

FY25 City of Mauldin Budget

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How to Use this Budget Document

The Budget Book is designed to communicate the City's annual budget to the citizens of the City of Mauldin and any other interested parties. This budget document has been prepared to provide the public with concise and readable information about the City's annual fiscal plan for meeting the needs of the City's residents through excellent service delivery.

This document is divided into the following sections:

- Introduction
- General Information
- Form of Government
- Fiscal Overview
- Budget Summary
- Revenues
- Authorized Positions
- Expenditures
- Department Summaries
- Long-Term Financial Planning
- Capital Improvement Program
- Debt Obligation Summary
- Appendices

Introduction

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

Budget Overview

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

Financial Structure, Policies and Schedules

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

Summaries

This section provides various fund summaries to include Fund balance, overall budget summaries by fund, personnel summary, etc.

Revenues

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

Authorized Positions

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

Expenditures

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

Department Budget Summaries

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

Capital Improvement Program (CIP)

This section provides an overview of the City's 5-Year Capital Improvement Plan (CIP), inclusive of the attendant funding sources.

Long-Range Financial Planning

This section provides an analysis of the City's demographic and economic data, along with 5-year forecasts of revenues and expenditures.

Debt Obligation Summary

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

Appendix

The Appendix includes the Fiscal Year 2024 – 2025 Budget Ordinance, Glossary of Common Terms, the City's organizational structure, the City Council Goals and Objectives, and the Fund Balance Schedules

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

Form of Government

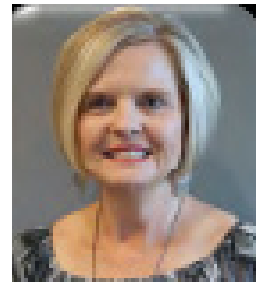
The City operates under the Council form of government in accordance with the “Home Rule Act.” This Act and its amendments define the basic structure of Municipal government, its authority to act and its obligations to the citizens. Under the Council form of government, the City has a seven-member elected Council, including the Mayor and establishes City departments, offices or agencies and prescribes the functions of the departments, offices and agencies. Also, the Council can hire an administrator to assist the Council. The City Council members are elected in the November general elections for four-year terms beginning on January 1 of the following year.



Mayor
Terry Merritt



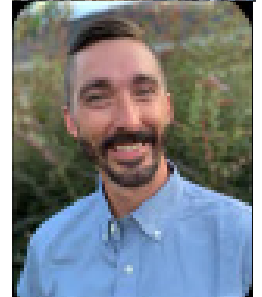
Taft Matney, Seat 1



Carol King, Seat 2



Jason Kraeling, Seat 3



Michael Reynolds, Seat 4



Frank Allgood, Seat 5



Mark Steenback, Seat 6

Mission Statement

To provide the leadership and appropriate quality services needed to continue Mauldin as a highly desirable place to live and work

Vision Statement

Provide an environment that enhances the Quality of Life for all Citizens

City Executive Staff

| | |
|-------------------|---|
| Seth Duncan | City Administrator |
| Cindy Miller | Municipal Clerk |
| Holly Abercrombie | Finance Director |
| Matthew Fleahman | Public Works Director |
| Bart Cumalander | Recreation Director |
| David Dyrhaug | Business and Development Services Director |
| Brian McHone | Fire Chief |
| George Miller | Police Chief |
| Donna Derado | Clerk of Court/Administrative Judge |
| Mark Putnam | Human Resources Director |

City Officials

| | |
|---------------------|-----------------------|
| Daniel Hughes | City Attorney |
| John Read, IV | Municipal Court Judge |
| Christopher Jackson | Court Judge |
| William McKibbon | Court Judge |
| Scott & Co. | External Auditor |

Community Profile

Location

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

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

History

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

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

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

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

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

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

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

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

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

Growth

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

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

Business

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

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

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

Mauldin's Economic Planning and Development Committee and the Department of Community Development direct the City's overall development strategy and work to recruit businesses and attract investment. Improving the appearance of City gateways and major corridors, changes to the Zoning Ordinance to encourage development in an aesthetically pleasing and sustainable fashion, improvements to and promotion of the Mauldin Cultural Center, and development of a pedestrian friendly downtown near the geographical center of the City continue to be key initiatives.

Friendly, comprehensive assistance from our Community Development Department, Business and Development Services Department, Public Works Department and the Mauldin Chamber of Commerce heighten Mauldin's business-friendly atmosphere. Keys to this success are:

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

Quality of Life

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

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

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

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

Public Safety

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

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

Recreation

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

Parks

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

Sports Center

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

Faith & Fellowship

Mauldin offers a unique and inviting community atmosphere for its citizens’ dedication to religious faith and fellowship. Its diverse institutions cater to Christian, Jewish, and Muslim denominations.

Greenways/Bike Trails

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

Schools

Mauldin High School:

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

Mauldin Middle School:

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

Mauldin Elementary:

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

Bethel Elementary:

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

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



Budget Overview & Policies

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June 5, 2024

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 \$38,363,539 for Fiscal Year 2024-2025 for the City of Mauldin. This budget is the culmination of many hours of hard work by department heads, finance staff and others. In preparing this final budget, staff focused on Council’s goals and priorities, making strategic investments in essential city services, and moving our community forward into the future. We look forward to the work ahead as we continue to serve the residents, businesses, and visitors of our great city.

To begin, it is no secret that we are growing and will continue to do so for many years. With this growth comes many exciting new realities, but also certain challenges. The budget, as delivered, makes necessary investments in three critical areas: Police, Fire, and Public Works. These investments are fundamental in preparing the municipal organization to serve a resident population of 35,000 or more by 2030 as our internal projects show. This, however, is only the first step as we will regularly need to increase staff to maintain services levels as our population and service demand grows. Thank you for your continued leadership and vision to prepare for the bright future ahead.

BUDGET GOALS

Prior to drafting the FY2025 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 continued economic development, improving service delivery, and enhancing our community. To achieve this, eight goals were identified, along with corresponding strategies, as priorities for the next fiscal year and with a continued emphasis on achieving results. Each of these activities has been incorporated into the budget through either a direct appropriation or by staff directed action. Council Goals as established for FY2025 are as follows:

| GOAL | STRATEGIES |
|---|---|
| City Center Village Development | <ul style="list-style-type: none">• Continue and complete Streetscape Phase I• Ensure completion of Maverick Yards• Complete City Center Village Master Plan (MASC Grant)• Submit ideas for consideration to Council for the redevelopment of the old Fire Station |
| Mauldin Trails Segments | <ul style="list-style-type: none">• Develop trail branding for Mauldin Trail Segments• Identify and evaluate trail routes to connect CU-ICAR to City Center Village (GPATS), create system map and future map• Support Butler Road Improvement Project• Complete signage installation for trail segment to BridgeWay Station |
| Community Events & Programming | <ul style="list-style-type: none">• Support and enhance community events and engagement |

| | |
|---------------------------------------|--|
| | <ul style="list-style-type: none"> • Evaluate the possibility of new events and partnerships to enhance community spirit; 5K • Evaluate expansion into inclusive services and programs at Senior and Cultural Centers • Continue support of Mauldin Cultural Council to enhance art displays and cultural amenities throughout the City |
| Comprehensive Plan | <ul style="list-style-type: none"> • Continue the Comprehensive Plan update • Zoning Ordinance Overhaul • Develop and provide Council opportunities for discussion on overlay districts • Ensure Future Land use map considers planned growth inside and outside the City |
| Stormwater Program | <ul style="list-style-type: none"> • Complete Stormwater Master Plan • Continue the Oak Park Stormwater Project • Provide options for Council consideration of a City-wide stormwater program • Evaluate possible fee options, capital improvements, and project prioritization |
| Service Delivery | <ul style="list-style-type: none"> • Develop departmental performance metrics based upon departmental goals • Enhance Public Safety and Sanitation service delivery by increasing staffing to accommodate growth • Evaluate the possibility of increasing sports offerings and recreational opportunities • Increase partnerships and resource sharing at Senior Center • Evaluate Public Safety resource allocation and distribution to enhance service delivery • Evaluate website redesign and technology improvements to enhance service delivery |
| Facility Upgrades and Planning | <ul style="list-style-type: none"> • Install outdoor Cultural Center amenities • Install seasonal decorations along City Center Drive to enhance programming • Develop a Parks Master Plan to include current and future facilities and needs |
| Economic Development | <ul style="list-style-type: none"> • City Rebranding • Increase support to and recruitment of local businesses • Identify strategic investments and opportunities for industrial and commercial growth • Develop a design guideline for Main Street beautification that can be utilized along commercial corridors. • Evaluate the creation of a Façade Improvement Program to enhance the look of commercial corridors. • Continue to work with local, regional and state partners to improve transportation systems in preparation for future growth |

BUDGET PHILOSOPHY

The FY2025 Budget is built upon the idea of a zero-based budget. The Government Finance Officers Association (GFOA) defines a zero-based 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 2025 Budget, as delivered, totals \$38,363,539 and is comprised of all the expected revenues and expenditures for the City of Mauldin beginning July 1, 2024 and ending June 30, 2025. The FY2025 Budget is approximately 9.91% less than FY2024 due to the City not anticipating any additional American Rescue Plan Act (ARPA) money from the federal government. The budget does include several strategic investments in order to increase our service capacity and maintain service standards during this period of rapid growth. To ensure a balanced budget, staff proposes a 6-mill tax increase for residents and businesses inside city limits and seeks a 3-mill increase to County residents and businesses in the Mauldin Fire Service Area. These increases are essential to provide the revenue necessary for the hiring of more police officers, firefighters, and Public Works personnel who provide our most critical services to our citizens every day. A summary of all revenues and expenditures for FY2025 is found below.

| | Revenues | Expenditures | Difference |
|--|---------------------|---------------------|-------------------|
| 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 | \$0 | \$0 | \$-- |
| 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 | \$-- |

OVERALL REVENUES

The City continues to see strong revenue growth across several funds as the local economy remains red hot. As part of one of the fastest growing areas of the state, Mauldin is poised for continued growth over the next several years as homebuilding remains strong, business interest in our community grows, and new projects come online.

As FY2024 draws to a close, several commercial development projects are under construction or nearing completion. These include City Center Village, BridgeWay Station, and a new commercial node at Ashmore Bridge Road and Fork Shoals Road. These developments, combined with a new mixed-use development at Tanner Road and Verdin Road, will serve as catalysts for the future growth of property taxes, business licenses, and hospitality tax revenue in FY2025 and beyond.

The City's revenues will also continue to strengthen through residential development projects in FY2025 and beyond. Area builders expect to build more than 2,100 homes in Mauldin over the next 36 months which will lead to higher revenues and stronger service demand.

It is important to understand that new development does increase future revenues, but it also provides a challenge in budget creation. New residential development, for example, provides opportunities for an increase in one-time revenue such as building permits and a steady, reoccurring taxbase in the future through property taxes. Unfortunately, these revenues are not always collected within the same fiscal year and can lag as much as 18 months between each other. Property taxes, which support approximately 47% of General Fund Expenditures, are often collected far after municipal services have been provided to the new development because taxes are collected based upon the previous year's tax value. Therefore, a home can become occupied and begin receiving sanitation and other municipal services, but revenue to support those services is not collected by the City for up to 18 months. This often places a strain on service delivery as service demand regularly outpaces capacity and revenues.

With this strong growth, the City will continue to see a population boom. From 2020 to 2022, Mauldin's population increased by 8.9%, roughly the same growth rate experienced from 2010 to 2020. Based upon what has been built since the pandemic, projects under construction now, and planned development in the near future, Mauldin's resident population is expected to exceed 35,000 by 2030. The FY2025 budget does forecast continued revenue growth, but more will be needed to maintain service delivery standards during this growth period and beyond.

OVERALL EXPENSES

The City continues to face several challenges when it comes to planned expenditures including increase in demand for services, 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 FY2025 are due to the following:

- Increasing demands for services as the City's population and area of service grows;
- SC Municipal Insurance Risk & Financing Fund increase of 24.86% due to increased claims;
- Health insurance premiums are projected to increase 3%;
- Inflation continues to affect all sectors of the economy and is up 3.1% year over year;
- Increasing cost of capital goods, petroleum products, and services;

In addition, the FY2025 budget includes strategic investments in the areas of Public Safety and Sanitation to meet our growing demands. As more and more people live, work, and play in Mauldin, a greater level of demand is placed upon municipal services. Over the last few years, we

have seen police and fire response times increase, call volume increase, and increases in special duty needs for various events. Neighborhoods have requested additional speed studies, greater speed enforcement activities, and more foot-patrols in new commercial districts. Resources have been stretched thin, and officers are asked to do more and more with the same number of personnel. By 2030, MPD will need to expand its personnel count by 12 police officers to serve a community of 35,000 residents.

Similarly, sanitation service demand has increased dramatically. New neighborhoods generally dispose of more municipal solid waste than older neighborhoods, and older neighborhoods typically use more brush and leaf services. Since the pandemic, the City has experienced a steady increase of 4% growth rate in volumes per year. Brush, limb, and leaf services continue to grow as trees mature, more grass is cut, and leaves fall. Additionally, the sanitation program has experienced sharp increases in tipping fees and a significant fee difference between garbage and recycling. In just the last four years, tipping fees for garbage have nearly doubled, and recycling even more. Cost increases for recycling have pushed many area providers to eliminate this service, though Mauldin continues to offer this service weekly to residents.

Significant effort has been made by Council and staff to begin addressing these issues. In late FY2023, Council approved a comp and class salary adjustment to increase our competitiveness in the labor market. This effort has been successful in retaining top talent and in our recruitment of new talent throughout the organization, but particularly in retaining good law enforcement officers and fire fighters. Fire and police retention is high, and vacancy rates low.

To address growing demand for sanitation services, Public Works transitioned to side-loading garbage and recycling trucks to increase efficiency, reorganized routes, and have taken other measures to address growth including reducing services (brush pick-up every four weeks vs. two). Though these efforts have been helpful, we have reached a point where technology and efficiency are not enough on their own to keep up with increasing demands. Additional investment is needed. Now is the time for more personnel to bear the responsibility of municipal service delivery.

GENERAL FUND

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.

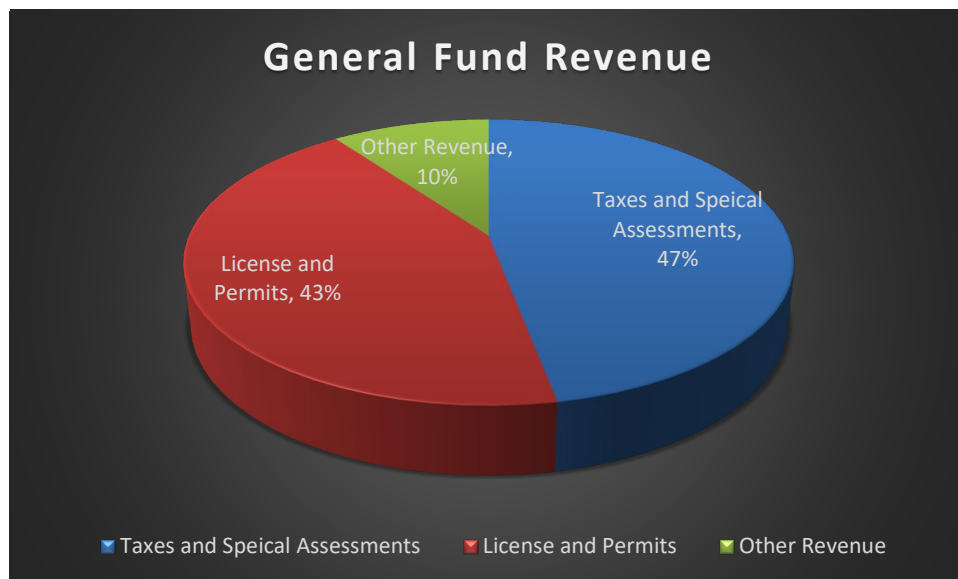
The FY2025, General Fund Budget, as presented, totals \$21,554,500, or a 12.9% increase over the previous fiscal year. The Expenditures do include several strategic investments to increase service capacity in three critical departments including Police, Fire and Public Works. Planned investments include the hiring of four additional police officers, three new firefighters, four additional Public Works positions, more funding for the City's stormwater program, and capital equipment. The General Fund budget provides for the revenues and expenditures of various government services and operations pertaining to City Council, City Administration, Judicial services, Police, Fire, Public Works, Recreation, and more.

General Fund Revenues

A summary of General Fund Revenues is provided below.

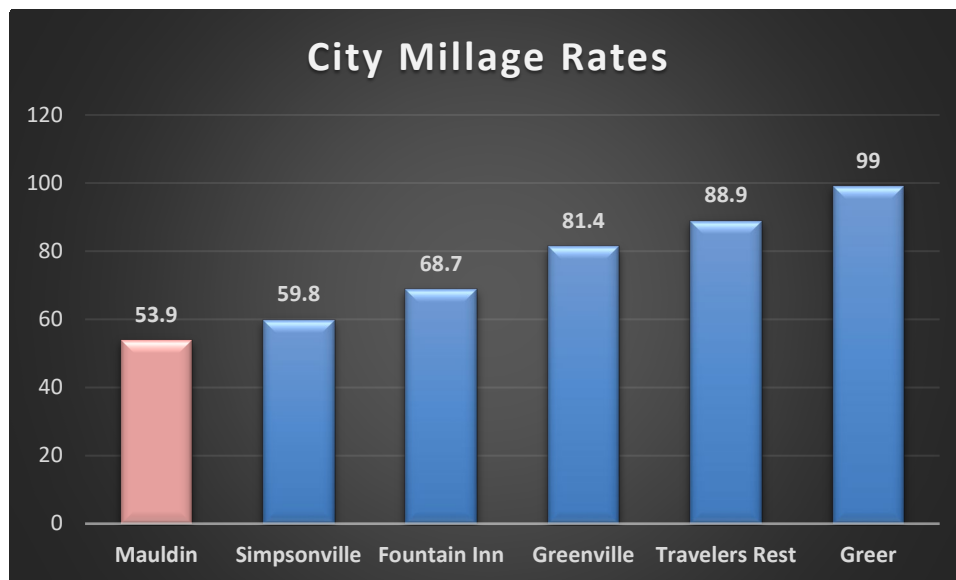
| | FY2023 Actual | FY 2024 Budget | FY2025 Proposed | % Change |
|--------------------------------------|--------------------------|---------------------------|----------------------------|---------------------|
| <i>Taxes and Special Assessments</i> | \$8,579,822 | \$8,467,364 | \$10,072,500 | 18.96% |
| <i>Licenses and Permits</i> | \$9,245,172 | \$8,805,000 | \$9,258,000 | 5.14% |
| <i>Intergovernmental</i> | \$992,795 | \$807,677 | \$749,000 | -7.26% |
| <i>Penalties and Fines</i> | \$121,373 | \$125,400 | \$125,300 | -0.08% |
| <i>Charges for Services</i> | \$87,500 | \$102,200 | \$127,000 | 24.27% |
| <i>Recreation Fees</i> | \$208,646 | \$172,500 | \$195,000 | 13.04% |
| <i>Comm Dev Fees</i> | \$24,102 | \$10,000 | \$20,000 | 100.0% |
| <i>Senior Center Fees</i> | \$4,675 | \$32,500 | \$29,000 | -10.77% |
| <i>Miscellaneous Revenue</i> | \$611,891 | \$403,000 | \$514,000 | 27.54% |
| <i>Transfers In</i> | \$267,998 | \$118,948 | \$464,700 | 206% |
| <i>Use of Fund Balance</i> | \$0 | \$32,658 | \$0 | -100.0% |
| Total | \$20,143,973 | \$19,077,247 | \$21,554,500 | 8.27% |

The General Fund is funded through several different tax assessments, fees, service charges, and other revenues. All of these tools can be adjusted, with varying political and statutory limits, to generate revenue for municipal operations. As indicated in the chart below, nearly all of the revenue to support the General Fund is derived from Taxes and Special Assessments (47%) and License and Permits (43%). The remaining 10% comes from all other funding sources listed above.



