FY2023 PROPOSED
ANNUAL OPERATING BUDGET

Fiscal Year July 1, 2022 through June 30, 2023

City of Mauldin, South Carolina

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Mauldin
South Carolina

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

Executive Director

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INTRODUCTION

Letter of Transmittal for the City of Mauldin's Fiscal Year 2023 Budget

Mayor Merritt and Members of City Council:

It is my pleasure and a privilege to present the Fiscal Year 2022 – 2023 (the "FY2023") Budget for the City of Mauldin for your consideration. As proposed, the FY2023 Budget totals $42,715,392, and includes a General Fund budget of $16,840,033. This represents an overall total budgetary decrease of .02% and a General Fund budget increase of 6% from the adopted Fiscal Year 2021 – 2022 (the "FY2022") Budget.

As proposed, the General Fund millage rate for FY2023 is 56.3 mills, representing no change from the previous year's millage. The FY2023 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 FY2023.

Budgeting Considerations and Factors

As proposed, the FY2023 Budget represents a careful balancing of several budgeting considerations and factors:

Future Revenue Growth: The City's General Fund revenues continue to show only a modest rate of growth which is reflective of the relatively flat growth projections in property tax collections. The modest growth is a significant factor that creates long term impacts on this year's as well as future years' budgets. The FY2023 General Fund revenues growth projections were 3% higher than the FY2022 adopted General Fund Budget.

Economic Indicators: The City's economy continues to improve and recover from the initial impact of the COVID-19 health pandemic, albeit slowly. The City continues to experience increased growth in the residential sector, along with steady growth in the commercial and industrial sectors. The City's population has increased by 8% since 2010, with modest growth projected for FY2023. The City's unemployment rate is near pre-pandemic levels, with an unemployment rate of 2.7%[1] which is lower than the national unemployment rate of 4%[2]. Additionally, statewide, home sales and the median sales price of those homes continue to grow[3]. However, current (7%) and forecasted inflation continues to be well ahead of the statewide 10-year average of 1.73%[4].

Structurally Balanced and Maintaining Fund Balance Health: As proposed, the FY2023 Budget does not utilize any funds from the City's General Fund balance or rely on one-time revenues to fund recurring expenditures, thus the Budget is structurally balanced and maintains the City's General Fund balance health.

[1] Greenville-Mauldin-Easley, SC Economy at a Glance. (2021, December). U.S. Bureau of Labor Statistics. Retrieved February 28, 2022, from https://www.bls.gov/eag/eag.sc_greenville_msa.htm

[2] United States Economy at a Glance. (2022, January). U.S. Bureau of Statistics. Retrieved February 28, 2022, from https://www.bls.gov/eag/eag.us.htm

[3] South Carolina's Economy in 2022. South Carolina Revenue and Fiscal Affairs Office. (2022, February 18). Retrieved February 28, 2022, from https://rfa.sc.gov/data-research/presentations

[4] South Carolina's Economy in 2022. South Carolina Revenue and Fiscal Affairs Office. (2022, February 18). Retrieved February 28, 2022, from https://rfa.sc.gov/data-research/presentations

Maintaining Current Service Levels: Given the continued growth in the City's population, along with the continued growth in residential, commercial, and industrial sectors, maintaining the City's level of public services is paramount. As proposed, the FY2023 Budget provides funding to ensure no reductions in the City's current service levels.

State Mandated Pension Costs and Employee Compensation: The City's mandatory employer contribution for the Police and General Employee retirement systems has increased annually since FY2018. A 1% increase in the City's employer contribution has been mandated for FY2023. It is anticipated that an increase will be mandated for FY2024 as well. Additionally, salaries and wages for all City staff was considered.

FY2021-2022 Year-End Outlook: In forecasting for FY2023, 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 and Health Insurance Fund.

Continued Recovery from Impact of COVID-19: Since the onset of the COVID-19 pandemic in 2020, the City's market driven sources of revenue (e.g., hospitality and accommodations taxes, business licenses, construction permits) have been and continue to be adversely impacted. Additionally, the COVID-19 pandemic has markedly raised the cost of construction projects and is projected to have longer-term changes in the demand and need for commercial/office space. As such, the hospitality & accommodations revenue projections for FY2023 remain relatively flat.

Priorities of City Council

As proposed, the FY2023 Budget prompts the efforts of staff to continue carrying out the Vision and Mission of City Council for the residents of Mauldin, which was guided by the City Council's Goals for FY2023. Annually, the City Council holds a Council Retreat in October and Goal Setting Session in February to discuss and set their Goals for the upcoming fiscal year. The Council's FY2023 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 FY2023 Budget was guided by fiscal stewardship and a commitment to providing excellent public services. Undergirded by a fiscally conservative approach, the FY2023 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 proposed FY2023 Budget will reveal the following noteworthy initiatives that are reflective of City Council Goals and Priorities:

Continued Transition to Automated Trash Service: In an effort to increase the efficiency and effectiveness of the City's trash and recycling operations, the City commenced a transition to replacing its rear loading trash and recycling trucks with side loading trash trucks. The side loading trucks are automated and do not rely on employees riding on the back of the truck. The FY2023 Budget includes the purchase of two new automated side loading trash trucks, increasing the City's total fleet of side loading trash trucks to five. With this investment, the City will increase the efficiency of the trash collection operations and reduce staffing requirements without compromising the current level of service. The City will spend less funding on temporary employees riding on the back of trash trucks once the new trucks are placed in service.

Investment in the City's Personnel: As a service organization, employees are the City's greatest assets in fulfilling the City's Mission and Vision. As proposed, the FY2023 Budget includes an up to 3% merit pay increase for employees who exceed service delivery expectations. Further, funding was included to ensure the availability of training for the City employees.

Continuation of the Three-Year City Police Patrol Fleet Replacement Program: In an effort to improve the City's existing fleet of police patrol vehicles the City commenced a three-year police patrol vehicle replacement plan in FY2022. As proposed, funding is provided in the FY2023 Budget to continue this effort. The investment in this replacement program will allow for long-term cost savings, realized annually through the reduction in maintenance and repairs costs for the City's police patrol vehicles.

Increased Staffing: The FY2023 Budget includes the addition of three (3) full-time positions:

- Police Officer: During FY2022, to date, the City has annexed over 32 acres of property for commercial and residential developments. This growth, coupled with the increase in population and residential growth over the past three years, will increase the demand on the City's services portfolio. A full-time police officer position is included in the FY2023 Budget as investment to continue increasing the City's public safety capacity that commenced during the FY2022 Budget when three (3) full-time fire fighter positions were funded.

- Theatre Program Director: Over the past three fiscal years, the City has made substantial capital investments in its Cultural Center, along with significant increases in the Cultural Center's theatre programming. The growth in the City's theatre programming and the capital investments made by the City into the Cultural Center substantiates the need for a full-time Theatre Program Director. This position will improve the efficiency of the City's theatre program and enhance the programmatic offerings available through the program.

- Custodian: The City is responsible for providing custodial services throughout all of its facilities, and as the use of these facilities by staff and the public continue grow, so will the capacity needs of the City's custodial services operations. A full-time Custodial position is included in the FY2023 Budget to enhance and increase the capacity of the City's custodial services operations.

Investment in Critical Infrastructure: As proposed, the FY2023 Budget provides funding through its General, Capital, Transportation, and Sewer Funds for continued investments in the City's transportation and utility infrastructure, including the repaving of City's owned roads, enhancing the City's sewer infrastructure, and enhancing the City's stormwater infrastructure.

Investment in Existing Facilities and Parks: As proposed, the FY2023 Budget prompts the resurfacing basketball courts at City Park and Sunset Park; replacing HVAC systems at City facilities; replacing the roof of the Sports Center, resurfacing the Public Works Facility parking lot; adding cameras to the City's parks; and replacing fencing at Sunset Park.

Establishment of a Bridge Maintenance Fund: As proposed, the FY2023 Budget includes a transfer of $20,000 in "seed funding" to the Bridge Maintenance Fund to establish the Fund and begin accumulating a Fund balance to assist in covering future maintenance expenditures associated with the pedestrian bridge that is currently being constructed. Once completed, the pedestrian bridge will span across I-385 and will be owned and maintained by the City. Establishing this Fund will provide for dedicated funding source for the maintenance of the bridge.

The remainder of this transmittal letter summarizes the FY2023 Budget according to the following outline:

- Budget Summary (including Revenue & Expenditure Summaries)
- Funds Summary
- Conclusion

Budget Summary

As proposed, the FY2023 Budget totals $42,715,392. As detailed in Table 1, the aggregate FY2023 Budget represents .02% decrease as compared to the adopted FY2022 Budget.

The decrease in the aggregate FY2023 Budget from the FY2022 Budget is minimal. However, there were decreases in the Capital Project, Debt Service, and Enterprise Funds in the proposed FY2023 Budget as compared with the adopted FY2022 Budget.

Table 1. *FY2023 Budget Summary*

Fund	2022 Adopted	2023 Proposed	% Change
General Fund	15,901,819	16,840,033	6%
Special Revenue Funds	8,326,617	15,392,560	85%
Capital Project Fund	15,399,588	8,295,068	-46%
Debt Service Fund	1,631,491	1,071,178	-34%
Enterprise Funds	1,573,209	1,116,552	-29%
Total	**42,832,723**	**42,715,392**	**.02%**

The decrease in the Capital Project Fund is due to the expenditure of bond proceeds for repaving City owned roads and the construction of a pedestrian bridge across I-385. The foregoing projects were budgeted in the Capital Project Fund for FY2022, and any unexpended funds will be encumbered to FY2023.

The decrease in the Debt Service Fund is attributed to the manner in which the City's installment purchase revenue bond (IPRB) proceeds are reported. Pursuant to structure of the IPRB and the requirements of the attendant Ordinance, the bond proceeds must be maintained in separate Funds. As such, the bond proceeds from the IPRB for the design and construction of the new Fire Station & Police Sub-Station are accounted for in a separate Fund that is delineated in the expenditure line-items detailed later in this document.

The decrease in the Enterprise Fund is due to the termination of a lease in 2021 for City property that was accounted for via the City's Property Management Fund. Thus, the revenues generated through this lease was not included in the proposed FY2023 Budget. Figure 1 illustrates the FY2023 Budget by Fund as a percentage.

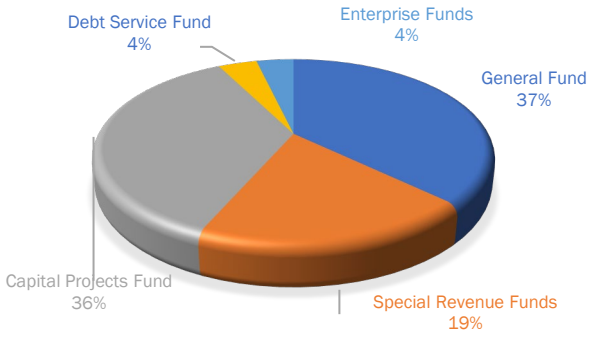


Figure 1. FY2023 Budget Summary by Fund as a Percentage

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 FY2023 Budget, categorized by the revenue source.

The increased revenues in the Intergovernmental and Charges for Services sources for FY2023 Budget as compared to the FY2022 Budget is due to the appropriation of ARPA funds and the projected addition of residents purchasing new trash cans, respectively.

As proposed, the FY2023 Budget appropriates Federal funding provided to the City through the Coronavirus Local Fiscal Recovery Fund. This Fund was established under H.R. 1319, better known as the American Rescue Plan Act of 2021 (ARPA). Through ARPA, the City is slated to receive a total of $12,649,717 in Federal funds. The City received the first tranche or $6,324,859 of these funds in October 2021. The second tranche or $6,324,859 is expected to be provided to the City in October 2022.

Table 2. FY2023 Revenue Summary by Source Category

Source Category	2022 Adopted	2023 Proposed	% Change
Property and Other Taxes	9,831,178	10,435,172	6%
License and Permits	7,020,000	7,320,500	4%
Intergovernmental	1,117,914	7,234,910	547%
Charges for Services	30,850	102,200	231%
Fees and Fines	479,000	567,195	18%
Operating Revenue	1,515,856	980,000	-35%
Interest	156,700	55,200	-65%
Miscellaneous Revenue	3,244,697	3,573,727	10%
Other Financing Sources	19,436,528	12,446,488	-36%
Total	**42,832,723**	**42,715,392**	**0%**

As proposed in the FY2023 Budget, ARPA funding is appropriated to cover qualified ARPA expenditures pursuant to the U.S. Treasury Final Rule[5] via the City's General and Capital Projects Fund to: 1) address the reduction in revenue experienced by the City due to the COVID-19 public health emergency for the provision of government services; and, 2) fund necessary improvements to the City's infrastructure (i.e., stormwater and sewer) and capital improvements to enhance the City's response to the COVID-19 public health emergency.

Also, given the City's projected growth in residential development, it is projected that more purchases of new trash cans will be made during FY2023. Accordingly, an increase in revenue for the Charges for Services is reflective of this projection.

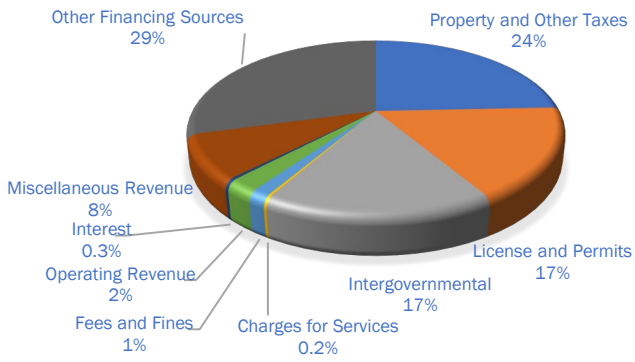


Figure 2. FY2023 Revenues By Source Category As A Percentage

Contrarily, decreases in revenue is projected for FY2023 in the Operating Revenue and Other Financing Sources categories. The decreases are due to the termination of a lease for City property that is accounted for via the City's Property Management Fund (i.e., Operating Revenue) and not issuing debt (i.e., Other Financing Sources) via a City's Capital Leasing Program.

Figure 2 illustrates the FY2023 revenues by source category as a percentage. Property taxes and licenses and permits account for almost 50% of the FY2023 revenues.

[5] *Coronavirus state and Local Fiscal Recovery Funds*. U.S. Department of the Treasury. (2022, January 31). Retrieved February 28, 2022, from https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds

Expenditures

The expenditures for the City's operating costs in FY2023 Budget are covered by the available revenues generated by the revenue sources identified in Table 2. The City utilizes line-item budgeting with expenditures accounted for through line-items categorized and detailed in Table 3.

The primary difference between the FY2023 Budget expenditures and the expenditures adopted through the FY2022 Budget is the increase in expenditures related to ARPA. As proposed, the FY2023 Budget appropriates these funds to cover qualified ARPA expenditures in a manner that is commensurate with the guidelines presented by the U.S. Treasury Department via its Final Rule[6].

Table 3. FY2023 Expenditure Summary by Source Category

Expenditure Category	FY2022 Adopted	FY2023 Adopted	% Change
Administration	$3,048,270	$3,048,406	0%
Police	$5,251,921	$5,382,236	2.48%
Public Works	$3,835,471	$3,976,288	3.67%
Recreation	$1,666,325	$1,702,036	2.14%
Enterprise	$1,073,209	$991,552	-7.61%
Debt	$1,631,491	$1,071,178	-34.34%
Tourism	$1,261,000	$872,717	-30.79%
Fire	$4,360,794	$4,565,720	4.70%
Other Financing Uses	$2,897293	$8,774,166	202.84%
Capital Projects	$14,983,454	$7,913,506	-47.19%
Health Insurance	$1,631,373	$1,532,598	-6.05%
Other	$0	$602,137	
ARPA	$0	$2,282,851	
Total	**$41,640,601**	**$42,715,392**	**2.58%**

Figure 3 below illustrates the FY2023 expenditures by source as a percentage. Public Safety, and Public Works, and Capital Projects account for over 60% of the City's expenditures for FY2023.

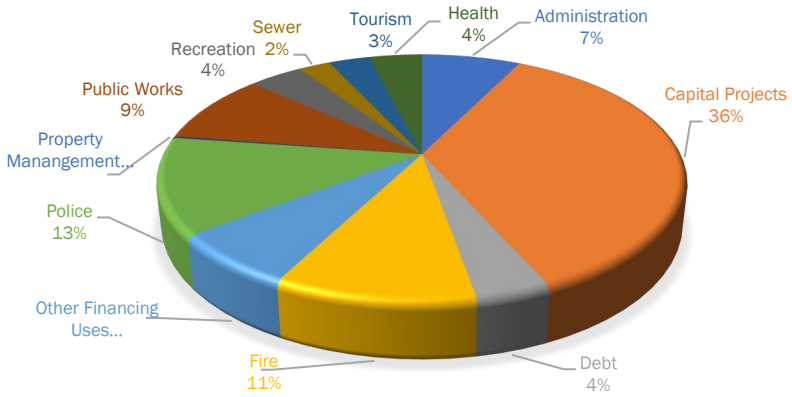


Figure 3. Source of Expenditures by Percentage

[6] *Coronavirus state and Local Fiscal Recovery Funds*. U.S. Department of the Treasury. (2022, January 31). Retrieved February 28, 2022, from https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds

Fund Summaries

General Fund Summary

The General Fund portion of the FY2023 Budget totals $16,840,033 compared to the total FY2022 adopted General Fund budget of $15,901,818 as detailed in Table 3. The increase in the General Fund is primarily due to the modest revenue growth associated with ad valorem property taxes.

Table 3. FY2023 General Fund Summary

Fund	2022 Adopted	2023 Proposed	% Change
Revenues			
Total General Fund Revenues	$15,901,818	$16,840,033	6%
Expenditures			
Total General Fund Expenditures	$15,901,818	$16,840,033	6%
Balance	-	0	

As proposed, the FY2023 Budget does not utilize any funding from the assigned or unassigned General Fund balance. This means that the FY2023 Budget only uses available revenues to fund the City's personnel and operating costs.

Enterprise Fund Summary

The City has two enterprise funds, the Sewer Fund and the Property Management Fund, which are designed to be self-supporting through user fees or charges for services. In the aggregate, the FY2023 Enterprise Fund totals $1,116,552 compared to the total FY2022 adopted Enterprise Fund budget of $1,573,209 as detailed in Table 4.

Table 4. FY2023 Enterprise Funds Summary

Fund	2022 Adopted	2023 Proposed	% Change
Sewer	$1,474,500	$1,042,899	-29%
Property Management	$98,709	$73,654	-25%
Total	**$1,573,209**	**$1,116,552**	**-29%**

The decrease in the Enterprise Fund is due to the termination of a lease in 2021 for City property that is accounted for via the City's Property Management Fund. Thus, the revenues generated through this lease were not included in the FY2023 Budget. Figure 3a. illustrates the Enterprise Funds for FY2023 by percentage.

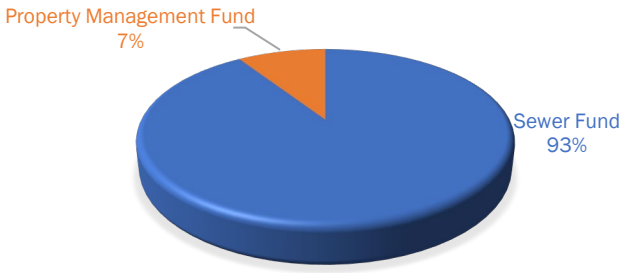


Figure 3a. Enterprise Funds Summary by Percentage

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 FY2023 Special Revenue Funds Budget totals $15,392,560 compared to the FY2022 adopted Special Revenue Funds budget of $8,326,617 as detailed in Table 5.

The increase in the Special Revenue Funds is due, primarily, to the addition of the revenues provided for through ARPA. Also, the Mauldin Public Facilities Fund was added to accurately track the revenues and expenditure of funds for the City's IPRBs.

Table 5. FY2023 Special Revenue Funds Summary

Fund	2022 Adopted	2023 Proposed	% Change
Fire Service	$4,377,435	$4,565,720	4%
Hospitality and Accommodations Tax	$1,506,727	$1,487,481	-1%
Victim Advocate	$83,880	$20,000	-76%
Grants	$67,754	$0	-100%
Sports Center	$659,448	$642,191	-3%
Health Fund	$1,631,373	$1,620,172	0.1%
MCIP Fund	$0	$130,000	0%
ARPA Fund	$0	$6,324,859	0%
Mauldin Public Facilities Fund	$0	$592,137	0%
Mauldin Foundation (Recreation)	$0	$10,000	0%
Total	**$8,326,617**	**$15,392,560**	**85%**

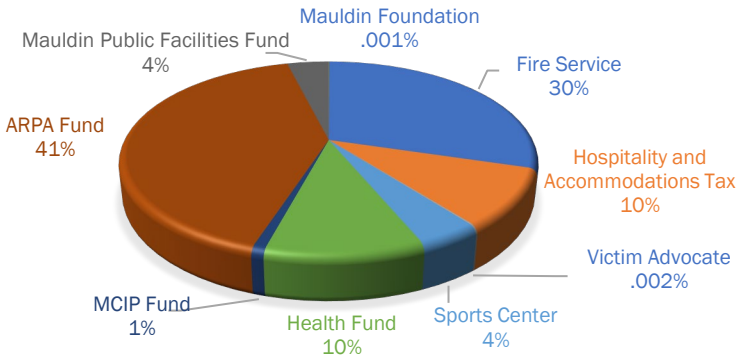


Figure 4. FY2023 Special Revenue Funds by Percentage

Figure 4 illustrates the Special Revenue Funds for FY2023 by percentage. The majority of the Special Revenue Funds revenues are comprised of the ARPA 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 FY2023 Debt Service Fund budget totals $1,071,178 compared to the FY2022 adopted Debt Service Fund budget total of $1,631,491 as detailed in Table 6.

Table 6. FY2023 Debt Service Fund Summary

Fund	2022 Adopted	2023 Proposed	% Change
Debt Service	$1,631,491	$1,071,178	-34%

The decrease in the City's Debt Service Fund for FY2023 is directly related to the structure and accounting of the City's IPRBs for capital improvement initiatives. For accounting purposes, the payments associated with the IPRBs are accounted for in the Special Revenue Fund via the Mauldin Public Facilities Fund and are no longer listed with the Debt Service Fund.

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 FY2023 Capital Projects Fund totals $8,295,068 compared to the FY2022 adopted Capital Projects Fund budget of $15,399,588 as detailed in Table 7.

Table 7. FY2023 Capital Projects Fund Summary

Fund	2022 Adopted	2023 Proposed	% Change
Capital Projects Fund	$15,399,588	$8,295,068	-46%
Total	**$15,399,588**	**$8,295,068**	**-46%**

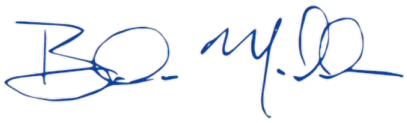
The decrease in the Capital Project Fund for the FY2023 Budget is due to the expenditure of bond proceeds for repaving City owned roads and the construction of a pedestrian bridge across I-385 which were budgeted in the Capital Project Fund for FY2022. Any unexpended funds will be encumbered to the FY2023 Capital Projects Fund.

As proposed, the FY2023 Budget serves as an effective expenditure plan to provide excellent public services in a manner that is commensurate with the vision, priorities and goals of City Council.

A special thank you is extended to the City's most valuable asset, its employees, for their commitment and dedication to serving this community. Gratitude is also extended to Finance Director Holly Abercrombie, members of the Finance Department, Building & Development Services Director David Dyrhaug, Public Works Director Matthew Fleahman, Recreation Director Bart Cumalander, Fire Chief Brian McHone, Police Chief George Miller, Community Development Director Van Broad, and Human Resources Director Mark Putnam for their efforts in 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.

Sincerely,



Brandon Madden
City Administrator

GENERAL INFORMATION

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.

Mayor
Terry Merritt

Taft Matney, Seat

Carol King, Seat 2

Jason Kraeling, Seat 3

Michael Reynolds, Seat 4

Frank Allgood, 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

Daniel Hughes	City Attorney
John Read, IV	Municipal Court Judge
Christopher Jackson	Court Judge
William McKibbon	Court Judge

Community Profile

Location

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

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

History

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

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

One of the first known settlers of the actual Mauldin area was Benjamin Griffith. He owned almost 2,000 acres on Laurel Creek, near where the Knollwood Heights subdivision is today.
Every male who was able enlisted in the Confederate Army during the Civil War. They left behind wives and families to maintain the town. Unfortunately, the economy deteriorated when the men left. When the war was over, most of the men sold their land because they were unable to afford it, but stayed on as sharecroppers. Some tried to start over with whatever land they could afford.

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

The name "Butler's Crossroads" was changed to "Mauldin" in honor of Lt. Governor William L. Mauldin, who was instrumental in building a railroad station here. In 1880, Riley and Addie Cox bought land on both sides of Laurens Road. Mauldin, who served as Lt. Governor from 1882-1890, was their friend. When Mrs. Cox learned officials planned to build a railroad that would bypass Butler's Crossroads, she asked Mauldin to change the route. He spoke to railway officials and the Coxes granted the land for a right-of-way and a depot for the new railway. Ms. Cox named the depot Mauldin in honor of her friend and the first train came through in 1886. Mr. Cox later served as the first postmaster of Mauldin. A descendant of the Cox family still works at City Hall. Mauldin received its first charter of incorporation December 24, 1890 by the General Assembly. The town was renamed Mauldin and reincorporated February 14, 1910. Mauldin farmers supplied cotton to Conestee Mills, which made cloth for the Ford Motor Company during WWI. After the war, the economy of Mauldin declined again. The dirt roads were in poor shape because of all of the automobile traffic.

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

Cotton prices dropped and the Great Depression hit Mauldin's economy. Many of the farmers lost their land, homes, and equipment. Soon, like everywhere, business began to close. Mauldin became a ghost town. Nevertheless, Mauldin just could not be forgotten. As WWII began, the Donaldson Air Force Base was constructed. The new military base invigorated the economy again and more opportunities began to appear. Many women worked in the textile mills to support their families while their husbands, fathers, brothers, and sons were away at war.

The Iron-Rite was built, bringing industry to Mauldin. After it was built in 1951, more industries began to come also. Her Majesty textile was built in 1953 and employed 550 people. The cities of Mauldin, Simpsonville, and Fountain Inn became known as the Golden Strip in 1953 when a water line was run along Laurens Road. Locals called the water "liquid gold" because access to it would mean an economic boost to the three communities.

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

Growth

Mauldin continues to be one of the fastest-growing cities in the Southeast. Since 2010, Mauldin's population has grown by approximately 10%, and is the 17th largest City of 270 municipalities in South Carolina. This population increase is a result of Mauldin's many positive attributes and proactive planning efforts. City Council, City staff, the Mauldin Chamber of Commerce, and the Greenville Area Development Corporation continue to work cooperatively to make this growth positive for all of our citizens. We want residents and businesses to know what we have known for years: Mauldin is a great place to live and work. The City works with other government organizations in cooperative economic development efforts while maintaining the City's high quality of life.

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

Business

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

Old Stage Road continues to be a dominant Industrial base and includes BASF, Pratt Industries, MS

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

Mauldin's Economic Planning and Development Committee and the Department of Community Development direct the City's overall development strategy and work to recruit businesses and attract investment. Improving the appearance of City gateways and major corridors, changes to the Zoning Ordinance to encourage development in an aesthetically pleasing and sustainable fashion, improvements to and promotion of the Mauldin Cultural Center, and development of a pedestrian friendly downtown near the geographical center of the City continue to be key initiatives.
Friendly, comprehensive assistance from our Community Development Department, Business and Development Services Department, Public Works Department and the Mauldin Chamber of Commerce heighten Mauldin's business-friendly atmosphere. Keys to this success are:

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

Quality of Life

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

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

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

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

Public Safety

The Mauldin Police Department (MPD) and Fire Department (MFD) enhances the quality of life by working with the community to reduce crime, provide trustworthy law enforcement, protect lives, and property against fire and disasters. MPD is an elite department that boasts both international and state accreditation. MFD has an Insurance Services Office (ISO) class 1 rating.

Out of approximately 48,000 fire departments surveyed in the United States, less than 1% shares this rating.

Recreation

In addition to state-of-the-art recreation facilities, Mauldin's recreation programs are first-rate. About 4,500 children and seniors are active members of Mauldin Recreation programs. The recreation department operates youth leagues in baseball, softball, football, basketball, cheerleading, soccer and lacrosse. For active seniors, the Ray W. Hopkins Mauldin Senior Center offers a large gymnasium and full activities schedule. With the Blue Ridge Mountains a short drive away, there's also hiking, whitewater rafting, horseback riding, mountain biking, hunting, fishing and spectacular waterfalls to discover. The Atlantic coast and historic Charleston are an easy weekend getaway.

Parks

Mauldin has 78 acres of parks. City Park features sprawling sports fields, a pedestrian trail and picnic shelters. Sunset Park, home to the only wheelchair softball field in the Southeast, also offers walking trails with picnic shelters, 2 football fields, 4 baseball fields, playground equipment and is home to an annual family festival event. Springfield Park has 5 baseball fields, an outdoor basketball court, picnic shelter, football field, and 2 playgrounds. Pineforest Park provides a playground, multi-use area, an outdoor basketball court and a ¼ mile walking path.

Sports Center

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

Faith & Fellowship

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

Greenways/Bike Trails

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

Schools

Mauldin High School:

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

Mauldin Middle School:

- Red Carpet School
- Website – Silver "Best of the Web" 2010
- Palmetto Silver Award
- Silver Closing the GAP Award

Mauldin Elementary:

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

Bethel Elementary:

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

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

Budget At A Glance

The FY2023 Budget totals $42,715,392, which represents a minimal % decrease from the FY2022 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 FY2023 Proposed Budget

		2023 Proposed
Revenues		
General Fund		16,437,911
Enterprise Funds		981,500
	Subtotal	**17,419,411**
Hospitality & Accommodations		1,324,500
Fire Fund		2,806,717
Debt Service Fund		
Capital Projects Fund		257,700
Capital Projects Fund- Road Improvements		115,000
Other Nonmajor Funds		260,545
	Total	**22,183,873**
Expenditures		
General Fund		13,446,775
Enterprise Funds		991,552
	Subtotal	**14,438,327**
Hospitality & Accommodations		872,717
Fire Fund		4,565,720
Debt Service Fund		1,071,178
Capital Projects Fund		7,540,884
Capital Projects Fund- Road Improvements		372,622
Other Nonmajor Funds		662,191
	Total	**29,523,640**
Other Financing Sources/(Uses)		
General Fund		(2,991,136)
Enterprise Funds		10,052
	Subtotal	**(2,981,084)**
Hospitality & Accommodations		(451,783)
Fire Fund		1,759,004
Debt Service Fund		1,071,178
Capital Projects Fund		7,283,184
Capital Projects Fund- Road Improvements		257,622
Other Nonmajor Funds		401,646
	Total	**7,339,766**

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 FY2023 Budget. Although there were no changes in the City's service levels for FY2023, 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
Future Revenue Growth	The City's General Fund revenues continue to show only a modest rate of growth which is reflective of the relatively flat growth projections in property tax collections. The modest growth is a significant factor that creates long term impacts on this year's as well as future years' budgets	Identify and implement cost saving measures within the City's services portfolio to alleviate fiscal pressures on the City's General Fund.
Maintaining Current Service Levels	Continued economic growth and increased annexations have grown the demand and need for City services.	The FY2023 Budget includes a total of three new positions. Additionally, the FY2023 Budget includes multiple strategic capital investments. Further, the City will 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.
State Mandated Pension Costs	Personnel costs through increased retirement contribution for all City Departments in FY2023.	Identify opportunities to reduce expenses in other areas of the budget, while budgeting conservatively for future cost increases
Continued Recovery from Impact of COVID-19	Decrease in market-driven revenues, along with increases in cost of construction projects.	Non-essential purchases and expenditures will be restricted the first quarter of FY2023, 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 FY2023 Budget is an up to 3% merit increase, city-wide. This performance-based system will allow for adjustments to wages based on merit.
Increasing Health Care Costs	Cost of Dependent Care of City Employees	The FY2023 Budget includes the continuation of the Health Insurance Fund dedicated to funding the City's health insurance expenditures. Through this Fund, the City has been able to identify trends and potential future cost saving initiatives within its health insurance expenditures. The cost savings will be used to reduce the cost of dependent care insurance coverage for City Employees.

Budget Development & Adoption Process

Background

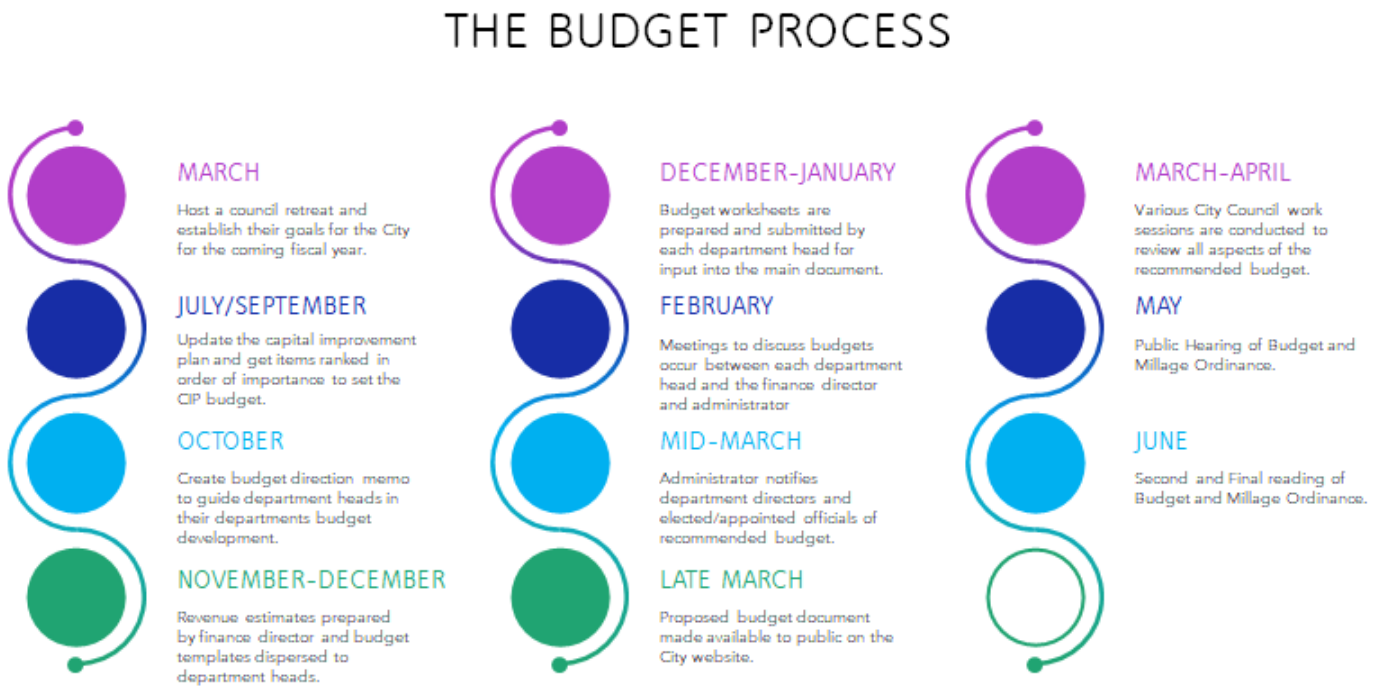
Pursuant to Title 4 of the SC State Code of Laws, City Council is responsible for approving a budget for the ensuing fiscal year adequate to fund the operation and programs City. This document transmits a summary of the policies adhered to for the development of the budget for Mauldin City government, inclusive of the following:

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

South Carolina Code of Laws Considerations

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

- Public hearings must be held before adoption of a municipality's budget. Proper notice must be given in a paper of general circulation not less than fifteen days in advance of the public hearing.
- Property tax millage rates must be set according to state law. Millage rates must be rolled back in reassessment years to avoid a windfall to the municipality.
- Millage rate increases from year to year are capped at a percentage equal to the increase in the average of the twelve months consumer price index for the preceding calendar year and the percentage increase in the previous year in the population of the City as determined by the Office of Research and Statistics of the State Budget and Control Board. This does not apply to millage levied to pay bonded debt, such as real property using lease-purchase agreements, or to maintain a reserve account.
- A municipality may override the millage increase limitation by a majority vote of Council at a specially called meeting held solely for that purpose. Public notice and public comment provisions must also be met.
- Municipalities may not impose any new taxes unless specifically authorized by state legislature.
- A municipality may not impose or increase a business license fee unless approved by local ordinance.
- State law also governs the imposition and use of certain fees assessed by the
- City, such as the Hospitality Fee and the Accommodations fee.



Budget Development (Step-by-Step Process)

The process for adopting the Budget consists of four distinct phases: Planning, Preparation, Review, and Adoption. Budgeting occurs throughout the year; however, the development of the budget begins in December and ends in June. This seven-month process occurs in accordance with the internal budget calendar and involves an in-house review of the prior year budget process along with consideration given to comments from the review of prior budget documents by the Government Finance Officers Association (GFOA). In conjunction with the prior year review, revenue estimates are formulated in order to begin identifying the availability of resources and setting broad limits of budgetary possibilities. This process includes the review of current City finances, local and regional economic conditions and a reexamination of key local economic indicators. In addition to the internal budget calendar, staff provides City Council with an external calendar which delivers a "high-level" guide to setting its fiscal policy.

Budget Guidance via the City Administrator

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

Department Budget Request

After the delivery of budget instructions and reports to the City departments and elected /appointed officials, departments are required to develop their respective budget request, which consist of expenditure estimates in detail by line item and supporting narrative information. When expenditure needs exceed the target allocation or historical level, departments must submit a justification by line item requesting new additional funds. If the department has associated revenue collections, projections for these sources for the upcoming year are also required.

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

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

Budget Planning & Preparation Timeline

December	Staff reviewed previous budget process and for mulated 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 and the Finance Director. The recommended budget was transmitted to City Council for first reading in May.

The following schedule applies to the Budget Review Phase:

Budget Review Timeline

February	Council liaisons and City Administrator conduct planning meetings with millage agencies

February	City Administrator and budget staff conduct executive re views of budget estimates with each department directors in individually scheduled meetings
Mid-March	Administrator notifies department directors and elected/ appointed official of recommended budget
March-April	City Council work sessions to reveiw all aspects of the recommended budget

Approval of the Recommended Budget by City Council

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

The following schedule applies to the Budget Adoption Phase:

Budget Adoption Timeline

March	Presentation of Administrator's Recommended Budget
May	Public Hearing of Budget and Millage Ordinance
June	Second and Final Reading of Budget and Millage Ordinance

Amendments to Budget:

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

Individuals Involved

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

Budget Team: Police Chief George Miller, Fire Chief Brian Mchone, Public Works Director Matthew Fleahman, Recreation Director Bart Cumalander, Building and Development Services Director David Dyrhaug, Court Administrator – Judge Angela Martin and Community Development Director Van Broad

Finance Department represented by: Finance Director Holly Abercrombie

City Administrator's Office: City Administrator Brandon Madden

Basis of Budgeting

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

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

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

FUND ACCOUNTING

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

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

General Fund: This fund is the general operating fund of the City and accounts for all revenues and expenditures of the City except those required to be accounted for in another fund. All general tax revenues and other receipts that are not allocated by law or contractual agreement to other funds are accounted for in the General Fund.

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

- Hospitality and Accommodations Tax Fund: This fund is used to account for and report the financial resources received and disbursed related to the City's 2% fee imposed on prepared food and beverage sales (hospitality tax) and the rental of accommodations (accommodation tax) within the City limits. These funds are restricted and thus can only be spent for tourism related expenditures.

- Fire Service Fund: This fund is used to account for the activities of the City's Fire Department. Revenues of this fund are generated from a separate millage set by Greenville County and charged to residents of the fire service area. These funds are restricted to covering Fire Department expenditures.

- Non-major special revenue funds consist of the following: Alcohol Enforcement; Police Community; Sports Center; Police Forfeitures and Seizures; Victims' Assistance; and Miscellaneous Grants

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

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

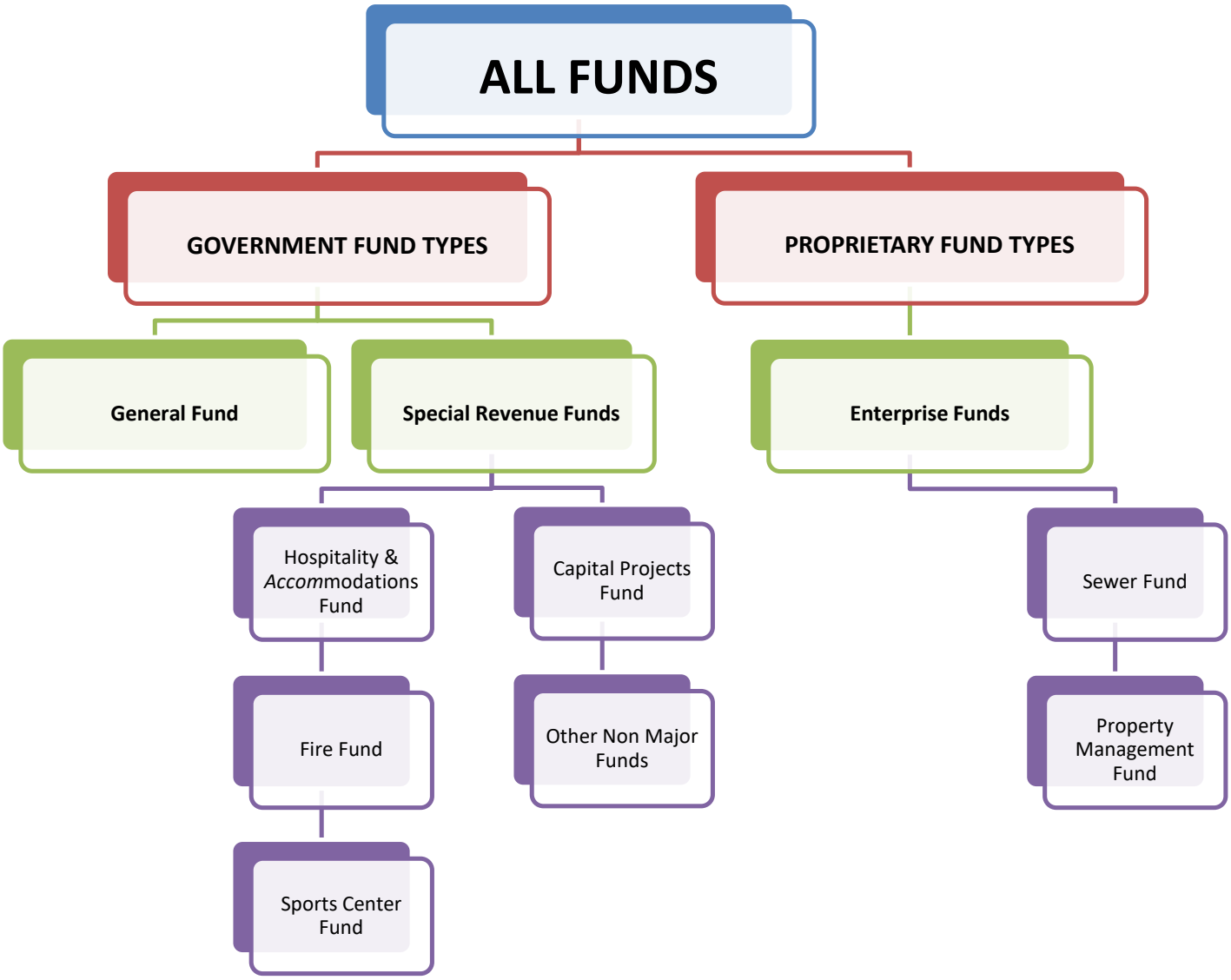
Proprietary Funds – Proprietary funds or enterprise funds are used to account for operations that are financed and operated in a manner similar to private businesses. The City has two enterprise funds:

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

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

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

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



City of Mauldin

FY2023 Budget Calendar

August - October	Pre-Budget Items 10- year Capital Budget updated and distributed to Committee. Capital Committee meets and ranks the fiscal years items. Council retreat - to establish goals and budget objectives for staff.	
December - January	Budget request forms are prepared and distributed to Department Heads. Finance staff compiles personnel and fringe benefit numbers. Finance staff compiles Projected Revenue numbers. City Administrator develops and distributes the Budget Guidance document.	
February	Feb 11 Feb 14-25 Feb 28	Budget requests due to Finance Director. Budget is reviewed and refined as needed. Any changes are processed and entered by Finance staff.
March	March 1-4 March 10 March 24	Council budget notebooks are produced and distributed by the finance department. Budget Workshop with Council and staff. Budget Workshop with Council and staff.
April	April 1-12 April 7 April 13 April 14 April 27	Budget revisions are inputed. Budget Ad is prepared. Budget Workshop with Council and staff. Budget Ad is submitted to newspaper. Budget Workshop with Council and staff. (Optional, if needed) Ad is circulated in the Tribune Times.
May	May 16	Public Hearing and first reading on the proposed Budget Ordinance.
June	June 20	Second reading and Adoption on the proposed Budget Ordinance.

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 ndicators 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 rat e 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 checkingaccounts.

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 proposed/adopted FY2023 & FY2022 budgets, along with the actual amounts for the FY2021.

