

Mauldin
SOUTH CAROLINA

BUDGET BOOK
FISCAL YEAR 2022

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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	Recreation Director
David Dyrhaug	Business and Development Services Director
Brian McHone	Fire Chief
George Miller	Police Chief
Angela T. Martin	Clerk of Court/Administrative Judge
Van Broad	Community Development Director
Mark Putnam	Human Resources Director

City Officials

John Duggan	City Attorney
John Read, IV	Municipal Court Judge
Christopher Jackson	Court Judge
William McKibbon	Court Judge
Greene, Finney	External Auditor

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, horse-back 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:

- Highest Graduation Rate in Greenville County School District 2018 & 2019
- 92.5% Graduation Rate 2019-2020 school year
- Excellent Rating on School Report Card 2011-2020
- 32 AP Scholars with Honors in 2019-2020
- National Beta Club School of Merit 2019

Mauldin Middle School:

- Red Carpet School
- 100% PTA Membership
- Athletic Team Awards
- Band Outstanding Performance Award
- SC Junior Scholar

Mauldin Elementary:

- Leader in Me Lighthouse School
- Achieved Leader in Me Lighthouse Status in 2019
- Excellent Report Card Rating- 2018
- Palmetto Silver Award – 2019-2020, 2018-2019, 2012-2012
- RAMP Winner- 2018 Recognized American Association of School Counselors Model Program

Bethel Elementary:

- 2019 Palmetto Gold Award
- 2019 Wellie Award Winner
- 2016 National Blue Ribbon School of Excellence
- 2016 Palmetto Gold Award
- 2016-2017 GCS Teacher of the Year, Katie Saunders

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.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Mauldin

South Carolina

For the Fiscal Year Beginning

July 1, 2020



Executive Director



Budget Overview & Policies

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Letter of Transmittal for the City of Mauldin's Fiscal Year 2022 Budget

Mayor Merritt and Members of City Council:

It is my pleasure and a privilege to present the Fiscal Year 2021 – 2022 (the "FY2022") Budget for the City of Mauldin for your consideration. The FY2022 Budget totals $41,640,601, including a General Fund budget of $15,888,199. This represents an overall total budgetary increase of 16% and a General Fund budget decrease of 5% from the adopted Fiscal Year 2020-2021 (the "FY2021") Budget. The General Fund millage rate for FY2022 is 56.3 mills, representing no change from the previous year's millage. The FY2022 Budget is balanced, requires no tax, millage, or fee increase, and serves as an efficient expenditure plan for meeting the needs of the City's residents through excellent service delivery for FY2022.

Budgeting Considerations and Factors

This budget represents a careful balancing of several considerations and factors:

Continuing Recovery from Impact of COVID-19: The onset of the COVID-19 pandemic created unprecedented challenges for governments, nationally and internationally. The COVID-19 pandemic continues to adversely impact local, state, and national economies. Market-driven revenues, in the short-term, including hospitality and accommodations taxes are projected to decline, nationwide. Additionally, COVID-19 is projected to have longer-term changes in the demand and need for commercial/office space, the potential for lost sales tax revenues, and low-to-modest projections for increases in income and property tax revenues. As such, the hospitality & accommodations budget for FY2022 remained relatively flat. City operations continue to prioritize essential purchases and expenditures, restricting non-essential purchases and expenditures the first quarter of FY2022, at a minimum. This will allow for the City to maintain its liquidity as the local, state, and national economies continue to recover from the COVID-19 crisis.

Economic Indicators: The City's economy continues to improve and recover from the initial impact of the COVID-19 health pandemic, albeit slowly. Private sector investments in the commercial and industrial sectors have remained steady, with residential investments modestly increasing. The results of the 2020 Decennial Census are expected during the Fall of 2021; however, based on the City's historical population growth trends, the City's annual population growth is anticipated, at a minimum, to remain stable. Despite the impact of the COVID-19 crisis on the employment rate, Mauldin has an unemployment rate of 4%[1] which is lower than the national unemployment rate of 6.3%[2].

Maintaining Current Service Levels: Over the past five years, the City has increased its jurisdictional boundaries by approximately 2 miles, annexing over 1,200 acres of land. Driven by development in the residential, commercial, and industrial sectors, this increase in growth also increases the demand for City services such as those provided through the City's public safety and public works operations. Notwithstanding this growth, the FY2022 Budget, continues the provision of City services in an efficient, effective and economical manner without any reduction in the current levels of service.

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[1] Greenville-Mauldin-Easley, SC Economy at a Glance. (2020, December). U.S. Bureau of Labor Statistics. https://www.bls.gov/eag/eag.sc_greenville_msa.htm

[2] United States Economy at a Glance. (2021, January). U.S. Bureau of Statistics. https://www.bls.gov/eag/eag.us.htm

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 was scheduled each year through Fiscal Year 2022 – 2023, for a total aggregate increase of 7%. Due to the impact of the COVID-19 pandemic, there was no required employer contribution increase for FY2021 for the Police and General Employee retirement systems. However, the mandatory 1% employer contribution increase resumes for FY2022.

FY2021-2022 Year-End Outlook and Future Revenue Growth: In forecasting for FY2022, reviews of the financial operating revenues and expenditures, to-date, were conducted by staff. To date, 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 continue to show only a modest rate of growth, FY2022 General Fund revenues growth projections were 3% higher than the FY2021 adopted General Fund budget.

Priorities of City Council

The FY2022 Budget prompts the efforts of staff to continue carrying out the vision of City Council for the residents of Mauldin, which was guided by the City Council's goals for FY2022. 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

The development of the FY2022 Budget was guided by fiscal stewardship and a commitment to making the City safer and vibrant for its citizenry. Undergirded by a fiscally conservative approach, the FY2022 Budget emphasizes the following principles:

1. Conservative revenue and expenditure projections, focusing on the City's essential public services and long-term fiscal health.

2. Maintaining the strength and integrity of the City's fund balance by utilizing the available financial resources rather than the City's unassigned fund balance to balance the budget.

3. Commitment to not increasing millage rates and not placing the City in an adverse financial position.

4. Continued investment in the City's workforce through adequate compensation, training, and recruitment.

5. Continuing strategic investments in the City's infrastructure, facilities, and fleet.

Noteworthy Initiatives

Review of the FY2022 budget will reveal the following noteworthy initiatives:

Transition to Automated Trash Service: The FY2022 Budget includes the purchase of two new automated side loading trash trucks, increasing the City's total fleet of side loading trash trucks to three. With this investment, the City will be able to transition the majority of its public trash service to automation in the upcoming fiscal year. This will increase the efficiency of the trash collection operations and reduce staffing requirements without compromising the current level of service. Additionally, the 10-year Capital Improvement Plan includes the purchase of additional side loading trash and recycling trucks to fully transition the City's trash and recycling service to automation by FY2025.

Continued Investment in the City's Personnel: The FY2022 Budget includes the addition of three (3) full-time firefighter positions and a full-time custodian position. The added personnel will improve the level of public safety provided by the City and serve as a cost savings through the elimination of a contractual arrangement for janitorial services. Also, included in the FY2022 budget is an up to 3% merit pay increase for employees who exceed service delivery expectations.

Three-Year City Police Patrol Fleet Replacement Program: In an effort to improve the City's existing fleet of police patrol vehicles, the FY2022 Budget includes a three-year police patrol vehicle replacement plan with the first year of the plan commencing in FY2022. The City's maintenance and repair costs for these vehicles have been increasing, annually, due to an aging fleet. This investment will allow for long-term cost savings, realized annually through the reduction in maintenance and repairs costs for the City's police patrol vehicles.

Purchasing New Fire Apparatuses: The City is committed to providing excellence fire protection services and has maintained a high standard for fire protection services as evidenced by the Department's ISO rating of a 1. The FY2022 Budget provides funding for replacing outdated fire apparatuses within the Fire Department with the purchase of two (2) pumper trucks and one (1) aerial ladder truck. This investment will ensure that the Department has the utmost access to adequate fire apparatuses and equipment.

Investment in Critical Infrastructure: The FY2022 Budget provides funding through its Transportation Fund and Sewer Fund for continued investments in the City's transportation and utility infrastructure, including the maintenance and repaving of City's owned roads, continued construction of the pedestrian bridge across I-385, and maintenance of the City's sewer infrastructure.

Construction of a New Fire Station: The FY2022 Budget provides funding for the construction of a new fire station in the western portion of the City. The current operations at the Fire Department headquarters will transition to the new station once constructed. Given the economic development growth and the increase in vehicular traffic in the western portion of the Fire Service Area, the location of the new fire station will improve the ability of Fire Department Headquarters to respond to calls for service and provide emergency responses with a response time that is consistent with the requirements for the Department's top-rated ISO rating.

Addition of Health Insurance Fund: The FY2022 Budget includes the continuation of the Health Insurance Fund dedicated to funding the City's health insurance expenditures. The Fund, which will be formally added to the City's accounting fund structure, will allow the accurate tracking of the City's health insurance expenditures to identify trends and potential future cost savings initiatives.

Budget Summary

The FY2022 Budget totals $41,640,601. As detailed in Table 1, the aggregate FY2022 Budget represents an increase of 16% compared to FY2021.

The increase is primarily due to two items:

1) *Increase in Capital Project Funding*: In addition to the issuance of debt (i.e., General Obligation, Revenue, and Installment Purchase Revenue Bonds) to "seed" fund the Transportation Fund and fund the design/construction of the pedestrian bridge across I-385, FY2022 Capital Project funding (via the issuance of debt) is approved for the design/construction of a new fire station and the purchase of new fire apparatuses.

Table 1. *FY2022 Budget Summary*

Fund	2021 Adopted	2022 Adopted	% Change
General Fund	$16,639,496	$15,888,199	-5%
Special Revenue Funds	$6,527,185	$8,064,248	23%
Capital Project Fund	$10,627,785	$14,983,454	41%
Debt Service	$910,322	$1,631,491	79%
Enterprise Funds	$1,075,865	$1,073,209	-0.3%
Total	**$35,780,653**	**$41,640,601**	**16%**

The increase in revenue for those capital projects contributes to the increase in the Capital Project budget as compared to the prior year's budget. Figure 1 illustrates the FY2022 Budget by Fund as a percentage.

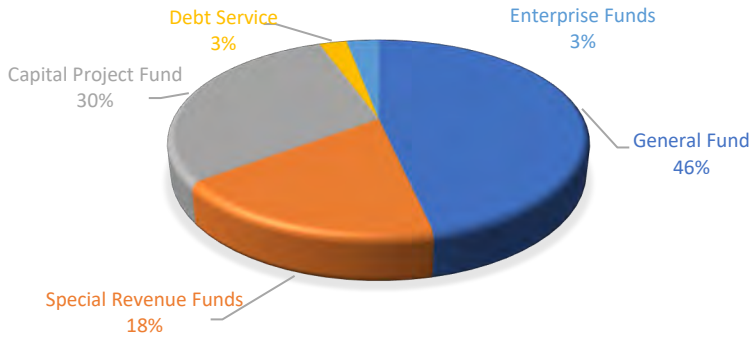


Figure 1. FY2022 Budget Summary by Fund as a Percentage

2). Continuation of Health Insurance Fund: The FY2022 Budget includes the continuation of a Health Insurance Fund dedicated to funding the City's health insurance expenditures. This Fund is accounted for through the Special Revenue Fund which increased the FY2022 Special Revenue Fund budget as compared with the FY2021 Special Revenue Fund budget.

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 FY2022 Budget, categorized by the revenue source. The other financing sources include the proceeds from the issuance of an installment purchase revenue bond to fund capital project initiatives.

Table 2. *FY2022 Revenue Summary by Source Category*

Revenue Source	2021 Adopted	2022 Adopted	% Change
Property and Other Taxes	$9,260,731	$9,856,178	6%
Licenses and Permits	$6,800,000	$7,020,000	3%
Intergovernmental	$1,060,000	$987,914	-7%
Charges for Services	$20,850	$30,850	48%
Fees and Fines	$1,679,714	$1,494,856	-11%
Interest	$141,200	$156,700	11%
Miscellaneous Revenue	$1,584,250	$3,232,624	104%
Other Financing Sources	$15,233,908	$18,854,480	24%
Total	**$35,780,653**	**$41,640,601**	**16%**

Figure 2 below illustrates the FY2022 revenues by source category as a percentage. Other financing sources accounts for almost 50% of the FY2022 revenues.

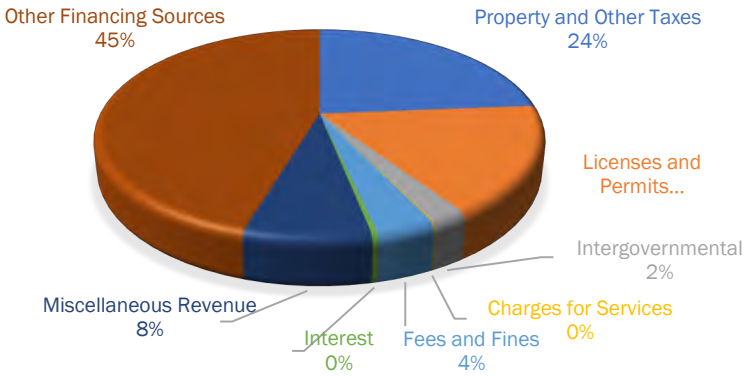


Figure 2. Revenue Summary by Source Category as a Percentage

General Fund Summary

The General Fund portion of the FY2022 Budget totals $15,888,199 compared to the total FY2021 adopted General Fund budget of $16,639,496 as detailed in Table 3. The decrease in the General Fund is primarily due to limiting the use of the assigned General Fund balance for the FY2022 Budget.

The FY2021 Budget transferred approximately $1M from the assigned General Fund balance to fund portions of the City's FY2021 Capital Budget. The FY2022 Budget does not utilize any funding from the assigned or unassigned General Fund balance. This means that the FY2022 Budget only uses available revenues to fund the City's personnel and operating costs.

Table 3. *FY2022 General Fund Summary*

	2021 Adopted	2022 Adopted	% Change
Revenues			
Total General Fund Sources	$16,639,496	$15,888,199	-5%
Expenditures			
Miscellaneous Revenue	$16,639,496	$15,888,199	-5%
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.

Table 4. *FY2022 Enterprise Funds Summary*

Fund	2021 Adopted	2022 Adopted	% Change
Sewer Fund	$977,000	$974,500	-0.26%
Property Management Fund	$98,865	$98,709	-0.16%
Total	**$1,075,865**	**$1,073,209**	**-0.25%**

In the aggregate, the FY2022 Enterprise Fund totals $1,073,209 compared to the total FY2021 adopted Enterprise Fund budget of $1,075,865 as detailed in Table 4. Figure 3 illustrates the Enterprise Funds for FY2022 by percentage.

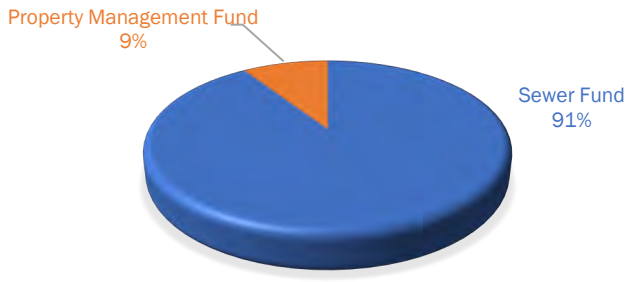


Figure 3. Enterprise Funds Summary by Percentage

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 FY2022 Special Revenue Funds Budget totals $8,064,248 compared to the FY2021 adopted Special Revenue Funds budget of $6,527,185 as detailed in Table 5.

The increase in the Special Revenue Funds is due to the continuation of a Health Insurance Fund dedicated to funding the City's health insurance expenditures. The Fund will allow the accurate tracking of the City's health insurance expenditures to identify trends and potential cost savings initiatives.

Table 5. *FY2022 Special Revenue Funds Summary*

Fund	2021 Adopted	2022 Adopted	% Change
Fire Service Fund	$4,194,492	$4,360,794	4%
Hospitality and Accommodations Tax Fund	$1,461,741	$1,261,000	-14%
Victim Advocate	$83,880	$83,880	0%
Grants	$100,000	$67,754	-32%
Sports Center	$687,072	$659,448	-4%
Health Fund	$0	$1,631,373	100%
Total	**$6,527,185**	**$8,064,248**	**23.55%**

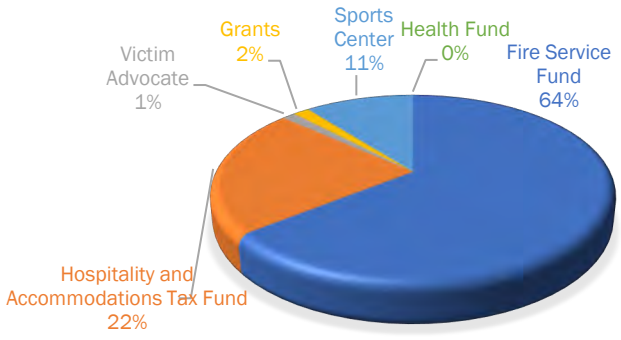


Figure 4. Special Revenue Funds by Percentage

Figure 4 illustrates the Special Revenue Funds for FY2022 by percentage.

The majority of the Special Revenue Funds revenues are comprised of the Fire Service Fund.

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 FY2022 Debt Service Fund budget totals $1,631,491 compared to the FY2021 adopted Debt Service Fund budget total of $910,322 as detailed in Table 6.

Table 6. *FY2022 Debt Service Fund Summary*

Fund	2021 Adopted	2022 Adopted	% Change
Debt Service Fund Summary	$910,322	$1,631,491	79%
Total	**$910,322**	**$1,631,491**	**79%**

The increase in the City's Debt Service Fund for FY2022 is directly related to the payment of principal and interest attributable to the City's Obligation Bond for two capital improvement initiatives: 1) New Fire Station Headquarters; and 2) New Fire Apparatuses. Additional details regarding these initiatives 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 FY2022 Capital Projects Fund totals $14,983,454 compared to the FY2021 adopted Capital Projects Fund budget of $10,627,785 as detailed in Table 7.

Table 7. *FY2022 Capital Projects Fund Summary*

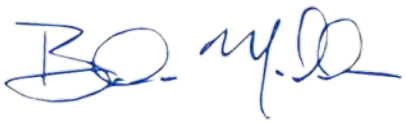
Fund	2021 Adopted	2022 Adopted	% Change
Capital Project Fund Summary	$10,627,785	$14,983,454	41%
Total	**$10,627,785**	**$14,983,454**	**41%**

The FY2021 Capital Budget included the issuance of debt 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, totaled $7.7M. Once issued the proceeds of the bonds were placed in the Capital Projects Fund, and the capital projects funded will continue in FY2022. Additionally, FY2022 Capital Project funding (via the issuance of debt) is approved for the design/construction of a new fire station and the purchase of new fire apparatuses. The cost for those initiatives is approximately $4.4M, resulting in an increase the Capital Project budget as compared to the prior year's budget.

The FY2022 Budget is reflective of strategic financial investments made to strengthen the City's financial position and serves as an effective expenditure plan to provide quality public services throughout the City. During the development of the FY2022 Budget, several factors and issues were considered to mitigate the challenges that are expected with a thriving City, and the challenges resulting from the ongoing COVID-19 global health pandemic. However, despite those challenges, the City will rise to the occasion and focus on its commitment to sound fiscal management and stewardship.

A special thank you is extended to all City employees for their continued commitment and dedication to serving this community. Gratitude 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. By focusing on the City's mission and vision, I am confident that the City will continue to grow and thrive.

Sincerely,



Brandon Madden
City Administrator

Budget – At – A - Glance

The FY2022 Budget totals $41,640,601, which represents a 16.4% 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 FY2022 Budget		
		2022 Adopted
Revenues		
General Fund		$15,800,076
Enterprise Funds		$1,028,356
	Subtotal	**$16,828,432**
Hospitality & Accommodations		$1,261,000
Fire Fund		$2,587,012
Debt Service Fund		
Capital Projects Fund		$226,200
Capital Projects Fund- Road Improvements		
Other Nonmajor Funds		$245,104
	Total	**$21,147,748**
Expenditures		
General Fund		$12,990,906
Enterprise Funds		$989,882
	Subtotal	**$13,980,788**
Hospitality & Accommodations		$457,700
Fire Fund		$4,360,794
Debt Service Fund		$1,631,491
Capital Projects Fund		$12,040,000
Capital Projects Fund- Road Improvements		$2,943,454
Other Nonmajor Funds		$811,081
	Total	**$36,225,308**
Other Financing Sources/(Uses)		
General Fund		($2,809,170)
Enterprise Funds		($38,474)
	Subtotal	**($2,847,644)**
Hospitality & Accommodations		($803,300)
Fire Fund		$1,773,782
Debt Service Fund		$1,631,491
Capital Projects Fund		$11,813,800
Capital Projects Fund- Road Improvements		$2,943,454
Other Nonmajor Funds		$565,977
	Total	**$15,077,560**

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 FY2022 budget. Although there were no changes in the City's service levels for FY2022, 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 State Retirement contribution rates for the State Retirement System were increased for FY2022	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 costs	The COVID-19 public health crisis prompted concerns related to adverse impacts market-driven revenue sources. As such, City's hospitality and accommodations tax revenues may be affected in short-term and possibly in future years. Non-essential purchases and expenditures will be restricted the first quarter of FY2022, at a 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 FY2022 budget is an up to 3% merit increase, city-wide. This performance-based system will for adjustments to wages based on merit.
Growing Demand for Public Services	Continued economic growth and increased annexations have 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 of City Employees	The FY2022 Budget includes the continuation of the Health Insurance Fund dedicated to funding the City's health insurance expenditures. The Fund, which will be formally added to the City's accounting fund structure, will allow the accurate tracking of the City's health insurance expenditures to identify trends and potential future cost saving initiatives. The cost savings will be used to reduce the cost of dependent care insurance coverage for 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 forthe 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);
- 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 thepercentage 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 August and ends in June. This 11-month process occurs in accordance with the internal budget calendar nd 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 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 to facilitate the preparation and subsequent allocation requests to City Council. This serves as the budget "Kick- Off" which concludes with the preparation of departmental budget targets, instructions and historical financial data. All capital requests go through an annual justification process and are not based on prior year appropriations.

Department Budget Request

After the delivery of budget instructions and reports to the City departments 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 theCity 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
January	City Administrator conduct planning meetings with Department Directors
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 City Council 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 itemsof 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

Figure 5 below illustrates the budget development & adoption process via a flow chart by month.



(Figure 5 - Budget Development & Adoption Process)

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: Interim Police Chief George Miller, Fire Chief Brian McHone, Public Works Director Matthew Fleahman, Recreation Director Bart Cumalander, Building and Development Services Director David Dyrhaug, Court Administrator Angela Martin, and Community Development Director Van Broad; Human Resources Director Mark Putnam.

Finance Department represented by: Finance Director Holly Abercrombie

City Administrator's Office: City Administrator Brandon Madden

FY2022 Budget Calendar

August – October	Pre-Budget Items: • City Council Retreat is held to establish goals and budget objectives for staff. • 10- year Capital Budget updated and distributed to Capital Projects Committee. • Capital Projects Committee meets and ranks the fiscal years items.	
December – January	• City Administrator develops and distributes the Budget Guidance document. • Budget Request Forms prepared by Finance Department & Distributed to Departments • Finance Department compiles salaries, FICA, retirement, workers compensation costs and inputs into master budget worksheets • Finance Department compiles Projected Revenues	
February	February 12	Budget requests from Department Directors are due to Finance Director.
	February 15 - 25	• Finance Director compiles and submits budget requests to the City Administrator. • City Administrator & Department Directors meet one on one and as a team to develop Budget. (*Meeting times are set by City Administrator*) • Budget is reviewed and refined as needed. • All Budget changes are processed and entered by Finance staff.
March	March 1 – 5	City Council Budget workbooks are produced and the Recommended Budget is distributed to City Council by the Finance Department.
	March 11	1st Budget Workshop with City Council is held.
April	April 2 – 13	Budget Public Hearing Advertisement is prepared.
	April 8	2nd Budget Workshop with City Council is held.
	April 14	Budget Public Hearing Advertisement is submitted to newspaper.
	April 16	3rd Budget Workshop with City Council is held.
	April 28	Budget Public Hearing Advertisement runs in newspaper (*Tribune Times*).
May	May 17	Budget Public Hearing and 1st Reading of the proposed Budget held during the Regular City Council Meeting (*Note: must be 7 days between first and second reading*).
June	June 21	2nd Reading of the proposed Budget and Budget Adoption during the Regular City Council Meeting. .

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. The basis of budgeting and the basis of accounting are the same: modified accrual basis for governmental funds and accrual basis for the proprietary funds.

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 there after to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The only exception to this is for property taxes in which a 30-day availability is utilized.

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.

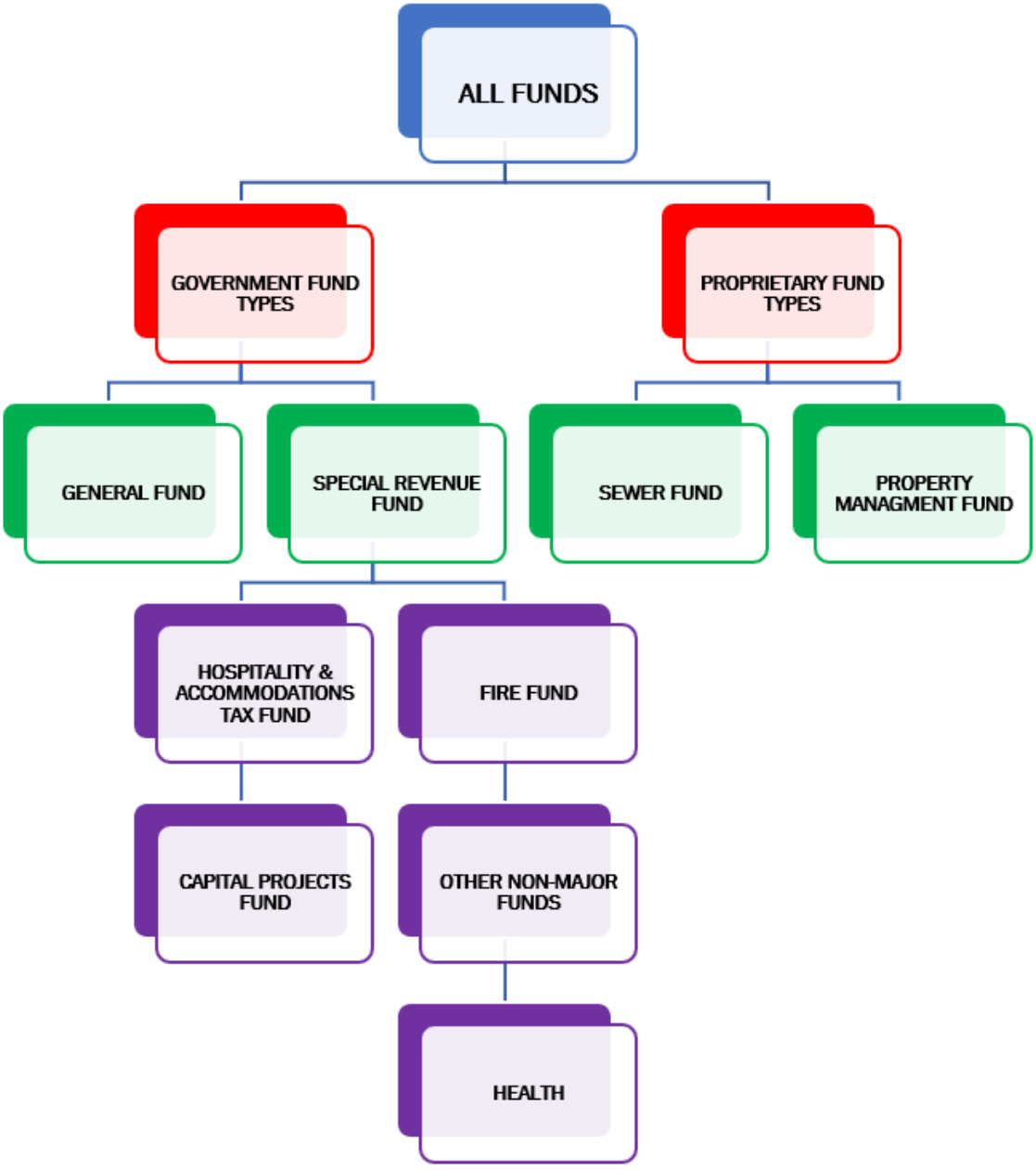
Proprietary Funds – Proprietary funds or enterprise funds are used to account for operations that are financed and operated in a manner similar to private businesses. The City has two enterprise funds:

- 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:



The matrix below illustrates the relationship between functional units, major funds, and non-major funds in the aggregate. Review of the matrix reveals that the majority of the City departments are funding through the City's General Fund.

	General Fund	Special Revenue Funds							Enterprise Funds	
Department		H&A Fund	Fire Fund	Capital Projects	Health	Grants	Sports Center	Victim Advocate	Sewer	Property Manange ment
City Council	o				o					
Finance	o				o					
Administration	o				o					
Employee Services	o				o					
Judicial	o				o					
Police	o				o					
Business Development	o				o					
Public Works Streets	o				o					
Public Works Sanitation	o				o					
Public Works Administration	o				o					
Public Works Fleet Maintenance	o				o					
Public Works Parks	o				o					
Recreation	o				o					
Community Development	o				o					
Senior Center	o									
Capital Projects	o			o						
Transportation				o						
Public Works Sewer					o				o	
Hospitality & Accommodations		o								
Grants	o					o				
Victim Advocate										
Fire	o		o		o					
Sports Center	o				o		o			
Debt Service	o	o		o						
Property Management										o

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 FY2022 & FY2021 budgets, along with the actual amounts for the FY2020.

Budget-At-A-Glance for the FY2022 Budget

	2022 Adopted	2021 Adopted	2020 Actual
Revenues			
General Fund	15,800,076	15,321,290	15,980,526
Enterprise Funds	1,028,356	1,030,856	1,061,030
Subtotal	**16,828,432**	**16,352,146**	**17,041,555**
Hospitality & Accommodations	1,261,000	1,328,000	1,480,893
Fire Fund	2,587,012	2,175,791	2,148,323
Debt Service Fund			
Capital Projects Fund	226,200	281,200	465,578
Capital Projects Fund- Road Improvements			
Other Nonmajor Funds	245,104	409,608	362,349
Total	**21,147,748**	**20,546,745**	**21,498,698**
Expenditures			
General Fund	12,990,906	12,651,180	11,720,755
Enterprise Funds	989,882	878,440	1,016,052
Subtotal	**13,980,788**	**13,529,620**	**12,736,807**
Hospitality & Accommodations	457,700	865,874	1,570,603
Fire Fund	4,360,794	4,194,492	3,944,427
Debt Service Fund	1,631,491	910,322	500,565
Capital Projects Fund	12,040,000	7,927,785	1,469,790
Capital Projects Fund- Road Improvements	2,943,454	2,700,000	-
Other Nonmajor Funds	811,081	870,952	774,511
Total	**36,225,308**	**30,999,045**	**20,996,702**
Other Financing Sources/(Uses)			
General Fund	(2,809,170)	(2,670,109)	(4,058,346)
Enterprise Funds	(38,474)	(152,416)	-
Subtotal	**(2,847,644)**	**(2,822,525)**	**(4,058,346)**
Hospitality & Accommodations	(803,300)	(462,126)	(134,947)
Fire Fund	1,773,782	2,018,701	1,796,103
Debt Service Fund	1,631,491	910,322	500,565
Capital Projects Fund	11,813,800	7,646,585	2,279,943
Capital Projects Fund- Road Improvements	2,943,454	2,700,000	0
Other Nonmajor Funds	565,977	461,344	216,922
Total	**15,077,560**	**10,452,301**	**600,240**
Balanced Budget (Total Revenues - Total Expenditures + Other Financing Sources (Uses))	**0.00**	**(0.00)**	**1,102,236.24**

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:

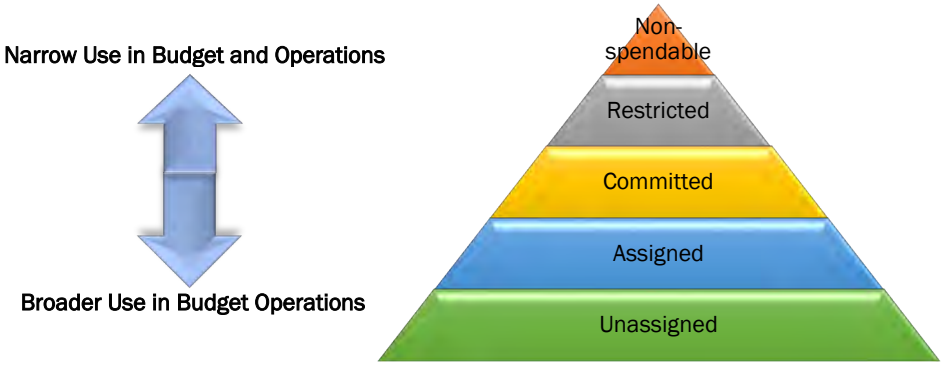
Nonspendable – includes amounts that inherently cannot be spent either because it is not in spendable form (i.e., prepaids, inventories, etc.) or because of legal or contractual requirements. Restricted – includes amounts that are constrained by specific purposes which are externally imposed by (a) other 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.

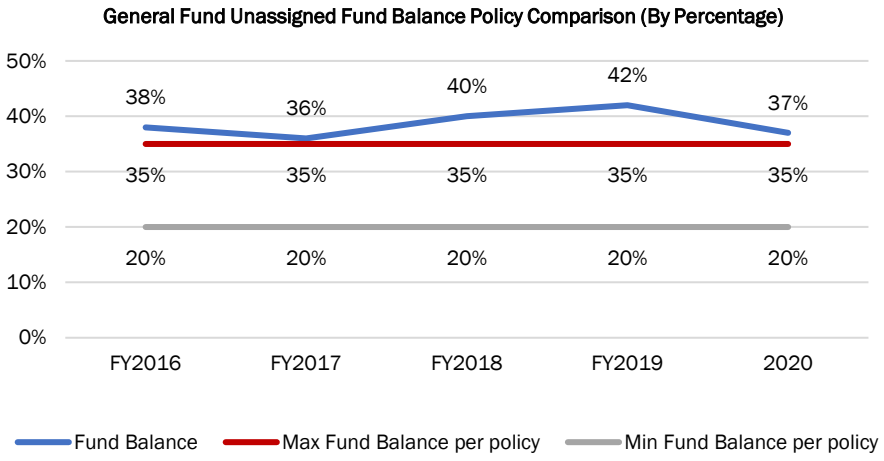
Unassigned – includes amounts that do not qualify to be accounted for and reported in any of the other fund balance categories. This classification represents the amount of fund balance that has not been assigned to other funds and that has not been restricted, committed,or assigned to specific purposes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

As illustrated in Figure 6 below, the use of the fund balance broadens as the classification descends from Non-spendable to Unassigned.



(Figure 6)

Figure 7 provides a 5- year history of the City's General Fund unassigned fund balance. Review of figure 6 reveals a steady balance in the General Fund unassigned fund balance since FY2018.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.



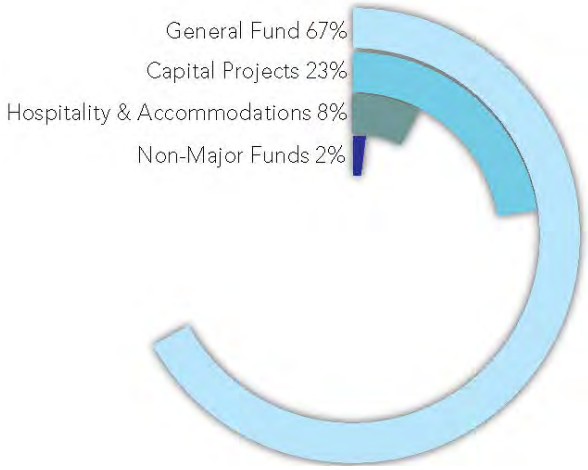
(Figure 7 – 5-Year General Fund Balance History)

Additionally, the City generally would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

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.

Table 8. Fund Balances across all Funds

Fund	Restricted	Assigned	Unassigned	Total
General	$0	$3,690,819	$5,860,101	$9,550,920
Hospitality & Accommodations Tax	$1,159,678	$0	$0	$1,159,678
Capital Projects	$0	$3,221,644	$0	$3,221,644
Non-Major	$230,359	$0	$0	$230,359
Totals	**$1,390,037**	**$6,912,463**	**$5,860,101**	**$14,162,601**



(Figure 8 – Fund Balance by Percentage)

The FY2022 budget does not rely on the City's unassigned fund balance allowing for the City to preserve an estimated 37% 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 the City's fund balances across all funds, per the fiscal year audit dated June 30, 2020.

Figure 8 illustrates the fund balances by percentage of the City combined fund balance. Review of Figure 8 reveals that the General Fund balance comprises 67% of the City's combined fund balance.



City Revenues

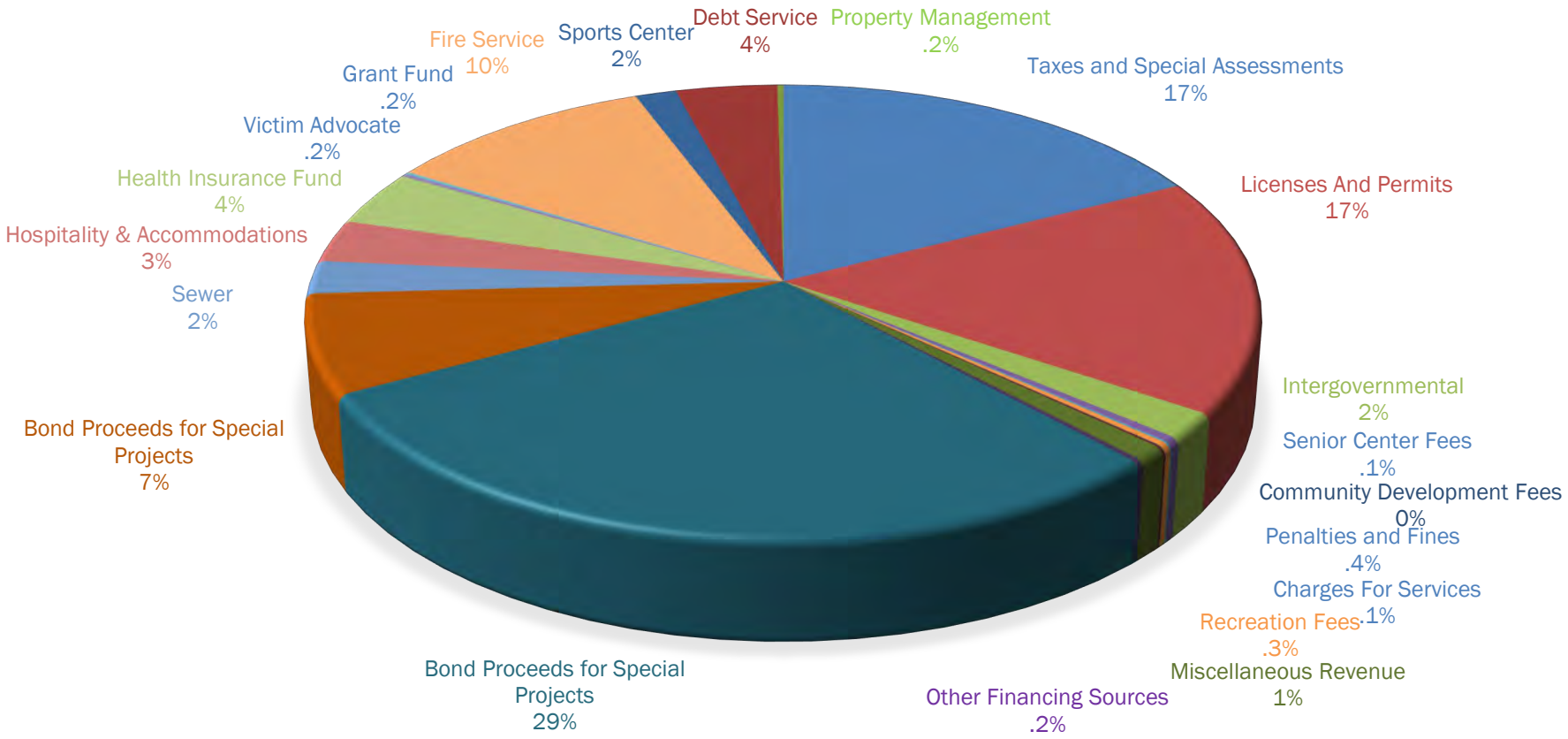
Major Revenue Sources	Page 47
General Fund Revenues	Page 49
Property Taxes	Page 49
Licenses and Permits	Page 50
Intergovernmental	Page 50
Charges for Services	Page 50
Fees and Fines	Page 50
Interest	Page 50
Miscellaneous Revenue	Page 51
Special Revenue Fund Revenues	Page 51
Enterprise Fund Revenues	Page 52
Revenue Budget (All Revenues)	Page 55

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 revenuesearned, 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 FY2022 revenues. The schedule is detailed to reflect the totals by fund. This will provide a summary of the total resources included in the FY2022 Budget.

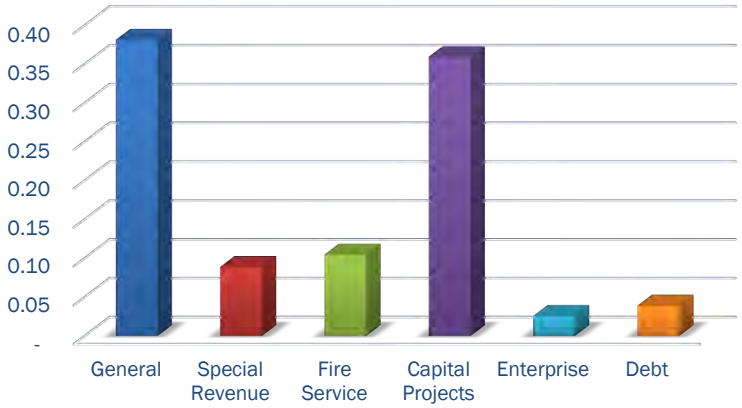
Revenue Source	General	Special Revenue	Fire Service	Capital Projects	Enterprise	Debt	Total
Taxes and Special Assessments	$7,269,166						$7,269,166
Licenses And Permits	$7,020,000						$7,020,000
Intergovernmental	$770,160						$770,160
Penalties and Fines	$150,150						$150,150
Charges For Services	$30,850						$30,850
Recreation Fees	$106,500						$106,500
Community Development Fees	$15,000						$15,000
Senior Center Fees	$30,000						$30,000
Miscellaneous Revenue	$408,250						$408,250
Other Financing Sources	$88,123						$88,123
Bond Proceeds for Special Projects				$12,040,000			$12,040,000
Bond Proceeds for Special Projects				$2,943,454			$2,943,454
Sewer					$974,500		$974,500
Hospitality & Accommodations		$1,261,000					$1,261,000
Health Insurance Fund		$1,631,373					$1,631,373
Victim Advocate		$83,880					$83,880
Grant Fund		$67,754					$67,754
Fire Service			$4,360,794				$4,360,794
Sports Center		$659,448					$659,448
Debt Service						$1,631,491	$1,631,491
Property Management					$98,709		$98,709
Total	**$15,888,199**	**$3,703,454**	**$4,360,794**	**$14,983,454**	**$1,073,209**	**$1,631,491**	**$41,640,601**

Figure 9 illustrates the FY2022 revenue sources by percentage. Taxes, business licenses and permits constitute 49.4% of the City's revenue sources for FY2022.



(Figure 9 – FY2022 Revenue Sources as Percentage)

Figure 10 illustrates the percentage of each revenue source by fund for FY2022. The General Fund accounts for 38% of the City's revenues for FY2022.

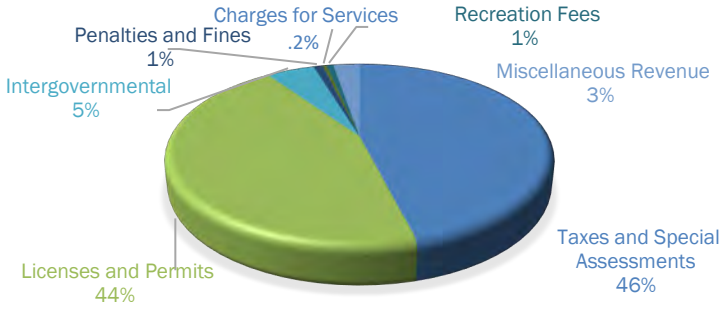


(Figure 10- FY2022 Revenue Source by Percentage

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 ServiceFund. 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.

The FY2022 General Fund budget is $15,888,199. This represents a General Fund decrease of 4.5 % from the adopted FY2021 budget. The primary sources of General Fund revenues are ad valorem property taxes and business licenses, and permits, as detailed in the figure 11 below by percentage:



(Figure 11 - General Fund Revenues by Percentage)

Property Taxes

Property taxes constitute the largest source of the City's revenues, amounting to $7,084,940 for FY2021 with $7,269,166 projected for FY2022. Property taxes are levied on all residential, commercial, and personal property in the City of Mauldin. In the FY2022 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 calculatedat 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 FY2022 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 $7,020,000. This recognizes an increase of 3% from the FY2021 adopted budget of $6,800,000.

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 FY2022 budget, revenues from these sources total $770,160, an increase of 13% from the FY2021 adopted budget of $680,000 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 $30,850, an increase of 48% from the FY2021 adopted budget of $20,850.

Fees and Fines

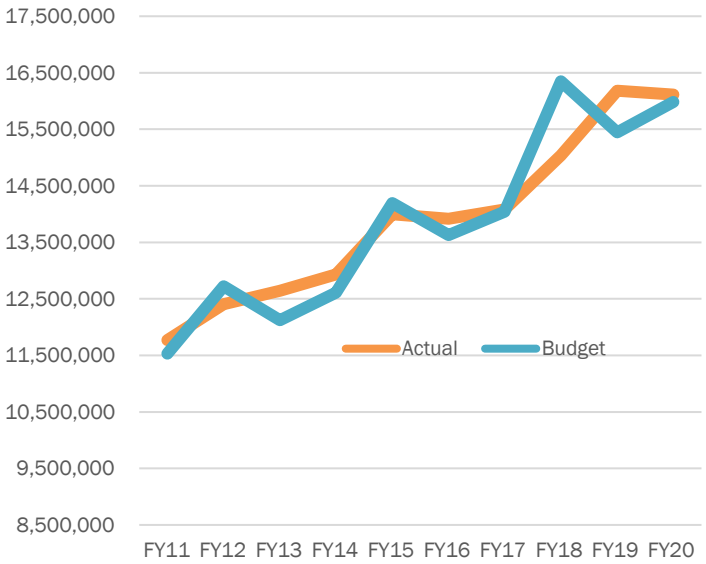
The City's charges fees associated with providing a service, permitting an activity, or imposing a fine or penalty. This consist of fines imposed and collected by the Municipal Court for misdemeanor crimes, moving traffic violations, and court costs. The City also levies fees levied on business corporations 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 FY2022 budget, revenues from these sources total $301,650, a decrease of 15% from the FY2021 adopted budget of $354,250.

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 FY2022 budget, revenues from these sources total $115,000, an increase of 28% from the FY2021 adopted budget of $90,000.

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 FY2022 budget, revenues from these sources total $381,373, a decrease of 76% from the FY2021 adopted budget of $1,609,456, which is primarily due to not having any planned capital projects using fund balance. Additional information on those projects is included in the Capital Improvement Plan section of this document.



(Figure 12 – General Fund Revenues (Budgeted vs. Actual))

By policy, revenues are conservatively estimated. Historically, the General Fund revenues have grown modestly. Figure 12 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. 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 FY2022 Hospitality and Accommodations Tax Fund budget totals $1,261,000 compared to the FY2021 adopted Hospitality and Accommodations Tax Fund budget of $1,461,741.