In order to generate the sufficient revenue for above mentioned investments, Council considered a multi-tooled approach that has not been utilized in a number of years, is targeted towards a specific service users, and was equitable to residents and businesses in and out of the City.

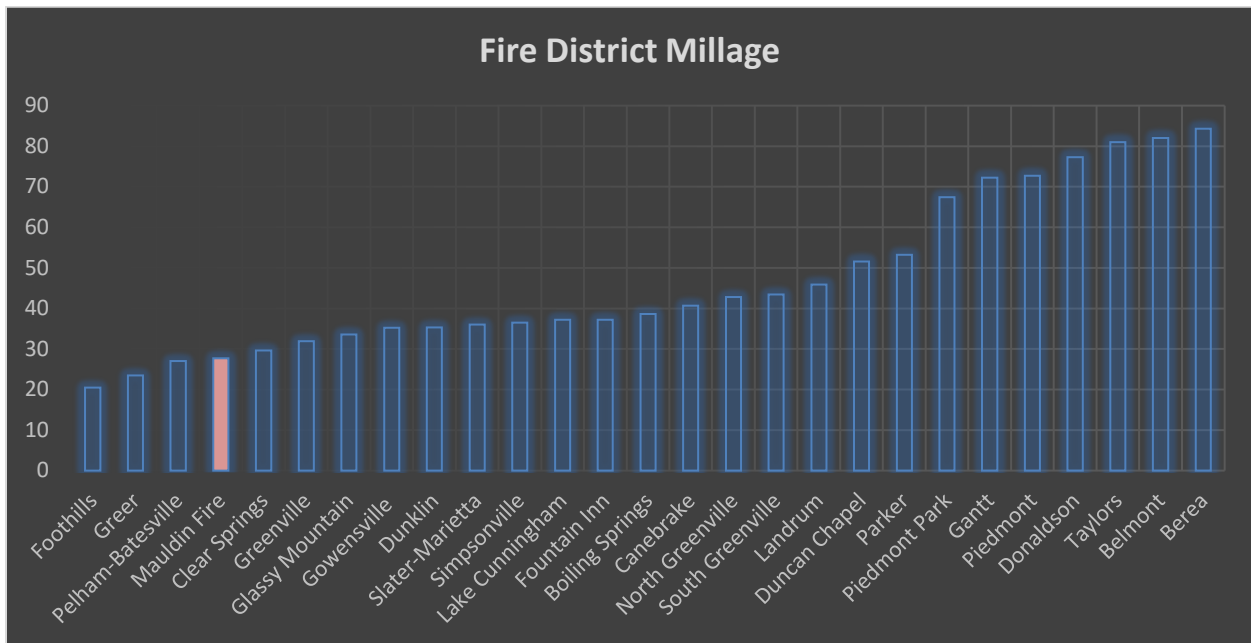
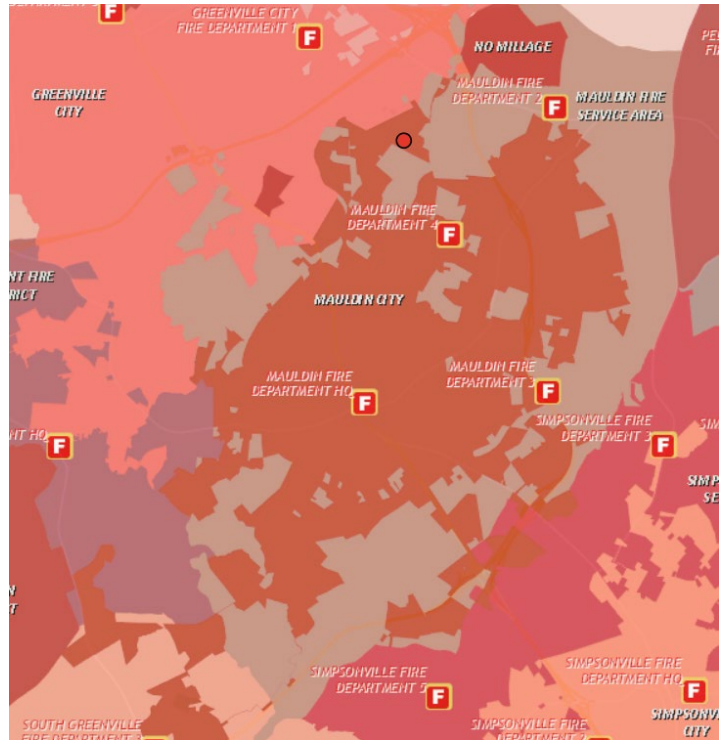
The first tool Council considered using is the City’s property tax millage. The City maintains a relatively low property tax millage and it is comprised of two components – operating millage and debt service millage. The City’s debt service millage has remained unchanged at 4.8 mills since at least 2015, while the City’s operating millage was set at 51.5 mills from 2015 until reassessment in 2022, when it dropped to 49.1 mills. Currently, the combined operating and debt service millage equals 53.9 mills. The chart below illustrates the City’s current millage compared with other municipalities throughout the County.



For the City of Mauldin, one mill is currently equivalent to approximately \$159,000 in revenue. The value of a mill will vary from jurisdiction to jurisdiction and will change from year to year. Property taxes are based upon the assessed value of a property and are applied to structures, vehicles, and other like equipment. Roughly 90% of the City’s Taxes and Special Assessments revenue is generated from property taxes applied to residential and commercial properties. Owner occupied residential property is taxed as a function of 4% of assessed value multiplied by the millage, while non-owner occupied residential and commercial properties are assessed as a function of 6% of the assessed value multiplied by the millage.

Another tool the Council considered utilizing is supporting an increase to the fire district millage to hire more firefighters to address increased demand in the Fire Service Area (FSA). Controlled by County Council, the FSA millage is assessed on properties outside the city limits in unincorporated areas of Greenville County. As indicated by the red/beige color on the map to the right, the Fire District stretches from GE all the way to SCTAC (Donaldson Center). Like the City, tremendous growth is occurring throughout the FSA where we are also experiencing higher call volumes, increased response times, and greater service needs.

To ensure the highest quality of services to the Fire District and to maintain the district's ISO 1 rating, more personnel are needed. As it stands, the district millage is currently set at 27.7 and is the fourth lowest in the County. Historically, the millage rate fluctuates almost yearly, but has been as high as 31.0 mills in 2020. The City has submitted a request to County Council increase the Fire District millage to 30.7 (3 mill increase) in order to hire three additional fire fighters to serve the District and City. If successful, the Mauldin Fire District millage would then be the fifth lowest in the County.



In considering how to use the tools above to address the need for additional revenue, Council reviewed three potential options. Each option considered generated sufficient revenue to cover the investments in Police, Fire, and Public Works that were drafted as part of the General Fund expenditures plan for FY2025. The revenue generated will also support the debt service payment for the capital lease purchase that is planned and explained below. After deliberate and thoughtful consideration, a consensus of Council believed that a combination of city millage increase, and FSA millage increase would be the least impactful on residents and businesses and provide the

revenue necessary for the investments sought for FY2025.

To illustrate the impact on a typical residential taxpayer, the proposed increase on an in-city resident and a county resident living in an owner-occupied home in the FSA is detailed below.

MAULDIN RESIDENT

| Assessed Value | 4% Rate | Current Millage 53.9 | Proposed Millage 59.9 | Difference | Total Yr Increase | Monthly Increase |
|----------------|-----------|----------------------|-----------------------|------------|-------------------|------------------|
| \$220,600* | 8,824 | \$475.61 | \$528.56 | \$52.94 | \$52.94 | \$4.41 |
| \$311,696** | 12,467.84 | \$672.02 | \$746.82 | \$74.81 | \$74.81 | \$6.23 |

FIRE SERVICE AREA RESIDENT

| Assessed Value | 4% Rate | Current Millage 27.7 | Proposed Millage 30.7 | Difference | Total Yr Increase | Monthly Increase |
|----------------|-----------|----------------------|-----------------------|------------|-------------------|------------------|
| \$220,600* | 8,824 | \$244.42 | \$270.90 | \$26.47 | \$26.47 | \$2.21 |
| \$311,696** | 12,467.84 | \$345.36 | \$382.76 | \$37.40 | \$37.40 | \$3.12 |

Both increases, if fully adopted, would be reflected in the tax bills mailed in late 2024 and would be collected in early 2025.

General Fund Expenditures

General Fund expenditures total \$21,554,500, or an increase of 13.0% year over year. These increases are primarily driven by salary increases from the prior year, higher inflation costs, increased utility rates, increases in service contracts and personnel cost associated with 11 new positions. Funding has also been allocated to initiatives approved by Council in FY2024 including the Axon taser and body camera program and for the continuation of Greenlink 601 Route.

In addition, the FY2025 budget includes the following additional positions to increase service delivery:

- 4 uniformed patrol officers to constitute a traffic team to focus on accident response, traffic enforcement, parking enforcement, and more.
- 3 firefighters to operate the City’s new quick response vehicles which will provide rapid medical response capabilities without the use of larger, more expensive vehicles.
- 2 sanitation drivers to operate vehicles within the fleet to provide trash & recycling collection services, brush pick-up and limb & leaf collection. The addition of these personnel will allow the department to resume bi-weekly brush pick-up which is currently on a four-week rotation.
- 1 Park Management position to enhance the capabilities of our team to care for our wonderful parks and recreation areas, city entrance signs, and other beautification projects.
- 1 Street Department position to increase the department’s ability to address stormwater related issues in the public right-of-ways.

The budget also includes a COLA of 2% and a merit pool of 2% 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 2% merit increase by each department.

A summary of General Fund Expenditures by department or function is provided below.

| | FY2023 Actual | FY 2024 Budget | FY2025 Proposed | % Change |
|------------------------------|--------------------------|---------------------------|----------------------------|---------------------|
| <i>Transfers Out</i> | \$5,846,317 | \$3,737,814 | \$4,128,750 | 10.5% |
| <i>Council</i> | \$207,517 | \$224,377 | \$229,000 | 2.1% |
| <i>Finance</i> | \$413,154 | \$443,127 | \$478,600 | 8.0% |
| <i>Administration</i> | \$822,342 | \$849,917 | \$1,095,250 | 28.9% |
| <i>Employee Services</i> | \$79,079 | \$64,100 | \$84,100 | 31.2% |
| <i>Judicial</i> | \$481,870 | \$630,361 | \$669,000 | 6.1% |
| <i>Police</i> | \$5,003,056 | \$6,142,625 | \$7,260,000 | 18.2% |
| <i>Business Services</i> | \$696,100 | \$815,306 | \$863,500 | 5.9% |
| <i>Street</i> | \$664,120 | \$714,256 | \$877,000 | 22.8% |
| <i>Sanitation</i> | \$1,919,684 | \$2,038,899 | \$2,328,000 | 14.2% |
| <i>PW Administration</i> | \$729,130 | \$688,406 | \$742,000 | 7.8% |
| <i>Fleet Maintenance</i> | \$235,657 | \$264,195 | \$274,200 | 3.8% |
| <i>Parks Management</i> | \$740,113 | \$864,835 | \$959,500 | 10.9% |
| <i>Recreation</i> | \$747,564 | \$790,969 | \$786,000 | -0.6% |
| <i>Community Development</i> | \$400,703 | \$510,858 | \$456,500 | -10.6% |
| <i>Senior Center</i> | \$266,522 | \$297,202 | \$323,100 | 8.7% |
| Total | \$19,252,927 | \$19,077,247 | \$21,554,500 | 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 FY2025.

Transfers Out

The General Fund supports numerous other funds, services and programs on an annual basis. In FY2025, transfers out of the General Fund total \$4,128,750 and is 10.5% higher than the current fiscal year. The increase is mostly attributable to increased transfers to the Fire Service Fund for operational support and Debt Service Fund for capital acquisition. Below illustrates the distribution of transfers out of the General Fund to other funds.

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | % Change |
|----------------------------------|--------------------------|--------------------------|--------------------------|---------------------|
| <i>Mauldin Public Facilities</i> | \$559,518 | \$429,900 | \$429,400 | -0.1% |
| <i>Capiral Projects Fund</i> | \$2,435,000 | -- | -- | 0.0% |
| <i>Transportation Fund</i> | \$257,622 | \$280,974 | \$307,000 | 9.3% |
| <i>Fire Service Fund</i> | \$1,787,219 | \$2,225,301 | \$2,360,350 | 6.1% |
| <i>Sports Center Fund</i> | \$294,763 | \$396,039 | \$421,500 | 6.4% |
| <i>Debt Service Fund</i> | \$512,195 | \$405,600 | \$610,500 | 50.5% |
| Total | \$5,846,317 | \$3,737,814 | \$4,128,750 | 10.5% |

Below are the notable expenses by each department or function within the General Fund budget.

Notable expenses may include the addition of Full-Time Employees (FTE), line item increases greater than \$15,000, or other comments. Additionally, with the discontinuation of Compensation Time, a new line item for Overtime has been created for several departments.

| | |
|---|---|
| <i>Council</i> | No significant changes to programs or services. |
| <i>Finance</i> | No significant changes to programs or services. |
| <i>Administration</i> | IT Development & Support – increase for replacement of computers (\$20k). Contains the reclassified position of Community Development Director to the Assistant City Administrator. |
| <i>Judicial</i> | Employee Expenses – increase for mandatory judicial training. |
| <i>Police Department</i> | Salary – includes addition of 4 patrol officers for creation of traffic team. Overtime – increase of \$101k due to elimination of Comp Time. Contracts & Services – includes Axon Body Camera & Software funding (\$196k). Employee Expenses – increased for additional officer training. Special Programs – increase in funding for crime prevention, community education, camps, and gang awareness training. |
| <i>Business & Development Services</i> | Salary – includes 2 FTE building inspectors hired in FY2024. |
| <i>Streets</i> | Salary – increase for an additional FTE to address stormwater needs. Drainage – increased by \$56k for additional stormwater improvements. |
| <i>Sanitation</i> | Salary – increase for addition of 2 FTE’s to keep up with demand and increase brush collection service capacity. Landfill Expense – \$160,000 increase due to higher rates and volumes collected. (\$275k increase over last two fiscal years) |
| <i>PW Administration</i> | Contracts & Services – now a consolidated line item that includes elevator service contracts, pest control, and other related contracts. |
| <i>Fleet Maintenance</i> | No significant changes to programs or services. |
| <i>Parks Management</i> | Salary – addition of 1 FTE to keep up with growing beautification needs. |
| <i>Recreation</i> | Revenue – Seeking an increase of \$10 for nearly all sports programs to cover rising cost of uniforms and equipment. No significant changes to programs or services. |
| <i>Community Development</i> | Contracts & Services – includes \$54,000 for GTA 601 Connector shared funding. |
| <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 FY2025 Budget, the Enterprise Fund totals \$1,726,500. However, the City did receive notice that Greenville Water will be increasing their fee per utility bill printed from \$1.17 to \$1.31 effective July 1, 2024. This increase will only impact the Sewer Fund and will decrease Sewer Maintenance Fee revenue by approximately \$15,000. Greenville Water's billing charges are projected to total approximately \$137,000 in FY2025. These charges, as well as credit card processing fees, refunds, and returns are all assessed prior to revenue disbursement to the City. Though the City charges \$11.50 per month for residential sewer services, the City will collect from Greenville water no more than \$10.19 per month per customer (or less if payment is made by credit card). There is no proposed sewer maintenance fee increase in FY2025.

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 assesses a monthly fee for access to the sewer system to all users, and an annual pump station fee to specific users. In FY2025, Sewer Fund revenues are projected to be \$1,714,500, and consists of \$1,250,000 in Sewer Maintenance Fees, \$42,000 in Sewer Pump Station Fees, \$400,000 in Capital Lease Proceeds, and the balance in interest income.

Sewer Fund expenditures equal revenue and include the purchase of a sewer line camera van system (\$310,000) and mini excavator (\$90,000). Funding has also been allocated to sewer repair and rehabilitation in the amount of \$255,500. The Department will continue all other operations as current with no anticipated programmatic changes in FY2025.

PROPERTY MANAGEMENT FUND

The Property Management Fund was established to account for rental income from City owned property. The FY2025 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 \$1,360,400, representing a decrease of 68.8% from the prior fiscal year. Leading the decline is the absence of \$2.3 million in revenue from ARPA and \$1.4 million less in Fund Balance utilization. Staff is proposing to use a 5-year capital lease purchase in the amount of \$1.014 million for the acquisition of various vehicles and equipment, as well as a planned use of Fund Balance in the amount of \$314,400.

Included in this year's capital purchase are vehicles and equipment needed to meet our growing community's needs and to increase service levels. Planned capital expenditures includes \$339,000 for six Police Patrol vehicles, \$225,000 for a Public Works grapple truck, \$325,000 side-loader garbage truck, \$80,000 for a heavy-duty work truck for the Street Department, \$45,000 for a new truck for BDS, and other capital items.

CAPITAL PROJECTS FUND - TRANSPORTATION

The FY2025 Capital Projects Fund – Transportation totals \$467,000, which is an increase of nearly

12% over the previous year. Funding comes from a number of sources including Paving Revenue from Greenville County (\$110k), dedicated millage from the General Fund (\$307,000) and Hospitality & Accommodations Tax (\$50k). These funds will provide for resurfacing of city-owned roads throughout the community and continue adding to the Bridge Maintenance Fund Balance (\$50k).