Budget-At-A-Glance for the FY2023 Proposed Budget

	2023 Proposed	2022 Adopted	2021 Actual
Revenues			
General Fund	16,437,911	15,800,076	17,283,376
Enterprise Funds	981,500	1,528,356	1,088,986
Subtotal	**17,419,411**	**17,328,432**	**18,372,362**
Hospitality & Accommodations	1,324,500	1,261,000	1,426,454
Fire Fund	2,806,717	2,587,012	2,576,759
Debt Service Fund			
Capital Projects Fund	257,700	226,200	1,050,273
Capital Projects Fund- Road Improvements	115,000	130,000	3,101,161
Other Nonmajor Funds	260,545	245,104	234,919
Total	**22,183,873**	**21,777,748**	**26,761,928**
Expenditures			
General Fund	13,446,775	13,004,526	11,968,850
Enterprise Funds	991,552	1,489,882	884,997
Subtotal	**14,438,327**	**14,494,407**	**12,853,847**
Hospitality & Accommodations	872,717	703,427	438,575
Fire Fund	4,565,720	4,377,435	4,039,538
Debt Service Fund	1,071,178	1,631,491	920,287
Capital Projects Fund	7,540,884	11,760,758	5,219,529
Capital Projects Fund- Road Improvements	372,622	2,700,000	2,163,622
Other Nonmajor Funds	662,191	811,082	660,916
Total	**29,523,640**	**36,478,600**	**26,296,313**
Other Financing Sources/(Uses)			
General Fund	(2,991,136)	(2,795,549)	(4,756,254)
Enterprise Funds	10,052	(38,474)	(785,807)
Subtotal	**(2,981,084)**	**(2,834,024)**	**(5,542,061)**
Hospitality & Accommodations	(451,783)	(557,573)	(354,663)
Fire Fund	1,759,004	1,790,423	1,522,747
Debt Service Fund	1,071,178	1,631,491	920,287
Capital Projects Fund	7,283,184	11,534,558	8,694,384
Capital Projects Fund- Road Improvements	257,622	2,570,000	0
Other Nonmajor Funds	401,646	565,978	402,479
Total	**7,339,766**	**14,700,853**	**5,643,172**
Balanced Budget (Total Revenues - Total Expenditures + Other Financing Sources (Uses))	**(0)**	**0**	**6,108,787**

Fund Balance Summary

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

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

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

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

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

Figure 5 provides a 5- year history of the City's General Fund unassigned fund balance. Review of figure 5 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. Additionally, the City generally would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

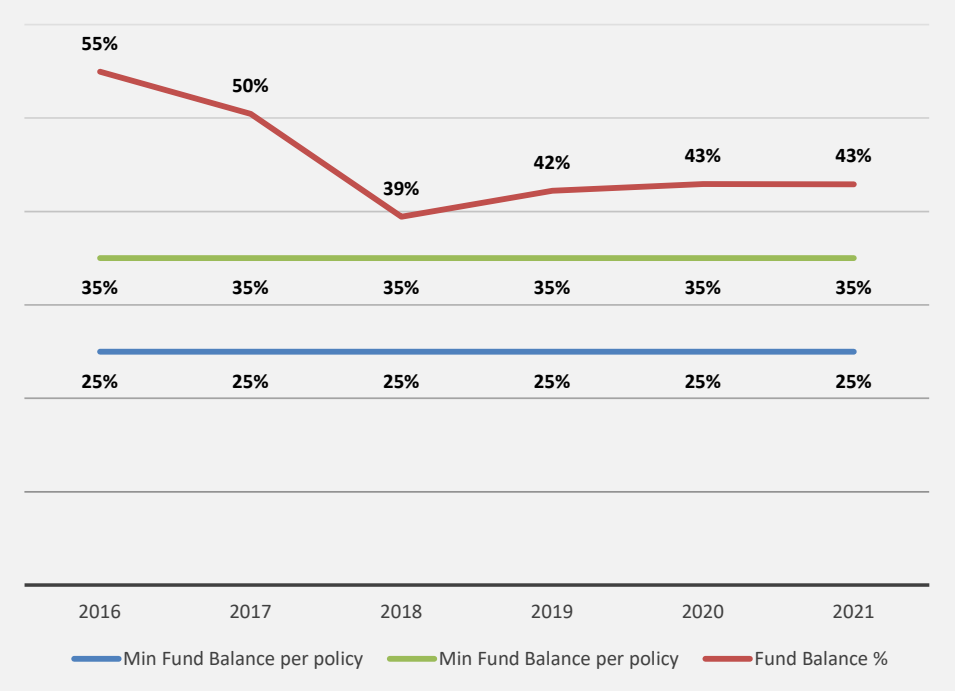


Figure 5. General Fund Unassigned Fund Balance Policy Comparison (by Percentage)

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

The FY2023 budget does not rely on the City's unassigned fund balance allowing for the City to preserve an estimated 43% 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, 2021.

Table 8. Fund Balances across all Funds

Fund	Restricted	Assigned	Unassigned	Total
General	$-	$2,945,820	$7,418,373	$10,364,193
Hospitality & Accommodations	$1,792,895	$-	$-	$1,792,895
Capital Projects	$5,390,506	$3,232,398	$-	$8,622,904
Non-Major	$642,893	$-	$-	$642,893
Total	**$7,826,294**	**$6,178,218**	**$7,418,373**	**$21,422,885**

Figure 6 illustrates the fund balances by percentage of the City combined fund balance. Review of Figure 6 reveals that the General Fund balance comprises 48% of the City's combined fund balance.

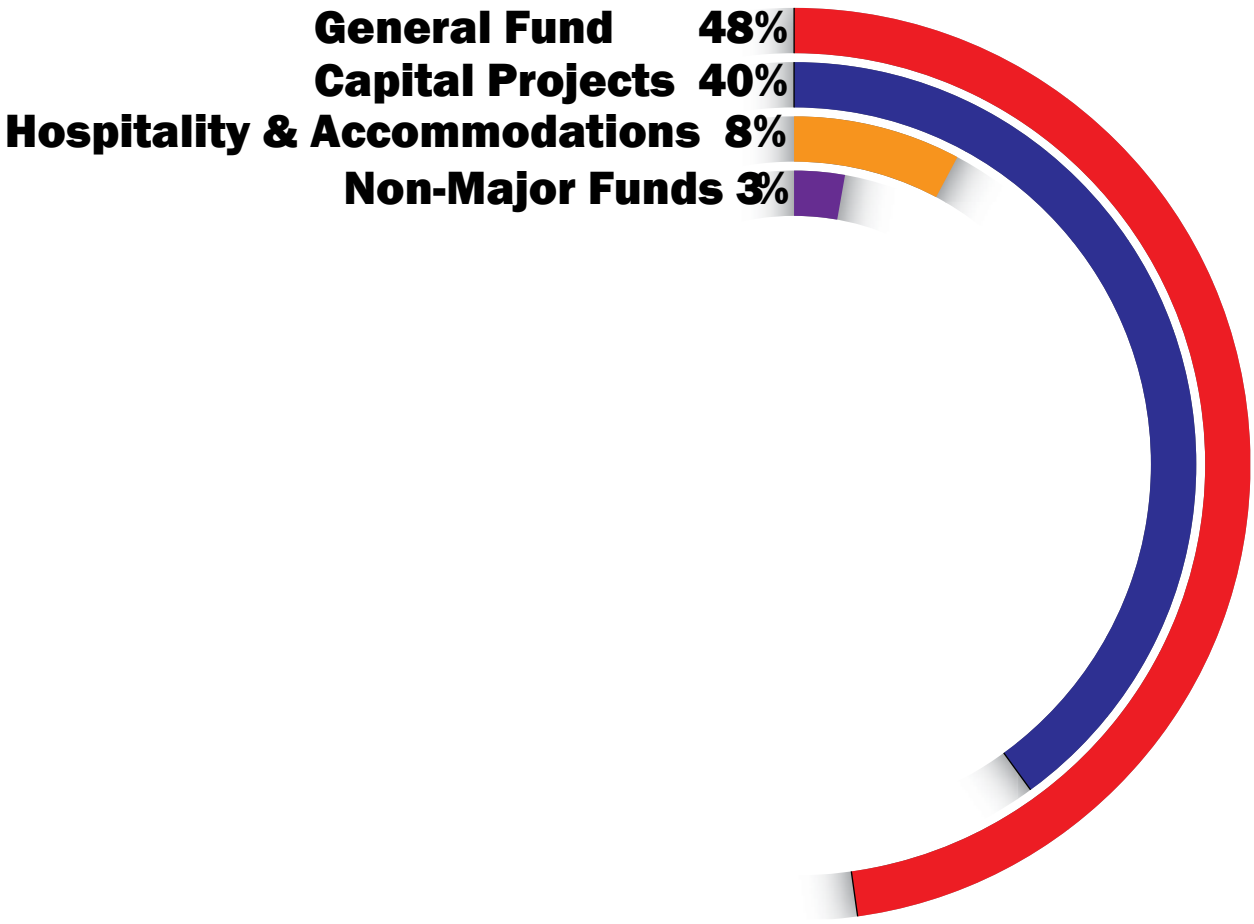


Figure 6. Fund Balance by Percentage

BUDGET SUMMARY

Major Revenue Sources

Most of the City's basic services are funded through four major governmental funds: General Fund; Hospitality and Accommodations Tax Fund; Fire Service Fund; and the Capital Projects Fund. Additionally, the City funds services through enterprise funds. These funds are used to account for operations that (a) are financed and operated in a manner similar to private business enterprises — where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. These funds include the Property Management Fund and the Sewer Fund. The schedule below provides an overview of the FY2023 revenues. The schedule is detailed to reflect the totals by fund. This will provide a summary of the total resources included in the FY 2023 Budget.

Revenue Source	General	Special Revenue	Fire Service	Capital Projects	Enterprise	Debt	Total
Taxes and Special Assessments	$7,501,955						$7,501,955
Licenses And Permits	7,320,500						7,320,500
Intergovernmental	785,051						785,051
Penalties and Fines	140,150						140,150
Charges For Services	102,200						102,200
Recreation Fees	116,500						116,500
Community Development Fees	20,000						20,000
Senior Center Fees	30,000						30,000
Miscellaneous Revenue	421,555						421,555
Other Financing Sources	402,122	1,156,764	1,759,004	7,922,368	135,052		11,375,310
Special Projects				257,700			257,700
Special Projects-Roads				115,000			115,000
Sewer					969,500		969,500
Hospitality & Accommodations		1,324,500					1,324,500
Health Insurance Fund		1,620,172					1,620,172
Victim Advocate		20,000					20,000
Grant Fund		-					-
ARPA		6,324,859					6,324,859
Fire Service			2,806,717				2,806,717
Sports Center		240,545					240,545
Debt Service						1,071,178	1,071,178
Property Management					12,000		12,000
Other		140,000					140,000
Total	**$16,840,033**	**$10,826,840**	**$4,565,720**	**$8,295,068**	**$1,116,552**	**$1,071,178**	**$42,715,392**

Figure 7 below illustrates the FY2023 Budget revenues by source category as a percentage.

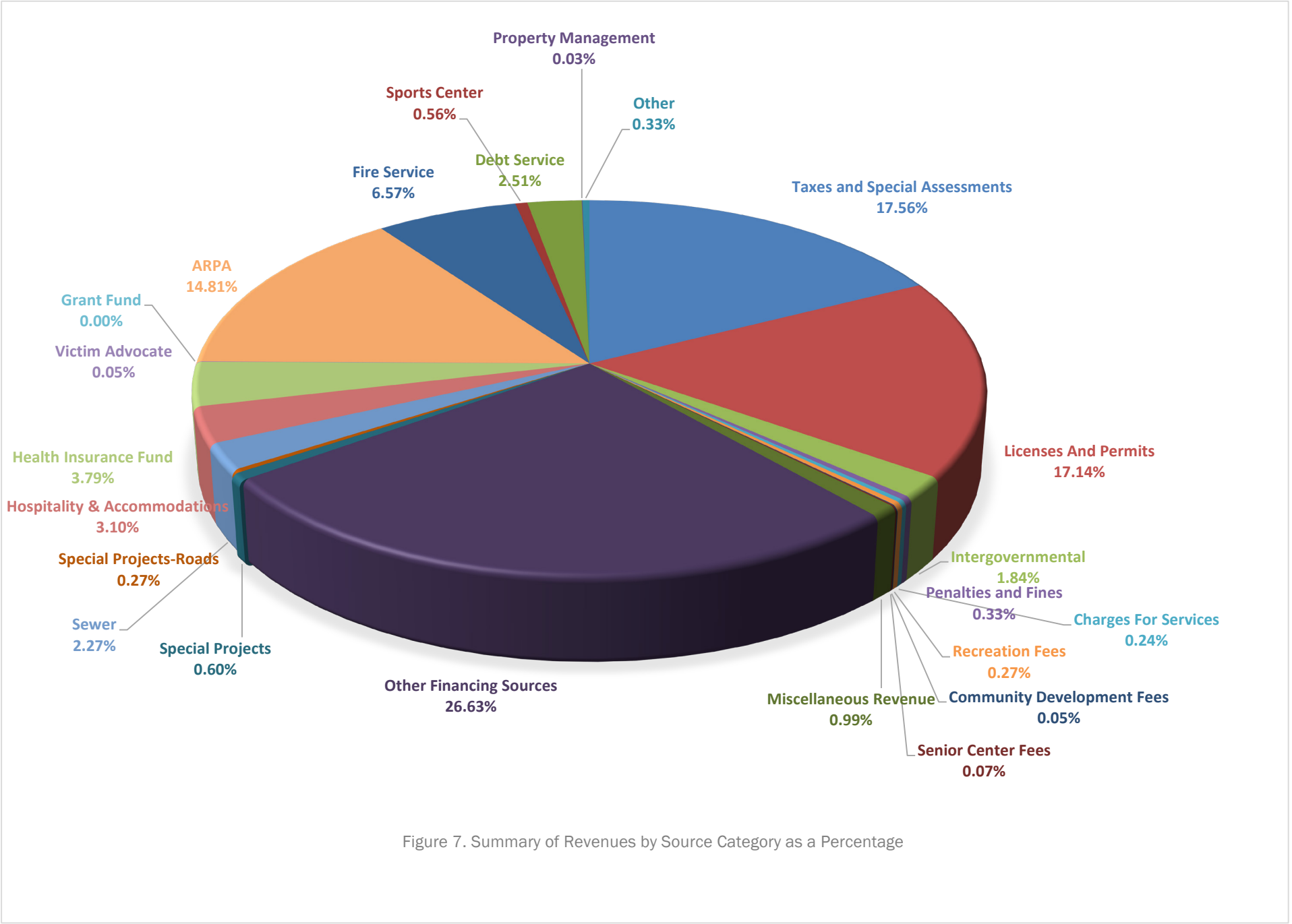


Figure 7. Summary of Revenues by Source Category as a Percentage

Figure 7 illustrates the percentage of each revenue source by fund for FY2023. The General Fund accounts for 39% of the City's revenues for FY2023.

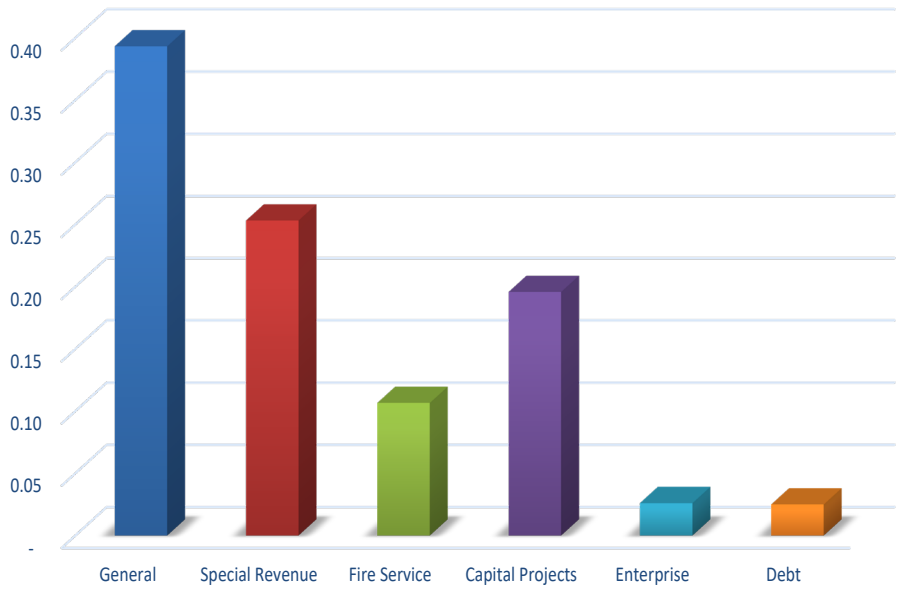


Figure 7. Revenue Source Percentages by Fund

General Fund Revenues

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

The FY2023 General Fund budget is $16,840,033. This represents a General Fund increase of 5.9 % from the adopted FY2022 budget. The primary sources of General Fund revenues are ad valorem property tax-es and business licenses, and permits, as detailed in the figure 8 below by percentage:

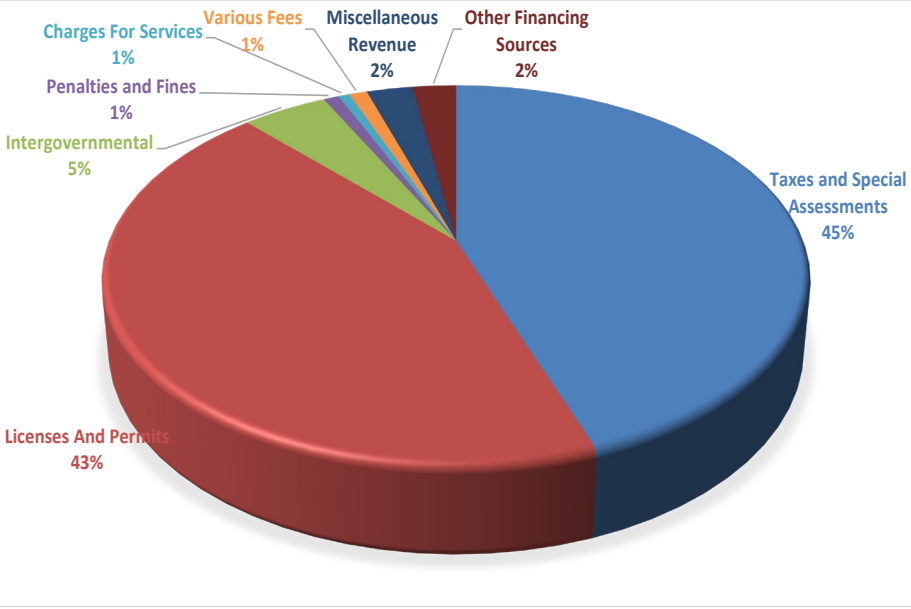


Figure 8. General Fund Revenues by Percentage

Property Taxes

Property taxes constitute the largest source of the City's revenues, amounting to $7,269,166 for FY2022 with $7,501,955 projected for FY2023.

Property taxes are levied on all residential, commercial, and personal property in the City of Mauldin. In the FY2023 budget, property taxes comprise 45% of all General Fund revenues, excluding General Fund balance transfers.

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

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

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

Licenses and Permits

The City levies licenses and permits for a variety of functions, such as business license and building permits. Licenses and permits represent the second largest revenue source for the City, comprising approximately 43% of all General Fund revenues in the FY2023 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 $7,320,500. This recognizes an increase of 4.3% from the FY2022 adopted budget of $7,020,000.

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 FY2023 budget, revenues from these sources total $785,051, an increase of 1.9% from the FY2022 adopted budget of $770,160 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 FY2023 budget, revenues from these sources total $102,200, an inecrease of 231% from the FY2022 adopted budget of $30,850.

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 FY2023 budget, revenues from these sources total $306,650, a increase of 1% from the FY2022 adopted budget of $301,650.

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 FY2023 budget, revenues from these sources total $50,000, a decrease of 57% from the FY2022 adopted budget of $115,000.

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 FY2023 budget, revenues from these sources total $773,677, an increase of 96% from the FY2022 adopted budget of $394,993, 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.

By policy, revenues are conservatively estimated. Historically, the General Fund revenues have grown modestly. Figure 9 provides a 10-year historical trend of the budgeted General Fund revenues versus the actual General Fund revenues:

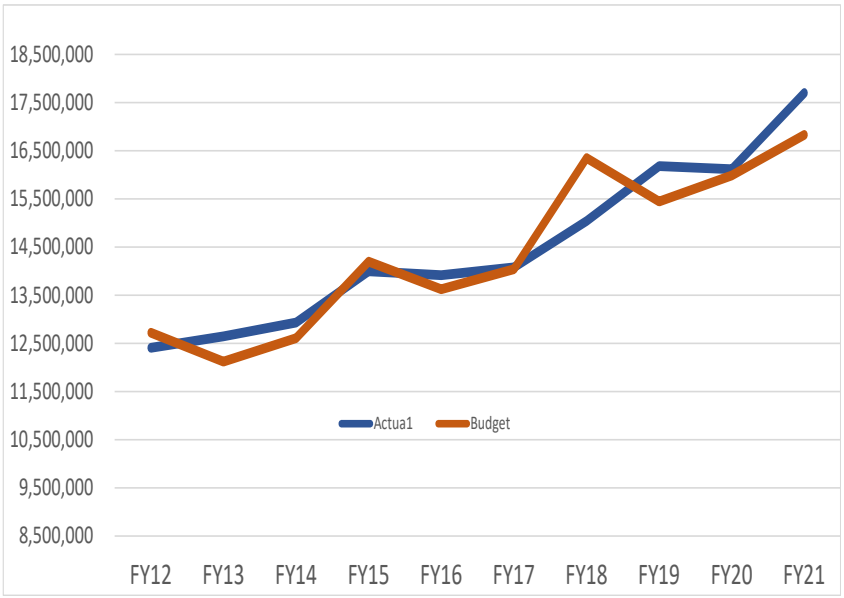


Figure 9. General Fund Revenues (Budgeted vs. Actual)

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 FY2023 Hospitality and Accommodations Tax Fund budget totals $1,487,481 compared to the FY2022 adopted Hospitality and Accommodations Tax Fund budget of $1,506,727.

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 FY2023 Fire Service Fund budget totals $4,565,720 compared to the FY2022 adopted Fire Service Fund budget of $4,377,435. 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, ARPA and Police Community. In the FY2023 budget for these funds totals, in the aggregate, totals $9,339,359 compared to the adopted FY2022 budget for these funds in the amount of $2,442,455.

The FY2023 Special Revenue Funds budget totals $15,392,560 compared to the FY2022 adopted Special Revenue Funds budget of $8,326,617.

Figure 10 illustrates the FY2023 Special Revenue Funds budget by source as a percentage.

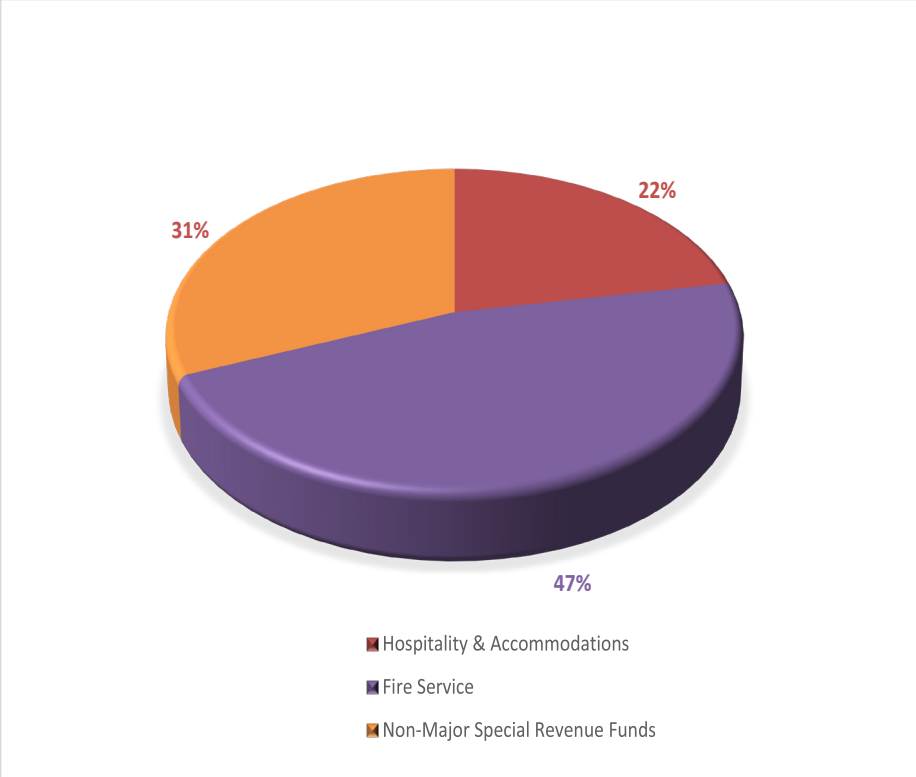


Figure 10. Special Revenue Funds by Source as a Percentage

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

Figure 11 provides a 10-year historical trend of the budgeted Special Revenue Fund revenues versus the actual Special Revenue Fund revenues. The historical trends of each Fund are used to augment the City's budget development process.

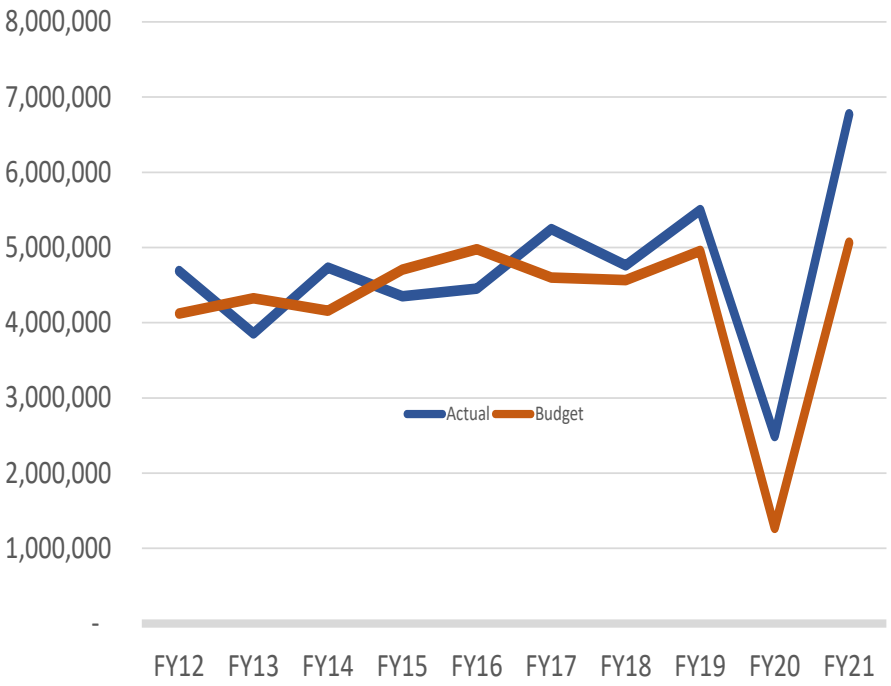


Figure 11. Special Revenue Fund Revenues (Budgeted vs Actual)

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 FY2023 Sewer Fund budget totals $1,042,899 compared to the total FY2022 adopted Sewer Fund budget of $1,474,500.

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 cabin facility located 101 E. Butler Rd to an ice cream shop. This shop is a family owned business in the restaurant industry. In the aggregate, the FY2023 Property Management Fund budget totals $73,654 compared to the total FY2022 adopted Property Management Fund budget of $98,709.

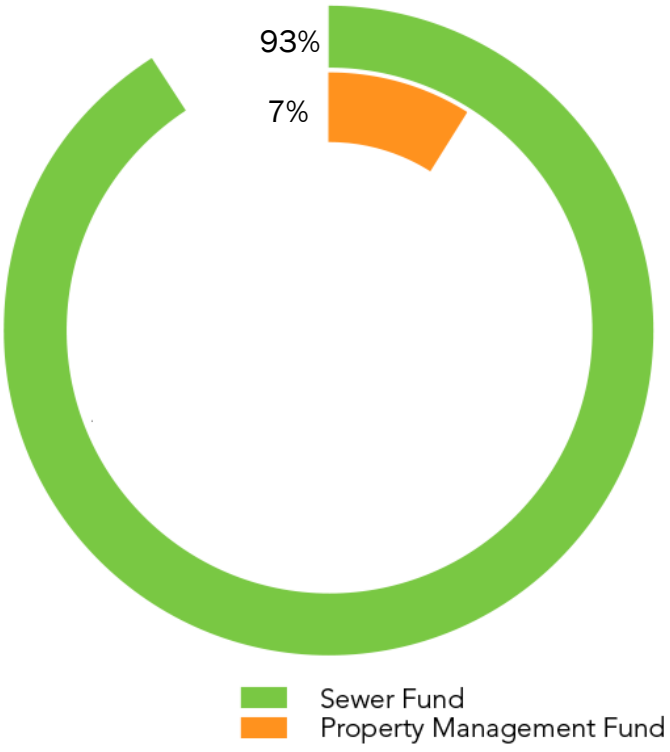


Figure 12. Enterprise Fund by source as a Percentage

In the aggregate, the FY2023 Enterprise Fund totals $1,116,552 compared to the total FY2022 adopted Enterprise Fund budget of $1,573,209. Figure 12 illustrates the FY2023 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 13 provides a 10-year historical trend of the budgeted Enterprise revenues versus the actual Enterprise revenues.

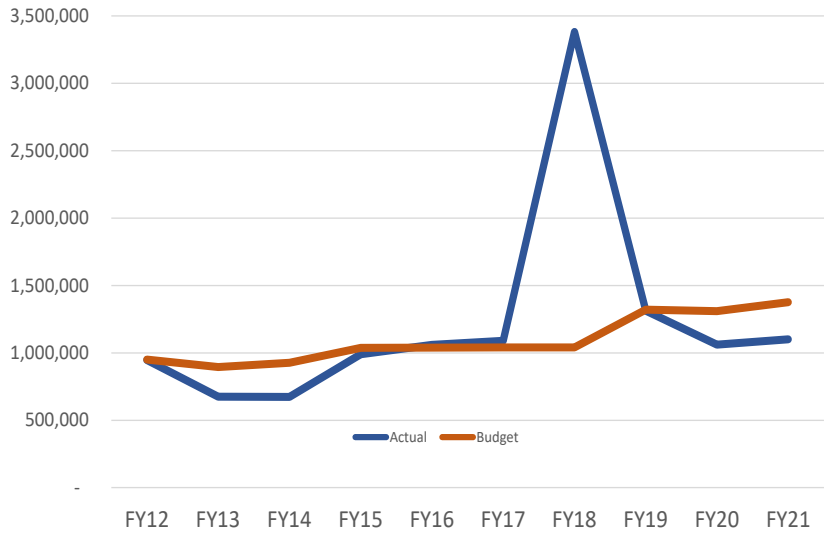


Figure 13 Enterprise Fund Revenues (Budgeted vs. Actual)

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 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, 2021, the City had $4,095,000 of outstanding general obligations bonds subject to the 8% limit of approximately $10,304,943 resulting in an unused legal debt margin of approximately $6,209,943.

The FY2023 Debt Service Fund budget totals $1,071,178 compared to the FY2022 adopted Debt Service Fund budget total of $1,631,491 as detailed in Figure 14.

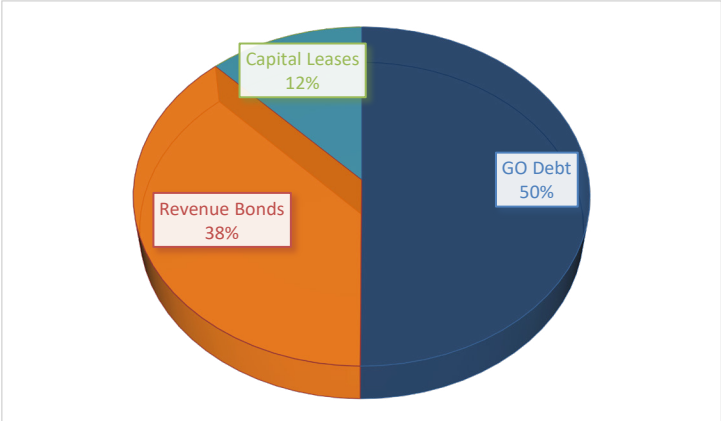


Figure 14. Debt Service Budget by Debt Type Percentage

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

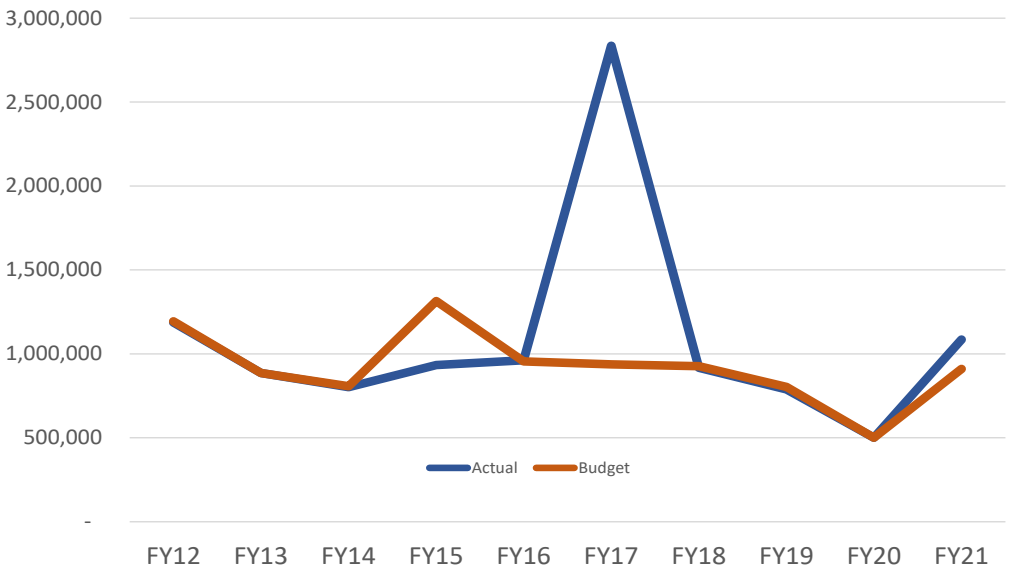


Figure 15. Debt Service Fund Revenues (Budgeted vs Actual)

Capital Projects Fund Revenue

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

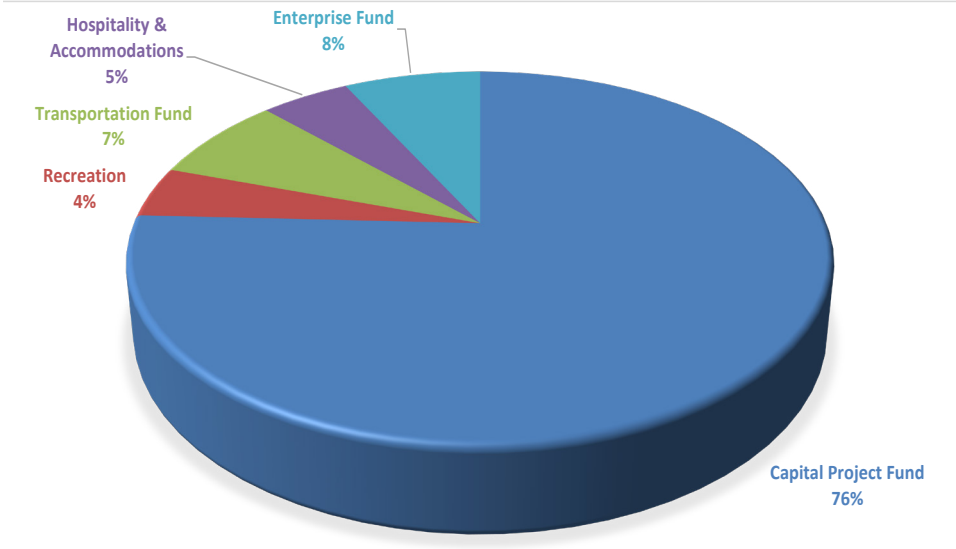


Figure 16. Capital Project by Funding Source

The revenues in the Capital Project fund consists of transfers from the General Fund, Special Revenue Fund, Enterprise Fund and proceeds from the issuance of bonds. The FY2023 Capital Projects Fund supports the Capital Improvement Plan which totals $8,295,068 compared to the FY2022 adopted Capital Projects Fund budget of $15,399,588.

Figure 16 illustrates the Capital Projects Fund by revenue source. Additional details regarding this funding source is provided in the Capital Improvement Program section of this document.

Figure 17 provides a 10-year historical trend of the budgeted Capital Project Fund revenues versus the actual Enterprise revenues.

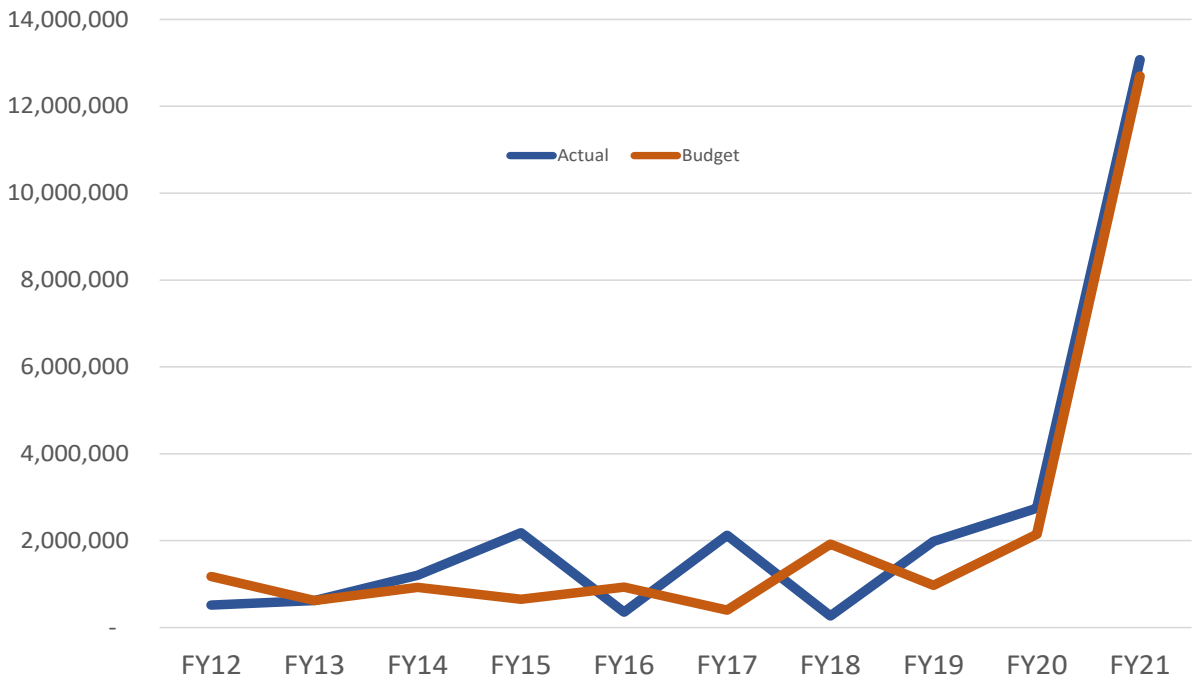


Figure 17. Capital Project Fund Revenues (Budgeted vs Actual)

ARPA Fund

As proposed, the FY2023 appropriates Federal funding provided to the City through the Coronavirus Local Fiscal Recovery Fund. This Fund was established under H.R. 1319, better known as the American Rescue Plan Act of 2021 (ARPA). Through ARPA, the City is slated to receive a total of $12,649,717 in Federal funds. The City received the first tranche or $6,324,859 of these funds in October 2021. The second tranche or $6,324,859 is expected to be provided to the City in October 2022.

The ARPA funding is appropriated to cover qualified ARPA expenditures pursuant to the U.S. Treasury Final Rule via the City's General and Capital Projects Fund to: 1) address the reduction in revenue experienced by the City due to the COVID-19 public health emergency for the provision of government services; and, 2) fund necessary improvements to the City's infrastructure (i.e., stormwater and sewer) and capital improvement to enhance the City's response to the COVID-19 public health emergency.

Account Code	Description	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022 - 2023)	% Difference
GENERAL FUND						
100-311-001-000	Current property taxes	6,066,288	5,840,111	6,100,455	260,344	4.46%
100-311-002-000	Personal property taxes (auto)	727,861	700,000	700,000	-	0.00%
100-311-003-000	Delinquent taxes	156,952	125,000	125,000	-	0.00%
100-311-004-000	Motor Carrier Tax	21,549	10,000	10,000	-	0.00%
100-311-005-000	County-Wide Utility Tax	10,630	9,000	9,000	-	0.00%
100-311-006-000	Property Tax Reimbursements (Homestead)	250,124	239,055	240,000	945	0.40%
100-311-007-000	Negotiated Fees	294,451	350,000	300,000	(50,000)	-14.29%
100-311-009-000	Penalties and Fees	(7,756)	(7,500)	(7,500)	-	0.00%
100-311-010-000	Maufacturer's PVE	26,730	3,500	25,000		
	Total Taxes and Special Assessments	**7,546,828**	**7,269,166**	**7,501,955**	**232,789**	**3.20%**
100-321-001-000	Business Licenses	2,486,225	2,050,000	2,100,000	50,000	2.44%
100-321-001-001	Business Licenses-Delinquent	519,324	225,000	325,000	100,000	44.44%
100-321-002-000	Business Licenses-Telecommunication MASC	226,862	325,000	300,000	(25,000)	-7.69%
100-321-003-000	Business Licenses-Insurance - MASC	2,225,475	2,000,000	2,100,000	100,000	5.00%
100-321-005-000	Franchise fees	1,958,997	2,040,000	2,040,000	-	0.00%
100-322-001-000	Building permits	534,061	200,000	250,000	50,000	25.00%
100-322-002-000	Other permits	177,709	150,000	150,000	-	0.00%
100-322-002-001	Encroachment Permits	1,270	5,000	2,500	(2,500)	-100.00%
100-322-003-000	Reinspection fees	555		0	-	0.00%
100-322-004-000	ReWa	66,110	15,000	35,000	20,000	133.33%
100-322-007-000	Zoning applications	24,955	10,000	18,000	8,000	80.00%
	Total Licenses and Permits	**8,221,544**	**7,020,000**	**7,320,500**	**300,500**	**4.28%**
100-333-450-000	Grants-Recreation PARD Grant		44,060	61,551	17,491	28.42%
100-333-410-000	Grant Revenue - SCMIT Citywide		2,000		(2,000)	-100.00%
100-333-421-000	Grant Revenue			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	-	6,100	0	(6,100)	-100.00%
100-333-421-003	Grant - Scmirf (2 Tasers)	-	2,000	2,000	-	0.00%
100-333-421-004	Grant - SC Dept of Public Safety	10,343		0	-	0.00%
100-333-422-001	Grant - SCMIT Fire			2,000	2,000	#DIV/0!
100-333-431-001	Grant - SCMIT Public Works		4,000	4,000	-	0.00%
100-333-453-001	Grant - GCRA Senior Grant			0	-	0.00%
100-335-001-000	State Aid to Subdivisions	599,291	575,000	580,000	5,000	0.87%
100-335-002-000	State Accommodations Tax	13,865	15,000	13,500	(1,500)	-10.00%
100-335-003-000	Intergovernmental Revenue			0	-	0.00%
100-335-007-000	Greenville County Schools (SRO Contract)	122,282	120,000	120,000	-	0.00%
	Total Intergovernmental	**747,781**	**770,160**	**785,051**	**14,891**	**1.93%**
100-370-421-001	Leash / Code Enforcement	140	150	150	-	0.00%
100-352-001-000	Court fees	136,829	150,000	140,000	(10,000)	-6.67%
100-352-002-000	Court 3 % fees	91		0	-	0.00%
	Total Penalties and Fines	**137,059**	**150,150**	**140,150**	**(10,000)**	**-6.66%**
100-340-421-001	Alarm fees	190	350	200	(150)	-42.86%
100-340-421-002	Police Clemson Games	9,240		0	-	0.00%
100-340-432-003	Garbage can fees	39,402	30,000	100,000	70,000	233.33%
100-370-432-000	Sanitation Waste Sales	2,661	500	2,000	1,500	75.00%
	Total Charges for Services	**51,493**	**30,850**	**102,200**	**71,350**	**231.28%**
100-381-001-000	Recreation fees	115,211	90,000	100,000	10,000	11.11%
100-381-002-000	Recreation Special Events		1,500		(1,500)	-100.00%
100-381-003-000	Rec Misc Fees	2,371		1,500	1,500	#DIV/0!
100-381-009-000	Recreation Facility Rental	15,368	15,000	15,000	-	0.00%
	Total Recreation Fees	**132,949**	**106,500**	**116,500**	**10,000**	**9.39%**
100-382-001-000	Grant Revenue			0	-	0.00%
100-382-009-001	Facility Rental	26,151	15,000	20,000	5,000	33.33%
100-382-010-000	Other Revenue			0	-	0.00%

Account Code	Description	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022 - 2023)	% Difference
	Total Comm Dev Fees	**26,151**	**15,000**	**20,000**	**5,000**	**33.33%**
100-340-453-000	Senior Fitness/Training Classes	2,915		0	-	0.00%
100-340-453-001	Senior Program Revenues	(56)	30,000	30,000	-	0.00%
	Total Sr Cntr Fees	**2,859**	**30,000**	**30,000**	**-**	**0.00%**
100-361-001-000	Interest income	25,339	115,000	50,000	(65,000)	-56.52%
100-370-001-000	Other revenue	223,076	100,000	200,000	100,000	100.00%
100-370-005-000	Sale of Fixed Assets		17,000	0	(17,000)	-100.00%
100-370-006-000	Insurance Proceeds	1,742	10,000	5,000	(5,000)	-50.00%
100-370-009-000	Vending revenue	-	250	0	(250)	-100.00%
100-370-100-000	GHA Agreement Revenue	166,555	166,000	166,555	555	0.33%
100-370-421-002	Police Other Revenue			0	-	0.00%
	Total Miscellaneous Revenue	**416,712**	**408,250**	**421,555**	**13,305**	**3.26%**
	Total General Fund Current Revenues	**17,283,376**	**15,800,076**	**16,437,911**	**637,835**	**4.04%**
100-390-000-110	Operating transfers in MCIP			0	-	0.00%
100-390-000-150	Operating transfers in Capital Projects Fund	40,000		0	-	0.00%
100-390-000-151	Operating transfers in Capital Projects -Transportation	21,407		0	-	0.00%
100-390-000-300	Operating transfers in Hospitality & Accom	354,663	88,123	267,998	179,875	204.12%
100-390-000-311	Operating transfers in ARPA			134,124	134,124	0.00%
100-390-000-400	Operating transfers in Fire	59,967			-	0.00%
100-390-000-650	Transfer from Property Mgt Fund			0	-	0.00%
100-390-000-100	Budgeted Use of Fund Balance-Annexation	-	13,620		(13,620)	-100.00%
	Total Other Financing Sources	**476,038**	**101,743**	**402,122**	**300,379**	**295.23%**
	Total General Fund Revenues and Other Financing Sources	**17,759,413**	**15,901,819**	**16,840,033**	**938,214**	**5.90%**
MCIP FUND						
110-311-001-000	MCIP Prop Tax - Downtown	23,891		25,000		
110-311-001-001	MCIP Prop Tax - Bridgeway	105,679		105,000		
110-333-452-000	Grant Revenue	50,000				
	Total MCIP Funds	**179,571**	**-**	**130,000**	**-**	**#DIV/0!**
MAULDIN PUBLIC FACILITIES FUND						
115-340-001-000	Bond Proceeds	2,481,500				
115-390-000-100	Transfer In Gen Fund	164,203		592,137		
115-390-000-150	Transfer In Capital Projects Fund	165,644				
	Total MCIP Funds	**2,811,347**	**-**	**592,137**	**-**	**#DIV/0!**
CAPITAL PROJECTS/EQUIPMENT FUND						
150-335-003-000	Intergovernmental Revenue-Recreation	127,234	150,000	0	(150,000)	-100.00%
150-361-001-000	Interest Income	137	1,200	200	(1,000)	-83.33%
150-370-001-000	Other Revenue	31,125	75,000	50,000	(25,000)	-33.33%
150-370-005-000	Sale of Assets	889,678		207,500	207,500	0.00%
150-370-006-000	Insurance Proceeds	2,100		0	-	0.00%
	Total Fund Current Revenues	**1,050,273**	**226,200**	**257,700**	**31,500**	**13.93%**
						0.00%
150-340-001-000	Bond Proceeds	2,841,000	4,455,000	4,455,000		
150-390-000-100	Operating transfers in (from General Fund)	2,222,577			-	0.00%
150-390-000-200	Operating transfers in (from Sewer Fund)	785,807		125,000	125,000	0.00%
150-390-000-310	Operating transfers in (from Grant Fund)					0.00%
150-390-000-311	Operating transfers in (from ARPA Fund)			2,717,884		0.00%
150-390-001-600	Operating transfers out (to Debt Service Fund)					0.00%
150-395-002-000	Proceeds from Capital Lease	707,000	1,590,000		(1,590,000)	-100.00%
150-390-000-150	Budgeted Use of Fund Balance	2,138,000	6,184,934	346,862	(5,838,072)	-94.39%
	Total Other Financing Sources	**8,694,384**	**12,229,934**	**7,644,746**	**(4,585,187)**	**-37.49%**
	Total Special Projects Funds	**9,744,658**	**12,456,134**	**7,902,446**	**(4,553,687)**	**-36.56%**
CAPITAL PROJECTS/TRANSPORTATION FUND						
151-335-008-000	Paving Revenue	113,410	130,000	115,000		

