



FINANCE AND POLICY COMMITTEE MEETING

MONDAY, MAY 6, 2024 | 6PM

5th committee meeting

The Committee will meet in Mauldin City Hall at 5 East Butler Road in the Council Chambers at 6 p.m.

The meeting will be available remotely through Zoom. Please visit the City's website at <https://cityofmauldin.org/your-government/meeting-minutes-agendas/> to access the meeting via audio and videoconferencing.
A quorum of Council will be present.

**FINANCE AND POLICY COMMITTEE MEETING
MAY 6, 2024, 6PM
CITY HALL - COUNCIL CHAMBERS
5 E. BUTLER ROAD**

Committee Members: Michael Reynolds (Chair), Members Carol King and Taft Matney

- | | |
|---|----------------------|
| 1. <u>Call to Order</u> | Chairperson Reynolds |
| 2. <u>Public Comment</u> | Chairperson Reynolds |
| 3. <u>Reading and Approval of Minutes</u> | Chairperson Reynolds |
| a. Finance Committee Minutes-February 5, 2024 [Pages 3-4] | |
| 4. <u>Reports or Communications from City Officers</u> | Chairperson Reynolds |
| a. City Administrator Seth Duncan | |
| b. Finance Director Holly Abercrombie
Budget Review | |
| c. HR Director Mark Putnam | |
| 5. <u>Unfinished Business</u> | Chairperson Reynolds |
| There is no unfinished business. | |
| 6. <u>New Business</u> | Chairperson Reynolds |
| a. Ordinance 2023-2024 Budget Amendment [Pages 5-9] | |
| b. Ordinance 2024-2025 Budget [Pages 10-31] | |
| 7. <u>Public Comment</u> | Chairperson Reynolds |
| 8. <u>Committee Concerns</u> | Chairperson Reynolds |
| 9. <u>Adjournment</u> | Chairperson Reynolds |

MINUTES
FINANCE AND POLICY COMMITTEE MEETING
FEBRUARY 5, 2024, 6PM
CITY HALL - COUNCIL CHAMBERS 5 E. BUTLER ROAD
2nd committee meeting

Committee Members present: Council members Carol King and Taft Matney. Chairman Michael Reynolds was not present.

Others present: Finance Director Holly Abercrombie, HR Director Mark Putnam and City Administrator Seth Duncan.

1. Call to Order- Councilwoman King

2. Public Comment- None

3. Reading and Approval of Minutes

a. Finance Committee Minutes-January 2, 2024

Motion: Councilman Matney made a motion to approve the minutes. Councilwoman King seconding the motion.

Vote: The vote was unanimous (2-0).

4. Reports or Communications from City Officers

a. City Administrator Seth Duncan

Update on 601 Bus Route- Council voted to pledge \$54,000 towards the Greenlink bus route that serves Mauldin and Simpsonville. This vote was contingent upon Simpsonville sharing the cost of the route. At a recent meeting, Simpsonville tabled this item. Staff reached out to GTA and they are in the process of evaluating various options if Simpsonville does not help with the funding.

Councilman Matney said this bus route is vital for people to get to and from work. He will make a motion when it is appropriate to remove the contingency that Simpsonville share in the funding. Councilwoman King said we have some time. City Administrator Duncan said the route will continue until July 1, 2024.

CGI Video Contract Expiration- The CGI contract has expired. CGI hosted the video that plays on our website. CGI's contract will not be renewed, and the City will host its own videos on the website.

b. Finance Director Holly Abercrombie
Budget Review

Ms. Abercrombie reported the City should be getting one more property tax check next week with business license revenue following in April.

Department head budgets are due Friday of this week.

c. HR Director Mark Putnam
SCMIT/SCMIRF update

Mark Putnam presented an update on the MASC insurance funds- SCMIT (Worker's Comp) and SCMIRF (liability insurance).

The City was down in worker's comp claims in 2023 but up in indemnity claims. The total incurred claims in 2023 were \$55,317. The average over 2018-2022 was \$402,000. Police, Fire and Public Works are the departments with the highest number of claims. The City should see a 7.5% decrease in premiums.

The City's liability insurance claims have increased. 2023 had claims in the amount of \$241,112 compared to an average of \$4,000. This is mostly due to roof damage by storms.

The Recreation department has had three citizens slip and fall at their facilities.

The City will probably have a 24% increase in claims on the SCMIRF side.

5. Unfinished Business- There is no unfinished business.

6. New Business

a. Employee Handbook Discussion

The handbook is now four years old and needs to be updated. Copies of the current policy have been distributed to Council for comments and suggestions. The City will be looking at neighboring municipalities' policies and talking to employees as well. This item will come to committee in May of this year.

Councilwoman King asked if it might make sense to align vacation time and holidays. One is calendar year and one is fiscal year. Mr. Putnam said staff are looking at this.

7. Public Comment- None

8. Committee Concerns- None

9. Adjournment- Councilwoman King adjourned the meeting at 6:59 p.m.

Respectfully Submitted,
Cindy Miller
Municipal Clerk

FINANCE COMMITTEE AGENDA ITEM

MEETING DATE: May 6, 2024

AGENDA ITEM: 6a

TO: Finance Committee

FROM: Finance Director, Holly Abercrombie

SUBJECT: FY24 Budget Amendment Ordinance

REQUEST

Being brought before committee for review and request for moving to full Council for approval.

HISTORY/BACKGROUND

Throughout the year Council has approved various expenditures, projects, and grants. Staff has accumulated all items to present in one budget amendment. Below is a running list of items approved through the year with date of approval.

ANALYSIS or STAFF FINDINGS

Table 1 Items Approved

Revenue	Amount	Fund
Legislative Grant Sidewalk	\$ 1,000,000.00	Grant
Legislative Grant Stadium	\$ 4,000,000.00	Grant
Legislative Grant Fire	\$ 250,000.00	Grant
Legislative Grant Senior Center	\$ 250,000.00	Grant
Insurance Proceeds for City Hall roof	\$ 62,800.81	Capital
Total Council Approved Revenues	\$ 5,562,800.81	

Expenditure		
Sports Center Equipment	\$ 175,000.00	Capital
Two Fire response SUV's	190,000.00	Capital
Strategic Plan	75,000.00	Gen Fund
Finish Aspects of the Fire HQ	\$ 90,000.00	Capital
Comp Time Payout	\$ 383,008.69	Gen Fund
Legislative Grant Sidewalk	\$ 1,000,000.00	Grant
Legislative Grant Stadium	\$ 4,000,000.00	Grant
Legislative Grant Fire	\$ 250,000.00	Grant
Legislative Grant Senior Center	250,000.00	Grant
Branding for Trails and Bridge	16,000.00	H&A
City Hall roof replacement	53,254.33	Capital
Total Council Approved Expenditures	\$ 6,482,263.02	

FINANCIAL IMPACT

Table 2 Totals per Fund

<u>Fund</u>	<u>Revenue</u>	<u>Expenditure</u>	<u>Transfer In/(Out)</u>	<u>Inc/(Dec) to Fund Bal</u>
General		\$ 458,008.69	\$ -	\$ (458,008.69)
Capital	\$ 62,800.81	\$ 508,254.33	\$ -	\$ (445,453.52)
Sewer			\$ -	\$ -
H&A	\$ -	\$ 16,000.00	\$ -	\$ (16,000.00)
Grants	\$ 5,500,000.00	\$ 5,500,000.00	\$ -	\$ -
ARPA	\$ -	\$ -	\$ -	\$ -
Fire	\$ -	\$ -	\$ -	\$ -
Sports Center	\$ -	\$ -	\$ -	\$ -
Totals	\$ 5,562,800.81	\$ 6,482,263.02	\$ -	\$ (919,462.21)

RECOMMENDATION

Staff recommends forwarding budget amendment to Council for approval on first reading.

ATTACHMENTS

Budget Amendment Ordinance

Ordinance # _____

An Ordinance To Amend 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	19,535,256	19,535,256
MCIP Fund	130,000	130,000
Mauldin Public Facilities Fund	594,305	594,305
Capital Projects Fund	4,791,351	4,791,351
Capital Projects Transportation Fund	415,974	415,974
Sewer Fund	1,375,479	1,375,479
Hospitality & Accommodations Fund	1,772,490	1,772,490
ARPA Fund	5,385,333	5,385,333
Victim Advocate Fund	20,000	20,000
Grants Fund	6,188,242	6,188,242
Health Fund	1,828,438	1,828,438
Fire Fund	4,979,849	4,979,849
Sports Center Fund	695,020	695,020
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	48,992,475	48,992,475

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 0.0539 or \$5.39 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 \$1,028,738 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,
Passed on second reading on

Mayor Terry Merritt

Attest:

Municipal Clerk

Approved as to form:

City Attorney

FINANCE & POLICY COMMITTEE

AGENDA ITEM

MEETING DATE: May 6, 2024

AGENDA ITEM: 6b

TO: Finance & Policy Committee

FROM: Finance Director, Holly Abercrombie

SUBJECT: Fiscal Year 2025 Budget Ordinance

REQUEST

Staff is submitting the Fiscal Year (FY) 2025 Budget and Ordinance to the Finance & Policy Committee for final review and request it be forwarded to full Council for approval.

HISTORY/BACKGROUND

The City Council of the City of Mauldin is required to annually adopt a budget before the start of its next fiscal year. The budget will comprise all of the forecasted revenue and expenditures for the City as authorized by City Council. A public hearing has been scheduled for Monday, May 13th at 7pm during Council's regular monthly meeting. A public hearing is required by state code and was advertised at least 15 days prior to the public hearing. A fully copy of the FY2025 budget is available online at <https://cityofmauldin.org/departments/finance/>

BUDGET SUMMARY

It is with great pleasure to present a Fiscal Year 2025 Budget for the City of Mauldin. The budget is the culmination of many hours of hard work by staff, City Council, and others, and represents an investment in the future of Mauldin. The budget, as presented, is balanced and includes specific investments in three critical areas including Police, Fire and Public Works. The budget also includes directed investments in stormwater maintenance to enhance the capabilities of the City's Street Division.

