766.23	(259.41)	-1.4%
100-421-000-650	Contracts & Services	46,087.59	71,807.00	74,947.25	3,140.25	4.4%
100-421-000-700	Other expenses	55.42	2,000.00	3,700.00	1,700.00	85.0%
100-421-000-794	Police Animal Codes Enforcement	1,197.73	3,725.00	3,025.00	(700.00)	-18.8%
100-421-000-795	Special operations	-	250.00	400.00	150.00	60.0%
100-421-000-796	Special programs-Crime Prevention	6,474.01	8,000.00	8,000.00	-	0.0%
100-421-000-797	Codes Enforcement	-	1,300.00	1,100.00	(200.00)	-15.4%
100-421-000-810	Police Grant Expenditures	-	-	-	-	0.0%
100-421-000-820	Police K-9	10,315.14	9,480.00	8,645.00	(835.00)	-8.8%
100-421-000-830	Non-Capital Equipment	22,228.90	48,606.00	49,479.00	873.00	1.8%
100-421-001-624	Auto Liability Insurance	65,330.00	73,171.86	72,118.83	(1,053.03)	-1.4%
100-421-002-624	Law Enforcement	16,966.00	19,002.94	18,729.46	(273.48)	-1.4%
100-421-000-875	SCMIRF Taser Grant Expenditure	-	2,000.00	4,000.00	2,000.00	100.0%
	Subtotal Operations & Maintenance	545,355.17	635,637.44	647,541.64	11,904.20	1.9%
	Total Police	4,568,538.01	4,822,243.66	4,963,817.35	141,573.69	2.9%
424	Business Services					
100-424-000-010	Salaries	259,698.03	267,420.51	268,329.13	908.62	0.3%
100-424-000-011	Boards compensation	2,267.84	2,500.00	2,500.00	-	0.0%
100-424-000-021	FICA	19,518.81	20,457.67	20,527.18	69.51	0.3%
100-424-000-024	Retirement	37,849.68	41,610.63	44,435.30	2,824.67	6.8%
100-424-000-025	Group insurance	42,300.65	47,139.09	47,351.81	212.72	0.5%
100-424-000-028	Worker's Comp Ins.	4,830.59	5,353.08	5,729.86	376.78	7.0%
	Subtotal Personnel	366,465.60	384,480.98	388,873.28	4,392.30	1.1%
100-424-000-100	Supplies	2,098.79	8,500.00	7,000.00	(1,500.00)	-17.6%
100-424-000-110	Postage	3,375.07	3,500.00	3,500.00	-	0.0%
100-424-000-150	Employee expenses	5,562.32	10,000.00	10,000.00	-	0.0%
100-424-000-170	Repair & Maintenance - Auto	130.65	500.00	500.00	-	0.0%
100-424-000-180	Gas & Oil	725.58	750.00	900.00	150.00	20.0%
100-424-000-210	Telephone	8,181.06	7,170.00	7,556.52	386.52	5.4%
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	566.54	1,250.00	750.00	(500.00)	-40.0%
100-424-000-624	Liability insurance-General (Payroll)	1,976.00	2,213.44	2,181.59	(31.85)	-1.4%
100-424-000-650	Services & Contracts	136,311.54	137,640.00	82,000.00	(55,640.00)	-40.4%
100-424-000-700	Other	6,098.30	2,500.00	2,500.00	-	0.0%
100-424-001-624	Liability insurance-Auto	1,959.00	1,529.13	1,507.12	(22.01)	-1.4%
	Subtotal Operations & Maintenance	166,984.85	176,552.57	119,395.23	(57,157.34)	-32.4%
	Total Business Services	533,450.45	561,033.55	508,268.51	(52,765.04)	-9.4%
431	Street					
100-431-000-010	Salaries	163,384.96	190,986.93	204,435.52	13,448.59	7.0%
100-431-000-012	Overtime	3,796.46	3,200.00	3,000.00	(200.00)	-6.3%
100-431-000-021	FICA	12,773.42	14,855.30	15,639.32	784.02	5.3%
100-431-000-024	Retirement	24,373.49	30,215.49	33,854.52	3,639.03	12.0%
100-431-000-025	Group insurance	38,029.64	39,017.45	39,254.06	236.61	0.6%
100-431-000-028	Worker's Comp Ins.	1,971.25	3,234.50	3,462.16	227.66	7.0%
	Subtotal Personnel	244,329.22	281,509.67	299,645.58	18,135.91	6.4%
100-431-000-100	Supplies	7,503.68	7,000.00	7,000.00	-	0.0%
100-431-000-150	Employee expenses	3,171.05	3,000.00	3,000.00	-	0.0%
100-431-000-170	Repair & Maintenance - Auto	11,933.92	11,800.00	12,000.00	200.00	1.7%
100-431-000-180	Gas & Oil	4,470.67	4,000.00	4,000.00	-	0.0%
100-431-000-200	Utilities	18,870.68	18,900.00	18,900.00	-	0.0%
100-431-000-201	Street lights	166,920.33	162,000.00	162,000.00	-	0.0%
100-431-000-210	Telephone	6,219.16	7,644.00	3,359.88	(4,284.12)	-56.0%
100-431-000-260	Repair & Maintenance	2,069.24	1,000.00	10,000.00	9,000.00	900.0%
100-431-000-350	Asphalt supplies	13,612.31	9,500.00	32,000.00	22,500.00	236.8%
100-431-000-370	Repair & Maintenance - Radio	-	400.00	-	(400.00)	-100.0%
100-431-000-410	Uniforms	4,678.73	3,500.00	3,500.00	-	0.0%

EXPENDITURES

Account code	Description	FY2019 Actual	FY2020 Budget	FY2021 Budget	2021 vs. 2020	% Difference
100-431-000-540	Signs & fittings	16,034.02	15,000.00	15,000.00	-	0.0%
100-431-000-624	Liability insurance-General (Payroll)	2,180.00	2,441.89	2,406.75	(35.14)	-1.4%
100-431-000-650	Services & Contracts	23,411.79	39,500.00	20,000.00	(19,500.00)	-49.4%
100-431-000-700	Other	17,769.03	25,000.00	10,000.00	(15,000.00)	-60.0%
100-431-000-730	Drainage	4,816.54	33,600.00	34,000.00	400.00	1.2%
100-431-000-802	Garage supplies	805.72	1,500.00	-	(1,500.00)	-100.0%
100-431-000-830	Non-Capital Equipment	9,167.03	12,600.00	11,500.00	(1,100.00)	-8.7%
100-431-001-624	Auto Liability	13,792.00	15,448.20	15,225.88	(222.32)	-1.4%
100-431-001-830	Non-Capital Equipment	-	-	-	-	0.0%
	Subtotal Operations & Maintenance	327,425.90	373,834.09	363,892.51	(9,941.58)	-2.7%
	Total Street	571,755.12	655,343.76	663,538.09	8,194.33	1.3%
432	Sanitation					
100-432-000-010	Salaries	469,638.82	510,073.67	516,606.05	6,532.38	1.3%
100-432-000-012	Overtime	1,615.07	5,300.00	5,300.00	-	0.0%
100-432-000-021	FICA	35,130.34	39,426.09	39,520.36	94.27	0.2%
100-432-000-024	Retirement	68,753.67	80,192.14	85,549.96	5,357.82	6.7%
100-432-000-025	Group insurance	98,577.33	106,729.61	101,453.62	(5,275.99)	-4.9%
100-432-000-028	Worker's Comp Ins.	18,193.56	20,161.41	21,580.46	1,419.05	7.0%
	Subtotal Personnel	691,908.79	761,882.92	770,010.45	8,127.53	1.1%
100-432-000-100	Supplies	4,026.33	4,000.00	4,000.00	-	0.0%
100-432-000-110	Postage	55.22	500.00	1,000.00	500.00	100.0%
100-432-000-150	Employee expenses	605.48	1,500.00	1,500.00	-	0.0%
100-432-000-170	Repair & Maintenance - Auto	140,777.51	140,000.00	170,000.00	30,000.00	21.4%
100-432-000-180	Gas & Oil	101,832.59	95,000.00	95,000.00	-	0.0%
100-432-000-210	Telephone	6,464.42	7,740.00	4,500.00	(3,240.00)	-41.9%
100-432-000-260	Repair & Maintenance	-	-	-	-	0.0%
100-432-000-264	Containers	28,622.69	63,813.43	50,000.00	(13,813.43)	-21.6%
100-432-000-410	Uniforms	8,029.09	9,200.00	9,200.00	-	0.0%
100-432-000-624	Liability insurance-General (Payroll)	4,649.00	5,207.19	5,132.25	(74.94)	-1.4%
100-432-000-700	Other	53.24	3,000.00	3,000.00	-	0.0%
100-432-000-702	Inmate expense	62,447.29	-	-	-	0.0%
100-432-000-714	Landfill expense	323,694.93	354,517.00	350,000.00	(4,517.00)	-1.3%
100-432-001-802	Mosquito Spray Supplies	2,574.16	5,500.00	-	(5,500.00)	-100.0%
100-432-001-624	Liability insurance-Auto	41,369.00	46,336.59	45,669.75	(666.84)	-1.4%
	Subtotal Operations & Maintenance	725,200.95	736,314.21	739,002.00	2,687.79	0.4%
	Total Sanitation	1,417,109.74	1,498,197.13	1,509,012.45	10,815.32	0.7%
433	PW Admin					
100-433-000-010	Salaries	122,059.05	176,409.85	204,601.81	28,191.96	16.0%
100-433-000-012	Overtime	28.54	1,500.00	1,500.00	-	0.0%
100-433-000-021	FICA	8,816.12	13,610.10	15,652.04	2,041.94	15.0%
100-433-000-024	Retirement	17,800.44	27,682.77	33,882.06	6,199.29	22.4%
100-433-000-025	Group insurance	21,572.27	24,602.63	30,061.40	5,458.77	22.2%
100-433-000-028	Worker's Comp Ins.	4,595.12	5,092.15	5,450.55	358.40	7.0%
	Subtotal Personnel	174,871.54	248,897.50	291,147.86	42,250.36	17.0%
100-433-000-100	Supplies	10,415.33	14,000.00	14,000.00	-	0.0%
100-433-000-150	Employee expenses	1,809.65	3,500.00	3,500.00	-	0.0%
100-433-000-170	Repair & Maintenance - Auto	2,162.93	3,000.00	3,000.00	-	0.0%
100-433-001-170	Auto Repair & Maint	-	-	-	-	0.0%
100-433-000-180	Gas & Oil	2,447.34	2,400.00	2,400.00	-	0.0%
100-433-000-200	Utilities	36,872.20	35,500.00	35,500.00	-	0.0%
100-433-000-210	Telephone	15,212.45	14,142.48	15,783.84	1,641.36	11.6%
100-433-000-260	Repair & Maintenance	18,254.54	21,200.00	11,600.00	(9,600.00)	-45.3%
100-433-000-410	Uniforms	1,825.32	1,800.00	1,800.00	-	0.0%
100-433-000-624	Liability insurance -General (Payroll)	1,167.00	1,307.24	1,288.43	(18.81)	-1.4%
100-433-000-650	Services & Contracts	43,507.83	40,000.00	40,000.00	-	0.0%
100-433-000-700	Other	40.67	1,000.00	100.00	(900.00)	-90.0%
100-433-001-624	Auto Liability	4,629.00	5,185.29	5,110.67	(74.62)	-1.4%
100-433-002-624	Property & Machine Insurance	51,398.00	57,572.64	56,744.10	(828.54)	-1.4%
100-433-000-702	Inmate Expenses	-	75,634.00	75,634.00	-	0.0%
	Subtotal Operations & Maintenance	189,742.26	276,241.65	266,461.04	(9,780.61)	-3.5%
	Total PW Admin	364,613.80	525,139.15	557,608.90	32,469.75	6.2%

EXPENDITURES

Account code	Description	FY2019 Actual	FY2020 Budget	FY2021 Budget	2021 vs. 2020	% Difference
434	<u>Fleet Maint.</u>					
100-434-000-010	Salaries	129,063.77	132,537.99	132,102.33	(435.66)	-0.3%
100-434-000-012	Overtime	236.68	500.00	500.00	-	0.0%
100-434-000-021	FICA	9,387.53	10,177.41	10,105.83	(71.58)	-0.7%
100-434-000-024	Retirement	18,846.86	20,700.71	21,876.15	1,175.44	5.7%
100-434-000-025	Group insurance	11,362.29	11,611.98	10,975.35	(636.63)	-5.5%
100-434-000-028	Worker's Comp Ins.	3,268.04	3,621.52	3,876.41	254.89	7.0%
	Subtotal Personnel	172,165.17	179,149.61	179,436.06	286.45	0.2%
100-434-000-100	Supplies	1,461.18	5,100.00	5,100.00	-	0.0%
100-434-000-150	Employee expenses	100.00	1,200.00	1,200.00	-	0.0%
100-434-000-170	Repair & Maintenance - Auto	1,621.44	2,500.00	2,500.00	-	0.0%
100-434-001-170	Auto Repair & Maint	-	-	-	-	0.0%
100-434-000-180	Gas & Oil	1,153.73	1,700.00	1,700.00	-	0.0%
100-434-000-200	Utilities	14,712.10	13,000.00	13,000.00	-	0.0%
100-434-000-210	Telephone	2,415.26	2,478.00	2,203.68	(274.32)	-11.1%
100-434-000-260	Repair & Maintenance	1,680.76	2,200.00	2,200.00	-	0.0%
100-434-000-410	Uniforms	1,277.11	1,500.00	1,500.00	-	0.0%
100-434-000-624	Liability insurance -General (Payroll)	653.00	731.38	720.86	(10.52)	-1.4%
100-434-000-650	Services & Contracts	2,410.54	5,700.00	5,700.00	-	0.0%
100-434-000-802	Garage/Recycling Supplies	25,218.32	22,000.00	22,000.00	-	0.0%
100-434-001-624	Auto Liability	679.00	1,426.19	1,405.67	(20.52)	-1.4%
	Subtotal Operations & Maintenance	53,382.44	59,535.57	59,230.21	(305.36)	-0.5%
	Total Fleet Maint.	225,547.61	238,685.18	238,666.27	(18.91)	0.0%
440	<u>Parks Management</u>					
100-440-000-010	Salaries	267,527.69	280,736.88	258,790.73	(21,946.15)	-7.8%
100-440-000-012	Overtime	5,884.84	5,500.00	5,500.00	-	0.0%
100-440-000-021	FICA	20,392.44	21,897.12	19,797.49	(2,099.63)	-9.6%
100-440-000-024	Retirement	39,854.10	44,538.46	42,855.74	(1,682.72)	-3.8%
100-440-000-025	Group insurance	63,504.12	65,299.32	64,504.76	(794.56)	-1.2%
100-440-000-028	Worker's Comp Ins.	3,143.38	3,638.23	3,894.30	256.07	7.0%
	Subtotal Personnel	400,306.57	421,610.01	395,343.03	(26,266.98)	-6.2%
100-440-000-100	Supplies	17,408.10	20,250.00	20,000.00	(250.00)	-1.2%
100-440-000-150	Employee expenses	1,853.98	2,000.00	2,000.00	-	0.0%
100-440-000-170	Repair & Maintenance - Auto	11,376.43	13,000.00	13,000.00	-	0.0%
100-440-000-180	Gas & Oil	16,379.03	16,000.00	16,000.00	-	0.0%
100-440-000-200	Utilities	63,097.96	63,500.00	63,500.00	-	0.0%
100-440-000-201	Lighting	1,629.27	1,500.00	1,500.00	-	0.0%
100-440-000-210	Telephone	4,162.25	4,668.00	1,572.00	(3,096.00)	-66.3%
100-440-000-260	Repair & Maintenance	43,355.09	35,000.00	35,000.00	-	0.0%
100-440-000-261	Park/Turf Management	81,638.85	114,000.00	114,000.00	-	0.0%
100-440-000-410	Uniforms	6,744.72	6,000.00	6,000.00	-	0.0%
100-440-000-650	Services & Contracts	12,555.80	18,000.00	16,000.00	(2,000.00)	-11.1%
100-440-000-624	Liability insurance-General (Payroll)	1,950.00	2,183.47	2,152.05	(31.42)	-1.4%
100-440-000-700	Other	6,050.04	5,500.00	5,500.00	-	0.0%
100-440-000-702	Inmate expenses	17,207.75	-	-	-	0.0%
100-440-001-802	Mosquito Spray Supplies	-	-	5,500.00	5,500.00	0.0%
100-440-000-830	Non-Capital Equipment	9,490.81	13,000.00	13,000.00	-	0.0%
100-440-001-624	Liability insurance-Auto	5,272.00	5,905.22	5,820.24	(84.98)	-1.4%
	Subtotal Operations & Maintenance	300,172.08	320,506.69	320,544.29	37.60	0.0%
	Total Parks Management	700,478.65	742,116.70	715,887.32	(26,229.38)	-3.5%
450	<u>Recreation</u>					
100-450-000-010	Salaries	252,900.61	266,474.89	269,910.85	3,435.96	1.3%
100-450-000-021	FICA	17,356.38	20,385.33	20,648.18	262.85	1.3%
100-450-000-024	Retirement	36,864.74	41,463.49	44,697.24	3,233.75	7.8%
100-450-000-025	Group insurance	50,257.52	51,589.94	50,981.41	(608.53)	-1.2%
100-450-000-028	Worker's Comp Ins.	2,793.77	3,095.97	3,313.87	217.90	7.0%
	Subtotal Personnel	360,173.02	383,009.62	389,551.55	6,541.93	1.7%
100-450-000-100	Supplies	5,441.16	7,500.00	7,500.00	-	0.0%
100-450-000-110	Postage	25.76	100.00	100.00	-	0.0%
100-450-000-150	Employee expenses	5,011.13	7,000.00	9,000.00	2,000.00	28.6%
100-450-000-170	Repair & Maintenance - Auto	4,738.29	3,000.00	3,000.00	-	0.0%

EXPENDITURES

Account code	Description	FY2019 Actual	FY2020 Budget	FY2021 Budget	2021 vs. 2020	% Difference
100-450-000-180	Gas & Oil	3,202.84	4,500.00	4,500.00	-	0.0%
100-450-000-200	Utilities	-	-	-	-	0.0%
100-450-000-210	Telephone	15,817.95	16,969.56	16,235.76	(733.80)	-4.3%
100-450-000-260	Repair & Maintenance	1,516.30	3,000.00	4,000.00	1,000.00	33.3%
100-450-000-410	Uniforms	960.22	1,000.00	1,000.00	-	0.0%
100-450-000-412	Program expenses	206,396.79	182,000.00	213,000.00	31,000.00	17.0%
100-450-000-624	Liability insurance-General (Payroll)	1,875.00	2,099.51	2,069.30	(30.21)	-1.4%
100-450-000-625	Insurance - Children (Nationwide)	5,400.00	6,750.00	6,750.00	-	0.0%
100-450-000-650	Services & Contracts	7,536.68	2,500.00	2,500.00	-	0.0%
100-450-000-700	Other	457.65	2,000.00	2,000.00	-	0.0%
100-450-000-800	Bank Fees	-	-	4,721.29	4,721.29	0.0%
100-450-000-875	PARD Project Expenditures	-	21,342.19	-	(21,342.19)	-100.0%
100-450-001-624	Liability insurance-Auto	4,264.00	4,776.28	4,707.54	(68.74)	-1.4%
	Subtotal Operations & Maintenance	262,643.77	264,537.54	281,083.89	16,546.35	6.3%
	Total Recreation	622,816.79	647,547.16	670,635.44	23,088.28	3.6%
452	Community Development					
100-452-000-010	Salaries	296,491.38	217,051.06	244,658.42	27,607.36	12.7%
100-452-000-021	FICA	21,784.84	16,604.41	18,716.37	2,111.96	12.7%
100-452-000-024	Retirement	43,215.56	33,773.14	40,515.43	6,742.29	20.0%
100-452-000-025	Group insurance	36,135.57	23,508.72	37,586.01	14,077.29	59.9%
100-452-000-028	Worker's Comp Ins.	3,080.18	3,413.34	3,653.59	240.25	7.0%
	Subtotal Personnel	400,707.53	294,350.67	345,129.82	50,779.15	17.3%
100-452-000-100	Supplies	8,293.68	7,000.00	12,000.00	5,000.00	71.4%
100-452-000-150	Employee expenses	3,152.47	6,000.00	7,000.00	1,000.00	16.7%
100-452-000-200	Utilities	35,321.79	29,000.00	35,000.00	6,000.00	20.7%
100-452-000-210	Telephone	3,391.83	2,292.00	3,360.00	1,068.00	46.6%
100-452-000-260	Repair & Maintenance	3,434.08	7,500.00	10,000.00	2,500.00	33.3%
100-452-000-624	Liability insurance-General (Payroll)	208.00	233.95	230.58	(3.37)	-1.4%
100-452-002-624	Liability insurance-Building	4,676.00	5,238.13	5,162.74	(75.39)	-1.4%
100-452-000-650	Services & Contracts	24,111.11	20,742.00	25,240.00	4,498.00	21.7%
100-452-000-652	Special Projects	31,703.17	34,500.00	34,500.00	-	0.0%
100-452-000-655	Multi County City Center	-			-	0.0%
100-452-000-656	Multi County Centerpointe	7,889.50			-	0.0%
100-452-000-700	Other	51,730.42	102,500.00	2,500.00	(100,000.00)	-97.6%
	Subtotal Operations & Maintenance	173,912.05	215,006.08	134,993.32	(80,012.76)	-37.2%
	Total Community Development	574,619.58	509,356.75	480,123.14	(29,233.61)	-5.7%
453	Senior Center					
100-453-000-010	Salaries	89,474.45	88,351.42	92,245.08	3,893.66	4.4%
100-453-000-021	FICA	6,721.28	6,758.88	7,056.75	297.87	4.4%
100-453-000-024	Retirement	13,539.44	15,514.51	15,275.79	(238.72)	-1.5%
100-453-000-025	Group insurance	15,757.93	15,998.67	16,015.69	17.02	0.1%
100-453-000-028	Worker's Comp Ins.	533.98	591.73	633.38	41.65	7.0%
	Subtotal Personnel	126,027.08	127,215.21	131,226.68	4,011.47	3.2%
100-453-000-100	Supplies	2,198.36	3,000.00	3,000.00	-	0.0%
100-453-000-170	Repair & Maintenance - Auto	97.16	2,000.00	2,000.00	-	0.0%
100-453-000-180	Gas & Oil	984.45	1,500.00	1,500.00	-	0.0%
100-453-000-200	Utilities	38,322.40	43,000.00	43,000.00	-	0.0%
100-453-000-210	Telephone	3,936.62	3,797.04	5,892.80	2,095.76	55.2%
100-453-000-260	Repair & Maintenance	50,095.10	10,000.00	10,000.00	-	0.0%
100-453-000-412	Fitness expenses	19,101.99	15,000.00	15,000.00	-	0.0%
100-453-000-413	Program expenses	82,711.33	73,000.00	73,000.00	-	0.0%
100-453-001-413	Printing Expenses	1,623.25	6,500.00	5,000.00	(1,500.00)	-23.1%
100-453-000-624	Liability insurance-General (Payroll)	686.00	767.80	756.75	(11.05)	-1.4%
100-453-000-650	Services & Contracts	30,915.27	26,750.00	26,750.00	-	0.0%
100-453-000-700	Other	-	1,000.00	1,000.00	-	0.0%
100-453-000-800	Bank Fees	-	-	4,721.29	4,721.29	0.0%
100-453-001-624	Liability insurance-Auto	1,682.00	1,884.16	1,857.04	(27.12)	-1.4%
	Subtotal Operations & Maintenance	232,353.93	188,199.00	193,477.88	5,278.88	2.8%
	Total Senior Center	358,381.01	315,414.21	324,704.56	9,290.35	2.9%
100-900-000-000	Unallocated Expenditures	-	7,500.00	16,564.58	9,064.58	120.9%

EXPENDITURES

Account code	Description	FY2019 Actual	FY2020 Budget	FY2021 Budget	2021 vs. 2020	% Difference
	Total General Fund	15,510,622.06	15,977,951.05	16,593,217.15	615,266.10	3.9%
Fund 150	Capital Projects/Equipment					
	Other Financing Uses					
150-390-001-600	Operating transfers (out) to Debt Service			78,112.22	78,112.22	0.0%
	Total OFU	-	-	78,112.22	78,112.22	0.0%
150-400-000-970	Council Capital	-	-	140,000.00	140,000.00	0.0%
150-405-000-970	Finance Capital	-	-	-	-	0.0%
150-410-000-970	Administration Capital	-	-	160,000.00	160,000.00	0.0%
150-412-000-970	Judicial Capital	-	-	-	-	0.0%
150-421-000-970	Police Capital	158,612.17	88,000.00	212,989.00	124,989.00	142.0%
150-422-000-970	Fire Capital	14,527.70	105,455.00	637,500.00	532,045.00	504.5%
150-424-000-970	Business Development Capital	23,247.00	-	-	-	0.0%
150-431-000-970	Street Capital	18,478.99	813,399.32	90,000.00	(723,399.32)	-88.9%
150-432-000-970	Sanitation Capital	141,004.00	297,186.57	525,000.00	227,813.43	76.7%
150-433-000-970	Buildg Maint Capital	25,997.00	30,600.00	200,000.00	169,400.00	553.6%
150-440-000-970	Parks Capital	23,141.24	84,847.00	62,000.00	(22,847.00)	-26.9%
150-450-000-970	Recreation Capital	21,775.00	217,000.00	220,116.00	3,116.00	1.4%
150-451-000-970	Sports Center Capital	23,990.76	-	28,000.00	28,000.00	0.0%
150-452-000-970	Community Development Capital					
150-453-000-970	Senior Center Capital	91,211.48	8,000.00		(8,000.00)	-100.0%
150-470-701-970	Street Resurfacing Projects	315,294.08	284,610.94		(284,610.94)	-100.0%
150-470-702-970	Pedestrian Bridge			5,000,000.00		
150-497-000-400	Capital Lease Principal FY19	46,100.27	183,976.01	75,995.45	(107,980.56)	-58.7%
150-497-000-401	Capital Lease Interest FY19	11,057.42	30,755.99	7,968.93	(22,787.06)	-74.1%
150-497-000-402	Capital Lease Principal FY20	-		113,829.06	113,829.06	0.0%
150-497-000-403	Capital Lease Interest FY20	-		15,966.38	15,966.38	0.0%
150-497-000-404	Capital Lease Principal FY21	-		53,168.84	53,168.84	0.0%
150-497-000-405	Capital Lease Interest FY21	-		20,909.67	20,909.67	0.0%
	Total Capital Projects/Equipment Fund	914,437.11	2,143,830.83	7,641,555.55	5,497,724.72	256.4%
Fund 150	Capital Projects/Road Improvements					
151-405-000-970	Street Resurfacing	-	-	2,700,000.00	2,700,000.00	0.0%
		-	-		-	0.0%
	Total Capital Projects/Equipment Fund	-	-	2,700,000.00	2,700,000.00	0.0%
Fund 200	Sewer					
200-390-001-200	Contribution to Fund Balance			197,425.21	197,425.21	0.0%
	Total OFU	-	-	197,425.21	197,425.21	0.0%
200-430-000-010	Salaries	245,422.88	296,240.23	311,985.48	15,745.25	5.3%
200-430-000-012	Overtime	1,224.31	3,000.00	3,000.00	-	0.0%
200-430-000-021	FICA	18,717.27	22,891.87	23,866.89	975.02	4.3%
200-430-000-024	Retirement	37,326.46	46,561.75	51,664.80	5,103.05	11.0%
200-430-000-025	Group insurance	55,554.61	59,490.03	59,481.92	(8.11)	0.0%
200-430-000-028	Worker's Comp Ins.	10,867.04	12,078.58	12,928.72	850.14	7.0%
200-430-000-030	Pension GASB 68	67,700.86	-		-	0.0%
	Subtotal Personnel	436,813.43	440,262.46	462,927.80	22,665.34	5.1%
200-430-000-100	Supplies	10,217.98	11,000.00	21,000.00	10,000.00	90.9%
200-430-000-150	Employee expenses	661.04	4,000.00	4,000.00	-	0.0%
200-430-000-170	Repair & Maintenance	7,092.26	5,000.00	5,000.00	-	0.0%
200-430-000-180	Gas & Oil	6,667.10	5,350.00	5,350.00	-	0.0%
200-430-000-200	Utilities	3,632.42	34,500.00	4,500.00	(30,000.00)	-87.0%
200-430-000-210	Telephone	2,108.73	2,111.40	653.04	(1,458.36)	-69.1%
200-430-000-211	Depreciation	97,225.92	90,000.00	100,000.00	10,000.00	11.1%
200-430-000-260	Repair & Maintenance	6,176.65	7,500.00	7,500.00	-	0.0%
200-430-000-410	Uniforms	5,810.08	5,600.00	5,600.00	-	0.0%
200-430-000-624	Liability Insurance-General (Payroll)	803.00	899.78	886.83	(12.95)	-1.4%
200-430-001-624	Liability Insurance-Auto	2,900.00	3,247.86	3,201.12	(46.74)	-1.4%
200-430-000-650	Services & Contracts	29,720.25	80,000.00	36,500.00	(43,500.00)	-54.4%
200-430-000-651	Pump Station Repair & Maint	-	-	10,000.00	10,000.00	0.0%

EXPENDITURES

Account code	Description	FY2019 Actual	FY2020 Budget	FY2021 Budget	2021 vs. 2020	% Difference
200-430-000-700	Other	2,672.48	3,000.00	5,000.00	2,000.00	66.7%
200-430-001-802	Revenue Bond Interest	99,219.90	95,738.50	90,956.00	(4,782.50)	-5.0%
200-430-000-830	Non-Capital Equipment	7,023.42	15,000.00	16,500.00	1,500.00	10.0%
	Subtotal Operations & Maintenance	281,931.23	362,947.54	316,646.99	(46,300.55)	-12.8%
200-430-000-970	Capital Equipment	-	-	-	-	0.0%
200-430-001-652	Sys Evaluation/Prof. Fees	-	5,000.00	-	(5,000.00)	-100.0%
200-430-002-970	Repair/ Rehabilitation	-	-	-	-	0.0%
	Subtotal Capital Outlay	-	5,000.00	-	(5,000.00)	-100.0%
	Total Sewer Fund	718,744.66	808,210.00	977,000.00	168,790.00	20.9%
Fund 300	Hospitality & Accommodations Fund Operations					
	Other Financing Uses					
300-390-001-300	Contribution to Fund Balance			21,632.88		
300-390-001-100	Operating transfers (out) to General Fund	359,449.85	173,117.00	271,927.16	98,810.16	57.1%
300-390-001-600	Operating transfers (out) to Debt Service			323,939.96	323,939.96	0.0%
	Total OFU	359,449.85	173,117.00	617,500.00	444,383.00	256.7%
300-400-000-263	Beautification Projects	-	15,000.00		(15,000.00)	-100.0%
300-400-000-650	Tourism Project Svc & Contracts	-	-	30,000.00	30,000.00	0.0%
300-400-000-700	Misc Expenses	388,346.30	387,500.00	420,500.00	33,000.00	8.5%
300-425-000-650	Cultural Cntr Professional Service	-	-	-	-	0.0%
300-425-000-970	Capital Outlay	452,815.83	846,761.76	260,000.00	(586,761.76)	-69.3%
	Total	841,162.13	1,249,261.76	710,500.00	(538,761.76)	-43.1%
	Total H & A Tax Fund	1,200,611.98	1,422,378.76	1,328,000.00	(94,378.76)	-6.6%
Fund 310	Grant Fund					
	Other Financing Uses					
310-390-001-150	Operating transfers (out) to Capital Fund	-	200,000.00	-	(200,000.00)	-100.0%
	Total OFU	-	200,000.00	-	(200,000.00)	-100.0%
310-401-000-700	Fed HMGP 4166-035 Grant Covered Exp	-	-			0.0%
310-401-000-701	Parks Grant			100,000.00		0.0%
310-420-000-700	LEN Grant Police	9,731.93	-			0.0%
310-421-000-010	Salaries	10,569.00	-			0.0%
310-421-000-021	FICA	802.11	-			0.0%
310-421-000-024	Retirement	1,822.08	-			0.0%
310-421-000-025	Group insurance	1,510.32	-			0.0%
310-421-000-028	Worker's Comp Ins.	1,254.49	-			0.0%
	Subtotal Personnel	25,689.93	-	100,000.00	100,000.00	0.0%
310-421-000-150	Employee expenses	999.56	-		-	0.0%
310-421-000-700	Other	130.44	-		-	0.0%
310-421-000-830	Non-Capital Equipment	-	-			0.0%
	Subtotal Operations & Maintenance	1,130.00	-	-	-	0.0%
310-423-000-970	Capital Equipment	-	-	-	-	0.0%
	Subtotal Capital Outlay	-	-	-	-	0.0%
	Total Police Traffic Safety Grant	26,819.93	200,000.00	100,000.00	(100,000.00)	-50.0%
Fund 310	Fire FEMA Grant					
310-423-000-700	Other	15,016.32	98,207.00		(98,207.00)	-100.0%
310-423-000-830	Non-Capital Equipment	-	206,340.00		(206,340.00)	-100.0%
	Subtotal Operations & Maintenance	15,016.32	304,547.00	-	(304,547.00)	-100.0%
	Capital Equipment	-	-	-	-	0.0%
	Subtotal Capital Outlay	-	-	-	-	0.0%
	Total Grant Fund	15,016.32	504,547.00	-	(504,547.00)	-100.0%
Fund 350	Victim Advocate Spec Revenue					
350-421-000-010	Salaries	67,302.19	66,844.48	67,530.53		0.0%