Account Code	Description	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022 - 2023)	% Difference
151-340-001-000	Bond Proceeds	2,987,751			-	0.00%
	Total Fund Current Revenues	**3,101,161**	**130,000**	**115,000**	**(15,000)**	**-11.54%**
151-390-000-100	Operating transfers in (from General Fund)		113,454	257,622		
151-390-000-300	Operating transfers in (from H&A Fund)			20,000		
151-390-000-151	Budgeted Use of Fund Balance		2,700,000			
	Total Other Financing Sources	**-**	**2,813,454**	**277,622**	**(2,535,832)**	**-90.13%**
	Total Road Improvement Funds	**3,101,161**	**2,943,454**	**392,622**	**(2,550,832)**	**-86.66%**
SEWER FUND						
200-333-001-000	Grant Revenue		500,000		(500,000)	-100.00%
200-382-001-000	Sewer Maintenance fee	1,005,561	944,000	950,000	6,000	0.64%
200-382-002-000	Sewer Pump Station Fee	17,630	18,000	18,000	-	0.00%
200-361-001-000	Interest Income	1,545	12,500	1,500	(11,000)	-88.00%
200-361-002-000	Interest Income	6	-	0	-	0.00%
	Total Sewer Fund Current Revenues	**1,024,742**	**1,474,500**	**969,500**	**(505,000)**	**-34.25%**
200-390-000-200	Budgeted Use of Fund Balance	-		73,399	73,399	0.00%
	Total Other Financing Sources	**-**	**-**	**73,399**	**73,399**	**#DIV/0!**
	Total Sewer Fund	**1,024,742**	**1,474,500**	**1,042,899**	**(431,601)**	**-29.27%**
HOSPITALITY & ACCOMMODATIONS TAX						
300-311-001-000	Hospitality Tax	1,272,879	1,095,000	1,150,000	55,000	5.02%
300-311-002-000	Accommodations Tax	22,051	23,000	23,000	-	0.00%
300-320-001-000	Sunday Alcohol Sales Permits	12,900	20,000	23,000	3,000	15.00%
300-361-000-000	Interest Income	3,753	28,000	3,500	(24,500)	-87.50%
300-370-001-000	Other Income	114,871	95,000	125,000	30,000	31.58%
	Total H&A Current Revenues	**1,426,454**	**1,261,000**	**1,324,500**	**63,500**	**5.04%**
300-390-000-100	Operating transfers in from General Fund			0		
300-390-000-300	Budgeted Use of Fund Balance	-	245,727	162,981	(82,746)	-33.67%
	Total Other Financing Sources	**-**	**245,727**	**162,981**	**(82,746)**	**-33.67%**
	Total Hospitality and Accommodations Tax Fund	**1,426,454**	**1,506,727**	**1,487,481**	**(19,246)**	**-1.28%**
GRANTS FUND						
310-333-001-000	Fed Grant HMGP 4166-035 Revenue	10,320		0	-	0.00%
310-333-421-001	SC Department of Public Safety Grant		67,754	0	(67,754)	-100.00%
310-333-423-000	Fire FEMA Grant			0	-	0.00%
	Total Grants Current Revenues	**10,320**	**67,754**	**-**	**(67,754)**	**-100.00%**
310-390-000-100	Operating transfers in from General Fund				-	0.00%
310-390-001-150	Operating transfers out to Capital Fund					
310-390-000-310	Budgeted Use of Fund Balance					
	Total Other Financing Sources	**-**	**-**	**-**	**-**	**#DIV/0!**
	Total Grant Fund	**10,320**	**67,754**	**-**	**(67,754)**	**-100.00%**
ARPA FUND						
311-335-003-000	ARPA Intergovernmental Revenue			6,324,859	6,324,859	0.00%
311-390-000-311	Budegeted use of Fund Balance				-	0.00%
					-	0.00%
	Total ARPA Special Revenue	**-**	**-**	**6,324,859**	**6,324,859**	**#DIV/0!**
VICTIM ADVOCATE SPECIAL REVENUE						
350-352-003-000	Court Revenue-Victim Advocate	19,346	21,000	20,000	(1,000)	-4.76%
350-390-000-350	Budegeted use of Fund Balance				-	0.00%

Account Code	Description	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022 - 2023)	% Difference
350-390-000-100	Operating transfers in from General Fund	55,888	62,880	0	(62,880)	-100.00%
	Total Victim Advocate Spec Revenue	**75,234**	**83,880**	**20,000**	**(63,880)**	**-76.16%**
EMPLOYEE HEALTH						
390-370-001-000	Employee Health Other Revenue	83,031			-	0.00%
390-370-010-000	Employee Premiums	227,021	280,921	190,000	-	0.00%
390-370-011-000	Employer Premiums	1,390,224	1,337,526	1,430,172		
390-390-000-390	Budgeted Use of Fund Balance		12,926			
	Total Employee Health	**1,700,276**	**1,631,373**	**1,620,172**	**-**	**0.00%**
FIRE SERVICE FUND						
400-311-001-000	Fire property taxes	2,154,361	2,179,412	2,421,967	242,555	11.13%
400-311-002-000	Fire personal property taxes (auto)	220,824	195,000	200,000	5,000	2.56%
400-311-003-000	Fire - delinquent	36,871	38,000	35,000	(3,000)	-7.89%
400-311-004-000	Motor Carrier	6,652	3,800	4,000	200	5.26%
400-311-005-000	County - Wide Utility Tax	6,221	3,000	3,000	-	0.00%
400-311-006-000	Property Tax Reimbursement	77,522	65,000	70,000	5,000	7.69%
400-311-007-000	Current Prop Tax Neg Fee	5,348	4,500	4,500	-	0.00%
400-311-008-000	FSA Fire Protection Contracts	47,750	57,300	47,750	(9,550)	-16.67%
400-311-009-000	Prop Tax Penalties & Fees	(34)		0	-	0.00%
400-311-010-000	Merchant Inventory	9,680	12,000	12,000	-	0.00%
400-311-011-000	FSA Manufacturer PVE	8,363	4,000	5,000	1,000	25.00%
400-370-001-000	Other	3,200	10,000	3,500	(6,500)	-65.00%
400-370-005-000	Sale of Assets		15,000	0	(15,000)	-100.00%
	Total Fire Service Fund current revenues	**2,576,759**	**2,587,012**	**2,806,717**	**219,705**	**8.49%**
400-390-000-100	Operating transfers in (General Fund)	1,522,747	1,773,782	1,759,004	(14,778)	-0.83%
400-390-000-400	Operating transfers in (Fund Balance)		16,641	0	(16,641)	-100.00%
400-390-001-100	Operating transfers (out) (General Fund G&A)					
400-390-001-600	Operating transfers (out) (Debt Service)					
	Total Other Financing Sources	**1,522,747**	**1,790,423**	**1,759,004**	**(31,419)**	**-1.75%**
	Total Fire Service Fund	**4,099,505**	**4,377,435**	**4,565,720**	**188,286**	**4.30%**
SPORTS CENTER FUND						
500-340-001-000	Sports Cntr Training Rev	3,998	10,000	5,000	(5,000)	-50.00%
500-340-002-000	Rock Climbing	140	250	150	(100)	-40.00%
500-340-003-000	Fruit Sales	(8)	250	250	-	0.00%
500-340-004-000	Pro Shop Sales	516	300	300	-	0.00%
500-381-001-000	Sports Center Membership Rev	148,818	120,000	199,095	79,095	65.91%
500-381-005-000	Sports Center Program Revenue	40,310	25,000	35,000	10,000	40.00%
500-381-009-000	Facility Rental	-	250	250	-	0.00%
500-370-001-000	Sports Center Other Rev	1,000	300	500	200	66.67%
	Total Sports Center Current Revenue	**194,773**	**156,350**	**240,545**	**84,195**	**53.85%**
500-390-000-100	Operating transfers in (from General Fund)	346,591	503,098	401,646	(101,452)	-20.17%
	Total Other Financing Sources	**346,591**	**503,098**	**401,646**	**(101,452)**	**-20.17%**
	Total Sports Center Fund	**541,364**	**659,448**	**642,191**	**(17,257)**	**-2.62%**
DEBT SERVICE FUND						
600-390-000-100	Operating transfers in (from General Fund)	920,287	444,079	382,850	(61,229)	-13.79%
600-390-000-150	Operating transfers in (from Capital Fund)	-	695,376	361,562	(333,814)	-48.00%
600-390-000-300	Operating transfers in (from H&A Fund)	-	492,036	326,766		
	Total Debt Service Fund	**920,287**	**1,631,491**	**1,071,178**	**(560,313)**	**-34.34%**
PROPERTY MANAGEMENT FUND						
650-381-009-000	Jenkins Street Warehouse Rental Income	64,243	53,856	0	(53,856)	-100.00%
650-381-010-000	Log Cabin Property Rental Income			12,000	12,000	0.00%
650-381-011-000	Family Dollar Rental Income			0		

Account Code	Description	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022 - 2023)	% Difference
	Total Charges for Services	**64,243**	**53,856**	**12,000**	**(41,856)**	**-77.72%**
650-390-000-100	Operating transfers in from General Fund				-	0.00%
650-390-000-200	Budgeted Use of Fund Balance	-	44,853	61,654		
	Total Other Financing Sources	**-**	**44,853**	**61,654**	**16,801**	**37.46%**
	Total Property Mgt Fund	**64,243**	**98,709**	**73,654**	**(25,055)**	**-25.38%**
MAULDIN FOUNDATION						
900-333-004-000	GCRA Senior Program Grant Revenue	10,480		10,000	10,000	0.00%
	Total Mauldin Foundation	**10,480**	**-**	**10,000**	**10,000**	**0.00%**
	TOTAL REVENUE ALL FUNDS	**43,469,056**	**42,832,723**	**42,715,392**	**(117,331)**	**-0.27%**

Expenditures

The schedule below provides an overview of the FY2023 expenditures. The schedule is detailed to reflect the totals by fund. the total expendi-tures included in the FY 2023 Budget.

	FUNDS						
Expenditure Source	General	Special Revenue	Fire Service	Capital Projects	Enterprise	Debt	Total
City Council	$203,610						$203,610
Finance	402,664						402,664
Administration	714,535						714,535
Employee Services	72,100						72,100
Judicial	584,386						584,386
Police	5,362,236						5,362,236
Business & Development Services	578,446						578,446
Street	694,310						694,310
Sanitation	1,726,042						1,726,042
Public Works Administration	539,909						539,909
Fleet Maintenance	244,888						244,888
Parks Management	771,139						771,139
Recreation	762,552						762,552
Community Development	492,666						492,666
Senior Center	297,293						297,293
Unallocated Expenditures	-						-
Other Financing Uses	3,393,258	4,874,346		381,562	125,000		8,774,166
Capital Projects				7,540,884			7,540,884
Transportation/Road Improve-ments				372,622			372,622
Sewer					917,899		917,899

Expenditures (continued)

	FUNDS						
Expenditure Source	General	Special Revenue	Fire Service	Capital Projects	Enterprise	Debt	Total
Hospitality & Accommodations		872,717					872,717
Grants		-					-
ARPA		2,282,851					2,282,851
Victim Advocate		20,000					20,000
Fire			4,565,720				4,565,720
Sports Center		642,191					642,191
Debt Service						1,071,178	1,071,178
Health Fund		1,532,598					1,532,598
Property Management					73,654		73,654
Other		602,137			-		602,137
Total	**$16,840,033**	**$10,826,840**	**$4,565,720**	**$8,295,068**	**$1,116,552**	**$1,071,178**	**$42,715,392**

Figure 18 illustrates the FY2023 expenditures by percentage. Public Safety and Capital Projects account for 60% of the City's expenditures for FY2023.

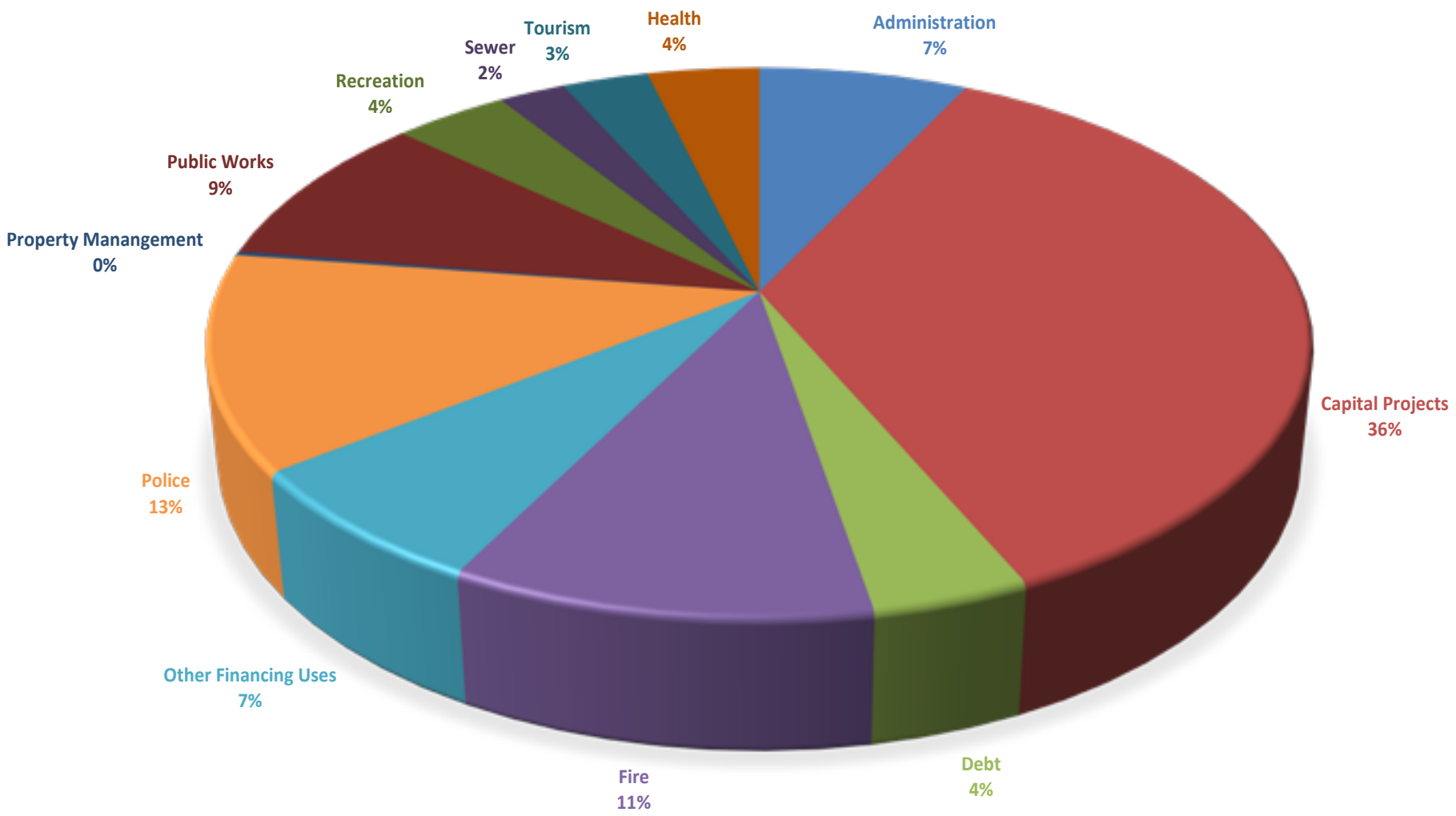


Figure 18. Expenditures by Percentage

Figure 19 below illustrates the percentage of the expenditures by fund for FY2023. The General Fund accounts for 38% of the City's expenditures for FY2023.

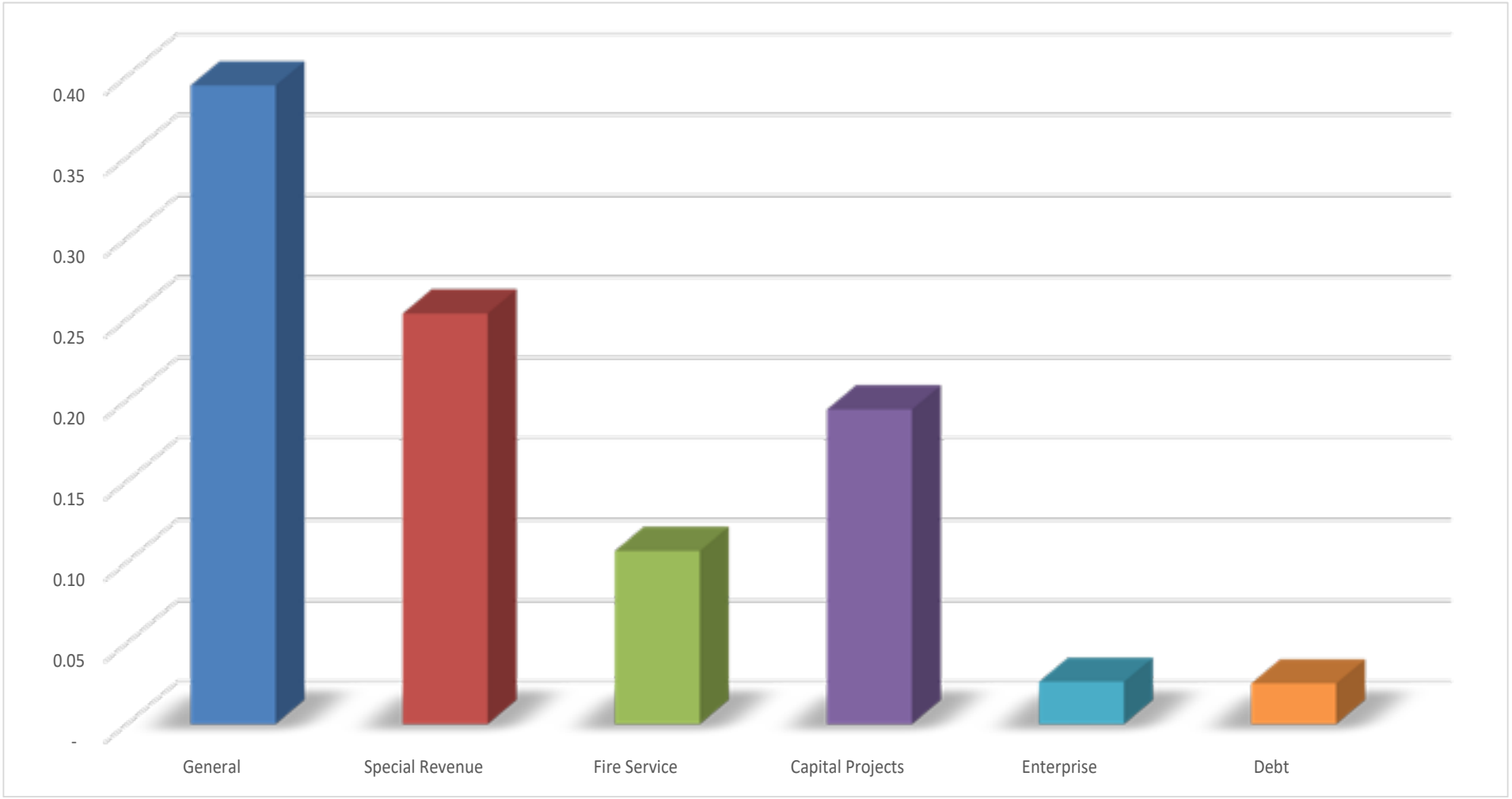


Figure 19. Percentage of Expenditures by Fund

Figure 20 provides an illustration of the percentage of FY2023 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.

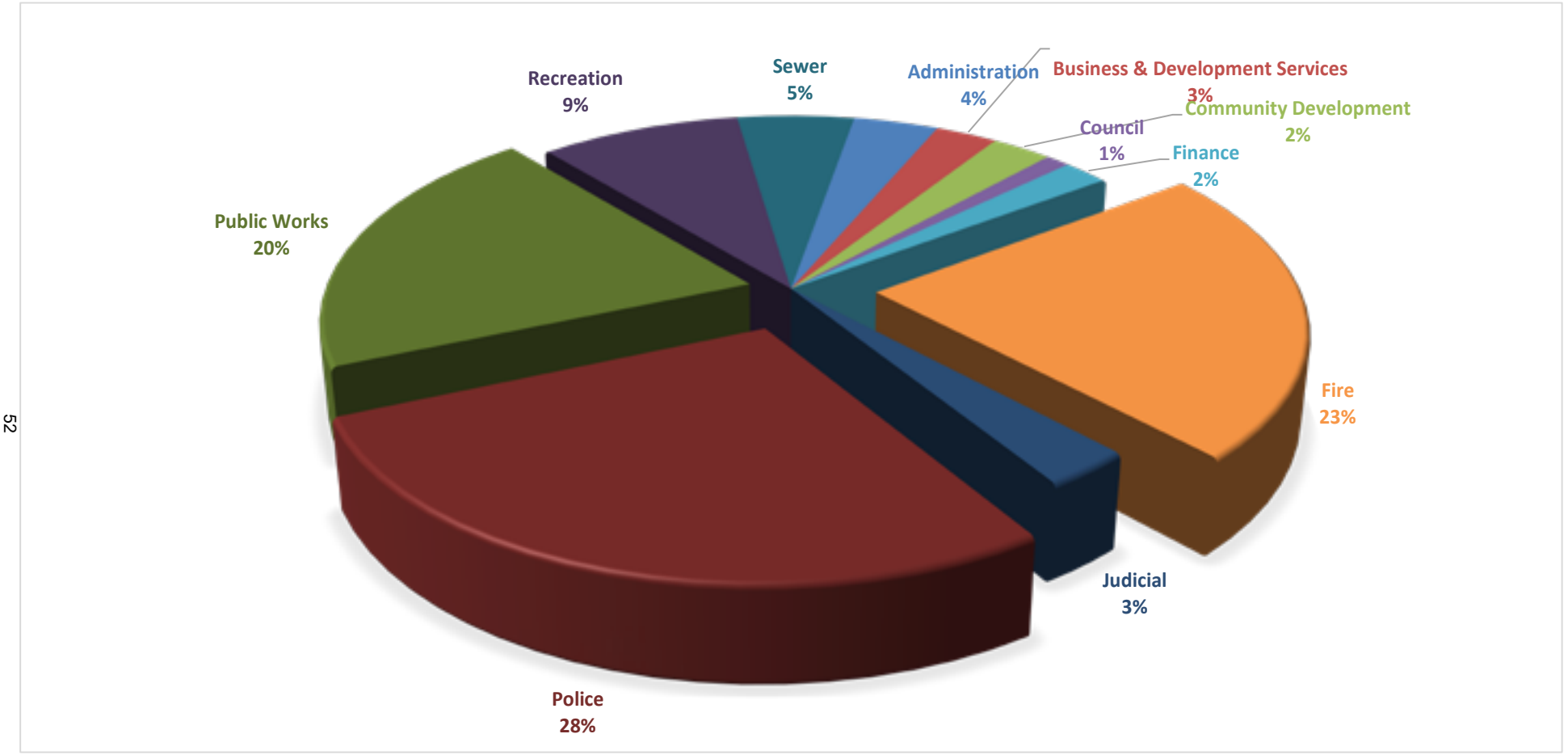


Figure 20. Department Expenditure Summary

Account code	Description	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	% Difference
	Other Financing Uses					
100-390-001-115	Operating transfers (out) Mauldin Public Facilities	164,202.63	-	592,137.00	592,137.00	0.0%
100-390-001-150	Operating transfers (out) Capital Projects Fund	2,222,577.26	-	-	-	0.0%
100-390-001-151	Operating transfers (out) Transportation Fund	-	113,454.00	257,622.00	144,168.00	127.1%
100-390-001-310	Operating transfers (out) Grant Fund	-	-		-	0.0%
100-390-001-350	Operating transfers (out) Victim Advocate Fund	55,887.93	62,879.67	-	(62,879.67)	-100.0%
100-390-001-400	Operating transfers (out) to Fire Service Fund	1,522,746.58	1,773,782.47	1,759,003.51	(14,778.96)	-0.8%
100-390-001-500	Operating transfers (out) to Sports Center Fund	346,590.77	503,097.74	401,645.87	(101,451.87)	-20.2%
100-390-001-600	Operating transfers (out) to Debt Service Fund	920,286.78	444,078.89	382,850.00	(61,228.89)	-13.8%
100-390-001-650	Operating transfers (out) to Enterprise Fund	-	-		-	0.0%
	Total Financing Uses	**5,232,291.95**	**2,897,292.77**	**3,393,258.38**	**495,965.61**	**17.1%**
400	**Council**					
100-400-000-010	Salaries	81,567.04	76,840.14	81,950.74	5,110.60	6.7%
100-400-000-021	FICA	6,171.10	5,878.27	6,269.23	390.96	6.7%
100-400-000-024	Retirement	947.70	13,493.13	14,390.55	897.42	6.7%
100-400-000-025	Group insurance	23,030.93	22,242.98	17,729.84	(4,513.14)	-20.3%
100-400-000-028	Worker's Comp Ins.	532.84	733.53	1,068.07	334.54	45.6%
	Subtotal Personnel	112,249.61	119,188.05	121,408.43	2,220.38	1.9%
100-400-000-150	Travel / Dues	4,160.62	18,885.00	18,885.00	-	0.0%
100-400-000-210	Telephone	3,335.67	3,600.00	3,291.04	(308.96)	-8.6%
100-400-000-624	Public Officials Liability	6,267.00	6,267.38	6,040.03	(227.35)	-3.6%
100-400-000-650	Council Attorney Fees	50,883.23	40,000.00	40,000.00	-	0.0%
100-400-000-652	Special projects	-	-	-	-	0.0%
100-400-000-653	Community Support	900.00	985.00	985.00	-	0.0%
100-400-000-700	Other/Misc.	47,143.83	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	112,690.35	82,737.38	82,201.07	(536.31)	-0.6%
	Total Council	**224,939.96**	**201,925.43**	**203,609.50**	**1,684.07**	**0.8%**
405	**Finance**					
100-405-000-010	Salaries	226,530.63	231,940.91	239,422.03	7,481.12	3.2%
100-405-000-021	FICA	17,075.78	17,743.48	18,315.79	572.31	3.2%
100-405-000-024	Retirement	35,248.17	40,728.82	42,042.51	1,313.69	3.2%
100-405-000-025	Group insurance	25,571.65	25,389.31	26,645.43	1,256.12	4.9%
100-405-000-028	Worker's Comp Ins.	1,369.27	1,884.93	2,744.59	859.66	45.6%
	Subtotal Personnel	305,795.50	317,687.45	329,170.34	11,482.89	3.6%
100-405-000-100	Supplies	3,091.99	4,000.00	4,000.00	-	0.0%
100-405-000-110	Postage	2,198.35	2,000.00	2,000.00	-	0.0%
100-405-000-150	Employee Expenses	670.00	1,675.00	1,675.00	-	0.0%
100-405-000-180	Gas & Oil	-	-	-	-	0.0%
100-405-000-210	Telephone	1,598.84	968.84	642.86	(325.98)	-33.6%
100-405-000-624	Liability Insurance-General (Payroll)	1,613.00	1,613.56	1,555.03	(58.53)	-3.6%
100-405-000-650	Contracts & Services	50,107.03	49,665.72	60,595.79	10,930.07	22.0%
100-405-000-652	Special projects	1,850.46	2,525.00	2,525.00	-	0.0%
100-405-000-700	Other expenses	30.82	500.00	500.00	-	0.0%
	Subtotal Operations & Maintenance	61,160.49	62,948.12	73,493.68	10,545.56	16.8%
	Total Finance	**366,955.99**	**380,635.57**	**402,664.02**	**22,028.45**	**5.8%**
410	**Administration**					
100-410-000-010	Salaries	340,385.50	342,154.66	356,802.77	14,648.11	4.3%
100-410-000-021	FICA	25,242.48	26,174.83	27,295.41	1,120.58	4.3%
100-410-000-024	Retirement	52,935.99	60,082.36	62,654.57	2,572.21	4.3%
100-410-000-025	Group insurance	46,133.45	47,021.02	38,554.17	(8,466.85)	-18.0%
100-410-000-028	Worker's Comp Ins.	1,359.77	1,871.87	2,725.57	853.70	45.6%
	Subtotal Personnel	466,057.19	477,304.74	488,032.49	10,727.75	2.2%
100-410-000-100	Supplies	2,274.99	4,000.00	4,000.00	-	0.0%
100-410-000-110	Postage	264.31	200.00	200.00	-	0.0%
100-410-000-150	Employee Expenses	3,737.99	8,500.00	8,500.00	-	0.0%
100-410-000-170	Admin R&M Auto	454.04	500.00	500.00	-	0.0%
100-410-000-180	Gas & Oil	154.87	500.00	500.00	-	0.0%
100-410-000-210	Telephone	4,978.77	3,815.98	2,867.75	(948.23)	-24.8%
100-410-000-624	Liability Insurance-General (Payroll)	2,092.00	2,092.49	2,016.59	(75.90)	-3.6%
100-410-001-624	Liability Insurance-Auto	2,821.00	2,821.83	2,719.47	(102.36)	-3.6%
100-410-000-650	Contracts & Services	90,291.79	37,599.00	37,599.00	-	0.0%

Account code	Description	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	% Difference
100-410-000-651	IT Development & Support	171,039.42	161,000.00	161,000.00	-	0.0%
100-410-000-700	Other expenses	2,044.44	6,600.00	6,600.00	-	0.0%
	Subtotal Operations & Maintenance	280,153.62	227,629.30	226,502.81	(1,126.49)	-0.5%
	Total Administration	**746,210.81**	**704,934.04**	**714,535.30**	**9,601.26**	**1.4%**
411	**Employee Services**					
100-411-003-013	Bonus	-	-		-	0.0%
	Subtotal Personnel	-	-	-	-	0.0%
100-411-000-017	Unemployment	-	-		-	0.0%
100-411-000-019	Employee services & benefits	26,084.79	26,000.00	26,000.00	-	0.0%
100-411-000-020	Employee Health/ WC claims(pub safe phys)	35,178.66	30,000.00	25,000.00	(5,000.00)	-16.7%
100-411-000-100	Employee Health Reimbursement	13.92	30,000.00		(30,000.00)	-100.0%
100-411-000-155	Employee Health Education	-	6,000.00	12,000.00	6,000.00	100.0%
100-411-000-650	Employee Health Prof Fees	-	4,500.00	4,500.00	-	0.0%
100-411-000-700	Employee Health Other	-	-			
100-411-001-650	Employee Health SEC 125 Fees	4,573.00	7,800.00	4,600.00		
	Subtotal Operations & Maintenance	65,850.37	104,300.00	72,100.00	(32,200.00)	-30.9%
	Total Employee Services	**65,850.37**	**104,300.00**	**72,100.00**	**(32,200.00)**	**-30.9%**
412	**Judicial**					
100-412-000-010	Salaries	287,387.32	308,599.77	321,744.50	13,144.73	4.3%
100-412-000-021	FICA	21,131.95	23,607.88	24,613.45	1,005.57	4.3%
100-412-000-024	Retirement	43,170.13	54,190.12	56,498.33	2,308.21	4.3%
100-412-000-025	Group insurance	27,412.34	25,838.41	27,984.59	2,146.18	8.3%
100-412-000-028	Worker's Comp Ins.	1,676.26	2,307.54	3,359.94	1,052.40	45.6%
	Subtotal Personnel	380,778.00	414,543.72	434,200.82	19,657.10	4.7%
100-412-000-100	Supplies	12,857.46	12,000.00	12,000.00	-	0.0%
100-412-000-110	Postage	1,811.43	2,800.00	2,800.00	-	0.0%
100-412-000-150	Judicial Employee Expenses	1,157.95	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	2,656.62	1,819.35	1,393.66	(425.69)	-23.4%
100-412-000-260	Repair & Maintenance	-	1,200.00	-	(1,200.00)	-100.0%
100-412-000-624	Liability Insurance	1,340.00	1,339.88	1,291.28	(48.60)	-3.6%
100-412-001-624	Liability Insurance-Auto	-	-	-	-	0.0%
100-412-000-650	Professional services (includes Attorney)	34,712.14	67,000.00	70,000.00	3,000.00	4.5%
100-412-000-659	Detention fees	36,078.66	47,000.00	47,000.00	-	0.0%
100-412-000-700	Other	-	-	-	-	0.0%
100-412-000-725	Juror Payments	-	1,800.00	2,500.00	700.00	38.9%
100-412-000-730	Judicial Court Interpreter/Translator	180.00	1,200.00	1,200.00	-	0.0%
	Subtotal Operations & Maintenance	90,794.26	148,159.23	150,184.94	2,025.71	1.4%
	Total Judicial	**471,572.26**	**562,702.95**	**584,385.76**	**21,682.81**	**3.9%**
421	**Police**					
100-421-000-010	Salaries	2,730,298.58	2,954,394.44	2,987,596.03	33,201.59	1.1%
100-421-000-012	Overtime	42,660.07	40,000.00	57,000.00	17,000.00	42.5%
100-421-000-015	Salaries-Clemson Games	6,928.65	-		-	0.0%
100-421-000-021	FICA	205,139.18	229,071.17	228,551.10	(520.07)	-0.2%
100-421-000-024	Retirement	493,957.11	597,969.43	604,689.44	6,720.01	1.1%
100-421-000-025	Group insurance	478,568.25	525,155.86	590,286.32	65,130.46	12.4%
100-421-000-028	Worker's Comp Ins.	90,538.45	124,635.08	181,477.34	56,842.26	45.6%
	Subtotal Personnel	4,048,090.29	4,471,225.98	4,649,600.22	178,374.24	4.0%
100-421-000-100	Supplies	47,341.78	48,500.00	46,520.00	(1,980.00)	-4.1%
100-421-000-110	Postage	1,210.40	1,000.00	1,200.00	200.00	20.0%
100-421-000-140	Employee Services	8,795.47	8,795.00	8,470.00	(325.00)	-3.7%
100-421-000-150	Employee expenses	37,714.59	64,289.00	64,254.00	(35.00)	-0.1%
100-421-000-170	Repair & Maintenance Auto	73,305.41	44,350.00	44,350.00	-	0.0%
100-421-000-175	Tires	11,362.76	13,141.00	14,000.00	859.00	6.5%
100-421-000-180	Gas & Oil	94,700.27	93,779.00	100,000.00	6,221.00	6.6%
100-421-000-210	Telephone	13,203.26	7,606.23	13,714.29	6,108.06	80.3%
100-421-000-260	Repair & Maintenance	1,481.72	1,500.00	1,500.00	-	0.0%
100-421-000-370	Repair & Maintenance Radio	2,233.16	2,500.00	2,500.00	-	0.0%
100-421-000-410	Uniforms	35,537.77	36,000.00	36,000.00	-	0.0%
100-421-000-411	Protective gear	10,383.26	18,070.00	19,200.00	1,130.00	6.3%
100-421-000-435	Evidence supplies	1,194.71	1,000.00	1,000.00	-	0.0%

Account code	Description	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	% Difference
100-421-000-440	Forensic supplies	821.50	1,000.00	1,000.00	-	0.0%
100-421-000-450	Wireless communications	32,076.55	31,500.00	33,000.00	1,500.00	4.8%
100-421-000-500	Professional dues	2,004.69	4,646.00	4,744.00	98.00	2.1%
100-421-000-510	Film & photographic expense	-	700.00	700.00	-	0.0%
100-421-000-624	Liability insurance -General Payroll	17,133.00	17,133.40	16,511.89	(621.51)	-3.6%
100-421-000-650	Contracts & Services	52,588.58	100,788.02	101,488.02	700.00	0.7%
100-421-000-700	Other expenses	2,417.54	4,500.00	4,500.00	-	0.0%
100-421-000-794	Police Animal Codes Enforcement	1,004.61	7,800.00	7,800.00	-	0.0%
100-421-000-795	Special operations	-	400.00	400.00	-	0.0%
100-421-000-796	Special programs-Crime Prevention	4,295.29	6,500.00	6,500.00	-	0.0%
100-421-000-797	Codes Enforcement	-	950.00	600.00	(350.00)	-36.8%
100-421-000-810	Police Grant Expenditures	-	-	-	-	0.0%
100-421-000-820	Police K-9	10,579.82	8,125.00	8,725.00	600.00	7.4%
100-421-000-830	Non-Capital Equipment	53,683.99	80,630.06	85,523.94	4,893.88	6.1%
100-421-001-624	Auto Liability Insurance	69,552.50	69,549.96	67,027.07	(2,522.89)	-3.6%
100-421-002-624	Law Enforcement	18,062.00	18,062.32	17,407.12	(655.20)	-3.6%
100-421-000-875	SCMIRF Taser Grant Expenditure	-	4,000.00	4,000.00	-	0.0%
	Subtotal Operations & Maintenance	602,684.63	696,814.99	712,635.33	15,820.34	2.3%
	Total Police	**4,650,774.92**	**5,168,040.97**	**5,362,235.55**	**194,194.58**	**3.8%**
424	**Business Services**					
100-424-000-010	Salaries	276,772.40	284,296.42	295,938.94	11,642.52	4.1%
100-424-000-011	Boards compensation	1,285.00	2,500.00	2,000.00	(500.00)	-20.0%
100-424-000-021	FICA	19,830.15	21,748.68	22,639.33	890.65	4.1%
100-424-000-024	Retirement	43,065.62	49,922.45	51,966.88	2,044.43	4.1%
100-424-000-025	Group insurance	46,528.50	47,351.81	43,264.93	(4,086.88)	-8.6%
100-424-000-028	Worker's Comp Ins.	5,193.76	7,149.73	10,410.50	3,260.77	45.6%
	Subtotal Personnel	392,675.43	412,969.09	426,220.58	13,251.49	3.2%
100-424-000-100	Supplies	4,750.71	7,000.00	10,000.00	3,000.00	42.9%
100-424-000-110	Postage	3,379.07	3,500.00	3,500.00	-	0.0%
100-424-000-150	Employee expenses	1,586.44	10,000.00	10,000.00	-	0.0%
100-424-000-170	Repair & Maintenance - Auto	284.73	500.00	500.00	-	0.0%
100-424-000-180	Gas & Oil	834.51	900.00	1,500.00	600.00	66.7%
100-424-000-210	Telephone	7,560.82	7,181.05	4,797.15	(2,383.90)	-33.2%
100-424-000-260	Repair & Maintenance	-	1,000.00	500.00	(500.00)	-50.0%
100-424-000-410	Uniforms	-	-	-	-	0.0%
100-424-000-610	Advertising	191.40	750.00	500.00	(250.00)	-33.3%
100-424-000-624	Liability insurance-General (Payroll)	2,104.00	2,103.88	2,027.56	(76.32)	-3.6%
100-424-000-650	Services & Contracts	38,888.58	66,000.00	115,000.00	49,000.00	74.2%
100-424-000-700	Other	163.04	2,500.00	2,500.00	-	0.0%
100-424-001-624	Liability insurance-Auto	1,453.00	1,453.44	1,400.72	(52.72)	-3.6%
	Subtotal Operations & Maintenance	61,196.30	102,888.37	152,225.43	49,337.06	48.0%
	Total Business Services	**453,871.73**	**515,857.46**	**578,446.01**	**62,588.55**	**12.1%**
431	**Street**					
100-431-000-010	Salaries	161,012.65	210,974.22	204,366.12	(6,608.10)	-3.1%
100-431-000-012	Overtime	233.61	3,000.00	3,000.00	-	0.0%
100-431-000-021	FICA	11,801.69	16,139.53	15,634.01	(505.52)	-3.1%
100-431-000-024	Retirement	25,057.28	37,047.07	35,886.69	(1,160.38)	-3.1%
100-431-000-025	Group insurance	37,555.25	39,254.06	44,577.61	5,323.55	13.6%
100-431-000-028	Worker's Comp Ins.	3,138.23	4,320.09	6,290.35	1,970.26	45.6%
	Subtotal Personnel	238,798.71	310,734.97	309,754.78	(980.19)	-0.3%
100-431-000-100	Supplies	5,185.71	7,000.00	9,000.00	2,000.00	28.6%
100-431-000-150	Employee expenses	48.26	3,000.00	3,000.00	-	0.0%
100-431-000-170	Repair & Maintenance - Auto	18,727.68	15,000.00	15,000.00	-	0.0%
100-431-000-180	Gas & Oil	4,839.03	5,000.00	5,000.00	-	0.0%
100-431-000-200	Utilities	24,723.79	26,664.00	32,088.93	5,424.93	20.3%
100-431-000-201	Street lights	166,461.11	165,000.00	165,000.00	-	0.0%
100-431-000-210	Telephone	6,905.91	5,612.83	8,528.69	2,915.86	51.9%
100-431-000-260	Repair & Maintenance	3,395.90	10,000.00	10,000.00	-	0.0%
100-431-000-350	Asphalt supplies	39,895.83	35,000.00	35,000.00	-	0.0%
100-431-000-370	Repair & Maintenance - Radio	-	-	-	-	0.0%
100-431-000-410	Uniforms	2,921.90	3,600.00	3,600.00	-	0.0%
100-431-000-540	Signs & fittings	16,520.29	15,000.00	15,000.00	-	0.0%
100-431-000-624	Liability insurance-General (Payroll)	2,321.00	2,321.02	2,236.83	(84.19)	-3.6%
100-431-000-650	Services & Contracts	30,551.10	20,000.00	10,000.00	(10,000.00)	-50.0%

Account code	Description	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	% Difference
100-431-000-700	Other	11,891.63	10,000.00	10,000.00	-	0.0%
100-431-000-730	Drainage	22,006.16	34,000.00	34,000.00	-	0.0%
100-431-000-802	Garage supplies	288.66	-	-	-	0.0%
100-431-000-830	Non-Capital Equipment	5,356.74	7,950.00	12,950.00	5,000.00	62.9%
100-431-001-624	Auto Liability	14,683.00	14,683.54	14,150.90	(532.64)	-3.6%
100-431-001-830	Non-Capital Equipment		-		-	0.0%
	Subtotal Operations & Maintenance	376,723.70	379,831.39	384,555.35	4,723.96	1.2%
	Total Street	**615,522.41**	**690,566.36**	**694,310.13**	**3,743.77**	**0.5%**
432	**Sanitation**					
100-432-000-010	Salaries	457,558.28	518,270.83	521,487.67	3,216.84	0.6%
100-432-000-012	Overtime	3,992.89	7,000.00	7,000.00	-	0.0%
100-432-000-021	FICA	34,832.40	39,647.72	39,893.81	246.09	0.6%
100-432-000-024	Retirement	71,789.63	91,008.36	91,573.23	564.87	0.6%
100-432-000-025	Group insurance	103,450.60	101,453.62	106,654.05	5,200.43	5.1%
100-432-000-028	Worker's Comp Ins.	19,561.37	26,928.14	39,209.24	12,281.10	45.6%
	Subtotal Personnel	691,185.17	784,308.67	805,818.00	21,509.33	2.7%
100-432-000-100	Supplies	12,557.41	7,500.00	8,000.00	500.00	6.7%
100-432-000-110	Postage	28.29	2,500.00	2,500.00	-	0.0%
100-432-000-150	Employee expenses	436.68	1,500.00	5,000.00	3,500.00	233.3%
100-432-000-170	Repair & Maintenance - Auto	196,098.13	185,000.00	200,000.00	15,000.00	8.1%
100-432-000-180	Gas & Oil	85,550.74	95,000.00	105,000.00	10,000.00	10.5%
100-432-000-210	Telephone	2,574.14	3,000.00	2,008.80	(991.20)	-33.0%
100-432-000-260	Repair & Maintenance	350.00	-	-	-	0.0%
100-432-000-264	Containers	44,775.31	88,619.41	125,000.00	36,380.59	41.1%
100-432-000-410	Uniforms	7,813.17	12,000.00	12,000.00	-	0.0%
100-432-000-624	Liability insurance-General (Payroll)	4,950.00	4,949.44	4,769.90	(179.54)	-3.6%
100-432-000-700	Other	2,491.87	3,500.00	3,500.00	-	0.0%
100-432-000-702	Inmate expense	-	-	-	-	0.0%
100-432-000-714	Landfill expense	453,170.46	400,000.00	410,000.00	10,000.00	2.5%
100-432-001-802	Mosquito Spray Supplies	-	-	-	-	0.0%
100-432-001-624	Liability insurance-Auto	44,043.00	44,043.00	42,445.36	(1,597.64)	-3.6%
	Subtotal Operations & Maintenance	854,839.20	847,611.85	920,224.06	72,612.21	8.6%
	Total Sanitation	**1,546,024.37**	**1,631,920.52**	**1,726,042.06**	**94,121.54**	**5.8%**
433	**PW Admin**					
100-433-000-010	Salaries	183,586.52	191,934.72	243,943.99	52,009.27	27.1%
100-433-000-012	Overtime	376.19	1,500.00	2,000.00	500.00	33.3%
100-433-000-021	FICA	14,073.12	14,683.01	18,661.72	3,978.71	27.1%
100-433-000-024	Retirement	29,633.81	33,703.74	42,836.56	9,132.82	27.1%
100-433-000-025	Group insurance	24,457.08	30,061.40	37,651.20	7,589.80	25.2%
100-433-000-028	Worker's Comp Ins.	4,940.61	6,801.21	9,903.03	3,101.82	45.6%
	Subtotal Personnel	257,067.33	278,684.08	354,996.50	76,312.42	27.4%
100-433-000-100	Supplies	7,688.53	14,000.00	14,000.00	-	0.0%
100-433-000-150	Employee expenses	772.65	3,500.00	3,000.00	(500.00)	-14.3%
100-433-000-170	Repair & Maintenance - Auto	378.09	3,500.00	3,000.00	(500.00)	-14.3%
100-433-001-170	Auto Repair & Maint	-	-		-	0.0%
100-433-000-180	Gas & Oil	2,340.12	2,500.00	2,500.00	-	0.0%
100-433-000-200	Utilities	33,619.87	40,364.64	46,641.52	6,276.88	15.6%
100-433-000-210	Telephone	13,689.30	12,624.00	10,085.67	(2,538.33)	-20.1%
100-433-000-260	Repair & Maintenance	14,583.45	12,000.00	12,000.00	-	0.0%
100-433-000-410	Uniforms	1,055.61	2,000.00	2,000.00	-	0.0%
100-433-000-624	Liability insurance -General (Payroll)	1,243.00	1,242.54	1,197.47	(45.07)	-3.6%
100-433-000-650	Services & Contracts	67,409.90	27,536.00	28,000.00	464.00	1.7%
100-433-000-700	Other	80.77	5,000.00	5,000.00	-	0.0%
100-433-001-624	Auto Liability	4,929.00	4,928.63	4,749.85	(178.78)	-3.6%
100-433-002-624	Property & Machine Insurance	56,433.00	54,722.87	52,737.83	(1,985.04)	-3.6%
100-433-000-702	Inmate Expenses	236,158.99	75,634.00	-	(75,634.00)	-100.0%
	Subtotal Operations & Maintenance	440,382.28	259,552.68	184,912.34	(74,640.34)	-28.8%
	Total PW Admin	**697,449.61**	**538,236.76**	**539,908.84**	**1,672.08**	**0.3%**
434	**Fleet Maint.**					
100-434-000-010	Salaries	128,630.15	131,431.45	135,940.70	4,509.25	3.4%
100-434-000-012	Overtime	338.18	500.00	1,000.00	500.00	100.0%
100-434-000-021	FICA	9,363.08	10,054.51	10,399.46	344.95	3.4%

