



BUDGET BOOK

FISCAL YEAR 2024

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June 19, 2023

Mayor and Council
City of Mauldin
5 E. Butler Road
Mauldin, SC 29662

Honorable Mayor and Council,

It is with great pleasure that I present to you a balanced budget in the amount of \$38,100,610 for Fiscal Year 2023-2024 for the City of Mauldin. This budget is the culmination of many hours of hard work by department heads, finance staff and others. In drafting the FY2024 Budget, we paid close attention to Council's goals and priorities, focused on achieving results for the community, and sought to maximize the utility of every dollar received and spent. We look forward to the work ahead as we continue to serve the residents, businesses, and visitors of our great city.

BUDGET GOALS

Prior to drafting the FY2024 budget, staff worked closely with Council to establish goals for the upcoming fiscal year. These goals reflect the desires of Council to continue building a community focused on *Healthy Living, Safety and Well-Being, Economic Prosperity and Development, Strategic Reinvestment, and Infrastructure Improvements*. To achieve this, Council identified *Must Do, Should Do, and Could Do* activities for the upcoming year. Each of these activities have been incorporated into the budget through either a direct appropriation or by staff directed action. Council Goals as established for FY2024 are as follows:

		Responsible Department
Must Do	Develop recommendations for Council's consideration on a program for incentivizing commercial, retail, and restaurant development in strategic areas of the City, particularly niche businesses.	Community Development
	Accelerate City Center initiative to build further momentum quickly and attract attention of investors, demonstrate viability, and snowball project.	Community Development
	Update the Comprehensive Plan and evaluate the need to update Zoning Ordinances.	Business & Development
	Prioritize streets, pothole repairs, drainage, ditch cleanouts, leaf cleanup and sidewalk maintenance.	Public Works
Should Do	Implement multi-use trail segments more rapidly and evaluate alternative design guidelines/specifications for trails.	Public Works
	Evaluate possibility of including sidewalks in transportation funding and dedicated millage towards sidewalk projects.	Administration
	Develop a Strategic Plan	Administration
	Staffing economic development function.	Administration
Could Do	Cultural Center campus evaluation to include lighting, security, electrical, and more.	Community Development
	Develop a higher priority on maintenance plan for existing beautification and maintenance for N. Main and East Butler.	Public Works

	Look into reorganization of community/ economic development functions (i.e., division, hierarchy, etc.)	Administration
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BUDGET PHILOSOPHY

The FY2024 Budget is built upon the idea of a zero-base budget. The Government Finance Officers Association (GFOA) defines a zero-base budget as a “process that asks managers to build a budget from the ground up, starting from zero.” Through direct conversations with department heads, finance staff, and administration, each line item was evaluated based upon future needs, current utilization, and past performance. The result of such action removes unnecessary excess in line items and more directly links projected expenditures with actual expenditures. Through more precise evaluation of both revenues and expenditures, the budget more accurately reflects anticipated final revenues and expenditures and deploys needed capital to Council priorities.

OVERALL BUDGET HIGHLIGHTS

The Fiscal Year 2024 Budget, as proposed, totals \$38,100,610 and is comprised of all the expected revenues and expenditures for the City of Mauldin beginning July 1, 2023 and ending June 30, 2024. The FY2024 Budget is approximately 16.1% less than FY2023 due to the City intending to borrow less money for major capital projects in the new year and no additional American Rescue Plan Act (ARPA) money is expected from the federal government. The adopted budget does not increase millage, however, it does adopt a new Sewer Fee structure consisting of a flat rate for all users to avoid utilizing fund balance to balance the sewer budget. A summary of all revenues and expenditures for FY2024 is found below.

	Revenues	Expenditures
General Fund	19,044,589	19,044,589
MCIP Fund	130,000	130,000
Mauldin Public Facilities Fund	594,305	594,305
Capital Projects Fund	2,061,194	2,061,194
Capital Projects Transportation Fund	415,974	415,974
Sewer Fund	1,375,479	1,375,479
Hospitality & Accommodations Fund	1,756,490	1,756,490
ARPA Fund	3,580,869	3,580,869
Victim Advocate Fund	20,000	20,000
Grants Fund	337,665	337,665
Health Fund	1,828,438	1,828,438
Fire Fund	4,979,849	4,979,849
Sports Center Fund	695,019	695,019
Debt Service Fund	1,028,738	1,028,738
Property Management Fund	12,000	12,000
Fire 1% Money	230,000	230,000
Mauldin Foundation	10,000	10,000
TOTAL	38,100,610	38,100,610

OVERALL REVENUES

The City continues to see strong revenues across several funds as the local economy picks up steam. As part of one of the fastest growing areas of the state, Mauldin is poised for continued rapid growth over the next several years. Two significant contributions to this growth will be the opening of Bridgeway Station and City Center projects in FY2024. Though Bridgeway Station will officially open its residential portion in FY2023, the bulk of the retail and restaurant pieces of the project will not likely open until FY2024 (July-Aug 2023). Both of these projects will increase business license revenue and hospitality tax revenue for the City and become a catalyst for future economic and residential growth.

The City's revenues will also continue to grow through residential development projects in FY2024 and beyond. Mauldin continues to see a strong population boom resulting in a 3.59% population increase in 2023 (as measured by 2022 data). Area builders expect to build more than 1,500 homes over the next 24 months leading to a larger, stable tax base.

OVERALL EXPENSES

The City continues to confront several challenges to control expenses including persistently high inflation, higher property and casualty insurance rates, pension costs, and higher utility rates. These challenges have resulted in an increase in personnel costs, operational and maintenance costs, and costs for capital acquisition. The major drivers of increased expenditures in FY2024 are due to the following:

- SC Municipal Insurance Trust Rate increase of 24.6% due to increased claims;
- SC Municipal Insurance Risk & Financing Fund increase of 29.4% due to increased claims;
- Employer contribution to PEBA Retirement Systems scheduled increase of 1%;
- Inflation continues to affect all sectors of the economy and is up 6.4% year over year;
- Increasing demands for services as the City's population and area of service grows;

The budget also includes a merit pool of 3% of each department's projected salary expenses. The City conducts an organization-wide annual review in October of each year, where every employee is evaluated by their supervisor. A merit pool has been established that allows supervisors to award an average of 3% merit increase by each department.

Lastly, the City will continue to expend funds related to the American Rescue Plan Act (ARPA) as previously directed. This year's expenditures include the continuation of our three-year police patrol vehicle replacement program, acquisition of new 800Mhz radios for MPD, and new firefighter gear. Additionally, the City will utilize ARPA funds to mitigate stormwater issues and improve the City's sewer infrastructure.

GENERAL FUND

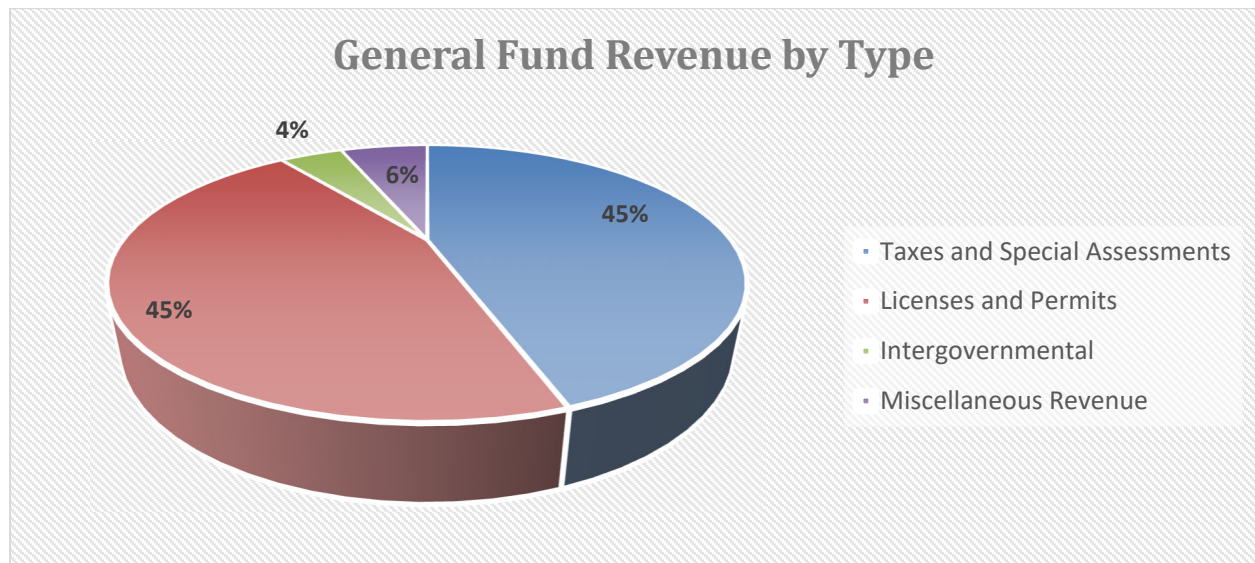
The FY2024 General Fund Budget, as proposed, totals \$19,044,589, an increase of 13.0% over the prior year. The purpose of this budget is to provide for the revenues and expenditures of various government services and operations pertaining to City Council, Finance, Administration, Judicial services, Police, Business & Development Services, Public Works, Parks & Recreation, Mauldin Senior Center, and Community Development.

General Fund Revenues

A summary of General Fund Revenues is provided below.

	FY2022 Actual	FY 2023 Budget	FY2024 Budget	% Change
<i>Taxes and Special Assessments</i>	7,879,039	7,501,955	8,467,364	12.9%
<i>Licenses and Permits</i>	9,269,428	7,320,500	8,805,000	20.3%
<i>Intergovernmental</i>	825,187	785,051	807,677	2.88%
<i>Penalties and Fines</i>	126,723	140,150	125,400	-10.5%
<i>Charges for Services</i>	71,102	102,200	102,200	0.0%
<i>Recreation Fees</i>	194,082	116,500	172,500	48.1%
<i>Comm Dev Fees</i>	12,328	20,000	10,000	-50.0%
<i>Senior Center Fees</i>	2,690	30,000	32,500	8.3%
<i>Miscellaneous Revenue</i>	425,001	421,555	403,000	-4.4%
<i>Transfers In</i>	1,007,692	402,122	118,948	-70.9%
<i>Use of Fund Balance</i>	0	6,960	0	
Total	19,813,272	16,846,993	19,044,589	13.0%

The City continues to see strong growth among several revenue streams including Taxes and Special Assessments and Business License and Permits. These two revenue streams account for more than 90% of all revenue collected for the General Fund and are typically collected between January and June, or the last half of the fiscal year. With strong demand for housing, an aggressive annexation plan, and new residential and commercial projects scheduled for development in FY2024 and beyond, all indicators point to continued growth and greater year-over-year increases in these key revenue streams.

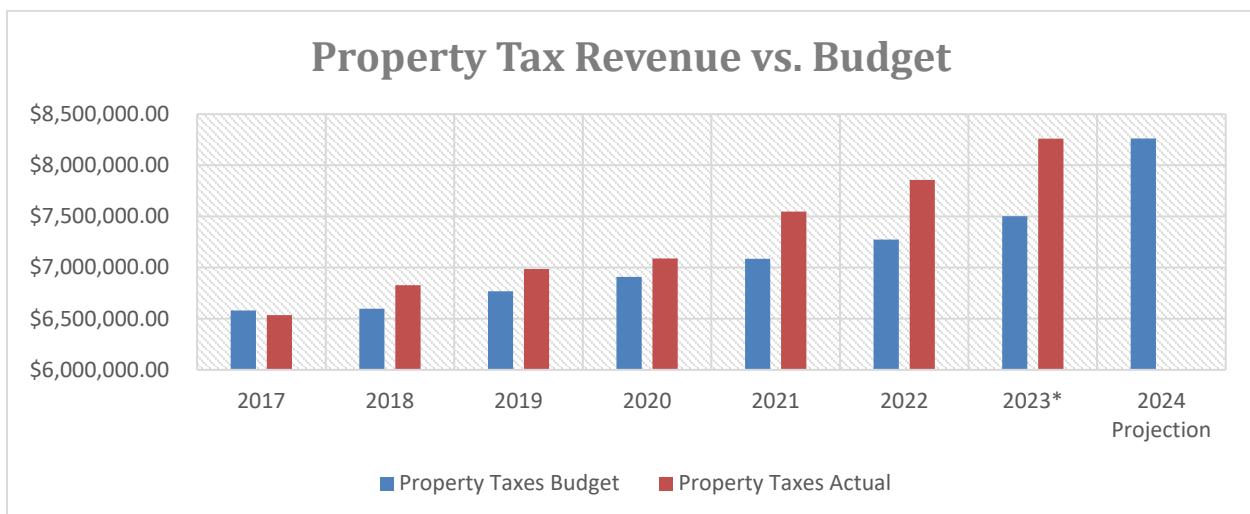


In FY2024, staff projects another record year in tax collections and business license revenue. Property taxes are projected to exceed \$8.4 million, while Business Licenses and Permits are projected to increase to \$8.8 million. These projections while modest, do not fully encapsulate the potential the City could collect in FY2024 due to more accurate forecasting, inflation, and a strong

regional economy.

The challenging part of any budget is to accurately forecast projected revenue, especially in a rapidly growing community and in an uncertain economic time. Therefore, accurately forecasting tax revenues and business license revenues will be critical in the years ahead to ensure the City is deploying resources into the budget to meet service demands.

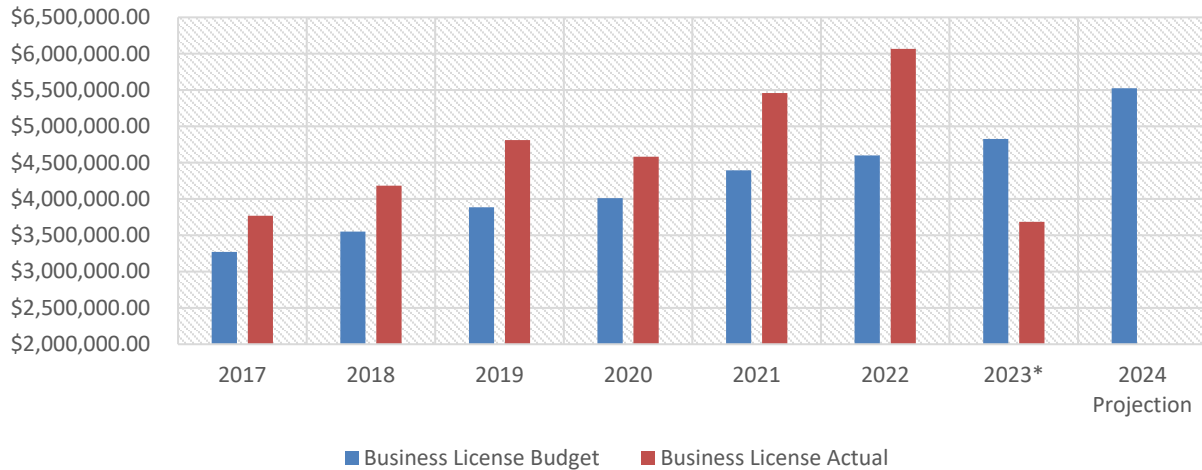
Between FY2017 and FY2022, the City experienced a growth of 20.2% in property tax revenues from \$6.5 million to \$7.8 million. The variance, or difference between budget projections versus actual collections averaged 3.86% during this time period, but increased to 8.03% in FY2022. This is understandable given the tremendous uncertainty generated by the Covid-19 global pandemic. However, a large or increasing variance between projected revenues and actual revenues means that the City may underutilize resources that could be deployed into the budget to meet rising service demands, increasing operational costs, and capital needs. The chart below illustrates the difference between budget projections and actual revenues collected during this period.



*As of June 14, 2023

Similarly, Business License Revenue collection has also seen tremendous growth over the last five fiscal years. Between FY2017 and FY2022, collections increased from \$3.7 million to over \$6 million, or a 60.9% increase. The variance, or difference between budget projections versus actual collections, ranged from 15.3% in FY2017 to 31.9% in FY2022. Though these funds have helped to increase the General Fund Fund Balance, they may have been better used to address Council priorities. The chart below shows Business License Revenue versus Budget during this period.

Business License Revenue Vs. Budget



*As of June 14, 2023

Ultimately, the more accurately we are able to forecast projected revenues, the more opportunities Council will have to address priorities within the current fiscal year.

General Fund Expenditures

General Fund expenditures, as proposed, total \$19,044,589, or an increase of 13.0% year over year. These increases are primarily driven by higher inflation costs, increased utility rates, and programmatic expenses aimed to accomplish specific Council goals. A summary of General Fund Expenditures by department or function is provided below.

	FY2022 Actual	FY 2023 Budget	FY2024 Budget	% Change
<i>Transfers Out</i>	6,344,522	3,393,258	3,737,815	10.2%
<i>Council</i>	227,093	203,610	224,378	10.2%
<i>Finance</i>	395,707	402,664	443,128	10.0%
<i>Administration</i>	763,699	714,535	849,917	18.9%
<i>Employee Services</i>	53,648	72,100	64,100	-11.1%
<i>Judicial</i>	523,888	584,386	630,360	7.9%
<i>Police</i>	5,010,726	5,362,235	6,142,622	14.6%
<i>Business Services</i>	529,626	578,446	815,307	40.9%
<i>Street</i>	657,696	694,310	714,257	2.9%
<i>Sanitation</i>	1,787,232	1,726,042	2,006,241	16.2%
<i>PW Administration</i>	764,203	539,909	688,406	27.5%
<i>Fleet Maintenance</i>	236,930	244,888	264,195	7.9%
<i>Parks Management</i>	729,335	778,099	864,834	11.1%
<i>Recreation</i>	665,802	762,552	790,969	3.7%
<i>Community Development</i>	533,321	492,666	510,858	3.7%
<i>Senior Center</i>	263,115	297,293	297,202	0.0%
Total	19,489,147	16,846,993	19,044,589	13.0%

Below are the notable expenses by each department or function within the General Fund budget. The budget does not anticipate any major programmatic or operational changes in FY2024.

Transfers Out

The General Fund supports numerous other funds, services and programs on an annual basis. In FY2024, transfers out of the General Fund total \$3,737,815 and is 10.2% higher than the current fiscal year. As shown below, transfers support various debt payments, transportation initiatives, Mauldin Fire Department, and Mauldin Sports Center.

	FY2022 Actual	FY2023 Budget	FY2024 Budget	% Change
<i>Mauldin Public Facilities</i>	\$314,649	\$592,137	\$429,900	-27.4%
<i>Transportation Fund</i>	\$437,624	\$257,622	\$280,974	9.1%
<i>Fire Service Fund</i>	\$1,616,257	\$1,759,004	\$2,225,301	26.5%
<i>Sports Center Fund</i>	\$323,868	\$401,646	\$396,039	-1.4%
<i>Debt Service Fund</i>	\$392,740	\$382,850	\$405,600	5.9%
Total	\$6,344,522	\$3,393,258	\$3,737,815	10.2%

Below are the notable expenses by each department or function within the General Fund budget. The budget does not anticipate any major programmatic or operational changes in FY2024.

<i>Council</i>	\$2,000 allocated for Training & Travel for Mayor and each Council Member. \$8,000 allocated for Election Expenses for November 2023 Council Election. \$3,500 increase for Meeting Expenses including staff/Board Christmas Meeting.
<i>Finance</i>	\$9,000 allotted for Docuware, a software system that allows the department to scan and store documents digitally. This is a shared resource with the Business Development, Human Resources, and Judicial Departments.
<i>Administration</i>	Inclusion of Public Information Officer salary (currently conducting interviews).
<i>Judicial</i>	No significant changes to programs or services.
<i>Police Department</i>	No change in personnel staffing or operations. Non-Capital Equipment for law enforcement purposes including laptops, cameras, tasers, 9mm handguns, patrol rifles, E-ticket systems, and other accessories. \$10,000 for K-9 donation expenditures.
<i>Business & Development Services</i>	\$70,000 increase for potential inspection services by RCI. Staff will seek to convert this amount of funding into a full-time inspector position, if the City can successfully recruit a certified inspector. \$140,000 allocated for a Comprehensive Plan Consultant.
<i>Street</i>	No significant changes to programs or services.

<i>Sanitation</i>	\$115,000 increase in Landfill Fees due to higher rates and volumes collected. \$25,000 increase in Containers due to increase prices and residential/commercial demand. Minor increase to Sanitation Bin Fees to account for rising costs.
<i>PW Administration</i>	Utilities line item now contains utilities from Street and Fleet Maintenance.
<i>Parks Management</i>	Contracts & Services – increase due to planned irrigation repairs and improvements at parks.
<i>Recreation</i>	No significant changes to programs or services.
<i>Community Development</i>	No significant changes to programs or services. Minor fee increases to Cultural Center facility rentals, and programs due to rising costs.
<i>Senior Center</i>	No significant changes to programs or services.

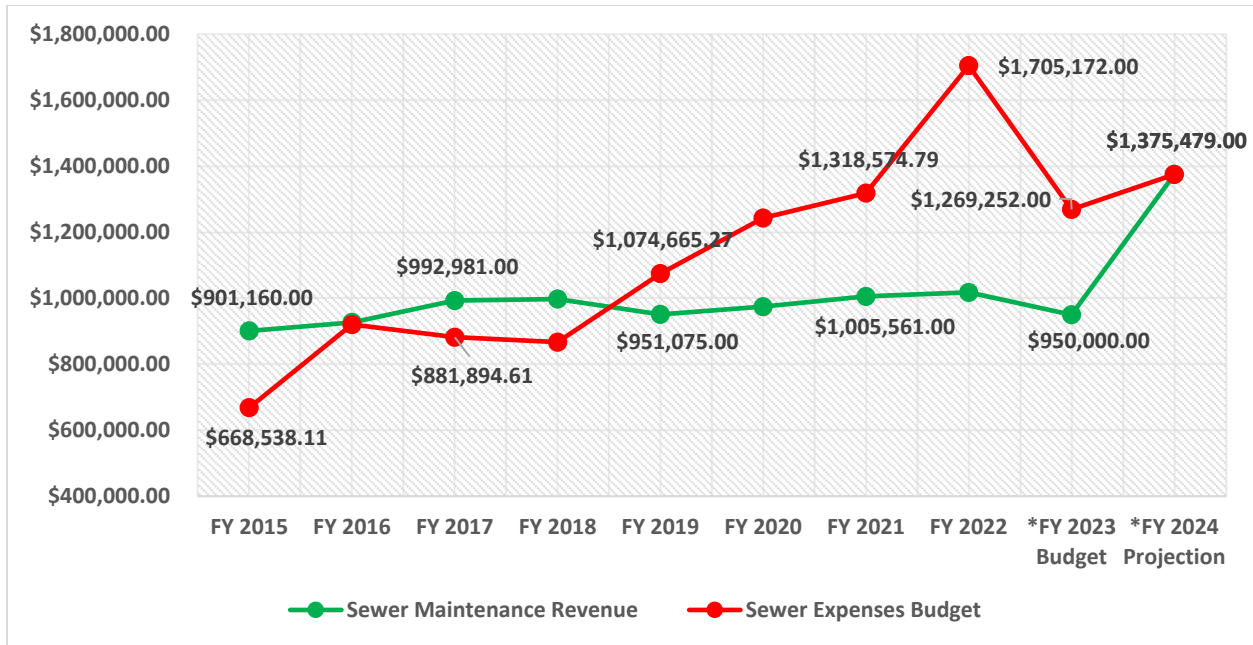
ENTERPRISE FUNDS

The Enterprise Fund consists of two separate funds including the Sewer Fund and the Property Management Fund. The purpose of an enterprise fund is to operate certain City programs or services in a business-like manner and assess either a user fee or charge for service. To this end, both funds should prioritize self-sufficiency and annually aim to have revenues exceed expenses. In the FY2024 Budget, Enterprise Fund revenues total \$1,387,479, while expenses total \$1,387,479. The revenues and expenditures of each of the two funds are explained below.

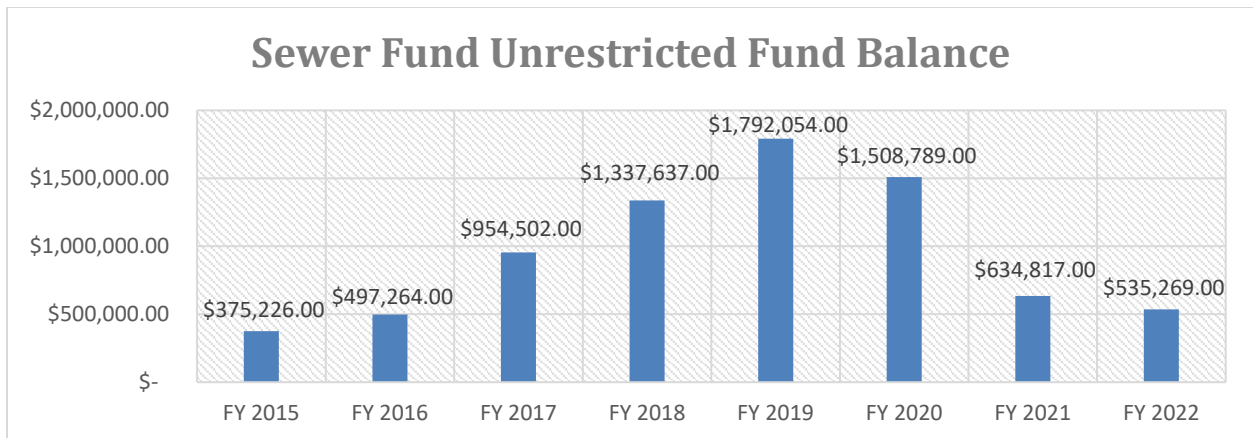
SEWER FUND

The City operates a vast collection of sewer lines and pump stations throughout the community and assess a monthly fee for access to the sewer system to all users, and an annual pump station fee to specific users. In FY2024, Sewer Fund revenues and expenses are budgeted at \$1,375,479, after Council adopted a new sewer rate structure to close a previously identified deficit.

The primary reason for the deficit identified earlier in the budget process is because the FY2024 Budget reflects specific expenditures as expenses within the budget that were previously reported as Assets in the Balance Sheet. While the prior process was true, accurate, and an acceptable accounting practice, it does mask the true cash outlays imposed upon the Sewer Fund. Since Revenue Bond Principal payments, Capital Outlays, and Sewer Repair/Rehabilitation are real expenses, keeping them within the Sewer Fund budget more accurately reflects the annual cash outlays of the fund, and can more easily be measured against revenues. The chart below shows Sewer Fund Revenues in green, and Expenditures (including all expenses) in red.



The effect of organizing the budget to move Assets expenditures to the Balance Sheet instead of keeping it in the Sewer Fund Expenditure Budget and the prior use of Sewer Fund Unrestricted Fund Balance for capital acquisition has resulted in the depletion of the available fund balance as seen below.