Specific investments include:

- 4 additional Patrol Officers for the creation of a MPD Traffic Team;
- 3 additional Fire Fighters to operationalize MFD's Quick Response Vehicles;
- 2 additional Sanitation Drivers to increase sanitation collection services;
- 1 additional Parks Division staff member to enhance beautification efforts;
- 1 additional Street Division staff member to enhance stormwater maintenance efforts;
- Dedicated funding for GTA 601 Connector Route;
- Purchase of various Capital equipment including 6 police cars, grapple truck, side-loader garbage truck, and other vehicles;

	Revenues	Expenditures
General Fund	21,554,500	21,554,500
MCIP Fund	130,000	130,000
Mauldin Public Facilities Fund	592,889	592,889
Capital Projects Fund	1,360,400	1,360,400
Capital Projects Transportation Fund	467,000	467,000
Sewer Fund	1,714,500	1,714,500
Hospitality & Accommodations Fund	2,384,000	2,384,000
ARPA Fund	-	-
Victim Advocate Fund	15,000	15,000
Grants Fund	543,450	543,450
Health Fund	1,890,000	1,890,000
Fire Fund	5,598,400	5,598,400
Sports Center Fund	721,500	721,500
Debt Service Fund	1,139,900	1,139,900
Property Management Fund	12,000	12,000
Fire 1% Money	230,000	230,000
Mauldin Foundation	10,000	10,000
TOTAL	38,363,539	38,363,539

In order to ensure that revenues are sufficient to meet the expenses associated with these investments, a millage increase has been requested. The FY2025 budget includes a millage increase of 6 mills to City residents and businesses, and seeks a 3 mill increase to residents and businesses within the Mauldin Fire Service Area (unincorporated areas around Mauldin that are served by Mauldin Fire Department). These increases will represent an annual increase of approximately \$52.94 for the average Mauldin resident, and an increase of approximately \$26.47 for Fire Service Area residents. This is the first increase in the City's millage in more than 15 years.

In closing, the FY2025 Budget represents a commitment to enhancing the City's public safety and public works services and ensuring that as the City's resident and business population grows, service capacity will grow.

RECOMMENDATION

Staff recommends forwarding the FY2025 Budget as presented to Council for adoption.

ATTACHMENTS

FY 2025 Budget Ordinance and Budget

Ordinance # _____

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Capital Projects Fund	1,360,400	1,360,400
Capital Projects Transportation Fund	467,000	467,000
Sewer Fund	1,714,500	1,714,500
Hospitality & Accommodations Fund	2,384,000	2,384,000
ARPA Fund	-	-
Victim Advocate Fund	15,000	15,000
Grants Fund	543,450	543,450
Health Fund	1,890,000	1,890,000
Fire Fund	5,598,400	5,598,400
Sports Center Fund	721,500	721,500
Debt Service Fund	1,139,900	1,139,900
Property Management Fund	12,000	12,000
Fire 1% Money	230,000	230,000
Mauldin Foundation	10,000	10,000
TOTAL	38,363,539	38,363,539

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Section 4: That for the purpose of defraying all expenses including the payment of debt service from July 1, 2024 through June 30, 2025 and for other corporate purposes, franchise fees for Duke Power, Laurens Electric Cooperative, Piedmont Natural Gas, and other like entities will be set at a rate of 5%.

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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,
Passed on second reading on

Mayor Terry Merritt

Attest:

Municipal Clerk

Approved as to form:

City Attorney

REVENUES

Account Code	Description	FY2023 Actual	FY2024 Budget	FY2025 Budget	Difference (2024 - 2025)	% Difference
GENERAL FUND						
100-311-001-000	Current property taxes	7,010,260	7,012,991	8,500,000	1,487,009	21.20%
100-311-002-000	Personal property taxes (auto)	829,745	780,000	830,000	50,000	6.41%
100-311-003-000	Delinquent taxes	200,908	199,718	200,000	282	0.14%
100-311-004-000	Motor Carrier Tax	25,202	20,000	25,000	5,000	25.00%
100-311-005-000	County-Wide Utility Tax	20,094	10,000	15,000	5,000	50.00%
100-311-006-000	Property Tax Reimbursements (Homestead)	246,433	240,000	240,000	-	0.00%
100-311-007-000	Negotiated Fees	131,610	185,000	150,000	(35,000)	-18.92%
100-311-009-000	Penalties and Fees	(6,533)	(7,500)	(7,500)	-	0.00%
100-311-010-000	Manufacturer's PVE	122,103	27,155	120,000	92,845	341.91%
Total Taxes and Special Assessments		8,579,822	8,467,364	10,072,500	1,605,136	18.96%
100-321-001-000	Business Licenses	2,836,941	2,620,000	2,800,000	180,000	6.87%
100-321-001-001	Business Licenses-Delinquent	516,750	350,000	350,000	-	0.00%
100-321-002-000	Business Licenses-Telecommunication MASC	233,149	400,000	250,000	(150,000)	-37.50%
100-321-003-000	Business Licenses-Insurance - MASC	2,503,428	2,450,000	2,600,000	150,000	6.12%
100-321-005-000	Franchise fees	2,154,380	2,040,000	2,040,000	-	0.00%
100-322-001-000	Building permits	517,543	570,000	700,000	130,000	22.81%
100-322-002-000	Other permits	402,075	310,000	450,000	140,000	45.16%
100-322-002-001	Encroachment Permits	700	-	-	-	0.00%
100-322-004-000	ReWa	61,875	45,000	50,000	5,000	11.11%
100-322-007-000	Zoning applications	18,331	20,000	18,000	(2,000)	-10.00%
Total Licenses and Permits		9,245,172	8,805,000	9,258,000	453,000	5.14%
100-333-001-000	Grant Revenue	-	-	-	-	0.00%
100-333-007-000	SC Public Safety Grant	86,543	-	-	-	0.00%
100-333-450-000	Grants-Recreation PARD Grant	54,976	39,393	0	(39,393)	#DIV/0!
100-333-421-001	Grant-SCMIT (Police Vests)	788	2,000	2,000	-	0.00%
100-333-421-003	Grant - Scmirf (2 Tasers)	-	2,000	2,000	-	0.00%
100-333-421-004	Grant - SC Dept of Public Safety	6,150	-	-	-	0.00%
100-333-431-001	Grant - SCMIT Public Works	-	2,000	0	(2,000)	-100.00%
100-335-001-000	State Aid to Subdivisions	632,877	600,000	625,000	25,000	4.17%
100-335-002-000	State Accommodations Tax	89,180	40,000	0	(40,000)	-100.00%
100-335-003-000	Intergovernmental Revenue	-	-	-	-	0.00%
100-335-007-000	Greenville County Schools (SRO Contract)	122,282	122,284	120,000	(2,284)	-1.87%
Total Intergovernmental		992,795	807,677	749,000	(58,677)	-7.26%
100-370-421-001	Leash / Code Enforcement	113	150	0	(150)	-100.00%
100-352-001-000	Court fees	121,018	125,000	125,000	-	0.00%
100-352-002-000	Court 3 % fees	243	250	300	50	20.00%
Total Penalties and Fines		121,373	125,400	125,300	(100)	-0.08%
100-340-421-001	Alarm fees	230	200	0	(200)	-100.00%
100-340-421-002	Police Clemson Games	3,173	-	-	-	0.00%
100-340-432-003	Garbage can fees	82,057	100,000	125,000	25,000	25.00%
100-370-432-000	Sanitation Waste Sales	2,041	2,000	2,000	-	0.00%
Total Charges for Services		87,500	102,200	127,000	24,800	24.27%
100-381-001-000	Recreation fees	179,872	150,000	170,000	20,000	13.33%
100-381-003-000	Rec Misc Fees	8,204	2,500	5,000	2,500	100.00%
100-381-009-000	Recreation Facility Rental	20,570	20,000	20,000	-	0.00%
Total Recreation Fees		208,646	172,500	195,000	22,500	13.04%
100-382-009-001	Facility Rental	17,576	-	15,000	15,000	#DIV/0!
100-382-010-000	Other Revenue	6,526	10,000	5,000	(5,000)	-50.00%
Total Comm Dev Fees		24,102	10,000	20,000	10,000	100.00%

REVENUES

Account Code	Description	FY2023 Actual	FY2024 Budget	FY2025 Budget	Difference (2024 - 2025)	% Difference
100-340-453-000	Senior Fitness/Training Classes	4,225	2,500	4,000	1,500	60.00%
100-340-453-001	Senior Program Revenues	450	30,000	25,000	(5,000)	-16.67%
Total Sr Cntr Fees		4,675	32,500	29,000	(3,500)	-10.77%
100-361-001-000	Interest income	113,909	50,000	150,000	100,000	200.00%
100-370-001-000	Other revenue	130,708	185,000	150,000	(35,000)	-18.92%
100-370-005-000	Sale of Fixed Assets	34,265	10,000	35,000	25,000	250.00%
100-370-006-000	Insurance Proceeds	179,524	5,000	25,000	20,000	400.00%
100-370-100-000	GHA Agreement Revenue	143,486	143,000	143,000	-	0.00%
100-370-421-002	Police Other Revenue	10,000	10,000	11,000	1,000	9.09%
Total Miscellaneous Revenue		611,891	403,000	514,000	111,000	27.54%
Total General Fund Current Revenues		19,875,975	18,925,641	21,089,800	2,164,159	11.44%
100-390-000-110	Operating transfers in MCIP			-	-	0.00%
100-390-000-115	Operating transfers in MPFC				-	0.00%
100-390-000-300	Operating transfers in Hospitality & Accom	267,998	118,948	353,700	234,752	197.36%
100-390-000-390	Operating transfers in Health Fund			111,000	111,000	0.00%
100-390-000-100	Budgeted Use of Fund Balance	-	32,658		(32,658)	-100.00%
Total Other Financing Sources		267,998	151,606	464,700	313,094	206.52%
Total General Fund Revenues and Other Financing Sources		20,143,973	19,077,247	21,554,500	2,477,253	12.99%
MCIP FUND						
110-311-001-000	MCIP Prop Tax - Downtown	20,837	25,000	25,000	-	0.00%
110-311-001-001	MCIP Prop Tax - Bridgeway	152,075	105,000	105,000	-	0.00%
Total MCIP Funds		172,912	130,000	130,000	-	-
MAULDIN PUBLIC FACILITIES FUND						
115-361-002-000	Interest Income - US Bank	110,002			-	0.00%
115-370-001-000	MPFC Other Revenue	1,697			-	0.00%
Total Fund Current Revenues		111,700	0	0		
115-390-000-100	Transfer In Gen Fund	559,518	429,900	429,400	(500)	-0.12%
115-390-000-150	Transfer In Capital Projects Fund				-	0.00%
115-390-000-300	Transfer In Hospitality & Accommodations Fund		164,405	163,489	(916)	-0.56%
Total Other Financing Sources		559,518	594,305	592,889	(1,416)	-0.24%
Total MPF Funds		671,218	594,305	592,889	-	-
CAPITAL PROJECTS/EQUIPMENT FUND						
150-333-004-100	Donations Restricted	50,000		0		
150-361-001-000	Interest Income	2,766	1,000	2,000	1,000	100.00%
150-370-001-000	Other Revenue	-		-	-	0.00%
150-370-005-000	Sale of Assets	140,932	30,000	30,000	-	0.00%
150-370-006-000	Insurance Proceeds			-	-	0.00%
Total Fund Current Revenues		193,698	31,000	32,000	1,000	3.23%
150-390-000-100	Operating transfers in (from General Fund)	2,435,000			-	0.00%
150-390-000-300	Operating transfers in (from H&A Fund)	161,547				0.00%
150-390-000-310	Operating transfers in (from Grant Fund)					0.00%
150-390-000-311	Operating transfers in (from ARPA Fund)	2,549,504	2,340,644	0		0.00%
150-390-000-650	Operating transfers in (from Prop Mgt Fund)	1,150,000		0		0.00%
150-395-002-000	Proceeds from Capital Lease		152,732	1,014,000	861,268	563.91%
150-390-000-150	Budgeted Use of Fund Balance	-	1,758,720	314,400	(1,444,320)	-82.12%
Total Other Financing Sources		6,296,051	4,252,096	1,328,400	(2,923,696)	-68.76%
Total Special Projects Funds		6,489,749	4,283,096	1,360,400	(2,922,696)	-68.24%
CAPITAL PROJECTS/TRANSPORTATION FUND						