Account code	Description	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	% Difference
100-434-000-024	Retirement	20,067.53	23,079.36	23,871.19	791.83	3.4%
100-434-000-025	Group insurance	11,515.41	10,975.35	14,055.86	3,080.51	28.1%
100-434-000-028	Worker's Comp Ins.	3,513.74	4,837.00	7,043.01	2,206.01	45.6%
	Subtotal Personnel	173,428.09	180,877.67	192,310.22	11,432.55	6.3%
100-434-000-100	Supplies	6,011.40	5,100.00	6,000.00	900.00	17.6%
100-434-000-150	Employee expenses	100.00	1,200.00	1,200.00	-	0.0%
100-434-000-170	Repair & Maintenance - Auto	1,630.43	2,500.00	2,500.00	-	0.0%
100-434-001-170	Auto Repair & Maint	-	-		-	0.0%
100-434-000-180	Gas & Oil	959.02	1,700.00	1,700.00	-	0.0%
100-434-000-200	Utilities	8,241.19	5,328.00	7,060.96	1,732.96	32.5%
100-434-000-210	Telephone	1,922.58	2,160.00	2,140.32	(19.68)	-0.9%
100-434-000-260	Repair & Maintenance	1,777.27	2,200.00	2,500.00	300.00	13.6%
100-434-000-410	Uniforms	1,113.60	1,500.00	1,500.00	-	0.0%
100-434-000-624	Liability insurance -General (Payroll)	696.00	695.18	669.96	(25.22)	-3.6%
100-434-000-650	Services & Contracts	2,744.00	5,700.00	4,000.00	(1,700.00)	-29.8%
100-434-000-802	Garage/Recycling Supplies	25,430.93	22,000.00	22,000.00	-	0.0%
100-434-001-624	Auto Liability	1,356.00	1,355.60	1,306.43	(49.17)	-3.6%
	Subtotal Operations & Maintenance	51,982.42	51,438.78	52,577.67	1,138.89	2.2%
	Total Fleet Maint.	**225,410.51**	**232,316.45**	**244,887.89**	**12,571.44**	**5.4%**
440	**Parks Management**					
100-440-000-010	Salaries	243,125.41	281,031.35	301,364.46	20,333.11	7.2%
100-440-000-012	Overtime	3,719.71	5,500.00	5,500.00	-	0.0%
100-440-000-021	FICA	18,509.36	21,498.90	23,054.38	1,555.48	7.2%
100-440-000-024	Retirement	38,343.17	49,349.11	52,919.60	3,570.49	7.2%
100-440-000-025	Group insurance	64,204.89	64,504.76	65,292.91	788.15	1.2%
100-440-000-028	Worker's Comp Ins.	3,489.79	4,859.32	7,075.51	2,216.19	45.6%
	Subtotal Personnel	371,392.33	426,743.44	455,206.86	28,463.42	6.7%
100-440-000-100	Supplies	13,074.29	20,000.00	22,000.00	2,000.00	10.0%
100-440-000-150	Employee expenses	828.98	2,000.00	2,000.00	-	0.0%
100-440-000-170	Repair & Maintenance - Auto	3,261.82	13,000.00	10,000.00	(3,000.00)	-23.1%
100-440-000-180	Gas & Oil	11,823.21	16,500.00	16,500.00	-	0.0%
100-440-000-200	Utilities	78,130.19	80,678.76	56,464.36	(24,214.40)	-30.0%
100-440-000-201	Lighting	-	1,500.00	1,500.00	-	0.0%
100-440-000-210	Telephone	945.42	1,440.00	558.00	(882.00)	-61.3%
100-440-000-260	Repair & Maintenance	39,864.59	35,000.00	40,000.00	5,000.00	14.3%
100-440-000-261	Park/Turf Management	111,171.04	115,000.00	120,000.00	5,000.00	4.3%
100-440-000-410	Uniforms	4,335.15	7,000.00	7,000.00	-	0.0%
100-440-000-650	Services & Contracts	17,985.25	16,000.00	15,000.00	(1,000.00)	-6.3%
100-440-000-624	Liability insurance-General (Payroll)	2,076.00	2,075.39	2,000.11	(75.28)	-3.6%
100-440-000-700	Other	421.37	5,500.00	5,000.00	(500.00)	-9.1%
100-440-000-702	Inmate expenses	-	-	-	-	0.0%
100-440-001-802	Mosquito Spray Supplies	1,557.21	3,000.00	2,000.00	(1,000.00)	-33.3%
100-440-000-830	Non-Capital Equipment	8,480.73	5,000.00	10,500.00	5,500.00	110.0%
100-440-001-624	Liability insurance-Auto	5,613.00	5,612.92	5,409.31	(203.61)	-3.6%
	Subtotal Operations & Maintenance	299,568.25	329,307.07	315,931.78	(13,375.29)	-4.1%
	Total Parks Management	**670,960.58**	**756,050.51**	**771,138.64**	**15,088.13**	**2.0%**
450	**Recreation**					
100-450-000-010	Salaries	249,046.37	246,304.46	280,514.04	34,209.58	13.9%
100-450-000-021	FICA	17,633.47	18,842.29	21,459.32	2,617.03	13.9%
100-450-000-024	Retirement	38,751.66	43,251.06	49,258.27	6,007.21	13.9%
100-450-000-025	Group insurance	50,009.69	50,981.41	59,148.71	8,167.30	16.0%
100-450-000-028	Worker's Comp Ins.	3,003.84	4,135.06	6,020.93	1,885.87	45.6%
	Subtotal Personnel	358,445.03	363,514.28	416,401.27	52,886.99	14.5%
100-450-000-100	Supplies	2,221.91	7,500.00	7,500.00	-	0.0%
100-450-000-110	Postage	66.26	100.00	100.00	-	0.0%
100-450-000-150	Employee expenses	3,313.18	10,500.00	10,500.00	-	0.0%
100-450-000-170	Repair & Maintenance - Auto	817.01	3,000.00	3,000.00	-	0.0%
100-450-000-180	Gas & Oil	2,171.62	4,500.00	5,000.00	500.00	11.1%
100-450-000-200	Utilities	-	-	-	-	0.0%
100-450-000-210	Telephone	19,393.93	19,220.61	9,937.98	(9,282.63)	-48.3%
100-450-000-260	Repair & Maintenance	68.62	4,000.00	4,000.00	-	0.0%
100-450-000-410	Uniforms	798.18	1,000.00	1,000.00	-	0.0%
100-450-000-412	Program expenses	200,575.88	206,000.00	214,000.00	8,000.00	3.9%
100-450-000-624	Liability insurance-General (Payroll)	1,995.00	1,995.59	1,923.20	(72.39)	-3.6%

Account code	Description	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	% Difference
100-450-000-625	Insurance - Children (Nationwide)	4,725.00	6,750.00	6,750.00	-	0.0%
100-450-000-650	Services & Contracts	2,742.11	2,500.00	2,500.00	-	0.0%
100-450-000-700	Other	1,795.74	2,000.00	2,000.00	-	0.0%
100-450-000-800	Bank Fees	3,832.86	4,721.29	4,721.29	-	0.0%
100-450-000-875	PARD Project Expenditures	-	55,074.54	68,843.18	13,768.64	25.0%
100-450-001-624	Liability insurance-Auto	4,539.00	4,539.86	4,375.18	(164.68)	-3.6%
	Subtotal Operations & Maintenance	249,056.30	333,401.89	346,150.83	12,748.94	3.8%
	Total Recreation	**607,501.33**	**696,916.17**	**762,552.10**	**65,635.93**	**9.4%**
452	**Community Development**					
100-452-000-010	Salaries	240,290.58	254,028.99	241,718.77	(12,310.22)	-4.8%
100-452-000-021	FICA	17,830.07	19,433.22	18,491.49	(941.73)	-4.8%
100-452-000-024	Retirement	37,389.26	44,607.49	42,445.82	(2,161.67)	-4.8%
100-452-000-025	Group insurance	23,687.30	45,709.00	42,044.62	(3,664.38)	-8.0%
100-452-000-028	Worker's Comp Ins.	3,311.74	4,558.95	6,638.15	2,079.20	45.6%
	Subtotal Personnel	322,508.95	368,337.65	351,338.84	(16,998.81)	-4.6%
100-452-000-100	Supplies	10,681.36	14,000.00	14,000.00	-	0.0%
100-452-000-150	Employee expenses	1,042.35	7,000.00	7,000.00	-	0.0%
100-452-000-170	Repair & Maintenance - Auto	116.60	-	-	-	0.0%
100-452-000-200	Utilities	17,953.89	27,000.00	29,800.58	2,800.58	10.4%
100-452-000-210	Telephone	2,047.21	1,572.00	3,683.75	2,111.75	134.3%
100-452-000-260	Repair & Maintenance	8,357.85	15,000.00	15,000.00	-	0.0%
100-452-000-624	Liability insurance-General (Payroll)	222.00	222.37	214.30	(8.07)	-3.6%
100-452-002-624	Liability insurance-Building	4,978.00	4,978.85	4,798.24	(180.61)	-3.6%
100-452-000-650	Services & Contracts	21,067.40	25,950.00	26,830.00	880.00	3.4%
100-452-000-652	Special Projects	16,060.09	37,500.00	37,500.00	-	0.0%
100-452-000-655	Multi County City Center	-	-		-	0.0%
100-452-000-656	Multi County Centerpointe	-	-		-	0.0%
100-452-000-700	Other	2,422.95	2,500.00	2,500.00	-	0.0%
	Subtotal Operations & Maintenance	84,949.70	135,723.22	141,326.87	5,603.65	4.1%
	Total Community Development	**407,458.65**	**504,060.87**	**492,665.71**	**(11,395.16)**	**-2.3%**
453	**Senior Center**					
100-453-000-010	Salaries	93,955.81	94,664.62	88,746.78	(5,917.84)	-6.3%
100-453-000-021	FICA	6,734.22	7,241.84	6,789.13	(452.71)	-6.3%
100-453-000-024	Retirement	13,572.91	16,623.11	15,583.93	(1,039.18)	-6.3%
100-453-000-025	Group insurance	15,797.91	16,015.69	8,470.61	(7,545.08)	-47.1%
100-453-000-028	Worker's Comp Ins.	574.12	790.34	1,150.79	360.45	45.6%
	Subtotal Personnel	130,634.97	135,335.60	120,741.24	(14,594.36)	-10.8%
100-453-000-100	Supplies	2,117.18	3,000.00	3,000.00	-	0.0%
100-453-000-170	Repair & Maintenance - Auto	1,111.99	2,000.00	2,000.00	-	0.0%
100-453-000-180	Gas & Oil	95.06	1,500.00	2,500.00	1,000.00	66.7%
100-453-000-200	Utilities	39,379.24	43,758.00	52,528.84	8,770.84	20.0%
100-453-000-210	Telephone	6,833.21	5,376.00	2,202.86	(3,173.14)	-59.0%
100-453-000-260	Repair & Maintenance	11,531.49	17,000.00	17,000.00	-	0.0%
100-453-000-412	Fitness expenses	2,936.54	15,000.00	4,000.00	(11,000.00)	-73.3%
100-453-000-413	Program expenses	(4,947.07)	53,000.00	53,000.00	-	0.0%
100-453-001-413	Printing Expenses	8,113.12	1,250.00	1,250.00	-	0.0%
100-453-000-624	Liability insurance-General (Payroll)	730.00	729.79	703.32	(26.47)	-3.6%
100-453-000-650	Services & Contracts	17,841.59	24,500.00	30,920.00	6,420.00	26.2%
100-453-000-700	Other	178.01	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	1,791.00	1,790.90	1,725.94	(64.96)	-3.6%
	Subtotal Operations & Maintenance	87,711.36	174,625.98	176,552.25	1,926.27	1.1%
	Total Senior Center	**218,346.33**	**309,961.58**	**297,293.49**	**(12,668.09)**	**-4.1%**
100-900-000-000	Unallocated Expenditures	-	6,100.00		(6,100.00)	-100.0%
	Total General Fund	**17,201,141.78**	**15,901,818.41**	**16,840,033.39**	**938,214.98**	5.9%
Fund 110	**MCIP Fund**					
	Other Financing Uses					
110-390-001-100	Operating transfers (out) to General Fund	-	-		-	0.0%

Account code	Description	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	% Difference
110-390-001-110	Contribution to Fund Balance	-	-	130,000.00	130,000.00	0.0%
	Total OFU	-	-	130,000.00	130,000.00	0.0%
110-452-000-700	Other Exp- Downtown	13,457.50	-		-	0.0%
110-452-000-701	Other Exp- Bridgeway	21,985.64	-		-	0.0%
	Subtotal Operations & Maintenance	35,443.14	-	-	-	0.0%
	Total MCIP Fund	**35,443.14**	**-**	**130,000.00**	**130,000.00**	0.0%
Fund 115	**Mauldin Public Facilities Fund**					
	Other Financing Uses					
115-390-001-150	Operating transfers (out) to Capital Projects Fund	2,303,644.37	-		-	0.0%
115-390-001-600	Operating transfers (out) to Debt Service Fund	-	-		-	0.0%
	Total OFU	2,303,644.37	-	-	-	0.0%
115-400-000-970	Council Capital Outlay	125,972.80	-		-	0.0%
115-410-000-970	Admin Capital Outlay	39,671.57	-		-	0.0%
115-497-000-483	IPRB Series 2020 Principal	112,000.00	-	99,000.00	99,000.00	0.0%
115-497-000-484	IPRB Series 2020 Interest	52,202.63	-	65,237.00	65,237.00	0.0%
115-497-000-485	IPRB Series 2021 Fire Principal	-	-	200,000.00	200,000.00	0.0%
115-497-000-486	IPRB Series 2021 Fire Interest	-	-	227,900.00	227,900.00	0.0%
115-497-000-800	Bond Issuance Costs	43,500.00	-		-	0.0%
	Subtotal Operations & Maintenance	373,347.00	-	592,137.00	592,137.00	0.0%
	Total Mauldin Public Facilities Fund	**2,676,991.37**	**-**	**592,137.00**	**592,137.00**	0.0%
Fund 150	**Capital Projects/Equipment**					
	Other Financing Uses					
150-390-001-600	Operating transfers (out) to Debt Service	-	695,375.65	361,562.00	(333,813.65)	-48.0%
150-390-001-150	Contribution to Fund Balance					
	Total OFU	-	695,375.65	361,562.00	(333,813.65)	-48.0%
150-405-000-650	Bank Service Charges	1,621.70	-		-	0.0%
150-400-000-970	Council Capital	-	-		-	0.0%
150-405-000-970	Finance Capital	-	-		-	0.0%
150-410-000-970	Administration Capital	25,004.13	95,324.30		(95,324.30)	-100.0%
150-412-000-970	Judicial Capital	-	-		-	0.0%
150-421-000-970	Police Capital	284,718.55	990,000.00	1,272,132.32	282,132.32	28.5%
150-422-000-970	Fire Capital	337,257.17	4,489,624.35	250,752.00	(4,238,872.35)	-94.4%
150-424-000-970	Business Development Capital	-	-	30,000.00	30,000.00	0.0%
150-431-000-970	Street Capital	410,148.52	-		-	0.0%
150-432-000-970	Sanitation Capital	497,779.55	640,000.00	1,225,000.00	585,000.00	91.4%
150-433-000-970	Buildg Maint Capital	1,598,054.09	461,000.00	250,000.00	(211,000.00)	-45.8%
150-440-000-970	Parks Capital	53,812.26	66,000.00	13,000.00	(53,000.00)	-80.3%
150-450-000-970	Recreation Capital	366,075.70	155,809.23	45,000.00	(110,809.23)	-71.1%
150-451-000-970	Sports Center Capital	24,006.96	38,000.00		(38,000.00)	-100.0%
150-452-000-970	Community Development Capital		-			
150-453-000-970	Senior Center Capital	-	25,000.00		(25,000.00)	-100.0%
150-470-701-970	Street Resurfacing Projects	47,988.60	-		-	0.0%
150-470-702-970	Pedestrian Bridge	551,244.24	4,800,000.00	4,455,000.00		
150-470-703-970	Swamp Rabbit Trail	306,344.00	-			
150-470-704-970	Mauldin Street Scape Project	339,918.75	-			
150-497-000-400	Capital Lease Principal FY19	75,995.45	-		-	0.0%
150-497-000-401	Capital Lease Interest FY19	7,968.93	-		-	0.0%
150-497-000-402	Capital Lease Principal FY20	230,685.97	-		-	0.0%
150-497-000-403	Capital Lease Interest FY20	28,904.91	-		-	0.0%
150-497-000-800	Bond Issuance Costs	32,000.00	-		-	0.0%
	Subtotal Capital Improvements	5,219,529.48	11,760,757.88	7,540,884.32	(4,219,873.56)	-35.9%
	Total Capital Projects/Equipment Fund	**5,219,529.48**	**12,456,133.53**	**7,902,446.32**	**(4,553,687.21)**	-36.6%
Fund 151	**Capital Projects/Road Improvements**					
151-390-001-151	Contribution to Fund Balance	-	243,454.00		(243,454.00)	-100.0%
151-390-002-151	Contribution to Fund Balance -Bridge Maintenance	-	-	20,000.00	20,000.00	0.0%
	Total OFU	-	243,454.00	20,000.00	(223,454.00)	-91.8%
151-405-000-970	Street Resurfacing	2,101,882.20	2,700,000.00	372,622.00	(2,327,378.00)	-86.2%

Account code	Description	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	% Difference
151-497-000-800	Bond Issuance Costs	61,740.00	-		-	0.0%
	Subtotal Capital Improvements	2,163,622.20	2,700,000.00	372,622.00	(2,327,378.00)	-86.2%
	Total Capital Projects/Equipment Fund	**2,163,622.20**	**2,943,454.00**	**392,622.00**	**(2,550,832.00)**	-86.7%
Fund 200	**Sewer**					
200-390-001-150	Transfer out to Capital Fund	785,807.00		125,000.00	125,000.00	0.0%
200-390-001-200	Contribution to Fund Balance	-	83,327.29		(83,327.29)	-100.0%
	Total OFU	785,807.00	83,327.29	125,000.00	41,672.71	50.0%
200-430-000-010	Salaries	301,491.47	309,462.99	315,080.11	5,617.12	1.8%
200-430-000-012	Overtime	802.28	3,000.00	3,000.00	-	0.0%
200-430-000-021	FICA	22,011.97	23,673.92	24,103.63	429.71	1.8%
200-430-000-024	Retirement	47,017.96	54,341.70	55,328.07	986.37	1.8%
200-430-000-025	Group insurance	57,219.88	59,481.92	52,949.84	(6,532.08)	-11.0%
200-430-000-028	Worker's Comp Ins.	11,719.09	16,132.48	23,490.01	7,357.53	45.6%
200-430-000-030	Pension GASB 68	(2,577.91)	-		-	0.0%
	Subtotal Personnel	437,684.74	466,093.01	473,951.66	7,858.65	1.7%
200-430-000-100	Supplies	28,124.65	25,000.00	25,500.00	500.00	2.0%
200-430-000-110	Postage	-	-	-	-	0.0%
200-430-000-150	Employee expenses	122.82	4,000.00	3,000.00	(1,000.00)	-25.0%
200-430-000-170	Repair & Maintenance	9,705.69	6,000.00	6,500.00	500.00	8.3%
200-430-000-180	Gas & Oil	6,124.63	5,500.00	6,000.00	500.00	9.1%
200-430-000-200	Utilities	2,565.13	1,737.36	1,910.64	173.28	10.0%
200-430-000-210	Telephone	994.09	900.00	1,353.88	453.88	50.4%
200-430-000-211	Depreciation	207,667.47	210,000.00	213,000.00	3,000.00	1.4%
200-430-000-260	Repair & Maintenance	6,762.41	12,000.00	15,000.00	3,000.00	25.0%
200-430-000-410	Uniforms	5,209.98	6,000.00	6,500.00	500.00	8.3%
200-430-000-624	Liability Insurance-General (Payroll)	856.00	855.24	824.22	(31.02)	-3.6%
200-430-001-624	Liability Insurance-Auto	3,088.00	3,087.10	2,975.12	(111.98)	-3.6%
200-430-000-650	Services & Contracts	23,890.04	36,500.00	61,500.00	25,000.00	68.5%
200-430-000-651	Pump Station Repair & Maint	4,241.09	10,000.00	10,000.00	-	0.0%
200-430-000-700	Other	3,743.56	7,000.00	7,000.00	-	0.0%
200-430-001-802	Revenue Bond Interest	89,739.00	86,000.00	80,883.00	(5,117.00)	-6.0%
200-430-000-830	Non-Capital Equipment	8,952.56	10,500.00	2,000.00	(8,500.00)	-81.0%
200-430-000-831	Grant Expenditures	-	500,000.00	-	(500,000.00)	-100.0%
	Subtotal Operations & Maintenance	401,787.12	925,079.70	443,946.86	(481,132.84)	-52.0%
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	**1,625,278.86**	**1,474,500.00**	**1,042,898.52**	**(431,601.48)**	-29.3%
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	354,662.93	88,123.00	267,998.00	179,875.00	204.1%
300-390-001-151	Operating transfers (out) to Transportation Fund	-		20,000.00	20,000.00	0.0%
300-390-001-600	Operating transfers (out) to Debt Service		492,036.00	326,766.00	(165,270.00)	-33.6%
	Total OFU	354,662.93	803,300.00	614,764.00	(188,536.00)	-23.5%
300-401-000-010	Salaries	-	-	58,000.00	58,000.00	0.0%
300-401-000-021	FICA	-	-	4,437.00	4,437.00	0.0%
300-401-000-024	Retirement	-	-	8,780.00	8,780.00	0.0%
300-401-000-025	Group insurance	-	-	13,500.00	13,500.00	0.0%
300-401-000-028	Worker's Comp Ins.	-	-	3,000.00	3,000.00	0.0%
	Subtotal Personnel	-	-	87,717.00	87,717.00	0.0%
300-400-000-263	Beautification Projects	-	-		-	0.0%
300-400-000-650	Tourism Project Svc & Contracts	-	30,000.00		(30,000.00)	-100.0%
300-400-000-700	Misc Expenses	405,080.65	427,700.00	460,000.00	32,300.00	7.6%
300-425-000-650	Cultural Cntr Professional Service	-	-		-	0.0%
300-425-000-970	Capital Outlay	23,773.00	245,727.00	325,000.00	79,273.00	32.3%

Account code	Description	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	% Difference
300-425-001-970	Capital Outlay - Project	715.85	-	-	-	0.0%
300-425-002-970	Capital Outlay - Project	-	-	-	-	0.0%
300-425-003-970	Capital Outlay - Project	9,005.00	-	-	-	0.0%
	Total	438,574.50	703,427.00	785,000.00	81,573.00	11.6%
	Total H & A Tax Fund	**793,237.43**	**1,506,727.00**	**1,487,481.00**	**(19,246.00)**	-1.3%
Fund 310	**Grant Fund**					
	Other Financing Uses					
310-390-001-150	Operating transfers (out) to Capital Fund	-	-		-	0.0%
	Total OFU	-	-	-	-	0.0%
310-401-000-700	Fed HMGP 4166-035 Grant Covered Exp	39,558.20	-			0.0%
310-401-000-701	Parks Grant		-			0.0%
310-420-000-700	LEN Grant Police	-	-			0.0%
310-421-000-010	Salaries	-	-			0.0%
310-421-000-021	FICA	-	-			0.0%
310-421-000-024	Retirement	-	-			0.0%
310-421-000-025	Group insurance	-	-			0.0%
310-421-000-028	Worker's Comp Ins.	-	-			0.0%
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	39,558.20	67,754.00	-	(67,754.00)	-100.0%
310-424-000-970	Capital Equipment	-	-		-	0.0%
	Subtotal Capital Outlay	-	-	-	-	0.0%
	Total Grant Fund	**39,558.20**	**67,754.00**	**-**	**(67,754.00)**	-100.0%
Fund 311	**ARPA Fund**					
311-390-001-100	Transfer out to General Fund			134,123.94		0.0%
311-390-001-150	Transfer out to Capital Fund			2,717,884.32		0.0%
311-390-001-311	Contribution to Fund Balance			1,190,000.00		0.0%
	Total OFU	-	-	4,042,008.26		
311-402-000-700	ARPA Covered Expenditure Sewer			734,925.37		0.0%
311-402-000-701	ARPA Covered Expenditure Stormwater			1,066,425.37	1,066,425.37	0.0%
311-402-000-702	ARPA Covered Expenditure Other			481,500.00	481,500.00	0.0%
					-	0.0%
	Subtotal Operations & Maintenance	-	-	2,282,850.74	2,282,850.74	0.0%
	Total ARPA Special Revenue	**-**	**-**	**6,324,859.00**	**6,324,859.00**	0.0%
Fund 350	**Victim Advocate Spec Revenue**					
350-421-000-010	Salaries	60,980.52	67,530.85			0.0%
350-421-000-021	FICA	4,514.72	5,166.09			0.0%
350-421-000-024	Retirement	9,484.26	11,183.06			0.0%
	Subtotal Personnel	74,979.50	83,880.00	-	(83,880.00)	-100.0%
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	254.10	-	20,000.00	20,000.00	0.0%
	Subtotal Operations & Maintenance	254.10	-	20,000.00	20,000.00	0.0%
	Total Victim Advocate Spec Revenue	**75,233.60**	**83,880.00**	**20,000.00**	**(63,880.00)**	-76.2%
Fund 370	**Police EUDL Alcohol & Drug Fund**					
370-421-000-795	Alcohol & Drug Abuse Spec	150.00	-		-	0.0%
	Total Police EUDL Revenue	**150.00**	**-**	**-**	**-**	0.0%
Fund 390	**Health Fund**					
390-390-001-390	Contribution to Fund Balance			87,573.80		
	Total OFU	-	-	87,573.80		
390-411-000-110	Claims Exp	861,448.16	1,060,657.00	968,420.70	(92,236.30)	-8.7%
390-411-000-111	Admin Fees	431,862.31	494,201.00	417,117.50	(77,083.50)	-15.6%
390-411-000-112	Proactive MD Fees	151,965.00	76,515.00	147,060.00	70,545.00	92.2%

Account code	Description	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	% Difference
	Subtotal Operations & Maintenance	1,445,275.47	1,631,373.00	1,532,598.20	(98,774.80)	-6.1%
	Total Health	**1,445,275.47**	**1,631,373.00**	**1,620,172.00**	**(11,201.00)**	-0.7%
Fund 400	**Fire**					
400-422-000-010	Salaries	2,474,334.65	2,643,625.74	2,734,584.09	90,958.35	3.4%
400-422-000-012	Overtime	-	-	-	-	0.0%
400-422-000-021	FICA	183,573.08	202,237.41	209,195.68	6,958.27	3.4%
400-422-000-024	Retirement	446,804.13	535,069.95	553,479.82	18,409.87	3.4%
400-422-000-025	Group insurance	455,122.39	454,206.30	469,313.51	15,107.21	3.3%
400-422-000-028	Worker's Comp Ins.	59,322.26	81,662.92	118,906.89	37,243.97	45.6%
	Subtotal Personnel	3,619,156.51	3,916,802.32	4,085,479.99	168,677.67	4.3%
400-422-000-100	Supplies	7,633.28	9,500.00	9,500.00	-	0.0%
400-422-000-110	Postage	182.26	250.00	250.00	-	0.0%
400-422-000-150	Employee expenses	5,614.45	31,820.00	31,820.00	-	0.0%
400-422-000-170	Tires/Fire Equip & Auto	99,123.87	66,500.00	66,500.00	-	0.0%
400-422-000-180	Gas & Oil	41,667.31	40,000.00	45,000.00	5,000.00	12.5%
400-422-000-200	Utilities	43,343.53	50,632.56	44,708.14	(5,924.42)	-11.7%
400-422-000-210	Telephone	47,271.03	39,117.65	48,500.95	9,383.30	24.0%
400-422-000-260	Fire Building Repair & Maintenance	29,082.72	15,000.00	15,000.00	-	0.0%
400-422-000-271	Equipment & Supplies	2,210.03	6,500.00	6,500.00	-	0.0%
400-422-000-272	Medical equipment & supplies	4,004.35	10,300.00	10,300.00	-	0.0%
400-422-000-273	Hazmat Support	1,582.00	2,000.00	2,000.00	-	0.0%
400-422-000-370	Radio	3,607.72	5,000.00	5,000.00	-	0.0%
400-422-000-410	Uniforms & Protective Clothing	21,069.33	17,000.00	17,000.00	-	0.0%
400-422-000-411	Protective Gear	6,549.33	6,000.00	10,000.00	4,000.00	66.7%
400-422-000-450	Wireless Communications	11,668.27	15,500.00	15,500.00	-	0.0%
400-422-000-500	Professional Dues	82.36	979.36	987.36	8.00	0.8%
400-422-001-624	Liability insurance -Auto	29,055.00	29,055.09	28,001.13	(1,053.96)	-3.6%
400-422-000-624	Liability insurance-General (Payroll)	14,465.00	14,465.02	13,940.31	(524.71)	-3.6%
400-422-000-650	Services & Contracts	28,063.21	42,622.00	46,882.36	4,260.36	10.0%
400-422-000-700	Other	3,769.31	4,000.00	4,000.00	-	0.0%
400-422-000-793	Fire prevention	6,180.14	8,000.00	8,000.00	-	0.0%
400-422-000-794	Codes Enforcement/Investigation	1,305.01	2,250.00	2,250.00	-	0.0%
400-422-000-830	Non-Capital equipment	12,851.78	44,140.54	48,600.00	4,459.46	10.1%
	Subtotal Operations & Maintenance	420,381.29	460,632.22	480,240.25	19,608.03	4.3%
	Total Fire Service Fund	**4,039,537.80**	**4,377,434.54**	**4,565,720.24**	**188,285.70**	4.3%
Fund 500	**Sports Center**					
500-451-000-010	Salaries	267,091.11	288,979.47	274,593.12	(14,386.35)	-5.0%
500-451-000-021	FICA	20,492.14	22,106.91	21,006.37	(1,100.54)	-5.0%
500-451-000-024	Retirement	31,565.89	50,744.75	48,218.55	(2,526.20)	-5.0%
500-451-000-025	Group insurance	23,123.01	24,251.65	25,165.56	913.91	3.8%
500-451-000-028	Worker's Comp Ins.	6,033.44	8,305.62	12,093.56	3,787.94	45.6%
	Subtotal Personnel	349,172.25	394,388.40	381,077.17	(13,311.23)	-3.4%
500-451-000-100	Supplies	13,798.51	25,000.00	25,000.00	-	0.0%
500-451-000-110	Postage	40.40	500.00	500.00	-	0.0%
500-451-000-150	Employee Expenses	403.33	7,000.00	7,000.00	-	0.0%
500-451-000-200	Utilities	54,156.80	72,811.28	67,741.18	(5,070.10)	-7.0%
500-451-000-210	Telephone	4,851.20	1,680.00	2,322.86	642.86	38.3%
500-451-000-260	Repair & Maintenance	18,973.98	22,000.00	22,000.00	-	0.0%
500-451-000-410	Uniforms	1,077.92	1,500.00	1,500.00	-	0.0%
500-451-000-412	Fitness/Adult Program Supplies	8,477.04	17,000.00	17,000.00	-	0.0%
500-451-000-610	Advertising	3,159.71	5,500.00	5,500.00	-	0.0%
500-451-000-624	Liability Insurance-Payroll	2,623.00	2,622.74	2,527.60	(95.14)	-3.6%
500-451-002-624	Liability Insurance - Building	19,946.00	19,945.58	19,222.06	(723.52)	-3.6%
500-451-000-650	Services & Contracts	58,777.29	84,000.00	85,300.00	1,300.00	1.5%
500-451-000-700	Other	701.70	1,000.00	1,000.00	-	0.0%
500-451-000-800	Sports Cntr Bank Fees	4,498.29	4,500.00	4,500.00	-	0.0%
500-451-000-830	Non-Capital	5,466.31	-	-	-	0.0%
	Subtotal Operations & Maintenance	196,951.48	265,059.60	261,113.70	(3,945.90)	-1.5%
	Total Sports Center Fund	**546,123.73**	**659,448.00**	**642,190.87**	**(17,257.13)**	-2.6%
Fund 600	**GO Debt Service**					
600-497-000-400	FY22 Capital Lease Principal	-	310,279.27		(310,279.27)	-100.0%
600-497-000-401	FY22 Capital Lease Interest	-	23,650.40		(23,650.40)	-100.0%

Account code	Description	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	% Difference
600-497-000-402	FY19 Capital Lease Principal	-	78,382.00	80,843.00	2,461.00	3.1%
600-497-000-403	FY19 Capital Lease Interest	-	5,583.00	3,121.00	(2,462.00)	-44.1%
600-497-000-404	FY20 Capital Lease Principal	-	117,819.17	120,953.00	3,133.83	2.7%
600-497-000-405	FY20 Capital Lease Interest	-	11,976.27	8,842.00	(3,134.27)	-26.2%
600-497-000-406	FY21 Capital Lease Principal	-	137,484.00	139,257.00	1,773.00	1.3%
600-497-000-407	FY21 Capital Lease Interest	-	10,202.00	8,546.00	(1,656.00)	-16.2%
600-497-000-473	Fees and Penalties	-	1,500.00	1,500.00	-	0.0%
600-497-000-474	SC Tourism Revenue Bond Principal	122,113.00	125,202.00	128,370.00	3,168.00	2.5%
600-497-000-475	SC Tourism Revenue Bond Interest	12,834.75	9,745.00	6,578.00	(3,167.00)	-32.5%
600-497-000-476	IPRB Series 2021 Fire Bond Principal *(in MPF Fund 115*)	-	-		-	0.0%
600-497-000-477	IPRB Series 2021 Fire Bond Interest (*in MPF Fund 115*)	-	69,328.89		(69,328.89)	-100.0%
600-497-000-478	GO Series 2020 Road Improvement Principal	200,000.00	120,000.00	125,000.00	5,000.00	4.2%
600-497-000-479	GO Series 2020 Road Improvement Interest	43,257.50	58,350.00	54,750.00	(3,600.00)	-6.2%
600-497-000-483	IPRB Series 2020 Principal *(in MPF Fund 115*)	-	96,000.00		(96,000.00)	-100.0%
600-497-000-484	IPRB Series 2020 Interest (*in MPF Fund 115*)	-	67,982.00		(67,982.00)	-100.0%
600-497-000-486	Principal 2001 GO Bonds	170,000.00	-	-	-	0.0%
600-497-000-487	GO Bond Interest 2001 Issue	4,521.98	-	-	-	0.0%
600-497-000-488	Tourism Series 2020 Revenue Bond Principal	110,000.00	115,000.00	117,000.00	2,000.00	1.7%
600-497-000-489	Tourism Series 2020 Revenue Bond Interest	59,359.55	78,107.00	74,818.00	(3,289.00)	-4.2%
600-497-000-505	GO Series 2009 Fire Bond Principal	165,000.00	165,000.00	175,000.00	10,000.00	6.1%
600-497-000-506	GO Series 2009 Fire Bond Interest	33,200.00	29,900.00	26,600.00	(3,300.00)	-11.0%
600-497-000-800	Bond Issuance Costs	-	-		-	0.0%
	Total Debt Service Fund	**920,286.78**	**1,631,491.00**	**1,071,178.00**	**(560,313.00)**	-34.3%
Fund 650	**Property Management Fund**					
	Other Financing Use					
650-390-001-100	Operating transfers out (to General Fund)	-	-		-	0.0%
	Total OFU	-	-	-	-	0.0%
650-470-000-211	Depreciation Expense	14,877.64	25,000.00	2,039.66	(22,960.34)	-91.8%
650-470-000-212	Loss on Disposal Capital Asset	-	-			0.0%
650-470-002-970	Jenkins Warehouses Expenses	-	-		-	0.0%
650-470-002-624	Rental Property Liability Insurance	2,136.00	4,230.00	2,136.00	(2,094.00)	-49.5%
650-497-000-471	Warehouse Revenue Bond Principal	-	46,285.00	49,139.00	2,854.00	6.2%
650-497-000-472	Warehouse Revenue Bond Interest	20,664.99	18,194.00	15,339.00	(2,855.00)	-15.7%
650-497-000-700	Warehouse Expenses - Other	7,846.20	5,000.00	5,000.00	-	0.0%
	Total Property Management Fund	**45,524.83**	**98,709.00**	**73,653.66**	**(25,055.34)**	-25.4%
Fund 900	**Mauldin Foundation**					
900-450-000-413	Senior Program Expenses	-	-	10,000.00	10,000.00	0.0%
900-450-001-413	Senior Printing Expenses	-	-		-	0.0%
900-450-000-700	Other Expenses	-	-		-	0.0%
	Subtotal Operations & Maintenance	-	-	10,000.00	10,000.00	0.0%
	Total Mauldin Foundation	**-**	**-**	**10,000.00**	**10,000.00**	0.0%
	GRAND TOTAL	**36,826,934.67**	**42,832,722.48**	**42,715,391.99**	**(117,330.49)**	**-0.3%**

Account code	Description	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	% Difference
	Totals by Funds					
	General Fund	17,201,141.78	15,901,818.41	16,840,033.39	938,214.98	5.9%
	MCIP Fund	35,443.14	-	130,000.00		
	Mauldin Public Facilities Fund	2,676,991.37	-	592,137.00		
	Capital Projects Fund	5,219,529.48	12,456,133.53	7,902,446.32	(4,553,687.21)	-36.6%
	Capital Projects Fund - Transportation	2,163,622.20	2,943,454.00	392,622.00		
	Sewer Fund	1,625,278.86	1,474,500.00	1,042,898.52	(431,601.48)	-29.3%
	H & A Tax Fund	793,237.43	1,506,727.00	1,487,481.00	(19,246.00)	-1.3%
	Grant Fund	39,558.20	67,754.00	-	(67,754.00)	-100.0%
	ARPA Fund	-	-	6,324,859.00	6,324,859.00	0.0%
	Victim Advocate Spec Revenue	75,233.60	83,880.00	20,000.00	(63,880.00)	-76.2%
	Police EUDL Fund	150.00	-	-		
	Employee Health Fund	1,445,275.47	1,631,373.00	1,620,172.00	(11,201.00)	-0.7%
	Fire Service Fund	4,039,537.80	4,377,434.54	4,565,720.24	188,285.70	4.3%
	Sports Center Fund	546,123.73	659,448.00	642,190.87	(17,257.13)	-2.6%
	Debt Service Fund	920,286.78	1,631,491.00	1,071,178.00	(560,313.00)	-34.3%
	Property Management Fund	45,524.83	98,709.00	73,653.66	(25,055.34)	-25.4%
	Mauldin Foundation	-	-	10,000.00	10,000.00	0.0%
		36,826,934.67	42,832,722.48	42,715,391.99	(117,330.49)	-0.3%
		-	-	-	-	
	Summary by Department					
	Council	224,939.96	201,925.43	203,609.50	1,684.07	0.8%
	Administration	746,210.81	704,934.04	714,535.30	9,601.26	1.4%
	Finance	366,955.99	380,635.57	402,664.02	22,028.45	5.8%
	Employee Services	65,850.37	104,300.00	72,100.00	(32,200.00)	-30.9%
	Judicial	471,572.26	562,702.95	584,385.76	21,682.81	3.9%
	Police	4,650,774.92	5,168,040.97	5,362,235.55	194,194.58	3.8%
	Grants	39,558.20	67,754.00	2,282,850.74	2,215,096.74	3269.3%
	Community Development	407,458.65	504,060.87	492,665.71	(11,395.16)	-2.3%
	Senior Center	218,346.33	309,961.58	297,293.49	(12,668.09)	-4.1%
	Victim Advocate Spec Revenue	75,233.60	83,880.00	20,000.00	(63,880.00)	-76.2%
	Fire	4,039,537.80	4,377,434.54	4,565,720.24	188,285.70	4.3%
	Building & Zoning Administration	453,871.73	515,857.46	578,446.01	62,588.55	12.1%
	Sewer	839,471.86	1,391,172.71	917,898.52	(473,274.19)	-34.0%
	Street	615,522.41	690,566.36	694,310.13	3,743.77	0.5%
	Sanitation	1,546,024.37	1,631,920.52	1,726,042.06	94,121.54	5.8%
	Building Maintenance	697,449.61	538,236.76	539,908.84	1,672.08	0.3%
	PW Shop	225,410.51	232,316.45	244,887.89	12,571.44	5.4%
	Parks Management	670,960.58	756,050.51	771,138.64	15,088.13	2.0%
	Recreation	607,501.33	696,916.17	762,552.10	65,635.93	9.4%
	Sports Center	546,123.73	659,448.00	642,190.87	(17,257.13)	-2.6%
	Capital Projects/Equipment	7,383,151.68	14,460,757.88	7,913,506.32	(6,547,251.56)	-45.3%
	Employee Health	1,445,275.47	1,631,373.00	1,532,598.20	(98,774.80)	-6.1%
	Governmental Debt Service	920,286.78	1,631,491.00	1,071,178.00	(560,313.00)	-34.3%
	Property Management Fund	45,524.83	98,709.00	73,653.66	(25,055.34)	-25.4%
	Mauldin Foundation	-	-	10,000.00	10,000.00	0.0%
	Other	847,514.64	709,527.00	1,464,854.00	755,327.00	106.5%
	Other Financing Uses	8,676,406.25	4,722,749.71	8,774,166.44	4,051,416.73	85.8%
		36,826,934.67	42,832,722.48	42,715,391.99	(117,330.49)	-0.3%
		-	-	-		
	Summary by Function					
	Personnel	12,730,099.60	13,922,619.12	14,483,426.41	560,807.29	4.0%
	Operations & Maintenance	6,678,415.86	7,391,677.77	9,688,114.82	2,296,437.05	31.1%
	Capital Outlay	-	-	-	-	0.0%
	Capital Improvements	7,821,726.18	15,164,184.88	8,698,506.32	(6,465,678.56)	-42.6%
	Debt Service	920,286.78	1,631,491.00	1,071,178.00	(560,313.00)	-34.3%
	Other Financing Uses	8,676,406.25	4,722,749.71	8,774,166.44		
		36,826,934.67	42,832,722.48	42,715,391.99	(117,330.49)	-0.3%
		-	-	-		

PERSONNEL

AUTHORIZED POSITIONS

TOTAL CITY AUTHORIZED POSITIONS BY DEPARTMENT

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
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							
Economic Development / Planner	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	1.0
Human Resource Director					1.0	1.0	1.0	1.0	1.0	1.0
Total Administration	4.0	4.0	4.0	2.0	3.0	3.0	4.0	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	2.0	2.0	2.0	2.5	2.5	2.5	2.5	2.5	2.5
Total Judicial Services	4.5	5.0	5.0	5.0	5.5	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	-	-	-
Lieutenant	-	-	-	-	-	-	-	2.0	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	38.0	39.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	41.0
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	9.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Total Police	59.0	61.0	63.0	63.0	63.0	63.0	63.0	64.0	64.0	65.0

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
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	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 *	39.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0	42.0	42.0
Total Fire	52.0	52.0	52.0	53.0	53.0	53.0	53.0	53.0	56.0	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	2.0	2.0	2.0	2.0	2.0
Total Building & Zoning	4.0	5.0	5.0	5.0	5.0	6.0	5.0	5.0	5.0	5.0
Street										
Public Works Director	1.0	1.0	1.0	1.0						
Superintendent	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	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Administrative Assistant (Public Works)	1.0	1.0	1.0	1.0						
Laborer / Street				1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Street	5.0	5.0	5.0	7.0	5.0	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						
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	13.0	13.0	13.0	13.0	13.0	13.0
Fleet Maint										
Mechanic					2.0	2.0	2.0	2.0	2.0	2.0
Total Sanitation	-	-	-	-	2.0	2.0	2.0	2.0	2.0	2.0

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
PW Administration										
Public Works Director	-	-	-		1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant (Public Works)	-	-	-		1.0	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	2.0	1.5	2.5
Total Building Maintenance	2.0	2.0	2.0	2.0	4.0	3.0	3.0	4.0	3.5	5.5
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	6.0	6.0	6.0	6.0	6.0	6.0	6.0	5.0	6.0	6.0
Total Parks & Grounds	8.0	8.0	8.0	8.0	8.0	8.0	8.0	7.0	8.0	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	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	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	-							
Laborer				1.0	1.0					
Total Recreation	7.0	7.0	6.0	6.0	6.0	5.0	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	2.0
Assistant Program Coordinator					0.5	0.5	0.5	0.5	0.5	0.5
Total Sewer	-	-	-	2.0	2.5	2.5	2.5	2.5	2.5	2.5
Cultural Center										
Director		1.0	1.0							
Laborer	1.0	1.0	1.0							
Total Cultural Center	1.0	2.0	2.0	-	-	-	-	-	-	-
Community Development										
Director				1.0	1.0	1.0	1.0	1.0	1.0	1.0