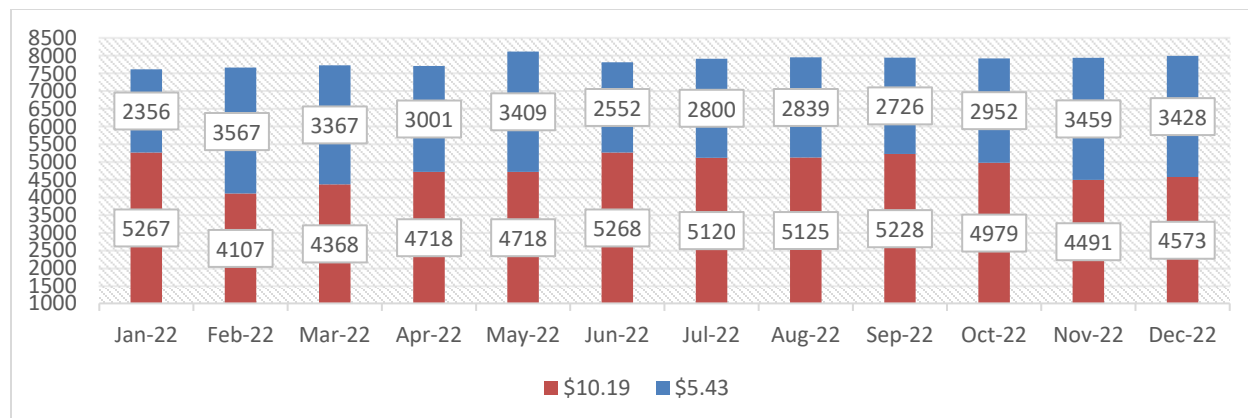


Had Council decided to balance the Sewer Fund budget with unrestricted fund balance, while possible, it would have continued to erode the available balance and could lead to limitations on future Sewer Fund borrowing.

Instead of continuing to utilize fund balance to balance the budget, Council adopted a modest sewer fee increase to both residential and commercial customers, as well as adopted a new sewer fee structure. Starting in July 2023, the City will eliminate the two-tiered volume based system for a flat rate of \$11.50 per month for all residential users. This change was made for the reasons identified below.

One persistent issue with the previous structure is the month-to-month fluctuations for both the

customer and City. Because the residential rate paid is tied directly to the volume used instead of a flat rate, seasonal and monthly use can cause customer bills and the City's sewer revenue to change monthly. In calendar year 2022, for example, the fluctuations resulted in \$100k less in revenue the City would have otherwise collected if it had a consistent flat rate similar to commercial customers. Given that the City's expenses are tied to the linear feet of pipe in the ground, and not the volume passing through it, an alternative fee structure is being offered as an option as well. The chart below illustrates the fluctuation in number of customers charged the small volume rate (less than or equal to 2,700 gallons per month) and the large volume rate (greater than 2,700 gallons per month) in 2022.



After evaluating three potential sewer rate increases scenarios, Council ultimately selected a flat-rate structure of \$11.50 per month for all residential users. This change would provide the necessary resources to eliminate the need for fund balance utilization to balance the fund. Council also took the step to increase rates by 15% for commercial customers across all meter types.

The new sewer fee rate takes effect July 1st.

Sewer Fund Debt

The FY2024 Budget does not include any additional borrowing at this time. The current bond status as of June 30, 2022 is as follows:

	Purpose	Balance	Maturity
Revenue Bonds			
Sewer Bond	Sewer	\$2,470,000	October 2034
RB Series 2014	Infrastructure		

Property Management Fund

The Property Management Fund was established to account for rental income from City owned property. In FY2023, the City will be divesting a large portion of City-owned property to make way for the City Center development project on Jenkins Court. The FY2024 budget reflects a revenue of \$12,000 for the log cabin rental on the Cultural Center grounds and equal expenses contributed to fund balance.

CAPITAL PROJECTS FUND

The Capital Projects Fund totals \$2,061,194, representing a decrease of 78.0% from the prior fiscal year. Leading the decline is the absence of \$4.4 million in expenditures for the Pedestrian Bridge and nearly \$1.5 million in Sanitation Capital. Included in this year's budget, however, is \$60k for the purchase of two vehicles for City Hall (Admin and Judicial), \$1.2 million for Police vehicles, radios and building improvements, \$403k in new firefighter gear, cascade system, repairs, and other equipment for the Fire Department Capital and \$115k in needed equipment and vehicles for Public Works (Street and Parks). Funding for the Capital Projects Fund comes from a number of sources including sale of assets (\$30k), ARPA (\$1.4 million), and budget use of fund balance (\$653k).

CAPITAL PROJECTS FUND - TRANSPORTATION

The FY2024 Capital Projects Fund – Transportation totals \$415,974, which is an increase of nearly 6% over the previous year. Funding comes from a number of sources including Paving Revenue from Greenville County (\$115k), dedicated millage from the General Fund (\$280,974) and Hospitality & Accommodations Tax (\$20k). These funds will provide for resurfacing of city-owned roads throughout the community and continue adding to the Bridge Maintenance Fund Balance (\$20k).

FIRE SERVICE FUND

The Fire Service Fund budget totals \$4,979,849 which is an increase of 9.1% over FY2023. Funding is provided via property taxes from covered portions of Greenville County in the amount of \$2,754,548, which is 1.86% less than the prior year, and a General Fund Transfer of \$2,225,301, which is 18% more than the year before. Expenses will cover departmental operations necessary to maintain the City's ISO 1 rating, minor capital equipment, replace old fire hose, and other needs. No major changes to service operations or personnel are projected in FY2024.

HOSPITALITY & ACCOMMODATIONS TAX FUND

The Hospitality & Accommodations Tax Fund, or H&A Fund, totals \$1,756,490 for FY2024. Revenue is projected to be slightly higher over the current year mostly due to strong hospitality tax receipts and an increase in programmatic revenue. The H&A fund will continue many of the activities and programs as experienced in previous years and add new tourism and cultural opportunities as well. In FY2024, the H&A Fund will support five theatre shows, a summer music series, two festivals (Sooie BBQ and Blues & Jazz), a Christmas event, fall movie series, Mauldin City Singers, train show, new addition to the public art trail, and much more. Also included in this year's budget are funds for trails, improvements to City entrance signs, and support for other capital projects.

The FY2024 budget also includes \$325,000 in funding for security and safety improvements at the Mauldin Cultural Center and grounds. Planned improvements include reconstruction of the front steps, updated lighting around the center, electrical upgrades, electronic access and security upgrades, and interior upfits and improvements for operations and staff.

Lastly in FY2024, the City will begin to examine the need to potentially set up a new advisory committee related state accommodations taxes. A municipality receiving more than \$50,000 in revenue from the state accommodations tax must appoint an advisory committee to make recommendations for how the revenue generated from the accommodations tax should be spent.

In FY2022, the City received \$44,467 in state A-Tax, and has received \$52,671 in the current fiscal year. Though the budget projects only \$25k in state A-Tax for FY2024, if state revenue sharing comes in strong like FY2022 and FY2023, then the need to setup such a committee may be near. Staff will monitor the receipt of funding and provide regular updates and recommendations to Council.

ARPA FUND

The American Rescue Plan Act (ARPA) Fund totals \$3,580,869 for FY2024. Planned expenditures include previously approved sewer infrastructure repairs and updates, stormwater improvements, and a transfer to the Capital Fund for approved capital police radios, firefighter gear and police vehicles. All ARPA funds must be obligated by December 31, 2024 and fully expended by December 31, 2026.

SPORTS CENTER FUND

The FY2024 budget for the Sports Center Fund totals \$695,019, or an 8.2% increase over the prior year. Revenue for the fund continues to rely heavily on a General Fund transfer (\$396,039), but is seeing a notable rise in paid membership fees. Membership fees are projected to total \$248,730 in FY2024, which is up from \$216,287 in FY2022. Expenditures for FY2024 are mostly in line with those from the current year, with a notable exception for new gym equipment. In reviewing options for the acquisition of new gym equipment, it is recommended that the City enter into a five-year lease purchase agreement for the replacement equipment and sell or reassign current equipment if still operable. At the end of the lease purchase, the City will have the option to replace the equipment again or maintain it until the end of its usable life. The Debt Service Fund reflects an expense of \$25,000 for an annual lease purchase payment for this equipment.

EMPLOYEE HEALTH FUND

The Employee Health Fund was created to maintain dedicated funding to the City's health insurance expenditures. In FY2024, the budget totals \$1,828,438 which is 12.9% higher than the previous fiscal year. The increase is mostly due to greater utilization of services resulting in higher claims. Revenue to support this fund comes from employee and employer premiums. There are no planned changes to coverage levels or out-of-pocket expenses expected in FY2024.

DEBT SERVICE FUND

The Debt Service Fund totals \$1,028,738 for FY2024 which is a decrease of 3.9% over the prior year. The fund consists of numerous capital leases, General Obligation bonds (GO bonds), H&A Revenue bonds and interest. Revenue for principal and interest payments come from the General Fund (\$405,600), Capital Fund (\$296,720), and the H&A Fund (\$326,418). The FY2024 budget does not include any additional borrowing for any fund other than potentially the Sports Center Fund for new gym equipment. Below is a chart of outstanding bond debt and leases as of June 30, 2022.

	Purpose	Balance	Maturity
GO Bonds			
<i>GORB - Series 2016</i>	Partially refund GORB	\$1,330,000	March 2029

	Series 2009		
<i>GOB - Series 2020</i>	Transportation Projects	\$2,480,000	April 2038
Revenue Bonds			
<i>TFRB – Series 2014B</i>	Lighting upgrade at parks	\$259,987	April 2024
<i>AHTRB – Series 2020</i>	Pedestrian Bridge	\$2,616,000	April 2040
IPRB			
<i>IPRB – 2020 (Bridge)</i>	Pedestrian Bridge	\$2,281,000	April 2040
<i>IPRB – 2021 (Fire)</i>	Fire Station HQ	\$6,000,000	April 2042
Lease Purchases			
<i>Lease 2018</i>	4-Police vehicles, boom truck, pick-up truck, more	\$99,411	July 2023
<i>Lease 2019</i>	2-Police vehicles, garbage truck, more	\$211,463	July 2024
<i>Lease 2020</i>	Trailers, MPD radios, PW & MFD trucks, more	\$569,516	September 2025

Multi-County Industrial Park Fund

The Multi-County Industrial Park Fund, or MCIP Fund, collects revenues and expenditures for the two MCIP districts in the City – Downtown (City Center) and Bridgeway Station. The fund totals \$130,000 for FY2024, with all proceeds going to the MCIP Fund Balance. Revenues within this fund will eventually pay for the public improvements provided for in the MCIP agreements. A drawdown from one or both projects is likely in FY2024, but it is too early to determine how much and when.

Mauldin Public Facilities Fund

The Mauldin Public Facilities Fund totals \$594,305 for FY2024 and includes payments to two Installment Purchase Revenue Bonds (IPRB) issued in 2020 and 2021. The 2020 IPRB is being used to construct the pedestrian bridge over I-385 and the 2021 IPRB is funding the new fire station headquarters. Revenue for these principal and interest payments is provided via transfers from the

General Fund and Hospitality & Accommodations Fund.

Grants Fund

In FY2024 the Grant Fund totals \$337,665 and is comprised of revenue and expenditures the state School Resource Officer (SRO) grant. The City received a grant in FY2023 to increase School Resource Officers in area schools and is expected to received these funds in the next fiscal year and beyond. Grant proceeds will cover SROs salary and benefits and the purchase of equipment.

Victim Advocate Fund

The FY2024 budget for Victim Advocate is expected to total \$20,000. Program revenues will be used for the City's Victim Advocate Program.

Fire 1% Money

The Fire 1% Money is expected to total \$230,000 in FY2024. This fund is derived from fire insurance premiums that is divided among qualifying member fire departments to be used for the betterment and maintenance of skillful and efficient fire departments within the state. Funding is directed by a majority vote of the members of the department and must never be comingled with other sources of funds. Expenditures must fall within specific guidelines for the program and are typically directed towards the three eligible categories – Retirement and Insurance, Training and Education, and Recruitment and Retention.

Mauldin Foundation

The Mauldin Foundation is expected to receive and expense \$10,000 in FY2024. Funding is provide by Greenville County Redevelopment Authority and will be used to address needs within the City's Senior Programs.

In closing, I want to thank staff for all their hard work, dedication, and commitment to the City of Mauldin and to the preparation of this budget. Now that Council has given final reading for the FY 2024 Budget, we look forward to fulfilling your vision of this great community for FY2024 and beyond.

Sincerely,



Seth Duncan
City Administrator

City of Mauldin

FY2024 Budget Calendar

August - October	Pre-Budget Items 10- year Capital Budget updated and distributed to Department Heads.
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. Council retreat - to establish goals and budget objectives for staff.
February	Feb 6 Budget requests due to Finance Director. Feb 7-24 Budget is reviewed and refined as needed. Feb 27 Any changes are processed and entered by Finance staff.
March	March 1-15 Council budget notebooks are produced and distributed by the finance department. March 16 Budget Workshop with Council and staff. March 30 Budget Workshop with Council and staff.
April	April 3-7 Budget revisions are inputted. Budget Ad is prepared. April 24 Budget Ad is submitted to newspaper. April 27 Budget Workshop with Council and staff. April 27 Ad is circulated in the Greenville News.
May	May 15 Public Hearing and first reading on the proposed Budget Ordinance.
June	June 19 Second reading and Adoption on the proposed Budget Ordinance.
July	July 1 New fiscal year begins- adopted budget now in effect.

REVENUES

Account Code	Description	FY2022 Actual	FY2023 Budget	FY2024 Budget	Difference (2023 - 2024)	% Difference
GENERAL FUND						
100-311-001-000	Current property taxes	6,189,318	6,100,455	7,012,991	912,536	14.96%
100-311-002-000	Personal property taxes (auto)	775,352	700,000	780,000	80,000	11.43%
100-311-003-000	Delinquent taxes	439,766	125,000	199,718	74,718	59.77%
100-311-004-000	Motor Carrier Tax	24,640	10,000	20,000	10,000	100.00%
100-311-005-000	County-Wide Utility Tax	10,106	9,000	10,000	1,000	11.11%
100-311-006-000	Property Tax Reimbursements (Homestead)	235,162	240,000	240,000	-	0.00%
100-311-007-000	Negotiated Fees	182,741	300,000	185,000	(115,000)	-38.33%
100-311-009-000	Penalties and Fees	(7,818)	(7,500)	(7,500)	-	0.00%
100-311-010-000	Manufacturer's PVE	29,773	25,000	27,155	2,155	8.62%
Total Taxes and Special Assessments		7,879,039	7,501,955	8,467,364	965,409	12.87%
100-321-001-000	Business Licenses	2,555,128	2,100,000	2,620,000	520,000	24.76%
100-321-001-001	Business Licenses-Delinquent	448,717	325,000	350,000	25,000	7.69%
100-321-002-000	Business Licenses-Telecommunication MASC	632,778	300,000	400,000	100,000	33.33%
100-321-003-000	Business Licenses-Insurance - MASC	2,429,254	2,100,000	2,450,000	350,000	16.67%
100-321-005-000	Franchise fees	2,050,633	2,040,000	2,040,000	-	0.00%
100-322-001-000	Building permits	732,072	250,000	570,000	320,000	128.00%
100-322-002-000	Other permits	326,973	150,000	310,000	160,000	106.67%
100-322-002-001	Encroachment Permits	360	2,500	-	(2,500)	-100.00%
100-322-003-000	Reinspection fees	150	-	-	-	0.00%
100-322-004-000	ReWa	70,375	35,000	45,000	10,000	28.57%
100-322-007-000	Zoning applications	22,988	18,000	20,000	2,000	11.11%
Total Licenses and Permits		9,269,428	7,320,500	8,805,000	1,484,500	20.28%
100-333-001-000	Grant Revenue	52,092	-	-	-	0.00%
100-333-450-000	Grants-Recreation PARD Grant	-	61,551	39,393	(22,158)	-56.25%
100-333-421-001	Grant-SCMIT (Police Vests)	-	2,000	2,000	-	0.00%
100-333-421-003	Grant - Scmirf (2 Tasers)	-	2,000	2,000	-	0.00%
100-333-422-001	Grant - SCMIT Fire	-	2,000	-	(2,000)	-100.00%
100-333-431-001	Grant - SCMIT Public Works	-	4,000	2,000	(2,000)	-50.00%
100-335-001-000	State Aid to Subdivisions	606,344	580,000	600,000	20,000	3.45%
100-335-002-000	State Accommodations Tax	44,467	13,500	40,000	26,500	196.30%
100-335-007-000	Greenville County Schools (SRO Contract)	122,284	120,000	122,284	2,284	1.90%
Total Intergovernmental		825,187	785,051	807,677	22,626	2.88%
100-370-421-001	Leash / Code Enforcement	135	150	150	-	0.00%
100-352-001-000	Court fees	126,311	140,000	125,000	(15,000)	-10.71%
100-352-002-000	Court 3 % fees	277	-	250	250	#DIV/0!
Total Penalties and Fines		126,723	140,150	125,400	(14,750)	-10.52%
100-340-421-001	Alarm fees	340	200	200	-	0.00%
100-340-421-002	Police Clemson Games	11,760	-	-	-	0.00%
100-340-432-003	Garbage can fees	55,883	100,000	100,000	-	0.00%
100-370-432-000	Sanitation Waste Sales	3,119	2,000	2,000	-	0.00%
Total Charges for Services		71,102	102,200	102,200	-	0.00%
100-381-001-000	Recreation fees	159,985	100,000	150,000	50,000	50.00%
100-381-003-000	Rec Misc Fees	7,983	1,500	2,500	1,000	66.67%
100-381-009-000	Recreation Facility Rental	26,115	15,000	20,000	5,000	33.33%
Total Recreation Fees		194,082	116,500	172,500	56,000	48.07%
100-382-009-001	Facility Rental	12,328	20,000	0	(20,000)	-100.00%
100-382-010-000	Other Revenue	-	-	10,000	10,000	#DIV/0!
Total Comm Dev Fees		12,328	20,000	10,000	(10,000)	-50.00%
100-340-453-000	Senior Fitness/Training Classes	2,690	-	2,500	2,500	0.00%
100-340-453-001	Senior Program Revenues	-	30,000	30,000	-	0.00%
Total Sr Cntr Fees		2,690	30,000	32,500	2,500	8.33%
100-361-001-000	Interest income	16,960	50,000	50,000	-	0.00%

REVENUES

Account Code	Description	FY2022 Actual	FY2023 Budget	FY2024 Budget	Difference (2023 - 2024)	% Difference
100-370-001-000	Other revenue	170,808	200,000	185,000	(15,000)	-7.50%
100-370-005-000	Sale of Fixed Assets			10,000	10,000	#DIV/0!
100-370-006-000	Insurance Proceeds	70,678	5,000	5,000	-	0.00%
100-370-009-000	Vending revenue	-		-	-	0.00%
100-370-100-000	GHA Agreement Revenue	166,555	166,555	143,000	(23,555)	-16.47%
100-370-421-002	Police Other Revenue			10,000	10,000	0.00%
Total Miscellaneous Revenue		425,001	421,555	403,000	(18,555)	-4.40%
Total General Fund Current Revenues		18,805,580	16,437,911	18,925,641	2,487,730	15.13%
100-390-000-115	Operating transfers in MPFC	37,500			-	0.00%
100-390-000-300	Operating transfers in Hospitality & Accom	88,123	267,998	118,948	(149,050)	-55.62%
100-390-000-310	Operating transfers in Grant Fund	7,715			-	0.00%
100-390-000-311	Operating transfers in ARPA	874,355	134,124	-	(134,124)	-100.00%
100-390-000-100	Budgeted Use of Fund Balance	-	6,960		(6,960)	-100.00%
Total Other Financing Sources		1,007,692	409,082	118,948	(290,134)	-70.92%
Total General Fund Revenues and Other Financing Sources		19,813,272	16,846,993	19,044,589	2,197,596	13.04%
MCIP FUND						
110-311-001-000	MCIP Prop Tax - Downtown	26,750	25,000	25,000	-	0.00%
110-311-001-001	MCIP Prop Tax - Bridgeway	84,983	105,000	105,000	-	0.00%
110-333-452-000	Grant Revenue					
Total MCIP Funds		111,734	130,000	130,000	-	-
MAULDIN PUBLIC FACILITIES FUND						
115-340-001-000	Bond Proceeds	7,073,649			-	0.00%
115-361-002-000	Interest Income - US Bank	1,264			-	0.00%
Total Fund Current Revenues		7,074,913	-	-	-	-
115-390-000-100	Transfer In Gen Fund	314,649	592,137	429,900	(162,237)	-27.40%
115-390-000-150	Transfer In Capital Projects Fund	28,719			-	0.00%
115-390-000-300	Transfer In Hospitality & Accommodations Fund			164,405	164,405	0.00%
Total Other Financing Sources		343,369	592,137	594,305	2,168	0.37%
Total MPF Funds		7,418,282	592,137	594,305	-	-
CAPITAL PROJECTS/EQUIPMENT FUND						
150-335-003-000	Intergovernmental Revenue-Recreation	129,452		-	-	0.00%
150-361-001-000	Interest Income	225	200	1,000	800	400.00%
150-370-001-000	Other Revenue	-	50,000	-	(50,000)	-100.00%
150-370-005-000	Sale of Assets	25,932	207,500	30,000	(177,500)	-85.54%
150-370-006-000	Insurance Proceeds	6,176		-	-	0.00%
Total Fund Current Revenues		161,785	257,700	31,000	(226,700)	-87.97%
150-340-001-000	Bond Proceeds	-	4,455,000			0.00%
150-390-000-100	Operating transfers in (from General Fund)	3,198,809			-	0.00%
150-390-000-110	Operating transfers in (from MCIP Fund)	73,000			-	0.00%
150-390-000-200	Operating transfers in (from Sewer Fund)		125,000		(125,000)	-100.00%
150-390-000-311	Operating transfers in (from ARPA Fund)	1,800,000	2,717,884	1,223,742		0.00%
150-395-002-000	Proceeds from Capital Lease	-		152,732	152,732	0.00%
150-390-000-150	Budgeted Use of Fund Balance	-	1,793,336	653,720	(1,139,616)	-63.55%
Total Other Financing Sources		5,071,809	9,091,220	2,030,194	(7,061,026)	-77.67%
Total Special Projects Funds		5,233,594	9,348,920	2,061,194	(7,287,726)	-77.95%
CAPITAL PROJECTS/TRANSPORTATION FUND						
151-335-008-000	Paving Revenue	116,923	115,000	115,000		
151-340-001-000	Bond Proceeds				-	0.00%
Total Fund Current Revenues		116,923	115,000	115,000	-	0.00%
151-390-000-100	Operating transfers in (from General Fund)	437,624	257,622	280,974		
151-390-000-300	Operating transfers in (from H&A Fund)		20,000	20,000		

REVENUES

Account Code	Description	FY2022 Actual	FY2023 Budget	FY2024 Budget	Difference (2023 - 2024)	% Difference
151-390-000-151	Budgeted Use of Fund Balance					
	Total Other Financing Sources	437,624	277,622	300,974	23,352	8.41%
	Total Road Improvement Funds	554,547	392,622	415,974	23,352	5.95%
SEWER FUND						
200-333-001-000	Grant Revenue		351,353		(351,353)	-100.00%
200-382-001-000	Sewer Maintenance fee	984,375	950,000	1,330,379	380,379	40.04%
200-382-002-000	Sewer Pump Station Fee	33,350	18,000	33,000	15,000	83.33%
200-361-001-000	Interest Income	2,541	1,500	10,000	8,500	566.67%
200-361-002-000	Interest Income	25	-	2,100	2,100	0.00%
	Total Sewer Fund Current Revenues	1,020,291	1,320,853	1,375,479	54,626	4.14%
200-390-000-200	Budgeted Use of Fund Balance		73,399		(73,399)	-100.00%
200-390-000-311	Transfer In (ARPA Fund)	113,605		-	-	0.00%
	Total Other Financing Sources	113,605	73,399	-	(73,399)	-100.00%
	Total Sewer Fund	1,133,896	1,394,252	1,375,479	(18,773)	-1.35%
HOSPITALITY & ACCOMMODATIONS TAX						
300-311-001-000	Hospitality Tax	1,479,117	1,150,000	1,548,490	398,490	34.65%
300-311-002-000	Accommodations Tax	77,562	23,000	80,000	57,000	247.83%
300-320-001-000	Sunday Alcohol Sales Permits	9,000	23,000	10,000	(13,000)	-56.52%
300-361-000-000	Interest Income	6,174	3,500	6,500	3,000	85.71%
300-370-001-000	Other Income	79,094	125,000	-	(125,000)	-100.00%
300-381-010-000	Theatre Co. Show # 1			25,000	25,000	0.00%
300-381-011-000	Theatre Co. Show # 2	31,707		30,000	30,000	0.00%
300-381-012-000	Theatre Co. Show # 3	13,897		12,000	12,000	0.00%
300-381-020-000	Summer Music Concert Series	20,918		20,000	20,000	0.00%
300-381-021-000	PBJ Festival	10,079		10,000	10,000	0.00%
300-381-022-000	BBQ Festival	2,375		8,500	8,500	0.00%
300-381-024-000	Summer Market	1,661		1,000	1,000	0.00%
300-381-025-000	Mauldin City Singers	4,282		5,000	5,000	0.00%
	Total H&A Current Revenues	1,735,866	1,324,500	1,756,490	431,990	32.62%
300-390-000-300	Budgeted Use of Fund Balance	-	399,070		(399,070)	-100.00%
	Total Other Financing Sources	-	399,070	-	(399,070)	-100.00%
	Total Hospitality and Accommodations Tax Fund	1,735,866	1,723,570	1,756,490	32,920	1.91%
GRANTS FUND						
310-333-001-000	Fed Grant HMGP 4166-035 Revenue	47,080		-	-	0.00%
310-333-421-000	SRO Grant Revenue Police			337,665	337,665	0.00%
310-333-452-000	EPA Brownfields Grant		300,000		(300,000)	-100.00%
310-335-003-000	Intergovernmental Revenue				-	0.00%
	Total Grants Current Revenues	47,080	300,000	337,665	37,665	12.56%
310-390-000-100	Operating transfers in from General Fund				-	0.00%
310-390-001-150	Operating transfers out to Capital Fund				-	0.00%
310-390-000-310	Budgeted Use of Fund Balance				-	0.00%
	Total Other Financing Sources	-	-	-	-	#DIV/0!
	Total Grant Fund	47,080	300,000	337,665	37,665	12.56%
ARPA FUND						
311-335-003-000	ARPA Intergovernmental Revenue	6,324,859	6,324,859		(6,324,859)	-100.00%
	Total ARPA Current Revenues	6,324,859	6,324,859	-	-	0.00%
311-390-000-311	Budegeted use of Fund Balance		374,285	3,580,869	3,206,584	856.72%