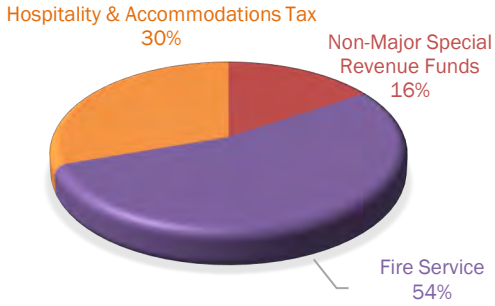
Fire Service Fund Revenues

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 FY2022 Fire Service Fund budget totals $4,360,794 compared to the FY2021 adopted Fire Service Fund budget of $4,194,492. 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.

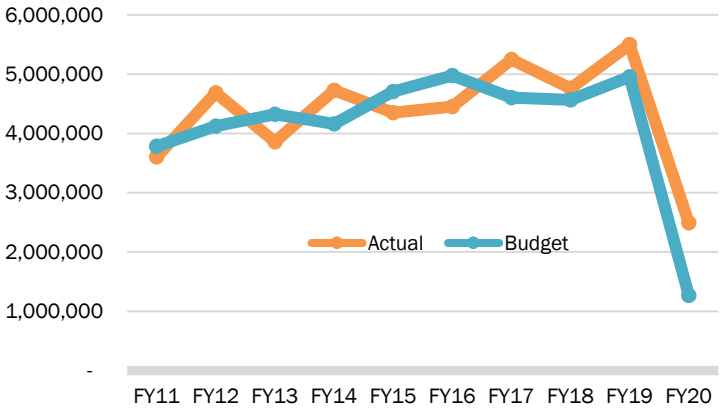
Non-major Special Revenue Funds Revenues

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, City Health Fund and Police Community. In the FY2022 budget for these funds totals, in the aggregate, totals $2,442,454 compared to the adopted FY2021 budget for these funds in the amount of $870,952.

The FY2022 Special Revenue Funds budget totals $8,064,249 compared to the FY2021 adopted Special Revenue Funds budget of $6,527,185. Figure 13 illustrates the FY2022 Special Revenue Funds budget by source as a percentage.



(Figure 13 – Special Revenue Funds by Percentage)



(Figure 14– Special Revenue (Actual vs. Budgeted))

Figure 14 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.

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

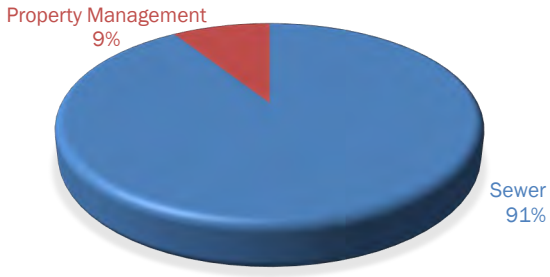
The sewer fund, a major enterprise fund and budgeted fund, is used to account for all activities of the City's sewer operations. The revenues of this fund are generated through a sewer maintenance fee charged to customers. These funds are restricted for the payment of sewer expenses. In the aggregate, the FY2022 Sewer Fund budget totals $974,500 compared to the total FY2021 adopted Sewer Fund budget of $977,000.

Property Management Fund Revenue

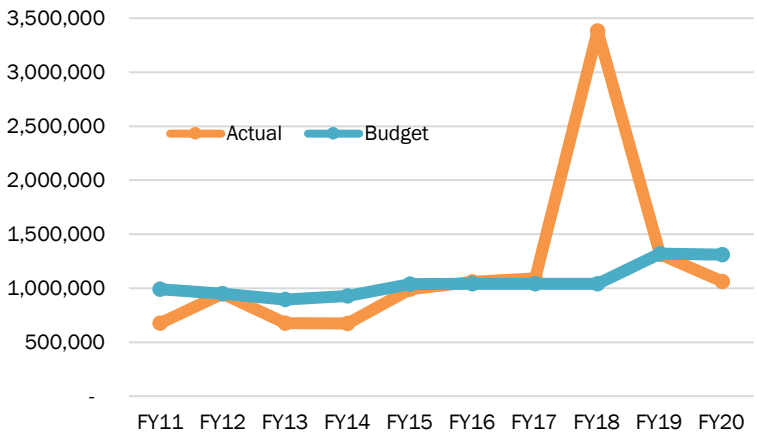
The property management fund, a major enterprise fund and budgeted fund, is used to account for operations of facilities leased to the private sector. The City leases a warehouse facility located 15 Jenkins Ct. to Heely Brown. Heely Brown is a family owned business in the roofing industry. In the aggregate, the FY2022 Property Management Fund budget totals $98,709 compared to the total FY2021 adopted Property Management Fund budget of $98,865.

Figure 15 illustrates the FY2021 Enterprise Funds budget by source as a percentage of the overall Fund.

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 16 provides a 10-year historical trend of the budgeted Enterprise revenues versus the actual Enterprise revenues.



(Figure 15 – Enterprise Fund by Source as a Percentage)



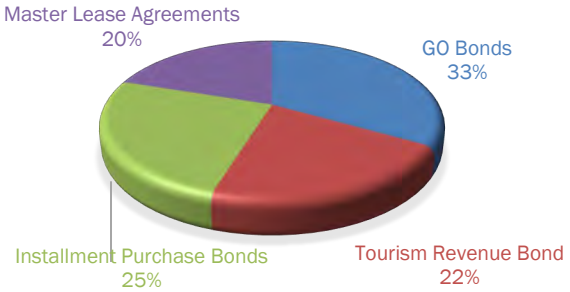
(Figure 16 – Enterprise Fund Revenues (Budgeted vs. Actual))

Debt Service Fund Revenue

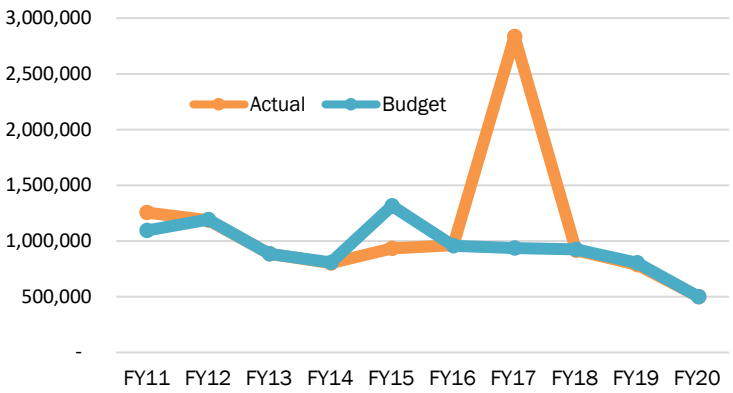
Debt Service Fund revenues consist of transfers in from General Fund, Capital Fund, and Hospitality and Accommodations Tax Fund. The Debt Service Fund covers the payment of principal and interest attributable to General Obligation Bonds, Tourism Revenue Bonds, Loan Payable, Revenue Bond and Capital leases. The City's General Obligation bonds have an AA rating from Standard & Poor's and an A1 rating from Moody's. For the City's General Obligation Refunding bonds 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 of June 30, 2020, the City had $1,830,000 of outstanding general obligations bonds subject to the 8% limit of approximately $9,738,121 resulting in an unused legal debt margin of approximately $7,908,121.

The FY2022 Debt Service Fund budget totals $1,631,491 compared to the FY2021 adopted Debt Service Fund budget total of $910,322. As detailed in Figure 17, the majority of the Debt Service revenues are for GO and Installment Purchase Bonds.



(Figure 17 – Enterprise Fund Revenues (Budgeted vs. Actual))



(Figure 18 – Debt Service Fund Revenues (Budgeted vs. Actual))

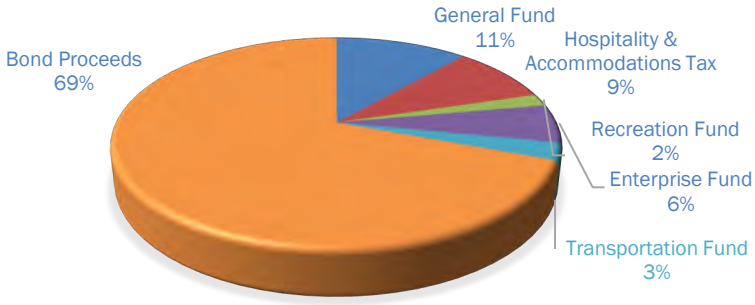
Figure 18 provides a 10- year historical trend of the budgeted Debt Service Fund revenues versus the actual Enterprise revenues.

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.

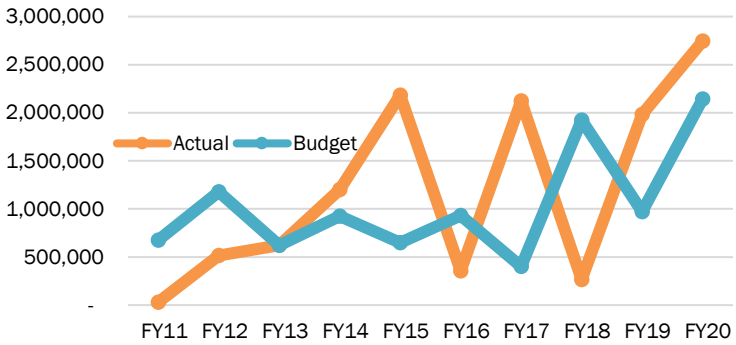
The revenues in the Capital Project fund consists of transfers from the General Fund, Special Revenue Fund, Enterprise Fund and proceeds from the issuance of bonds. The FY2022 Capital Projects Fund supports the Capital Improvement Plan which totals $14,983,454 compared to the FY2021 adopted Capital Projects Fund budget of $10,627,785.

Figure 19 illustrates the Capital Projects Fund by revenue source. Additional details regarding this funding source are provided in the Capital Improvement Program section of this document.



(Figure 19 - Capital Projects Fund by Source as a Percentage)

Figure 20 provides a 10-year historical trend of the budgeted Capital Project Fund revenues versus the actual Enterprise revenues.



(Figure 20 – Capital Projects Fund Revenues (Budgeted vs. Actual))

Account Code	Description	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2022 vs FY2020 Differences	% Difference
	GENERAL FUND					
100-311-001-000	Current property taxes	5,761,249	5,659,440	5,840,111	180,671	3.19%
100-311-002-000	Personal property taxes (auto)	686,620	700,000	700,000	-	0.00%
100-311-003-000	Delinquent taxes	2,435	125,000	125,000	-	0.00%
100-311-004-000	Motor Carrier Tax	7,828	10,000	10,000	-	0.00%
100-311-005-000	County-Wide Utility Tax	9,558	9,000	9,000	-	0.00%
100-311-006-000	Property Tax Reimbursements (Homestead)	247,763	235,000	239,055	4,055	1.73%
100-311-007-000	Negotiated Fees	373,723	350,000	350,000	-	0.00%
100-311-008-000	City Service Fee	(45)		0	-	0.00%
100-311-009-000	Penalties and Fees	(8,332)	(7,000)	(7,500)	(500)	7.14%
100-311-010-000	Maufacturer's PVE	7,553	3,500	3,500		
	Total Taxes and Special Assessments	**7,088,350**	**7,084,940**	**7,269,166**	**184,226**	**2.60%**
100-321-001-000	Business Licenses	1,947,620	2,100,000	2,050,000	(50,000)	-2.38%
100-321-001-001	Business Licenses-Delinquent	236,272	200,000	225,000	25,000	12.50%
100-321-002-000	Business Licenses-Telecommunication MASC	351,430	195,000	325,000	130,000	66.67%
100-321-003-000	Business Licenses-Insurance - MASC	2,046,701	1,900,000	2,000,000	100,000	5.26%
100-321-005-000	Franchise fees	2,070,328	2,040,000	2,040,000	-	0.00%
100-322-001-000	Building permits	289,052	190,000	200,000	10,000	5.26%
100-322-002-000	Other permits	154,795	150,000	150,000	-	0.00%
100-322-002-001	Encroachment Permits	1,045	5,000	5,000	-	0.00%
100-322-003-000	Reinspection fees	480		0	-	0.00%
100-322-004-000	ReWa	38,024	10,000	15,000	5,000	50.00%
100-322-007-000	Zoning applications	13,630	10,000	10,000	-	0.00%
	Total Licenses and Permits	**7,149,378**	**6,800,000**	**7,020,000**	**220,000**	**3.24%**
100-333-450-000	Grants-Recreation PARD Grant	16,000		44,060	44,060	0.00%
100-333-410-000	Grant Revenue - SCMIT Citywide			2,000	2,000	#DIV/0!
100-333-421-000	Grant Revenue	1,736		0	-	0.00%
100-333-421-001	Grant-SCMIT (Police Vests)	2,000	2,000	2,000	-	0.00%
100-333-421-002	Grant - Dept of Justice	4,166		6,100	6,100	#DIV/0!
100-333-421-003	Grant - Scmirf (2 Tasers)	307	2,000	2,000	-	0.00%
100-333-421-004	Grant - SC Dept of Public Safety			0	-	0.00%
100-333-422-001	Grant - SCMIT Fire	1,327		0	-	0.00%
100-333-431-001	Grant - SCMIT Public Works			4,000	4,000	#DIV/0!
100-333-453-001	Grant - GCRA Senior Grant			0	-	0.00%
100-335-001-000	State Aid to Subdivisions	588,889	540,000	575,000	35,000	6.48%
100-335-002-000	State Accommodations Tax	14,025	16,000	15,000	(1,000)	-6.25%
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	**750,733**	**680,000**	**770,160**	**90,160**	**13.26%**
100-370-421-001	Leash / Code Enforcement	183	250	150	(100)	-40.00%
100-352-001-000	Court fees	152,747	157,000	150,000	(7,000)	-4.46%
100-352-002-000	Court 3 % fees	607		0	-	0.00%
	Total Penalties and Fines	**153,536**	**157,250**	**150,150**	**(7,100)**	**-4.52%**
100-340-001-000	Street lighting			0	-	0.00%
100-340-421-001	Alarm fees	200	350	350	-	0.00%
100-340-421-002	Police Clemson Games	15,600		0	-	0.00%
100-340-432-003	Garbage can fees	26,517	20,000	30,000	10,000	50.00%
100-370-432-000	Sanitation Waste Sales	870	500	500	-	0.00%
	Total Charges for Services	**43,187**	**20,850**	**30,850**	**10,000**	**47.96%**
100-381-001-000	Recreation fees	90,225	90,000	90,000	-	0.00%
100-381-003-000	Rec Misc Fees	1,768	2,000	1,500	(500)	-25.00%
100-381-009-000	Recreation Facility Rental	11,675	25,000	15,000	(10,000)	-40.00%
	Total Recreation Fees	**103,668**	**117,000**	**106,500**	**(10,500)**	**-8.97%**

Account Code	Description	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2022 vs FY2020 Differences	% Difference
100-382-001-000	Grant Revenue	-		0	-	0.00%
100-382-009-001	Facility Rental	11,340	20,000	15,000	(5,000)	-25.00%
100-382-010-000	Other Revenue			0	-	0.00%
	Total Comm Dev Fees	**11,340**	**20,000**	**15,000**	**(5,000)**	**-25.00%**
100-340-453-000	Senior Fitness/Training Classes	7,915	10,000	0	(10,000)	-100.00%
100-340-453-001	Senior Program Revenues	33,312	50,000	30,000	(20,000)	-40.00%
	Total Sr Cntr Fees	**41,227**	**60,000**	**30,000**	**(30,000)**	**-50.00%**
100-361-001-000	Interest income	185,580	90,000	115,000	25,000	27.78%
100-370-001-000	Other revenue	248,435	120,000	100,000	(20,000)	-16.67%
100-370-005-000	Sale of Fixed Assets			17,000	17,000	#DIV/0!
100-370-006-000	Insurance Proceeds	38,406	5,000	10,000	5,000	100.00%
100-370-009-000	Vending revenue	131	250	250	-	0.00%
100-370-100-000	GHA Agreement Revenue	166,555	166,000	166,000	-	0.00%
100-370-421-002	Police Other Revenue			0	-	0.00%
	Total Miscellaneous Revenue	**639,107**	**381,250**	**408,250**	**27,000**	**7.08%**
	Total General Fund Current Revenues	**15,980,526**	**15,321,290**	**15,800,076**	**478,786**	**3.12%**
100-390-000-110	Operating transfers in MCIP			0	-	0.00%
100-390-000-300	Operating transfers in Hospitality & Accom	134,947	271,927	88,123	(183,804)	-67.59%
100-390-000-200	Operating transfers in Sewer Fund			0	-	0.00%
100-390-000-650	Transfer from Property Mgt Fund	-		0	-	0.00%
100-390-000-100	Budgeted Use of Fund Balance	-			-	0.00%
100-390-000-100	Budgeted Use of Fund Balance-Annexation	-	1,046,279		(1,046,279)	-100.00%
	Total Other Financing Sources	**134,947**	**1,318,206**	**88,123**	**(1,230,083)**	**-93.31%**
	Total General Fund Revenues and Other Financing Sources	**16,115,473**	**16,639,496**	**15,888,199**	**(751,297)**	**-4.52%**
	MCIP FUND					
110-311-001-000	MCIP Prop Tax - Downtown	34,641				
110-311-001-001	MCIP Prop Tax - Bridgeway	62,856				
	Total MCIP Funds	**97,497**	**-**	**0**	**-**	**#DIV/0!**
	CAPITAL PROJECTS/EQUIPMENT FUND					
150-335-003-000	Intergovernmental Revenue-Recreation	156,784	150,000	150,000	-	0.00%
150-335-008-000	Paving Revenue	118,526	130,000		(130,000)	-100.00%
150-361-001-000	Interest Income	1,177	1,200	1,200	-	0.00%
150-370-001-000	Other Revenue	90,108		75,000	75,000	0.00%
150-370-005-000	Sale of Assets	89,126			-	0.00%
150-370-006-000	Insurance Proceeds	9,857			-	0.00%
						0.00%
150-340-001-000	Bond Proceeds		5,000,000	4,455,000		
150-390-000-100	Operating transfers in (from General Fund)	1,479,703	1,000,000		(1,000,000)	-100.00%
150-390-000-310	Operating transfers in (from Grant Fund)	200,000				0.00%
150-395-002-000	Proceeds from Capital Lease	600,240	696,989	1,590,000	893,011	128.12%
150-390-000-150	Budgeted Use of Fund Balance	-	949,596	5,768,800	4,819,204	507.50%
	Total Special Projects Funds	**2,745,521**	**7,927,785**	**12,040,000**	**4,112,215**	**51.87%**
	CAPITAL PROJECTS/TRANSPORTATION FUND					
151-335-008-000	Paving Revenue			130,000		
151-340-001-000	Bond Proceeds		2,700,000		(2,700,000)	-100.00%
151-390-000-100	Operating transfers in (from General Fund)			113,454		
151-390-000-100	Budgeted Use of Fund Balance			2,700,000		
	Total Road Improvement Funds	**-**	**2,700,000**	**2,943,454**	**243,454**	**9.02%**
	SEWER FUND					
200-333-001-000	Grant Revenue				-	0.00%
200-382-001-000	Sewer Maintenance fee	974,466	944,000	944,000	-	0.00%

Account Code	Description	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2022 vs FY2020 Differences	% Difference
200-382-002-000	Sewer Pump Station Fee	18,040	18,000	18,000	-	0.00%
200-361-001-000	Interest Income	13,302	15,000	12,500	(2,500)	-16.67%
200-361-002-000	Interest Income	1,365	-	0	-	0.00%
	Total Sewer Fund Current Revenues	**1,007,174**	**977,000**	**974,500**	**(2,500)**	**-0.26%**
200-390-000-200	Budgeted Use of Fund Balance	-			-	0.00%
	Total Other Financing Sources	**-**	**-**	**-**	**-**	**#DIV/0!**
	Total Sewer Fund	**1,007,174**	**977,000**	**974,500**	**(2,500)**	**-0.26%**
	HOSPITALITY & ACCOMMODATIONS TAX					
300-311-001-000	Hospitality Tax	1,078,556	1,150,000	1,095,000	(55,000)	-4.78%
300-311-002-000	Accommodations Tax	21,096	23,000	23,000	-	0.00%
300-320-001-000	Sunday Alcohol Sales Permits	23,750	20,000	20,000	-	0.00%
300-333-001-000	Grant Revenue	240,000		0	-	0.00%
300-361-000-000	Interest Income	32,317	35,000	28,000	(7,000)	-20.00%
300-370-001-000	Other Income	85,173	100,000	95,000	(5,000)	-5.00%
	Total H&A Current Revenues	**1,480,893**	**1,328,000**	**1,261,000**	**(67,000)**	**-5.05%**
300-340-001-000	Bond Proceeds				-	#DIV/0!
300-390-000-300	Budgeted Use of Fund Balance	-	133,741		(133,741)	-100.00%
	Total Other Financing Sources	**-**	**133,741**	**-**	**(133,741)**	**-100.00%**
	Total Hospitality and Accommodations Tax Fund	**1,480,893**	**1,461,741**	**1,261,000**	**(200,741)**	**-13.73%**
	VICTIM ADVOCATE SPECIAL REVENUE					
350-352-003-000	Court Revenue-Victim Advocate	22,634	23,152	21,000	(2,152)	-9.30%
350-390-000-100	Operating transfers in from General Fund	60,591	60,728	62,880	2,152	3.54%
	Total Victim Advocate Spec Revenue	**83,225**	**83,880**	**83,880**	**(0)**	**0.00%**
	GRANTS FUND					
310-333-001-000	Fed Grant HMGP 4166-035 Revenue			0	-	0.00%
310-333-002-000	SC Parks Grant		100,000	0	(100,000)	-100.00%
310-333-420-000	LEN Grant Revenue Police	1,112		0	-	0.00%
310-333-421-001	SC Department of Public Safety Grant			67,754	67,754	0.00%
310-333-423-000	Fire FEMA Grant			0	-	0.00%
310-333-423-001	Fire FEMA Grant	85,209		0	-	0.00%
310-333-423-002	Fire Grant	-		0	-	0.00%
310-390-000-100	Operating transfers in from General Fund	13,835			-	0.00%
310-390-001-150	Operating transfers out to Capital Fund					
310-390-000-310	Budgeted Use of Fund Balance	-				
	Total Grant Fund	**100,156**	**100,000**	**67,754**	**(32,246)**	**-32.25%**
	EMPLOYEE HEALTH					
390-370-010-000	Employee Premiums	270,654	-	280,921	-	0.00%
390-370-011-000	Employer Premiums	1,353,755	-	1,337,526		
390-390-000-390	Budgeted Use of Fund Balance			12,926		
	Total Employee Health	**1,624,408**	**-**	**1,631,373**	**-**	**0.00%**
	FIRE SERVICE FUND					
400-311-001-000	Fire property taxes	1,824,090	1,800,741	2,179,412	378,671	21.03%
400-311-002-000	Fire personal property taxes (auto)	197,706	200,000	195,000	(5,000)	-2.50%
400-311-003-000	Fire - delinquent	21,591	40,000	38,000	(2,000)	-5.00%
400-311-004-000	Motor Carrier	2,471	4,000	3,800	(200)	-5.00%
400-311-005-000	County - Wide Utility Tax	2,986	2,800	3,000	200	7.14%
400-311-006-000	Property Tax Reimbursement	67,245	62,000	65,000	3,000	4.84%
400-311-007-000	Current Prop Tax Neg Fee	1,331	6,000	4,500	(1,500)	-25.00%

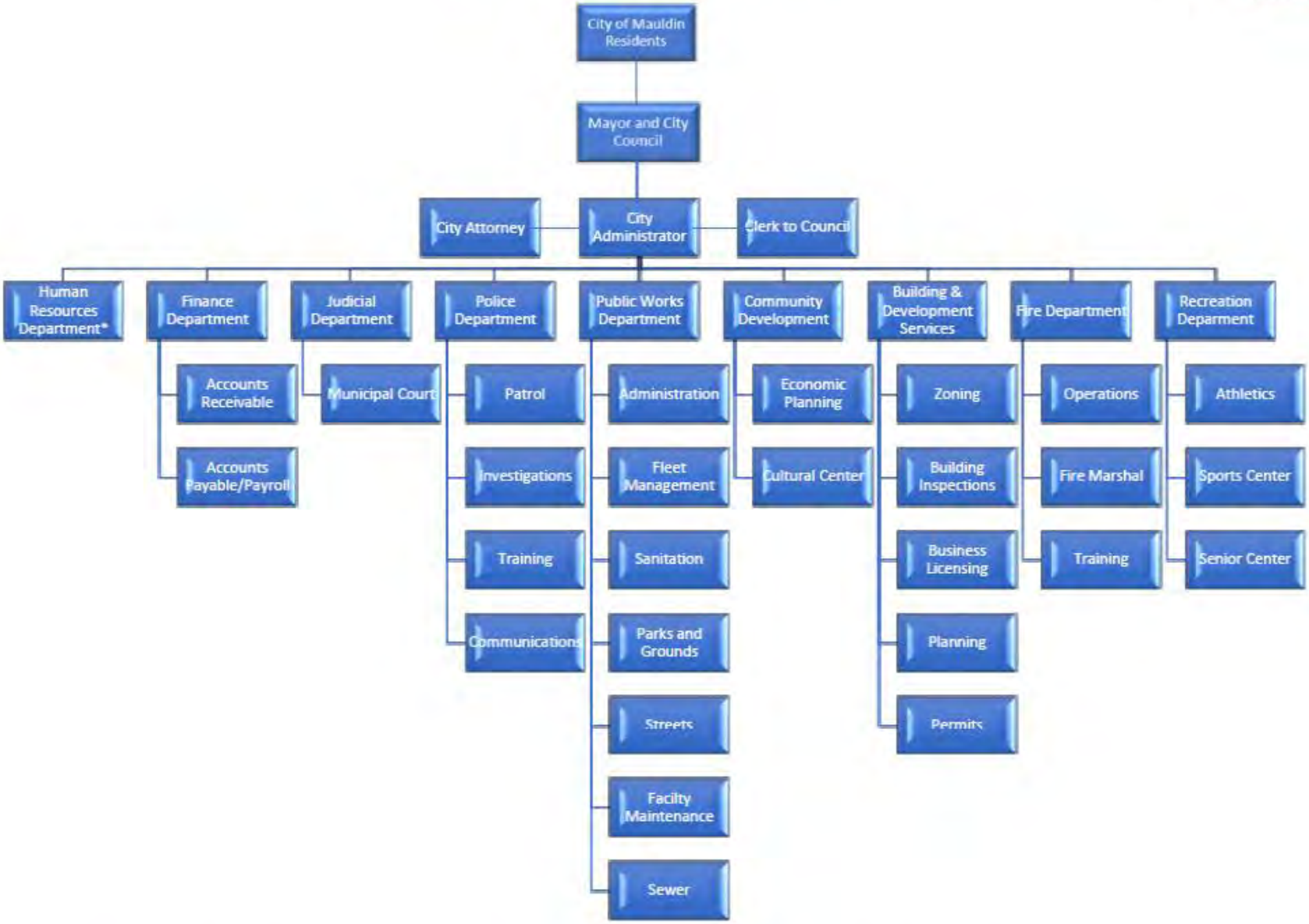
Account Code	Description	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2022 vs FY2020 Differences	% Difference
400-311-008-000	FSA Fire Protection Contracts	-	47,750	57,300	9,550	20.00%
400-311-009-000	Prop Tax Penalties & Fees	(30)		0	-	0.00%
400-311-010-000	Merchant Inventory	12,287	12,500	12,000	(500)	-4.00%
400-311-011-000	FSA Manufacturer PVE	4,148		4,000	4,000	0.00%
400-370-001-000	Other	14,499		10,000	10,000	0.00%
400-370-005-000	Sale of Assets			15,000	15,000	0.00%
	Total Fire Service Fund current revenues	**2,148,323**	**2,175,791**	**2,587,012**	**411,221**	**18.90%**
400-390-000-100	Operating transfers in (General Fund)	1,796,103	2,018,701	1,773,782	(244,919)	-12.13%
	Total Other Financing Sources	**1,796,103**	**2,018,701**	**1,773,782**	**(244,919)**	**-12.13%**
	Total Fire Service Fund	**3,944,427**	**4,194,492**	**4,360,794**	**166,302**	**3.96%**
	SPORTS CENTER FUND					
500-340-001-000	Sports Cntr Training Rev	8,473	12,000	10,000	(2,000)	-16.67%
500-340-002-000	Rock Climbing	83	250	250	-	0.00%
500-340-003-000	Fruit Sales	326	250	250	-	0.00%
500-340-004-000	Pro Shop Sales	228	300	300	-	0.00%
500-381-001-000	Sports Center Membership Rev	199,095	252,856	120,000	(132,856)	-52.54%
500-381-005-000	Sports Center Program Revenue	34,254	20,000	25,000	5,000	25.00%
500-381-009-000	Facility Rental	250	500	250	(250)	-50.00%
500-370-001-000	Sports Center Other Rev	185	300	300	-	0.00%
	Total Sports Center Current Revenue	**242,894**	**286,456**	**156,350**	**(130,106)**	**-45.42%**
500-390-000-100	Operating transfers in (from General Fund)	342,496	400,616	503,098	102,482	25.58%
	Total Other Financing Sources	**342,496**	**400,616**	**503,098**	**102,482**	**25.58%**
	Total Sports Center Fund	**585,391**	**687,072**	**659,448**	**(27,624)**	**-4.02%**
	DEBT SERVICE FUND					
600-390-000-100	Operating transfers in (from General Fund)	500,565	508,270	444,079	(64,191)	-12.63%
600-390-000-150	Operating transfers in (from Capital Fund)		78,112	695,376	617,264	790.23%
600-390-000-300	Operating transfers in (from H&A Fund)		323,940	492,036		
	Total Debt Service Fund	**500,565**	**910,322**	**1,631,491**	**721,168**	**79.22%**
	PROPERTY MANAGEMENT FUND					
650-381-009-000	Jenkins Street Warehouse Rental Income	53,856	53,856	53,856	-	0.00%
650-381-010-000	Taco Bell Property Rental Income	-		0	-	0.00%
650-381-011-000	Family Dollar Rental Income	-		0		
	Total Charges for Services	**53,856**	**53,856**	**53,856**	**-**	**0.00%**
650-390-000-100	Operating transfers in from General Fund				-	0.00%
	Total Other Financing Sources	**-**	**-**	**-**	**-**	**0.00%**
650-390-000-200	Budgeted Use of Fund Balance		45,009	44,853		
	Total Property Mgt Fund	**53,856**	**98,865**	**98,709**	**(156)**	**-0.16%**
	MAULDIN FOUNDATION					
900-333-003-000	GCRA Challenger Program Grant Revenue				-	0.00%
900-333-004-000	GCRA Senior Program Grant Revenue	10,500			-	0.00%
	Total Mauldin Foundation	**10,500**	**-**	**0**	**-**	**0.00%**
	TOTAL REVENUE ALL FUNDS	**28,349,084**	**35,780,653**	**41,640,601**	**5,859,948**	**16.38%**



Authorized Positions - Citywide

Citywide Organizational Chart Page 60
Authorized Positions by Department Page 61

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*

Authorized Positions

As detailed in Table 9 below, the FY2022 Budget authorizes 196 full-time positions which is an increase of 5 positions as compared to FY2021. One additional position was added in the Public Works Division of Parks Management, one additional position was added to the Community Development Department, and three firefighter positions were added to the Fire Department. A 10-year summary of the authorized positions is provided in the subsequent pages of this section of the document.

Table 9 . *3-Year Summary of Authorized Positions*

	Authorized Full Time Positions by Fiscal Year		
Department/Division	FY2020 Actual	FY2021 Adopted	FY2022 Adopted
Council	7	7	7
Finance	3	3	3
Administration	4	4	4
Judicial	4	4	4
Police	63	63	63
Business Development Services	5	5	5
Public Works Street Division	5	5	5
Public Works Sanitation Division	13	13	13
Public Works Admin Division	3	3	3
Public Works Fleet Maintenance Division	2	2	2
Public Works Parks Management Division	8	7	8
Recreation	5	5	5
Community Development	4	4	5
Senior Center	2	2	2
Sewer (Enterprise)	8	8	8
Fire (Special Revenue)	53	53	56
Sports Center (Special Revenue)	3	3	3
Total Full Time Positions	**192**	**191**	**196**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
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						
Economic Development / Planner	1.0	1.0	1.0	1.0						
Municipal Clerk/HR Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administative Support								1.0	1.0	1.0
Human Resource Director						1.0	1.0	1.0	1.0	1.0
Total Administration	4.0	4.0	4.0	4.0	2.0	3.0	3.0	4.0	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
Total Finance	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	2.0	2.0	2.0	2.5	2.5	2.5	2.5	2.5
Total Judicial Services	4.5	4.5	5.0	5.0	5.0	5.5	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 mgr / 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	-	-
Lieutenant	-	-	-	-	-	-	-	-	2.0	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	37.0	38.0	39.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0
Codes enforcement officer	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Communications Specialist	8.0	8.0	9.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Total Police	58.0	59.0	61.0	63.0	63.0	63.0	63.0	63.0	64.0	64.0
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	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
Firefighter / Sr Firefighter *	36.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0	42.0
Total Fire	49.0	52.0	52.0	52.0	53.0	53.0	53.0	53.0	53.0	56.0
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
Administative Support			1.0	1.0	1.0	1.0	1.0			
Administrative Support Specialist (Business Licenses)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Support Specialist (Permits)	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0	2.0	2.0
Total Building & Zoning	4.0	4.0	5.0	5.0	5.0	5.0	6.0	5.0	5.0	5.0
Street										
Public Works Director	1.0	1.0	1.0	1.0	1.0					
Superintendent	1.0	1.0	1.0	1.0						
Street Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Driver	1.0	1.0	1.0	1.0	3.0	3.0	3.0	3.0	3.0	3.0
Administrative Assistant (Public Works)	1.0	1.0	1.0	1.0	1.0					
Laborer / Street					1.0	1.0	1.0	1.0	1.0	1.0
Total Street	5.0	5.0	5.0	5.0	7.0	5.0	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					
Driver	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
Total Sanitation	15.0	15.0	15.0	15.0	15.0	13.0	13.0	13.0	13.0	13.0
Fleet Maint										
Mechanic						2.0	2.0	2.0	2.0	2.0
Total Sanitation	-	-	-	-	-	2.0	2.0	2.0	2.0	2.0
PW Administration										
Public Works Director	-	-	-	-		1.0	1.0	1.0	1.0	1.0
Administrative Assistant (Public Works)	-	-	-	-		1.0	1.0	1.0	1.0	1.0
Custodian	1.0	1.0	1.0	1.0	1.0	1.0				
Building Maintenance Tech	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	1.5
Total Building Maintenance	2.0	2.0	2.0	2.0	2.0	4.0	3.0	3.0	4.0	3.5

Parks & Grounds Management

Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Grds Worker	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Laborer	7.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	5.0	6.0
Total Parks & Grounds	9.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	7.0	8.0
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	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	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	-						
Laborer					1.0	1.0				
Total Recreation	7.0	7.0	7.0	6.0	6.0	6.0	5.0	5.0	5.0	5.0
Senior Center										
Senior Program Coordinator					2.0	2.0	2.0	2.0	2.0	2.0
Assistant Program Coordinator						0.5	0.5	0.5	0.5	0.5
Total Sewer	-	-	-	-	2.0	2.5	2.5	2.5	2.5	2.5
Cultural Center										
Director			1.0	1.0						
Laborer	1.0	1.0	1.0	1.0						
Total Cultural Center	1.0	1.0	2.0	2.0	-	-	-	-	-	-
Community Development										
Director					1.0	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	1.0
Event Coordinator									2.0	2.0
Laborer							1.0	0.5	0.5	1.0
Marketing						0.5	0.5	1.0	1.0	1.0
Total Community Development	-	-	-	-	3.0	3.5	4.5	4.5	5.5	6.0
Sewer										
Supervisor					1.0	1.0	1.0	1.0	1.0	1.0
Driver	5.0	5.0	5.0	5.0	1.0	1.0	1.0	1.0	1.0	1.0
Utility Locate Technician							2.0	2.0	2.0	2.0
Laborer	3.0	4.0	4.0	3.0	4.0	4.0	4.0	4.0	4.0	4.0

Total Sewer	8.0	9.0	9.0	8.0	6.0	6.0	8.0	8.0	8.0	8.0
Sports Center										
Membership Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	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						
Part Time Front Desk positions(PT FTE)	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		
Billing Clerk/Marketing Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Sports Center	17.0	17.0	17.0	17.0	16.0	16.0	16.0	16.0	15.0	15.0
Grand Total	**186.5**	**190.5**	**195.0**	**195.0**	**196.0**	**198.5**	**200.5**	**200.5**	**201.5**	**205.5**



Expenditures

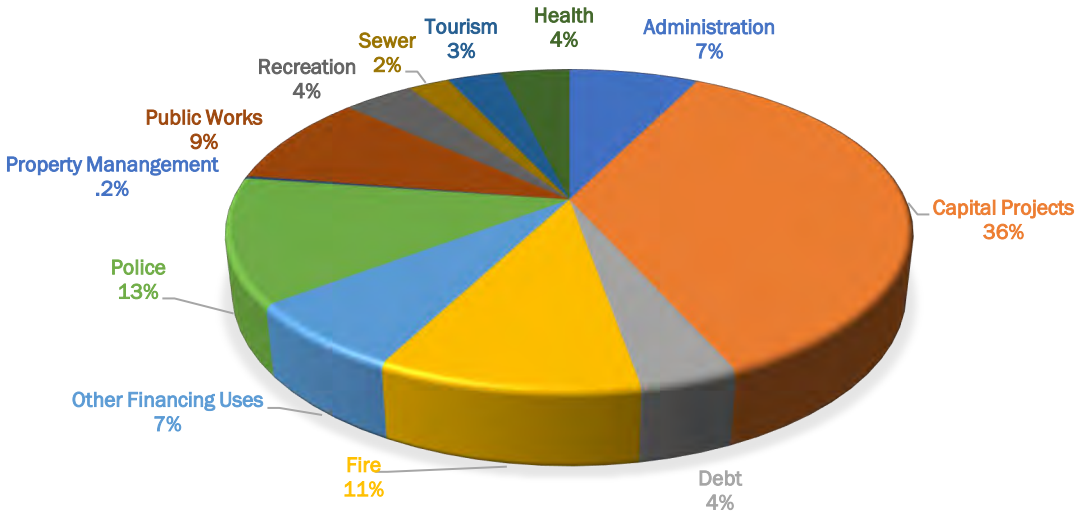
Overview of All Expenditures Page 67

Expenditures

The schedule below provides an overview of the FY2022 expenditures. The schedule is detailed to reflect the totals by fund. This will provide a summary of the total expenditures included in the FY2022 Budget.

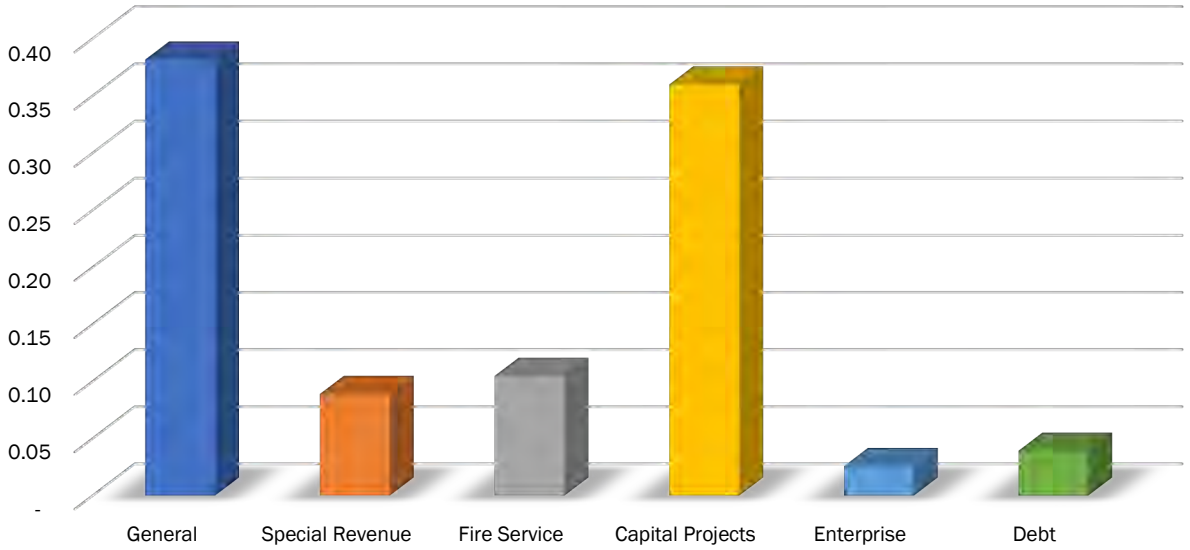
Expenditure Source	General	Special Revenue	Fire Service	Capital Projects	Enterprise	Debt	Total
City Council	$201,925						$201,925
Finance	$380,636						$380,636
Administration	$704,934						$704,934
Employee Services	$104,300						$104,300
Judicial	$562,703						$562,703
Police	$5,168,041						$5,168,041
Business & Development Services	$515,857						$515,857
Street	$690,566						$690,566
Sanitation	$1,618,301						$1,618,301
Public Works Administration	$538,237						$538,237
Fleet Maintenance	$232,316						$232,316
Parks Management	$756,051						$756,051
Recreation	$696,916						$696,916
Community Development	$504,061						$504,061
Senior Center	$309,962						$309,962
Unallocated Expenditures	$6,100						$6,100
Other Financing Uses	$2,897,293						$2,897,293
Capital Projects				$12,040,000			$12,040,000
Transportation/Road Improvements				$2,943,454			$2,943,454
Sewer					$974,500		$974,500
Hospitality & Accommodations		$1,261,000					$1,261,000
Grants		$67,754					$67,754
Victim Advocate		$83,880					$83,880
Fire			$4,360,794				$4,360,794
Sports Center		$659,448					$659,448
Debt Service						$1,631,491	$1,631,491
Health Fund		$1,631,373					$1,631,373
Property Management					$98,709		$98,709
Total	**$15,888,199**	**$3,703,454**	**$4,360,794**	**$14,983,454**	**$1,073,209**	**$1,631,491**	**$41,640,601**

Figure 21 illustrates the FY2022 expenditures by percentage. Public Safety and Capital Projects account for 60% of the City's expenditures for FY2022.



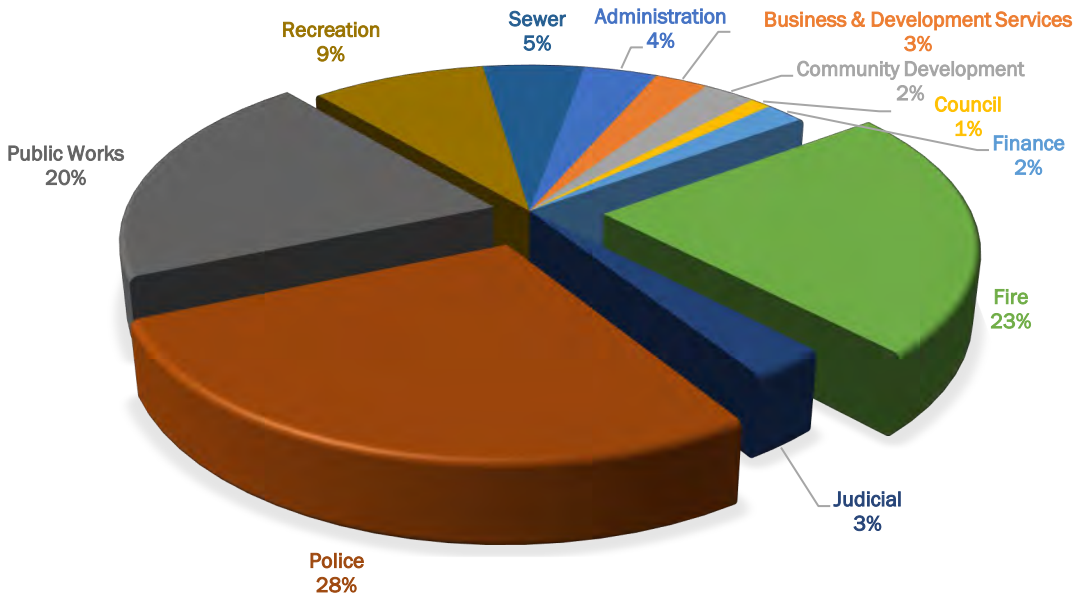
(Figure 21 - Source of Expenditures by Percentage)

Figure 22 below illustrates the percentage of the expenditures by fund for FY2022. The General Fund and Capital Projects Fund accounts for over 60% of the City's expenditures for FY2022.