EXPENDITURES

Account code	Description	FY2019 Actual	FY2020 Budget	FY2021 Budget	2021 vs. 2020	% Difference
350-421-000-021	FICA	5,014.97	5,113.61	5,166.09		0.0%
350-421-000-024	Retirement	9,810.07	11,737.91	11,183.06		0.0%
	Subtotal Personnel	82,127.23	83,696.00	83,879.67	183.67	0.2%
350-421-000-100	Victim Advocate Office Supplies	-	-	-	-	0.0%
350-421-000-150	Victim Advocate Employee Expenses	263.50	-	-	-	0.0%
350-421-000-210	Victim Advocate Telephone	-	-	-	-	0.0%
350-421-000-797	Spec Prog Victim Advocate	856.28	-	-	-	0.0%
	Subtotal Operations & Maintenance	1,119.78	-	-	-	0.0%
	Total Victim Advocate Spec Revenue	83,247.01	83,696.00	83,879.67	183.67	0.2%
Fund 370	Police EUDL Alcohol & Drug Fund					
370-421-000-795	Alcohol & Drug Abuse Spec	-	-	-	-	0.0%
	Total Police EUDL Revenue	-	-	-	-	0.0%
Fund 400	Fire					
400-422-000-010	Salaries	2,382,902.89	2,537,789.08	2,570,396.01	32,606.93	1.3%
400-422-000-012	Overtime	1,787.82	-	-	-	0.0%
400-422-000-021	FICA	174,553.34	194,140.86	196,635.29	2,494.43	1.3%
400-422-000-024	Retirement	409,300.49	462,892.71	468,840.23	5,947.52	1.3%
400-422-000-025	Group insurance	427,868.21	465,006.42	462,220.29	(2,786.13)	-0.6%
400-422-000-028	Worker's Comp Ins.	55,174.25	61,141.97	65,445.41	4,303.44	7.0%
	Subtotal Personnel	3,451,587.00	3,720,971.04	3,763,537.24	42,566.20	1.1%
400-422-000-100	Supplies	9,454.98	9,000.00	9,000.00	-	0.0%
400-422-000-110	Postage	219.02	250.00	250.00	-	0.0%
400-422-000-150	Employee expenses	26,808.06	25,860.00	25,860.00	-	0.0%
400-422-000-170	Tires/Fire Equip & Auto	77,396.20	60,000.00	86,500.00	26,500.00	44.2%
400-422-000-180	Gas & Oil	48,109.50	40,000.00	40,000.00	-	0.0%
400-422-000-200	Utilities	53,103.42	51,500.00	53,000.00	1,500.00	2.9%
400-422-000-210	Telephone	32,888.81	20,602.20	34,149.72	13,547.52	65.8%
400-422-000-260	Fire Building Repair & Maintenance	15,066.40	12,500.00	12,500.00	-	0.0%
400-422-000-271	Equipment & Supplies	5,212.90	5,000.00	5,000.00	-	0.0%
400-422-000-272	Medical equipment & supplies	4,707.14	5,400.00	5,000.00	(400.00)	-7.4%
400-422-000-273	Hazmat Support	2,580.82	2,500.00	2,500.00	-	0.0%
400-422-000-370	Radio	3,025.21	5,000.00	5,000.00	-	0.0%
400-422-000-410	Uniforms & Protective Clothing	17,407.09	17,000.00	17,000.00	-	0.0%
400-422-000-411	Protective Gear	1,429.24	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	845.00	1,162.00	937.00	(225.00)	-19.4%
400-422-001-624	Liability insurance -Auto	27,291.00	30,568.17	30,128.26	(439.91)	-1.4%
400-422-000-624	Liability insurance-General (Payroll)	13,587.00	15,218.31	14,999.30	(219.01)	-1.4%
400-422-000-650	Services & Contracts	22,935.87	38,028.28	34,200.00	(3,828.28)	-10.1%
400-422-000-700	Other	2,708.16	4,000.00	4,000.00	-	0.0%
400-422-000-793	Fire prevention	7,386.89	9,000.00	8,000.00	(1,000.00)	-11.1%
400-422-000-794	Codes Enforcement/Investigation	1,692.17	1,500.00	1,700.00	200.00	13.3%
400-422-000-830	Non-Capital equipment	16,268.35	18,619.00	18,350.00	(269.00)	-1.4%
	Subtotal Operations & Maintenance	390,123.23	395,587.96	430,954.28	35,366.32	8.9%
	Total Fire Service Fund	3,841,710.23	4,116,559.00	4,194,491.52	77,932.52	1.9%
Fund 500	Sports Center					
500-451-000-010	Salaries	293,493.21	320,712.53	329,056.40	8,343.87	2.6%
500-451-000-021	FICA	22,449.59	24,534.54	25,172.81	638.27	2.6%
500-451-000-024	Retirement	28,541.91	49,902.93	54,491.74	4,588.81	9.2%
500-451-000-025	Group insurance	23,676.75	24,032.47	24,047.05	14.58	0.1%
500-451-000-028	Worker's Comp Ins.	5,611.56	6,218.52	6,656.20	437.68	7.0%
	Subtotal Personnel	374,083.30	425,400.99	439,424.20	14,023.21	3.3%
500-451-000-100	Supplies	24,867.14	25,000.00	25,000.00	-	0.0%
500-451-000-110	Postage	243.49	750.00	500.00	(250.00)	-33.3%
500-451-000-150	Employee Expenses	5,458.44	7,000.00	7,000.00	-	0.0%
500-451-000-200	Utilities	52,365.21	50,000.00	58,700.00	8,700.00	17.4%
500-451-000-210	Telephone	6,123.20	6,264.00	6,345.84	81.84	1.3%
500-451-000-260	Repair & Maintenance	23,884.54	22,000.00	22,000.00	-	0.0%
500-451-000-410	Uniforms	1,500.00	1,500.00	1,500.00	-	0.0%

EXPENDITURES

Account code	Description	FY2019 Actual	FY2020 Budget	FY2021 Budget	2021 vs. 2020	% Difference
500-451-000-412	Fitness/Adult Program Supplies	29,304.51	25,000.00	7,000.00	(18,000.00)	-72.0%
500-451-000-610	Advertising	2,754.00	5,500.00	5,500.00	-	0.0%
500-451-000-624	Liability Insurance-Payroll	2,464.00	2,759.33	2,719.62	(39.71)	-1.4%
500-451-002-624	Liability Insurance - Building	18,735.00	20,984.27	20,682.28	(301.99)	-1.4%
500-451-000-650	Services & Contracts	66,620.86	81,500.00	81,500.00	-	0.0%
500-451-000-700	Other	1,025.42	1,000.00	1,000.00	-	0.0%
500-451-000-800	Sports Cntr Bank Fees	7,558.39	7,954.41	8,200.00	245.59	3.1%
500-451-000-830	Non-Capital	22,784.88	-	-	-	0.0%
	Subtotal Operations & Maintenance	265,689.08	257,212.01	247,647.74	(9,564.27)	-3.7%
	Total Sports Center Fund	639,772.38	682,613.00	687,071.94	4,458.94	0.7%
Fund 600	GO Debt Service					
600-497-000-473	Fees and Penalties	440.00	600.00	600.00	-	0.0%
600-497-000-474	SC Tourism Revenue Bond Principal	337,764.00	119,099.00	122,113.00		0.0%
600-497-000-475	SC Tourism Revenue Bond Interest	21,685.85	15,848.00	12,835.00		0.0%
600-497-000-478	GO Series 2020 Road Improvement Principal	-	-			0.0%
600-497-000-479	GO Series 2020 Road Improvement Interest	-	-	78,112.22		0.0%
600-497-000-481	Capital Lease Principal	-	-		-	0.0%
600-497-000-482	Capital Lease Interest	-	-		-	0.0%
600-497-000-483	IPRB Series 2020 Principal	-	-	112,000.00	112,000.00	0.0%
600-497-000-484	IPRB Series 2020 Interest	-	-	45,998.33	45,998.33	0.0%
600-497-000-486	Principal 2001 GO Bonds	160,000.00	160,000.00	170,000.00	10,000.00	6.3%
600-497-000-487	GO Bond Interest 2001 Issue	13,034.01	8,778.00	4,522.00	(4,256.00)	-48.5%
600-497-000-488	Tourism Series 2020 Revenue Bond Principal	-	-	114,000.00	114,000.00	0.0%
600-497-000-489	Tourism Series 2020 Revenue Bond Interest	-	-	51,941.63	51,941.63	0.0%
600-497-000-505	GO Series 2009 Fire Bond Principal	165,000.00	160,000.00	165,000.00	5,000.00	3.1%
600-497-000-506	GO Series 2009 Fire Bond Interest	42,625.00	36,400.00	33,200.00	(3,200.00)	-8.8%
600-497-000-509	Conserve Loan Principal & Interest	47,975.73	-		-	0.0%
600-497-000-800	Bond Issuance Costs	-	-		-	0.0%
	Total Debt Service Fund	788,524.59	500,725.00	910,322.18	409,597.18	81.8%
Fund 650	Property Management Fund					
	Other Financing Use					
650-390-001-100	Operating transfers out (to General Fund)		160,657.00		(160,657.00)	-100.0%
	Total OFU	-	160,657.00	-	(160,657.00)	-100.0%
650-470-000-200	Lease Payments on Land Parcel	93,864.83	91,457.44	-	(91,457.44)	-100.0%
650-470-000-211	Depreciation Expense	25,265.47	22,160.14	25,000.00	2,839.86	12.8%
650-470-002-970	Jenkins Warehouses Expenses	-	-		-	0.0%
650-470-002-624	Jenkins Whse Liability Insurance	3,973.00	4,450.41	4,386.36	(64.05)	-1.4%
650-497-000-471	Warehouse Revenue Bond Principal	-	47,792.01	43,596.00	(4,196.01)	-8.8%
650-497-000-472	Warehouse Revenue Bond Interest	25,607.80	23,416.00	20,883.00	(2,533.00)	-10.8%
650-497-000-700	Warehouse Expenses - Other	2,069.85	5,000.00	5,000.00	-	0.0%
	Total Property Management Fund	150,780.95	354,933.00	98,865.36	(256,067.64)	-72.1%
Fund 900	Mauldin Foundation					
900-450-000-110	Senior Program Postage	3,000.00	-		-	0.0%
900-450-000-700	Other Expenses	-	-		-	0.0%
	Subtotal Operations & Maintenance	3,000.00	-	-	-	0.0%
	Total Mauldin Foundation	3,000.00	-	-	-	0.0%
	GRAND TOTAL	23,893,287.22	26,595,443.64	35,314,403.38	8,718,959.74	32.8%

EXPENDITURES

Account code	Description	FY2019 Actual	FY2020 Budget	FY2021 Budget	2021 vs. 2020	% Difference
	<u>Totals by Funds</u>					
	General Fund	15,510,622.06	15,977,951.05	16,593,217.15	615,266.10	3.9%
	Special Projects Fund	914,437.11	2,143,830.83	10,341,555.55	8,197,724.72	382.4%
	Sewer Fund	718,744.66	808,210.00	977,000.00	168,790.00	20.9%
	H & A Tax Fund	1,200,611.98	1,422,378.76	1,328,000.00	(94,378.76)	-6.6%
	Grant Fund	41,836.25	504,547.00	100,000.00	(404,547.00)	-80.2%
	Victim Advocate Spec Revenue	83,247.01	83,696.00	83,879.67	183.67	0.2%
	Employee Health Fund	-	-	-	-	0.0%
	Fire Service Fund	3,841,710.23	4,116,559.00	4,194,491.52	77,932.52	1.9%
	Sports Center Fund	639,772.38	682,613.00	687,071.94	4,458.94	0.7%
	Debt Service Fund	788,524.59	500,725.00	910,322.18	409,597.18	81.8%
	Property Management Fund	150,780.95	354,933.00	98,865.36	(256,067.64)	-72.1%
	Mauldin Foundation	3,000.00	-	-	-	0.0%
		23,893,287.22	26,595,443.64	35,314,403.38	8,718,959.74	32.8%
		-	-	-	-	
	<u>Summary by Department</u>					
	Council	188,572.30	214,788.81	203,402.51	(11,386.30)	-5.3%
	Administration	509,601.88	706,422.01	698,013.31	(8,408.70)	-1.2%
	Finance	357,059.39	357,732.00	374,875.55	17,143.55	4.8%
	Employee Services	146,268.45	215,478.78	104,300.00	(111,178.78)	-51.6%
	Judicial	491,940.49	576,581.20	575,485.04	(1,096.16)	-0.2%
	Police	4,568,538.01	4,822,243.66	4,963,817.35	141,573.69	2.9%
	Grants	41,836.25	304,547.00	100,000.00	(204,547.00)	-67.2%
	Community Development	574,619.58	509,356.75	480,123.14	(29,233.61)	-5.7%
	Senior Center	358,381.01	315,414.21	324,704.56	9,290.35	2.9%
	Victim Advocate Spec Revenue	83,247.01	83,696.00	83,879.67	183.67	0.2%
	Fire	3,841,710.23	4,116,559.00	4,194,491.52	77,932.52	1.9%
	Building & Zoning Administration	533,450.45	561,033.55	508,268.51	(52,765.04)	-9.4%
	Stormwater	-	-	-	-	0.0%
	Sewer	718,744.66	808,210.00	779,574.79	(28,635.21)	-3.5%
	Street	571,755.12	655,343.76	663,538.09	8,194.33	1.3%
	Sanitation	1,417,109.74	1,498,197.13	1,509,012.45	10,815.32	0.7%
	Building Maintenance	364,613.80	525,139.15	557,608.90	32,469.75	6.2%
	PW Shop	225,547.61	238,685.18	238,666.27	(18.91)	0.0%
	Parks Management	700,478.65	742,116.70	715,887.32	(26,229.38)	-3.5%
	Recreation	622,816.79	647,547.16	670,635.44	23,088.28	3.6%
	Sports Center	639,772.38	682,613.00	687,071.94	4,458.94	0.7%
	Capital Projects/Equipment	914,437.11	2,143,830.83	10,341,555.55	8,197,724.72	382.4%
	Employee Health					0.0%
	Governmental Debt Service	788,524.59	500,725.00	910,322.18	409,597.18	81.8%
	Property Management Fund	150,780.95	194,276.00	98,865.36	(95,410.64)	-49.1%
	Mauldin Foundation	3,000.00	-	-	-	0.0%
	Other	841,162.13	1,256,761.76	727,064.58	(529,697.18)	-42.1%
	Other Financing Uses	4,239,318.64	3,918,145.00	4,803,239.34	885,094.34	22.6%
		23,893,287.22	26,595,443.64	35,314,403.38	8,718,959.74	32.8%
		-	-	-	-	
	<u>Summary by Function</u>					
	Personnel	12,406,748.06	13,324,708.40	13,693,494.56	368,786.16	2.8%
	Operations & Maintenance	4,703,096.69	5,453,772.65	4,855,291.75	(598,480.90)	-11.0%
	Capital Outlay	-	5,000.00	-	(5,000.00)	-100.0%
	Capital Improvements	1,755,599.24	3,393,092.59	11,052,055.55	7,658,962.96	225.7%
	Debt Service	788,524.59	500,725.00	910,322.18	409,597.18	81.8%
	Other Financing Uses	4,239,318.64	3,918,145.00	4,803,239.34		
		23,893,287.22	26,595,443.64	35,314,403.38	8,718,959.74	32.8%



Department Budget Summaries and Expenditure Detail

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City Council

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 Statement

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.

Budget Highlight

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

Council Fiscal Plan (FY2021)

	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	Difference (2020 - 21)	% Difference
Personnel Expenditures	\$111,545	\$122,616	\$121,754	-\$862	-0.7%
Operations & Maintenance Expenditures	\$77,028	\$92,173	\$81,649	-\$10,524	-11.4%
Total	\$188,573	\$214,789	\$203,403	-\$11,386	-5.3%
Authorized Positions	7	7	7		

Department Expenditure Detail

DEPARTMENT:		CITY COUNCIL					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	400				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
010		SALARIES	79,641.58		78,884.81		
		Merit					
	010	TOTAL		\$ 79,641.58		\$ 78,884.81	\$ 78,353.50
021		FICA	6,092.58		6,034.69		
	021	TOTAL		\$ 6,092.58		\$ 6,034.69	\$ 5,841.23
024		RETIREMENT	13,188.65		13,852.17		
	024	TOTAL		\$ 13,188.65		\$ 13,852.17	\$ 7,742.14
025		GROUP INSURANCE	22,242.98		23,295.14		
	025	TOTAL		\$ 22,242.98		\$ 23,295.14	\$ 19,112.26
028		WORK COMP	587.85		549.20		
	028	TOTAL		\$ 587.85		\$ 549.20	\$ 495.60
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		16,000.00		
		Misc Mileage & other travel	2,000.00		2,000.00		
	150	TOTAL		\$ 18,885.00		\$ 18,885.00	\$ 13,064.68
210		TELEPHONE					
		Verizon (Mobile Phone for Council Members)	2,280.00		4,844.04		
	210	TOTAL		\$ 2,280.00		\$ 4,844.04	\$ 3,065.91
624		LIABILITY INSURANCE					
		General Payroll Liability	6,498.87		6,593.76		
	624	TOTAL		\$ 6,498.87		\$ 6,593.76	\$ 5,887.00
650		CONTRACTS & SERVICES					
		Duggan, Hughes LLC	34,000.00		34,000.00		
		SC Municipal Association dues based on population	6,000.00		6,000.00		
	650	TOTAL		\$ 40,000.00		\$ 40,000.00	\$ 41,256.83
653		COMMUNITY/CHAMBER SUPPORT					
		Mauldin Chamber Support					
		Mauldin Chamber Membership dues	985.00		850.00		
	653	TOTAL		\$ 985.00		\$ 850.00	\$ 875.00
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		4,000.00		
		Misc	3,000.00		3,000.00		
		City logo shirts/ect	500.00		500.00		
		Election			8,000.00		
	700	TOTAL		\$ 11,000.00		\$ 19,000.00	\$ 12,120.49
710		MISC EXPENSE - Mayor					
		Public Relations	1,500.00		1,500.00		
		Other Misc.	500.00		500.00		
	710	TOTAL		\$ 2,000.00		\$ 2,000.00	\$ 757.66
		Department (Function) Grand Totals		\$ 203,402.51		\$ 214,788.81	\$ 188,572.30
				-5.30%			

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 Citywide issues to foster sustainable, livable and safe communities
- Manage the overall operations of the City in an efficient and effective manner

Budget Highlight

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

Administration Fiscal Plan (FY2021)					
	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	Difference (2020 - 21)	% Difference
Personnel Expenditures	\$295,642	\$463,943	\$471,275	\$7,332	1.56%
Operations & Maintenance Expenditures	\$213,960	\$220,343	\$226,738	\$6,395	2.82%
Total	\$509,602	\$684,286	\$698,013	\$13,727	1.97%
Authorized FT Positions	3	3	4		

Department Expenditure Detail

DEPARTMENT:		ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	410				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
010		SALARIES	330,470.28		327,295.07		
		Merit	9,884.13		8,600.35		
	010	TOTAL		\$ 340,354.41		\$ 335,895.42	\$ 224,058.86
021		FICA	26,037.11		25,696.00		
	021	TOTAL		\$ 26,037.11		\$ 25,696.00	\$ 16,286.16
024		RETIREMENT	56,362.69		52,265.33		
	024	TOTAL		\$ 56,362.69		\$ 52,265.33	\$ 32,666.70
025		GROUP INSURANCE	47,021.02		48,684.95		
	025	TOTAL		\$ 47,021.02		\$ 48,684.95	\$ 21,365.15
028		WORK COMP	1,500.13		1,401.50		
	028	TOTAL		\$ 1,500.13		\$ 1,401.50	\$ 1,264.71
100		SUPPLIES					
		General Office Supplies	2,000.00		2,000.00		
		Office Equipment, misc.	2,000.00		2,000.00		
	100	TOTAL		\$ 4,000.00		\$ 4,000.00	\$ 5,009.04
110		POSTAGE					
		Postage for general office use	200.00		250.00		
	110	TOTAL		\$ 200.00		\$ 250.00	\$ 667.16
150		EMPLOYEE EXPENSES					
		<i>Memberships, Dues and Registrations:</i>					
		<i>Training & Travel-Profressional Development</i>					
		Municipal Clerk	1,000.00		1,000.00		
		City Administrator	6,500.00		6,500.00		
		HR Director	1,000.00		1,000.00		
		<i>Dues & Subscriptions</i>					
		<i>Misc./Other</i>					
	150	TOTAL		\$ 8,500.00		\$ 8,500.00	\$ 4,285.77
170		REPAIRS & MAINTENANCE AUTO					
		General repair and maintenance	500.00		1,000.00		
	170	TOTAL		\$ 500.00		\$ 1,000.00	\$ 475.05
180		GAS & OIL					
		Mileage reimbursement	500.00		700.00		
	180	TOTAL		\$ 500.00		\$ 700.00	\$ 295.14
210		TELEPHONE					
		VC3 Telephone	2,816.16		2,772.96		
		Cell Phone:	1,926.96		2,460.00		
		City Administrator					
		Municipal Clerk					
		HR Director					
	210	TOTAL		\$ 4,743.12		\$ 5,232.96	\$ 5,203.17
624		LIABILITY INSURANCE					
		General Payroll Liability	2,169.77		2,201.45		
	624	TOTAL		\$ 2,169.77		\$ 2,201.45	\$ 1,965.00
001-624		LIABILITY INSURANCE-AUTO	2,926.06		2,968.78		
	001624	TOTAL		\$ 2,926.06		\$ 2,968.78	\$ 2,651.00

Department Expenditure Detail

DEPARTMENT:		ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	410				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
650		CONTRACTS & SERVICES					
		Admin Copy machine lease & maintenance, copies	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		23,000.00		
		Labor Attorney	5,000.00		7,000.00		
		US Postmaster - PO Box	356.00		278.00		
		Mail finance - Mail machine	1,743.00		2,000.00		
	650	TOTAL		\$ 37,599.00		\$ 39,778.00	\$ 41,220.45
651		IT Development & Support					
		Misc Computer Expenses	3,000.00		3,000.00		
		IT Service Advantage (Acumen, Segra, Great American)	158,000.00		130,000.00		
					16,712.00		
	651	TOTAL		\$ 161,000.00		\$ 149,712.00	\$ 149,148.36
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		
		Team Building	1,000.00		1,000.00		
		Miscellaneous expenses	500.00		500.00		
	700	TOTAL		\$ 4,600.00		\$ 6,000.00	\$ 3,040.16
		Department (Function) Grand Totals		\$ 698,013.31		\$ 684,286.39	\$ 509,601.88
				2.01%			

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.

Budget Highlight

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

Finance Fiscal Plan (FY2021)

	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	Difference (2020 - 21)	% Difference
Personnel Expenditures	\$297,978	\$309,599	\$312,132	\$2,533	1%
Operations & Maintenance Expenditures	\$59,081	\$48,133	\$62,743	\$14,610	23%
Total	\$357,059	\$357,732	\$374,875	\$17,143	5%
<hr/>					
Authorized FT Positions	3	3	3		

Department Expenditure Detail

DEPARTMENT:		FINANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	405				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
010		SALARIES	222,948.83		224,555.82		
		Merit	6,688.46		5,176.16		
	010	TOTAL		\$ 229,637.29		\$ 229,731.98	\$ 222,676.64
021		FICA	17,567.25		17,574.50		
	021	TOTAL		\$ 17,567.25		\$ 17,574.50	\$ 16,905.04
024		RETIREMENT	38,027.94		35,746.30		
	024	TOTAL		\$ 38,027.94		\$ 35,746.30	\$ 32,457.67
025		GROUP INSURANCE	25,389.31		25,135.16		
	025	TOTAL		\$ 25,389.31		\$ 25,135.16	\$ 24,665.08
028		WORK COMP	1,510.60		1,411.27		
	028	TOTAL		\$ 1,510.60		\$ 1,411.27	\$ 1,273.52
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.	4,000.00		4,500.00		
	100	TOTAL		\$ 4,000.00		\$ 4,500.00	\$ 4,715.74
110		POSTAGE					
		Postage for accounts payable checks, general office use	2,500.00		2,500.00		
	110	TOTAL		\$ 2,500.00		\$ 2,500.00	\$ 2,118.46
150		EMPLOYEE EXPENSES					
		Memberships/Dues, Training, Travel for Finance Department					
		<i>Memberships, Dues and Registrations:</i>					
		GFOA Membership - Annual Dues (National & State)	290.00		290.00		
		SC Municipal Association- Membership - Finance Director	35.00		35.00		
		<i>Training & Travel</i>	1,000.00		1,000.00		
		<i>Misc./Other</i>	500.00		1,000.00		
		Other Training/Travel, membership, dues, education					
	150	TOTAL		\$ 1,825.00		\$ 2,325.00	\$ 525.00
210		TELEPHONE					
		VC3 Telephone	1,380.00		1,365.84		
	210	TOTAL		\$ 1,380.00		\$ 1,365.84	\$ 1,362.60
624		LIABILITY INSURANCE					
		General Payroll Liability	1,673.16		1,697.59		
	624	TOTAL		\$ 1,673.16		\$ 1,697.59	\$ 1,515.00
650		CONTRACTS & SERVICES					
		Audit Fees - Greene, Finney, & Horton (2nd year of 2 year extension)- includes amount for single audit if needed.	20,500.00		19,500.00		
		Harris Computer Systems (CSI) -Accounting Program software lease	8,200.00		7,100.00		
		Bank service charges, stop payment fees, ect.	13,200.00		250.00		
		Greenville News, bid advertisements, job advertisements	300.00		300.00		
		Professional Fees & Contracts- misc.	1,200.00		1,000.00		
		Copier	2,750.00		2,129.36		
		Actuarial analysis to comply with GASB for OPEB	2,500.00		2,500.00		
	650	TOTAL		\$ 48,650.00		\$ 32,779.36	\$ 48,175.81
652		SPECIAL PROJECTS					
		GFOA CAFR & Budget review fee	715.00		715.00		
		Production of Budget Books, Workshop & Final-covers, tabs	1,000.00		1,000.00		
		Misc.	500.00		500.00		
	652	TOTAL		\$ 2,215.00		\$ 2,215.00	\$ 624.34

Department Expenditure Detail

DEPARTMENT:		FINANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	405				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
700		OTHER EXPENSES					
		Special meetings. Supplies for special occasions. Or any other misc. expenses,	500.00		750.00		
		Miscellaneous expenses					
	700	TOTAL		\$ 500.00		\$ 750.00	\$ 44.49
		Department (Function) Grand Totals		\$ 374,875.55		\$ 357,732.00	\$ 357,059.39
				4.79%			

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

Budget Highlight

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

Judicial Fiscal Plan (FY2021)

	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	Difference (2020 - 21)	% Difference
Personnel Expenditures	\$371,146	\$415,528	\$431,924	\$16,396	3.80%
Operations & Maintenance Expenditures	\$120,795	\$161,053	\$143,561	(\$17,492)	-12.18%
Total	\$491,941	\$576,581	\$575,485	(\$1,096)	-0.19%
Authorized FT Positions	5.5	5.5	5.5		

Department Expenditure Detail

DEPARTMENT:		JUDICIAL					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	412				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
010		SALARIES (includes magistrates)	319,832.58		310,038.69		
		Merit	5,613.46		4,349.41		
	010	TOTAL		\$ 325,446.04		\$ 314,388.10	\$ 283,661.20
021		FICA	24,896.62		24,050.69		
	021	TOTAL		\$ 24,896.62		\$ 24,050.69	\$ 21,197.89
024		RETIREMENT	53,893.86		48,918.79		
	024	TOTAL		\$ 53,893.86		\$ 48,918.79	\$ 39,311.02
025		GROUP INSURANCE	25,838.41		26,443.04		
	025	TOTAL		\$ 25,838.41		\$ 26,443.04	\$ 25,416.39
028		WORK COMP	1,849.29		1,727.68		
	028	TOTAL		\$ 1,849.29		\$ 1,727.68	\$ 1,559.05
100		SUPPLIES					
		Materials for daily office use to include paper, pens, paper clips, envelopes, judicial stationery, file folders, reference materials, furniture etc. for all judicial personnel.	12,000.00		9,000.00		
	100	TOTAL		\$ 12,000.00		\$ 9,000.00	\$ 10,338.67
110		POSTAGE					
		This amount includes postage to mail receipts, subpoenas, juror notices, expungements, and various other documents from the Judicial Department.	2,800.00		3,000.00		
	110	TOTAL		\$ 2,800.00		\$ 3,000.00	\$ 1,965.82
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	\$ 8,650.27
210		TELEPHONE					
		VC3 Telephone and (1) verizon aircard	2,371.44		2,343.24		
	210	TOTAL		\$ 2,371.44		\$ 2,343.24	\$ 2,336.06
260		REPAIR AND MAINTENANCE					
		This account will cover repair and maintenance for any necessary computer or printer repairs.			500.00		
	260	TOTAL		\$ -		\$ 500.00	\$ -
624		LIABILITY INSURANCE					
		General Payroll Liability	1,389.37		1,409.66		
	624	TOTAL		\$ 1,389.37		\$ 1,409.66	\$ 1,258.00
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.	65,000.00		60,000.00		
		Copier agreement.					
		Attorney Fees					

Department Expenditure Detail

DEPARTMENT:		JUDICIAL					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	412				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
		Cannon Court Reporting					
	650	TOTAL		\$ 65,000.00		\$ 60,000.00	\$ 61,823.86
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 July 1, 2021. The current daily rate to house adult inmates at the GCDC is \$57.73.	\$45,000.00		\$70,000.00		
	659	TOTAL		\$45,000.00		\$ 70,000.00	\$ 32,432.06
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	\$ 1,035.00
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.	\$1,200.00		\$1,000.00		
	730	TOTAL		\$1,200.00		\$ 1,000.00	\$ 955.20
		Department (Function) Grand Totals		\$ 575,485.04		\$ 576,581.20	\$ 491,940.49
				-0.19%			

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 communitylivability.
- 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 crimeprevention.
- 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.

Budget Highlight

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

Police Fiscal Plan (2021)					
	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	Difference (2019-20)	% Difference
Personnel Expenditures	\$4,023,183	\$4,186,605	\$4,316,276	\$129,671	3.00%
Operations & Maintenance Expenditures	\$545,355	\$635,637	\$647,542	\$11,905	1.84%
Total	\$4,568,538	\$4,822,242	\$4,963,818	\$141,576	2.85%
Authorized FT Positions	63	63	63		

Department Expenditure Detail

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
010		SALARIES	2,795,903.99		2,769,292.00		
		Merit	85,911.88		56,568.28		
	010	TOTAL		\$ 2,881,815.87		\$ 2,825,861.35	\$ 2,760,503.68
012		OVERTIME	34,500.00		36,000.00		
	012	TOTAL		\$ 34,500.00		\$ 36,000.00	\$ 33,505.62
021		FICA	220,458.91		218,932.31		
	021	TOTAL		\$ 220,458.91		\$ 218,932.31	\$ 204,357.95
024		RETIREMENT	554,461.37		522,003.32		
	024	TOTAL		\$ 554,461.37		\$ 522,003.32	\$ 476,229.53
025		GROUP INSURANCE	525,155.86		490,493.52		
	025	TOTAL		\$ 525,155.86		\$ 490,493.52	\$ 444,050.89
028		WORK COMP	99,883.69		93,315.72		
	028	TOTAL		\$ 99,883.69		\$ 93,315.72	\$ 83,903.17
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	\$ 35,866.86
110		POSTAGE					
		General Postage, First Class Mailings, and Certified Letters.	1,500.00		2,200.00		
	110	TOTAL		\$ 1,500.00		\$ 2,200.00	\$ 1,855.93
140		EMPLOYEE SERVICES					
		This line would include all employee educational reimbursements, expenses occurring during the hiring and promotional processes, and annual host functions for Law Enforcement.					
		Educational Reimbursement	1,500.00		1,500.00		
		Recruitment And Selection (Advertisement/Job Fair/Promos)	3,000.00		3,000.00		
		Police/Dispatch Applicant Aptitude Testing (60)	2,100.00		1,050.00		
		Psychological Examinations (15)	2,025.00		1,350.00		
		Physicals (10)			350.00		
		Leadership Development/Instructional Material/Promotional Tes	1,500.00		2,000.00		
		Lead/Respiratory Testing (Firearms Instructors) (3)			150.00		
		Lead/Bio-suit Respiratory Testing (5)	350.00				
		Credit Reports	660.00				
	140	TOTAL		\$ 11,135.00		\$ 9,400.00	\$ 5,116.19
150		EMPLOYEE EXPENSES					
		This line will carry 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. Currently SCCJA charges fees for advanced training performed at their facility. This line includes a decrease for 2020-2021.					
		Host Training (FBI Advanced Leadership)	2,000.00		2,000.00		
		Advanced Training & Professional Conferences	26,735.00		26,211.00		
		Accommodations	15,204.00		14,906.00		
		Per Diem	14,750.00		14,461.00		
		CALEA Conference (FL)			2,800.00		
	150	TOTAL		\$ 58,689.00		\$ 60,378.00	\$ 52,563.51

Department Expenditure Detail

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
170		REPAIRS & MAINTENANCE AUTO					
		General repair and maintenance to all police units including 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 7.15% over prior budget amount is due to the continuing age and appearance of the police vehicle fleet. This increase will help replace vehicle graphics which have worn and lost reflectivity. As of January 2020, 47% of all PD units are over 100,000 miles. Currently 7 marked patrol units are operating with over 140,000 miles. 50% of all rolling fleet is at least 10 years old.	64,700.00		60,180.00		
		Deductible - Auto Collisions	3,000.00		3,000.00		
	170	TOTAL		\$ 67,700.00		\$ 63,180.00	\$ 66,314.29
175		TIRES					
		State Contract Tires for all marked and unmarked police units. The current contract pricing is set to expire March of 2020, although at this time no increase is expected.	10,700.00		11,577.00		
	175	TOTAL		\$ 10,700.00		\$ 11,577.00	\$ 14,712.50
180		GAS & OIL					
		This account covers all fuel types for all vehicles and equipment in that the police department operates.	85,000.00		92,000.00		
	180	TOTAL		\$ 85,000.00		\$ 92,000.00	\$ 91,881.64
210		TELEPHONE					
		VC3 Telephone	11,727.12		11,520.00		
	210	TOTAL		\$ 11,727.12		\$ 11,520.00	\$ 11,963.76
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.	2,000.00				
		Interview Area (PD Lobby)			2,000.00		
	260	TOTAL		\$ 2,000.00		\$ 2,000.00	\$ 3,465.32
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).	2,000.00		4,000.00		
	370	TOTAL		\$ 2,000.00		\$ 4,000.00	\$ 1,492.35
410		UNIFORMS					
		UNIFORMS & EQUIPMENT - Purchase and 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.	34,810.00		28,500.00		
	410	TOTAL		\$ 34,810.00		\$ 28,500.00	\$ 29,850.72
411		PROTECTIVE GEAR					
		PROTECTIVE GEAR (17-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 purchase of 10 vests and the replacement for 7 expiring vests. See revenue section for matching funds from the Municipal Association.	13,600.00		8,400.00		
	411	TOTAL		\$ 13,600.00		\$ 8,400.00	\$ 9,251.88
435		EVIDENCE SUPPLIES					

Department Expenditure Detail

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
		This area would include all purchase made for the property/evidence section. Items would include plastic storage bins, clasp envelopes, printed evidence bags, DVD's, hard drives, etc.	1,000.00		1,000.00		
	435	TOTAL		\$ 1,000.00		\$ 1,000.00	\$ 734.23
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	\$ 178.45
450		WIRELESS COMMUNICATIONS					
		Department cellular phones and wireless data connections for Patrol access to DMV/CAD/Records Management System	34,893.75		33,634.00		
	450	TOTAL		\$ 34,893.75		\$ 33,634.00	\$ 33,453.75
500		PROFESSIONAL DUES					
		This area would include all professional dues that would be paid for the purpose of maintaining memberships.					
		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)	180.00		180.00		
		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)	921.00		825.00		
		RAD (Rape Aggression Defense)			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		
		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		\$ 4,676.00		\$ 4,680.00	\$ 1,906.00
510		FILM & PHOTOGRAPHIC EXPENSE					
		This area would include all items purchased for the preservation and the collection of evidence. Items will include, cameras, film, and the associated cost with having film produced by the lab.	700.00		300.00		
	510	TOTAL		\$ 700.00		\$ 300.00	\$ -
624		LIABILITY INSURANCE					
		General Payroll Liability	17,766.23		18,025.64		
	624	TOTAL		\$ 17,766.23		\$ 18,025.64	\$ 16,093.00
001-624		LIABILITY INSURANCE-AUTO	72,118.83		73,171.86		
	001624	TOTAL		\$ 72,118.83		\$ 73,171.86	\$ 65,330.00
002-624		LIABILITY INSURANCE-LAW ENFORCEMENT	18,729.46		19,002.94		
	002624	TOTAL		\$ 18,729.46		\$ 19,002.94	\$ 16,966.00