REVENUES

Account Code	Description	FY2022 Actual	FY2023 Budget	FY2024 Budget	Difference (2023 - 2024)	% Difference
Total Other Financing Sources		-	374,285	3,580,869	-	0.00%
Total ARPA Special Revenue		6,324,859	6,699,144	3,580,869	(3,118,275)	-46.55%
VICTIM ADVOCATE SPECIAL REVENUE						
350-352-003-000	Court Revenue-Victim Advocate	20,405	20,000	20,000	-	0.00%
Total Victim Advocate Current Revenues		20,405	20,000	20,000		
350-390-000-350	Budgeted use of Fund Balance				-	0.00%
350-390-000-100	Operating transfers in from General Fund	60,574		-	-	0.00%
Total Other Financing Sources		60,574	-	-	-	0.00%
Total Victim Advocate Spec Revenue		80,979	20,000	20,000	-	0.00%
EMPLOYEE HEALTH						
390-370-001-000	Employee Health Other Revenue	25,796		25,000	25,000	0.00%
390-370-010-000	Employee Premiums	183,941	190,000	200,951	10,951	5.76%
390-370-011-000	Employer Premiums	1,476,682	1,430,172	1,602,487	172,315	12.05%
390-390-000-390	Budgeted Use of Fund Balance					
Total Employee Health		1,686,419	1,620,172	1,828,438	208,266	0.00%
FIRE SERVICE FUND						
400-311-001-000	Fire property taxes	2,251,315	2,421,967	2,377,998	(43,969)	-1.82%
400-311-002-000	Fire personal property taxes (auto)	241,186	200,000	215,000	15,000	7.50%
400-311-003-000	Fire - delinquent	42,775	35,000	40,000	5,000	14.29%
400-311-004-000	Motor Carrier	8,549	4,000	8,000	4,000	100.00%
400-311-005-000	County - Wide Utility Tax	3,469	3,000	3,500	500	16.67%
400-311-006-000	Property Tax Reimbursement	83,864	70,000	75,000	5,000	7.14%
400-311-007-000	Current Prop Tax Neg Fee	1,154	4,500	2,500	(2,000)	-44.44%
400-311-008-000	FSA Fire Protection Contracts	9,550	47,750	9,550	(38,200)	-80.00%
400-311-009-000	Prop Tax Penalties & Fees	(52)		-	-	0.00%
400-311-010-000	Merchant Inventory	13,444	12,000	12,000	-	0.00%
400-311-011-000	FSA Manufacturer PVE	7,419	5,000	7,500	2,500	50.00%
400-370-001-000	Other	4,230	3,500	3,500	-	0.00%
400-370-005-000	Sale of Assets			-	-	0.00%
Total Fire Service Fund current revenues		2,666,904	2,806,717	2,754,548	(52,169)	-1.86%
400-390-000-100	Operating transfers in (General Fund)	1,616,257	1,759,004	2,225,301	466,297	26.51%
400-390-000-311	Operating transfers in (ARPA Fund)	177,194			-	0.00%
Total Other Financing Sources		1,793,451	1,759,004	2,225,301	466,297	26.51%
Total Fire Service Fund		4,460,355	4,565,721	4,979,849	414,128	9.07%
SPORTS CENTER FUND						
500-340-001-000	Sports Cntr Training Rev	16,280	5,000	15,000	10,000	200.00%
500-340-002-000	Rock Climbing	330	150	250	100	66.67%
500-340-003-000	Fruit Sales	-	250	-	(250)	-100.00%
500-340-004-000	Pro Shop Sales	-	300	-	(300)	-100.00%
500-381-001-000	Sports Center Membership Rev	216,287	199,095	248,730	49,635	24.93%
500-381-005-000	Sports Center Program Revenue	31,706	35,000	35,000	-	0.00%
500-381-009-000	Facility Rental	-	250	-	(250)	-100.00%
500-370-001-000	Sports Center Other Rev	-	500	-	(500)	-100.00%
Total Sports Center Current Revenue		264,603	240,545	298,980	58,435	24.29%
500-390-000-100	Operating transfers in (from General Fund)	323,868	401,646	396,039	(5,607)	-1.40%
Total Other Financing Sources		323,868	401,646	396,039	(5,607)	-1.40%
Total Sports Center Fund		588,470	642,191	695,019	52,828	8.23%
DEBT SERVICE FUND						

REVENUES

Account Code	Description	FY2022 Actual	FY2023 Budget	FY2024 Budget	Difference (2023 - 2024)	% Difference
600-390-000-100	Operating transfers in (from General Fund)	392,740	382,850	405,600	22,750	5.94%
600-390-000-150	Operating transfers in (from Capital Fund)	361,446	361,562	296,720	(64,842)	-17.93%
600-390-000-300	Operating transfers in (from H&A Fund)	328,054	326,766	326,418	(348)	-0.11%
Total Debt Service Fund		1,082,240	1,071,178	1,028,738	(42,440)	-3.96%
PROPERTY MANAGEMENT FUND						
650-381-009-000	Jenkins Street Warehouse Rental Income	5,099		-	-	0.00%
650-381-008-000	Log Cabin Property Rental Income	3,900	12,000	12,000	-	0.00%
Total Charges for Services		8,999	12,000	12,000	-	0.00%
650-390-000-100	Operating transfers in from General Fund				-	0.00%
650-390-000-200	Budgeted Use of Fund Balance	-	61,654		(61,654)	-100.00%
Total Other Financing Sources		-	61,654		(61,654)	-100.00%
Total Property Mgt Fund		8,999	73,654	12,000	(61,654)	-83.71%
FIRE 1% MONEY						
805-352-422-000	Fire 1% Revenue	235,369	-	230,000	230,000	0.00%
805-361-001-000	Interest Income	38		0	-	0.00%
Total Fire 1% Money		235,407	-	230,000	230,000	0.00%
MAULDIN FOUNDATION						
900-333-004-000	GCRA Senior Program Grant Revenue	10,500	10,000	10,000	-	0.00%
Total Mauldin Foundation		10,500	10,000	10,000	-	0.00%
TOTAL REVENUE ALL FUNDS		50,526,497	45,430,554	38,100,610	(7,329,944)	-16.13%

EXPENDITURES

Account code	Description	FY2022 Actual	FY2023 Budget	FY2024 Budget	Difference (2023 - 2024)	% Difference
Other Financing Uses						
100-390-001-100	Contribution to Fund Balance	-	-	-	-	0.0%
100-390-001-115	Operating transfers (out) Mauldin Public Facilities	314,649	592,137	429,900	(162,237)	-27.4%
100-390-001-150	Operating transfers (out) Capital Projects Fund	3,198,809	-	-	-	0.0%
100-390-001-151	Operating transfers (out) Transportation Fund	437,624	257,622	280,974	23,352	9.1%
100-390-001-350	Operating transfers (out) Victim Advocate Fund	60,574	-	-	-	0.0%
100-390-001-400	Operating transfers (out) to Fire Service Fund	1,616,257	1,759,004	2,225,301	466,298	26.5%
100-390-001-500	Operating transfers (out) to Sports Center Fund	323,868	401,646	396,039	(5,607)	-1.4%
100-390-001-600	Operating transfers (out) to Debt Service Fund	392,740	382,850	405,600	22,750	5.9%
Total Financing Uses		6,344,522	3,393,258	3,737,815	344,556	10.2%
400 Council						
100-400-000-010	Salaries	79,583	81,951	80,168	(1,783)	-2.2%
100-400-000-021	FICA	6,006	6,269	6,133	(136)	-2.2%
100-400-000-024	Retirement	4,248	14,391	14,879	489	3.4%
100-400-000-025	Group insurance	23,429	17,730	18,642	913	5.1%
100-400-000-028	Worker's Comp Ins.	847	1,068	1,374	306	28.7%
Subtotal Personnel		114,112	121,408	121,197	(211)	-0.2%
100-400-000-150	Travel / Dues	8,478	18,885	16,000	(2,885)	-15.3%
100-400-000-210	Telephone	3,134	3,291	3,500	209	6.3%
100-400-000-624	Public Officials Liability	6,117	6,040	8,981	2,941	48.7%
100-400-000-650	Council Attorney Fees	84,326	40,000	51,200	11,200	28.0%
100-400-000-653	Community Support	950	985	1,000	15	1.5%
100-400-000-700	Other/Misc.	9,976	11,000	20,500	9,500	86.4%
100-400-000-710	Council/Mayor's miscellaneous expense	-	2,000	2,000	-	0.0%
Subtotal Operations & Maintenance		112,980	82,201	103,181	20,980	25.5%
Total Council		227,093	203,610	224,378	20,769	10.2%
405 Finance						
100-405-000-010	Salaries	239,035	239,422	259,560	20,138	8.4%
100-405-000-021	FICA	17,979	18,316	19,856	1,541	8.4%
100-405-000-024	Retirement	38,615	42,043	48,174	6,132	14.6%
100-405-000-025	Group insurance	27,211	26,645	27,915	1,270	4.8%
100-405-000-028	Worker's Comp Ins.	2,177	2,745	3,532	787	28.7%
Subtotal Personnel		325,017	329,170	359,038	29,867	9.1%
100-405-000-100	Supplies	3,033	4,000	4,000	-	0.0%
100-405-000-110	Postage	2,470	2,000	2,500	500	25.0%
100-405-000-150	Employee Expenses	334	1,675	1,675	-	0.0%
100-405-000-180	Gas & Oil	-	-	-	-	0.0%
100-405-000-210	Telephone	1,662	643	382	(261)	-40.6%
100-405-000-624	Liability Insurance-General (Payroll)	1,575	1,555	2,313	758	48.7%
100-405-000-650	Contracts & Services	61,115	60,596	71,170	10,574	17.5%
100-405-000-652	Special projects	445	2,525	1,550	(975)	-38.6%
100-405-000-700	Other expenses	56	500	500	-	0.0%
Subtotal Operations & Maintenance		70,690	73,494	84,090	10,596	14.4%
Total Finance		395,707	402,664	443,128	40,464	10.0%
410 Administration						
100-410-000-010	Salaries	363,181	356,803	455,590	98,787	27.7%
100-410-000-021	FICA	27,027	27,295	34,853	7,557	27.7%
100-410-000-024	Retirement	58,448	62,655	84,557	21,903	35.0%
100-410-000-025	Group insurance	50,406	38,554	42,171	3,617	9.4%
100-410-000-028	Worker's Comp Ins.	2,162	2,726	3,507	782	28.7%
Subtotal Personnel		501,223	488,032	620,678	132,645	27.2%
100-410-000-100	Supplies	4,448	4,000	4,000	-	0.0%
100-410-000-110	Postage	567	200	500	300	150.0%
100-410-000-150	Employee Expenses	6,337	8,500	12,000	3,500	41.2%
100-410-000-170	Admin R&M Auto	371	500	500	-	0.0%
100-410-000-180	Gas & Oil	310	500	500	-	0.0%
100-410-000-210	Telephone	5,257	2,868	3,096	228	8.0%
100-410-000-624	Liability Insurance-General (Payroll)	2,042	2,017	3,000	983	48.8%
100-410-001-624	Liability Insurance-Auto	2,754	2,719	4,044	1,325	48.7%
100-410-000-650	Contracts & Services	52,194	37,599	37,599	-	0.0%
100-410-000-651	IT Development & Support	186,323	161,000	161,000	-	0.0%
100-410-000-700	Other expenses	1,872	6,600	3,000	(3,600)	-54.5%

EXPENDITURES

Account code	Description	FY2022 Actual	FY2023 Budget	FY2024 Budget	Difference (2023 - 2024)	% Difference
Subtotal Operations & Maintenance		262,477	226,503	229,239	2,736	1.2%
Total Administration		763,699	714,535	849,917	135,382	18.9%
411	Employee Services					
100-411-000-019	Employee services & benefits	21,265	26,000	30,000	4,000	15.4%
100-411-000-020	Employee Health/ WC claims(pub safe phys)	23,139	25,000	25,000	-	0.0%
100-411-000-100	Employee Health Reimbursement	352	-	-	-	0.0%
100-411-000-155	Employee Health Education	31	12,000	-	(12,000)	-100.0%
100-411-000-650	Employee Health Prof Fees	4,463	4,500	4,500	-	0.0%
100-411-001-650	Employee Health SEC 125 Fees	4,398	4,600	4,600	-	0.0%
Subtotal Operations & Maintenance		53,648	72,100	64,100	(8,000)	-11.1%
Total Employee Services		53,648	72,100	64,100	(8,000)	-11.1%
412	Judicial					
100-412-000-010	Salaries	304,468	321,745	333,990	12,246	3.8%
100-412-000-021	FICA	22,543	24,613	25,550	937	3.8%
100-412-000-024	Retirement	46,275	56,498	61,989	5,490	9.7%
100-412-000-025	Group insurance	29,080	27,985	36,166	8,181	29.2%
100-412-000-028	Worker's Comp Ins.	2,665	3,360	4,324	964	28.7%
Subtotal Personnel		405,030	434,201	462,018	27,817	6.4%
100-412-000-100	Supplies	10,511	12,000	14,000	2,000	16.7%
100-412-000-110	Postage	2,381	2,800	2,800	-	0.0%
100-412-000-150	Judicial Employee Expenses	7,175	12,000	13,500	1,500	12.5%
100-412-000-210	Telephone	2,772	1,394	1,392	(2)	-0.1%
100-412-000-260	Repair & Maintenance	22	-	-	-	0.0%
100-412-000-624	Liability Insurance	1,308	1,291	1,950	659	51.0%
100-412-000-650	Professional services (includes Attorney)	64,286	70,000	85,000	15,000	21.4%
100-412-000-659	Detention fees	26,970	47,000	45,000	(2,000)	-4.3%
100-412-000-725	Juror Payments	2,305	2,500	2,500	-	0.0%
100-412-000-730	Judicial Court Interpreter/Translator	1,128	1,200	2,200	1,000	83.3%
Subtotal Operations & Maintenance		118,858	150,185	168,342	18,157	12.1%
Total Judicial		523,888	584,386	630,360	45,975	7.9%
421	Police					
100-421-000-010	Salaries	2,897,312	2,987,596	3,400,180	412,584	13.8%
100-421-000-012	Overtime	45,990	57,000	57,000	-	0.0%
100-421-000-015	Salaries-Clemson Games	8,497	-	-	-	0.0%
100-421-000-021	FICA	220,157	228,551	260,114	31,563	13.8%
100-421-000-024	Retirement	523,598	604,689	722,198	117,509	19.4%
100-421-000-025	Group insurance	506,817	590,286	649,549	59,262	10.0%
100-421-000-028	Worker's Comp Ins.	143,927	181,477	233,527	52,049	28.7%
Subtotal Personnel		4,346,298	4,649,600	5,322,567	672,968	14.5%
100-421-000-100	Supplies	40,794	46,520	46,520	-	0.0%
100-421-000-110	Postage	660	1,200	1,000	(200)	-16.7%
100-421-000-140	Employee Services	2,213	8,470	8,470	-	0.0%
100-421-000-150	Employee expenses	52,713	64,254	60,700	(3,554)	-5.5%
100-421-000-170	Repair & Maintenance Auto	46,529	44,350	40,000	(4,350)	-9.8%
100-421-000-175	Tires	10,774	14,000	12,500	(1,500)	-10.7%
100-421-000-180	Gas & Oil	132,900	100,000	130,000	30,000	30.0%
100-421-000-210	Telephone	15,776	13,714	8,412	(5,302)	-38.7%
100-421-000-260	Repair & Maintenance	2,733	1,500	4,000	2,500	166.7%
100-421-000-370	Repair & Maintenance Radio	1,532	2,500	2,000	(500)	-20.0%
100-421-000-410	Uniforms	25,048	36,000	32,000	(4,000)	-11.1%
100-421-000-411	Protective gear	10,674	19,200	21,500	2,300	12.0%
100-421-000-435	Evidence supplies	1,324	1,000	1,000	-	0.0%
100-421-000-440	Forensic supplies	313	1,000	1,000	-	0.0%
100-421-000-450	Wireless communications	27,110	33,000	22,102	(10,898)	-33.0%
100-421-000-500	Professional dues	2,655	4,744	5,499	755	15.9%
100-421-000-510	Film & photographic expense	614	700	500	(200)	-28.6%
100-421-000-624	Liability insurance -General Payroll	16,720	16,512	24,552	8,040	48.7%
100-421-000-650	Contracts & Services	57,057	101,488	133,028	31,540	31.1%
100-421-000-700	Other expenses	1,205	4,500	4,500	-	0.0%
100-421-000-794	Police Animal Codes Enforcement	8,725	7,800	7,800	-	0.0%
100-421-000-795	Special operations	-	400	400	-	0.0%
100-421-000-796	Special programs-Crime Prevention	5,070	6,500	6,500	-	0.0%

EXPENDITURES

Account code	Description	FY2022 Actual	FY2023 Budget	FY2024 Budget	Difference (2023 - 2024)	%
100-421-000-797	Codes Enforcement	-	600	600	-	0.0%
100-421-000-820	Police K-9	5,305	8,725	18,025	9,300	106.6%
100-421-000-830	Non-Capital Equipment	110,469	85,524	97,902	12,378	14.5%
100-421-001-624	Auto Liability Insurance	67,887	67,027	99,662	32,635	48.7%
100-421-002-624	Law Enforcement	17,630	17,407	25,883	8,476	48.7%
100-421-000-875	SCMIRF Taser Grant Expenditure	-	4,000	4,000	-	0.0%
Subtotal Operations & Maintenance		664,428	712,635	820,055	107,420	15.1%
Total Police		5,010,726	5,362,235	6,142,622	780,387	14.6%
424	Business Services					
100-424-000-010	Salaries	290,308	295,939	313,240	17,301	5.8%
100-424-000-011	Boards compensation	1,383	2,000	2,000	-	0.0%
100-424-000-021	FICA	21,435	22,639	23,963	1,324	5.8%
100-424-000-024	Retirement	47,108	51,967	58,137	6,170	11.9%
100-424-000-025	Group insurance	49,014	43,265	45,620	2,355	5.4%
100-424-000-028	Worker's Comp Ins.	8,256	10,411	13,396	2,986	28.7%
Subtotal Personnel		417,503	426,221	456,357	30,136	7.1%
100-424-000-100	Supplies	7,367	10,000	10,000	-	0.0%
100-424-000-110	Postage	1,994	3,500	3,500	-	0.0%
100-424-000-150	Employee expenses	3,191	10,000	6,000	(4,000)	-40.0%
100-424-000-170	Repair & Maintenance - Auto	242	500	500	-	0.0%
100-424-000-180	Gas & Oil	1,174	1,500	1,500	-	0.0%
100-424-000-210	Telephone	7,177	4,797	3,852	(945)	-19.7%
100-424-000-260	Repair & Maintenance	-	500	500	-	0.0%
100-424-000-610	Advertising	429	500	500	-	0.0%
100-424-000-624	Liability insurance-General (Payroll)	2,054	2,028	3,015	987	48.7%
100-424-000-650	Services & Contracts	87,078	115,000	325,000	210,000	182.6%
100-424-000-700	Other	-	2,500	2,500	-	0.0%
100-424-001-624	Liability insurance-Auto	1,418	1,401	2,083	682	48.7%
Subtotal Operations & Maintenance		112,123	152,225	358,950	206,725	135.8%
Total Business Services		529,626	578,446	815,307	236,861	40.9%
431	Street					
100-431-000-010	Salaries	188,335	204,366	231,920	27,554	13.5%
100-431-000-012	Overtime	972	3,000	2,500	(500)	-16.7%
100-431-000-021	FICA	14,047	15,634	17,742	2,108	13.5%
100-431-000-024	Retirement	28,736	35,887	43,044	7,158	19.9%
100-431-000-025	Group insurance	41,276	44,578	46,209	1,632	3.7%
100-431-000-028	Worker's Comp Ins.	4,989	6,290	8,094	1,804	28.7%
Subtotal Personnel		278,354	309,755	349,510	39,755	12.8%
100-431-000-100	Supplies	6,842	9,000	8,500	(500)	-5.6%
100-431-000-150	Employee expenses	89	3,000	3,000	-	0.0%
100-431-000-170	Repair & Maintenance - Auto	33,040	15,000	17,500	2,500	16.7%
100-431-000-180	Gas & Oil	6,534	5,000	7,000	2,000	40.0%
100-431-000-200	Utilities	18,288	32,089	-	(32,089)	-100.0%
100-431-000-201	Street lights	160,770	165,000	165,000	-	0.0%
100-431-000-210	Telephone	7,333	8,529	5,780	(2,749)	-32.2%
100-431-000-260	Repair & Maintenance	18,165	10,000	15,000	5,000	50.0%
100-431-000-350	Asphalt supplies	29,369	35,000	35,000	-	0.0%
100-431-000-410	Uniforms	3,394	3,600	3,600	-	0.0%
100-431-000-540	Signs & fittings	17,151	15,000	15,000	-	0.0%
100-431-000-624	Liability insurance-General (Payroll)	2,265	2,237	3,326	1,089	48.7%
100-431-000-650	Services & Contracts	8,904	10,000	10,000	-	0.0%
100-431-000-700	Other	13,972	10,000	12,000	2,000	20.0%
100-431-000-730	Drainage	36,605	34,000	34,000	-	0.0%
100-431-000-830	Non-Capital Equipment	2,290	12,950	9,000	(3,950)	-30.5%
100-431-001-624	Auto Liability	14,331	14,151	21,041	6,890	48.7%
100-431-001-830	Non-Capital Equipment	-	-	-	-	0.0%
Subtotal Operations & Maintenance		379,341	384,555	364,747	(19,808)	-5.2%
Total Street		657,696	694,310	714,257	19,947	2.9%
432	Sanitation					
100-432-000-010	Salaries	482,060	521,488	577,210	55,722	10.7%
100-432-000-012	Overtime	3,807	7,000	4,500	(2,500)	-35.7%
100-432-000-021	FICA	37,060	39,894	44,157	4,263	10.7%
100-432-000-024	Retirement	74,946	91,573	107,130	15,557	17.0%

EXPENDITURES

Account code	Description	FY2022 Actual	FY2023 Budget	FY2024 Budget	Difference (2023 - 2024)	%
100-432-000-025	Group insurance	107,617	106,654	110,504	3,850	3.6%
100-432-000-028	Worker's Comp Ins.	31,096	39,209	50,455	11,246	28.7%
	Subtotal Personnel	736,587	805,818	893,956	88,138	10.9%
100-432-000-100	Supplies	8,376	8,000	8,500	500	6.3%
100-432-000-110	Postage	22	2,500	500	(2,000)	-80.0%
100-432-000-150	Employee expenses	42	5,000	11,500	6,500	130.0%
100-432-000-170	Repair & Maintenance - Auto	203,958	200,000	180,000	(20,000)	-10.0%
100-432-000-180	Gas & Oil	135,782	105,000	160,000	55,000	52.4%
100-432-000-210	Telephone	1,423	2,009	1,080	(929)	-46.2%
100-432-000-260	Repair & Maintenance	148	-	-	-	0.0%
100-432-000-264	Containers	160,036	125,000	150,000	25,000	20.0%
100-432-000-410	Uniforms	12,279	12,000	12,000	-	0.0%
100-432-000-624	Liability insurance-General (Payroll)	4,831	4,770	7,093	2,323	48.7%
100-432-000-700	Other	3,854	3,500	3,500	-	0.0%
100-432-000-714	Landfill expense	476,906	410,000	515,000	105,000	25.6%
100-432-001-624	Liability insurance-Auto	42,988	42,445	63,112	20,667	48.7%
	Subtotal Operations & Maintenance	1,050,645	920,224	1,112,285	192,061	20.9%
	Total Sanitation	1,787,232	1,726,042	2,006,241	280,199	16.2%
433	PW Admin					
100-433-000-010	Salaries	201,048	243,944	300,760	56,816	23.3%
100-433-000-012	Overtime	2,130	2,000	3,500	1,500	75.0%
100-433-000-021	FICA	15,531	18,662	23,008	4,346	23.3%
100-433-000-024	Retirement	32,992	42,837	55,821	12,984	30.3%
100-433-000-025	Group insurance	25,587	37,651	43,595	5,944	15.8%
100-433-000-028	Worker's Comp Ins.	7,854	9,903	12,743	2,840	28.7%
	Subtotal Personnel	285,143	354,997	439,428	84,431	23.8%
100-433-000-100	Supplies	16,009	14,000	19,500	5,500	39.3%
100-433-000-150	Employee expenses	2,550	3,000	3,000	-	0.0%
100-433-000-170	Repair & Maintenance - Auto	1,476	3,000	4,000	1,000	33.3%
100-433-000-180	Gas & Oil	4,445	2,500	5,000	2,500	100.0%
100-433-000-200	Utilities	31,999	46,642	75,475	28,833	61.8%
100-433-000-210	Telephone	13,930	10,086	7,740	(2,346)	-23.3%
100-433-000-260	Repair & Maintenance	15,803	12,000	16,000	4,000	33.3%
100-433-000-410	Uniforms	3,508	2,000	4,000	2,000	100.0%
100-433-000-624	Liability insurance -General (Payroll)	1,213	1,197	1,781	583	48.7%
100-433-000-650	Services & Contracts	19,620	28,000	25,000	(3,000)	-10.7%
100-433-000-700	Other	1,045	5,000	2,000	(3,000)	-60.0%
100-433-001-624	Auto Liability	4,811	4,750	7,063	2,313	48.7%
100-433-002-624	Property & Machine Insurance	51,800	52,738	78,420	25,682	48.7%
100-433-000-702	Inmate Expenses	310,849	-	-	-	0.0%
	Subtotal Operations & Maintenance	479,059	184,912	248,979	64,066	34.6%
	Total PW Admin	764,203	539,909	688,406	148,497	27.5%
434	Fleet Maint.					
100-434-000-010	Salaries	138,743	135,941	147,245	11,304	8.3%
100-434-000-012	Overtime	95	1,000	500	(500)	-50.0%
100-434-000-021	FICA	10,199	10,399	11,264	865	8.3%
100-434-000-024	Retirement	21,988	23,871	27,329	3,457	14.5%
100-434-000-025	Group insurance	12,259	14,056	14,859	803	5.7%
100-434-000-028	Worker's Comp Ins.	5,586	7,043	9,063	2,020	28.7%
	Subtotal Personnel	188,870	192,310	210,260	17,950	9.3%
100-434-000-100	Supplies	5,049	6,000	5,000	(1,000)	-16.7%
100-434-000-150	Employee expenses	684	1,200	1,000	(200)	-16.7%
100-434-000-170	Repair & Maintenance - Auto	1,689	2,500	2,500	-	0.0%
100-434-000-180	Gas & Oil	2,068	1,700	2,000	300	17.6%
100-434-000-200	Utilities	2,263	7,061	-	(7,061)	-100.0%
100-434-000-210	Telephone	1,162	2,140	995	(1,145)	-53.5%
100-434-000-260	Repair & Maintenance	1,670	2,500	2,000	(500)	-20.0%
100-434-000-410	Uniforms	1,385	1,500	1,500	-	0.0%
100-434-000-624	Liability insurance -General (Payroll)	679	670	997	327	48.8%
100-434-000-650	Services & Contracts	2,083	4,000	12,000	8,000	200.0%
100-434-000-802	Garage/Recycling Supplies	28,006	22,000	24,000	2,000	9.1%
100-434-001-624	Auto Liability	1,323	1,306	1,943	637	48.7%
	Subtotal Operations & Maintenance	48,060	52,578	53,935	1,357	2.6%