REVENUES

Account Code	Description	FY2023 Actual	FY2024 Budget	FY2025 Budget	Difference (2024 - 2025)	% Difference
151-335-008-000	Paving Revenue	110,511	115,000	110,000		
Total Fund Current Revenues		110,511	115,000	110,000	(5,000)	-4.35%
151-390-000-100	Operating transfers in (from General Fund)	257,622	280,974	307,000		
151-390-000-300	Operating transfers in (from H&A Fund)	20,000	20,000	50,000		
151-390-000-151	Budgeted Use of Fund Balance					
Total Other Financing Sources		277,622	300,974	357,000	56,026	18.61%
Total Road Improvement Funds		388,133	415,974	467,000	51,026	12.27%
SEWER FUND						
200-333-001-000	Grant Revenue	500,000			-	0.00%
200-382-001-000	Sewer Maintenance fee	1,022,390	1,330,379	1,250,000	(80,379)	-6.04%
200-382-002-000	Sewer Pump Station Fee	42,220	33,000	42,000	9,000	27.27%
200-361-001-000	Interest Income	31,257	10,000	20,000	10,000	100.00%
200-361-002-000	Interest Income	2,460	2,100	2,500	400	19.05%
Total Sewer Fund Current Revenues		1,598,327	1,375,479	1,314,500	(60,979)	-4.43%
200-395-002-000	Proceeds from Capital Lease		-	400,000	400,000	#DIV/0!
200-390-000-200	Budgeted Use of Fund Balance				-	0.00%
200-390-000-311	Transfer In (ARPA Fund)	769,885		-	-	0.00%
Total Other Financing Sources		769,885	-	400,000	400,000	#DIV/0!
Total Sewer Fund		2,368,212	1,375,479	1,714,500	339,021	24.65%
HOSPITALITY & ACCOMMODATIONS TAX						
300-311-001-000	Hospitality Tax	1,713,030	1,548,490	1,875,000	326,510	21.09%
300-311-002-000	Accommodations Tax	128,369	80,000	145,000	65,000	81.25%
300-311-003-000	Accommodations Tax - State			90,000	90,000	0.00%
300-320-001-000	Sunday Alcohol Sales Permits	12,750	10,000	10,000	-	0.00%
300-361-000-000	Interest Income	75,940	6,500	75,000	68,500	1053.85%
Total H&A Current Revenues		1,930,088	1,644,990	2,195,000		
300-370-001-000	Other Income	2,925		2,500	2,500	0.00%
300-381-010-000	Theatre Co. Show # 1	26,592	25,000	25,000	-	0.00%
300-381-011-000	Theatre Co. Show # 2	11,753	30,000	25,000	(5,000)	-16.67%
300-381-012-000	Theatre Co. Show # 3	30,786	12,000	20,000	8,000	66.67%
300-381-013-000	Theatre Co. Show # 4	7,595		20,000	20,000	0.00%
300-381-014-000	Theatre Co. Show # 5	11,415		25,000	25,000	0.00%
300-381-015-000	Youth Theatre Show #2	24,831		0	-	0.00%
300-381-020-000	Summer Music Concert Series	13,000	20,000	15,000	(5,000)	-25.00%
300-381-021-000	Blues & Jazz Festival	1,500	10,000	0	(10,000)	-100.00%
300-381-022-000	Sooie BBQ Festival	18,996	8,500	38,000	29,500	347.06%
300-381-023-000	Christmas Event/Festival	690		0	-	0.00%
300-381-024-000	Fall Production	1,260	1,000	0	(1,000)	-100.00%
300-381-025-000	Mauldin City Singers	12,238	5,000	8,500	3,500	70.00%
300-381-026-000	Spotlight Series			10,000	10,000	0.00%
Total H&A Other Event Revenues		163,582	111,500	189,000	77,500	69.51%
300-390-000-300	Budgeted Use of Fund Balance				-	0.00%
Total Other Financing Sources		-	-	-	-	#DIV/0!
Total Hospitality and Accommodations Tax Fund		2,093,670	1,756,490	2,384,000	627,510	35.73%
GRANTS FUND						
310-333-421-000	SRO Grant Revenue Police		435,117	543,450	108,333	24.90%

REVENUES

Account Code	Description	FY2023 Actual	FY2024 Budget	FY2025 Budget	Difference (2024 - 2025)	% Difference
310-333-421-001	SC Department of Public Safety Grant	53,029		-	-	0.00%
310-333-452-000	EPA Brownfields Grant	88,602	253,126		(253,126)	-100.00%
Total Grants Current Revenues		141,631	688,243	543,450	(144,793)	-21.04%
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		75,000		(75,000)	-100.00%
Total Other Financing Sources		-	75,000	-	(75,000)	-100.00%
Total Grant Fund		141,631	763,243	543,450	(219,793)	-28.80%
ARPA FUND						
311-335-003-000	ARPA Intergovernmental Revenue	6,324,859			-	0.00%
Total ARPA Current Revenues		6,324,859	0	-		
311-390-000-311	Budgeted use of Fund Balance		5,385,333	0	(5,385,333)	-100.00%
Total Other Financing Sources		-	5,385,333	0		
Total ARPA Special Revenue		6,324,859	5,385,333	-	(5,385,333)	-100.00%
VICTIM ADVOCATE SPECIAL REVENUE						
350-352-003-000	Court Revenue-Victim Advocate	17,041	20,000	15,000	(5,000)	-25.00%
Total Victim Advocate Current Revenues		17,041	20,000	15,000		
350-390-000-350	Budgeted use of Fund Balance				-	0.00%
350-390-000-100	Operating transfers in from General Fund				-	0.00%
Total Other Financing Sources		-	-	-	-	0.00%
Total Victim Advocate Spec Revenue		17,041	20,000	15,000	(5,000)	-25.00%
EMPLOYEE HEALTH						
390-370-001-000	Employee Health Other Revenue	33,456	25,000	35,000	10,000	40.00%
390-370-010-000	Employee Premiums	181,387	200,951	205,000	4,049	2.01%
390-370-011-000	Employer Premiums	1,575,383	1,602,487	1,650,000	47,513	2.96%
390-390-000-390	Budgeted Use of Fund Balance					
Total Employee Health		1,790,226	1,828,438	1,890,000	61,562	3.37%
FIRE SERVICE FUND						
400-311-001-000	Fire property taxes	2,359,999	2,377,998	2,820,000	442,002	18.59%
400-311-002-000	Fire personal property taxes (auto)	256,863	215,000	240,000	25,000	11.63%
400-311-003-000	Fire - delinquent	46,360	40,000	40,000	-	0.00%
400-311-004-000	Motor Carrier	8,575	8,000	8,500	500	6.25%
400-311-005-000	County - Wide Utility Tax	6,781	3,500	5,000	1,500	42.86%
400-311-006-000	Property Tax Reimbursement	88,831	75,000	80,000	5,000	6.67%
400-311-007-000	Current Prop Tax Neg Fee	15,812	2,500	5,000	2,500	100.00%
400-311-008-000	FSA Fire Protection Contracts	9,550	9,550	9,550	-	0.00%
400-311-009-000	Prop Tax Penalties & Fees	(65)			-	0.00%
400-311-010-000	Merchant Inventory	13,135	12,000	12,000	-	0.00%
400-311-011-000	FSA Manufacturer PVE	33,879	7,500	15,000	7,500	100.00%
400-370-001-000	Other	3,000	3,500	3,000	(500)	-14.29%
400-370-005-000	Sale of Assets				-	0.00%
Total Fire Service Fund current revenues		2,842,719	2,754,548	3,238,050	483,502	17.55%
400-390-000-100	Operating transfers in (General Fund)	1,787,219	2,225,301	2,360,350	135,049	6.07%
400-390-000-311	Operating transfers in (ARPA Fund)				-	0.00%
Total Other Financing Sources		1,787,219	2,225,301	2,360,350	135,049	6.07%

REVENUES

Account Code	Description	FY2023 Actual	FY2024 Budget	FY2025 Budget	Difference (2024 - 2025)	% Difference
Total Fire Service Fund		4,629,938	4,979,849	5,598,400	618,551	12.42%
SPORTS CENTER FUND						
500-340-001-000	Sports Cntr Training Rev	20,082	15,000	15,000	-	0.00%
500-381-001-000	Sports Center Membership Rev	279,947	248,730	260,000	11,270	4.53%
500-381-005-000	Sports Center Program Revenue	26,602	35,000	25,000	(10,000)	-28.57%
500-370-001-000	Sports Center Other Rev	1,820	250	-	(250)	-100.00%
Total Sports Center Current Revenue		328,450	298,980	300,000	1,020	0.34%
500-390-000-100	Operating transfers in (from General Fund)	294,763	396,039	421,500	25,461	6.43%
Total Other Financing Sources		294,763	396,039	421,500	25,461	6.43%
Total Sports Center Fund		623,213	695,019	721,500	26,481	3.81%
DEBT SERVICE FUND						
600-390-000-100	Operating transfers in (from General Fund)	512,195	405,600	610,500	204,900	50.52%
600-390-000-150	Operating transfers in (from Capital Fund)	231,767	296,720	238,400	(58,320)	-19.65%
600-390-000-200	Operating transfers in (from Sewer Fund)			100,000	100,000	0.00%
600-390-000-300	Operating transfers in (from H&A Fund)	326,766	326,418	191,000	(135,418)	-41.49%
Total Debt Service Fund		1,070,728	1,028,738	1,139,900	111,162	10.81%
PROPERTY MANAGEMENT FUND						
650-381-008-000	Log Cabin Property Rental Income	6,000	12,000	12,000	-	0.00%
650-370-005-000	Sale of Assets	1,145,726			-	0.00%
Total Charges for Services		1,151,726	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				-	0.00%
Total Other Financing Sources		-	-		-	#DIV/0!
Total Property Mgt Fund		1,151,726	12,000	12,000	-	0.00%
FIRE 1% MONEY						
805-352-422-000	Fire 1% Revenue	243,741	230,000	230,000	-	0.00%
805-361-001-000	Interest Income	37		0	-	0.00%
Total Fire 1% Money		243,778	230,000	230,000	-	0.00%
MAULDIN FOUNDATION						
900-333-004-000	GCRA Senior Program Grant Revenue	10,477	10,000	10,000	-	0.00%
Total Mauldin Foundation		10,477	10,000	10,000	-	0.00%
TOTAL REVENUE ALL FUNDS		48,331,484	42,585,211	38,363,539	(4,221,672)	-9.91%