Department Expenditure Detail

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
650		CONTRACTS & SERVICES					
		This area would include the cost to renew all existing contracts and services that the police department is involved with.					
		CONTRACTS:					
		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		
		Equitire Digital Recorder System	3,750.00		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		3,000.00		
		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	37.10		30.00		
		Adobe Cloud Storage	599.88		240.00		
		Spokeo	40.00		40.00		
		T1 Line service SLED Datamaster/NCIC	5,300.00		5,300.00		
		CALEA	4,620.00		4,065.00		
		Starnet Insurance (PYA/Community Service)	600.00		600.00		
		Record Storage (2)	2,268.00		1,368.00		
		SERVICES:					
		BlackBag Technologies (Cellphone Forensics)	747.63		650.00		
		Fire Services (Extinguishers/Alarm Testing)	400.00		300.00		
		Crime Reports	3,200.00		3,200.00		
		Lark And Associates (25-Polygraphs)	2,750.00		2,250.00		
		Distinctive Details (Auto Detail Cleaning)	700.00		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)	7,760.54		5,965.00		
		Iron Mountain Shredding Service	500.00		500.00		
		Network Solutions (Webpage Service Hosting)/Website Rebuild	8,285.00		8,285.00		
		CrimeDex (Background investigations tool)	79.10		29.00		
		Tranunion/TLO (background investigation search)	1,000.00		800.00		
		Leads On Line	2,238.00		2,238.00		
		DLG (Online Legal Training)			1,375.00		
	650	TOTAL		\$ 74,947.25		\$ 71,807.00	\$ 46,087.59
700		OTHER EXPENSES					
		Mauldin Explorers Post (winterfest meeting)	2,200.00		1,500.00		
		Victim Advocate expenses not covered by the VA Fund	1,500.00		500.00		
	700	TOTAL		\$ 3,700.00		\$ 2,000.00	\$ 55.42
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		500.00		
		Animal Control Services (Gville County Shelter)	1,200.00		1,200.00		
		Animal Control Employee Expense	1,000.00		1,700.00		
		Animal Control Professional Dues (SC/National)	325.00		325.00		
	794	TOTAL		\$ 3,025.00		\$ 3,725.00	\$ 1,197.73
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)	400.00		250.00		
	795	TOTAL		\$ 400.00		\$ 250.00	\$ -

Department Expenditure Detail

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 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 13th annual Police Youth Academy, youth activities and youth mentoring, the Citizens Police Academy and other community classes.					
			8,000.00		8,000.00		
	796	TOTAL		\$ 8,000.00		\$ 8,000.00	\$ 6,474.01
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	500.00		700.00		
		Codes Enforcement Professional Dues	150.00		150.00		
		Property Maintenance (Force Cuts)	450.00		450.00		
	797	TOTAL		\$ 1,100.00		\$ 1,300.00	\$ -
820		POLICE K-9 (4 Dogs)					
		This line would include all expenses related to the care and upkeep of four departmental K-9's This line will incorporate all expenses that are incurred by the Mauldin's K-9 program.					
		NAPWDA Fees (4 @ \$50)	200.00		200.00		
		Food	2,000.00		2,000.00		
		Veterinary Expenses	2,700.00		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)	300.00		475.00		
		K-9 Track (Reporting System)			360.00		
		Training	2,000.00		2,000.00		
	820	TOTAL		\$ 8,645.00		\$ 9,480.00	\$ 10,315.14
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	14,540.00		13,910.00		
		3 Laptop computers Administration/Investigations	5,400.00		5,400.00		
		1 Desktop Administration/Records/IT	1,300.00		1,800.00		
		Police Radios (Walkie Talkie) (5)	4,500.00		4,500.00		
		E Ticket (DL Card Reader and Printer) (2)	1,556.00		3,112.00		
		Patrol Shotguns (2)	1,899.00		1,017.00		
		HandGun Patrol (Glock 21/Gen 4) (2)	1,015.00		938.00		
		Body Cameras (8)	6,040.00				
		Tire Deflation Devices (4)			2,860.00		
		Tru Point Crime Scene processing Kit (300 series)			2,364.00		
		Crime Scene/Accident Mapping Software (Faro Zone 3D)			2,910.00		
		Ballistic Helmet/with radio comms and eye safety (7)	4,893.00				
		9mm Rifles (3)	3,209.00				
		X-26P Tasers (2)	2,598.00		6,495.00		
		Patrol Rifle (3)	2,529.00		3,300.00		
	830	TOTAL		\$ 49,479.00		\$ 48,606.00	\$ 22,228.90
875		SCMIRF TASER GRANT EXPENDITURE					
		The City insurance provider will reimburse the City for the cost of LE Technology This is limited to \$4000 and cover half the cost of the devices purchased. See the projected revenue (reimbursement) for this cost under grant revenue.					
			4,000.00		2,000.00		
	875	TOTAL		\$ 4,000.00		\$ 2,000.00	\$ -
		Department (Function) Grand Totals		\$ 4,963,817.35		\$ 4,822,243.66	\$ 4,547,906.01
				2.94%			

Fire Department

Mission Statement

The mission of the Fire Department 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. We engage the community in our 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.

Budget Highlight

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

Fire Fiscal Plan (FY2021)					
	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	Difference (2020-21)	% Difference
Personnel Expenditures	\$3,451,587	\$3,720,971	\$3,763,537	\$77,932	1.1%
Operations & Maintenance Expenditures	\$390,123	\$395,588	\$430,954	\$35,366	8.9%
Total	\$3,841,710	\$4,116,559	\$4,194,491	\$51,432	1.2%
Authorized FT Positions	53	53	53		

Department Expenditure Detail

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
010		SALARIES (including Hold Over)	2,501,552.69		2,492,300.75		
		Merit	68,843.32		45,488.22		
	010	TOTAL		\$ 2,570,396.01		\$ 2,537,789.08	\$ 2,382,902.89
012		OVERTIME					
	012	TOTAL		\$ -		\$ -	\$ 1,787.82
021		FICA	196,635.29		194,140.86		
	021	TOTAL		\$ 196,635.29		\$ 194,140.86	\$ 174,553.34
024		RETIREMENT	468,840.23		462,892.71		
	024	TOTAL		\$ 468,840.23		\$ 462,892.71	\$ 409,300.49
025		GROUP INSURANCE	462,220.29		465,006.42		
	025	TOTAL		\$ 462,220.29		\$ 465,006.42	\$ 427,868.21
028		WORK COMP	65,445.41		61,141.97		
	028	TOTAL		\$ 65,445.41		\$ 61,141.97	\$ 55,174.25
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		9,000.00		
		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		\$ 9,000.00	\$ 9,454.98
110		POSTAGE					
			250.00		250.00		
	110	TOTAL		\$ 250.00		\$ 250.00	\$ 219.02
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	\$ 26,808.06

Department Expenditure Detail

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 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.	86,500.00		60,000.00		
170		TOTAL		\$ 86,500.00		\$ 60,000.00	\$ 77,396.20
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		40,000.00		
180		TOTAL		\$ 40,000.00		\$ 40,000.00	\$ 48,109.50
200		UTILITIES					
		Duke Power	53,000.00		51,500.00		
		Laurens Electric					
		Greenville Water Works					
		Piedmont Natural Gas					
200		TOTAL		\$ 53,000.00		\$ 51,500.00	\$ 53,103.42
210		TELEPHONE					
		VC3 (FD Phone System)	7,944.24		7,822.20		
		AT&T/Windstream (Telephone)	25,965.48		12,780.00		
		Verizon Wireless phones: 5 phones					
		Wireless service for Ipads & Charter service	240.00			\$ -	\$ -
210		TOTAL		\$ 34,149.72		\$ 20,602.20	\$ 32,888.81
260		REPAIR AND MAINTENANCE					
		This account covers ongoing building maintenance issues for 4 fire stations.	12,500.00		12,500.00		
260		TOTAL		\$ 12,500.00		\$ 12,500.00	\$ 15,066.40
271		EQUIPMENT & SUPPLIES					
		Various equipment & supplies including batteries for power operated tools and thermal imaging cameras, absorbent material, replacement tools.	5,000.00		5,000.00		
271		TOTAL		\$ 5,000.00		\$ 5,000.00	\$ 5,212.90
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.	5,000.00		5,400.00		
272		TOTAL		\$ 5,000.00		\$ 5,400.00	\$ 4,707.14

Department Expenditure Detail

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 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	\$ 2,580.82
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	\$ 3,025.21
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		17,000.00		
	410	TOTAL		\$ 17,000.00		\$ 17,000.00	\$ 17,407.09
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	\$ 1,429.24
450		WIRELESS COMMUNICATIONS				\$ -	\$ -
		Department cellular phones and 8 wireless data connections for I-pad access to our records management system.	17,880.00		17,880.00		
	450	TOTAL		\$ 17,880.00		\$ 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	100.00		75.00		
		SC Chapter - Int'l. Assoc. of Arson Investigators	200.00		200.00		
		International Association Fire Service Instructors			250.00		
		Explorer Post #229 - Annual fees for advisors	152.00		152.00		
	500	TOTAL		\$ 937.00		\$ 1,162.00	\$ 845.00
624		LIABILITY INSURANCE					
		General Payroll Liability	14,999.30		15,218.31		
	624	TOTAL		\$ 14,999.30		\$ 15,218.31	\$ 13,587.00
001-624		LIABILITY INSURANCE-AUTO	30,128.26		30,568.17		
	001624	TOTAL		\$ 30,128.26		\$ 30,568.17	\$ 27,291.00
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		3,000.00		
		Crown Atlantic	3,000.00		2,953.28		
		Emergency Reporting	2,800.00		2,000.00		
		*Greenville City Training Tower	3,000.00		3,000.00		
		Industrial Fire			475.00		
		Konica			3,300.00		
		Safe Industries (SCBA Flow Testing)	1,800.00		1,800.00		
		NFPA	1,400.00		1,400.00		
		Phsio Control	3,100.00		2,000.00		

Department Expenditure Detail

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
		Safe Air	3,000.00		2,200.00		
		*Two Springs GIS	750.00		750.00		
		Structural Technology	2,600.00		2,200.00		
		Terminix	1,450.00		1,600.00		
		VC3			1,100.00		
		Active 911	700.00		600.00		
		MDT Licensing/ Maintenance Fees (7 MDT's)	1,600.00		9,250.00		
		Information Technology	5,600.00				
	650	TOTAL		\$ 34,200.00		\$ 38,028.28	\$ 22,935.87
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	\$ 2,708.16
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.	5,000.00		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		\$ 8,000.00		\$ 9,000.00	\$ 7,386.89
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	965.00		765.00		
		ICC Membership	135.00		135.00		
		ICC Testing	425.00		425.00		
	794	TOTAL		\$ 1,700.00		\$ 1,500.00	\$ 1,692.17
830		NON-CAPITAL EQUIPMENT					
		Fire Radios (Walkie-Talkies) (3)	1,500.00		2,900.00		
		Replacement hose	2,500.00				
		Water Rescue PPE Dry suits (5 sets)	5,000.00				
		Thermal Imaging Cameras (2)	5,700.00				
		Tempest PPV Power Blower Fan (3)			13,069.00		
		Streamlight - Portable Scene light w/ stand (4)			2,650.00		
		Replacement Chain Saws (1)	400.00				
		Firefighting Foam 10 - 5 Gal.	1,150.00				
		Update Gas Sensors	2,100.00				
	830	TOTAL		\$ 18,350.00		\$ 18,619.00	\$ 16,268.35
		Department (Function) Grand Totals		\$ 4,194,491.52		\$ 4,116,559.00	\$ 3,841,710.23
				1.89%			

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.

Budget Highlight

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

Building & Development Services Fiscal Plan (FY2021)					
	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	Difference (2020 - 21)	% Difference
Personnel Expenditures	\$366,466	\$384,481	\$388,873	\$4,392	1%
Operations & Maintenance Expenditures	\$166,985	\$176,553	\$119,395	(\$57,158)	-32%
Total	\$533,451	\$561,034	\$508,268	(\$52,766)	-9%
Authorized FT Positions	5	6	5		

Department Expenditure Detail

DEPARTMENT:		BUSINESS AND DEVELOPMENT SERVICES					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	424				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
010		SALARIES	260,164.81		262,848.20		
		Merit	8,164.32		4,572.31		
	010	TOTAL		\$ 268,329.13		\$ 267,420.51	\$ 259,698.03
011		BOARDS EXPENSE	2,500.00		2,500.00		
	011	TOTAL		\$ 2,500.00		\$ 2,500.00	\$ 2,267.84
021		FICA	20,527.18		20,457.67		
	021	TOTAL		\$ 20,527.18		\$ 20,457.67	\$ 19,518.81
024		RETIREMENT	44,435.30		41,610.63		
	024	TOTAL		\$ 44,435.30		\$ 41,610.63	\$ 37,849.68
025		GROUP INSURANCE	47,351.81		47,139.09		
	025	TOTAL		\$ 47,351.81		\$ 47,139.09	\$ 42,300.65
028		WORK COMP	5,729.86		5,353.08		
	028	TOTAL		\$ 5,729.86		\$ 5,353.08	\$ 4,830.59
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		5,500.00		
		Misc. Inspection tools, PH signs, misc. field work supplies	1,500.00		1,500.00		
		2019 ICC Code Cycle Year			1,500.00		
	100	TOTAL		\$ 7,000.00		\$ 8,500.00	\$ 2,098.79
110		POSTAGE					
		Postage for business license renewals and general correspondence	3,500.00		3,500.00		
	110	TOTAL		\$ 3,500.00		\$ 3,500.00	\$ 3,375.07
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		2,000.00		
		<i>Director, Building Code Official, Permit Specialist, Business License/Zoning Specialist</i>					
		Business License Facilitator Training (BLOA CONF)	1,000.00		1,500.00		
		Permit Facilitator Training (2 EMPLOYEES)	1,500.00		1,500.00		
		Combination Inspector / Building official training	2,500.00		2,000.00		
		Zoning Development Review Specialist					
		Director	3,000.00		3,000.00		
	150	TOTAL		\$ 10,000.00		\$ 10,000.00	\$ 5,562.32
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	\$ 130.65
180		GAS & OIL					
		Fuel and Oil for the above vehicle	900.00		750.00		
	180	TOTAL		\$ 900.00		\$ 750.00	\$ 725.58
210		TELEPHONE					
		VC3 Telephone	3,236.52		3,186.00		
		Charter Communications	1,320.00		1,080.00		
		Cell Phone:	3,000.00		2,904.00		
	210	TOTAL		\$ 7,556.52		\$ 7,170.00	\$ 8,181.06
260		REPAIR AND MAINTENANCE					
		General department repairs and maintenance	1,000.00		1,000.00		
	260	TOTAL		\$ 1,000.00		\$ 1,000.00	\$ -

Department Expenditure Detail

DEPARTMENT:		BUSINESS AND DEVELOPMENT SERVICES					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	424				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
610		LEGAL ADVERTISING	\$ 750.00		\$ 1,250.00		
	610	TOTAL		\$ 750.00		\$ 1,250.00	\$ 566.54
624		LIABILITY INSURANCE					
		General Payroll Liability	2,181.59		2,213.44		
	624	TOTAL		\$ 2,181.59		\$ 2,213.44	\$ 1,976.00
001-624		LIABILITY INSURANCE-AUTO	1,507.12		1,529.13		
	001624	TOTAL		\$ 1,507.12		\$ 1,529.13	\$ 1,959.00
650		CONTRACTS & SERVICES					
		Copier	7,000.00		6,750.00		
		RCI - inspection and Plan review services	21,000.00		100,000.00		
		Municode Annual Fee, Ordinance Copies	6,000.00		4,500.00		
		GIS Software Annual Fees	2,000.00		3,000.00		
		Viewpointe(Annual User Fees and Custom Reports - add new	43,000.00		15,390.00		
		ADA Contract Services	-		5,000.00		
		Infomentum	3,000.00		3,000.00		
	650	TOTAL		\$ 82,000.00		\$ 137,640.00	\$ 136,311.54
700		OTHER EXPENSES					
		Other Expenses, misc.	2,500.00		2,500.00		
	700	TOTAL		\$ 2,500.00		\$ 2,500.00	\$ 6,098.30
		Department (Function) Grand Totals		\$ 508,268.51		\$ 561,033.55	\$ 533,450.45
				-9.40%			

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

Performance Measures

- Increased Public Works representation in departmental meetings
- Improve response times of the Department's Divisions to requests for service from City Departments and members of the public

Budget Highlight

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

Public Works Administration Fiscal Plan (FY2021)					
	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	Difference (2020 - 21)	% Difference
Personnel Expenditures	\$147,872	\$248,898	\$291,148	\$42,250	17%
Operations & Maintenance Expenditures	\$189,742	\$266,642	\$266,461	(\$181)	-0.1%
Total	\$337,614	\$515,540	\$557,609	\$42,069	8.2%
Authorized FT Positions	4	3	4		

Department Expenditure Detail

DEPARTMENT:		PW ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	433				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
010		SALARIES	199,735.58		173,889.71		
		Merit	4,866.23		2,520.14		
	010	TOTAL		\$ 204,601.81		\$ 176,409.85	\$ 122,059.05
012		OVERTIME	1,500.00		1,500.00		
	012	TOTAL		\$ 1,500.00		\$ 1,500.00	\$ 28.54
021		FICA	15,652.04		13,610.10		
	021	TOTAL		\$ 15,652.04		\$ 13,610.10	\$ 8,816.12
024		RETIREMENT	33,882.06		27,682.77		
	024	TOTAL		\$ 33,882.06		\$ 27,682.77	\$ 17,800.44
025		GROUP INSURANCE	30,061.40		24,602.63		
	025	TOTAL		\$ 30,061.40		\$ 24,602.63	\$ 21,572.27
028		WORK COMP	5,450.55		5,092.15		
	028	TOTAL		\$ 5,450.55		\$ 5,092.15	\$ 4,595.12
100		SUPPLIES					
		Cleaning supplies and paper products to properly maintain city hall.	14,000.00		14,000.00		
		Floor and carpet maintenance and cleaning					
	100	TOTAL		\$ 14,000.00		\$ 14,000.00	\$ 10,415.33
150		EMPLOYEE EXPENSES					
		Memberships/Dues, Registration, Training, Travel for staff	3,500.00		3,500.00		
		<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		\$ 3,500.00	\$ 1,809.65
170		REPAIRS & MAINTENANCE AUTO					
		Repairs, tires, oil changes, etc.	3,000.00		3,000.00		
	170	TOTAL		\$ 3,000.00		\$ 3,000.00	\$ 2,162.93
180		GAS & OIL					
		Gas for dept truck	2,400.00		2,400.00		
	180	TOTAL		\$ 2,400.00		\$ 2,400.00	\$ 2,447.34
200		UTILITIES					
		Utilities for City Hall (Gas, Power, Water)	35,500.00		35,500.00		
		DUKE POWER					
		GREENVILLE WATER					
		PIEDMONT NAT. GAS					
	200	TOTAL		\$ 35,500.00		\$ 35,500.00	\$ 36,872.20
210		TELEPHONE					
		Per month (AT&T & Level3 & VC3)	13,383.84		10,991.52		
		Verizon cell phone	2,400.00		3,150.96		
	210	TOTAL		\$ 15,783.84		\$ 14,142.48	\$ 15,212.45
260		REPAIR AND MAINTENANCE					
		Misc. office equipment repair, repair to buildings, repair to grounds (sprinkler systems, etc.)	11,600.00		11,600.00		
	260	TOTAL		\$ 11,600.00		\$ 11,600.00	\$ 18,254.54
410		UNIFORMS					
		Uniform rental & purchase.	1,800.00		1,800.00		
	410	TOTAL		\$ 1,800.00		\$ 1,800.00	\$ 1,825.32
624		LIABILITY INSURANCE					
		General Payroll Liability	1,288.43		1,307.24		
	624	TOTAL		\$ 1,288.43		\$ 1,307.24	\$ 1,167.00

Department Expenditure Detail

DEPARTMENT:		PW ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	433				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
001-624		LIABILITY INSURANCE-AUTO	5,110.67		5,185.29		
	001624	TOTAL		\$ 5,110.67		\$ 5,185.29	\$ 4,629.00
002-624		LIABILITY INSURANCE-BUILDING	56,744.10		57,572.64		
	002624	TOTAL		\$ 56,744.10		\$ 57,572.64	\$ 51,398.00
650		CONTRACTS & SERVICES					
		Professional Fees & Contracts- software, copier, terminix	40,000.00		40,000.00		
		Software Maintenance					
		Cleaning					
	650	TOTAL		\$ 40,000.00		\$ 40,000.00	\$ 43,507.83
700		OTHER EXPENSES					
		Miscellaneous expenses.	100.00		1,000.00		
	700	TOTAL		\$ 100.00		\$ 1,000.00	\$ 40.67
702		INMATE EXPENSES					
		15 Inmates x Labor (13.00) + Meals (7.25) x 249 Days	75,634.00		75,634.00		
	702	TOTAL		\$ 75,634.00		\$ 75,634.00	
		Department (Function) Grand Totals		\$ 557,608.90		\$ 515,539.15	\$ 364,613.80
				8.16%			

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 wastewater collection system
- Promote continuous improvement of the City's collection system by providing input into the City's Capital Improvement Plan

Performance Measures

Sewer Projects:

- Completion of sewer projects funded in the Capital Improvement Program
- Development and implementation of proactive recommendations for improving the City's sewer infrastructure

Manhole and Collection System Maintenance:

- Identifying and developing solutions to improve the City's collection system by tving and actively monitoring manholes, basins and pump stations
- Timely responses and actions to requests from the public and City staff for addressing concerns attendant to the City's sewer system

New Development Review:

- Provide timely review of sewer collection design plans for new developments
- Provide accurate inspections of sewer collection system to ensure compliance with the City's standards

Budget Highlight

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

Sewer Fiscal Plan (FY2021)					
	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	Difference (2020 – 21)	% Difference
Personnel Expenditures	\$436,813	\$440,262	\$462,928	\$22,666	5%
Operations & Maintenance Expenditures	\$281,931	\$332,948	\$316,647	-\$16,301	-5%
Total	\$718,744	\$773,210	\$779,575	\$6,365	1%
Authorized FT Positions	6	8	8		

Department Expenditure Detail

DEPARTMENT:		SEWER					
		FUND NUMBER:	200				
		DEPARTMENT FUNCTION CODE	430				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
010		SALARIES	302,955.93		289,751.11		
		Merit	9,029.55		6,488.96		
	010	TOTAL		\$ 311,985.48		\$ 296,240.23	\$ 245,422.88
012		OVERTIME	3,000.00		3,000.00		
	012	TOTAL		\$ 3,000.00		\$ 3,000.00	\$ 1,224.31
021		FICA	23,866.89		22,891.87		
	021	TOTAL		\$ 23,866.89		\$ 22,891.87	\$ 18,717.27
024		RETIREMENT	51,664.80		46,561.75		
	024	TOTAL		\$ 51,664.80		\$ 46,561.75	\$ 37,326.46
025		GROUP INSURANCE	59,481.92		59,490.03		
	025	TOTAL		\$ 59,481.92		\$ 59,490.03	\$ 55,554.61
028		WORK COMP	12,928.72		12,078.58		
	028	TOTAL		\$ 12,928.72		\$ 12,078.58	\$ 10,867.04
100		SUPPLIES					
		Materials for general office use in the daily routines.	3,000.00		11,000.00		
		Sewer Pipe	8,000.00				
		Sewer Fittings	2,000.00				
		Manhole rings/covers	4,000.00				
		Sewer tools (hooks, ladders, PPE)	4,000.00				
	100	TOTAL		\$ 21,000.00		\$ 11,000.00	\$ 10,217.98
150		EMPLOYEE EXPENSES					
		Required safety training. Seminars. Conferences	4,000.00		4,000.00		
	150	TOTAL		\$ 4,000.00		\$ 4,000.00	\$ 661.04
170		REPAIRS & MAINTENANCE AUTO					
		All vehicle repairs and preventive maintenance.	5,000.00		5,000.00		
	170	TOTAL		\$ 5,000.00		\$ 5,000.00	\$ 7,092.26
180		GAS & OIL					
		This account covers all fuels for all vehicles and equipment.	5,350.00		5,350.00		
	180	TOTAL		\$ 5,350.00		\$ 5,350.00	\$ 6,667.10
200		UTILITIES					
			4,500.00		4,500.00		
	200	TOTAL		\$ 4,500.00		\$ 4,500.00	\$ 3,632.42
210		TELEPHONE					
		Verizon Cell Phones	653.04		2,111.40		
	210	TOTAL		\$ 653.04		\$ 2,111.40	\$ 2,108.73
211		DEPRECIATION EXPENSE					
		Depreciation on Equipment	100,000.00		90,000.00		
	211	TOTAL		\$ 100,000.00		\$ 90,000.00	\$ 97,225.92
260		REPAIR AND MAINTENANCE					
		Repairs & Maintenance for McDougall Court/Equipment	7,500.00		7,500.00		
	260	TOTAL		\$ 7,500.00		\$ 7,500.00	\$ 6,176.65
410		UNIFORMS					
		Normal cleaning & maintenance of uniforms for Sewer employees	5,600.00		5,600.00		
	410	TOTAL		\$ 5,600.00		\$ 5,600.00	\$ 5,810.08
624		LIABILITY INSURANCE					
		General Payroll Liability	886.83		899.78		
	624	TOTAL		\$ 886.83		\$ 899.78	\$ 803.00

Department Expenditure Detail

DEPARTMENT:		SEWER					
		FUND NUMBER:	200				
		DEPARTMENT FUNCTION CODE	430				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
001-624		LIABILITY INSURANCE-AUTO (VANS)	3,201.12		3,247.86		
	001624	TOTAL		\$ 3,201.12		\$ 3,247.86	\$ 2,900.00
650		CONTRACTS & SERVICES					
		Permit fee for Hydrant usage	1,500.00				
		CCTV Data Analysis and Engineering services - Frazier	20,000.00		20,000.00		
		GIS- Two Springs	10,000.00		10,000.00		
		Duke's Root Control (50K)			50,000.00		
		IT support for Camera Van to include cloud storage	5,000.00				
	650	TOTAL		\$ 36,500.00		\$ 80,000.00	\$ 29,720.25
651		Maintain and Repair Pump Stations					
		Pump Station Degreaser	500.00				
		Certified electrician repairs	2,000.00				
		Pump and Haul Solids removal	1,500.00				
		Pump Replacement/Repair	6,000.00				
	651	TOTAL		\$ 10,000.00		\$ -	\$ -
652		SPECIAL PROJECTS					
		Sewer System Evaluation			5,000.00		
	001652	TOTAL		\$ -		\$ 5,000.00	\$ -
700		OTHER EXPENSES					
		Materials needed for manhole repair such as grout and concrete. Also includes any other items not accounted for in other accounts.	5,000.00		3,000.00		
	700	TOTAL		\$ 5,000.00		\$ 3,000.00	\$ 2,672.48
802		REVENUE BOND INTEREST					
			90,956.00		95,738.50		
	001802	TOTAL		\$ 90,956.00		\$ 95,738.50	\$ 99,219.90
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		
		Sewer Jetter Heads	8,000.00				
		Sewer Trailer for ROWs	4,500.00				
		Positive Air displacement ventilation for manhole entry	4,000.00				
	830	TOTAL		\$ 16,500.00		\$ 15,000.00	\$ 7,023.42
		Department (Function) Grand Totals		\$ 779,574.79		\$ 778,210.00	\$ 651,043.80
Now located in Assets as Balance Sheet item:							
200202002000		REVENUE BOND PRINCIPAL	144,000.00		139,000.00		
		TOTAL		\$ 144,000.00		\$ 139,000.00	\$ -
200164430000		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects	95,000.00		100,956.00		
		TOTAL		\$ 95,000.00		\$ 100,956.00	\$ -
200164430000		SEWER REPAIR/REHABILITAION					
		Rehabilitation	300,000.00		225,000.00		
		TOTAL		\$ 300,000.00		\$ 225,000.00	
				\$ 1,318,574.79		\$ 1,243,166.00	

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

Performance Measures

Drainage Projects:

- Completion of drainage projects funded in the Capital Improvement Program
- Development and implementation of proactive recommendations for improving the City's stormwater drainage infrastructure

Road Paving:

- Identifying and developing solutions to improve roads in the City's road inventory through the City's repaving program
- Timely responses and actions to requests from the public for addressing concerns attendant to roads within the City's inventory

New Development Review:

- Provide timely review of road design plans for new developments
- Provide accurate inspections of new road developments to ensure compliance with the City's road standards

Budget Highlight

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

Streets Fiscal Plan (FY2021)

	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	Difference (2020 - 21)	% Difference
Personnel Expenditures	\$244,329	\$281,510	\$299,646	\$18,136	6%
Operations & Maintenance Expenditures	\$327,426	\$373,834	\$363,893	(\$9,941)	-3%
Total	\$571,755	\$655,344	\$663,539	\$8,195	1%
Authorized FT Positions	5	5	5		

Department Expenditure Detail

DEPARTMENT:		STREET					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	431				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
010		SALARIES	198,510.73		188,541.60		
		Merit	5,924.79		2,445.33		
	010	TOTAL		\$ 204,435.52		\$ 190,986.93	\$ 163,384.96
012		OVERTIME	3,000.00		3,200.00		
	012	TOTAL		\$ 3,000.00		\$ 3,200.00	\$ 3,796.46
021		FICA	15,639.32		14,855.30		
	021	TOTAL		\$ 15,639.32		\$ 14,855.30	\$ 12,773.42
024		RETIREMENT	33,854.52		30,215.49		
	024	TOTAL		\$ 33,854.52		\$ 30,215.49	\$ 24,373.49
025		GROUP INSURANCE	39,254.06		39,017.45		
	025	TOTAL		\$ 39,254.06		\$ 39,017.45	\$ 38,029.64
028		WORK COMP	3,462.16		3,234.50		
	028	TOTAL		\$ 3,462.16		\$ 3,234.50	\$ 1,971.25
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.	1,000.00		7,000.00		
		Employee safety equipment	1,000.00				
		Tools for work trucks	2,000.00				
		Paint for roadways	2,000.00				
		Misc. parts, screws, bolts, nuts, nails	1,000.00				
	100	TOTAL		\$ 7,000.00		\$ 7,000.00	\$ 7,503.68
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	\$ 3,171.05
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.	12,000.00		11,800.00		
	170	TOTAL		\$ 12,000.00		\$ 11,800.00	\$ 11,933.92
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		4,000.00		
	180	TOTAL		\$ 4,000.00		\$ 4,000.00	\$ 4,470.67
200		UTILITIES					
		Power for McDougall Court Facility including both Sewer and Street Departments and the Fleet Maintenance Shop.	18,900.00		18,900.00		
	200	TOTAL		\$ 18,900.00		\$ 18,900.00	\$ 18,870.68
201		STREET LIGHTS					
		Cost for all street lights.	162,000.00		162,000.00		
	201	TOTAL		\$ 162,000.00		\$ 162,000.00	\$ 166,920.33
210		TELEPHONE					
		Telephone & internet service	1,799.88		2,760.00		
		Verizon Phones phones	1,560.00		4,884.00		
	210	TOTAL		\$ 3,359.88		\$ 7,644.00	\$ 6,219.16

Department Expenditure Detail

DEPARTMENT:	STREET	FUND NUMBER:					
		100					
		DEPARTMENT FUNCTION CODE	431				
LINE ITEM OBJECT #	DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL	
260	REPAIR AND MAINTENANCE						
	Repairs & Maintenance on street department equipment to include: Backhoe, Mini-Excavator, Skid Steer, Trailers, chainsaws and backpack blowers.	10,000.00		1,000.00			
260	TOTAL		\$ 10,000.00		\$ 1,000.00		\$ 2,069.24
350	ASPHALT SUPPLIES						
	Hot asphalt, crush and run, washed stone, rip-rap, cold patch, hot sealant.	40,000.00		9,500.00			
350	TOTAL		\$ 40,000.00		\$ 9,500.00		\$ 13,612.31
370	REPAIR AND MAINTENANCE RADIO						
	Radio Repair & Maintenance for radios in Street Dept Vehicles			400.00			
370	TOTAL		\$ -		\$ 400.00		\$ -
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		3,500.00			
410	TOTAL		\$ 3,500.00		\$ 3,500.00		\$ 4,678.73
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		15,000.00			
540	TOTAL		\$ 15,000.00		\$ 15,000.00		\$ 16,034.02
624	LIABILITY INSURANCE						
	General Payroll Liability	2,406.75		2,441.89			
624	TOTAL		\$ 2,406.75		\$ 2,441.89		\$ 2,180.00
001-624	LIABILITY INSURANCE-AUTO	15,225.88		15,448.20			
001624	TOTAL		\$ 15,225.88		\$ 15,448.20		\$ 13,792.00
650	CONTRACTS & SERVICES						
	Contract services for Street			4,500.00			
	Pavement Asset Management (\$60,000)			35,000.00			
	Lift Rental - Holiday Decorations	5,000.00					
	Concrete curbing	5,000.00					
	Concrete Sidewalk repair	5,000.00					
	Electrician for power line repairs on street poles	5,000.00					
650	TOTAL		\$ 20,000.00		\$ 39,500.00		\$ 23,411.79
700	OTHER EXPENSES						
	Miscellaneous Uncategorized Expenses.	5,000.00					
	Stormwater Charges - Greenville County	5,000.00		25,000.00			
700	TOTAL		\$ 10,000.00		\$ 25,000.00		\$ 17,769.03
730	DRAINAGE						
	Stormwater CIP	6,000.00		8,600.00			
	Drainage Projects to include pipe, concrete, and stone	20,000.00		25,000.00			
730	TOTAL		\$ 26,000.00		\$ 33,600.00		\$ 4,816.54
802	GARAGE/RECYCLING SUPPLIES						
	Supplies for maintenance and repair of fleet.			1,500.00			
802	TOTAL		\$ -		\$ 1,500.00		\$ 805.72
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			
	Concrete Mixer	4,000.00					
	Ipads - field access to network for data entry	3,000.00					
	Mig Welder	4,500.00					
830	TOTAL		\$ 11,500.00		\$ 12,600.00		\$ 9,167.03
Department (Function) Grand Totals			\$ 663,538.09		\$ 655,343.76		\$ 571,755.12

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 request 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