EXPENDITURES

Account code	Description	FY2022 Actual	FY2023 Budget	FY2024 Budget	Difference (2023 - 2024)	% Difference
Total Fleet Maint.		236,930	244,888	264,195	19,307	7.9%
440	<u>Parks Management</u>					
100-440-000-010	Salaries	277,616	301,364	335,750	34,386	11.4%
100-440-000-012	Overtime	6,801	5,500	6,500	1,000	18.2%
100-440-000-021	FICA	21,210	23,054	25,685	2,630	11.4%
100-440-000-024	Retirement	44,128	52,920	62,315	9,396	17.8%
100-440-000-025	Group insurance	67,469	65,293	67,962	2,669	4.1%
100-440-000-028	Worker's Comp Ins.	5,611	7,076	9,105	2,029	28.7%
	Subtotal Personnel	422,836	455,207	507,316	52,110	11.4%
100-440-000-100	Supplies	27,492	22,000	30,000	8,000	36.4%
100-440-000-150	Employee expenses	385	2,000	1,000	(1,000)	-50.0%
100-440-000-170	Repair & Maintenance - Auto	2,756	10,000	5,000	(5,000)	-50.0%
100-440-000-180	Gas & Oil	19,014	16,500	18,500	2,000	12.1%
100-440-000-200	Utilities	63,143	56,464	81,000	24,536	43.5%
100-440-000-201	Lighting	-	1,500	1,500	-	0.0%
100-440-000-210	Telephone	538	558	500	(58)	-10.4%
100-440-000-260	Repair & Maintenance	40,772	40,000	40,000	-	0.0%
100-440-000-261	Park/Turf Management	112,662	120,000	125,000	5,000	4.2%
100-440-000-410	Uniforms	6,461	7,000	7,000	-	0.0%
100-440-000-650	Services & Contracts	14,800	21,960	21,000	(960)	-4.4%
100-440-000-624	Liability insurance-General (Payroll)	2,026	2,000	2,975	975	48.7%
100-440-000-700	Other	6,912	5,000	5,000	-	0.0%
100-440-001-802	Mosquito Spray Supplies	-	2,000	1,000	(1,000)	-50.0%
100-440-000-830	Non-Capital Equipment	4,059	10,500	10,000	(500)	-4.8%
100-440-001-624	Liability insurance-Auto	5,479	5,409	8,043	2,634	48.7%
	Subtotal Operations & Maintenance	306,499	322,892	357,518	34,626	10.7%
Total Parks Management		729,335	778,099	864,834	86,736	11.1%
450	<u>Recreation</u>					
100-450-000-010	Salaries	281,617	280,514	307,730	27,216	9.7%
100-450-000-021	FICA	20,289	21,459	23,541	2,082	9.7%
100-450-000-024	Retirement	45,241	49,258	57,115	7,856	15.9%
100-450-000-025	Group insurance	53,731	59,149	62,238	3,089	5.2%
100-450-000-028	Worker's Comp Ins.	4,775	6,021	7,748	1,727	28.7%
	Subtotal Personnel	405,653	416,401	458,372	41,970	10.1%
100-450-000-100	Supplies	1,863	7,500	5,250	(2,250)	-30.0%
100-450-000-110	Postage	570	100	500	400	400.0%
100-450-000-150	Employee expenses	4,361	10,500	12,000	1,500	14.3%
100-450-000-170	Repair & Maintenance - Auto	1,948	3,000	3,000	-	0.0%
100-450-000-180	Gas & Oil	3,299	5,000	5,000	-	0.0%
100-450-000-210	Telephone	13,378	9,938	8,940	(998)	-10.0%
100-450-000-260	Repair & Maintenance	16	4,000	1,500	(2,500)	-62.5%
100-450-000-410	Uniforms	832	1,000	1,000	-	0.0%
100-450-000-412	Program expenses	211,461	214,000	218,500	4,500	2.1%
100-450-000-624	Liability insurance-General (Payroll)	1,948	1,923	2,860	937	48.7%
100-450-000-625	Insurance - Children (Nationwide)	4,725	6,750	6,750	-	0.0%
100-450-000-650	Services & Contracts	5,731	2,500	4,000	1,500	60.0%
100-450-000-700	Other	856	2,000	2,000	-	0.0%
100-450-000-800	Bank Fees	4,730	4,721	5,550	829	17.6%
100-450-000-875	PARD Project Expenditures	-	68,843	49,241	(19,602)	-28.5%
100-450-001-624	Liability insurance-Auto	4,431	4,375	6,506	2,131	48.7%
	Subtotal Operations & Maintenance	260,150	346,151	332,597	(13,554)	-3.9%
Total Recreation		665,802	762,552	790,969	28,417	3.7%
452	<u>Community Development</u>					
100-452-000-010	Salaries	249,184	241,719	241,395	(323)	-0.1%
100-452-000-021	FICA	18,630	18,491	18,467	(25)	-0.1%
100-452-000-024	Retirement	40,266	42,446	44,803	2,357	5.6%
100-452-000-025	Group insurance	25,323	42,045	43,857	1,812	4.3%
100-452-000-028	Worker's Comp Ins.	5,265	6,638	8,542	1,904	28.7%
	Subtotal Personnel	338,666	351,339	357,064	5,725	1.6%
100-452-000-100	Supplies	14,244	14,000	15,500	1,500	10.7%
100-452-000-150	Employee expenses	365	7,000	10,000	3,000	42.9%
100-452-000-200	Utilities	32,094	29,801	41,104	11,303	37.9%

EXPENDITURES

Account code	Description	FY2022 Actual	FY2023 Budget	FY2024 Budget	Difference (2023 - 2024)	% Difference
100-452-000-210	Telephone	2,310	3,684	4,020	336	9.1%
100-452-000-260	Repair & Maintenance	7,274	15,000	12,000	(3,000)	-20.0%
100-452-000-624	Liability insurance-General (Payroll)	217	214	320	106	49.3%
100-452-002-624	Liability insurance-Building	4,859	4,798	7,150	2,352	49.0%
100-452-000-650	Services & Contracts	23,749	26,830	36,200	9,370	34.9%
100-452-000-652	Special Projects	8,231	37,500	15,000	(22,500)	-60.0%
100-452-000-700	Other	101,312	2,500	12,500	10,000	400.0%
Subtotal Operations & Maintenance		194,655	141,327	153,794	12,467	8.8%
Total Community Development		533,321	492,666	510,858	18,192	3.7%
453	Senior Center					
100-453-000-010	Salaries	110,361	88,747	92,990	4,243	4.8%
100-453-000-021	FICA	8,329	6,789	7,114	325	4.8%
100-453-000-024	Retirement	16,090	15,584	17,259	1,675	10.7%
100-453-000-025	Group insurance	15,468	8,471	8,916	446	5.3%
100-453-000-028	Worker's Comp Ins.	913	1,151	1,481	330	28.7%
Subtotal Personnel		151,161	120,741	127,760	7,018	5.8%
100-453-000-100	Supplies	3,314	3,000	3,500	500	16.7%
100-453-000-170	Repair & Maintenance - Auto	2,225	2,000	2,000	-	0.0%
100-453-000-180	Gas & Oil	1,433	2,500	2,000	(500)	-20.0%
100-453-000-200	Utilities	39,025	52,529	48,276	(4,253)	-8.1%
100-453-000-210	Telephone	3,411	2,203	2,880	677	30.7%
100-453-000-260	Repair & Maintenance	6,710	17,000	15,000	(2,000)	-11.8%
100-453-000-412	Fitness expenses	273	4,000	4,000	-	0.0%
100-453-000-413	Program expenses	19,678	53,000	53,000	-	0.0%
100-453-001-413	Printing Expenses	5,489	1,250	1,250	-	0.0%
100-453-000-624	Liability insurance-General (Payroll)	713	703	1,046	343	48.7%
100-453-000-650	Services & Contracts	27,934	30,920	32,920	2,000	6.5%
100-453-000-700	Other	-	1,000	1,000	-	0.0%
100-453-000-800	Bank Fees	-	4,721	-	(4,721)	-100.0%
100-453-001-624	Liability insurance-Auto	1,748	1,726	2,570	844	48.9%
100-453-000-875	GCRA Senior Program Grant Expenditure	-	-	-	-	0.0%
Subtotal Operations & Maintenance		111,954	176,552	169,442	(7,110)	-4.0%
Total Senior Center		263,115	297,293	297,202	(92)	0.0%
100-900-000-000	Unallocated Expenditures	2,605	-	-	-	0.0%
Total General Fund		19,489,147	16,846,993	19,044,589	2,197,596	13.0%
Fund 110	MCIP Fund					
Other Financing Uses						
110-390-001-100	Operating transfers (out) to General Fund	-	-	-	-	0.0%
110-390-001-150	Operating transfers (out) to Capital Fund	73,000	-	-	-	0.0%
110-390-001-110	Contribution to Fund Balance	-	130,000	130,000	-	0.0%
Total OFU		73,000	130,000	130,000	-	0.0%
110-452-000-700	Other Exp- Downtown	3,283	-	-	-	0.0%
110-452-000-701	Other Exp- Bridgeway	-	-	-	-	0.0%
Subtotal Operations & Maintenance		3,283	-	-	-	0.0%
Total MCIP Fund		76,283	130,000	130,000	-	0.0%
Fund 115	Mauldin Public Facilities Fund					
Other Financing Uses						
115-390-001-100	Operating transfers (out) to General Fund	37,500	-	-	-	0.0%
115-390-001-150	Operating transfers (out) to Capital Projects Fund	28,719	-	-	-	0.0%
115-390-001-600	Operating transfers (out) to Debt Service Fund	-	-	-	-	0.0%
Total OFU		66,219	-	-	-	0.0%
115-410-000-970	Admin Capital Outlay	15,529	-	-	-	0.0%
115-422-000-970	Fire Capital Outlay	242,746	-	-	-	0.0%
115-433-000-970	PW Admin Capital Outlay	13,190	-	-	-	0.0%
115-497-000-473	Trust Fees	3,000	-	-	-	0.0%

EXPENDITURES

Account code	Description	FY2022 Actual	FY2023 Budget	FY2024 Budget	Difference (2023 - 2024)	% Difference
115-497-000-483	IPRB Series 2020 Principal	96,000	99,000	102,000	3,000	3.0%
115-497-000-484	IPRB Series 2020 Interest	67,982	65,237	62,405	(2,832)	-4.3%
115-497-000-485	IPRB Series 2021 Fire Principal	-	200,000	210,000	10,000	5.0%
115-497-000-486	IPRB Series 2021 Fire Interest	150,667	227,900	219,900	(8,000)	-3.5%
115-497-000-800	Bond Issuance Costs	137,370	-	-	-	0.0%
Subtotal Operations & Maintenance		726,484	592,137	594,305	2,168	0.4%
Total Mauldin Public Facilities Fund		792,704	592,137	594,305	2,168	0.4%
Fund 150	Capital Projects/Equipment					
	Other Financing Uses					
150-390-001-600	Operating transfers (out) to Debt Service	361,446	361,562	296,720	(64,842)	-17.9%
150-390-001-150	Contribution to Fund Balance	-	-	-	-	-
Total OFU		361,446	361,562	296,720	(64,842)	-17.9%
150-405-000-650	Bank Service Charges	133	-	-	-	0.0%
150-400-000-970	Council Capital	-	-	-	-	0.0%
150-405-000-970	Finance Capital	-	-	-	-	0.0%
150-410-000-970	Administration Capital	20,826	-	60,000	60,000	0.0%
150-411-000-700	Expenditures Other	21,700	-	-	-	0.0%
150-412-000-970	Judicial Capital	-	-	-	-	0.0%
150-421-000-970	Police Capital	868,360	1,272,132	1,233,742	(38,390)	-3.0%
150-422-000-970	Fire Capital	61,567	250,752	203,000	(47,752)	-19.0%
150-424-000-970	Business Development Capital	-	30,000	-	(30,000)	-100.0%
150-431-000-970	Street Capital	39,720	-	30,000	30,000	0.0%
150-432-000-970	Sanitation Capital	607,726	1,484,027	-	(1,484,027)	-100.0%
150-433-000-970	Buildg Maint Capital	629,413	321,436	-	(321,436)	-100.0%
150-440-000-970	Parks Capital	39,013	25,457	85,000	59,543	233.9%
150-450-000-970	Recreation Capital	424,003	45,000	-	(45,000)	-100.0%
150-451-000-970	Sports Center Capital	10,573	-	152,732	152,732	0.0%
150-452-000-970	Community Development Capital	-	-	-	-	-
150-453-000-970	Senior Center Capital	24,980	-	-	-	0.0%
150-470-702-970	Pedestrian Bridge	503,483	4,455,000	-	-	-
150-470-703-970	Swamp Rabbit Trail	-	-	-	-	-
150-470-704-970	Mauldin Street Scape Project	1,446	778,554	-	-	-
150-470-706-970	Economic Development - Underground Utilities	-	325,000	-	(325,000)	-100.0%
Subtotal Capital Improvements		3,252,943	8,987,358	1,764,474	(7,222,884)	-80.4%
Total Capital Projects/Equipment Fund		3,614,389	9,348,920	2,061,194	(7,287,726)	-78.0%
Fund 151	Capital Projects/Road Improvements					
151-390-001-151	Contribution to Fund Balance	-	20,000	-	(20,000)	-100.0%
151-390-002-151	Contribution to Fund Balance -Bridge Maintenance	-	-	20,000	20,000	0.0%
Total OFU		-	20,000	20,000	-	0.0%
151-405-000-970	Street Resurfacing	677,659	372,622	395,974	23,352	6.3%
151-497-000-800	Bond Issuance Costs	-	-	-	-	0.0%
Subtotal Capital Improvements		677,659	372,622	395,974	23,352	6.3%
Total Capital Projects/Equipment Fund		677,659	392,622	415,974	23,352	5.9%
Fund 200	Sewer					
200-390-001-150	Transfer out to Capital Fund	-	125,000	-	(125,000)	-100.0%
200-390-001-200	Contribution to Fund Balance	-	-	-	-	0.0%
Total OFU		-	125,000	-	(125,000)	-100.0%
200-430-000-010	Salaries	284,438	315,080	338,050	22,970	7.3%
200-430-000-012	Overtime	1,438	3,000	4,000	1,000	33.3%
200-430-000-021	FICA	20,784	24,104	25,861	1,757	7.3%
200-430-000-024	Retirement	44,527	55,328	62,742	7,414	13.4%
200-430-000-025	Group insurance	62,555	52,950	53,395	445	0.8%
200-430-000-028	Worker's Comp Ins.	18,610	23,490	30,227	6,737	28.7%
200-430-000-030	Pension GASB 68	(3,026)	-	-	-	0.0%
Subtotal Personnel		429,326	473,952	514,275	40,323	8.5%
200-430-000-100	Supplies	22,384	25,500	2,000	(23,500)	-92.2%
200-430-000-110	Postage	-	-	-	-	0.0%

EXPENDITURES

					Difference (2023 -	%
Account code	Description	FY2022 Actual	FY2023 Budget	FY2024 Budget	2024)	Difference
200-430-000-150	Employee expenses	4,200	3,000	3,000	-	0.0%
200-430-000-170	Repair & Maintenance	8,600	6,500	10,000	3,500	53.8%
200-430-000-180	Gas & Oil	10,273	6,000	8,000	2,000	33.3%
200-430-000-200	Utilities	2,399	1,911	-	(1,911)	-100.0%
200-430-000-210	Telephone	1,557	1,354	2,710	1,356	100.2%
200-430-000-211	Depreciation	216,418	213,000	-	(213,000)	-100.0%
200-430-000-260	Repair & Maintenance	17,356	15,000	40,500	25,500	170.0%
200-430-000-410	Uniforms	8,051	6,500	6,500	-	0.0%
200-430-000-624	Liability Insurance-General (Payroll)	835	824	1,226	402	48.7%
200-430-001-624	Liability Insurance-Auto	3,014	2,975	4,424	1,449	48.7%
200-430-000-650	Services & Contracts	25,425	61,500	46,500	(15,000)	-24.4%
200-430-000-651	Pump Station Repair & Maint	6,992	10,000	17,750	7,750	77.5%
200-430-000-700	Other	8,462	7,000	10,000	3,000	42.9%
200-430-001-801	Revenue Bond Principal	-	-	159,000	159,000	0.0%
200-430-001-802	Revenue Bond Interest	84,745	80,883	75,594	(5,289)	-6.5%
200-430-000-830	Non-Capital Equipment	9,620	2,000	4,000	2,000	100.0%
200-430-000-831	Grant Expenditures	(0)	351,353	-	(351,353)	-100.0%
Subtotal Operations & Maintenance		430,330	795,300	391,204	(404,096)	-50.8%
200-430-000-970	Capital Equipment/Repair/Rehabilitation	-	-	470,000	470,000	0.0%
Subtotal Capital Outlay		-	-	470,000	470,000	0.0%
Total Sewer Fund		859,656	1,394,252	1,375,479	(18,773)	-1.3%
Fund 300	Hospitality & Accommodations Fund					
Operations						
Other Financing Uses						
300-390-001-300	Contribution to Fund Balance	-	-	100,000	-	-
300-390-001-100	Operating transfers (out) to General Fund	88,123	267,998	118,948	(149,050)	-55.6%
300-390-001-115	Operating transfers (out) to Mauldin Public Facilities	-	-	164,405	164,405	0.0%
300-390-001-150	Operating transfers (out) to Capital Projects Fund	-	326,766	-	(326,766)	-100.0%
300-390-001-151	Operating transfers (out) to Transportation Fund	-	20,000	20,000	-	0.0%
300-390-001-600	Operating transfers (out) to Debt Service	328,054	-	326,418	326,418	0.0%
Total OFU		416,177	614,764	729,771	115,007	18.7%
300-401-000-010	Salaries	-	58,000	41,600	(16,400)	-28.3%
300-401-000-021	FICA	-	4,437	3,182	(1,255)	-28.3%
300-401-000-024	Retirement	-	8,780	7,721	(1,059)	-12.1%
300-401-000-025	Group insurance	-	13,500	8,500	(5,000)	-37.0%
300-401-000-028	Worker's Comp Ins.	-	3,000	3,000	-	0.0%
Subtotal Personnel		-	87,717	64,003	(23,714)	-27.0%
300-425-000-650	Tourism Project Svc & Contracts	69,587	-	-	-	0.0%
300-425-000-700	Misc Expenses	371,316	34,000	57,500	23,500	69.1%
300-425-000-701	Marketing	41,358	165,000	175,000	10,000	6.1%
300-425-000-710	Theatre Show #1	1,223	16,000	20,000	4,000	25.0%
300-425-000-711	Theatre Show #2	9,547	16,000	20,000	4,000	25.0%
300-425-000-712	Theatre Show #3	16,496	16,000	20,000	4,000	25.0%
300-425-000-713	Theatre Show #4	58	16,000	20,000	4,000	25.0%
300-425-000-714	Theatre Show #5	-	16,000	20,000	4,000	25.0%
300-425-000-715	Mauldin Theatre Production Rights/Licensing	-	16,000	26,000	10,000	62.5%
300-425-000-720	Summer Music Series	31,430	40,000	50,000	10,000	25.0%
300-425-000-721	PBJ Blues & Jazz	26,997	25,000	25,000	-	0.0%
300-425-000-722	Soobie BBQ Festival	-	50,000	50,000	-	0.0%
300-425-000-723	December to Remember	-	10,000	8,000	(2,000)	-20.0%
300-425-000-724	Fall Movie Series	3,094	7,500	8,000	500	6.7%
300-425-000-725	Mauldin City Singers	5,134	6,000	6,000	-	0.0%
300-425-000-726	Mauldin High Band Support	-	2,500	2,500	-	0.0%
300-425-000-727	Train Show (Chamber)	-	6,000	5,000	(1,000)	-16.7%
300-425-000-728	Public Art Trail	-	18,000	18,000	-	0.0%
300-425-000-729	Auditorium Entertainment Events (1 per month)	-	-	24,000	24,000	0.0%
300-425-000-830	Non-Capital Equipment	-	-	10,000	10,000	0.0%
300-425-000-650	Cultural Cntr Professional Service	-	-	8,500	8,500	0.0%
300-425-000-970	Capital Outlay	324,339	561,089	325,000	(236,089)	-42.1%
300-425-001-970	Capital Outlay - Project Entrance Signs	-	-	25,000	25,000	0.0%
300-425-002-970	Capital Outlay - Project Trails	-	-	39,216	39,216	0.0%
300-425-003-970	Capital Outlay - Project	-	-	-	-	0.0%

EXPENDITURES

Account code	Description	FY2022 Actual	FY2023 Budget	FY2024 Budget	Difference (2023 - 2024)	% Difference
Total		900,579	1,021,089	962,716	(58,373)	-5.7%
Total H & A Tax Fund		1,316,756	1,723,570	1,756,490	32,920	1.9%
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	39,365	-	-	-	0.0%
310-401-000-701	Parks Grant	-	-	-	-	0.0%
310-420-000-700	LEN Grant Police	-	-	-	-	0.0%
310-421-000-010	Salaries	-	-	141,965	-	0.0%
310-421-000-021	FICA	-	-	10,860	-	0.0%
310-421-000-024	Retirement	-	-	30,153	-	0.0%
310-421-000-025	Group insurance	-	-	43,500	-	0.0%
310-421-000-028	Worker's Comp Ins.	-	-	11,357	-	0.0%
310-421-000-150	Employee expenses	-	-	25,260	25,260	0.0%
310-421-000-700	Other	-	-	2,119	2,119	0.0%
310-421-000-830	Non-Capital Equipment	-	-	-	-	0.0%
310-452-000-700	Grant Expenditures -Other	16,931	300,000	-	-	0.0%
Subtotal Operations & Maintenance		56,296	300,000	265,215	(34,785)	-11.6%
310-424-000-970	Capital Equipment	-	-	72,450	72,450	0.0%
Subtotal Capital Outlay		-	-	72,450	72,450	0.0%
Total Grant Fund		56,296	300,000	337,665	37,665	12.6%
Fund 311	ARPA Fund					
311-390-001-100	Transfer out to General Fund	874,355	134,124	-	-	0.0%
311-390-001-150	Transfer out to Capital Fund	1,800,000	2,717,884	1,223,742	-	0.0%
311-390-001-200	Transfer out to Sewer Fund	113,605	-	-	-	0.0%
311-390-001-400	Transfer out to Fire Fund	177,194	-	-	-	0.0%
311-390-001-311	Contribution to Fund Balance	-	1,190,000	-	-	0.0%
Total OFU		2,965,153	4,042,008	1,223,742	-	0.0%
311-402-000-700	ARPA Covered Expenditure Sewer	6,759	773,879	1,286,301	-	0.0%
311-402-000-701	ARPA Covered Expenditure Stormwater	449,527	1,066,425	1,070,826	4,401	0.4%
311-402-000-702	ARPA Covered Expenditure Other	109,075	816,831	-	(816,831)	-100.0%
Subtotal Operations & Maintenance		565,361	2,657,136	2,357,127	(300,009)	-11.3%
Total ARPA		3,530,514	6,699,144	3,580,869	(3,118,275)	-46.5%
Fund 350	Victim Advocate Spec Revenue					
350-421-000-010	Salaries	65,253	-	-	-	0.0%
350-421-000-021	FICA	4,921	-	-	-	0.0%
350-421-000-024	Retirement	10,805	-	-	-	0.0%
Subtotal Personnel		80,979	-	-	-	0.0%
350-421-000-797	Spec Prog Victim Advocate	-	20,000	20,000	-	0.0%
Subtotal Operations & Maintenance		-	20,000	20,000	-	0.0%
Total Victim Advocate		80,979	20,000	20,000	-	0.0%
Fund 390	Health Fund					
390-390-001-390	Contribution to Fund Balance	-	87,574	176,276	-	0.0%
Total OFU		-	87,574	176,276	-	0.0%
390-411-000-110	Claims Exp	1,193,074	968,421	1,055,600	87,179	9.0%
390-411-000-111	Admin Fees	426,976	417,118	437,365	20,248	4.9%
390-411-000-112	Proactive MD Fees	152,535	147,060	159,197	12,137	8.3%
Subtotal Operations & Maintenance		1,772,584	1,532,598	1,652,162	119,564	7.8%
Total Health		1,772,584	1,620,172	1,828,438	208,266	12.9%
Fund 400	Fire					
400-422-000-010	Salaries	2,705,199	2,734,584	2,970,510	235,926	8.6%
400-422-000-021	FICA	202,498	209,196	227,244	18,048	8.6%
400-422-000-024	Retirement	486,478	553,480	630,936	77,457	14.0%
400-422-000-025	Group insurance	478,109	469,314	493,948	24,634	5.2%

EXPENDITURES

Account code	Description	FY2022 Actual	FY2023 Budget	FY2024 Budget	Difference (2023 - 2024)	% Difference
400-422-000-028	Worker's Comp Ins.	94,303	118,907	153,011	34,104	28.7%
	Subtotal Personnel	3,966,588	4,085,481	4,475,649	390,168	9.6%
400-422-000-100	Supplies	10,025	9,500	10,500	1,000	10.5%
400-422-000-110	Postage	86	250	250	-	0.0%
400-422-000-150	Employee expenses	20,044	31,820	32,000	180	0.6%
400-422-000-170	Tires/Fire Equip & Auto	69,934	66,500	77,000	10,500	15.8%
400-422-000-180	Gas & Oil	71,873	45,000	60,000	15,000	33.3%
400-422-000-200	Utilities	44,602	44,708	47,618	2,910	6.5%
400-422-000-210	Telephone	74,907	48,501	26,515	(21,986)	-45.3%
400-422-000-260	Fire Building Repair & Maintenance	23,691	15,000	20,000	5,000	33.3%
400-422-000-271	Equipment & Supplies	3,849	6,500	7,000	500	7.7%
400-422-000-272	Medical equipment & supplies	6,580	10,300	7,500	(2,800)	-27.2%
400-422-000-273	Hazmat Support	2,231	2,000	5,000	3,000	150.0%
400-422-000-370	Radio	709	5,000	4,000	(1,000)	-20.0%
400-422-000-410	Uniforms & Protective Clothing	19,845	17,000	18,000	1,000	5.9%
400-422-000-411	Protective Gear	1,901	10,000	10,000	-	0.0%
400-422-000-450	Wireless Communications	9,885	15,500	10,500	(5,000)	-32.3%
400-422-000-500	Professional Dues	250	987	1,105	118	11.9%
400-422-001-624	Liability insurance -Auto	38,111	28,001	41,650	13,649	48.7%
400-422-000-624	Liability insurance-General (Payroll)	14,118	13,940	20,730	6,790	48.7%
400-422-000-650	Services & Contracts	32,074	46,882	48,782	1,900	4.1%
400-422-000-700	Other	3,952	4,000	4,000	-	0.0%
400-422-000-793	Fire prevention	8,107	8,000	10,000	2,000	25.0%
400-422-000-794	Codes Enforcement/Investigation	1,729	2,250	1,650	(600)	-26.7%
400-422-000-830	Non-Capital equipment	35,265	48,600	40,400	(8,200)	-16.9%
	Subtotal Operations & Maintenance	493,767	480,240	504,200	23,960	5.0%
Total Fire Service Fund		4,460,355	4,565,721	4,979,849	414,128	9.1%
Fund 500	Sports Center					
500-451-000-010	Salaries	294,826	274,593	279,615	5,022	1.8%
500-451-000-021	FICA	22,544	21,006	21,391	384	1.8%
500-451-000-024	Retirement	39,558	48,219	51,897	3,678	7.6%
500-451-000-025	Group insurance	24,267	25,166	26,502	1,336	5.3%
500-451-000-028	Worker's Comp Ins.	9,591	12,094	15,562	3,469	28.7%
	Subtotal Personnel	390,803	381,077	394,966	13,889	3.6%
500-451-000-100	Supplies	15,390	25,000	25,000	-	0.0%
500-451-000-110	Postage	148	500	500	-	0.0%
500-451-000-150	Employee Expenses	915	7,000	7,000	-	0.0%
500-451-000-200	Utilities	50,650	67,741	76,458	8,717	12.9%
500-451-000-210	Telephone	5,949	2,323	3,864	1,541	66.3%
500-451-000-260	Repair & Maintenance	18,983	22,000	20,000	(2,000)	-9.1%
500-451-000-410	Uniforms	1,301	1,500	1,500	-	0.0%
500-451-000-412	Fitness/Adult Program Supplies	13,479	17,000	17,000	-	0.0%
500-451-000-610	Advertising	4,864	5,500	7,500	2,000	36.4%
500-451-000-624	Liability Insurance-Payroll	2,560	2,528	3,800	1,272	50.3%
500-451-002-624	Liability Insurance - Building	19,468	19,222	28,581	9,359	48.7%
500-451-000-650	Services & Contracts	57,531	85,300	96,000	10,700	12.5%
500-451-000-700	Other	478	1,000	500	(500)	-50.0%
500-451-000-800	Sports Cntr Bank Fees	5,951	4,500	7,350	2,850	63.3%
500-451-000-830	Non-Capital	-	-	5,000	5,000	0.0%
	Subtotal Operations & Maintenance	197,667	261,114	300,053	38,939	14.9%
Total Sports Center Fund		588,470	642,191	695,019	52,828	8.2%
Fund 600	GO Debt Service					
600-497-000-402	FY19 Capital Lease Principal	78,382	80,843	18,567	(62,276)	-77.0%
600-497-000-403	FY19 Capital Lease Interest	5,582	3,121	583	(2,538)	-81.3%
600-497-000-404	FY20 Capital Lease Principal	117,819	120,953	124,171	3,218	2.7%
600-497-000-405	FY20 Capital Lease Interest	11,976	8,842	5,625	(3,217)	-36.4%
600-497-000-406	FY21 Capital Lease Principal	137,484	139,257	141,318	2,061	1.5%
600-497-000-407	FY21 Capital Lease Interest	10,202	8,546	6,456	(2,090)	-24.5%
600-497-000-408	FY24 Capital Lease Interest	-	-	20,000	20,000	0.0%
600-497-000-409	FY24 Capital Lease Interest	-	-	5,000	5,000	0.0%
600-497-000-473	Fees and Penalties	990	1,500	1,500	-	0.0%
600-497-000-474	SC Tourism Revenue Bond Principal	125,202	128,370	131,617	3,247	2.5%
600-497-000-475	SC Tourism Revenue Bond Interest	9,745	6,578	3,330	(3,248)	-49.4%
600-497-000-478	GO Series 2020 Road Improvement Principal	120,000	125,000	125,000	-	0.0%