FIRE SERVICE FUND

The Fire Service Fund budget totals \$5,598,400 which is an increase of 12.4% over FY2024. Funding is provided via property taxes from covered portions of Greenville County (\$2,820,000), a General Fund Transfer (\$2,360,350), and from contracted services and other sources (\$418,050).

City Council is seeking a 3-mill tax increase from Greenville County Council to the Mauldin Fire Service Area Millage, which is currently 27.7. The Mauldin FSA has seen an explosion of growth over the last few years that will continue unabated. In order to provide services to an ever-growing populace and maintain our ISO 1 rating, the Department needs additional personnel.

The FY2025 Budget includes hiring three additional fire fighters to deploy our quick response vehicles for medical calls, saving unnecessary wear and tear on larger more expensive equipment. Further, the Department recognizes that by 2030, nine additional personnel will be needed to serve the City and Fire District, and nine more once Station 5 is built. Without a steady increase in personnel, the City and Fire Service Area may experience a decline in the ISO rating which will increase fire insurance premiums.

The Department does not have any planned large capital acquisitions for FY2025 but is experiencing price increases across nearly all expense categories.

HOSPITALITY & ACCOMMODATIONS TAX FUND

The Hospitality & Accommodations Tax Fund, or H&A Fund, totals \$2,384,000 for FY2025. Revenue is projected to be higher over the current year mostly due to strong hospitality tax receipts and an increase in programmatic revenue from successful events and more eating establishments opening in the city. 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.

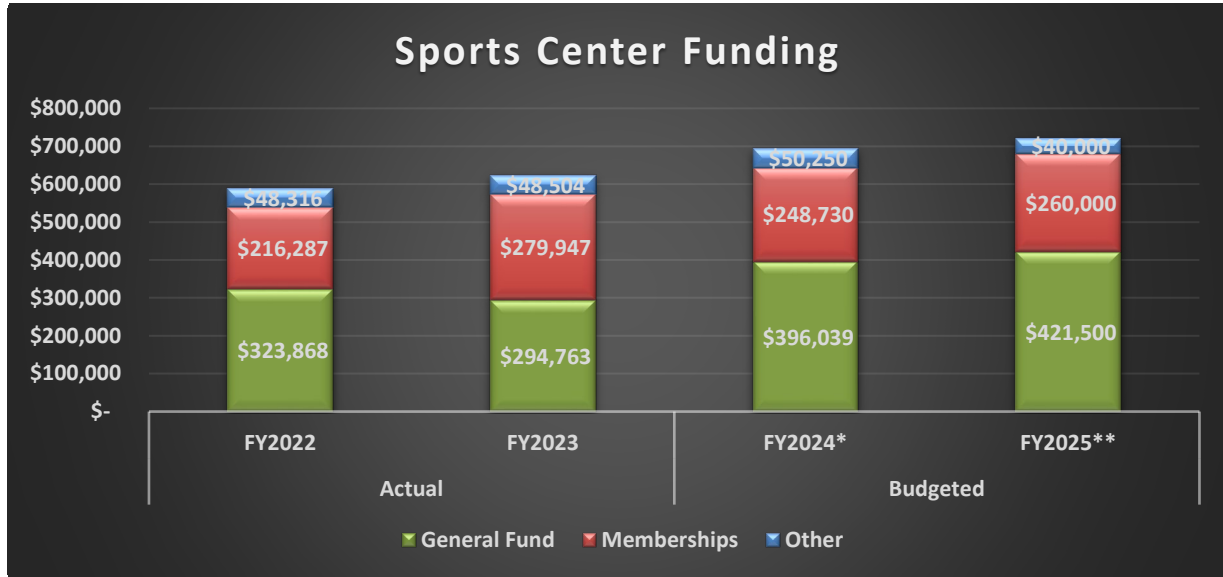
In FY2025, the H&A Fund will support five theatre shows, a summer music series, two festivals (Sooie BBQ and Blues & Jazz), a Christmas event, fall movie series, Mauldin City Singers, new addition to the public art trail, and much more. Also included in this year's budget are funds for several capital improvements including trails, Mauldin Cultural Center amenities/outdoor furniture, and repairing an uneven floor in the auditorium. Funding was also included for the purchase of Christmas decorations for City Center Drive and major roadways, and to conduct a Parks Master Plan. The FY2025 budget also provides for a \$504,311 contribution to H&A Fund Balance.

Lastly in FY2025, funding has been allocated for an additional Full-Time Employee to oversee the H&A Fund. Responsibilities will include receiving funds monthly, conducting random H&A tax audits (both field and desktop), provide staff support to the A-Tax Board, administer A-Tax grants, and more. As a municipality that continues to receive more than \$50,000 in annual state

accommodations taxes, we are required to set up an A-Tax Advisory Board and make annual grant awards to eligible entities. This position will be housed in the Business & Development Services Department.

SPORTS CENTER FUND

The FY2025 budget for the Sports Center Fund totals \$721,500, or a 3.8% increase over the prior year. Revenue for the fund continues to rely on an annual General Fund transfer (\$421,500) but is seeing a notable rise in paid membership fees. Membership fees are projected to total \$260,000 in FY2025, which is up from \$248,730 budgeted in FY2024.



Expenditures for FY2025 are mostly in line with those from the current year, with an exception for the start of a multi-year non-capital equipment replacement project to upgrade basketball goals from a manual-adjustment system to a motorized system. Staff intend to replace two goals this year for \$10,000 and two additional goals next year for about the same amount.

EMPLOYEE HEALTH FUND

The Employee Health Fund was created to maintain dedicated funding to the City’s health insurance expenditures. In FY2025, the budget totals \$1,890,000 which is 3.37% 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, and prescription rebates. There are no planned changes to coverage levels or out-of-pocket expenses expected in FY2025.

DEBT SERVICE FUND

The Debt Service Fund totals \$1,139,900 for FY2025 which is an increase of 10.8% 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 (\$610,500), Capital Fund (\$238,400), Sewer Fund (\$100,000), and the H&A Fund (\$191,000). The FY2025 budget does include a new lease purchase for the following equipment and vehicles:

| Equipment/Vehicle | Department | Budget |
|----------------------------|---------------------------|-----------------------|
| Patrol Vehicles (6) | Police | \$339,000 |
| Grapple Truck | Public Works – Sanitation | \$225,000 |
| Side-Loader Trash Truck | Public Works – Sanitation | \$325,000 |
| HVY Duty Truck | Public Works – Streets | \$80,000 |
| Pick-up Truck | BDS | \$45,000 |
| Sewer Camera Mobile System | Sewer | \$310,000 |
| Mini Excavator | Sewer | \$90,000 |
| | | \$1,414,000.00 |

Below is a chart of outstanding bond debt and leases as of June 30, 2023.

| | Purpose | Balance | Maturity |
|-----------------------------|--|-------------|-------------------|
| GO Bonds | | | |
| <i>GORB - Series 2016</i> | Partially refund GORB Series 2009 | \$1,155,000 | March 2029 |
| <i>GOB - Series 2020</i> | Transportation Projects | \$2,355,000 | April 2038 |
| Revenue Bonds | | | |
| <i>TFRB – Series 2014B</i> | Lighting upgrade at parks | \$131,617 | April 2024 |
| <i>RB Series 2014</i> | Sewer Infrastructure | \$2,316,000 | October 2034 |
| <i>AHTRB – Series 2020</i> | Pedestrian Bridge | \$2,499,000 | April 2040 |
| IPRB | | | |
| <i>IPRB – 2020 (Bridge)</i> | Pedestrian Bridge | \$2,182,000 | April 2040 |
| <i>IPRB – 2021 (Fire)</i> | Fire Station HQ | \$5,800,000 | April 2042 |
| Lease Purchases | | | |
| <i>Lease 2018</i> | 4-Police vehicles, boom truck, pick-up truck, more | \$18,568 | July 2023 |
| <i>Lease 2019</i> | 2-Police vehicles, garbage truck, more | \$86,752 | July 2024 |
| <i>Lease 2020</i> | Trailers, MPD radios, PW & MFD trucks, more | \$430,259 | 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 Village) and BridgeWay Station. As currently budgeted, the fund totals \$130,000 for FY2025, with all proceeds going to the MCIP

Fund Balance.

However, now that BridgeWay Station Phase I is nearing completion, we do anticipate drawdowns to begin. Staff has met with representatives from Hughes Investments to establish a reimbursement process and to review reimbursable expenditures. Since the post-development tax valuation is unknown, FY2025 figures have been carried over from FY2024. During the FY2025 annual budget amendment, staff will update these figures to reflect actual revenue and expenditures. Proceeds received will annually be used to reimburse agreed upon public improvements over the life of the MCIP (expiration December 31, 2045).

MCIP proceeds from City Center Village have been allocated to the MCIP Fund Balance and will eventually be utilized to reimburse the Capital Projects Fund. The City's City Center Village development agreement stipulated real-time reimbursement to the developer with the City recouping its investment over the life of the MCIP (expiration December 31, 2035).

Mauldin Public Facilities Fund

The Mauldin Public Facilities Fund totals \$592,889 for FY2025 and includes payments to two Installment Purchase Revenue Bonds (IPRB) issued in 2020 and 2021. The 2020 IPRB was used to construct the Mauldin Gateway Bridge, while the 2021 IPRB funded 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 FY2025, the Grant Fund totals \$543,450 and is comprised of revenue and expenditures for the state School Resource Officer (SRO) grants. The City received a grant in FY2023 and FY2024 to increase School Resource Officers in area schools and is expected to receive 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 \$15,000. 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 FY2025. 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

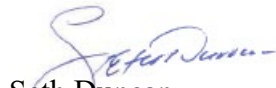
The Mauldin Foundation is expected to receive and expense \$10,000 in FY2025. Funding is provide by Greenville County Redevelopment Authority and will be used to address needs within the City's Senior Programs.

ARPA FUND

The City received more than \$12 million in American Rescue Plan Act (ARPA) funding during the Federal response to Covid-19. These funds have since been allocated for various projects and capital acquisition and have been mostly spent. Staff will continue to wind down and closeout ARPA expenditures in FY2025, but do not have any planned expenditures for FY2025 budget. We do anticipate bringing to Council a final expenditure plan for any remaining funds in late FY2025 or as part of the budget process in FY2026. This will ensure all ARPA funds are spent prior to the December 31, 2026 deadline.

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 and to Council for their vision and leadership in making strategic investments for the future of this community and beyond.

Sincerely,

A handwritten signature in blue ink, appearing to read "Seth Duncan", is written over a faint, light blue circular stamp or watermark.

Seth Duncan
City Administrator

Budget At A Glance

The FY2025 Budget totals \$38,363,539, which represents a 9.9% decrease from the FY2024 budget. Detailed descriptions of each fund and their revenue details are provided in the revenue section of this document. Expenditures details are provided in the expenditure section of this document.

Budget-At-A-Glance for the FY2025 Proposed Budget

| | 2025 Proposed |
|--|-------------------|
| Revenues | |
| General Fund | 21,089,800 |
| Enterprise Funds | 1,326,500 |
| Subtotal | 22,416,300 |
| Hospitality & Accommodations | 2,384,000 |
| Fire Fund | 3,238,050 |
| Debt Service Fund | |
| Capital Projects Fund | 32,000 |
| Capital Projects Fund- Road Improvements | 110,000 |
| Other Nonmajor Funds | 3,118,450 |
| Total | 31,298,800 |

| | |
|--|-------------------|
| Expenditures | |
| General Fund | 17,425,750 |
| Enterprise Funds | 1,606,500 |
| Subtotal | 19,032,250 |
| Hospitality & Accommodations | 1,121,500 |
| Fire Fund | 5,598,400 |
| Debt Service Fund | 1,139,900 |
| Capital Projects Fund | 1,122,000 |
| Capital Projects Fund- Road Improvements | 417,000 |
| Other Nonmajor Funds | 3,891,839 |
| Total | 32,322,889 |

| | |
|--|--------------------|
| Other Financing Sources/(Uses) | |
| General Fund | (3,664,050) |
| Enterprise Funds | 280,000 |
| Subtotal | (3,384,050) |
| Hospitality & Accommodations | (1,262,500) |
| Fire Fund | 2,360,350 |
| Debt Service Fund | 1,139,900 |
| Capital Projects Fund | 1,090,000 |
| Capital Projects Fund- Road Improvements | 307,000 |
| Other Nonmajor Funds | 773,389 |
| Total | 1,024,089 |

| | |
|---|----------|
| Total Revenues - Total Expenditures + Other Financing Sources (Uses) | - |
|---|----------|

Budgeting Considerations and Factors

The quality of life, location, and low taxes afforded by the City remain attractive to businesses and residents. Although the City’s economy continues to improve, several factors impacted the development of the FY2025 budget. Although there were no changes in the City’s service levels for FY2025, this section of this document provides an overview of the overall Council goals driving this budget.

| GOAL | STRATEGIES |
|---|---|
| City Center Village Development | <ul style="list-style-type: none"> • Continue and complete Streetscape Phase I • Ensure completion of Maverick Yards • Complete City Center Village Master Plan (MASC Grant) • Submit ideas for consideration to Council for the redevelopment of the old Fire Station |
| Mauldin Trails Segments | <ul style="list-style-type: none"> • Develop trail branding for Mauldin Trail Segments • Identify and evaluate trail routes to connect CU-ICAR to City Center Village (GPATS), create system map and future map • Support Butler Road Improvement Project • Complete signage installation for trail segment to BridgeWay Station |
| Community Events & Programming | <ul style="list-style-type: none"> • Support and enhance community events and engagement • Evaluate the possibility of new events and partnerships to enhance community spirit; 5K • Evaluate expansion into inclusive services and programs at Senior and Cultural Centers • Continue support of Mauldin Cultural Council to enhance art displays and cultural amenities throughout the City |
| Comprehensive Plan | <ul style="list-style-type: none"> • Continue the Comprehensive Plan update • Zoning Ordinance Overhaul • Develop and provide Council opportunities for discussion on overlay districts • Ensure Future Land use map considers planned growth inside and outside the City |
| Stormwater Program | <ul style="list-style-type: none"> • Complete Stormwater Master Plan • Continue the Oak Park Stormwater Project • Provide options for Council consideration of a City-wide stormwater program • Evaluate possible fee options, capital improvements, and project prioritization |

| | |
|--------------------------------|--|
| Service Delivery | <ul style="list-style-type: none"> • Develop departmental performance metrics based upon departmental goals • Enhance Public Safety and Sanitation service delivery by increasing staffing to accommodate growth • Evaluate the possibility of increasing sports offerings and recreational opportunities • Increase partnerships and resource sharing at Senior Center • Evaluate Public Safety resource allocation and distribution to enhance service delivery • Evaluate website redesign and technology improvements to enhance service delivery |
| Facility Upgrades and Planning | <ul style="list-style-type: none"> • Install outdoor Cultural Center amenities • Install seasonal decorations along City Center Drive to enhance programming • Develop a Parks Master Plan to include current and future facilities and needs |
| Economic Development | <ul style="list-style-type: none"> • City Rebranding • Increase support to and recruitment of local businesses • Identify strategic investments and opportunities for industrial and commercial growth • Develop a design guideline for Main Street beautification that can be utilized along commercial corridors. • Evaluate the creation of a Façade Improvement Program to enhance the look of commercial corridors. • Continue to work with local, regional and state partners to improve transportation systems in preparation for future growth |

Budget Development & Adoption Process

Background

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

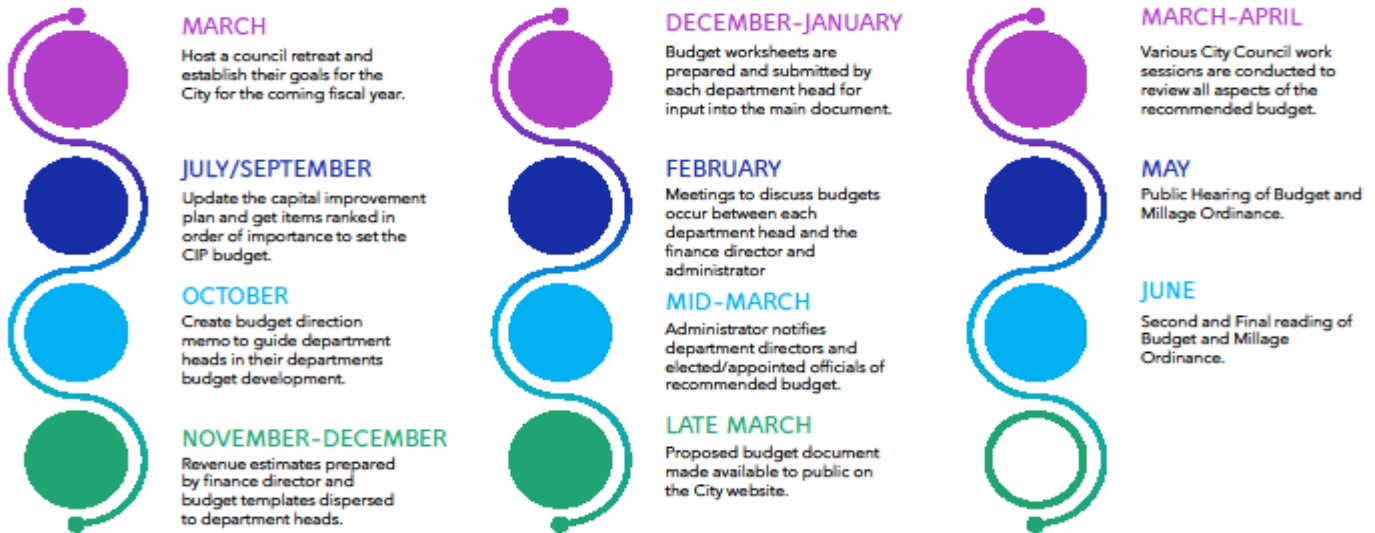
- South Carolina Code of Laws considerations
- Narrative of a step-by-step budgeting process (including review and approval);
- An outline of individuals involved in the budgeting process (including review and approval);
- The timing/frequency of the steps in the budgeting process (including review and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

South Carolina Code of Laws Considerations

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

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

THE BUDGET PROCESS



Budget Development (Step-by-Step Process)

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

Revenue Projection Process Employed

The production of revenue forecasting is one of the most critical functions in local government budget. Revenue forecasting sets the stage for the upcoming year’s budget deliberation. Since numerous factors affect local government revenue, accurate revenue estimation is complicated. The City approaches the revenue projections in a very conservative manner, in order to limit overestimations and therefore mitigate budget shortfalls.