EXPENDITURES

Account code	Description	FY2023 Actual	FY2024 Budget	FY2025 Budget	Difference (2024- 2025)	%
Other Financing Uses						
100-390-001-100	Contribution to Fund Balance	-	-	-	-	0.0%
100-390-001-115	Operating transfers (out) Mauldin Public Facilities	559,518	429,900	429,400	(500)	-0.1%
100-390-001-150	Operating transfers (out) Capital Projects Fund	2,435,000	-	-	-	0.0%
100-390-001-151	Operating transfers (out) Transportation Fund	257,622	280,974	307,000	26,026	9.3%
100-390-001-350	Operating transfers (out) Victim Advocate Fund	-	-	-	-	0.0%
100-390-001-400	Operating transfers (out) to Fire Service Fund	1,787,219	2,225,301	2,360,350	135,049	6.1%
100-390-001-500	Operating transfers (out) to Sports Center Fund	294,763	396,039	421,500	25,461	6.4%
100-390-001-600	Operating transfers (out) to Debt Service Fund	512,195	405,600	610,500	204,900	50.5%
Total Financing Uses		5,846,317	3,737,814	4,128,750	390,936	10.5%
400 Council						
100-400-000-010	Salaries	75,589	80,168	88,000	7,832	9.8%
100-400-000-021	FICA	5,689	6,133	7,000	867	14.1%
100-400-000-024	Retirement	13,094	14,879	18,000	3,121	21.0%
100-400-000-025	Group insurance	25,181	18,642	20,000	1,358	7.3%
100-400-000-028	Worker's Comp Ins.	1,096	1,374	1,500	126	9.2%
Subtotal Personnel		120,649	121,196	134,500	13,304	11.0%
100-400-000-150	Travel / Dues	8,079	16,000	16,500	500	3.1%
100-400-000-210	Telephone	2,599	3,500	3,000	(500)	-14.3%
100-400-000-624	Public Officials Liability	7,380	8,981	11,500	2,519	28.0%
100-400-000-650	Council Attorney Fees	56,215	51,200	46,500	(4,700)	-9.2%
100-400-000-653	Community Support	950	1,000	1,500	500	50.0%
100-400-000-700	Other/Misc.	10,089	20,500	13,500	(7,000)	-34.1%
100-400-000-710	Council/Mayor's miscellaneous expense	1,555	2,000	2,000	-	0.0%
Subtotal Operations & Maintenance		86,868	103,181	94,500	(8,681)	-8.4%
Total Council		207,517	224,377	229,000	4,623	2.1%
405 Finance						
100-405-000-010	Salaries	242,514	259,560	275,000	15,440	5.9%
100-405-000-021	FICA	18,275	19,856	22,000	2,144	10.8%
100-405-000-024	Retirement	42,726	48,174	54,000	5,826	12.1%
100-405-000-025	Group insurance	28,945	27,915	29,000	1,085	3.9%
100-405-000-028	Worker's Comp Ins.	2,815	3,532	3,500	(32)	-0.9%
Subtotal Personnel		335,274	359,037	383,500	24,463	6.8%
100-405-000-100	Supplies	2,256	4,000	3,500	(500)	-12.5%
100-405-000-110	Postage	2,685	2,500	3,000	500	20.0%
100-405-000-150	Employee Expenses	368	1,675	1,600	(75)	-4.5%
100-405-000-180	Gas & Oil	-	-	-	-	0.0%
100-405-000-210	Telephone	349	382	500	118	30.9%
100-405-000-624	Liability Insurance-General (Payroll)	1,900	2,313	3,000	687	29.7%
100-405-000-650	Contracts & Services	68,280	71,170	80,500	9,330	13.1%
100-405-000-652	Special projects	780	1,550	2,500	950	61.3%
100-405-000-700	Other expenses	1,262	500	500	-	0.0%
Subtotal Operations & Maintenance		77,880	84,090	95,100	11,010	13.1%
Total Finance		413,154	443,127	478,600	35,473	8.0%
410 Administration						
100-410-000-010	Salaries	352,083	455,590	481,000	25,410	5.6%
100-410-000-021	FICA	26,071	34,853	37,000	2,147	6.2%
100-410-000-024	Retirement	61,675	84,557	95,000	10,443	12.4%
100-410-000-025	Group insurance	53,804	42,171	53,000	10,829	25.7%
100-410-000-028	Worker's Comp Ins.	2,796	3,507	3,500	(7)	-0.2%
Subtotal Personnel		496,429	620,678	669,500	48,822	7.9%
100-410-000-100	Supplies	6,655	4,000	4,000	-	0.0%
100-410-000-110	Postage	319	500	500	-	0.0%
100-410-000-150	Employee Expenses	6,157	12,000	15,000	3,000	25.0%
100-410-000-170	Admin R&M Auto	903	500	1,000	500	100.0%
100-410-000-180	Gas & Oil	497	500	500	-	0.0%

EXPENDITURES

Account code	Description	FY2023 Actual	FY2024 Budget	FY2025 Budget	Difference (2024- 2025)	%
100-410-000-210	Telephone	3,401	3,096	4,000	904	29.2%
100-410-000-624	Liability Insurance-General (Payroll)	2,464	3,000	4,000	1,000	33.3%
100-410-001-624	Liability Insurance-Auto	3,323	4,044	5,500	1,456	36.0%
100-410-000-650	Contracts & Services	54,995	37,599	38,000	401	1.1%
100-410-000-651	IT Development & Support	178,340	161,000	190,000	29,000	18.0%
100-410-000-700	Other expenses	68,860	3,000	3,000	-	0.0%
	Subtotal Operations & Maintenance	325,913	229,239	265,500	36,261	15.8%
	Total Administration	822,342	849,917	935,000	85,083	10.0%
411	Employee Services					
100-411-000-019	Employee services & benefits	24,679	30,000	50,000	20,000	66.7%
100-411-000-020	Employee Health/ WC claims(pub safe phys)	36,716	25,000	25,000	-	0.0%
100-411-000-100	Employee Health Reimbursement	-	-	-	-	0.0%
100-411-000-155	Employee Health Education	-	-	-	-	0.0%
100-411-000-650	Employee Health Prof Fees	8,631	4,500	4,500	-	0.0%
100-411-001-650	Employee Health SEC 125 Fees	4,063	4,600	4,600	-	0.0%
	Subtotal Operations & Maintenance	79,079	64,100	84,100	20,000	31.2%
	Total Employee Services	79,079	64,100	84,100	20,000	31.2%
412	Judicial					
100-412-000-010	Salaries	270,136	333,990	348,000	14,010	4.2%
100-412-000-021	FICA	19,967	25,550	27,000	1,450	5.7%
100-412-000-024	Retirement	44,861	61,989	69,000	7,011	11.3%
100-412-000-025	Group insurance	29,750	36,166	36,500	334	0.9%
100-412-000-028	Worker's Comp Ins.	3,446	4,324	4,000	(324)	-7.5%
	Subtotal Personnel	368,162	462,019	484,500	22,481	4.9%
100-412-000-100	Supplies	7,547	14,000	17,000	3,000	21.4%
100-412-000-110	Postage	919	2,800	3,000	200	7.1%
100-412-000-150	Judicial Employee Expenses	10,486	13,500	25,000	11,500	85.2%
100-412-000-210	Telephone	1,349	1,392	1,500	108	7.8%
100-412-000-260	Repair & Maintenance	-	-	-	-	0.0%
100-412-000-624	Liability Insurance	1,577	1,950	2,500	550	28.2%
100-412-000-650	Professional services (includes Attorney)	46,166	85,000	85,000	-	0.0%
100-412-000-659	Detention fees	41,469	45,000	45,000	-	0.0%
100-412-000-725	Juror Payments	2,595	2,500	3,000	500	20.0%
100-412-000-730	Judicial Court Interpreter/Translator	1,481	2,200	2,500	300	13.6%
	Subtotal Operations & Maintenance	113,708	168,342	184,500	16,158	9.6%
	Total Judicial	481,870	630,361	669,000	38,639	6.1%
421	Police					
100-421-000-010	Salaries	2,686,173	3,400,182	3,824,000	423,818	12.5%
100-421-000-012	Overtime	61,103	57,000	158,000	101,000	177.2%
100-421-000-015	Salaries-Clemson Games	2,346	-	-	-	0.0%
100-421-000-021	FICA	205,356	260,114	305,000	44,886	17.3%
100-421-000-024	Retirement	536,209	722,198	886,000	163,802	22.7%
100-421-000-025	Group insurance	538,000	649,549	759,000	109,451	16.9%
100-421-000-028	Worker's Comp Ins.	186,138	233,527	225,300	(8,227)	-3.5%
	Subtotal Personnel	4,215,325	5,322,570	6,157,300	834,730	15.7%
100-421-000-100	Supplies	27,685	46,520	47,500	980	2.1%
100-421-000-110	Postage	1,021	1,000	1,500	500	50.0%
100-421-000-140	Employee Services	3,327	8,470	8,500	30	0.4%
100-421-000-150	Employee expenses	59,710	60,700	75,000	14,300	23.6%
100-421-000-170	Repair & Maintenance Auto	44,290	40,000	37,500	(2,500)	-6.3%
100-421-000-175	Tires	7,491	12,500	14,000	1,500	12.0%
100-421-000-180	Gas & Oil	131,198	130,000	135,000	5,000	3.8%
100-421-000-210	Telephone	7,296	8,412	7,000	(1,412)	-16.8%
100-421-000-260	Repair & Maintenance	1,763	4,000	10,000	6,000	150.0%
100-421-000-370	Repair & Maintenance Radio	302	2,000	2,000	-	0.0%
100-421-000-410	Uniforms	33,008	32,000	40,000	8,000	25.0%