Performance Measures

- Respond to all pickup requests within 24-72 hours
- Development and publication of new public educational materials
- Begin transition to an automated trash & recycling collection system
- Implement an in-house truck driving training program to increase cross training of truck operators
- Reduction in the calls for service for trash, yard debris and recycling collections

Budget Highlight

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

Sanitation Fiscal Plan (FY2021)					
	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	Difference (2020 - 21)	% Difference
Personnel Expenditures	\$691,909	\$761,883	\$770,010	\$8,127	1%
Operations & Maintenance Expenditures	\$725,201	\$672,984	\$739,002	\$66,018	10%
Total	\$1,417,110	\$1,434,867	\$1,509,012	\$74,145	5%
Authorized FT Positions	13	13	13		

Department Expenditure Detail

DEPARTMENT:		SANITATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	432				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
010		SALARIES	501,182.29		499,156.68		
		Merit	15,423.76		10,916.99		
	010	TOTAL		\$ 516,606.05		\$ 510,073.67	\$ 469,638.82
012		OVERTIME	5,300.00		5,300.00		
	012	TOTAL		\$ 5,300.00		\$ 5,300.00	\$ 1,615.07
021		FICA	39,520.36		39,426.09		
	021	TOTAL		\$ 39,520.36		\$ 39,426.09	\$ 35,130.34
024		RETIREMENT	85,549.96		80,192.14		
	024	TOTAL		\$ 85,549.96		\$ 80,192.14	\$ 68,753.67
025		GROUP INSURANCE	101,453.62		106,729.61		
	025	TOTAL		\$ 101,453.62		\$ 106,729.61	\$ 98,577.33
028		WORK COMP	21,580.46		20,161.41		
	028	TOTAL		\$ 21,580.46		\$ 20,161.41	\$ 18,193.56
100		SUPPLIES					
		Materials for general office use.	1,500.00		4,000.00		
		Tools for trucks	1,500.00				
		Drivers PPE	1,000.00				
	100	TOTAL		\$ 4,000.00		\$ 4,000.00	\$ 4,026.33
110		POSTAGE					
		Informational material	1,000.00		500.00		
	110	TOTAL		\$ 1,000.00		\$ 500.00	\$ 55.22
150		EMPLOYEE EXPENSES					
		Required safety training. Seminars. Conferences	1,500.00		1,500.00		
	150	TOTAL		\$ 1,500.00		\$ 1,500.00	\$ 605.48
170		REPAIRS & MAINTENANCE AUTO					
		All vehicle repairs and preventive maintenance.	170,000.00		140,000.00		
	170	TOTAL		\$ 170,000.00		\$ 140,000.00	\$ 140,777.51
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	\$ 101,832.59
210		TELEPHONE					
		Cell Phones	4,500.00		7,740.00		
	210	TOTAL		\$ 4,500.00		\$ 7,740.00	\$ 6,464.42
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, increase in the number of houses being served with additional annexations, and the can requirement for the use of the new side are trash truck.	50,000.00		35,000.00		
	264	TOTAL		\$ 50,000.00		\$ 35,000.00	\$ 28,622.69
410		UNIFORMS					
		Normal cleaning & maintenance of uniforms for Sanitation employees.	9,200.00		9,200.00		
	410	TOTAL		\$ 9,200.00		\$ 9,200.00	\$ 8,029.09
624		LIABILITY INSURANCE					
		General Payroll Liability	5,132.25		5,207.19		
	624	TOTAL		\$ 5,132.25		\$ 5,207.19	\$ 4,649.00
001-624		LIABILITY INSURANCE-AUTO	45,669.75		46,336.59		
	001624	TOTAL		\$ 45,669.75		\$ 46,336.59	\$ 41,369.00
650		CONTRACTS & SERVICES					

Department Expenditure Detail

DEPARTMENT:		SANITATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	432				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
	650	TOTAL		\$ -		\$ -	\$ -
700		OTHER EXPENSES					
		Miscellaneous Expenses	3,000.00		3,000.00		
	700	TOTAL		\$ 3,000.00		\$ 3,000.00	\$ 53.24
702		INMATE EXPENSES					
		Moved under PW Admin					
	702	TOTAL		\$ -		\$ -	\$ 62,447.29
714		LANDFILL EXPENSE					
		Landfill Fees - Yard Waste, C/D Material, Recycling, Leaf Dis.	350,000.00		320,000.00		
	714	TOTAL		\$ 350,000.00		\$ 320,000.00	\$ 323,694.93
802		GARAGE/RECYCLING SUPPLIES					
		Recycling					
	000802	TOTAL		\$ -		\$ -	\$ -
001-802		MOSQUITO SPRAY SUPPLIES					
		Chemicals & supplies used in city wide mosquito spraying.			5,500.00		
	001802	TOTAL		\$ -		\$ 5,500.00	\$ 2,574.16
		Department (Function) Grand Totals		\$ 1,509,012.45		\$ 1,434,866.70	\$ 1,417,109.74
				5.17%			

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

Performance Measures

- Timely completion of scheduled fleet & equipment maintenance
- Reduce fleet maintenance and repair costs
- Begin implementation of the SyncUp Fleet software to manage the City's vehicle fleet

Budget Highlight

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

Fleet Maintenance Fiscal Plan (FY2021)					
	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	Difference (2020 - 21)	% Difference
Personnel Expenditures	\$172,165	\$179,150	\$179,436	\$286	0.16%
Operations & Maintenance Expenditures	\$53,382	\$59,536	\$59,230	(\$306)	-0.51%
Total	\$225,547	\$238,686	\$238,666	(\$20)	-0.01%
<hr/>					
Authorized FT Positions	2	2	2		

Department Expenditure Detail

DEPARTMENT:		FLEET MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	434				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
010		SALARIES	128,347.10		128,782.72		
		Merit	3,755.23		3,755.27		
	010	TOTAL		\$ 132,102.33		\$ 132,537.99	\$ 129,063.77
012		OVERTIME	500.00		500.00		
	012	TOTAL		\$ 500.00		\$ 500.00	\$ 236.68
021		FICA	10,105.83		10,177.41		
	021	TOTAL		\$ 10,105.83		\$ 10,177.41	\$ 9,387.53
024		RETIREMENT	21,876.15		20,700.71		
	024	TOTAL		\$ 21,876.15		\$ 20,700.71	\$ 18,846.86
025		GROUP INSURANCE	10,975.35		11,611.98		
	025	TOTAL		\$ 10,975.35		\$ 11,611.98	\$ 11,362.29
028		WORK COMP	3,876.41		3,621.52		
	028	TOTAL		\$ 3,876.41		\$ 3,621.52	\$ 3,268.04
100		SUPPLIES					
		Increase to cover cost of new diagnostic equipment to cover vehicles 2009-current (\$3,900)	5,100.00		5,100.00		
	100	TOTAL		\$ 5,100.00		\$ 5,100.00	\$ 1,461.18
150		EMPLOYEE EXPENSES					
		Used for recertification classes and memberships.	1,200.00		1,200.00		
	150	TOTAL		\$ 1,200.00		\$ 1,200.00	\$ 100.00
170		REPAIRS & MAINTENANCE AUTO					
		Repairs to vehicles associated with this department.	2,500.00		2,500.00		
	170	TOTAL		\$ 2,500.00		\$ 2,500.00	\$ 1,621.44
180		GAS & OIL					
		This is for all vehicles and machinery used.	1,700.00		1,700.00		
	180	TOTAL		\$ 1,700.00		\$ 1,700.00	\$ 1,153.73
200		UTILITIES					
			13,000.00		13,000.00		
	200	TOTAL		\$ 13,000.00		\$ 13,000.00	\$ 14,712.10
210		TELEPHONE					
		Verizon Service for cell phones	643.68		978.00		
		Charter Communications	1,560.00		1,500.00		
	210	TOTAL		\$ 2,203.68		\$ 2,478.00	\$ 2,415.26
260		REPAIR AND MAINTENANCE					
		Used for all general repairs and maintenance for all equipment.	2,200.00		2,200.00		
	260	TOTAL		\$ 2,200.00		\$ 2,200.00	\$ 1,680.76
410		UNIFORMS					
		Used for employee uniforms G&K Services - Boots when needed for staff and T-Shirts and Jackets	1,500.00		1,500.00		
	410	TOTAL		\$ 1,500.00		\$ 1,500.00	\$ 1,277.11
624		LIABILITY INSURANCE					
		General Payroll Liability	720.86		731.38		
	624	TOTAL		\$ 720.86		\$ 731.38	\$ 653.00
001-624		LIABILITY INSURANCE-AUTO	1,405.67		1,426.19		
	001624	TOTAL		\$ 1,405.67		\$ 1,426.19	\$ 679.00
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	\$ 2,410.54

Department Expenditure Detail

DEPARTMENT:		FLEET MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	434				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
802		GARAGE/RECYCLING SUPPLIES					
		Recycling	22,000.00		22,000.00		
	802	TOTAL		\$ 22,000.00		\$ 22,000.00	\$ 25,218.32
		Department (Function) Grand Totals		\$ 238,666.27		\$ 238,685.18	\$ 225,547.61
				-0.01%			

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

Performance Measures

Request for Service:

- Timely responses and actions to requests from the public and City staff for addressing concerns attendant to the maintenance of City grounds

Continuous Ground Maintenance Improvement:

- Identifying and developing solutions to improve the aesthetics of the City grounds
- Evaluate and monitor the City grounds and equipment to provide recommendations for inclusion in the City's Capital Improvement Program

Budget Highlight

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

Parks Fiscal Plan (FY2021)					
	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	Difference (2020 - 21)	% Difference
Personnel Expenditures	\$400,307	\$421,610	\$395,343	(\$26,267)	-6%
Operations & Maintenance Expenditures	\$300,172	\$320,507	\$320,544	\$37	0.01%
Total	\$700,479	\$742,117	\$715,887	(\$26,230)	-4%
Authorized FT Positions	8	8	7		

Department Expenditure Detail

DEPARTMENT:		PARKS MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	440				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
010		SALARIES	250,250.15		275,351.34		
		Merit	8,540.58		5,385.54		
	010	TOTAL		\$ 258,790.73		\$ 280,736.88	\$ 267,527.69
012		OVERTIME	5,500.00		5,500.00		
	012	TOTAL		\$ 5,500.00		\$ 5,500.00	\$ 5,884.84
021		FICA	19,797.49		21,897.12		
	021	TOTAL		\$ 19,797.49		\$ 21,897.12	\$ 20,392.44
024		RETIREMENT	42,855.74		44,538.46		
	024	TOTAL		\$ 42,855.74		\$ 44,538.46	\$ 39,854.10
025		GROUP INSURANCE	64,504.76		65,299.32		
	025	TOTAL		\$ 64,504.76		\$ 65,299.32	\$ 63,504.12
028		WORK COMP	3,894.30		3,638.23		
	028	TOTAL		\$ 3,894.30		\$ 3,638.23	\$ 3,143.38
100		SUPPLIES					
		Supplies used in general daily activities of the Parks Department. 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.	20,000.00		20,250.00		
	100	TOTAL		\$ 20,000.00		\$ 20,250.00	\$ 17,408.10
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		2,000.00		
	150	TOTAL		\$ 2,000.00		\$ 2,000.00	\$ 1,853.98
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		13,000.00		
	170	TOTAL		\$ 13,000.00		\$ 13,000.00	\$ 11,376.43
180		GAS & OIL					
		This is for all vehicles and machinery used.	16,000.00		16,000.00		
	180	TOTAL		\$ 16,000.00		\$ 16,000.00	\$ 16,379.03
200		UTILITIES					
		Used to pay all utilities including field lights. Includes Duke Power, Laurens Electric and Greenville Water System.	63,500.00		63,500.00		
	200	TOTAL		\$ 63,500.00		\$ 63,500.00	\$ 63,097.96
201		FIELD LIGHTS					
		Field Lighting repairs & maintenance	1,500.00		1,500.00		
	201	TOTAL		\$ 1,500.00		\$ 1,500.00	\$ 1,629.27
210		TELEPHONE					
		Verizon Service for cell phones	1,572.00		4,668.00		
	210	TOTAL		\$ 1,572.00		\$ 4,668.00	\$ 4,162.25
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		35,000.00		
	260	TOTAL		\$ 35,000.00		\$ 35,000.00	\$ 43,355.09

Department Expenditure Detail

DEPARTMENT:		PARKS MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	440				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 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		114,000.00		
	261	TOTAL		\$ 114,000.00		\$ 114,000.00	\$ 81,638.85
410		UNIFORMS					
		Used for employee uniforms G&K Services - Boots when needed for staff and T-Shirts and Jackets	6,000.00		6,000.00		
	410	TOTAL		\$ 6,000.00		\$ 6,000.00	\$ 6,744.72
624		LIABILITY INSURANCE					
		General Payroll Liability	2,152.05		2,183.47		
	624	TOTAL		\$ 2,152.05		\$ 2,183.47	\$ 1,950.00
001-624		LIABILITY INSURANCE-AUTO	5,820.24		5,905.22		
	001624	TOTAL		\$ 5,820.24		\$ 5,905.22	\$ 5,272.00
650		CONTRACTS & SERVICES					
		Mosquito Authority			1,100.00		
		Pest Control at shelters and Bathrooms	2,000.00		1,200.00		
					15,700.00		
		Irrigation repairs at parks	6,000.00				
		Tree Service	8,000.00				
	650	TOTAL		\$ 16,000.00		\$ 18,000.00	\$ 12,555.80
700		OTHER EXPENSES					
		This is used for items and purchases not covered in other line items	5,500.00		5,500.00		
	700	TOTAL		\$ 5,500.00		\$ 5,500.00	\$ 6,050.04
702		INMATE EXPENSES					
		Moved to PW Admin					
	702	TOTAL		\$ -		\$ -	\$ 17,207.75
001-802		MOSQUITO SPRAY SUPPLIES					
		Chemicals & supplies used in city wide mosquito spraying.	5,500.00				
	001802	TOTAL		\$ 5,500.00		\$ -	\$ -
830		NON-CAPITAL EQUIPMENT					
		This area would include all non-capital equipment purchases for the department.	13,000.00		13,000.00		
	830	TOTAL		\$ 13,000.00		\$ 13,000.00	\$ 9,490.81
		Department (Function) Grand Totals		\$ 715,887.32		\$ 742,116.70	\$ 700,478.65
				-3.53%			

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

Budget Highlight

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

Recreation Fiscal Plan (FY2021)

	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	Difference (2020 - 21)	% Difference
Personnel Expenditures	\$360,173	\$383,010	\$389,552	\$6,542	2%
Operations & Maintenance Expenditures	\$262,644	\$264,538	\$281,083	\$16,545	6%
Total	\$622,817	\$647,548	\$670,635	\$23,087	3.6%
Authorized FT Positions	6	5	5		

Department Expenditure Detail

DEPARTMENT:		RECREATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
010		SALARIES	262,067.94		258,578.63		
		Merit	7,842.91		7,896.26		
	010	TOTAL		\$ 269,910.85		\$ 266,474.89	\$ 252,900.61
021		FICA	20,648.18		20,385.33		
	021	TOTAL		\$ 20,648.18		\$ 20,385.33	\$ 17,356.38
024		RETIREMENT	44,697.24		41,463.49		
	024	TOTAL		\$ 44,697.24		\$ 41,463.49	\$ 36,864.74
025		GROUP INSURANCE	50,981.41		51,589.94		
	025	TOTAL		\$ 50,981.41		\$ 51,589.94	\$ 50,257.52
028		WORK COMP	3,313.87		3,095.97		
	028	TOTAL		\$ 3,313.87		\$ 3,095.97	\$ 2,793.77
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		4,000.00		
		General Cleaning Supplies	2,500.00		2,500.00		
		Paper Towels/Tissue Paper	1,000.00		1,000.00		
	100	TOTAL		\$ 7,500.00		\$ 7,500.00	\$ 5,441.16
110		POSTAGE					
		Postage for mailings at the Recreation Department	100.00		100.00		
	110	TOTAL		\$ 100.00		\$ 100.00	\$ 25.76
150		EMPLOYEE EXPENSES					
		Membership and Conference/Class expenses for SCRPA for Department staff. Additional classes that may come available.					
		Memberships	2,000.00		1,500.00		
		Classes	2,500.00		2,000.00		
		Travel Expenses	4,000.00		3,000.00		
		Staff Meeting expenses	500.00		500.00		
	150	TOTAL		\$ 9,000.00		\$ 7,000.00	\$ 5,011.13
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	\$ 4,738.29
180		GAS & OIL					
		Fuel for all Recreation Department vehicles	4,500.00		4,500.00		
	180	TOTAL		\$ 4,500.00		\$ 4,500.00	\$ 3,202.84
210		TELEPHONE					
		Phone System and Service at Recreation Department. Including current system maintenance, and Verizon phone service for staff	12,635.76		11,766.48		
		Verizon (Mobile Phones)	3,600.00		5,203.08		
	210	TOTAL		\$ 16,235.76		\$ 16,969.56	\$ 15,817.95
260		REPAIR AND MAINTENANCE					
		Includes maintenance services including carpet cleaning, plumbing , electrical HVAC and Ice Machines.					
		Carpet Cleaning	500.00		500.00		

Department Expenditure Detail

DEPARTMENT:		RECREATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
		Plumbing	1,000.00		500.00		
		Building Repair	1,500.00		1,000.00		
		Electrical Repair	1,000.00		1,000.00		
	260	TOTAL		\$ 4,000.00		\$ 3,000.00	\$ 1,516.30
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	\$ 960.22
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	47,500.00		45,000.00		
		Basketball Equipment & Uniforms	20,000.00		20,000.00		
		Cheerleading	10,000.00		10,000.00		
		Football Equipment & Uniforms	35,000.00		30,000.00		
		Lacrosse	3,500.00		3,000.00		
		Officials Fees (All Sports)	70,000.00		65,000.00		
		Adult Program (from Sports Center)	18,000.00				
		League Fees	4,000.00		4,000.00		
		Other Programs - Community Events	5,000.00		5,000.00		
	412	TOTAL		\$ 213,000.00		\$ 182,000.00	\$ 206,396.79
624		LIABILITY INSURANCE					
		General Payroll Liability	2,069.30		2,099.51		
	624	TOTAL		\$ 2,069.30		\$ 2,099.51	\$ 1,875.00
001-624		LIABILITY INSURANCE-AUTO (VANS)	4,707.54		4,776.28		
	001624	TOTAL		\$ 4,707.54		\$ 4,776.28	\$ 4,264.00
625		INSURANCE- CHILDREN (NATIONWIDE)	6,750.00		6,750.00		
	625	TOTAL		\$ 6,750.00		\$ 6,750.00	\$ 5,400.00
650		CONTRACTS & SERVICES					
		Services for the Mauldin Recreation Staff - Including Pest Control, Cleaning, Cintas (Mats, Restrooms), Water & Coffee.	2,500.00		2,500.00		
	650	TOTAL		\$ 2,500.00		\$ 2,500.00	\$ 7,536.68
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	\$ 457.65
800		BANK FEES					
		Credit Card Merchant Fees	4,721.29				
	800	TOTAL		\$ 4,721.29		\$ -	\$ -
875		PARD PROJECT EXPENDITURES					
		PARD Grant-State will reimburse 80% of PARD Grant expenditures. (see Grant Revenue line item)			21,342.19		
	875	TOTAL		\$ -		\$ 21,342.19	\$ -
		Department (Function) Grand Totals		\$ 670,635.44		\$ 647,547.16	\$ 622,816.79
				3.57%			

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

Budget Highlight

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

Sports Center Fiscal Plan (FY2021)					
	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	Difference (2020-21)	% Difference
Personnel Expenditures	\$374,083	\$425,401	\$439,424	\$14,023	3%
Operations & Maintenance Expenditures	\$265,689	\$257,212	\$247,647	(\$9,565)	-4%
Total	\$639,772	\$682,613	\$687,071	\$4,459	.6%
Authorized FT Positions	3	3	3		

Department Expenditure Detail

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
010		SALARIES	325,379.66		318,716.64		
		Merit	3,676.74		1,996.27		
	010	TOTAL		\$ 329,056.40		\$ 320,712.53	\$ 293,493.21
021		FICA	25,172.81		24,534.54		
	021	TOTAL		\$ 25,172.81		\$ 24,534.54	\$ 22,449.59
024		RETIREMENT	54,491.74		49,902.93		
	024	TOTAL		\$ 54,491.74		\$ 49,902.93	\$ 28,541.91
025		GROUP INSURANCE	24,047.05		24,032.47		
	025	TOTAL		\$ 24,047.05		\$ 24,032.47	\$ 23,676.75
028		WORK COMP	6,656.20		6,218.52		
	028	TOTAL		\$ 6,656.20		\$ 6,218.52	\$ 5,611.56
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	\$ 24,867.14
110		POSTAGE					
		Postage for mailings at the Sports Center	500.00		750.00		
	110	TOTAL		\$ 500.00		\$ 750.00	\$ 243.49
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	\$ 5,458.44
200		UTILITIES					
		Duke Power provides power for the Sports Center, this includes the building, streetlights and electronic sign. Piedmont provides Natural Gas for HVAC units and Greenville Water System provides water which includes irrigation system.					
		Duke Power	50,000.00		24,000.00		
		Greenville Water Works	5,750.00		4,000.00		
		Piedmont Natural Gas	2,950.00		22,000.00		
	200	TOTAL		\$ 58,700.00		\$ 50,000.00	\$ 52,365.21
210		TELEPHONE					
		VC3 Telephone & Charter	6,345.84		6,264.00		
	210	TOTAL		\$ 6,345.84		\$ 6,264.00	\$ 6,123.20

Department Expenditure Detail

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 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		15,000.00		
		Lighting	5,000.00		5,000.00		
260		TOTAL		\$ 22,000.00		\$ 22,000.00	\$ 23,884.54
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	\$ 1,500.00
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		
		Fitness Challenge	2,000.00		2,000.00		
412		TOTAL		\$ 7,000.00		\$ 25,000.00	\$ 29,304.51
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		3,000.00		
		Paper Advertising	2,000.00		2,000.00		
610		TOTAL		\$ 5,500.00		\$ 5,500.00	\$ 2,754.00
624		LIABILITY INSURANCE					
		General Payroll Liability	2,719.62		2,759.33		
624		TOTAL		\$ 2,719.62		\$ 2,759.33	\$ 2,464.00
002-624		LIABILITY INSURANCE-BUILDING	20,682.28		20,984.27		
002624		TOTAL		\$ 20,682.28		\$ 20,984.27	\$ 18,735.00
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	\$ 66,620.86
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	\$ 1,025.42

Department Expenditure Detail

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
800		BANK FEES					
		Credit Card Merchant Fees/AMEX Merchant Fees	8,200.00		7,954.41		
		Misc.					
800		TOTAL		\$ 8,200.00		\$ 7,954.41	\$ 7,558.39
830		NON-CAPITAL EQUIPMENT					
		Fitness Equipment including bikes and treadmills for members. Furniture for locker areas.					
		Fitness Equipment					
		Furniture					
		General furnishings					
830		TOTAL		\$ -		\$ -	\$ 22,784.88
		Department (Function) Grand Totals		\$ 687,071.94		\$ 682,613.00	\$ 639,772.38
				0.65%			

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

Budget Highlight

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

Senior Center Fiscal Plan (FY2021)					
	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	Difference (2020 - 21)	% Difference
Personnel Expenditures	\$126,027	\$127,215	\$131,227	\$4,012	3%
Operations & Maintenance Expenditures	\$232,354	\$188,199	\$193,478	\$5,279	2.8%
Total	\$358,381	\$315,414	\$324,705	\$9,291	3%
Authorized FT Positions	2	2	2		

Department Expenditure Detail

DEPARTMENT:		SENIOR CENTER					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	453				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:	\$ -	FY2019 ACTUAL
010		SALARIES	90,268.03		87,436.33		
		Merit	1,977.05		915.09		
	010	TOTAL		\$ 92,245.08		\$ 88,351.42	\$ 89,474.45
021		FICA	7,056.75		6,758.88		
	021	TOTAL		\$ 7,056.75		\$ 6,758.88	\$ 6,721.28
024		RETIREMENT	15,275.79		15,514.51		
	024	TOTAL		\$ 15,275.79		\$ 15,514.51	\$ 13,539.44
025		GROUP INSURANCE	16,015.69		15,998.67		
	025	TOTAL		\$ 16,015.69		\$ 15,998.67	\$ 15,757.93
028		WORK COMP	633.38		591.73		
	028	TOTAL		\$ 633.38		\$ 591.73	\$ 533.98
100		SUPPLIES					
		Office Supplies such as Copy paper, pens, folders etc. for Senior Center Staff.	3,000.00		3,000.00		
	100	TOTAL		\$ 3,000.00		\$ 3,000.00	\$ 2,198.36
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	\$ 97.16
180		GAS & OIL					
		Fuel for Senior Department vehicles	1,500.00		1,500.00		
	180	TOTAL		\$ 1,500.00		\$ 1,500.00	\$ 984.45
200		UTILITIES					
		This line includes all utilities associated with the Senior Center building.					
		Laurens Electric	36,000.00		36,000.00		
		Greenville Water	3,000.00		3,000.00		
		Piedmont Natural Gas	4,000.00		4,000.00		
	200	TOTAL		\$ 43,000.00		\$ 43,000.00	\$ 38,322.40
210		TELEPHONE					
		VC3 & Charter New AT&T lines	5,892.80		3,797.04		
	210	TOTAL		\$ 5,892.80		\$ 3,797.04	\$ 3,936.62
260		REPAIR AND MAINTENANCE					
		Includes maintenance services including carpet cleaning, plumbing , electrical.					
		Carpet Cleaning	2,000.00		2,000.00		
		Building Repair	8,000.00		8,000.00		
	260	TOTAL		\$ 10,000.00		\$ 10,000.00	\$ 50,095.10
412		SENIOR FITNESS EXPENSES					
			15,000.00		15,000.00		
	412	TOTAL		\$ 15,000.00		\$ 15,000.00	\$ 19,101.99

Department Expenditure Detail

DEPARTMENT:		SENIOR CENTER					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	453				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:	\$	FY2019 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		50,000.00		
413		TOTAL		\$ 73,000.00		\$ 73,000.00	\$ 82,711.33
001-413		SENIOR PRINTING EXPENSES					
		Printing and Postage for the Monthly Newsletter					
		Printing	3,000.00		4,000.00		
		Postage	2,000.00		2,500.00		
001413		TOTAL		\$ 5,000.00		\$ 6,500.00	\$ 1,623.25
624		LIABILITY INSURANCE					
		General Payroll Liability	756.75		767.80		
624		TOTAL		\$ 756.75		\$ 767.80	\$ 686.00
001-624		LIABILITY INSURANCE-AUTO (VANS)	1,857.04		1,884.16		
001624		TOTAL		\$ 1,857.04		\$ 1,884.16	\$ 1,682.00
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		1,500.00		
		Water & Coffee	750.00		750.00		
		Charter	1,000.00		1,000.00		
		Architectural drawings for Ray Hopkins Gym expansion					
650		TOTAL		\$ 26,750.00		\$ 26,750.00	\$ 30,915.27
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	\$ -
800		BANK FEES					
		Includes other expenses that are not accounted for in other line items	4,721.29		1,000.00		
800		TOTAL		\$ 4,721.29		\$ -	\$ -
		Department (Function) Grand Totals		\$ 324,704.56		\$ 315,414.21	\$ 358,381.01
				2.95%			

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 help 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

Budget Highlight

The Community Development Department is funded through the City-wide General Fund and the Special Revenue Fund via the Hospitality and Accommodations Tax Fund. A new marketing and events coordinator position was added to this Department to improve the marketing efforts of the Cultural Center and support the City Council and Department specific goals for this component of the City's service portfolio. The expenditures are detailed by sub-categories in the table below:

Community Development Fiscal Plan (FY2021)

	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	Difference (2020 - 21)	% Difference
Personnel Expenditures	\$400,708	\$294,351	\$345,130	\$50,779	17%
Operations & Maintenance Expenditures	\$173,912	\$115,006	\$134,993	\$19,987	17%
Total	\$574,620	\$409,357	\$480,123	\$70,766	17%
Authorized FT Positions	4	3	5		

Department Expenditure Detail

DEPARTMENT:		COMMUNITY DEVELOPMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	452				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
010		SALARIES	236,834.49		212,249.52		
		Merit	7,823.93		4,801.54		
	010	TOTAL		\$ 244,658.42		\$ 217,051.06	\$ 296,491.38
021		FICA	18,716.37		16,604.41		
	021	TOTAL		\$ 18,716.37		\$ 16,604.41	\$ 21,784.84
024		RETIREMENT	40,515.43		33,773.14		
	024	TOTAL		\$ 40,515.43		\$ 33,773.14	\$ 43,215.56
025		GROUP INSURANCE	37,586.01		23,508.72		
	025	TOTAL		\$ 37,586.01		\$ 23,508.72	\$ 36,135.57
028		WORK COMP	3,653.59		3,413.34		
	028	TOTAL		\$ 3,653.59		\$ 3,413.34	\$ 3,080.18
100		SUPPLIES					
		Supplies - Office	12,000.00		7,000.00		
	100	TOTAL		\$ 12,000.00		\$ 7,000.00	\$ 8,293.68
150		EMPLOYEE EXPENSES					
		Professional Development	5,000.00				
		SCAPA, SCEDA, ULI, APA, AICP conferences	2,000.00				
		SC Arts, Arts Advocacy, Arts convention			2,000.00		
		ICSC, Charlotte, Florida, Micro conference, recruitment			4,000.00		
	150	TOTAL		\$ 7,000.00		\$ 6,000.00	\$ 3,152.47
200		UTILITIES - Cultural Center					
		Duke Power	35,000.00		29,000.00		
		Greenville Water System					
		Piedmont Natural Gas					
	200	TOTAL		\$ 35,000.00		\$ 29,000.00	\$ 35,321.79
210		TELEPHONE					
		Wireless phones	3,360.00		2,292.00		
		VC3					
	210	TOTAL		\$ 3,360.00		\$ 2,292.00	\$ 3,391.83
260		REPAIR AND MAINTENANCE					
		General Building Repair	10,000.00		7,500.00		
	260	TOTAL		\$ 10,000.00		\$ 7,500.00	\$ 3,434.08
624		LIABILITY INSURANCE					
		General Payroll Liability	230.58		233.95		
	624	TOTAL		\$ 230.58		\$ 233.95	\$ 208.00
002-624		LIABILITY INSURANCE-BUILDING	5,162.74		5,238.13		
	002624	TOTAL		\$ 5,162.74		\$ 5,238.13	\$ 4,676.00
650		CONTRACTS & SERVICES					
		FrameRate Govt Access Channel	5,490.00		5,490.00		
		Business Dev Client Recruitment	5,000.00		5,000.00		
		Cintas	4,000.00		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		
		Adobe	2,250.00				
		Copier	3,000.00		3,000.00		
		ASCAP, SESAC, BMI	1,000.00		1,000.00		
	650	TOTAL		\$ 25,240.00		\$ 20,742.00	\$ 24,111.11
652		SPECIAL PROJECTS					

Department Expenditure Detail

DEPARTMENT:		COMMUNITY DEVELOPMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	452				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2021 BUDGET:	FY2020 BUDGET:		FY2019 ACTUAL
		Business Dev Services					
		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		\$ 34,500.00	\$ 31,703.17
700		OTHER EXPENSES					
		Community Support	2,500.00		2,500.00		
		UTC Money			100,000.00		
700		TOTAL		\$ 2,500.00		\$ 102,500.00	\$ 51,730.42
		Department (Function) Grand Totals		\$ 480,123.14		\$ 509,356.75	\$ 566,730.08
				-6%			
		These items will be funded by H&A Fund Balance					
		Marketing		\$ 150,000.00	150,000.00		
		Summer Music Series		\$ 40,000.00	35,000.00		
		Public Art Trail		\$ 18,000.00	18,000.00		
		BBQ Festival		\$ 50,000.00	40,000.00		
		Music Festival/Farmers Market		\$ 20,000.00	17,000.00		
		Dinner Theatre Program/Young Artist		\$ 80,000.00	65,000.00		
		Train Show (Chamber)		\$ 6,000.00	6,000.00		
		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	1,500.00		
		TOTAL H&A		\$ 420,500.00	387,500.00		
				9%			
				\$ 900,623.14		\$ 896,856.75	



Capital Improvement Program (CIP)

Capital Improvement Program
CIP Detail Budget Summary
FY2020 Capital Budget Sheet

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Capital Improvement Program

Capital Improvement Program Overview

The City of Mauldin's FY2021 – FY2030 Capital Improvement Program is a comprehensive 10-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 CIP are sewer fee revenues, hospitality and accommodations tax revenues, general fund revenues and capital project fund revenues.

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 improve, preserve, 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 five (5) years and a total cost of at least \$5,000.

As it relates to the operating CIP budget, the CIP are only those projects that are requesting new budget approval in the upcoming budget year, FY2020-2021. The operating CIP budget for FY2020-2021; heretofore known as the FY2021 Capital Budget, is approved by Council on a total project basis; however, City Council approval may be required for the actual implementation of the projects. Although no City Council approval is required for the purchase of budgeted items up to or less than the budgeted amount, contracts related to these projects are presented to and approved by City Council. After the end of each fiscal year, an analysis is prepared by the Finance Department that compares each approved CIP budget to what was spent during the prior fiscal year. Any remaining budgeted unspent funds can be carried forward to the current year's budget via a budget amendment.

The FY2021 Capital Budget totals \$10,630,605 and utilizes \$2,930,605 from Capital Projects Fund revenues for capital project financing through a combination of pay-as-you-go (PAYGO) (\$2,223,616)¹, capital leasing (\$696,989) and debt (\$7,700,000). The financing mechanism for debt includes the issuance of General Obligation (G.O.), Revenue and Installment Purchase Revenue bonds.

Through the allocation of these resources, the City will be able to continue to address vehicle and equipment needs in the Public Works, Fire and Police Departments; continue enhancements of the City's parks and recreational facilities; and continue addressing the City's infrastructure needs.

FY2021 Capital Budget Highlights

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

- **Transportation Program:** The CIP provides "seed" funding to prompt the development of a transportation program. Through this program, a Transportation Fund will be created and charged with sufficient revenues to establish a sustainable process for the following Council initiatives:
 - Repaving all of the City worst rated roads.
 - Establishing a dedicated funding source of 2 mills which will be placed in the Transportation Fund annually to continue road improvements. The City will leverage these funds to take advantage of the C-Funds 1:1 matching program to increase the available funding for the road paving projects.
 - Allow for a dedicated funding source for exploring, improving and constructing sidewalks, trails and multi-use paths along City owned streets.

¹ Additionally, \$1,000,000 will be transferred from the assigned General Fund balance to the Capital Projects fund balance.

Additionally, the CIP provides funding to purchase a road crack sealer to assist in maintaining existing City streets that are in good condition to prevent and/or slow down the deterioration process; thereby, extending the useful life of City owned streets.