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
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	1.0
Event Coordinator								2.0	2.0	2.0
Laborer						1.0	0.5	0.5	1.0	
Marketing					0.5	0.5	1.0	1.0	1.0	1.0
Theater Director (H&A)										1.0
Total Community Development	-	-	-	3.0	3.5	4.5	4.5	5.5	6.0	6.0
Sewer										
Supervisor				1.0	1.0	1.0	1.0	1.0	1.0	1.0
Driver	5.0	5.0	5.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Utility Locate Technician						2.0	2.0	2.0	2.0	2.0
Laborer	4.0	4.0	3.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Total Sewer	9.0	9.0	8.0	6.0	6.0	8.0	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							
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			
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	16.0	16.0	16.0	16.0	15.0	15.0	15.0
Grand Total	**190.5**	**195.0**	**195.0**	**196.0**	**198.5**	**200.5**	**200.5**	**201.5**	**205.5**	**208.5**

DEPARTMENT SUMMARIES

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 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	(%) Difference
Personnel Expenditures	$112,250	$119,188	$121,408	2,220	2%
Operating Expenditures	$112,690	$82,737	$82,201	(536)	-1%
Non-Capital Expenditures					
Total	**$224,940**	**$201,925**	**$203,610**	**1,684**	**1%**
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:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
010		**SALARIES**	81,950.74		76,840.14		
		Merit					
	010	TOTAL		$ 81,950.74		$ 76,840.14	$ 81,567.04
021		**FICA**	6,269.23		5,878.27		
	021	TOTAL		$ 6,269.23		$ 5,878.27	$ 6,171.10
024		**RETIREMENT**	14,390.55		13,493.13		
	024	TOTAL		$ 14,390.55		$ 13,493.13	$ 947.70
025		**GROUP INSURANCE**	17,729.84		22,242.98		
	025	TOTAL		$ 17,729.84		$ 22,242.98	$ 23,030.93
028		**WORK COMP**	1,068.07		733.53		
	028	TOTAL		$ 1,068.07		$ 733.53	$ 532.84
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	$ 4,160.62
210		**TELEPHONE**					
		Verizon (Mobile Phone for Council Members)	3,291.04		3,600.00		
	210	TOTAL		$ 3,291.04		$ 3,600.00	$ 3,335.67
624		**LIABILITY INSURANCE**					
		General Payroll Liability	6,040.03		6,267.38		
	624	TOTAL		$ 6,040.03		$ 6,267.38	$ 6,267.00
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	$ 50,883.23
653		**COMMUNITY/CHAMBER SUPPORT**					
		Mauldin Chamber Support					
		Mauldin Chamber Membership dues	985.00		985.00		
	653	TOTAL		$ 985.00		$ 985.00	$ 900.00
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	$ 47,143.83
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		$ 203,609.50		$ 201,925.43	$ 224,939.96
				0.83%			

Finance

Mission Statement

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

Goals and Objectives

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

Budget Highlight

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

Finance Fiscal Plan 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	(%) Difference
Personnel Expenditures	$305,796	$317,687	$329,170	11,483	4%
Operating Expenditures	$61,160	$62,948	$73,494	10,546	17%
Non-Capital Expenditures					
Total	**$366,956**	**$380,636**	**$402,664**	**22,028**	**6%**
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:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
010		**SALARIES**	233,905.38		226,930.81		
		Merit	5,516.65		5,010.10		
	010	TOTAL		$ 239,422.03		$ 231,940.91	$ 226,530.63
021		**FICA**	18,315.79		17,743.48		
	021	TOTAL		$ 18,315.79		$ 17,743.48	$ 17,075.78
024		**RETIREMENT**	42,042.51		40,728.82		
	024	TOTAL		$ 42,042.51		$ 40,728.82	$ 35,248.17
025		**GROUP INSURANCE**	26,645.43		25,389.31		
	025	TOTAL		$ 26,645.43		$ 25,389.31	$ 25,571.65
028		**WORK COMP**	2,744.59		1,884.93		
	028	TOTAL		$ 2,744.59		$ 1,884.93	$ 1,369.27
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	$ 3,091.99
110		**POSTAGE**					
		Postage for accounts payable checks, general office use	2,000.00		2,000.00		
	110	TOTAL		$ 2,000.00		$ 2,000.00	$ 2,198.35
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		850.00		
		Misc./Other	500.00		500.00		
		Other Training/Travel, membership, dues, education					
	150	TOTAL		$ 1,675.00		$ 1,675.00	$ 670.00
210		**TELEPHONE**					
		Segra Telephone	642.86		968.84		
	210	TOTAL		$ 642.86		$ 968.84	$ 1,598.84
624		**LIABILITY INSURANCE**					
		General Payroll Liability	1,555.03		1,613.56		
	624	TOTAL		$ 1,555.03		$ 1,613.56	$ 1,613.00
650		**CONTRACTS & SERVICES**					
		Audit Fees - does not include amount for single audit if needed.	29,800.00		19,500.00		
		Harris Computer Systems (CSI) -Accounting Program software lease	8,230.07		8,200.00		
		Bank service charges, stop payment fees, ect.	13,800.00		13,200.00		
		Greenville News, bid advertisements, job advertisements	300.00		300.00		
		Professional Fees & Contracts- misc.	1,000.00		1,000.00		
		Copier	2,865.72		2,865.72		
		Actuarial analysis to comply with GASB for OPEB	3,500.00		3,500.00		
		Dun & Bradstreet	1,100.00		1,100.00		
	650	TOTAL		$ 60,595.79		$ 49,665.72	$ 50,107.03
652		**SPECIAL PROJECTS**					
		GFOA CAFR, PAFR & Budget review fee	1,225.00		1,225.00		
		Production of Budget Books, Workshop & Final-covers, tabs	1,000.00		1,000.00		
		Misc.	300.00		300.00		
	652	TOTAL		$ 2,525.00		$ 2,525.00	$ 1,850.46

DEPARTMENT:		FINANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	405				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 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	$ 30.82
		Department (Function) Grand Totals		$ 402,664.02		$ 380,635.57	$ 366,955.99
				5.79%			

City Administration

Mission Statement

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

Goals and Objectives

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

Budget Highlight

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

City Administration Fiscal Plan 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	(%) Difference
Personnel Expenditures	$466,057	$477,305	$488,032	10,728	2%
Operating Expenditures	$280,154	$227,629	$226,503	(1,126)	-0%
Non-Capital Expenditures					
Total	**$746,211**	**$704,934**	**$714,535**	**9,601**	**1%**
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:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
010		**SALARIES**	348,044.46		334,275.21		
		Merit	8,758.31		7,879.45		
	010	TOTAL		$ 356,802.77		$ 342,154.66	$ 340,385.50
021		**FICA**	27,295.41		26,174.83		
	021	TOTAL		$ 27,295.41		$ 26,174.83	$ 25,242.48
024		**RETIREMENT**	62,654.57		60,082.36		
	024	TOTAL		$ 62,654.57		$ 60,082.36	$ 52,935.99
025		**GROUP INSURANCE**	38,554.17		47,021.02		
	025	TOTAL		$ 38,554.17		$ 47,021.02	$ 46,133.45
028		**WORK COMP**	2,725.57		1,871.87		
	028	TOTAL		$ 2,725.57		$ 1,871.87	$ 1,359.77
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	$ 2,274.99
110		**POSTAGE**					
		Postage for general office use	200.00		200.00		
	110	TOTAL		$ 200.00		$ 200.00	$ 264.31
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	$ 3,737.99
170		**REPAIRS & MAINTENANCE AUTO**					
		General repair and maintenance	500.00		500.00		
	170	TOTAL		$ 500.00		$ 500.00	$ 454.04
180		**GAS & OIL**					
		Mileage reimbursments	500.00		500.00		
	180	TOTAL		$ 500.00		$ 500.00	$ 154.87
210		**TELEPHONE**					
		Segra Telephone	1,071.43		2,015.61		
		Cell Phone:	1,796.32		1,800.00		
	210	TOTAL		$ 2,867.75		$ 3,815.98	$ 4,978.77
624		**LIABILITY INSURANCE**					
		General Payroll Liability	2,016.59		2,092.49		
	624	TOTAL		$ 2,016.59		$ 2,092.49	$ 2,092.00
001-624		**LIABILITY INSURANCE-AUTO**	2,719.47		2,821.83		
	001624	TOTAL		$ 2,719.47		$ 2,821.83	$ 2,821.00

DEPARTMENT:		ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	410				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 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	$ 90,291.79
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	$ 171,039.42
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		2,000.00		
		Team Building	1,000.00		1,000.00		
		Miscellaneous expenses	500.00		500.00		
	700	TOTAL		$ 6,600.00		$ 6,600.00	$ 2,044.44
		Department (Function) Grand Totals		$ 714,535.30		$ 704,934.04	$ 746,210.81
				1.36%			

Judicial

Mission Statement

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

Goals and Objectives

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

Budget Highlight

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

Judicial Fiscal Plan 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	(%) Difference
Personnel Expenditures	$380,778	$414,544	$434,201	19,657	5%
Operating Expenditures	$90,794	$148,159	$150,185	2,026	1%
Non-Capital Expenditures					
Total	**$471,572**	**$562,703**	**$584,386**	**21,683**	**4%**
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:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
010		**SALARIES (includes magistrates)**	316,513.89		303,802.83		
		Merit	5,230.61		4,796.94		
	010	TOTAL		$ 321,744.50		$ 308,599.77	$ 287,387.32
021		**FICA**	24,613.45		23,607.88		
	021	TOTAL		$ 24,613.45		$ 23,607.88	$ 21,131.95
024		**RETIREMENT**	56,498.33		54,190.12		
	024	TOTAL		$ 56,498.33		$ 54,190.12	$ 43,170.13
025		**GROUP INSURANCE**	27,984.59		25,838.41		
	025	TOTAL		$ 27,984.59		$ 25,838.41	$ 27,412.34
028		**WORK COMP**	3,359.94		2,307.54		
	028	TOTAL		$ 3,359.94		$ 2,307.54	$ 1,676.26
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	$ 12,857.46
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	$ 1,811.43
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	$ 1,157.95
210		**TELEPHONE**					
		Segra Telephone and (1) verizon aircard	1,393.66		1,819.35		
	210	TOTAL		$ 1,393.66		$ 1,819.35	$ 2,656.62
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	1,291.28		1,339.88		
	624	TOTAL		$ 1,291.28		$ 1,339.88	$ 1,340.00
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.	70,000.00		67,000.00		
		Copier agreement.					
		Attorney Fees					

DEPARTMENT:		JUDICIAL					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	412				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
		Cannon Court Reporting					
	650	TOTAL		$ 70,000.00		$ 67,000.00	$ 34,712.14
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		$47,000.00		
	659	TOTAL		$47,000.00		$ 47,000.00	$ 36,078.66
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 $15.00 per day per juror.	$2,500.00		$1,800.00		
	725	TOTAL		$ 2,500.00		$ 1,800.00	$ -
730		**JUDICIAL COURT INTERPRETER/TRANSLATOR**					
		This account is to provide payment to those individuals who serve as translators for those defendants, victims, or witnesses who are hearing impaired or unable to communicate in English.	$1,200.00		$1,200.00		
	730	TOTAL		$1,200.00		$ 1,200.00	$ 180.00
		Department (Function) Grand Totals		$ 584,385.76		$ 562,702.95	$ 471,572.26
				3.85%			

Police

Mission Statement

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.

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 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	(%) Difference
Personnel Expenditures	$4,048,090	$4,471,226	$4,649,600	178,374	4%
Operating Expenditures	$549,001	$616,185	$627,111	10,926	2%
Non-Capital Expenditures	$53,684	$80,630	$85,524	4,894	6%
Total	**$4,650,775**	**$5,168,041**	**$5,362,236**	**194,195**	**4%**
Authorized FT Positions	**64**	**64**	**65**		

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
010		**SALARIES**	2,915,716.61		2,890,430.22		
		Merit	71,879.42		63,964.22		
	010	TOTAL		$ 2,987,596.03		$ 2,954,394.44	$ 2,730,298.58
012		**OVERTIME**	57,000.00		40,000.00		
	012	TOTAL		$ 57,000.00		$ 40,000.00	$ 42,660.07
021		**FICA**	228,551.10		229,071.17		
	021	TOTAL		$ 228,551.10		$ 229,071.17	$ 205,139.18
024		**RETIREMENT**	604,689.44		597,969.43		
	024	TOTAL		$ 604,689.44		$ 597,969.43	$ 493,957.11
025		**GROUP INSURANCE**	590,286.32		525,155.86		
	025	TOTAL		$ 590,286.32		$ 525,155.86	$ 478,568.25
028		**WORK COMP**	181,477.34		124,635.08		
	028	TOTAL		$ 181,477.34		$ 124,635.08	$ 90,538.45
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...	28,520.00		30,500.00		
	100	TOTAL		$ 46,520.00		$ 48,500.00	$ 47,341.78
110		**POSTAGE**					
		General Postage, First Class Mailings, and Certified Letters.	1,200.00		1,000.00		
	110	TOTAL		$ 1,200.00		$ 1,000.00	$ 1,210.40
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		2,500.00		
		Recruitment And Selection (Advertisement/Job Fair/Promos)	800.00		1,000.00		
		Police/Dispatch Applicant Aptitude Testing (50)	1,000.00		1,200.00		
		Psychological Examinations (15)	2,100.00		2,025.00		
		Physicals					
		Leadership Development/Instructional Material/Promotional Test	1,000.00		1,000.00		
		Lead/Respiratory Testing (Firearms Instructors) (3)					
		Lead/Bio-suit Respiratory Testing (5)	350.00		350.00		
		Credit Reports (12)	720.00		720.00		
	140	TOTAL		$ 8,470.00		$ 8,795.00	$ 8,795.47
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.					

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
		Host Training (FBI Advanced Leadership/Active Shooter)	1,500.00		1,500.00		
		Advanced Training & Professional Conferences	27,600.00		26,735.00		
		Accommodations	15,204.00		15,204.00		
		Per Diem	14,750.00		14,750.00		
		CALEA Conference (SC)	600.00		1,500.00		
		NASRO/SRO Recertification Conference	4,600.00		4,600.00		
	150	TOTAL		$ 64,254.00		$ 64,289.00	$ 37,714.59
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 15% over prior budget amount is projected depending on the possibility of a fleet replacement plan for 2022-2023 to address the age and appearance of the police vehicle fleet. As of February 1 2022, 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		41,350.00		
		Deductible - Auto Collisions	3,000.00		3,000.00		
	170	TOTAL		$ 44,350.00		$ 44,350.00	$ 73,305.41
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.	14,000.00		13,141.00		
	175	TOTAL		$ 14,000.00		$ 13,141.00	$ 11,362.76
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.	100,000.00		93,779.00		
	180	TOTAL		$ 100,000.00		$ 93,779.00	$ 94,700.27
210		**TELEPHONE**					
		Segra Telephone	13,714.29		7,606.23		
	210	TOTAL		$ 13,714.29		$ 7,606.23	$ 13,203.26
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		1,500.00		
	260	TOTAL		$ 1,500.00		$ 1,500.00	$ 1,481.72
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		2,500.00		
	370	TOTAL		$ 2,500.00		$ 2,500.00	$ 2,233.16
410		**UNIFORMS**					
		UNIFORMS & EQUIPMENT - Purchase and Replacement					

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
		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		36,000.00		
	410	TOTAL		$ 36,000.00		$ 36,000.00	$ 35,537.77
411		PROTECTIVE GEAR					
		PROTECTIVE GEAR (17-VESTS) REPLACEMENTS					
		Protective Ballistic Proof Vests. This would include one vest, and two carriers per police officer. This budgeted amount allows us to replace vest in accordance to manufacture specifications and keep the contract warranties in effect. Current lifespan is 5 years. This line would cover the purchase of 10 vests and the replacement for 6 expiring vests, replacement outer-covers for investigations, and trauma plates for TWT. See revenue section for matching funds from the Municipal Association .	19,200.00		18,070.00		
	411	TOTAL		$ 19,200.00		$ 18,070.00	$ 10,383.26
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	$ 1,194.71
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	$ 821.50
450		WIRELESS COMMUNICATIONS					
		Department cellular phones and wireless data connections for Patrol access to DMV/CAD/Records Management System	33,000.00		31,500.00		
	450	TOTAL		$ 33,000.00		$ 31,500.00	$ 32,076.55
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	380.00		300.00		
		Survey Monkey	300.00		250.00		
		CALEA	300.00		300.00		
		NASRO (SRO)	200.00		180.00		
		Blue Ridge Council BSA 2228	80.00		80.00		
		ACFE (White Collar Crimes)	130.00		125.00		
		IAPE (Property And Evidence) (2)	100.00		100.00		
		SCPAC (SC. Police Agency Coalition)	150.00		150.00		
		SACPO (Crime Prevention)	30.00		30.00		
		APCO- Dispatcher (11)	864.00		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		$ 4,744.00		$ 4,646.00	$ 2,004.69
510		FILM & PHOTOGRAPHIC EXPENSE					

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
		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	16,511.89		17,133.40		
	624	TOTAL		$ 16,511.89		$ 17,133.40	$ 17,133.00
001-624		**LIABILITY INSURANCE-AUTO**	67,027.07		69,549.96		
	001624	TOTAL		$ 67,027.07		$ 69,549.96	$ 69,552.50
002-624		**LIABILITY INSURANCE-LAW ENFORCEMENT**	17,407.12		18,062.32		
	002624	TOTAL		$ 17,407.12		$ 18,062.32	$ 18,062.00
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		
		Equiture Digital Recorder System	2,750.00		3,750.00		
		Nicholson (Law Trak)	7,500.00		7,500.00		
		SCDMV (vehicle registrations)	1,200.00		200.00		
		Attorney Fees (Vehicle Forfeitures)	2,500.00		2,500.00		
		SignalScape (formally Starwitness Video)	1,663.00		1,663.00		
		US Army 10-33 Program	1,000.00		1,000.00		
		Equifax (Employment Verification)	900.00		900.00		
		Microsoft 365 Subscription	1,980.00				
		Consumer Reports	40.00		40.00		
		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		2,568.00		
		SERVICES:					
		BlackBag Technologies (Cellphone Forensics)	821.50		821.50		
		Fire Services (Extinguishers/Alarm Testing)	400.00		400.00		
		Alarm Reporting	2,700.00		2,700.00		
		Lark And Associates (25-Polygraphs)	3,125.00		2,750.00		
		Auto Detail Cleaning	700.00		700.00		
		Subpoena Compliance	1,000.00		1,000.00		
		Diversified (Calibration Certification)	1,680.00		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		250.00		
		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		1,500.00		
		Dataworks (fingerprint reader)	525.00		495.00		
		COBAN (BWC)	1,976.00		1,976.00		
		Windstream Email Hosting	2,500.00		2,500.00		
		Pal 800 - Service for 800mHz Radios	29,000.00		27,000.00		
	650	TOTAL		$ 101,488.02		$ 100,788.02	$ 52,588.58
700		**OTHER EXPENSES**					
		Mauldin Explorers Post (winterfest meeting)	3,000.00		3,000.00		

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
		Victim Advocate expenses not covered by the VA Fund	1,500.00		1,500.00		
	700	TOTAL		$ 4,500.00		$ 4,500.00	$ 2,417.54
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	800.00		1,500.00		
		Animal Control Services (Gvlle County Shelter)	6,700.00		6,000.00		
		Animal Control Employee Expense	100.00		100.00		
		Animal Control Professional Dues (SC/National)	200.00		200.00		
	794	TOTAL		$ 7,800.00		$ 7,800.00	$ 1,004.61
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**					
		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		6,500.00		
	796	TOTAL		$ 6,500.00		$ 6,500.00	$ 4,295.29
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	250.00		500.00		
		Codes Enforcement Professional Dues	150.00		150.00		
		Property Maintenance (Force Cuts)	200.00		300.00		
	797	TOTAL		$ 600.00		$ 950.00	$ -
820		**POLICE K-9 (4 Dogs)**					
		This line would include all expenses related to the care and upkeep of four departmental K-9's This line will incorporate all expenses that are incurred by the Mauldin's K-9 program.					
		NAPWDA Fees (4 @ $50)	200.00		200.00		
		Food	2,000.00		2,000.00		
		Veterinary Expenses	2,700.00		2,300.00		
		K-9 Drug Purchase License (Federal)	125.00		125.00		
		NAPWDA Recertification (4 patrol dogs)					
		Supplies (bedding, flea/tick, heartworm, leashes, etc..)	800.00		600.00		
		Ammunition (practice and simulation rounds)	100.00		100.00		
		K-9 Track (Reporting System)	300.00		300.00		
		Training	2,500.00		2,500.00		
	820	TOTAL		$ 8,725.00		$ 8,125.00	$ 10,579.82
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	24,000.00		16,600.00		
		3 Laptop computers Administration/Investigations	9,000.00		3,600.00		
		1 Desktop Administration/Records/IT	1,500.00		1,500.00		
		Police Radios (Walkie Talkie) (5)			4,500.00		

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
		2 Printers (Patrol)	960.00		960.00		
		E Ticket (DL Card Reader and Printer) (2)	3,875.00		3,875.00		
		Traffic Calming Data Collector w/ Solar Panel	7,202.50				
		HandGun Patrol (Glock 21/Gen 4) (2)	1,013.04		1,013.04		
		Body Cameras (10)			7,500.00		
		Tire Deflation Devices (4)	2,100.00		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		
		9mm Rifles (3)			3,208.62		
		X-26P Tasers (8) Batteries (10) and Cartridges (40)	12,192.00		12,192.00		
		Patrol Rifle (10)	8,681.40		4,340.70		
		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		
		Dual Dog Crate for Long Term Boarding	5,000.00				
		Replacement Cubicles for Investigations	10,000.00				
	830	TOTAL		$ 85,523.94		$ 80,630.06	$ 53,683.99
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		$ 5,362,235.55		$ 5,168,040.97	$ 4,643,846.27
				3.76%			

Fire

Mission Statement

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

Goals and Objectives

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

Budget Highlight

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

Fire Fiscal Plan 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	(%) Difference
Personnel Expenditures	$3,619,157	$3,916,802	$4,085,480	168,678	4%
Operating Expenditures	$407,530	$416,492	$431,640	15,149	4%
Non-Capital Expenditures	$12,852	$44,141	$48,600	4,459	10%
Total	**$4,039,538**	**$4,377,435**	**$4,565,720**	**188,286**	**4%**
Authorized FT Positions	**53**	**56**	**56**		

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
010		**SALARIES (including Hold Over)**	2,680,748.31		2,593,361.23		
		Merit	53,835.78		50,264.99		
	010	TOTAL		$ 2,734,584.09		$ 2,643,625.74	$ 2,474,334.65
012		**OVERTIME**					
	012	TOTAL		$ -		$ -	$ -
021		**FICA**	209,195.68		202,237.37		
	021	TOTAL		$ 209,195.68		$ 202,237.41	$ 183,573.08
024		**RETIREMENT**	553,479.82		535,069.85		
	024	TOTAL		$ 553,479.82		$ 535,069.95	$ 446,804.13
025		**GROUP INSURANCE**	469,313.51		454,206.30		
	025	TOTAL		$ 469,313.51		$ 454,206.30	$ 455,122.39
028		**WORK COMP**	118,906.89		81,662.92		
	028	TOTAL		$ 118,906.89		$ 81,662.92	$ 59,322.26
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		9,500.00		
		Station Supplies					
		General cleaning supplies for 4 stations to include consumable paper products and floor wax. Also included are degreaser, truck wax and turn out gear detergent.					
	100	TOTAL		$ 9,500.00		$ 9,500.00	$ 7,633.28
110		**POSTAGE**					
			250.00		250.00		
	110	TOTAL		$ 250.00		$ 250.00	$ 182.26
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.	15,500.00		13,500.00		
		Paramedic Training (x2 personnel @ $6,000 each.)	12,000.00		12,000.00		
		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		
	150	TOTAL		$ 31,820.00		$ 31,820.00	$ 5,614.45

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 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		66,500.00		
	170	TOTAL		$ 66,500.00		$ 66,500.00	$ 99,123.87
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.	45,000.00		40,000.00		
	180	TOTAL		$ 45,000.00		$ 40,000.00	$ 41,667.31
200		**UTILITIES**					
		Duke Power	27,576.06		29,604.00		
		Laurens Electric	7,981.38		9,516.00		
		Greenville Water	7,000.00		9,484.56		
		Piedmont Natural Gas	2,150.70		2,028.00		
	200	TOTAL		$ 44,708.14		$ 50,632.56	$ 43,343.53
210		**TELEPHONE**					
		Segra (FD Phone System)	2,571.43		5,554.13		
		AT&T/Windstream (Telephone)	38,490.00		26,124.00		
		Charter Communications	7,439.52		7,439.52		
	210	TOTAL		$ 48,500.95		$ 39,117.65	$ 47,271.03
260		**REPAIR AND MAINTENANCE**					
		This account covers ongoing building maintenance issues for 4 fire stations.	15,000.00		15,000.00		
	260	TOTAL		$ 15,000.00		$ 15,000.00	$ 29,082.72
271		**EQUIPMENT & SUPPLIES**					
		Various equipment & supplies including batteries for power operated tools and thermal imaging cameras, absorbant material, replacement tools.	6,500.00		6,500.00		
	271	TOTAL		$ 6,500.00		$ 6,500.00	$ 2,210.03
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		10,300.00		
	272	TOTAL		$ 10,300.00		$ 10,300.00	$ 4,004.35

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 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		2,000.00		
	273	TOTAL		$ 2,000.00		$ 2,000.00	$ 1,582.00
370		**REPAIR AND MAINTENANCE RADIO**					
		This account covers replacement, batteries, and maintenance that is not covered by contract.	5,000.00		5,000.00		
	370	TOTAL		$ 5,000.00		$ 5,000.00	$ 3,607.72
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	$ 21,069.33
411		**PROTECTIVE GEAR**					
		This line item covers all personal protective equipment replacement items such as firefighter turnout gear, gloves, flash hoods, helmets, etc.	10,000.00		6,000.00		
	411	TOTAL		$ 10,000.00		$ 6,000.00	$ 6,549.33
450		**WIRELESS COMMUNICATIONS**				**$ -**	**$ -**
		Department cellular phones and 8 wireless data connections for I-pad access to our records management system.	15,500.00		15,500.00		
	450			$ 15,500.00		$ 15,500.00	**$ 11,668.27**
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		82.36		
		South Carolina Fire Marshals Association	100.00		100.00		
		SC Chapter - Int'l. Assoc. of Arson Investigators	200.00		200.00		
		Explorer Post #229 - Annual fees for advisors	160.00		152.00		
	500	TOTAL		$ 987.36		$ 979.36	$ 82.36
624		**LIABILITY INSURANCE**					
		General Payroll Liability	13,940.31		14,465.02		
	624	TOTAL		$ 13,940.31		$ 14,465.02	$ 14,465.00
001-624		**LIABILITY INSURANCE-AUTO**	28,001.13		29,055.09		
	001624	TOTAL		$ 28,001.13		$ 29,055.09	$ 29,055.00
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	3,582.36		3,000.00		
		Emergency Reporting	3,200.00		2,900.00		
		*Greenville City Training Tower	3,000.00		3,000.00		
		SCBA Flow Testing	3,500.00		3,000.00		
		SCBA Fit Testing	2,300.00		1,800.00		
		NFPA	1,500.00		1,400.00		
		Phsio Control (7 Aed and 3 Life Pack 15 Service)	8,500.00		8,172.00		
		Safe Air	3,500.00		3,000.00		
		Structural Technology (Ladder Testing)	3,000.00		2,600.00		

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
		Terminix	1,800.00		1,500.00		
		Scheduling and workforce Management System	4,700.00		4,500.00		
		Active 911	1,000.00		750.00		
		MDT Licensing/ Maintenance Fees (7 MDT's)	1,600.00		1,600.00		
		Pumper Testing x7	2,300.00		2,000.00		
	650	TOTAL		$ 46,882.36		$ 42,622.00	$ 28,063.21
700		**OTHER EXPENSES**					
		Meals - For meetings held at the fire department: Greenville County Fire Chiefs' Association meetings, officers meetings, Explorer post #229, department business meetings and any other function that may require meals.	4,000.00		4,000.00		
	700	TOTAL		$ 4,000.00		$ 4,000.00	$ 3,769.31
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		4,000.00		
		Explorer post #229: Registration fees, associated cost for competitions.	2,000.00		2,000.00		
		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	$ 6,180.14
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.	500.00		750.00		
		NFPA Membership	900.00		175.00		
		ICC Code Books/ Reference Materials	850.00		765.00		
		ICC Membership			135.00		
		ICC Testing			425.00		
	794	TOTAL		$ 2,250.00		$ 2,250.00	$ 1,305.01
830		**NON-CAPITAL EQUIPMENT**					
		4-Portable and 1-Mobile radio 800MHz	19,400.00		15,000.00		
		Gear Racks for Station 47	3,300.00				
		Workout equipment for Station 47	2,600.00				
		Gear Racks for Station 46	3,900.00				
		Fire Hose			5,000.00		
		Replace old MDT laptop computers x 3			7,500.00		
		New Ice Machine for Sta. 45 & 46	5,000.00				
		New Hose Rack for Station 46	2,100.00				
		Station 48 Washer & Dryer	2,300.00				
		Firefighter Training Props	10,000.00				
	830	TOTAL		$ 48,600.00		$ 44,140.54	$ 12,851.78
		Department (Function) Grand Totals		$ 4,565,720.24		$ 4,377,434.54	$ 4,039,537.80
				4.30%			

Business and Development Services

Mission Statement

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

Goals and Objectives

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

Budget Highlight

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

Business and Development Services Fiscal Plan 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	(%) Difference
Personnel Expenditures	$392,675	$412,969	$426,221	13,251	3%
Operating Expenditures	$61,196	$102,888	$152,225	49,337	48%
Non-Capital Expenditures					
Total	**$453,872**	**$515,857**	**$578,446**	**62,589**	**12%**
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:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
010		SALARIES	288,738.93		277,752.78		
		Merit	7,200.01		6,543.64		
	010	TOTAL		$ 295,938.94		$ 284,296.42	$ 276,772.40
011		BOARDS EXPENSE	2,000.00		2,500.00		
	011	TOTAL		$ 2,000.00		$ 2,500.00	$ 1,285.00
021		FICA	22,639.33		21,748.68		
	021	TOTAL		$ 22,639.33		$ 21,748.68	$ 19,830.15
024		RETIREMENT	51,966.88		49,922.45		
	024	TOTAL		$ 51,966.88		$ 49,922.45	$ 43,065.62
025		GROUP INSURANCE	43,264.93		47,351.81		
	025	TOTAL		$ 43,264.93		$ 47,351.81	$ 46,528.50
028		WORK COMP	10,410.50		7,149.73		
	028	TOTAL		$ 10,410.50		$ 7,149.73	$ 5,193.76
100		SUPPLIES					
		General office supplies, including copy paper, printer cartridges, fax cartridges, pens, pencils, printed forms and tags, tape, staples, paper clips, note pads, etc…					
		General office supplies	8,500.00		5,500.00		
		Misc Inspection tools, PH signs, misc field work supplies	1,500.00		1,500.00		
		2021 ICC Code Cycle Year					
	100	TOTAL		$ 10,000.00		$ 7,000.00	$ 4,750.71
110		POSTAGE					
		Postage for business license renewals and general correspondence	3,500.00		3,500.00		
	110	TOTAL		$ 3,500.00		$ 3,500.00	$ 3,379.07
150		EMPLOYEE EXPENSES					
		Employee Expenses, including training, continuing education, certification exams and renewals, hotel and per diem expenses, professional association membership renewals, etc. CFM, BLO, APA, ICC, SCLLR, SCHMP, MASC, MBO	2,000.00		2,000.00		
		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	$ 1,586.44
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	$ 284.73
180		GAS & OIL					
		Fuel and Oil for the above vehicle	1,500.00		900.00		
	180	TOTAL		$ 1,500.00		$ 900.00	$ 834.51
210		TELEPHONE					
		Segra Telephone	1,285.71		2,261.05		
		Charter Communications	1,320.00		1,320.00		
		Cell Phone:	2,191.44		3,600.00		
	210	TOTAL		$ 4,797.15		$ 7,181.05	$ 7,560.82
260		REPAIR AND MAINTENANCE					
		General department repairs and maintenance	500.00		1,000.00		
	260	TOTAL		$ 500.00		$ 1,000.00	$ -

DEPARTMENT:		BUSINESS AND DEVELOPMENT SERVICES					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	424				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
610		**LEGAL ADVERTISING**	$ 500.00		$ 750.00		
	610	TOTAL		$ 500.00		$ 750.00	$ 191.40
624		**LIABILITY INSURANCE**	2,027.56				
		General Payroll Liability			2,103.88		
	624	TOTAL		$ 2,027.56		$ 2,103.88	$ 2,104.00
001-624		**LIABILITY INSURANCE-AUTO**	1,400.72		1,453.44		
	001624	TOTAL		$ 1,400.72		$ 1,453.44	$ 1,453.00
650		**CONTRACTS & SERVICES**					
		Copier	5,000.00		7,000.00		
		RCI - inspection and Plan review services	80,000.00		24,000.00		
		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	22,000.00		24,000.00		
		Infomentum			3,000.00		
	650	TOTAL		$ 115,000.00		$ 66,000.00	$ 38,888.58
700		**OTHER EXPENSES**					
		Other Expenses, misc.	2,500.00		2,500.00		
	700	TOTAL		$ 2,500.00		$ 2,500.00	$ 163.04
		Department (Function) Grand Totals		$ 578,446.01		$ 515,857.46	$ 453,871.73
				12.13%			

Public Works
Sewer Division

Mission Statement

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

Goals and Objectives

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

Performance Measures

Sewer Projects:

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

Manhole and Collection System Maintenance:

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

New Development Review:

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

Budget Highlight

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

Public Works Sewer Divsion Fiscal Plan 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	(%) Difference
Personnel Expenditures	$437,685	$466,093	$473,952	7,859	2%
Operating Expenditures	$392,835	$914,580	$441,947	(472,633)	-52%
Non-Capital Expenditures	$8,953	$10,500	$2,000	(8,500)	-81%
Total	**$839,472**	**$1,391,173**	**$917,899**	**(473,274)**	**-34%**
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:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
010		SALARIES	307,831.53		303,677.25		
		Merit	7,248.58		5,785.74		
	010	TOTAL		$ 315,080.11		$ 309,462.99	$ 301,491.47
012		OVERTIME	3,000.00		3,000.00		
	012	TOTAL		$ 3,000.00		$ 3,000.00	$ 802.28
021		FICA	24,103.63		23,673.92		
	021	TOTAL		$ 24,103.63		$ 23,673.92	$ 22,011.97
024		RETIREMENT	55,328.07		54,341.70		
	024	TOTAL		$ 55,328.07		$ 54,341.70	$ 47,017.96
025		GROUP INSURANCE	52,949.84		59,481.92		
	025	TOTAL		$ 52,949.84		$ 59,481.92	$ 57,219.88
028		WORK COMP	23,490.01		16,132.48		
	028	TOTAL		$ 23,490.01		$ 16,132.48	$ 11,719.09
100		SUPPLIES					
		Materials for general office use in the daily routines.	1,500.00		3,000.00		
		Sewer Pipe	12,000.00		10,000.00		
		Sewer Fittings	2,000.00		2,000.00		
		Manhole rings/covers	8,000.00		6,000.00		
		Sewer tools (hooks, ladders, PPE)	2,000.00		4,000.00		
	100	TOTAL		$ 25,500.00		$ 25,000.00	$ 28,124.65
150		EMPLOYEE EXPENSES					
		Required safety training. Seminars. Conferences	3,000.00		4,000.00		
	150	TOTAL		$ 3,000.00		$ 4,000.00	$ 122.82
170		REPAIRS & MAINTENANCE AUTO					
		All vehicle repairs and preventive maintenance.	6,500.00		6,000.00		
	170	TOTAL		$ 6,500.00		$ 6,000.00	$ 9,705.69
180		GAS & OIL					
		This account covers all fuels for all vehicles and equipment.	6,000.00		5,500.00		
	180	TOTAL		$ 6,000.00		$ 5,500.00	$ 6,124.63
200		UTILITIES					
			1,910.64		1,737.36		
	200	TOTAL		$ 1,910.64		$ 1,737.36	$ 2,565.13
210		TELEPHONE					
		Verizon Cell Phones	1,353.88		900.00		
	210	TOTAL		$ 1,353.88		$ 900.00	$ 994.09
211		DEPRECIATION EXPENSE					
		Depreciation on Equipment	213,000.00		210,000.00		
	211	TOTAL		$ 213,000.00		$ 210,000.00	$ 207,667.47
260		REPAIR AND MAINTENANCE					
		Repairs & Maintenance for McDougall Court/Equipment	15,000.00		12,000.00		
	260	TOTAL		$ 15,000.00		$ 12,000.00	$ 6,762.41
410		UNIFORMS					
		Normal cleaning & maintenance of uniforms for Sewer employees	6,500.00		6,000.00		
	410	TOTAL		$ 6,500.00		$ 6,000.00	$ 5,209.98
624		LIABILITY INSURANCE					
		General Payroll Liability	824.22		855.24		
	624	TOTAL		$ 824.22		$ 855.24	$ 856.00

DEPARTMENT:		SEWER					
		FUND NUMBER:	200				
		DEPARTMENT FUNCTION CODE	430				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
001-624		**LIABILITY INSURANCE-AUTO (VANS)**	2,975.12		3,087.10		
	001624	TOTAL		$ 2,975.12		$ 3,087.10	$ 3,088.00
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		
		IT support for Camera Van to include cloud storage			5,000.00		
		Cartegraph Software	25,000.00				
		Wincan software	5,000.00				
	650	TOTAL		$ 61,500.00		$ 36,500.00	$ 23,890.04
651		**Maintain and Repair Pump Stations**					
		Pump Station Chemicals	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	$ 4,241.09
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		7,000.00		
	700	TOTAL		$ 7,000.00		$ 7,000.00	$ 3,743.56
802		**REVENUE BOND INTEREST**					
			80,883.00		86,000.00		
	001802	TOTAL		$ 80,883.00		$ 86,000.00	$ 89,739.00
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		2,000.00		
		6 foot bushhog			3,500.00		
		Stacking plan sheet cabinets			5,000.00		
	830	TOTAL		$ 2,000.00		$ 10,500.00	$ 8,952.56
		Department (Function) Grand Totals		$ 917,898.52		$ 891,172.71	$ 842,049.77
Now located in Assets as Balance Sheet item:							
200202002000		**REVENUE BOND PRINCIPAL**	154,000.00		149,000.00		
		TOTAL		$ 154,000.00		$ 149,000.00	$ -
200164430000		**CAPITAL OUTLAY**					
		Capital Equipment or Capital Projects			365,000.00		
		TOTAL		$ -		$ 365,000.00	$ -
200164430000		**SEWER REPAIR/REHABILITAION**					
		Rehabilitation	300,000.00		300,000.00		
		TOTAL		$ 300,000.00		$ 300,000.00	
				$ 1,371,898.52		$ 1,705,172.71	

Public Works
Street Division

Mission Statement

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

Goals and Objectives

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

Performance Measures

Drainage Projects:

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

Road Paving:

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

New Development Review:

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

Budget Highlight

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

Public Works Street Divsion Fiscal Plan 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	(%) Difference
Personnel Expenditures	$238,799	$310,735	$309,755	(980)	-0%
Operating Expenditures	$371,367	$371,881	$371,605	(276)	-0%
Non-Capital Expenditures	$5,357	$7,950	$12,950	5,000	63%
Total	**$615,522**	**$690,566**	**$694,310**	**3,744**	**1%**
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:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
010		**SALARIES**	199,391.48		206,966.62		
		Merit	4,974.64		4,007.60		
	010	TOTAL		$ 204,366.12		$ 210,974.22	$ 161,012.65
012		**OVERTIME**	3,000.00		3,000.00		
	012	TOTAL		$ 3,000.00		$ 3,000.00	$ 233.61
021		**FICA**	15,634.01		16,139.53		
	021	TOTAL		$ 15,634.01		$ 16,139.53	$ 11,801.69
024		**RETIREMENT**	35,886.69		37,047.07		
	024	TOTAL		$ 35,886.69		$ 37,047.07	$ 25,057.28
025		**GROUP INSURANCE**	44,577.61		39,254.06		
	025	TOTAL		$ 44,577.61		$ 39,254.06	$ 37,555.25
028		**WORK COMP**	6,290.35		4,320.09		
	028	TOTAL		$ 6,290.35		$ 4,320.09	$ 3,138.23
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	1,500.00		1,000.00		
		Tools for work trucks	2,500.00		2,000.00		
		Paint for roadways	2,000.00		2,000.00		
		Misc parts, screws, bolts, nuts, nails	1,000.00		1,000.00		
		Chainsaw blades, weed eater attachments, mower blades	1,000.00				
	100	TOTAL		$ 9,000.00		$ 7,000.00	$ 5,185.71
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	$ 48.26
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		15,000.00		
	170	TOTAL		$ 15,000.00		$ 15,000.00	$ 18,727.68
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		5,000.00		
	180	TOTAL		$ 5,000.00		$ 5,000.00	$ 4,839.03
200		**UTILITIES**					
		Power for McDougall Court Facility including both Sewer and Street Departments and the Fleet Maintenance Shop.	32,088.93		26,664.00		
	200	TOTAL		$ 32,088.93		$ 26,664.00	$ 24,723.79
201		**STREET LIGHTS**					
		Cost for all street lights.	165,000.00		165,000.00		
	201	TOTAL		$ 165,000.00		$ 165,000.00	$ 166,461.11
210		**TELEPHONE**					
		Telephone & internet service	6,188.13		4,412.83		
		Verizon Phones phones	540.56		1,200.00		
		Ipad internet service for new software	1,800.00				
	210	TOTAL		$ 8,528.69		$ 5,612.83	$ 6,905.91

DEPARTMENT:		STREET					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	431				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 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	$ 3,395.90
350		**ASPHALT SUPPLIES**					
		Hot asphalt, crush and run, washed stone, rip-rap, cold patch, hot sealant.	35,000.00		35,000.00		
	350	TOTAL		$ 35,000.00		$ 35,000.00	$ 39,895.83
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		3,600.00		
	410	TOTAL		$ 3,600.00		$ 3,600.00	$ 2,921.90
540		**SIGNS & FITTINGS**					
		Maintenance for street signs and barricade lights. Installation of new signs in newly annexed subdivisions. Increase in price of signs and fittings . Maintaining current signage and additional annexations signage.	15,000.00		15,000.00		
	540	TOTAL		$ 15,000.00		$ 15,000.00	$ 16,520.29
624		**LIABILITY INSURANCE**					
		General Payroll Liability	2,236.83		2,321.02		
	624	TOTAL		$ 2,236.83		$ 2,321.02	$ 2,321.00
001-624		**LIABILITY INSURANCE-AUTO**	14,150.90		14,683.54		
	001624	TOTAL		$ 14,150.90		$ 14,683.54	$ 14,683.00
650		**CONTRACTS & SERVICES**					
		Lift Rental - Holiday Decorations	5,000.00		5,000.00		
		Concrete curbing			5,000.00		
		Concrete Sidewalk repair			5,000.00		
		Electrician for power line repairs on street poles	5,000.00		5,000.00		
	650	TOTAL		$ 10,000.00		$ 20,000.00	$ 30,551.10
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	$ 11,891.63
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	$ 22,006.16
802		**GARAGE/RECYCLING SUPPLIES**					
		Supplies for maintenance and repair of fleet.					
	802	TOTAL		$ -		$ -	$ 288.66
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 Drum replacement	1,000.00				
		Ipads - field access to network for data entry			3,000.00		
		Dump Trailer			4,950.00		
		Skid Steer Grapple Bucket	3,500.00				
		Bush Hog for Tractor to Mow ROWs	4,950.00				
		Power Tools, weed eaters, backpack blowers, chainsaw	2,500.00				
		Power Inverters for Trucks	1,000.00				
	830	TOTAL		$ 12,950.00		$ 7,950.00	$ 5,356.74
		Department (Function) Grand Totals		$ 694,310.13		$ 690,566.36	$ 615,522.41

Public Works
Sanitation Division

Mission Statement

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

Goals and Objectives

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

Performance Measures

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

Budget Highlight

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

Public Works Sanitation Divsion Fiscal Plan 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	(%) Difference
Personnel Expenditures	$691,185	$784,309	$805,818	21,509	3%
Operating Expenditures	$854,839	$847,612	$920,224	72,612	9%
Non-Capital Expenditures					
Total	**$1,546,024**	**$1,631,921**	**$1,726,042**	**94,122**	**6%**
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:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
010		**SALARIES**	509,893.14		508,166.42		
		Merit	11,594.53		10,104.41		
	010	TOTAL		$ 521,487.67		$ 518,270.83	$ 457,558.28
012		**OVERTIME**	7,000.00		7,000.00		
	012	TOTAL		$ 7,000.00		$ 7,000.00	$ 3,992.89
021		**FICA**	39,893.81		39,647.72		
	021	TOTAL		$ 39,893.81		$ 39,647.72	$ 34,832.40
024		**RETIREMENT**	91,573.23		91,008.36		
	024	TOTAL		$ 91,573.23		$ 91,008.36	$ 71,789.63
025		**GROUP INSURANCE**	106,654.05		101,453.62		
	025	TOTAL		$ 106,654.05		$ 101,453.62	$ 103,450.60
028		**WORK COMP**	39,209.24		26,928.14		
	028	TOTAL		$ 39,209.24		$ 26,928.14	$ 19,561.37
100		**SUPPLIES**					
		Materials for general office use.	1,500.00		1,500.00		
		Tools for trucks	1,000.00		1,500.00		
		Drivers PPE	4,000.00		3,000.00		
		Cleaning supplies (paper towels, chlorox, etc.)	1,500.00		1,500.00		
	100	TOTAL		$ 8,000.00		$ 7,500.00	$ 12,557.41
110		**POSTAGE**					
		Informational material	2,500.00		2,500.00		
	110	TOTAL		$ 2,500.00		$ 2,500.00	$ 28.29
150		**EMPLOYEE EXPENSES**					
		Required safety training. Seminars. Conferences	5,000.00		1,500.00		
	150	TOTAL		$ 5,000.00		$ 1,500.00	$ 436.68
170		**REPAIRS & MAINTENANCE AUTO**					
		All vehicle repairs and preventive maintenance.	200,000.00		185,000.00		
	170	TOTAL		$ 200,000.00		$ 185,000.00	$ 196,098.13
180		**GAS & OIL**					
		This account covers all fuels for all vehicles and equipment.	105,000.00		95,000.00		
	180	TOTAL		$ 105,000.00		$ 95,000.00	$ 85,550.74
210		**TELEPHONE**					
		Cell Phones	2,008.80		3,000.00		
	210	TOTAL		$ 2,008.80		$ 3,000.00	$ 2,574.14
260		**REPAIR AND MAINTENANCE**					
	260	TOTAL		$ -		$ -	$ 350.00
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.	125,000.00		75,000.00		
	264	TOTAL		$ 125,000.00		$ 88,619.41	$ 44,775.31
410		**UNIFORMS**					
		Normal cleaning & maintenance of uniforms for Sanitation employees.	12,000.00		12,000.00		
	410	TOTAL		$ 12,000.00		$ 12,000.00	$ 7,813.17
624		**LIABILITY INSURANCE**					
		General Payroll Liability	4,769.90		4,949.44		
	624	TOTAL		$ 4,769.90		$ 4,949.44	$ 4,950.00