EXPENDITURES

Account code	Description	FY2023 Actual	FY2024 Budget	FY2025 Budget	Difference (2024-2025)	%
100-421-000-411	Protective gear	5,630	21,500	23,000	1,500	7.0%
100-421-000-435	Evidence supplies	602	1,000	1,500	500	50.0%
100-421-000-440	Forensic supplies	1,010	1,000	2,500	1,500	150.0%
100-421-000-450	Wireless communications	26,109	22,102	23,000	898	4.1%
100-421-000-500	Professional dues	2,154	5,499	6,700	1,201	21.8%
100-421-000-510	Film & photographic expense	-	500	-	(500)	-100.0%
100-421-000-624	Liability insurance -General Payroll	20,173	24,552	31,000	6,448	26.3%
100-421-000-650	Contracts & Services	74,926	133,028	320,500	187,472	140.9%
100-421-000-700	Other expenses	2,860	4,500	7,000	2,500	55.6%
100-421-000-794	Police Animal Codes Enforcement	3,327	7,800	9,500	1,700	21.8%
100-421-000-795	Special operations	58,418	400	-	(400)	-100.0%
100-421-000-796	Special programs-Crime Prevention	3,628	6,500	22,000	15,500	238.5%
100-421-000-797	Codes Enforcement	124	600	-	(600)	-100.0%
100-421-000-820	Police K-9	18,585	18,025	18,000	(25)	-0.1%
100-421-000-830	Non-Capital Equipment	149,943	97,902	101,000	3,098	3.2%
100-421-001-624	Auto Liability Insurance	81,885	99,662	126,000	26,338	26.4%
100-421-002-624	Law Enforcement	21,266	25,883	33,000	7,117	27.5%
100-421-000-875	SCMIRF Taser Grant Expenditure	-	4,000	-	(4,000)	-100.0%
Subtotal Operations & Maintenance		787,731	820,055	1,102,700	282,645	34.5%
Total Police		5,003,056	6,142,625	7,260,000	1,117,375	18.2%
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424	Business Services					
100-424-000-010	Salaries	292,978	313,240	535,000	221,760	70.8%
100-424-000-011	Boards compensation	1,100	2,000	2,500	500	25.0%
100-424-000-021	FICA	22,023	23,963	41,000	17,037	71.1%
100-424-000-024	Retirement	51,616	58,137	105,000	46,863	80.6%
100-424-000-025	Group insurance	51,816	45,620	84,500	38,880	85.2%
100-424-000-028	Worker's Comp Ins.	10,678	13,396	17,500	4,104	30.6%
Subtotal Personnel		430,211	456,356	785,500	329,144	72.1%
100-424-000-100	Supplies	8,144	10,000	10,000	-	0.0%
100-424-000-110	Postage	1,782	3,500	2,500	(1,000)	-28.6%
100-424-000-150	Employee expenses	1,398	6,000	10,000	4,000	66.7%
100-424-000-170	Repair & Maintenance - Auto	298	500	1,000	500	100.0%
100-424-000-180	Gas & Oil	360	1,500	4,000	2,500	166.7%
100-424-000-210	Telephone	3,763	3,852	5,000	1,148	29.8%
100-424-000-260	Repair & Maintenance	-	500	500	-	0.0%
100-424-000-610	Advertising	281	500	500	-	0.0%
100-424-000-624	Liability insurance-General (Payroll)	2,477	3,015	4,000	985	32.7%
100-424-000-650	Services & Contracts	245,674	325,000	35,000	(290,000)	-89.2%
100-424-000-700	Other	-	2,500	2,500	-	0.0%
100-424-001-624	Liability insurance-Auto	1,711	2,083	3,000	917	44.0%
Subtotal Operations & Maintenance		265,889	358,950	78,000	(280,950)	-78.3%
Total Business Services		696,100	815,306	863,500	48,194	5.9%
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431	Street					
100-431-000-010	Salaries	215,309	231,920	277,500	45,580	19.7%
100-431-000-012	Overtime	1,134	2,500	2,500	-	0.0%
100-431-000-021	FICA	15,615	17,742	22,000	4,258	24.0%
100-431-000-024	Retirement	38,125	43,044	55,000	11,956	27.8%
100-431-000-025	Group insurance	43,308	46,209	60,000	13,791	29.8%
100-431-000-028	Worker's Comp Ins.	6,452	8,094	7,500	(594)	-7.3%
Subtotal Personnel		319,943	349,509	424,500	74,991	21.5%
100-431-000-100	Supplies	6,417	8,500	8,500	-	0.0%
100-431-000-150	Employee expenses	1,188	3,000	3,000	-	0.0%
100-431-000-170	Repair & Maintenance - Auto	13,257	17,500	17,500	-	0.0%
100-431-000-180	Gas & Oil	5,832	7,000	7,000	-	0.0%
100-431-000-200	Utilities	17,302	-	-	-	0.0%
100-431-000-201	Street lights	169,203	165,000	170,000	5,000	3.0%
100-431-000-210	Telephone	5,543	5,780	3,500	(2,280)	-39.4%
100-431-000-260	Repair & Maintenance	14,997	15,000	15,000	-	0.0%
100-431-000-350	Asphalt supplies	33,212	35,000	60,000	25,000	71.4%

EXPENDITURES

Account code	Description	FY2023 Actual	FY2024 Budget	FY2025 Budget	Difference (2024-2025)	% Difference
100-431-000-410	Uniforms	3,456	3,600	3,500	(100)	-2.8%
100-431-000-540	Signs & fittings	7,060	15,000	12,000	(3,000)	-20.0%
100-431-000-624	Liability insurance-General (Payroll)	2,733	3,326	4,500	1,174	35.3%
100-431-000-650	Services & Contracts	3,902	10,000	10,000	-	0.0%
100-431-000-700	Other	11,498	12,000	12,000	-	0.0%
100-431-000-730	Drainage	23,942	34,000	90,000	56,000	164.7%
100-431-000-830	Non-Capital Equipment	7,347	9,000	9,000	-	0.0%
100-431-001-624	Auto Liability	17,289	21,041	27,000	5,959	28.3%
100-431-001-830	Non-Capital Equipment	-	-	-	-	0.0%
Subtotal Operations & Maintenance		344,177	364,747	452,500	87,753	24.1%
Total Street		664,120	714,256	877,000	162,744	22.8%
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432	Sanitation					
100-432-000-010	Salaries	488,649	577,210	667,000	89,790	15.6%
100-432-000-012	Overtime	6,670	4,500	5,000	500	11.1%
100-432-000-021	FICA	37,831	44,157	52,000	7,843	17.8%
100-432-000-024	Retirement	87,176	107,130	132,000	24,870	23.2%
100-432-000-025	Group insurance	115,752	110,504	131,000	20,496	18.5%
100-432-000-028	Worker's Comp Ins.	40,216	50,455	51,500	1,045	2.1%
Subtotal Personnel		776,294	893,956	1,038,500	144,544	16.2%
100-432-000-100	Supplies	9,560	8,500	9,500	1,000	11.8%
100-432-000-110	Postage	24	500	500	-	0.0%
100-432-000-150	Employee expenses	1,534	11,500	11,500	-	0.0%
100-432-000-170	Repair & Maintenance - Auto	177,083	180,000	180,000	-	0.0%
100-432-000-180	Gas & Oil	162,516	160,000	180,000	20,000	12.5%
100-432-000-210	Telephone	903	1,080	1,500	420	38.9%
100-432-000-260	Repair & Maintenance	-	-	-	-	0.0%
100-432-000-264	Containers	73,345	182,658	125,000	(57,658)	-31.6%
100-432-000-410	Uniforms	9,633	12,000	12,000	-	0.0%
100-432-000-624	Liability insurance-General (Payroll)	5,828	7,093	9,000	1,907	26.9%
100-432-000-700	Other	4,679	3,500	5,500	2,000	57.1%
100-432-000-714	Landfill expense	646,430	515,000	675,000	160,000	31.1%
100-432-001-624	Liability insurance-Auto	51,855	63,112	80,000	16,888	26.8%
Subtotal Operations & Maintenance		1,143,391	1,144,943	1,289,500	144,557	12.6%
Total Sanitation		1,919,684	2,038,899	2,328,000	289,101	14.2%
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433	PW Admin					
100-433-000-010	Salaries	250,093	300,760	279,500	(21,260)	-7.1%
100-433-000-012	Overtime	3,378	3,500	4,000	500	14.3%
100-433-000-021	FICA	19,330	23,008	22,000	(1,008)	-4.4%
100-433-000-024	Retirement	44,612	55,821	56,000	179	0.3%
100-433-000-025	Group insurance	27,542	43,595	43,500	(95)	-0.2%
100-433-000-028	Worker's Comp Ins.	10,157	12,743	12,000	(743)	-5.8%
Subtotal Personnel		355,113	439,427	417,000	(22,427)	-5.1%
100-433-000-100	Supplies	29,173	19,500	22,000	2,500	12.8%
100-433-000-150	Employee expenses	410	3,000	2,000	(1,000)	-33.3%
100-433-000-170	Repair & Maintenance - Auto	3,202	4,000	4,000	-	0.0%
100-433-000-180	Gas & Oil	4,321	5,000	5,000	-	0.0%
100-433-000-200	Utilities	34,209	75,475	70,500	(4,975)	-6.6%
100-433-000-210	Telephone	7,095	7,740	6,000	(1,740)	-22.5%
100-433-000-260	Repair & Maintenance	28,234	16,000	20,000	4,000	25.0%
100-433-000-410	Uniforms	4,977	4,000	5,000	1,000	25.0%
100-433-000-624	Liability insurance -General (Payroll)	1,463	1,781	2,500	719	40.4%
100-433-000-650	Services & Contracts	17,396	25,000	77,000	52,000	208.0%
100-433-000-700	Other	733	2,000	2,000	-	0.0%
100-433-001-624	Auto Liability	5,803	7,063	9,000	1,937	27.4%
100-433-002-624	Property & Machine Insurance	65,983	78,420	100,000	21,580	27.5%
100-433-000-702	Inmate Expenses	171,018	-	-	-	0.0%
Subtotal Operations & Maintenance		374,017	248,979	325,000	76,021	30.5%
Total PW Admin		729,130	688,406	742,000	53,594	7.8%