(Figure 22 - Percentage of Expenditures by Fund))

Figure 23 provides an illustration of the percentage of FY2022 expenditures by Department. Police, Fire and Public Works combine for 71% 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 23 - Percentage of Expenditures by Department))

Account code	Description	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2022 vs FY2020 Differences	%
	Other Financing Uses					
100-390-001-150	Operating transfers (out) Capital Projects Fund	1,479,703.33	1,000,000.00	-	(1,000,000.00)	-100.0%
100-390-001-151	Operating transfers (out) Transportation Fund	-	-	113,454.00	113,454.00	0.0%
100-390-001-310	Operating transfers (out) Grant Fund	13,834.68	-		-	0.0%
100-390-001-350	Operating transfers (out) Victim Advocate Fund	60,590.85	60,727.67	62,879.67	2,152.00	3.5%
100-390-001-400	Operating transfers (out) to Fire Service Fund	1,796,103.10	2,018,700.52	1,773,782.47	(244,918.05)	-12.1%
100-390-001-500	Operating transfers (out) to Sports Center Fund	342,496.48	400,615.94	503,097.74	102,481.80	25.6%
100-390-001-600	Operating transfers (out) to Debt Service Fund	500,564.96	508,270.00	444,078.89	(64,191.11)	-12.6%
100-390-001-650	Operating transfers (out) to Enterprise Fund	-	-		-	0.0%
	Total Financing Uses	**4,193,293.40**	**3,988,314.13**	**2,897,292.77**	**(1,091,021.36)**	**-27.4%**
400	**Council**					
100-400-000-010	Salaries	74,098.17	79,641.58	76,840.14	(2,801.44)	-3.5%
100-400-000-021	FICA	5,435.45	6,092.58	5,878.27	(214.31)	-3.5%
100-400-000-024	Retirement	5,098.66	13,188.65	13,493.13	304.48	2.3%
100-400-000-025	Group insurance	19,012.09	22,242.98	22,242.98	-	0.0%
100-400-000-028	Worker's Comp Ins.	494.99	587.85	733.53	145.68	24.8%
	Subtotal Personnel	104,139.36	121,753.64	119,188.05	(2,565.59)	-2.1%
100-400-000-150	Travel / Dues	7,713.32	18,885.00	18,885.00	-	0.0%
100-400-000-210	Telephone	2,893.01	2,280.00	3,600.00	1,320.00	57.9%
100-400-000-624	Public Officials Liability	6,310.00	6,498.87	6,267.38	(231.49)	-3.6%
100-400-000-650	Council Attorney Fees	43,191.87	40,000.00	40,000.00	-	0.0%
100-400-000-652	Special projects	-	-	-	-	0.0%
100-400-000-653	Community Support	985.00	985.00	985.00	-	0.0%
100-400-000-700	Other/Misc.	11,957.10	11,000.00	11,000.00	-	0.0%
100-400-000-710	Council/Mayor's miscellaneous expense	-	2,000.00	2,000.00	-	0.0%
	Subtotal Operations & Maintenance	73,050.30	81,648.87	82,737.38	1,088.51	1.3%
	Total Council	**177,189.66**	**203,402.51**	**201,925.43**	**(1,477.08)**	**-0.7%**
405	**Finance**					
100-405-000-010	Salaries	223,243.73	229,637.29	231,940.91	2,303.62	1.0%
100-405-000-021	FICA	16,899.35	17,567.25	17,743.48	176.23	1.0%
100-405-000-024	Retirement	34,722.76	38,027.94	40,728.82	2,700.88	7.1%
100-405-000-025	Group insurance	25,275.53	25,389.31	25,389.31	-	0.0%
100-405-000-028	Worker's Comp Ins.	1,271.97	1,510.60	1,884.93	374.33	24.8%
	Subtotal Personnel	301,413.34	312,132.39	317,687.45	5,555.06	1.8%
100-405-000-100	Supplies	2,129.84	4,000.00	4,000.00	-	0.0%
100-405-000-110	Postage	1,866.66	2,500.00	2,000.00	(500.00)	-20.0%
100-405-000-150	Employee Expenses	615.00	1,825.00	1,675.00	(150.00)	-8.2%
100-405-000-180	Gas & Oil	-	-	-	-	0.0%
100-405-000-210	Telephone	1,308.74	1,380.00	968.84	(411.16)	-29.8%
100-405-000-624	Liability Insurance-General (Payroll)	1,624.00	1,673.16	1,613.56	(59.60)	-3.6%
100-405-000-650	Contracts & Services	52,991.92	48,650.00	49,665.72	1,015.72	2.1%
100-405-000-652	Special projects	988.16	2,215.00	2,525.00	310.00	14.0%
100-405-000-700	Other expenses	8.06	500.00	500.00	-	0.0%
	Subtotal Operations & Maintenance	61,532.38	62,743.16	62,948.12	204.96	0.3%
	Total Finance	**362,945.72**	**374,875.55**	**380,635.57**	**5,760.02**	**1.5%**
410	**Administration**					
100-410-000-010	Salaries	296,902.95	340,354.41	342,154.66	1,800.25	0.5%
100-410-000-021	FICA	21,865.70	26,037.11	26,174.83	137.72	0.5%
100-410-000-024	Retirement	46,191.14	56,362.69	60,082.36	3,719.67	6.6%
100-410-000-025	Group insurance	36,714.28	47,021.02	47,021.02	-	0.0%
100-410-000-028	Worker's Comp Ins.	1,263.13	1,500.13	1,871.87	371.74	24.8%
	Subtotal Personnel	402,937.20	471,275.36	477,304.74	6,029.38	1.3%
100-410-000-100	Supplies	2,403.02	4,000.00	4,000.00	-	0.0%
100-410-000-110	Postage	206.86	200.00	200.00	-	0.0%
100-410-000-150	Employee Expenses	4,355.93	8,500.00	8,500.00	-	0.0%
100-410-000-170	Admin R&M Auto	153.75	500.00	500.00	-	0.0%
100-410-000-180	Gas & Oil	144.92	500.00	500.00	-	0.0%

Account code	Description	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2022 vs FY2020 Differences	%
100-410-000-210	Telephone	4,755.86	4,743.12	3,815.61	(927.51)	-19.6%
100-410-000-624	Liability Insurance-General (Payroll)	2,106.00	2,169.77	2,092.49	(77.28)	-3.6%
100-410-001-624	Liability Insurance-Auto	2,841.00	2,926.06	2,821.83	(104.23)	-3.6%
100-410-000-650	Contracts & Services	85,326.11	37,599.00	37,599.00	-	0.0%
100-410-000-651	IT Development & Support	189,737.83	161,000.00	161,000.00	-	0.0%
100-410-000-700	Other expenses	1,862.20	4,600.00	6,600.00	2,000.00	43.5%
	Subtotal Operations & Maintenance	293,893.48	226,737.95	227,628.93	890.98	0.4%
	Total Administration	**696,830.68**	**698,013.31**	**704,933.67**	**6,920.36**	**1.0%**
411	**Employee Services**					
100-411-003-013	Bonus	-	-		-	0.0%
	Subtotal Personnel	-	-	-	-	0.0%
100-411-000-017	Unemployment	5,361.19	-		-	0.0%
100-411-000-019	Employee services & benefits	21,985.17	26,000.00	26,000.00	-	0.0%
100-411-000-020	Employee Health/ WC claims(pub safe phys)	37,097.64	30,000.00	30,000.00	-	0.0%
100-411-000-100	Employee Health Reimbursement	17,309.41	30,000.00	30,000.00	-	0.0%
100-411-000-155	Employee Health Education	1,161.26	6,000.00	6,000.00	-	0.0%
100-411-000-650	Employee Health Prof Fees	8,903.90	4,500.00	4,500.00	-	0.0%
100-411-000-700	Employee Health Other	-	-			
100-411-001-650	Employee Health SEC 125 Fees	6,431.08	7,800.00	7,800.00		
	Subtotal Operations & Maintenance	98,249.65	104,300.00	104,300.00	-	0.0%
	Total Employee Services	**98,249.65**	**104,300.00**	**104,300.00**	**-**	**0.0%**
412	**Judicial**					
100-412-000-010	Salaries	280,791.29	325,446.04	308,599.77	(16,846.27)	-5.2%
100-412-000-021	FICA	20,823.25	24,896.62	23,607.88	(1,288.74)	-5.2%
100-412-000-024	Retirement	41,336.88	53,893.86	54,190.12	296.26	0.5%
100-412-000-025	Group insurance	26,424.73	25,838.41	25,838.41	-	0.0%
100-412-000-028	Worker's Comp Ins.	1,557.15	1,849.29	2,307.54	458.25	24.8%
	Subtotal Personnel	370,933.30	431,924.22	414,543.72	(17,380.50)	-4.0%
100-412-000-100	Supplies	9,246.00	12,000.00	12,000.00	-	0.0%
100-412-000-110	Postage	1,526.70	2,800.00	2,800.00	-	0.0%
100-412-000-150	Judicial Employee Expenses	3,665.00	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	2,272.43	2,371.44	1,819.35	(552.09)	-23.3%
100-412-000-260	Repair & Maintenance	-	-	1,200.00	1,200.00	0.0%
100-412-000-624	Liability Insurance	1,349.00	1,389.37	1,339.88	(49.49)	-3.6%
100-412-001-624	Liability Insurance-Auto	-	-	-	-	0.0%
100-412-000-650	Professional services (includes Attorney)	51,709.32	65,000.00	67,000.00	2,000.00	3.1%
100-412-000-659	Detention fees	36,256.70	45,000.00	47,000.00	2,000.00	4.4%
100-412-000-700	Other	-	-	-	-	0.0%
100-412-000-725	Juror Payments	908.41	1,800.00	1,800.00	-	0.0%
100-412-000-730	Judicial Court Interpreter/Translator	472.50	1,200.00	1,200.00	-	0.0%
	Subtotal Operations & Maintenance	107,406.06	143,560.81	148,159.23	4,598.42	3.2%
	Total Judicial	**478,339.36**	**575,485.03**	**562,702.95**	**(12,782.08)**	**-2.2%**
421	**Police**					
100-421-000-010	Salaries	2,609,015.13	2,881,815.73	2,954,394.44	72,578.71	2.5%
100-421-000-012	Overtime	20,632.50	34,500.00	40,000.00	5,500.00	15.9%
100-421-000-015	Salaries-Clemson Games	12,599.01	-		-	0.0%
100-421-000-021	FICA	192,905.15	220,458.91	229,071.17	8,612.26	3.9%
100-421-000-024	Retirement	464,423.45	554,461.37	597,969.43	43,508.06	7.8%
100-421-000-025	Group insurance	452,641.61	525,155.86	525,155.86	-	0.0%
100-421-000-028	Worker's Comp Ins.	84,104.71	99,883.69	124,635.08	24,751.39	24.8%
	Subtotal Personnel	3,836,321.56	4,316,275.56	4,471,225.99	154,950.43	3.6%
100-421-000-100	Supplies	41,126.59	44,500.00	48,500.00	4,000.00	9.0%
100-421-000-110	Postage	2,907.60	1,500.00	1,000.00	(500.00)	-33.3%
100-421-000-140	Employee Services	4,597.36	11,135.00	8,795.00	(2,340.00)	-21.0%
100-421-000-150	Employee expenses	41,513.16	58,689.00	64,289.00	5,600.00	9.5%
100-421-000-170	Repair & Maintenance Auto	67,412.29	67,700.00	44,350.00	(23,350.00)	-34.5%

Account code	Description	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2022 vs FY2020 Differences	%
100-421-000-175	Tires	9,561.44	10,700.00	13,141.00	2,441.00	22.8%
100-421-000-180	Gas & Oil	84,366.76	85,000.00	93,779.00	8,779.00	10.3%
100-421-000-210	Telephone	11,135.84	11,727.12	7,606.23	(4,120.89)	-35.1%
100-421-000-260	Repair & Maintenance	768.29	2,000.00	1,500.00	(500.00)	-25.0%
100-421-000-370	Repair & Maintenance Radio	3,315.36	2,000.00	2,500.00	500.00	25.0%
100-421-000-410	Uniforms	25,754.09	34,810.00	36,000.00	1,190.00	3.4%
100-421-000-411	Protective gear	18,175.96	13,600.00	18,070.00	4,470.00	32.9%
100-421-000-435	Evidence supplies	780.96	1,000.00	1,000.00	-	0.0%
100-421-000-440	Forensic supplies	265.93	1,000.00	1,000.00	-	0.0%
100-421-000-450	Wireless communications	31,760.46	34,893.75	31,500.00	(3,393.75)	-9.7%
100-421-000-500	Professional dues	2,079.00	4,676.00	4,646.00	(30.00)	-0.6%
100-421-000-510	Film & photographic expense	-	700.00	700.00	-	0.0%
100-421-000-624	Liability insurance -General Payroll	17,253.00	17,766.23	17,133.40	(632.83)	-3.6%
100-421-000-650	Contracts & Services	43,865.06	74,947.25	100,788.02	25,840.77	34.5%
100-421-000-700	Other expenses	1,542.19	3,700.00	4,500.00	800.00	21.6%
100-421-000-794	Police Animal Codes Enforcement	1,669.42	3,025.00	7,800.00	4,775.00	157.9%
100-421-000-795	Special operations	-	400.00	400.00	-	0.0%
100-421-000-796	Special programs-Crime Prevention	4,473.38	8,000.00	6,500.00	(1,500.00)	-18.8%
100-421-000-797	Codes Enforcement	49.78	1,100.00	950.00	(150.00)	-13.6%
100-421-000-810	Police Grant Expenditures	-	-	-	-	0.0%
100-421-000-820	Police K-9	6,546.83	8,645.00	8,125.00	(520.00)	-6.0%
100-421-000-830	Non-Capital Equipment	40,146.02	49,479.00	80,630.06	31,151.06	63.0%
100-421-001-624	Auto Liability Insurance	70,024.00	72,118.83	69,549.96	(2,568.87)	-3.6%
100-421-002-624	Law Enforcement	18,185.00	18,729.46	18,062.32	(667.14)	-3.6%
100-421-000-875	SCMIRF Taser Grant Expenditure	-	4,000.00	4,000.00	-	0.0%
	Subtotal Operations & Maintenance	549,275.77	647,541.64	696,814.99	49,273.35	7.6%
	Total Police	**4,385,597.33**	**4,963,817.20**	**5,168,040.98**	**204,223.78**	**4.1%**
424	**Business Services**					
100-424-000-010	Salaries	266,832.60	268,329.13	284,296.42	15,967.29	6.0%
100-424-000-011	Boards compensation	1,386.04	2,500.00	2,500.00	-	0.0%
100-424-000-021	FICA	19,869.19	20,527.18	21,748.68	1,221.50	6.0%
100-424-000-024	Retirement	41,251.39	44,435.30	49,922.45	5,487.15	12.3%
100-424-000-025	Group insurance	43,661.88	47,351.81	47,351.81	-	0.0%
100-424-000-028	Worker's Comp Ins.	4,824.68	5,729.86	7,149.73	1,419.87	24.8%
	Subtotal Personnel	377,825.78	388,873.28	412,969.09	24,095.81	6.2%
100-424-000-100	Supplies	2,728.01	7,000.00	7,000.00	-	0.0%
100-424-000-110	Postage	2,199.93	3,500.00	3,500.00	-	0.0%
100-424-000-150	Employee expenses	7,758.03	10,000.00	10,000.00	-	0.0%
100-424-000-170	Repair & Maintenance - Auto	253.94	500.00	500.00	-	0.0%
100-424-000-180	Gas & Oil	890.94	900.00	900.00	-	0.0%
100-424-000-210	Telephone	7,826.23	7,556.52	7,181.05	(375.47)	-5.0%
100-424-000-260	Repair & Maintenance	597.83	1,000.00	1,000.00	-	0.0%
100-424-000-410	Uniforms	-	-	-	-	0.0%
100-424-000-610	Advertising	273.90	750.00	750.00	-	0.0%
100-424-000-624	Liability insurance-General (Payroll)	2,118.00	2,181.59	2,103.88	(77.71)	-3.6%
100-424-000-650	Services & Contracts	111,176.97	82,000.00	66,000.00	(16,000.00)	-19.5%
100-424-000-700	Other	122.34	2,500.00	2,500.00	-	0.0%
100-424-001-624	Liability insurance-Auto	1,463.00	1,507.12	1,453.44	(53.68)	-3.6%
	Subtotal Operations & Maintenance	137,409.12	119,395.23	102,888.37	(16,506.86)	-13.8%
	Total Business Services	**515,234.90**	**508,268.51**	**515,857.46**	**7,588.95**	**1.5%**
431	**Street**					
100-431-000-010	Salaries	209,404.07	204,435.52	210,974.22	6,538.70	3.2%
100-431-000-012	Overtime	3,371.61	3,000.00	3,000.00	-	0.0%
100-431-000-021	FICA	15,689.70	15,639.32	16,139.53	500.21	3.2%
100-431-000-024	Retirement	32,865.86	33,854.52	37,047.07	3,192.55	9.4%
100-431-000-025	Group insurance	38,777.79	39,254.06	39,254.06	-	0.0%
100-431-000-028	Worker's Comp Ins.	3,005.21	3,462.16	4,320.09	857.93	24.8%
	Subtotal Personnel	303,114.24	299,645.58	310,734.97	11,089.39	3.7%
100-431-000-100	Supplies	5,620.10	7,000.00	7,000.00	-	0.0%
100-431-000-150	Employee expenses	1,455.75	3,000.00	3,000.00	-	0.0%

Account code	Description	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2022 vs FY2020 Differences	%
100-431-000-170	Repair & Maintenance - Auto	26,676.65	12,000.00	15,000.00	3,000.00	25.0%
100-431-000-180	Gas & Oil	4,129.02	4,000.00	5,000.00	1,000.00	25.0%
100-431-000-200	Utilities	23,466.30	18,900.00	26,664.00	7,764.00	41.1%
100-431-000-201	Street lights	164,640.78	162,000.00	165,000.00	3,000.00	1.9%
100-431-000-210	Telephone	6,607.49	3,359.88	5,612.83	2,252.95	67.1%
100-431-000-260	Repair & Maintenance	5,570.64	10,000.00	10,000.00	-	0.0%
100-431-000-350	Asphalt supplies	7,313.00	32,000.00	35,000.00	3,000.00	9.4%
100-431-000-370	Repair & Maintenance - Radio	386.64	-	-	-	0.0%
100-431-000-410	Uniforms	3,584.94	3,500.00	3,600.00	100.00	2.9%
100-431-000-540	Signs & fittings	27,167.39	15,000.00	15,000.00	-	0.0%
100-431-000-624	Liability insurance-General (Payroll)	2,337.00	2,406.75	2,321.02	(85.73)	-3.6%
100-431-000-650	Services & Contracts	26,156.12	44,490.60	20,000.00	(24,490.60)	-55.0%
100-431-000-700	Other	20,772.43	10,000.00	10,000.00	-	0.0%
100-431-000-730	Drainage	39,152.51	34,000.00	34,000.00	-	0.0%
100-431-000-802	Garage supplies	347.34	-	-	-	0.0%
100-431-000-830	Non-Capital Equipment	12,528.13	11,500.00	7,950.00	(3,550.00)	-30.9%
100-431-001-624	Auto Liability	14,783.00	15,225.88	14,683.54	(542.34)	-3.6%
100-431-001-830	Non-Capital Equipment		-		-	0.0%
	Subtotal Operations & Maintenance	392,695.23	388,383.11	379,831.39	(8,551.72)	-2.2%
	Total Street	**695,809.47**	**688,028.69**	**690,566.36**	**2,537.67**	**0.4%**
432	**Sanitation**					
100-432-000-010	Salaries	505,540.31	516,606.05	518,270.83	1,664.78	0.3%
100-432-000-012	Overtime	6,735.88	5,300.00	7,000.00	1,700.00	32.1%
100-432-000-021	FICA	38,451.18	39,520.36	39,647.72	127.36	0.3%
100-432-000-024	Retirement	78,913.33	85,549.96	91,008.36	5,458.40	6.4%
100-432-000-025	Group insurance	100,529.20	101,453.62	101,453.62	-	0.0%
100-432-000-028	Worker's Comp Ins.	18,171.30	21,580.46	26,928.14	5,347.68	24.8%
	Subtotal Personnel	748,341.20	770,010.45	784,308.67	14,298.22	1.9%
100-432-000-100	Supplies	5,400.72	4,000.00	7,500.00	3,500.00	87.5%
100-432-000-110	Postage	19.01	1,000.00	2,500.00	1,500.00	150.0%
100-432-000-150	Employee expenses	198.76	1,500.00	1,500.00	-	0.0%
100-432-000-170	Repair & Maintenance - Auto	187,163.17	170,000.00	185,000.00	15,000.00	8.8%
100-432-000-180	Gas & Oil	89,070.71	95,000.00	95,000.00	-	0.0%
100-432-000-210	Telephone	4,816.68	4,500.00	3,000.00	(1,500.00)	-33.3%
100-432-000-260	Repair & Maintenance	26.49	-	-	-	0.0%
100-432-000-264	Containers	63,747.83	50,000.00	75,000.00	25,000.00	50.0%
100-432-000-410	Uniforms	10,960.45	9,200.00	12,000.00	2,800.00	30.4%
100-432-000-624	Liability insurance-General (Payroll)	4,984.00	5,132.25	4,949.44	(182.81)	-3.6%
100-432-000-700	Other	4,432.63	3,000.00	3,500.00	500.00	16.7%
100-432-000-702	Inmate expense	-	-	-	-	0.0%
100-432-000-714	Landfill expense	373,328.71	350,000.00	400,000.00	50,000.00	14.3%
100-432-001-802	Mosquito Spray Supplies	-	-	-	-	0.0%
100-432-001-624	Liability insurance-Auto	44,343.00	45,669.75	44,043.00	(1,626.75)	-3.6%
	Subtotal Operations & Maintenance	788,492.16	739,002.00	833,992.44	94,990.44	12.9%
	Total Sanitation	**1,536,833.36**	**1,509,012.45**	**1,618,301.11**	**109,288.66**	**7.2%**
433	**PW Admin**					
100-433-000-010	Salaries	160,537.81	204,601.81	191,934.72	(12,667.09)	-6.2%
100-433-000-012	Overtime	45.59	1,500.00	1,500.00	-	0.0%
100-433-000-021	FICA	11,907.62	15,652.04	14,683.01	(969.03)	-6.2%
100-433-000-024	Retirement	24,901.28	33,882.06	33,703.74	(178.32)	-0.5%
100-433-000-025	Group insurance	24,434.56	30,061.40	30,061.40	-	0.0%
100-433-000-028	Worker's Comp Ins.	4,589.51	5,450.55	6,801.21	1,350.66	24.8%
	Subtotal Personnel	226,416.37	291,147.86	278,684.07	(12,463.79)	-4.3%
100-433-000-100	Supplies	8,186.47	14,000.00	14,000.00	-	0.0%
100-433-000-150	Employee expenses	1,222.62	3,500.00	3,500.00	-	0.0%
100-433-000-170	Repair & Maintenance - Auto	2,081.90	3,000.00	3,500.00	500.00	16.7%
100-433-001-170	Auto Repair & Maint	-	-		-	0.0%
100-433-000-180	Gas & Oil	1,787.26	2,400.00	2,500.00	100.00	4.2%
100-433-000-200	Utilities	38,563.62	35,500.00	40,364.64	4,864.64	13.7%
100-433-000-210	Telephone	12,191.62	15,783.84	12,624.00	(3,159.84)	-20.0%

Account code	Description	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2022 vs FY2020 Differences	%
100-433-000-260	Repair & Maintenance	22,844.99	11,600.00	12,000.00	400.00	3.4%
100-433-000-410	Uniforms	927.90	1,800.00	2,000.00	200.00	11.1%
100-433-000-624	Liability insurance -General (Payroll)	1,252.00	1,288.43	1,242.54	(45.89)	-3.6%
100-433-000-650	Services & Contracts	48,080.25	40,000.00	27,536.00	(12,464.00)	-31.2%
100-433-000-700	Other	552.10	100.00	5,000.00	4,900.00	4900.0%
100-433-001-624	Auto Liability	4,962.00	5,110.67	4,928.63	(182.04)	-3.6%
100-433-002-624	Property & Machine Insurance	55,094.00	56,744.10	54,722.87	(2,021.23)	-3.6%
100-433-000-702	Inmate Expenses	71,605.18	75,634.00	75,634.00	-	0.0%
	Subtotal Operations & Maintenance	269,351.91	266,461.04	259,552.68	(6,908.36)	-2.6%
	Total PW Admin	**495,768.28**	**557,608.90**	**538,236.75**	**(19,372.15)**	**-3.5%**
434	**Fleet Maint.**					
100-434-000-010	Salaries	129,612.02	132,102.33	131,431.45	(670.88)	-0.5%
100-434-000-012	Overtime	357.02	500.00	500.00	-	0.0%
100-434-000-021	FICA	9,389.88	10,105.83	10,054.51	(51.32)	-0.5%
100-434-000-024	Retirement	20,223.38	21,876.15	23,079.36	1,203.21	5.5%
100-434-000-025	Group insurance	11,418.86	10,975.35	10,975.35	-	0.0%
100-434-000-028	Worker's Comp Ins.	3,264.05	3,876.41	4,837.00	960.59	24.8%
	Subtotal Personnel	174,265.21	179,436.07	180,877.67	1,441.60	0.8%
100-434-000-100	Supplies	5,041.28	5,100.00	5,100.00	-	0.0%
100-434-000-150	Employee expenses	119.55	1,200.00	1,200.00	-	0.0%
100-434-000-170	Repair & Maintenance - Auto	929.85	2,500.00	2,500.00	-	0.0%
100-434-001-170	Auto Repair & Maint	-	-		-	0.0%
100-434-000-180	Gas & Oil	1,135.14	1,700.00	1,700.00	-	0.0%
100-434-000-200	Utilities	7,744.51	13,000.00	5,328.00	(7,672.00)	-59.0%
100-434-000-210	Telephone	2,399.31	2,203.68	2,160.00	(43.68)	-2.0%
100-434-000-260	Repair & Maintenance	1,523.57	2,200.00	2,200.00	-	0.0%
100-434-000-410	Uniforms	1,069.36	1,500.00	1,500.00	-	0.0%
100-434-000-624	Liability insurance -General (Payroll)	700.00	720.86	695.18	(25.68)	-3.6%
100-434-000-650	Services & Contracts	1,978.74	5,700.00	5,700.00	-	0.0%
100-434-000-802	Garage/Recycling Supplies	23,508.69	22,000.00	22,000.00	-	0.0%
100-434-001-624	Auto Liability	1,365.00	1,405.67	1,355.60	(50.07)	-3.6%
	Subtotal Operations & Maintenance	47,515.00	59,230.21	51,438.78	(7,791.43)	-13.2%
	Total Fleet Maint.	**221,780.21**	**238,666.28**	**232,316.45**	**(6,349.83)**	**-2.7%**
440	**Parks Management**					
100-440-000-010	Salaries	255,655.35	258,790.73	281,031.35	22,240.62	8.6%
100-440-000-012	Overtime	2,732.81	5,500.00	5,500.00	-	0.0%
100-440-000-021	FICA	19,275.01	19,797.49	21,498.90	1,701.41	8.6%
100-440-000-024	Retirement	39,785.89	42,855.74	49,349.11	6,493.37	15.2%
100-440-000-025	Group insurance	64,077.25	64,504.76	64,504.76	-	0.0%
100-440-000-028	Worker's Comp Ins.	3,279.10	3,894.30	4,859.32	965.02	24.8%
	Subtotal Personnel	384,805.41	395,343.02	426,743.43	31,400.41	7.9%
100-440-000-100	Supplies	14,700.41	20,000.00	20,000.00	-	0.0%
100-440-000-150	Employee expenses	415.45	2,000.00	2,000.00	-	0.0%
100-440-000-170	Repair & Maintenance - Auto	5,278.89	13,000.00	13,000.00	-	0.0%
100-440-000-180	Gas & Oil	13,018.41	16,000.00	16,500.00	500.00	3.1%
100-440-000-200	Utilities	73,598.35	63,500.00	80,678.76	17,178.76	27.1%
100-440-000-201	Lighting	-	1,500.00	1,500.00	-	0.0%
100-440-000-210	Telephone	1,544.10	1,572.00	1,440.00	(132.00)	-8.4%
100-440-000-260	Repair & Maintenance	38,536.60	35,000.00	35,000.00	-	0.0%
100-440-000-261	Park/Turf Management	78,070.26	114,000.00	115,000.00	1,000.00	0.9%
100-440-000-410	Uniforms	5,994.64	6,000.00	7,000.00	1,000.00	16.7%
100-440-000-650	Services & Contracts	5,360.08	16,000.00	16,000.00	-	0.0%
100-440-000-624	Liability insurance-General (Payroll)	2,090.00	2,152.05	2,075.39	(76.66)	-3.6%
100-440-000-700	Other	589.07	5,500.00	5,500.00	-	0.0%
100-440-000-702	Inmate expenses	-	-	-	-	0.0%
100-440-001-802	Mosquito Spray Supplies	-	5,500.00	3,000.00	(2,500.00)	-45.5%
100-440-000-830	Non-Capital Equipment	5,788.11	13,000.00	5,000.00	(8,000.00)	-61.5%
100-440-001-624	Liability insurance-Auto	5,651.00	5,820.24	5,612.92	(207.32)	-3.6%
	Subtotal Operations & Maintenance	250,635.37	320,544.29	329,307.07	8,762.78	2.7%

Account code	Description	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2022 vs FY2020 Differences	%
	Total Parks Management	**635,440.78**	**715,887.31**	**756,050.50**	**40,163.19**	**5.6%**
450	**Recreation**					
100-450-000-010	Salaries	250,543.88	269,910.85	246,304.46	(23,606.39)	-8.7%
100-450-000-021	FICA	17,277.31	20,648.18	18,842.29	(1,805.89)	-8.7%
100-450-000-024	Retirement	38,000.55	44,697.24	43,251.06	(1,446.18)	-3.2%
100-450-000-025	Group insurance	51,962.59	50,981.41	50,981.41	-	0.0%
100-450-000-028	Worker's Comp Ins.	2,790.37	3,313.87	4,135.06	821.19	24.8%
	Subtotal Personnel	360,574.70	389,551.55	363,514.28	(26,037.27)	-6.7%
100-450-000-100	Supplies	2,875.26	7,500.00	7,500.00	-	0.0%
100-450-000-110	Postage	36.30	100.00	100.00	-	0.0%
100-450-000-150	Employee expenses	8,071.64	9,000.00	10,500.00	1,500.00	16.7%
100-450-000-170	Repair & Maintenance - Auto	1,144.16	3,000.00	3,000.00	-	0.0%
100-450-000-180	Gas & Oil	2,198.45	4,500.00	4,500.00	-	0.0%
100-450-000-200	Utilities	-	-	-	-	0.0%
100-450-000-210	Telephone	18,248.97	16,235.76	19,220.61	2,984.85	18.4%
100-450-000-260	Repair & Maintenance	(14.84)	4,000.00	4,000.00	-	0.0%
100-450-000-410	Uniforms	154.93	1,000.00	1,000.00	-	0.0%
100-450-000-412	Program expenses	139,686.96	213,000.00	206,000.00	(7,000.00)	-3.3%
100-450-000-624	Liability insurance-General (Payroll)	2,009.00	2,069.30	1,995.59	(73.71)	-3.6%
100-450-000-625	Insurance - Children (Nationwide)	4,725.00	6,750.00	6,750.00	-	0.0%
100-450-000-650	Services & Contracts	9,943.18	2,500.00	2,500.00	-	0.0%
100-450-000-700	Other	2,597.19	2,000.00	2,000.00	-	0.0%
100-450-000-800	Bank Fees	2,041.54	4,721.29	4,721.29	-	0.0%
100-450-000-875	PARD Project Expenditures	20,000.00	21,787.00	55,074.54	33,287.54	152.8%
100-450-001-624	Liability insurance-Auto	4,570.00	4,707.54	4,539.86	(167.68)	-3.6%
	Subtotal Operations & Maintenance	218,287.74	302,870.89	333,401.89	30,531.00	10.1%
	Total Recreation	**578,862.44**	**692,422.44**	**696,916.17**	**4,493.73**	**0.6%**
452	**Community Development**					
100-452-000-010	Salaries	240,498.19	244,658.42	254,028.99	9,370.57	3.8%
100-452-000-021	FICA	17,858.71	18,716.37	19,433.22	716.85	3.8%
100-452-000-024	Retirement	37,306.20	40,515.43	44,607.49	4,092.06	10.1%
100-452-000-025	Group insurance	30,908.59	37,586.01	45,709.00	8,122.99	21.6%
100-452-000-028	Worker's Comp Ins.	3,076.40	3,653.59	4,558.95	905.36	24.8%
	Subtotal Personnel	329,648.09	345,129.82	368,337.65	23,207.83	6.7%
100-452-000-100	Supplies	7,954.12	12,000.00	14,000.00	2,000.00	16.7%
100-452-000-150	Employee expenses	507.81	7,000.00	7,000.00	-	0.0%
100-452-000-200	Utilities	31,101.78	35,000.00	27,000.00	(8,000.00)	-22.9%
100-452-000-210	Telephone	2,045.35	3,360.00	1,572.00	(1,788.00)	-53.2%
100-452-000-260	Repair & Maintenance	11,006.65	10,000.00	15,000.00	5,000.00	50.0%
100-452-000-624	Liability insurance-General (Payroll)	223.00	230.58	222.37	(8.21)	-3.6%
100-452-002-624	Liability insurance-Building	5,012.00	5,162.74	4,978.85	(183.89)	-3.6%
100-452-000-650	Services & Contracts	21,276.39	25,240.00	25,950.00	710.00	2.8%
100-452-000-652	Special Projects	30,078.42	34,500.00	37,500.00	3,000.00	8.7%
100-452-000-655	Multi County City Center	15,318.34	-		-	0.0%
100-452-000-656	Multi County Centerpointe	-	-		-	0.0%
100-452-000-700	Other	102,140.79	2,500.00	2,500.00	-	0.0%
	Subtotal Operations & Maintenance	226,664.65	134,993.32	135,723.22	729.90	0.5%
	Total Community Development	**556,312.74**	**480,123.14**	**504,060.87**	**23,937.73**	**5.0%**
453	**Senior Center**					
100-453-000-010	Salaries	91,152.61	92,245.08	94,664.62	2,419.54	2.6%
100-453-000-021	FICA	6,601.67	7,056.75	7,241.84	185.09	2.6%
100-453-000-024	Retirement	14,685.50	15,275.79	16,623.11	1,347.32	8.8%
100-453-000-025	Group insurance	15,779.49	16,015.69	16,015.69	-	0.0%
100-453-000-028	Worker's Comp Ins.	440.93	633.38	790.34	156.96	24.8%
	Subtotal Personnel	129,004.45	131,226.69	135,335.60	4,108.91	3.1%
100-453-000-100	Supplies	1,865.51	3,000.00	3,000.00	-	0.0%
100-453-000-170	Repair & Maintenance - Auto	696.48	2,000.00	2,000.00	-	0.0%
100-453-000-180	Gas & Oil	493.94	1,500.00	1,500.00	-	0.0%

Account code	Description	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2022 vs FY2020 Differences	%
100-453-000-200	Utilities	34,496.43	43,000.00	43,758.00	758.00	1.8%
100-453-000-210	Telephone	5,584.72	5,892.80	5,376.00	(516.80)	-8.8%
100-453-000-260	Repair & Maintenance	14,689.04	10,000.00	17,000.00	7,000.00	70.0%
100-453-000-412	Fitness expenses	11,419.01	15,000.00	15,000.00	-	0.0%
100-453-000-413	Program expenses	52,828.56	73,000.00	53,000.00	(20,000.00)	-27.4%
100-453-001-413	Printing Expenses	3,607.83	5,000.00	1,250.00	(3,750.00)	-75.0%
100-453-000-624	Liability insurance-General (Payroll)	735.00	756.75	729.79	(26.96)	-3.6%
100-453-000-650	Services & Contracts	27,403.83	26,750.00	24,500.00	(2,250.00)	-8.4%
100-453-000-700	Other	932.88	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	1,803.00	1,857.04	1,790.90	(66.14)	-3.6%
	Subtotal Operations & Maintenance	156,556.23	193,477.88	174,625.98	(18,851.90)	-9.7%
	Total Senior Center	**285,560.68**	**324,704.57**	**309,961.58**	**(14,742.99)**	**-4.5%**
100-900-000-000	Unallocated Expenditures	-	16,564.58	6,100.00	(10,464.58)	-63.2%
	Total General Fund	**15,914,048.66**	**16,639,494.60**	**15,888,198.63**	**(751,295.97)**	-4.5%
Fund 150	**Capital Projects/Equipment**					
	Other Financing Uses					
150-390-001-600	Operating transfers (out) to Debt Service	-	78,112.22	695,375.65	617,263.43	790.2%
	Total OFU	-	78,112.22	695,375.65	617,263.43	790.2%
150-400-000-970	Council Capital	-	140,000.00		(140,000.00)	-100.0%
150-405-000-970	Finance Capital	-	-		-	0.0%
150-410-000-970	Administration Capital	-	160,000.00		(160,000.00)	-100.0%
150-412-000-970	Judicial Capital	-	-		-	0.0%
150-421-000-970	Police Capital	87,726.65	212,989.00	990,000.00	777,011.00	364.8%
150-422-000-970	Fire Capital	105,059.69	637,500.00	4,489,624.00	3,852,124.00	604.3%
150-424-000-970	Business Development Capital	-	-	-	-	0.0%
150-431-000-970	Street Capital	470,560.07	376,229.18		(376,229.18)	-100.0%
150-432-000-970	Sanitation Capital	297,186.57	525,000.00	640,000.00	115,000.00	21.9%
150-433-000-970	Buildg Maint Capital	30,795.00	200,000.00	151,000.00	(49,000.00)	-24.5%
150-440-000-970	Parks Capital	84,491.66	62,000.00	66,000.00	4,000.00	6.5%
150-450-000-970	Recreation Capital	30,552.84	220,116.00	145,000.00	(75,116.00)	-34.1%
150-451-000-970	Sports Center Capital	-	28,000.00	38,000.00	10,000.00	35.7%
150-452-000-970	Community Development Capital		-			
150-453-000-970	Senior Center Capital	6,831.70	-	25,000.00	25,000.00	0.0%
150-470-701-970	Street Resurfacing Projects	236,622.33	-		-	0.0%
150-470-702-970	Pedestrian Bridge		5,000,000.00	4,800,000.00		
150-497-000-400	Capital Lease Principal FY19	83,112.21	75,995.45		(75,995.45)	-100.0%
150-497-000-401	Capital Lease Interest FY19	852.17	7,968.93		(7,968.93)	-100.0%
150-497-000-402	Capital Lease Principal FY20	24,378.83	113,829.06		(113,829.06)	-100.0%
150-497-000-403	Capital Lease Interest FY20	11,619.98	15,966.38		(15,966.38)	-100.0%
150-497-000-404	Capital Lease Principal FY21	-	53,168.84		(53,168.84)	-100.0%
150-497-000-405	Capital Lease Interest FY21	-	20,909.67		(20,909.67)	-100.0%
	Total Capital Projects/Equipment Fund	**1,469,789.70**	**7,927,784.73**	**12,039,999.65**	**4,112,214.92**	51.9%
Fund 151	**Capital Projects/Road Improvements**					
	Contribution to Fund Balance	-	-	243,454.00	243,454.00	0.0%
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**	**2,943,454.00**	**243,454.00**	9.0%
Fund 200	**Sewer**					
200-390-001-200	Contribution to Fund Balance	-	197,425.20	83,327.29	(114,097.91)	-57.8%
	Total OFU	-	197,425.20	83,327.29	(114,097.91)	-57.8%

Account code	Description	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2022 vs FY2020 Differences	%
200-430-000-010	Salaries	250,589.39	311,985.48	309,462.99	(2,522.49)	-0.8%
200-430-000-012	Overtime	743.23	3,000.00	3,000.00	-	0.0%
200-430-000-021	FICA	18,705.06	23,866.89	23,673.92	(192.97)	-0.8%
200-430-000-024	Retirement	39,884.38	51,664.80	54,341.70	2,676.90	5.2%
200-430-000-025	Group insurance	60,104.44	59,481.92	59,481.92	-	0.0%
200-430-000-028	Worker's Comp Ins.	10,886.31	12,928.72	16,132.48	3,203.76	24.8%
200-430-000-030	Pension GASB 68	7,232.96	-		-	0.0%
	Subtotal Personnel	388,145.77	462,927.81	466,093.01	3,165.20	0.7%
200-430-000-100	Supplies	12,638.40	21,000.00	25,000.00	4,000.00	19.0%
200-430-000-110	Postage	22.21	-	-	-	0.0%
200-430-000-150	Employee expenses	822.20	4,000.00	4,000.00	-	0.0%
200-430-000-170	Repair & Maintenance	3,712.39	5,000.00	6,000.00	1,000.00	20.0%
200-430-000-180	Gas & Oil	5,385.20	5,350.00	5,500.00	150.00	2.8%
200-430-000-200	Utilities	4,485.57	4,500.00	1,737.36	(2,762.64)	-61.4%
200-430-000-210	Telephone	904.10	653.04	900.00	246.96	37.8%
200-430-000-211	Depreciation	194,944.08	100,000.00	210,000.00	110,000.00	110.0%
200-430-000-260	Repair & Maintenance	11,538.60	7,500.00	12,000.00	4,500.00	60.0%
200-430-000-410	Uniforms	4,463.93	5,600.00	6,000.00	400.00	7.1%
200-430-000-624	Liability Insurance-General (Payroll)	861.00	886.83	855.24	(31.59)	-3.6%
200-430-001-624	Liability Insurance-Auto	3,109.00	3,201.12	3,087.10	(114.02)	-3.6%
200-430-000-650	Services & Contracts	15,292.24	36,500.00	36,500.00	-	0.0%
200-430-000-651	Pump Station Repair & Maint	1,440.00	10,000.00	10,000.00	-	0.0%
200-430-000-700	Other	3,277.88	5,000.00	7,000.00	2,000.00	40.0%
200-430-001-802	Revenue Bond Interest	94,563.95	90,956.00	86,000.00	(4,956.00)	-5.4%
200-430-000-830	Non-Capital Equipment	2,759.70	16,500.00	10,500.00	(6,000.00)	-36.4%
200-430-000-831	Grant Expenditures	-	-	-	-	0.0%
	Subtotal Operations & Maintenance	360,220.45	316,646.99	425,079.70	108,432.71	34.2%
200-430-000-970	Capital Equipment	-	-		-	0.0%
200-430-001-652	Sys Evaluation/Prof. Fees	-	-	-	-	0.0%
200-430-002-970	Repair/ Rehabilitation	-	-		-	0.0%
	Subtotal Capital Outlay	-	-	-	-	0.0%
	Total Sewer Fund	**748,366.22**	**977,000.00**	**974,500.00**	**(2,500.00)**	-0.3%
Fund 300	**Hospitality & Accommodations Fund**					
	Operations					
	Other Financing Uses					
300-390-001-300	Contribution to Fund Balance		-	223,141.00		
300-390-001-100	Operating transfers (out) to General Fund	134,946.96	271,927.16	88,123.00	(183,804.16)	-67.6%
300-390-001-600	Operating transfers (out) to Debt Service		323,939.96	492,036.00	168,096.04	51.9%
	Total OFU	134,946.96	595,867.12	803,300.00	207,432.88	34.8%
300-400-000-263	Beautification Projects	-	-		-	0.0%
300-400-000-650	Tourism Project Svc & Contracts	89.10	30,000.00	30,000.00	-	0.0%
300-400-000-700	Misc Expenses	369,010.35	420,500.00	427,700.00	7,200.00	1.7%
300-425-000-650	Cultural Cntr Professional Service	-	-		-	0.0%
300-425-000-970	Capital Outlay	344,148.80	260,000.00		(260,000.00)	-100.0%
300-425-001-970	Capital Outlay - Project	358,079.83	146,369.30	-	(146,369.30)	-100.0%
300-425-002-970	Capital Outlay - Project	1,910.00	-	-	-	0.0%
300-425-003-970	Capital Outlay - Project	497,364.76	9,005.00	-	(9,005.00)	-100.0%
	Total	1,570,602.84	865,874.30	457,700.00	(408,174.30)	-47.1%
	Total H & A Tax Fund	**1,705,549.80**	**1,461,741.42**	**1,261,000.00**	**(200,741.42)**	-13.7%
Fund 310	**Grant Fund**					
	Other Financing Uses					
310-390-001-150	Operating transfers (out) to Capital Fund	200,000.00	-		-	0.0%
	Total OFU	200,000.00	-	-	-	0.0%
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	1,112.36	-			0.0%

Account code	Description	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2022 vs FY2020 Differences	%
310-421-000-010	Salaries	665.28	-			0.0%
310-421-000-021	FICA	49.69	-			0.0%
310-421-000-024	Retirement	121.35	-			0.0%
310-421-000-025	Group insurance	-	-			0.0%
310-421-000-028	Worker's Comp Ins.	-	-			0.0%
	Subtotal Personnel	1,948.68	100,000.00	-	(100,000.00)	-100.0%
310-421-000-150	Employee expenses	-	-		-	0.0%
310-421-000-700	Other	-	-		-	0.0%
310-421-000-830	Non-Capital Equipment	-	-	67,754.00		0.0%
	Subtotal Operations & Maintenance	-	-	67,754.00	67,754.00	0.0%
310-424-000-970	Capital Equipment	98,207.00	-		-	0.0%
	Subtotal Capital Outlay	98,207.00	-	-	-	0.0%
	Total Grant Fund	**300,155.68**	**100,000.00**	**67,754.00**	**(32,246.00)**	-32.2%
Fund 350	**Victim Advocate Spec Revenue**					
350-421-000-010	Salaries	67,105.00	67,530.85	67,530.53		0.0%
350-421-000-021	FICA	4,973.16	5,166.09	5,166.09		0.0%
350-421-000-024	Retirement	10,441.53	11,183.06	11,183.06		0.0%
	Subtotal Personnel	82,519.69	83,880.00	83,879.67	(0.33)	0.0%
350-421-000-100	Victim Advocate Office Supplies	-	-		-	0.0%
350-421-000-150	Victim Advocate Employee Expenses	-	-		-	0.0%
350-421-000-210	Victim Advocate Telephone	-	-		-	0.0%
350-421-000-797	Spec Prog Victim Advocate	704.96	-		-	0.0%
	Subtotal Operations & Maintenance	704.96	-	-	-	0.0%
	Total Victim Advocate Spec Revenue	**83,224.65**	**83,880.00**	**83,879.67**	**(0.33)**	0.0%
Fund 370	**Police EUDL Alcohol & Drug Fund**					
370-421-000-795	Alcohol & Drug Abuse Spec	-	-		-	0.0%
	Total Police EUDL Revenue	**-**	**-**	**-**	**-**	0.0%
Fund 390	**Health Fund**					
390-411-000-110	Claims Exp	964,233.90	-	1,060,657.00	1,060,657.00	0.0%
390-411-000-111	Admin Fees	449,274.03	-	494,201.00	494,201.00	0.0%
390-411-000-112	Proactive MD Fees	76,515.00	-	76,515.00	76,515.00	0.0%
	Total Health	**1,490,022.93**	**-**	**1,631,373.00**	**1,631,373.00**	0.0%
Fund 400	**Fire**					
400-422-000-010	Salaries	2,345,821.25	2,570,396.50	2,643,626.22	73,229.72	2.8%
400-422-000-012	Overtime	3,443.92	-	-	-	0.0%
400-422-000-021	FICA	172,600.45	196,635.29	202,237.41	5,602.12	2.8%
400-422-000-024	Retirement	421,109.15	468,840.23	535,069.95	66,229.72	14.1%
400-422-000-025	Group insurance	442,218.06	462,220.29	454,206.30	(8,013.99)	-1.7%
400-422-000-028	Worker's Comp Ins.	55,106.74	65,445.41	81,662.92	16,217.51	24.8%
	Subtotal Personnel	3,440,299.57	3,763,537.72	3,916,802.79	153,265.07	4.1%
400-422-000-100	Supplies	9,005.05	9,000.00	9,500.00	500.00	5.6%
400-422-000-110	Postage	38.02	250.00	250.00	-	0.0%
400-422-000-150	Employee expenses	17,587.80	25,860.00	31,820.00	5,960.00	23.0%
400-422-000-170	Tires/Fire Equip & Auto	158,577.43	86,500.00	66,500.00	(20,000.00)	-23.1%
400-422-000-180	Gas & Oil	41,465.80	40,000.00	40,000.00	-	0.0%
400-422-000-200	Utilities	51,624.09	53,000.00	50,632.56	(2,367.44)	-4.5%
400-422-000-210	Telephone	33,906.47	34,149.72	39,117.65	4,967.93	14.5%
400-422-000-260	Fire Building Repair & Maintenance	37,522.55	12,500.00	15,000.00	2,500.00	20.0%
400-422-000-271	Equipment & Supplies	6,383.99	5,000.00	6,500.00	1,500.00	30.0%
400-422-000-272	Medical equipment & supplies	3,278.53	5,000.00	10,300.00	5,300.00	106.0%
400-422-000-273	Hazmat Support	4,438.24	2,500.00	2,000.00	(500.00)	-20.0%
400-422-000-370	Radio	2,555.23	5,000.00	5,000.00	-	0.0%
400-422-000-410	Uniforms & Protective Clothing	16,330.37	17,000.00	17,000.00	-	0.0%