DEPARTMENT:		SANITATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	432				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
001-624		**LIABILITY INSURANCE-AUTO**	42,445.36		44,043.00		
	001624	TOTAL		$ 42,445.36		$ 44,043.00	$ 44,043.00
700		**OTHER EXPENSES**					
		Miscellaneous Expenses	3,500.00		3,500.00		
	700	TOTAL		$ 3,500.00		$ 3,500.00	$ 2,491.87
714		**LANDFILL EXPENSE**					
		Landfill Fees - Yard Waste, C/D Material, Recyclcing, Leaf Dis.	410,000.00		400,000.00		
	714	TOTAL		$ 410,000.00		$ 400,000.00	$ 453,170.46
		Department (Function) Grand Totals		$ 1,726,042.06		$ 1,631,920.52	$ 1,546,024.37
				5.77%			

Public Works Administration

Mission Statement

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

Goals and Objectives

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

Performance Measures

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

Budget Highlight

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

Public Works Administration Fiscal Plan 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	(%) Difference
Personnel Expenditures	$257,067	$278,684	$354,996	76,312	27%
Operating Expenditures	$440,382	$259,553	$184,912	(74,640)	-29%
Non-Capital Expenditures					
Total	**$697,450**	**$538,237**	**$539,909**	**1,672**	**0%**
Authorized FT Positions	**3**	**3**	**5**		

DEPARTMENT:		PW ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	433				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
010		**SALARIES**	239,183.35		187,907.61		
		Merit	4,760.64		4,027.11		
	010	TOTAL		$ 243,943.99		$ 191,934.72	$ 183,586.52
012		**OVERTIME**	2,000.00		1,500.00		
	012	TOTAL		$ 2,000.00		$ 1,500.00	$ 376.19
021		**FICA**	18,661.72		14,683.01		
	021	TOTAL		$ 18,661.72		$ 14,683.01	$ 14,073.12
024		**RETIREMENT**	42,836.56		33,703.74		
	024	TOTAL		$ 42,836.56		$ 33,703.74	$ 29,633.81
025		**GROUP INSURANCE**	37,651.20		30,061.40		
	025	TOTAL		$ 37,651.20		$ 30,061.40	$ 24,457.08
028		**WORK COMP**	9,903.03		6,801.21		
	028	TOTAL		$ 9,903.03		$ 6,801.21	$ 4,940.61
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	$ 7,688.53
150		**EMPLOYEE EXPENSES**					
		Memberships/Dues, Registration, Training, Travel for staff	3,000.00		3,500.00		
		Memberships, Dues and Registrations:					
		Safety seminars					
		Training & Travel					
		Other meals, lodging and mileage					
	150	TOTAL		$ 3,000.00		$ 3,500.00	$ 772.65
170		**REPAIRS & MAINTENANCE AUTO**					
		Repairs, tires, oil changes, etc.	3,000.00		3,500.00		
	170	TOTAL		$ 3,000.00		$ 3,500.00	$ 378.09
180		**GAS & OIL**					
		Gas for dept truck	2,500.00		2,500.00		
	180	TOTAL		$ 2,500.00		$ 2,500.00	$ 2,340.12
200		**UTILITIES**					
		Utilities for City Hall (Gas, Power, Water)					
		DUKE POWER	34,154.52		36,000.00		
		GREENVILLE WATER	11,805.00		3,704.64		
		PIEDMONT NAT. GAS	682.00		660.00		
	200	TOTAL		$ 46,641.52		$ 40,364.64	$ 33,619.87
210		**TELEPHONE**					
		Per month (AT&T & Level3 & Segra)	9,008.31		10,944.00		
		Verizon cell phone	1,077.36		1,680.00		
	210	TOTAL		$ 10,085.67		$ 12,624.00	$ 13,689.30
260		**REPAIR AND MAINTENANCE**					
		Misc office equipment repair, repair to buildings, repair to grounds (sprinkler systems, etc.)	12,000.00		12,000.00		
	260	TOTAL		$ 12,000.00		$ 12,000.00	$ 14,583.45
410		**UNIFORMS**					
		Uniform rental & purchase.	2,000.00		2,000.00		
	410	TOTAL		$ 2,000.00		$ 2,000.00	$ 1,055.61
624		**LIABILITY INSURANCE**					
		General Payroll Liability	1,197.47		1,242.54		
	624	TOTAL		$ 1,197.47		$ 1,242.54	$ 1,243.00

DEPARTMENT:		PW ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	433				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
001-624		LIABILITY INSURANCE-AUTO	4,749.85		4,928.63		
	001624	TOTAL		$ 4,749.85		$ 4,928.63	$ 4,929.00
002-624		LIABILITY INSURANCE-BUILDING	52,737.83		54,722.87		
	002624	TOTAL		$ 52,737.83		$ 54,722.87	$ 56,433.00
650		CONTRACTS & SERVICES					
		Professional Fees & Contracts- software, copier, terminix	28,000.00		27,536.00		
		Software Maintenance					
		Cleaning					
	650	TOTAL		$ 28,000.00		$ 27,536.00	$ 67,409.90
700		OTHER EXPENSES					
		Miscellaneous expenses.	5,000.00		5,000.00		
	700	TOTAL		$ 5,000.00		$ 5,000.00	$ 80.77
702		INMATE EXPENSES/TEMP EMPLOYEES					
		15 Inmates x Labor(13.00) + Meals (7.25) x 249 Days			75,634.00		
	702	TOTAL		$ -		$ 75,634.00	$ 236,158.99
		Department (Function) Grand Totals		$ 539,908.84		$ 538,236.76	$ 697,449.61
				0.31%			

Public Works
Fleet Maintenance

Mission Statement

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

Goals and Objectives

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

Performance Measures

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

Budget Highlight

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

Public Works Fleet Maintenance Fiscal Plan 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	(%) Difference
Personnel Expenditures	$173,428	$180,878	$192,310	11,433	6%
Operating Expenditures	$51,982	$51,439	$52,578	1,139	2%
Non-Capital Expenditures					
Total	**$225,411**	**$232,316**	**$244,888**	**12,571**	**5%**
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:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
010		SALARIES	132,727.41		128,877.89		
		Merit	3,213.29		2,553.56		
	010	TOTAL		$ 135,940.70		$ 131,431.45	$ 128,630.15
012		OVERTIME	1,000.00		500.00		
	012	TOTAL		$ 1,000.00		$ 500.00	$ 338.18
021		FICA	10,399.46		10,054.51		
	021	TOTAL		$ 10,399.46		$ 10,054.51	$ 9,363.08
024		RETIREMENT	23,871.19		23,079.36		
	024	TOTAL		$ 23,871.19		$ 23,079.36	$ 20,067.53
025		GROUP INSURANCE	14,055.86		10,975.35		
	025	TOTAL		$ 14,055.86		$ 10,975.35	$ 11,515.41
028		WORK COMP	7,043.01		4,837.00		
	028	TOTAL		$ 7,043.01		$ 4,837.00	$ 3,513.74
100		SUPPLIES					
		Increase to cover cost of new diagnostic equipment to cover vehicles 2009-current ($3,900)	6,000.00		5,100.00		
	100	TOTAL		$ 6,000.00		$ 5,100.00	$ 6,011.40
150		EMPLOYEE EXPENSES					
		Used for recertification classes and memberships.	1,200.00		1,200.00		
	150	TOTAL		$ 1,200.00		$ 1,200.00	$ 100.00
170		REPAIRS & MAINTENANCE AUTO					
		Repairs to vehicles associated with this department.	2,500.00		2,500.00		
	170	TOTAL		$ 2,500.00		$ 2,500.00	$ 1,630.43
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	$ 959.02
200		UTILITIES					
			7,060.96		5,328.00		
	200	TOTAL		$ 7,060.96		$ 5,328.00	$ 8,241.19
210		TELEPHONE					
		Verizon Service for cell phones	580.32		600.00		
		Charter Communications	1,560.00		1,560.00		
	210	TOTAL		$ 2,140.32		$ 2,160.00	$ 1,922.58
260		REPAIR AND MAINTENANCE					
		Used for all general repairs and maintenance for all equipment.	2,500.00		2,200.00		
	260	TOTAL		$ 2,500.00		$ 2,200.00	$ 1,777.27
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	$ 1,113.60
624		LIABILITY INSURANCE					
		General Payroll Liability	669.96		695.18		
	624	TOTAL		$ 669.96		$ 695.18	$ 696.00
001-624		LIABILITY INSURANCE-AUTO	1,306.43		1,355.60		
	001624	TOTAL		$ 1,306.43		$ 1,355.60	$ 1,356.00
650		CONTRACTS & SERVICES					
					1,700.00		
		Automotive Diagnostic Website	4,000.00		4,000.00		
	650	TOTAL		$ 4,000.00		$ 5,700.00	$ 2,744.00

DEPARTMENT:		FLEET MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	434				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
802		**GARAGE/RECYCLING SUPPLIES**					
		Recycling	22,000.00		22,000.00		
	802	TOTAL		$ 22,000.00		$ 22,000.00	$ 25,430.93
		Department (Function) Grand Totals		$ 244,887.89		$ 232,316.45	$ 225,410.51
				5.41%			

Public Works
Parks & Grounds Maintenance

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

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

Performance Measures
Request for Service:
- Timely responses and actions to requests from the public and City staff for addressing concerns attendant to the maintenance of City grounds

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

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

Public Works Parks Maintenance Fiscal Plan 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	(%) Difference
Personnel Expenditures	$371,392	$426,743	$455,207	28,463	7%
Operating Expenditures	$291,088	$324,307	$305,432	(18,875)	-6%
Non-Capital Expenditures	$8,481	$5,000	$10,500	5,500	110%
Total	**$670,961**	**$756,051**	**$771,139**	**15,088**	**2%**
Authorized FT Positions	**7**	**8**	**8**		

DEPARTMENT:		PARKS MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	440				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
010		SALARIES	295,150.01		276,273.10		
		Merit	6,214.45		4,758.25		
	010	TOTAL		$ 301,364.46		$ 281,031.35	$ 243,125.41
012		OVERTIME	5,500.00		5,500.00		
	012	TOTAL		$ 5,500.00		$ 5,500.00	$ 3,719.71
021		FICA	23,054.38		21,498.90		
	021	TOTAL		$ 23,054.38		$ 21,498.90	$ 18,509.36
024		RETIREMENT	52,919.60		49,349.11		
	024	TOTAL		$ 52,919.60		$ 49,349.11	$ 38,343.17
025		GROUP INSURANCE	65,292.91		64,504.76		
	025	TOTAL		$ 65,292.91		$ 64,504.76	$ 64,204.89
028		WORK COMP	7,075.51		4,859.32		
	028	TOTAL		$ 7,075.51		$ 4,859.32	$ 3,489.79
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.	22,000.00		20,000.00		
	100	TOTAL		$ 22,000.00		$ 20,000.00	$ 13,074.29
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	$ 828.98
170		REPAIRS & MAINTENANCE AUTO					
		The department has an old fleet of vehicles that require many repairs to keep them in as good of shape as possible as well as regular routine maintenance.	10,000.00		13,000.00		
	170	TOTAL		$ 10,000.00		$ 13,000.00	$ 3,261.82
180		GAS & OIL					
		This is for all vehicles and machinery used.	16,500.00		16,500.00		
	180	TOTAL		$ 16,500.00		$ 16,500.00	$ 11,823.21
200		UTILITIES					
		Used to pay all utilities including field lights. Includes Duke Power, Laurens Electric and Greenville Water System.	56,464.36		80,678.76		
	200	TOTAL		$ 56,464.36		$ 80,678.76	$ 78,130.19
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	558.00		1,440.00		
	210	TOTAL		$ 558.00		$ 1,440.00	$ 945.42
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	40,000.00		35,000.00		
	260	TOTAL		$ 40,000.00		$ 35,000.00	$ 39,864.59

DEPARTMENT:		PARKS MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	440				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 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.	120,000.00		115,000.00		
	261	TOTAL		$ 120,000.00		$ 115,000.00	$ 111,171.04
410		**UNIFORMS**					
		Used for employee uniforms G&K Services - Boots when needed for staff and T-Shirts and Jackets	7,000.00		7,000.00		
	410	TOTAL		$ 7,000.00		$ 7,000.00	$ 4,335.15
624		**LIABILITY INSURANCE**					
		General Payroll Liability	2,000.11		2,075.39		
	624	TOTAL		$ 2,000.11		$ 2,075.39	$ 2,076.00
001-624		**LIABILITY INSURANCE-AUTO**	5,409.31		5,612.92		
	001624	TOTAL		$ 5,409.31		$ 5,612.92	$ 5,613.00
650		**CONTRACTS & SERVICES**					
		Mosquito Authority					
		Pest Control at shelters and Bathrooms	1,500.00		2,000.00		
		Irrigation repairs at parks	6,000.00		6,000.00		
		Tree Service	7,500.00		8,000.00		
	650	TOTAL		$ 15,000.00		$ 16,000.00	$ 17,985.25
700		**OTHER EXPENSES**					
		This is used for items and purchases not covered in other line items	5,000.00		5,500.00		
	700	TOTAL		$ 5,000.00		$ 5,500.00	$ 421.37
001-802		**MOSQUITO SPRAY SUPPLIES**					
		Chemicals & supplies used in city wide mosquito spraying.	2,000.00		3,000.00		
	001802	TOTAL		$ 2,000.00		$ -	$ -
830		**NON-CAPITAL EQUIPMENT**					
		This area would include all non-capital equipment purchases for the department.	6,000.00				
		Walk behind plug aerator			5,000.00		
		Infield grader	4,500.00				
	830	TOTAL		$ 10,500.00		$ 5,000.00	$ 8,480.73
		Department (Function) Grand Totals		$ 771,138.64		$ 756,050.51	$ 670,960.58
				2.00%			

Recreation

Mission Statement

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

Goals and Objectives

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

Budget Highlight

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

Recreation Fiscal Plan 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	(%) Difference
Personnel Expenditures	$358,445	$363,514	$416,401	52,887	15%
Operating Expenditures	$249,056	$333,402	$346,151	12,749	4%
Non-Capital Expenditures					
Total	**$607,501**	**$696,916**	**$762,552**	**65,636**	**9%**
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:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
010		SALARIES	275,023.76		240,931.55		
		Merit	5,490.28		5,372.91		
	010	TOTAL		$ 280,514.04		$ 246,304.46	$ 249,046.37
021		FICA	21,459.32		18,842.29		
	021	TOTAL		$ 21,459.32		$ 18,842.29	$ 17,633.47
024		RETIREMENT	49,258.27		43,251.06		
	024	TOTAL		$ 49,258.27		$ 43,251.06	$ 38,751.66
025		GROUP INSURANCE	59,148.71		50,981.41		
	025	TOTAL		$ 59,148.71		$ 50,981.41	$ 50,009.69
028		WORK COMP	6,020.93		4,135.06		
	028	TOTAL		$ 6,020.93		$ 4,135.06	$ 3,003.84
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	500.00		1,000.00		
		Business Cards/Name Tags	500.00				
	100	TOTAL		$ 7,500.00		$ 7,500.00	$ 2,221.91
110		POSTAGE					
		Postage for mailings at the Recreation Department	100.00		100.00		
	110	TOTAL		$ 100.00		$ 100.00	$ 66.26
150		EMPLOYEE EXPENSES					
		Membership and Conference/Class expenses for SCRPA for Department staff. Additional classes that may come available.					
		Memberships	2,500.00		2,500.00		
		Classes	3,000.00		3,000.00		
		Travel Expenses	4,500.00		4,500.00		
		Staff Meeting expenses	500.00		500.00		
	150	TOTAL		$ 10,500.00		$ 10,500.00	$ 3,313.18
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	$ 817.01
180		GAS & OIL					
		Fuel for all Recreation Department vehicles	5,000.00		4,500.00		
	180	TOTAL		$ 5,000.00		$ 4,500.00	$ 2,171.62
210		TELEPHONE					
		Phone System and Service at Recreation Department. Including current system maintenance, and Verizon phone service for staff	7,450.38		17,072.61		
		Verizon (Mobile Phones)	2,487.60		2,148.00		
	210	TOTAL		$ 9,937.98		$ 19,220.61	$ 19,393.93
260		REPAIR AND MAINTENANCE					
		Includes maintenance services including carpet cleaning, plumbing , electrical HVAC and Ice Machines.					

DEPARTMENT:		RECREATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
		Carpet Cleaning	500.00		500.00		
		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	$ 68.62
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	$ 798.18
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		
		Soccer Equipment & Uniforms	8,000.00				
		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		5,000.00		
		Officials Fees (All Sports)	58,000.00		58,000.00		
		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		$ 214,000.00		$ 206,000.00	$ 200,575.88
624		LIABILITY INSURANCE					
		General Payroll Liability	1,923.20		1,995.59		
	624	TOTAL		$ 1,923.20		$ 1,995.59	$ 1,995.00
001-624		LIABILITY INSURANCE-AUTO (VANS)	4,375.18		4,539.86		
	001624	TOTAL		$ 4,375.18		$ 4,539.86	$ 4,539.00
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	$ 2,742.11
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	$ 1,795.74
800		BANK FEES					
		Credit Card Merchant Fees	4,721.29		4,721.29		
	800	TOTAL		$ 4,721.29		$ 4,721.29	$ 3,832.86
875		PARD PROJECT EXPENDITURES					
		PARD Grant-State will reimburse 80% of PARD Grant expenditures. (see Grant Revenue line item)	68,843.18		55,074.54		
	875	TOTAL		$ 68,843.18		$ 55,074.54	$ -
		Department (Function) Grand Totals		$ 762,552.10		$ 696,916.17	$ 607,501.33

DEPARTMENT:		RECREATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
				9.42%			

Sports Center

Mission Statement

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

Goals and Objectives

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

Budget Highlight

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

Sports Center Fiscal Plan 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	(%) Difference
Personnel Expenditures	$349,172	$394,388	$381,077	(13,311)	-3%
Operating Expenditures	$191,485	$265,060	$261,114	(3,946)	-1%
Non-Capital Expenditures	$5,466	$-	$-	-	0%
Total	**$546,124**	**$659,448**	**$642,191**	**(17,257)**	**-3%**
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:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
010		SALARIES	271,724.23		286,426.06		
		Merit	2,868.89		2,553.15		
	010	TOTAL		$ 274,593.12		$ 288,979.47	$ 267,091.11
021		FICA	21,006.37		22,106.93		
	021	TOTAL		$ 21,006.37		$ 22,106.91	$ 20,492.14
024		RETIREMENT	48,218.55		50,744.79		
	024	TOTAL		$ 48,218.55		$ 50,744.75	$ 31,565.89
025		GROUP INSURANCE	25,165.56		24,251.65		
	025	TOTAL		$ 25,165.56		$ 24,251.65	$ 23,123.01
028		WORK COMP	12,093.56		8,305.62		
	028	TOTAL		$ 12,093.56		$ 8,305.62	$ 6,033.44
100		SUPPLIES					
		Office Supplies such as Copy paper, pens, folders etc. for Sports Center Staff. Cleaning supplies include glass cleaner, deodorizers etc. for use at the Sports Center daily to supplement contract cleaning - Paper Towels and Toilet Paper for use at the Mauldin Sports Center. Sweat and Bath Towels- need replacement when become worn. Gym Wipes are used to wipe down equipment after use to sterilize.					
		General Office Supplies	9,000.00		9,000.00		
		General Cleaning Supplies	4,000.00		4,000.00		
		Towels	6,000.00		6,000.00		
		Gym Wipes	3,000.00		3,000.00		
		Paper Towels/Tissue Paper	3,000.00		3,000.00		
	100	TOTAL		$ 25,000.00		$ 25,000.00	$ 13,798.51
110		POSTAGE					
		Postage for mailings at the Sports Center	500.00		500.00		
	110	TOTAL		$ 500.00		$ 500.00	$ 40.40
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	$ 403.33
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	60,768.24		65,120.00		
		Greenville Water	5,832.64		6,491.28		
		Piedmont Natural Gas	1,140.30		1,200.00		
	200	TOTAL		$ 67,741.18		$ 72,811.28	$ 54,156.80
210		TELEPHONE					
		Segra Telephone & Charter	2,322.86		1,680.00		
	210	TOTAL		$ 2,322.86		$ 1,680.00	$ 4,851.20

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 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	$ 18,973.98
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	$ 1,077.92
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		10,000.00		
		Fitness Challenge	2,000.00		2,000.00		
	412	TOTAL		$ 17,000.00		$ 17,000.00	$ 8,477.04
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	$ 3,159.71
624		LIABILITY INSURANCE					
		General Payroll Liability	2,527.60		2,622.74		
	624	TOTAL		$ 2,527.60		$ 2,622.74	$ 2,623.00
002-624		LIABILITY INSURANCE-BUILDING	19,222.06		19,945.58		
	002624	TOTAL		$ 19,222.06		$ 19,945.58	$ 19,946.00
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		22,500.00		
		Cintas - mthly service floor mats & soap dispensers	3,500.00		3,500.00		
		Mood Media - music for fitness area	1,500.00		1,500.00		
		Elevator Maintenance - Otis Elevator	3,300.00		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		$ 85,300.00		$ 84,000.00	$ 58,777.29
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	$ 701.70

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
800		**BANK FEES**					
		Credit Card Merchant Fees/AMEX Merchant Fees	4,500.00		4,500.00		
	800	TOTAL		$ 4,500.00		$ 4,500.00	$ 4,498.29
830		**NON-CAPITAL EQUIPMENT**					
		Fitness Equipment including bikes and treadmills for members. Furniture for locker areas.					
		Fitness Equipment					
		Sports Scorebook					
		General furnishings					
	830	TOTAL		$ -		$ -	$ 5,466.31
		Department (Function) Grand Totals		$ 642,190.87		$ 659,448.00	$ 546,123.73
				-2.62%			

Community Development

Mission Statement

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

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

Goals and Objectives

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

Budget Highlight

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

Community Development Fiscal Plan 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	(%) Difference
Personnel Expenditures	$322,509	$368,338	$439,056	70,718	19%
Operating Expenditures	$490,030	$563,423	$601,327	37,904	7%
Non-Capital Expenditures					
Total	**$812,539**	**$931,761**	**$1,040,383**	**108,622**	**12%**
Authorized FT Positions	**5**	**6**	**6**		

DEPARTMENT:		COMMUNITY DEVELOPMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	452				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
010		SALARIES	238,556.01		248,859.29		
		Merit	3,162.76		5,169.70		
	010	TOTAL		$ 241,718.77		$ 254,028.99	$ 240,290.58
021		FICA	18,491.49		19,433.22		
	021	TOTAL		$ 18,491.49		$ 19,433.22	$ 17,830.07
024		RETIREMENT	42,445.82		44,607.49		
	024	TOTAL		$ 42,445.82		$ 44,607.49	$ 37,389.26
025		GROUP INSURANCE	42,044.62		45,709.00		
	025	TOTAL		$ 42,044.62		$ 45,709.00	$ 23,687.30
028		WORK COMP	6,638.15		4,558.95		
	028	TOTAL		$ 6,638.15		$ 4,558.95	$ 3,311.74
100		SUPPLIES					
		Supplies - Office	14,000.00		14,000.00		
	100	TOTAL		$ 14,000.00		$ 14,000.00	$ 10,681.36
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	$ 1,042.35
200		UTILITIES - Cultural Center					
		Duke Power	26,099.58		18,000.00		
		Greenville Water	3,406.00		8,000.00		
		Piedmont Natural Gas	295.00		1,000.00		
	200	TOTAL		$ 29,800.58		$ 27,000.00	$ 17,953.89
210		TELEPHONE					
		Wireless phones	2,398.04		1,572.00		
		Segra	1,285.71				
	210	TOTAL		$ 3,683.75		$ 1,572.00	$ 2,047.21
260		REPAIR AND MAINTENANCE					
		General Building Repair	15,000.00		15,000.00		
	260	TOTAL		$ 15,000.00		$ 15,000.00	$ 8,357.85
624		LIABILITY INSURANCE					
		General Payroll Liability	214.30		222.37		
	624	TOTAL		$ 214.30		$ 222.37	$ 222.00
002-624		LIABILITY INSURANCE-BUILDING	4,798.24		4,978.85		
	002624	TOTAL		$ 4,798.24		$ 4,978.85	$ 4,978.00
650		CONTRACTS & SERVICES					
		FrameRate Govt Access Channel			3,000.00		
		Business Dev Client Recruitment	7,000.00		7,000.00		
		Cintas	6,000.00		2,500.00		
		Terminix Service	800.00		800.00		
		Adroit	1,100.00				
		Infomentum	1,500.00		3,000.00		
		Adobe	2,900.00		2,900.00		
		Signup Genius	270.00				
		Copier	3,000.00		3,000.00		
		ASCAP, SESAC, BMI	1,500.00		1,000.00		
		Password 1	260.00		250.00		
		Upstate Alliance	2,500.00		2,500.00		

DEPARTMENT:		COMMUNITY DEVELOPMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	452				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:		FY2021 ACTUAL
	650	TOTAL		$ 26,830.00		$ 25,950.00	$ 21,067.40
652		SPECIAL PROJECTS					
		Business Dev Services					
		Traffic Engineering	15,000.00		15,000.00		
		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		$ 37,500.00	$ 16,060.09
700		OTHER EXPENSES					
		Community Support	2,500.00		2,500.00		
		UTC Money					
	700	TOTAL		$ 2,500.00		$ 2,500.00	$ 2,422.95
		Department (Function) Grand Totals		$ 492,665.71		$ 504,060.87	$ 407,458.65
				-2.26%			
		These items will be funded by H&A Fund Balance					
		Marketing	165,000.00		$ 160,000.00		
		Summer Music Series	47,500.00		$ 40,000.00		
		Public Art Trail	18,000.00		$ 18,000.00		
		BBQ Festival	50,000.00		$ 50,000.00		
		PBJ	25,000.00				
		Music Festival/Farmers Market			$ 20,000.00		
		Summer Market	7,500.00		$ 7,500.00		
		Dinner Theatre Program/Young Artist	90,000.00		$ 80,000.00		
		Train Show (Chamber)	6,000.00		$ 6,000.00		
		Other	10,000.00		$ 10,000.00		
		Christmas/Beachin	7,500.00		$ 7,500.00		
		Mauldin Chamber Support (Chamber)	25,000.00		$ 25,000.00		
NEW		Program Director	79,105.00				
		Mauldin City Singers	6,000.00		$ 1,500.00		
		County Band Program	2,500.00		$ 2,200.00		
		Part Time Box Office personnel as needed	8,612.00				
		TOTAL H&A		$ 547,717.00	427,700.00		
				28%			
				$ 1,040,382.71		$ 931,760.87	

Ray Hopkins Senior Center

Mission Statement

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

Goals and Objectives

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

Budget Highlight

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

Senior Center Fiscal Plan 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Difference (2022-2023)	(%) Difference
Personnel Expenditures	$130,635	$135,336	$120,741	(14,594)	-11%
Operating Expenditures	$87,711	$174,626	$176,552	1,926	1%
Non-Capital Expenditures					
Total	**$218,346**	**$309,962**	**$297,293**	**(12,668)**	**-4%**
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:	FY2023 BUDGET:	FY2022 BUDGET:	$ -	FY2021 ACTUAL
010		SALARIES	87,315.78		93,032.47		
		Merit	1,431.00		1,632.15		
	010	TOTAL		$ 88,746.78		$ 94,664.62	$ 93,955.81
012		OVERTIME					
	012	TOTAL		$ -		$ -	$ -
021		FICA	6,789.13		7,241.84		
	021	TOTAL		$ 6,789.13		$ 7,241.84	$ 6,734.22
024		RETIREMENT	15,583.93		16,623.11		
	024	TOTAL		$ 15,583.93		$ 16,623.11	$ 13,572.91
025		GROUP INSURANCE	8,470.61		16,015.69		
	025	TOTAL		$ 8,470.61		$ 16,015.69	$ 15,797.91
028		WORK COMP	1,150.79		790.34		
	028	TOTAL		$ 1,150.79		$ 790.34	$ 574.12
100		SUPPLIES					
		Office Supplies such as Copy paper, pens, folders etc. for Senior Center Staff.					
		General Office Supplies	1,500.00		1,500.00		
		General Cleaning Supplies	500.00		500.00		
		Towels			250.00		
		Gym Wipes	300.00		250.00		
		Paper Towels/Tissue Paper	700.00		500.00		
	100	TOTAL		$ 3,000.00		$ 3,000.00	$ 2,117.18
170		REPAIRS & MAINTENANCE AUTO					
		Tires as needed for staff vehicles - All vehicle repairs and preventive maintenance for Senior Citizen Vans and Handicapped Van					
		Tires	500.00		500.00		
		Repairs/Preventive maintenance	1,500.00		1,500.00		
	170	TOTAL		$ 2,000.00		$ 2,000.00	$ 1,111.99
180		GAS & OIL					
		Fuel for Senior Department vehicles	2,500.00		1,500.00		
	180	TOTAL		$ 2,500.00		$ 1,500.00	$ 95.06
200		UTILITIES					
		This line includes all utilities associated with the Senior Center building.					
		Laurens Electric	50,778.12		42,840.00		
		Greenville Water	1,455.72		600.00		
		Piedmont Natural Gas	295.00		318.00		
	200	TOTAL		$ 52,528.84		$ 43,758.00	$ 39,379.24
210		TELEPHONE					
		Segra & Charter	2,202.86		5,376.00		
	210	TOTAL		$ 2,202.86		$ 5,376.00	$ 6,833.21
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		15,000.00		
		Painting					
		Bathroom Fixtures					
	260	TOTAL		$ 17,000.00		$ 17,000.00	$ 11,531.49
412		SENIOR FITNESS EXPENSES					

DEPARTMENT:		SENIOR CENTER					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	453				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2023 BUDGET:	FY2022 BUDGET:	$ -	FY2021 ACTUAL
		Instructor Fee			15,000.00		
		Fitness Equipment	4,000.00				
	412	TOTAL		$ 4,000.00		$ 15,000.00	$ 2,936.54
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		15,000.00		
		Furniture	3,000.00		3,000.00		
		Trip Expenses	35,000.00		35,000.00		
	413	TOTAL		$ 53,000.00		$ 53,000.00	$ (4,947.07)
001-413		SENIOR PRINTING EXPENSES					
		Printing and Postage for the Monthly Newsletter					
		Printing	1,000.00		1,000.00		
		Postage	250.00		250.00		
	001413	TOTAL		$ 1,250.00		$ 1,250.00	$ 8,113.12
624		LIABILITY INSURANCE					
		General Payroll Liability	703.32		729.79		
	624	TOTAL		$ 703.32		$ 729.79	$ 730.00
001-624		LIABILITY INSURANCE-AUTO (VANS)	1,725.94		1,790.90		
	001624	TOTAL		$ 1,725.94		$ 1,790.90	$ 1,791.00
650		CONTRACTS & SERVICES					
		Copier	9,500.00		8,000.00		
		Pest Control	500.00		500.00		
		Cleaning	12,000.00		12,000.00		
		Cintas	2,250.00		2,250.00		
		Water & Coffee	750.00		750.00		
		Charter	1,000.00		1,000.00		
		Elevator maintenance - Schindler	4,920.00				
	650	TOTAL		$ 30,920.00		$ 24,500.00	$ 17,841.59
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	$ 178.01
800		BANK FEES					
		Includes other expenses that are not accounted for in other line items			4,721.29		
		Debit Card Settlement Fees	4,721.29				
	800	TOTAL		$ 4,721.29		$ 4,721.29	$ -
		Department (Function) Grand Totals		$ 297,293.49		$ 309,961.58	$ 218,346.33
				-4.09%			

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program

Capital Improvement Program Overview

The City of Mauldin's FY2023 – FY2032 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, FY2022-2023. The operating CIP budget for FY2022-2023; heretofore known as the FY2023 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 FY2023 Capital Budget totals $8,295,068 and utilizes a combination of financing through a combination of pay-as-you-go (PAYGO) ($1,365,622), PAYGO Hospitality and Accommodations ($325,000) prior year debt service proceeds ($4,455,000), and ARPA funds ($4,940,735).

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.

FY2023 Capital Budget Highlights

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

Repaving of City-owned Roads: The CIP provides funding to repaving the City worst rated roads through the established Transportation Fund. The Fund has been charged with $300,000 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.

Investment in Existing Facilities and Parks: As proposed, the FY2023 Budget prompts the resurfacing basketball courts at City Park ($10,000) and Sunset Park ($10,000); replacement of HVAC systems at City facilities ($165,000); replacing the roof of the Sports Center ($150,000), resurfacing the Public Works Facility parking lot ($250,000); adding cameras to the City's parks ($30,000); replacing fencing at Sunset Park ($25,000); and, lighting upgrades to the Cultural Center ($75,000).

Continued Transition to Automated Trash Service: The FY2023 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 five. With this investment, the City will be able to transition all of its public trash service operations to automation. 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.

Continuation of the 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 program commenced 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.

Investment in Critical Infrastructure: The FY2023 Capital Budget, as proposed, provides funding for continued investments in the City's transportation and utility infrastructure, including the maintenance and repaving of City's owned roads, maintenance of the City's sewer infrastructure, and maintenance of the City's stormwater infrastructure.

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

Category	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Buildings & Improvements	$ 4,575,736									
Other	$ 1,559,683	$ 120,000				$ 32,000				
Parks & Recreation	$ 370,000	$ 5,019,500	$2,955,500	$236,000	$ 233,000	$ 15,000	$ 30,000	$ 60,000		
Public Safety	$ 3,466,052	$ 4,678,242	$ 804,900	$106,500	$ 852,000	$ 919,300	$ 491,800	$ 587,300	$ 335,200	$173,000
Public Works	$ 1,788,000	$ 787,000	$ 719,000	$313,000	$ 484,000	$ 491,000	$ 928,000	$ 592,000	$ 900,000	$175,000
Road Infrastructure	$ 372,622	$ 300,000	$ 300,000	$300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	
Grand Total	**$12,132,093**	**$10,904,742**	**$4,779,400**	**$955,500**	**$1,869,000**	**$1,757,300**	**$1,749,800**	**$1,539,300**	**$1,535,200**	**$348,000**

Figure 21 provides the percentage of the FY2023 capital budget by category. 73% of the FY2023 capital budget is appropriated for public safety related improvements. 12% of the FY2023 capital budget funds is alloted to purchasing new Sanitation trucks for City services.

Figure 19 provides a summary of the 10-year CIP by source category. This illustrates the funding amount by category for the FY2023 – FY2032.
During its annual budgeting process, Council may amend the 10-year CIP based on its priorities.

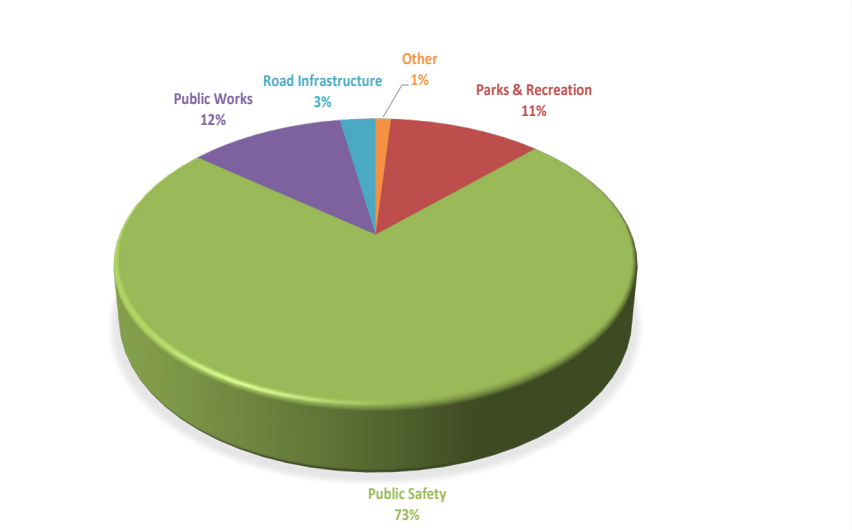


Figure 21. Percentage of FY2023 Capital Budget by Source Category

Review of Figure 22 reveals an immediate increase in funding for Parks/Recreation, Public Safety and roads over the next two fiscal years. Details regarding these investments are provided in the subsequent pages of this section of the document.

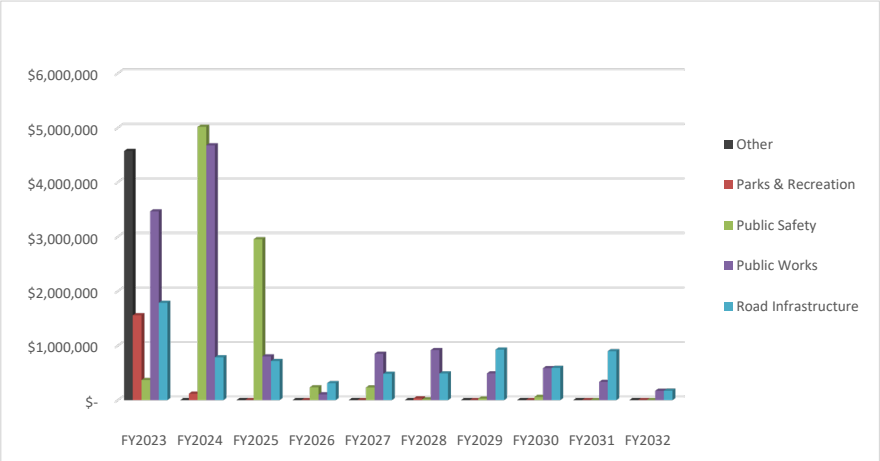


Figure 22. 10-Year CIP by Category

FY2023 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 FY2023 Capital Budget. It is worth noting that the FY2023 Capital Budget does not rely on the General Fund balance (assigned or unassigned) and will not require a millage or tax increase.

Table 10 below provides an overview of the CIP by funding source:

Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
ARPA	$ 6,190,735	$ 452,742	$ 230,000	$ 21,000	$ 798,000	$ 950,500	$ 864,200	$ 509,300	$ 910,200	$ 335,000
Capital Project Fund	$ 348,000	$ 5,326,000	$ 2,699,400	$ 134,500	$ 146,000	$ 206,800	$ 220,600	$ 390,000	$ 25,000	$ 13,000
Hospitality & Accommodati	$ 345,000	$ 4,316,000	$ 1,050,000	$ 200,000	$ 200,000					
Bond Proceeds	$ 4,575,736									
Enterprise Fund	$ 300,000	$ 510,000	$ 500,000	$ 300,000	$ 425,000	$ 300,000	$ 365,000	$ 340,000	$ 300,000	
Transportation Fund	$ 372,622	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	
Grand Total	**$ 12,132,093**	**$ 10,904,742**	**$ 4,779,400**	**$ 955,500**	**$ 1,869,000**	**$ 1,757,300**	**$ 1,749,800**	**$ 1,539,300**	**$ 1,535,200**	**$ 348,000**

Figure 23 provides the percentage of the FY2023 Capital Budget by funding source. 63% of the FY2022 Capital Budget is pay as you go coverage with ARPA funds being used to fund major City initiatives with Sewer ans Stormwater. Figure 2 provides a summary of the 10-year CIP by source category. This illustrates the funding amount by category for FY2023 – FY2032.

Review of Figure 23 reveals that the primary funding source for the FY2023 Capital Budget is pay as you go from the Capital Projects fund.

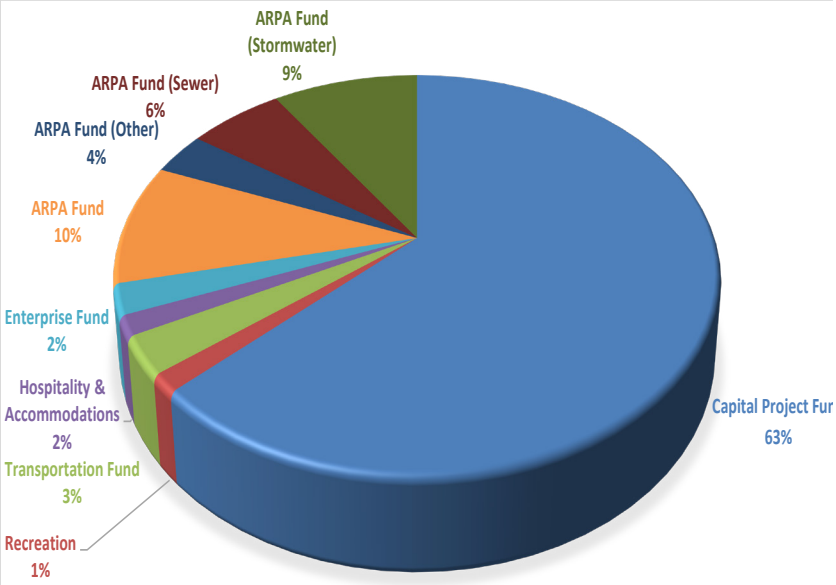


Figure 23. Percentage of FY2022 Capital Budget by Funding Source

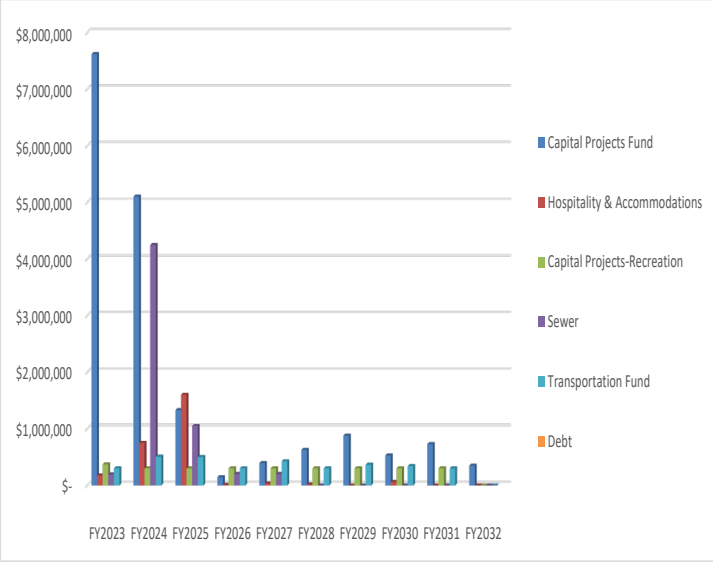


Figure 24. 10-Year CIP by Funding Source

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 2021, the Council added approximately $1.8M to the Capital Fund Balance of surplus revenues from the budget closeout of FY2021. Staff recommends that Council continues to add 50% of surplus revenues, if available, to the Capital Fund Balance, annually. The City's capital fund balance to date is $2,981,904. Figure 24 illustrates the Capital Improvement Plan by Funding Source.

Transportation Fund

The 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, a minimum of 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.

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 $1.792,895. Over the past three fiscal years, the City has received an estimated $1M in H&A funding.

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.

ARPA Fund

As proposed, the FY2023 Capital Budget appropriates $4,940,735 Federal funding provided to the City through the Coronavirus Local Fiscal Recovery Fund. This Fund was established under H.R. 1319, better known as the American Rescue Plan Act of 2021 (ARPA). Through ARPA, the City is slated to receive a total of $12,649,717 in Federal funds. The City received the first tranche or $6,324,859 of these funds in October 2021. The second tranche or $6,324,859 is expected to be provided to the City in October 2022.

The ARPA funding is appropriated to cover qualified ARPA expenditures pursuant to the U.S. Treasury Final Rule via the Capital Projects Fund to: 1) address the reduction in revenue experienced by the City due to the COVID-19 public health emergency for the provision of government services; and, 2) fund necessary improvements to the City's infrastructure (i.e., stormwater and sewer) and capital improvements to enhance the City's response to the COVID-19 public health emergency.

Debt

The City's Debt Service Fund covers the payment of principal and interest attributable to the City's Obligation Bonds. As proposed, no debt will be issued for the FY2023 Budget. However, debt service proceeds totaling $4,455,000 from the City's issuance of General Obligation Bonds and Installment Purchase Revenue Bonds in prior fiscal years will fund ongoing capital project initiatives.

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. At a minimum, any surplus revenues from the budget closeout at the end of the fiscal year, if available, are added to the Capital Fund Balance. Items funded with this revenue source are done so as PAYGO. The City's capital fund balance to date is $2,981,904.

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).