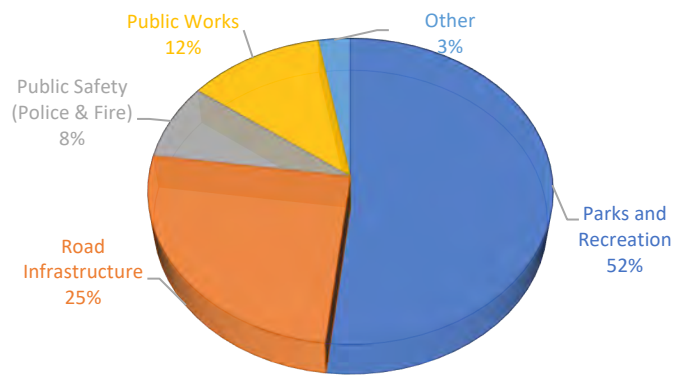
- **Prisma Health Swamp Rabbit Trail Pedestrian Bridge:** The City's FY2021 Capital budget provides \$5,000,000 for construction of the Prisma Health Swamp Rabbit Trail Pedestrian Bridge across I-385. The Bridge will connect to the .25-mile Prisma Health Swamp Rabbit Trail head off E. Butler Rd. and the Bridgeway Station mixed use development. The project will not require a millage or tax increase. The funding sources for this project will be hospitality and accommodations tax revenues and revenues from the Greenville Hospital Authority (GHA) that will be provided to the City annually.
- **Consolidation of Public Works Operations:** Funding is included in the City's FY2021 Capital budget to prompt the completion of the City's initiative to consolidate the Public Works operations at the Jenkins St. location to the Public Works headquarters on McDougall Ct. The only remaining Public Works operations at the Jenkins St. location is the Fleet Management Division. The funding provided via the FY2021 Capital budget will allow for the transition of the Fleet Management Division to the Public Works Headquarters by making improvements to the McDougall Ct. facility. The improvements include constructing a new garage bay, improving the existing garage bay, and transferring the vehicle lifts from the Jenkins St. garage to the McDougall Ct. facility.
- **City Hall Facility Improvements:** FY2021 Capital budget provides for audio/visual upgrades to the City's Council Chambers, including improvements to allow for live streaming of the Council meetings, increased opportunities for participation from residents during Council meetings and improved municipal court proceedings. Additionally, included in the FY2021 Capital Budget is funding for security upgrades at City Hall, including an interior and exterior monitoring camera system for CityHall.
- **Cultural Center Auditorium Enhancements:** In continuance of the City's initiative to rehabilitate its Cultural Center and Auditorium, the FY2021 Capital budget provides for the rehabilitation of the Cultural Center Auditorium's lobby. This will enhance the experience of the Auditorium's visitors and improve the operations of the existing and new Cultural Center Auditorium programming.
- **Enhancements to Park and Recreational Amenities:** In an ongoing effort to enhance the City's parks and recreational amenities, the FY2021 Capital Budget includes funding mechanisms to improve existing park shelters and the existing basketball court at Pineforest Park. This project ensures that shelters and full outdoor basketball courts are available at City parks for use.
- **Replacement of Aging Fleet:** The CIP provides for the replacement of aging vehicles across multiple departments (i.e., Fire, Police and Public Works) included in the City's rollingstock.

Table 9 below provides an overview of the CIP by category:

Category	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Parks and Recreation	\$5,508,116	\$815,000	\$730,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0
Road Infrastructure	\$2,700,000	\$200,000	\$200,000	200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Public Safety (Police & Fire)	\$850,489	\$8,169,400	\$499,752	973,500	\$893,500	\$6,273,500	\$291,500	\$292,800	\$159,600	\$212,500
Public Works	\$1,272,000	\$849,000	\$413,000	452,000	\$484,000	\$813,000	\$352,000	\$459,000	\$773,000	\$352,000
Other	\$300,000	\$110,000	\$0	\$0	\$0	\$0	\$0	\$32,000	\$0	\$0
Totals	\$10,603,605	\$10,143,400	\$1,842,752	\$1,775,500	\$1,577,400	\$7,361,500	\$843,500	\$983,800	\$1,132,600	\$764,500

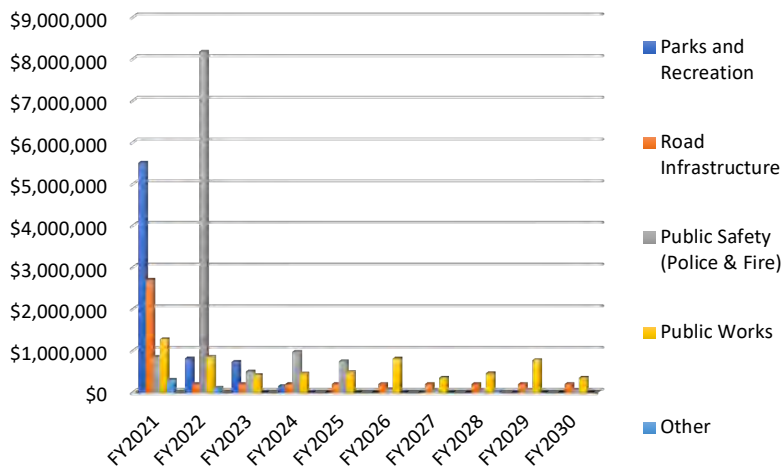
Figure 19 provides the percentage of the FY2021 capital budget by category. 52% of the FY2021 capital budget is appropriated for recreation and parks related improvements. 25% of the FY2021 capital budget funds road infrastructure along City owned roads.

Figure 20 provides a summary of the 10-year CIP by source category. This illustrates the funding amount by category for the FY2021 – FY2030. During its annual budgeting process, Council may amend the 10-year CIP based on its priorities.



(Figure 19) Percentage of FY2021 Capital Budget by Source Category

Review of Figure 20 reveals an immediate increase in funding for Parks/Recreation, Public Safety and roads over the next two fiscal years. Details regarding these investments are provided in the subsequent pages of this section of the document.



(Figure 20) 10-Year CIP by Source Category

FY2021 Funding Narrative by Funding Source

The 10-year CIP is a program that matches the City's major capital needs with the financial ability to meet those needs. As a plan, it is subject to change. However, reviewing the plan along with the funding source for each project is critical to maintaining the financial health of the City while making strategic capital investments. The narratives below detail the manner which each funding source supports the FY2021 Capital budget. It is worth noting that the FY2021 Capital budget does not rely on the unassigned General Fund balance and will not require a millage or tax increase.

Capital Projects Fund Balance

The items funded out of the capital projects fund balance will be paid for using cash reserves in the fund. You may wish to note that in the Fall of 2019, Council added \$1M to the Capital Fund balance of surplus revenues from the closeout of the FY2019 budget. Council will continue this practice by adding 50 % of surplus revenues, if available, to the Capital Fund Balance, annually. The City's capital fund balance after utilizing the fund balance is \$521,184.

Assigned General Fund Balance

The City's assigned general fund balance is comprised of funding Council designated for an intended use. The City's assigned general fund balance is \$2.3M, which was assigned to cover capital items needed as a result of annexation. There are over 1,300 residential units categorized as under construction within the City's boundaries and the City's Fire Service Area. The majority of these units are in the western portion of the City (off Ashmore Bridge Rd.) and the Fire Service Area. In order to maintain equitable service levels (e.g., sanitation, public safety) the CIP includes the purchase of a rear-loading trash truck and funding to purchase property to move the City's Fire Department headquarters at City Hall in subsequent years into a new Fire Department Building. The new Fire Station building will include a Police sub-station. If After utilizing this funding source, \$1,350,000 will be remaining in the assigned- annexation General Fund Balance.

Capital Fund - Recreation

Annually, the City receives revenues pursuant to an intergovernmental agreement with Greenville County attendant to the dissolution of the Greenville County Recreation District in 2013. The former Recreation District operated as an independent special-purpose district. Once dissolved, Greenville County accepted the assets and liabilities of the District and levied a recreation millage across the County including the cities. The tax revenues generated by the millage is distributed to the cities, annually, based on the cities' amount of assessed property tax value. Historically, the City has used these funds to offset Recreation Department capital purchases and operating expenses. Utilizing this funding source, \$248,116 in expenditures will be offset by using the estimated \$150,000 that the City will receive in FY2021 from the County, with the remaining expenditures utilizing \$98,116 of the \$122,929 in the Recreation fund balance. Once received, the recreation revenues will be transferred to the Capital Fund which is the fund that the CIP expenditures will be charged to.

Hospitality and Accommodations Tax Fund

The hospitality and accommodation tax (H&A) 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. The H&A fund balance is \$1,425,093. Over the past three fiscal years, the City has received an estimated \$1M in H&A funding, annually. This is expected to increase with the addition of the new Marriott Hotel off E. Butler Rd., Hipburger & Papas and Beers. Utilizing this funding source, \$1,165,093 will be remaining in the H&A Fund balance.

Sewer Fund

The Sewer Fund is used to account for all activities of the City's sewer operations. The revenues of this fund are generated through a sewer maintenance fee charged to customers. These funds are restricted for the payment of sewer expenses. Given that the Sewer Fund is an enterprise fund, current revenues will be used to offset expenditures.

Debt

The City's Debt Service Fund covers the payment of principal and interest attributable to the City's Obligation Bonds. The FY2021 CIP funds 2 items through debt: 1) Transportation Program & 2) Pedestrian Bridge.

Pedestrian Bridge

The intent of the Pedestrian Bridge across I-385 is facilitate the expansion of the Prisma Health Swamp Rabbit Trail in the City and to the other cities in the Golden Strip region. The financing for the construction of the Pedestrian Bridge across I-385 involves the issuance of an Installment Purchase Revenue Bond (IPRB) and a Hospitality and Accommodations Tax Revenue Bond. The use of this financing strategy will preserve the City's 8% general obligation debt ceiling for any future needs that may arise and does not utilize revenues from the City's General Fund (e.g., ad valorem property taxes). Shown below are noteworthy points of this strategic financing plan:

- The issuance of the IPRB would be subject to annual appropriations by the City but would not count against the City's debt ceiling. During the budget process, the City would appropriate and earmark the approximately \$165,000 provided by the Greenville Hospital Authority (GHA) but would not be limited to such. Utilizing a 20-year IPRB, the approximate \$165,000 annual payment from GHA would provide for approximately \$2.3M of the 5M committed by the City for this project. It is worth noting the GHA funding will be provided over 32 years and will ultimately total approximately \$4.3M. The IPRBs are only issued in 20-year terms.
- The remaining cost of the Project is approximately \$2.7 million and will be covered through the issuance of a H&A Bond. The City currently has an outstanding H&A Bond (Series 2014B). The estimated H&A revenues are approximately \$1.17 million. The issuance of a 20-year Series 2019 H&A Bond, in addition to the current Series 2014B H&A Bond, for this project would result in an approximate debt service payment of \$2.75M which would be amortized.

The aforementioned financing plan will be augmented by staff's ongoing efforts to obtain additional funding for the development of the Bridge (and Swamp Rabbit Trail), including the following potential funding sources:

- Recreation Trails Program Grant Funding via the US Department of Transportation Federal Highway Administration
- The South Carolina Park and Recreation Development Fund & Land and Water Conservation Fund
- Corporate Sponsorships
- Private Donors

Any additional funding obtained for the development of the Bridge can be appropriated by Council to cover IPRB debt service payments.

Transportation Program:

Historically, the City has participated in the Greenville County Legislative Delegation Transportation Committee's (GLDTC) Municipal Match Repaving Program (MMRP). Through this program, annually, the City has allocated \$150,000 for repaving roads on its road paving list. The funds are matched dollar for dollar and typically result in 5 to 7 roads being paved. However, the City has a large number of roads that need to be improved. In an effort to improve the City owned road and transportation infrastructure, the City will establish a Transportation Fund.

The CIP provides "seed" funding to prompt the development of the program by creating a Transportation Fund which will be charged with sufficient revenues to establish a sustainable process for the following initiatives:

- Repaving the worst rated City roads.
- Establishing a dedicated funding source of 2 mills, via a reduction in the available General Fund revenues, which will be placed in the Transportation Fund annually to continue road improvements. The City will leverage these funds to take advantage of the C-Funds 1:1 matching program to increase the available funding for the road paving projects.
- Allow for a dedicated funding source for exploring, improving and constructing sidewalks, trails and multi-use paths within the City.

To establish the fund, a G.O. Bond will be issued to generate \$2.7M in proceeds to seed fund the program. Per the GLDTC, it would cost the City approximately \$2.7M to repave the City's worst rated roads. In subsequent fiscal years, the City would place no less than 2 mills, annually, in the Transportation Fund to continue road improvements through the MMRP. This would represent a significant investment into the City's road inventory. This bond issuance would count against the City's 8% general obligation debt ceiling; however, the City's 2010 G.O. Bond is scheduled to mature in FY2021. This means that \$173,000 in funding that was previously used to cover the debt service payment for that Bond will be "rolling off". The City also has a 2016 Refunded G.O. Bond Fire series (original issue 2009), which will mature in FY2029. Although the debt payment for that Bond will not be rolling off, the overall the increase to the City's current debt limit of 1.84% will be minimal.

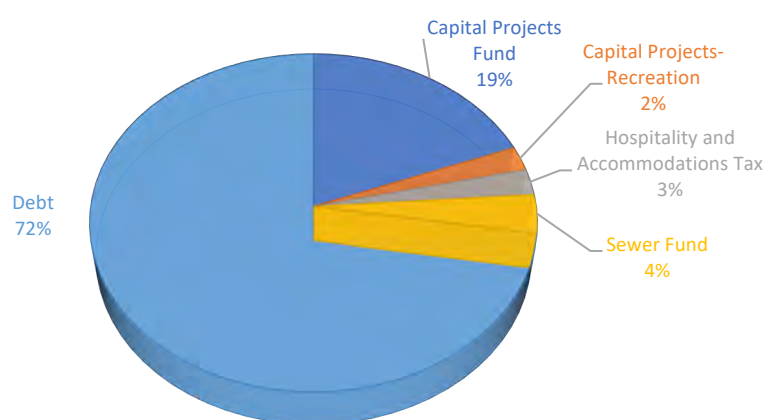
Additional Information to Consider

Review of the FY2022 CIP will reveal \$7.8M appropriated for two Aerial Pumpers for the Fire Department, one Aerial Ladder Truck for the Fire Department and the construction of new Fire Station. The financing mechanism for this is the issuance of debt via a City G.O. Bond and a Greenville County Fire Service Area (FSA) G.O. Bond. To facilitate this funding mechanism, the City requested a debt service and operations millage increases for the Mauldin Fire Service Area (FSA) from Greenville County Council. This will allow for the County and City Councils to issue debt to fund the aforementioned capital purchases and address operational needs within the Fire Department. The purchases are listed in the FY2022 CIP due to the fact that Greenville County FSA bond issuance occurs in August/September 2020, which is after the City approves its FY2021 budget. As such, the City will request the millage increase as a part of its FY2021 budget process with the intent to issue a G.O. Bond for the purchase of the fire trucks and to initiate the design/construction of a new fire station in FY2022. The current Fire Department headquarters will relocate to the new Fire Station, which will serve the City and the FSA.

Table 10 below illustrates the CIP expenditures by funding source:

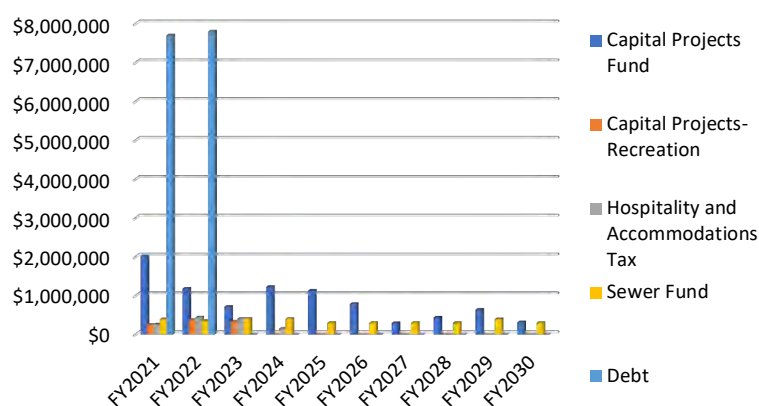
Table 10. Capital Improvement Plan Summary by Funding Source										
Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Capital Projects Fund	\$2,027,489	\$1,178,400	\$712,752	\$1,225,500	\$1,129,400	\$788,500	\$296,000	\$436,300	\$638,600	\$316,000
Capital Projects-Recreation	\$248,116	\$375,000	\$330,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hospitality and Accommodations Tax	\$260,000	\$440,000	\$400,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Fund	\$395,000	\$350,000	\$400,000	\$400,000	\$300,000	\$300,000	\$300,000	\$300,000	\$395,000	\$300,000
Debt	\$7,700,000	\$7,800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Totals	\$10,630,605	\$10,143,400	\$1,842,752	\$1,775,500	\$1,429,400	\$1,088,500	\$596,000	\$736,300	\$1,033,600	\$616,000

Figure 21 provides the percentage of the FY2021 capital budget by funding source. 72% of the FY2021 capital budget is funded through the issuance of debt, with the remaining budget funded through a mix of the available funding sources. The is consistent with the funding source narrative provided in the previous pages of this section the document.



(Figure 21) Percentage of FY2021 Capital Budget by Funding Source

Figure 22 provides a summary of the 10-year CIP by funding source. This outlines the funding amount by funding source for the FY2021 – FY2030.



(Figure 22) 10-Year CIP by Funding Source

Review of Figure 22 reveals the use of debt as the primary funding source for the CIP over the next two fiscal years to improve City roads and invest in the City's Public Safety and Parks/Recreational facilities.

CIP Detail Budget Summary (Attachment A)

The CIP Budget Summary details the City's capital outlay for the next 10 fiscal years and includes the attendant budgetary information (cost estimates, description and funding source).

FY2021 Capital Project Budget Sheets (Attachment B)

The Capital Project budget sheets detail the following points for FY2021 capital projects:

- Cost estimates for the City's FY2021 capital projects
- Descriptions of each project
- Costs and funding source of each project

Attachment A – CIP Detail Budget Summary

Overview of 10 Year Capital Improvement Program

Dept	Infrastructure Improvements	Fund	Method	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	TOTALS
	Road Paving Program	Transportation	GO Bond Proceeds	\$2,700,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$4,500,000
	Capital Equipment													
Fire	Fire Extraction Equipment	Capital Project Fund	PAYGO of Cash		\$12,900	\$130,752								\$143,652
PW	Zero Turn Mower	Capital Project Fund	PAYGO of Cash	\$12,000			\$12,000			\$12,000			\$12,000	\$48,000
PW	Field Rake John Deere	Capital Project Fund	PAYGO of Cash		\$9,000			\$9,000			\$9,000			\$27,000
PW	Bagging riding mower	Capital Project Fund	PAYGO of Cash			\$13,000			\$13,000			\$13,000		\$39,000
Police	Southern End Radio Site	Capital Project Fund	PAYGO of Cash	\$18,500										\$18,500
PW	Hot Box Trailer	Capital Project Fund	Capital Lease	\$35,000										\$35,000
PW	Hot Pour Crack Sealant Trailer	Capital Project Fund	Capital Lease	\$55,000										\$55,000
Police	Police Radio Communications	Capital Project Fund	Capital Lease	\$45,989										\$45,989
Fire	Fire: Replace UHF repeater: Main fire channel	Capital Project Fund	PAYGO of Cash		\$8,000	\$8,000								\$16,000
Fire	Turn out gear Washer/ Extractor	Capital Project Fund	PAYGO of Cash		\$14,000									\$14,000
Police	Police K-9	Capital Project Fund	PAYGO of Cash				\$7,500		\$7,500					\$15,000
Fire	Firefighter Gear Replacement	Capital Project Fund	PAYGO of Cash				\$64,000	\$65,900	\$68,000					\$197,900
Fire	Inflatable Fire Safety House	Capital Project Fund	PAYGO of Cash					\$9,500						\$9,500
Fire	Fire Heartpak Monitor	Capital Project Fund	PAYGO of Cash							\$44,000	\$45,300	\$46,600	\$48,000	\$183,900
Fire	Fire Casade System Replacement	Capital Project Fund	PAYGO of Cash									\$14,000	\$16,000	\$30,000
PW	Tractor	Capital Project Fund	PAYGO of Cash						\$75,000					\$75,000
	Vehicle Replacement/Additions													
PW	Public Works Truck (Parks)	Capital Project Fund	Capital Lease	\$50,000						\$40,000				\$90,000
Fire	Fire Department Pickup Trucks	Capital Project Fund	Capital Lease	\$37,500	\$37,500		\$40,000							\$115,000
PW	Public Works Leaf Truck (Sanitation)	Capital Project Fund	Capital Lease	\$175,000				\$175,000				\$175,000		\$525,000
PW	Public Works Grapple Truck (Sanitation)	Capital Project Fund	Capital Lease	\$150,000	\$150,000						\$150,000	\$150,000		\$600,000
PW	Public Works Rear Loader (Sanitation)	Capital Project Fund	PAYGO of Cash	\$200,000					\$200,000					\$400,000
PW	Public Works Street Sweeper (Streets)	Capital Project Fund	Capital Lease		\$250,000									
Police	Police Vehicles	Capital Project Fund	Capital Lease	\$148,500	\$297,000	\$286,000	\$198,500	\$148,000	\$198,000	\$247,500	\$247,500	\$99,000	\$148,500	\$2,018,500
Fire	Fire Truck Apparatus	Capital Project Fund / FSA Funding	City GO Bond / County FSA GO Bond		\$2,800,000									\$2,800,000
Fire	Fire Truck Apparatus	Capital Project Fund	PAYGO of Cash				\$600,000	\$670,000						\$1,270,000
PW	Public Works Side-Loader Trash Truck (Sanitation)	Capital Project Fund	Capital Lease		\$300,000				\$300,000					\$600,000
Rec	Recreation 15 passenger Mini Bus	Capital Project Fund	Capital Lease											\$0
BDS	Building and Development Services Truck	Capital Project Fund	Capital Lease								\$32,000			\$32,000
PW	Public Works Truck (Sanitation)	Capital Project Fund	Capital Lease		\$40,000							\$40,000		\$80,000
PW	Public Works Truck (Streets)	Capital Project Fund	Capital Lease				\$40,000						\$40,000	\$80,000
	Buildings and Facility Improvements													
Rec	Partitions for Senior Center	Capital Project Fund	PAYGO of Cash		\$25,000									\$25,000
Admin	Security Upgrade for City Hall, including Police Department: security cameras, bullet proof glass, interior and exterior monitoring system for the City Hall/MPD Property	Capital Project Fund	PAYGO of Cash	\$80,000										\$80,000
PW	Upfit McDougall St. with a garage	Capital Project Fund	PAYGO of Cash	\$200,000										\$200,000
Fire	Land Purchase for Fire Station in West Mauldin	Capital Project Fund	PAYGO of Cash	\$600,000										\$600,000
Judicial	Office Furniture	Capital Project Fund	PAYGO of Cash		\$5,000									\$5,000

Dept	Infrastructure Improvements	Fund	Method	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	TOTALS
Fire	Replace HQ Fire Station and Build New Fire Station with a Police Substation in West Mauldin	Capital Project Fund / FSA Funding	City GO Bond / County FSA GO Bond		\$5,000,000									\$5,000,000
Rec	Sports Center fitness floor carpet replacement	Capital Project Fund	PAYGO of Cash			\$40,000								\$40,000
Fire	Fire Station Improvement	Capital Project Fund	PAYGO of Cash			\$75,000	\$24,000							\$99,000
Rec	Trash Cans at Springfield Park	Capital Project Fund	PAYGO of Cash			\$40,000								\$40,000
Rec	Trash Cans at Sunset Park	Capital Project Fund	PAYGO of Cash		\$50,000									\$50,000
BDS	Building and Development Services Upfit	Capital Project Fund	PAYGO of Cash		\$30,000									\$30,000
Fire	Addition of a fifth Fire Station	Capital Project Fund	City GO Bond / County FSA GO Bond						\$6,000,000					\$6,000,000
	Parks, Recreation and Tourism													
Rec	Basketball Court Improvement	Recreation	PAYGO of Cash	\$7,500										\$7,500
Rec	I-beam Pads for Sports Center	Recreation	PAYGO of Cash	\$10,000										\$10,000
Rec	Recumbent Elliptical Machines (2 at Senior Center, 2 at Sports Center)	Recreation	PAYGO of Cash	\$18,000										\$18,000
Rec	Renovations to existing park structures (i.e., replacing roofs) what is not used will be added back to fund balance or designated for use by Council	Recreation	PAYGO of Cash	\$75,000										
Rec	Shelter at Pineforest Park	Recreation	PAYGO of Cash		\$75,000									\$75,000
Rec	Add Electricity to Large Sunset Shelter	Recreation	PAYGO of Cash	\$3,200										\$3,200
Rec	Add Bleacher Shades to all parks	Recreation	PAYGO of Cash	\$127,800										\$127,800
Rec	Add Electricity to Small Sunset Shelter	Recreation	PAYGO of Cash	\$4,140										\$4,140
Rec	Add Electricity to Springfield Park Shelter	Recreation	PAYGO of Cash	\$2,476										\$2,476
	Technology Improvements													
Admin	Payroll Update System	Capital Projects Fund	PAYGO of Cash		\$75,000									\$75,000
Admin	Data Storage System (City-Wide)	Capital Projects Fund	PAYGO of Cash	\$80,000										\$80,000
Police	Police Digital Scanning System	Capital Projects Fund	PAYGO of Cash				\$39,500							\$39,500
Council	Council Chambers AV upgrades	Capital Projects Fund	PAYGO of Cash	\$140,000										\$140,000
	Special Revenue Fund													
CC	Cultural Center Improvements	H&A	PAYGO of Cash	\$260,000	\$440,000	\$400,000	\$150,000							\$1,250,000
Rec	Pedestrian Bridge	H&A Bond / IPRB	H&A/IPRB Bond Proceeds	\$5,000,000										\$5,000,000
Rec	Single Restroom on eastside of Springfield Park	H&A	PAYGO of Cash		\$150,000									\$150,000
Rec	New Restroom/Concessions at Springfield Park	H&A	PAYGO of Cash			\$250,000								\$250,000
Rec	New Restroom at Pineforest Park	H&A	PAYGO of Cash		\$150,000									\$150,000
	Enterprise Fund													
Sewer	Sewer Camera	Sewer	PAYGO of Cash	\$95,000								\$95,000		\$190,000
Sewer	Sewer Jet	Sewer	PAYGO of Cash		\$50,000									\$50,000
Sewer	Mini Excavator	Sewer	PAYGO of Cash			\$100,000								\$100,000
Sewer	Backhoe Excavator	Sewer	PAYGO of Cash				\$100,000							\$100,000
Sewer	Complete Sewer work in Priority Areas	Sewer	PAYGO of Cash	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$3,000,000
		Totals		\$10,630,605	\$10,468,400	\$1,842,752	\$1,775,500	\$1,577,400	\$7,361,500	\$843,500	\$983,800	\$1,132,600	\$764,500	\$37,380,557

Attachment B – FY2021 Capital Project Budget Sheets

FY2021 Capital Project Budget Sheet

Item:

Grapple Truck

Fund:

Capital Projects

Department:

Public Works (Sanitation Division)

Name of Project:

Grapple Truck Purchase



Example of grapple truck

Description of Project:

The purchase of a new Grapple truck.

Project Justification:

The Sanitation fleet has three grapple trucks; however, two of the units are of an older design. One of the older trucks has a smaller bed and cannot load at the capacity of the other units. Public Works pays by the truckload and not by weight when disposing of the brush which is picked up. Public Works uses the three trucks daily throughout the year to pick up yard debris, Christmas trees and in assistance of the Parks Department when trimming vegetation around the City.

Estimated Cost:

\$150,000

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2021	\$150,000

FY2021 Capital Project Budget Sheet

Item:

Jenkins Street Facility Closure

Fund:

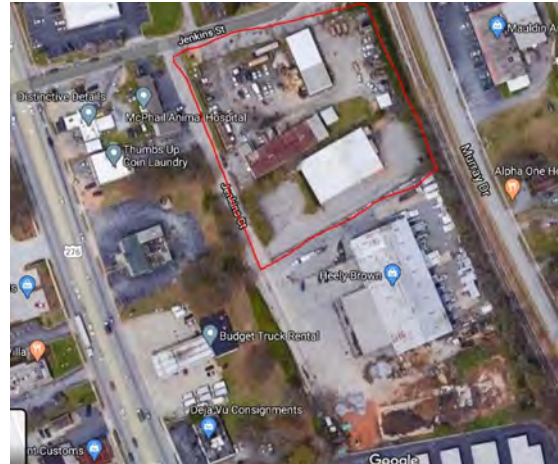
Capital Projects

Department:

Multiple (Public Works, Administration)

Name of Project:

Jenkins Street relocation



Aerial map of Jenkins St. Facility

Description of Project:

Operations at the Jenkins facility include equipment storage, vehicle washing and vehicle maintenance/repairs. The wash bay and all equipment not sold-off shall be relocated to the Public Works Facility at McDougall Court. The Public Works facility will be modified to house the two-bay vehicle repair shop. This will necessitate the installation of both vehicle lifts from Jenkins street and the installation of a new entrance for the larger vehicles (i.e., trash trucks and fire trucks). All tools and equipment will be relocated from the Jenkins facility to the modified Public Works facility and stored in the proposed shop area.

Project Justification:

The Jenkins Street facility has been in operation since the early 1970's. As part of the City's Master Plan, the facility will be closed down and any operations at the facility should be relocated to the Public Works Facility at McDougall Court. The anticipated City Center will be located on this tract.

Estimated Cost:

\$200,000

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2021	\$200,000

FY2021 Capital Project Budget Sheet

Item:

Hot Box Trailer

Fund:

Capital Projects

Department:

Public Works (Streets Division)

Name of Project:

Capital Outlay



Example of hot box trailer

Description of Project:

The purchase of a 4-ton Asphalt Hot Box Trailer.

Project Justification:

The Streets Division does not have any means of transporting asphalt to job sites around the City with the exception of an older dump truck. While the dump truck is functional, the Street Department does have issues with the temperature of the asphalt when it gets to the jobsite. If asphalt is installed outside of the pre-determined temperature range, the cooled asphalt cracks and will fail more readily. During periods of the year when temperatures drop below 50 degrees, the Street department does not have enough time from picking up to installing in order to use hot mix asphalt. They instead use a cold patch mix which costs more than hot asphalt and does not last as long.

Estimated Cost:

\$35,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2021	\$35,000

FY2021 Capital Project Budget Sheet

Item:

Leaf Vac Truck

Fund:

Capital Projects

Department:

Public Works (Sanitation Division)

Name of Project:

Purchase of Leaf Vac Truck



Example of leaf vac truck

Description of Project:

The purchase of a new Leaf Vac Truck.

Project Justification:

Leaf pick up is a service that the Public Works Department performs for the residents in the City of Mauldin. Public Works has three functioning units; however, one unit is older and has been out of service for most of the past leaf season. The older unit has already had the storage container replaced on the back of the unit due to rusting. The engine that controls the fan is failing and the manufacturer is currently trying to fix it. Down time and maintenance costs have necessitated the proposal for a new unit.

Estimated Cost:

\$175,000

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2021	\$175,000

FY2021 Capital Project Budget Sheet

Item:

Parks Truck

Fund:

Capital Projects

Department:

Public Works (Parks Division)

Name of Project:

New Equipment Truck



Example of proposed truck

Description of Project:

The purchase of a new equipment truck for the Parks Division.

Project Justification:

The Parks Division transports mowers and equipment around the City for landscaping activities. Staff utilize pick-up trucks and trailers to carry out this activity. A new truck is needed in the department due to fleet age; however, the department would be better served with an all in one landscaper truck rather than a new truck and trailer combination.

Estimated Cost:

\$50,000

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2021	\$50,000

FY2021 Capital Project Budget Sheet

Item:

Rear-Loading Trash Truck

Fund:

Capital Projects

Department:

Public Works

Name of Project:

Rear-Loading Trash Truck



Example of rear loading trash truck

Description of Project:

The purchase of a new rear loading trash truck

Project Justification:

The Sanitation fleet has not had a new trash truck in nine (9) years. Due to the wear and tear on this type of equipment, a life cycle of 8-10 years is anticipated. Outside of this life cycle, the maintenance costs begin to increase every year. While the Department is anticipating the purchase of a side-loading truck, the need for rear loading trucks will never be eliminated due to development and street designs in the City.

Estimated Cost:

\$200,000

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2021	\$200,000

FY2021 Capital Project Budget Sheet

Item:

Hot Pour Crack Sealant Trailer

Fund:

Capital Projects

Department:

Public Works (Streets Division)

Name of Project:

Hot Pour Crack Sealant Trailer



Example of hot pour crack sealant trailer

Description of Project:

The purchase of a Hot Pour Crack Sealant Trailer

Project Justification:

As asphalt roads age, spider cracking occurs along the surface of the roadway. One method utilized to repair the roadway and increase its lifespan is to fill/seal the cracks with a hot pour sealant. SCDOT utilizes this method of repairs throughout the Upstate, including Greenville County. The purchase of this trailer would allow Public Works Street Department to make repairs around the City and increase the lifespan of its current roadways.

Estimated Cost:

\$35,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2021	\$55,000

FY2021 Capital Project Budget Sheet

Item:

Sewer Camera

Fund:

Capital Projects

Department:

Public Works (Sewer Division)

Name of Project:

Sewer Camera Purchase



Example of sewer camera

Description of Project:

The purchase of a new sewer line camera

Project Justification:

An essential part of the Sewer Line maintenance program is the visual inspection of these mainlines. Sewer's current camera system is operational; however, after mainlines are relined during rehabilitation the new inside diameter shrinks in size. The City's camera system cannot fit through these reduced diameters, and thus the City cannot visually inspect the state of the lines, or the end product of the rehabilitation project. The new camera would be able to traverse these situations and allow the current camera to be utilized for Storm Water pipe inspections.

Estimated Cost:

\$95,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2021	\$95,000

FY2021 Capital Project Budget Sheet

Item:

Road Paving Program

Fund:

Capital Projects

Department:

Multiple (Public Works, Administration)

Name of Project:

Transportation Program



Example of asphalt being paved

Description of Project:

The Transportation Fund will allow the City to establish a dedicated fund to improve City streets and sidewalks. The CIP provides “seed” funding to prompt the development of a road paving program..

Project Justification:

The City’s road paving list includes 51 F rated roads. This number of roads is in addition to D and C rated roads on the paving list. Historically, the City has participated in the Greenville County Legislative Delegation Transportation Committee’s (GLDTC) Municipal Match Repaving Program (MMRP). Through this program, annually, the City has allocated \$150,000 for repaving roads on its road paving list. The funds are matched dollar for dollar and typically result in 5 to 7 roads being paved. In an effort to improve the City’s owned road infrastructure, the City will implement a Transportation Program through the establishment of a Transportation Fund.