EXPENDITURES

Account code	Description	FY2023 Actual	FY2024 Budget	FY2025 Budget	Difference (2024-2025)	% Difference
434	Fleet Maint.					
100-434-000-010	Salaries	137,608	147,245	149,200	1,955	1.3%
100-434-000-012	Overtime	-	500	500	-	0.0%
100-434-000-021	FICA	10,127	11,264	12,000	736	6.5%
100-434-000-024	Retirement	24,243	27,329	30,000	2,671	9.8%
100-434-000-025	Group insurance	13,366	14,859	24,000	9,141	61.5%
100-434-000-028	Worker's Comp Ins.	7,224	9,063	8,500	(563)	-6.2%
	Subtotal Personnel	192,567	210,260	224,200	13,940	6.6%
100-434-000-100	Supplies	6,354	5,000	6,000	1,000	20.0%
100-434-000-150	Employee expenses	-	1,000	1,000	-	0.0%
100-434-000-170	Repair & Maintenance - Auto	1,889	2,500	2,500	-	0.0%
100-434-000-180	Gas & Oil	1,975	2,000	2,000	-	0.0%
100-434-000-200	Utilities	-	-	-	-	0.0%
100-434-000-210	Telephone	990	995	1,000	5	0.5%
100-434-000-260	Repair & Maintenance	320	2,000	2,000	-	0.0%
100-434-000-410	Uniforms	1,059	1,500	1,500	-	0.0%
100-434-000-624	Liability insurance -General (Payroll)	819	997	1,500	503	50.5%
100-434-000-650	Services & Contracts	2,046	12,000	4,000	(8,000)	-66.7%
100-434-000-802	Garage/Recycling Supplies	26,043	24,000	26,000	2,000	8.3%
100-434-001-624	Auto Liability	1,596	1,943	2,500	557	28.7%
	Subtotal Operations & Maintenance	43,090	53,935	50,000	(3,935)	-7.3%
	Total Fleet Maint.	235,657	264,195	274,200	10,005	3.8%
440	Parks Management					
100-440-000-010	Salaries	298,792	335,750	394,500	58,750	17.5%
100-440-000-012	Overtime	6,056	6,500	6,500	-	0.0%
100-440-000-021	FICA	22,343	25,685	31,000	5,315	20.7%
100-440-000-024	Retirement	53,649	62,315	79,000	16,685	26.8%
100-440-000-025	Group insurance	72,133	67,962	79,500	11,538	17.0%
100-440-000-028	Worker's Comp Ins.	7,257	9,105	11,000	1,895	20.8%
	Subtotal Personnel	460,231	507,317	601,500	94,183	18.6%
100-440-000-100	Supplies	26,116	30,000	30,000	-	0.0%
100-440-000-150	Employee expenses	813	1,000	1,000	-	0.0%
100-440-000-170	Repair & Maintenance - Auto	6,161	5,000	6,000	1,000	20.0%
100-440-000-180	Gas & Oil	18,430	18,500	18,500	-	0.0%
100-440-000-200	Utilities	77,126	81,000	69,000	(12,000)	-14.8%
100-440-000-201	Lighting	3,457	1,500	1,500	-	0.0%
100-440-000-210	Telephone	495	500	500	-	0.0%
100-440-000-260	Repair & Maintenance	32,656	40,000	40,000	-	0.0%
100-440-000-261	Park/Turf Management	67,575	125,000	129,000	4,000	3.2%
100-440-000-410	Uniforms	5,731	7,000	8,000	1,000	14.3%
100-440-000-650	Services & Contracts	19,588	21,000	24,000	3,000	14.3%
100-440-000-624	Liability insurance-General (Payroll)	2,444	2,975	4,000	1,025	34.5%
100-440-000-700	Other	3,641	5,000	5,000	-	0.0%
100-440-001-802	Mosquito Spray Supplies	-	1,000	1,000	-	0.0%
100-440-000-830	Non-Capital Equipment	9,042	10,000	10,000	-	0.0%
100-440-001-624	Liability insurance-Auto	6,608	8,043	10,500	2,457	30.5%
	Subtotal Operations & Maintenance	279,882	357,518	358,000	482	0.1%
	Total Parks Management	740,113	864,835	959,500	94,665	10.9%
450	Recreation					
100-450-000-010	Salaries	292,988	307,730	322,500	14,770	4.8%
100-450-000-021	FICA	20,776	23,541	25,000	1,459	6.2%
100-450-000-024	Retirement	51,608	57,115	64,000	6,885	12.1%
100-450-000-025	Group insurance	56,584	62,238	45,000	(17,238)	-27.7%
100-450-000-028	Worker's Comp Ins.	6,176	7,748	7,500	(248)	-3.2%
	Subtotal Personnel	428,131	458,372	464,000	5,628	1.2%
100-450-000-100	Supplies	3,102	5,250	5,500	250	4.8%
100-450-000-110	Postage	187	500	1,000	500	100.0%

EXPENDITURES

Account code	Description	FY2023 Actual	FY2024 Budget	FY2025 Budget	Difference (2024- 2025)	%
100-450-000-150	Employee expenses	8,455	12,000	25,000	13,000	108.3%
100-450-000-170	Repair & Maintenance - Auto	1,489	3,000	3,000	-	0.0%
100-450-000-180	Gas & Oil	3,934	5,000	5,000	-	0.0%
100-450-000-210	Telephone	9,365	8,940	12,000	3,060	34.2%
100-450-000-260	Repair & Maintenance	40	1,500	1,500	-	0.0%
100-450-000-410	Uniforms	922	1,000	1,000	-	0.0%
100-450-000-412	Program expenses	202,366	218,500	234,000	15,500	7.1%
100-450-000-624	Liability insurance-General (Payroll)	2,349	2,860	4,000	1,140	39.9%
100-450-000-625	Insurance - Children (Nationwide)	4,725	6,750	7,000	250	3.7%
100-450-000-650	Services & Contracts	1,442	4,000	4,000	-	0.0%
100-450-000-700	Other	86	2,000	2,500	500	25.0%
100-450-000-800	Bank Fees	6,905	5,550	8,000	2,450	44.1%
100-450-000-875	PARD Project Expenditures	68,720	49,241	-	(49,241)	-100.0%
100-450-001-624	Liability insurance-Auto	5,345	6,506	8,500	1,994	30.6%
Subtotal Operations & Maintenance		319,432	332,597	322,000	(10,597)	-3.2%
Total Recreation		747,564	790,969	786,000	(4,969)	-0.6%
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452	Community Development					
100-452-000-010	Salaries	207,577	241,395	246,000	4,605	1.9%
100-452-000-021	FICA	15,618	18,467	20,000	1,533	8.3%
100-452-000-024	Retirement	36,539	44,803	49,000	4,197	9.4%
100-452-000-025	Group insurance	26,942	43,857	55,000	11,143	25.4%
100-452-000-028	Worker's Comp Ins.	6,809	8,542	8,000	(542)	-6.3%
Subtotal Personnel		293,484	357,064	382,000	24,936	7.0%
100-452-000-100	Supplies	9,925	15,500	15,000	(500)	-3.2%
100-452-000-150	Employee expenses	6,604	10,000	12,000	2,000	20.0%
100-452-000-200	Utilities	31,498	41,104	32,000	(9,104)	-22.1%
100-452-000-210	Telephone	3,672	4,020	4,000	(20)	-0.5%
100-452-000-260	Repair & Maintenance	15,780	12,000	12,000	-	0.0%
100-452-000-624	Liability insurance-General (Payroll)	262	320	500	180	56.3%
100-452-002-624	Liability insurance-Building	5,862	7,150	9,000	1,850	25.9%
100-452-000-650	Services & Contracts	29,115	36,200	91,000	54,800	151.4%
100-452-000-652	Special Projects	1,639	15,000	15,000	-	0.0%
100-452-000-700	Other	2,405	12,500	22,500	10,000	80.0%
Subtotal Operations & Maintenance		107,219	153,794	213,000	59,206	38.5%
Total Community Development		400,703	510,858	595,000	84,142	16.5%
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453	Senior Center					
100-453-000-010	Salaries	106,936	92,990	96,500	3,510	3.8%
100-453-000-021	FICA	8,083	7,114	8,000	886	12.5%
100-453-000-024	Retirement	16,205	17,259	19,000	1,741	10.1%
100-453-000-025	Group insurance	16,964	8,916	9,800	884	9.9%
100-453-000-028	Worker's Comp Ins.	1,180	1,481	1,500	19	1.3%
Subtotal Personnel		149,369	127,760	134,800	7,040	5.5%
100-453-000-100	Supplies	2,621	3,500	5,500	2,000	57.1%
100-453-000-170	Repair & Maintenance - Auto	524	2,000	2,500	500	25.0%
100-453-000-180	Gas & Oil	1,157	2,000	2,000	-	0.0%
100-453-000-200	Utilities	43,569	48,276	49,800	1,524	3.2%
100-453-000-210	Telephone	2,486	2,880	2,500	(380)	-13.2%
100-453-000-260	Repair & Maintenance	10,696	15,000	21,500	6,500	43.3%
100-453-000-412	Fitness expenses	1,461	4,000	5,000	1,000	25.0%
100-453-000-413	Program expenses	26,892	53,000	51,000	(2,000)	-3.8%
100-453-001-413	Printing Expenses	-	1,250	1,000	(250)	-20.0%
100-453-000-624	Liability insurance-General (Payroll)	860	1,046	1,500	454	43.4%
100-453-000-650	Services & Contracts	24,418	32,920	41,500	8,580	26.1%
100-453-000-700	Other	360	1,000	1,000	-	0.0%
100-453-000-800	Bank Fees	-	-	-	-	0.0%
100-453-001-624	Liability insurance-Auto	2,109	2,570	3,500	930	36.2%
100-453-000-875	GCRA Senior Program Grant Expenditure	-	-	-	-	0.0%
Subtotal Operations & Maintenance		117,153	169,442	188,300	18,858	11.1%

EXPENDITURES

Account code	Description	FY2023 Actual	FY2024 Budget	FY2025 Budget	Difference (2024-2025)	% Difference
Total Senior Center		266,522	297,202	323,100	25,898	8.7%
100-900-000-000	Unallocated Expenditures	-	-	21,750	21,750	0.0%
Total General Fund		19,252,927	19,077,247	21,554,500	2,477,253	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	-	-	-	-	0.0%
110-390-001-110	Contribution to Fund Balance	-	130,000	130,000	-	0.0%
Total OFU		-	130,000	130,000	-	0.0%
110-452-000-700	Other Exp- Downtown	-	-	-	-	0.0%
110-452-000-701	Other Exp- Bridgeway	-	-	-	-	0.0%
Subtotal Operations & Maintenance		-	-	-	-	0.0%
Total MCIP Fund		-	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	-	-	-	-	0.0%
115-390-001-150	Operating transfers (out) to Capital Projects Fund	-	-	-	-	0.0%
115-390-001-600	Operating transfers (out) to Debt Service Fund	-	-	-	-	0.0%
Total OFU		-	-	-	-	0.0%
115-422-000-700	Admin Capital Outlay	1,697	-	-	-	0.0%
115-422-000-970	Fire Capital Outlay	6,366,669	-	-	-	0.0%
115-433-000-970	PW Admin Capital Outlay	-	-	-	-	0.0%
115-497-000-473	Trust Fees	2,000	-	-	-	0.0%
115-497-000-483	IPRB Series 2020 Principal	99,000	102,000	104,000	2,000	2.0%
115-497-000-484	IPRB Series 2020 Interest	65,237	62,405	59,489	(2,916)	-4.7%
115-497-000-485	IPRB Series 2021 Fire Principal	200,000	210,000	220,000	10,000	4.8%
115-497-000-486	IPRB Series 2021 Fire Interest	227,900	219,900	209,400	(10,500)	-4.8%
115-497-000-800	Bond Issuance Costs	-	-	-	-	0.0%
Subtotal Operations & Maintenance		6,962,503	594,305	592,889	(1,416)	-0.2%
Total Mauldin Public Facilities Fund		6,962,503	594,305	592,889	(1,416)	-0.2%
Fund 150	Capital Projects/Equipment					
Other Financing Uses						
150-390-001-600	Operating transfers (out) to Debt Service	231,767	296,720	238,400	(58,320)	-19.7%
150-390-001-150	Contribution to Fund Balance	-	-	-	-	-
Total OFU		231,767	296,720	238,400	(58,320)	-19.7%
150-405-000-650	Bank Service Charges	-	-	-	-	0.0%
150-400-000-970	Council Capital	-	-	-	-	0.0%
150-405-000-970	Finance Capital	-	-	-	-	0.0%
150-410-000-970	Administration Capital	-	60,000	-	(60,000)	-100.0%
150-411-000-700	Expenditures Other	7,500	-	-	-	0.0%
150-412-000-970	Judicial Capital	-	-	-	-	0.0%
150-421-000-970	Police Capital	1,233,978	1,233,742	339,000	(894,742)	-72.5%
150-422-000-970	Fire Capital	157,268	483,141	-	(483,141)	-100.0%
150-424-000-970	Business Development Capital	-	30,000	57,000	27,000	90.0%
150-431-000-970	Street Capital	-	30,000	80,000	50,000	166.7%
150-432-000-970	Sanitation Capital	682,711	806,760	550,000	(256,760)	-31.8%
150-433-000-970	Buildg Maint Capital	341,259	-	25,000	25,000	0.0%
150-440-000-970	Parks Capital	26,204	85,000	12,000	(73,000)	-85.9%