FY2023 Capital Project Budget Sheets (Appendix B)

The Capital Project budget sheets detail the following for FY2023 capital projects:

- Cost estimates for the City's FY2023 capital projects
- Descriptions of each project
- Costs and funding source of each project

APPENDIX A

CIP BUDGET SUMMARY

Overview of FY2023 Capital Improvement Items

Dept Name	Item	Fund	Funding Source	Description & Justification	FY2023
Fire	Firefighter Gear Replacement	ARPA Fund	ARPA	Reserve amount to purchase - NFPA mandates gear replacement at 10 year interval.	$ 200,000.00
Fire	HVAC at the new Fire Station	ARPA Fund	ARPA Other		$ 421,500.00
Fire	Stormwater at the new Fire Station	ARPA Fund	ARPA Stormwater		$ 331,668.00
Police	Police Marked Patrol Units (Sedans/SUV)	ARPA Fund	ARPA	Reserve amount for next year's 18 Patrol Units	$ 990,000.00
	Complete Sewer work/equipment in Prority Areas	ARPA Fund	ARPA Sewer		$ 734,925.37
	Stormwater Improvements	ARPA Fund	ARPA Stormwater	Stormwater Improvements	$ 734,757.37
BDS	Building and Development Services Upfit	Capital Project Fund	ARPA		$ 30,000.00
Capital	Bridgeway Pedestrian Bridge	Capital Project Fund	Bond Proceeds	Continuation of the spending down bond proceeds for the bridge	$ 4,455,000.00
Fire	Fire Department Pickup Trucks	Capital Project Fund	ARPA		$ 50,000.00
Fire	Extrication Equipment	Capital Project Fund	ARPA	Replaces extrication equipment from late 1970's that is more reliable and has updated battery technology.	$ 140,752.00
Fire	Turn out gear Washer/ Extractor	Capital Project Fund	Capital Project Fund	This purchase is a replacement washer/ extractor for firefighting tirnout gear to remove cancer causing contaminants	$ 15,000.00
Fire	Fire Station 47 (Station Generator)	Capital Project Fund	Capital Project Fund		$ 20,000.00
Fire	Updates to façade and interior of Station	Capital Project Fund	Capital Project Fund		$ 25,000.00
Police	Turn-Key ready Police Units (SUV)	Capital Project Fund	ARPA	To replace K9 vehicles vehicles within the patrol fleet (44,000)	$ 44,000.00
Police	800Mhz Motorola APX Handheld Radio	Capital Project Fund	ARPA	To replace all radios which have an end of life on January 1 2025	$ 114,148.32
Police	800Mhz Motorola APX In-Car Radio	Capital Project Fund	ARPA	To replace all radios which have an end of life on January 1 2025	$ 123,984.00
Police	Police Marked Patrol Units (Sedans/SUV)	Capital Project Fund	ARPA	To replace marked vehicles vehicles within the patrol fleet ($51,700	$ 990,000.00
PW	Public Works Leaf Truck - Sanitation	Capital Project Fund	ARPA		$ 350,000.00
PW	Public Works Grapple Truck - Sanitation	Capital Project Fund	ARPA		$ 325,000.00
PW	PW Side-Loader Trash Truck - Sanitation	Capital Project Fund	ARPA		$ 550,000.00
PW	Bagging riding mower	Capital Project Fund	Capital Project Fund		$ 13,000.00
PW	Pave PW Parking Lot	Capital Project Fund	Capital Project Fund		$ 250,000.00
Sewer	Complete Sewer work in Prority Areas	Enterprise Fund	PayGO Sewer		$ 300,000.00
CC	Amphitheater lighting/sound	Hospitality & Accommoda	Hospitality & Accommodations	add lighting and sound to outdoor amphitheater	$ 75,000.00
Rec	Cameras at City, Pineforest, Springfield, Sunset Park, and Sports Center	Hospitality & Accommoda	Hospitality & Accommodations	Cameras at City parks	$ 30,000.00
Rec	Fencing at Sunset Park Lower Playground, Baseball, Miracle League, and Soccer Fields	Hospitality & Accommoda	Hospitality & Accommodations	A portion of fencing at Sunset Park	$ 50,000.00
Rec	Basketball court at City Park	Hospitality & Accommoda	Hospitality & Accommodations	Basketball court at City Park	$ 10,000.00
Rec	Basketball court at Sunset	Hospitality & Accommoda	Hospitality & Accommodations	Basketball court at Sunset	$ 10,000.00
PW	Sports Center Roof Replacement	Recreation	Hospitality & Accommodations	Replace the roof on the Sports Center	$ 150,000.00
Rec	New Vehicles	Recreation	PayGO	Vehicles (2)	$ 45,000.00
Capital	Road Paving	Transportation Fund	PayGO Trans	Resurfacing the City's roads per list	$ 372,622.00
	TOTAL				$ 11,951,357.06

Overview of 10 Year Capital Improvement Program												
Dept Name	**Item**	Funding Source	**Description & Justification**	**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FY2032**
Police	Turn-Key ready Police Units (SUV)	ARPA	To replace K9 vehicles vehicles within the patrol fleet (44,000)	$ 44,000.00	$ 44,000.00					$ 44,000.00	$ 44,000.00		
Fire	Fire Department Pickup Trucks	ARPA		$ 50,000.00									
Police	800Mhz Motorola APX Handheld Radio	ARPA	To replace all radios which have an end of life on January 1 2025	$ 114,148.32	$ 109,758.00								
Police	800Mhz Motorola APX In-Car Radio	ARPA	To replace all radios which have an end of life on January 1 2025	$ 123,984.00	$ 123,984.00								
Fire	Extrication Equipment	ARPA	Replaces extrication equipment from late 1970's that is more reliable and has updated battery technology.	$ 140,752.00		$ 20,000.00	$ 21,000.00	$ 22,500.00					$ 160,000.00
Sewer	Complete Sewer work in Prority Areas	Enterprise Fund		$ 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	
Police	Police Marked Patrol Units (Sedans/SUV)	ARPA	To replace marked vehicles vehicles within the patrol fleet ($51,700)	$ 990,000.00				$ 258,500.00	$ 258,500.00	$ 103,400.00	$ 155,100.00	$ 103,400.00	
PW	Public Works Leaf Truck - Sanitation	ARPA		$ 350,000.00		$ 210,000.00				$ 210,000.00			
PW	Public Works Grapple Truck - Sanitation	ARPA		$ 325,000.00	$ 175,000.00				$ 175,000.00				$ 175,000.00
PW	PW Side-Loader Trash Truck - Sanitation	ARPA		$ 550,000.00						$ 300,000.00		$ 600,000.00	
BDS	Building and Development Services Upfit	ARPA		$ 30,000.00									
Police	Police Marked Patrol Units (Sedans/SUV)	ARPA	Reserve amount for next year's 18 Patrol Units	$ 990,000.00				$ 258,500.00	$ 258,500.00	$ 103,400.00	$ 155,100.00	$ 103,400.00	
Fire	Firefighter Gear Replacement	ARPA	Reserve amount to purchase - NFPA mandates gear replacement at 10 year interval.	$ 200,000.00				$ 258,500.00	$ 258,500.00	$ 103,400.00	$ 155,100.00	$ 103,400.00	
Fire	HVAC at the new Fire Station	ARPA		$ 421,500.00									
	Complete Sewer work in Prority Areas	ARPA		$ 734,925.37									
Fire	Stormwater at the new Fire Station	ARPA		$ 331,668.00									
	Stormwater Improvements	ARPA	Stormwater Improvements	$ 734,757.37									
PW	Bagging riding mower	Capital Project Fund		$ 13,000.00			$ 13,000.00			$ 13,000.00			
Fire	Turn out gear Washer/ Extractor	Capital Project Fund	This purchase is a replacement washer/ extractor for firefighting tirnout gear to remove cancer causing contaminants	$ 15,000.00					$ 18,000.00				
Fire	Fire Station 47 (Station Generator)	Capital Project Fund		$ 20,000.00									
PW	Pave PW Parking Lot	Capital Project Fund		$ 250,000.00									
Rec	Cameras at City, Pineforest, Springfield, Sunset Park, and Sports Center	Hospitality & Accommodations	Cameras at City, Pineforest, Springfield, Sunset Park, and Sports Center	$ 30,000.00									
CC	Amphitheater lighting/sound	Hospitality & Accommodations	add lighting and sound to outdoor amphitheater	$ 75,000.00									
Rec	Sports Center Roof Replacement	Hospitality & Accommodations	Replace the roof on the Sports Center	$ 150,000.00									
Rec	Fencing at Sunset Park Lower Playground, Baseball, Miracle League, and Soccer Fields	Hospitality & Accommodations	Fencing at Sunset Park Lower Playground, Baseball, Miracle League, and Soccer Fields	$ 50,000.00	$ 200,000.00								
Rec	Basketball court at City Park	Hospitality & Accommodations	Basketball court at City Park	$ 10,000.00									
Rec	Basketball court at Sunset	Hospitality & Accommodations	Basketball court at Sunset	$ 10,000.00									
Rec	New Vehicles	Capital Project Fund	Vehicles	$ 45,000.00	$ 25,000.00								
Fire	Updates to façade and interior of Station	Capital Project Fund		$ 25,000.00									
Capital	Road Paving	Transportation Fund	Resurfacing the City's roads per list	$ 372,622.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	
Capital	Bridgeway Pedestrian Bridge	Bond Proceeds	Continuation of the spending down bond proceeds for the bridge	$ 4,455,000.00									
Rec	Pickleball at Sunset Park and City Park	Capital Project Fund	Addition of pickleball Court to Sunset and City Park		$ 6,000.00								
Rec	Fencing at Pineforest Park	Capital Project Fund	Fencing at Pineforest Park		$ 9,500.00								
Rec		Capital Project Fund	Rubber Flooring from free weights area to universal machine		$ 15,000.00								
Rec	Scoreboards at Sunset Park	Hospitality & Accommodations	Replacing the scoreboards at Sunset Park		$ 15,000.00								
Rec	New scoreboards at Springfield Park	Hospitality & Accommodations	Replacing scoreboards at Springfield Park		$ 15,000.00								
CC	Cultural Center HVAC Replace	Capital Project Fund			$ 18,000.00					$ 8,000.00			
Police	Polaris Pro XD 4000G AWD	Capital Project Fund	To better provide support on the trails, Bridgeway project and Downtown project		$ 23,500.00								
Rec	Sports Center Carpet Replacement	Hospitality & Accommodations	Replace the old carpet in the Sports Center		$ 40,000.00								
Rec	Sen Center Replace HVAC systems	Capital Project Fund					$ 20,000.00			$ 22,000.00			
Rec	Turf at Pineforest Park	Capital Project Fund	Turf at Pineforest Park		$ 45,000.00								
Rec	Sports Center HVAC Replace/repair	Capital Project Fund				$ 300,000.00							
Sewer	Mini Excavator	Enterprise Fund						$ 125,000.00					
Rec	Shade Structure at Springfield Park	Hospitality & Accommodations	Shade Structure at Springfield Park		$ 171,000.00								
Rec	Developing land next to Sunset Park	Hospitality & Accommodations	Developing land next to Sunset Park		$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00					
Rec	New Universal equipment on fitness floor	Capital Project Fund	New Universal equipment on fitness floor		$ 200,000.00								
Rec	New Restroom/Concessions at Springfield Park	Hospitality & Accommodations	New Restroom/Concessions at Springfield Park		$ 250,000.00								
Rec	Shelter at Pineforest Park	Capital Project Fund	Shelter at Pineforest Park		$ 300,000.00								
Fire	Fire Apparatus: Rescue truck	Capital Project Fund	Replaces 2004 unit. Currently has approximately 67,000 actual miles. When adjusted for engine hours, the unit has over 210,000 miles.		$ 700,000.00								
Rec	New Basketball Court Expansion	Hospitality & Accommodations	New Basketball Court Expansion		$ 2,600,000.00								
BDS	Replace 2019 Dodge Ram Truck	Capital Project Fund	Need to replace approx. every 10 years						$ 32,000.00				
CC	Basement	Hospitality & Accommodations	Renovate the basement boiler room by finishing them out		$ 400,000.00								
CC	Offices at Cultural Center	Hospitality & Accommodations	Expand offices designating add conference room		$ 150,000.00								
CC	Cultural Center Gallery	Hospitality & Accommodations	Build new are gallery			$ 500,000.00							
CC	Water feature Gallery	Hospitality & Accommodations	Add water feature to gallery hill expansion			$ 350,000.00							
Finance	New Financial Software	Capital Project Fund			$ 120,000.00								
Fire	Fire MDT Computers	Capital Project Fund					$ 9,000.00	$ 10,000.00	$ 12,000.00			$ 10,000.00	$ 13,000.00
Fire	Fire Station #2 HVAC system	Capital Project Fund			$ 7,000.00								
Fire	Fire Apparatus: Pumper	Capital Project Fund	This will be an additional engine added to the fleet in anticipation of continued annexation and growth.			$ 670,000.00							
Fire	Add 5th fire station	Capital Project Fund	With continued annexation and growth to the southwest of the City, a new fire station will be needed to keep up with growth. Does not include property.		$ 3,500,000.00								
Fire	Replace roof - Miller Rd	Capital Project Fund	Replace roof - Miller Rd Fire Station		$ 24,000.00								
Fire	Repairs to façade and interior Station 47	Capital Project Fund	Update the façade and interior for Station 47		$ 25,000.00								
Fire	Inflatable Fire Safety House	Capital Project Fund	This unit replaces existing fire safety house. The new unit will have more flexibility where we can utilize for Community Risk Reduction Activities.			$ 9,500.00							
Fire	Firefighter Gear Replacement	Capital Project Fund	NFPA mandates gear replacement at 10 year interval. * ARPA		$ 64,000.00	$ 65,900.00	$ 68,000.00						
Fire	Replace Heart Monitor	Capital Project Fund	Replace Lifepak 15 Heart Monitor					$ 44,000.00	$ 45,300.00	$ 46,600.00	$ 48,000.00		
Fire	Station Cascade System	Capital Project Fund	Replace stationary cascade system - 30 years old.							$ 14,000.00	$ 16,000.00		
Fire	Replace HVAC system Fire St I	Capital Project Fund			$ 10,000.00							$ 15,000.00	
Fire	HVAC System Fire Station HQ	Capital Project Fund							$ 16,000.00	$ 16,000.00			
Fire	HVAC System Fire Station 3	Capital Project Fund							$ 14,000.00	$ 14,000.00	$ 14,000.00		
Parks	Concess. HVAC systems (3 Parks)	Capital Project Fund			$ 5,000.00	$ 5,000.00	$ 6,000.00						
Police	Police Administrative Unit (Sedan)	Capital Project Fund	To replace unmarked vehicles within the fleet ($38,500)		$ 38,500.00				$ 38,500.00	$ 38,500.00			
Police	K-9 Purchase	Capital Project Fund	This line will be needed in 2024/2026 to replace K-9's who will be at the point of medically retiring due to age.		$ 8,500.00		$ 8,500.00			$ 8,500.00			
Police	LiveScan	Capital Project Fund	Digital Scanning system for suspect/offender fingerprints directly to FBI			$ 39,500.00							
PW	PW HVAC System Replace/Repair	Capital Project Fund						$ 7,000.00	$ 7,000.00				
PW	Zero Turn Mower	Capital Project Fund			$ 12,000.00			$ 12,000.00			$ 12,000.00		
PW	Field Rake John Deere	Capital Project Fund				$ 9,000.00			$ 9,000.00				

PW	Vibratory Roller Attachment Skid Steer	Capital Project Fund			$ 20,000.00								
PW	Asphalt Milling Skid Steer	Capital Project Fund			$ 30,000.00								
PW	Public Works Truck - Parks	Capital Project Fund						$ 40,000.00					
PW	Public Works Rear Loader - Sanitation	Capital Project Fund									$ 200,000.00		
PW	Public Works Truck - Sanitation	Capital Project Fund								$ 40,000.00			
PW	Public Works Truck - Streets	Capital Project Fund			$ 40,000.00						$ 40,000.00		
Rec	New Childcare and Fitness Room Expansion	Capital Project Fund	New Childcare and Fitness Room Expansion			$ 1,600,500.00							
Rec	Renovations to lighting at Sunset Park	Capital Project Fund	Renovations to lighting at Sunset Park		$ 25,000.00								
Rec	Sound system on fitness floor-including Muzak	Capital Project Fund	Sound system on fitness floor-including Muzak		$ 10,000.00								
Rec	Replace sound sytem in group fitness room	Capital Project Fund	Replace sound sytem in group fitness room				$ 10,000.00						
Rec	New complete set of dumbbells on fitness	Capital Project Fund	New complete set of dumbbells on fitness floor					$ 8,000.00					
Rec	New tiling for for sports center upper, lower	Capital Project Fund	New tiling for for sports center upper, lower bathrooms and kitchen		$ 20,000.00								
Rec	New flooring for group fitness room	Capital Project Fund	New flooring for group fitness room					$ 25,000.00					
Rec	Replace walking track at sports center	Capital Project Fund	Replace walking track at sports center								$ 60,000.00		
Rec	Switching Equipment	Capital Project Fund	Switching Equipment						$ 15,000.00				
Rec	New Restrooms at City Park	Hospitality & Accommodations	New Restrooms, Concession and Press box at City Park		$ 275,000.00								
Sewer	Pick up Truck (Dually)	Enterprise Fund								$ 65,000.00			
Sewer	Pick up Truck	Enterprise Fund			$ 40,000.00						$ 40,000.00		
Sewer	Dump Truck	Enterprise Fund				$ 200,000.00							
Sewer	Easement Machine	Enterprise Fund			$ 70,000.00								
Sewer	Backhoe Excavator	Enterprise Fund			$ 100,000.00								
	TOTAL			$ 11,951,357.06	$ 10,879,742.00	$ 4,779,400.00	$ 955,500.00	$ 1,869,000.00	$ 1,757,300.00	$ 1,749,800.00	$ 1,539,300.00	$ 1,535,200.00	$ 348,000.00

APPENDIX B

FY2023 CAPITAL PROJECT BUDGET SHEETS

FY2023 Capital Project Budget Sheet

Item:

Amphitheater Lighting and Sound

Fund:

Hospitality & Accommodations

Department:

Community Development

Name of Project:

Capital Outlay

Description of Project:

Add lighting and sound equipment to the amphitheater stage.

Project justification:

Original plans for the amphitheater included expanding sound and light capabilities. This equipment will increase productivity of performance events, add quality production value and help reduce long term costs.

Estimated Cost:

$ 75,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 75,000
2024	
2025	
2026	
2027	

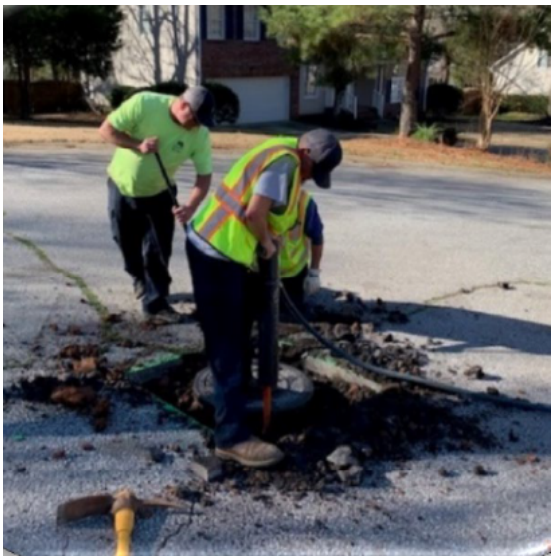
Impact on Future Budgets:

Will reduce the need to rent equipment, when needed.

FY2023 Capital Project Budget Sheet

Item:

Complete Sewer work in priority areas



Fund:

ARPA Fund

Department:

Public Works

Name of Project:

Capital Outlay

Description of Project:

Performing the needed repairs/work on the Sewer system within the City.

Project justification:

To fund necessary improvements to the City's sewer infrastructure needs by completing sewer rehabilitation and enhancement work in the City's priority areas. The sewer improvement projects will meet the guidelines of existing U.S. Environmental Protection Agency (the "EPA") Clean Water/Drinking Water Revolving Loan Fund programs.

Estimated Cost:

$ 734,925

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 734,925
2024	
2025	
2026	
2027	

Impact on Future Budgets:

No impact is foreseen.

FY2023 Capital Project Budget Sheet

Item:

Stormwater work within the City

Fund:

ARPA Fund

Department:

Public Works

Name of Project:

Capital Outlay

Description of Project:

Performing the needed stormwater work within the City.

Project justification:

To fund necessary stormwater management projects that improve the City's stormwater infrastructure systems. The stormwater management projects will meet the guidelines of existing EPA Clean Water/Drinking Water Revolving Loan Fund programs.

Estimated Cost:

$ 734,757

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 734,757
2024	
2025	
2026	
2027	

Impact on Future Budgets:

No impact is foreseen.

FY2023 Capital Project Budget Sheet

Item:

Bagging Riding Mower

Fund:

Capital Projects

Department:

Public Works

Name of Project:

Capital Outlay

Description of Project:

Public Works is recommending the purchase of a new bagging riding mower for the Parks Department.

Project justification:

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

Estimated Cost:

$ 13,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 13,000
2024	
2025	
2026	$ 13,000
2027	

Impact on Future Budgets:

Replacing one of the existing bagging mowers with a new unit will drive down the repair costs on future budgets. The unit to be replaced has had repair costs exceed 1,000 dollars in the last year.

FY2023 Capital Project Budget Sheet

Item:

Basketball court at City Park

Fund:

Hospitality & Accommodations

Department:

Recreation

Name of Project:

Capital Outlay

Description of Project:

Resurfacing, relining, and installing new goals at the basketball court at City Park.

Project justification:

The current basketball court has cracks and resurfacing it, would provide a safer playing surface for the community. Also, by relining and adding new goals, the City can provide a more fun playing experience for the citizens of Mauldin.

Estimated Cost:

$ 10,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 10,000
2024	
2025	
2026	
2027	

Impact on Future Budgets:

Currently, the only foreseen expense would be the wear and tear of the lining over time and any damage that could be done to the goals from being outside.

FY2023 Capital Project Budget Sheet

Item:

Basketball court at Sunset Park

Fund:

Hospitality & Accommodations

Department:

Recreation

Name of Project:

Capital Outlay

Description of Project:

Resurfacing, relining, and installing new goals at the basketball court at Sunset Park.

Project justification:

The current court and goals need upgrades. The lining on the court is hard to see and makes it hard to play on the court. Upgrading these issues would allow for a much better playing experience for the community.

Estimated Cost:

$ 10,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 10,000
2024	
2025	
2026	
2027	

Impact on Future Budgets:

Currently, the only foreseen expense would be the wear and tear of the lining over time and any damage that could be done to the goals from being outside.

FY2023 Capital Project Budget Sheet

Item:

Office Renovations

Fund:

Capital Projects Fund

Department:

Business & Development Services

Name of Project:

Capital Outlay

Description of Project:

This project would consist of redesigning the front counter area and installing a more functional front counter that would double as the desk area for the employees that work at the front counter. The intent would be to expand the front counter so that customers being helped at the front counter would not feel like they are standing on top of each other. This project would also consist of redesigning and moving around some of the other offices in the Business & Development Services Department to accommodate the larger front counter space.

Project justification:

The office environment in the Business & Development Services Department feels cluttered and crowded. The mixed of mismatched desks and mismatched filing cabinets all next to a standing counter do not reflect a professional organization that is striving to provide a great customer experience.

Estimated Cost:

$ 30,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 30,000
2024	
2025	
2026	
2027	

Impact on Future Budgets:

N/A

FY2023 Capital Project Budget Sheet

Item:

Cameras in Parks and Sports Center

Fund:

Hospitality & Accommodations

Department:

Recreation

Name of Project:

Capital Outlay

Description of Project:

The addition of cameras to City parks.

Project justification:

The addition of cameras to the parks will help with any vandalism that may occur. As well as if any situation arises in the park it will be on camera and add an extra measure of safety. It the recommendation that they are also installed inside and outside of the Sports Center as safety measures for late night closings and after basketball games.

Estimated Cost:

$ 30,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 30,000
2024	$ 30,000
2025	
2026	
2027	

Impact on Future Budgets:

Since this is electrical equipment, power to run the cameras and any maintenance needing to be done if issues arise.

FY2023 Capital Project Budget Sheet

Item:

Grapple 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 Grapple trucks.

Project justification:

The sanitation fleet has four grapple trucks; however, two of the units are of an older design. One of the older trucks continues to break down with expensive repair costs. Public Works uses the trucks daily throughout the year to pick up yard debris, Christmas trees, and in assistance of the Park Department when trimming vegetation around the City. During the spring and early summer, the fleet struggles to maintain a four week pick up cycle due to the amount of brush placed roadsi

Estimated Cost:

$ 325,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 325,000
2024	
2025	
2026	
2027	

Impact on Future Budgets:

Replacing the oldest unit with a new one will save the City maintenance costs every year. Adding a fifth truck to assist with pick up would aid the department in moving for a reduced pick-up schedule.

FY2023 Capital Project Budget Sheet

Item:

Leaf Vac 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 Leaf trucks.

Project justification:

Leaf pick up is a service that the Public Works Department performs for the residents in the City of Mauldin. Public Works has four functioning units; however, one unit is older and has been out of service for most of the past leaf season. The oldest unit has already had the storage container replaced on the back of the unit due to rusting. The second oldest unit continued issues with the electronic controls and the hydraulic system. Down time and maintenance costs have necessitated the proposal for new units.

Estimated Cost:

$ 350,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 350,000
2024	
2025	
2026	
2027	

Impact on Future Budgets:

Replacing the oldest unit with a new one will save the City maintenance costs every year. Adding a fifth truck to assist with pick up would aid the department in moving for a reduced pick-up schedule.

FY2023 Capital Project Budget Sheet

Item:

Side-Loading 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-loading trash trucks to automate recycling pick-up.

Project justification:

The Sanitation fleet has been working to replace the current fleet of rear loading trucks with automated side-arm trucks to eliminate the need of staff to ride the back of trucks. This reduction of labor saves the City money and eliminates the risk posed to employees riding on the trucks. Recent purchases have replaced trash trucks; however, the two recycling trucks also need to be replaced.

Estimated Cost:

$ 550,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 550,000
2024	
2025	
2026	
2027	

Impact on Future Budgets:

Fully automating the sanitation fleet will remove the need of temporary employees to ride trucks and reduce the annual operating cost by approximately $315,000 dollars.

FY2023 Capital Project Budget Sheet

Item:

Pickup Truck/SUV

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:

$ 50,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 50,000
2024	
2025	
2026	
2027	

Impact on Future Budgets:

Slight decrease on repair and maintenance budget.

FY2023 Capital Project Budget Sheet

Item:

Fencing at Sunset Park

Fund:

Hospitality & Accommodations

Department:

Recreation

Name of Project:

Capital Outlay

Description of Project:

Replace a portion of the fencing at Sunset Park.

Project justification:

The current fencing at Sunset Park is dated, warped, and needs replacing.

Estimated Cost:

$ 50,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 50,000
2024	
2025	
2026	
2027	

Impact on Future Budgets:

Fencing holds up well. Wear and tear on the latch may need replacing down the line and if any fencing gets knocked down for any reason.

FY2023 Capital Project Budget Sheet

Item:

Extrication Equipment

Fund:

Capital Projects Fund

Department:

Fire

Name of Project:

Capital Outlay

Description of Project:

To replace some of our current extrication equipment.

Project justification:

Purchase rescue extrication equipment that are over 20 to 30 + years old.

Estimated Cost:

$ 141,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 141,000
2024	
2025	
2026	
2027	

Impact on Future Budgets:

There is minimal impact on future budgets.

FY2023 Capital Project Budget Sheet

Item:

Station Generator

Fund:

Capital Projects

Department:

Fire

Name of Project:

Capital Outlay

Description of Project:

Replace old generator that is over 25 years old. The current generator will not power everything in the building.

Project justification:

Replace old generator that is over 25 years old. The current generator will not power everything in the building.

Estimated Cost:

$ 20,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 20,000
2024	
2025	
2026	
2027	

Impact on Future Budgets:

No real budget impact will be seen.

FY2023 Capital Project Budget Sheet

Item:

Stormwater work at the new Fire HQ

Fund:

ARPA Fund

Department:

Fire

Name of Project:

Capital Outlay

Description of Project:

Performing the needed stormwater work at the New Fire headquarters.

Project justification:

To fund necessary stormwater management project to improve the City's stormwater infrastructure system for the new Fire and Police Sub-Station.

Estimated Cost:

$ 331,668

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 331,668
2024	
2025	
2026	
2027	

Impact on Future Budgets:

No impact is foreseen.

FY2023 Capital Project Budget Sheet

Item:

Washer Extractor

Fund:

Capital Projects

Department:

Fire

Name of Project:

Capital Outlay

Description of Project:

Replace station washer extractor.

Project justification:

This purchase is a replacement washer/ extractor for firefighting turnout gear to remove cancer causing contaminants.

Estimated Cost:

$ 15,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 15,000
2024	
2025	
2026	
2027	

Impact on Future Budgets:

No real budget impact will be seen.

FY2023 Capital Project Budget Sheet

Item:

HVAC at the new Fire HQ

Fund:

ARPA

Department:

Fire

Name of Project:

Capital Outlay

Description of Project:

Installing new HVAC at the new Fire HQ building.

Project justification:

To mitigate and prevent the spread of COVID-19, it is recommended that improvements to the ventilation system in the City's Fire Station and Police Sub-Station be made during its construction.

Estimated Cost:

$ 421,500

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 421,500
2024	
2025	
2026	
2027	

Impact on Future Budgets:

No real budget impact is foreseen.

FY2023 Capital Project Budget Sheet

Item:

Paving PW Parking Lot

Fund:

Capital Projects

Department:

Public Works

Name of Project:

Capital Outlay

Description of Project:

During the 2021-2022 Fiscal Year, the City of Mauldin invested in a new Public Works Facility at 700 East Standing Springs Road. The new facility has paved parking lots for equipment and the general public that are in need of repairs. Due to the age of the asphalt, a complete replacement is recommended.

Project justification:

The parking lot shows its age and has significant cracks and deformation. Repaving the parking lot will improve the overall look of the facility.

Estimated Cost:

$ 250,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 250,000
2024	
2025	
2026	
2027	

Impact on Future Budgets:

Replacing the parking lot at the Public Works facility will not have an impact on future budgets.

FY2023 Capital Project Budget Sheet

Item:

Pedestrian Bridge

Fund:

Capital Projects

Department:

N/A

Name of Project:

Capital Outlay

Description of Project:

The City issued a combination of Hospitality & Accommodations and Installment Purchase revenue bonds in FY2021 (July 2020) totaling $5,000,000 to cover the expense of the bridge construction.

Project justification:

The City is installing the bridge to connect the Swamp Rabbit Trail across I-385 to a major multi-use development within the City.
This is the continued spending of the bond proceeds.

Estimated Cost:

$ 4,455,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 4,455,000
2024	
2025	
2026	
2027	

Impact on Future Budgets:

Maintenance will be needed and the City is setting aside funds to account for this going forward.

FY2023 Capital Project Budget Sheet

Item:

800 MHz Motorola Handheld radios

Fund:

Capital Projects Fund

Department:

Police

Name of Project:

Capital Outlay

Description of Project:

The Police department is recommending the purchase of 51 handheld 800mhz Motorola APX 6000 radios.

Project justification:

All of the radios we currently have, has an end of life of July 1, 2025. They will need to be replaced over the next two years to be in compliance with the July 1, 2015 deadline. The current radios will at that time be obsolete. The cost of each radio is $4,390.32. We are requesting 26 radios in 2023 and 25 radios in 2024.

Estimated Cost:

$ 114,148

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 114,148
2024	$ 109,758
2025	
2026	
2027	

Impact on Future Budgets:

There is minimal impact on future budgets.

FY2023 Capital Project Budget Sheet

Item:

800 MHz Motorola In-Car radios

Fund:

Capital Projects Fund

Department:

Police

Name of Project:

Capital Outlay

Description of Project:

The Police department is recommending the purchase of 54 In-Car 800mhz Motorola APX 6500 radios.

Project justification:

All of the radios we currently have, has an end of life of July 1, 2025. They will need to be replaced over the next two years to be in compliance with the July 1, 2015 deadline. The current radios will at that time be obsolete. The cost of each radio is $4,592. We are requesting 27 radios each year for the next two years.

Estimated Cost:

$ 123,984

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 123,984
2024	$ 123,984
2025	
2026	
2027	

Impact on Future Budgets:

There is minimal impact on future budgets.

FY2023 Capital Project Budget Sheet

Item:

Marked K9 Patrol Unit (1)

Fund:

Capital Projects Fund

Department:

Police

Name of Project:

Capital Outlay

Description of Project:

The Police department is recommending the purchase of a new patrol K9 vehicle to continue in the effort to replace the complete police fleet.

Project justification:

The K9 units are getting older and need to be replaced.

Estimated Cost:

$ 44,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 44,000
2024	
2025	
2026	
2027	

Impact on Future Budgets:

Repairs and maintenance costs will be reduced slightly.

FY2023 Capital Project Budget Sheet

Item:

Marked Police vehicle for patrol (18)

Fund:

Capital Projects Fund

Department:

Police

Name of Project:

Capital Outlay

Description of Project:

The Police department is recommending the purchase of new patrol vehicles to continue in the effort to replace the complete police fleet.

Project justification:

The police fleet still remains older and several units have over 100,000 miles. There is a portion of the fleet that is over 10 years old.

Estimated Cost:

$ 990,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 990,000
2024	$ 990,000
2025	
2026	
2027	

Impact on Future Budgets:

This will help reduce the repairs and maintenance line item. The older cars are always needing repairs.

FY2023 Capital Project Budget Sheet

Item:

2 Recreation Vehicles

Fund:

Capital Projects Fund

Department:

Recreation

Name of Project:

Capital Outlay

Description of Project:

Looking to add 2 new vehicles to Recreation fleet.

Project justification:

The Recreation department are down to 2 vehicles. One of those vehicles was a seized car given by the Police Department and the other is an older Ford Taurus.

Estimated Cost:

$ 45,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 45,000
2024	$ 25,000
2025	
2026	
2027	

Impact on Future Budgets:

This will help reduce the repairs and maintenance line item. The older cars are always needing repairs.

FY2023 Capital Project Budget Sheet

Item:

Street Maintenance Program

Fund:

Capital Projects - Transportation

Department:

Public Works

Name of Project:

Capital Outlay

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:

$ 372,622

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 372,622
2024	$ 300,000
2025	$ 300,000
2026	$ 300,000
2027	$ 300,000

Impact on Future Budgets:

Annual costs for City-wide resurfacing will not have an impact on future budgets other than reducing the costs associated with pothole repairs.

FY2023 Capital Project Budget Sheet

Item:

New Roof at Sports Center

Fund:

Hospitality & Accommodations

Department:

Public Works

Name of Project:

Capital Outlay

Description of Project:

Replacing the current roof on the Sports Center building.

Project justification:

The current roof at the Sports Center has leaks when it rains and can be a risk for the members who come use the facility.

Estimated Cost:

$ 150,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 150,000
2024	
2025	
2026	
2027	

Impact on Future Budgets:

The budget impact will be minimal. Performing maintenance over the life of the roof.

FY2023 Capital Project Budget Sheet

Item:

Station 46 (Miller Rd) renovations

Fund:

Capital Projects

Department:

Fire

Name of Project:

Capital Outlay

Description of Project:

Replace all vinyl siding and upgrade interior to a new modern look.

Project justification:

Station was built in 1984 and no upgrades have been completed to this station. New roof was completed around 2012.

Estimated Cost:

$ 25,000

CIP 5 Year Expenditure Schedule

Fiscal Year	Expenditure Amount
2023	$ 25,000
2024	
2025	
2026	
2027	

Impact on Future Budgets:

No real budget impact will be seen.

APPENDIX C

FY2023 BUDGET REPORT BY FUND AS OF FEBRUARY 28,2022

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 100 General Fund						
Function: 390 Transfers						
100-390-001-151 Transfer (Out) Transportation Fund	113,454.00	0.00	437,624.00	0.00	-324,170.00	-286
100-390-001-350 Transfer Out Victim Advocate	62,879.67	0.00	0.00	0.00	62,879.67	100
100-390-001-400 Transfer Out Fire	1,773,782.47	0.00	0.00	0.00	1,773,782.47	100
100-390-001-500 Transfer Out Sports Cntr	503,097.74	0.00	0.00	0.00	503,097.74	100
100-390-001-600 Transfer Out Debt Service	444,078.89	0.00	0.00	0.00	444,078.89	100
Transfers Subtotal	2,897,292.77	0.00	437,624.00	0.00	2,459,668.77	85
Function: 400 Council						
100-400-000-010 Council Salaries	76,840.14	5,798.58	51,418.26	0.00	25,421.88	33
100-400-000-021 Council Fica	5,878.27	436.34	3,886.39	0.00	1,991.88	34
100-400-000-024 Council Retirement	13,493.13	580.94	1,286.42	0.00	12,206.71	90
100-400-000-025 Council Group Insurance	22,242.98	2,238.74	15,089.76	0.00	7,153.22	32
100-400-000-028 Council Workman'S Comp	733.53	0.00	671.48	0.00	62.05	8
100-400-000-150 Council Travel/Dues	18,885.00	-999.66	3,756.06	0.00	15,128.94	80
100-400-000-210 Council-Telephone	3,600.00	216.18	1,935.88	0.00	1,664.12	46
100-400-000-624 Public Officials Liability Insuranc	6,267.38	0.00	6,117.00	0.00	150.38	2
100-400-000-650 Council Attorney Fees	40,000.00	1,620.00	62,826.50	0.00	-22,826.50	-57
100-400-000-653 Community Event/Chamber Support	985.00	0.00	950.00	0.00	35.00	4
100-400-000-700 Council Other Expenses	11,000.00	1,132.45	8,236.92	0.00	2,763.08	25
100-400-000-710 Council Mayor'S Misc. Expense	2,000.00	0.00	0.00	0.00	2,000.00	100
Council Subtotal	201,925.43	11,023.57	156,174.67	0.00	45,750.76	23
Function: 405 405						
100-405-000-010 Finance Salaries	231,940.91	17,992.69	151,642.19	0.00	80,298.72	35
100-405-000-021 Finance Fica	17,743.48	1,351.19	11,416.59	0.00	6,326.89	36
100-405-000-024 Finance Retirement	40,728.82	2,979.61	24,055.25	0.00	16,673.57	41
100-405-000-025 Finance Group Insurance	25,389.31	2,674.32	17,478.67	0.00	7,910.64	31
100-405-000-028 Finance - Work Comp	1,884.93	0.00	1,725.52	0.00	159.41	8
100-405-000-100 Finance Supplies	4,000.00	212.11	1,302.14	0.00	2,697.86	67
100-405-000-110 Finance Postage	2,000.00	297.72	1,485.49	0.00	514.51	26
100-405-000-150 Finance Emp Expenses	1,675.00	129.00	319.00	0.00	1,356.00	81
100-405-000-210 Finance Telephone	968.84	143.33	990.63	0.00	-21.79	-2
100-405-000-624 Finance Liability Ins	1,613.56	0.00	1,575.00	0.00	38.56	2
100-405-000-650 Finance Professional Service	49,665.72	379.79	49,666.84	0.00	-1.12	0
100-405-000-652 Finance Special Projects	2,525.00	0.00	445.00	0.00	2,080.00	82
100-405-000-700 Finance Other Expenses	500.00	-0.21	56.36	0.00	443.64	89
405 Subtotal	380,635.57	26,159.55	262,158.68	0.00	118,476.89	31
Function: 410 Administration						
100-410-000-010 Administrative Salaries	342,154.66	27,157.24	231,274.12	0.00	110,880.54	32
100-410-000-021 Administrative Fica	26,174.83	2,019.28	17,219.07	0.00	8,955.76	34
100-410-000-024 Administrative Retirement	60,082.36	4,494.95	36,483.26	0.00	23,599.10	39
100-410-000-025 Administrative Group Insurance	47,021.02	4,731.44	32,060.72	0.00	14,960.30	32
100-410-000-028 Administrative - Work Comp	1,871.87	0.00	1,713.55	0.00	158.32	8
100-410-000-100 Administrative Supplies	4,000.00	0.00	3,458.83	0.00	541.17	14
100-410-000-110 Administrative Postage	200.00	48.23	321.80	0.00	-121.80	-61
100-410-000-150 Administrative Emp Expenses	8,500.00	-330.00	5,027.30	0.00	3,472.70	41
100-410-000-170 Admin R&M Auto	500.00	0.00	185.38	0.00	314.62	63
100-410-000-180 Administrative Gas & Oil	500.00	28.23	127.51	0.00	372.49	74

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
100-410-000-210 Administrative Telephone	3,815.98	440.36	3,111.05	0.00	704.93	18
100-410-000-624 Administrative Liability Ins	2,092.49	0.00	2,042.00	0.00	50.49	2
100-410-000-650 Administrative Professional Service	37,599.00	2,314.03	30,628.07	0.00	6,970.93	19
100-410-000-651 Admin It Development & Support	161,000.00	14,238.80	124,116.57	0.00	36,883.43	23
100-410-000-700 Administrative Other Expenses	6,600.00	0.00	540.95	0.00	6,059.05	92
100-410-001-624 Liability Ins - Auto	2,821.83	0.00	2,754.00	0.00	67.83	2
Administration Subtotal	704,934.04	55,142.56	491,064.18	0.00	213,869.86	30
Function: 411 Employee Services						
100-411-000-019 Employee Svcs & Benefits	26,000.00	795.85	16,717.73	0.00	9,282.27	36
100-411-000-020 Employee Health / Wc Claims	30,000.00	667.76	11,965.88	0.00	18,034.12	60
100-411-000-100 Employee Health	30,000.00	0.00	351.75	0.00	29,648.25	99
100-411-000-155 Employee Health Education	6,000.00	0.00	31.33	0.00	5,968.67	99
100-411-000-650 Employee Health Professional	4,500.00	0.00	4,150.00	0.00	350.00	8
100-411-001-650 Employee Health Sec 125 Fees	7,800.00	334.00	3,007.00	0.00	4,793.00	61
Employee Services Subtotal	104,300.00	1,797.61	36,223.69	0.00	68,076.31	65
Function: 412 Judicial						
100-412-000-010 Judicial Salaries	308,599.77	23,605.14	195,466.10	0.00	113,133.67	37
100-412-000-021 Judicial Fica	23,607.88	1,758.64	14,461.76	0.00	9,146.12	39
100-412-000-024 Judicial Retirement	54,190.12	3,644.01	29,702.62	0.00	24,487.50	45
100-412-000-025 Judicial Group Insurance	25,838.41	2,938.78	18,768.39	0.00	7,070.02	27
100-412-000-028 Judicial Worker'S Comp	2,307.54	0.00	2,112.38	0.00	195.16	8
100-412-000-100 Judicial Supplies	12,000.00	1,280.76	7,722.84	0.00	4,277.16	36
100-412-000-110 Judicial Postage	2,800.00	312.68	1,671.04	0.00	1,128.96	40
100-412-000-150 Judicial Employee Expenses	12,000.00	50.00	3,149.39	0.00	8,850.61	74
100-412-000-210 Judicial Telephone	1,819.35	234.88	1,631.42	0.00	187.93	10
100-412-000-260 Judicial Repair & Maintenance	1,200.00	0.00	22.21	0.00	1,177.79	98
100-412-000-624 Judicial Liability Insurance	1,339.88	0.00	1,308.00	0.00	31.88	2
100-412-000-650 Judicial Professional Service	67,000.00	8,496.65	35,498.95	0.00	31,501.05	47
100-412-000-659 Judicial Detention Fees	47,000.00	5,150.33	20,766.24	0.00	26,233.76	56
100-412-000-725 Judicial Juror Payments	1,800.00	690.00	1,150.00	0.00	650.00	36
100-412-000-730 Judicial Court Interpretator	1,200.00	0.00	641.25	0.00	558.75	47
Judicial Subtotal	562,702.95	48,161.87	334,072.59	0.00	228,630.36	41
Function: 421 Police Department						
100-421-000-010 Police Salaries	2,954,394.44	193,027.39	1,877,904.71	0.00	1,076,489.73	36
100-421-000-012 Patrol Overtime	40,000.00	1,886.52	28,444.07	0.00	11,555.93	29
100-421-000-015 Salaries - Clemson Games	0.00	0.00	8,497.37	0.00	-8,497.37	0
100-421-000-021 Police Fica	229,071.17	14,489.20	142,801.54	0.00	86,269.63	38
100-421-000-024 Police Retirement	597,969.43	37,058.44	327,219.59	0.00	270,749.84	45
100-421-000-025 Police Group Insurance	525,155.86	49,052.99	326,153.28	0.00	199,002.58	38
100-421-000-028 Police Worker'S Comp	124,635.08	0.00	114,094.19	0.00	10,540.89	8
100-421-000-100 Police Supplies	48,500.00	2,891.05	24,823.61	7,311.84	16,364.55	34
100-421-000-110 Police Postage	1,000.00	65.00	412.10	0.00	587.90	59
100-421-000-140 Police Employee Services	8,795.00	94.04	1,627.25	0.00	7,167.75	81
100-421-000-150 Police Employee Expenses	64,289.00	6,445.92	27,107.09	0.00	37,181.91	58
100-421-000-170 Police Repair & Maint Auto	44,350.00	3,174.63	32,600.09	0.00	11,749.91	26
100-421-000-175 Police Tires	13,141.00	1,330.65	4,865.55	0.00	8,275.45	63
100-421-000-180 Police Gas & Oil	93,779.00	7,797.48	64,840.96	0.00	28,938.04	31
100-421-000-210 Police Telephone	7,606.23	1,211.81	8,375.38	0.00	-769.15	-10

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
100-421-000-260 Police Dept Repair & Maint	1,500.00	0.00	0.00	0.00	1,500.00	100
100-421-000-370 Police Repair & Main'T Radio	2,500.00	0.00	1,228.01	0.00	1,271.99	51
100-421-000-410 Police Uniforms	36,000.00	1,459.74	14,958.47	0.00	21,041.53	58
100-421-000-411 Police Protective Gear	18,070.00	1,249.41	4,855.27	0.00	13,214.73	73
100-421-000-435 Police Evidence Supplies	1,000.00	0.00	1,323.71	0.00	-323.71	-32
100-421-000-440 Police Forensic Supplies	1,000.00	0.00	0.00	0.00	1,000.00	100
100-421-000-450 Police Wireless Communications	31,500.00	2,241.75	16,032.13	0.00	15,467.87	49
100-421-000-500 Police Professional Dues	4,646.00	918.60	1,781.60	0.00	2,864.40	62
100-421-000-510 Police Photographic Expense	700.00	0.00	0.00	0.00	700.00	100
100-421-000-624 Police Liability Insurance	17,133.40	0.00	16,720.00	0.00	413.40	2
100-421-000-650 Police Professional Services	100,788.02	7,293.23	30,553.84	0.00	70,234.18	70
100-421-000-700 Police Other Expenses	4,500.00	566.25	1,165.93	0.00	3,334.07	74
100-421-000-794 Police Animal/Codes Enforcement	7,800.00	1,075.00	4,350.00	0.00	3,450.00	44
100-421-000-795 Special Programs-Alcohol/Narc	400.00	0.00	0.00	0.00	400.00	100
100-421-000-796 Special Programs-Crime Prevention	6,500.00	35.00	2,796.94	0.00	3,703.06	57
100-421-000-797 Codes Enforcement	950.00	0.00	0.00	0.00	950.00	100
100-421-000-820 Police K9 Expenses	8,125.00	379.55	3,134.11	0.00	4,990.89	61
100-421-000-830 Police Non-Capital Equip	80,630.06	4,367.14	24,280.29	55,681.00	668.77	1
100-421-000-875 Police Grant Expenditure	4,000.00	0.00	0.00	0.00	4,000.00	100
100-421-001-624 Police Auto Liability Ins	69,549.96	0.00	67,886.50	0.00	1,663.46	2
100-421-002-624 Police Law Enforcement Liability	18,062.32	0.00	17,630.00	0.00	432.32	2
Police Department Subtotal	5,168,040.97	338,110.79	3,198,463.58	62,992.84	1,906,584.55	37
Function: 424 Business Services						
100-424-000-010 Business Serv Salaries	284,296.42	21,692.25	184,945.33	0.00	99,351.09	35
100-424-000-011 Business Serv Boards Exp	2,500.00	0.00	630.00	0.00	1,870.00	75
100-424-000-021 Business Serv Fica	21,748.68	1,606.32	13,632.42	0.00	8,116.26	37
100-424-000-024 Business Serv Retirement	49,922.45	3,592.25	29,565.51	0.00	20,356.94	41
100-424-000-025 Business Serv Group Insurance	47,351.81	4,750.07	31,653.05	0.00	15,698.76	33
100-424-000-028 Business Serv Work Comp	7,149.73	0.00	6,545.05	0.00	604.68	8
100-424-000-100 Business Serv Supplies	7,000.00	0.00	4,382.32	0.00	2,617.68	37
100-424-000-110 Business Serv Postage	3,500.00	171.36	1,459.07	0.00	2,040.93	58
100-424-000-150 Business Serv Employee Expenses	10,000.00	0.00	2,074.23	0.00	7,925.77	79
100-424-000-170 Business Serv Repair & Maint Auto	500.00	194.42	220.25	0.00	279.75	56
100-424-000-180 Business Serv Gas & Oil	900.00	113.48	770.00	0.00	130.00	14
100-424-000-210 Business Serv Telephone	7,181.05	626.01	4,466.90	0.00	2,714.15	38
100-424-000-260 Business Serv Repair & Maint	1,000.00	0.00	0.00	0.00	1,000.00	100
100-424-000-610 Business Serv Advertising	750.00	49.50	173.25	0.00	576.75	77
100-424-000-624 Business Serv Liability Ins	2,103.88	0.00	2,054.00	0.00	49.88	2
100-424-000-650 Business Serv Professional Services	66,000.00	3,859.59	44,354.26	0.00	21,645.74	33
100-424-000-700 Business Serv Other Expenses	2,500.00	0.00	0.00	0.00	2,500.00	100
100-424-001-624 Business Serv Auto Liability Ins	1,453.44	0.00	1,418.00	0.00	35.44	2
Business Services Subtotal	515,857.46	36,655.25	328,343.64	0.00	187,513.82	36
Function: 431 Street						
100-431-000-010 Street Dept Salaries	210,974.22	12,808.72	123,231.23	0.00	87,742.99	42
100-431-000-012 Street Dept Overtime	3,000.00	0.00	805.09	0.00	2,194.91	73
100-431-000-021 Street Dept Fica	16,139.53	945.82	9,198.80	0.00	6,940.73	43
100-431-000-024 Street Dept Retirement	37,047.07	2,117.25	17,866.67	0.00	19,180.40	52
100-431-000-025 Street Dept Group Insurance	39,254.06	4,393.99	26,543.29	0.00	12,710.77	32
100-431-000-028 Street Dept Work Comp	4,320.09	0.00	3,954.73	0.00	365.36	8