The Finance Department compiles all revenue actuals for the past five years. The majority of the revenue lines are based off an assumption of the last five years and the current economic status, unless there is a

particular circumstance known/upcoming to affect the particular revenue stream.

Property Taxes are budgeted by a combination of analysis of current property assessed values times the current or projected (in the case of a tax increase) millage rate adjusted for collection rates. This is then compared to the past five fiscal year actuals and current collection amounts for validity. In the case of a large development being complete, estimates are then gathered and quantified and the property tax revenues are adjusted accordingly.

Grants are budgeted starting with the ongoing grants which are known and easily quantifiable. Added to this amount are any grants which will be applied for, and there is firm assumption the City will receive the grant funding.

Business Licenses and Permits are budgeted using primarily assumptions based off the past five fiscal years, current collections, and most importantly the current economic environment. Also, any know new businesses will be estimated and applied accordingly.

All other City revenues are budgeted using a calculation of the past five fiscal year, current collection rates, and the current economic environment.

Expenditure Projection Process Employed

The Finance Department compiles files containing the prior fiscal year actual and the current fiscal year budgeted amount. These are distributed to the various department heads to input their estimates and projections for the upcoming budget year. Large variances must be explained and contain backup verification.

The amounts are then compiled into the budget document and compared against the budgeted revenues. Meetings commence between the City Administrator, Finance Director and the department heads one on one to discuss and changes are suggested and agreed upon if all parties find the changes feasible and reasonable.

Taken into consideration for all expenditure projections are the following:

- Council Goals
- Any effects of city or state ordinances, statutes, or regulations
- Any anomalies occurring in the current economic environment or any foreseen in the immediate future
- Year-to-date actuals

Budget Guidance via the City Administrator

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

Department Budget Request

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

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

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

Budget Planning & Preparation Timeline

| | |
|------------------|--|
| December | Staff reviewed previous budget process and formulated revenue estimates |
| December-January | Staff prepared departmental budget targets, instructions and historical financial data |
| February | All Internal Department budget worksheets are due, including estimates of operating expenditures and revenue |

Budget Review Phase

During the months of January through April the Budget, the Team Committee reviews all budget requests. During this time, the Finance Department, concurrently, prepares historical financial data for comparative purposes. The intent is to present a balanced budget (Budget Binder) to the City Council by mid-March for review.

Recommended Budget

Once the Administrator provides the City Council with the recommended budget, the City Administrator conducted a detailed review with the City Council members, Assistant City Administrator, and the Chief Financial Officer. The recommended budget was transmitted to City Council for first reading in May.

The following schedule applies to the Budget Review Phase:

Budget Review Timeline

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

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

Approval of the Recommended Budget by City Council

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

The following schedule applies to the Budget Adoption Phase:

Budget Adoption Timeline

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

Amendments to Budget:

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

Individuals Involved

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

Budget Team: Police Chief George Miller, Fire Chief Brian Mchone, Public Works Director Matthew Fleahman, Recreation Director Bart Cumalander, Building and Development Services Director David Dyrhaug, Court Administrator – Donna Derado and Community Development Director JR Charles

Finance Department represented by: Finance Director Holly Abercrombie

City Administrator’s Office: City Administrator Seth Duncan

City of Mauldin

FY2025 Budget Calendar

| | |
|-----------------------|--|
| August - October | <p>Pre-Budget Items</p> <p>5- year Capital Budget updated and distributed to Committee. City Administrator and Finance Director meet and rank the submitted items.</p> <p>Council retreat - to establish goals and budget objectives for staff.</p> |
| December - January | <p>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.</p> |
| February | <p>Feb 9 Budget requests due to Finance Director.</p> <p>Feb 12-23 Budget is reviewed and refined as needed.</p> <p>Feb 26 Any changes are processed and entered by Finance staff.</p> |
| March | <p>March 1-13 Council budget notebooks are produced and distributed by the finance department.</p> <p>March 14 Budget Workshop with Council and staff.</p> <p>March 28 Budget Workshop with Council and staff.</p> |
| April | <p>April 1-5 Budget revisions are inputted. Budget Ad is prepared.</p> <p>April 9 Budget Ad is submitted to newspaper.</p> <p>April 18 Budget Workshop with Council and staff.</p> <p>April 23 Ad is circulated in the Tribune Times.</p> |
| May | <p>May 20 Public Hearing and first reading on the proposed Budget Ordinance.</p> |
| June | <p>June 17 Second reading and Adoption on the proposed Budget Ordinance.</p> |

BASIS OF BUDGETING

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

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

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

FUND ACCOUNTING

In accordance with Generally Accepted Accounting Principles (GAAP), the City of Mauldin's accounting structure is comprised of a number of separate fiscal entities known as funds. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain City functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Such funds are established to separate specific activities or objectives of a government in conformity with special regulations, restrictions, or limitations. Each fund receives revenue from different sources that must balance with its expenditures.

Governmental Funds

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

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

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

- Hospitality and Accommodations Tax Fund: This fund is used to account for and report the financial resources received and disbursed related to the City's 2% fee imposed on prepared food and beverage sales (hospitality tax) and the rental of accommodations (accommodation tax) within the City limits. These funds are restricted and thus can only be spent for tourism related expenditures.
- Fire Service Fund: This fund is used to account for the activities of the City's Fire Department. Revenues of this fund are generated from a separate millage set by Greenville County and charged to residents of the fire service area. These funds are restricted to covering Fire Department expenditures.
- Mauldin Public Facilities Corporation Fund: Accounts for and reports the activities of the Mauldin Public Facilities Corporation.
- American Rescue Plan Act Fund: Accounts for and reports financial resources received from the American Rescue Plan Act federal grant and the expenditures made with this grant.
- Health Fund: Accounts for and reports the City funding of and claims associated with the City's health insurance plan.
- Non-major special revenue funds consist of the following: Alcohol Enforcement; Police Community; Sports Center; Police Forfeitures and Seizures; Victims' Assistance; Multi-County Parks; Firefighters 1%; and Miscellaneous Grants

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

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

Proprietary Funds

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

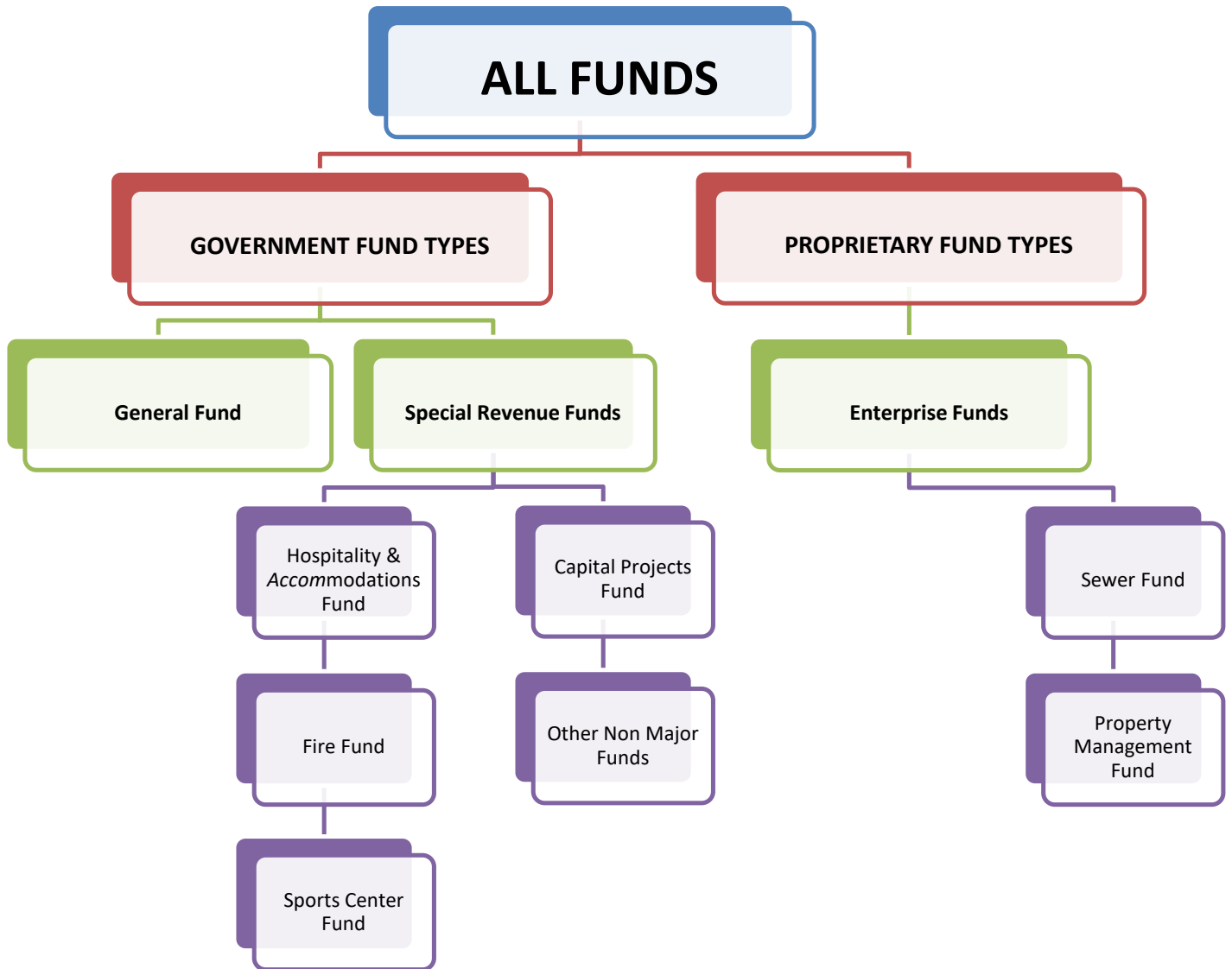
- Property Management Fund: This fund accounts for the operations of rental warehouses and commercial property that are leased to the private sector.
- Sewer Fund: This fund accounts for the sewer operations of the City.

Fiduciary Funds

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

| Department | General Fund | Special Revenue Funds | | | | | | Enterprise Fund | |
|--------------------------------|--------------|-----------------------|-----------|------------------|--------|--------|---------------|-----------------|---------------------|
| | | H&A Fund | Fire Fund | Capital Projects | Health | Grants | Sports Center | Sewer | Property Management |
| City Council | 0 | | | 0 | 0 | | | | |
| Finance | 0 | | | 0 | 0 | | | | |
| Administration | 0 | | | 0 | 0 | | | | |
| Employee Services | 0 | | | 0 | 0 | | | | |
| Judicial | 0 | | | 0 | 0 | | | | |
| Police | 0 | | | 0 | 0 | 0 | | | |
| Business Development | 0 | | | 0 | 0 | | | | |
| Public Works Streets | 0 | | | 0 | 0 | | | | |
| Public Works Sanitation | 0 | | | 0 | 0 | | | | |
| Public Works Administration | 0 | | | 0 | 0 | | | | |
| Public Works Fleet Maintenance | 0 | | | 0 | 0 | | | | |
| Public Works Parks | 0 | | | 0 | 0 | | | | |
| Recreation | 0 | 0 | | 0 | 0 | | | | |
| Community Development | 0 | 0 | | 0 | 0 | 0 | | | |
| Senior Center | 0 | | | 0 | 0 | | | | |
| Public Works Sewer | | | | 0 | 0 | 0 | | 0 | |
| Fire | 0 | | 0 | 0 | 0 | | | | |
| Sports Center | 0 | | | 0 | 0 | | 0 | | |
| Non-Departmental | | | | | | | | | 0 |

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



Financial Policies

I. Purpose

The purpose of this policy is to define the fiscal procedures for the development and execution of the City's operating and capital outlay budgets, along with the management of the City's debt and economic investments. Undergirding these procedures and this policy are the principles of sound fiscal management, fiscal stability, Generally Accepted Accounting Principles (GAAP) and the mission and vision of City Council.

II. Operating Budget Policy

The annual operating budget is the vehicle through which City Council authorizes City government to fund operations during a specific fiscal year for specific purposes and which establishes the economic resources that are required to support these activities. The budget is a fiscal, planning, and policy document, reflecting the allocation of limited revenues among diverse uses.

- A. According to the laws of the State of South Carolina, the City will adopt a balanced operating budget, annually, and provide full disclosure when a deviation from a balanced operating budget is planned or when it occurs.
- B. The term of the fiscal year is July 1 – June 30.
- C. The City Administrator will monitor the financial condition of the City and estimate present and future financial needs.
- D. Department heads will be accountable for the implementing department budgets in a manner that accomplishes the programs and objectives for which the budgets were authorized, and ensuring that their respective budgets stay within the prescribed funding levels.
- E. Departments must stay within budget by each major expense category of personnel, operating, and capital; Budget transfers or shifts in departmental budgets must be authorized by the City Administrator; provided that overall budget appropriations do not change without the approval of the City Council.
- F. The City will develop a program to integrate performance measures and productivity indicators with the annual budget.
- G. The City will maintain a risk management program to provide for protection against loss and a reduction in exposure to liability.

III. Revenues

The City will maximize and diversify its revenue base to raise sufficient revenue to support essential City services and to maintain services during periods of declining economic activity. The City must be sensitive to the balance between the need for services and the City's ability to raise fees, charges, and taxes to support those services.

- A. The City shall conservatively estimate annual revenue increases

- B. All surpluses above the budgeted revenue estimates will be available to the City for appropriation through the City’s budget monitoring and approval processes. Additional appropriations will be used for activities that support the function or program generating the additional fees.
- C. Overall revenue shortfalls requiring additional discretionary General Fund resources will result in a City current appropriation level reduction. In the event of a current fiscal year projected total revenue shortfall, the City will document other offsetting revenues or reduce its budget within the regular budget monitoring process. Transfers from the City’s General Fund balance to cover revenue shortfalls shall not occur without City Council authorization.
- D. The City will maintain a diversified and stable revenue base to reduce the effects of short- term fluctuations in any one revenue source.
- E. All enterprise funds will be self-supporting. The City will establish all user charges fees at a level related to the full costs (operating, direct, indirect and capital) of providing the service. The City will review these fees & charges annually in the budget process and target rates that meet the cost to provide the service.
- F. Charges for services that benefit specific users should recover full costs, including all direct costs, General Fund overhead, loss of interest and depreciation on capital assets. Through a cost allocation program, City overhead rates and General Fund overhead allocations will be established annually by the Finance Department.
- G. Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.. Expenditures in these funds are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds, except as required or permitted by program regulations.
- H. One-time resources such as proceeds from asset sales, debt refinancing, one-time grants, revenue spikes, budget savings and similar non-recurring revenue shall not be used for current or new ongoing operating expenses. Appropriate uses of one-time resources include:
- Rebuilding General Fund Balance
 - Establishing or rebuilding an Emergency Reserve or Contingency Fund
 - Early retirement of debt
 - Funding capital expenditures and/or other non-recurring expenditures
- I. The City will actively seek grant funding to fund both operating and capital expenditures. Prior to the acceptance of grant funding, an evaluation of the grant must determine the following:
- The grant purpose is compatible with City program objectives
 - The benefits provided by the grant exceed the cost of administration
 - The grant does not commit the City to long-term tax funded expenditures after

The City will evaluate the cost and funding source to determine whether to continue the service when the grant period ends. The decision to continue to fund or drop will be made prior to accepting the grant. Alternatively, the City could choose to continue the service with other funding.

IV. Expenditures

The City will provide for a balanced budget, annually, whereby the current operating revenues will be sufficient to support current operating expenditures. An appropriate balance will be maintained between budget dollars provided for direct public services and dollars provided to assure good management and legal compliance. In addition to the City Administrator and the Chief Financial Officer, all department heads share in the responsibility of understanding the City's long-term financial viability, its general spending trends, its projected incomes, and educating themselves, and employees on the necessary short and long-term balance between revenues and expenditures.

- A. High priority is given to expenditures that will reduce future operating costs, such as increased utilization of technology and equipment and proven business methods.
- B. The annual expenditures shall not exceed the annual revenues (operating budget minus capital outlay).
- C. Before the City undertakes any agreements that would create fixed ongoing expenses, the cost implications of such agreements will be estimated for current and future years with the aid of strategic financial planning models.
- D. Organizations that are not part of the City, but which receive funding from the City, shall not have their appropriation carried forward from year to year unless contractually authorized and directed by City Council.

V. Debt Policy

The City's debt policy establishes the parameters for issuing debt, managing its debt portfolio within available resources and within the legal debt margin as defined by South Carolina Statutes and minimizing the costs to the taxpayer. Adherence to this policy will help assure maintenance of the City's AA credit ratings and undergird any future credit rating.

- A. Long-term debt or bond financing will not be used to finance current operating expenditures.
- B. All bonds, notes, contracts, accounts payable, and other monetary liabilities will be paid when due and shall have the most superior lien position during the allocation of resources in budget planning.
- C. Capital projects, financed through the issuance of bonds, shall be financed for a period not to exceed the expected useful life of the project.
- D. The general obligation debt of the City shall not exceed 8% of the assessed valuation of taxable property in the City in accordance with South Carolina State Statute, without a referendum approving such debt.
- E. Annual general obligation debt service shall not exceed 20% of total operating revenue.

- F. The City will attempt to use the lease-purchase of Capital Outlay, for equipment and heavy vehicles having a useful life of at least three years or more.

VI. 5 Year Financial Forecast

The City will prepare a 5-year financial forecast that will include projections for annual growth plus allowances for operating costs of new capital facilities. The forecast will provide the financial health of all major funds and assess the financial implications of current and proposed policies, programs, and assumptions. The forecast will include potential alternatives to improving the long-term financial health of the City.

VII. Capital Improvement Program

The City will prepare and adopt a 5-year Capital Improvement Program, annually, that will detail each capital project, the estimated cost, and funding source.

- A. Operating expenditures will be programmed to include the cost of implementing the Capital Improvement Plan as required.
- B. Capital assets shall be purchased and maintained on a regular schedule.
- C. Within the legal limits of South Carolina Statute and the constraints of operating budgets, debt shall be issued for the purchase of capital assets, including major renovations.

VIII. Accounting Policy

The City will establish and maintain accounting systems according to the generally accepted accounting principles (GAAP) and standards of the Government Accounting Standards Board (GASB).