EXPENDITURES

Account code	Description	FY2022 Actual	FY2023 Budget	FY2024 Budget	Difference (2023 - 2024)	% Difference
600-497-000-479	GO Series 2020 Road Improvement Interest	58,350	54,750	51,000	(3,750)	-6.8%
600-497-000-488	Tourism Series 2020 Revenue Bond Principal	115,000	117,000	120,000	3,000	2.6%
600-497-000-489	Tourism Series 2020 Revenue Bond Interest	78,107	74,818	71,471	(3,347)	-4.5%
600-497-000-505	GO Series 2009 Fire Bond Principal	165,000	175,000	180,000	5,000	2.9%
600-497-000-506	GO Series 2009 Fire Bond Interest	29,900	26,600	23,100	(3,500)	-13.2%
600-497-000-800	Bond Issuance Costs	18,500	-	-	-	0.0%
Total Debt Service Fund		1,082,240	1,071,178	1,028,738	(42,440)	-4.0%
Fund 650	Property Management Fund					
Other Financing Use						
650-390-001-100	Operating transfers out (to General Fund)	-	-	-	-	0.0%
650-390-001-650	Contribution to Fund Balance	-	-	12,000	12,000	0.0%
Total OFU		-	-	12,000	12,000	0.0%
650-470-000-211	Depreciation Expense	56,254	2,040	-	(2,040)	-100.0%
650-470-002-624	Rental Property Liability Insurance	4,128	2,136	-	(2,136)	-100.0%
650-497-000-471	Warehouse Revenue Bond Principal	-	49,139	-	(49,139)	-100.0%
650-497-000-472	Warehouse Revenue Bond Interest	17,963	15,339	-	(15,339)	-100.0%
650-497-000-700	Warehouse Expenses - Other	-	5,000	-	(5,000)	-100.0%
Total Property Management Fund		78,344	73,654	12,000	(61,654)	-83.7%
Fund 805	Fire 1% Money					
805-422-000-799	Fire Miscellaneous Costs	159,920	-	230,000	230,000	0.0%
Total Fire 1% Fund		159,920	-	230,000	230,000	0.0%
Fund 900	Mauldin Foundation					
900-450-000-413	Senior Program Expenses	10,500	10,000	10,000	-	0.0%
Subtotal Operations & Maintenance		10,500	10,000	10,000	-	0.0%
Total Mauldin Foundation		10,500	10,000	10,000	-	0.0%
GRAND TOTAL		38,646,796	45,430,554	38,100,610	(7,329,944)	-16.1%

EXPENDITURES

Account code	Description	FY2022 Actual	FY2023 Budget	FY2024 Budget	Difference (2023 - 2024)	% Difference
<u>Totals by Funds</u>						
	General Fund	19,489,147	16,846,993	19,044,589	2,197,596	13.0%
	MCIP Fund	76,283	130,000	130,000	-	0.0%
	Mauldin Public Facilities Fund	792,704	592,137	594,305	2,168	0.4%
	Capital Projects Fund	3,614,389	9,348,920	2,061,194	(7,287,726)	-78.0%
	Capital Projects Fund - Transportation	677,659	392,622	415,974	23,352	5.9%
	Sewer Fund	859,656	1,394,252	1,375,479	(18,773)	-1.3%
	H & A Tax Fund	1,316,756	1,723,570	1,756,490	32,920	1.9%
	Grant Fund	56,296	300,000	337,665	37,665	12.6%
	ARPA Fund	3,530,514	6,699,144	3,580,869	(3,118,275)	-46.5%
	Victim Advocate Spec Revenue	80,979	20,000	20,000	-	0.0%
	Police EUDL Fund	-	-	-	-	0.0%
	Employee Health Fund	1,772,584	1,620,172	1,828,438	208,266	12.9%
	Fire Service Fund	4,620,275	4,565,721	5,209,849	644,128	14.1%
	Sports Center Fund	588,470	642,191	695,019	52,828	8.2%
	Debt Service Fund	1,082,240	1,071,178	1,028,738	(42,440)	-4.0%
	Property Management Fund	78,344	73,654	12,000	(61,654)	-83.7%
	Mauldin Foundation	10,500	10,000	10,000	-	0.0%
		38,646,796	45,430,554	38,100,610	(7,329,944)	-16.1%
		-	-	-	-	
<u>Summary by Department</u>						
	Council	227,093	203,610	224,378	20,769	10.2%
	Administration	763,699	714,535	849,917	135,382	18.9%
	Finance	395,707	402,664	443,128	40,464	10.0%
	Employee Services	53,648	72,100	64,100	(8,000)	-11.1%
	Judicial	523,888	584,386	630,360	45,975	7.9%
	Police	5,010,726	5,362,235	6,142,622	780,387	14.6%
	Grants	621,657	2,957,136	2,694,792	(262,344)	-8.9%
	Community Development	533,321	492,666	510,858	18,192	3.7%
	Senior Center	263,115	297,293	297,202	(92)	0.0%
	Victim Advocate Spec Revenue	80,979	20,000	20,000	-	0.0%
	Fire	4,620,275	4,565,721	5,209,849	644,128	14.1%
	Building & Zoning Administration	529,626	578,446	815,307	236,861	40.9%
	Sewer	859,656	1,269,252	1,375,479	106,227	8.4%
	Street	657,696	694,310	714,257	19,947	2.9%
	Sanitation	1,787,232	1,726,042	2,006,241	280,199	16.2%
	Building Maintenance	764,203	539,909	688,406	148,497	27.5%
	PW Shop	236,930	244,888	264,195	19,307	7.9%
	Parks Management	729,335	778,099	864,834	86,736	11.1%
	Recreation	665,802	762,552	790,969	28,417	3.7%
	Sports Center	588,470	642,191	695,019	52,828	8.2%
	Capital Projects/Equipment	3,930,602	9,359,980	2,160,448	(7,199,532)	-76.9%
	Employee Health	1,772,584	1,532,598	1,652,162	119,564	7.8%
	Governmental Debt Service	1,082,240	1,071,178	1,028,738	(42,440)	-4.0%
	Property Management Fund	78,344	73,654	-	(73,654)	-100.0%
	Mauldin Foundation	10,500	10,000	10,000	-	0.0%
	Other	1,632,952	1,700,943	1,621,024	(79,919)	-4.7%
	Other Financing Uses	10,226,517	8,774,166	6,326,323	(2,447,843)	-27.9%
		38,646,796	45,430,554	38,100,610	(7,329,944)	-16.1%
		-	-	-	-	
<u>Summary by Function</u>						
	Personnel	13,784,151	14,483,427	16,134,415	1,650,987	11.4%
	Operations & Maintenance	8,722,708	10,720,713	10,945,520	224,807	2.1%
	Capital Outlay	-	-	542,450	542,450	0.0%
	Capital Improvements	4,831,181	10,381,069	3,123,164	(7,257,905)	-69.9%
	Debt Service	1,082,240	1,071,178	1,028,738	(42,440)	-4.0%
	Other Financing Uses	10,226,517	8,774,166	6,326,323		
		38,646,796	45,430,554	38,100,610	(7,329,944)	-16.1%
		-	-	-	-	

TOTAL CITY AUTHORIZED POSITIONS BY DEPARTMENT

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<u>Administration</u>										
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								
Economic Development / Planner	1.0	1.0								
Municipal Clerk/HR Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Support						1.0	1.0	1.0	1.0	1.0
Public Information Officer										1.0
Human Resource Director				1.0	1.0	1.0	1.0	1.0	1.0	1.0
<i>Total Administration</i>	4.0	4.0	2.0	3.0	3.0	4.0	4.0	4.0	4.0	5.0
<u>Finance</u>										
Finance Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accountant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accounting Specialist I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<i>Total Finance</i>	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
<u>Judicial Services</u>										
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)	2.0	2.0	2.0	2.5	2.5	2.5	2.5	2.5	2.5	2.5
<i>Total Judicial Services</i>	5.0	5.0	5.0	5.5	5.5	5.5	5.5	5.5	5.5	5.5
<u>Police</u>										
Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	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	-	-	-	2.0
Lieutenant	-	-	-	-	-	-	2.0	2.0	2.0	8.0
Sergeant	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Police officer / MPO	39.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	43.0	36.0
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	9.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<i>Total Police</i>	61.0	63.0	63.0	63.0	63.0	63.0	64.0	64.0	67.0	68.0
<u>Fire</u>										
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	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	42.0	42.0	42.0
<i>Total Fire</i>	52.0	52.0	53.0	53.0	53.0	53.0	53.0	56.0	56.0	56.0
<u>Business & Development Services</u>										
Business & Development Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Building Inspector/Official	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Support	1.0	1.0	1.0	1.0	1.0					
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	2.0	2.0	2.0	2.0	2.0	2.0
<i>Total Building & Zoning</i>	5.0	5.0	5.0	5.0	6.0	5.0	5.0	5.0	5.0	5.0
<u>Street</u>										
Public Works Director	1.0	1.0	1.0							
Superintendent	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	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Administrative Assistant (Public Works)	1.0	1.0	1.0							
Laborer / Street			1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<i>Total Street</i>	5.0	5.0	7.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
<u>Sanitation</u>										
Sanitation Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Mechanic	2.0	2.0	2.0							
Driver	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
<i>Total Sanitation</i>	15.0	15.0	15.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
<u>Fleet Maint</u>										

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Mechanic				2.0	2.0	2.0	2.0	2.0	2.0	2.0
<i>Total Sanitation</i>	-	-	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0
<u>PW Administration</u>										
Public Works Director	-	-		1.0	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	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	2.0	1.5	2.5	2.5
<i>Total Building Maintenance</i>	2.0	2.0	2.0	4.0	3.0	3.0	4.0	3.5	5.5	5.5
<u>Parks & Grounds Management</u>										
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	5.0	6.0	6.0	6.0
<i>Total Parks & Grounds</i>	8.0	8.0	8.0	8.0	8.0	8.0	7.0	8.0	8.0	8.0
<u>Recreation</u>										
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	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	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	-								
Laborer			1.0	1.0						
<i>Total Recreation</i>	7.0	6.0	6.0	6.0	5.0	5.0	5.0	5.0	5.0	5.0
<u>Senior Center</u>										
Senior Program Coordinator			2.0	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	0.5
<i>Total Sewer</i>	-	-	2.0	2.5	2.5	2.5	2.5	2.5	2.5	2.5
<u>Cultural Center</u>										
Director	1.0	1.0								
Laborer	1.0	1.0								
<i>Total Cultural Center</i>	2.0	2.0	-	-	-	-	-	-	-	-

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<u>Community Development</u>										
Director			1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Economic Developer Planner			1.0	1.0	1.0	1.0				
Cultural Affairs Coordinator			1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Event Coordinator							1.0	1.0	1.0	2.0
Event Coordinator PT							1.0	1.0	1.0	
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	1.0
<i>Total Community Development</i>	-	-	3.0	3.5	4.5	4.5	5.5	6.0	6.0	5.0
<u>Sewer</u>										
Supervisor			1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Driver	5.0	5.0	1.0	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	2.0
Laborer	4.0	3.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
<i>Total Sewer</i>	9.0	8.0	6.0	6.0	8.0	8.0	8.0	8.0	8.0	8.0
<u>Sports Center</u>										
Membership Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Sports Center Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Program Coordinator	1.0	1.0								
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				
Billing Clerk/Marketing Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<i>Total Sports Center</i>	17.0	17.0	16.0	16.0	16.0	16.0	15.0	15.0	15.0	15.0
Grand Total	195.0	195.0	196.0	198.5	200.5	200.5	201.5	205.5	210.5	211.5

DEPARTMENT:		CITY COUNCIL					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	400				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES	80,168.20		81,950.74		
		Merit					
	010	TOTAL		\$ 80,168.20		\$ 81,950.74	\$ 79,582.79
021		FICA	6,132.87		6,269.23		
	021	TOTAL		\$ 6,132.87		\$ 6,269.23	\$ 6,005.76
024		RETIREMENT	14,879.22		14,390.55		
	024	TOTAL		\$ 14,879.22		\$ 14,390.55	\$ 4,248.24
025		GROUP INSURANCE	18,642.46		17,729.84		
	025	TOTAL		\$ 18,642.46		\$ 17,729.84	\$ 23,428.54
028		WORK COMP	1,374.40		1,068.07		
	028	TOTAL		\$ 1,374.40		\$ 1,068.07	\$ 847.05
150		EMPLOYEE EXPENSES					
		<i>Memberships, Dues and Registrations:</i>					
		Chamber Christmas Dinner	1,000.00		385.00		
		Misc. Dues & Memberships	1,000.00		500.00		
		<i>Training & Travel</i>					
		Summer & Winter MASC	14,000.00		16,000.00		
		Misc Mileage & other travel			2,000.00		
	150	TOTAL		\$ 16,000.00		\$ 18,885.00	\$ 8,478.45
210		TELEPHONE					
		Verizon (Mobile Phone for Council Members)	3,500.00		3,291.04		
	210	TOTAL		\$ 3,500.00		\$ 3,291.04	\$ 3,133.53
624		LIABILITY INSURANCE					
		General Payroll Liability	8,981.00		6,040.03		
	624	TOTAL		\$ 8,981.00		\$ 6,040.03	\$ 6,117.00
650		CONTRACTS & SERVICES					
		Duggan, Hughes LLC	45,000.00		34,000.00		
		SC Municipal Association dues based on population	6,200.00		6,000.00		
	650	TOTAL		\$ 51,200.00		\$ 40,000.00	\$ 84,325.50
653		COMMUNITY/CHAMBER SUPPORT					
		Mauldin Chamber Membership dues	1,000.00		985.00		
	653	TOTAL		\$ 1,000.00		\$ 985.00	\$ 950.00
700		OTHER EXPENSES					
		Business cards for councilmember's, printing, name plates	1,000.00		1,000.00		
		Office supplies, council meeting binders, misc supplies	1,500.00		1,000.00		
		Internet for council members			1,500.00		
		Meeting expenses, Annual Staff. Board Meeting for Christmas	7,500.00		4,000.00		
		Misc	1,500.00		3,000.00		
		City logo shirts/ect	1,000.00		500.00		
		Election	8,000.00				
	700	TOTAL		\$ 20,500.00		\$ 11,000.00	\$ 9,975.76
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		\$ 224,378.15		\$ 203,609.50	\$ 227,092.62
				10.20%			

DEPARTMENT:		FINANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	405				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES	252,000.00		233,905.38		
		Merit	7,560.00		5,516.65		
	010	TOTAL		\$ 259,560.00		\$ 239,422.03	\$ 239,035.30
021		FICA	19,856.34		18,315.79		
	021	TOTAL		\$ 19,856.34		\$ 18,315.79	\$ 17,979.49
024		RETIREMENT	48,174.34		42,042.51		
	024	TOTAL		\$ 48,174.34		\$ 42,042.51	\$ 38,614.86
025		GROUP INSURANCE	27,915.30		26,645.43		
	025	TOTAL		\$ 27,915.30		\$ 26,645.43	\$ 27,210.74
028		WORK COMP	3,531.76		2,744.59		
	028	TOTAL		\$ 3,531.76		\$ 2,744.59	\$ 2,176.70
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	\$ 3,032.93
110		POSTAGE					
		Postage for accounts payable checks, general office use	2,500.00		2,000.00		
	110	TOTAL		\$ 2,500.00		\$ 2,000.00	\$ 2,469.71
150		EMPLOYEE EXPENSES					
		Memberships/Dues, Training, Travel for Finance Department					
		<i>Memberships, Dues and Registrations:</i>					
		GFOA Membership - Annual Dues (National & State)	290.00		290.00		
		SC Municipal Association- Membership - Finance Director	35.00		35.00		
		<i>Training & Travel</i>	850.00		850.00		
		<i>Misc./Other</i>	500.00		500.00		
		Other Training/Travel, membership, dues, education					
	150	TOTAL		\$ 1,675.00		\$ 1,675.00	\$ 334.00
210		TELEPHONE					
		Segra Telephone	382.00		642.86		
	210	TOTAL		\$ 382.00		\$ 642.86	\$ 1,661.82
624		LIABILITY INSURANCE					
		General Payroll Liability	2,313.00		1,555.03		
	624	TOTAL		\$ 2,313.00		\$ 1,555.03	\$ 1,575.00
650		CONTRACTS & SERVICES					
		Audit Fees - does not include amount for single audit if needed.	29,800.00		29,800.00		
		Harris Computer Systems (CSI) -Accounting Program software lease	8,600.00		8,230.07		
		Bank service charges, stop payment fees, ect.	15,000.00		13,800.00		
		Greenville News, bid advertisements, job advertisements	300.00		300.00		
		Professional Fees & Contracts- misc.	1,000.00		1,000.00		
		Copier	2,870.00		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		
		Docuware (Finance/HR/BDS/Judicial)	9,000.00				
	650	TOTAL		\$ 71,170.00		\$ 60,595.79	\$ 61,115.20

DEPARTMENT:		FINANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	405				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
652		SPECIAL PROJECTS					
		GFOA ACFR review fee	750.00		1,225.00		
		Production of Budget Books, Workshop & Final-covers, tabs	500.00		1,000.00		
		Misc.	300.00		300.00		
	652	TOTAL		\$ 1,550.00		\$ 2,525.00	\$ 445.00
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	\$ 55.99
		Department (Function) Grand Totals		\$ 443,127.74		\$ 402,664.03	\$ 395,706.74
				10.05%			

DEPARTMENT:		ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	410				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES	442,320.00		348,044.46		
		Merit	13,269.60		8,758.31		
	010	TOTAL		\$ 455,589.60		\$ 356,802.77	\$ 363,180.67
021		FICA	34,852.60		27,295.41		
	021	TOTAL		\$ 34,852.60		\$ 27,295.41	\$ 27,026.94
024		RETIREMENT	84,557.43		62,654.57		
	024	TOTAL		\$ 84,557.43		\$ 62,654.57	\$ 58,447.88
025		GROUP INSURANCE	42,170.88		38,554.17		
	025	TOTAL		\$ 42,170.88		\$ 38,554.17	\$ 50,405.68
028		WORK COMP	3,507.29		2,725.57		
	028	TOTAL		\$ 3,507.29		\$ 2,725.57	\$ 2,161.60
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	\$ 4,448.43
110		POSTAGE					
		Postage for general office use	500.00		200.00		
	110	TOTAL		\$ 500.00		\$ 200.00	\$ 566.91
150		EMPLOYEE EXPENSES					
		<i>Memberships, Dues and Registrations:</i>					
		<i>Training & Travel-Professional Development</i>					
		Municipal Clerk	1,500.00		1,000.00		
		City Administrator	5,500.00		6,500.00		
		HR Director	1,500.00		1,000.00		
		PIO	1,000.00				
		<i>Dues & Subscriptions</i>	1,500.00				
		<i>Misc./Other</i>	1,000.00				
	150	TOTAL		\$ 12,000.00		\$ 8,500.00	\$ 6,337.34
170		REPAIRS & MAINTENANCE AUTO					
		General repair and maintenance	500.00		500.00		
	170	TOTAL		\$ 500.00		\$ 500.00	\$ 371.42
180		GAS & OIL					
		Mileage reimbursments	500.00		500.00		
	180	TOTAL		\$ 500.00		\$ 500.00	\$ 310.42
210		TELEPHONE					
		Segra Telephone	1,176.00		1,071.43		
		Cell Phone:	1,920.00		1,796.32		
	210	TOTAL		\$ 3,096.00		\$ 2,867.75	\$ 5,257.31
624		LIABILITY INSURANCE					
		General Payroll Liability	3,000.00		2,016.59		
	624	TOTAL		\$ 3,000.00		\$ 2,016.59	\$ 2,042.00
001-624		LIABILITY INSURANCE-AUTO	4,044.00		2,719.47		
	001624	TOTAL		\$ 4,044.00		\$ 2,719.47	\$ 2,754.00

DEPARTMENT:		ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	410				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 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	\$ 52,193.87
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	\$ 186,322.53
700		OTHER EXPENSES					
		Occasional Meals for special administration meetings. Supplies for special occasions, cards for holidays. Or any other misc. expenses.	500.00				
		Staff Meeting Expenses	1,000.00		3,100.00		
		Grant Expenses	-		2,000.00		
		Team Building	1,000.00		1,000.00		
		Miscellaneous expenses	500.00		500.00		
	700	TOTAL		\$ 3,000.00		\$ 6,600.00	\$ 1,872.47
		Department (Function) Grand Totals		\$ 849,916.80		\$ 714,535.30	\$ 763,699.47
				18.95%			

DEPARTMENT:		JUDICIAL					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	412				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES (includes magistrates)	327,000.00		316,513.89		
		Merit	6,990.00		5,230.61		
	010	TOTAL		\$ 333,990.00		\$ 321,744.50	\$ 304,467.65
021		FICA	25,550.24		24,613.45		
	021	TOTAL		\$ 25,550.24		\$ 24,613.45	\$ 22,542.65
024		RETIREMENT	61,988.54		56,498.33		
	024	TOTAL		\$ 61,988.54		\$ 56,498.33	\$ 46,275.11
025		GROUP INSURANCE	36,165.93		27,984.59		
	025	TOTAL		\$ 36,165.93		\$ 27,984.59	\$ 29,080.30
028		WORK COMP	4,323.60		3,359.94		
	028	TOTAL		\$ 4,323.60		\$ 3,359.94	\$ 2,664.72
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.	14,000.00		12,000.00		
	100	TOTAL		\$ 14,000.00		\$ 12,000.00	\$ 10,510.86
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	\$ 2,380.68
150		EMPLOYEE EXPENSES					
		This account covers all of the mandatory training for the Judicial Department. Additionally it covers the costs of dues and registration fees for the entire Judicial Department.	13,500.00		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		\$ 13,500.00		\$ 12,000.00	\$ 7,174.88
210		TELEPHONE					
		Segra Telephone and (1) verizon aircard	1,392.00		1,393.66		
	210	TOTAL		\$ 1,392.00		\$ 1,393.66	\$ 2,771.81
260		REPAIR AND MAINTENANCE					
		This account will cover repair and maintenance for any necessary computer or printer repairs.					
	260	TOTAL		\$ -		\$ -	\$ 22.21
624		LIABILITY INSURANCE					
		General Payroll Liability	1,950.00		1,291.28		
	624	TOTAL		\$ 1,950.00		\$ 1,291.28	\$ 1,308.00
650		CONTRACTS & SERVICES					
		Copier agreement.	3,600.00		3,600.00		
		Public defender, Prosecutor, Court Reporting	81,400.00		66,400.00		
	650	TOTAL		\$ 85,000.00		\$ 70,000.00	\$ 64,286.42
659		DETENTION FEES					

DEPARTMENT:		JUDICIAL					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	412				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
		This account is used to pay for housing of inmates, both juvenile and adult.	\$45,000.00		\$47,000.00		
	659	TOTAL		\$45,000.00		\$ 47,000.00	\$ 26,969.91
725		JUROR PAYMENTS					
		This account is to provide payment for those individuals who serve as jurors during one of our four jury trial terms.	\$2,500.00		\$2,500.00		
	725	TOTAL		\$ 2,500.00		\$ 2,500.00	\$ 2,305.00
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.	\$2,200.00		\$1,200.00		
	730	TOTAL		\$2,200.00		\$ 1,200.00	\$ 1,127.80
		Department (Function) Grand Totals		\$ 630,360.31		\$ 584,385.75	\$ 523,888.00
				7.87%			

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES	3,304,000.00		2,915,716.61		
		Merit	96,180.00		71,879.42		
	010	TOTAL		\$ 3,400,180.00		\$ 2,987,596.03	\$ 2,897,312.19
012		OVERTIME	57,000.00		57,000.00		
	012	TOTAL		\$ 57,000.00		\$ 57,000.00	\$ 45,990.00
021		FICA	260,113.77		228,551.10		
	021	TOTAL		\$ 260,113.77		\$ 228,551.10	\$ 220,157.06
024		RETIREMENT	722,198.23		604,689.44		
	024	TOTAL		\$ 722,198.23		\$ 604,689.04	\$ 523,597.71
025		GROUP INSURANCE	649,548.62		590,286.32		
	025	TOTAL		\$ 649,548.62		\$ 590,286.32	\$ 506,816.66
028		WORK COMP	233,526.76		181,477.34		
	028	TOTAL		\$ 233,526.76		\$ 181,477.34	\$ 143,927.01
100		SUPPLIES					
		GENERAL OFFICE SUPPLIES	18,000.00		18,000.00		
		VEHICLE & POLICE SUPPLIES	28,520.00		28,520.00		
	100	TOTAL		\$ 46,520.00		\$ 46,520.00	\$ 40,793.74
110		POSTAGE					
		General Postage, First Class Mailings, and Certified Letters.	1,000.00		1,200.00		
	110	TOTAL		\$ 1,000.00		\$ 1,200.00	\$ 659.69
140		EMPLOYEE SERVICES					
		Educational Reimbursement	2,500.00		2,500.00		
		Recruitment And Selection (Advertisement/Job Fair/Promos)	800.00		800.00		
		Police/Dispatch Applicant Aptitude Testing	1,000.00		1,000.00		
		Psychological Examinations	2,100.00		2,100.00		
		Physicals					
		Leadership Development/Instructional Material/Promotional Test	1,000.00		1,000.00		
		Lead/Respiratory Testing (Firearms Instructors)					
		Lead/Bio-suit Respiratory Testing	350.00		350.00		
		Credit Reports	720.00		720.00		
	140	TOTAL		\$ 8,470.00		\$ 8,470.00	\$ 2,213.34
150		EMPLOYEE EXPENSES					
		Host Training (FBI Advanced Leadership/Active Shooter)	1,500.00		1,500.00		
		Advanced Training & Professional Conferences	25,000.00		27,600.00		
		Accommodations	15,000.00		15,204.00		
		Per Diem	14,000.00		14,750.00		
		CALEA Conference (SC)	600.00		600.00		
		NASRO/SRO Recertification Conference	4,600.00		4,600.00		
	150	TOTAL		\$ 60,700.00		\$ 64,254.00	\$ 52,712.88
170		REPAIRS & MAINTENANCE AUTO					
		General repair and maintenance to all police units including marked and unmarked units, specialty vehicles and seized vehicles.	35,000.00		41,350.00		
		Deductible - Auto Collisions	5,000.00		3,000.00		
	170	TOTAL		\$ 40,000.00		\$ 44,350.00	\$ 46,528.51
175		TIRES					
		State Contract Tires for all marked and unmarked police units.	12,500.00		14,000.00		
	175	TOTAL		\$ 12,500.00		\$ 14,000.00	\$ 10,774.17
180		GAS & OIL					
		This account covers all fuel types for all vehicles and equipment in that the police department operates.	130,000.00		100,000.00		
	180	TOTAL		\$ 130,000.00		\$ 100,000.00	\$ 132,900.28
210		TELEPHONE					