Account code	Description	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2022 vs FY2020 Differences	%
400-422-000-411	Protective Gear	4,926.51	5,000.00	6,000.00	1,000.00	20.0%
400-422-000-450	Wireless Communications	10,079.85	17,880.00	15,500.00	(2,380.00)	-13.3%
400-422-000-500	Professional Dues	725.00	937.00	979.36	42.36	4.5%
400-422-001-624	Liability insurance -Auto	29,253.00	30,128.26	29,055.09	(1,073.17)	-3.6%
400-422-000-624	Liability insurance-General (Payroll)	14,564.00	14,999.30	14,465.02	(534.28)	-3.6%
400-422-000-650	Services & Contracts	31,099.99	34,200.00	42,622.00	8,422.00	24.6%
400-422-000-700	Other	6,400.62	4,000.00	4,000.00	-	0.0%
400-422-000-793	Fire prevention	4,005.21	8,000.00	8,000.00	-	0.0%
400-422-000-794	Codes Enforcement/Investigation	2,201.28	1,700.00	2,250.00	550.00	32.4%
400-422-000-830	Non-Capital equipment	18,157.90	18,350.00	27,500.00	9,150.00	49.9%
	Subtotal Operations & Maintenance	504,126.93	430,954.28	443,991.68	13,037.40	3.0%
	Total Fire Service Fund	**3,944,426.50**	**4,194,492.00**	**4,360,794.47**	**166,302.47**	4.0%
Fund 500	**Sports Center**					
500-451-000-010	Salaries	259,439.58	329,056.46	288,979.21	(40,077.25)	-12.2%
500-451-000-021	FICA	19,907.39	25,172.81	22,106.91	(3,065.90)	-12.2%
500-451-000-024	Retirement	28,259.80	54,491.74	50,744.75	(3,746.99)	-6.9%
500-451-000-025	Group insurance	23,523.16	24,047.05	24,251.65	204.60	0.9%
500-451-000-028	Worker's Comp Ins.	5,517.18	6,656.20	8,305.62	1,649.42	24.8%
	Subtotal Personnel	337,587.41	439,424.26	394,388.14	(45,036.12)	-10.2%
500-451-000-100	Supplies	21,543.95	25,000.00	25,000.00	-	0.0%
500-451-000-110	Postage	88.93	500.00	500.00	-	0.0%
500-451-000-150	Employee Expenses	3,507.78	7,000.00	7,000.00	-	0.0%
500-451-000-200	Utilities	49,740.98	58,700.00	72,811.28	14,111.28	24.0%
500-451-000-210	Telephone	4,443.88	6,345.84	1,680.00	(4,665.84)	-73.5%
500-451-000-260	Repair & Maintenance	24,268.88	22,000.00	22,000.00	-	0.0%
500-451-000-410	Uniforms	1,828.80	1,500.00	1,500.00	-	0.0%
500-451-000-412	Fitness/Adult Program Supplies	21,513.22	7,000.00	17,000.00	10,000.00	142.9%
500-451-000-610	Advertising	1,267.71	5,500.00	5,500.00	-	0.0%
500-451-000-624	Liability Insurance-Payroll	2,641.00	2,719.62	2,622.74	(96.88)	-3.6%
500-451-002-624	Liability Insurance - Building	20,082.00	20,682.28	19,945.58	(736.70)	-3.6%
500-451-000-650	Services & Contracts	84,935.88	81,500.00	84,000.00	2,500.00	3.1%
500-451-000-700	Other	654.27	1,000.00	1,000.00	-	0.0%
500-451-000-800	Sports Cntr Bank Fees	5,927.36	8,200.00	4,500.00	(3,700.00)	-45.1%
500-451-000-830	Non-Capital	598.59	-	-	-	0.0%
	Subtotal Operations & Maintenance	243,043.23	247,647.74	265,059.60	17,411.86	7.0%
	Total Sports Center Fund	**580,630.64**	**687,072.00**	**659,447.74**	**(27,624.26)**	-4.0%
Fund 600	**GO Debt Service**					
600-497-000-400	FY22 Capital Lease Principal	-	-	310,278.81	310,278.81	0.0%
600-497-000-401	FY22 Capital Lease Interest	-	-	23,650.40	23,650.40	0.0%
600-497-000-402	FY19 Capital Lease Principal	-	-	78,382.00	78,382.00	0.0%
600-497-000-403	FY19 Capital Lease Interest	-	-	5,583.00	5,583.00	0.0%
600-497-000-404	FY20 Capital Lease Principal	-	-	117,819.17	117,819.17	0.0%
600-497-000-405	FY20 Capital Lease Interest	-	-	11,976.27	11,976.27	0.0%
600-497-000-406	FY21 Capital Lease Principal	-	-	137,484.00	137,484.00	0.0%
600-497-000-407	FY21 Capital Lease Interest	-	-	10,202.00	10,202.00	0.0%
600-497-000-473	Fees and Penalties	440.00	600.00	1,500.00	900.00	150.0%
600-497-000-474	SC Tourism Revenue Bond Principal	119,099.00	122,113.00	125,202.00	3,089.00	2.5%
600-497-000-475	SC Tourism Revenue Bond Interest	15,847.96	12,835.00	9,745.00	(3,090.00)	-24.1%
600-497-000-476	GO Series 2021 Fire Bond Principal	-	-		-	0.0%
600-497-000-477	GO Series 2021 Fire Bond Interest	-	-	69,328.89	69,328.89	0.0%
600-497-000-478	GO Series 2020 Road Improvement Principal	-	-	120,000.00	120,000.00	0.0%
600-497-000-479	GO Series 2020 Road Improvement Interest	-	78,112.22	58,350.00	(19,762.22)	-25.3%
600-497-000-483	IPRB Series 2020 Principal	-	112,000.00	96,000.00	(16,000.00)	-14.3%
600-497-000-484	IPRB Series 2020 Interest	-	45,998.33	67,982.00	21,983.67	47.8%
600-497-000-486	Principal 2001 GO Bonds	160,000.00	170,000.00		(170,000.00)	-100.0%
600-497-000-487	GO Bond Interest 2001 Issue	8,778.00	4,522.00		(4,522.00)	-100.0%
600-497-000-488	Tourism Series 2020 Revenue Bond Principal	-	114,000.00	115,000.00	1,000.00	0.9%
600-497-000-489	Tourism Series 2020 Revenue Bond Interest	-	51,941.63	78,107.00	26,165.37	50.4%
600-497-000-505	GO Series 2009 Fire Bond Principal	160,000.00	165,000.00	165,000.00	-	0.0%
600-497-000-506	GO Series 2009 Fire Bond Interest	36,400.00	33,200.00	29,900.00	(3,300.00)	-9.9%

Account code	Description	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2022 vs FY2020 Differences	%
600-497-000-800	Bond Issuance Costs	-	-		-	0.0%
	Total Debt Service Fund	**500,564.96**	**910,322.18**	**1,631,490.54**	**721,168.36**	79.2%
Fund 650	**Property Management Fund**					
	Other Financing Use					
650-390-001-100	Operating transfers out (to General Fund)	-	-		-	0.0%
	Total OFU	-	-	-	-	0.0%
650-470-000-200	Lease Payments on Land Parcel	(24,022.80)	-	-	-	0.0%
650-470-000-211	Depreciation Expense	24,976.14	25,000.00	25,000.00	-	0.0%
650-470-000-212	Loss on Disposal Capital Asset	211,033.56	-			0.0%
650-470-002-970	Jenkins Warehouses Expenses	-	-		-	0.0%
650-470-002-624	Jenkins Whse Liability Insurance	4,259.00	4,386.00	4,230.12	(155.88)	-3.6%
650-497-000-471	Warehouse Revenue Bond Principal	-	43,596.00	46,285.00	2,689.00	6.2%
650-497-000-472	Warehouse Revenue Bond Interest	23,210.33	20,883.00	18,194.00	(2,689.00)	-12.9%
650-497-000-700	Warehouse Expenses - Other	28,229.52	5,000.00	5,000.00	-	0.0%
	Total Property Management Fund	**267,685.75**	**98,865.00**	**98,709.12**	**(155.88)**	-0.2%
Fund 900	**Mauldin Foundation**					
900-450-000-413	Senior Program Expenses	10,500.00	-		-	0.0%
900-450-001-413	Senior Printing Expenses	-	-		-	0.0%
900-450-000-700	Other Expenses	-	-		-	0.0%
	Subtotal Operations & Maintenance	10,500.00	-	-	-	0.0%
	Total Mauldin Foundation	**10,500.00**	**-**	**-**	**-**	0.0%
	GRAND TOTAL	**27,014,965.49**	**35,780,651.93**	**41,640,600.82**	**5,859,948.89**	**16.4%**

EXPENDITURES

Account code	Description	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2022 vs FY2020 Differences	%
	Totals by Funds					
	General Fund	15,914,048.66	16,639,494.60	15,888,198.63	(751,295.97)	-4.5%
	Special Projects Fund	1,469,789.70	10,627,784.73	14,983,453.65	4,355,668.92	41.0%
	Sewer Fund	748,366.22	977,000.00	974,500.00	(2,500.00)	-0.3%
	H & A Tax Fund	1,705,549.80	1,461,741.42	1,261,000.00	(200,741.42)	-13.7%
	Grant Fund	300,155.68	100,000.00	67,754.00	(32,246.00)	-32.2%
	Victim Advocate Spec Revenue	83,224.65	83,880.00	83,879.67	(0.33)	0.0%
	Employee Health Fund	1,490,022.93	-	1,631,373.00	1,631,373.00	0.0%
	Fire Service Fund	3,944,426.50	4,194,492.00	4,360,794.47	166,302.47	4.0%
	Sports Center Fund	580,630.64	687,072.00	659,447.74	(27,624.26)	-4.0%
	Debt Service Fund	500,564.96	910,322.18	1,631,490.54	721,168.36	79.2%
	Property Management Fund	267,685.75	98,865.00	98,709.12	(155.88)	-0.2%
	Mauldin Foundation	10,500.00	-	-	-	0.0%
		27,014,965.49	35,780,651.93	41,640,600.82	5,859,948.89	16.4%
		-	-	-	-	
	Summary by Department					
	Council	177,189.66	203,402.51	201,925.43	(1,477.08)	-0.7%
	Administration	696,830.68	698,013.31	704,933.67	6,920.36	1.0%
	Finance	362,945.72	374,875.55	380,635.57	5,760.02	1.5%
	Employee Services	98,249.65	104,300.00	104,300.00	-	0.0%
	Judicial	478,339.36	575,485.03	562,702.95	(12,782.08)	-2.2%
	Police	4,385,597.33	4,963,817.20	5,168,040.98	204,223.78	4.1%
	Grants	100,155.68	100,000.00	67,754.00	(32,246.00)	-32.2%
	Community Development	556,312.74	480,123.14	504,060.87	23,937.73	5.0%
	Senior Center	285,560.68	324,704.57	309,961.58	(14,742.99)	-4.5%
	Victim Advocate Spec Revenue	83,224.65	83,880.00	83,879.67	(0.33)	0.0%
	Fire	3,944,426.50	4,194,492.00	4,360,794.47	166,302.47	4.0%
	Building & Zoning Administration	515,234.90	508,268.51	515,857.46	7,588.95	1.5%
	Stormwater	-	-	-	-	0.0%
	Sewer	748,366.22	779,574.80	891,172.71	111,597.91	14.3%
	Street	695,809.47	688,028.69	690,566.36	2,537.67	0.4%
	Sanitation	1,536,833.36	1,509,012.45	1,618,301.11	109,288.66	7.2%
	Building Maintenance	495,768.28	557,608.90	538,236.75	(19,372.15)	-3.5%
	PW Shop	221,780.21	238,666.28	232,316.45	(6,349.83)	-2.7%
	Parks Management	635,440.78	715,887.31	756,050.50	40,163.19	5.6%
	Recreation	578,862.44	692,422.44	696,916.17	4,493.73	0.6%
	Sports Center	580,630.64	687,072.00	659,447.74	(27,624.26)	-4.0%
	Capital Projects/Equipment	1,469,789.70	10,627,784.73	14,983,453.65	4,355,668.92	41.0%
	Employee Health	1,490,022.93	-	1,631,373.00		0.0%
	Governmental Debt Service	500,564.96	910,322.18	1,631,490.54	721,168.36	79.2%
	Property Management Fund	267,685.75	98,865.00	98,709.12	(155.88)	-0.2%
	Mauldin Foundation	10,500.00	-	-		0.0%
	Other	1,570,602.84	882,438.88	463,800.00	(418,638.88)	-47.4%
	Other Financing Uses	4,528,240.36	4,781,606.45	3,783,920.06	(997,686.39)	-20.9%
		27,014,965.49	35,780,651.93	41,640,600.82	5,859,948.89	16.4%
		-	-	-		
	Summary by Function					
	Personnel	13,790,264.26	13,693,495.28	15,553,992.00	1,860,496.72	13.6%
	Operations & Maintenance	5,057,296.37	4,901,568.99	5,230,044.57	328,475.58	6.7%
	Capital Outlay	98,207.00	-	-	-	0.0%
	Capital Improvements	3,040,392.54	11,493,659.03	15,441,153.65	3,947,494.62	34.3%
	Debt Service	500,564.96	910,322.18	1,631,490.54	721,168.36	79.2%
	Other Financing Uses	4,528,240.36	4,781,606.45	3,783,920.06		
		27,014,965.49	35,780,651.93	41,640,600.82	5,859,948.89	16.4%
		-	-	-		



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 (FY2022)

	FY2020 Actual	FY2021 Adopted	FY2022 Adopted	Difference (2021-2022)	(%) Difference
Personnel Expenditures	$104,139	$121,754	$119,188	($2,566)	(2.1%)
Operating Expenditures	$73,050	$81,649	$82,737	$1,089	1.3%
Non-Capital Expenditures					
Total	**$177,190**	**$203,403**	**$201,925**	**($1,477)**	**(0.7%)**
Authorized FT Positions	7	7	7		

DEPARTMENT:		CITY COUNCIL					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	400				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
010		**SALARIES**	76,840.14		79,641.58		
		Merit					
	010	TOTAL		**$ 76,840.14**		$ 79,641.58	$ 74,098.17
021		**FICA**	5,878.27		6,092.58		
	021	TOTAL		**$ 5,878.27**		$ 6,092.58	$ 5,435.45
024		**RETIREMENT**	13,493.13		13,188.65		
	024	TOTAL		**$ 13,493.13**		$ 13,188.65	$ 5,098.66
025		**GROUP INSURANCE**	22,242.98		22,242.98		
	025	TOTAL		$ 22,242.98		$ 22,242.98	$ 19,012.09
028		**WORK COMP**	733.53		587.85		
	028	TOTAL		$ 733.53		$ 587.85	$ 494.99
150		**EMPLOYEE EXPENSES**					
		Memberships, Dues and Registrations:					
		Chamber Christmas Dinner (7*55.)	385.00		385.00		
		Misc. Dues & Memberships	500.00		500.00		
		Training & Travel					
		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	$ 7,713.32
210		**TELEPHONE**					
		Verizon (Mobile Phone for Council Members)	3,600.00		2,280.00		
	210	TOTAL		$ 3,600.00		$ 2,280.00	$ 2,893.01
624		**LIABILITY INSURANCE**					
		General Payroll Liability	6,267.38		6,498.87		
	624	TOTAL		$ 6,267.38		$ 6,498.87	$ 6,310.00
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	$ 43,191.87
653		**COMMUNITY/CHAMBER SUPPORT**					
		Mauldin Chamber Support					
		Mauldin Chamber Membership dues	985.00		985.00		
	653	TOTAL		$ 985.00		$ 985.00	$ 985.00
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					
	700	TOTAL		$ 11,000.00		$ 11,000.00	$ 11,957.10
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	$ -
		Department (Function) Grand Totals		$ 201,925.43		$ 203,402.51	$ 177,189.66
				-0.73%			

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.

FY2021 Noteworthy Accomplishments

- Received the Government Finance Officers Association (GFOA) Distinguished Budget Award, based on the City's FY2021 Budget. The award recognizes the City's efforts in producing comprehensive budget documents and financial reporting. The award is a first for the City of Mauldin and is reflective of the City Council's commitment to responsible fiscal stewardship and transparency. Maintained the City's Standard & Poor's Rating Services General Obligation Bond Rating of AA+ and Moody's Bond Rating of Aa2. The Bond ratings reflect, among other things, a strong budgetary performance, strong liquidity, and strong management conditions.

- Received the Government Finance Officers Association (GFOA) Certificate of Achievement: Excellence in Financial Reporting for the City's Comprehensive Annual Financial Report (CAFR). The City of Mauldin has been awarded this honor for 19 years in a row.

- Led and continues to lead the City-wide effort to install an electronic document management system.

- Received the City's first PAFR (Popular Annual Finance Report) Award from the GFOA. The PAFR is a condensed version of the CAFR, which highlights significant aspects of the City's fiscal portfolio.

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 (FY2022)

	FY2020 Actual	FY2021 Adopted	FY2022 Adopted	Difference (2021-22)	(%) Difference
Personnel Expenditures	$301,413	$312,132	$317,687	$5,555	1.8%
Operating Expenditures	$61,532	$62,743	$62,948	$205	0.3%
Non-Capital Expenditures					
Total	**$362,946**	**$374,876**	**$380,636**	**$5,760**	**1.5%**
Authorized FT Positions	**3**	**3**	**3**		

DEPARTMENT:		FINANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	405				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
010		**SALARIES**	226,930.81		222,948.83		
		Merit	5,010.10		6,688.46		
	010	TOTAL		$ 231,940.91		$ 229,637.29	$ 223,243.73
021		**FICA**	17,743.48		17,567.25		
	021	TOTAL		$ 17,743.48		$ 17,567.25	$ 16,899.35
024		**RETIREMENT**	40,728.82		38,027.94		
	024	TOTAL		$ 40,728.82		$ 38,027.94	$ 34,722.76
025		**GROUP INSURANCE**	25,389.31		25,389.31		
	025	TOTAL		$ 25,389.31		$ 25,389.31	$ 25,275.53
028		**WORK COMP**	1,884.93		1,510.60		
	028	TOTAL		$ 1,884.93		$ 1,510.60	$ 1,271.97
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		4,000.00		
	100	TOTAL		$ 4,000.00		$ 4,000.00	$ 2,129.84
110		**POSTAGE**					
		Postage for accounts payable checks, general office use	2,000.00		2,500.00		
	110	TOTAL		$ 2,000.00		$ 2,500.00	$ 1,866.66
150		**EMPLOYEE EXPENSES**					
		Memberships/Dues, Training, Travel for Finance Department					
		Memberships, Dues and Registrations:					
		GFOA Membership - Annual Dues (National & State)	290.00		290.00		
		SC Municipal Association- Membership - Finance Director	35.00		35.00		
		Training & Travel	850.00		1,000.00		
		Misc./Other	500.00		500.00		
		Other Training/Travel, membership, dues, education					
	150	TOTAL		$ 1,675.00		$ 1,825.00	$ 615.00
210		**TELEPHONE**					
		VC3 Telephone	968.84		1,380.00		
	210	TOTAL		$ 968.84		$ 1,380.00	$ 1,308.74
624		**LIABILITY INSURANCE**					
		General Payroll Liability	1,613.56		1,673.16		
	624	TOTAL		$ 1,613.56		$ 1,673.16	$ 1,624.00
650		**CONTRACTS & SERVICES**					
		Audit Fees - Greene, Finney, & Horton (2nd year of 2 year extension)- includes amount for single audit if needed.	19,500.00		20,500.00		
		Harris Computer Systems (CSI) -Accounting Program software lease	8,200.00		8,200.00		
		Bank service charges, stop payment fees, ect.	13,200.00		13,200.00		
		Greenville News, bid advertisements, job advertisements	300.00		300.00		
		Professional Fees & Contracts- misc.	1,000.00		1,200.00		
		Copier	2,865.72		2,750.00		
		Actuarial analysis to comply with GASB for OPEB	3,500.00		2,500.00		
		Dun & Bradstreet	1,100.00				
	650	TOTAL		$ 49,665.72		$ 48,650.00	$ 52,991.92
652		**SPECIAL PROJECTS**					
		GFOA CAFR, PAFR & Budget review fee	1,225.00		715.00		
		Production of Budget Books, Workshop & Final-covers, tabs	1,000.00		1,000.00		
		Misc.	300.00		500.00		
	652	TOTAL		$ 2,525.00		$ 2,215.00	$ 988.16

DEPARTMENTAL EXPENDITURE DETAIL

GENERAL FUND

DEPARTMENT:		FINANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	405				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
700		OTHER EXPENSES					
		Special meetings. Supplies for special occasions. Or any other misc. expenses,	500.00		500.00		
		Miscellaneous expenses					
	700	TOTAL		$ 500.00		$ 500.00	$ 8.06
		Department (Function) Grand Totals		$ 380,635.57		$ 374,875.55	$ 362,945.72
				1.54%			

City Administration

Mission

The City Administration. 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

FY2021 Noteworthy Accomplishments

- Implemented new Stormwater Management, Tire Amnesty, Vegetation Management, and Trash & Recyclable policies.
- Led the City through the operational and fiscal challenges resulting from the ongoing COVID-19 global pandemic & public health crisis. Despite the challenges, the City was able to continue providing uninterrupted public services to its residents.
- Oversaw the execution of the City's FY2021 Budget which closed with an estimated $2M General Fund surplus.
- Implemented a city-wide civil treatment workplace training program which focused on equity, civility, and diversity training for all city employees and elected officials.

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 (FY2022)

	FY2020 Actual	FY2021 Adopted	FY2022 Adopted	Difference (2021-22)	(%) Difference
Personnel Expenditures	$402,937	$471,275	$477,305	$6,029	1.3%
Operating Expenditures	$293,893	$226,738	$227,629	$891	0.4%
Non-Capital Expenditures					
Total	**$696,831**	**$698,013**	**$704,934**	**$6,920**	**1.0%**
Authorized FT Positions	**4**	**4**	**4**		

DEPARTMENT:		**ADMINISTRATION**					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	410				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
010		**SALARIES**	334,275.21		330,470.28		
		Merit	7,879.45		9,884.13		
	010	TOTAL		$ 342,154.66		$ 340,354.41	$ 296,902.95
021		**FICA**	26,174.83		26,037.11		
	021	TOTAL		$ 26,174.83		$ 26,037.11	$ 21,865.70
024		**RETIREMENT**	60,082.36		56,362.69		
	024	TOTAL		$ 60,082.36		$ 56,362.69	$ 46,191.14
025		**GROUP INSURANCE**	47,021.02		47,021.02		
	025	TOTAL		$ 47,021.02		$ 47,021.02	$ 36,714.28
028		**WORK COMP**	1,871.87		1,500.13		
	028	TOTAL		$ 1,871.87		$ 1,500.13	$ 1,263.13
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	$ 2,403.02
110		**POSTAGE**					
		Postage for general office use	200.00		200.00		
	110	TOTAL		$ 200.00		$ 200.00	$ 206.86
150		**EMPLOYEE EXPENSES**					
		Memberships, Dues and Registrations:					
		Training & Travel-Professsional Development					
		Municipal Clerk	1,000.00		1,000.00		
		City Administrator	6,500.00		6,500.00		
		HR Director	1,000.00		1,000.00		
		Dues & Subscriptions					
		Misc./Other					
	150	TOTAL		$ 8,500.00		$ 8,500.00	$ 4,355.93
170		**REPAIRS & MAINTENANCE AUTO**					
		General repair and maintenance	500.00		500.00		
	170	TOTAL		$ 500.00		$ 500.00	$ 153.75
180		**GAS & OIL**					
		Mileage reimbursments	500.00		500.00		
	180	TOTAL		$ 500.00		$ 500.00	$ 144.92
210		**TELEPHONE**					
		VC3 Telephone	2,015.61		2,816.16		
		Cell Phone:	1,800.00		1,926.96		
	210	TOTAL		$ 3,815.61		$ 4,743.12	$ 4,755.86
624		**LIABILITY INSURANCE**					
		General Payroll Liability	2,092.49		2,169.77		
	624	TOTAL		$ 2,092.49		$ 2,169.77	$ 2,106.00
001-624		**LIABILITY INSURANCE-AUTO**	2,821.83		2,926.06		
	001624	TOTAL		$ 2,821.83		$ 2,926.06	$ 2,841.00

GENERAL FUND

DEPARTMENT:		ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	410				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 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		5,000.00		
		US Postmaster - PO Box	356.00		356.00		
		Mailfinance - Mail machine	1,743.00		1,743.00		
	650	TOTAL		$ 37,599.00		$ 37,599.00	$ 85,326.11
651		**IT Development & Support**					
		Misc Computer Expenses	3,000.00		3,000.00		
		IT Service Advantage (Acumen, Segra, Great American)	158,000.00		158,000.00		
	651	TOTAL		$ 161,000.00		$ 161,000.00	$ 189,737.83
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		
		Grant Expenses	2,000.00				
		Team Building	1,000.00		1,000.00		
		Miscellaneous expenses	500.00		500.00		
	700	TOTAL		$ 6,600.00		$ 4,600.00	$ 1,862.20
		Department (Function) Grand Totals		$ 704,933.67		$ 698,013.31	$ 696,830.68
				0.99%			

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

FY2021 Noteworthy Accomplishments

- The Judicial Department disposed of 2,467 cases during FY2021.
- Staff facilitated upgrades to the Department's computer system to allow for the ability to scan and store documents on the server.
- Staff audited the Department procedures to ensure adherence to the SC Court Administration's guidelines.

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 (FY2022)

	FY2020 Actual	FY2021 Adopted	FY2022 Adopted	Difference (2021-22)	(%) Difference
Personnel Expenditures	$370,933	$431,924	$414,544	($17,380)	(4.0%)
Operating Expenditures	$107,406	$143,561	$148,159	$4,598	3.2%
Non-Capital Expenditures					
Total	**$478,339**	**$575,485**	**$562,703**	**($12,782)**	**(2.2%)**
Authorized FT Positions	**4**	**4**	**4**		

DEPARTMENT:		JUDICIAL					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	412				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
010		**SALARIES (includes magistrates)**	303,802.83		319,832.58		
		Merit	4,796.94		5,613.46		
	010	TOTAL		$ 308,599.77		$ 325,446.04	$ 280,791.29
021		**FICA**	23,607.88		24,896.62		
	021	TOTAL		$ 23,607.88		$ 24,896.62	$ 20,823.25
024		**RETIREMENT**	54,190.12		53,893.86		
	024	TOTAL		$ 54,190.12		$ 53,893.86	$ 41,336.88
025		**GROUP INSURANCE**	25,838.41		25,838.41		
	025	TOTAL		$ 25,838.41		$ 25,838.41	$ 26,424.73
028		**WORK COMP**	2,307.54		1,849.29		
	028	TOTAL		$ 2,307.54		$ 1,849.29	$ 1,557.15
100		**SUPPLIES**					
		Materials for daily office use to include paper, pens, paper clips, envelopes, judicial stationary, file folders, reference materials, furniture etc for all judicial personnel.	12,000.00		12,000.00		
	100	TOTAL		$ 12,000.00		$ 12,000.00	$ 9,246.00
110		**POSTAGE**					
		This amount includes postage to mail receipts, subpoenas, juror notices, expungements, and various other documents from the Judicial Department.	2,800.00		2,800.00		
	110	TOTAL		$ 2,800.00		$ 2,800.00	$ 1,526.70
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 Deparment.	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	$ 3,665.00
210		**TELEPHONE**					
		VC3 Telephone and (1) verizon aircard	1,819.35		2,371.44		
	210	TOTAL		$ 1,819.35		$ 2,371.44	$ 2,272.43
260		**REPAIR AND MAINTENANCE**					
		This account will cover repair and maintenance for any necessary computer or printer repairs.	1,200.00				
	260	TOTAL		$ 1,200.00		$ -	$ -
624		**LIABILITY INSURANCE**					
		General Payroll Liability	1,339.88		1,389.37		
	624	TOTAL		$ 1,339.88		$ 1,389.37	$ 1,349.00
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.	67,000.00		65,000.00		
		Copier agreement.					
		Attorney Fees					

DEPARTMENT:		JUDICIAL					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	412				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
		Cannon Court Reporting					
	650	TOTAL		$ 67,000.00		$ 65,000.00	$ 51,709.32
659		**DETENTION FEES**					
		This account is used to pay for housing of inmates, both juvenile and adult. The rate for juveniles is currenlty $51.37 per day. There is not expected to be an increase in the daily rate at this time,but may change after July1, 2020. The current daily rate to house adult inmates at the GCDC is $57.73.	$47,000.00		$45,000.00		
	659	TOTAL		$47,000.00		$ 45,000.00	$ 36,256.70
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	$ 908.41
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		$1,200.00		
	730	TOTAL		$1,200.00		$ 1,200.00	$ 472.50
		Department (Function) Grand Totals		$ 562,702.95		$ 575,485.03	$ 478,339.36
				-2.22%			

Police Department

Mission

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

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

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

Goals and Objectives

- Identify and implement approaches for addressing crime and the fear of crime that can more effectively reduce both reported and non-reported crimes of all types. Giving priority to addressing those crimes and conditions that most directly impact community livability.

- Create a more involved, responsible community by building stronger community partnerships, improving customer service, providing more open and responsive communications, and delivering programs that promote involvement in problem solving and crime prevention.

- Provide training, leadership and diverse approaches that are consistent with the mission and values of community policing. Strengthen staff skill levels and morale. Ensuring that staff development is consistent with community characteristics and needs. Ensure work environments that enhance customer service, innovation, personal accountability, and teamwork.

- Develop planning, evaluation, analysis, and fiscal mechanisms to ensure responsive feedback, practical long-range planning, and effective budget and fiscal management.

FY2021 Noteworthy Accomplishments

- Improved interoperability with other agencies by transitioning to the Palmetto 800 Mhz radio system from the 400 Mhz radio system. The new system will improve communication between police, fire, service department vehicles, and with other public safety agencies. The upgrade was needed as with the use of the 400 Mhz radios there were "dead" zones whereby communication between public safety departments and the dispatch center would be limited or nonexistent. The upgrade will alleviate that problem and improve the provision of City public safety services.

- Initiated and presented the agreement renewal with the Department of Juvenile Justice for housing arrested youth to City Council which was approved during its August 17, 2020 meeting.

- Commenced a monthly reading program to increase community engagement and outreach through the City's social media platforms. Via this program, Officers read Children Books monthly as a means of community outreach.

- Applied for and awarded $3,000 in grants for:
    - Stopping the sale of alcohol and tobacco to minors in the community through the Phoenix Center Grant.
    - Purchasing law enforcement soft body armor through the SCMIT (SC Municipal Insurance Trust) Law Enforcement Officer Safety Grant.

- The Department responded to 64,297 calls, an increase from the 56,742 calls for service in FY2021.

- Over 80 subjects with outstanding arrest warrants were apprehended. These subjects had warrants with either Mauldin or other jurisdictions.

- Assisted with over 100 search warrants in Mauldin and neighboring jurisdictions.

- Detectives were assigned 148 cases for review, resulting in 40 arrests.

- Officers completed over 3,000 in-service training hours.

- Code enforcement issued 50 citations for code violations.

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 (FY2022)

	FY2020 Actual	FY2021 Adopted	FY2022 Adopted	Difference (2021-22)	(%) Difference
Personnel Expenditures	$3,836,322	$4,316,276	$4,471,226	$154,950	4%
Operating Expenditures	$509,130	$598,063	$616,185	$18,122	3%
Non-Capital Expenditures	$40,146	$49,479	$80,630	$31,151	63%
Total	**$4,385,597**	**$4,963,817**	**$5,168,041**	**$204,224**	**4%**
Authorized FT Positions	**63**	**63**	**63**		

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
010		SALARIES	2,890,430.22		2,795,903.99		
		Merit	63,964.22		85,911.88		
	010	TOTAL		$ 2,954,394.44		$ 2,881,815.73	$ 2,609,015.13
012		OVERTIME	40,000.00		34,500.00		
	012	TOTAL		$ 40,000.00		$ 34,500.00	$ 20,632.50
021		FICA	229,071.17		220,458.91		
	021	TOTAL		$ 229,071.17		$ 220,458.91	$ 192,905.15
024		RETIREMENT	597,969.43		554,461.37		
	024	TOTAL		$ 597,969.43		$ 554,461.37	$ 464,423.45
025		GROUP INSURANCE	525,155.86		525,155.86		
	025	TOTAL		$ 525,155.86		$ 525,155.86	$ 452,641.61
028		WORK COMP	124,635.08		99,883.69		
	028	TOTAL		$ 124,635.08		$ 99,883.69	$ 84,104.71
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, less lethal), etc...	30,500.00		26,500.00		
	100	TOTAL		$ 48,500.00		$ 44,500.00	$ 41,126.59
110		POSTAGE					
		General Postage, First Class Mailings, and Certified Letters.	1,000.00		1,500.00		
	110	TOTAL		$ 1,000.00		$ 1,500.00	$ 2,907.60
140		EMPLOYEE SERVICES					
		This line would include all employee educational reimbursements, expenses occuring during the hiring and promotional processes, and annual host functions for Law Enforcement.					
		Educational Reimbursement	2,500.00		1,500.00		
		Recruitment And Selection (Advertisement/Job Fair/Promos)	1,000.00		3,000.00		
		Police/Dispatch Applicant Aptitude Testing (60)	1,200.00		2,100.00		
		Psychological Examinations (15)	2,025.00		2,025.00		
		Physicals					
		Leadership Development/Instructional Material/Promotional Test	1,000.00		1,500.00		
		Lead/Respiratory Testing (Firearms Instructors) (3)					
		Lead/Bio-suit Respiratory Testing (5)	350.00		350.00		
		Credit Reports (12)	720.00		660.00		
	140	TOTAL		$ 8,795.00		$ 11,135.00	$ 4,597.36
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.					
		Host Training (FBI Advanced Leadership)	1,500.00		2,000.00		
		Advanced Training & Professional Conferences	26,735.00		26,735.00		
		Accommodations	15,204.00		15,204.00		
		Per Diem	14,750.00		14,750.00		
		CALEA Conference (FL)	1,500.00				
		NASRO/SRO Recertification Conference (FL)	4,600.00				
	150	TOTAL		$ 64,289.00		$ 58,689.00	$ 41,513.16

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 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 decrease of 20% over prior budget amount is projected depending on the possibility of a fleet replacement plan for 2021-2022 to address the age and appearance of the police vehicle fleet. As of February 1 2021, 47.2% of all PD units are over 100,000 miles. Currently 12 marked patrol units (34.2%) are operating with over 140,000 miles and 3 SRO marked vehicles are over 150,000 miles. 63.6% of the entire police fleet is over 10 years old.	41,350.00		64,700.00		
		Deductible - Auto Collisions	3,000.00		3,000.00		
	170	TOTAL		$ 44,350.00		$ 67,700.00	$ 67,412.29
175		**TIRES**					
		State Contract Tires for all marked and unmarked police units. The current contract pricing is set to expire March of 2021, and at that time an increase in cost will occur. Prices have not changed for the past 2 years, but increase in labor/production costs post pandemic is expected.	13,141.00		10,700.00		
	175	TOTAL		$ 13,141.00		$ 10,700.00	$ 9,561.44
180		**GAS & OIL**					
		This account covers all fuel types for all vehicles and equipment in that the police department operates. This line is based on a 24 month average (91,940), plus an increase of 2% for rising fuel costs.	93,779.00		85,000.00		
	180	TOTAL		$ 93,779.00		$ 85,000.00	$ 84,366.76
210		**TELEPHONE**					
		VC3 Telephone	7,606.23		11,727.12		
	210	TOTAL		$ 7,606.23		$ 11,727.12	$ 11,135.84
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.	1,500.00		2,000.00		
	260	TOTAL		$ 1,500.00		$ 2,000.00	$ 768.29
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) which are out of their original warranty.	2,500.00		2,000.00		
	370	TOTAL		$ 2,500.00		$ 2,000.00	$ 3,315.36
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.	36,000.00		34,810.00		
	410	TOTAL		$ 36,000.00		$ 34,810.00	$ 25,754.09
411		**PROTECTIVE GEAR**					
		PROTECTIVE GEAR (17-VESTS) REPLACEMENTS					

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
		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 6 expiring vests, replacement outer-covers for investigations, and trauma plates for TWT. See revenue section for matching funds from the Municipal Association .	18,070.00		13,600.00		
	411	TOTAL		$ 18,070.00		$ 13,600.00	$ 18,175.96
435		**EVIDENCE SUPPLIES**					
		This area would include all purchase made for the property/evidence section. Items would include plastic storage bins, clasp envelopes, printed evidence bags, DVD's, hard drives, etc.	1,000.00		1,000.00		
	435	TOTAL		$ 1,000.00		$ 1,000.00	$ 780.96
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 preforming lab tests.	1,000.00		1,000.00		
	440	TOTAL		$ 1,000.00		$ 1,000.00	$ 265.93
450		**WIRELESS COMMUNICATIONS**					
		Department cellular phones and wireless data connections for Patrol access to DMV/CAD/Records Management System	31,500.00		34,893.75		
	450	TOTAL		$ 31,500.00		$ 34,893.75	$ 31,760.46
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		
		SACPO (Crime Prevention)	30.00		30.00		
		APCO- Dispatcher (11)	921.00		921.00		
		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		$ 4,646.00		$ 4,676.00	$ 2,079.00
510		**FILM & PHOTOGRAPHIC EXPENSE**					
		This area would include all items purchased for the preservation and the collection of evidence. Items will include, a new camera package for investigations, camera software/storage and any associated cost with having film produced by the lab or printing services for courtroom testimony.	700.00		700.00		
	510	TOTAL		$ 700.00		$ 700.00	$ -
624		**LIABILITY INSURANCE**					
		General Payroll Liability	17,133.40		17,766.23		
	624	TOTAL		$ 17,133.40		$ 17,766.23	$ 17,253.00
001-624		**LIABILITY INSURANCE-AUTO**	69,549.96		72,118.83		
	001624	TOTAL		$ 69,549.96		$ 72,118.83	$ 70,024.00
002-624		**LIABILITY INSURANCE-LAW ENFORCEMENT**	18,062.32		18,729.46		

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
	002624	TOTAL		$ 18,062.32		$ 18,729.46	$ 18,185.00
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		
		Equiture Digital Recorder System	3,750.00		3,750.00		
		Nicholson (Law Trak)	7,500.00		6,592.00		
		SCDMV (vehicle registrations)	200.00		200.00		
		Attorney Fees (Vehicle Forfeitures)	2,500.00		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)	900.00		660.00		
		Carfax			120.00		
		Consumer Reports	40.00		37.10		
		Adobe Cloud Storage	599.88		599.88		
		Spokeo	40.00		40.00		
		T1 Line service SLED Datamaster/NCIC	5,300.00		5,300.00		
		CALEA	4,620.00		4,620.00		
		Starnet Insurance (PYA/Community Service)	600.00		600.00		
		Record Storage (2)	2,568.00		2,268.00		
		SERVICES:					
		BlackBag Technologies (Cellphone Forensics)	821.50		747.63		
		Fire Services (Extinguishers/Alarm Testing)	400.00		400.00		
		Alarm Reporting	2,700.00		3,200.00		
		Lark And Associates (25-Polygraphs)	2,750.00		2,750.00		
		Auto Detail Cleaning	700.00		700.00		
		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		7,760.54		
		Iron Mountain Shredding Service	500.00		500.00		
		Network Solutions (domain)	250.00		8,285.00		
		CrimeDex (Background investigations tool)	79.10		79.10		
		Tranunion/TLO (background investigation search)	1,000.00		1,000.00		
		Leads On Line	2,238.00		2,238.00		
		Watchguard	1,500.00				
		Dataworks (fingerprint reader)	495.00				
		COBAN (BWC)	1,976.00				
		Windstream Email Hosting	2,500.00				
		Pal 800 - Service for 800mHz Radios	27,000.00				
	650	TOTAL		$ 100,788.02		$ 74,947.25	$ 43,865.06
700		OTHER EXPENSES					
		Mauldin Explorers Post (winterfest meeting)	3,000.00		2,200.00		
		Victim Advocate expenses not covered by the VA Fund	1,500.00		1,500.00		
	700	TOTAL		$ 4,500.00		$ 3,700.00	$ 1,542.19
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	1,500.00		500.00		
		Animal Control Services (Gvlle County Shelter)	6,000.00		1,200.00		
		Animal Control Employee Expense	100.00		1,000.00		
		Animal Control Professional Dues (SC/National)	200.00		325.00		
	794	TOTAL		$ 7,800.00		$ 3,025.00	$ 1,669.42
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		400.00		
	795	TOTAL		$ 400.00		$ 400.00	$ -
796		SPECIAL PROGRAMS-CRIME PREVENTION					

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
		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.	6,500.00		8,000.00		
	796	TOTAL		$ 6,500.00		$ 8,000.00	$ 4,473.38
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		500.00		
		Codes Enforcement Professional Dues	150.00		150.00		
		Property Maintenance (Force Cuts)	300.00		450.00		
	797	TOTAL		$ 950.00		$ 1,100.00	$ 49.78
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	2,300.00		2,700.00		
		K-9 Drug Purchase License (Federal)	125.00		125.00		
		NAPWDA Recertification (4 patrol dogs)			720.00		
		Supplies (bedding, flea/tick, heartworm, leashes, etc..)	600.00		600.00		
		Ammunition (practice and simulation rounds)	100.00		300.00		
		K-9 Track (Reporting System)	300.00				
		Training	2,500.00		2,000.00		
	820	TOTAL		$ 8,125.00		$ 8,645.00	$ 6,546.83
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/ internal air card	16,600.00		14,540.00		
		2 Laptop computers Administration/Investigations	3,600.00		5,400.00		
		1 Desktop Administration/Records/IT	1,500.00		1,300.00		
		Police Radios (Walkie Talkie) (5)	4,500.00		4,500.00		
		2 Printers (Patrol)	960.00				
		E Ticket (DL Card Reader and Printer) (2)	3,875.00		1,556.00		
		Patrol Shotguns (2)			1,899.00		
		HandGun Patrol (Glock 21/Gen 4) (2)	1,013.04		1,015.00		
		Body Cameras (10)	7,500.00		6,040.00		
		Tire Deflation Devices (4)	2,100.00				
		Less Lethal Ammunition Device	1,125.72				
		Less Lethal C50 Mask Kits (10)	4,188.00				
		Ballistic Helmet/with radio comms and eye safety (7)	2,007.00		4,893.00		
		9mm Rifles (3)	3,208.62		3,209.00		
		X-26P Tasers (8) Batteries (10) and Cartridges (40)	12,192.00		2,598.00		
		Patrol Rifle (5)	4,340.70		2,529.00		
		Gun Safe	484.98				
		ATF Certified Carry boxes (TWT/Less Lethal Ammunitions)	3,035.00				
		24/7 Console Chairs for Dispatch (4)	8,400.00				
	830	TOTAL		$ 80,630.06		$ 49,479.00	$ 40,146.02
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		4,000.00		
	875	TOTAL		$ 4,000.00		$ 4,000.00	$ -
		Department (Function) Grand Totals		$ 5,168,040.98		$ 4,963,817.20	$ 4,372,998.32
				4.11%			

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.

FY2021 Noteworthy Accomplishments

- Worked in conjunction with the Police Department to successfully transition the Fire operations to the Palmetto 800 Mhz radio system from the 400 Mhz radio system. The new system will improve communication between police, fire, service department vehicles, and with other public safety agencies.

- Provided fire safety education to all ages through its Community Risk Reduction program.

- Commenced a monthly reading program to increase community engagement and outreach through the City's social media platforms. Via this program, firefighters read Children Books, monthly, as a means of community outreach.

- Developed and implemented a new Departmental in-service training manual.

- Participated in 76 community events.

- The Department responded to 4,384 calls for service, an increase from the 3,806 calls for service.

- The Department, through the Fire Marshalls Division, performed 1,810 inspections and conducted 178 plan reviews.

- The Department, through the Fire Marshalls Division, conducted 1 occupancy check.

- The Department, through the Fire Marshalls Division, conducted 126 smoke alarm tests, which included installations, inspections, and safety measures for proper functioning.

- Firefighters completed 14,324 in-service training hours.

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 (FY2022)

	FY2020 Actual	FY2021 Adopted	FY2022 Adopted	Difference (2021-22)	(%) Difference
Personnel Expenditures	$3,440,300	$3,763,538	$3,916,803	$153,265	4%
Operating Expenditures	$485,969	$412,604	$416,492	$3,887	1%
Non-Capital Expenditures	$18,158	$18,350	$27,500	$9,150	50%
Total	**$3,944,427**	**$4,194,492**	**$4,360,794**	**$166,302**	**4%**
Authorized FT Positions	**53**	**53**	**56**		

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
010		**SALARIES (including Hold Over)**	2,593,361.23		2,501,552.69		
		Merit	50,264.99		68,843.32		
	010	TOTAL		$ 2,643,626.22		$ 2,570,396.50	$ 2,345,821.25
012		**OVERTIME**					
	012	TOTAL		$ -		$ -	$ 3,443.92
021		**FICA**	202,237.41		196,635.29		
	021	TOTAL		$ 202,237.41		$ 196,635.29	$ 172,600.45
024		**RETIREMENT**	535,069.95		468,840.23		
	024	TOTAL		$ 535,069.95		$ 468,840.23	$ 421,109.15
025		**GROUP INSURANCE**	454,206.30		462,220.29		
	025	TOTAL		$ 454,206.30		$ 462,220.29	$ 442,218.06
028		**WORK COMP**	81,662.92		65,445.41		
	028	TOTAL		$ 81,662.92		$ 65,445.41	$ 55,106.74
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.	9,500.00		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		$ 9,500.00		$ 9,000.00	$ 9,005.05
110		**POSTAGE**					
			250.00		250.00		
	110	TOTAL		$ 250.00		$ 250.00	$ 38.02
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 Acdemy, 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.	13,500.00		13,540.00		
		Paramedic Training (x2 personnel @ $6,000 each.)	12,000.00		6,000.00		
		Adv. dispatcher training: APPCO Fire Certified ($440 x3)	1,320.00		1,320.00		
		Training & Proffesional 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 Instuctors 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		$ 31,820.00		$ 25,860.00	$ 17,587.80

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 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.	66,500.00		86,500.00		
	170	TOTAL		$ 66,500.00		$ 86,500.00	$ 158,577.43
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	$ 41,465.80
200		**UTILITIES**					
		Duke Power	29,604.00		53,000.00		
		Laurens Electric	9,516.00				
		Greenville Water	9,484.56				
		Piedmont Natural Gas	2,028.00				
	200	TOTAL		$ 50,632.56		$ 53,000.00	$ 51,624.09
210		**TELEPHONE**					
		VC3 (FD Phone System)	5,554.13		7,944.24		
		AT&T/Windstream (Telephone)	26,124.00		25,965.48		
		Charter Communications	7,439.52				
		Wireless service for Ipads & Charter service			240.00	$ -	$ -
	210	TOTAL		$ 39,117.65		$ 34,149.72	$ 33,906.47
260		**REPAIR AND MAINTENANCE**					
		This account covers ongoing building maintenance issues for 4 fire stations.	15,000.00		12,500.00		
	260	TOTAL		$ 15,000.00		$ 12,500.00	$ 37,522.55
271		**EQUIPMENT & SUPPLIES**					
		Various equipment & supplies including batteries for power operated tools and thermal imaging cameras, absorbant material, replacement tools.	6,500.00		5,000.00		
	271	TOTAL		$ 6,500.00		$ 5,000.00	$ 6,383.99
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.	10,300.00		5,000.00		
	272	TOTAL		$ 10,300.00		$ 5,000.00	$ 3,278.53

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 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.	2,000.00		2,500.00		
	273	TOTAL		$ 2,000.00		$ 2,500.00	$ 4,438.24
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	$ 2,555.23
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	$ 16,330.37
411		**PROTECTIVE GEAR**					
		This line item covers all personal protective equipment replacement items such as firefighter turnout gear, gloves, flash hoods, helmets, etc.	6,000.00		5,000.00		
	411	TOTAL		$ 6,000.00		$ 5,000.00	$ 4,926.51
450		**WIRELESS COMMUNICATIONS**				**$ -**	**$ -**
		Department cellular phones and 8 wireless data connections for I-pad access to our records management system.	15,500.00		17,880.00		
	450			$ 15,500.00		$ 17,880.00	**$ 10,079.85**
500		**PROFESSIONAL DUES**					
		This item covers annual memebership 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	82.36		40.00		
		South Carolina Fire Marshals Association	100.00		100.00		
		SC Chapter - Int'l. Assoc. of Arson Investigators	200.00		200.00		
		International Association Fire Service Instructors					
		Explorer Post #229 - Annual fees for advisors	152.00		152.00		
	500	TOTAL		$ 979.36		$ 937.00	$ 725.00
624		**LIABILITY INSURANCE**					
		General Payroll Liability	14,465.02		14,999.30		
	624	TOTAL		$ 14,465.02		$ 14,999.30	$ 14,564.00
001-624		**LIABILITY INSURANCE-AUTO**	29,055.09		30,128.26		
	001624	TOTAL		$ 29,055.09		$ 30,128.26	$ 29,253.00
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		3,000.00		
		Emergency Reporting	2,900.00		2,800.00		
		*Greenville City Training Tower	3,000.00		3,000.00		
		SCBA Flow Testing	3,000.00				
		SCBA Fit Testing	1,800.00				
		Safe Industries (SCBA Flow Testing)			1,800.00		
		NFPA	1,400.00		1,400.00		
		Phsio Control (7 Aed and 3 Life Pack 15 Service)	8,172.00		3,100.00		

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
		Safe Air	3,000.00		3,000.00		
		*Two Springs GIS			750.00		
		Structural Technology (Ladder Testing)	2,600.00		2,600.00		
		Terminix	1,500.00		1,450.00		
		Scheduling and workforce Management System	4,500.00				
		Active 911	750.00		700.00		
		MDT Licensing/ Maintenance Fees (7 MDT's)	1,600.00		1,600.00		
		Information Technology			5,600.00		
		Pumper Testing x7	2,000.00				
	650	TOTAL		$ 42,622.00		$ 34,200.00	$ 31,099.99
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	$ 6,400.62
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.	4,000.00		5,000.00		
		Explorer post #229: Registration fees, associated cost for competitions.	2,000.00		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		$ 8,000.00	$ 4,005.21
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.	750.00				
		NFPA Membership	175.00		175.00		
		ICC Code Books/ Reference Materials	765.00		965.00		
		ICC Membership	135.00		135.00		
		ICC Testing	425.00		425.00		
	794	TOTAL		$ 2,250.00		$ 1,700.00	$ 2,201.28
830		NON-CAPITAL EQUIPMENT					
		Fire Radios (Walkie-Talkies) (3)			1,500.00		
		Replacement hose			2,500.00		
		Water Rescue PPE Dry suits (5 sets)			5,000.00		
		Thermal Imaging Cameras (2)			5,700.00		
		Fire Hose	5,000.00				
		Replace old MDT laptop computers x 3	7,500.00				
		Replacement Chain Saws (1)			400.00		
		Firefighting Foam 10 - 5 Gal.			1,150.00		
		Update Gas Sensors			2,100.00		
		Upgrades for 800mHz radios	15,000.00				
	830	TOTAL		$ 27,500.00		$ 18,350.00	$ 18,157.90
		Department (Function) Grand Totals		$ 4,360,794.47		$ 4,194,492.00	$ 3,944,426.50
				3.96%			

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.