Estimated Cost:

\$2.7M

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2021	2.7M

FY2021 Capital Project Budget Sheet

Item:

Zero Turn Mower

Fund:

Capital Projects

Department:

Public Works (Parks Division)

Name of Project:

Zero Turn Mower Purchase



Example of zero turn mower

Description of Project:

The purchase of a new equipment zero-turn mower for the Parks Division

Project Justification:

The Parks Department mows all the City's Parks, Right-of-Ways, and some SCDOT Right-of-Ways. Staff work diligently to make repairs and keep mowers operational; however, over time mowers need replacement. A new 60-inch deck zero-turn mower is recommended to keep the fleet at full service.

Estimated Cost:

\$12,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2021	\$12,000

FY2021 Capital Project Budget Sheet

Item:

Turn Key Police Vehicles (Marked Patrol)

Fund:

Capital Project

Department:

Police

Name of Project:

Purchase of Police Vehicles



Example of marked patrol vehicle

Description of Project:

The purchase of "turn key" police units will serve as the primary patrol units for our Police officers. Vehicles being replaced are older units with higher mileage which are at or will be at in excess of 100,000 miles at the time of replacement.

Project Justification:

This project will provide reliable transportation and the needed safety features for the patrol function of the Mauldin Police Department. Units will be non-specific sedan/suv type vehicle options available through current state contracts

Estimated Cost:

\$148,500 (\$49,500 per vehicle)

CIP Expenditure Schedule

Fiscal Year

2021

Expenditure Amount

\$148,500

FY2021 Capital Project Budget Sheet

Item:

Southern End Radio Site

Fund:

Capital Project

Department:

Police

Name of Project:

Southern end Repeater station



Example of Radio Repeater

Description of Project:

The purchase of repeater, storage shed and antenna for site location on the southern end of city limits.

Project Justification:

This digital repeater will allow for communications on the southern end of the city limits to be enhanced. Allowing for clearer communication during emergency and routine situations for public safety.

Estimated Cost:

\$18,500

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2021	\$18,500

FY2021 Capital Project Budget Sheet

Item:

Digital Radio Communication

Fund:

Capital Projects

Department:

Police

Name of Project:

Digital Radios (WT and base units)



Example of digital radio

Description of Project:

Digital Walkie-talkie radios for patrol officers as well as digital base stations for all police vehicles.

Project Justification:

With the City's most recent repeater purchase, a digital repeater was purchased, paving the way for transformation into digital communications. The current analog system does not have the range or clarity of the digital radio. This line would allow for total conversions to be completed.

Estimated Cost:

\$45,989

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2021	\$45,989

FY2021 Capital Project Budget Sheet

Item:

Basketball Court Improvement

Fund:

Recreation Fund

Department:

Multiple (Recreation and Public Works)

Name of Project:

Pineforest Park Upgrade on the Basketball Court



Picture of existing basketball goal at Pineforest Park

Description of Project:

This project would add a second basketball goal and we would paint down a full court for basketball.

Project Justification:

Currently, there is only one basketball goal at Pineforest Park. This limits the users to only play a half-court game. By adding a second basketball goal, the Park can host not only full court games but also two half courts games at once. With the good location and parking, a full basketball court is an enhancement to the Park.

Estimated Cost:

\$7,500

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2021	\$7,500

FY2021 Capital Project Budget Sheet

Item:

Repairs to existing Park structures

Fund:

Recreation Fund

Department:

Multiple (Recreation and Public Works)

Name of Project:

Repairs to Park Structures

Description of Project:

This project would repair existing structures mainly roofs.

Project Justification:

Currently, several of the City's park structures are older and in need of repair and attention. This would bring the structures up to date with the needed repairs.



Picture of the shelter on the Cultural Center grounds

Fiscal Year	Expenditure Schedule	Expenditure Amount
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2020		\$75,000
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FY2021 Capital Project Budget Sheet

Item:

I-beam Pads for Sports Center

Fund:

Recreation Fund

Department:

Recreation

Name of Project:

I-beam Pads for Sports Center



Example of I-beam pad

Description of Project:

This project would replace our current pads in the gym at the Sports Center with custom pads designed for the I-beams.

Project Justification:

Currently, the I-beams in the gym at the Sports Center are old gymnastics mats that were cut and then secured to the I-beams. These pads are bulky and protrude out taking up valuable space during basketball season when the gym is full. Additionally, there is space between the pad and wall, as a result there is a buildup of trash behind the pad. Custom pads would create more space, keep the facility cleaner, and improve the aesthetics of the facility.

Estimated Cost:

\$10,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2021	\$10,000

FY2021 Capital Project Budget Sheet

Item: _____

Shade for Bleachers at City baseball fields

Fund: _____

Recreation Fund

Department: _____

Multiple (Recreation and Public Works)

Name of Project: _____

Shade for Bleachers at City baseball fields



Example of shade structures

Description of Project: _____

This project would install a new shade structures at the baseball fields.

Project Justification: _____

Currently, the City parks do not have any type of sun project for guests at the baseball fields. By installing shade structures the City would enhance its customer experience and bring its facilities more in line with other public baseball fields in the area.

Estimated Cost: _____

\$127,800

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2020	\$127,800

FY2021 Capital Project Budget Sheet

Item:

Electrical receptacles at City Parks - Large Sunset Park Shelter; Small Sunset Park Shelter; and Springfield Park Shelter

Fund:

Capital Projects

Department:

Recreation

Name of Project:

Electrical receptacles at City parks.



Example of Electrical Receptacle

Description of Project:

Upgrade the shelters at the City's parks to have electrical receptacles.

Project Justification:

This project was referred to the CIP from the Public Works Committee for vetting.

Estimated Cost:

\$9,816

CIP Expenditure Schedule

Fiscal Year

Expenditure Amount

2021

\$9,816

FY2021 Capital Project Budget Sheet

Item:

F-150 Pickup Truck (4x4)

Fund:

Capital Projects

Department:

Fire

Name of Project:

Truck Replacement



Example of Pickup Truck

Description of Project:

Replaces a current truck that is 23 years old (Fire 215), with 150,000 miles.

Project Justification:

The utility trucks within the Fire Department are aging and should be replaced to reduce ongoing maintenance for the vehicles in the Fire Department's inventory.

Estimated Cost:

\$37,500

CIP Expenditure Schedule**Fiscal Year**

2021

Expenditure Amount

\$37,500

FY2021 Capital Project Budget Sheet

Item:

Property purchase - New Headquarters Station (Land only)

Fund:

Capital Projects

Department:

Fire

Name of Project:

Property purchase - New Headquarters Station

Description of Project:

Purchase property for the Fire Department HQ station

Project Justification:

Approximately 2 acres of property will be needed to accommodate the proposed Mauldin Fire Department Headquarters and Mauldin Police sub-station. The current Headquarters substation is located on approximately 1 acre.

Estimated Cost:

\$600,000

CIP Expenditure Schedule**Fiscal Year****Expenditure Amount**

2021

\$600,000

FY2021 Capital Project Budget Sheet

Item: _____

Recumbent Elliptical Machines

Fund: _____

Recreation

Department: _____

Recreation

Name of Project: _____

Purchase of Recumbent Elliptical Machines

Description of Project: _____

The purchase of four recumbent elliptical machines; 2 at the Senior Center, 2 at the Sports Center



Example of elliptical machine

Project Justification: _____

This project involves improving availability of elliptical machines to be used by Sports Center members.

Estimated Cost: _____

\$18,000

CIP Expenditure Schedule

Fiscal Year _____

2021

Expenditure Amount _____

\$18,000

FY2021 Capital Project Budget Sheet

Item:

City Hall Improvements

Fund:

Capital Projects

Department:

Administration

Name of Project:

City Hall Facility Improvements

Description of Project:

To upgrade the security of the City Hall

Project Justification:

An upgrade is needed in to improve the security measures at City Hall (e.g., security cameras, bullet proof glass, full security upgrade for Mauldin City Hall, Interior and exterior monitoring system for the City Hall/MPD Property).

Estimated Cost:

\$80,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2021	\$80,000

FY2021 Capital Project Budget Sheet

Item:

Electronic Data Storage System

Fund:

Capital Projects

Department:

Administration

Name of Project:

Electronic Data Storage System

Description of Project:

To purchase and implement an electronic data storage system.

Project Justification:

This item is to provide for electronic storage of all City documents in an effort to reduce the amount of paper files stored on site.

Estimated Cost:

\$80,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2021	\$80,000

FY2021 Capital Project Budget Sheet

Item:

Pedestrian Bridge

Fund:

H&A and GHA revenues

Department:

Community Development

Name of Project:

Pedestrian Bridge across I-385



Example of Pedestrian Bridge

Description of Project:

To design and construct the Swamp Rabbit Trail Pedestrian Bridge across I-385

Project Justification:

The project will provide for a route via the Swamp Rabbit Trail to cross I-385 to connect with the other Golden Strip cities. During FY2020, Council approved a development agreement, committing \$5M for the design and construction of the Pedestrian Bridge across I-385.

Estimated Cost:

\$5,000,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2021	\$2,500,000
2022	\$2,500,000

FY2021 Capital Project Budget Sheet

Item:

Lobby at Cultural Center
Auditorium

Fund:

Capital Projects

Department:

Community Development

Name of Project:

Cultural Center Auditorium
Lobby Project



Picture of current lobby at the Cultural Center Auditorium

Description of Project:

Renovation of the original kitchen and storage area into a lobby that would include a box office, concessions and catering kitchen, restrooms, a lounge, and a second accessible entrance from the parking lot.

Project Justification:

With Cultural Center's expanded theatre program and new renovations, the auditorium has become a major focal point of the Mauldin Cultural Center and a potential events venue (i.e. weddings, dinners, etc). Currently, guests enter the front of the facility and walk down the hall to enter directly into the auditorium. For the productions, the City host concessions in the hallway on folding tables, and guests have to walk up to the stage to exit the room for restrooms. Those guests in need of a ramp have to enter the facility at the opposite end of the auditorium. These renovations would create more accommodating and functional atmosphere for programming and rentals.

Estimated Cost:

\$225,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2021	\$225,000

FY2021 Capital Project Budget Sheet

Item:

Meeting Room I at Cultural Center

Fund:

Capital Projects

Department:

Community Development

Name of Project:

Flooring Project at Cultural Center

Description of Project:



Picture of current flooring in Meeting Room I at the Cultural Center

If the original floors exist under the carpet of Meeting Room I, then they will be restored. Otherwise the flooring will be replaced with hardwood or laminate flooring.

Project Justification:

The current carpet has been snagged and stained over the years and is need of replacement for safety and beautification purposes.

Estimated Cost:

\$15,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2021	\$15,000

FY2021 Capital Project Budget Sheet

Item:

Meeting Rooms/Studios at Cultural Center

Fund:

Capital Projects

Department:

Community Development

Name of Project:

Cultural Center Room Upgrades



Description of Project:

Picture of current ceiling in meeting rooms/studios at the Cultural Center

The rooms at the Cultural Center need patching in the ceiling from water damage, painting from scuffs and chips, matching blinds, and noise cancelling equipment.

Project Justification:

The City worked hard to establish its facility as a professional place for arts and culture to blossom; the classrooms are no exception. The City need instructors, artists, adults, and parents to get a sense of professionalism and cleanliness from the facility and upgrading our rooms will help that. The noise cancellation equipment will allow for quieter hallways and less interruptions of lessons (woodcarvers use saws, vocal and theatre classes sing and have loud music, art classes use dryers for paintings, etc).

Estimated Cost:

\$20,000

CIP Expenditure Schedule

<u>Fiscal Year</u>	<u>Expenditure Amount</u>
2021	\$20,000

FY2021 Capital Project Budget Sheet

Item:

Upgrades to the A/V in Council Chambers

Fund:

Capital Projects

Department:

Administration

Name of Project:

Upgrades to the A/V in Council Chambers



Picture of current Council Chambers

Description of Project:

The intent of this effort is to install an updated AV system that is fully functional and accessible for all Council Chamber users (e.g., City Council, City staff, Court proceedings and the public).

Project Justification:

This project was referred to the CIP from the Finance & Policy Committee for vetting.

Estimated Cost:

\$140,000

CIP Expenditure Schedule

Fiscal Year

2021

Expenditure Amount

\$140,000



Long-Range Financial Planning

Demographic and Economic Analysis
10-Year Financial Projections and Forecasting

Page 177
Page 178

Demographic and Economic Analysis

This section of the budget document provides an analysis of the demographic and economic data considered during the development of the FY2021 budget. Detailed information regarding the long-term planning efforts of the City is provided in the Long-Term Financial Planning section of this document.

Local Economy

The City of Mauldin has a strong tax base experiencing growth in business and residential activity. Since 2016, the City has experienced over \$111,000,000 of private investments across the commercial and industrial sectors, including over 3,000 new jobs. Companies such as Alo, Trane, BB&T, and Global Lending have made significant investments into the City. Alo is making a \$6,000,000 investment adding 44 new jobs. Global Lending Services is making a \$4,200,000 investment and 669 new jobs. Stevens Aviation is making a \$360,000 investment. The City's top 10 employers are listed in Table 11.

Table 11. City Top 10 Employers

Company	No. of Employees
Charter Communications	1,345
Verizon	1,100
Samsung/Alorica	1,000
Ahold	655
Jacobs Engineering	650
BB&T	639
Anyone Home	443
Greenville County Schools	430
Esurance	330
CF Sauer	225

Recently, Hughes Investments has constructed a \$12,000,000 speculative building and plans to commence construction on two additional spec buildings in 2020 with a potential investment of \$41,000,000.

The expanding commercial and mixed-use developments in the Greenville County area have a significant impact on the City's growth. After decades of steady growth, the City is in the beginning of a development explosion. The City is located adjacent to three Federal interstate highways including I-85, I-185, and I-385, and is approximately 10 minutes from the Greenville-Spartanburg International Airport.

New Commercial and Residential Construction:

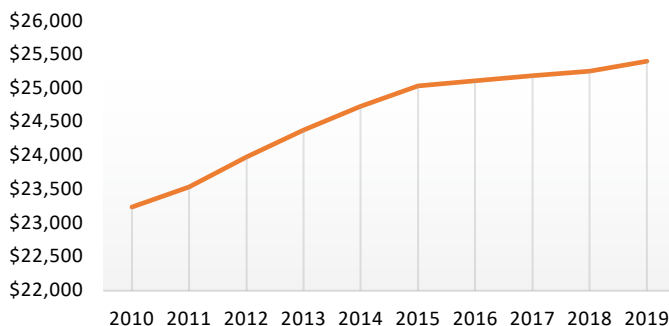
Residential construction costs grew by 128% in 2019 as compared to 2018. This trend is expected to continue in 2020. Additionally, the continued trend in residential construction costs that has been observed since calendar year 2015 is expected to continue this trend through 2020, as illustrated in Table 12 below:

Table 12. Residential and Commercial Construction Summary

Calendar Year	Residential		Commercial	
	No. of Permits	Construction Costs	No. of Permits	Construction Costs
2015	530	\$7,877,832	115	\$7,289,247
2016	555	\$8,672,777	137	\$9,823,500
2017	633	\$7,700,487	115	\$21,446,183
2018	309	\$14,102,854	120	\$37,613,032
2019	533	\$32,113,232	103	\$43,674,922

Population and Per Capita Income

The U.S. Census Bureau estimated that the population of Mauldin in 2019 was 25,409 as compared to 25,265 in 2018. A 9.6% increase in population since 2010 has been observed. The steady population growth of the City can be observed in Figure 23, which illustrates the population growth of the City over the past 10 years.



(Figure 23) 10-Year Population Trend

Mauldin has the second highest median household income and the second highest per capita income in the upstate region of South Carolina.

Housing Outlook

The City's housing market is both stable and affordable. Home prices in the City and the Greenville County area continue to increase steadily over the past year. SmartAsset ranked Mauldin as having one of the healthiest housing markets in South Carolina, and one of the top US cities with the most affordable homes as ranked by LendEDU.

Educational Attainment and Employment

The City has consistently outpaced state and National standards concerning education. Mauldin has one of the most educated populations with the second highest percent of the population with high school diplomas in the upstate region of South Carolina. In 2019, only 6% of City residents had an educational attainment less than the GED, compared to over 13% for South Carolina. Also, Mauldin has an unemployment rate of 2.12 % which is lower than the national unemployment rate of 3.63%.

Long-Term Financial Planning

Financial planning is an ongoing process involving City Council and City management. Annually, the City prepares a 10-year financial projection for each fund, forecasting the estimated future values of revenues and expenditures. The projections are based on, inter alia, city, state and national socio-economic trends, historical comparisons of budgeted vs. actual revenues and expenditures and the overall needs of the organization. This planning tool allows the analysis of future tax revenues, bonding needs and the City's service portfolio. Additionally, during the budget process a formal assessment is conducted including a 10-Year Capital Improvement Plan designed to meet the capital needs of the City over that period. The 10-year plan is used as a tool to identify capital purchases and projects needed, this helps City Council prioritize funding during the budget process.

10-Year Financial Projections

Using a historical based budgeted model, the projections begins with prior year revenues and expenditures, which are adjusted based on multiple assumptions to account for inflation, future capital projects and the priorities of City Council. These assumptions should be considered when reviewing the projections. It is worth noting any projected deficits will be mitigated during the annual budget development process through budget adjustments approved by City Council.

The following pages depict a trend analysis of the historical and projected revenue and expenditures for the various funds of the City. These projections include assumptions used to develop the 10-year forecast for each fund.

General Fund

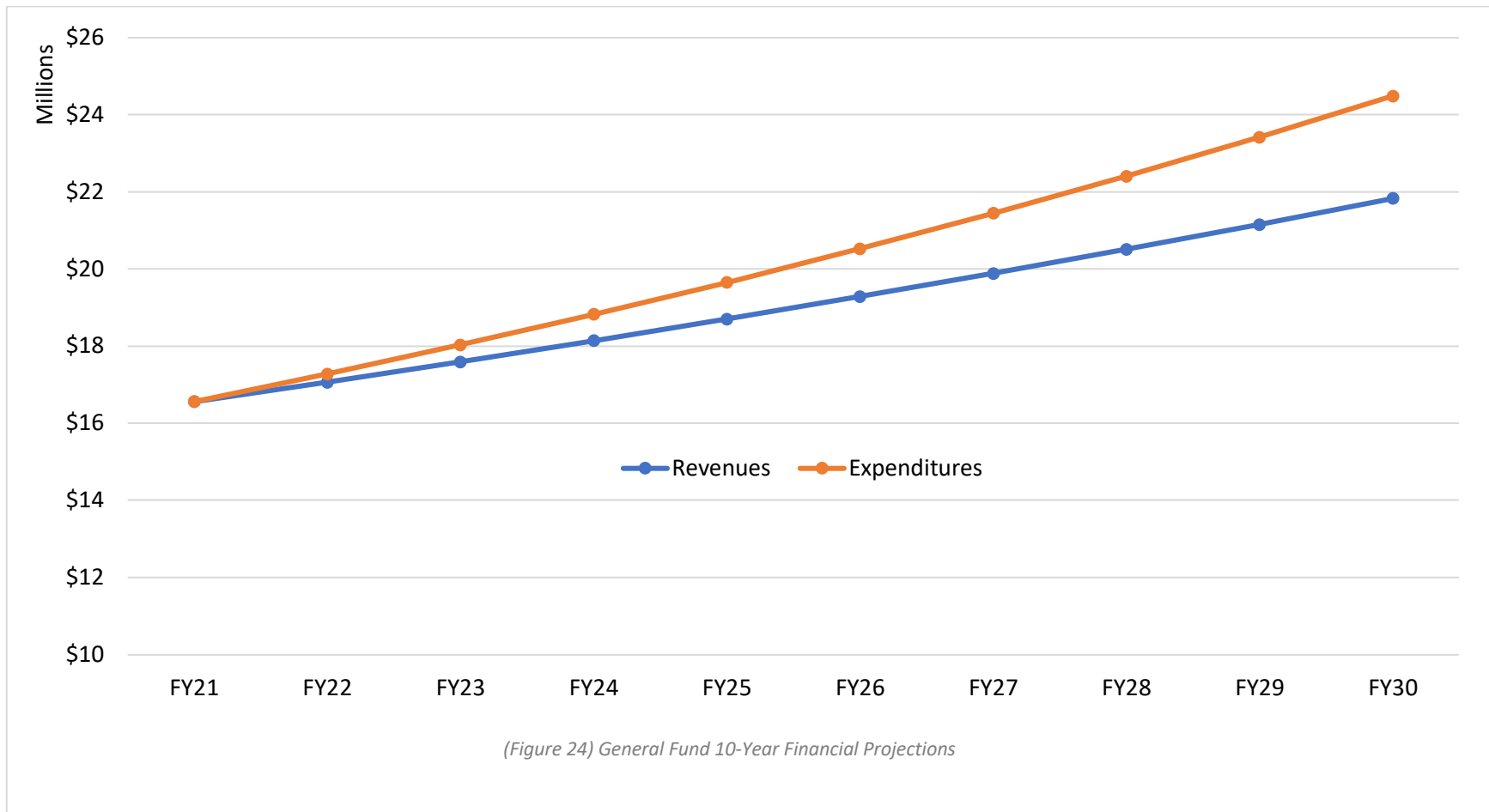
The General Fund accounts for the revenues and expenditures used for the general operation of the City, accounting for all financial resources except those required to be accounted for in other funds. Revenues are primarily derived from general property taxes, licenses and permits, intergovernmental revenue, charges for services, fines and forfeits and miscellaneous revenue. Operational expenditures include, but are not limited to, general government, police, fire public works and utilities.

General Fund Assumptions

For the General Fund, the revenue assumptions include: 3% increase in taxes and special assessments; 4% increase in licenses and permits; .5% increase in penalties and fines; 1% increase charges for services and fees; 2% increase in miscellaneous revenue; and 1% increase in other financing uses. The expenditure (uses) assumptions include: 3% increase in salaries, including FICA and merit increases; 1.5% increase in workers compensation; 3.5% increase in retirement; 7% increase in insurance; and a 5% increase in operating and other financing uses.

Revenues	10-Year Financial Projections of General Fund Revenues, Expenditures and Deficit/Surplus									
	Adopted FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Taxes and Special Assessments	\$7,084,940	\$7,297,488	\$7,516,413	\$7,741,905	\$7,974,162	\$8,213,387	\$8,459,789	\$8,713,583	\$8,974,990	\$9,244,240
Licenses and Permits	\$6,800,000	\$7,072,000	\$7,354,880	\$7,649,075	\$7,955,038	\$8,273,240	\$8,604,169	\$8,948,336	\$9,306,270	\$9,678,520
Intergovernmental	\$680,000	\$680,000	\$680,000	\$686,800	\$686,800	\$686,800	\$686,800	\$686,800	\$686,800	\$693,668
Penalties and Fines	\$157,250	\$158,036	\$158,826	\$159,621	\$160,419	\$161,221	\$162,027	\$162,837	\$163,651	\$164,469
Charges for Services	\$20,850	\$21,059	\$21,269	\$21,482	\$21,697	\$21,914	\$22,133	\$22,354	\$22,578	\$22,803
Recreation Fees	\$197,000	\$198,970	\$200,960	\$202,969	\$204,999	\$207,049	\$209,119	\$211,211	\$213,323	\$215,456
Miscellaneous Revenue	\$381,250	\$388,875	\$396,653	\$404,586	\$412,677	\$420,931	\$429,349	\$437,936	\$446,695	\$455,629
General Fund Current Revenues	\$15,321,290	\$15,816,428	\$16,329,001	\$16,866,438	\$17,415,792	\$17,984,541	\$18,573,387	\$19,183,057	\$19,814,306	\$20,474,786
Other Financing Sources	\$1,238,031	\$1,250,411	\$1,262,915	\$1,275,545	\$1,288,300	\$1,301,183	\$1,314,195	\$1,327,337	\$1,340,610	\$1,354,016
Total Revenues and Other Financing Sources	\$16,559,321	\$17,066,839	\$17,591,916	\$18,141,982	\$18,704,092	\$19,285,724	\$19,887,582	\$20,510,394	\$21,154,916	\$21,828,802
Total Revenues	\$16,559,321	\$17,066,839	\$17,591,916	\$18,141,982	\$18,704,092	\$19,285,724	\$19,887,582	\$20,510,394	\$21,154,916	\$21,828,802
Expenditures										
	Adopted FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Salaries	\$6,066,375	\$6,248,366	\$6,435,817	\$6,628,892	\$6,827,759	\$7,032,591	\$7,243,569	\$7,460,876	\$7,684,702	\$7,915,243
FICA	\$460,039	\$478,000	\$492,340	\$507,110	\$522,324	\$537,993	\$554,133	\$570,757	\$587,880	\$605,516
WC	\$156,926	\$180,465	\$207,535	\$238,665	\$274,465	\$315,634	\$362,979	\$417,426	\$480,040	\$552,046
Retirement	\$1,073,081	\$1,110,639	\$1,149,511	\$1,189,744	\$1,231,385	\$1,274,484	\$1,319,091	\$1,365,259	\$1,413,043	\$1,462,499
Insurance	\$1,030,430	\$1,102,560	\$1,179,739	\$1,262,321	\$1,350,684	\$1,445,231	\$1,546,398	\$1,654,645	\$1,770,471	\$1,894,404
Total Personnel	\$8,786,851	\$9,120,030	\$9,464,942	\$9,826,732	\$10,206,615	\$10,605,934	\$11,026,170	\$11,468,963	\$11,936,136	\$12,429,709
Operating	\$3,754,761	\$3,942,499	\$4,139,624	\$4,346,605	\$4,563,935	\$4,792,132	\$5,031,739	\$5,283,326	\$5,547,492	\$5,824,867
Other Financing Uses	\$4,017,709	\$4,218,594	\$4,429,524	\$4,651,000	\$4,883,550	\$5,127,728	\$5,384,114	\$5,653,320	\$5,935,986	\$6,232,785
Total Operating and Other	\$7,772,470	\$8,161,094	\$8,569,148	\$8,997,606	\$9,447,486	\$9,919,860	\$10,415,853	\$10,936,646	\$11,483,478	\$12,057,652
Total Expenditures	\$16,559,321	\$17,281,124	\$18,034,091	\$18,824,338	\$19,654,101	\$20,525,794	\$21,442,023	\$22,405,609	\$23,419,614	\$24,487,361
Revenues over (under) Expenditures	-	(214,284)	(442,175)	(682,355)	(950,009)	(1,240,070)	(1,554,441)	(1,895,216)	(2,264,697)	(2,658,558)

Figure 24 shows the City's General Fund in terms of the projected funds revenues and expenditure from the year 2021 to 2030.



The general fund budget has grown every year of the examined period and there is no reason to believe this trend will change in the future. However, General fund expenditures are also projected to continue increasing annually. Although, Council has a degree of control over general fund revenues through tax rates and fees that can be applied, these projections assist Council in making future decisions that may cause revenues to differ drastically from projected values.

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources (that are expected to continue to comprise a substantial portion of the inflows of the fund) 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:

- The Hospitality and Accommodations Tax Fund which are restricted and thus can only be spent for tourism related expenditures.
- The Fire Service Fund which are restricted for the payment of fire department expenditures.
- Non-major special revenue funds consist of the following: Alcohol Enforcement Police Forfeitures and Seizures; Sports Center; Miscellaneous Grants; Victims' Assistance Multi-County Parks; and Police Community

Special Revenue Fund Assumptions

For the Special Revenue Fund, the revenue assumptions include: 3% increase in taxes and special assessments; .5% increase in penalties and fines; 1% increase charges for services and fees; 2% increase in miscellaneous revenue; 1% increase in other financing uses; and a 2% increase in miscellaneous revenue. The expenditure (uses) assumptions include: 3% increase in salaries, including FICA; 1.5% increase in workers compensation; 3.5% increase in retirement; 7% increase in insurance; and a 5% increase in operating and other financing uses.

Revenues	10-Year Financial Projections of Special Revenue Fund Revenues, Expenditures and Deficit/Surplus									
	Adopted FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Taxes and Special Assessments	\$3,368,791	\$3,469,855	\$3,573,950	\$3,681,169	\$3,791,604	\$3,905,352	\$4,022,513	\$4,143,188	\$4,267,484	\$4,395,508
Grants	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Penalties and Fines	\$23,152	\$23,268	\$23,384	\$23,501	\$23,619	\$23,737	\$23,855	\$23,975	\$24,094	\$24,215
Charges for Services	\$286,456	\$289,321	\$292,214	\$295,136	\$298,087	\$301,068	\$304,079	\$307,120	\$310,191	\$313,293
Miscellaneous Revenue	\$135,000	\$137,700	\$140,454	\$143,263	\$146,128	\$149,051	\$152,032	\$155,073	\$158,174	\$161,337
Special Revenue Current Revenues	\$3,913,399	\$4,020,143	\$4,130,002	\$4,243,069	\$4,359,438	\$4,479,208	\$4,479,208	\$4,729,355	\$4,859,943	\$4,994,353
Other Financing Sources	\$2,480,044	\$2,504,844	\$2,529,893	\$2,555,192	\$2,580,744	\$2,606,551	\$2,632,617	\$2,658,943	\$2,685,532	\$2,712,388
Total Revenues and Other Financing Sources	\$6,393,443	\$6,524,987	\$6,659,895	\$6,798,261	\$6,940,182	\$7,085,759	\$7,111,824	\$7,388,298	\$7,545,475	\$7,706,741
Total Other Financing Uses										
Total Revenues	\$6,393,443	\$6,524,987	\$6,659,895	\$6,798,261	\$6,940,182	\$7,085,759	\$7,111,824	\$7,388,298	\$7,545,475	\$7,706,741
Expenditures	Adopted FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Salaries	\$3,011,983	\$3,102,342	\$3,195,413	\$3,291,275	\$3,390,013	\$3,491,714	\$3,596,465	\$3,704,359	\$3,815,490	\$3,929,955
FICA	\$230,417	\$237,329	\$244,449	\$251,783	\$259,336	\$267,116	\$275,130	\$283,383	\$291,885	\$300,642
WC	\$72,102	\$82,917	\$95,355	\$109,658	\$126,107	\$145,023	\$166,776	\$191,793	\$220,562	\$253,646
Retirement	\$541,967	\$560,936	\$580,569	\$600,889	\$621,920	\$643,687	\$666,216	\$689,533	\$713,667	\$738,645
Insurance	\$486,267	\$520,306	\$556,727	\$595,698	\$637,397	\$682,015	\$729,756	\$780,839	\$835,497	\$893,982
Total Personnel	\$4,342,736	\$4,503,831	\$4,672,512	\$4,849,302	\$5,034,773	\$5,229,554	\$5,434,343	\$5,649,907	\$5,877,101	\$6,116,870
Operating	\$1,202,602	\$1,262,732	\$1,325,869	\$1,392,162	\$1,461,770	\$1,534,859	\$1,611,602	\$1,692,182	\$1,776,791	\$1,865,630
Capital	\$260,000	\$190,000	\$400,000	\$3,150,000	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$588,105	\$617,510	\$648,386	\$680,805	\$714,845	\$750,588	\$788,117	\$827,523	\$868,899	\$912,344
Total Operating and Other	\$2,050,707	\$2,070,242	\$2,374,254	\$5,222,967	\$2,176,616	\$2,285,446	\$2,399,719	\$2,519,705	\$2,645,690	\$2,777,974
Total Expenditures	\$6,393,443	\$6,574,073	\$7,046,767	\$10,072,270	\$7,211,388	\$7,515,001	\$7,834,061	\$8,169,612	\$8,522,791	\$8,894,844
Revenues over (under) Expenditures	-	(49,085)	(386,872)	(3,274,009)	(271,206)	(429,242)	(722,237)	(781,314)	(977,315)	(1,188,103)

Figure 25 shows the City's Special Revenue Fund in terms of the projected funds revenues and expenditure from the year 2021 to 2030.

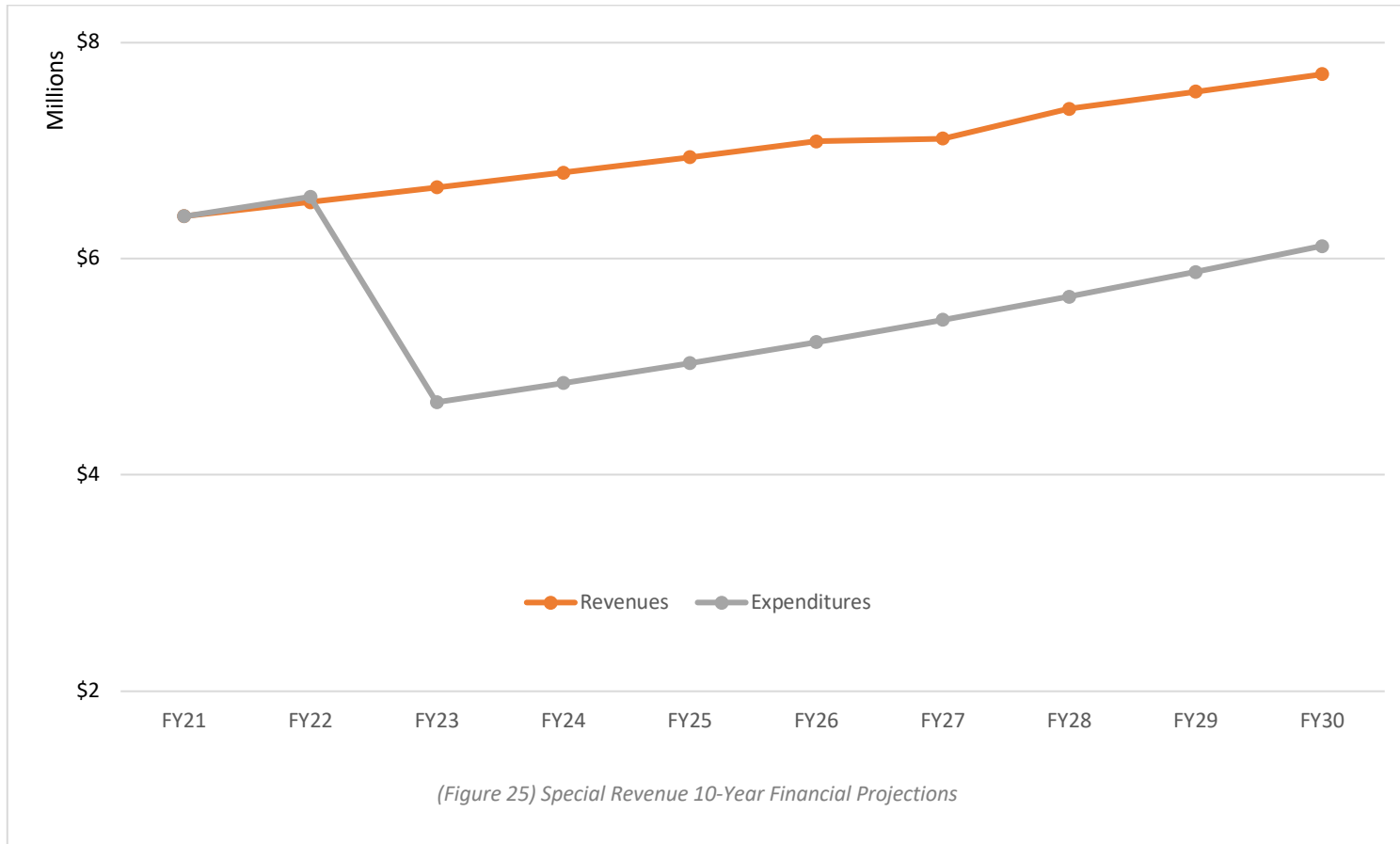


Figure 25 shows the City's Special Revenue Fund revenues and expenditures from the year 2021 to 2030. Revenues and expenses have both seen noticeable growth over the period. Revenues are expected to exceed expenditures through 2030.