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
		Segra Telephone	8,412.00		13,714.29		
	210	TOTAL		\$ 8,412.00		\$ 13,714.29	\$ 15,775.70
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.	4,000.00		1,500.00		
	260	TOTAL		\$ 4,000.00		\$ 1,500.00	\$ 2,732.78
370		REPAIR AND MAINTENANCE RADIO					
		Includes repairs and replacements of any portion of mobile or portable units.	2,000.00		2,500.00		
	370	TOTAL		\$ 2,000.00		\$ 2,500.00	\$ 1,532.16
410		UNIFORMS					
		UNIFORMS & EQUIPMENT - Purchase and Replacement	32,000.00		36,000.00		
	410	TOTAL		\$ 32,000.00		\$ 36,000.00	\$ 25,047.96
411		PROTECTIVE GEAR					
		PROTECTIVE GEAR REPLACEMENTS	21,500.00		19,200.00		
	411	TOTAL		\$ 21,500.00		\$ 19,200.00	\$ 10,673.68
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	\$ 1,323.71
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 performing lab tests.	1,000.00		1,000.00		
	440	TOTAL		\$ 1,000.00		\$ 1,000.00	\$ 313.38
450		WIRELESS COMMUNICATIONS					
		Department cellular phones and wireless data connections for Patrol access to DMV/CAD/Records Management System	22,102.00		33,000.00		
	450	TOTAL		\$ 22,102.00		\$ 33,000.00	\$ 27,110.25
500		PROFESSIONAL DUES					
		Professional Fees	300.00		300.00		
		SC Police Chief Association	200.00		200.00		
		International Association Chief Of Police	380.00		380.00		
		Survey Monkey	300.00		300.00		
		CALEA	300.00		300.00		
		NASRO (SRO)	200.00		200.00		
		Blue Ridge Council BSA 2228	255.00		80.00		
		ACFE (White Collar Crimes)	130.00		130.00		
		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		864.00		
		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)	1,500.00		620.00		
		SCALE (SC Youth Explorers)			300.00		
		IADLEST (Assoc. and Directors of LE Standards and Training)	125.00		125.00		
	500	TOTAL		\$ 5,499.00		\$ 4,744.00	\$ 2,654.60
510		FILM & PHOTOGRAPHIC EXPENSE					

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
		This area would include all items purchased for the preservation and the collection of evidence.	500.00		700.00		
	510	TOTAL		\$ 500.00		\$ 700.00	\$ 613.74
624		LIABILITY INSURANCE					
		General Payroll Liability	24,552.00		16,511.89		
	624	TOTAL		\$ 24,552.00		\$ 16,511.89	\$ 16,720.00
001-624		LIABILITY INSURANCE-AUTO	99,662.00		67,027.07		
	001624	TOTAL		\$ 99,662.00		\$ 67,027.07	\$ 67,886.50
002-624		LIABILITY INSURANCE-LAW ENFORCEMENT	25,883.00		17,407.12		
	002624	TOTAL		\$ 25,883.00		\$ 17,407.12	\$ 17,630.00
650		CONTRACTS & SERVICES					
		CONTRACTS:					
		Brookshire (Seized Vehicle Tow & Storage)	2,000.00		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		
		All Traffic Solutions	2,600.00				
		Equiture Digital Recorder System	2,750.00		2,750.00		
		Nicholson (Law Trak)	8,000.00		7,500.00		
		SCDMV (vehicle registrations)	1,200.00		1,200.00		
		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		1,980.00		
		Consumer Reports	40.00		40.00		
		Adobe Cloud Storage	600.00		599.88		
		Spokeo	40.00		40.00		
		Marathon Staffing	25,000.00				
		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)	821.00		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		3,125.00		
		Auto Detail Cleaning	700.00		700.00		
		Subpoena Compliance	1,000.00		1,000.00		
		Diversified (Calibration Certification)	1,680.00		1,680.00		
		Power DMS (Records Management Software)	8,000.00		7,760.54		
		Iron Mountain Shredding Service	500.00		500.00		
		Network Solutions (domain)	250.00		250.00		
		CrimeDex (Background investigations tool)	80.00		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		525.00		
		COBAN (BWC)	1,976.00		1,976.00		
		Windstream Email Hosting	2,500.00		2,500.00		
		Front Line Public Safety Solutions	3,000.00				
		Pal 800 - Service for 800MHz Radios	29,000.00		29,000.00		
	650	TOTAL		\$ 133,028.00		\$ 101,488.02	\$ 57,056.81
700		OTHER EXPENSES					
		Mauldin Explorers Post (winterfest meeting)	4,000.00		3,000.00		
		Victim Advocate expenses not covered by the VA Fund	500.00		1,500.00		
	700	TOTAL		\$ 4,500.00		\$ 4,500.00	\$ 1,204.93

DEPARTMENT:		POLICE DEPARTMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	421				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
794		POLICE ANIMAL CONTROL ENFORCEMENT					
		Animal Control Supplies	800.00		800.00		
		Animal Control Services (Gville County Shelter)	6,700.00		6,700.00		
		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	\$ 8,725.00
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.	6,500.00		6,500.00		
	796	TOTAL		\$ 6,500.00		\$ 6,500.00	\$ 5,070.20
797		CODES ENFORCEMENT					
		Codes Enforcement Expenses	250.00		250.00		
		Codes Enforcement Professional Dues	150.00		150.00		
		Property Maintenance (Force Cuts)	200.00		200.00		
	797	TOTAL		\$ 600.00		\$ 600.00	\$ -
820		POLICE K-9 (4 Dogs)					
		NAPWDA Fees	200.00		200.00		
		Food	2,000.00		2,000.00		
		Veterinary Expenses	3,000.00		2,700.00		
		K-9 Drug Purchase License (Federal)	125.00		125.00		
		Supplies (bedding, flea/tick, heartworm, leashes, etc..)	800.00		800.00		
		Ammunition (practice and simulation rounds)	100.00		100.00		
		K-9 Track (Reporting System)	300.00		300.00		
		Training	1,500.00		2,500.00		
		K9 Donation Expenditures	10,000.00				
	820	TOTAL		\$ 18,025.00		\$ 8,725.00	\$ 5,305.13
830		NON-CAPITAL EQUIPMENT					
		Equipment budgeted for last year			85,523.94		
		Laptops (Incident Reporting-Patrol) w/ internal air card	24,000.00				
		Laptop computers Administration/Investigations	9,000.00				
		Desktop Administration/Records/IT	1,500.00				
		E Ticket (DL Card Reader and Printer)	3,875.00				
		Body Cameras	5,000.00				
		Less Lethal Ammunition Device	1,200.00				
		Ballistic Helmet/with radio comms and eye safety	1,710.00				
		X-26P Tasers, Batteries and Cartridges	12,192.00				
		Patrol Rifle	8,682.00				
		Holsters and Lights for new weapons platform	15,550.00				
		ATF Certified Carry boxes (TWT/Less Lethal Ammunitions)	7,000.00				
		Shadow Systems 9mm handgun	8,193.00				
	830	TOTAL		\$ 97,902.00		\$ 85,523.94	\$ 110,468.51
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		\$ 6,142,622.38		\$ 5,362,235.16	\$ 5,002,228.28
				14.55%			

DEPARTMENT:		POLICE DEPARTMENT-STATE SRO GRANT					
		FUND NUMBER:	310				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES	141,965.00				
		Merit					
	010	TOTAL		\$ 141,965.00		\$ -	\$ -
021		FICA	10,860.32				
	021	TOTAL		\$ 10,860.32		\$ -	\$ -
024		RETIREMENT	30,153.37				
	024	TOTAL		\$ 30,153.37		\$ -	\$ -
025		GROUP INSURANCE	43,500.00				
	025	TOTAL		\$ 43,500.00		\$ -	\$ -
028		WORK COMP	11,357.20				
	028	TOTAL		\$ 11,357.20		\$ -	\$ -
150		EMPLOYEE EXPENSES					
		TRAVEL/EDUCATION (mileage)	25,260.00				
	150	TOTAL		\$ 25,260.00		\$ -	\$ -
210		TELEPHONE					
		Telephone & internet service					
	210	TOTAL		\$ -		\$ -	\$ -
700		OTHER EXPENSES					
		All other equipment	2,119.00				
	700	TOTAL		\$ 2,119.00		\$ -	\$ -
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects	72,450.00				
	970	TOTAL		\$ 72,450.00		\$ -	\$ -
		Department (Function) Grand Totals		\$ 337,664.89		\$ -	\$ -

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES (including Hold Over)	2,892,000.00		2,680,748.31		
		Merit	78,510.00		53,835.78		
	010	TOTAL		\$ 2,970,510.00		\$ 2,734,584.09	\$ 2,705,198.55
012		OVERTIME					
	012	TOTAL		\$ -		\$ -	\$ -
021		FICA	227,244.02		209,195.68		
	021	TOTAL		\$ 227,244.02		\$ 209,195.68	\$ 202,498.36
024		RETIREMENT	630,936.32		553,479.82		
	024	TOTAL		\$ 630,936.32		\$ 553,479.82	\$ 486,478.36
025		GROUP INSURANCE	493,948.09		469,313.51		
	025	TOTAL		\$ 493,948.09		\$ 469,314.27	\$ 478,109.23
028		WORK COMP	153,010.51		118,906.89		
	028	TOTAL		\$ 153,010.51		\$ 118,906.89	\$ 94,303.30
100		SUPPLIES					
		General Office/Station Supplies	10,500.00		9,500.00		
	100	TOTAL		\$ 10,500.00		\$ 9,500.00	\$ 10,025.12
110		POSTAGE					
			250.00		250.00		
	110	TOTAL		\$ 250.00		\$ 250.00	\$ 85.97
150		EMPLOYEE EXPENSES					
		Firefighter, driver/operator, haz-mat, technical rescue training.	15,500.00		15,500.00		
		Paramedic Training	12,000.00		12,000.00		
		Adv. dispatcher training: APPCO Fire Certified	1,500.00		1,320.00		
		Training & Professional Development Conferences:	3,000.00		3,000.00		
	150	TOTAL		\$ 32,000.00		\$ 31,820.00	\$ 20,043.64
170		REPAIRS & MAINTENANCE AUTO					
		Repairs/Preventive maintenance	77,000.00		66,500.00		
	170	TOTAL		\$ 77,000.00		\$ 66,500.00	\$ 69,934.32
180		GAS & OIL					
		This account covers all fuels for all vehicles that the fire department operates, as well as portable gas powered equipment.	60,000.00		45,000.00		
	180	TOTAL		\$ 60,000.00		\$ 45,000.00	\$ 71,873.18
200		UTILITIES					
		Duke Power	28,860.00		27,576.06		
		Laurens Electric	8,280.00		7,981.38		
		Greenville Water	8,128.00		7,000.00		
		Piedmont Natural Gas	2,350.00		2,150.70		
	200	TOTAL		\$ 47,618.00		\$ 44,708.14	\$ 44,602.20
210		TELEPHONE					
		Segra (FD Phone System)	4,032.00		2,571.43		
		AT&T/Windstream (Telephone)	15,033.00		38,490.00		
		Charter Communications	7,450.00		7,439.52		
	210	TOTAL		\$ 26,515.00		\$ 48,500.95	\$ 74,906.64
260		REPAIR AND MAINTENANCE					
		This account covers ongoing building maintenance issues for 4 fire stations.	20,000.00		15,000.00		
	260	TOTAL		\$ 20,000.00		\$ 15,000.00	\$ 23,690.50

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
271		EQUIPMENT & SUPPLIES					
		Various equipment & supplies including batteries for power operated tools and thermal imaging cameras, absorbant material, replacement tools.	7,000.00		6,500.00		
	271	TOTAL		\$ 7,000.00		\$ 6,500.00	\$ 3,849.47
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.	7,500.00		10,300.00		
	272	TOTAL		\$ 7,500.00		\$ 10,300.00	\$ 6,579.71
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.	5,000.00		2,000.00		
	273	TOTAL		\$ 5,000.00		\$ 2,000.00	\$ 2,231.14
370		REPAIR AND MAINTENANCE RADIO					
		This account covers replacement, batteries, and maintenance that is not covered by contract.	4,000.00		5,000.00		
	370	TOTAL		\$ 4,000.00		\$ 5,000.00	\$ 709.10
410		UNIFORMS					
		This line covers all uniforms used by fire personnel, and initial purchases for new hires.	18,000.00		17,000.00		
	410	TOTAL		\$ 18,000.00		\$ 17,000.00	\$ 19,844.56
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		10,000.00		
	411	TOTAL		\$ 10,000.00		\$ 10,000.00	\$ 1,900.58
450		WIRELESS COMMUNICATIONS				\$ -	\$ -
		Department cellular phones and wireless data connections for I-pad access to our records management system.	10,500.00		15,500.00		
	450	TOTAL		\$ 10,500.00		\$ 15,500.00	\$ 9,885.08
500		PROFESSIONAL DUES					
		Greenville County Fire Chiefs Association	250.00		250.00		
		International Association of Fire Chiefs	195.00		195.00		
		South Carolina Association of Fire Chiefs	100.00		82.36		
		South Carolina Fire Marshals Association	200.00		100.00		
		SC Chapter - Int'l. Assoc. of Arson Investigators	200.00		200.00		
		Explorer Post #229 - Annual fees for advisors	160.00		160.00		
	500	TOTAL		\$ 1,105.00		\$ 987.36	\$ 250.00
624		LIABILITY INSURANCE					
		General Payroll Liability	20,730.00		13,940.31		
	624	TOTAL		\$ 20,730.00		\$ 13,940.31	\$ 14,118.00
001-624		LIABILITY INSURANCE-AUTO	41,650.00		28,001.13		
	001624	TOTAL		\$ 41,650.00		\$ 28,001.13	\$ 38,111.00

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
650		CONTRACTS & SERVICES					
		Addison Safety	400.00		400.00		
		Charter Communications	3,000.00		3,000.00		
		Crown Atlantic	3,582.36		3,582.36		
		Emergency Reporting	3,400.00		3,200.00		
		*Greenville City Training Tower	3,000.00		3,000.00		
		SCBA Flow Testing	3,800.00		3,500.00		
		SCBA Fit Testing	2,500.00		2,300.00		
		NFPA	1,500.00		1,500.00		
		Phsio Control (7 Aed and 3 Life Pack 15 Service)	9,000.00		8,500.00		
		Safe Air	3,500.00		3,500.00		
		Structural Technology (Ladder Testing)	3,300.00		3,000.00		
		Terminix	1,800.00		1,800.00		
		Scheduling and workforce Management System	4,900.00		4,700.00		
		Active 911	1,000.00		1,000.00		
		MDT Licensing/ Maintenance Fees (7 MDT's)	1,600.00		1,600.00		
		Pumper Testing x7	2,500.00		2,300.00		
	650	TOTAL		\$ 48,782.36		\$ 46,882.36	\$ 32,073.52
700		OTHER EXPENSES					
		Meals - For meetings held at the fire department: Greenville County Fire Chiefs' Association meetings, officers meetings, Explorer post #229, department business meetings and any other function that may require meals.	4,000.00		4,000.00		
	700	TOTAL		\$ 4,000.00		\$ 4,000.00	\$ 3,952.34
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		
		Smoke detector program: This would allow the purchase of approximately 90 smoke/CO detectors to continue our outreach efforts.	6,000.00		4,000.00		
	793	TOTAL		\$ 10,000.00		\$ 8,000.00	\$ 8,106.86
794		CODES ENFORCEMENT/INVESTIGATION					
		This item covers the annual dues for NFPA, the International Codes Council (ICC) and any code reference materials needed. This item also includes expendable items for fire investigation such as barrier and evidence tape and evidence collections containers.	750.00		500.00		
		NFPA Membership	900.00		900.00		
		ICC Code Books/ Reference Materials			850.00		
	794	TOTAL		\$ 1,650.00		\$ 2,250.00	\$ 1,728.83
830		NON-CAPITAL EQUIPMENT					
		Equipment budgeted last year			48,600.00		
		K-12 Vent. Saw	2,000.00				
		Station Furniture	9,000.00				
		New Refrigerator Station 48	1,400.00				
		Ice Machine Station 47	3,000.00				
		Replace old Fire Hose (per engine a year)	25,000.00				
	830	TOTAL		\$ 40,400.00		\$ 48,600.00	\$ 35,265.12
		Department (Function) Grand Totals		\$ 4,979,849.30		\$ 4,565,721.00	\$ 4,460,354.68
				9.07%			

DEPARTMENT:		BUSINESS AND DEVELOPMENT SERVICES					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	424				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES	304,120.00		288,738.93		
		Merit	9,120.00		7,200.01		
	010	TOTAL		\$ 313,240.00		\$ 295,938.94	\$ 290,307.60
011		BOARDS EXPENSE	2,000.00		2,000.00		
	011	TOTAL		\$ 2,000.00		\$ 2,000.00	\$ 1,383.00
021		FICA	23,962.86		22,639.33		
	021	TOTAL		\$ 23,962.86		\$ 22,639.33	\$ 21,434.52
024		RETIREMENT	58,137.34		51,966.88		
	024	TOTAL		\$ 58,137.34		\$ 51,966.88	\$ 47,107.72
025		GROUP INSURANCE	45,620.05		43,264.93		
	025	TOTAL		\$ 45,620.05		\$ 43,264.93	\$ 49,014.03
028		WORK COMP	13,396.33		10,410.50		
	028	TOTAL		\$ 13,396.33		\$ 10,410.50	\$ 8,256.42
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	9,000.00		8,500.00		
		Misc Inspection tools, PH signs, misc field work supplies	1,000.00		1,500.00		
		2021 ICC Code Cycle Year					
	100	TOTAL		\$ 10,000.00		\$ 10,000.00	\$ 7,367.22
110		POSTAGE					
		Postage for business license renewals and general correspondence	3,500.00		3,500.00		
	110	TOTAL		\$ 3,500.00		\$ 3,500.00	\$ 1,994.03
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	1,000.00		2,000.00		
		<i>Director, Building Code Official, Permit Specialist, Business License/Zoning Specialist</i>					
		Business License Facilitator Training (BLOA CONF)	800.00		1,000.00		
		Permit Facilitator Training (2 EMPLOYEES)	1,400.00		1,500.00		
		Combination Inspector / Building official training	2,000.00		2,500.00		
		Zoning Development Review Specialist					
		Director	800.00		3,000.00		
	150	TOTAL		\$ 6,000.00		\$ 10,000.00	\$ 3,190.53
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	\$ 241.75
180		GAS & OIL					
		Fuel and Oil for the above vehicle	1,500.00		1,500.00		
	180	TOTAL		\$ 1,500.00		\$ 1,500.00	\$ 1,173.63
210		TELEPHONE					
		Segra Telephone	1,080.00		1,285.71		
		Charter Communications	1,320.00		1,320.00		
		Cell Phone:	1,452.00		2,191.44		
	210	TOTAL		\$ 3,852.00		\$ 4,797.15	\$ 7,176.65
260		REPAIR AND MAINTENANCE					
		General department repairs and maintenance	500.00		500.00		
	260	TOTAL		\$ 500.00		\$ 500.00	\$ -

DEPARTMENT:		BUSINESS AND DEVELOPMENT SERVICES					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	424				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
610		LEGAL ADVERTISING	\$ 500.00		\$ 500.00		
	610	TOTAL		\$ 500.00		\$ 500.00	\$ 429.20
624		LIABILITY INSURANCE			2,027.56		
		General Payroll Liability	3,015.00				
	624	TOTAL		\$ 3,015.00		\$ 2,027.56	\$ 2,054.00
001-624		LIABILITY INSURANCE-AUTO	2,083.00		1,400.72		
	001624	TOTAL		\$ 2,083.00		\$ 1,400.72	\$ 1,418.00
650		CONTRACTS & SERVICES					
		Copier	4,000.00		5,000.00		
		RCI - inspection and Plan review services	150,000.00		80,000.00		
		Municode Annual Fee, Ordinance Copies	2,000.00		6,000.00		
		GIS Software Annual Fees	1,000.00		2,000.00		
		Permit Software Annual Fees	25,000.00		22,000.00		
		Comprehensive Plan Consultant	140,000.00				
		Virtual Meeting Annual Fees	1,000.00				
		Cloud Document Storage	500.00				
		Misc Office/Mail Services	500.00				
		Misc Software Fees (Adobe, etc.)	1,000.00				
	650	TOTAL		\$ 325,000.00		\$ 115,000.00	\$ 87,077.81
700		OTHER EXPENSES					
		Other Expenses, misc.	2,500.00		2,500.00		
	700	TOTAL		\$ 2,500.00		\$ 2,500.00	\$ -
		Department (Function) Grand Totals		\$ 815,306.58		\$ 578,446.01	\$ 529,626.11
				40.95%			

DEPARTMENT:		SEWER					
		FUND NUMBER:	200				
		DEPARTMENT FUNCTION CODE	430				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES	328,300.00		307,831.53		
		Merit	9,750.00		7,248.58		
	010	TOTAL		\$ 338,050.00		\$ 315,080.11	\$ 284,438.30
012		OVERTIME	4,000.00		3,000.00		
	012	TOTAL		\$ 4,000.00		\$ 3,000.00	\$ 1,438.39
021		FICA	25,860.83		24,103.63		
	021	TOTAL		\$ 25,860.83		\$ 24,103.63	\$ 20,783.65
024		RETIREMENT	62,742.08		55,328.07		
	024	TOTAL		\$ 62,742.08		\$ 55,328.07	\$ 44,527.27
025		GROUP INSURANCE	53,395.34		52,949.84		
	025	TOTAL		\$ 53,395.34		\$ 52,950.32	\$ 62,554.59
028		WORK COMP	30,227.17		23,490.01		
	028	TOTAL		\$ 30,227.17		\$ 23,490.01	\$ 18,609.51
100		SUPPLIES					
		Materials for general office use in the daily routines.	2,000.00		1,500.00		
		Moved the rest to R&M line to better align department			12,000.00		
					2,000.00		
					8,000.00		
					2,000.00		
	100	TOTAL		\$ 2,000.00		\$ 25,500.00	\$ 22,384.05
150		EMPLOYEE EXPENSES					
		Required safety training. Seminars. Conferences	3,000.00		3,000.00		
	150	TOTAL		\$ 3,000.00		\$ 3,000.00	\$ 4,200.00
170		REPAIRS & MAINTENANCE AUTO					
		All vehicle repairs and preventive maintenance.	10,000.00		6,500.00		
	170	TOTAL		\$ 10,000.00		\$ 6,500.00	\$ 8,599.83
180		GAS & OIL					
		This account covers all fuels for all vehicles and equipment.	8,000.00		6,000.00		
	180	TOTAL		\$ 8,000.00		\$ 6,000.00	\$ 10,272.81
200		UTILITIES					
		These are the pump Station charges and have been moved to that line item	-		1,910.64		
	200	TOTAL		\$ -		\$ 1,910.64	\$ 2,399.12
210		TELEPHONE					
		Verizon Cell Phones	2,710.00		1,353.88		
	210	TOTAL		\$ 2,710.00		\$ 1,353.88	\$ 1,556.74
211		DEPRECIATION EXPENSE					
		Depreciation on Equipment			213,000.00		
	211	TOTAL		\$ -		\$ 213,000.00	\$ 216,417.86
260		REPAIR AND MAINTENANCE					
		Repairs & Maintenance for Equipment	15,000.00		15,000.00		
		Sewer Pipe	12,500.00				
		Sewer Fittings	2,000.00				
		Manhole rings/covers	8,000.00				
		Sewer tools (hooks, ladders, PPE)	3,000.00				
	260	TOTAL		\$ 40,500.00		\$ 15,000.00	\$ 17,355.72
410		UNIFORMS					
		Normal cleaning & maintenance of uniforms for Sewer employees	6,500.00		6,500.00		
	410	TOTAL		\$ 6,500.00		\$ 6,500.00	\$ 8,051.44

DEPARTMENT:		SEWER					
		FUND NUMBER:	200				
		DEPARTMENT FUNCTION CODE	430				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
624		LIABILITY INSURANCE					
		General Payroll Liability	1,226.00		824.22		
	624	TOTAL		\$ 1,226.00		\$ 824.22	\$ 835.00
001-624		LIABILITY INSURANCE-AUTO (VANS)	4,424.00		2,975.12		
	001624	TOTAL		\$ 4,424.00		\$ 2,975.12	\$ 3,014.00
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		
		Cartegraph Software	25,000.00		25,000.00		
		Wincan software			5,000.00		
	650	TOTAL		\$ 46,500.00		\$ 61,500.00	\$ 25,425.04
651		MAINTAIN AND REPAIR PUMP STATIONS					
		Pump Station Utilities	3,750.00		500.00		
		Pump Station Chemicals	500.00		2,000.00		
		Certified electrician repairs	2,000.00		1,500.00		
		Pump and Haul Solids removal	1,500.00		6,000.00		
		Pump Replacement/Repair	10,000.00				
	651	TOTAL		\$ 17,750.00		\$ 10,000.00	\$ 6,991.64
700		OTHER EXPENSES					
		Materials needed for manhole repair such as grout and concrete. Also includes any other items not accounted for in other accounts.	10,000.00		7,000.00		
	700	TOTAL		\$ 10,000.00		\$ 7,000.00	\$ 8,461.94
801		REVENUE BOND PRINCIPAL					
			159,000.00		154,000.00		
	001801	TOTAL		\$ 159,000.00		\$ -	\$ -
802		REVENUE BOND INTEREST					
			75,594.00		80,883.00		
	001802	TOTAL		\$ 75,594.00		\$ 80,883.00	\$ 84,745.05
830		NON-CAPITAL EQUIPMENT					
		Sewer Jetter Heads	4,000.00		2,000.00		
	830	TOTAL		\$ 4,000.00		\$ 2,000.00	\$ 9,619.50
831		GRANT EXPENDITURES					
		Expenditures relating to grants being rewarded.					
	831	TOTAL		\$ -		\$ 351,353.23	\$ (0.07)
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects	170,000.00				
		Rehabilitation/Repair	300,000.00		300,000.00		
	970	TOTAL		\$ 470,000.00		\$ -	\$ -
		Department (Function) Grand Totals		\$ 1,375,479.42		\$ 1,269,252.23	\$ 862,681.38

DEPARTMENT:		STREET					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	431				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES	225,200.00		199,391.48		
		Merit	6,720.00		4,974.64		
	010	TOTAL		\$ 231,920.00		\$ 204,366.12	\$ 188,335.14
012		OVERTIME	2,500.00		3,000.00		
	012	TOTAL		\$ 2,500.00		\$ 3,000.00	\$ 971.59
021		FICA	17,741.88		15,634.01		
	021	TOTAL		\$ 17,741.88		\$ 15,634.01	\$ 14,047.14
024		RETIREMENT	43,044.35		35,886.69		
	024	TOTAL		\$ 43,044.35		\$ 35,886.69	\$ 28,735.52
025		GROUP INSURANCE	46,209.27		44,577.61		
	025	TOTAL		\$ 46,209.27		\$ 44,577.61	\$ 41,275.99
028		WORK COMP	8,094.48		6,290.35		
	028	TOTAL		\$ 8,094.48		\$ 6,290.35	\$ 4,988.80
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, stationery, paper clips, etc, and inspection forms.	1,000.00		1,000.00		
		Employee safety equipment	2,000.00		1,500.00		
		Tools for work trucks	2,000.00		2,500.00		
		Paint for roadways	2,000.00		2,000.00		
		Misc parts, screws, bolts, nuts, nails	500.00		1,000.00		
		Chainsaw blades, weed eater attachments, mower blades	1,000.00		1,000.00		
	100	TOTAL		\$ 8,500.00		\$ 9,000.00	\$ 6,841.96
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	\$ 89.45
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.	17,500.00		15,000.00		
	170	TOTAL		\$ 17,500.00		\$ 15,000.00	\$ 33,040.34
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.	7,000.00		5,000.00		
	180	TOTAL		\$ 7,000.00		\$ 5,000.00	\$ 6,534.24
200		UTILITIES (Moved to PW Admin)					
					32,088.93		
	200	TOTAL		\$ -		\$ 32,088.93	\$ 18,288.38
201		STREET LIGHTS					
		Cost for all street lights.	165,000.00		165,000.00		
	201	TOTAL		\$ 165,000.00		\$ 165,000.00	\$ 160,769.64
210		TELEPHONE					
		Telephone & internet service	4,080.00		6,188.13		
		Verizon Phones phones	1,700.00		540.56		
		Ipad internet service for new software			1,800.00		
	210	TOTAL		\$ 5,780.00		\$ 8,528.69	\$ 7,333.13