FY2021 Noteworthy Accomplishments
- During FY2021, a total of 1,527 business licenses were issued, a total of 446 contractors licenses were issued, and a total of 2,891 building permits were issued.
- During FY2021, a total of 73 new businesses opened in the City. This does not include 49 home businesses that were started in the City.

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

Business Development Services Fiscal Plan (FY2022)

	FY2020 Actual	FY2021 Adopted	FY2022 Adopted	Difference (2021-22)	(%) Difference
Personnel Expenditures	$377,826	$388,873	$412,969	$24,096	6%
Operating Expenditures	$137,409	$119,395	$102,888	($16,507)	(14%)
Non-Capital Expenditures					
Total	**$515,235**	**$508,269**	**$515,857**	**$7,589**	**1%**
Authorized FT Positions	**5**	**5**	**5**		

DEPARTMENT:		BUSINESS AND DEVELOPMENT SERVICES					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	424				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
010		**SALARIES**	277,752.78		260,164.81		
		Merit	6,543.64		8,164.32		
	010	TOTAL		$ 284,296.42		$ 268,329.13	$ 266,832.60
011		**BOARDS EXPENSE**	2,500.00		2,500.00		
	011	TOTAL		$ 2,500.00		$ 2,500.00	$ 1,386.04
021		**FICA**	21,748.68		20,527.18		
	021	TOTAL		$ 21,748.68		$ 20,527.18	$ 19,869.19
024		**RETIREMENT**	49,922.45		44,435.30		
	024	TOTAL		$ 49,922.45		$ 44,435.30	$ 41,251.39
025		**GROUP INSURANCE**	47,351.81		47,351.81		
	025	TOTAL		$ 47,351.81		$ 47,351.81	$ 43,661.88
028		**WORK COMP**	7,149.73		5,729.86		
	028	TOTAL		$ 7,149.73		$ 5,729.86	$ 4,824.68
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					
	100	TOTAL		$ 7,000.00		$ 7,000.00	$ 2,728.01
110		**POSTAGE**					
		Postage for business license renewals and general correspondence	3,500.00		3,500.00		
	110	TOTAL		$ 3,500.00		$ 3,500.00	$ 2,199.93
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		
		Director, Building Code Official, Permit Specialist, Business License/Zoning Specialist					
		Business License Facilitator Training (BLOA CONF)	1,000.00		1,000.00		
		Permit Facilitator Training (2 EMPLOYEES)	1,500.00		1,500.00		
		Combination Inspector / Building official training	2,500.00		2,500.00		
		Zoning Development Review Specialist					
		Director	3,000.00		3,000.00		
	150	TOTAL		$ 10,000.00		$ 10,000.00	$ 7,758.03
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	$ 253.94
180		**GAS & OIL**					
		Fuel and Oil for the above vehicle	900.00		900.00		
	180	TOTAL		$ 900.00		$ 900.00	$ 890.94
210		**TELEPHONE**					
		VC3 Telephone	2,261.05		3,236.52		
		Charter Communications	1,320.00		1,320.00		
		Cell Phone:	3,600.00		3,000.00		
	210	TOTAL		$ 7,181.05		$ 7,556.52	$ 7,826.23
260		**REPAIR AND MAINTENANCE**					
		General department repairs and maintenance	1,000.00		1,000.00		
	260	TOTAL		$ 1,000.00		$ 1,000.00	$ 597.83

DEPARTMENT:		BUSINESS AND DEVELOPMENT SERVICES					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	424				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
610		LEGAL ADVERTISING	$ 750.00		$ 750.00		
	610	TOTAL		$ 750.00		$ 750.00	$ 273.90
624		LIABILITY INSURANCE					
		General Payroll Liability	2,103.88		2,181.59		
	624	TOTAL		$ 2,103.88		$ 2,181.59	$ 2,118.00
001-624		LIABILITY INSURANCE-AUTO	1,453.44		1,507.12		
	001624	TOTAL		$ 1,453.44		$ 1,507.12	$ 1,463.00
650		CONTRACTS & SERVICES					
		Copier	7,000.00		7,000.00		
		RCI - inspection and Plan review services	24,000.00		21,000.00		
		Municode Annual Fee, Ordinance Copies	6,000.00		6,000.00		
		GIS Software Annual Fees	2,000.00		2,000.00		
		Permit Software Annual Fees	24,000.00		43,000.00		
		Infomentum	3,000.00		3,000.00		
	650	TOTAL		$ 66,000.00		$ 82,000.00	$ 111,176.97
700		OTHER EXPENSES					
		Other Expenses, misc.	2,500.00		2,500.00		
	700	TOTAL		$ 2,500.00		$ 2,500.00	$ 122.34
		Department (Function) Grand Totals		$ 515,857.46		$ 508,268.51	$ 515,234.90
				1.49%			

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

FY2021 Noteworthy Accomplishments
- Cleaned and maintained approximately 116,737 linear feet of sewer mainline.
- Videoed approximately 105,749 linear feet of sewer mainline and conducted 664 manhole inspections.
- Responded to over 280 facility maintenance requests.

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 (FY2022)

	FY2020 Actual	FY2021 Adopted	FY2022 Adopted	Difference (2021-22)	(%) Difference
Personnel Expenditures	$388,146	$462,928	$466,093	$3,165	1%
Operating Expenditures	$357,461	$300,147	$414,580	$114,433	38%
Non-Capital Expenditures	$2,760	$16,500	$10,500	($6,000)	(36%)
Total	**$748,366**	**$779,575**	**$891,173**	**$111,598**	**14%**
Authorized FT Positions	**8**	**8**	**8**		

DEPARTMENT:		SEWER					
		FUND NUMBER:	200				
		DEPARTMENT FUNCTION CODE	430				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
010		**SALARIES**	303,677.25		302,955.93		
		Merit	5,785.74		9,029.55		
	010	TOTAL		$ 309,462.99		$ 311,985.48	$ 250,589.39
012		**OVERTIME**	3,000.00		3,000.00		
	012	TOTAL		$ 3,000.00		$ 3,000.00	$ 743.23
021		**FICA**	23,673.92		23,866.89		
	021	TOTAL		$ 23,673.92		$ 23,866.89	$ 18,705.06
024		**RETIREMENT**	54,341.70		51,664.80		
	024	TOTAL		$ 54,341.70		$ 51,664.80	$ 39,884.38
025		**GROUP INSURANCE**	59,481.92		59,481.92		
	025	TOTAL		$ 59,481.92		$ 59,481.92	$ 60,104.44
028		**WORK COMP**	16,132.48		12,928.72		
	028	TOTAL		$ 16,132.48		$ 12,928.72	$ 10,886.31
100		**SUPPLIES**					
		Materials for general office use in the daily routines.	3,000.00		3,000.00		
		Sewer Pipe	10,000.00		8,000.00		
		Sewer Fittings	2,000.00		2,000.00		
		Manhole rings/covers	6,000.00		4,000.00		
		Sewer tools (hooks, ladders, PPE)	4,000.00		4,000.00		
	100	TOTAL		$ 25,000.00		$ 21,000.00	$ 12,638.40
150		**EMPLOYEE EXPENSES**					
		Required safety training. Seminars. Conferences	4,000.00		4,000.00		
	150	TOTAL		$ 4,000.00		$ 4,000.00	$ 822.20
170		**REPAIRS & MAINTENANCE AUTO**					
		All vehicle repairs and preventive maintenance.	6,000.00		5,000.00		
	170	TOTAL		$ 6,000.00		$ 5,000.00	$ 3,712.39
180		**GAS & OIL**					
		This account covers all fuels for all vehicles and equipment.	5,500.00		5,350.00		
	180	TOTAL		$ 5,500.00		$ 5,350.00	$ 5,385.20
200		**UTILITIES**					
			1,737.36		4,500.00		
	200	TOTAL		$ 1,737.36		$ 4,500.00	$ 4,485.57
210		**TELEPHONE**					
		Verizon Cell Phones	900.00		653.04		
	210	TOTAL		$ 900.00		$ 653.04	$ 904.10
211		**DEPRECIATION EXPENSE**					
		Depreciation on Equipment	210,000.00		100,000.00		
	211	TOTAL		$ 210,000.00		$ 100,000.00	$ 194,944.08
260		**REPAIR AND MAINTENANCE**					
		Repairs & Maintenance for McDougall Court/Equipment	12,000.00		7,500.00		
	260	TOTAL		$ 12,000.00		$ 7,500.00	$ 11,538.60
410		**UNIFORMS**					
		Normal cleaning & maintenance of uniforms for Sewer employees	6,000.00		5,600.00		
	410	TOTAL		$ 6,000.00		$ 5,600.00	$ 4,463.93
624		**LIABILITY INSURANCE**					
		General Payroll Liability	855.24		886.83		
	624	TOTAL		$ 855.24		$ 886.83	$ 861.00

DEPARTMENT:		SEWER					
		FUND NUMBER:	200				
		DEPARTMENT FUNCTION CODE	430				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
001-624		LIABILITY INSURANCE-AUTO (VANS)	3,087.10		3,201.12		
	001624	TOTAL		$ 3,087.10		$ 3,201.12	$ 3,109.00
650		CONTRACTS & SERVICES					
		Permit fee for Hydrant usage	1,500.00		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)					
		IT support for Camera Van to include cloud storage	5,000.00		5,000.00		
	650	TOTAL		$ 36,500.00		$ 36,500.00	$ 15,292.24
651		Maintain and Repair Pump Stations					
		Pump Station Degreaser	500.00		500.00		
		Certified electrician repairs	2,000.00		2,000.00		
		Pump and Haul Solids removal	1,500.00		1,500.00		
		Pump Replacement/Repair	6,000.00		6,000.00		
	651	TOTAL		$ 10,000.00		$ 10,000.00	$ 1,440.00
652		SPECIAL PROJECTS					
		Sewer System Evaluation					
	001652	TOTAL		$ -		$ -	$ -
700		OTHER EXPENSES					
		Materials needed for manhole repair such as grout and concrete. Also includes any other items not accounted for in other accounts.	7,000.00		5,000.00		
	700	TOTAL		$ 7,000.00		$ 5,000.00	$ 3,277.88
802		REVENUE BOND INTEREST					
			86,000.00		90,956.00		
	001802	TOTAL		$ 86,000.00		$ 90,956.00	$ 94,563.95
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.					
		Sewer Jetter Heads	2,000.00		8,000.00		
		Sewer Trailer for ROWs			4,500.00		
		Positive Air deplacement ventilation for manhole entry			4,000.00		
		6 foot bushhog	3,500.00				
		Stacking plan sheet cabinets	5,000.00				
	830	TOTAL		$ 10,500.00		$ 16,500.00	$ 2,759.70
		Department (Function) Grand Totals		$ 891,172.71		$ 779,574.80	$ 741,133.26
Now located in Assets as Balance Sheet item:							
200202002000		REVENUE BOND PRINCIPAL	149,000.00		144,000.00		
		TOTAL		$ 149,000.00		$ 144,000.00	$ -
200164430000		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects	365,000.00		95,000.00		
		TOTAL		$ 365,000.00		$ 95,000.00	$ -
200164430000		SEWER REPAIR/REHABILITAION					
		Rehabilitation	300,000.00		300,000.00		
		TOTAL		$ 300,000.00		$ 300,000.00	
				$ 1,705,172.71		$ 1,318,574.80	

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

FY2021 Noteworthy Accomplishments
- Engineered and oversaw the following stormwater facility improvements.
  - Maio Drive
  - Brookbend Road
  - City Park parking lot
  - Middle Road
- Cleaned and maintained over 3,500 linear feet of stormwater ditches and pipes throughout the City.
- Cleaned and maintained over 195 catch basins throughout the City, of which over 50 were damaged. The damaged catch basins were repaired.

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

Public Works Street Fiscal Plan (FY2022)

	FY2020 Actual	FY2021 Adopted	FY2022 Adopted	Difference (2021-22)	(%) Difference
Personnel Expenditures	$303,114	$299,646	$310,735	$11,089	3.7%
Operating Expenditures	$380,167	$376,883	$371,881	($5,002)	(1.3%)
Non-Capital Expenditures	$12,528	$11,500	$7,950	($3,550)	(30.9%)
Total	**$695,809**	**$688,029**	**$690,566**	**$2,538**	**0.4%**
Authorized FT Positions	5	5	5		

DEPARTMENT:		STREET					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	431				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
010		SALARIES	206,966.62		198,510.73		
		Merit	4,007.60		5,924.79		
	010	TOTAL		$ 210,974.22		$ 204,435.52	$ 209,404.07
012		OVERTIME	3,000.00		3,000.00		
	012	TOTAL		$ 3,000.00		$ 3,000.00	$ 3,371.61
021		FICA	16,139.53		15,639.32		
	021	TOTAL		$ 16,139.53		$ 15,639.32	$ 15,689.70
024		RETIREMENT	37,047.07		33,854.52		
	024	TOTAL		$ 37,047.07		$ 33,854.52	$ 32,865.86
025		GROUP INSURANCE	39,254.06		39,254.06		
	025	TOTAL		$ 39,254.06		$ 39,254.06	$ 38,777.79
028		WORK COMP	4,320.09		3,462.16		
	028	TOTAL		$ 4,320.09		$ 3,462.16	$ 3,005.21
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		1,000.00		
		Employee safety equipment	1,000.00		1,000.00		
		Tools for work trucks	2,000.00		2,000.00		
		Paint for roadways	2,000.00		2,000.00		
		Misc parts, screws, bolts, nuts, nails	1,000.00		1,000.00		
	100	TOTAL		$ 7,000.00		$ 7,000.00	$ 5,620.10
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	$ 1,455.75
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.	15,000.00		12,000.00		
	170	TOTAL		$ 15,000.00		$ 12,000.00	$ 26,676.65
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.	5,000.00		4,000.00		
	180	TOTAL		$ 5,000.00		$ 4,000.00	$ 4,129.02
200		UTILITIES					
		Power for McDougall Court Facility including both Sewer and Street Departments and the Fleet Maintenance Shop.	26,664.00		18,900.00		
	200	TOTAL		$ 26,664.00		$ 18,900.00	$ 23,466.30
201		STREET LIGHTS					
		Cost for all street lights.	165,000.00		162,000.00		
	201	TOTAL		$ 165,000.00		$ 162,000.00	$ 164,640.78
210		TELEPHONE					
		Telephone & internet service	4,412.83		1,799.88		
		Verizon Phones phones	1,200.00		1,560.00		
	210	TOTAL		$ 5,612.83		$ 3,359.88	$ 6,607.49

DEPARTMENT:		STREET					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	431				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 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		10,000.00		
	260	TOTAL		$ 10,000.00		$ 10,000.00	$ 5,570.64
350		**ASPHALT SUPPLIES**					
		Hot asphalt, crush and run, washed stone, rip-rap, cold patch, hot sealant.	35,000.00		32,000.00		
	350	TOTAL		$ 35,000.00		$ 32,000.00	$ 7,313.00
370		**REPAIR AND MAINTENANCE RADIO**					
		Radio Repair & Maintenance for radios in Street Dept Vehicles					
	370	TOTAL		$ -		$ -	$ 386.64
410		**UNIFORMS**					
		The Street Dept. provides uniforms for street employees. This line item is for rental & cleaning and maintenance of Street Department crews uniforms.	3,600.00		3,500.00		
	410	TOTAL		$ 3,600.00		$ 3,500.00	$ 3,584.94
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	$ 27,167.39
624		**LIABILITY INSURANCE**					
		General Payroll Liability	2,321.02		2,406.75		
	624	TOTAL		$ 2,321.02		$ 2,406.75	$ 2,337.00
001-624		**LIABILITY INSURANCE-AUTO**	14,683.54		15,225.88		
	001624	TOTAL		$ 14,683.54		$ 15,225.88	$ 14,783.00
650		**CONTRACTS & SERVICES**					
		Contract services for Street					
		Pavement Asset Management ($60,000)					
		Lift Rental - Holiday Decorations	5,000.00		5,000.00		
		Concrete curbing	5,000.00		5,000.00		
		Concrete Sidewalk repair	5,000.00		5,000.00		
		Electrician for power line repairs on street poles	5,000.00		5,000.00		
	650	TOTAL		$ 20,000.00		$ 44,490.60	$ 26,156.12
700		**OTHER EXPENSES**					
		Miscellaneous Uncategorized Expenses.	5,000.00		5,000.00		
		Stormwater Charges - Greenville County	5,000.00		5,000.00		
	700	TOTAL		$ 10,000.00		$ 10,000.00	$ 20,772.43
730		**DRAINAGE**					
		Stormwater CIP	6,000.00		6,000.00		
		Drainage Projects to include pipe, concrete, and stone	28,000.00		28,000.00		
	730	TOTAL		34,000.00		$ 34,000.00	$ 39,152.51
802		**GARAGE/RECYCLING SUPPLIES**					
		Supplies for maintenance and repair of fleet.					
	802	TOTAL		$ -		$ -	$ 347.34
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.					
		Concrete Mixer			4,000.00		
		Ipads - field access to network for data entry	3,000.00		3,000.00		
		Mig Welder			4,500.00		
		Dump Trailer	4,950.00				
	830	TOTAL		$ 7,950.00		$ 11,500.00	$ 12,528.13

GENERAL FUND

DEPARTMENT:		STREET					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	431				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
		Department (Function) Grand Totals		$ 690,566.36		$ 688,028.69	$ 695,809.47

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 to improve the City's sanitation operations to facilitate continuous improvement
- Improve public awareness of the City's collection schedule and program

FY2021 Noteworthy Accomplishments
- Developed and implemented an updated City-wide trash & recycling collection program that incorporated the new sideloading trash truck into the Department's fleet.
- Improved the City-wide limb/debris and leaf pickup program by reducing the pickup time from every 6 weeks to 4 weeks.
- Developed and implemented a Commercial Driver's License (CDL) training program for the Department. Via this program, department truck drivers can receive practical driving experience and training to obtain their CDLs.
- Commenced transitioning operations to automation.

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:

Public Works Sanitation Fiscal Plan (FY2022)

	FY2020 Actual	FY2021 Adopted	FY2022 Adopted	Difference (2021-22)	(%) Difference
Personnel Expenditures	$748,341	$770,010	$784,309	$14,298	2%
Operating Expenditures	$788,492	$739,002	$833,992	$94,990	13%
Non-Capital Expenditures					
Total	**$1,536,833**	**$1,509,012**	**$1,618,301**	**$109,289**	**7%**
Authorized FT Positions	**13**	**13**	**13**		

DEPARTMENT:		SANITATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	432				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
010		**SALARIES**	508,166.42		501,182.29		
		Merit	10,104.41		15,423.76		
	010	TOTAL		$ 518,270.83		$ 516,606.05	$ 505,540.31
012		**OVERTIME**	7,000.00		5,300.00		
	012	TOTAL		$ 7,000.00		$ 5,300.00	$ 6,735.88
021		**FICA**	39,647.72		39,520.36		
	021	TOTAL		$ 39,647.72		$ 39,520.36	$ 38,451.18
024		**RETIREMENT**	91,008.36		85,549.96		
	024	TOTAL		$ 91,008.36		$ 85,549.96	$ 78,913.33
025		**GROUP INSURANCE**	101,453.62		101,453.62		
	025	TOTAL		$ 101,453.62		$ 101,453.62	$ 100,529.20
028		**WORK COMP**	26,928.14		21,580.46		
	028	TOTAL		$ 26,928.14		$ 21,580.46	$ 18,171.30
100		**SUPPLIES**					
		Materials for general office use.	1,500.00		1,500.00		
		Tools for trucks	1,500.00		1,500.00		
		Drivers PPE	3,000.00		1,000.00		
		Cleaning supplies (paper towels, chlorox, etc.)	1,500.00				
	100	TOTAL		$ 7,500.00		$ 4,000.00	$ 5,400.72
110		**POSTAGE**					
		Informational material	2,500.00		1,000.00		
	110	TOTAL		$ 2,500.00		$ 1,000.00	$ 19.01
150		**EMPLOYEE EXPENSES**					
		Required safety training. Seminars. Conferences	1,500.00		1,500.00		
	150	TOTAL		$ 1,500.00		$ 1,500.00	$ 198.76
170		**REPAIRS & MAINTENANCE AUTO**					
		All vehicle repairs and preventive maintenance.	185,000.00		170,000.00		
	170	TOTAL		$ 185,000.00		$ 170,000.00	$ 187,163.17
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	$ 89,070.71
210		**TELEPHONE**					
		Cell Phones	3,000.00		4,500.00		
	210	TOTAL		$ 3,000.00		$ 4,500.00	$ 4,816.68
260		**REPAIR AND MAINTENANCE**					
	260	TOTAL		$ -		$ -	$ 26.49
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.	75,000.00		50,000.00		
	264	TOTAL		$ 75,000.00		$ 50,000.00	$ 63,747.83
410		**UNIFORMS**					
		Normal cleaning & maintenance of uniforms for Sanitation employees.	12,000.00		9,200.00		
	410	TOTAL		$ 12,000.00		$ 9,200.00	$ 10,960.45
624		**LIABILITY INSURANCE**					
		General Payroll Liability	4,949.44		5,132.25		
	624	TOTAL		$ 4,949.44		$ 5,132.25	$ 4,984.00

GENERAL FUND

DEPARTMENT:		SANITATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	432				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
001-624		**LIABILITY INSURANCE-AUTO**	44,043.00		45,669.75		
	001624	TOTAL		$ 44,043.00		$ 45,669.75	$ 44,343.00
700		**OTHER EXPENSES**					
		Miscellaneous Expenses	3,500.00		3,000.00		
	700	TOTAL		$ 3,500.00		$ 3,000.00	$ 4,432.63
714		**LANDFILL EXPENSE**					
		Landfill Fees - Yard Waste, C/D Material, Recyclcing, Leaf Dis.	400,000.00		350,000.00		
	714	TOTAL		$ 400,000.00		$ 350,000.00	$ 373,328.71
		Department (Function) Grand Totals		$ 1,618,301.11		$ 1,509,012.45	$ 1,536,833.36
				7.24%			

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

FY2021 Noteworthy Accomplishments

- Developed and implemented a Public Educational Awareness Campaign to ensure the public is aware of:
    - Trash & recycling collection rules
    - Limb & debris collection rules.
    - Collection schedules.
    - Homeowner stormwater mitigation steps.
- During the COVID-19 global pandemic, all Divisions of Public Works road on the back of trash & recycling trucks to ensure that there was no reduction in Sanitation services. This effort was essential given that the State Department of Correction eliminated the use of inmates for this service during this time.
- Applied for and received a $500,000 grant from SC Rural Infrastructure Authority. The grant will fund sewer infrastructure improvements in basin 5.
- Increased the representation of the Public Works in departmental meetings by 75%
- Reduced response time of the Department's Divisions to requests from service from City Department and members of the public by 25%

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 (FY2022)

	FY2020 Actual	FY2021 Adopted	FY2022 Adopted	Difference (2021-22)	(%) Difference
Personnel Expenditures	$226,416	$291,148	$278,684	($12,464)	(4%)
Operating Expenditures	$269,352	$266,461	$259,553	($6,908)	(3%)
Non-Capital Expenditures					
Total	**$495,768**	**$557,609**	**$538,237**	**($19,372)**	**(3%)**
Authorized FT Positions	**3**	**3**	**3**		

DEPARTMENT:		PW ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	433				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
010		**SALARIES**	187,907.61		199,735.58		
		Merit	4,027.11		4,866.23		
	010	TOTAL		$ 191,934.72		$ 204,601.81	$ 160,537.81
012		**OVERTIME**	1,500.00		1,500.00		
	012	TOTAL		$ 1,500.00		$ 1,500.00	$ 45.59
021		**FICA**	14,683.01		15,652.04		
	021	TOTAL		$ 14,683.01		$ 15,652.04	$ 11,907.62
024		**RETIREMENT**	33,703.74		33,882.06		
	024	TOTAL		$ 33,703.74		$ 33,882.06	$ 24,901.28
025		**GROUP INSURANCE**	30,061.40		30,061.40		
	025	TOTAL		$ 30,061.40		$ 30,061.40	$ 24,434.56
028		**WORK COMP**	6,801.21		5,450.55		
	028	TOTAL		$ 6,801.21		$ 5,450.55	$ 4,589.51
100		**SUPPLIES**					
		Cleaning supplies and paper products to properly maintain	14,000.00		14,000.00		
		city hall.					
		Floor and carpet maintenance and cleaning					
	100	TOTAL		$ 14,000.00		$ 14,000.00	$ 8,186.47
150		**EMPLOYEE EXPENSES**					
		Memberships/Dues, Registration, Training, Travel for staff	3,500.00		3,500.00		
		Memberships, Dues and Registrations:					
		Safety seminars					
		Training & Travel					
		Other meals, lodging and mileage					
	150	TOTAL		$ 3,500.00		$ 3,500.00	$ 1,222.62
170		**REPAIRS & MAINTENANCE AUTO**					
		Repairs, tires, oil changes, etc.	3,500.00		3,000.00		
	170	TOTAL		$ 3,500.00		$ 3,000.00	$ 2,081.90
180		**GAS & OIL**					
		Gas for dept truck	2,500.00		2,400.00		
	180	TOTAL		$ 2,500.00		$ 2,400.00	$ 1,787.26
200		**UTILITIES**					
		Utilities for City Hall (Gas, Power, Water)			35,500.00		
		DUKE POWER	36,000.00				
		GREENVILLE WATER	3,704.64				
		PIEDMONT NAT. GAS	660.00				
	200	TOTAL		$ 40,364.64		$ 35,500.00	$ 38,563.62
210		**TELEPHONE**					
		Per month (AT&T & Level3 & VC3)	10,944.00		13,383.84		
		Verizon cell phone	1,680.00		2,400.00		
	210	TOTAL		$ 12,624.00		$ 15,783.84	$ 12,191.62
260		**REPAIR AND MAINTENANCE**					
		Misc office equipment repair, repair to buildings, repair to grounds (sprinkler systems, etc.)	12,000.00		11,600.00		
	260	TOTAL		$ 12,000.00		$ 11,600.00	$ 22,844.99
410		**UNIFORMS**					
		Uniform rental & purchase.	2,000.00		1,800.00		
	410	TOTAL		$ 2,000.00		$ 1,800.00	$ 927.90
624		**LIABILITY INSURANCE**					
		General Payroll Liability	1,242.54		1,288.43		
	624	TOTAL		$ 1,242.54		$ 1,288.43	$ 1,252.00

DEPARTMENT:		PW ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	433				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
001-624		LIABILITY INSURANCE-AUTO	4,928.63		5,110.67		
	001624	TOTAL		$ 4,928.63		$ 5,110.67	$ 4,962.00
002-624		LIABILITY INSURANCE-BUILDING	54,722.87		56,744.10		
	002624	TOTAL		$ 54,722.87		$ 56,744.10	$ 55,094.00
650		CONTRACTS & SERVICES					
		Professional Fees & Contracts- software, copier, terminix	27,536.00		40,000.00		
		Software Maintenance					
		Cleaning					
	650	TOTAL		$ 27,536.00		$ 40,000.00	$ 48,080.25
700		OTHER EXPENSES					
		Miscellaneous expenses.	5,000.00		100.00		
	700	TOTAL		$ 5,000.00		$ 100.00	$ 552.10
702		INMATE EXPENSES/TEMP EMPLOYEES					
		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	$ 71,605.18
		Department (Function) Grand Totals		$ 538,236.75		$ 557,608.90	$ 495,768.28
				-3.47%			

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

FY2021 Noteworthy Accomplishments
- Worked to ensure completion of scheduled fleet & equipment maintenance.
- Reduced fleet maintenance and repair costs.
- Began the 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:

Public Works Fleet Maintenance Fiscal Plan (FY2022)

	FY2020 Actual	FY2021 Adopted	FY2022 Adopted	Difference (2021-22)	(%) Difference
Personnel Expenditures	$174,265	$179,436	$180,878	$1,442	1%
Operating Expenditures	$47,515	$59,230	$51,439	($7,791)	(13%)
Non-Capital Expenditures					
Total	**$221,780**	**$238,666**	**$232,316**	**($6,350)**	**(3%)**
Authorized FT Positions	**2**	**2**	**2**		

DEPARTMENT:		FLEET MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	434				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
010		SALARIES	128,877.89		128,347.10		
		Merit	2,553.56		3,755.23		
	010	TOTAL		$ 131,431.45		$ 132,102.33	$ 129,612.02
012		OVERTIME	500.00		500.00		
	012	TOTAL		$ 500.00		$ 500.00	$ 357.02
021		FICA	10,054.51		10,105.83		
	021	TOTAL		$ 10,054.51		$ 10,105.83	$ 9,389.88
024		RETIREMENT	23,079.36		21,876.15		
	024	TOTAL		$ 23,079.36		$ 21,876.15	$ 20,223.38
025		GROUP INSURANCE	10,975.35		10,975.35		
	025	TOTAL		$ 10,975.35		$ 10,975.35	$ 11,418.86
028		WORK COMP	4,837.00		3,876.41		
	028	TOTAL		$ 4,837.00		$ 3,876.41	$ 3,264.05
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	$ 5,041.28
150		EMPLOYEE EXPENSES					
		Used for recertification classes and memberships.	1,200.00		1,200.00		
	150	TOTAL		$ 1,200.00		$ 1,200.00	$ 119.55
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	$ 929.85
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	$ 1,135.14
200		UTILITIES					
			5,328.00		13,000.00		
	200	TOTAL		$ 5,328.00		$ 13,000.00	$ 7,744.51
210		TELEPHONE					
		Verizon Service for cell phones	600.00		643.68		
		Charter Communications	1,560.00		1,560.00		
	210	TOTAL		$ 2,160.00		$ 2,203.68	$ 2,399.31
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	$ 1,523.57
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	$ 1,069.36
624		LIABILITY INSURANCE					
		General Payroll Liability	695.18		720.86		
	624	TOTAL		$ 695.18		$ 720.86	$ 700.00
001-624		LIABILITY INSURANCE-AUTO	1,355.60		1,405.67		
	001624	TOTAL		$ 1,355.60		$ 1,405.67	$ 1,365.00
650		CONTRACTS & SERVICES					
			1,700.00		1,700.00		
		Automotive Diagnostic Website	4,000.00		4,000.00		
	650	TOTAL		$ 5,700.00		$ 5,700.00	$ 1,978.74

DEPARTMENT:		FLEET MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	434				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
802		GARAGE/RECYCLING SUPPLIES					
		Recycling	22,000.00		22,000.00		
	802	TOTAL		$ 22,000.00		$ 22,000.00	$ 23,508.69
		Department (Function) Grand Totals		$ 232,316.45		$ 238,666.28	$ 221,780.21
				-2.66%			

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

FY2021 Noteworthy Accomplishments
- Developed and implemented a turf maintenance schedule to ensure that the City's athletic fields are in excellent condition to support the City's recreational programming.
- Continued timely responses and actions to requests from the public and City staff for addressing concerns attendant to the maintenance of City grounds

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:

Public Works Parks Management Fiscal Plan (FY2022)

	FY2020 Actual	FY2021 Adopted	FY2022 Adopted	Difference (2021-22)	(%) Difference
Personnel Expenditures	$384,805	$395,343	$426,743	$31,400	8%
Operating Expenditures	$244,847	$307,544	$324,307	$16,763	5%
Non-Capital Expenditures	$5,788	$13,000	$5,000	($8,000)	(62%)
Total	**$635,441**	**$715,887**	**$756,051**	**$40,163**	**6%**
Authorized FT Positions	**8**	**7**	**8**		

DEPARTMENT:		PARKS MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	440				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
010		**SALARIES**	276,273.10		250,250.15		
		Merit	4,758.25		8,540.58		
	010	TOTAL		$ 281,031.35		$ 258,790.73	$ 255,655.35
012		**OVERTIME**	5,500.00		5,500.00		
	012	TOTAL		$ 5,500.00		$ 5,500.00	$ 2,732.81
021		**FICA**	21,498.90		19,797.49		
	021	TOTAL		$ 21,498.90		$ 19,797.49	$ 19,275.01
024		**RETIREMENT**	49,349.11		42,855.74		
	024	TOTAL		$ 49,349.11		$ 42,855.74	$ 39,785.89
025		**GROUP INSURANCE**	64,504.76		64,504.76		
	025	TOTAL		$ 64,504.76		$ 64,504.76	$ 64,077.25
028		**WORK COMP**	4,859.32		3,894.30		
	028	TOTAL		$ 4,859.32		$ 3,894.30	$ 3,279.10
100		**SUPPLIES**					
		Supplies used in general daily activies 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		20,000.00		
	100	TOTAL		$ 20,000.00		$ 20,000.00	$ 14,700.41
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	$ 415.45
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	$ 5,278.89
180		**GAS & OIL**					
		This is for all vehicles and machinery used.	16,500.00		16,000.00		
	180	TOTAL		$ 16,500.00		$ 16,000.00	$ 13,018.41
200		**UTILITIES**					
		Used to pay all utilities including field lights. Includes Duke Power, Laurens Electric and Greenville Water System.	80,678.76		63,500.00		
	200	TOTAL		$ 80,678.76		$ 63,500.00	$ 73,598.35
201		**FIELD LIGHTS**					
		Field Lighting repairs & maintenance	1,500.00		1,500.00		
	201	TOTAL		$ 1,500.00		$ 1,500.00	$ -
210		**TELEPHONE**					
		Verizon Service for cell phones	1,440.00		1,572.00		
	210	TOTAL		$ 1,440.00		$ 1,572.00	$ 1,544.10
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	$ 38,536.60

DEPARTMENT:		PARKS MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	440				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 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.	115,000.00		114,000.00		
	261	TOTAL		$ 115,000.00		$ 114,000.00	$ 78,070.26
410		**UNIFORMS**					
		Used for employee uniforms G&K Services - Boots when needed for staff and T-Shirts and Jackets	7,000.00		6,000.00		
	410	TOTAL		$ 7,000.00		$ 6,000.00	$ 5,994.64
624		**LIABILITY INSURANCE**					
		General Payroll Liability	2,075.39		2,152.05		
	624	TOTAL		$ 2,075.39		$ 2,152.05	$ 2,090.00
001-624		**LIABILITY INSURANCE-AUTO**	5,612.92		5,820.24		
	001624	TOTAL		$ 5,612.92		$ 5,820.24	$ 5,651.00
650		**CONTRACTS & SERVICES**					
		Mosquito Authority					
		Pest Control at shelters and Bathrooms	2,000.00		2,000.00		
		Irrigation repairs at parks	6,000.00		6,000.00		
		Tree Service	8,000.00		8,000.00		
	650	TOTAL		$ 16,000.00		$ 16,000.00	$ 5,360.08
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	$ 589.07
001-802		**MOSQUITO SPRAY SUPPLIES**					
		Chemicals & supplies used in city wide mosquito spraying.	3,000.00		5,500.00		
	001802	TOTAL		$ 3,000.00		$ -	$ -
830		**NON-CAPITAL EQUIPMENT**					
		This area would include all non-capital equipment purchases for the department.			13,000.00		
		Walk behind plug aerator	5,000.00				
	830	TOTAL		$ 5,000.00		$ 13,000.00	$ 5,788.11
		Department (Function) Grand Totals		$ 756,050.50		$ 715,887.31	$ 635,440.78
				5.61%			

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

FY2021 Noteworthy Accomplishments

- The Department had a total of 1,309 participants in its organized athletic programs.
- The Department had a total of 60 kids participate in the 2021 Summer Camp Program.
- Oversaw the installation and construction of the shade structures at Sunset Park in collaboration with the Public Works Department.
- Organized and managed the City's 1st Great Mauldin Clean Up Day. The Department partnered with Keep Greenville County Beautiful and Palmetto Pride for the event, which included community volunteers, City employees, and department staff working together to pick up litter from major throughfares throughout the City.
- In conjunction with the Public Works Department, oversaw the repaving of the City Park parking lot.
- Managed the implementation of a PARD (Park and Recreation Development Fund) Grant in the amount of $55,075, which contributed to repaving a portion of the walking trail at City Park.

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 (FY2022)

	FY2020 Actual	FY2021 Adopted	FY2022 Adopted	Difference (2021-22)	(%) Difference
Personnel Expenditures	$360,575	$389,552	$363,514	($26,037)	(7%)
Operating Expenditures	$218,288	$302,871	$333,402	$30,531	10%
Non-Capital Expenditures					
Total	**$578,862**	**$692,422**	**$696,916**	**$4,494**	**1%**
Authorized FT Positions	5	5	5		

DEPARTMENT:		RECREATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
010		SALARIES	240,931.55		262,067.94		
		Merit	5,372.91		7,842.91		
	010	TOTAL		$ 246,304.46		$ 269,910.85	$ 250,543.88
021		FICA	18,842.29		20,648.18		
	021	TOTAL		$ 18,842.29		$ 20,648.18	$ 17,277.31
024		RETIREMENT	43,251.06		44,697.24		
	024	TOTAL		$ 43,251.06		$ 44,697.24	$ 38,000.55
025		GROUP INSURANCE	50,981.41		50,981.41		
	025	TOTAL		$ 50,981.41		$ 50,981.41	$ 51,962.59
028		WORK COMP	4,135.06		3,313.87		
	028	TOTAL		$ 4,135.06		$ 3,313.87	$ 2,790.37
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	$ 2,875.26
110		POSTAGE					
		Postage for mailings at the Recreation Department	100.00		100.00		
	110	TOTAL		$ 100.00		$ 100.00	$ 36.30
150		EMPLOYEE EXPENSES					
		Membership and Conference/Class expenses for SCRPA for Department staff. Additional classes that may come available.					
		Memberships	2,500.00		2,000.00		
		Classes	3,000.00		2,500.00		
		Travel Expenses	4,500.00		4,000.00		
		Staff Meeting expenses	500.00		500.00		
	150	TOTAL		$ 10,500.00		$ 9,000.00	$ 8,071.64
170		REPAIRS & MAINTENANCE AUTO					
		Tires as needed for staff vehicles - All vehicle repairs and preventive maintenance for all associated cars and vans					
		Tires	500.00		500.00		
		Repairs/Preventive maintenance	2,500.00		2,500.00		
	170	TOTAL		$ 3,000.00		$ 3,000.00	$ 1,144.16
180		GAS & OIL					
		Fuel for all Recreation Department vehicles	4,500.00		4,500.00		
	180	TOTAL		$ 4,500.00		$ 4,500.00	$ 2,198.45
210		TELEPHONE					
		Phone System and Service at Recreation Department. Including current system maintenance, and Verizon phone service for staff	17,072.61		12,635.76		
		Verizon (Mobile Phones)	2,148.00		3,600.00		
	210	TOTAL		$ 19,220.61		$ 16,235.76	$ 18,248.97
260		REPAIR AND MAINTENANCE					
		Includes maintenance services including carpet cleaning, plumbing , electrical HVAC and Ice Machines.					
		Carpet Cleaning	500.00		500.00		

DEPARTMENT:		RECREATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
		Plumbing	1,000.00		1,000.00		
		Building Repair	1,500.00		1,500.00		
		Electrical Repair	1,000.00		1,000.00		
	260	TOTAL		$ 4,000.00		$ 4,000.00	$ (14.84)
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	$ 154.93
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		47,500.00		
		Basketball Equipment & Uniforms	20,000.00		20,000.00		
		Cheerleading	10,000.00		10,000.00		
		Football Equipment & Uniforms	35,000.00		35,000.00		
		Lacrosse	3,500.00		3,500.00		
		Flag Football	5,000.00				
		Officials Fees (All Sports)	58,000.00		70,000.00		
		Adult Program (from Sports Center)	18,000.00		18,000.00		
		League Fees	4,000.00		4,000.00		
		Other Programs - Community Events	5,000.00		5,000.00		
	412	TOTAL		$ 206,000.00		$ 213,000.00	$ 139,686.96
624		LIABILITY INSURANCE					
		General Payroll Liability	1,995.59		2,069.30		
	624	TOTAL		$ 1,995.59		$ 2,069.30	$ 2,009.00
001-624		LIABILITY INSURANCE-AUTO (VANS)	4,539.86		4,707.54		
	001624	TOTAL		$ 4,539.86		$ 4,707.54	$ 4,570.00
625		INSURANCE- CHILDREN (NATIONWIDE)	6,750.00		6,750.00		
	625	TOTAL		$ 6,750.00		$ 6,750.00	$ 4,725.00
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	$ 9,943.18
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	$ 2,597.19
800		BANK FEES					
		Credit Card Merchant Fees	4,721.29		4,721.29		
	800	TOTAL		$ 4,721.29		$ 4,721.29	$ 2,041.54
875		PARD PROJECT EXPENDITURES					
		PARD Grant-State will reimburse 80% of PARD Grant expenditures. (see Grant Revenue line item)	55,074.54				
	875	TOTAL		$ 55,074.54		$ 21,787.00	$ 20,000.00
		Department (Function) Grand Totals		$ 696,916.17		$ 692,422.44	$ 578,862.44
				0.65%			

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

FY2021 Noteworthy Accomplishments
- Developed and implemented COVID-19 protocols to provide access to the Sports Center during the statewide restrictions on gathering in public spaces, and social distancing.
- Developed and implemented a marketing plan to attract and retain members to the Sports Center adding 315 new members during FY2021, despite the impact of COVID-19 on gyms and fitness centers.
- Added new fitness programming to the Center, including: Step; Barre Tone; Body Bar Combat; High Fitness; Core Fusion; Foam Roller Relaxation; and Ripped.

Budget Highlight
The Sports Center is funded through a conjunction of a Special Revenue Fund and the City-wide General Fund. The expenditures are detailed by sub-categories in the table below:

Sports Center Fiscal Plan (FY2022)

	FY2020 Actual	FY2021 Adopted	FY2022 Adopted	Difference (2021-22)	(%) Difference
Personnel Expenditures	$337,587	$439,424	$394,388	($45,036)	(10%)
Operating Expenditures	$242,445	$247,648	$265,060	$17,412	7%
Non-Capital Expenditures	$599	$0	$0	$0	0%
Total	**$580,631**	**$687,072**	**$659,448**	**($27,624)**	**(4%)**
Authorized FT Positions	**3**	**3**	**3**		

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
010		SALARIES	286,426.06		325,379.66		
		Merit	2,553.15		3,676.74		
	010	TOTAL		$ 288,979.21		$ 329,056.46	$ 259,439.58
021		FICA	22,106.91		25,172.81		
	021	TOTAL		$ 22,106.91		$ 25,172.81	$ 19,907.39
024		RETIREMENT	50,744.75		54,491.74		
	024	TOTAL		$ 50,744.75		$ 54,491.74	$ 28,259.80
025		GROUP INSURANCE	24,251.65		24,047.05		
	025	TOTAL		$ 24,251.65		$ 24,047.05	$ 23,523.16
028		WORK COMP	8,305.62		6,656.20		
	028	TOTAL		$ 8,305.62		$ 6,656.20	$ 5,517.18
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		
		General Fitness Equipment					
	100	TOTAL		$ 25,000.00		$ 25,000.00	$ 21,543.95
110		POSTAGE					
		Postage for mailings at the Sports Center	500.00		500.00		
	110	TOTAL		$ 500.00		$ 500.00	$ 88.93
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	$ 3,507.78
200		UTILITIES					
		Duke Power provides power for the Sports Center, this includes the building, street lights and electronic sign. Piedmont provides Natural Gas for HVAC units and Greenville Water System provides water which includes irrigation system.					
		Duke Power	65,120.00		50,000.00		
		Greenville Water	6,491.28		5,750.00		
		Piedmont Natural Gas	1,200.00		2,950.00		
	200	TOTAL		$ 72,811.28		$ 58,700.00	$ 49,740.98
210		TELEPHONE					
		VC3 Telephone & Charter	1,680.00		6,345.84		
	210	TOTAL		$ 1,680.00		$ 6,345.84	$ 4,443.88

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 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	$ 24,268.88
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	$ 1,828.80
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		
		Summer Camp	10,000.00				
		Fitness Challenge	2,000.00		2,000.00		
	412	TOTAL		$ 17,000.00		$ 7,000.00	$ 21,513.22
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	$ 1,267.71
624		LIABILITY INSURANCE					
		General Payroll Liability	2,622.74		2,719.62		
	624	TOTAL		$ 2,622.74		$ 2,719.62	$ 2,641.00
002-624		LIABILITY INSURANCE-BUILDING	19,945.58		20,682.28		
	002624	TOTAL		$ 19,945.58		$ 20,682.28	$ 20,082.00
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	22,500.00		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		
		Membership Software	18,000.00		18,000.00		
	650	TOTAL		$ 84,000.00		$ 81,500.00	$ 84,935.88
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	$ 654.27

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
800		**BANK FEES**					
		Credit Card Merchant Fees/AMEX Merchant Fees	4,500.00		8,200.00		
	800	TOTAL		$ 4,500.00		$ 8,200.00	$ 5,927.36
830		**NON-CAPITAL EQUIPMENT**					
		Fitness Equipment including bikes and treadmills for members. Furniture for locker areas.					
		Fitness Equipment					
		Sports Scorebook					
		General furnishings					
	830	TOTAL		$ -		$ -	$ 598.59
		Department (Function) Grand Totals		$ 659,447.74		$ 687,072.00	$ 580,630.64
				-4.02%			

Ray W. Hopkins Senior Center

Mission Statement

The mission of the Ray W. 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.

FY2021 Noteworthy Accomplishments

- Developed and implemented COVID-19 protocols to provide access to the Senior Center during the statewide restrictions on gathering in public spaces, and social distancing.
- Upgraded the fitness equipment at the Center by adding two new elliptical machines.
- Facilitated tax preparation services for seniors through a partnership with AARP (American Association of Retired Persons).
- Managed the implementation of a GCRA (Greenville County Redevelopment Authority) Grant in the amount of $10,500 which was used to purchase needed supplies and equipment for the Center.