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
100-431-000-100 Street Dept Supplies	7,000.00	175.86	4,758.86	0.00	2,241.14	32
100-431-000-150 Street Employee Expenses	3,000.00	0.00	89.45	0.00	2,910.55	97
100-431-000-170 Street Dept Repair& Maint Auto	15,000.00	3,771.35	22,456.96	0.00	-7,456.96	-50
100-431-000-180 Street Dept Gas & Oil	5,000.00	492.26	3,356.13	0.00	1,643.87	33
100-431-000-200 Street Dept Utilities	26,664.00	1,414.71	13,051.97	0.00	13,612.03	51
100-431-000-201 Street Dept Lights	165,000.00	13,518.35	92,564.16	0.00	72,435.84	44
100-431-000-210 Street Dept Telephone	5,612.83	576.69	4,425.44	0.00	1,187.39	21
100-431-000-260 Street Dept Repair & Maint	10,000.00	555.47	15,553.85	0.00	-5,553.85	-56
100-431-000-350 Street Dept Asphalt Supplies	35,000.00	6,803.64	14,485.02	0.00	20,514.98	59
100-431-000-410 Street Dept Uniforms	3,600.00	254.07	1,637.22	0.00	1,962.78	55
100-431-000-540 Street Dept Signs/Fittings	15,000.00	1,470.75	6,546.58	0.00	8,453.42	56
100-431-000-624 Street Liability Ins	2,321.02	0.00	2,265.00	0.00	56.02	2
100-431-000-650 Street Professional Services	20,000.00	1,292.38	3,548.00	0.00	16,452.00	82
100-431-000-700 Street Dept Other Expenses	10,000.00	-33.24	13,971.69	0.00	-3,971.69	-40
100-431-000-730 Street Dept Drainage	34,000.00	119.17	4,227.29	20,128.60	9,644.11	28
100-431-000-830 Non-Capital Equipment	7,950.00	0.00	0.00	0.00	7,950.00	100
100-431-001-624 Streets Auto Liability	14,683.54	0.00	14,331.00	0.00	352.54	2
Street Subtotal	690,566.36	50,677.24	398,868.43	20,128.60	271,569.33	39
Function: 432 Sanitation						
100-432-000-010 Sanitation Salaries	518,270.83	34,816.77	302,462.91	0.00	215,807.92	42
100-432-000-012 Sanitation Overtime	7,000.00	112.07	2,865.03	0.00	4,134.97	59
100-432-000-021 Sanitation Fica	39,647.72	2,657.61	23,293.15	0.00	16,354.57	41
100-432-000-024 Sanitation Retirement	91,008.36	5,651.70	43,146.93	0.00	47,861.43	53
100-432-000-025 Sanitation Group Insurance	101,453.62	9,878.77	69,161.92	0.00	32,291.70	32
100-432-000-028 Sanitation Work Comp	26,928.14	0.00	24,650.73	0.00	2,277.41	8
100-432-000-100 Sanitation Supplies	7,500.00	455.06	5,865.83	0.00	1,634.17	22
100-432-000-110 Sanitation Postage	2,500.00	2.65	13.17	0.00	2,486.83	99
100-432-000-150 Sanitation Employee Expenses	1,500.00	0.00	0.00	0.00	1,500.00	100
100-432-000-170 Sanitation Repair & Maint Auto	185,000.00	8,869.87	147,053.27	0.00	37,946.73	21
100-432-000-180 Sanitation Gas & Oil	95,000.00	12,494.92	71,308.67	0.00	23,691.33	25
100-432-000-210 Sanitation Telephone	3,000.00	84.87	969.14	0.00	2,030.86	68
100-432-000-260 Sanitation Repair/Main	0.00	0.00	148.35	0.00	-148.35	0
100-432-000-264 Container Purchase/Maint	88,619.41	18,104.04	40,830.51	117,415.04	-69,626.14	-79
100-432-000-410 Sanitation Uniforms	12,000.00	743.99	8,223.93	0.00	3,776.07	31
100-432-000-624 Sanitation Liability Ins	4,949.44	0.00	4,831.00	0.00	118.44	2
100-432-000-700 Sanitation Other Expenses	3,500.00	533.55	1,009.53	0.00	2,490.47	71
100-432-000-714 Sanitation Landfill Fees	400,000.00	68,217.09	300,846.22	0.00	99,153.78	25
100-432-001-624 Sanitation Auto Liability	44,043.00	0.00	42,988.00	0.00	1,055.00	2
Sanitation Subtotal	1,631,920.52	162,622.96	1,089,668.29	117,415.04	424,837.19	26
Function: 433 Building Maintenance						
100-433-000-010 Pw Admin Salaries	191,934.72	14,810.35	129,047.50	0.00	62,887.22	33
100-433-000-012 Pw Admin Overtime	1,500.00	0.00	1,906.62	0.00	-406.62	-27
100-433-000-021 Pw Admin Fica	14,683.01	1,131.24	10,014.52	0.00	4,668.49	32
100-433-000-024 Pw Amdin Retirement	33,703.74	2,452.60	20,964.75	0.00	12,738.99	38
100-433-000-025 Pw Admin Grp Insurance	30,061.40	2,555.38	16,416.58	0.00	13,644.82	45
100-433-000-028 Pw Admin Workers Comp	6,801.21	0.00	6,226.00	0.00	575.21	8
100-433-000-100 Pw Admin Supplies	14,000.00	924.46	9,367.41	0.00	4,632.59	33
100-433-000-150 Pw Admin Employee Services	3,500.00	0.00	65.00	0.00	3,435.00	98
100-433-000-170 Pw Admin Repair & Maint Auto	3,500.00	1,151.92	1,464.86	0.00	2,035.14	58

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
100-433-000-180 Pw Admin Gas & Oil	2,500.00	297.66	2,003.77	0.00	496.23	20
100-433-000-200 Pw Admin Utilities	40,364.64	2,674.42	21,052.71	0.00	19,311.93	48
100-433-000-210 Pw Admin Telephone	12,624.00	1,052.57	8,688.34	0.00	3,935.66	31
100-433-000-260 Pw Admin Repair & Maint	12,000.00	619.23	10,220.60	0.00	1,779.40	15
100-433-000-410 Pw Admin Uniforms	2,000.00	188.00	1,502.26	0.00	497.74	25
100-433-000-624 Pw Admin Liability Ins	1,242.54	0.00	1,213.00	0.00	29.54	2
100-433-000-650 Pw Admin Professional Services	27,536.00	777.99	11,048.07	0.00	16,487.93	60
100-433-000-700 Pw Admin Other Expenses	5,000.00	27.75	1,045.35	0.00	3,954.65	79
100-433-000-702 Inmate Ex	75,634.00	27,003.12	213,132.55	0.00	-137,498.55	-182
100-433-001-624 Pw Admin Auto Liability	4,928.63	0.00	4,811.00	0.00	117.63	2
100-433-002-624 Pw Admin Bldg & Machine Insurance	54,722.87	0.00	51,800.00	0.00	2,922.87	5
Building Maintenance Subtotal	538,236.76	55,666.69	521,990.89	0.00	16,245.87	3
Function: 434						
100-434-000-010 Fleet Maint Salaries	131,431.45	10,140.56	88,888.75	0.00	42,542.70	32
100-434-000-012 Fleet Maint Overtime	500.00	0.00	95.21	0.00	404.79	81
100-434-000-021 Fleet Maint Fica	10,054.51	745.92	6,529.96	0.00	3,524.55	35
100-434-000-024 Fleet Maint Retirement	23,079.36	1,679.28	13,680.36	0.00	9,399.00	41
100-434-000-025 Fleet Maint Group Insurance	10,975.35	1,160.24	7,887.24	0.00	3,088.11	28
100-434-000-028 Fleet Maint Work Comp	4,837.00	0.00	4,427.91	0.00	409.09	8
100-434-000-100 Fleet Maint Supplies	5,100.00	154.85	4,628.12	0.00	471.88	9
100-434-000-150 Fleet Maint Employee Expenses	1,200.00	0.00	583.95	0.00	616.05	51
100-434-000-170 Fleet Maint Repair & Maint Auto	2,500.00	313.84	1,186.29	0.00	1,313.71	53
100-434-000-180 Fleet Maint Gas & Oil	1,700.00	87.18	951.38	0.00	748.62	44
100-434-000-200 Fleet Utilities	5,328.00	27.05	2,211.91	0.00	3,116.09	58
100-434-000-210 Fleet Telephone	2,160.00	48.24	728.04	0.00	1,431.96	66
100-434-000-260 Fleet Repair/Main	2,200.00	0.00	1,544.20	0.00	655.80	30
100-434-000-410 Fleet Maint Uniforms	1,500.00	52.84	1,007.14	0.00	492.86	33
100-434-000-624 Fleet Maint Liability Ins	695.18	0.00	679.00	0.00	16.18	2
100-434-000-650 Fleet Maint Professional Services	5,700.00	0.00	2,037.78	0.00	3,662.22	64
100-434-000-802 Fleet Maint Garage Supplies	22,000.00	3,189.55	19,806.98	0.00	2,193.02	10
100-434-001-624 Fleet Maint Auto Liability	1,355.60	0.00	1,323.00	0.00	32.60	2
Subtotal	232,316.45	17,599.55	158,197.22	0.00	74,119.23	32
Function: 440 Parks Maintenance						
100-440-000-010 Parks Maint Salaries	281,031.35	22,095.95	176,864.65	0.00	104,166.70	37
100-440-000-012 Parks Maint Overtime	5,500.00	0.00	3,238.59	0.00	2,261.41	41
100-440-000-021 Parks Maint Fica	21,498.90	1,639.79	13,496.31	0.00	8,002.59	37
100-440-000-024 Parks Maint Retirement	49,349.11	3,654.49	26,764.45	0.00	22,584.66	46
100-440-000-025 Parks Maint Grp Insurance	64,504.76	6,712.80	43,495.93	0.00	21,008.83	33
100-440-000-028 Parks Maint Workers Comp	4,859.32	0.00	4,448.35	0.00	410.97	8
100-440-000-100 Parks Maint Supplies	20,000.00	2,881.40	18,488.91	0.00	1,511.09	8
100-440-000-150 Parks Employee Expenses	2,000.00	0.00	384.51	0.00	1,615.49	81
100-440-000-170 Parks Maint Repair & Maint Auto	13,000.00	249.89	1,370.10	0.00	11,629.90	89
100-440-000-180 Parks Maint Gas & Oil	16,500.00	774.10	9,292.29	0.00	7,207.71	44
100-440-000-200 Parks Maint Utilities	80,678.76	4,913.36	35,451.85	0.00	45,226.91	56
100-440-000-201 Parks Maint Lighting	1,500.00	0.00	0.00	0.00	1,500.00	100
100-440-000-210 Parks Maint Telephone	1,440.00	46.40	325.16	0.00	1,114.84	77
100-440-000-260 Parks Repair & Maint	35,000.00	2,476.17	24,127.50	0.00	10,872.50	31
100-440-000-261 Parks Maintenance Park/Turk Mgmt	115,000.00	9,548.73	87,657.70	0.00	27,342.30	24
100-440-000-410 Parks Maint Uniforms	7,000.00	529.23	4,495.02	0.00	2,504.98	36

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
100-440-000-624 Parks Maint Liability Ins	2,075.39	0.00	2,026.00	0.00	49.39	2
100-440-000-650 Parks Maint-Prof.Services	16,000.00	2,000.00	4,597.30	7,400.00	4,002.70	25
100-440-000-700 Parks Maint Other Expenses	5,500.00	6,698.41	6,887.61	0.00	-1,387.61	-25
100-440-000-830 Non Capital Equip	5,000.00	0.00	4,059.26	0.00	940.74	19
100-440-001-624 Parks Maint Auto Liability	5,612.92	0.00	5,479.00	0.00	133.92	2
100-440-001-802 Mosquito Spray Supplies	3,000.00	0.00	0.00	0.00	3,000.00	100
Parks Maintenance Subtotal	756,050.51	64,220.72	472,950.49	7,400.00	275,700.02	36
Function: 450 Recreation						
100-450-000-010 Recreation Salaries	246,304.46	21,436.86	177,602.56	0.00	68,701.90	28
100-450-000-021 Recreation Fica	18,842.29	1,548.95	12,773.92	0.00	6,068.37	32
100-450-000-024 Recreation Retirement	43,251.06	3,549.94	27,929.88	0.00	15,321.18	35
100-450-000-025 Recreation Group Insurance	50,981.41	5,302.73	34,583.75	0.00	16,397.66	32
100-450-000-028 Recreation Work Comp	4,135.06	0.00	3,785.35	0.00	349.71	8
100-450-000-100 Recreation Supplies	7,500.00	204.20	1,055.27	0.00	6,444.73	86
100-450-000-110 Recreation Postage	100.00	84.36	368.08	0.00	-268.08	-268
100-450-000-150 Recreation Emp Expenses	10,500.00	25.42	2,543.57	0.00	7,956.43	76
100-450-000-170 Recreation Repair & Maint Auto	3,000.00	0.00	1,011.33	0.00	1,988.67	66
100-450-000-180 Recreation Gas & Oil	4,500.00	158.18	1,433.42	0.00	3,066.58	68
100-450-000-210 Recreation Telephone	19,220.61	1,665.96	9,518.72	0.00	9,701.89	50
100-450-000-260 Recreation Repair/Maint	4,000.00	0.00	0.00	0.00	4,000.00	100
100-450-000-410 Recreation Uniforms	1,000.00	0.00	0.00	0.00	1,000.00	100
100-450-000-412 Recreation Program Expenses	206,000.00	40,496.46	125,919.03	12,206.89	67,874.08	33
100-450-000-624 Recreation Liability Insurance	1,995.59	0.00	1,948.00	0.00	47.59	2
100-450-000-625 Recreation Liability Child Ins	6,750.00	0.00	0.00	0.00	6,750.00	100
100-450-000-650 Recreation Professional Services	2,500.00	320.58	3,229.55	0.00	-729.55	-29
100-450-000-700 Recreation Other Expenses	2,000.00	235.32	712.81	0.00	1,287.19	64
100-450-000-800 Recreation Bank Fees	4,721.29	623.73	2,588.50	0.00	2,132.79	45
100-450-000-875 Pard Grant Expenditures	55,074.54	0.00	0.00	0.00	55,074.54	100
100-450-001-624 Recreation Auto Liability Ins	4,539.86	0.00	4,431.00	0.00	108.86	2
Recreation Subtotal	696,916.17	75,652.69	411,434.74	12,206.89	273,274.54	39
Function: 452 Community Development						
100-452-000-010 Comm Development Salaries	254,028.99	20,104.77	170,109.84	0.00	83,919.15	33
100-452-000-021 Comm Development Fica	19,433.22	1,525.43	12,618.84	0.00	6,814.38	35
100-452-000-024 Comm Development Retirement	44,607.49	3,329.35	27,070.92	0.00	17,536.57	39
100-452-000-025 Comm Development Health Ins	45,709.00	2,646.07	16,330.69	0.00	29,378.31	64
100-452-000-028 Comm Development Workers Comp	4,558.95	0.00	4,173.38	0.00	385.57	8
100-452-000-100 Comm Development Supplies	14,000.00	366.39	11,937.74	0.00	2,062.26	15
100-452-000-150 Comm Development Emp Exp	7,000.00	0.00	365.00	0.00	6,635.00	95
100-452-000-200 Comm Development Utilities	27,000.00	3,148.48	18,420.00	0.00	8,580.00	32
100-452-000-210 Comm Development Telephone	1,572.00	217.80	1,502.90	0.00	69.10	4
100-452-000-260 Comm Development Repair & Maint	15,000.00	80.26	4,114.99	0.00	10,885.01	73
100-452-000-624 Comm Development Liability Ins	222.37	0.00	217.00	0.00	5.37	2
100-452-000-650 Comm Development Cont & Svcs	25,950.00	1,918.68	15,711.53	0.00	10,238.47	39
100-452-000-652 Comm Development Spec Proj	37,500.00	38.10	4,949.75	0.00	32,550.25	87
100-452-000-700 Comm Development Other	2,500.00	0.00	1,017.18	0.00	1,482.82	59
100-452-002-624 Comm Development Liab Ins Bldg	4,978.85	0.00	4,859.00	0.00	119.85	2
Community Development Subtotal	504,060.87	33,375.33	293,398.76	0.00	210,662.11	42
Function: 453 Senior Center						

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
100-453-000-010 Senior Center Salaries	94,664.62	7,912.30	72,389.82	0.00	22,274.80	24
100-453-000-021 Senior Center Fica	7,241.84	597.70	5,460.84	0.00	1,781.00	25
100-453-000-024 Senior Center Retirement	16,623.11	1,154.96	10,463.14	0.00	6,159.97	37
100-453-000-025 Senior Center Health Ins	16,015.69	1,282.35	10,025.20	0.00	5,990.49	37
100-453-000-028 Senior Center Worker'S Compensati	790.34	0.00	723.50	0.00	66.84	8
100-453-000-100 Supplies	3,000.00	258.52	2,141.35	0.00	858.65	29
100-453-000-170 Repair & Maint - Auto	2,000.00	0.00	213.21	0.00	1,786.79	89
100-453-000-180 Gas & Oil	1,500.00	0.00	553.62	0.00	946.38	63
100-453-000-200 Senior Center Utilities	43,758.00	3,313.56	24,222.06	0.00	19,535.94	45
100-453-000-210 Senior Telephone	5,376.00	130.00	1,870.14	0.00	3,505.86	65
100-453-000-260 Repair & Maint	17,000.00	726.96	4,105.53	0.00	12,894.47	76
100-453-000-412 Senior Center Fitness Expense	15,000.00	0.00	273.12	0.00	14,726.88	98
100-453-000-413 Senior Center Program Expense	53,000.00	1,583.25	16,311.08	0.00	36,688.92	69
100-453-000-624 Senior Center Liability Ins	729.79	0.00	713.00	0.00	16.79	2
100-453-000-650 Senior Center Contracts	24,500.00	1,928.61	17,710.43	0.00	6,789.57	28
100-453-000-700 Senior Center Other Exp	1,000.00	0.00	0.00	0.00	1,000.00	100
100-453-000-800 Senior Cntr Bank Fees	4,721.29	0.00	0.00	0.00	4,721.29	100
100-453-001-413 Senior Center Newsletter Exp	1,250.00	629.08	629.08	0.00	620.92	50
100-453-001-624 Senior Center Liability Ins-Auto (V	1,790.90	0.00	1,748.00	0.00	42.90	2
Senior Center Subtotal	309,961.58	19,517.29	169,553.12	0.00	140,408.46	45
Function: 900						
100-900-000-000 Unallocated Expense	6,100.00	2,605.48	2,605.48	0.00	3,494.52	57
Subtotal	6,100.00	2,605.48	2,605.48	0.00	3,494.52	57
General Fund Subtotal	15,901,818.41	998,989.15	8,762,792.45	220,143.37	6,918,882.59	44
Fund: 110 Mcip Fund						
Function: 452 Community Development						
110-452-000-700 Other Exp - Downtown	0.00	0.00	3,283.00	0.00	-3,283.00	0
Community Development Subtotal	0.00	0.00	3,283.00	0.00	-3,283.00	0
Mcip Fund Subtotal	0.00	0.00	3,283.00	0.00	-3,283.00	0
Fund: 115 Mauldin Public Facilities Corp						
Function: 410 Administration						
115-410-000-970 Admin Capital Outlay	0.00	0.00	0.00	16,400.00	-16,400.00	0
Administration Subtotal	0.00	0.00	0.00	16,400.00	-16,400.00	0
Function: 497 Debt Service						
115-497-000-473 Trust Fees	0.00	0.00	3,000.00	0.00	-3,000.00	0
115-497-000-800 Bond Issuance Costs	0.00	0.00	137,370.00	0.00	-137,370.00	0
Debt Service Subtotal	0.00	0.00	140,370.00	0.00	-140,370.00	0
Mauldin Public Facilities Corp Subtotal	0.00	0.00	140,370.00	16,400.00	-156,770.00	0
Fund: 150 Capital Projects Fund						
Function: 390 Transfers						
150-390-001-600 Transfer Out To Debt Service	695,375.65	0.00	0.00	0.00	695,375.65	100
Transfers Subtotal	695,375.65	0.00	0.00	0.00	695,375.65	100
Function: 405 405						
150-405-000-650 Bank Service Charges	0.00	0.00	132.80	0.00	-132.80	0
405 Subtotal	0.00	0.00	132.80	0.00	-132.80	0

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Function: 410 Administration						
150-410-000-970 Administration Capital	95,324.30	0.00	11,975.54	12,294.94	71,053.82	75
Administration Subtotal	95,324.30	0.00	11,975.54	12,294.94	71,053.82	75
Function: 411 Employee Services						
150-411-000-700 Expenditures - Other	0.00	9,850.00	9,850.00	11,850.00	-21,700.00	0
Employee Services Subtotal	0.00	9,850.00	9,850.00	11,850.00	-21,700.00	0
Function: 421 Police Department						
150-421-000-970 Police Capital	990,000.00	154,498.18	435,691.23	432,600.80	121,707.97	12
Police Department Subtotal	990,000.00	154,498.18	435,691.23	432,600.80	121,707.97	12
Function: 422 Fire						
150-422-000-970 Fire Capital	4,489,624.35	9,911.10	9,911.10	51,656.18	4,428,057.07	99
Fire Subtotal	4,489,624.35	9,911.10	9,911.10	51,656.18	4,428,057.07	99
Function: 432 Sanitation						
150-432-000-970 Sanitation Capital	640,000.00	0.00	287,686.49	727,645.64	-375,332.13	-59
Sanitation Subtotal	640,000.00	0.00	287,686.49	727,645.64	-375,332.13	-59
Function: 433 Building Maintenance						
150-433-000-970 Bldg Maint Capital	461,000.00	60,283.32	458,370.03	242,369.46	-239,739.49	-52
Building Maintenance Subtotal	461,000.00	60,283.32	458,370.03	242,369.46	-239,739.49	-52
Function: 440 Parks Maintenance						
150-440-000-970 Parks Capital	66,000.00	0.00	0.00	51,469.46	14,530.54	22
Parks Maintenance Subtotal	66,000.00	0.00	0.00	51,469.46	14,530.54	22
Function: 450 Recreation						
150-450-000-970 Recreation Capital	155,809.23	4,775.36	15,584.59	225,000.00	-84,775.36	-54
Recreation Subtotal	155,809.23	4,775.36	15,584.59	225,000.00	-84,775.36	-54
Function: 451 Sports Center						
150-451-000-970 Sports Center Capital	38,000.00	0.00	0.00	10,415.35	27,584.65	73
Sports Center Subtotal	38,000.00	0.00	0.00	10,415.35	27,584.65	73
Function: 453 Senior Center						
150-453-000-970 Senior Center Capital	25,000.00	0.00	0.00	24,980.00	20.00	0
Senior Center Subtotal	25,000.00	0.00	0.00	24,980.00	20.00	0
Function: 470 Special Projects						
150-470-702-970 Pedestrian Bridge Project	4,800,000.00	78,857.00	164,283.93	0.00	4,635,716.07	97
Special Projects Subtotal	4,800,000.00	78,857.00	164,283.93	0.00	4,635,716.07	97
Capital Projects Fund Subtotal	12,456,133.53	318,174.96	1,393,485.71	1,790,281.83	9,272,365.99	74
Fund: 151 Capital Projects Transportation						
Function: 390 Transfers						
151-390-001-151 Contribution To Fund Balance	243,454.00	0.00	0.00	0.00	243,454.00	100
Transfers Subtotal	243,454.00	0.00	0.00	0.00	243,454.00	100
Function: 405 405						
151-405-000-970 Street Resurfacing	2,700,000.00	12,402.19	439,610.72	0.00	2,260,389.28	84
405 Subtotal	2,700,000.00	12,402.19	439,610.72	0.00	2,260,389.28	84
Capital Projects Transportation Subtotal	2,943,454.00	12,402.19	439,610.72	0.00	2,503,843.28	85

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 200 Sewer Fund						
Function: 390 Transfers						
200-390-001-200 Contribution To Fund Balance	83,327.29	0.00	0.00	0.00	83,327.29	100
Transfers Subtotal	83,327.29	0.00	0.00	0.00	83,327.29	100
Function: 430 Sewer						
200-430-000-010 Sewer Salaries	309,462.99	17,777.89	195,520.36	0.00	113,942.63	37
200-430-000-012 Sewer Overtime	3,000.00	0.00	1,068.24	0.00	1,931.76	64
200-430-000-021 Sewer Fica	23,673.92	1,271.40	14,407.98	0.00	9,265.94	39
200-430-000-024 Sewer Retirement	54,341.70	2,939.43	29,641.75	0.00	24,699.95	45
200-430-000-025 Sewer Group Insurance	59,481.92	6,309.69	40,280.20	0.00	19,201.72	32
200-430-000-028 Sewer Work Comp	16,132.48	0.00	14,768.10	0.00	1,364.38	8
200-430-000-100 Sewer Supplies	25,000.00	868.58	8,140.64	194.00	16,665.36	67
200-430-000-150 Sewer Emp Expenses	4,000.00	0.00	150.00	0.00	3,850.00	96
200-430-000-170 Sewer Repair & Maint Auto	6,000.00	807.70	4,968.97	0.00	1,031.03	17
200-430-000-180 Sewer Gas & Oil	5,500.00	884.82	5,126.06	0.00	373.94	7
200-430-000-200 Sewer Utilities	1,737.36	182.91	1,223.26	0.00	514.10	30
200-430-000-210 Sewer Telephone	900.00	42.16	672.13	0.00	227.87	25
200-430-000-211 Sewer Depreciation Exp	210,000.00	0.00	0.00	0.00	210,000.00	100
200-430-000-260 Sewer Dept Repair & Maint	12,000.00	0.00	10,949.11	0.00	1,050.89	9
200-430-000-410 Sewer Uniforms	6,000.00	235.40	5,501.08	0.00	498.92	8
200-430-000-624 Liability Insurance	855.24	0.00	835.00	0.00	20.24	2
200-430-000-650 Sewer Professional Services	36,500.00	383.72	13,157.11	0.00	23,342.89	64
200-430-000-651 Sewer - Pump Station Expenses	10,000.00	3,160.92	4,262.32	0.00	5,737.68	57
200-430-000-700 Sewer Other Expenses	7,000.00	0.00	8,361.94	0.00	-1,361.94	-19
200-430-000-830 Sewer Non Capital Equipment	10,500.00	0.00	9,619.50	0.00	880.50	8
200-430-000-831 Grant Expenditures	500,000.00	2,077.30	20,050.22	0.00	479,949.78	96
200-430-001-624 Sewer Auto Liability Ins	3,087.10	0.00	3,014.00	0.00	73.10	2
200-430-001-802 Series 2014 Rev Bond Interest	86,000.00	0.00	44,261.10	0.00	41,738.90	49
Sewer Subtotal	1,391,172.71	36,941.92	435,979.07	194.00	954,999.64	69
Sewer Fund Subtotal	1,474,500.00	36,941.92	435,979.07	194.00	1,038,326.93	70
Fund: 300 Hospitality & Accommodations Fund						
Function: 390 Transfers						
300-390-001-100 Transfers Out Gen Fund	88,123.00	0.00	0.00	0.00	88,123.00	100
300-390-001-300 Contribution To Fund Balance	223,141.00	0.00	0.00	0.00	223,141.00	100
300-390-001-600 Transfer Out To Debt Svc	492,036.00	0.00	0.00	0.00	492,036.00	100
Transfers Subtotal	803,300.00	0.00	0.00	0.00	803,300.00	100
Function: 400 Council						
300-400-000-650 Professional Serv.	30,000.00	0.00	44,435.53	0.00	-14,435.53	-48
300-400-000-700 Misc Expenses	427,700.00	11,532.49	320,168.73	0.00	107,531.27	25
Council Subtotal	457,700.00	11,532.49	364,604.26	0.00	93,095.74	20
Function: 425 Cultural Center						
300-425-000-970 Capital Outlay	245,727.00	0.00	164,355.00	391,173.00	-309,801.00	-126
Cultural Center Subtotal	245,727.00	0.00	164,355.00	391,173.00	-309,801.00	-126
Hospitality & Accommodations Fund Subtotal	1,506,727.00	11,532.49	528,959.26	391,173.00	586,594.74	39
Fund: 310 Grants						

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Function: 401						
310-401-000-700 Fed Hmgp 4166-035 Grant Covered	0.00	0.00	39,365.00	0.00	-39,365.00	0
Subtotal	0.00	0.00	39,365.00	0.00	-39,365.00	0
Function: 421 Police Department						
310-421-000-830 Traffic Safety Equipment	67,754.00	0.00	0.00	0.00	67,754.00	100
Police Department Subtotal	67,754.00	0.00	0.00	0.00	67,754.00	100
Grants Subtotal	67,754.00	0.00	39,365.00	0.00	28,389.00	42
Fund: 311 Arpa Funds						
Function: 390 Transfers						
311-390-001-100 Transfer Out To Gen Fund	0.00	155,303.00	874,354.70	0.00	-874,354.70	0
311-390-001-150 Arpa Transfer To Capital Fund	0.00	0.00	1,596,168.95	0.00	-1,596,168.95	0
311-390-001-200 Transfer Out To Sewer	0.00	0.00	14,149.06	0.00	-14,149.06	0
311-390-001-400 Transfer Out Fire	0.00	0.00	177,193.58	0.00	-177,193.58	0
Transfers Subtotal	0.00	155,303.00	2,661,866.29	0.00	-2,661,866.29	0
Function: 402						
311-402-000-700 Arpa Covered Expenditures Sewer	0.00	0.00	61,140.46	0.00	-61,140.46	0
311-402-000-701 Arpa Covered Exp-Storm Water	0.00	1,310.79	262,577.79	24,850.00	-287,427.79	0
Subtotal	0.00	1,310.79	323,718.25	24,850.00	-348,568.25	0
Arpa Funds Subtotal	0.00	156,613.79	2,985,584.54	24,850.00	-3,010,434.54	0
Fund: 350 Victim Advocate Spec Revenue						
Function: 421 Police Department						
350-421-000-010 Victim Advocate Salaries	67,530.85	3,564.96	35,345.86	0.00	32,184.99	48
350-421-000-021 Victim Advocate Fica	5,166.09	265.43	2,643.35	0.00	2,522.74	49
350-421-000-024 Victim Advocate Retirement	11,183.06	590.35	5,852.30	0.00	5,330.76	48
Police Department Subtotal	83,880.00	4,420.74	43,841.51	0.00	40,038.49	48
Victim Advocate Spec Revenue Subtotal	83,880.00	4,420.74	43,841.51	0.00	40,038.49	48
Fund: 370 Eudl Alcohol&Drug Fund						
Function: 421 Police Department						
370-421-000-795 Alcohol & Drug Abuse Spec Projects	0.00	0.00	3,335.74	0.00	-3,335.74	0
Police Department Subtotal	0.00	0.00	3,335.74	0.00	-3,335.74	0
Eudl Alcohol&Drug Fund Subtotal	0.00	0.00	3,335.74	0.00	-3,335.74	0
Fund: 390 Employee Health Fund						
Function: 411 Employee Services						
390-411-000-110 Claims Exp	1,060,657.00	140,930.74	762,318.10	0.00	298,338.90	28
390-411-000-111 Admin Fees	494,201.00	35,845.34	280,737.79	0.00	213,463.21	43
390-411-000-112 Proactive Md Fees	76,515.00	12,950.00	99,505.00	0.00	-22,990.00	-30
Employee Services Subtotal	1,631,373.00	189,726.08	1,142,560.89	0.00	488,812.11	30
Employee Health Fund Subtotal	1,631,373.00	189,726.08	1,142,560.89	0.00	488,812.11	30
Fund: 400 Fire Service Fund						
Function: 422 Fire						
400-422-000-010 Fire Salaries	2,643,625.74	195,669.41	1,726,292.90	0.00	917,332.84	35
400-422-000-021 Fire Dept Fica	202,237.41	14,632.08	129,064.66	0.00	73,172.75	36
400-422-000-024 Fire Dept Retirement	535,069.95	37,340.98	296,666.46	0.00	238,403.49	45

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
400-422-000-025 Fire Dept Group Insurance	454,206.30	46,359.54	308,034.67	0.00	146,171.63	32
400-422-000-028 Fire Dept Insur-Work Comp	81,662.92	0.00	74,756.34	0.00	6,906.58	8
400-422-000-100 Fire Dept Supplies	9,500.00	3,170.06	7,781.31	0.00	1,718.69	18
400-422-000-110 Fire Dept Postage	250.00	3.18	75.37	0.00	174.63	70
400-422-000-150 Fire Dept Employee Exp	31,820.00	806.00	12,725.38	0.00	19,094.62	60
400-422-000-170 Fire Equipment Repair & Auto	66,500.00	1,836.20	41,366.26	14,281.56	10,852.18	16
400-422-000-180 Fire Dept Gas & Oil	40,000.00	4,873.08	34,591.62	0.00	5,408.38	14
400-422-000-200 Fire Dept Utilities	50,632.56	5,945.47	27,889.05	0.00	22,743.51	45
400-422-000-210 Fire Dept Telephone	39,117.65	6,131.80	46,444.09	0.00	-7,326.44	-19
400-422-000-260 Fire Dept Repair & Maint	15,000.00	2,063.35	10,687.51	0.00	4,312.49	29
400-422-000-271 Fire Equipment & Supplies	6,500.00	26.07	1,309.46	0.00	5,190.54	80
400-422-000-272 Fire Medical Equipment & Supplies	10,300.00	-228.96	178.00	0.00	10,122.00	98
400-422-000-273 Hazmat Support	2,000.00	0.00	1,977.74	0.00	22.26	1
400-422-000-370 Fire Dept Radio	5,000.00	0.00	684.10	0.00	4,315.90	86
400-422-000-410 Fire Uniforms/Prot Clothing	17,000.00	1,096.04	6,755.44	0.00	10,244.56	60
400-422-000-411 Protective Gear	6,000.00	1,176.60	1,900.58	0.00	4,099.42	68
400-422-000-450 Wireless Communications	15,500.00	3,015.22	4,875.17	0.00	10,624.83	69
400-422-000-500 Professional Dues	979.36	0.00	250.00	0.00	729.36	74
400-422-000-624 Fire Liability Insurance	14,465.02	0.00	14,118.00	0.00	347.02	2
400-422-000-650 Fire Professional Services	42,622.00	1,266.95	20,517.13	0.00	22,104.87	52
400-422-000-700 Fire Other Expenses	4,000.00	31.86	1,873.01	0.00	2,126.99	53
400-422-000-793 Fire Prevention	8,000.00	0.00	3,021.78	0.00	4,978.22	62
400-422-000-794 Fire Dept. Codes Enforc/Invest	2,250.00	162.44	469.94	0.00	1,780.06	79
400-422-000-830 Fire Non-Capital Equipment	44,140.54	0.00	23,796.49	380.00	19,964.05	45
400-422-001-624 Fire Auto Insurance	29,055.09	0.00	28,359.00	0.00	696.09	2
Fire Subtotal	4,377,434.54	325,377.37	2,826,461.46	14,661.56	1,536,311.52	35
Fire Service Fund Subtotal	4,377,434.54	325,377.37	2,826,461.46	14,661.56	1,536,311.52	35
Fund: 500 Sports Center Fund						
Function: 451 Sports Center						
500-451-000-010 Sports Center Salaries	288,979.47	23,140.52	179,849.31	0.00	109,130.16	38
500-451-000-012 Sports Center Overtime	0.00	0.00	7.55	0.00	-7.55	0
500-451-000-021 Sports Center Fica	22,106.91	1,770.25	13,747.69	0.00	8,359.22	38
500-451-000-024 Sports Center Retirement	50,744.75	3,090.80	23,886.86	0.00	26,857.89	53
500-451-000-025 Sports Center Group Ins	24,251.65	2,307.08	15,628.68	0.00	8,622.97	36
500-451-000-028 Sports Center Work Comp	8,305.62	0.00	7,603.19	0.00	702.43	8
500-451-000-100 Sports Center Supplies	25,000.00	475.54	8,566.87	0.00	16,433.13	66
500-451-000-110 Sports Center Postage	500.00	14.82	91.71	0.00	408.29	82
500-451-000-150 Sports Center Emp Exp	7,000.00	22.98	270.85	0.00	6,729.15	96
500-451-000-200 Sports Center Utilities	72,811.28	3,352.29	30,533.70	0.00	42,277.58	58
500-451-000-210 Sports Center Telephone	1,680.00	140.00	3,170.30	0.00	-1,490.30	-89
500-451-000-260 Sports Cntr Repair & Maint	22,000.00	1,915.81	11,808.02	0.00	10,191.98	46
500-451-000-410 Sports Center Uniforms	1,500.00	265.00	654.55	0.00	845.45	56
500-451-000-412 Sports Cntr Prog. Expenses	17,000.00	11.96	5,576.22	0.00	11,423.78	67
500-451-000-610 Sports Center Advertising	5,500.00	0.00	1,569.56	0.00	3,930.44	71
500-451-000-624 Sports Center Liability	2,622.74	0.00	2,560.00	0.00	62.74	2
500-451-000-650 Sports Center Professional Services	84,000.00	4,143.32	40,737.97	0.00	43,262.03	52
500-451-000-700 Sports Ctr Other Expenses	1,000.00	78.98	438.32	0.00	561.68	56
500-451-000-800 Sports Cntr Bank Fees	4,500.00	382.48	3,093.11	0.00	1,406.89	31
500-451-002-624 Liability Insurance-Building	19,945.58	0.00	19,468.00	0.00	477.58	2

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Sports Center Subtotal	659,448.00	41,111.83	369,262.46	0.00	290,185.54	44
Sports Center Fund Subtotal	659,448.00	41,111.83	369,262.46	0.00	290,185.54	44
Fund: 600 Debt Service Fund						
Function: 497 Debt Service						
600-497-000-400 Fy22 Capital Lease Principal	310,279.27	0.00	0.00	0.00	310,279.27	100
600-497-000-401 Fy22 Capital Lease Interest	23,650.40	0.00	0.00	0.00	23,650.40	100
600-497-000-402 Fy19 Capital Lease Principal	78,382.00	0.00	78,382.00	0.00	0.00	0
600-497-000-403 Fy19 Capital Lease Interest	5,583.00	0.00	5,582.38	0.00	0.62	0
600-497-000-404 Fy20 Capital Lease Principal	117,819.17	0.00	0.00	0.00	117,819.17	100
600-497-000-405 Fy20 Capital Lease Interest	11,976.27	0.00	0.00	0.00	11,976.27	100
600-497-000-406 Fy21 Capital Lease Principal	137,484.00	0.00	137,484.00	0.00	0.00	0
600-497-000-407 Fy21 Capital Lease Interest	10,202.00	0.00	10,202.00	0.00	0.00	0
600-497-000-473 Fees And Penalties	1,500.00	0.00	990.00	0.00	510.00	34
600-497-000-474 Sc Tourism Rev Refunding Bond	125,202.00	0.00	0.00	0.00	125,202.00	100
600-497-000-475 Sc Tourism Rev Refunding Interest	9,745.00	0.00	4,872.63	0.00	4,872.37	50
600-497-000-477 Sewer Revenue Bond Interest	69,328.89	0.00	0.00	0.00	69,328.89	100
600-497-000-478 Go Series 2020 Bond Principal	120,000.00	0.00	0.00	0.00	120,000.00	100
600-497-000-479 Go Series 2020 Bond Interest	58,350.00	0.00	29,175.00	0.00	29,175.00	50
600-497-000-483 Iprb Series 2020 Principal	96,000.00	0.00	0.00	0.00	96,000.00	100
600-497-000-484 Iprb Series 2020 Interest	67,982.00	0.00	33,991.09	0.00	33,990.91	50
600-497-000-488 Tourism Series 2020 Bond Principal	115,000.00	0.00	0.00	0.00	115,000.00	100
600-497-000-489 Tourism Series 2020 Bond Interest	78,107.00	0.00	39,053.30	0.00	39,053.70	50
600-497-000-505 Go Bond Principal 2009 Series	165,000.00	0.00	0.00	0.00	165,000.00	100
600-497-000-506 Go Bond Interest 2009 Series	29,900.00	0.00	14,950.00	0.00	14,950.00	50
600-497-000-800 Bond Issuance Costs	0.00	0.00	18,500.00	0.00	-18,500.00	0
Debt Service Subtotal	1,631,491.00	0.00	373,182.40	0.00	1,258,308.60	77
Debt Service Fund Subtotal	1,631,491.00	0.00	373,182.40	0.00	1,258,308.60	77
Fund: 650 Property Management Fund						
Function: 470 Special Projects						
650-470-000-211 Depreciation Expense	25,000.00	0.00	0.00	0.00	25,000.00	100
650-470-002-624 Jenkins Whse Liability Ins	4,230.00	0.00	4,128.00	0.00	102.00	2
Special Projects Subtotal	29,230.00	0.00	4,128.00	0.00	25,102.00	86
Function: 497 Debt Service						
650-497-000-471 Jenkins St Warehouse Principal	46,285.00	3,904.87	34,452.54	0.00	11,832.46	26
650-497-000-472 Jenkins St Warehouse Interest	18,194.00	1,468.36	13,906.53	0.00	4,287.47	24
650-497-000-700 Warehouse Expenses-Other	5,000.00	0.00	0.00	0.00	5,000.00	100
Debt Service Subtotal	69,479.00	5,373.23	48,359.07	0.00	21,119.93	30
Property Management Fund Subtotal	98,709.00	5,373.23	52,487.07	0.00	46,221.93	47
Fund: 800 Police Civil Forefeiture Fund						
Function: 421 Police Department						
800-421-000-799 Forfeiture Case Fees	0.00	0.00	8,993.12	0.00	-8,993.12	0
800-421-000-801 Forfeiture Expenditures	0.00	0.00	634.08	0.00	-634.08	0
Police Department Subtotal	0.00	0.00	9,627.20	0.00	-9,627.20	0
Police Civil Forefeiture Fund Subtotal	0.00	0.00	9,627.20	0.00	-9,627.20	0
Fund: 805 Fire 1% Fund						

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Function: 422 Fire						
805-422-000-799 Fire Miscellaneous Costs	0.00	0.00	148,187.47	0.00	-148,187.47	0
Fire Subtotal	0.00	0.00	148,187.47	0.00	-148,187.47	0
Fire 1% Fund Subtotal	0.00	0.00	148,187.47	0.00	-148,187.47	0
Report Total Expenditure	**$42,832,722.48**	**$2,100,663.75**	**$19,698,375.95**	**$2,457,703.76**	**$20,676,642.77**	**48**

APPENDIX D

FY2023 GRANT SUMMARY

FY2023 Grants Summary						
Department	**Grant**	**Grant Description**	**Grant Amount**	**Match Amount**	**Awarded**	**Amount Awarded**
Police	SCMIT (SC Municipal Insurance Trust) Law Enforcement Officer Safety	To assist law enforcement agencies equip their officers with safety equipment. Items eligible for reimbursement include soft body armor vests, tourniquets, trauma kits, ergonomic duty belts and vests, puncture-resistant gloves and automatic external defibrillators.	$2,000	$0	TBD	TBD
Police	SCMIT (SC Municipal Insurance Trust) Law Enforcement Officer Safety	To assist law enforcement agencies equip their officers with taser equipment.	$2,000	$0	TBD	TBD
Fire	SCMIT (SC Municipal Insurance Trust) Fire Service Grant	To assist fire departments purchase personal protective equipment. Items eligible for reimbursement includes turnout gear, air packs, Personal Alert Safety System devices, infrared cameras, voice amplifiers, reflective vests and body armor.	$2,000	$0	TBD	TBD
Fire	(FEMA) Assistance to Firefighters Grants Program	To assist firefighters and other first responders obtain critically needed resources necessary for protecting the public and emergency personnel from fire and related hazards.	$100,000	$0	TBD	TBD
Public Works	SCMIT (SC Municipal Insurance Trust) Public Works Safety Grant	To assist public works departments purchase equipment designed to improve worker safety in and around work zones. Items eligible for reimbursement include traffic control devices, cones, directional equipment, trench boxes/shoring equipment, air monitoring devices, reflective vests, backup cameras, collision avoidance systems and more. Items not listed above may be eligible for reimbursement.	$4,000	$0	TBD	TBD

Recreation	PARD (Parks and Recreation Development Fund) Grant	To assist with permanent improvements of park and recreation facilites, which will be open to the general public. (80% reimbursement grant)	$68,843	$13,769	Yes	$55,074
Totals			**$178,843**	**$13,769**		