EXPENDITURES

Account code	Description	FY2023 Actual	FY2024 Budget	FY2025 Budget	Difference (2024-2025)	% Difference
150-450-000-970	Recreation Capital	49,336	-	9,000	9,000	0.0%
150-451-000-970	Sports Center Capital	-	152,732	50,000	(102,732)	-67.3%
150-452-000-970	Community Development Capital	-	-	-	-	-
150-453-000-970	Senior Center Capital	-	-	-	-	0.0%
150-470-702-970	Pedestrian Bridge	4,015,287	-	-	-	-
150-470-703-970	Swamp Rabbit Trail	46,329	-	-	-	-
150-470-704-970	Mauldin Street Scape Project	530,974	1,105,000	-	-	-
150-470-706-970	Economic Development - Underground Utilities	-	-	-	-	0.0%
	Subtotal Capital Improvements	7,090,846	3,986,376	1,122,000	(2,864,376)	-71.9%
	Total Capital Projects/Equipment Fund	7,322,614	4,283,096	1,360,400	(2,922,696)	-68.2%
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	-	-	50,000	50,000	0.0%
	Total OFU	-	20,000	50,000	30,000	150.0%
151-405-000-970	Street Resurfacing	541,194	395,974	417,000	21,026	5.3%
151-431-000-970	Sidewalks & Trails	-	-	-	-	0.0%
	Subtotal Capital Improvements	541,194	395,974	417,000	21,026	5.3%
	Total Capital Projects/Equipment Fund	541,194	415,974	467,000	51,026	12.3%
Fund 200	Sewer					
200-390-001-150	Transfer out to Capital Fund	-	-	100,000	100,000	0.0%
200-390-001-200	Contribution to Fund Balance	-	-	8,000	8,000	0.0%
	Total OFU	-	-	108,000	108,000	0.0%
200-430-000-010	Salaries	285,668	338,050	343,000	4,950	1.5%
200-430-000-012	Overtime	2,491	4,000	4,000	-	0.0%
200-430-000-021	FICA	21,374	25,861	27,000	1,139	4.4%
200-430-000-024	Retirement	50,723	62,742	68,000	5,258	8.4%
200-430-000-025	Group insurance	65,533	53,395	48,500	(4,895)	-9.2%
200-430-000-028	Worker's Comp Ins.	24,093	30,227	28,000	(2,227)	-7.4%
200-430-000-030	Pension GASB 68	3,905	-	-	-	0.0%
	Subtotal Personnel	453,788	514,275	518,500	4,225	0.8%
200-430-000-100	Supplies	29,820	2,000	5,000	3,000	150.0%
200-430-000-110	Postage	-	-	-	-	0.0%
200-430-000-150	Employee expenses	871	3,000	3,000	-	0.0%
200-430-000-170	Repair & Maintenance	9,432	10,000	11,000	1,000	10.0%
200-430-000-180	Gas & Oil	8,182	8,000	9,500	1,500	18.8%
200-430-000-200	Utilities	(26)	-	-	-	0.0%
200-430-000-210	Telephone	2,844	2,710	3,000	290	10.7%
200-430-000-211	Depreciation	268,000	-	-	-	0.0%
200-430-000-260	Repair & Maintenance	32,855	40,500	47,500	7,000	17.3%
200-430-000-410	Uniforms	6,251	6,500	7,000	500	7.7%
200-430-000-624	Liability Insurance-General (Payroll)	1,007	1,226	2,000	774	63.1%
200-430-001-624	Liability Insurance-Auto	3,634	4,424	6,000	1,576	35.6%
200-430-000-650	Services & Contracts	77,259	46,500	65,000	18,500	39.8%
200-430-000-651	Pump Station Repair & Maint	10,278	17,750	20,000	2,250	12.7%
200-430-000-700	Other	1,940	10,000	10,000	-	0.0%
200-430-001-801	Revenue Bond Principal	-	159,000	165,000	6,000	3.8%
200-430-001-802	Revenue Bond Interest	79,582	75,594	70,500	(5,094)	-6.7%
200-430-000-830	Non-Capital Equipment	1,518	4,000	8,000	4,000	100.0%
200-430-000-831	Grant Expenditures	-	-	-	-	0.0%
	Subtotal Operations & Maintenance	533,445	391,204	432,500	41,296	10.6%
200-430-000-970	Capital Equipment/Repair/Rehabilitation	-	470,000	655,500	185,500	39.5%
	Subtotal Capital Outlay	-	470,000	655,500	185,500	39.5%
	Total Sewer Fund	987,233	1,375,479	1,714,500	339,021	24.6%

EXPENDITURES

Account code	Description	FY2023 Actual	FY2024 Budget	FY2025 Budget	Difference (2024-2025)	% Difference
Fund 300	Hospitality & Accommodations Fund					
	Operations					
	Other Financing Uses					
300-390-001-300	Contribution to Fund Balance	-	25,000	504,311		
300-390-001-100	Operating transfers (out) to General Fund	267,998	118,948	353,700	234,752	197.4%
300-390-001-115	Operating transfers (out) to Mauldin Public Facilities	-	164,405	163,489	(916)	-0.6%
300-390-001-150	Operating transfers (out) to Capital Projects Fund	161,547	-		-	0.0%
300-390-001-151	Operating transfers (out) to Transportation Fund	20,000	20,000	50,000	30,000	150.0%
300-390-001-600	Operating transfers (out) to Debt Service	326,766	326,418	191,000	(135,418)	-41.5%
	Total OFU	776,311	654,771	1,262,500	607,729	92.8%
300-401-000-010	Salaries	33,103	41,600	70,000	28,400	68.3%
300-401-000-012	Overtime			2,000	2,000	0.0%
300-401-000-021	FICA	2,532	3,182	6,000	2,818	88.6%
300-401-000-024	Retirement	5,825	7,721	15,000	7,279	94.3%
300-401-000-025	Group insurance	-	8,500	9,000	500	5.9%
300-401-000-028	Worker's Comp Ins.	3,077	3,000	3,000	-	0.0%
	Subtotal Personnel	44,538	64,003	105,000	40,997	64.1%
300-400-000-650	Professional Service	61,880	-			0.0%
300-425-000-650	Tourism Project Svc & Contracts	-	8,500	141,500	133,000	1564.7%
300-425-000-700	Misc Expenses	41,655	57,500	35,000	(22,500)	-39.1%
300-425-000-701	Marketing	133,732	175,000	135,000	(40,000)	-22.9%
300-425-000-710	Theatre Show #1	35,589	20,000	25,000	5,000	25.0%
300-425-000-711	Theatre Show #2	25,614	20,000	30,000	10,000	50.0%
300-425-000-712	Theatre Show #3	19,267	20,000	25,000	5,000	25.0%
300-425-000-713	Theatre Show #4	19,756	20,000	20,000	-	0.0%
300-425-000-714	Theatre Show #5	21,451	20,000	30,000	10,000	50.0%
300-425-000-715	Mauldin Theatre Production Rights/Licensing	20,848	26,000	30,000	4,000	15.4%
300-425-000-720	Summer Music Series	57,628	50,000	60,000	10,000	20.0%
300-425-000-721	Blues & Jazz	19,852	25,000	30,000	5,000	20.0%
300-425-000-722	Sooie BBQ Festival	44,454	50,000	60,000	10,000	20.0%
300-425-000-723	Christmas Event	4,770	8,000	10,000	2,000	25.0%
300-425-000-724	Fall Production/Event	3,132	8,000	8,000	-	0.0%
300-425-000-725	Mauldin City Singers	11,906	6,000	10,000	4,000	66.7%
300-425-000-726	Mauldin High Band Support	1,345	2,500	-	(2,500)	-100.0%
300-425-000-727	Train Show (Chamber)	-	5,000	-	(5,000)	-100.0%
300-425-000-728	Public Art Trail	-	18,000	18,000	-	0.0%
300-425-000-729	Spotlight Series Auditorium Entertainment Events	-	24,000	24,000	-	0.0%
300-425-000-830	Non-Capital Equipment	-	10,000	25,000	15,000	150.0%
300-425-000-970	Capital Outlay	412,775	400,000	150,000	(250,000)	-62.5%
300-425-001-970	Capital Outlay - Project Entrance Signs	-	25,000	50,000	25,000	100.0%
300-425-002-970	Capital Outlay - Project Trails	243,075	39,216	100,000	60,784	155.0%
300-425-003-970	Capital Outlay - Project	-	-	-	-	0.0%
	Total	1,178,728	1,037,716	1,016,500	(21,216)	-2.0%
	Total H & A Tax Fund	1,999,578	1,756,490	2,384,000	627,510	35.7%
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	-	-			0.0%
310-401-000-701	Parks Grant	-	-			0.0%
310-420-000-700	LEN Grant Police	-	-			0.0%
310-421-000-010	Salaries	39,375	141,965	253,250		0.0%
310-421-000-021	FICA	3,222	10,860	20,000		0.0%
310-421-000-024	Retirement	8,555	30,153	57,000		0.0%
310-421-000-025	Group insurance	-	43,500	48,500		0.0%
310-421-000-028	Worker's Comp Ins.	-	11,357	9,000		0.0%