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 (FY2022)

	FY2020 Actual	FY2021 Adopted	FY2022 Adopted	Difference (2021-22)	(%) Difference
Personnel Expenditures	$129,004	$131,227	$135,336	$4,109	3.1%
Operating Expenditures	$156,556	$193,478	$174,626	($18,852)	(9.7%)
Non-Capital Expenditures					
Total	**$285,561**	**$324,705**	**$309,962**	**($14,743)**	**(4.5%)**
Authorized FT Positions	**2**	**2**	**2**		

DEPARTMENT:		SENIOR CENTER					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	453				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:	$ -	FY2020 ACTUAL
010		SALARIES	93,032.47		90,268.03		
		Merit	1,632.15		1,977.05		
	010	TOTAL		$ 94,664.62		$ 92,245.08	$ 91,152.61
012		OVERTIME					
	012	TOTAL		$ -		$ -	$ 344.25
021		FICA	7,241.84		7,056.75		
	021	TOTAL		$ 7,241.84		$ 7,056.75	$ 6,601.67
024		RETIREMENT	16,623.11		15,275.79		
	024	TOTAL		$ 16,623.11		$ 15,275.79	$ 14,685.50
025		GROUP INSURANCE	16,015.69		16,015.69		
	025	TOTAL		$ 16,015.69		$ 16,015.69	$ 15,779.49
028		WORK COMP	790.34		633.38		
	028	TOTAL		$ 790.34		$ 633.38	$ 440.93
100		SUPPLIES					
		Office Supplies such as Copy paper, pens, folders etc. for Senior Center Staff.			3,000.00		
		General Office Supplies	1,500.00				
		General Cleaning Supplies	500.00				
		Towels	250.00				
		Gym Wipes	250.00				
		Paper Towels/Tissue Paper	500.00				
	100	TOTAL		$ 3,000.00		$ 3,000.00	$ 1,865.51
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	$ 696.48
180		GAS & OIL					
		Fuel for Senior Department vehicles	1,500.00		1,500.00		
	180	TOTAL		$ 1,500.00		$ 1,500.00	$ 493.94
200		UTILITIES					
		This line includes all utilities associated with the Senior Center building.					
		Laurens Electric	42,840.00		36,000.00		
		Greenville Water	600.00		3,000.00		
		Piedmont Natural Gas	318.00		4,000.00		
	200	TOTAL		$ 43,758.00		$ 43,000.00	$ 34,496.43
210		TELEPHONE					
		VC3 & Charter New AT&T lines	5,376.00		5,892.80		
	210	TOTAL		$ 5,376.00		$ 5,892.80	$ 5,584.72
260		REPAIR AND MAINTENANCE					
		Includes maintenance services including carpet cleaning, plumbing , electrical.					
		Carpet Cleaning	2,000.00		2,000.00		
		Building Repair	15,000.00		8,000.00		
	260	TOTAL		$ 17,000.00		$ 10,000.00	$ 14,689.04
412		SENIOR FITNESS EXPENSES					
		Instructor Fee	15,000.00		15,000.00		
	412	TOTAL		$ 15,000.00		$ 15,000.00	$ 11,419.01

DEPARTMENT:		SENIOR CENTER					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	453				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:	$ -	FY2020 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	15,000.00		20,000.00		
		Furniture	3,000.00		3,000.00		
		Trip Expenses	35,000.00		50,000.00		
	413	TOTAL		$ 53,000.00		$ 73,000.00	$ 52,828.56
001-413		**SENIOR PRINTING EXPENSES**					
		Printing and Postage for the Monthly Newsletter					
		Printing	1,000.00		3,000.00		
		Postage	250.00		2,000.00		
	001413	TOTAL		$ 1,250.00		$ 5,000.00	$ 3,607.83
624		**LIABILITY INSURANCE**					
		General Payroll Liability	729.79		756.75		
	624	TOTAL		$ 729.79		$ 756.75	$ 735.00
001-624		**LIABILITY INSURANCE-AUTO (VANS)**	1,790.90		1,857.04		
	001624	TOTAL		$ 1,790.90		$ 1,857.04	$ 1,803.00
650		**CONTRACTS & SERVICES**					
		Copier	8,000.00		8,000.00		
		Pest Control	500.00		500.00		
		Cleaning	12,000.00		15,000.00		
		Cintas	2,250.00		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		$ 24,500.00		$ 26,750.00	$ 27,403.83
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	$ 932.88
800		**BANK FEES**					
		Includes other expenses that are not accounted for in other line items	4,721.29		4,721.29		
		Debit Card Settlement Fees					
	800	TOTAL		$ 4,721.29		$ 4,721.29	$ -
		Department (Function) Grand Totals		$ 309,961.58		$ 324,704.57	$ 285,560.68
				-4.54%			

Community Development Department

Mission Statement

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

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

Goals and Objectives

- Provide oversight of the department's programmatic operations and department-wide fiscal management, including the Cultural Center.
- Develop programing 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.

FY2021 Noteworthy Accomplishments

- Successfully negotiated and secured over $150,000 in Utility Tax Credits to prompt the development and construction of: Access Point industrial speculative buildings (e.g., two buildings totaling over 300,000 sq. ft.); and, a .25 mile section of the Swamp Rabbit Trail that will ultimately connect to the I-385 Pedestrian Bridge.
- Through a partnership with the Greenville County Redevelopment Authority (GCRA), facilitated the funding of $5,000 to Luna Rosa as a component of GCRA's façade improvement program.
- Applied for and awarded a $183,725 grant from the South Carolina Department of Parks, Recreation & Tourism's Undiscovered South Carolina grant program. The grant (Picture of Luna Rosa receiving Grant from the City) funds will be applied to the Cultural Center Renovation project, which commenced in June 2021.

- Although impacted by the COVID-19 global pandemic, the Cultural Center engaged in online activities during COVID, keeping patrons and citizens involved in community activity:
- The Center's Theater produced online videos for community interaction.
- Theater audiences were held to 50% capacity.
- Successfully recruited and obtained new sponsorships for the Cultural Center including Ryan Homes & State Farm which totaled $213,000.
- In addition to the Children's Theater Series, Sooie BBQ Festival, and Beachin' Friday's Series, the Department held the City's inaugural Pizza, Blues, and Jazz (PBJ) Festival. The festival was a success with great attendance and involvement from the local business community.
- Annexed 209.2 acres of property into the City's jurisdictional boundaries during FY2021.
- Through private and public partnerships, attracted a projected $49.6M in economic investments in the industrial and commercial sectors during FY2021. These investments will result in an estimated 817 new jobs. The majority of the financial investments are expected to occur in the commercial sector.

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. The expenditures are detailed by sub-categories in the table below:

Community Development Fiscal Plan (FY2022)

	FY2020 Actual	FY2021 Adopted	FY2022 Adopted	Difference (2021-22)	(%) Difference
Personnel Expenditures	$329,648	$345,130	$368,338	$23,208	7%
Operating Expenditures	$226,665	$134,993	$135,723	$730	1%
Non-Capital Expenditures					
Total	**$556,313**	**$480,123**	**$504,061**	**$23,938**	**5%**
Authorized FT Positions	**4**	**4**	**5**		

DEPARTMENT:		COMMUNITY DEVELOPMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	452				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
010		**SALARIES**	248,859.29		236,834.49		
		Merit	5,169.70		7,823.93		
	010	TOTAL		$ 254,028.99		$ 244,658.42	$ 240,498.19
021		**FICA**	19,433.22		18,716.37		
	021	TOTAL		$ 19,433.22		$ 18,716.37	$ 17,858.71
024		**RETIREMENT**	44,607.49		40,515.43		
	024	TOTAL		$ 44,607.49		$ 40,515.43	$ 37,306.20
025		**GROUP INSURANCE**	45,709.00		37,586.01		
	025	TOTAL		$ 45,709.00		$ 37,586.01	$ 30,908.59
028		**WORK COMP**	4,558.95		3,653.59		
	028	TOTAL		$ 4,558.95		$ 3,653.59	$ 3,076.40
100		**SUPPLIES**					
		Supplies - Office	14,000.00		12,000.00		
	100	TOTAL		$ 14,000.00		$ 12,000.00	$ 7,954.12
150		**EMPLOYEE EXPENSES**					
		Professional Development	5,000.00		5,000.00		
		SCAPA, SCEDA, ULI, APA, AICP conferences	2,000.00		2,000.00		
		SC Arts, Arts Advocacy, Arts convention					
		ICSC, Charlotte, Florida, Micro conference, recruitment					
	150	TOTAL		$ 7,000.00		$ 7,000.00	$ 507.81
200		**UTILITIES - Cultural Center**					
		Duke Power	18,000.00		35,000.00		
		Greenville Water	8,000.00				
		Piedmont Natural Gas	1,000.00				
	200	TOTAL		$ 27,000.00		$ 35,000.00	$ 31,101.78
210		**TELEPHONE**					
		Wireless phones	1,572.00		3,360.00		
		VC3					
	210	TOTAL		$ 1,572.00		$ 3,360.00	$ 2,045.35
260		**REPAIR AND MAINTENANCE**					
		General Building Repair	15,000.00		10,000.00		
	260	TOTAL		$ 15,000.00		$ 10,000.00	$ 11,006.65
624		**LIABILITY INSURANCE**					
		General Payroll Liability	222.37		230.58		
	624	TOTAL		$ 222.37		$ 230.58	$ 223.00
002-624		**LIABILITY INSURANCE-BUILDING**	4,978.85		5,162.74		
	002624	TOTAL		$ 4,978.85		$ 5,162.74	$ 5,012.00
650		**CONTRACTS & SERVICES**					
		FrameRate Govt Access Channel	3,000.00		5,490.00		
		Business Dev Client Recruitment	7,000.00		5,000.00		
		Cintas	2,500.00		4,000.00		
		Terminix Service	800.00		500.00		
		C&C Exterminators			1,000.00		
		Infomentum	3,000.00		3,000.00		
		Adobe	2,900.00		2,250.00		
		Copier	3,000.00		3,000.00		
		ASCAP, SESAC, BMI	1,000.00		1,000.00		
		Password 1	250.00				
		Upstate Alliance	2,500.00				
	650	TOTAL		$ 25,950.00		$ 25,240.00	$ 21,276.39

DEPARTMENT:		COMMUNITY DEVELOPMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	452				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2022 BUDGET:	FY2021 BUDGET:		FY2020 ACTUAL
652		**SPECIAL PROJECTS**					
		Business Dev Services					
		Traffic Engineering	15,000.00		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		$ 37,500.00		$ 34,500.00	$ 30,078.42
700		**OTHER EXPENSES**					
		Community Support	2,500.00		2,500.00		
		UTC Money					
	700	TOTAL		$ 2,500.00		$ 2,500.00	$ 102,140.79
		Department (Function) Grand Totals		$ 504,060.87		$ 480,123.14	$ 540,994.40
				4.99%			
		These items will be funded by H&A Fund Balance					
		Marketing		$ 160,000.00	150,000.00		
		Summer Music Series		$ 40,000.00	40,000.00		
		Public Art Trail		$ 18,000.00	18,000.00		
		BBQ Festival		$ 50,000.00	50,000.00		
		Music Festiva/Farmers Market		$ 20,000.00	20,000.00		
		Summer Market		$ 7,500.00			
		Dinner Theatre Program/Young Artist		$ 80,000.00	80,000.00		
		Train Show (Chamber)		$ 6,000.00	6,000.00		
		Other		$ 10,000.00	25,000.00		
		Christmas/Beachin		$ 7,500.00	5,000.00		
		Mauldin Chamber Support (Chamber)		$ 25,000.00	25,000.00		
NEW		Program Director			-		
		Concert Band		$ 1,500.00	1,500.00		
		County Band Program		$ 2,200.00			
		TOTAL H&A		$ 427,700.00	420,500.00		
				2%			
				$ 931,760.87		$ 900,623.14	



Capital Improvement Program (CIP)

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Capital Improvement Program

Capital Improvement Program Overview

The City of Mauldin's FY2022 – FY2031 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, FY2021-2022. The operating CIP budget for FY2021-2022; heretofore known as the FY2022 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 FY2022 Capital Budget totals $14,983,454 and utilizes a combination of financing through a combination of pay-as-you-go (PAYGO) ($1,438,454), capital leasing ($1,590,000), prior year debt service proceeds ($7,500,000) and debt ($4,455,000). The financing mechanism for debt includes the issuance of 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.

FY2022 Capital Budget Highlights

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

- Transportation Program: The CIP provides funding to continue the efforts established last year to create 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 TransportationFund 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.

- **Prisma Health Swamp Rabbit Trail Pedestrian Bridge**: The City's FY2022 Capital budget provides $4,800,000 bond proceeds from FY2021 debt issuance 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 funding sources for this project will be hospitality and accommodations tax revenues and revenues from the Greenville Hospital Authority (GHA) provided to the City annually.

- **Transition to Automated Trash Service:** The FY2022 Capital Budget includes funding for the purchase of two new automated side loading trash trucks, increasing the City's total fleet of side loading trash trucks to three. With this investment, the City will be able to transition the majority of its public trash service operations to automation. Additionally, the 10-year Capital Improvement Plan includes the purchase of additional side loading trash and recycling trucks to fully transition the City's trash and recycling service to automation by FY2025. Historically, the City has relied on inmates from the SC Department of Corrections to ride on the back of the trash and recycling trucks. This was exacerbated during the onset of the coronavirus pandemic in the Fall of 2020 as the SC Department of Corrections no longer provided inmates. Thus, the City utilized temporary employees. Ultimately, this investment will eliminate the need for City workers to ride on the back of Public Works trucks to complete the City's trash and recycling services, thereby increasing the efficiency of the trash collection operations and reducing the staffing requirements without compromising the current level of service.

- **Three-Year City Police Patrol Fleet Replacement Program:** In an effort to improve the City's existing fleet of police patrol vehicles, the 10-year capital improvement plan includes a three-year police patrol vehicle replacement plan. The first year of the plan will commence in FY2022. The City's maintenance and repair costs for these vehicles have been increasing, annually, due to an aging fleet. This investment will allow for long-term cost savings, realized annually through the reduction in maintenance and repairs costs for the City's police patrol vehicles and ensure the Police Department has access to adequate patrol vehicles to provide quality public safety services.

- **Purchasing New Fire Apparatuses:** The FY2022 Capital Budget provides funding for replacing outdated fire apparatuses within the Fire Department with the purchase of two (2) pumper trucks and one (1) aerial ladder truck. This investment will ensure that the Department has the utmost access to adequate fire apparatuses and equipment. This effort is commensurate with the City's commitment to providing excellent fire protection services.

- **Investment in Critical Infrastructure:** The FY2022 Capital Budget provides funding through its Transportation Fund for continued investment in the City's transportation network through repaving and maintaining City owned roads.

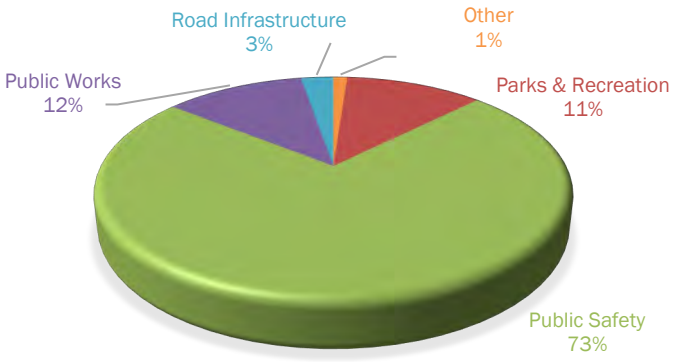
- **Construction of a New Fire Station**: The FY2022 Capital Budget provides funding for the construction of a new fire station to house the Fire Department headquarters. With the continued development, growth, and increase in vehicular traffic in the western portion of the Fire Service Area, the new fire station will be strategically located to improve the ability of the Fire Department's Headquarters to respond to calls for service and provide emergency responses with a response time that is consistent with the requirements for the Department's top-rated ISO rating.

Table 10 below provides an overview of the CIP by category:

Table 10. Capital Improvement Plan Summary by Category

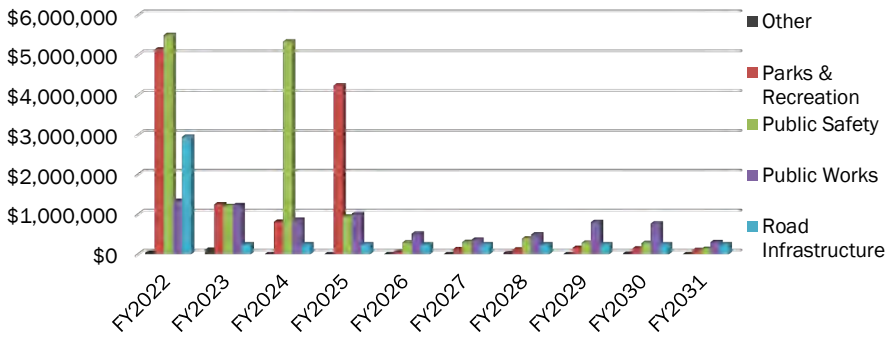
Category	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Other	$40,000	$108,000	$0	$0	$0	$0	$32,000	$0	$18,000	$0
Parks & Recreation	$5,132,000	$1,247,500	$810,500	$4,231,000	$61,000	$123,000	$115,000	$155,000	$140,000	$100,000
Public Safety	$5,494,624	$1,201,752	$5,332,500	$940,000	$291,300	$302,500	$390,300	$285,000	$277,100	$128,400
Public Works	$1,336,000	$1,225,000	$862,000	$1,019,000	$513,000	$359,000	$491,000	$803,000	$767,000	$300,000
Road Infrastructure	$2,943,454	$243,454	$243,454	$243,454	$243,454	$243,454	$243,454	$243,454	$243,454	$243,454
Grand Total	**$14,946,078**	**$4,025,706**	**$7,248,454**	**$6,433,454**	**$1,108,754**	**$1,027,954**	**$1,271,754**	**$1,486,454**	**$1,445,554**	**$771,854**

Figure 24 provides the percentage of the FY2022 capital budget by category. 34% of the FY2022 capital budget is appropriated for recreation and parks related improvements. 20% of the FY2022 capital budget funds road infrastructure along City owned roads.



(Figure 24 - Percentage of FY2022 Capital Budget by Source Category)

Figure 25 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 25 - 10-Year CIP by Source Category)

Review of Figure 25 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.

FY2022 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 FY2022 Capital Budget. It is worth noting that the FY2022 Capital Budget does not rely on the General Fund balance (assigned or unassigned) and will not require a millage or tax increase.

Transportation Fund

During FY2021, a Transportation Fund was created and charged with sufficient revenues to establish a sustainable process for repaving the City worst rated roads, exploring, improving and constructing sidewalks, trails, and multi-use paths along City owned streets. Annually, 2 mills are placed in the Transportation Fund 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.

Capital Fund - Recreation

Annually, the City receives revenues pursuant to an intergovernmental agreement with Greenville County pursuant to the dissolution of the Greenville County Recreation District in 2013, which operated as an independent special-purpose district that covered the county outside the city limits of Greenville, Greer, Mauldin and Simpsonville, incorporated the district's recreation facilities and programs. $1M is distributed amongst the six cities in Greenville County based on the City's population. Historically, the City has used these funds to offset Recreation Department capital purchases and operating expenses.

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 to date is $1,644,400. Over the past three fiscal years, the City has received an estimated $1M in H&A funding. This is expected to increase with the addition of the new Marriott Hotel off E. Butler Rd., Popeyes,Cookout, Aldi, and Luna Rosa during FY2021.

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.

Debt

The City's Debt Service Fund covers the payment of principal and interest attributable to the City's Obligation Bonds. As approved, the FY2022 Capital Budget funds the construction of a new Fire Station and the purchase of 3 new fire apparatuses totaling approximately $4.4M. 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. A debt service and an operations millage increase for the Mauldin Fire Service Area (FSA) from Greenville County Council was approved in the Spring of 2020. Accordingly, Greenville County issued a G.O. Bond in the amount of $3.3M. City Council will issue debt totaling approximately $4.4M to fund the purchase of fire trucks and construction of a new fire station on W. Butler Rd. in FY2022. The current Fire Department Headquarters will relocate to the new fire station on W. Butler Rd., which will serve the City and the FSA.

Capital Project Fund

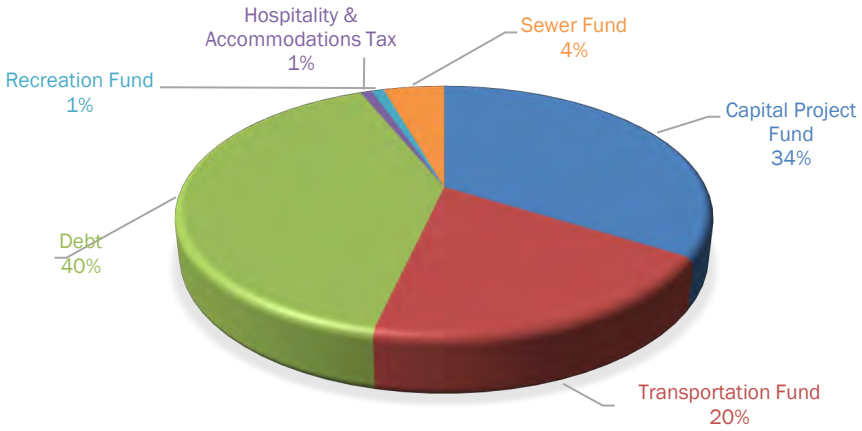
The items funded out of the Capital Fund balance will be paid for using the City's cash reserves in the Fund. You may wish to note that in Fall 2020, the Council added approximately $1M to the Capital Fund Balance of surplus revenues from the budget closeout of FY2020. Staff recommended that Council continue to add 50% of surplus revenues, if available, to the Capital Fund Balance, annually. The City's capital fund balance to date is $2,545,916.

Table 11 below provides an overview of the CIP by funding source:

Table 11 *Capital Improvement Plan Summary by Funding Source*

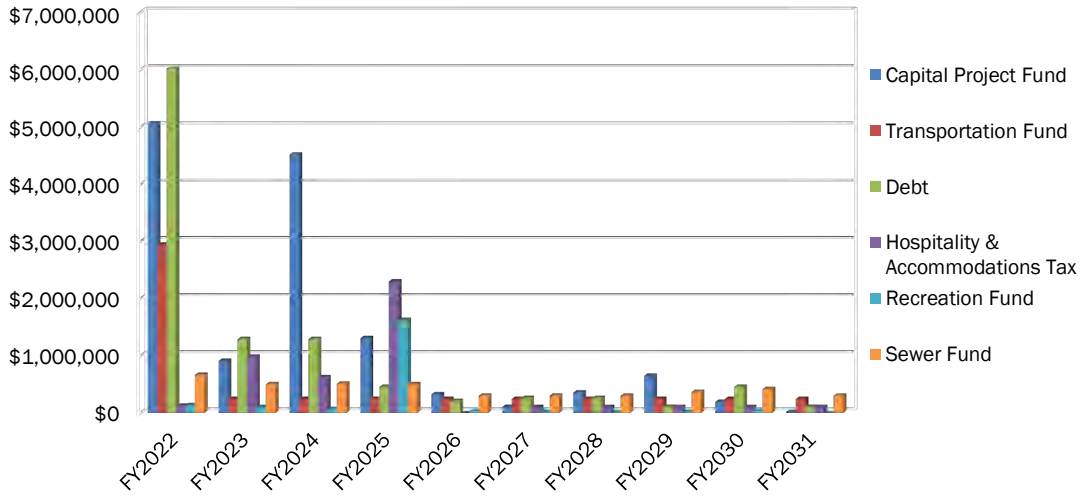
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Capital Project Fund	$5,060,500	$909,752	$4,517,500	$1,308,900	$323,500	$103,000	$354,800	$649,600	$192,000	$25,000
Transportation Fund	$2,943,454	$243,454	$243,454	$243,454	$243,454	$243,454	$243,454	$243,454	$243,454	$243,454
Debt	$6,019,124	$1,290,000	$1,290,000	$455,100	$206,800	$258,500	$258,500	$103,400	$455,100	$103,400
Hospitality & Accommodations Tax	$125,000	$982,500	$622,500	$2,300,500	$0	$100,000	$100,000	$100,000	$100,000	$100,000
Recreation Fund	$133,000	$100,000	$65,000	$1,625,500	$35,000	$23,000	$15,000	$25,000	$40,000	$0
Sewer Fund	$665,000	$500,000	$510,000	$500,000	$300,000	$300,000	$300,000	$365,000	$415,000	$300,000
Grant Total	**$14,946,078**	**$4,025,706**	**$7,248,454**	**$6,433,454**	**$1,108,754**	**$1,027,954**	**$1,271,754**	**$1,486,454**	**$1,445,554**	**$771,854**

Figure 26 provides the percentage of the FY2022 Capital Budget by funding source. 42% of the FY2022 Capital Budget is appropriated to cover debt primarily resulting from, among other initiatives, the issuance of an installment purchase revenue bond to fund the design/ construction of a new fire station and to purchase new fire apparatuses.



(Figure 26 - Percentage of FY2022 Capital Budget by Source Category)

Figure 27 provides a summary of the 10-year CIP by source category. This illustrates the funding amount by category for FY2022 – FY2031.



(Figure 27 - 10-Year CIP Summary)

Review of Figure 27 reveals that the primary funding source for the FY2022 Capital Budget is debt via IPRB and a purchase lease agreement.

CIP Detail Budget Summary (Appendix A)

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

FY2022 Capital Project Budget Sheets (Appendix B)

The Capital Project budget sheets detail the following for FY2022 capital projects:

- Cost estimates for the City's FY2022 capital projects
- Descriptions of each project
- Costs and funding source of each project

CIP Detail Budget Summary

City of Mauldin

FY2022

Fund	Dept	Category	Type	Infrastructure Improvements	Funding Source	FY2022
Capital Project Fund	Admin/Finance	Other	Buildings/Facility Improvements	City Hall Replace/Repair HVAC systems	PAYGO of Cash	$ 40,000
Capital Project Fund	CC	Parks & Recreation	Buildings/Facility Improvements	Cultural Center HVAC Replace	PAYGO of Cash	$ 20,000
Capital Project Fund	Fire	Public Safety	Buildings/Facility Improvements	Fire Station #2 HVAC system	PAYGO of Cash	$ 15,000
Capital Project Fund	Fire	Public Safety	Capital Equipment	Replace UHF repeater: EOC fire channel	PAYGO of Cash	$ 8,000
Capital Project Fund	Fire	Public Safety	Capital Equipment	Extrication Equipment	PAYGO of Cash	$ 15,000
Capital Project Fund	Fire	Public Safety	Vehicle Replacement/Additions	Fire Department Pickup Trucks	PAYGO of Cash	$ 37,500
Capital Project Fund	PW	Public Works	Buildings/Facility Improvements	PW HVAC System Replace/Repair	PAYGO of Cash	$ 7,000
Capital Project Fund	PW	Public Works	Capital Equipment	John Deere Gator	PAYGO of Cash	$ 9,000
Capital Project Fund	PW	Public Works	Capital Equipment	One man lift	PAYGO of Cash	$ 15,000
Capital Project Fund	PW	Public Works	Vehicle Replacement/Additions	Public Works Truck - Sanitation	PAYGO of Cash	$ 40,000
Capital Project Fund	Rec	Parks & Recreation	Buildings/Facility Improvements	Sen Center Replace HVAC systems	PAYGO of Cash	$ 9,000
Capital Project Fund	Rec	Parks & Recreation	Buildings/Facility Improvements	Sports Center HVAC Replace/repair	PAYGO of Cash	$ 45,000
Capital Project Fund	Rec	Parks & Recreation	Special Revenue Fund	Pedestrian Bridge	H&A Bond/IPRB Proceeds	$ 4,800,000
Debt	Fire	Public Safety	Buildings/Facility Improvements	Replace HQ Fire Station	GO Bond Proceeds	$ 3,000,000
Debt	Fire	Public Safety	Vehicle Replacement/Additions	Fire apparatus: Aerial Platform	GO Bond Proceeds City portion	$ 578,171
Debt	Fire	Public Safety	Vehicle Replacement/Additions	Fire Apparatus: Pumper truck	GO Bond Proceeds City portion	$ 850,953
Debt	Police	Public Safety	Vehicle Replacement/Additions	Police Marked Patrol Units (Sedans/SUV)	Capital Lease	$ 990,000
Debt	PW	Public Works	Vehicle Replacement/Additions	PW Side-Loader Trash Truck - Sanitation	Capital Lease	$ 600,000
Hospitality & Accommod	Rec	Parks & Recreation	Infrastructure Improvement	Repaving and new curbing at Springfield Park Parking lots	Cash-Capital Recreation	$ 125,000
Recreation Fund	Parks	Parks & Recreation	Parks, Recreation and Tourism	Trash cans at Sunset Park	Cash-Capital Recreation	$ 50,000
Recreation Fund	Rec	Parks & Recreation	Parks, Recreation and Tourism	Renovations to Sunset Park Pressbox	Cash-Capital Recreation	$ 20,000
Recreation Fund	Rec-SC	Parks & Recreation	Parks, Recreation and Tourism	New carpet for the Sports Center (Fit kids room and Recreation offices)	Cash-Capital Recreation	$ 20,000
Recreation Fund	Rec-SC	Parks & Recreation	Parks, Recreation and Tourism	Replacement Blinds for the entire fitness floor and group fitness room	Cash-Capital Recreation	$ 8,000
Recreation Fund	Rec-SC	Parks & Recreation	Parks, Recreation and Tourism	New Front Doors- Automatic	Cash-Capital Recreation	$ 8,700
Recreation Fund	Rec-Sen	Parks & Recreation	Parks, Recreation and Tourism	Partitions for Senior Center	Cash-Capital Recreation	$ 26,300
Sewer Fund	Sewer	Public Works	Enterprise Fund	4yf Combo jetter/vacuum	Cash - Sewer	$ 300,000
Sewer Fund	Sewer	Public Works	Enterprise Fund	Pick up Truck (Dually)	Cash - Sewer	$ 65,000
Sewer Fund	Sewer	Public Works	Enterprise Fund	Complete Sewer work in Priority Areas	Cash - Sewer	$ 300,000
Transportation Fund	Capital	Road Infrastructure	Infrastructure Improvement	Road Paving	PAYGO of Cash	$ 2,943,454
				TOTAL		$ 14,946,078

Overview of 10 Year Capital Improvement Program

Dept	Infrastructure Improvements	Fund	Funding Source	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
	Building and Facility Improvements												
Admin/Finance	City Hall Replace/Repair HVAC systems	Capital Project Fund	PAYGO of Cash	$ 40,000.00								$ 18,000.00	
BDS	Building and Development Services Upfit	Capital Project Fund	PAYGO of Cash		$ 30,000								
CC	Cultural Center HVAC Replace	Capital Project Fund	PAYGO of Cash	$ 20,000.00	$ 20,000.00	$ 18,000.00					$ 8,000.00		
Fire	Replace HQ Fire Station	Debt	GO Bond Proceeds	$3,000,000.00									
Fire	Add 5th fire station	Capital Project Fund	GO Bond Proceeds			$3,500,000.00							
Fire	Replace roof - Miller Rd	Capital Project Fund	PAYGO of Cash			$24,000.00							
Fire	Fire Station #2 HVAC system	Capital Project Fund	PAYGO of Cash	$ 15,000.00	$ 7,000.00	$ 7,000.00							
Fire	Replace HVAC system Fire St I	Capital Project Fund	PAYGO of Cash			$ 7,500.00							15000
Fire	HVAC System Fire Station HQ	Capital Project Fund	PAYGO of Cash							$ 16,000.00	$ 16,000.00		
Fire	HVAC System Fire Station 3	Capital Project Fund	PAYGO of Cash							$ 14,000.00	$ 14,000.00	$ 14,000.00	
Parks	Concess. HVAC systems (3 Parks)	Capital Project Fund	PAYGO of Cash			$ 5,000.00	$ 5,000.00	$ 6,000.00					
PW	PW HVAC System Replace/Repair	Capital Project Fund	PAYGO of Cash	$ 7,000	$ 7,000				$ 7,000	$ 7,000			
Rec	New Childcare and Fitness Room Expansion	Recreation Fund					$ 1,600,500						
Rec	Renovate restrooms connected to the soccer field at Springfield Park	Hospitality & Accommodations Tax				$ 150,000.00							
Rec	New Restroom/Concessions at Springfield Park	Hospitality & Accommodations Tax			$ 250,000.00								
Rec	Shelter/Restroom at Pineforest Park	Hospitality & Accommodations Tax			$ 200,000.00								
Rec	New Restrooms at City Park	Hospitality & Accommodations Tax				$ 150,000.00							
Rec	Sen Center Replace HVAC systems	Capital Project Fund	PAYGO of Cash	$ 9,000.00	$ 45,000.00			$ 20,000.00			$ 22,000.00		
Rec	Sports Center HVAC Replace/repair	Capital Project Fund	PAYGO of Cash	$ 45,000.00	$ 100,000.00	$ 100,000.00	$ 300,000.00						
	Capital Equipment												
Fire	Turn out gear Washer/ Extractor	Capital Project Fund	PAYGO of Cash			$ 9,000.00				$ 18,000.00			
Fire	Replace UHF repeater: EOC fire channel	Capital Project Fund	PAYGO of Cash	$8,000.00	$8,000.00								
Fire	Extrication Equipment	Capital Project Fund	PAYGO of Cash	$15,000.00	$130,752.00								
Fire	Inflatable Fire Safety House	Capital Project Fund	PAYGO of Cash				$9,500.00						
Fire	Firefighter Gear Replacement	Capital Project Fund	PAYGO of Cash			$ 64,000.00	$ 65,900.00	$ 68,000.00					
Fire	Replace Heart Monitor	Capital Project Fund	PAYGO of Cash						$44,000.00	$ 45,300.00	$ 46,600.00	$ 48,000.00	
Fire	Station Cascade System	Capital Project Fund	PAYGO of Cash								$14,000.00	$ 16,000.00	
Fire	Fire Station 47 (Station Generator)	Capital Project Fund	PAYGO of Cash		$ 15,000.00								
PW	Zero Turn Mower	Capital Project Fund	PAYGO of Cash			$ 12,000			$ 12,000			$ 12,000	
PW	John Deere Gator	Capital Project Fund	PAYGO of Cash	$ 9,000			$ 9,000			$ 9,000			
PW	Bagging riding mower	Capital Project Fund	PAYGO of Cash		$ 13,000			$ 13,000			$ 13,000		
PW	One man lift	Capital Project Fund	PAYGO of Cash	$ 15,000									
PW	Vibratory Roller Attachment Skid Steer	Capital Project Fund	PAYGO of Cash		$ 15,000								
PW	Asphalt Milling Skid Steer	Capital Project Fund	PAYGO of Cash		$ 25,000								
PW	Mini Excavator	Capital Project Fund	PAYGO of Cash		$ 125,000								
	Enterprise Fund												
Sewer	Sewer Jet	Sewer Fund			$ 75,000							$ 75,000	
Sewer	4yf Combo jetter/vacuum	Sewer Fund	Cash - Sewer	$ 300,000									
Sewer	Pick up Truck (Dually)	Sewer Fund	Cash - Sewer	$ 65,000							$ 65,000		
Sewer	Pick up Truck	Sewer Fund				$ 40,000						$ 40,000	
Sewer	Dump Truck	Sewer Fund					$ 200,000						
Sewer	Easement Machine	Sewer Fund				$ 70,000.00							
Sewer	Mini Excavator	Sewer Fund			$ 125,000.00								
Sewer	Backhoe Excavator	Sewer Fund				$ 100,000.00							
Sewer	Complete Sewer work in Priority Areas	Sewer Fund	Cash - Sewer	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00
	Other												
Police	K-9 Purchase	Capital Project Fund	PAYGO of Cash			$ 8,500.00		$ 8,500.00			$ 8,500.00		
	Road Infrastructure												
Capital	Road Paving	Transportation Fund	PAYGO of Cash	$ 2,943,454	$ 243,454	$ 243,454	$ 243,454	$ 243,454	$ 243,454	$ 243,454	$ 243,454	$ 243,454	$ 243,454
	Parks, Recreation, & Tourism												
Rec	Pedestrian Bridge	Capital Project Fund	H&A/IPRB Proceeds	$ 4,800,000.00									
Rec	Developing land next to Sunset Park	Hospitality & Accommodations Tax							$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00
Rec	Repaving and new curbing at Springfield Park Parking lots	Hospitality & Accommodations Tax	Cash-Capital Recreation	$ 125,000.00									
Rec	Fencing at Sunset Park Lower Playground, Baseball, Miracle League, and Soccer Fields	Hospitality & Accommodations Tax			$ 132,500.00	$ 132,500.00							
Parks	Trash cans at Springfield Park	Recreation Fund	PAYGO of Cash		$ 40,000.00								
Parks	Trash cans at Sunset Park	Recreation Fund	Cash-Capital Recreation	$ 50,000.00									
Rec	Sports Center Carpet Replacement	Recreation Fund	PAYGO of Cash		$ 40,000.00								
Rec	New Basketball Court Expansion	Hospitality & Accommodations Tax					$ 2,300,500.00						
Rec	Renovations to Sunset Park Pressbox	Recreation Fund	Cash-Capital Recreation	$ 20,000.00									
Rec	Renovations to lighting at Sunset Park	Recreation Fund									$ 25,000.00		
Rec		Recreation Fund	PAYGO of Cash		$ 15,000.00								
Rec	Sound system on fitness floor-including Muzak	Recreation Fund	PAYGO of Cash			$ 10,000.00							
Rec	Replace sound system in group fitness room	Recreation Fund	PAYGO of Cash					$ 10,000.00					

Rec	New Universal equipment on fitness floor	Recreation Fund	PAYGO of Cash			$ 35,000.00							
Rec	New complete set of dumbbells on fitness floor	Recreation Fund	PAYGO of Cash						$ 8,000.00				
Rec	New tiling for for sports center upper, lower bathrooms and kitchen	Recreation Fund	PAYGO of Cash			$ 20,000.00							
Rec	New flooring for group fitness room	Recreation Fund	PAYGO of Cash						$ 15,000.00				
Rec	Replace walking track at sports center	Recreation Fund	PAYGO of Cash									$ 40,000.00	
Rec	Switching Equipment	Recreation Fund	PAYGO of Cash							$ 15,000.00			
Rec	Restriping the parking lot	Recreation Fund	PAYGO of Cash		$ 5,000.00								
Rec-SC	New carpet for the Sports Center (Fit kids room and Recreation offices)	Recreation Fund	Cash-Capital Recreation	$ 20,000.00									
Rec-SC	Replacement Blinds for the entire fitness floor and group fitness room	Recreation Fund	Cash-Capital Recreation	$ 8,000.00									
Rec-SC	New Front Doors- Automatic	Recreation Fund	Cash-Capital Recreation	$ 10,000.00									
Rec-Sen	Partitions for Senior Center	Recreation Fund	Cash-Capital Recreation	$ 25,000									
	Special Revenue Fund												
CC	Offices at Cultural Center	Hospitality & Accommodations Tax	PAYGO of Cash			$ 10,000							
CC	Restrooms	Hospitality & Accommodations Tax	PAYGO of Cash			$ 30,000							
CC	Basement	Hospitality & Accommodations Tax	PAYGO of Cash		$ 400,000								
CC	Gallery	Hospitality & Accommodations Tax	PAYGO of Cash			$ 150,000							
	Technology Improvements												
Finance	Cloud Financial Software	Capital Project Fund	PAYGO of Cash		$ 45,000								
Fire	Fire MDT Computers	Capital Project Fund	PAYGO of Cash		$ 7,000.00			$ 8,000.00					$ 10,000.00
HR	Payroll Update System	Capital Project Fund	PAYGO of Cash										
Judicial	video conferencing for arraignments with audio upgrade	Capital Project Fund	PAYGO of Cash		$ 12,692.00								
Judicial	video upgrade with audio and video recording	Capital Project Fund	PAYGO of Cash		$ 20,308.00								
Police	LiveScan	Capital Project Fund	PAYGO of Cash				$ 39,500.00						
PW	Work Order System	Capital Project Fund	PAYGO of Cash		$ 65,000								
Rec	Cameras at City, Pineforest, Springfield, Sunset Park, and Sports Center	Recreation Fund					$ 25,000.00	$ 25,000.00					
	Vehicle Replacement/Additions												
BDS	Replace 2019 Dodge Ram Truck	Capital Project Fund	PAYGO of Cash							$ 32,000.00			
Fire	Fire apparatus: Aerial Platform	Debt	GO Bond Proceeds City portion	$578,171.00									
Fire	Fire Apparatus: Pumper truck	Debt	GO Bond Proceeds City portion	$850,953.00									
Fire	Fire Department Pickup Trucks	Capital Project Fund	PAYGO of Cash	$37,500.00		$ 40,000.00							
Fire	Fire Apparatus: Pumper	Capital Project Fund	GO Bond Proceeds			$600,000.00	$670,000.00						
Police	Police Administrative Unit (Sedan)	Capital Project Fund	PAYGO of Cash			$ 38,500.00				$ 38,500.00	$ 38,500.00		
Police	Police Marked Patrol Units (Sedans/SUV)	Debt	Capital Lease	$ 990,000.00	$ 990,000.00	$ 990,000.00	$ 155,100.00	$ 206,800.00	$ 258,500.00	$ 258,500.00	$ 103,400.00	$ 155,100.00	$ 103,400.00
Police	Turn-Key ready Police Units (SUV)	Capital Project Fund			$ 44,000.00	$ 44,000.00					$ 44,000.00	$ 44,000.00	
PW	Public Works Truck - Parks	Capital Project Fund	PAYGO of Cash						$ 40,000				
PW	Public Works Leaf Truck - Sanitation	Capital Project Fund	PAYGO of Cash				$ 210,000				$ 210,000		
PW	Public Works Grapple Truck - Sanitation	Capital Project Fund	PAYGO of Cash		$ 175,000					$ 175,000	$ 175,000		
PW	Public Works Rear Loader - Sanitation	Capital Project Fund	PAYGO of Cash					$ 200,000					
PW	PW Side-Loader Trash Truck - Sanitation	Debt	Capital Lease	$ 600,000	$ 300,000	$ 300,000	$ 300,000					$ 300,000	
PW	Public Works Truck - Sanitation	Capital Project Fund	PAYGO of Cash	$ 40,000							$ 40,000		
PW	Public Works Truck - Streets	Capital Project Fund	PAYGO of Cash			$ 40,000						$ 40,000	
	TOTAL			$ 14,946,078.00	$ 4,025,706.00	$ 7,248,454.00	$ 6,433,454.00	$ 1,108,754.00	$ 1,027,954.00	$ 1,271,754.00	$ 1,486,454.00	$ 1,445,554.00	$ 771,854.00

FY2021 Capital Project Budget Sheets

FY2022 Capital Project Budget Sheet

Item:
Automatic Front Doors

Fund:
Capital Projects Fund

Department:
Recreation

Name of Project:
Automatic Front Doors



(Example of automatic front doors)

Description of Project:
Install automatic front doors to the Sports Center for easier access inside/outside the building.

Project Justification:
The Mauldin Sports Center has members who are senior adults, and some who are on walkers. The Sports Center also has members and guest who enter the building for events, who would benefit from automatic doors.

Estimated Cost:
$10,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$10,000
2023	
2024	
2025	
2026	

Impact on Future Budgets:
No future impacts are foreseen.

FY2022 Capital Project Budget Sheet

Item:
Fire Aerial Platform



(Example of fire aerial platform)

Fund:
Capital Projects Fund

Department:
Fire

Name of Project:
Capital Outlay-GO bond in conjunction with County.

Description of Project:
Replace 1997 Aerial apparatus.

Project Justification:
Replace out of date fire apparatus due to high mileage and high maintenance cost.

Estimated Cost:
$1,400,000 Total

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$578,171 City portion
2023	
2024	
2025	
2026	

Impact on Future Budgets:
There will be savings in the Repair and Maintenance line item going forward. The line was reduced by $20,000.

FY2022 Capital Project Budget Sheet

Item:

Fire Engine X 2



(Example of fire engine)

Fund:

Capital Projects Fund

Department:

Fire

Name of Project:

Capital Outlay-GO bond in conjunction with County

Description of Project:

Replace 2008 and 2009 Fire Engines.

Project Justification:

Replace out of date fire apparatus due to high mileage and high maintenance cost.

Estimated Cost:

$1,400,000 Total

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$850,953 City portion
2023	
2024	$600,000
2025	$670,000
2026	

Impact on Future Budgets:

There will be savings in the Repair and Maintenance line item going forward. The line was reduced by $20,000.

FY2022 Capital Project Budget Sheet

Item:
Fire Extrication Equipment

Fund:
Capital Projects Fund

Department:
Fire

Name of Project:
Capital Outlay



(Example of fire extrication equipment)

Description of Project:
Add fire extrication equipment to Engine 45

Project Justification:
Purchase fire extrication equipment for Engine 45 which is the only fire apparatus without extrication equipment.

Estimated Cost:
$15,000

CIP Expenditure Schedule

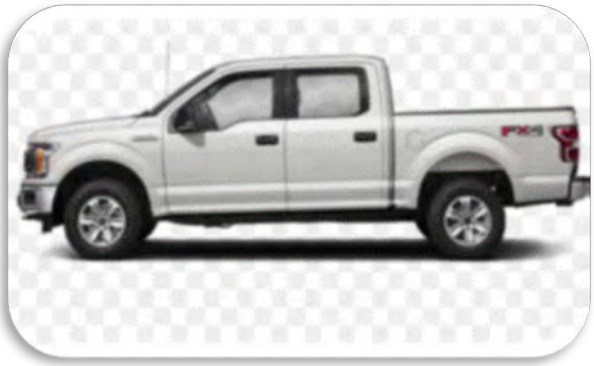
Fiscal Year	Expenditure Amount
2022	$15,000
2023	
2024	
2025	
2026	

Impact on Future Budgets:
No future impacts are expected.

FY2022 Capital Project Budget Sheet

Item:

F-150 Pickup Truck (4X4)



(Example of F-150 Pickup Truck)

Fund:

Capital Projects Fund

Department:

Fire

Name of Project:

Capital Outlay

Description of Project:

Replace a current truck that is 23 years old with approximately 90,000 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	Expenditure Amount
2022	$37,500
2023	
2024	$40,000
2025	
2026	

Impact on Future Budgets:

This is to replace an old truck, no real quantitative impacts to the budget will occur.

FY2022 Capital Project Budget Sheet

Item:

Fund:

Capital Projects Fund

Department:

Fire



(Example of Fire Station)

Description of Project:

Replace Headquarters fire station and build new fire station

Project Justification:

Replace old fire station with new fire station and a police substation to accommodate annexations in the western end of the fire service area and to comply with ISO response times.

Estimated Cost:

$5,000,000 Total

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$3,000,000 City portion
2023	
2024	
2025	
2026	

Impact on Future Budgets:

No real impact is foreseen.

FY2022 Capital Project Budget Sheet

Item:

Marked Police vehicle for patrol (18)



(Example of Police Car)

Fund:

Capital Projects Fund

Department:

Police

Name of Project:

Capital Outlay

Description of Project:

The Police Department is recommending the purchase of new police vehicles to perform replacements.

Project Justification:

As of February 1st, 2021, 47.2% of the police fleet is over 100,000 odometer miles.
Currently 12 marked patrol units (34.2%) are over 140,000 miles plus 3 SRO marked vehicle over 150,000 miles.63.6% of the entire police fleet is 10 plus years old.

Estimated Cost:

$990,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$990,000
2023	$990,000
2024	$990,000
2025	$155,100
2026	$206,800

Impact on Future Budgets:

With the purchase of 18 new patrol vehicles the police department repairs and maintenance line item was reduced by $23,000. The fuel consumption will most likely be better than the older units being replaced as well.

FY2022 Capital Project Budget Sheet

Item:

HVAC Maintenance Program

Fund:

Capital Projects Fund

Department:

Multiple (Public Works, Administration, Fire, Cultural Center, Recreation)

Name of Project:

HVAC replacement



(Example of HVAC System)

Description of Project:

HVAC units in all facilities owned and operated by the City were assessed and placed on a replacement schedule. During the 2021-2022 fiscal year, units at Fire Station #2, the Senior Center, the Sports Center, Cultural Center and Public Works were identified as units in need of replacing.

Project Justification:

Units at these facilities are older and in need of continuous maintenance and repair. Most exceed the manufacturers recommended lifespan in age.

Estimated Cost:

$300,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$136,000
2023	$172,000
2024	$137,500
2025	$305,000
2026	$ 26,000

Impact on Future Budgets:

Full replacement of older systems will reduce the amount being spent on repairs and will also help reduce energycosts. This would be estimated to reduce immediate repair costs by $10,000 - $15,000.

FY2022 Capital Project Budget Sheet

Item:
One-man aerial work platform

Fund:
Capital Projects Fund

Department:
Public Works (Administration-Facilities)

Name of Project:
Capital Outlay

Description of Project:
Public Works is recommending the purchase of a one-man aerial work platform.



(Example of aerial work platform)

Project Justification:
The Facilities Division maintains lights, vents, ceilings at several facilities. The Division has an old scissor lift to aid in the maintenance; however, in several of the facilities, doors must be removed to bring the lift inside. At the Cultural Center, weight restrictions on the old floor restricts use of the scissor lift. Additionally, each time that Facilities staff move the scissor lift, a Public Works trailer must be modified. A one-man lift would allow staff to safely perform maintenance duties and eliminate down time attributed to modifying a trailer and removing doorways.

Estimated Cost:
$15,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$15,000
2023	
2024	
2025	
2026	

Impact on Future Budgets:
With the purchase of this equipment, it will cut down on rental costs and labor costs.

FY2022 Capital Project Budget Sheet

Item:

JD Utility Vehicle



(Example of JD Utility Vehicle)

Fund:

Capital Projects Fund

Department:

Public Works (Parks)

Name of Project:

Capital Outlay

Description of Project:

Public Works is recommending the purchase of a new Utility Vehicle.

Project Justification:

The Parks Division maintains the City's Parks, rights-of-way, and facility grounds. As part of the maintenance, an old utility vehicle transports a tank and sprayer for weed killing around the City. The old utility vehicle is worn out and needs to be replaced. The old unit was a gas powered until and PW is recommending the diesel version. This recommendation replaces the field rake purchase noted on the 10-year CIP.