- A. An annual audit will be performed and completed no longer than six (6) months from the end of the prior fiscal year by an independent public accounting firm that will issue an official opinion on the comprehensive annual financial report (CAFR) with a management letter detailing areas that need improvement, if required.
- B. Full disclosure will be provided in the financial statements and bond representations.
- C. A management letter, the by-product of an annual audit, shall be presented by the independent certified public accounting firm no later than 60 days from issuance of the City's CAFR.
- D. Financial systems will be maintained to monitor expenditures and revenues on a monthly basis with a thorough analysis and adjustment (if required) quarterly.
- E. All revenue collections will be consolidated under the Finance Department (or Chief Financial Officer) and be audited at least annually.
- F. The City will maintain an internal control system that safeguard assets and provide reasonable assurances (e.g., noting any changes in finance statements) for the proper recording of the financial transactions of the City.

IX. Fund Balance Policy

The term fund balance is used to describe the net assets or equity of a governmental fund. The fund balance is intended to serve as a measure of the financial resources available in that fund. GAAP distinguishes five types of fund balance, nonspendable, restricted, committed, assigned, and unassigned.

Nonspendable fund balance is restricted basically because of the form.

Restricted fund balance has external limitations on use.

Committed fund balance is City council designations made before the end of the fiscal year.

Assigned fund balance is City council designations for the intended use.

Unassigned is the total fund balance in excess of nonspendable, restricted, committed, and assigned.

- A. Nonspendable and Restricted Fund Balance – Fund balance reserves indicates that some of the fund net assets are not available for discretionary appropriations and expenditures. Generally this is due to a legal or contractual commitment to an outside entity. It does not include tentative plans of management or council.
- B. Committed Fund Balance- City Council may commit a portion of fund balance for specific uses, as long as it is done by the year end. Committed fund balances are considered as reserved.
- C. Unassigned Fund Balance – Unassigned fund balance is available for appropriation. City Council may either assign a portion of fund balance to indicate tentative plans of use or assign a portion for contingencies. Fund Balance that is assigned is considered unreserved.
 - 1) Unreserved - Assigned Fund Balance
 - a) Assigned Fund Balance-Contingency
To help maintain services during short periods or economic decline and to meet emergency conditions, in addition to any other restricted or committed Fund Balance amounts, the budget shall provide for a contingency designation equivalent to 10% of estimated annual operating revenues in all governmental type funds. The contingency shall also be exclusive of all fund balance types not anticipated to be readily available for use in emergencies. The contingency is established to provide for nonrecurring unanticipated expenditures.
 - b) Committed/Assigned Fund Balance – Other Council Designations
Council may at its discretion designate any portion of available unassigned fund balance as long as the remaining fund balance allows for unreserved unassigned fund balance to be maintained at no less than 25-35 % percent of regular general fund annual operating revenues.

- 2) Unreserved - Unassigned Fund Balance
At a minimum, maintain unreserved, unassigned fund balance in the general fund of no less than 25 to 35 percent of regular general fund annual operating revenues. The calculated unreserved, unassigned fund balance shall be exclusive of all other fund balance components not anticipated to be readily available for use in emergencies and contingencies.

X. Depository / Investment Policy

The City's investment policy is in conformance with all Federal, State and Local governing legislation, the Government Finance Officers Association (GFOA) best practices and other legal requirements, and applies to the investment of all funds, excluding the investment of employees' retirement funds.

- A. Except for funds in certain restricted and special funds, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration.
- B. The City will participate in the South Carolina State Local Government Investment Pool (LGIP) to acquire maximum returns on investments by pooling available funds with funds from other political subdivisions through the South Carolina Treasurer's Office as permitted by South Carolina State Statute.
- C. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
- D. All investments are authorized by City Council and are consistent with GFOA policies and statements.
- E. Current operating funds (30-day demand deposits) will be maintained in interest bearing checking accounts.
- F. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
- G. Reserves and funds not required for the maintenance of a positive cash flow position within the next 30 days (time deposits held in savings accounts or as Certificates of Deposits) will be maintained in accounts bearing the highest interest rates available to the City, provided that such accounts are secured from risk as provided by law. Where practicable, such accounts will be structured to ensure availability of funds without incurring unnecessary penalties upon withdrawal.
- H. Full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit.
- I. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

- J. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.
- K. The City Administrator or his/her designee is authorized with managing the investment portfolio.
- L. A list will be maintained by the City's Finance Department of all financial institutions and depositories authorized to provide investment services for the City.
- M. All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:
- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines
 - Proof of Financial Industry Regulatory Authority (FINRA) certification (not applicable to Certificate of Deposit counterparties)
 - Proof of state registration
 - Completed broker/dealer questionnaire (not applicable to Certificate of Deposit counterparties)
 - Certification of having read and understood and agreeing to comply with the City's investment policy.
 - Evidence of adequate insurance coverage.

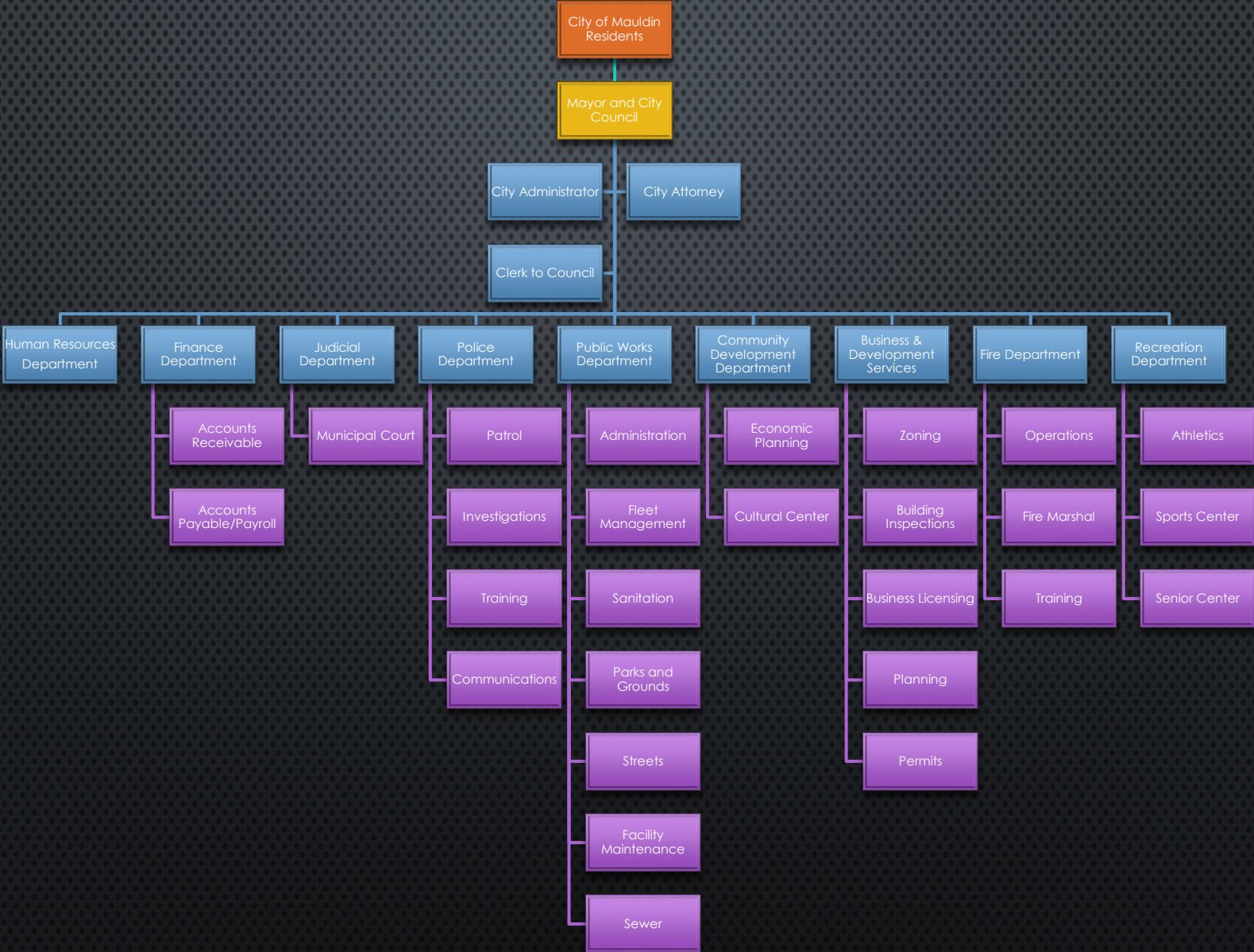


Authorized Positions - Citywide

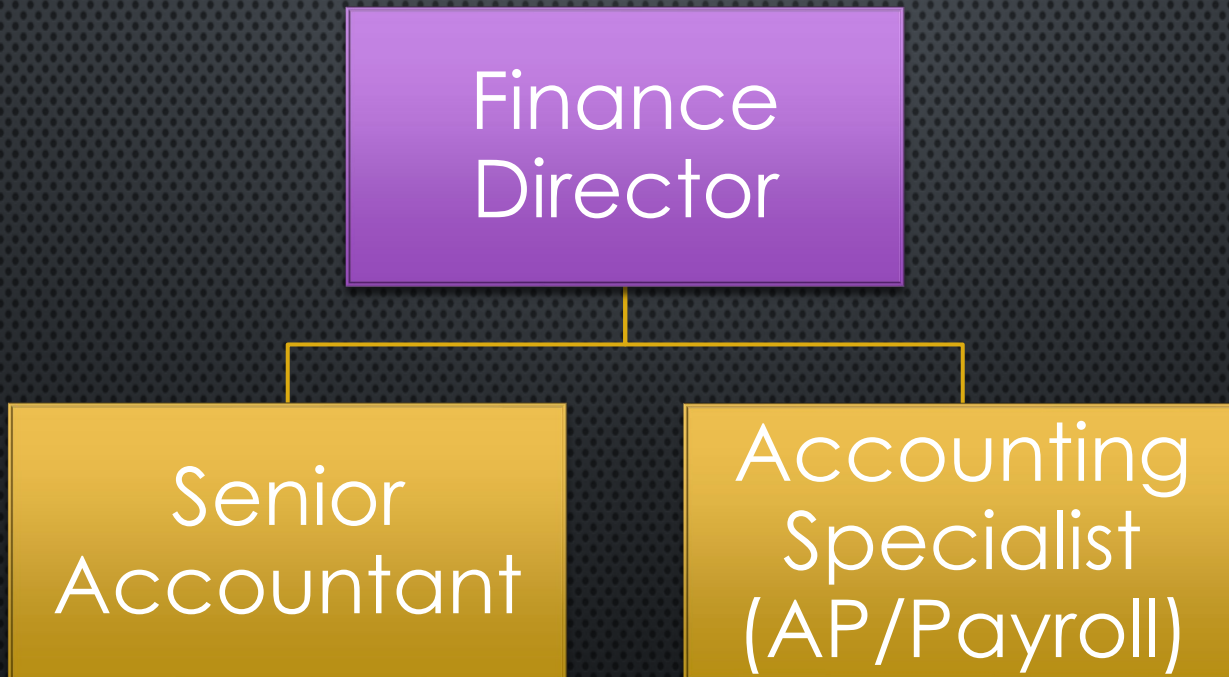
Overall Organizational Chart
Department Organizational Charts

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CITY OF MAULDIN ORGANIZATION STRUCTURE