DEPARTMENT:		STREET					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	431				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
260		REPAIR AND MAINTENANCE					
		Repairs & Maintenance on street department equipment to include: Backhoe, Mini-Excavator, Skid Steer, Trailers, chainsaws and backpack blowers.	15,000.00		10,000.00		
	260	TOTAL		\$ 15,000.00		\$ 10,000.00	\$ 18,164.67
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	\$ 29,369.14
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	\$ 3,393.82
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	\$ 17,150.54
624		LIABILITY INSURANCE					
		General Payroll Liability	3,326.00		2,236.83		
	624	TOTAL		\$ 3,326.00		\$ 2,236.83	\$ 2,265.00
001-624		LIABILITY INSURANCE-AUTO	21,041.00		14,150.90		
	001624	TOTAL		\$ 21,041.00		\$ 14,150.90	\$ 14,331.00
650		CONTRACTS & SERVICES					
		Lift Rental - Holiday Decorations	5,000.00		5,000.00		
		Electrician for power line repairs on street poles	5,000.00		5,000.00		
	650	TOTAL		\$ 10,000.00		\$ 10,000.00	\$ 8,904.24
700		OTHER EXPENSES					
		Miscellaneous Uncategorized Expenses.	5,000.00		5,000.00		
		Stormwater Charges - Greenville County	7,000.00		5,000.00		
	700	TOTAL		\$ 12,000.00		\$ 10,000.00	\$ 13,971.69
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	\$ 36,604.68
830		NON-CAPITAL EQUIPMENT					
		Equipment budgeted last year			12,950.00		
		Skid Steer Tooth Bucket	4,500.00				
		Generator to run equipment	2,000.00				
		Power Tools, weed eaters, backpack blowers, chainsaw	2,500.00				
	830	TOTAL		\$ 9,000.00		\$ 12,950.00	\$ 2,289.54
		Department (Function) Grand Totals		\$ 714,256.98		\$ 694,310.13	\$ 657,695.64

DEPARTMENT:		SANITATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	432				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES	560,500.00		509,893.14		
		Merit	16,710.00		11,594.53		
	010	TOTAL		\$ 577,210.00		\$ 521,487.67	\$ 482,059.79
012		OVERTIME	4,500.00		7,000.00		
	012	TOTAL		\$ 4,500.00		\$ 7,000.00	\$ 3,807.48
021		FICA	44,156.57		39,893.81		
	021	TOTAL		\$ 44,156.57		\$ 39,893.81	\$ 37,060.30
024		RETIREMENT	107,130.18		91,573.23		
	024	TOTAL		\$ 107,130.18		\$ 91,573.23	\$ 74,946.15
025		GROUP INSURANCE	110,504.38		106,654.05		
	025	TOTAL		\$ 110,504.38		\$ 106,654.05	\$ 107,616.58
028		WORK COMP	50,454.82		39,209.24		
	028	TOTAL		\$ 50,454.82		\$ 39,209.24	\$ 31,096.29
100		SUPPLIES					
		Materials for general office use.	2,000.00		1,500.00		
		Tools for trucks	1,000.00		1,000.00		
		Drivers PPE	4,000.00		4,000.00		
		Cleaning supplies (paper towels, chlorox, etc.)	1,500.00		1,500.00		
	100	TOTAL		\$ 8,500.00		\$ 8,000.00	\$ 8,375.62
110		POSTAGE					
		Informational material	500.00		2,500.00		
	110	TOTAL		\$ 500.00		\$ 2,500.00	\$ 22.18
150		EMPLOYEE EXPENSES					
		Required safety training. Seminars. Conferences	5,000.00		5,000.00		
		CDL Trainer Certification	5,000.00				
		Training supplies to include books, training equipment, etc.	1,500.00				
	150	TOTAL		\$ 11,500.00		\$ 5,000.00	\$ 41.68
170		REPAIRS & MAINTENANCE AUTO					
		All vehicle repairs and preventive maintenance.	180,000.00		200,000.00		
	170	TOTAL		\$ 180,000.00		\$ 200,000.00	\$ 203,958.44
180		GAS & OIL					
		This account covers all fuels for all vehicles and equipment.	160,000.00		105,000.00		
	180	TOTAL		\$ 160,000.00		\$ 105,000.00	\$ 135,782.02
210		TELEPHONE					
		Cell Phones	1,080.00		2,008.80		
	210	TOTAL		\$ 1,080.00		\$ 2,008.80	\$ 1,423.41
260		REPAIR AND MAINTENANCE					
	260	TOTAL		\$ -		\$ -	\$ 148.35
264		CONTAINERS					
		Purchase new trash containers and recycle bins for new residents and replacement roll out containers and recycle bins when needed.	150,000.00		125,000.00		
	264	TOTAL		\$ 150,000.00		\$ 125,000.00	\$ 160,036.21
410		UNIFORMS					
		Normal cleaning & maintenance of uniforms for Sanitation employees.	12,000.00		12,000.00		
	410	TOTAL		\$ 12,000.00		\$ 12,000.00	\$ 12,279.30

DEPARTMENT:		SANITATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	432				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
624		LIABILITY INSURANCE					
		General Payroll Liability	7,093.00		4,769.90		
	624	TOTAL		\$ 7,093.00		\$ 4,769.90	\$ 4,831.00
001-624		LIABILITY INSURANCE-AUTO	63,112.00		42,445.36		
	001624	TOTAL		\$ 63,112.00		\$ 42,445.36	\$ 42,988.00
700		OTHER EXPENSES					
		Miscellaneous Expenses	3,500.00		3,500.00		
	700	TOTAL		\$ 3,500.00		\$ 3,500.00	\$ 3,853.53
714		LANDFILL EXPENSE					
		Landfill Fees - Yard Waste, C/D Material, Recycling, Leaf Dis.	515,000.00		410,000.00		
	714	TOTAL		\$ 515,000.00		\$ 410,000.00	\$ 476,905.53
		Department (Function) Grand Totals		\$ 2,006,240.94		\$ 1,726,042.06	\$ 1,787,231.86

DEPARTMENT:		PW ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	433				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES	292,000.00		239,183.35		
		Merit	8,760.00		4,760.64		
	010	TOTAL		\$ 300,760.00		\$ 243,943.99	\$ 201,048.44
012		OVERTIME	3,500.00		2,000.00		
	012	TOTAL		\$ 3,500.00		\$ 2,000.00	\$ 2,130.25
021		FICA	23,008.14		18,661.72		
	021	TOTAL		\$ 23,008.14		\$ 18,661.72	\$ 15,531.19
024		RETIREMENT	55,821.06		42,836.56		
	024	TOTAL		\$ 55,821.06		\$ 42,836.56	\$ 32,992.35
025		GROUP INSURANCE	43,595.09		37,651.20		
	025	TOTAL		\$ 43,595.09		\$ 37,651.20	\$ 25,587.29
028		WORK COMP	12,743.31		9,903.03		
	028	TOTAL		\$ 12,743.31		\$ 9,903.03	\$ 7,853.95
100		SUPPLIES					
		Materials for general office use in the daily routines.	2,500.00				
		Cleaning supplies and paper products to properly maintain City Hall and Public Works	12,000.00		14,000.00		
		Floor and carpet maintenance and cleaning	5,000.00				
	100	TOTAL		\$ 19,500.00		\$ 14,000.00	\$ 16,009.03
150		EMPLOYEE EXPENSES					
		Memberships/Dues, Registration, Training, Travel for staff	3,000.00		3,000.00		
	150	TOTAL		\$ 3,000.00		\$ 3,000.00	\$ 2,550.00
170		REPAIRS & MAINTENANCE AUTO					
		Repairs, tires, oil changes, etc.	4,000.00		3,000.00		
	170	TOTAL		\$ 4,000.00		\$ 3,000.00	\$ 1,476.32
180		GAS & OIL					
		Gas for dept truck	5,000.00		2,500.00		
	180	TOTAL		\$ 5,000.00		\$ 2,500.00	\$ 4,444.64
200		UTILITIES (includes amts from Street)					
		Utilities for City Hall & Public Works (Gas, Power, Water)					
		DUKE POWER	58,000.00		34,154.52		
		GREENVILLE WATER	15,080.00		11,805.00		
		PIEDMONT NAT. GAS	2,395.00		682.00		
	200	TOTAL		\$ 75,475.00		\$ 46,641.52	\$ 31,998.72
210		TELEPHONE					
		Internet & Telephone	5,700.00		9,008.31		
		Verizon cell phone	2,040.00		1,077.36		
	210	TOTAL		\$ 7,740.00		\$ 10,085.67	\$ 13,930.32
260		REPAIR AND MAINTENANCE					
		Misc office equipment repair, repair to buildings, repair to grounds (sprinkler systems, etc.)	16,000.00		12,000.00		
	260	TOTAL		\$ 16,000.00		\$ 12,000.00	\$ 15,803.22
410		UNIFORMS					
		Uniform rental & purchase.	4,000.00		2,000.00		
	410	TOTAL		\$ 4,000.00		\$ 2,000.00	\$ 3,507.73
624		LIABILITY INSURANCE					
		General Payroll Liability	1,780.51		1,197.47		
	624	TOTAL		\$ 1,780.51		\$ 1,197.47	\$ 1,213.00

DEPARTMENT:		PW ADMINISTRATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	433				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
001-624		LIABILITY INSURANCE-AUTO	7,063.00		4,749.85		
	001624	TOTAL		\$ 7,063.00		\$ 4,749.85	\$ 4,811.00
002-624		LIABILITY INSURANCE-BUILDING	78,420.00		52,737.83		
	002624	TOTAL		\$ 78,420.00		\$ 52,737.83	\$ 51,800.00
650		CONTRACTS & SERVICES					
		Professional Fees & Contracts- software, copier, terminix	25,000.00		28,000.00		
	650	TOTAL		\$ 25,000.00		\$ 28,000.00	\$ 19,620.49
700		OTHER EXPENSES					
		Miscellaneous expenses.	2,000.00		5,000.00		
	700	TOTAL		\$ 2,000.00		\$ 5,000.00	\$ 1,045.35
702		INMATE EXPENSES/TEMP EMPLOYEES					
		15 Inmates x Labor(13.00) + Meals (7.25) x 249 Days					
	702	TOTAL		\$ -		\$ -	\$ 310,849.23
		Department (Function) Grand Totals		\$ 688,406.11		\$ 539,908.84	\$ 764,202.52

DEPARTMENT:		FLEET MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	434				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES	143,000.00		132,727.41		
		Merit	4,245.00		3,213.29		
	010	TOTAL		\$ 147,245.00		\$ 135,940.70	\$ 138,742.88
012		OVERTIME	500.00		1,000.00		
	012	TOTAL		\$ 500.00		\$ 1,000.00	\$ 95.21
021		FICA	11,264.24		10,399.46		
	021	TOTAL		\$ 11,264.24		\$ 10,399.46	\$ 10,198.89
024		RETIREMENT	27,328.67		23,871.19		
	024	TOTAL		\$ 27,328.67		\$ 23,871.19	\$ 21,988.33
025		GROUP INSURANCE	14,859.33		14,055.86		
	025	TOTAL		\$ 14,859.33		\$ 14,055.86	\$ 12,258.98
028		WORK COMP	9,063.01		7,043.01		
	028	TOTAL		\$ 9,063.01		\$ 7,043.01	\$ 5,585.70
100		SUPPLIES					
		Increase to cover cost of new diagnostic equipment to cover vehicles 2009-current			6,000.00		
		Supplies used in general daily activies of the Fleet Division	2,000.00				
		Maintenance Shop supplies	1,500.00				
		Cleaning Supplies	1,000.00				
		Paper Products	500.00				
	100	TOTAL		\$ 5,000.00		\$ 6,000.00	\$ 5,048.82
150		EMPLOYEE EXPENSES					
		Used for recertification classes and memberships.	1,000.00		1,200.00		
	150	TOTAL		\$ 1,000.00		\$ 1,200.00	\$ 683.95
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	\$ 1,688.64
180		GAS & OIL					
		This is for all vehicles and machinery used.	2,000.00		1,700.00		
	180	TOTAL		\$ 2,000.00		\$ 1,700.00	\$ 2,067.60
200		UTILITIES (Moved to PW Admin)					
					7,060.96		
	200	TOTAL		\$ -		\$ 7,060.96	\$ 2,262.62
210		TELEPHONE					
		Verizon Service for cell phones	995.00		580.32		
		Charter Communications			1,560.00		
	210	TOTAL		\$ 995.00		\$ 2,140.32	\$ 1,162.30
260		REPAIR AND MAINTENANCE					
		Used for all general repairs and maintenance for all equipment.	2,000.00		2,500.00		
	260	TOTAL		\$ 2,000.00		\$ 2,500.00	\$ 1,670.13
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	\$ 1,385.12
624		LIABILITY INSURANCE					
		General Payroll Liability	997.00		669.96		
	624	TOTAL		\$ 997.00		\$ 669.96	\$ 679.00
001-624		LIABILITY INSURANCE-AUTO	1,943.00		1,306.43		
	001624	TOTAL		\$ 1,943.00		\$ 1,306.43	\$ 1,323.00

DEPARTMENT:		FLEET MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	434				
LINE ITEM			DETAIL	FY2024	FY2023		FY2022
OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	AMOUNTS:	BUDGET:	BUDGET:		ACTUAL
650		CONTRACTS & SERVICES					
		Automotive Diagnostic Website	4,000.00		4,000.00		
		Matco Diagnostic Software for CDL vehicles	8,000.00				
	650	TOTAL		\$ 12,000.00		\$ 4,000.00	\$ 2,082.78
802		GARAGE/RECYCLING SUPPLIES					
		Recycling	24,000.00		22,000.00		
	802	TOTAL		\$ 24,000.00		\$ 22,000.00	\$ 28,006.24
		Department (Function) Grand Totals		\$ 264,195.25		\$ 244,887.89	\$ 236,930.19

DEPARTMENT:		PARKS MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	440				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES	326,000.00		295,150.01		
		Merit	9,750.00		6,214.45		
	010	TOTAL		\$ 335,750.00		\$ 301,364.46	\$ 277,616.40
012		OVERTIME	6,500.00		5,500.00		
	012	TOTAL		\$ 6,500.00		\$ 5,500.00	\$ 6,801.18
021		FICA	25,684.88		23,054.38		
	021	TOTAL		\$ 25,684.88		\$ 23,054.38	\$ 21,210.19
024		RETIREMENT	62,315.20		52,919.60		
	024	TOTAL		\$ 62,315.20		\$ 52,919.60	\$ 44,127.92
025		GROUP INSURANCE	67,961.54		65,292.91		
	025	TOTAL		\$ 67,961.54		\$ 65,292.91	\$ 67,468.85
028		WORK COMP	9,104.83		7,075.51		
	028	TOTAL		\$ 9,104.83		\$ 7,075.51	\$ 5,611.48
100		SUPPLIES					
		Supplies used in general daily activities of the Parks Department.			22,000.00		
		Construction Supplies/Nuts/Bolts/Nails/Screws/Lumber.	1,500.00				
		Cleaning Supplies/Stocking of bathrooms at all parks and facilities.	15,000.00				
		Paint/Field paint/Field Chalk/Turf.	10,000.00				
		Irrigation Supplies/PVC pipe/Pipe primer & Glue.	1,500.00				
		Tools/Weed eater and Edger Supplies/String and Blades.	2,000.00				
	100	TOTAL		\$ 30,000.00		\$ 22,000.00	\$ 27,491.80
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.	1,000.00		2,000.00		
	150	TOTAL		\$ 1,000.00		\$ 2,000.00	\$ 384.51
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.	5,000.00		10,000.00		
	170	TOTAL		\$ 5,000.00		\$ 10,000.00	\$ 2,755.89
180		GAS & OIL					
		This is for all vehicles and machinery used.	18,500.00		16,500.00		
	180	TOTAL		\$ 18,500.00		\$ 16,500.00	\$ 19,014.06
200		UTILITIES					
		Used to pay all utilities including field lights. Includes Duke Power, Laurens Electric and Greenville Water System.	81,000.00		56,464.36		
	200	TOTAL		\$ 81,000.00		\$ 56,464.36	\$ 63,143.01
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	500.00		558.00		
	210	TOTAL		\$ 500.00		\$ 558.00	\$ 538.29
260		REPAIR AND MAINTENANCE					
		Used for all general repairs and maintenance on Equipment and all Facilities.			40,000.00		
		eatres/Hedgers/Chainsaws.	17,000.00				
		Equipment Maintenance/Blades/Oil/Grease/Filters/Belts.	3,000.00				
		Plumbing and electrical at all parks and facilities.	5,000.00				
		Fence/Playground Repair/Swings/Chains/Nuts and Bolts.	15,000.00				
	260	TOTAL		\$ 40,000.00		\$ 40,000.00	\$ 40,771.95

DEPARTMENT:		PARKS MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	440				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
261		PARK/TURF MANAGEMENT					
		Includes money for all Turf Management supplies for Highways,on/off ramps, all Parks and Facilities.			120,000.00		
		Fertilizer	25,000.00				
		Chemicals - Pesticides/Herbicides	25,000.00				
		Seed/Sod/Pinestraw	20,000.00				
		Mulch	30,000.00				
		Field Dirt	15,000.00				
		Landscaping/Trees/Shrubs/Flowers/stone	10,000.00				
	261	TOTAL		\$ 125,000.00		\$ 120,000.00	\$ 112,661.79
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	\$ 6,460.73
624		LIABILITY INSURANCE					
		General Payroll Liability	2,975.00		2,000.11		
	624	TOTAL		\$ 2,975.00		\$ 2,000.11	\$ 2,026.00
001-624		LIABILITY INSURANCE-AUTO	8,043.00		5,409.31		
	001624	TOTAL		\$ 8,043.00		\$ 5,409.31	\$ 5,479.00
650		CONTRACTS & SERVICES					
		Pest Control at shelters and Bathrooms	2,000.00		1,500.00		
		Irrigation repairs/improvements at parks	12,000.00		6,000.00		
		Tree Service	7,000.00		7,500.00		
	650	TOTAL		\$ 21,000.00		\$ 21,960.00	\$ 14,799.94
700		OTHER EXPENSES					
		This is used for items and purchases not covered in other line items	5,000.00		5,000.00		
	700	TOTAL		\$ 5,000.00		\$ 5,000.00	\$ 6,912.42
001-802		MOSQUITO SPRAY SUPPLIES					
		Chemicals & supplies used in city wide mosquito spraying.	1,000.00		2,000.00		
	001802	TOTAL		\$ 1,000.00		\$ -	\$ -
830		NON-CAPITAL EQUIPMENT					
		This area would include all non-capital equipment purchases for the department.			6,000.00		
		Self-Drive Wheelbarrow/Loader	5,000.00				
		Infield grader			4,500.00		
		Tools/Blowers/Chainsaws/Weedeaters and accessories	5,000.00				
	830	TOTAL		\$ 10,000.00		\$ 10,500.00	\$ 4,059.26
		Department (Function) Grand Totals		\$ 864,834.45		\$ 778,098.64	\$ 729,334.67

DEPARTMENT:		RECREATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES	299,300.00		275,023.76		
		Merit	8,430.00		5,490.28		
	010	TOTAL		\$ 307,730.00		\$ 280,514.04	\$ 281,616.54
021		FICA	23,541.35		21,459.32		
	021	TOTAL		\$ 23,541.35		\$ 21,459.32	\$ 20,289.14
024		RETIREMENT	57,114.69		49,258.27		
	024	TOTAL		\$ 57,114.69		\$ 49,258.27	\$ 45,240.50
025		GROUP INSURANCE	62,237.91		59,148.71		
	025	TOTAL		\$ 62,237.91		\$ 59,148.71	\$ 53,731.22
028		WORK COMP	7,747.79		6,020.93		
	028	TOTAL		\$ 7,747.79		\$ 6,020.93	\$ 4,775.13
100		SUPPLIES					
		General Office Supplies	2,500.00		4,000.00		
		General Cleaning Supplies	2,000.00		2,500.00		
		Paper Towels/Tissue Paper	500.00		500.00		
		Business Cards/Name Tags	250.00		500.00		
	100	TOTAL		\$ 5,250.00		\$ 7,500.00	\$ 1,863.02
110		POSTAGE					
		Postage for mailings at the Recreation Department	500.00		100.00		
	110	TOTAL		\$ 500.00		\$ 100.00	\$ 570.21
150		EMPLOYEE EXPENSES					
		Memberships	2,500.00		2,500.00		
		Classes	4,000.00		3,000.00		
		Travel Expenses	5,000.00		4,500.00		
		Staff Meeting expenses	500.00		500.00		
	150	TOTAL		\$ 12,000.00		\$ 10,500.00	\$ 4,361.30
170		REPAIRS & MAINTENANCE AUTO					
		Repairs/Preventive maintenance	3,000.00		3,000.00		
	170	TOTAL		\$ 3,000.00		\$ 3,000.00	\$ 1,948.26
180		GAS & OIL					
		Fuel for all Recreation Department vehicles	5,000.00		5,000.00		
	180	TOTAL		\$ 5,000.00		\$ 5,000.00	\$ 3,298.67
210		TELEPHONE					
		Phone System and Service at Recreation Department.	6,948.00		7,450.38		
		Verizon (Mobile Phones)	1,992.00		2,487.60		
	210	TOTAL		\$ 8,940.00		\$ 9,937.98	\$ 13,377.75

DEPARTMENT:		RECREATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
260		REPAIR AND MAINTENANCE					
		Carpet Cleaning (moved to Contracts & Services)			500.00		
		Plumbing	500.00		1,000.00		
		Building Repair	500.00		1,500.00		
		Electrical Repair	500.00		1,000.00		
	260	TOTAL		\$ 1,500.00		\$ 4,000.00	\$ 15.89
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	\$ 832.10
412		PROGRAM EXPENSES					
		Baseball Equipment & Uniforms	50,000.00		47,500.00		
		Basketball Equipment & Uniforms	23,000.00		20,000.00		
		Soccer Equipment & Uniforms	11,000.00		8,000.00		
		Cheerleading	8,000.00		10,000.00		
		Football Equipment & Uniforms	35,000.00		35,000.00		
		Lacrosse	5,500.00		3,500.00		
		Flag Football	7,000.00		5,000.00		
		Officials Fees (All Sports)	60,000.00		58,000.00		
		Adult Program (from Sports Center)	5,000.00		18,000.00		
		League Fees	4,000.00		4,000.00		
		Other Programs - Community Events	10,000.00		5,000.00		
	412	TOTAL		\$ 218,500.00		\$ 214,000.00	\$ 211,460.82
624		LIABILITY INSURANCE					
		General Payroll Liability	2,860.00		1,923.20		
	624	TOTAL		\$ 2,860.00		\$ 1,923.20	\$ 1,948.00
001-624		LIABILITY INSURANCE-AUTO (VANS)	6,506.00		4,375.18		
	001624	TOTAL		\$ 6,506.00		\$ 4,375.18	\$ 4,431.00
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.	4,000.00		2,500.00		
	650	TOTAL		\$ 4,000.00		\$ 2,500.00	\$ 5,731.27
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	\$ 856.36
800		BANK FEES					
		Credit Card Merchant Fees	5,550.00		4,721.29		
	800	TOTAL		\$ 5,550.00		\$ 4,721.29	\$ 4,730.18
875		PARD PROJECT EXPENDITURES					
		PARD Grant-State will reimburse 80% of PARD Grant expenditures. (see Grant Revenue line item)	49,241.16		68,843.18		
	875	TOTAL		\$ 49,241.16		\$ 68,843.18	\$ -
		Department (Function) Grand Totals		\$ 790,968.89		\$ 762,552.10	\$ 665,802.36

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES	276,000.00		271,724.23		
		Merit	3,615.00		2,868.89		
	010	TOTAL		\$ 279,615.00		\$ 274,593.12	\$ 294,826.43
021		FICA	21,390.55		21,006.37		
	021	TOTAL		\$ 21,390.55		\$ 21,006.37	\$ 22,543.99
024		RETIREMENT	51,896.54		48,218.55		
	024	TOTAL		\$ 51,896.54		\$ 48,218.55	\$ 39,558.16
025		GROUP INSURANCE	26,502.07		25,165.56		
	025	TOTAL		\$ 26,502.07		\$ 25,165.70	\$ 24,267.42
028		WORK COMP	15,562.11		12,093.56		
	028	TOTAL		\$ 15,562.11		\$ 12,093.56	\$ 9,591.24
100		SUPPLIES					
		General Office Supplies	9,000.00		9,000.00		
		General Cleaning Supplies	4,000.00		4,000.00		
		Towels	4,000.00		6,000.00		
		Gym Wipes	5,000.00		3,000.00		
		Paper Towels/Tissue Paper	3,000.00		3,000.00		
	100	TOTAL		\$ 25,000.00		\$ 25,000.00	\$ 15,390.17
110		POSTAGE					
		Postage for mailings at the Sports Center	500.00		500.00		
	110	TOTAL		\$ 500.00		\$ 500.00	\$ 148.45
150		EMPLOYEE EXPENSES					
		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	\$ 914.66
200		UTILITIES					
		Duke Power	67,224.00		60,768.24		
		Greenville Water	7,650.00		5,832.64		
		Piedmont Natural Gas	1,584.00		1,140.30		
	200	TOTAL		\$ 76,458.00		\$ 67,741.18	\$ 50,649.69
210		TELEPHONE					
		Segra Telephone & Charter	3,864.00		2,322.86		
	210	TOTAL		\$ 3,864.00		\$ 2,322.86	\$ 5,949.02