Estimated Cost:

$16,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$16,000
2023	
2024	
2025	$9,000
2026	

Impact on Future Budgets:

No effect on future budgets is expected.

FY2022 Capital Project Budget Sheet

Item:

Pickup Truck

Fund:

Capital Projects Fund

Department:

Public Works (Sanitation)

Name of Project:

Capital Outlay



(Example of Pickup Truck)

Description of Project:

Public Works is recommending the purchase of a new Pickup Truck.

Project Justification:

Fleet trucks in all Divisions of Public Works have high mileage and are in need of replacement. As new vehicles are acquired, the older vehicles being replaced are sent to the Sanitation Division. The Division is in need of one reliable truck.

Estimated Cost:

$40,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$40,000
2023	
2024	
2025	
2026	

Impact on Future Budgets:

No real impact.

FY2022 Capital Project Budget Sheet

Item:

Sewer Truck



(Example of Sewer Truck)

Fund:

Enterprise Fund

Department:

Public Works (Sewer)

Name of Project:

Capital Outlay

Description of Project:

Public Works is recommending the purchase of a new dually with a crane utility bed.

Project Justification:

The Sewer Division maintains the sewer mainlines throughout the City of Mauldin. The Division utilizes a tow behind sewer jet to clean the sewers, which weighs in excess of 14,000 pounds. Historically, the Division has employed a dually to pull the jetter; however, in the 2020 Fiscal year management replaced the dually with a F- 250. The Max Weight rating of the F-250, provided from the manufacturer, is 12,300 pounds. The truck has struggled to pull the jetter, and issues with the suspension and rear differential have been noted. The dually has been recommended to replace the F-250 to ensure adequate towing capacity is provided. A utility bed with a crane is also recommended so that the Division has the ability to pull and maintain the waste water pumps at the City's pump stations.

Estimated Cost:

$65,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$65,000
2023	
2024	
2025	
2026	

Impact of Future Budgets:

Minimal impacts to repair and maintenance costs are expected.

FY2022 Capital Project Budget Sheet

Item:
Sewer Jetter/Vacuum Truck



(Example of Sewer Jetter/Vacuum Truck)

Fund:
Enterprise Fund

Department:
Public Works (Sewer)

Name of Project:
Capital Outlay

Description of Project:
Public Works is recommending the purchase of a new jetter/vacuum truck.

Project Justification:
The Sewer Division maintains the sewer mainlines, pump stations, and manholes throughout the City of Mauldin. Under normal operating conditions, solids build up in both manholes and pump stations. In manholes, staff enter the confined space and remove solids with a shovel and bucket. In pump stations, solids accumulate on the bottom of the wet well and are not removed. Grease and other floating solids are removed by turning off stations and scooping the solids out with a pool skimmer. The Jet/Vac truck can replace these antiquated and often times dangerous activities, improve efficiency, and also assist in the cleaning of storm drain culverts around the City.

Estimated Cost:
$300,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$300,000
2023	
2024	
2025	
2026	

Impact on Future Budgets:
This will decrease the amount of man power to complete the work and therefore reduce labor costs.

FY2022 Capital Project Budget Sheet

Item:

Complete Sewer Work in Priority Areas

Fund:

Enterprise Fund

Department:

Public Works (Sewer)

Name of Project:

Capital Outlay

Description of Project:

Public Works is recommending funds to complete sewer work in priority areas.



(Example of Sewer Manhole Improvement)

Project Justification:

As part of the most recent wet weather study by REWA, areas of the City's sewer system have been identified as areas in need of work to reduce inflow and infiltration. Public Works will work with the contract engineer to procure services such as manhole rehab and main line relining.

Estimated Cost:

$300,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$300,000
2023	$300,000
2024	$300,000
2025	$300,000
2026	$300,000

Impact on Future Budgets:

This work will help to prevent major expenses on sewer lines in the future.

FY2022 Capital Project Budget Sheet

Item:

Side-Arm Trash Truck

Fund:

Capital Projects Fund

Department:

Public Works

Name of Project

Capital Outlay

Description of Project:

Public Works is recommending the purchase of two new Side-Arm Trash Trucks.



(Example of Side-Arm Trash Trucks)

Project Justification:

The Sanitation fleet purchased one side-arm trash truck during the 2021 Fiscal year and has great success with the unit. The Division has been able to reduce operation run times and eliminate the need for riders to tip cans. The continued effort to modernize the fleet and reduce operating costs will ensure that Public Works can maintain the existing level of service to the ever-expanding population base in the City of Mauldin.

Estimated Cost:

$600,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$600,000
2023	$300,000
2024	$300,000
2025	$300,000
2026	

Impact on Future Budgets:

This purchase will reduce maintenance costs of the older unit it replaces and it will also reduce labor costs.

FY2022 Capital Project Budget Sheet

Item:

Street Maintenance Program



(Example of Road Paving)

Fund:

Capital Projects Fund

Department:

Multiple (Public Works, Administration)

Name of Project:

Street Resurfacing Program

Description of Project:

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

Project Justification:

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

Estimated Cost:

$300,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$243,454
2023	$300,000
2024	$300,000
2025	$300,000
2026	$300,000

Impact on Future Budgets:

Future budgets will see a minimal decrease in the amount of supplies needing to be bought to patch potholes since these roads will be newly resurfaced. Do not expect a significant budget decrease.

FY2022 Capital Project Budget Sheet

Item:

Trash Cans

Fund:

Capital Projects Fund

Department:

Parks

Name of Project:

Capital Outlay



(Example of trash cans)

Description of Project:

Public Works is recommending the purchase of new trash cans for all City Parks.

Project Justification:

The City of Mauldin has historically used 55-gallon steel drums as trash cans at all its parks. Public Works would like to replace these trash cans with real decorative trash cans. The recommended design will be similar in design and color as the cans currently located around the Cultural Center and City Center Playground.

Estimated Cost:

$40,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$50,000
2023	$40,000
2024	
2025	
2026	

Impact on Future Budgets:

No impact on future budgets is expected.

FY2022 Capital Project Budget Sheet

Item:
Press box at Sunset Park

Fund:
Capital Project Fund

Department:
Recreation

Name of Project:
Press box at Sunset park

Description of Project:
Renovation of the Press box at Sunset Park.



(Picture of Press Box at Sunset Park)

Project Justification:

Some of the boarding in the press box needs to be placed due to rot and worn-out boards. The door to the press box is also in need of being replaced. The Recreation Department is also requesting the gutters be done as well.

Estimated Cost:
$ 20,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$20,000
2023	
2024	
2025	
2026	

Impact on Future Budgets:
No impact on future budgets is expected.

FY2022 Capital Project Budget Sheet

Item:

Parking lot at Springfield Park

Fund:

Capital Project Fund

Department:

Recreation

Name of Project:

Parking lot at Springfield Park



(Example of parking lot)

Description of Project:

Rip up current asphalt parking lot and lay new asphalt.

Project Justification:

The current parking lot and curbing at Springfield Park has not been touched in about 30 years. The curbing is busted and in bad shape. The parking lot and curbing needs to be resurfaced to prevent any accidents from happening.

Estimated Cost:

$ 125,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$125,000
2023	
2024	
2025	
2026	

Impact on Future Budgets:

No impact on future budgets is expected.

FY2022 Capital Project Budget Sheet

Item:

Shades for the Sports Center

Fund:

Recreation Fund

Department:

Recreation

Name of Project:

Sports Center Shades



(Example of shades for Sports Center)

Description of Project:

The Mauldin Sports Center currently has shades for windows that have been there since the building opened. These shades serve a purpose of blocking the sun out of members eyes when it shines through the window during various parts of the day. These shades have been giving staff problems over the years as they are starting to wear down and become brittle. The wear and tear of moving them up and down daily could result in one falling.

Project Justification:

The Mauldin Sports Center would like to ensure the safety of members while exercising on the fitness floor and the walking track. The new shades would give a new look to the facility while also helping keep the sun out of the eyes of members exercising and staff working. This project would replace existing shades and replace them with new ones that are more durable.

Estimated Cost:

$8,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$8,000
2023	
2024	
2025	
2026	

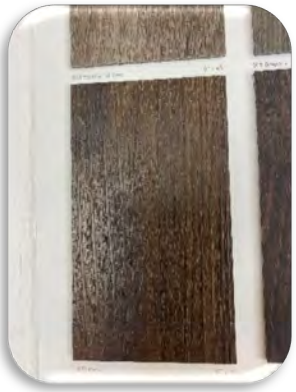
Impact on Future Budgets:

No impact on future budgets is expected.

FY2022 Capital Project Budget Sheet

Item:

New carpet/vinyl flooring, for the Sports Center fitkids room and recreation offices





(Example of vinyl flooring and carpet)

Fund:

Capitol Projects Fund

Department:

Recreation

Name of Project:

Carpet/vinyl flooring for fit kids room and recreation offices

Description of Project:

Replace the current flooring in the fit kids room and in the recreation offices.

Project Justification:

It is the recommendation of the Recreation Department to replace the carpet in the fit kids room and the recreation office. Both areas see a lot of foot traffic and have rips and tears. The carpet is also the original carpet from the when the building was built. Since the recreation offices see a lot of foot traffic it is the recommendation to replace the carpet with vinyl flooring as to lessen the wear and tear over time.

Estimated Cost:

$20,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$20,000
2023	
2024	
2025	
2026	

Impact on Future Budgets:

No impact on future budgets is expected.

FY2022 Capital Project Budget Sheet

Item:

Sliding Partitions for Senior Center



(Example of sliding partitions)

Fund:

Recreation Fund

Department:

Recreation

Name of Project:

Senior Center Partitions

Description of Project:

The Ray W. Hopkins Senior Center currently has accordion doors that are original to the building. These doors do not function correctly. The project would include replacing all the doors currently on the main floor.

Project Justification:

The Ray W. Hopkins Senior Center hosts over 4,100 visitors each month. To make this happen the main floor of the building is regularly transformed into different meeting spaces multiple times each day. This project would replace partitions that are not able to be used and as a result our space cannot be used to it fullest potential. These new accordion style partitions would allow staff to better serve our community.

Estimated Cost:

$25,000

CIP Expenditure Schedule

Fiscal Year	Expenditure Amount
2022	$25,000
2023	
2024	
2025	
2026	

Impact on Future Budgets:

No impact on future budgets is expected.



Long-Range Financial Planning

Demographic and Economic Analysis Page 181
10-Year Financial Projections and Forecasting Page 182

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 and continues to experience growth in business and residential activity. Over the past year, private developers invested or plan to invest of $100 million in industrial, commercial, and multifamily developments. These investments will provide for over 1,500 jobs.

Table 12. City Top 10 Employers

Company	Number of Employees
Charter Communications	1,250
Verizon	1,085
Samsung/Alorica	1,050
BB&T	667
Jacobs Engineering	590
Global Lending	516
CF Sauer	425
Greenville County Schools	560
Esurance	285
Anyone Home	220

This year, Hughes Investments broke ground on their estimated $250M mixed-use development. The first phase of development is projected to include:

- 68,939 square feet of retail.
- 210,824 square feet of residential.
- Approximately 73,000 square feet of office.
- Approximately 81,000 square feet of institutional development.
- 24,691 square feet of plaza and pavilion public space; and,
- 5+ acres of parks connected to the Swamp Rabbit Trail.

Future phases of development on the approximately 80-acre site could exceed 2,500,000 square feet.

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

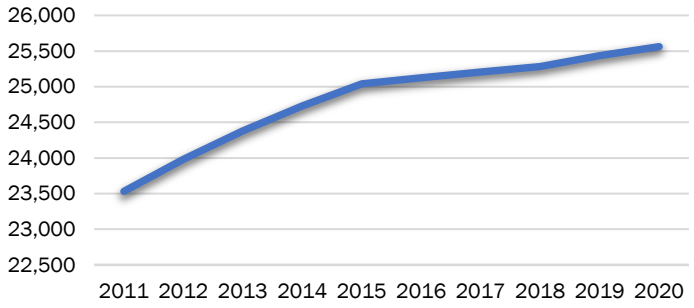
Residential construction costs grew by 1% in 2020 as compared to 2019. This trend of steady growth is expected to continue. Additionally, the continued trend in residential construction costs that has been observed since calendar year 2016 is expected to continue this trend in future years, as illustrated in Table 13 below:

Table 13. *Residential and Commercial Construction Summary*

	Residential		Commercial	
Calendar Year	Number of Permits	Cost	Number of Permits	Cost
2016	182	$8,672,777	188	$9,823,500
2017	166	$7,700,487	121	$21,446,183
2018	216	$14,102,854	143	$37,613,032
2019	212	$32,113,232	153	$43,674,922
2020	397	$32,399,135	260	$51,404,965

Population and Per Capita Income

The U.S. Census Bureau estimated that the population of Mauldin in 2020 was 25,652 as compared to 25,409 in 2019. A 8.6% increase in population since 2011 has been observed. The steady population growth of the City can be observed in Figure 28, which illustrate the population growth of the City over the past 10 years.



(Figure 28 - 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 2020, only 5% of City residents had an educational attainment less than the GED, compared to over 12% for South Carolina. Also, Mauldin has an unemployment rate of 3.7% which is lower than the national unemployment rate of 5.2%.

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

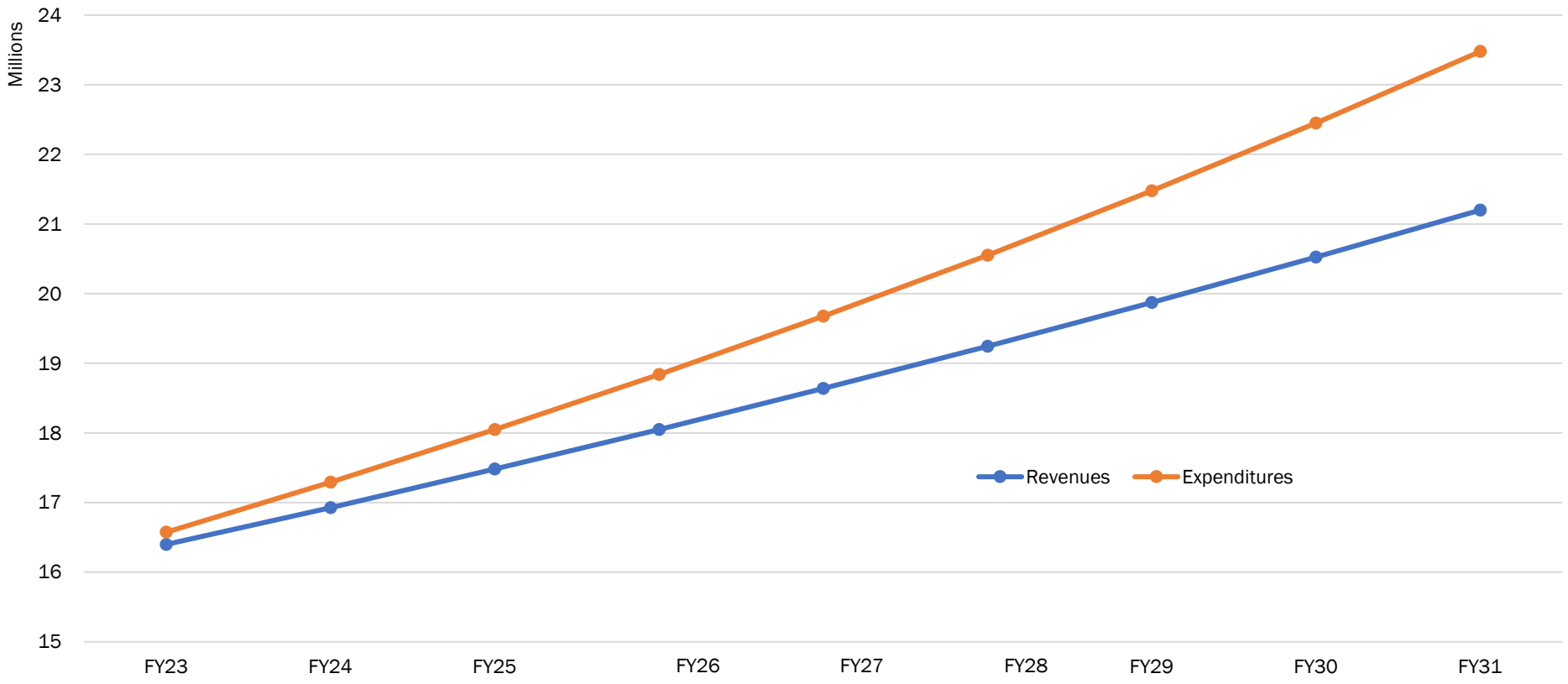
For the General Fund, the revenue assumptions include: 3% increase in taxes and special assessments; 4% increase in licenses and permits; .5% increase in penalties and fines; 1% increase charges for services and fees; 2% increase in miscellaneous revenue; and 1% increase in other financing uses. The 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.

10-Year Financial Projections of General Fund Revenues, Expenditures and Deficit/Surplus

Revenues	Adopted FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Taxes and Special Assessments	$7,269,166	$7,487,241	$7,711,858	$7,943,214	$8,181,510	$8,426,956	$8,679,764	$8,940,157	$9,208,362	$9,484,613
Licenses and Permits	7,020,000	7,300,800	7,592,832	7,896,545	8,212,407	8,540,903	8,882,540	9,237,841	9,607,355	9,991,649
Intergovernmental	770,160	770,160	770,160	777,862	777,862	777,862	777,862	777,862	777,862	777,862
Penalties and Fines	150,150	150,901	151,655	152,414	153,176	153,941	154,711	155,485	156,262	157,043
Charges for Services	30,850	31,159	31,470	31,785	32,103	32,424	32,748	33,075	33,406	33,740
Recreation Fees	106,500	107,565	108,641	109,727	110,824	111,933	113,052	114,182	115,324	116,477
Miscellaneous Revenue	453,250	462,315	471,561	480,993	490,612	500,425	510,433	520,642	531,055	541,676
General Fund Current Revenues	$15,800,076	$16,310,140	$16,838,177	$17,392,539	$17,958,494	$18,544,443	$19,151,110	$19,779,244	$20,429,625	$21,103,060
Other Financing Sources	$88,123	$89,004	$89,894	$90,793	$91,701	$92,618	$93,544	$94,480	$95,425	$96,379
Total Revenues and Other Financing Sources	$15,888,199	$16,399,144	$16,928,072	$17,483,332	$18,050,195	$18,637,061	$19,244,654	$19,873,724	$20,525,050	$21,199,439
Total Revenues	**$15,888,199**	**$16,399,144**	**$16,928,072**	**$17,483,332**	**$18,050,195**	**$18,637,061**	**$19,244,654**	**$19,873,724**	**$20,525,050**	**$21,199,439**

Expenditures	Adopted FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Salaries	$6,186,867	$6,372,473	$6,563,647	$6,760,557	$6,963,373	$7,172,275	$7,387,443	$7,609,066	$7,837,338	$8,072,458
FICA	471,765	487,494	502,119	517,183	532,698	548,679	565,139	582,094	599,556	617,543
WC	195,813	225,185	258,963	297,807	342,478	393,850	452,927	520,866	598,996	688,846
Retirement	1,155,056	1,195,483	1,237,325	1,280,631	1,325,453	1,371,844	1,419,859	1,469,554	1,520,988	1,574,223
Insurance	1,051,955	1,125,592	1,204,383	1,288,690	1,378,898	1,475,421	1,578,701	1,689,210	1,807,455	1,933,976
Total Personnel	$9,061,456	$9,406,227	$9,766,437	$10,144,868	$10,542,901	$10,962,069	$11,404,069	$11,870,790	$12,364,334	$12,887,046
Operating	$3,929,450	$4,125,923	$4,332,219	$4,548,830	$4,776,271	$5,015,085	$5,265,839	$5,529,131	$5,805,587	$6,095,867
Other Financing Uses	2,897,293	3,042,158	3,194,266	3,353,979	3,521,678	3,697,762	3,882,650	4,076,782	4,280,621	4,494,652
Total Operating and Other	$6,826,743	$7,168,080	$7,526,484	$7,902,808	$8,297,949	$8,712,846	$9,148,489	$9,605,913	$10,086,209	$10,590,519
Total Expenditures	**$15,888,199**	**$16,574,307**	**$17,292,921**	**$18,047,676**	**$18,840,850**	**$19,674,915**	**$20,552,558**	**$21,476,703**	**$22,450,542**	**$23,477,565**
Revenues over (under) Expenditures	**$0**	**($175,163)**	**($364,849)**	**($564,344)**	**($790,655)**	**($1,037,854)**	**($1,307,904)**	**($1,602,979)**	**($1,925,492)**	**($2,278,126)**

Figure 29 shows the City's General Fund in terms of the projected funds revenues and expenditure from the year 2022 to 2031.



(Figure 29 - General Fund 10-Year Financial Projections)

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

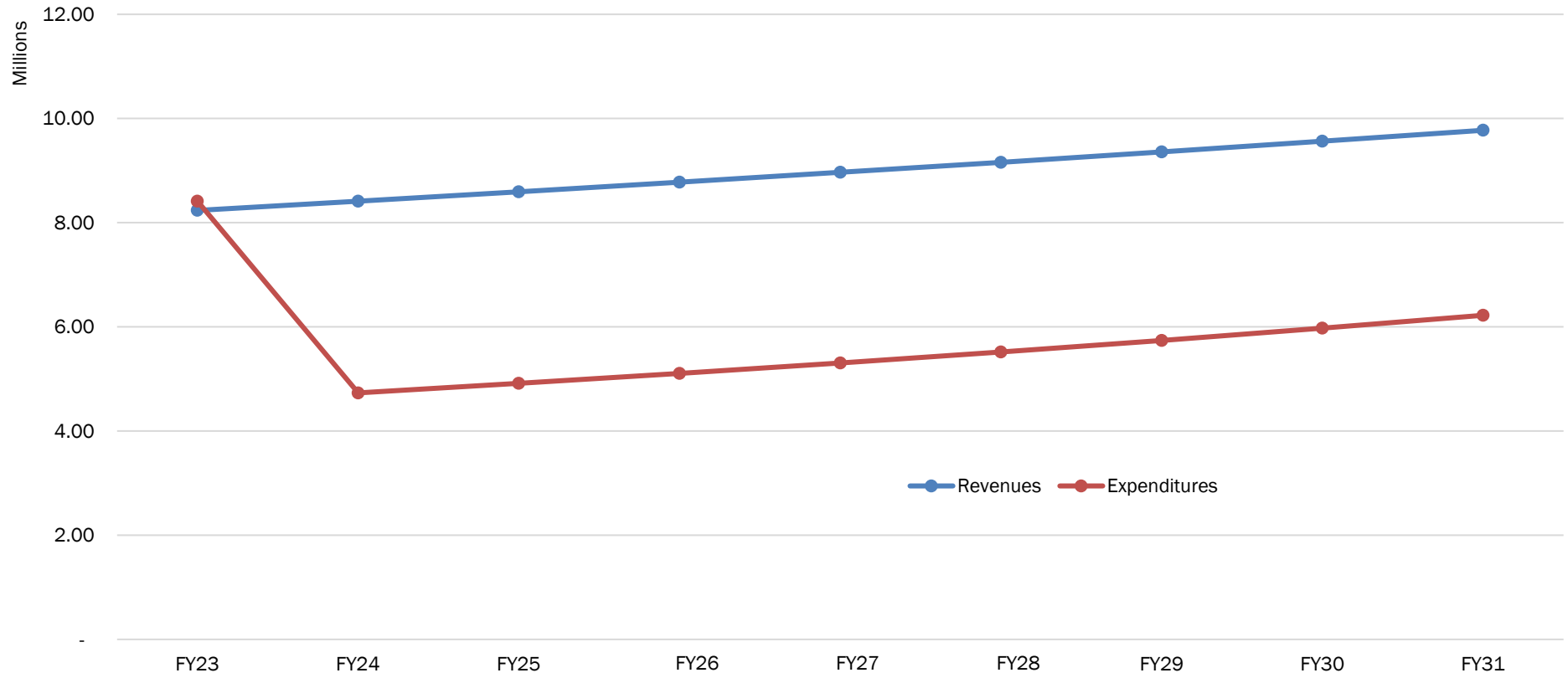
For the Special Revenue Fund, the revenue assumptions include: 3% increase in taxes and special assessments; .5% increase in penalties and fines; 1% increase charges for services and fees; 2% increase in miscellaneous revenue; 1% increase in other financing uses; and a 2% increase in miscellaneous revenue. 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.

10-Year Financial Projections of Special Revenue Fund Revenues, Expenditures and Deficit/Surplus

Revenues	Adopted FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Taxes and Special Assessments	$3,700,012	$3,811,012	$3,925,343	$4,043,103	$4,164,396	$4,289,328	$4,418,008	$4,550,548	$4,687,065	$4,827,676
Grants	67,754	67,754	67,754	67,754	67,754	67,754	67,754	67,754	67,754	67,754
Penalties and Fines	21,000	21,105	21,211	21,317	21,423	21,530	21,638	21,746	21,855	21,964
Charges for Services	156,350	157,914	159,493	161,088	162,698	164,325	165,969	167,628	169,305	170,998
Miscellaneous Revenue	1,779,373	1,814,960	1,851,260	1,888,285	1,926,051	1,964,572	2,003,863	2,043,940	2,084,819	2,126,515
Special Revenue Current Revenues	5,724,489	5,872,745	6,025,060	6,181,546	6,342,322	6,507,509	6,677,231	6,851,617	7,030,797	7,214,908
Other Financing Sources	2,339,760	2,363,158	2,386,789	2,410,657	2,434,764	2,459,111	2,483,702	2,508,539	2,533,625	2,558,961
Total Revenues and Other Financing Sources	8,064,249	8,235,903	8,411,849	8,592,203	8,777,086	8,966,621	9,160,934	9,360,156	9,564,422	9,773,869
Total Revenues	**8,064,249**	**8,235,903**	**8,411,849**	**8,592,203**	**8,777,086**	**8,966,621**	**9,160,934**	**9,360,156**	**9,564,422**	**9,773,869**

Expenditures	Adopted FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Salaries	$3,000,136	$3,090,140	$3,182,844	$3,278,330	$3,376,679	$3,477,980	$3,582,319	$3,689,789	$3,800,483	$3,914,497
FICA	229,510	236,396	243,488	250,792	258,316	266,065	274,047	282,269	290,737	299,459
WC	89,969	103,464	118,984	136,832	157,356	180,960	208,104	239,319	275,217	316,500
Retirement	596,998	617,893	639,519	661,902	685,069	709,046	733,863	759,548	786,132	813,647
Insurance	478,458	511,950	547,787	586,132	627,161	671,062	718,036	768,299	822,080	879,626
Total Personnel	4,395,071	4,559,843	4,732,622	4,913,987	5,104,582	5,305,114	5,516,370	5,739,224	5,974,649	6,223,728
Operating	2,865,878	3,009,172	3,159,630	3,317,612	3,483,493	3,657,667	3,840,551	4,032,578	4,234,207	4,445,917
Capital										
Other Financing Uses	803,300	843,465	885,638	929,920	976,416	1,025,237	1,076,499	1,130,324	1,186,840	1,246,182
Total Operating and Other	3,669,178	3,852,637	4,045,269	4,247,532	4,459,909	4,682,904	4,917,049	5,162,902	5,421,047	5,692,099
Total Expenditures	**8,064,249**	**8,412,480**	**8,777,890**	**9,161,520**	**9,564,490**	**9,988,018**	**10,433,419**	**10,902,126**	**11,395,696**	**11,915,828**
Revenues over (under) Expenditures	-	**(176,577)**	**(366,042)**	**(569,317)**	**(787,404)**	**(1,021,397)**	**(1,272,486)**	**(1,541,970)**	**(1,831,274)**	**(2,141,959)**

Figure 30 shows the City's Special Revenue Fund revenues and expenditures from the year 2022 to 2031. Revenues and expenses have both seen noticeable growth over the period. Revenues are expected to exceed expenditures through 2031.



(Figure 30 - Special Revenue 10 year Forecast)

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.

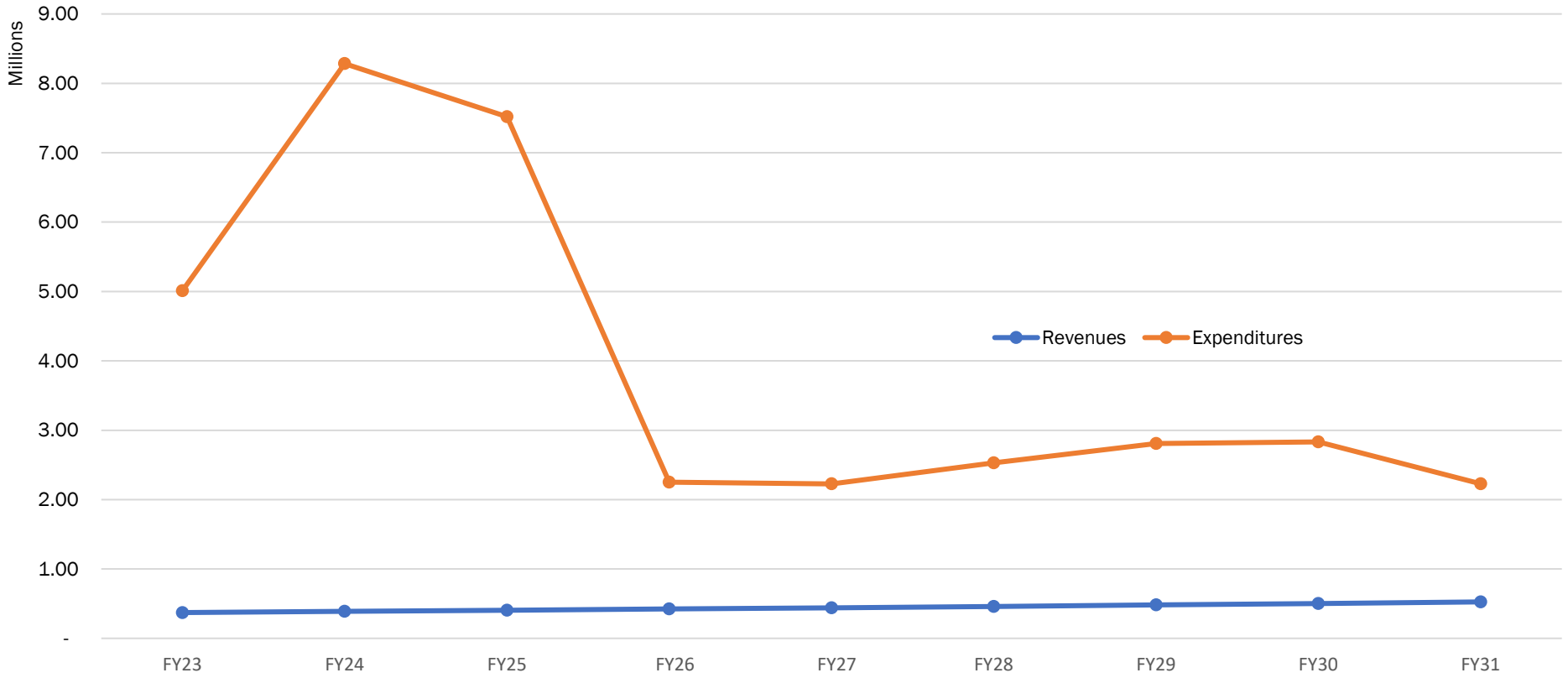
Capital Projects Fund Assumptions

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 FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Intergovernmental	$280,000	$294,000	$308,700	$324,135	$340,342	$357,359	$375,227	$393,988	$413,688	$434,372
Miscellaneous Revenue	76,200	77,724	79,278	80,864	82,481	84,131	85,814	87,530	89,280	91,066
Capital Fund Current Revenues	356,200	371,724	387,978	404,999	422,823	441,490	461,040	481,518	502,968	525,438
Other Financing Sources	14,627,254									
Total Revenues and Other Financing Sources	14,983,454	371,724	387,978	404,999	422,823	441,490	461,040	481,518	502,968	525,438
Total Other Financing Uses										
Total Revenues	**14,983,454**	**371,724**	**387,978**	**404,999**	**422,823**	**441,490**	**461,040**	**481,518**	**502,968**	**525,438**
Expenditures	Adopted FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Operating		-	-	-	-	-	-	-	-	-
Capital	$14,044,624	$4,025,706	$7,248,454	$6,433,454	$1,108,754	$1,027,954	$1,271,754	$1,486,454	$1,445,554	$771,854
Other Financing Uses	938,830.00	985,771.50	1,035,060.08	1,086,813.08	1,141,153.73	1,198,211.42	1,258,121.99	1,321,028.09	1,387,079.49	1,456,433.47
Total Operating and Other	14,983,454	5,011,478	8,283,514	7,520,267	2,249,908	2,226,165	2,529,876	2,807,482	2,832,633	2,228,287
Total Expenditures	**14,983,454**	**5,011,478**	**8,283,514**	**7,520,267**	**2,249,908**	**2,226,165**	**2,529,876**	**2,807,482**	**2,832,633**	**2,228,287**
Revenues over (under) Expenditures	**-**	**(4,639,754)**	**(7,895,536)**	**(7,115,268)**	**(1,827,085)**	**(1,784,676)**	**(2,068,836)**	**(2,325,964)**	**(2,329,666)**	**(1,702,850)**

Figure 31 shows the City's Projects Fund revenues and expenditures from the year 2022 to 2031. Revenues and expenses have both seen noticeable growth over the period. Revenues are expected to exceed expenditures through 2031.



(Figure 31 - Capital Projects 10 year Forecast)

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

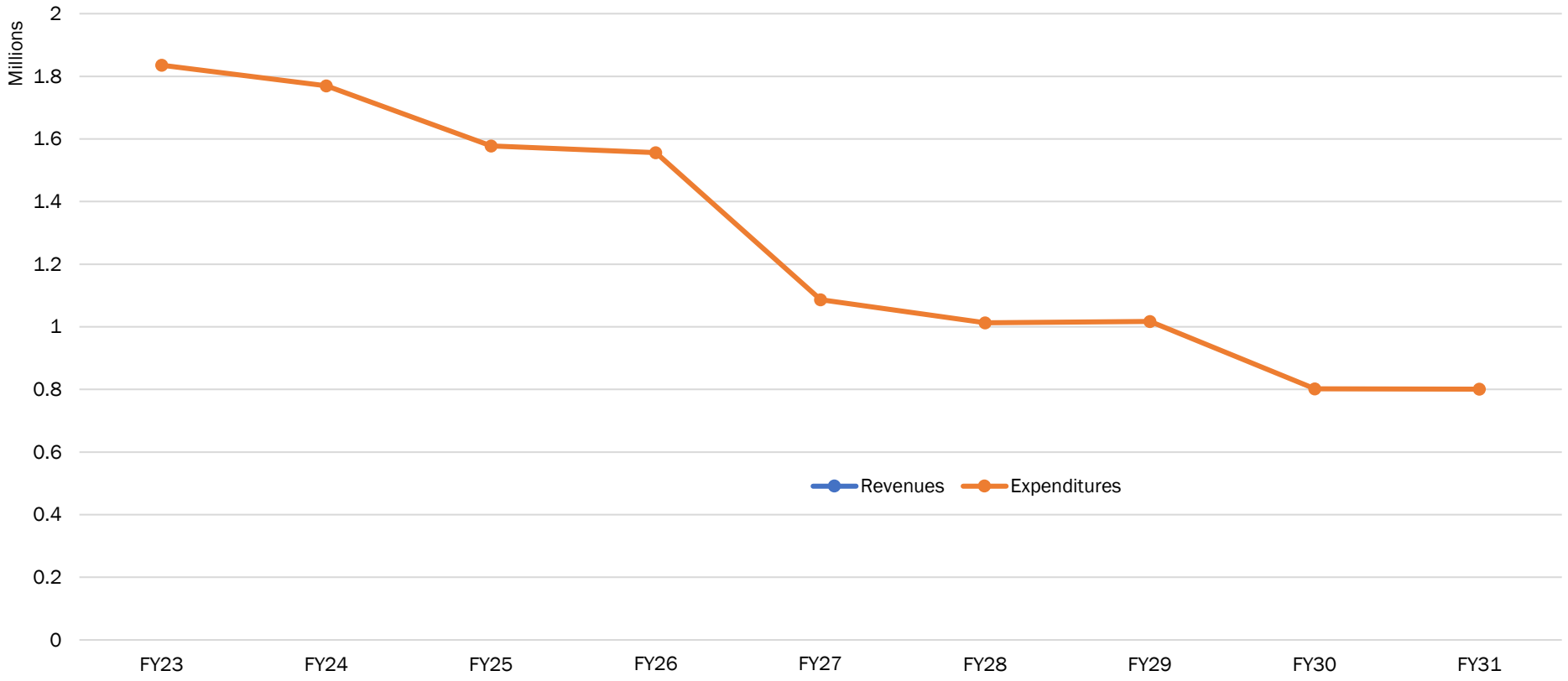
For the Debt Service Fund, the revenue assumptions include a 1% increase in other financing uses. The expenditure (uses) assumptions include a 5% increase in operating and other financing uses.

10-Year Financial Projections of Debt Service Fund Revenues, Expenditures and Deficit/Surplus

Revenues	Adopted FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Other Financing Sources	$1,631,491	$1,835,338	$1,769,567	$1,577,573	$1,556,267	$1,086,421	$1,012,530	$1,017,466	$801,980	$800,885
Total Revenues and Other Financing Sources	1,631,491	1,835,338	1,769,567	1,577,573	1,556,267	1,086,421	1,012,530	1,017,466	801,980	800,885
Total Revenues	**1,631,491**	**1,835,338**	**1,769,567**	**1,577,573**	**1,556,267**	**1,086,421**	**1,012,530**	**1,017,466**	**801,980**	**800,885**

Expenditures	Adopted FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Operating	$1,631,491	$1,835,338	$1,769,567	$1,577,573	$1,556,267	$1,086,421	$1,012,530	$1,017,466	$801,980	$800,885
Other Financing Uses		-	-	-	-	-	-	-	-	-
Total Operating and Other	1,631,491	1,835,338	1,769,567	1,577,573	1,556,267	1,086,421	1,012,530	1,017,466	801,980	800,885
Total Expenditures	**1,631,491**	**1,835,338**	**1,769,567**	**1,577,573**	**1,556,267**	**1,086,421**	**1,012,530**	**1,017,466**	**801,980**	**800,885**
Revenues over (under) Expenditures	-	-	-	-	-	-	-	-	-	-

Figure 32 shows the City's Debt Service Fund revenues and expenditures from the year 2022 to 2031. Revenues and expenses equal each other and have declined as debt has been paid off. Revenues and expenses are expected to decrease through 2031.



(Figure 32 - Debt Service 10 year Forecast)

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

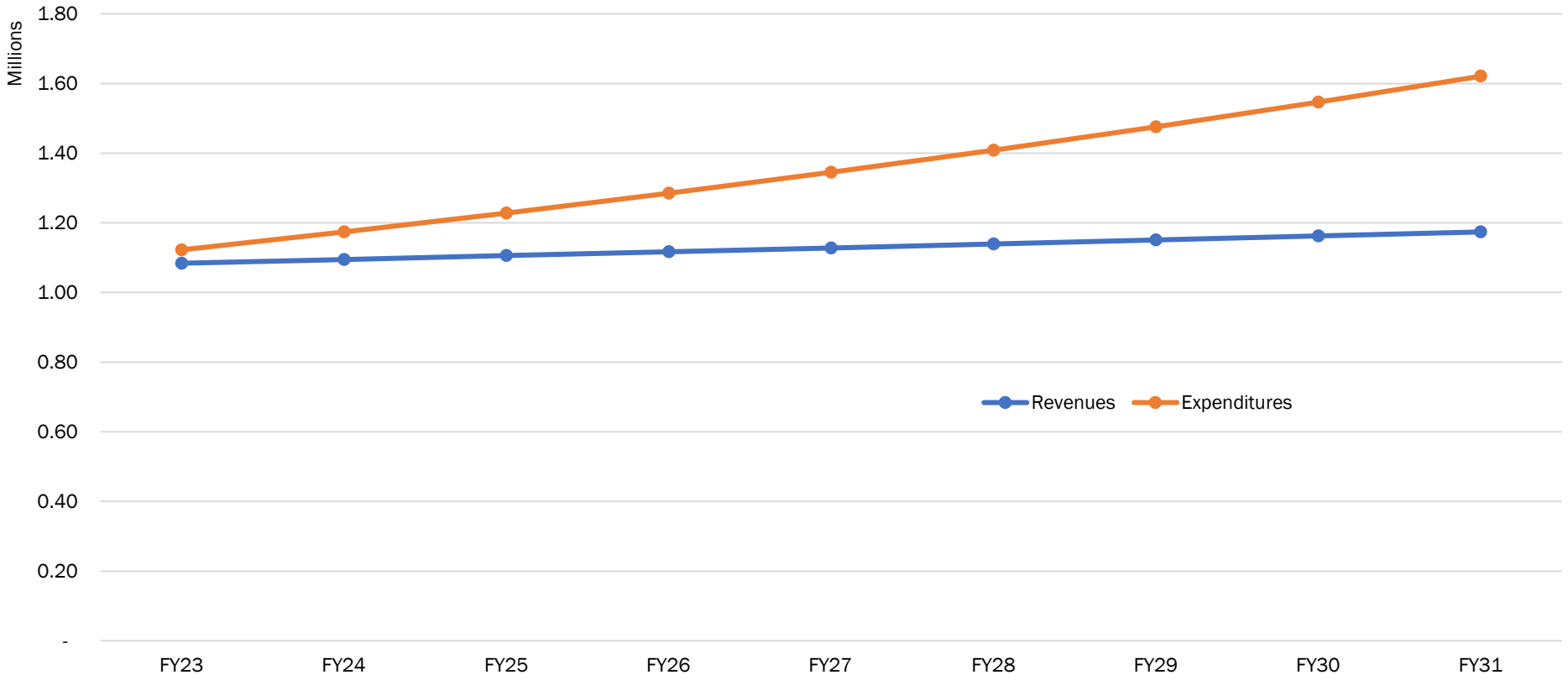
For the Enterprise Fund, the revenue assumptions include: 1% increase charges for services and fees; 2% increase in miscellaneous revenue; and a 1% increase in other financing uses. The expenditure (uses) assumptions include: 3% increase in salaries, including FICA; 1.5% increase in workers compensation;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

10-Year Financial Projections of Enterprise Fund Revenues, Expenditures and Deficit/Surplus

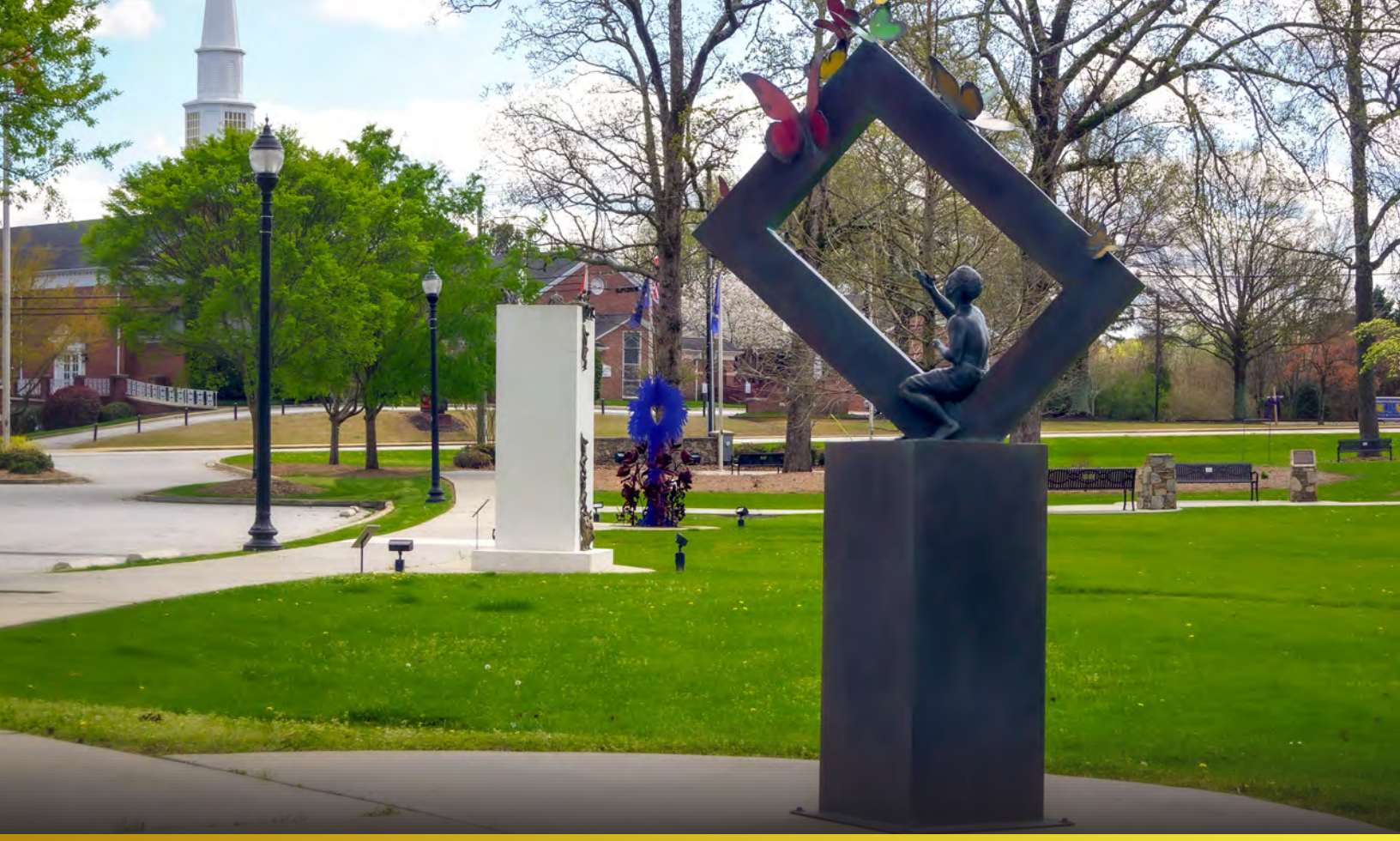
Revenues	Adopted FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Charges for Services	$1,028,356	$1,038,640	$1,049,026	$1,059,516	$1,070,111	$1,080,812	$1,091,621	$1,102,537	$1,113,562	$1,124,698
Enterprise Fund Current Revenues	1,028,356	1,038,640	1,049,026	1,059,516	1,070,111	1,080,812	1,091,621	1,102,537	1,113,562	1,124,698
Other Financing Sources	44,853	45,302	45,755	46,212	46,674	47,141	47,612	48,088	48,569	49,055
Total Revenues and Other Financing Sources	1,073,209	1,083,941	1,094,781	1,105,728	1,116,786	1,127,953	1,139,233	1,150,625	1,162,132	1,173,753
Total Revenues	**1,073,209**	**1,083,941**	**1,094,781**	**1,105,728**	**1,116,786**	**1,127,953**	**1,139,233**	**1,150,625**	**1,162,132**	**1,173,753**

Expenditures	Adopted FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Salaries	$312,463	$321,837	$331,492	$341,437	$351,680	$362,230	$373,097	$384,290	$395,819	$407,693
FICA	23,674	24,621	25,359	26,120	26,904	27,711	28,542	29,398	30,280	31,189
WC	16,132	18,552	21,335	24,535	28,215	32,447	37,314	42,911	49,348	56,750
Retirement	54,342	56,244	58,213	60,250	62,359	64,541	66,800	69,138	71,558	74,063
Insurance	59,482	63,646	68,101	72,868	77,969	83,427	89,266	95,515	102,201	109,355
Total Personnel	466,093	484,899	504,499	525,209	547,126	570,356	595,020	621,253	649,206	679,050
Operating	523,789	549,978	577,477	606,351	636,669	668,502	701,927	737,024	773,875	812,569
Other Financing Uses	83,327	87,493	91,868	96,461	101,284	106,349	111,666	117,249	123,112	129,268
Total Operating and Other	607,116	637,472	669,345	702,813	737,953	774,851	813,594	854,273	896,987	941,836
Total Expenditures	**1,073,209**	**1,122,371**	**1,173,845**	**1,228,022**	**1,285,079**	**1,345,207**	**1,408,614**	**1,475,526**	**1,546,193**	**1,620,886**
Revenues over (under) Expenditures	**-**	**(38,430)**	**(79,064)**	**(122,294)**	**(168,294)**	**(217,253)**	**(269,381)**	**(324,901)**	**(384,062)**	**(447,133)**

Figure 33 shows the City's Enterprise Fund revenues and expenditures from the year 2022 to 2031. Revenues and expenses have both seen noticeable growth over the period. Revenues are expected to exceed expenditures through 2031.