Capital Projects Fund

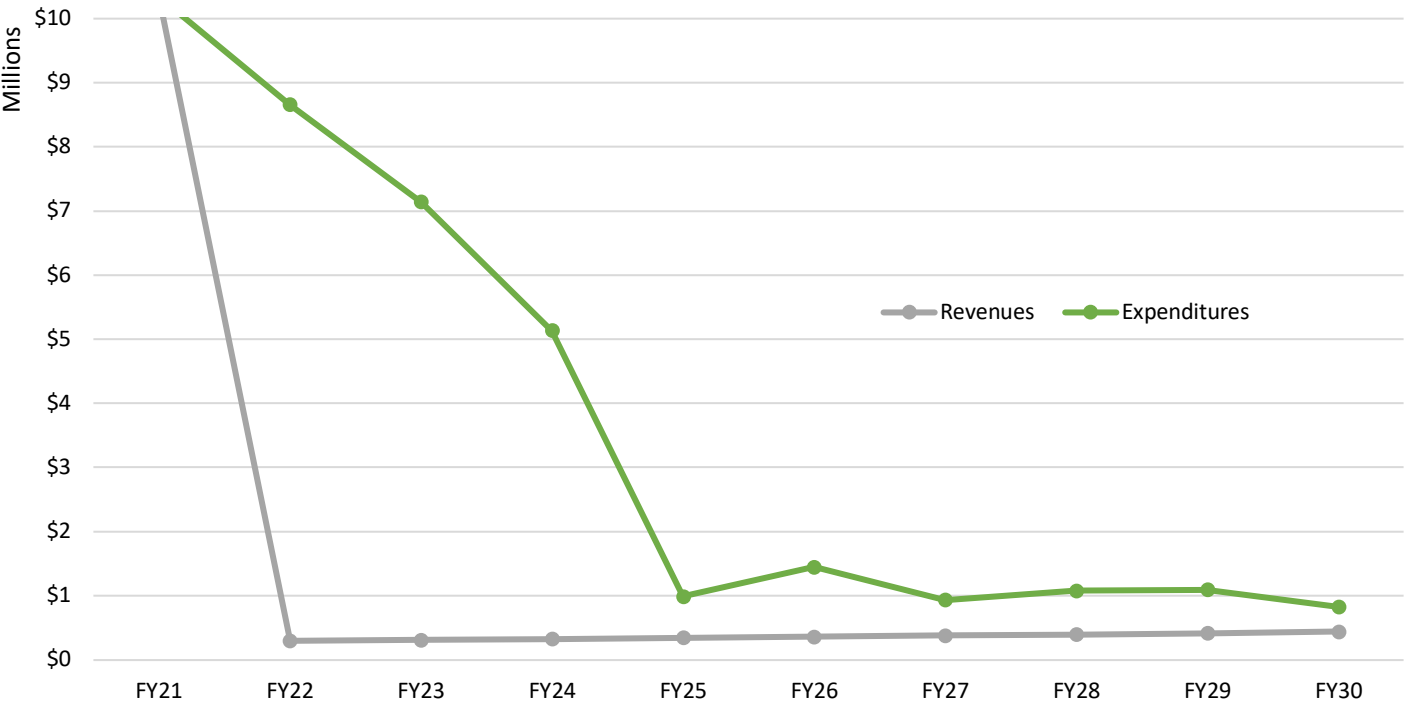
The Capital Projects Fund accounts for (a) the acquisition, construction, or renovation of major capital facilities, (b) ongoing major improvement projects which usually span more than one year, and (c) major equipment or other capital asset acquisitions which are not financed by another fund.

Capital Projects Fund Assumptions

For the Capital Projects Fund, the revenue assumptions include: 5% increase in intergovernmental revenues and 2% increase in miscellaneous revenue. The expenditure (uses) assumptions include a 1% increase in operating expenditures.

	10-Year Financial Projections of Capital Projects Fund Revenues, Expenditures and Deficit/Surplus									
Revenues	Adopted FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Intergovernmental	\$280,000	\$294,000	\$308,700	\$324,135	\$340,342	\$357,359	\$375,227	\$393,988	\$413,688	\$434,372
Miscellaneous Revenue	\$1,200	\$1,224	\$1,248	\$1,273	\$1,299	\$1,325	\$1,351	\$1,378	\$1,406	\$1,434
Capital Fund Current Revenues	\$281,200	\$295,224	\$309,948	\$325,408	\$341,641	\$358,684	\$376,578	\$395,367	\$415,094	\$435,806
Other Financing Sources	\$10,060,356									
Total Revenues and Other Financing Sources	\$10,341,556	\$295,224	\$309,948	\$325,408	\$341,641	\$358,684	\$376,578	\$395,367	\$415,094	\$435,806
Total Revenues	\$10,341,556	\$295,224	\$309,948	\$325,408	\$341,641	\$358,684	\$376,578	\$395,367	\$415,094	\$435,806
Expenditures	Adopted FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Operating	\$365,951	\$369,611	\$373,307	\$377,040	\$380,810	\$384,618	\$388,464	\$392,349	\$396,272	\$400,235
Capital	\$9,975,605	\$8,283,000	\$6,766,252	\$4,755,500	\$607,400	\$1,061,500	\$543,500	\$683,800	\$697,600	\$424,500
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating and Other	\$10,341,556	\$8,652,611	\$7,139,559	\$5,132,540	\$988,210	\$1,446,118	\$931,964	\$1,076,149	\$1,093,872	\$824,735
Total Expenditures	\$10,341,556	\$8,652,611	\$7,139,559	\$5,132,540	\$988,210	\$1,446,118	\$931,964	\$1,076,149	\$1,093,872	\$824,735
Revenues over (under) Expenditures	-	(8,357,387)	(6,829,610)	(4,807,131)	(646,569)	(1,087,434)	(555,386)	(680,782)	(678,779)	(388,929)

Figure 26 shows the City’s Projects Fund revenues and expenditures from the year 2021 to 2030. Revenues and expenses have both seen noticeable growth over the period. Revenues are expected to exceed expenditures through 2030.



(Figure 26) Capital Project 10-Year Financial Projections

Debt Service Fund

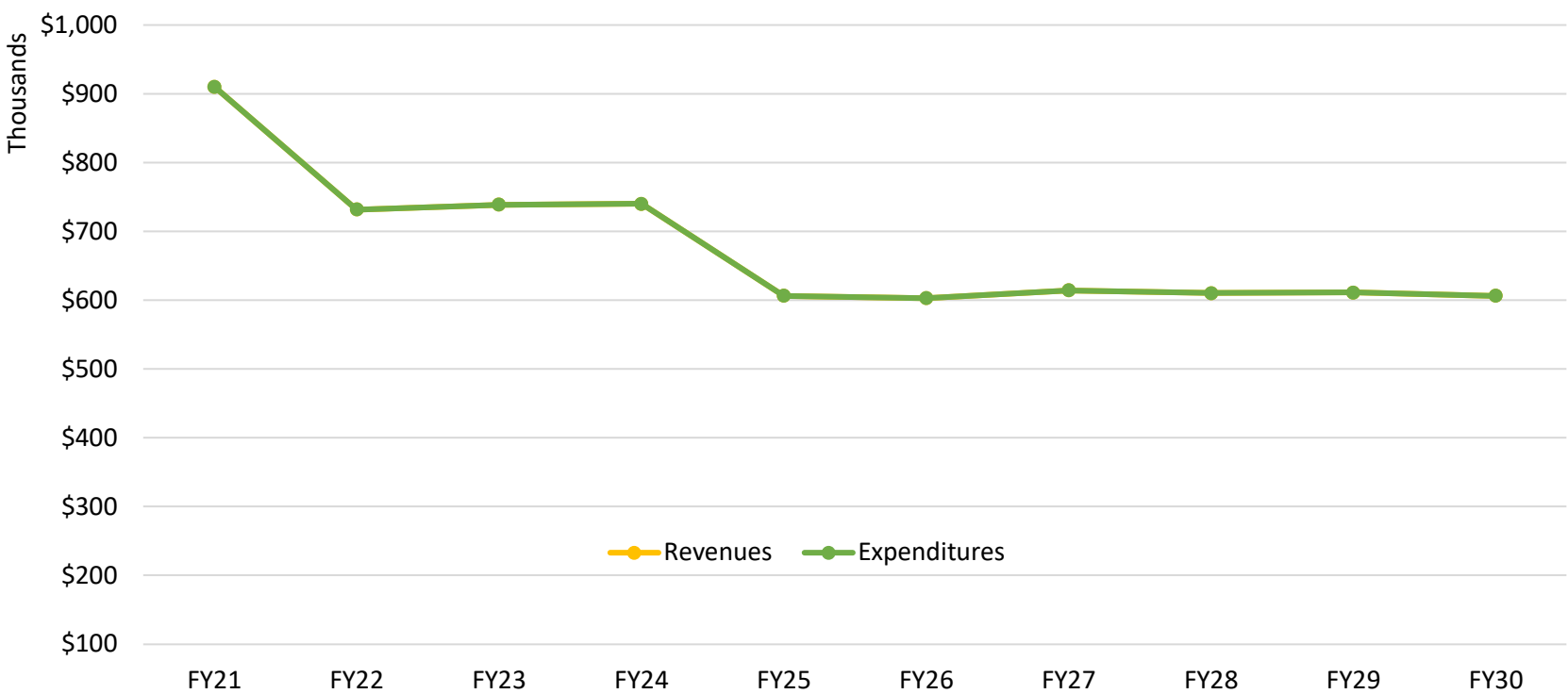
The Debt Service fund is a non-major, budgeted, fund used to account for and report financial resources that are restricted, committed, or assigned for expenditures of principal and interest. This means that this fund accounts for debt service payments from revenues coming from several operating funds.

Debt Service Fund Assumptions

For the Debt Service Fund, the revenue assumptions include a 1% increase in other financing uses. The expenditure (uses) assumptions include a 5% increase in operating and other financing uses.

Revenues	10-Year Financial Projections of Debt Service Fund Revenues, Expenditures and Deficit/Surplus									
	Adopted FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Other Financing Sources	\$910,322	\$731,899	\$738,600	\$740,099	\$606,552	\$602,852	\$614,152	\$610,152	\$611,152	\$606,552
Total Revenues and Other Financing Sources	\$910,322	\$731,899	\$738,600	\$740,099	\$606,552	\$602,852	\$614,152	\$610,152	\$611,152	\$606,552
Total Other Financing Uses										
Total Revenues	\$910,322	\$731,899	\$738,600	\$740,099	\$606,552	\$602,852	\$614,152	\$610,152	\$611,152	\$606,552
Expenditures	Adopted FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Operating	\$910,322	\$731,899	\$738,600	\$740,099	\$606,552	\$602,852	\$614,152	\$610,152	\$611,152	\$606,552
Other										
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating and Other	\$910,322	\$731,899	\$738,600	\$740,099	\$606,552	\$602,852	\$614,152	\$610,152	\$611,152	\$606,552
Total Expenditures	\$910,322	\$731,899	\$738,600	\$740,099	\$606,552	\$602,852	\$614,152	\$610,152	\$611,152	\$606,552
Revenues over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Figure 27 shows the City’s Debt Service Fund revenues and expenditures from the year 2021 to 2030. Revenues and expenses have both seen noticeable growth over the period. Revenues are expected to exceed expenditures through 2030.



(Figure 27) Debt Service 10-Year Projections

Enterprise Fund

The enterprise funds are used to account for operations that (a) are financed and operated in a manner similar to private business enterprises — where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City has two enterprises:

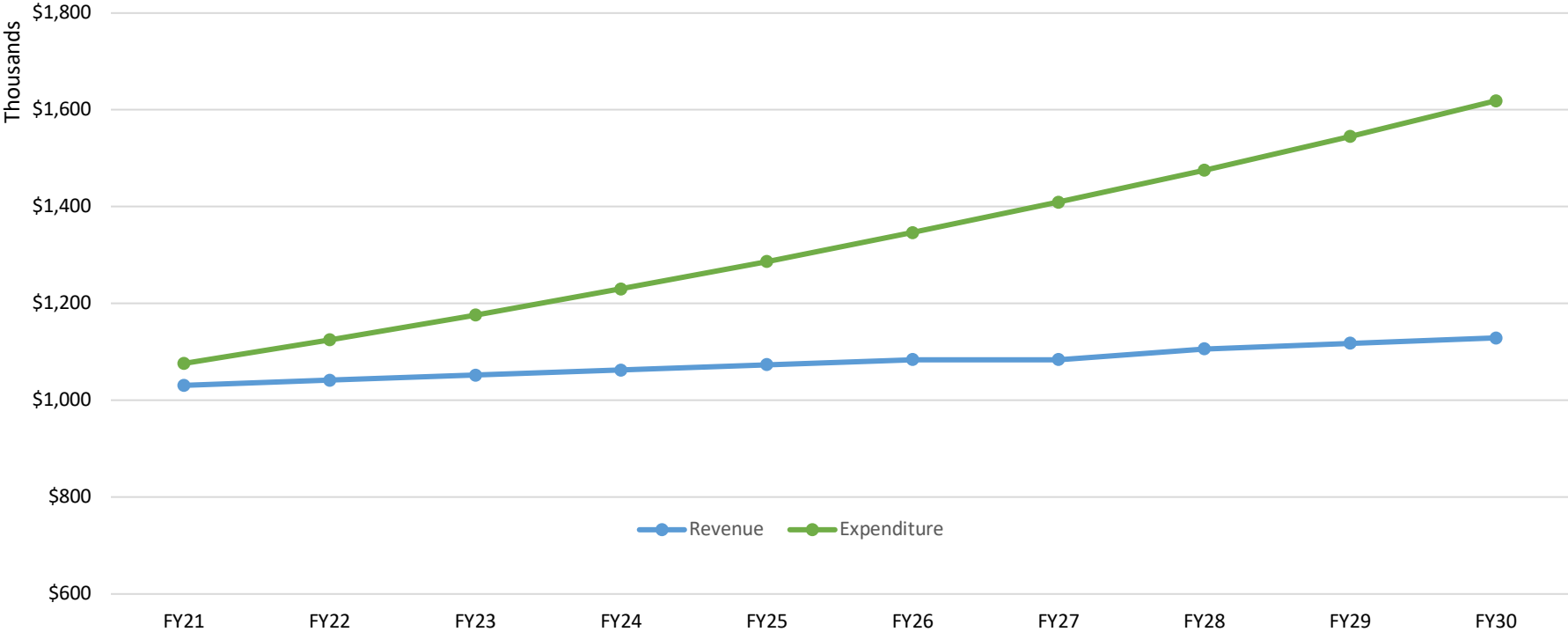
- The *Property Management Fund* accounts for the operations of rental warehouses and commercial property that are leased to the private sector.
- The *Sewer Fund* accounts for the sewer operations of the City.

Enterprise Fund Assumptions

For the Enterprise Fund, the revenue assumptions include: 1% increase charges for services and fees; 2% increase in miscellaneous revenue; and a 1% increase in other financing uses. The expenditure (uses) assumptions include: 3% increase in salaries, including FICA; 1.5% increase in workers compensation; 3.5% increase in retirement; 7% increase in insurance; and a 5% increase in operating and other financing uses.

Revenues	10-Year Financial Projections of Enterprise Fund Revenues, Expenditures and Deficit/Surplus									
	Adopted FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Charges for Services	\$1,015,856	\$1,026,015	\$1,036,275	\$1,046,637	\$1,057,104	\$1,067,675	\$1,078,352	\$1,089,135	\$1,100,026	\$1,111,027
Miscellaneous Revenue	\$15,000	\$15,300	\$15,606	\$15,918	\$16,236	\$16,561	\$16,892	\$17,230	\$17,575	\$17,926
Enterprise Fund Current Revenues	\$1,030,856	\$1,041,315	\$1,051,881	\$1,062,556	\$1,073,340	\$1,084,236	\$1,084,236	\$1,106,365	\$1,117,601	\$1,128,953
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Financing Sources	\$1,030,856	\$1,041,315	\$1,051,881	\$1,062,556	\$1,073,340	\$1,084,236	\$1,084,236	\$1,106,365	\$1,117,601	\$1,128,953
Total Other Financing Uses										
Total Revenues	\$1,030,856	\$1,041,315	\$1,051,881	\$1,062,556	\$1,073,340	\$1,084,236	\$1,084,236	\$1,106,365	\$1,117,601	\$1,128,953
Expenditures	Adopted FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Salaries	\$314,985	\$324,435	\$334,168	\$344,193	\$354,519	\$365,154	\$376,109	\$387,392	\$399,014	\$410,984
FICA	\$23,867	\$24,819	\$25,564	\$26,331	\$27,121	\$27,934	\$28,772	\$29,635	\$30,525	\$31,440
WC	\$12,929	\$14,868	\$17,099	\$19,663	\$22,613	\$26,005	\$29,906	\$34,391	\$39,550	\$45,483
Retirement	\$51,665	\$53,473	\$55,345	\$57,282	\$59,287	\$61,362	\$63,509	\$65,732	\$68,033	\$70,414
Insurance	\$59,482	\$63,646	\$68,101	\$72,868	\$77,969	\$83,427	\$89,266	\$95,515	\$102,201	\$109,355
Total Personnel	\$462,928	\$481,241	\$500,276	\$520,337	\$541,508	\$563,882	\$587,562	\$612,666	\$639,322	\$667,676
Operating	\$415,512	\$436,288	\$458,102	\$481,007	\$505,057	\$530,310	\$556,826	\$584,667	\$613,900	\$644,595
Other Financing Uses	\$197,425	\$207,296	\$217,661	\$228,544	\$239,971	\$251,970	\$264,568	\$277,797	\$291,687	\$306,271
Total Operating and Other	\$612,937	\$643,584	\$675,763	\$709,551	\$745,029	\$782,280	\$821,394	\$862,464	\$905,587	\$950,866
Total Expenditures	1,075,865	1,124,825	1,176,039	1,229,888	1,286,536	1,346,162	1,408,957	1,475,130	1,544,910	1,618,543
Revenues over (under) Expenditures	(45,009)	(83,511)	(124,158)	(167,332)	(213,196)	(261,926)	(324,721)	(368,765)	(427,308)	(489,590)

Figure 28 shows the City’s Enterprise Fund revenues and expenditures from the year 2021 to 2030. Revenues and expenses have both seen noticeable growth over the period. Revenues are expected to exceed expenditures through 2030.



(Figure 28) Enterprise Fund 10-Year Financial Projections



Debt Obligation Summary

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Outstanding Bond Debt Summary	Page 193
Outstanding Debt (Long-Term Obligations)	Page 194
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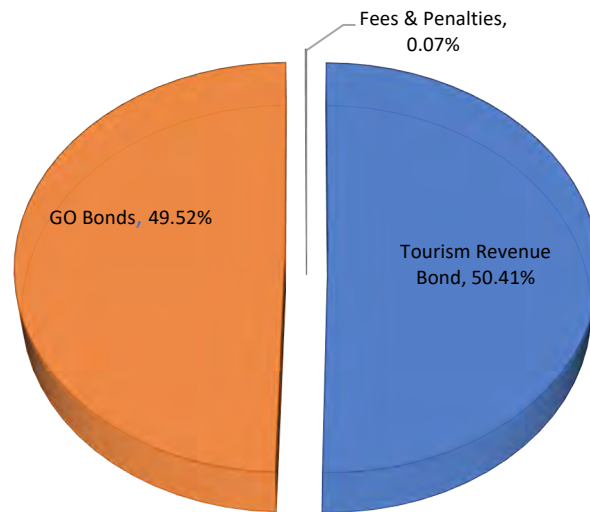
Debt Service Summary

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

The FY2021 Debt Service Fund totals \$910,322 compared to the FY2010 Adopted Debt Service Fund total of \$500,725, which is a 37.7% decrease as illustrated in Table 13 below:

Table 13. FY2020 GO Debt Service Payment (Principal & Interest) Summary			
	FY2020 Adopted	FY2021 Adopted	% Difference
Tourism Revenue Bond			
Series 2014 B	\$134,948	\$134,948	0%
IPRB Series 2020	\$0	\$157,998	100%
Series 2020	\$0	\$165,942	100%
GO Bonds			
Series 2010 (Refunded 2001)	\$168,778	\$174,522	3%
Fire Series 2016 (Refunded 2009)	\$196,400	\$198,200	1%
Transportation Series 2020	\$0	\$78,112	100%
Fees & Penalties	\$600	\$600	0%
Total	\$500,725	\$910,322	82%

Figure 29 provides an illustration of the FY2021 Debt Service Fund budget by percentage of the funding source. For FY2021, Tourism Revenue Bonds account for more than 50% of the Debt Service fund, with 49.5% being accounted for through G.O. Bonds.



(Figure 29) FY2021 Debt Service Fund by Percentage of Funding Source

Debt Administration

As of June 30, 2019, the City had total outstanding debt, lease purchase, and capital lease obligations of approximately \$6,424,000. Of this total, \$2,150,000 was general obligation debt backed by the full faith and credit of the City. The City's total debt, lease purchase, and capital lease obligations as of June 30, 2019 and 2018 were as follows:

Table 14. Total Debt, Lease Purchase, and Capital Lease Obligations						
	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
General Obligation Bonds	\$2,150,000	2,475,000	-	-	2,150,000	\$2,475,000
Tourism Revenue Bonds	626,401	964,165	-	-	626,401	964,165
Revenue Bonds	-	-	2,902,000	3,036,000	2,902,000	3,036,000
Loan Payable	-	47,034	-	-	-	47,034
Lease Purchase	336,900	-	-	-	336,900	-
Capital Leases	-	-	408,877	447,555	408,877	447,555
Total	\$3,113,301	3,486,199	3,310,877	3,483,555	6,424,178	\$6,969,754

The City's governmental activities total debt (including lease purchase) decreased approximately \$373,000 (11%) during FY2020 due to regularly scheduled principal payments, partially offset by a new lease purchase for \$383,000 (which was used to purchase vehicles and equipment). The City's business-type activities total debt (including capital leases) decreased approximately \$173,000 (5%) during the current fiscal year primarily due to regularly scheduled principal payments.

The City's General Obligation bonds (Series 2009 and 2010) have an AA rating from Standard & Poor's and an A1 rating from Moody's. For the City's General Obligation Refunding bonds (Series 2016), the bonds have an AA- rating from Standard & Poor's and an Aa2 rating from Moody's.

The State limits the amount of general obligation debt that cities can issue to 8% of the assessed value of all taxable property within the City's corporate limits. The City is authorized by state statute to exceed the legal debt margin of 8% if citizens of the City approve such additional debt.

As detailed in Table 15, as of June 30, 2019, the City had \$2,150,000 of outstanding general obligations bonds subject to the 8% limit of approximately \$9,326,000 resulting in an unused legal debt margin of approximately \$7,176,000.

Table 15. Legal Debt Margin Calculation	
Total Assessed Value	\$116,577,406
Debt Limit Percentage	8.00%
Debt Limit 8% of Total Assessed Value	9,326,192
Amount of Debt Applicable to Debt Limit: Total Bonded Debt	2,150,000
Less: Debt Service Fund Balance	-
Less: Debt Issued Through Referendum	-
Total Amount of Debt Applicable to Debt Limit	2,150,000
Legal Debt Margin	\$7,176,192

Debt Margin Historical Schedules

The schedule below provides a historical review of the City's legal debt margin for the last 10 fiscal years.

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt Limit	\$7,046,927	8,054,197	8,208,476	8,208,734	8,499,715	8,724,215	8,870,266	8,850,345	9,108,105	\$9,326,192
Total Net Debt Applicable to Debt Limit	4,535,000	4,250,000	3,885,000	3,645,000	3,395,000	3,140,000	2,880,000	2,785,000	2,475,000	2,150,000
Legal Debt Margin	\$2,511,927	3,804,197	4,323,476	4,563,734	5,104,715	5,584,215	5,990,266	6,065,345	6,633,105	\$7,176,192
Total Net Debt Applicable to Debt Limit as a Percentage of Debt Limit	64.40%	52.80%	47.30%	44.40%	39.90%	36.00%	32.50%	31.50%	27.20%	23.10%

The schedule below provides a historical review of the City's ratios of outstanding debt by type for the last 10 fiscal years.

Fiscal Year Ended June 30	Governmental Activities				Business-Type Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Revenue Bonds	Other	Capital Leases / Lease Purchase	Capital Lease	Revenue Bonds			
2010	\$4,535,000	-	-	\$2,971,775	\$686,148	-	\$8,192,923	1.08%	\$368
2011	\$4,250,000	\$2,150,000	-	\$305,008	\$662,186	-	\$7,367,194	0.96%	322
2012	\$3,885,000	\$1,905,000	-	\$412,104	\$636,746	-	\$6,838,850	0.86%	292
2013	\$3,645,000	\$1,650,000	-	\$225,177	\$609,737	-	\$6,129,914	0.92%	257
2014	\$3,395,000	\$2,265,000	\$199,701	\$113,678	\$581,063	-	\$6,554,442	0.99%	267
2015	\$3,140,000	\$1,949,773	\$201,435	\$406,310	\$550,621	\$3,413,000	\$9,661,139	1.43%	389
2016	\$2,880,000	\$1,620,819	\$138,356	\$272,567	\$518,300	\$3,292,000	\$8,722,042	1.23%	350
2017	\$2,785,000	\$1,290,627	\$93,147	\$137,022	\$483,986	\$3,166,000	\$7,955,782	1.12%	316
2018	\$2,475,000	\$964,165	\$47,034	-	\$447,555	\$3,036,000	\$6,969,754	0.93%	276
2019	\$2,150,000	\$626,401	-	\$336,900	\$408,877	\$2,902,000	\$6,424,178	0.84%	\$253

Outstanding Bond Debt Summary Long-Term

The City issues bonds to provide funds for the acquisition and construction of major capital facilities. General Obligation Bonds ("GOB") and General Obligation Refunding Bonds ("GORB") are direct obligations and pledge the full faith and credit of the City. Revenue Bonds ("RB") are obligations of the City that are secured by revenue from a specific source. Capital Lease ("CL") and Loan obligations are special obligations of the City payable from the general revenues of the City. The full faith, credit, and taxing powers of the City are not pledged for the payment of RB, CL, or Loan obligations nor the interest thereon.

The City's outstanding debt, lease purchase, and capital lease obligations are either publicly traded or have been issued/obtained through direct borrowings or direct placements. Obligations through direct borrowings or direct placements are generally secured/collateralized by the underlying capital assets and are subject to acceleration clauses in case of an event of default (i.e. nonpayment, etc.). Details on the City's outstanding debt and lease purchase/capital lease obligations as of June 30, 2019 are as follows:

General Obligation Bonds

\$1,640,000 general obligation refunding bond (publicly traded debt) 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.

\$1,910,000 general obligation refunding bond (publicly traded debt) issued in 2016 ("GORB –Series 2016"), due in annual installments of \$20,000 to \$205,000 beginning April 2017 through March 2029, plus interest at 2.00% due semi-annually. The proceeds from this issue were primarily used to partially refund the General Obligation Refunding Bond – Series 2009.

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.

\$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.

Lease Purchase

\$383,000 lease purchase entered into in July 2018 ("LP – 2018"), due in annual installments of approximately \$19,000 to \$83,000 beginning in June 2019 through July 2023, plus interest at 3.14% due annually. The loan proceeds are being used for four police vehicles, a boom truck for public works, pickup truck, and other small equipment.

Capital Lease

\$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.

City of Mauldin						
Rollforward of Long Term Obligations						
6/30/2020						
						Due Within
Long-Term Obligations	6/30/2019	Additions	Reductions	6/30/2020		One Year
Governmental Activities:						
Debt:						
2001 GO Bond-Refunded	330,000		160,000	170,000		170,000
2009 GO Bond - Fire Suppression Refunding	1,820,000		160,000	1,660,000		165,000
2014B Refunded Revenue Bond	626,401		119,099	507,302		122,113
Total Debt	2,776,401	-	439,099	2,337,302		457,113
Capital Leases:						
BB&T 2019 Project Lease	336,900		83,112	253,788		75,995
BB&T 2020 Project Lease		600,240	24,379	575,861		125,626
Total Capital Leases	336,900	600,240	107,491.00	829,649		201,621
Compensated Absences	785,890			785,890		
Total Governmental Activities	3,899,191	600,240	546,590	3,952,841		658,734
Business Type Activities:						
Debt:						
Jenkins St. Warehouses	408,877		41,063	367,814		43,596
2014 Sewer System Revenue Bond	2,902,000		139,000	2,763,000		144,000
Total Governmental Activities	3,310,877	-	180,063	3,130,814		187,596
Grand Total	7,210,068	600,240	726,653	7,083,655		846,330
	6,424,178	600,240	726,653	6,297,765		

City of Mauldin
Debt Maturity Schedule
6/30/2020

LONG TERM DEBT PRINCIPAL PAYMENTS

Org Issue Int Rate FY	GO Bonds		Revenue Bond		Lease			TOTAL
	2010 - 2001 GO Refunding	2016 Refunding Fire	Series 2014 B	Sewer System Series 2014	BB&T 2020	BB&T 2019	Jenkins Whse	
	\$ 1,640,000	\$ 1,910,000	\$875,000	\$ 3,413,000	\$ 600,240	\$ 383,000	\$ 750,000	
	2.66%	2.00%	2.53%	3.38%	2.66%	3.14%	6.00%	
2020	160,000	160,000	119,099	139,000	24,379	83,112	41,063	726,653
2021	170,000	165,000	122,113	144,000	125,626	75,995	43,596	846,330
2022		165,000	125,202	149,000	117,819	78,382	46,285	681,688
2023		175,000	128,370	154,000	120,953	80,843	49,139	708,305
2024		180,000	131,617	159,000	124,171	18,567	52,170	665,525
2025		185,000		165,000	87,293		55,388	492,681
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	330,000	1,820,000	626,401	2,902,000	600,240	336,900	408,878	7,024,419

LONG TERM DEBT INTEREST PAYMENTS

	GO Bonds		Revenue Bond		Lease			TOTAL
	2010 - 2001 GO Refunding	2016 Refunding Fire	Series 2014 B	Sewer System Series 2014	BB&T 2020	BB&T 2019	Jenkins Whse	
2020	8,778	36,400	15,848	95,739	11,620	852	23,416	192,653
2021	4,522	33,200	12,835	90,956	4,170	7,969	20,883	174,534
2022		29,900	9,745	86,004	11,976	5,583	18,194	161,402
2023		26,600	6,578	80,883	8,842	3,121	15,339	141,364
2024		23,100	3,330	75,594	5,625	583	12,309	120,540
2025		19,500		70,118	2,322		9,091	101,031
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	13,300	208,800	48,336	854,836	44,555	18,108	106,954	1,294,889



Appendices

Appendix A - FY2021 Budget Ordinance	Page 197
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Appendix E - Fund Balance Schedules	Page 226

APPENDIX A – FY2021 BUDGET ORDINANCE

Ordinance # 951

An Ordinance To Provide Appropriations For The Fiscal Year Beginning July 1, 2020 And Ending June 30, 2021 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:

	Revenues	Expenditures
General Fund	16,593,217	16,593,217
Capital Projects Fund	7,641,556	7,641,556
Capital Projects Transportation Fund	2,700,000	2,700,000
Sewer Fund	977,000	977,000
Hospitality & Accommodations Fund	1,328,000	1,328,000
Victim Advocate Fund	83,880	83,880
Grants Fund	100,000	100,000
Fire Fund	4,194,492	4,194,492
Sports Center Fund	687,072	687,072
Debt Service Fund	910,322	910,322
Property Management Fund	98,865	98,865
TOTAL	35,314,403	35,314,403

Section 2. That for the purpose of defraying all expenses, including the payment of debt service from July 1, 2020 through June 30, 2021, 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 2021 budget includes \$910,322 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 \$234,956 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, 2020 through June 30, 2021 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 2019-2020 budget items encumbered but unpaid at the close of the fiscal year shall be carried forward from the fiscal year 2019-2020 budget to the succeeding 2020-2021 budget to meet such lawful obligations of the City of Mauldin.

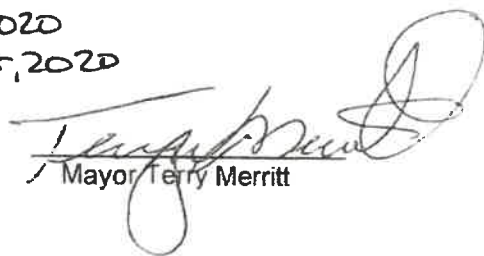
Section 8. That this budget may be amended by ordinance of the City Council as may be required from time to time.

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.

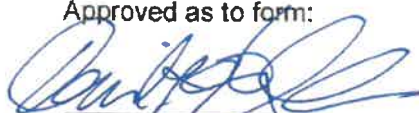
Passed on first reading on, May 18, 2020
Passed on second reading on June 18, 2020


Mayor Terry Merritt

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, that are the legal authority to spend or 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 pledge its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligations (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

GASB

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

GFOA

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

Goal

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

Grants

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

Infrastructure

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

Interest Income

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

Interfund Transfers

Amounts transferred from one fund to another.

Intergovernmental Revenues

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

IT

Information Technology

Levy

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

Licenses and Permits

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

Long-Term Debt

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

Mauldin Fire Service Area

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

Mauldin Foundation

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

Mill

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

Millage

A term used to describe the rate of taxes levied

Mission

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

Modified Accrual Accounting

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

Net Assets

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

Non-Operating Expenditures

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

Objective

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

Operating

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

Operating Budget

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

Operating Transfers

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

Other Revenue

Includes revenue not specified to a particular type of revenue.

Penalties and Fines

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

Prior Year

The year immediately preceding the current year.

Proposed budget

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

Proprietary Funds

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

Property Taxes

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

Real Property

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

Reserve

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

Revenue

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

Revenue Bond

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

Revenue Forecasting

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

Salaries

Gross earnings of all authorized positions.