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
260		REPAIR AND MAINTENANCE					
		Carpet Cleaning (moved to Contracts & Services)			2,000.00		
		Building Repair	15,000.00		15,000.00		
		Lighting	5,000.00		5,000.00		
	260	TOTAL		\$ 20,000.00		\$ 22,000.00	\$ 18,982.92
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	\$ 1,300.59
412		PROGRAM EXPENSES					
		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	\$ 13,479.13
610		ADVERTISING & PROMOTION					
		Magazine Ad	500.00		500.00		
		Promotions	5,000.00		3,000.00		
		Paper Advertising	2,000.00		2,000.00		
	610	TOTAL		\$ 7,500.00		\$ 5,500.00	\$ 4,863.90
624		LIABILITY INSURANCE					
		General Payroll Liability	3,800.00		2,527.60		
	624	TOTAL		\$ 3,800.00		\$ 2,527.60	\$ 2,560.00
002-624		LIABILITY INSURANCE-BUILDING	28,581.00		19,222.06		
	002624	TOTAL		\$ 28,581.00		\$ 19,222.06	\$ 19,468.00
650		CONTRACTS & SERVICES					
		Copier	11,500.00		11,500.00		
		Pest Control	500.00		500.00		
		Fire Alarm	500.00		500.00		
		Cleaning	25,000.00		22,500.00		
		Cintas - mthly service floor mats & soap dispensers	5,300.00		3,500.00		
		Mood Media - music for fitness area	1,500.00		1,500.00		
		Elevator Maintenance - Otis Elevator	4,000.00		3,300.00		
		HVAC Maintenance	6,000.00		6,000.00		
		Fitness Equipment Service	12,000.00		12,000.00		
		Gym Floor Maintenance	10,000.00		6,000.00		
		Membership Software	18,000.00		18,000.00		
		Security Cameras	800.00				
		Uattend	900.00				
	650	TOTAL		\$ 96,000.00		\$ 85,300.00	\$ 57,531.38
700		OTHER EXPENSES					
		Includes other expenses that are not accounted for in other line items	500.00		1,000.00		
	700	TOTAL		\$ 500.00		\$ 1,000.00	\$ 478.12
800		BANK FEES					
		Credit Card Merchant Fees/AMEX Merchant Fees	7,350.00		4,500.00		
	800	TOTAL		\$ 7,350.00		\$ 4,500.00	\$ 5,951.15
830		NON-CAPITAL EQUIPMENT					
		Fitness Equipment					
		Gym Floor	2,500.00				
		Scoreboard/Scoreboard Controller	2,500.00				
	830	TOTAL		\$ 5,000.00		\$ -	\$ -
		Department (Function) Grand Totals		\$ 695,019.27		\$ 642,191.00	\$ 588,470.25

DEPARTMENT:		SENIOR CENTER					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	453				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:	\$ -	FY2022 ACTUAL
010		SALARIES	90,500.00		87,315.78		
		Merit	2,490.00		1,431.00		
	010	TOTAL		\$ 92,990.00		\$ 88,746.78	\$ 110,361.31
021		FICA	7,113.74		6,789.13		
	021	TOTAL		\$ 7,113.74		\$ 6,789.13	\$ 8,328.79
024		RETIREMENT	17,258.94		15,583.93		
	024	TOTAL		\$ 17,258.94		\$ 15,583.93	\$ 16,090.14
025		GROUP INSURANCE	8,916.12		8,470.61		
	025	TOTAL		\$ 8,916.12		\$ 8,470.61	\$ 15,468.22
028		WORK COMP	1,480.85		1,150.79		
	028	TOTAL		\$ 1,480.85		\$ 1,150.79	\$ 912.68
100		SUPPLIES					
		General Office Supplies	1,500.00		1,500.00		
		General Cleaning Supplies	500.00		500.00		
		Gym Wipes	500.00		300.00		
		Paper Towels/Tissue Paper	1,000.00		700.00		
	100	TOTAL		\$ 3,500.00		\$ 3,000.00	\$ 3,313.93
170		REPAIRS & MAINTENANCE AUTO					
		Repairs/Preventive maintenance	2,000.00		2,000.00		
	170	TOTAL		\$ 2,000.00		\$ 2,000.00	\$ 2,225.49
180		GAS & OIL					
		Fuel for Senior Department vehicles	2,000.00		2,500.00		
	180	TOTAL		\$ 2,000.00		\$ 2,500.00	\$ 1,433.47
200		UTILITIES					
		Laurens Electric	46,800.00		50,778.12		
		Greenville Water	1,176.00		1,455.72		
		Piedmont Natural Gas	300.00		295.00		
	200	TOTAL		\$ 48,276.00		\$ 52,528.84	\$ 39,025.34
210		TELEPHONE					
		Segra & Charter	2,880.00		2,202.86		
	210	TOTAL		\$ 2,880.00		\$ 2,202.86	\$ 3,410.58
260		REPAIR AND MAINTENANCE					
		Carpet Cleaning (moved to Contracts & Services)			2,000.00		
		Building Repair	15,000.00		15,000.00		
	260	TOTAL		\$ 15,000.00		\$ 17,000.00	\$ 6,709.97

DEPARTMENT:		SENIOR CENTER					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	453				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:	\$ -	FY2022 ACTUAL
412		SENIOR FITNESS EXPENSES					
		Fitness Equipment	4,000.00		4,000.00		
	412	TOTAL		\$ 4,000.00		\$ 4,000.00	\$ 273.12
413		SENIOR PROGRAM EXPENSES					
		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	\$ 19,677.56
001-413		SENIOR PRINTING EXPENSES					
		Printing	1,000.00		1,000.00		
		Postage	250.00		250.00		
	001413	TOTAL		\$ 1,250.00		\$ 1,250.00	\$ 5,489.23
624		LIABILITY INSURANCE					
		General Payroll Liability	1,046.00		703.32		
	624	TOTAL		\$ 1,046.00		\$ 703.32	\$ 713.00
001-624		LIABILITY INSURANCE-AUTO (VANS)	2,570.00		1,725.94		
	001624	TOTAL		\$ 2,570.00		\$ 1,725.94	\$ 1,748.00
650		CONTRACTS & SERVICES					
		Copier	9,500.00		9,500.00		
		Pest Control	500.00		500.00		
		Cleaning	14,000.00		12,000.00		
		Cintas	2,250.00		2,250.00		
		Water Cooler	750.00		750.00		
		Charter	1,000.00		1,000.00		
		Elevator maintenance - Schindler	4,920.00		4,920.00		
	650	TOTAL		\$ 32,920.00		\$ 30,920.00	\$ 27,933.83
700		OTHER EXPENSES					
		Includes other expenses that are not accounted for in other line items	1,000.00		1,000.00		
	700	TOTAL		\$ 1,000.00		\$ 1,000.00	\$ -
800		BANK FEES					
		Includes other expenses that are not accounted for in other line items					
		Debit Card Settlement Fees	-		4,721.29		
	800	TOTAL		\$ -		\$ 4,721.29	\$ -
		Department (Function) Grand Totals		\$ 297,201.65		\$ 297,293.49	\$ 263,114.66

DEPARTMENT:		COMMUNITY DEVELOPMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	452				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES	233,207.98		238,556.01		
		Merit	8,187.46		3,162.76		
	010	TOTAL		\$ 241,395.44		\$ 241,718.77	\$ 249,183.50
021		FICA	18,466.75		18,491.49		
	021	TOTAL		\$ 18,466.75		\$ 18,491.49	\$ 18,629.56
024		RETIREMENT	44,802.99		42,445.82		
	024	TOTAL		\$ 44,802.99		\$ 42,445.82	\$ 40,265.82
025		GROUP INSURANCE	43,856.93		42,044.62		
	025	TOTAL		\$ 43,856.93		\$ 42,044.62	\$ 25,322.98
028		WORK COMP	8,542.03		6,638.15		
	028	TOTAL		\$ 8,542.03		\$ 6,638.15	\$ 5,264.61
100		SUPPLIES					
		Supplies - Office	15,500.00		14,000.00		
	100	TOTAL		\$ 15,500.00		\$ 14,000.00	\$ 14,244.19
150		EMPLOYEE EXPENSES					
		Professional Development and Training	10,000.00		7,000.00		
	150	TOTAL		\$ 10,000.00		\$ 7,000.00	\$ 365.00
200		UTILITIES - Cultural Center					
		Duke Power	32,059.00		26,099.58		
		Greenville Water	8,750.00		3,406.00		
		Piedmont Natural Gas	295.00		295.00		
	200	TOTAL		\$ 41,104.00		\$ 29,800.58	\$ 32,094.41
210		TELEPHONE					
		Wireless phones	3,000.00		2,398.04		
		Segra	1,020.00		1,285.71		
	210	TOTAL		\$ 4,020.00		\$ 3,683.75	\$ 2,309.94
260		REPAIR AND MAINTENANCE					
		General Building Repair	12,000.00		15,000.00		
	260	TOTAL		\$ 12,000.00		\$ 15,000.00	\$ 7,274.04
624		LIABILITY INSURANCE					
		General Payroll Liability	320.00		214.30		
	624	TOTAL		\$ 320.00		\$ 214.30	\$ 217.00
002-624		LIABILITY INSURANCE-BUILDING	7,150.00		4,798.24		
	002624	TOTAL		\$ 7,150.00		\$ 4,798.24	\$ 4,859.00
650		CONTRACTS & SERVICES					
		MidGard Self Storage	3,300.00				
		Business Dev Client Recruitment	8,000.00		7,000.00		
		Cintas	7,000.00		6,000.00		
		Terminix Service	1,000.00		800.00		
		Adroit	1,500.00		1,100.00		
		Infomentum	1,750.00		1,500.00		
		Adobe	3,300.00		2,900.00		
		Signup Genius	300.00		270.00		
		Copier	3,000.00		3,000.00		
		ASCAP, SESAC, BMI	1,750.00		1,500.00		
		Password 1	300.00		260.00		
		Upstate Alliance	5,000.00		2,500.00		
	650	TOTAL		\$ 36,200.00		\$ 26,830.00	\$ 23,748.57
652		SPECIAL PROJECTS					

DEPARTMENT:		COMMUNITY DEVELOPMENT-H&A FUNDED					
		FUND NUMBER:	300				
		DEPARTMENT FUNCTION CODE	425				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
010		SALARIES	41,600.00		58,000.00		
	010	TOTAL		\$ 41,600.00		\$ 58,000.00	\$ -
021		FICA	3,182.40		4,437.00		
	021	TOTAL		\$ 3,182.40		\$ 4,437.00	\$ -
024		RETIREMENT	7,720.96		8,780.00		
	024	TOTAL		\$ 7,720.96		\$ 8,780.00	\$ -
025		GROUP INSURANCE	8,500.00		13,500.00		
	025	TOTAL		\$ 8,500.00		\$ 13,500.00	\$ -
028		WORK COMP	3,000.00		3,000.00		
	028	TOTAL		\$ 3,000.00		\$ 3,000.00	\$ -
650		CONTRACTS & SERVICES					
			8,500.00				
	650	TOTAL		\$ 8,500.00		\$ -	\$ -
700		MISCELLANEOUS EXPENSES			34,000.00		
		Mauldin Chamber Support	25,000.00				
		Bridgeway Station Grand Openining Event	7,500.00				
		Branding of new City Center(ie road name, logo design, etc)	15,000.00				
		Other Misc items	10,000.00				
	700	TOTAL		\$ 57,500.00		\$ 34,000.00	\$ -
701		MARKETING	175,000.00		165,000.00		
	701	TOTAL		\$ 175,000.00		\$ 165,000.00	\$ -
710		THEATRE SHOW #1	20,000.00		16,000.00		
	710	TOTAL		\$ 20,000.00		\$ 16,000.00	\$ -
711		THEATRE SHOW #2	20,000.00		16,000.00		
	711	TOTAL		\$ 20,000.00		\$ 16,000.00	\$ -
712		THEATRE SHOW #3	20,000.00		16,000.00		
	712	TOTAL		\$ 20,000.00		\$ 16,000.00	\$ -
713		THEATRE SHOW #4	20,000.00		16,000.00		
	713	TOTAL		\$ 20,000.00		\$ 16,000.00	\$ -
714		THEATRE SHOW #5	20,000.00		16,000.00		
	714	TOTAL		\$ 20,000.00		\$ 16,000.00	\$ -
715		MAULDIN THEATRE PRODUCTION RIGHTS/LICENS	26,000.00		16,000.00		
	715	TOTAL		\$ 26,000.00		\$ 16,000.00	\$ -
720		SUMMER MUSIC SERIES	50,000.00		40,000.00		
	720	TOTAL		\$ 50,000.00		\$ 40,000.00	\$ -
721		PBJ BLUES & JAZZ	25,000.00		25,000.00		
	721	TOTAL		\$ 25,000.00		\$ 25,000.00	
722		SOOIE BBQ FESTIVAL	50,000.00		50,000.00		
	722	TOTAL		\$ 50,000.00		\$ 50,000.00	\$ -
723		DECEMBER TO REMEMBER	8,000.00		10,000.00		
	723	TOTAL		\$ 8,000.00		\$ 10,000.00	
724		FALL MOVIE SERIES(was Summer Market)	8,000.00		7,500.00		
	724	TOTAL		\$ 8,000.00		\$ 7,500.00	\$ -
725		MAULDIN CITY SINGERS	6,000.00		6,000.00		
	725	TOTAL		\$ 6,000.00		\$ 6,000.00	\$ -

DEPARTMENT:		COMMUNITY DEVELOPMENT-H&A FUNDED					
		FUND NUMBER:	300				
		DEPARTMENT FUNCTION CODE	425				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2024 BUDGET:	FY2023 BUDGET:		FY2022 ACTUAL
726		MAULDIN HIGH BAND SUPPORT	2,500.00		2,500.00		
	726	TOTAL		\$ 2,500.00		\$ 2,500.00	\$ -
727		TRAIN SHOW (CHAMBER)	5,000.00		6,000.00		
	727	TOTAL		\$ 5,000.00		\$ 6,000.00	\$ -
728		PUBLIC ART TRAIL	18,000.00		18,000.00		
	728	TOTAL		\$ 18,000.00		\$ 18,000.00	\$ -
729		AUDITORIUM ENTERTAINMENT EVENTS					
		1 per month	24,000.00				
	729	TOTAL		\$ 24,000.00		\$ -	\$ -
830		NON CAPITAL EQUIPMENT					
		Software (tracking for events)	10,000.00				
	830	TOTAL		\$ 10,000.00		\$ -	\$ -
970		CAPITAL OUTLAY			561,089.00		
		Security & Safety at the CC building	325,000.00				
	970	TOTAL		\$ 325,000.00		\$ 561,089.00	\$ 324,339.00
001-970		CAPITAL OUTLAY					
		Entrance Signs Maintenance/Upgrades	25,000.00				
	001970	TOTAL		\$ 25,000.00		\$ -	\$ -
002-970		CAPITAL OUTLAY					
		Mauldin Trails	39,215.82				
	002970	TOTAL		\$ 39,215.82		\$ -	\$ -
		Department (Function) Grand Totals		\$ 1,026,719.18		\$ 1,108,806.00	\$ 324,339.00

Overview of 10 Year Capital Improvement Program				
Dept Name	Item	Funding Source	Description & Justification	FY2024
Capital	Road Paving	Transportation Fund	Resurfacing the City's roads per list	\$ 395,974.00
CC	Security & Safety at CC	Hospitality & Accommodations	Make necessary changes to ensure security and safety at the CC building	\$ 325,000.00
Sewer	Complete Sewer work in Priority Areas	Enterprise Fund		\$ 300,000.00
Sewer	Camera Van	Enterprise Fund		\$ 75,000.00
Sewer	Easement Machine	Enterprise Fund		\$ 70,000.00
Sewer	Equipment Trailer	Enterprise Fund		\$ 25,000.00
Admin	2 New Sedan/Small SUV Vehicles	Capital Project Fund	Vehicles for City Hall staff to use (Admin/Judicial)	\$ 60,000.00
Fire	Station Cascade System	Capital Project Fund	Replace stationary cascade system - 30 years old.	\$ 100,000.00
Fire	Fire Station New HQ Plymovent System	Capital Project Fund		\$ 45,000.00
Fire	Repairs to façade and interior Station 47	Capital Project Fund	Update the façade and interior for Station 47	\$ 40,000.00
Fire	Hose/Gear dryer	Capital Project Fund		\$ 18,000.00
Police	Carpet Removal, Flooring replacement for Records, Patrol room, Dispatch, Sergeant's office, back hallway and Jury Room	Capital Project Fund	Carpet Removal replaced with Vinyl for Records, Patrol room, Dispatch, Sergeant's office, back hallway and Jury room.	\$ 10,000.00
PW	Public Works Truck - Parks	Capital Project Fund		\$ 65,000.00
PW	Vibratory Roller	Capital Project Fund		\$ 30,000.00
PW	Zero Turn Mower	Capital Project Fund		\$ 20,000.00
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
Police	800Mhz Motorola APX Handheld Radio	ARPA	To replace all radios which have an end of life on January 1 2025	\$ 109,758.00
Police	Police Marked Patrol Units (Sedans/SUV)	ARPA	Reserve amount for next year's 18 Patrol Units	\$ 990,000.00

Overview of 10 Year Capital Improvement Program												
Dept Name	Item	Funding Source	Description & Justification	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
BDS	Replace 2019 Dodge Ram Truck	Capital Project Fund	Need to replace approx. every 10 years					\$ 32,000.00				
Capital	Road Paving	Transportation Fund	Resurfacing the City's roads per list	\$ 395,974.00	\$ 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									
CC	Basement	Hospitality & Accommodations	Renovate the basement boiler room by finishing them out					\$ 400,000.00				
CC	Security & Safety at CC	Hospitality & Accommodations	Make necessary changes to ensure security and safety at the CC building	\$ 325,000.00								
CC	Cultural Center Gallery	Hospitality & Accommodations	Build new art gallery		\$ 500,000.00							
CC	Water feature Gallery	Hospitality & Accommodations	Add water feature to gallery hill expansion		\$ 350,000.00							
Admin	2 New Sedan/Small SUV Vehicles	Capital Project Fund	Vehicles for City Hall staff to use (Admin/Judicial)	\$ 60,000.00								
Finance	New Financial Software	Capital Project Fund			\$ 120,000.00							
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						
Fire	Firefighter Gear Replacement	Capital Project Fund	Reserve amount to purchase - NFPA mandates gear replacement at 10 year interval.				\$ 258,500.00	\$ 258,500.00	\$ 103,400.00	\$ 155,100.00	\$ 103,400.00	
Fire	Station Cascade System	Capital Project Fund	Replace stationary cascade system - 30 years old.	\$ 100,000.00					\$ 14,000.00	\$ 16,000.00		
Fire	Fire Station New HQ Plymovent System	Capital Project Fund		\$ 45,000.00								
Fire	Repairs to façade and interior Station 47	Capital Project Fund	Update the façade and interior for Station 47	\$ 40,000.00								
Fire	Hose/Gear dryer	Capital Project Fund		\$ 18,000.00								
Fire	Extraction Equipment	Capital Project Fund	Replaces extrication equipment from late 1970's that is more reliable and has updated battery technology.									\$ 160,000.00
Fire	Turn out gear Washer/ Extractor	Capital Project Fund	This purchase is a replacement washer/ extractor for firefighting turnout gear to remove cancer causing contaminants					\$ 18,000.00				
Fire	Fire MDT Computers	Capital Project Fund				\$ 9,000.00	\$ 10,000.00	\$ 12,000.00			\$ 10,000.00	\$ 13,000.00
Fire	Fire Apparatus: Pumper	Capital Project Fund	This will be an additional engine added to the fleet in anticipation of continued annexation and growth.			\$ 720,000.00						
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.		\$ 4,000,000.00							
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	Replace HVAC system Fire St I	Capital Project Fund									\$ 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		
Police	Police Marked Patrol Units (Sedans/SUV)	ARPA	Reserve amount for next year's 18 Patrol Units	\$ 990,000.00								
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								
Police	800Mhz Motorola APX Handheld Radio	ARPA	To replace all radios which have an end of life on January 1 2025	\$ 109,758.00								
Police	Turn-Key ready Police Units (SUV)	Capital Project Fund	To replace K9 vehicles vehicles within the patrol fleet			\$ 44,000.00						
Police	Police Administrative Unit (Sedan)	Capital Project Fund	To replace unmarked vehicles within the fleet			\$ 38,500.00		\$ 38,500.00	\$ 38,500.00	\$ 38,500.00		
Police	Polaris Pro XD 4000G AWD	Capital Project Fund	To better provide support on the trails, Bridgeway project and Downtown project		\$ 23,500.00		\$ 23,500.00					
Police	Carpet Removal, Flooring replacement for Records, Patrol room, Dispatch, Sergeant's office, back hallway and Jury Room	Capital Project Fund	Carpet Removal replaced with Vinyl for Records, Patrol room, Dispatch, Sergeant's office, back hallway and Jury room.	\$ 10,000.00								
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	Police Marked Patrol Units (Sedans/SUV)	Capital Project Fund	To replace marked vehicles vehicles within the patrol fleet		\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00
Police	LiveScan	Capital Project Fund	Digital Scanning system for suspect/offender fingerprints directly to FBI		\$ 39,500.00							
PW	Public Works Truck - Parks	Capital Project Fund		\$ 65,000.00			\$ 65,000.00			\$ 65,000.00		
PW	Public Works Truck - Streets	Capital Project Fund			\$ 75,000.00				\$ 50,000.00			
PW	Asphalt Milling Skid Steer	Capital Project Fund										
PW	Vibratory Roller	Capital Project Fund		\$ 30,000.00								
PW	Zero Turn Mower	Capital Project Fund		\$ 20,000.00			\$ 20,000.00			\$ 20,000.00		
PW	Public Works Leaf Truck - Sanitation	Capital Project Fund				\$ 210,000.00			\$ 210,000.00			
PW	Public Works Grapple Truck - Sanitation	Capital Project Fund			\$ 200,000.00			\$ 200,000.00				\$ 200,000.00
PW	PW Side-Loader Trash Truck - Sanitation	Capital Project Fund							\$ 325,000.00		\$ 650,000.00	
PW	Bagging riding mower	Capital Project Fund				\$ 14,000.00			\$ 14,000.00			
PW	Field Rake John Deere	Capital Project Fund		\$ 9,000.00				\$ 9,000.00			\$ 9,000.00	
PW	Public Works Rear Loader - Sanitation	Capital Project Fund										
PW	Public Works Truck - Sanitation	Capital Project Fund		\$ 40,000.00							\$ 40,000.00	
Rec	New Basketball Court Expansion	Hospitality & Accommodations	New Basketball Court Expansion	\$ 3,100,000.00								
Rec	Shelter at Pineforest Park	Capital Project Fund	Shelter at Pineforest Park	\$ 300,000.00								
Rec	New Restroom/Concessions at Springfield Park	Hospitality & Accommodations	New Restroom/Concessions at Springfield Park	\$ 250,000.00								
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	\$ 200,000.00								
Rec	Developing land next to Sunset Park	Hospitality & Accommodations	Developing land next to Sunset Park	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00						
Rec	Shade Structure at Springfield Park	Hospitality & Accommodations	Shade Structure at Springfield Park	\$ 171,000.00								
Rec	Turf at Pineforest Park	Capital Project Fund	Turf at Pineforest Park	\$ 45,000.00								
Rec	New tiling for for sports center upper, lower bathrooms and kitchen	Capital Project Fund	New tiling for for sports center upper, lower bathrooms and kitchen	\$ 30,000.00								
Rec	New Vehicle	Capital Project Fund	One new vehicle for Recreation Staff	\$ 25,000.00								
Rec	Scoreboards at Sunset Park	Hospitality & Accommodations	Replacing the scoreboards at Sunset Park	\$ 20,000.00								
Rec	New scoreboards at Springfield Park	Hospitality & Accommodations	Replacing scoreboards at Springfield Park	\$ 20,000.00								
Rec		Capital Project Fund	Rubber Flooring from free weights area to universal machine	\$ 15,000.00								
Rec	Sound system on fitness floor-including Muzak	Capital Project Fund	Sound system on fitness floor-including Muzak	\$ 10,000.00								

APPENDICES

Ordinance # 1018

An Ordinance To Provide Appropriations For The Fiscal Year Beginning July 1, 2023 And Ending June 30, 2024 For Ordinary And Other City Purposes; To Provide For A Levy Of Taxes On All Taxable Property In The City Of Mauldin For All City Purposes, Including Sufficient Tax For Any Principal And Interest On Outstanding Indebtedness Maturing In The Fiscal Year; To Provide For The Expenditure Of Said Taxes And Other Revenues Coming To The City During The Fiscal Year.

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

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

Section 1: That the prepared budget, the estimated revenues for payment, and the attached disbursement schedules attached hereto, the terms of which are hereby incorporated herein as if set forth fully, are hereby adopted in the following amounts:

	Revenues	Expenditures
General Fund	19,044,589	19,044,589
MCIP Fund	130,000	130,000
Mauldin Public Facilities Fund	594,305	594,305
Capital Projects Fund	2,061,194	2,061,194
Capital Projects Transportation Fund	415,974	415,974
Sewer Fund	1,375,479	1,375,479
Hospitality & Accommodations Fund	1,756,490	1,756,490
ARPA Fund	3,580,869	3,580,869
Victim Advocate Fund	20,000	20,000
Grants Fund	337,665	337,665
Health Fund	1,828,438	1,828,438
Fire Fund	4,979,849	4,979,849
Sports Center Fund	695,019	695,019
Debt Service Fund	1,028,738	1,028,738
Property Management Fund	12,000	12,000
Fire 1% Money	230,000	230,000
Mauldin Foundation	10,000	10,000
TOTAL	38,100,610	38,100,610

Section 2: That for the purpose of defraying all expenses, including the payment of debt service from July 1, 2023 through June 30, 2024, and for other corporate purposes, a tax of sufficient millage to pay for the appropriations, after crediting against said appropriations other revenues anticipated to accrue to the City during the fiscal period not earmarked for specific purposes, are hereby levied and the same shall hereafter be collected as follows:

For each one hundred dollars (\$100.00) of assessed value of all real estate and personal property on which this municipal corporation is authorized and empowered by law to impose a tax in the City of Mauldin, and in proportion of all real estate and personal property of less than one hundred dollars in value, the total millage on each One dollar (\$1.00) shall not exceed 0.0563 or \$5.63 on each \$100.00 assessed value for General Fund and debt service requirements.

Should the amount levied exceed the amount required for General Fund and debt service requirements, such excess shall remain in the General Fund to be used as City Council may direct.

Section 3: That the FY 2024 budget includes \$1,028,7388 in debt service for the purpose of bond retirement and lease purchases and other long term obligations, as well as debt service in the amount of \$234,594 for retirement of the revenue bond in the Sewer Fund.

Section 4: That for the purpose of defraying all expenses including the payment of debt service from July 1, 2023 through June 30, 2024 and for other corporate purposes, franchise fees for Duke Power, Laurens Electric Cooperative, and Piedmont Natural Gas will be set at a rate of 5%.

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

Section 6: That City taxes are collected by Greenville County in a Cooperative Consolidation Joint collection Agreement dated May 1, 1990, and shall be due and payable between October 1, 2023 and January 15, 2024. After January 15th 3% shall be added to the base tax amount. After February 1st, 10% shall be added to the base tax amount. After March 16th, 15% shall be added to the base tax amount.

Section 7: That funds sufficient to cover all fiscal year 2022-2023 budget items encumbered but unpaid at the close of the fiscal year shall be carried forward from the fiscal year 2022-2023 budget to the succeeding 2023-2024 budget to meet such lawful obligations of the City of Mauldin.

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

Section 9: That it is the intention of the City Council that the sections, subsections, paragraphs, sentences, clauses, and phrases of this ordinance are severable. If any phrase, clause, sentence, paragraph, subsection, or section of this ordinance be declared invalid or unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining portions of this ordinance.

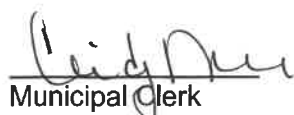
Section 10: That this ordinance supersedes all previous or inconsistent legislation. All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

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

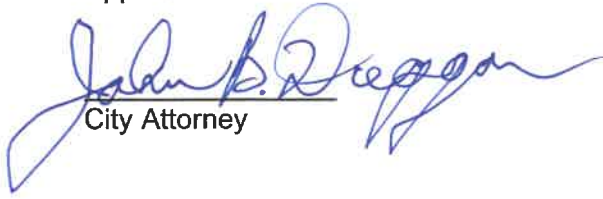
Passed on first reading on, May 15, 2023
Passed on second reading on June 19, 2023


Mayor Terry Merritt

Attest:


Municipal Clerk

Approved as to form:


City Attorney



Mauldin City Hall
5 East Butler Rd, Mauldin SC 29662