EXPENDITURES

Account code	Description	FY2023 Actual	FY2024 Budget	FY2025 Budget	Difference (2024-2025)	% Difference
310-421-000-100	Supplies	-	-	-	-	0.0%
310-421-000-150	Employee expenses	4,315	25,260	42,000	16,740	66.3%
310-421-000-700	Other	309	2,119	18,700	16,581	782.5%
310-421-000-830	Non-Capital Equipment	-	-	-	-	0.0%
310-452-000-700	Grant Expenditures -Other	71,345	328,126	-	-	0.0%
	Subtotal Operations & Maintenance	127,121	593,340	448,450	(144,890)	-24.4%
310-421-000-970	Capital Equipment	-	169,902	95,000	(74,902)	-44.1%
	Subtotal Capital Outlay	-	169,902	95,000	(74,902)	-44.1%
	Total Grant Fund	127,121	763,242	543,450	(219,792)	-28.8%
Fund 311	ARPA Fund					
311-390-001-100	Transfer out to General Fund	-	-	-	-	0.0%
311-390-001-150	Transfer out to Capital Fund	2,549,504	2,340,644	-	-	0.0%
311-390-001-200	Transfer out to Sewer Fund	769,885	-	-	-	0.0%
311-390-001-400	Transfer out to Fire Fund	-	-	-	-	0.0%
311-390-001-311	Contribution to Fund Balance	-	-	-	-	0.0%
	Total OFU	3,319,389	2,340,644	-	-	0.0%
311-402-000-700	ARPA Covered Expenditure Sewer	1,703	1,939,564	-	-	0.0%
311-402-000-701	ARPA Covered Expenditure Stormwater	684,885	1,105,126	-	(1,105,126)	-100.0%
311-402-000-702	ARPA Covered Expenditure Other	342,746	-	-	-	0.0%
311-402-000-703	ARPA Covered Expenditure Citywide Ventilation	321,000	-	-	-	0.0%
	Subtotal Operations & Maintenance	1,350,334	3,044,690	-	(3,044,690)	-100.0%
	Total ARPA	4,669,723	5,385,333	-	(5,385,333)	-100.0%
Fund 350	Victim Advocate Spec Revenue					
350-421-000-010	Salaries	12,773	-	-	-	0.0%
350-421-000-021	FICA	1,296	-	-	-	0.0%
350-421-000-024	Retirement	2,971	-	-	-	0.0%
	Subtotal Personnel	17,041	-	-	-	0.0%
350-421-000-797	Spec Prog Victim Advocate	-	20,000	15,000	(5,000)	-25.0%
	Subtotal Operations & Maintenance	-	20,000	15,000	(5,000)	-25.0%
	Total Victim Advocate	17,041	20,000	15,000	(5,000)	-25.0%
Fund 390	Health Fund					
390-390-001-100	Transfer out to General Fund	-	-	111,000	-	0.0%
390-390-001-390	Contribution to Fund Balance	-	176,276	-	-	0.0%
	Total OFU	-	176,276	111,000	-	0.0%
390-411-000-110	Claims Exp	916,837	1,055,600	1,185,000	129,400	12.3%
390-411-000-111	Admin Fees	440,029	437,365	435,000	(2,365)	-0.5%
390-411-000-112	Proactive MD Fees	158,730	159,197	159,000	(197)	-0.1%
	Subtotal Operations & Maintenance	1,515,596	1,652,162	1,779,000	126,838	7.7%
	Total Health	1,515,596	1,828,438	1,890,000	61,562	3.4%
Fund 400	Fire					
400-422-000-010	Salaries	2,650,896	2,970,510	3,257,500	286,990	9.7%
400-422-000-021	FICA	198,059	227,244	250,000	22,756	10.0%
400-422-000-024	Retirement	536,654	630,936	727,000	96,064	15.2%
400-422-000-025	Group insurance	507,286	493,948	557,900	63,952	12.9%
400-422-000-028	Worker's Comp Ins.	121,960	153,011	147,500	(5,511)	-3.6%
	Subtotal Personnel	4,014,854	4,475,649	4,949,900	474,251	10.6%
400-422-000-100	Supplies	10,380	10,500	12,000	1,500	14.3%
400-422-000-110	Postage	60	250	-	(250)	-100.0%
400-422-000-150	Employee expenses	13,890	32,000	33,000	1,000	3.1%
400-422-000-170	Tires/Fire Equip & Auto	150,009	77,000	85,000	8,000	10.4%
400-422-000-180	Gas & Oil	86,651	60,000	75,000	15,000	25.0%

EXPENDITURES

Account code	Description	FY2023 Actual	FY2024 Budget	FY2025 Budget	Difference (2024- 2025)	%
400-422-000-200	Utilities	48,346	47,618	73,000	25,382	53.3%
400-422-000-210	Telephone	55,173	26,515	14,000	(12,515)	-47.2%
400-422-000-260	Fire Building Repair & Maintenance	22,788	20,000	20,000	-	0.0%
400-422-000-271	Equipment & Supplies	6,069	7,000	6,000	(1,000)	-14.3%
400-422-000-272	Medical equipment & supplies	7,277	7,500	7,500	-	0.0%
400-422-000-273	Hazmat Support	694	5,000	5,000	-	0.0%
400-422-000-370	Radio	1,769	4,000	27,000	23,000	575.0%
400-422-000-410	Uniforms & Protective Clothing	17,364	18,000	29,000	11,000	61.1%
400-422-000-411	Protective Gear	4,045	10,000	26,500	16,500	165.0%
400-422-000-450	Wireless Communications	11,516	10,500	11,000	500	4.8%
400-422-000-500	Professional Dues	425	1,105	1,500	395	35.7%
400-422-001-624	Liability insurance -Auto	34,209	41,650	53,000	11,350	27.3%
400-422-000-624	Liability insurance-General (Payroll)	17,031	20,730	26,500	5,770	27.8%
400-422-000-650	Services & Contracts	80,315	48,782	77,000	28,218	57.8%
400-422-000-700	Other	1,857	4,000	4,000	-	0.0%
400-422-000-793	Fire prevention	1,286	10,000	4,000	(6,000)	-60.0%
400-422-000-794	Codes Enforcement/Investigation	1,635	1,650	4,000	2,350	142.4%
400-422-000-830	Non-Capital equipment	42,294	40,400	54,500	14,100	34.9%
Subtotal Operations & Maintenance		615,084	504,200	648,500	144,300	28.6%
Total Fire Service Fund		4,629,938	4,979,849	5,598,400	618,551	12.4%
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Fund 500	Sports Center					
500-451-000-010	Salaries	286,159	279,615	274,000	(5,615)	-2.0%
500-451-000-021	FICA	21,892	21,391	21,000	(391)	-1.8%
500-451-000-024	Retirement	41,985	51,897	54,000	2,103	4.1%
500-451-000-025	Group insurance	25,850	26,502	28,000	1,498	5.7%
500-451-000-028	Worker's Comp Ins.	12,404	15,562	14,500	(1,062)	-6.8%
Subtotal Personnel		388,292	394,967	391,500	(3,467)	-0.9%
500-451-000-100	Supplies	24,482	25,000	25,000	-	0.0%
500-451-000-110	Postage	271	500	500	-	0.0%
500-451-000-150	Employee Expenses	3,612	7,000	7,000	-	0.0%
500-451-000-200	Utilities	62,125	76,458	83,000	6,542	8.6%
500-451-000-210	Telephone	3,512	3,864	3,000	(864)	-22.4%
500-451-000-260	Repair & Maintenance	10,044	20,000	23,000	3,000	15.0%
500-451-000-410	Uniforms	1,154	1,500	2,000	500	33.3%
500-451-000-412	Fitness/Adult Program Supplies	19,457	17,000	18,500	1,500	8.8%
500-451-000-610	Advertising	3,904	7,500	9,000	1,500	20.0%
500-451-000-624	Liability Insurance-Payroll	3,088	3,800	5,000	1,200	31.6%
500-451-002-624	Liability Insurance - Building	23,484	28,581	37,000	8,419	29.5%
500-451-000-650	Services & Contracts	72,221	96,000	98,000	2,000	2.1%
500-451-000-700	Other	-	500	1,000	500	100.0%
500-451-000-800	Sports Cntr Bank Fees	7,566	7,350	8,000	650	8.8%
500-451-000-830	Non-Capital	-	5,000	10,000	5,000	100.0%
Subtotal Operations & Maintenance		234,921	300,053	330,000	29,947	10.0%
Total Sports Center Fund		623,213	695,020	721,500	26,480	3.8%
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Fund 600	GO Debt Service					
600-497-000-402	FY19 Capital Lease Principal	80,843	18,567		(18,567)	-100.0%
600-497-000-403	FY19 Capital Lease Interest	3,121	583		(583)	-100.0%
600-497-000-404	FY20 Capital Lease Principal	120,953	124,171	87,500	(36,671)	-29.5%
600-497-000-405	FY20 Capital Lease Interest	8,842	5,625	2,500	(3,125)	-55.6%
600-497-000-406	FY21 Capital Lease Principal	139,257	141,318	144,000	2,682	1.9%
600-497-000-407	FY21 Capital Lease Interest	8,546	6,456	4,400	(2,056)	-31.8%
600-497-000-408	FY25 Capital Lease Principal	-	20,000	256,000	236,000	1180.0%
600-497-000-409	FY25 Capital Lease Interest	-	5,000	71,000	66,000	1320.0%
600-497-000-473	Fees and Penalties	1,050	1,500	1,500	-	0.0%
600-497-000-474	SC Tourism Revenue Bond Principal	128,370	131,617		(131,617)	-100.0%
600-497-000-475	SC Tourism Revenue Bond Interest	6,578	3,330		(3,330)	-100.0%
600-497-000-478	GO Series 2020 Road Improvement Principal	125,000	125,000	130,000	5,000	4.0%
600-497-000-479	GO Series 2020 Road Improvement Interest	54,750	51,000	47,500	(3,500)	-6.9%

EXPENDITURES

Account code	Description	FY2023 Actual	FY2024 Budget	FY2025 Budget	Difference (2024 - 2025)	
						%
600-497-000-488	Tourism Series 2020 Revenue Bond Principal	117,000	120,000	123,000	3,000	2.5%
600-497-000-489	Tourism Series 2020 Revenue Bond Interest	74,818	71,471	68,000	(3,471)	-4.9%
600-497-000-505	GO Series 2009 Fire Bond Principal	175,000	180,000	185,000	5,000	2.8%
600-497-000-506	GO Series 2009 Fire Bond Interest	26,600	23,100	19,500	(3,600)	-15.6%
600-497-000-800	Bond Issuance Costs	-	-	-	-	0.0%
Total Debt Service Fund		1,070,728	1,028,738	1,139,900	111,162	10.8%
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Fund 650	Property Management Fund					
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Other Financing Use						
650-390-001-100	Operating transfers out (to General Fund)	-	-	-	-	0.0%
650-390-001-150	Operating transfers out (to Capital Fund)	1,150,000	-	-	-	0.0%
650-390-001-650	Contribution to Fund Balance	-	12,000	12,000	-	0.0%
Total OFU		1,150,000	12,000	12,000	-	0.0%
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650-470-000-211	Depreciation Expense	5,092	-	-	-	0.0%
650-470-002-624	Rental Property Liability Insurance	2,609	-	-	-	0.0%
650-497-000-471	Warehouse Revenue Bond Principal	(4,125)	-	-	-	0.0%
650-497-000-472	Warehouse Revenue Bond Interest	47,195	-	-	-	0.0%
650-497-000-700	Warehouse Expenses - Other	3,451	-	-	-	0.0%
Total Property Management Fund		1,204,222	12,000	12,000	-	0.0%
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Fund 805	Fire 1% Money					
805-422-000-799	Fire Miscellaneous Costs	233,399	230,000	230,000	-	0.0%
Total Fire 1% Fund		233,399	230,000	230,000	-	0.0%
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Fund 900	Mauldin Foundation					
900-450-000-413	Senior Program Expenses	10,477	10,000	10,000	-	0.0%
Subtotal Operations & Maintenance		10,477	10,000	10,000	-	0.0%
Total Mauldin Foundation		10,477	10,000	10,000	-	0.0%
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GRAND TOTAL		51,167,506	42,585,211	38,363,539	(4,221,672)	-9.9%