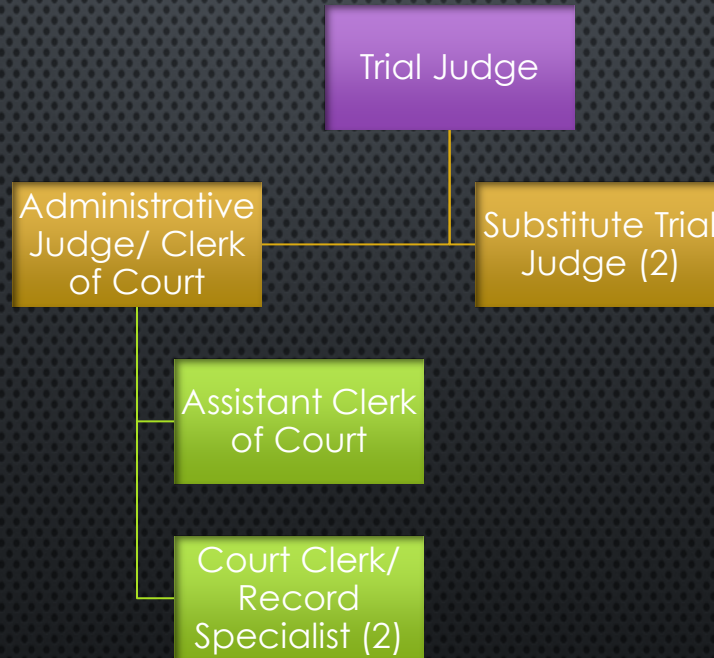
CITY OF MAULDIN FINANCE DEPARTMENT



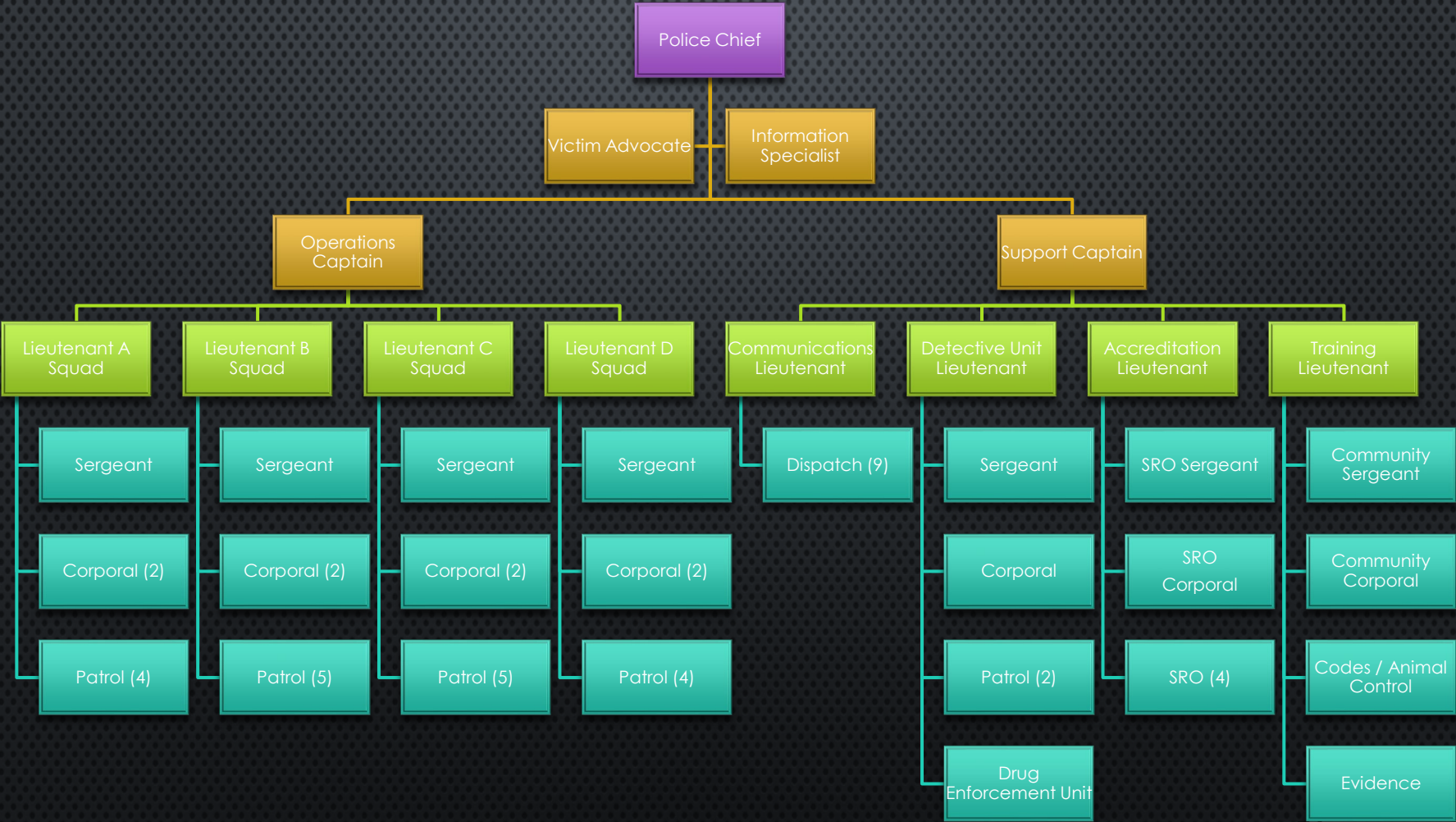
CITY OF MAULDIN ADMINISTRATION DEPARTMENT



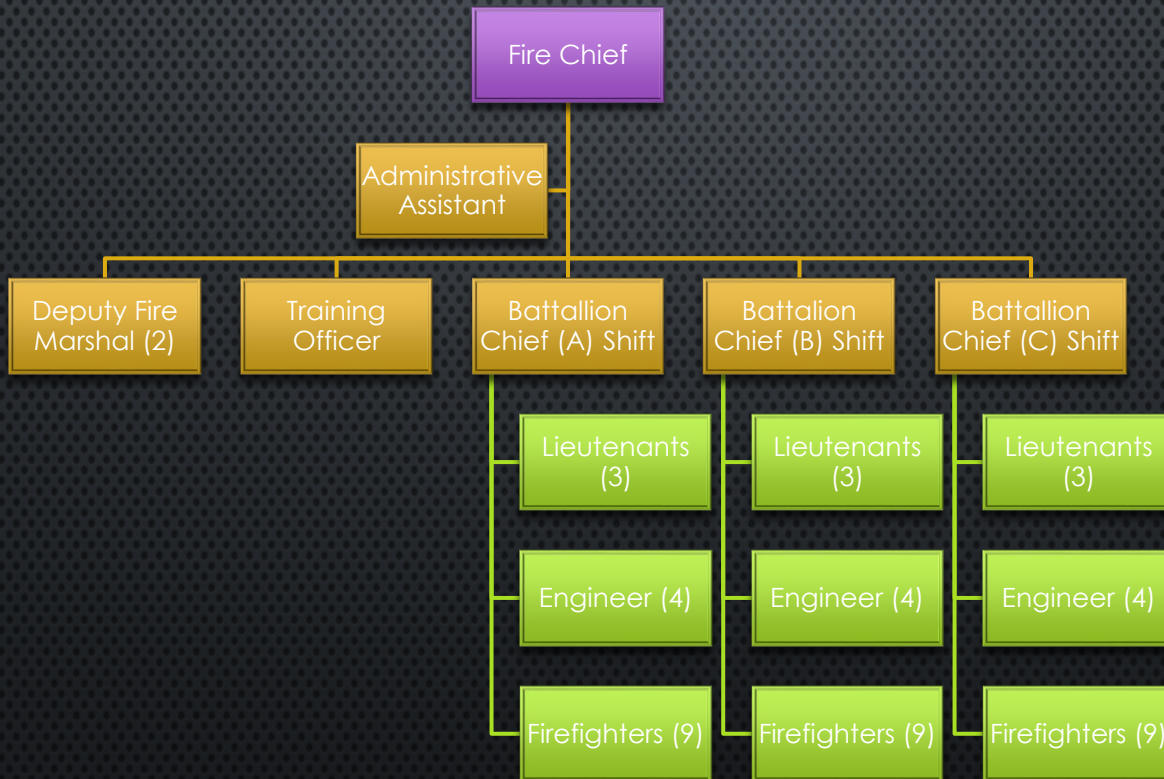
CITY OF MAULDIN JUDICIAL DEPARTMENT



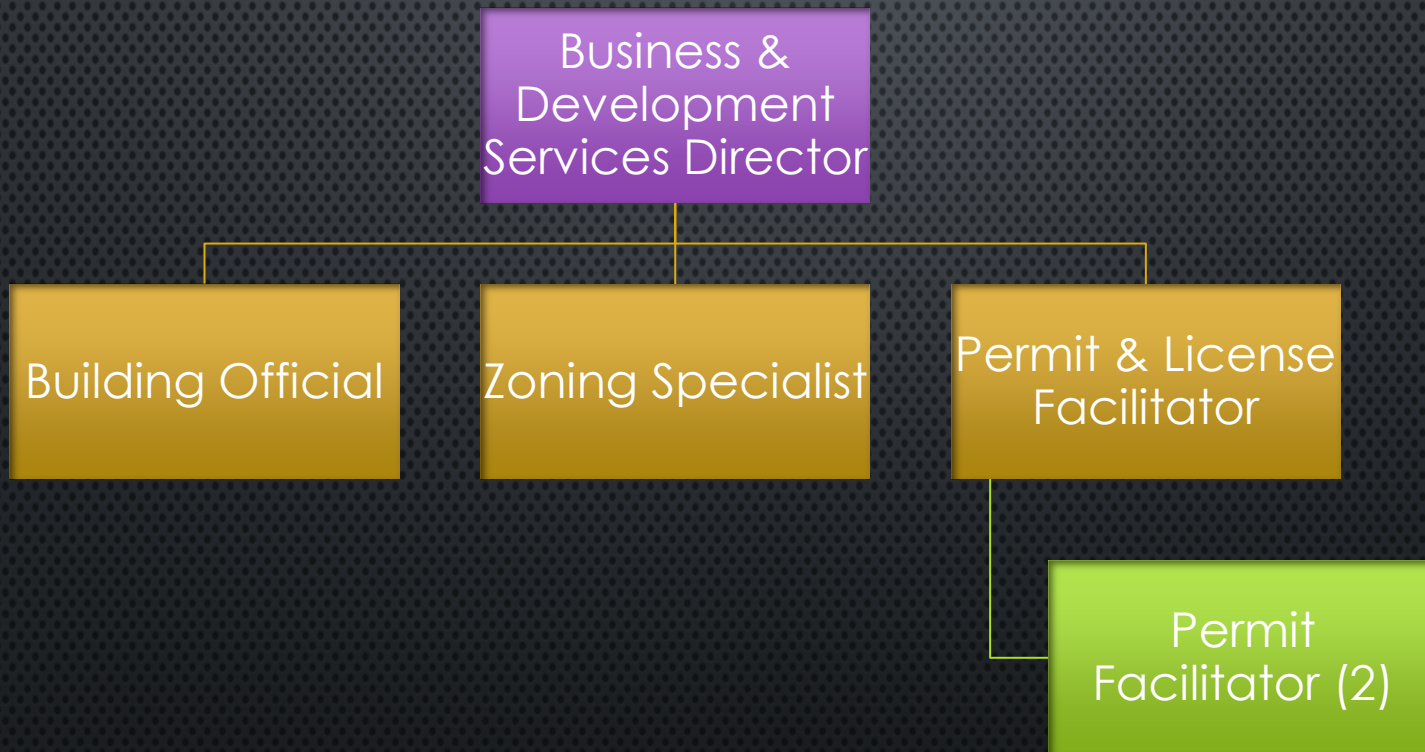
CITY OF MAULDIN POLICE DEPARTMENT



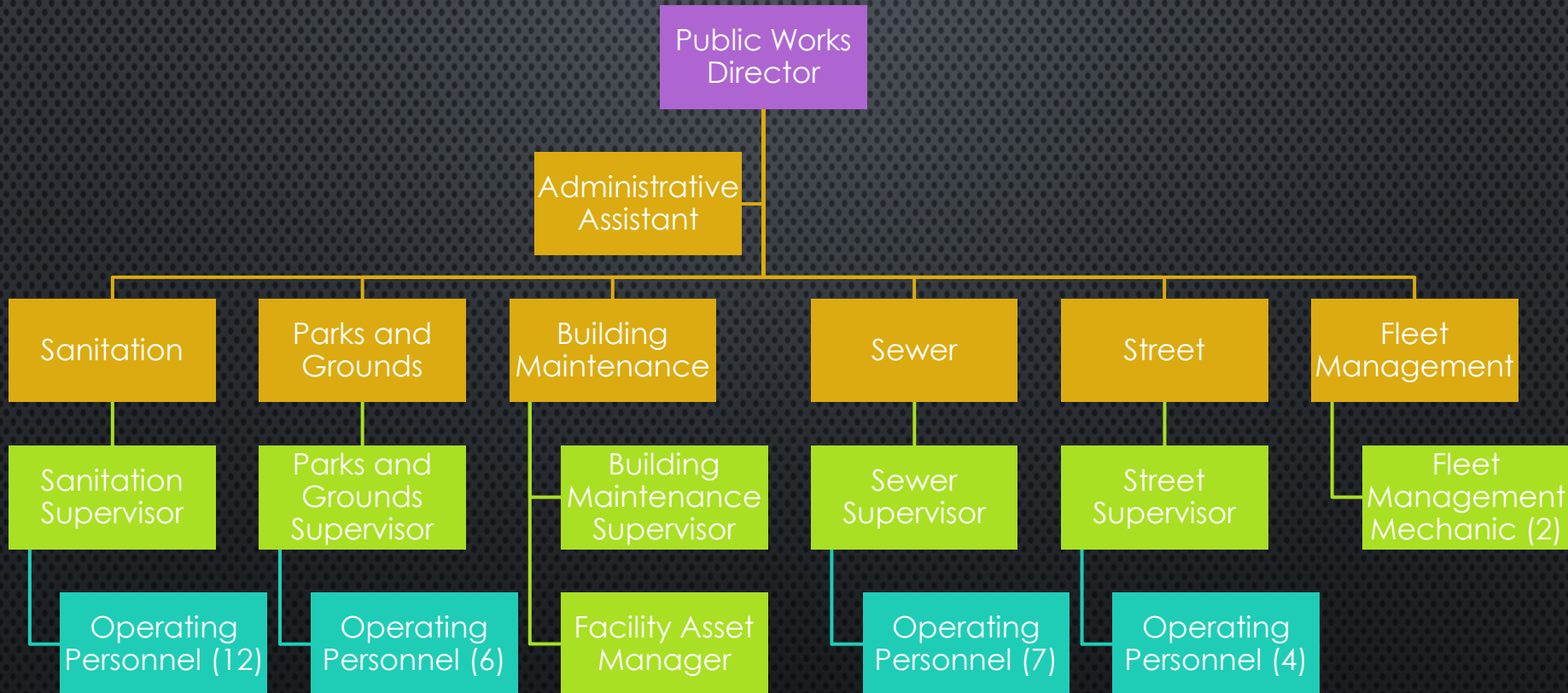
CITY OF MAULDIN FIRE DEPARTMENT



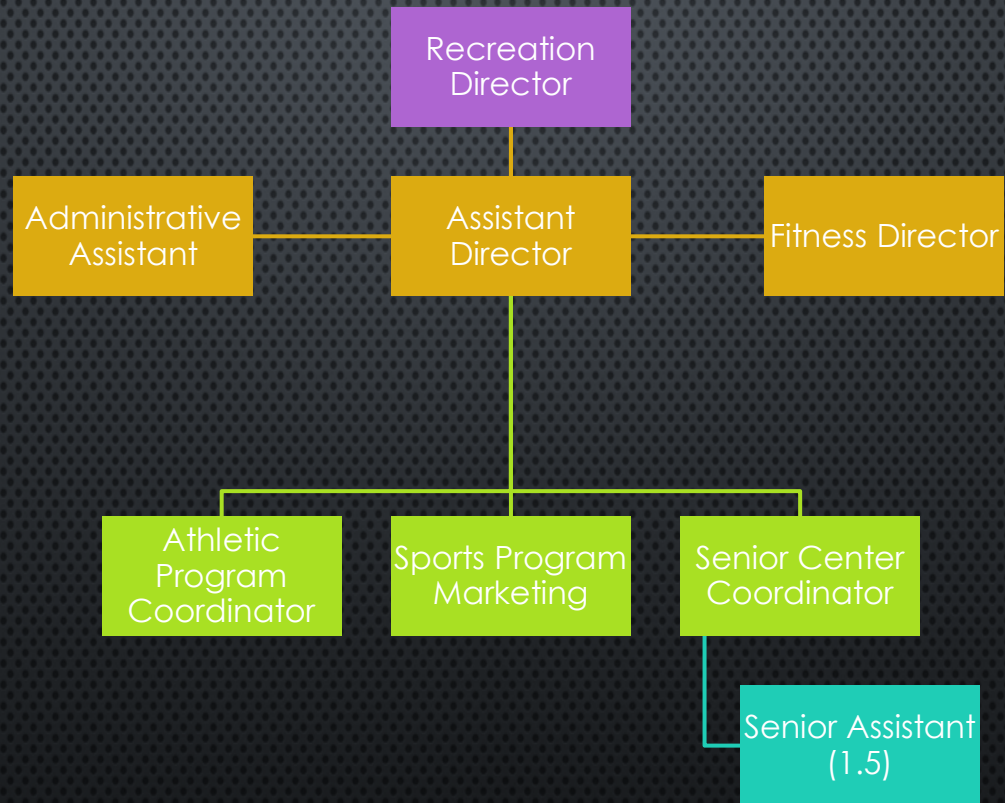
CITY OF MAULDIN BUSINESS & DEVELOPMENT SERVICES DEPARTMENT



CITY OF MAULDIN PUBLIC WORKS DEPARTMENT



CITY OF MAULDIN RECREATION DEPARTMENT



CITY OF MAULDIN COMMUNITY DEVELOPMENT DEPARTMENT





Budget Summaries

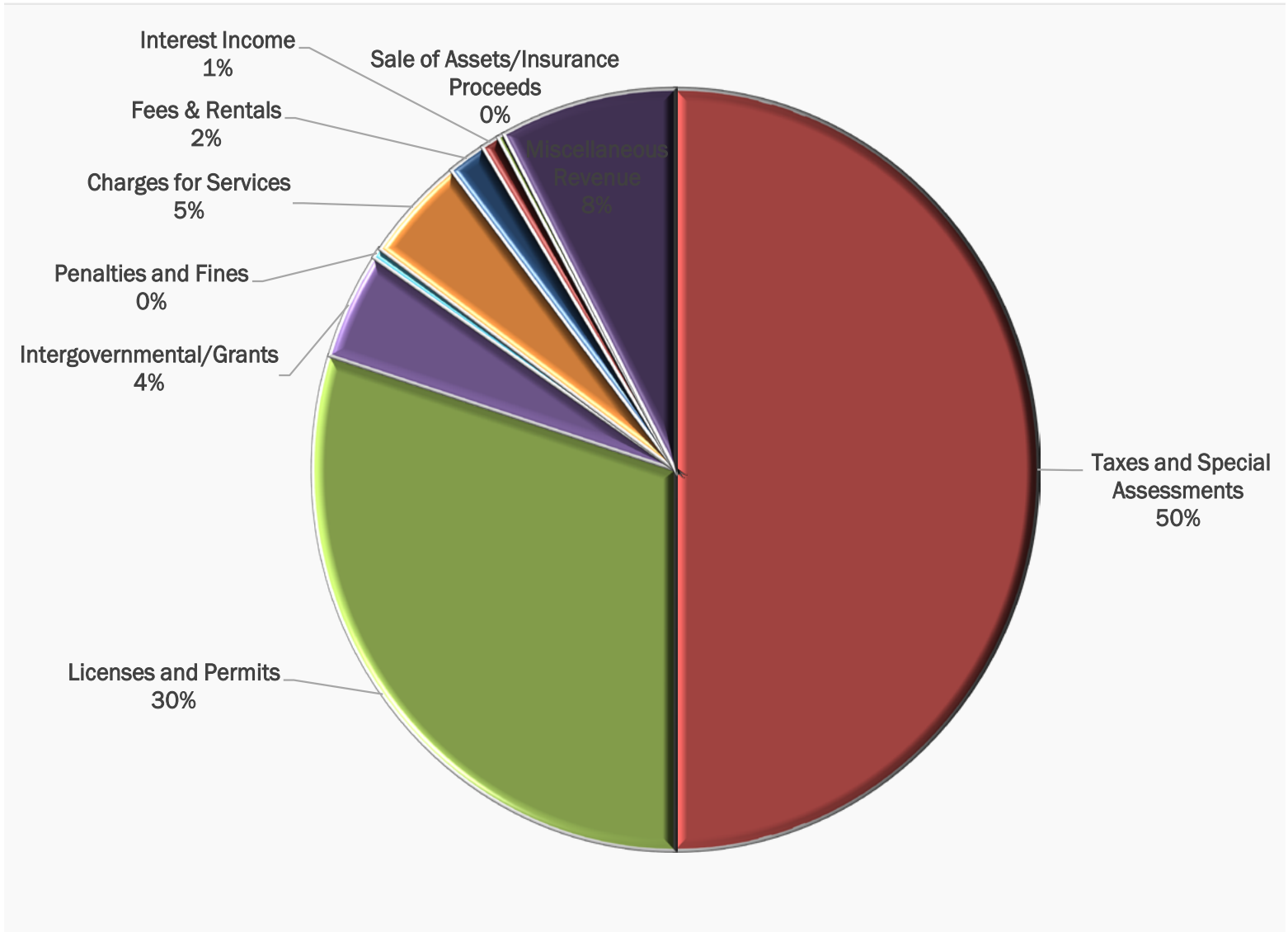
| | |
|---------------------------------------|---------|
| Consolidated Fund Schedules | Page 57 |
| Consolidated Revenue Illustration | Page 58 |
| Consolidated Expenditure Illustration | Page 59 |
| Fund Balance Summary | Page 60 |
| Budget Impact on Fund Balances | Page 64 |
| Ten Year Fund Balance History | Page 66 |
| Personnel Summary | Page 68 |
| Personnel Detail | Page 69 |
| Overall Budget Summaries | Page 74 |

Consolidated Fund Schedules

This schedule provides a three-year summary of the total revenues, expenditures, and other financing sources.

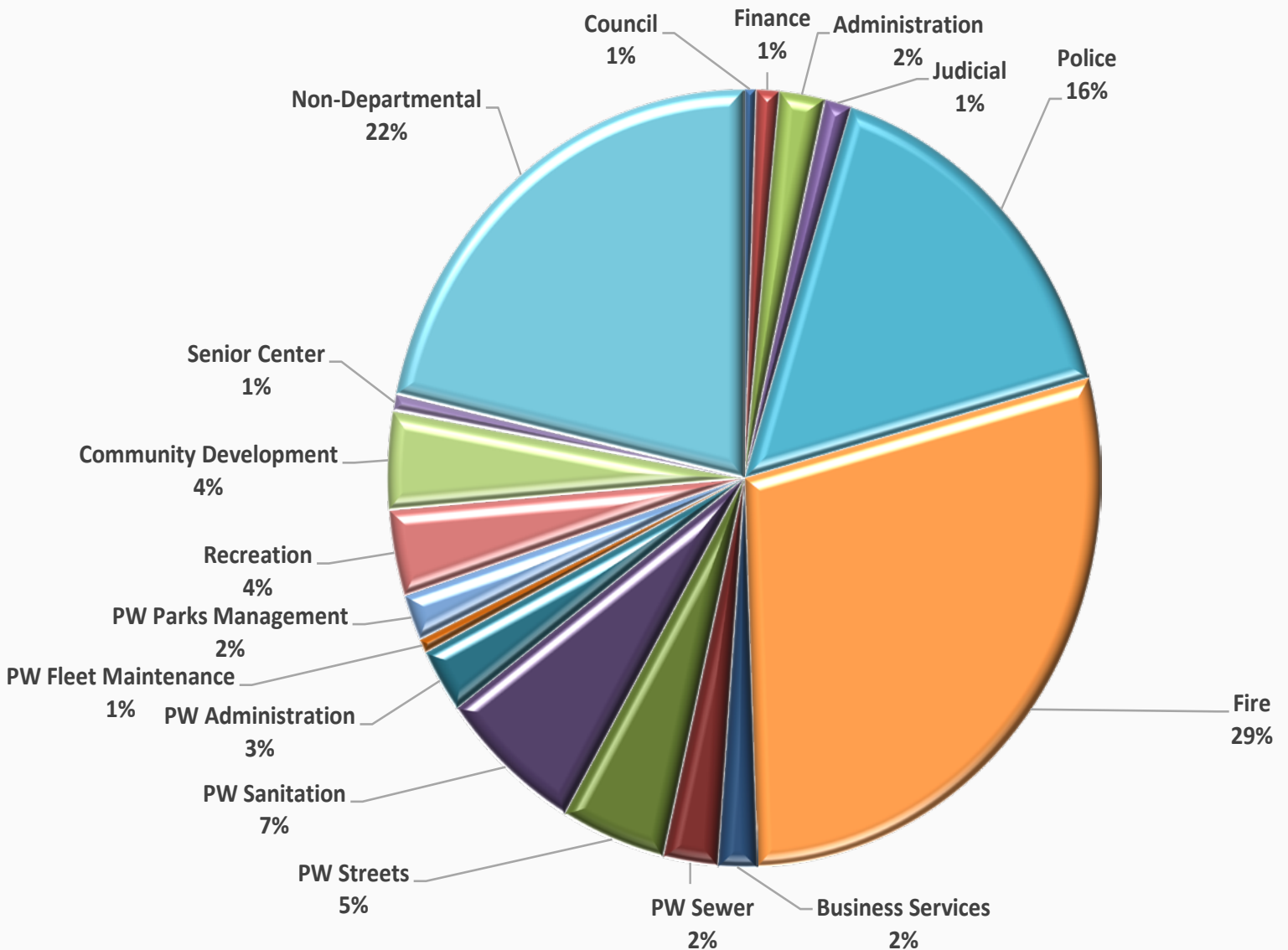
| Budget-At-A-Glance for the FY2025 Proposed Budget | | | |
|---|--------------------|--------------------|--------------------|
| | 2025 Proposed | 2024 Adopted | 2023 Actual |
| Revenues | | | |
| General Fund | 21,089,800 | 18,925,641 | 19,875,975 |
| Enterprise Funds | 1,326,500 | 1,387,479 | 2,750,054 |
| Subtotal | 22,416,300 | 20,313,120 | 22,626,029 |
| Hospitality & Accommodations | 2,384,000 | 1,756,490 | 2,093,670 |
| Fire Fund | 3,238,050 | 2,754,548 | 2,842,719 |
| Debt Service Fund | | | |
| Capital Projects Fund | 32,000 | 31,000 | 193,698 |
| Capital Projects Fund- Road Improvements | 110,000 | 115,000 | 110,511 |
| Other Nonmajor Funds | 3,118,450 | 3,205,661 | 9,141,074 |
| Total | 31,298,800 | 28,175,819 | 37,007,700 |
| Expenditures | | | |
| General Fund | 17,425,750 | 15,339,433 | 13,406,610 |
| Enterprise Funds | 1,606,500 | 1,375,479 | 1,041,455 |
| Subtotal | 19,032,250 | 16,714,912 | 14,448,066 |
| Hospitality & Accommodations | 1,121,500 | 1,101,719 | 1,223,266 |
| Fire Fund | 5,598,400 | 4,979,849 | 4,629,938 |
| Debt Service Fund | 1,139,900 | 1,028,738 | 1,070,728 |
| Capital Projects Fund | 1,122,000 | 3,986,376 | 7,090,846 |
| Capital Projects Fund- Road Improvements | 417,000 | 395,974 | 541,194 |
| Other Nonmajor Funds | 3,891,839 | 7,009,419 | 10,839,683 |
| Total | 32,322,889 | 35,216,986 | 39,843,721 |
| Other Financing Sources/(Uses) | | | |
| General Fund | (3,664,050) | (3,586,208) | (5,578,319) |
| Enterprise Funds | 280,000 | (12,000) | (380,115) |
| Subtotal | (3,384,050) | (3,598,208) | (5,958,434) |
| Hospitality & Accommodations | (1,262,500) | (654,771) | (776,311) |
| Fire Fund | 2,360,350 | 2,225,301 | 1,787,219 |
| Debt Service Fund | 1,139,900 | 1,028,738 | 1,070,728 |
| Capital Projects Fund | 1,090,000 | 3,955,376 | 6,064,284 |
| Capital Projects Fund- Road Improvements | 307,000 | 280,974 | 277,622 |
| Other Nonmajor Funds | 773,389 | 3,803,758 | (2,465,108) |
| Total | 1,024,089 | 7,041,167 | 0 |
| Total Revenues - Total Expenditures + Other Financing Sources (Uses) | | | |
| | - | - | (2,836,021.34) |