(Figure 33 - Enterprise 10 year Forecast)



Debt Obligation Summary

Debt Service Summary	Page 194
Outstanding Bond Debt Summary	Page 197
Outstanding Debt (Long-Term Obligations)	Page 198
Debt Maturity Schedule	Page 201

Debt Service Summary

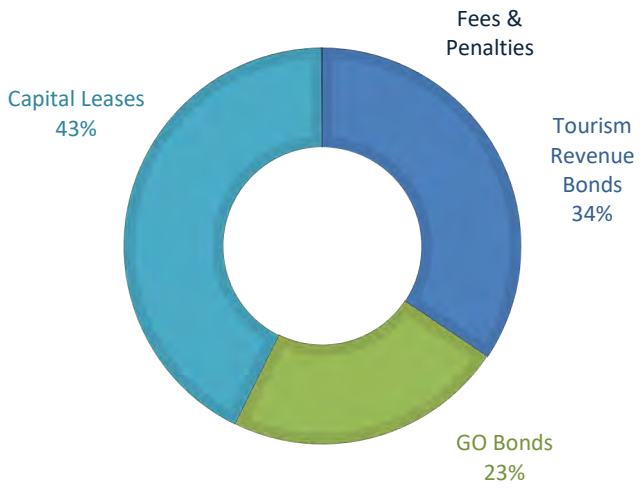
The City's Debt Service Fund covers the payment of principal and interest attributable to the City's Obligation Bonds.

The FY2022 Debt Service Fund totals $1,631,491 compared to the FY2010 Adopted Debt Service Fund total of $910,322, which is a 79% increase as illustrated in Table 14 below:

Table 14. FY2021 GO Debt Service Payment (Principal & Interest) Summary

	FY2021 Adopted	FY2022 Adopted	% Difference
Tourism Revenue Bonds			
Series 2014B	$ 134,948	$ 134,947	0%
IPRB Series 2020	$ 157,998	$ 163,982	4%
Series 2020	$ 165,942	$ 193,107	16%
IPRB Series 2021		$ 69,329	100%
GO Bonds			
Series 2001 (Refunded 2010)	$ 174,522	$ -	-100%
Fire Series 2016 (Refunded 2009)	$ 198,200	$ 194,900	-2%
Transportation Series 2020	$ 78,112	$ 178,350	128%
Capital Lease			
FY19 Capital Lease		$ 83,965	100%
FY20 Capital Lease		$ 129,795	100%
FY21 Capital Lease		$ 147,686	100%
FY22 Capital Lease		$ 333,929	100%
Fees & Penalites	$ 600	$ 1,500	150%
Total	**$ 910,322**	**$ 1,631,491**	**79%**

Figure 34 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 34 - FY2022 Debt Service by Percentage of Funding Source)

Debt Administration

As of June 30, 2020, the City had total outstanding debt, lease purchase, and capital lease obligations of approximately $6,297,765. Of this total, $1,830,000 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, 2020 and 2019 were as follows:

Table 15. Total Debt, Lease Purchase, and Capital Lease Obligations

	Governmental Activities			Business-Type Activities			Total	
	2020	2019		2020	2019		2020	2019
General Obligation Bonds	$1,830,000	$2,150,000					$1,830,000	$2,150,000
Tourism Revenue Bonds	507,302	626,401					507,302	626,401
Revenue Bonds	-	-		2,763,000	2,902,000		2,763,000	2,902,000
Lease Purchase	829,649	336,900					829,649	336,900
Capital Leases				367,814	408,877		367,814	408,877
Total	$3,166,951	$3,113,301		$3,130,814	$3,310,877		$6,297,765	$6,424,178

The City's governmental activities debt increased approximately $54,000 (2%) during FY2020 due to a new lease purchase for $600,000 (which was used to purchase vehicles and equipment), partially offset by regularly scheduled principal payments. The City's business-type activities debt decreased approximately $180,000 (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.

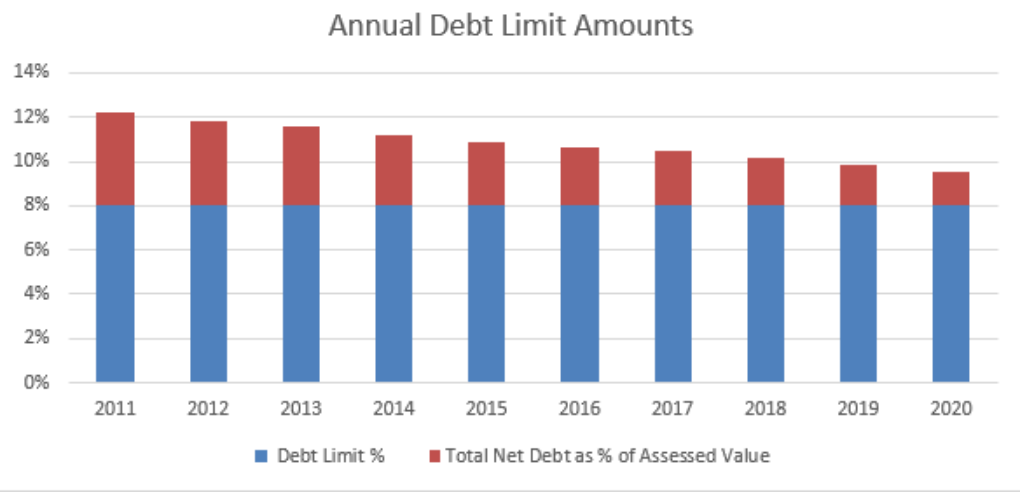
As detailed in Table 16, as of June 30, 2020, the City had $1,830,000 of outstanding general obligations bonds subject to the 8% limit of approximately $9,738,121 resulting in an unused legal debt margin of approximately $7,908,121.

Table 16. Legal Debt Margin Calculation

Total Assessed Value		$121,726,518
Debt Limit Percentage		8%
Debt Limit 8% of Total Assessed Value		9,738,121
Amount of Debt Applicable to Debt Limit		
	Total Bonded Debt	1,830,000
	Less: Debt Service Fund Balance	
	Less: Debt Issued through Referendum	
Total Amount of Debt Applicable to Debt Limit		1,830,000
Legal Debt Margin		7,908,121

Debt Margin Historical Schedules

Figure 35 provides a review of the City's legal debt margin and the total net debt as a % of assessed value for the last 10 fiscal years.

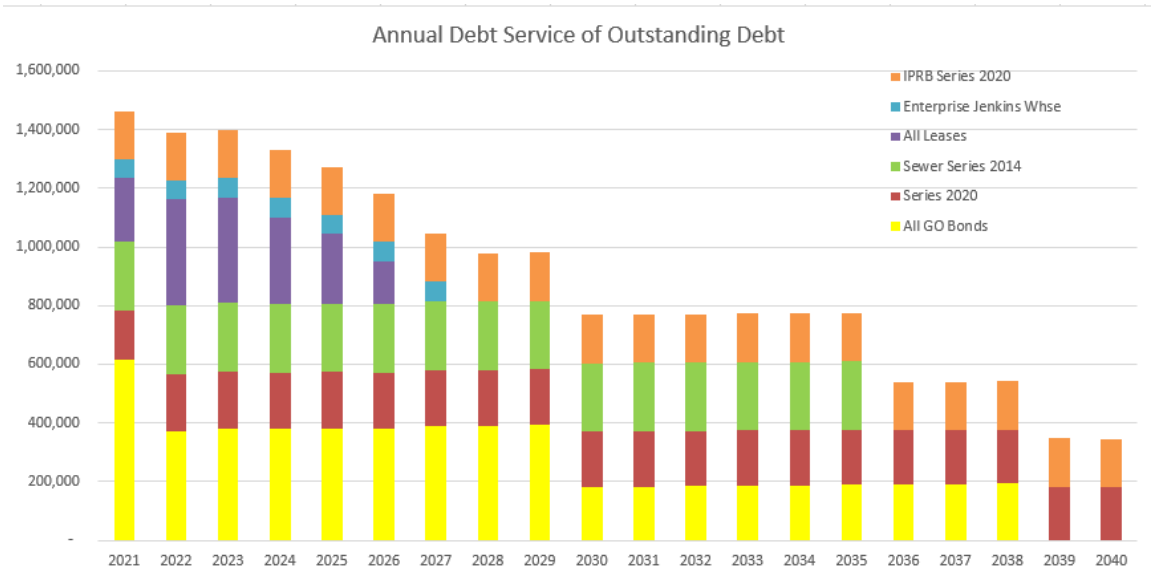


(Figure 35 - Annual Debt Limit Summary)

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

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt Limit	8,208,476	8,208,734	8,499,715	8,724,215	8,870,266	8,850,345	9,108,105	9,326,192	9,738,121	10,304,943
Total Net Debt Applicable to Debt Limit	3,885,000	3,645,000	3,395,000	3,140,000	2,880,000	2,785,000	2,475,000	2,150,000	1,830,000	4,265,000
Legal Debt Margin	4,323,476	4,563,734	5,104,715	5,584,215	$ 5,990,266	$ 6,065,345	$ 6,633,105	$ 7,176,192	$ 7,908,121	$ 6,039,943
Total Net Debt Applicable to Debt Limit as a Percentage of Debt Limit	47.3%	44.4%	39.9%	36.0%	32.5%	31.5%	27.2%	23.1%	18.8%	41.4%

Figure 36 below illustrates Annual Debt Service payment requirements, by debt type, for the life of the debt service agreements.



(Figure 36 - Annual Debt Service Payment Summary)

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

	Governmental Activities				Business-Type Activities				
Fiscal Year Ended June 30	General Obligation Bonds	Revenue Bonds	Other	Capital Leases/ Lease Purchase	Capital Lease	Revenue Bonds	Total Primary Government	Percentage of Personal Income	Per Capita
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	483,985	3,166,000	7,955,781	1.12%	316
2018	2,475,000	964,165	47,035	-	447,554	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
2020	$ 1,830,000	507,302	-	829,649	367,814	2,763,000	$ 6,297,765	0.77%	246

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 there on.

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, 2020 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 semiannually. 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%e due annually. The loan proceeds are being used for four police vehicles, a boom truck for public works, pickup truck, and other small equipment.

$600,240 lease purchase entered into in July 2019 ("LP – 2019"), due in annual installments of approximately $36,000 to $130,000 beginning in April 2020 through July 2025, plus interest at 2.66% due annually. The loan proceeds were primarily used for two police vehicles, heart monitors, a side loader for sanitation, and three vehicles and equipment for public works.

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 a purchase option 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
6/30/2021

Long-Term Obligations	6/30/2020	Additions	Reductions	6/30/2021	Due Within One Year
Governmental Activities:					
Debt:					
2001 GO Bond-Refunded	$ 170,000		$ 170,000	$ -	
2009 GO Bond - Fire Suppression Refunding	1,660,000		165,000	1,495,000	165,000
2014B Refunded Revenue Bond	507,302		122,113	385,189	125,202
2020 GO Bond - Road Improvements		2,800,000	200,000	2,600,000	120,000
2020 Revenue Bond - Pedestrian Bridge		2,841,000	110,000	2,731,000	115,000
2020 IPRB - Pedestrian Bridge		2,489,000	112,000	2,377,000	96,000
Total Debt	2,337,302	8,130,000	879,113	9,588,189	621,202
Capital Leases:					
BB&T 2019 Project Lease	253,788		75,995	177,793	78,382
BB&T 2020 Project Lease	600,240		230,686	369,554	117,819
First Citizens Master Lease 9/15/20		707,000		707,000	137,484
Total Capital Leases	854,028	707,000	306,680.97	1,254,347	333,685
Compensated Absences	946,021			946,021	
Total Governmental Activities	4,137,351	8,837,000	1,185,794	11,788,557	954,887
Business Type Activities:					
Debt:					
Jenkins St. Warehouses	367,814		43,596	324,218	46,285
2014 Sewer System Revenue Bond	2,763,000		144,000	2,619,000	149,000
Total Business Type Activities	3,130,814	-	187,596	2,943,218	195,285
Total ALL Activities	7,268,165	8,837,000	1,373,390	14,731,775	1,150,172

City of Mauldin
Debt Maturity Schedule
6/30/2021

LONG TERM DEBT PRINCIPAL PAYMENTS

	GO Bonds			Revenue Bond			IPRB	Lease				
	2010 - 2001 GO Refunding	2016 Refunding Fire	2020 GO Bond	H&A Series 2020	Series 2014 B	Sewer System Series 2014	Series 2020	BB&T 2020	BB&T 2019	First Citizens 2021	Jenkins Whse	TOTAL
Issue Date	**12/8/2010**	**7/20/2016**	**7/29/2020**	**7/8/2020**	**2/19/2014**	**8/26/2014**	**7/7/2020**	**7/11/2019**	**7/25/2018**	**9/15/2020**	**6/27/2007**	
Org Issue	**$ 1,640,000**	**$ 1,910,000**	**$ 2,800,000**	**$ 2,841,000**	**$875,000**	**$ 3,413,000**	**$ 2,489,000**	**$ 600,240**	**$ 383,000**	**$ 707,000**	**$ 750,000**	
Int Rate	**2.66%**	**2.00%**	**3.00%**	**2.45%**	**2.53%**	**3.38%**	**2.86%**	**2.66%**	**3.14%**	**1.48%**	**6.00%**	
Purpose	City Hall New Buidling	Fire Equipment &Building	Transportation: Roads and Sidewalks	Pedestrian Bridge	Sports Field Lighting	Sewer Repair & Rehab	Pedestrian Bridge	Various Equipment	Various Equipment	Various Equipment	Warehouse Buildings	
FY												
2021	170,000	165,000	200,000	110,000	122,113	144,000	112,000	125,626	75,995		43,596	1,268,330
2022		165,000	120,000	115,000	125,202	149,000	96,000	117,819	78,382	137,484	46,285	1,150,172
2023		175,000	125,000	117,000	128,370	154,000	99,000	120,953	80,843	139,257	49,139	1,188,562
2024		180,000	125,000	120,000	131,617	159,000	102,000	124,171	18,567	141,318	52,170	1,153,843
2025		185,000	130,000	123,000		165,000	104,000	87,293		143,409	55,388	993,090
2026		185,000	135,000	126,000		170,000	107,000			145,532	58,804	927,336
2027		200,000	140,000	129,000		176,000	110,000				62,432	817,432
2028		200,000	145,000	133,000		182,000	114,000					774,000
2029		205,000	150,000	136,000		188,000	117,000					796,000
2030			150,000	139,000		195,000	120,000					604,000
2031			155,000	142,000		202,000	124,000					623,000
2032			160,000	146,000		209,000	127,000					642,000
2033			165,000	150,000		216,000	131,000					662,000
2034			170,000	153,000		223,000	135,000					681,000
2035			175,000	157,000		231,000	138,000					701,000
2036			180,000	161,000			142,000					483,000
2037			185,000	165,000			146,000					496,000
2038			190,000	169,000			151,000					510,000
2039				173,000			155,000					328,000
2040				177,000			159,000					336,000
TOTAL	170,000	1,660,000	2,800,000	2,841,000	507,302	2,763,000	2,489,000	575,861	253,788	707,000	367,815	15,134,766

LONG TERM DEBT INTEREST PAYMENTS

	GO Bonds			Revenue Bond			IPRB	Lease				
	2010 - 2001 GO Refunding	2016 Refunding Fire	2020 GO Bond	H&A Series 2020	Series 2014 B	Sewer System Series 2014	Series 2020	BB&T 2020	BB&T	First Citizens	Jenkins Whse	TOTAL
2021	4,522	33,200	43,258	59,360	12,835	90,956	52,203	4,170	7,969		20,883	329,354
2022		29,900	58,350	78,107	9,745	86,004	67,982	11,976	5,583	10,202	18,194	376,043
2023		26,600	54,750	74,818	6,578	80,883	65,237	8,842	3,121	8,546	15,339	344,714
2024		23,100	51,000	71,471	3,330	75,594	62,405	5,625	583	6,456	12,309	311,873
2025		19,500	47,250	68,039		70,118	59,489	2,322		4,348	9,091	280,157
2026		15,800	43,350	64,522		64,457	56,514			2,184	5,675	252,500
2027		12,100	39,300	60,918		58,609	53,453				2,048	226,428
2028		8,100	36,500	57,229		52,559	50,307					204,695
2029		4,100	33,600	53,425		46,306	47,047					184,478
2030			30,600	49,535		39,833	43,701					163,669
2031			27,600	45,560		33,124	40,269					146,553
2032			24,500	41,499		26,178	36,722					128,899
2033			21,300	37,323		18,996	33,090					110,709
2034			18,000	33,033		11,577	29,344					91,953
2035			14,600	28,657		3,904	25,483					72,644
2036			11,100	24,167			21,536					56,803
2037			7,500	19,562			17,475					44,537
2038			3,800	14,843			13,299					31,942
2039				10,010			8,980					18,990
2040				5,062			4,547					9,610
TOTAL	**4,522**	**172,400**	**566,358**	**897,139**	**32,488**	**759,097**	**789,083**	**32,935**	**17,256**	**31,736**	**83,538**	**3,386,551**



Appendices

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APPENDIX A - FY2022 BUDGET ORDINANCE

Ordinance # 978

An Ordinance To Provide Appropriations For The Fiscal Year Beginning July 1, 2021 And Ending June 30, 2022 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	15,888,199	15,888,199
Capital Projects Fund	12,040,000	12,040,000
Capital Projects Transportation Fund	2,943,454	2,943,454
Sewer Fund	974,500	974,500
Hospitality & Accommodations Fund	1,261,000	1,261,000
Victim Advocate Fund	83,880	83,880
Grants Fund	67,754	67,754
Health Fund	1,631,373	1,631,373
Fire Fund	4,360,794	4,360,794
Sports Center Fund	659,448	659,448
Debt Service Fund	1,631,491	1,631,491
Property Management Fund	98,709	98,709
TOTAL	**41,640,601**	**41,640,601**

Section 2: That for the purpose of defraying all expenses, including the payment of debt service from July 1, 2021 through June 30, 2022, 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 2022 budget includes $1,631,373 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 $235,000 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, 2021 through June 30, 2022 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, 2021 and January 15, 2022. 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 2020-2021 budget items encumbered but unpaid at the close of the fiscal year shall be carried forward from the fiscal year 2020-2021 budget to the succeeding 2021-2022 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.

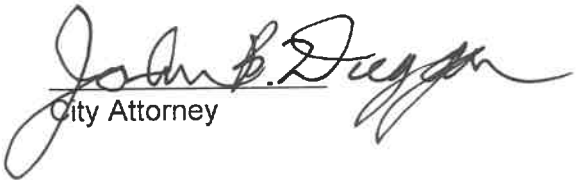
Passed on first reading on May 17,2021
Passed on second reading on June 21, 2021

Mayor Terry Merritt

Attest:

Municipal Clerk

Approved as to form:



City Attorney

APPENDIX B - GLOSSARY

Glossary of Budget Related Terms

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

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

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

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

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

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

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

Assets
Property owned by a government which has monetary value.

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

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

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

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

Bond
A written promise to pay (debt) a specified sum of money (called principal of 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 of future outlay of government funds. The basic forms of budget authority are appropriations, borrowing authority and contract authority.

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

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

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

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

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

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

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

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

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

Capital Improvements
Expenditures which result in the acquisition of a capital asset

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

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

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

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

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

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

Current Taxes
Taxes levied and due within one year.

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

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

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

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

Deficit
The excess of expenditures over revenues.

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

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

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

Effectiveness
Results (including quality) of the program

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

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

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

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

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

Expenditure
A payment for goods or services

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

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

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

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

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

Function
Another term for department.

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

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

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

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

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

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

Fund Equity-
Governmental accounting terms for equity:

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

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

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

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

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

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

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

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

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

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

Interfund Transfers
Amounts transferred from one fund to another.

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

IT
Information Technology

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

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

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

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

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

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

Millage
A tern used to describe the rate of taxes levied

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

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

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

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

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

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

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

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

Other Revenue
Includes revenue not specified to a particular type of revenue.

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

Prior Year
The year immediately proceeding the current year.

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

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

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

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

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

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

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

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

Salaries
Gross earnings of all authorized positions.

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

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

Special Revenue Funds
To account for resources which are legally restricted for specific purposes.

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

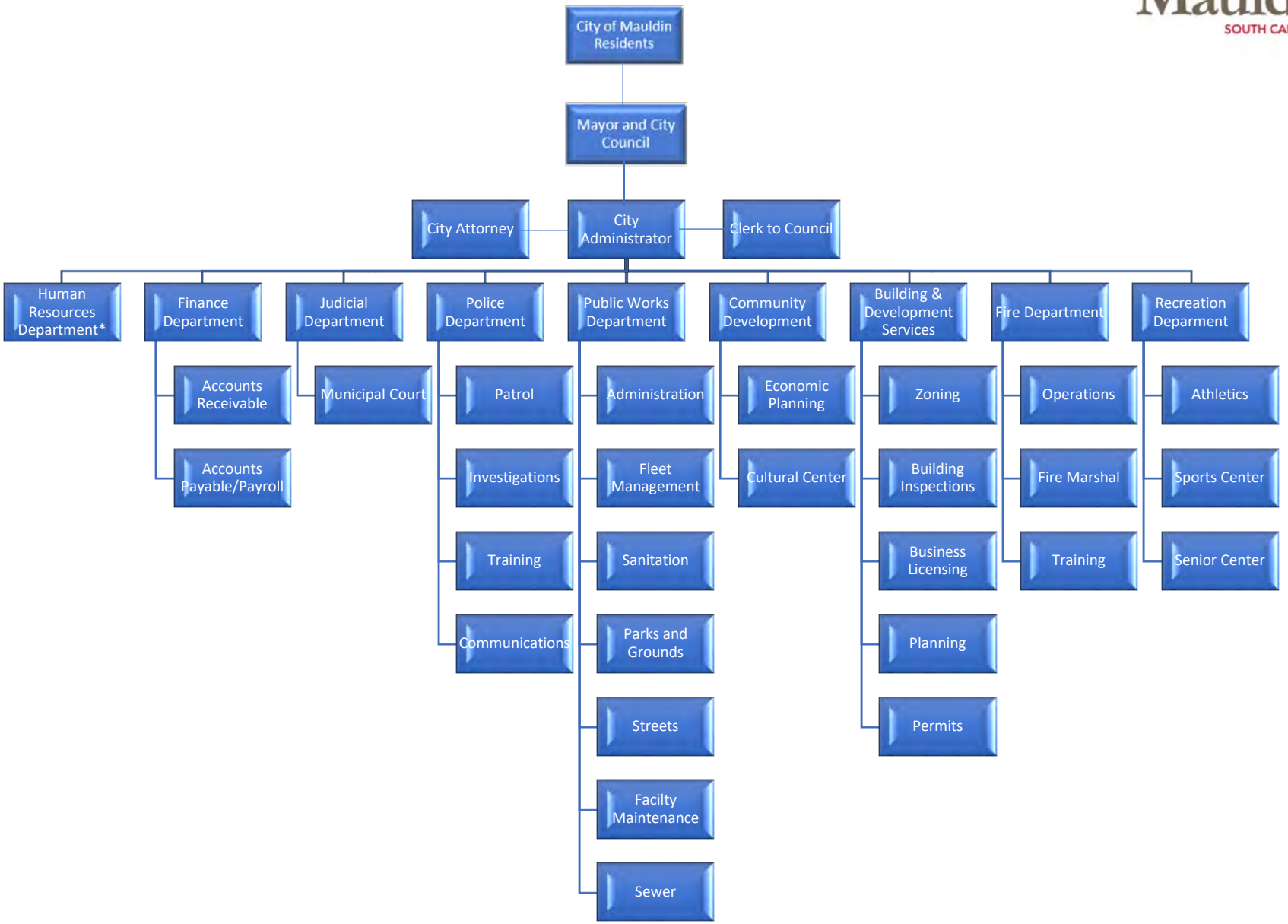
Tax Year
The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget.

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

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

APPENDIX C - ORGANIZATIONAL STRUCTURE

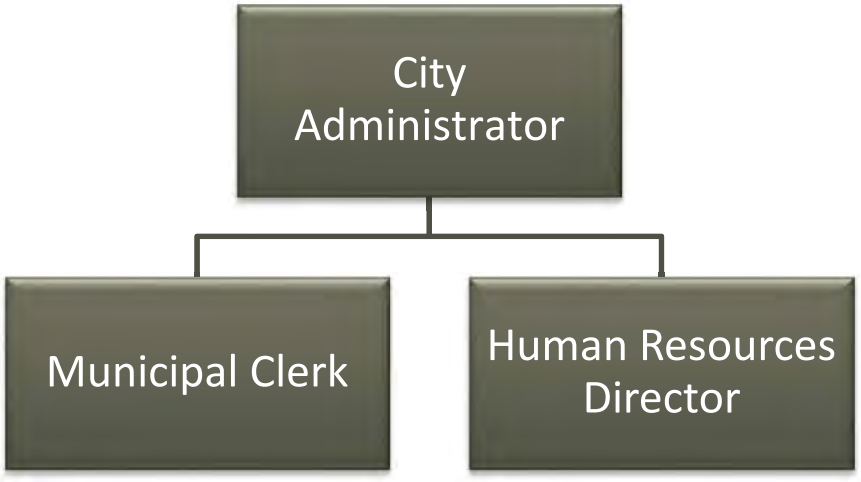
City of Mauldin
Organizational Structure



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

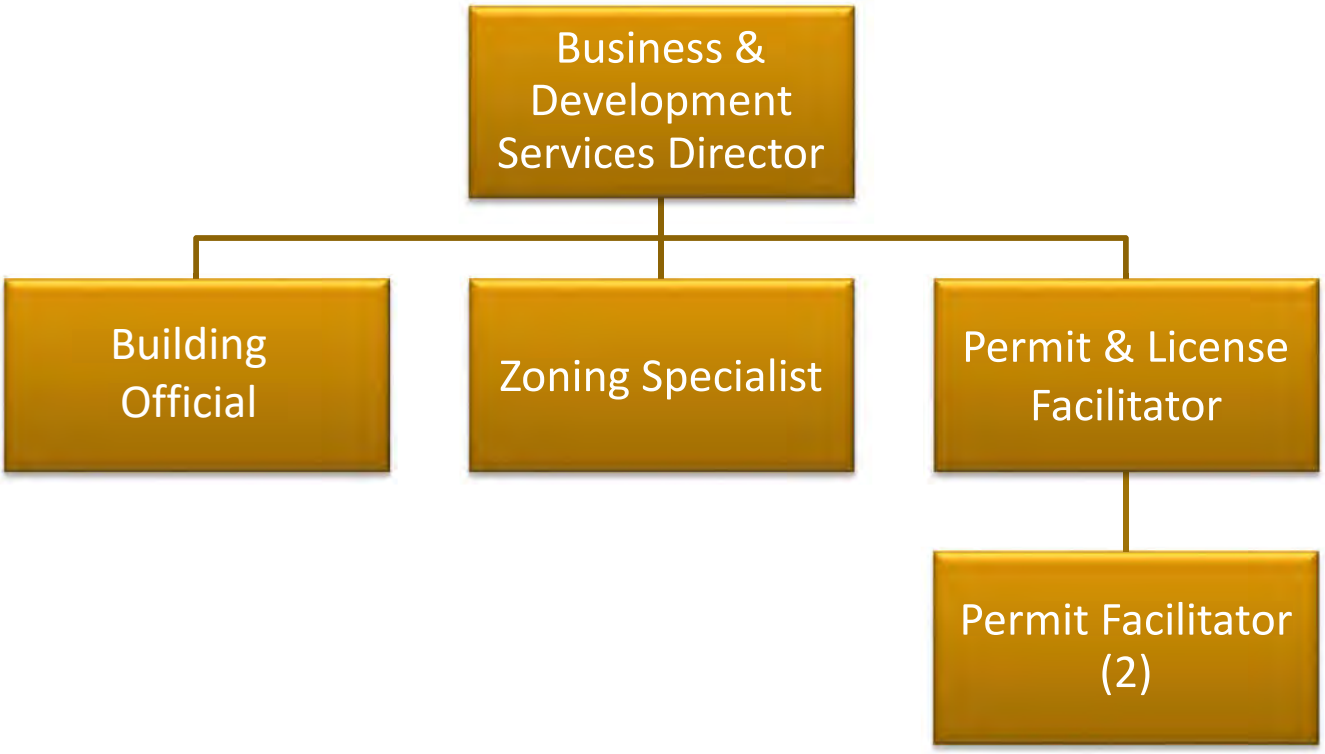
City of Mauldin

Administration Department



City of Mauldin

Business & Development Services Dept



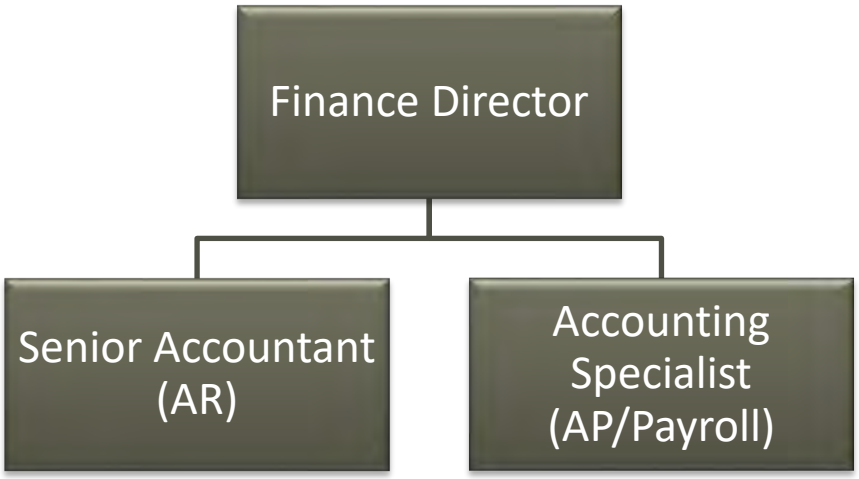
City of Mauldin

Community Development Dept



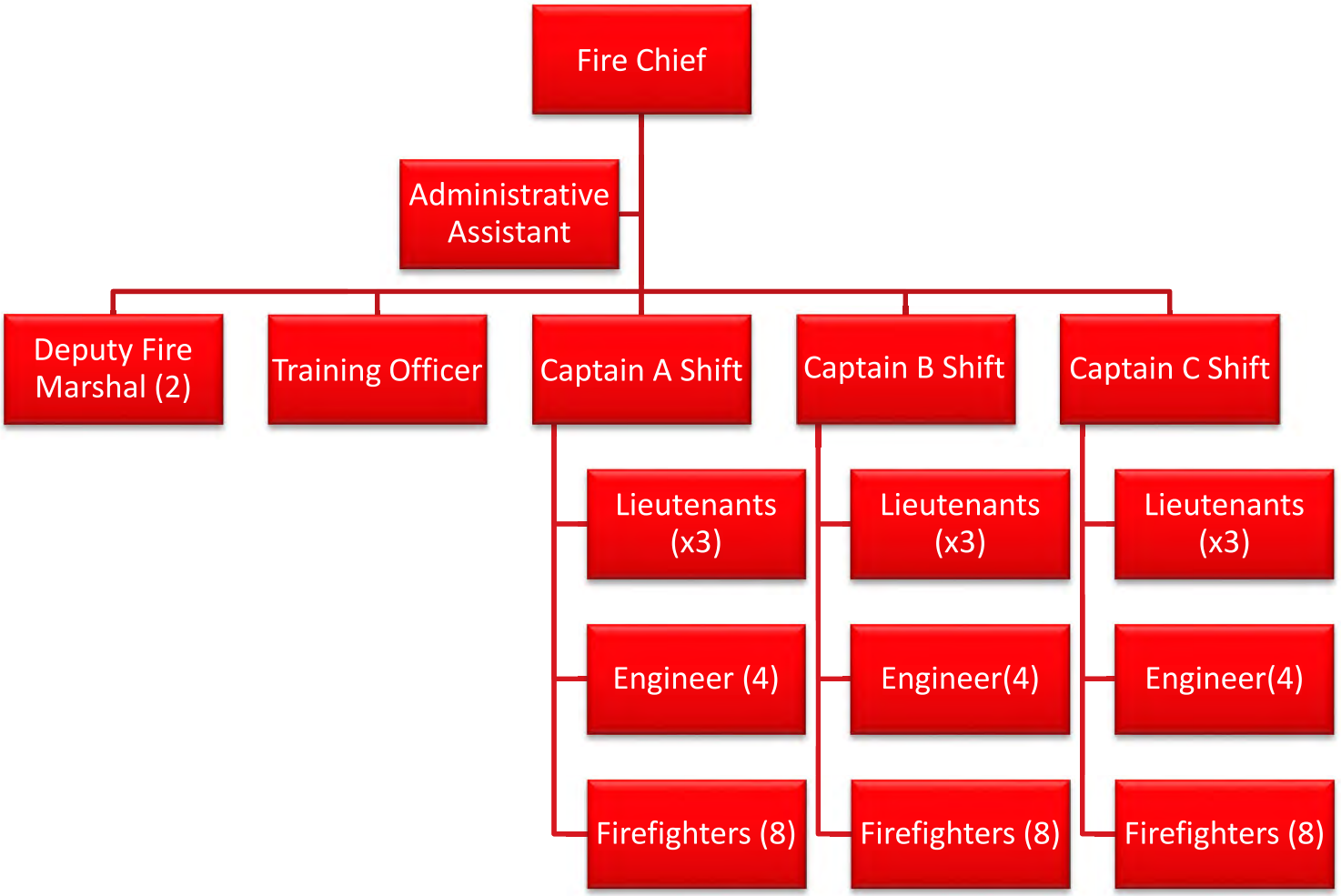
City of Mauldin

Finance Department



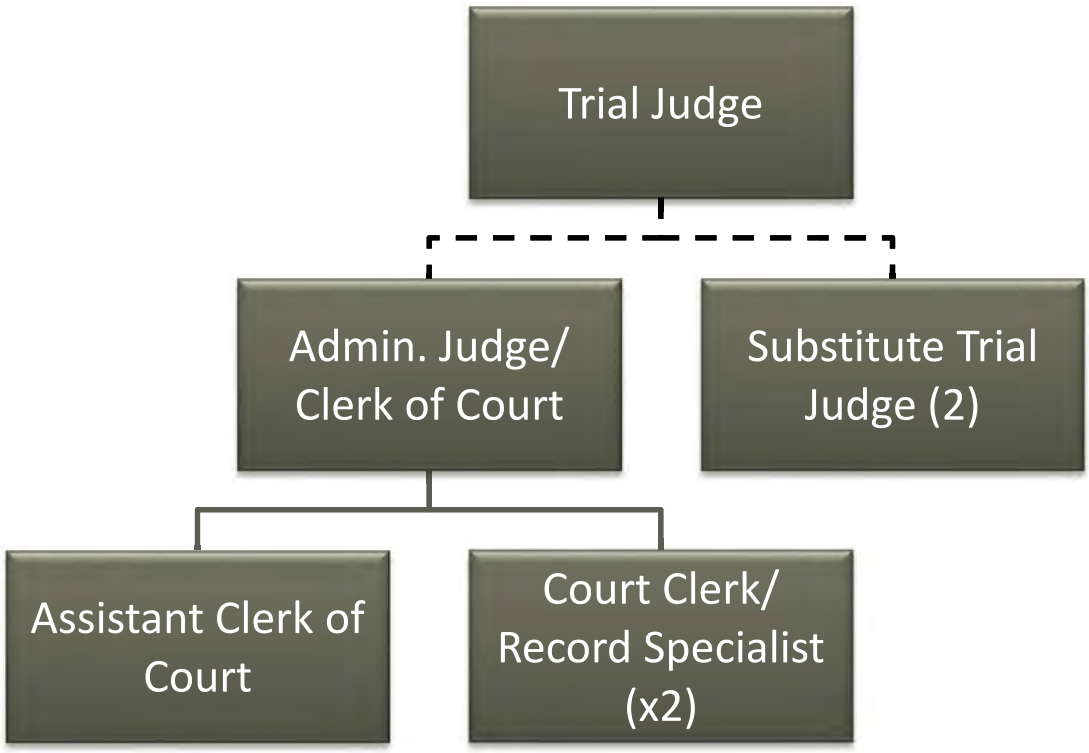
City of Mauldin

Fire Department



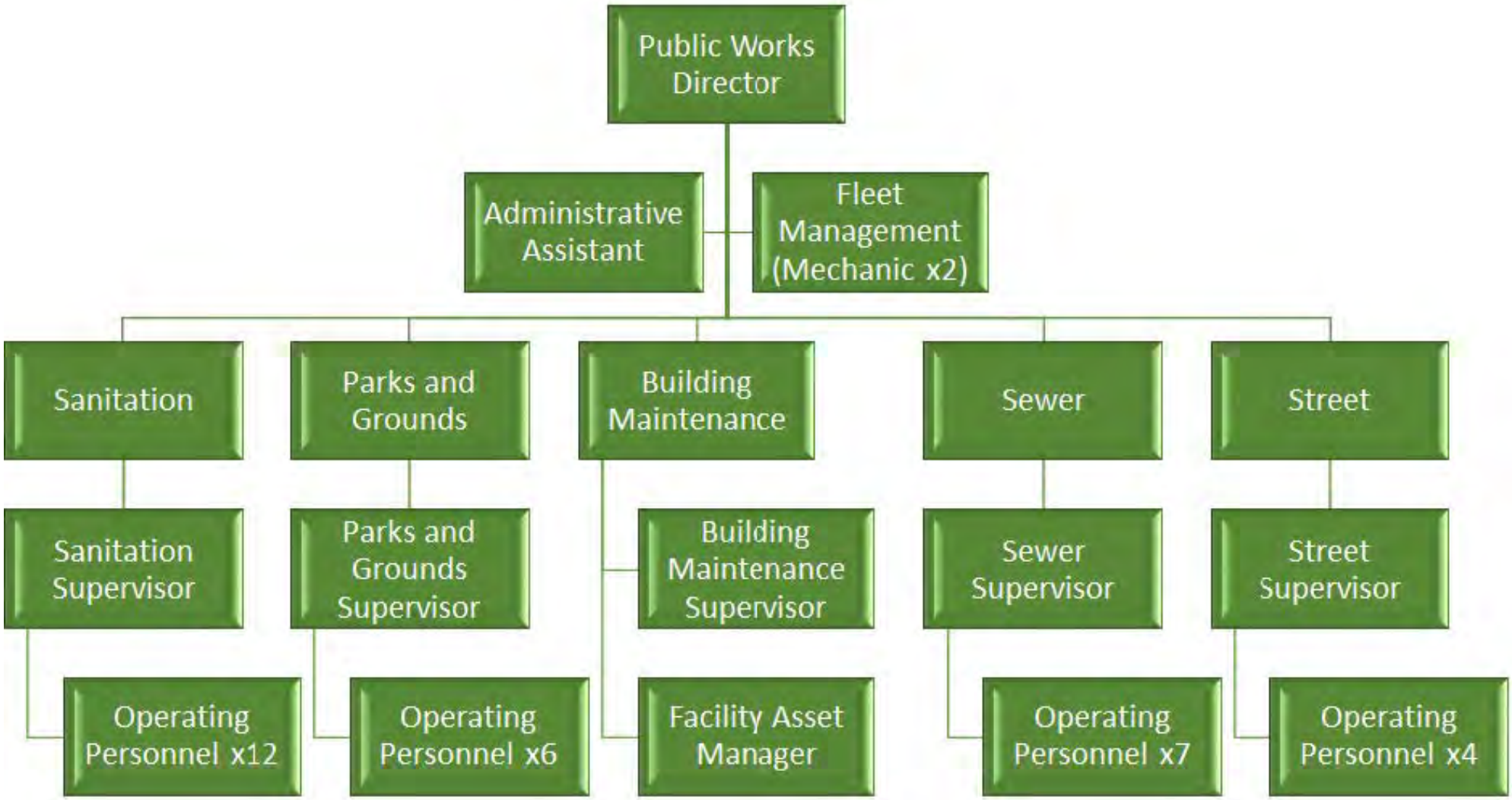
City of Mauldin

Judicial Department



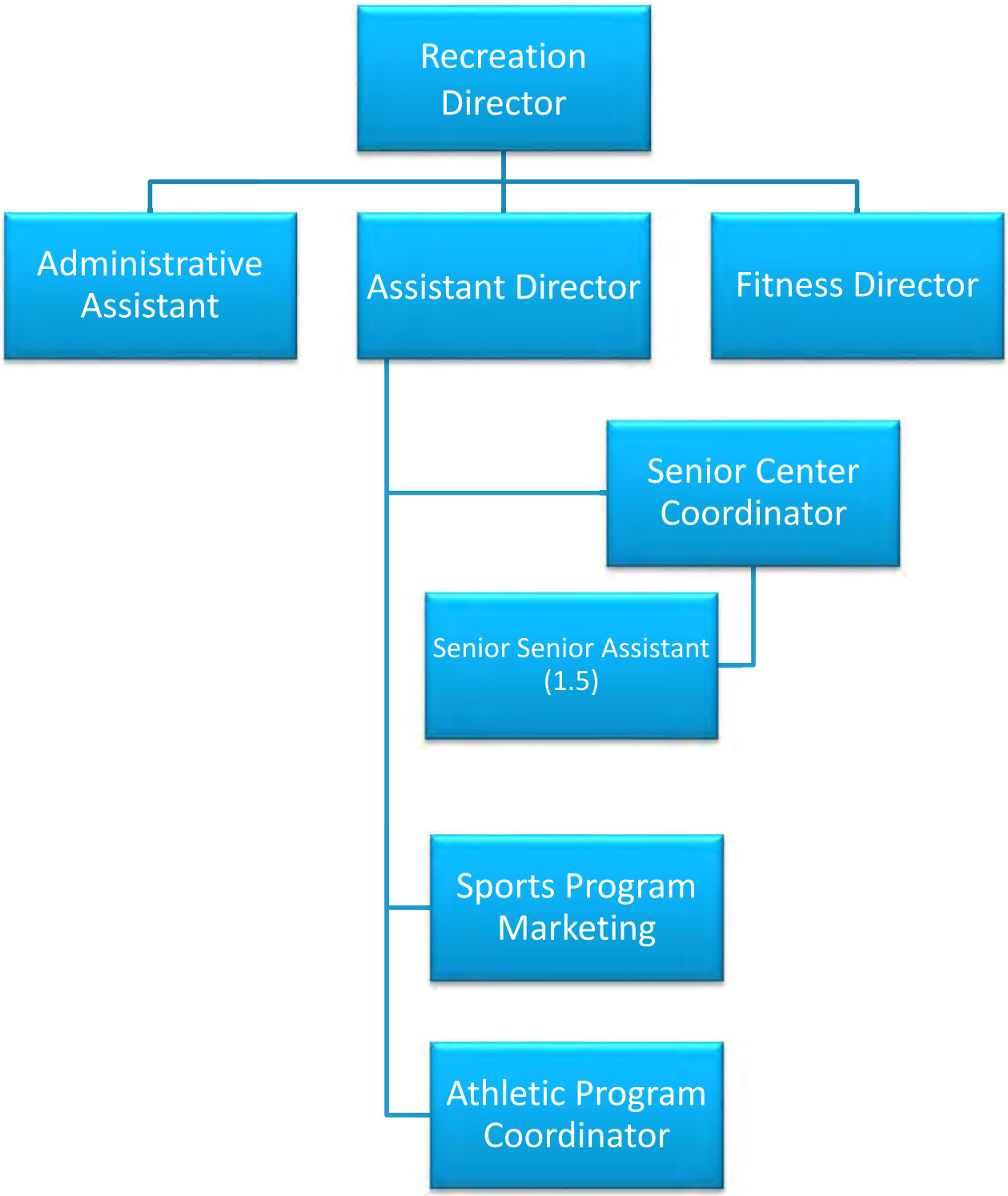
City of Mauldin

Public Works Department



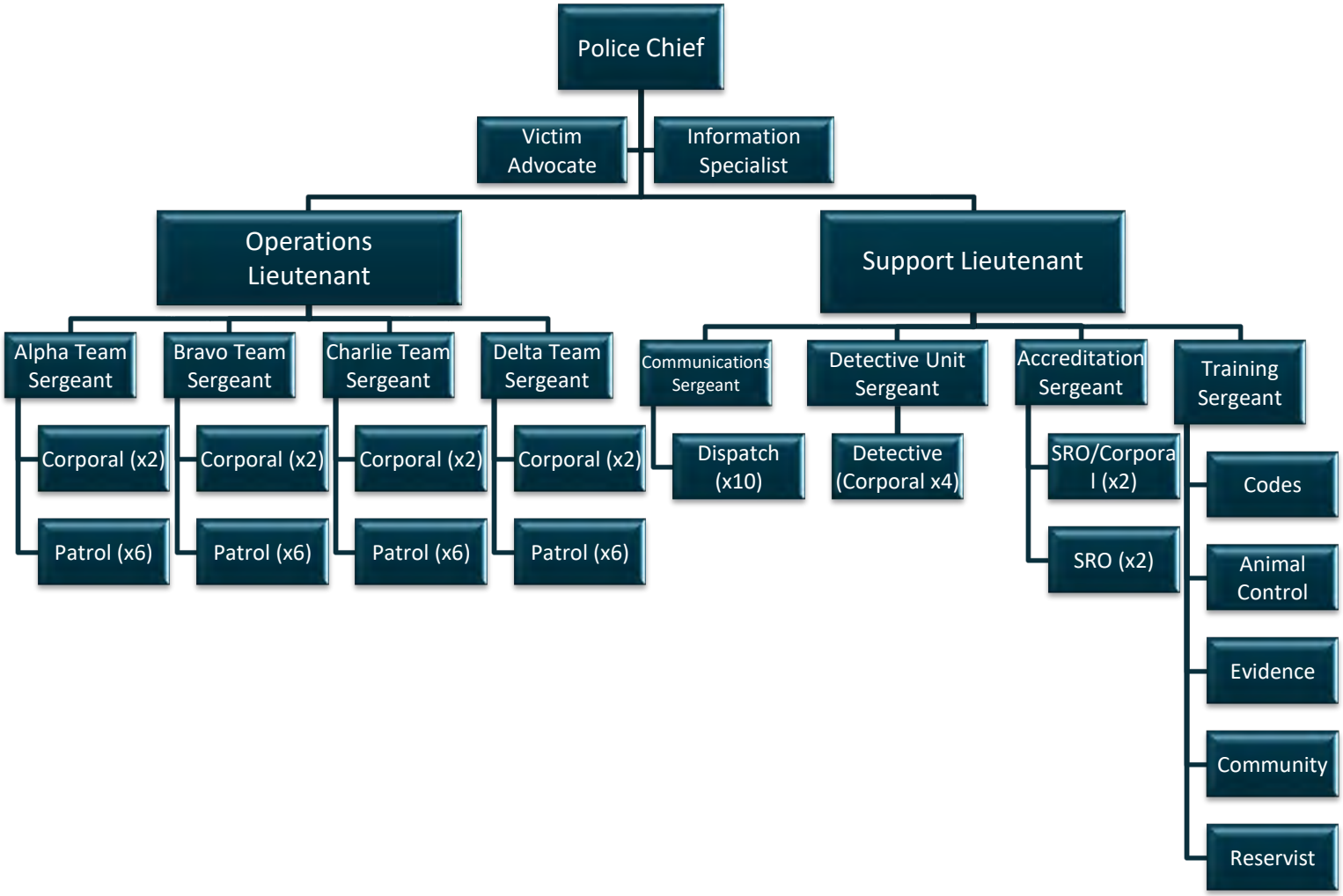
City of Mauldin

Recreation Department



City of Mauldin

Police Department



Mauldin
SOUTH CAROLINA

Mauldin City Hall
5 East Butler Rd, Mauldin, SC 29662