Sale of Assets

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

Source of Revenue

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

Special Revenue Funds

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

Tax Anticipation Notes

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

Tax Year

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

Transmittal Letter

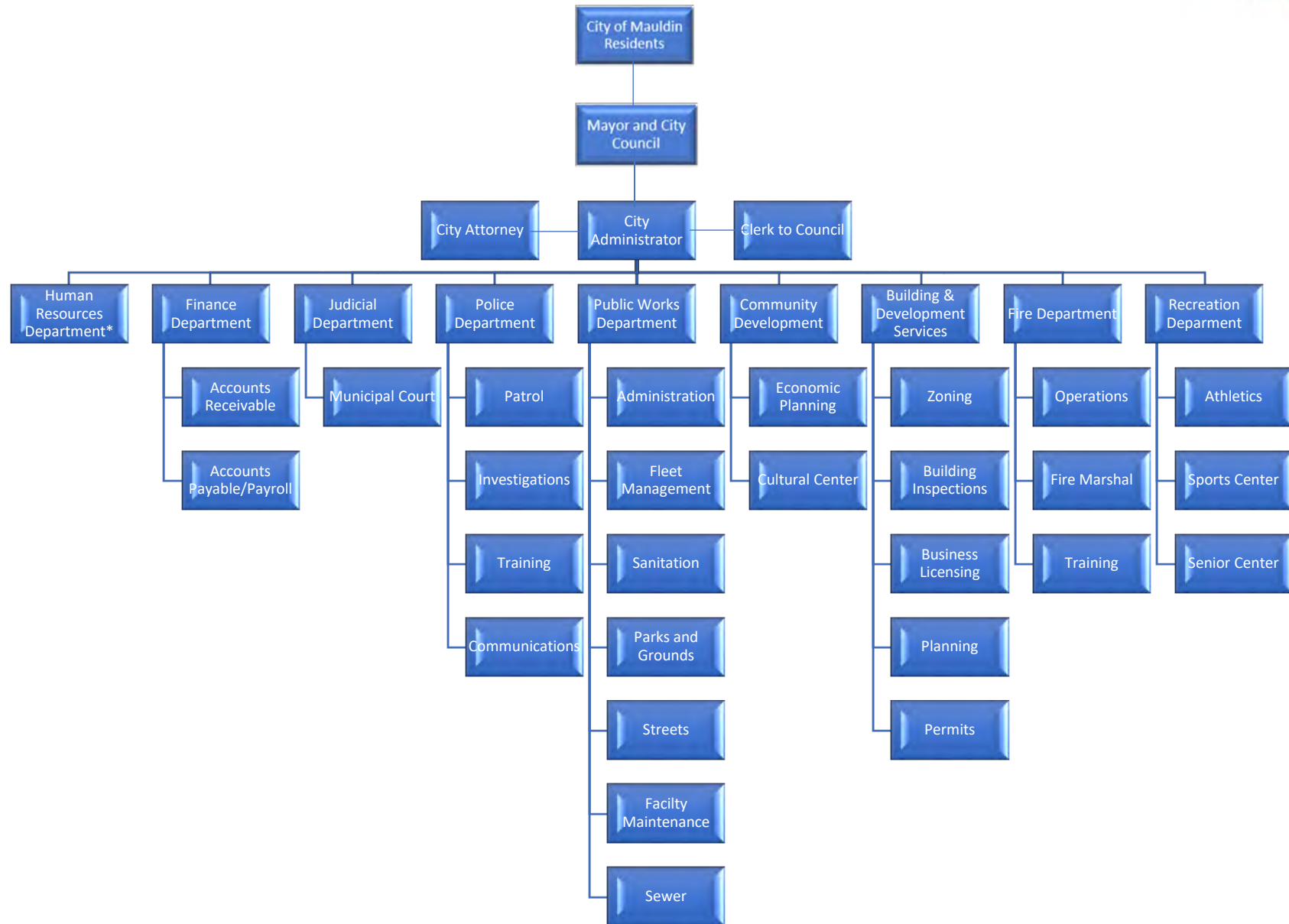
A general discussion of the proposed budget presented in writing as a part of our supplement of the budget document. The transmittal letter explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the chief executive and budget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

Unencumbered Balance

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

APPENDIX C – ORGANIZATIONAL STRUCTURE

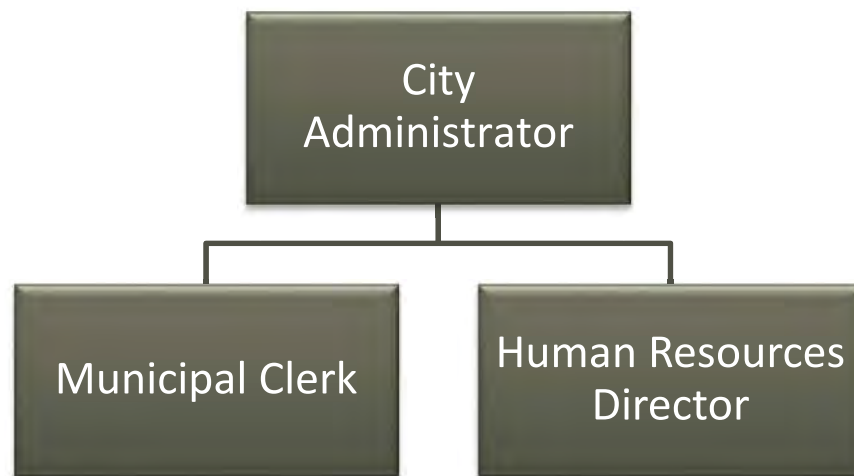
City of Mauldin Organizational Structure



* For budget reporting purposes, the Human Resources Department and Clerk to Council's Office are included within the City Administration Office

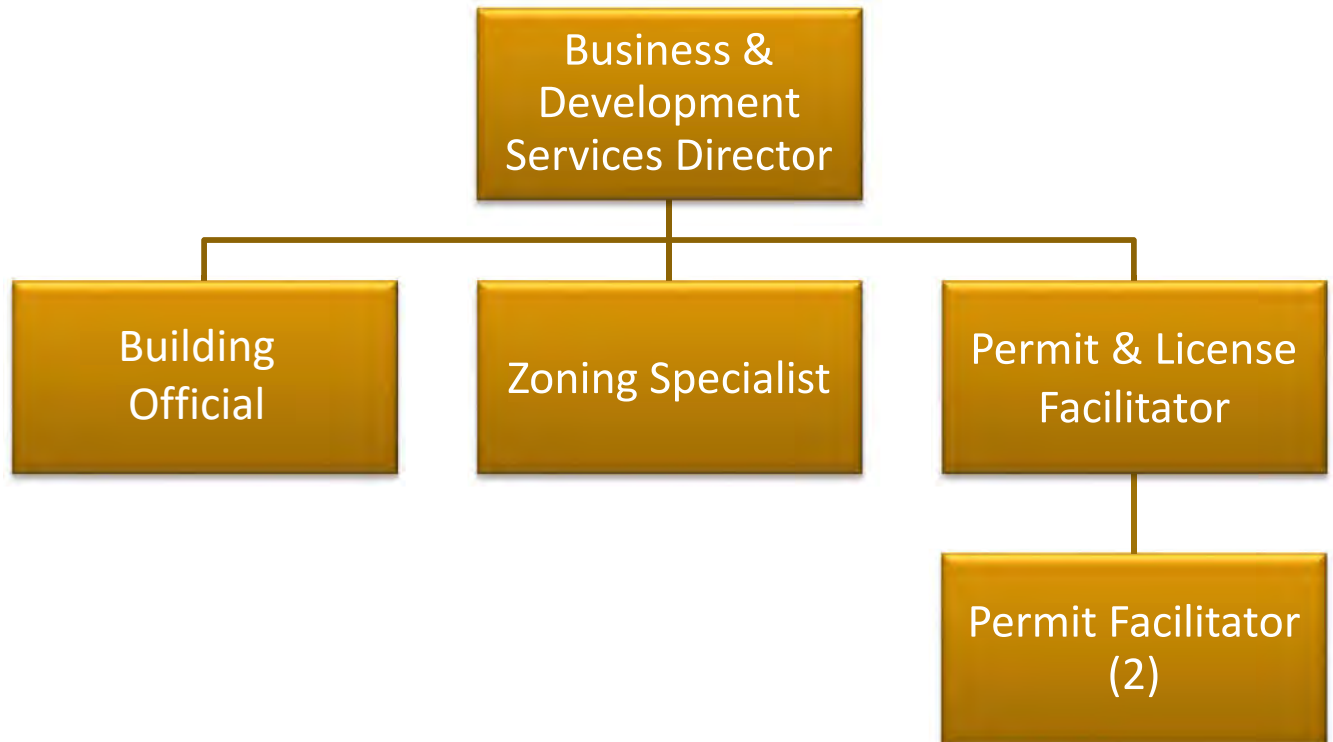
City of Mauldin

Administration Department



City of Mauldin

Business & Development Services Dept



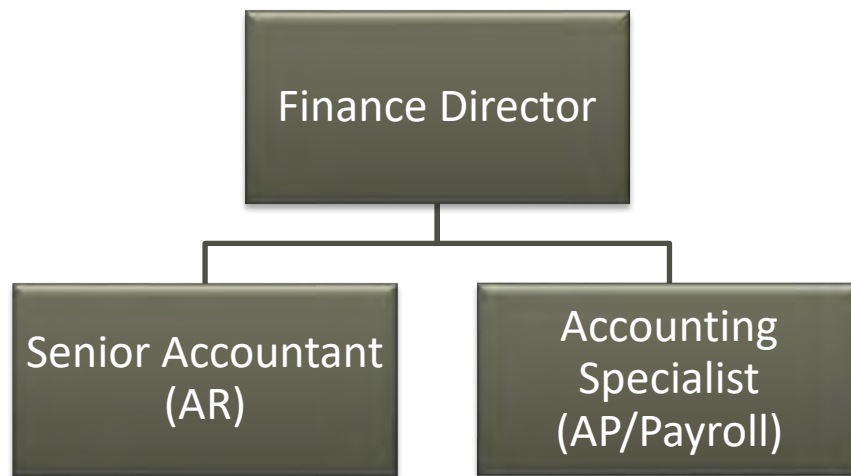
City of Mauldin

Community Development Dept



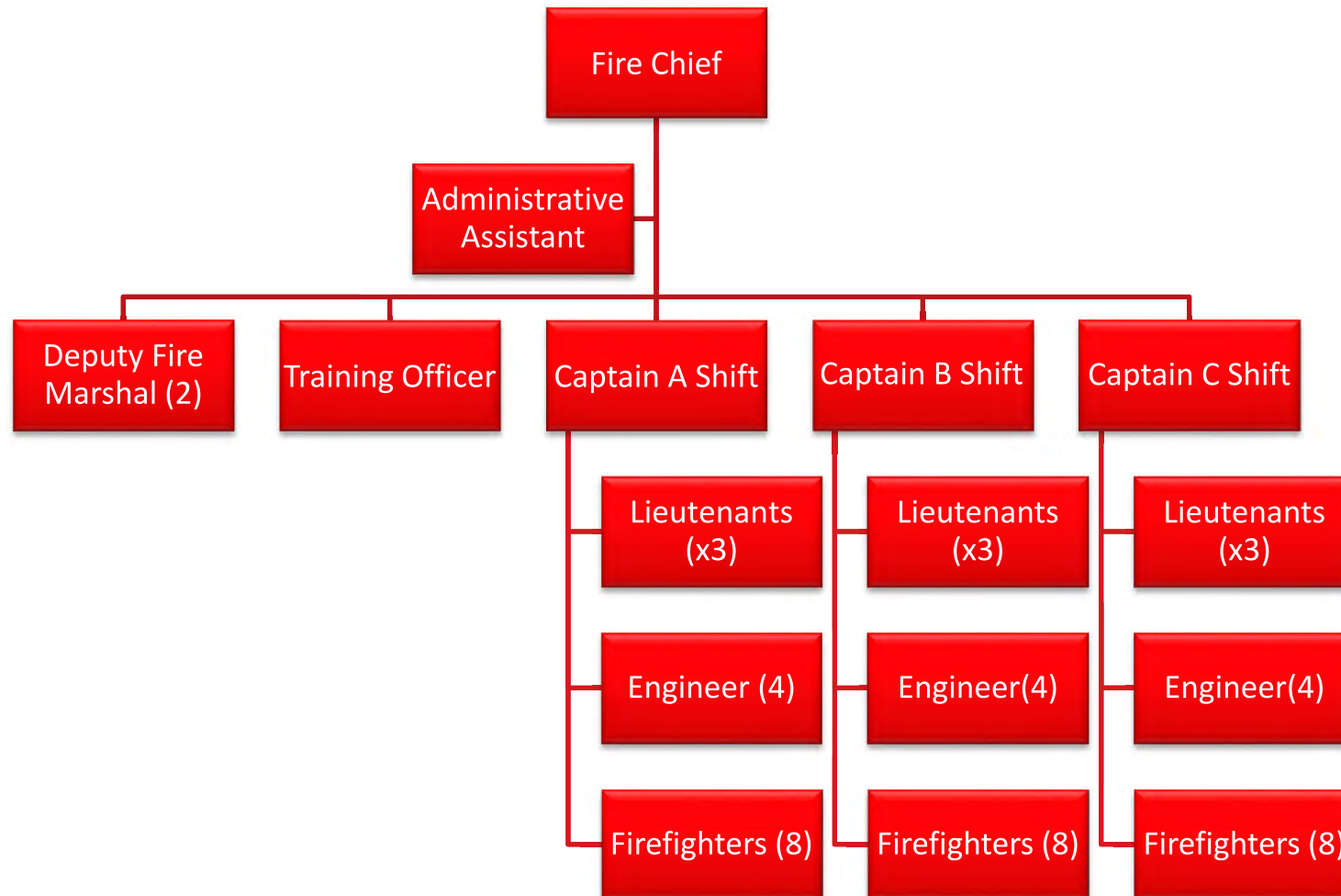
City of Mauldin

Finance Department



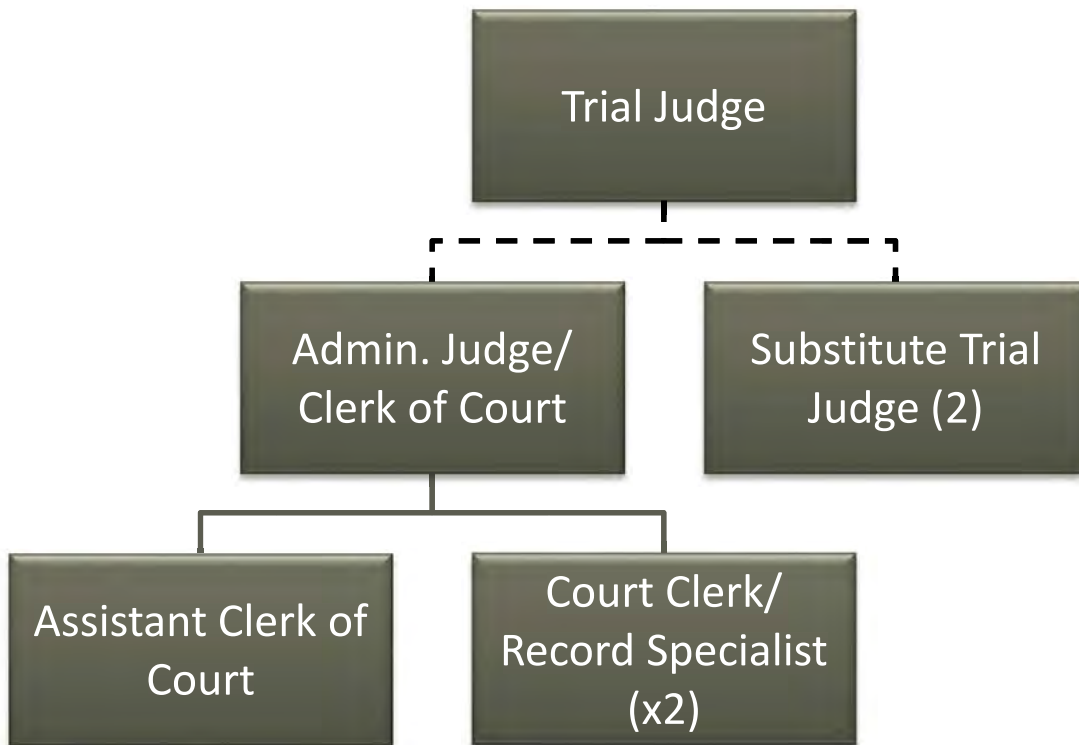
City of Mauldin

Fire Department



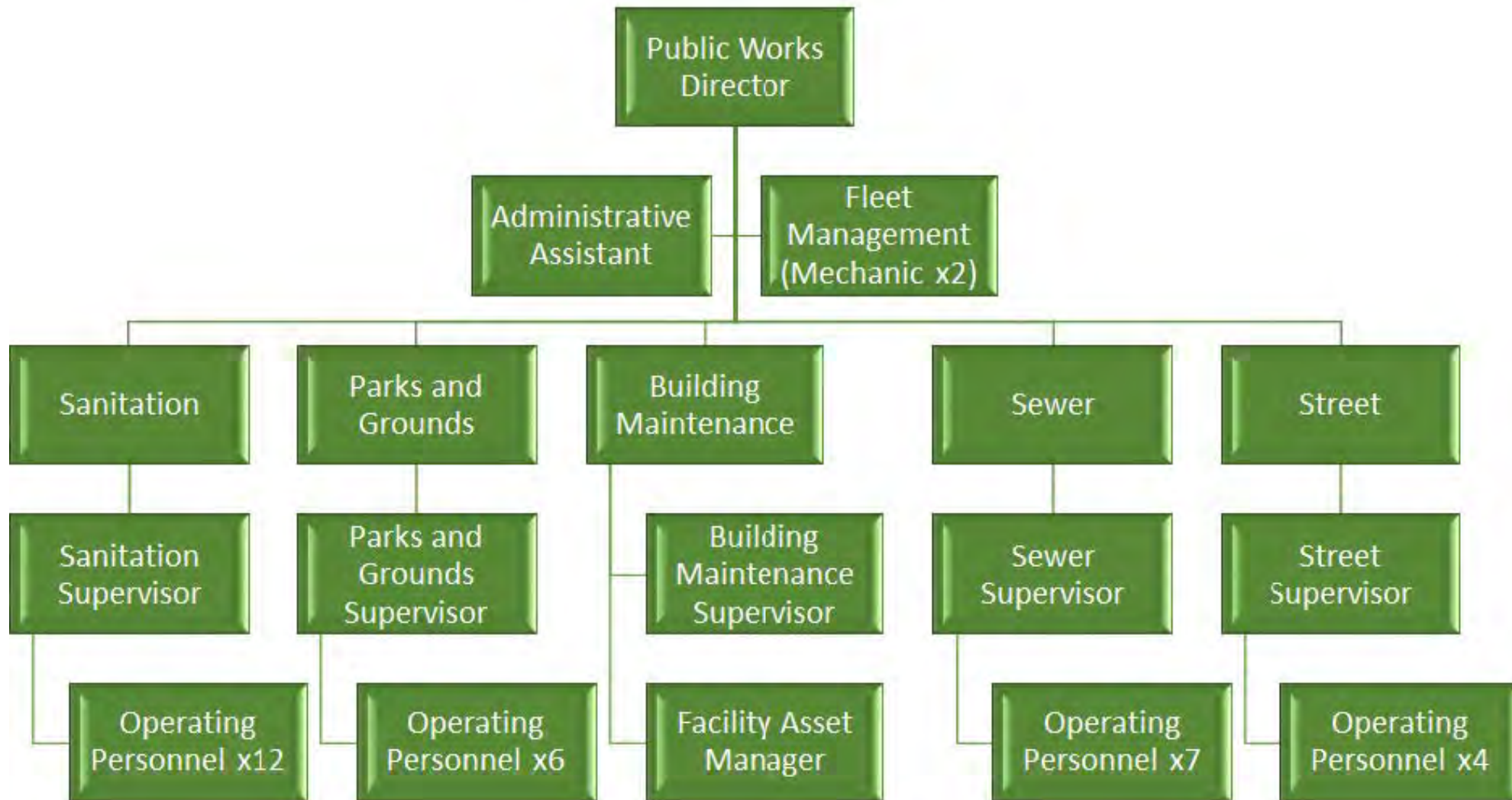
City of Mauldin

Judicial Department



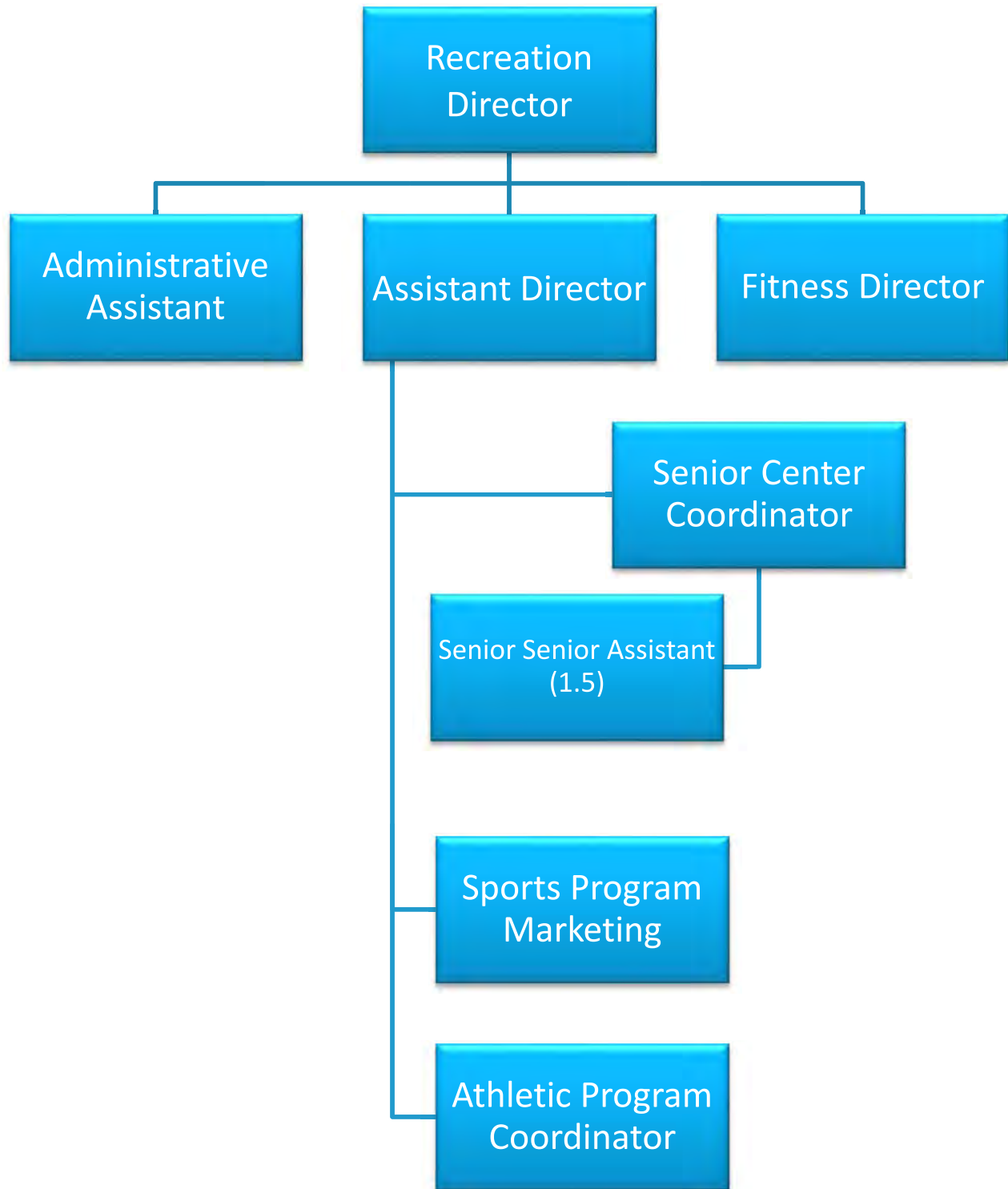
City of Mauldin

Public Works Department



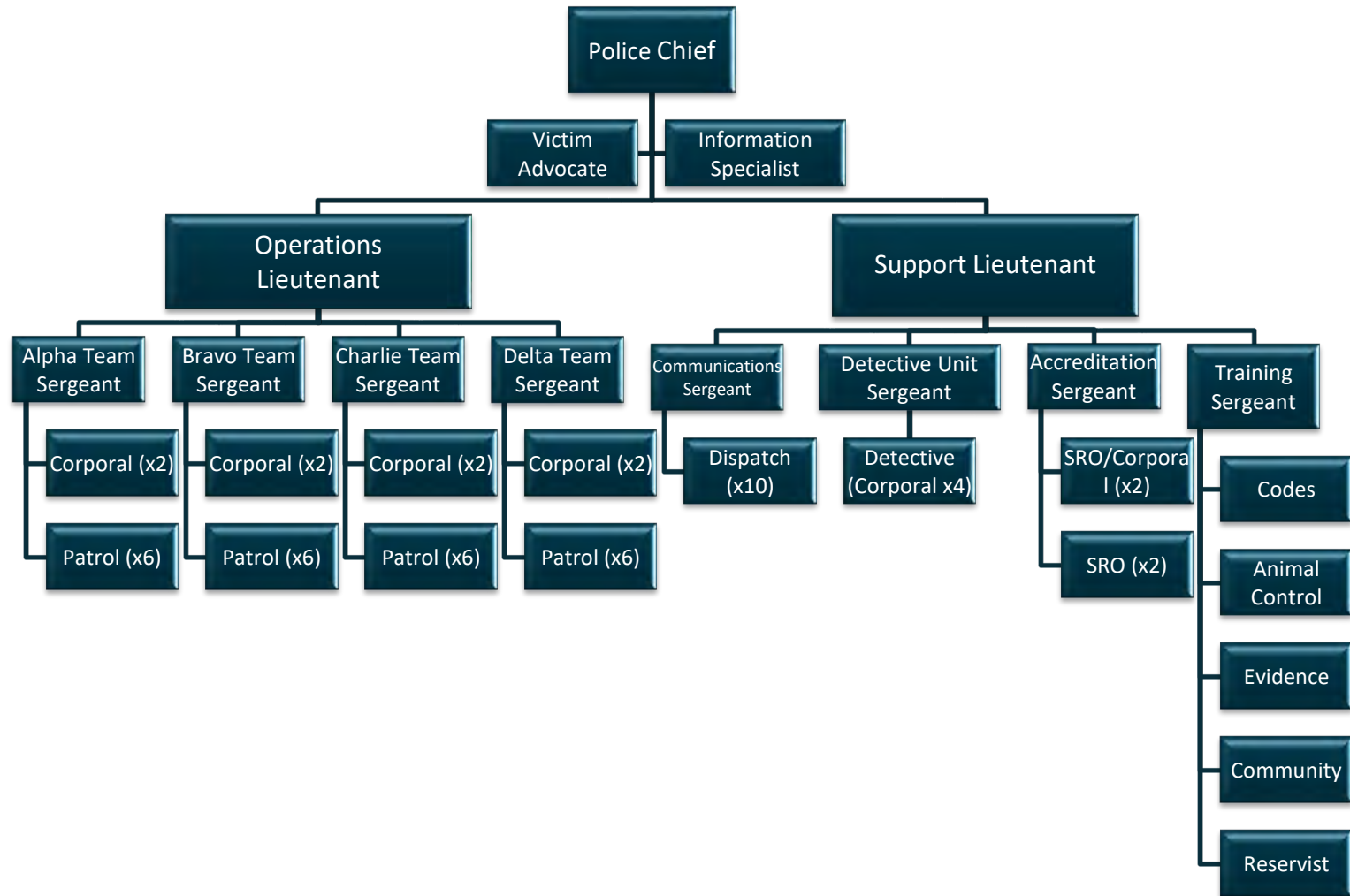
City of Mauldin

Recreation Department



City of Mauldin

Police Department



APPENDIX D – CITY COUNCIL GOALS & OBJECTIVES

City of Mauldin FY2021 Goals & Objectives

Annually, City Council sets strategic goals and objectives to guide the efforts of the City in providing quality public services to the members of the community. A listing of the Council goals is presented below:

Goals & Objectives

Healthy Living, Safety and Well-Being as defined by enriching the quality of life for the City residents through the beautification of public spaces, environmental stewardship, promoting opportunities for community involvement and enhancing the safety of the community.

- Develop recommendations for Council to consider for facilitating the beautification of public spaces and protecting the environment.
- Develop recommendations for Council to consider for holiday event programming for the Cultural Center, including Christmas lighting/decorations.
- Perform a comprehensive inventory of the light poles used to display the City's Christmas decorations to ensure they have power. The inventory will be presented to Council for its consideration with a funding plan for repairing the poles without power.
- Develop recommendations for Council on the purchase and placement for US flags throughout the City for patriotic holidays.
- Develop recommendations for increasing the visibility and presence of public safety personnel in the City's neighborhoods in a manner that can be quantified and measured.
- Development recommendations for increasing community engagement and interaction with the City's public safety personnel.
- Develop recommended strategies for engaging the City's communities and neighborhoods to solicit their feedback and encourage participation in local government processes.

Economic Prosperity and Development as defined by serving as catalyst for continued economic investments in the City, through retaining, recruiting and attracting businesses, and facilitating diversity within the City's economic base.

- Continued implementation of the City Center initiative.
- Conduct a comprehensive review of City's zoning ordinances and the classifications within the ordinances and identify changes that can benefit the City based on its growth and economic development goals. Recommendations following the review of the City's zoning ordinances should be presented to Council for its consideration.
- Focus retail and restaurant recruitment efforts on businesses that are not located in neighboring jurisdictions to develop an economic niche market within the City. Recommendations regarding policies that Council can implement to further this initiative should be presented to Council for its consideration.
- Develop a phased plan for undergrounding utilities throughout the City.

Organizational Excellence as defined by serving as a benchmark for providing excellent public services, developing a collegial work environment, promoting financial integrity and marketing and promoting City amenities and services.

- Expand the scope of the City's employee engagement committee to include the development and identification of opportunities for improving the benefits afforded to employees and their families.
- Council's development of a mission and vision statement to be incorporated in the City's branding and marketing efforts.
- Develop a strategy for creating and/or marketing a unique niche that can become the identity of the City.
- Develop a recommended marketing plan for Council to consider for the Sports Center and the Recreation programming to increase membership levels and participation.
- Explore the creation of Council Wards or Districts to increase equitable representation on City Council of all City communities.
- Engage the US Postal Service to develop a solution that addresses the City's zip code boundaries.

Infrastructure Improvement as defined by improving the City's motorized and non-motorized transportation network, City's owned streets, storm water rights-of-way, and partnering with County, State and Federal governmental agencies to pursue improvement initiatives for the transportation infrastructure not owned or maintained by the City but is in the City's jurisdictional boundaries.

- Develop and present recommendations to Council for the evaluation and improvement of the City owned roads, stormwater infrastructure, sidewalks and multi-use pathways.
- Establish a dedicated special fund to facilitate road, stormwater, sidewalk and multi-use pathway improvements.
- Develop and present recommendations to Council a phased approach for developing the Swamp Rabbit Trail throughout the City.
- Evaluate the feasibility and cost of establishing/offering shuttle bus service from Greenlink termini to City Center, business parks and points of interest (retail, accommodations and restaurants) throughout the City, inclusive of streetscape improvements, seating areas for Greenlink uses and exploration of partnership opportunities with Greenlink.
- Explore partnership opportunities with SCOOT to fund pedestrian safety enhancements on state-owned roads through sidewalk improvements and multi-use pathways.

Strategic Reinvestments as defined by responsibly managing and maintaining the City's assets through ongoing efforts to enhance City's owned parks, facilities and amenities.

- Monitor the design, planning and build-out of the Cultural Center to include improved lighting on the Cultural Center grounds
- Develop and recommend a phased improvement program for the City parks that focuses on streetscaping, amenities and landscaping, inclusive of a funding plan, to Council for its consideration.
- Initiate and complete audio-visual improvements to the City Council Chambers to enhance the experience of the public during their attendance of functions, including City Council meetings, Planning Commission meetings and Court proceedings. The improvements should allow for live streaming of Council meeting proceedings.

APPENDIX E – FUND BALANCE SCHEDULES

Fund Balance Schedules

The term fund balance is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). The schedule below provides a historical review of the City's fund balances across each governmental fund and the net position of each enterprise fund.

		2014	2015	2016	2017	2018	2019	2020	2021
		(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Budgeted)	(Budgeted)
Governmental Funds									
General Fund									
	Beg Balance	\$8,913,516	\$9,081,482	\$9,385,093	\$10,481,621	\$9,611,802	\$8,390,410	\$9,216,534	\$9,216,534
	End Balance	\$9,801,482	\$9,385,093	\$10,481,621	\$9,611,802	\$8,390,410	\$9,216,534	\$9,216,534	\$9,216,534
	Net Change in Fund Balance	\$869,966	-\$416,389	\$1,096,528	-\$869,819	-\$1,221,392	\$826,124	\$0	\$0
Capital Projects Fund									
	Beg Balance	\$0	\$0	\$1,500,000	\$1,035,792	\$2,745,571	\$883,741	\$1,949,662	\$1,594,630
	End Balance	\$0	\$1,500,000	\$1,035,792	\$2,745,571	\$883,741	\$1,949,662	\$1,594,630	\$931,263
	Net Change in Fund Balance	\$0	\$1,500,000	-\$464,208	\$1,709,779	-\$1,861,830	\$1,065,921	-\$355,032	-\$663,367
Hospitality & Accommodations Tax Fund									
	Beg Balance	\$1,455,755	\$1,847,889	\$1,721,184	\$1,961,529	\$1,874,546	\$1,223,250	\$1,384,336	\$1,237,619
	End Balance	\$1,847,889	\$1,721,184	\$1,961,529	\$1,874,546	\$1,223,250	\$1,384,336	\$1,237,619	\$1,259,251
	Net Change in Fund Balance	\$392,134	-\$126,705	\$240,345	-\$86,983	-\$651,296	\$161,086	-\$146,717	\$21,632

		2014 (Actual)	2015 (Actual)	2016 (Actual)	2017 (Actual)	2018 (Actual)	2019 (Actual)	2020 (Budgeted)	2021 (Budgeted)
Enterprise Funds									
Sewer Fund*									
	Beg Net Position	\$709,346	\$1,570,731	\$1,786,772	\$2,247,948	\$3,123,260	\$3,591,283	\$2,861,460	\$3,037,750
	End Net Position	\$678,076	\$1,786,772	\$2,247,948	\$3,123,260	\$3,591,283	\$2,861,460	\$3,037,750	\$3,235,175
	Net Change in Net Position	-\$31,270	\$216,041	\$461,176	\$875,312	\$468,023	-\$729,823	\$176,290	\$197,425
	Net Invested in Capital Assets		\$1,302,930	\$1,636,406	\$2,051,389	\$2,132,793	\$1,944,263	\$2,180,219	\$2,475,219
Property Management Fund									
	Beg Net Position	\$314,823	\$359,953	\$407,090	\$456,143	\$503,401	\$2,731,712	\$2,904,907	\$2,904,907
	End Net Position	\$359,953	\$407,090	\$456,143	\$503,401	\$2,731,712	\$2,904,907	\$2,904,907	\$2,859,898
	Net Change in Net Position	\$45,130	\$47,137	\$49,053	\$47,258	\$2,228,311	\$173,195	\$0	-\$45,009
	Net Invested in Capital Assets	\$381,472	\$409,223	\$438,845	\$470,468	\$2,508,058	\$2,521,471	\$2,499,311	\$2,474,311

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



Mauldin City Hall
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