City of Mauldin - Total Revenues (All Funds Combined) by Revenue Source



The above graph depicts where City of Mauldin Revenues (combined) come from - the classifications and percentages. As you can see the top revenue streams are Taxes & Special Assessments (50%) and Licenses & Permits (30%).

City of Mauldin - Total Expenditures (All Funds Combined) by Department



The above graph depicts where City of Mauldin expenditures (combined) are spent - the classifications and percentages. As you can see Public Safety tops the list, Police and Fire combine for 45% of total expenditures.

Fund Balance Summary

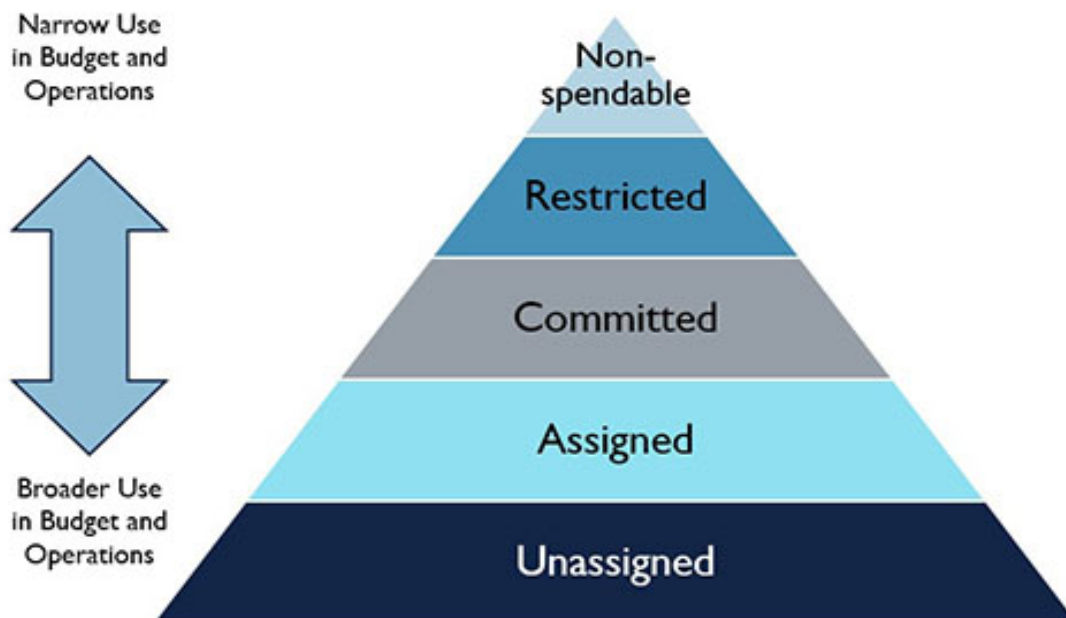
The City considers it essential to maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. The City classifies its governmental fund balances as follows:

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

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

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

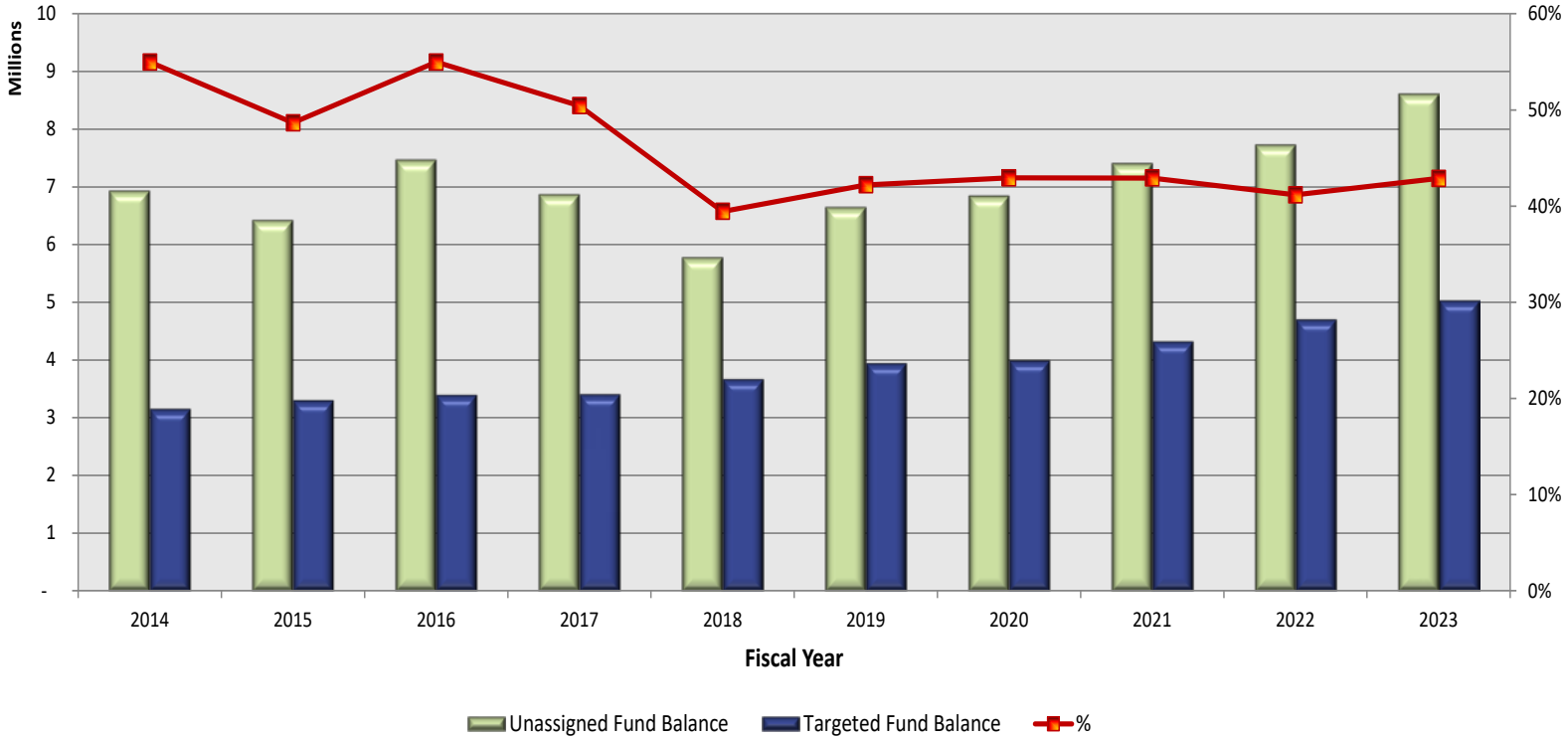
Unassigned – includes amounts that do not qualify to be accounted for and reported in any of the other fund balance categories. This classification represents the amount of fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes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



GENERAL FUND

The General Fund is the City of Mauldin’s primary operating fund. City policy states that General Fund unassigned fund balance should be a minimum of 25% of General Fund operating revenues for the previous audited fiscal year to provide funding for unforeseen contingencies.

General Fund Unassigned Fund Balance as a Percentage of Regular Operating Revenues 10-Year History



The City has exceeded its targeted fund balance for the last ten years. See further discussion in the General Fund section. The FY2025 budget does not rely on the City’s unassigned fund balance allowing for the City to preserve an estimated 43% of General Fund operating revenues for carrying out the basic governmental functions. In addition to maintaining a strong General Fund balance, the City realizes the importance of maintaining financial resources available across funds. The Table illustrates the City’s fund balances across all funds, per the fiscal year audit dated June 30, 2023.

Fund Balances across all Funds

| <u>Fund</u> | <u>Restricted</u> | <u>Assigned</u> | <u>Unassigned</u> | <u>Total</u> |
|------------------------------|---------------------|----------------------|---------------------|----------------------|
| General | \$ 9,456 | \$ 3,134,285 | \$ 8,624,066 | \$ 11,767,807 |
| Hospitality & Accommodations | \$ 2,306,097 | \$ - | \$ - | \$ 2,306,097 |
| Capital Projects | \$ 348,908 | \$ 8,784,165 | \$ - | \$ 9,133,073 |
| Non-Major | \$ 1,288,871 | \$ - | \$ - | \$ 1,288,871 |
| Total | \$ 3,953,332 | \$ 11,918,450 | \$ 8,624,066 | \$ 24,495,848 |

ENTERPRISE FUNDS

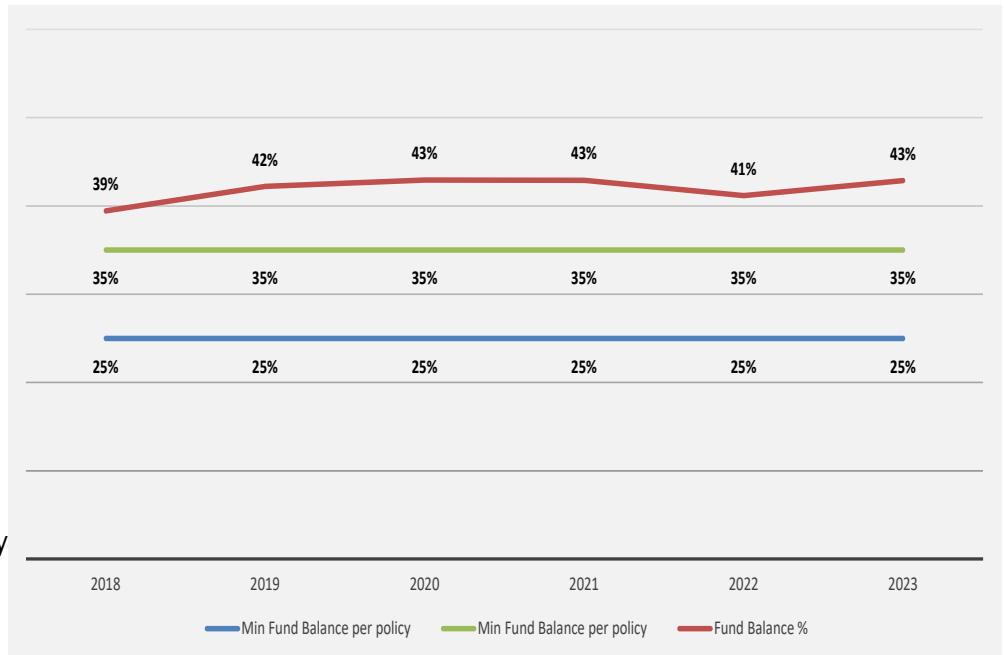
The Unrestricted balance in the Sewer Fund has been drawn down over the last couple of years because of an emphasis on work in some of the worst sewer basins. The FY2024 budgeted fee increase has helped to start building the Unrestricted balance back up, as well as continue maintaining and upgrading our sewer infrastructure. No set target balance exists for the Enterprise Funds.

SPECIAL REVENUE FUNDS

The City understands the vulnerability of the economy on Hospitality and Accommodations revenues, there is not an adopted policy on the amount of fund balance to have on hand. However, City Council understands and elects to keep a healthy amount on hand.

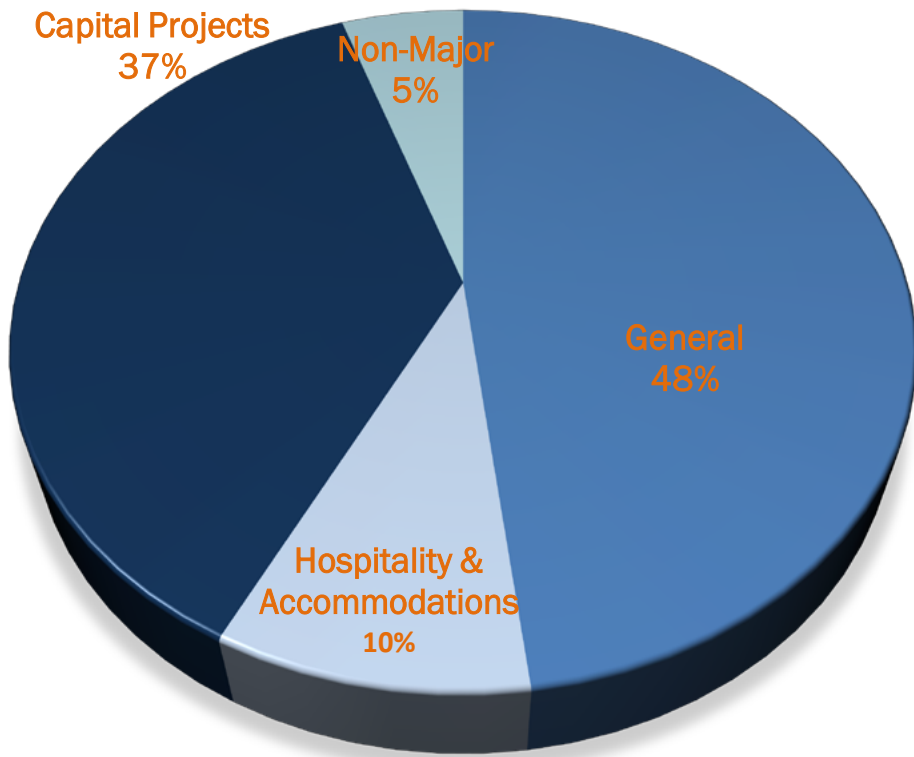
The Hospitality & Accommodations Fund has a projected total fund balance \$2,818,350 at the end of FY2024. The Council has plans to utilize some of this balance to help further a trail system throughout the City, as well as updates to our parks.

Graph provides a 5- year history of the City’s General Fund unassigned fund balance. Review of figure 2 reveals a steady balance in the General Fund unassigned fund balance since FY2018. The City generally uses restricted amounts to be spent first when both restricted and unrestricted (committed, assigned, and unassigned) fund balance is available unless there are legal documents, contracts, or agreements that prohibit doing such. Additionally, the City generally would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.



General Fund Unassigned Fund Balance Policy Comparison (by Percentage)

The Figure below illustrates the fund balances by percentage of the City combined fund balance. Review of Figure 2 reveals that the General Fund balance comprises 35% of the City's combined fund balance.



Fund Balance by Percentage

BUDGET IMPACT ON FUND BALANCES

The following table shows the anticipated impact of the 2025 budget on fund balance for all of the funds. It shows a synopsis of Revenues/Transfers In and Expenditures/Transfers Out for the budget years FY2024 & FY2025 to result in a projected fund balance at the end of FY2025.

Fund Balances At a Glance

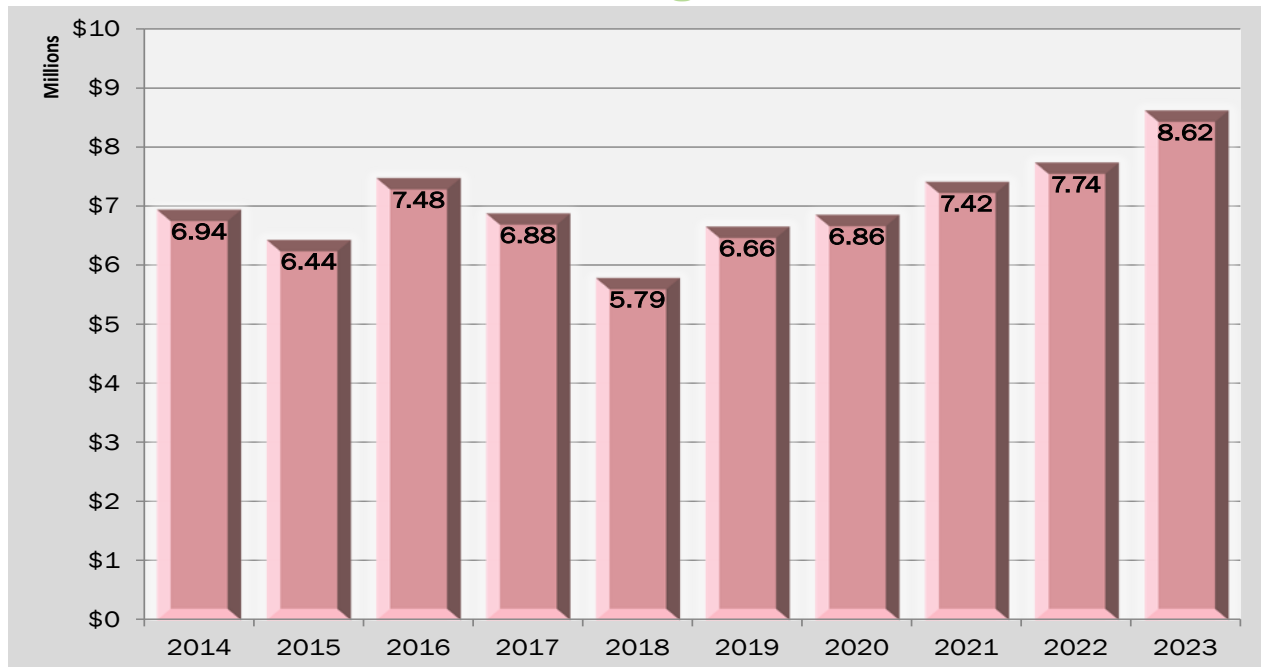
| | Fund Balance at 7/1/23 | PROJECTED Revenues/ Transfers In | PROJECTED Expenditures/ Transfers Out | PROJECTED Change in Fund Balance | PROJECTED Fund Balance at 6/30/24 |
|---------------------------------------|---------------------------|--|---|--|---|
| Governmental Funds | | | | | |
| General Fund | 11,033,522 | 19,077,247 | 19,077,247 | - | 11,033,522 |
| Multi-County Industrial Park Fund | 485,443 | 130,000 | - | 130,000 | 615,443 |
| Mauldin Public Facilities Corporation | 468,649 | 594,305 | 594,305 | - | 468,649 |
| Capital Projects Fund | 9,133,073 | 2,940,350 | 4,679,070 | (1,738,720) | 7,394,353 |
| Hospitality & Accommodations | 2,306,097 | 111,500 | 1,731,490 | (1,619,990) | 686,107 |
| Grants Fund | | 688,243 | 763,242 | (74,999) | (74,999) |
| American Rescue Plan Act | 4,449,480 | - | 2,965,154 | (2,965,154) | 1,484,326 |
| Victim Advocate Fund | - | 20,000 | 20,000 | - | - |
| Employee Health Fund | 734,285 | 1,828,438 | 1,652,162 | 176,276 | 910,561 |
| Fire Service Fund | - | 4,979,849 | 4,979,849 | - | - |
| Sports Center Fund | - | 695,020 | 695,020 | - | - |
| Debt Service Fund | - | 1,028,738 | 1,028,738 | - | - |
| Fire 1% Fund | 234,449 | 230,000 | 230,000 | - | 234,449 |
| Mauldin Foundation Fund | - | 10,000 | 10,000 | - | - |
| Total Governmental Funds | 28,936,116 | 32,333,690 | 38,426,277 | (6,092,587) | 22,843,529 |
| Enterprise Funds | | | | | |
| Sewer Fund | 399,083 | 1,375,479 | 1,375,479 | - | 399,083 |
| Property Management Fund | - | 12,000 | - | 12,000 | 12,000 |
| Total Enterprise Funds | 399,083 | 1,387,479 | 1,375,479 | 12,000 | 411,083 |

| | PROJECTED Fund Balance at 7/1/24 | PROJECTED Revenues/ Transfers In | PROJECTED Expenditures/ Transfers Out | PROJECTED Change in Fund Balance | PROJECTED Fund Balance at 6/30/25 |
|--|---|---|--|---|--|
| Governmental Funds | | | | | |
| General Fund | 11,033,522 | 21,554,500 | 21,554,500 | - | 11,033,522 |
| Multi-County Industrial Park Fund | 615,443 | 130,000 | - | 130,000 | 745,443 |
| Mauldin Public Facilities Corporation | 468,649 | 592,889 | 592,889 | - | 468,649 |
| Capital Projects Fund | 7,394,353 | 1,513,000 | 1,777,400 | (264,400) | 7,129,953 |
| Hospitality & Accommodations | 686,107 | 2,384,000 | 1,879,689 | 504,311 | 1,190,418 |
| Grants Fund | (74,999) | 543,450 | 543,450 | - | (74,999) |
| American Rescue Plan Act | 1,484,326 | - | - | - | 1,484,326 |
| Victim Advocate Fund | - | 15,000 | 15,000 | - | - |
| Employee Health Fund | 910,561 | 1,890,000 | 1,890,000 | - | 910,561 |
| Fire Service Fund | - | 5,598,400 | 5,598,400 | - | - |
| Sports Center Fund | - | 721,500 | 721,500 | - | - |
| Debt Service Fund | - | 1,139,900 | 1,139,900 | - | - |
| Fire 1% Fund | 234,449 | 230,000 | 230,000 | - | 234,449 |
| Mauldin Foundation Fund | - | 10,000 | 10,000 | - | - |
| Total Governmental Funds | 22,843,529 | 36,322,639 | 35,952,728 | 369,911 | 23,213,440 |
| Enterprise Funds | | | | | |
| Sewer Fund | 399,083 | 1,714,500 | 1,706,500 | 8,000 | 407,083 |
| Property Management Fund | 12,000 | 12,000 | - | 12,000 | 24,000 |
| Total Enterprise Funds | 411,083 | 1,726,500 | 1,706,500 | 20,000 | 431,083 |

TEN YEAR FUND BALANCE HISTORY (2013-2022)

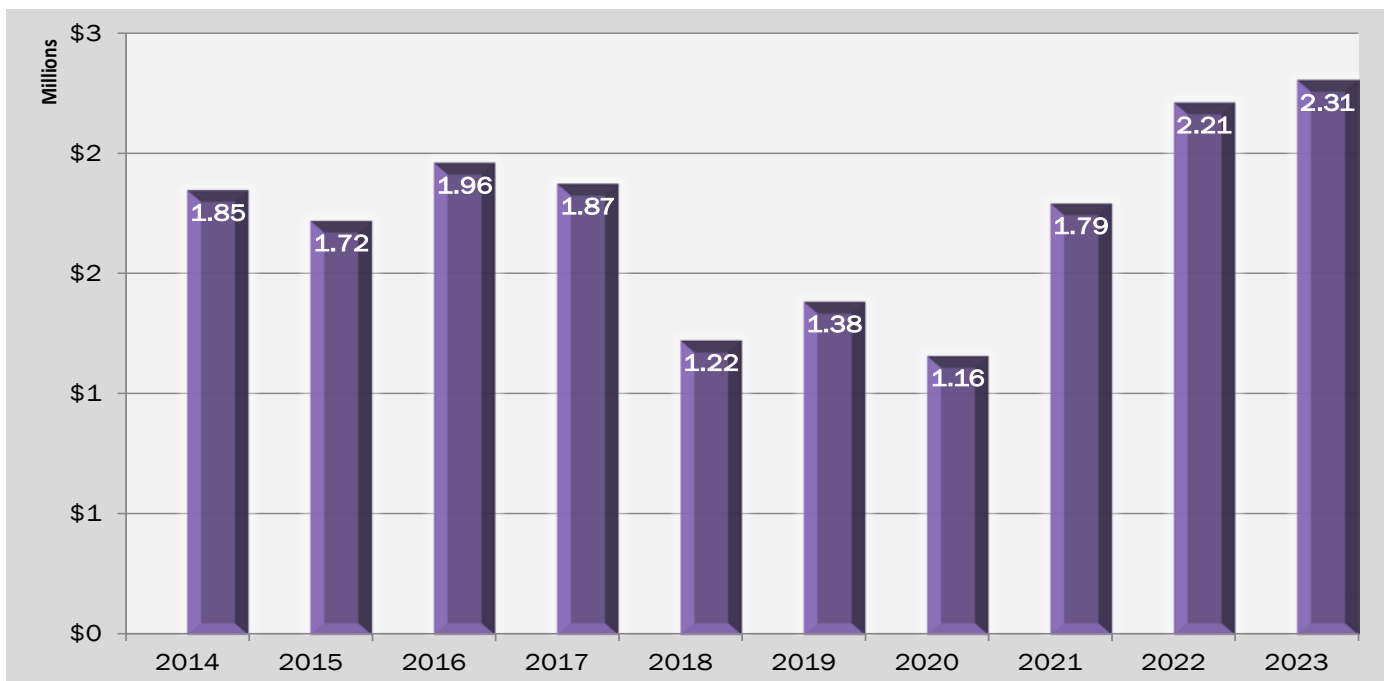
(as of the most recent completed audit)

General Fund - Unassigned Fund Balance



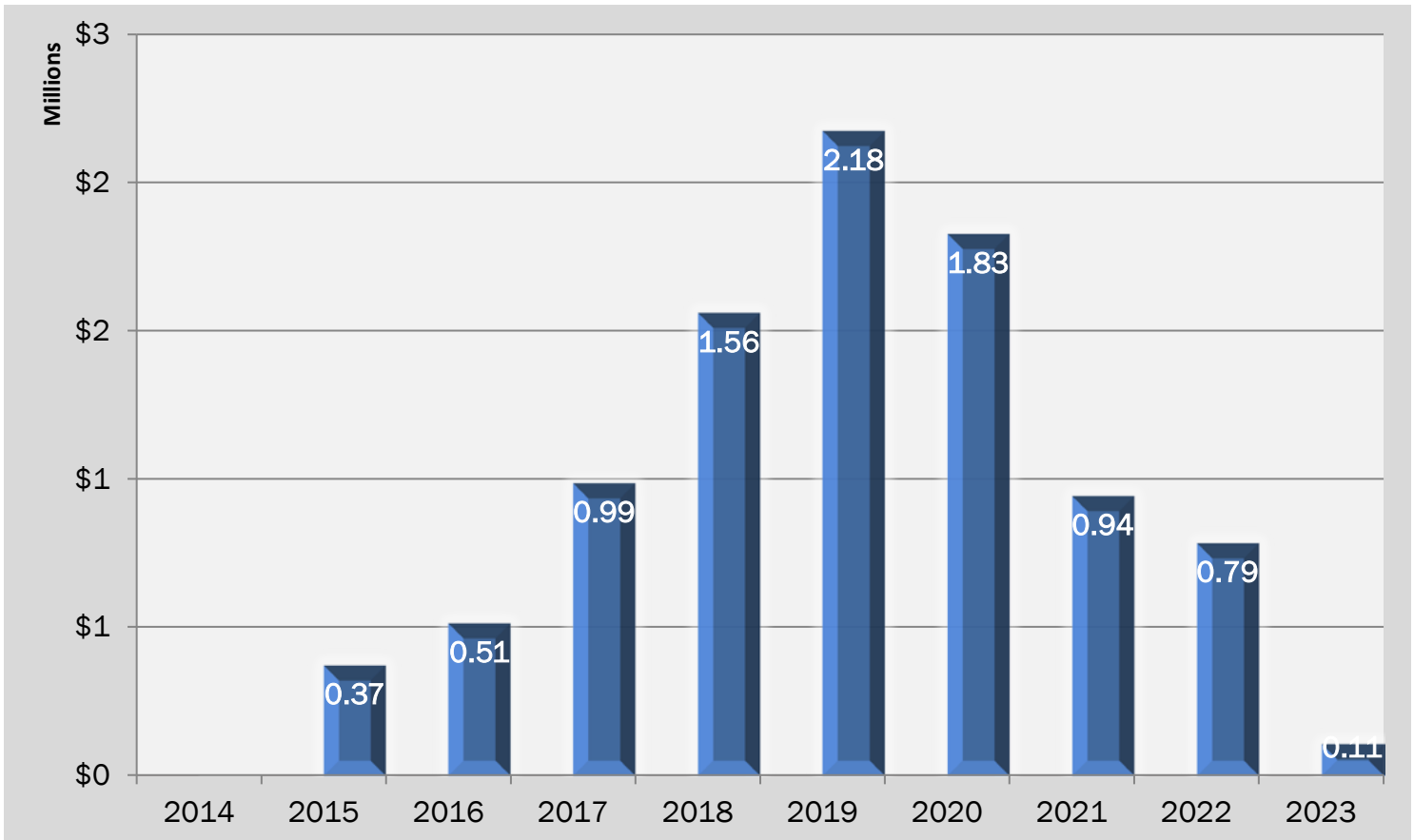
As you can see the General fund has been well above the limit for the past ten years.

Hospitality & Accommodations - Restricted (Tourism) Fund Balance



The reason for the dip in 2018 was the economic crisis hit the Hospitality hard, as well as there have been several major projects on our recreation facilities, as well as at our Cultural Center. We have been building the balance back up with future projects in mind.

Enterprise Funds - Net Position



Please note the Sewer Fund was not recognized as an Enterprise fund until FY2015.

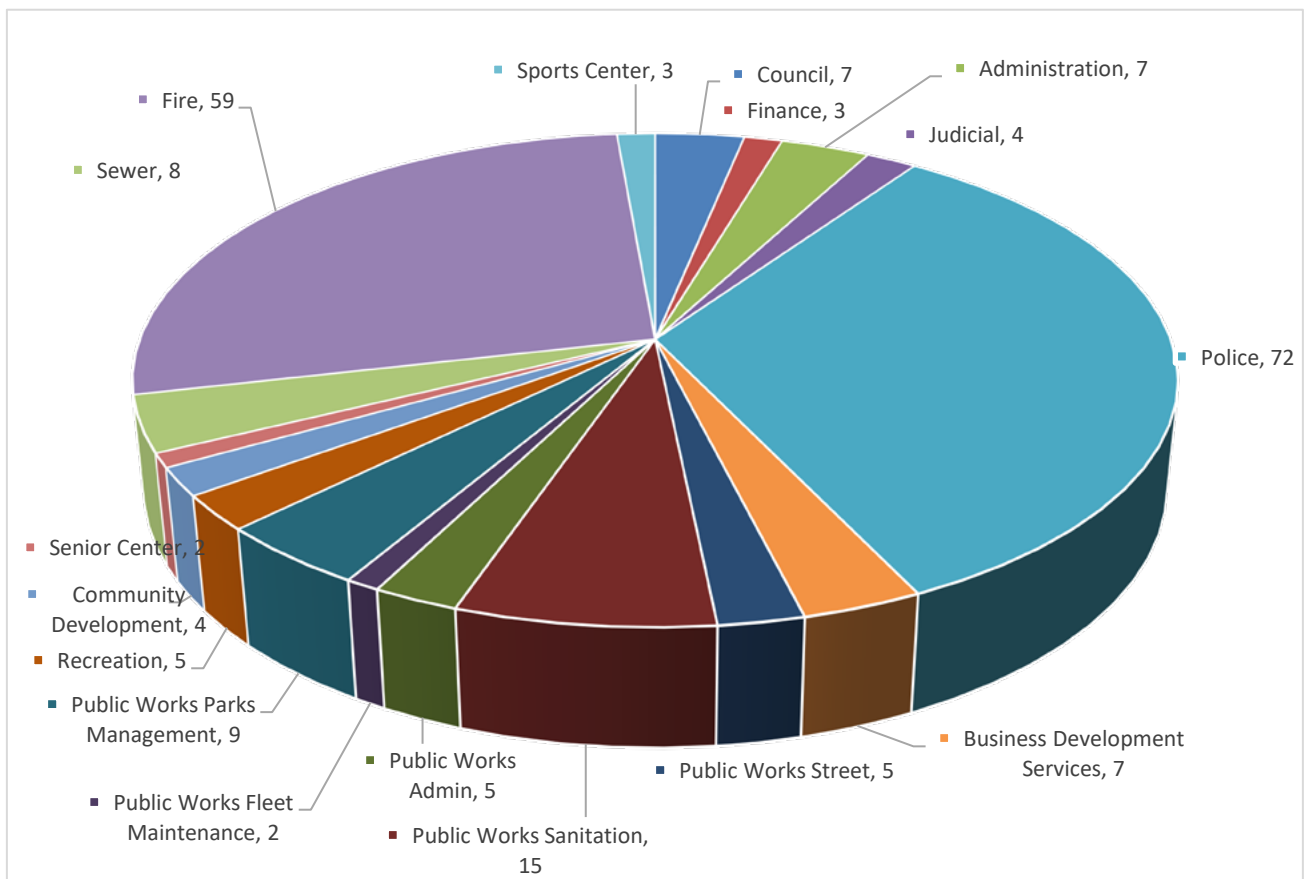
Historically, the City draws down net assets to finance sewer infrastructure improvements. The fund has been depleted past comfortable levels and therefore in FY2024 a fee increase was implemented.

PERSONNEL SUMMARY

Three Year Summary of Authorized Positions

Authorized Full Time Positions by Fiscal Year

| Department/Division | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|---------------|---------------|---------------|
| Council | 7 | 7 | 7 |
| Finance | 3 | 3 | 3 |
| Administration | 4 | 4 | 7 |
| Judicial | 4 | 4 | 4 |
| Police | 64 | 67 | 72 |
| Business Development Services | 5 | 5 | 7 |
| Public Works Street | 5 | 5 | 5 |
| Public Works Sanitation | 13 | 13 | 15 |
| Public Works Admin | 3 | 5 | 5 |
| Public Works Fleet Maintenance | 2 | 2 | 2 |
| Public Works Parks Management | 8 | 8 | 9 |
| Recreation | 5 | 5 | 5 |
| Community Development | 5 | 5 | 4 |
| Senior Center | 2 | 2 | 2 |
| Sewer | 8 | 8 | 8 |
| Fire | 56 | 56 | 59 |
| Sports Center | 3 | 3 | 3 |
| Total Full Time Positions | 197 | 202 | 217 |



TOTAL CITY AUTHORIZED POSITIONS BY DEPARTMENT (FTE & PTE)

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|---------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <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 |
| Assistant City Administrator | | | | | | | | | | 1.0 |
| Project Manager | 1.0 | | | | | | | | | 1.0 |
| Economic Development / Planner | 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 | 1.0 |
| Public Information Officer | | | | | | | | | 1.0 | 1.0 |
| Human Resource Director | | | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| <i>Total Administration</i> | 4.0 | 2.0 | 3.0 | 3.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 7.0 |
| <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 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 |
| <i>Total Judicial Services</i> | 5.0 | 5.0 | 5.5 | 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 | - | - | - | 2.0 | 2.0 |
| Lieutenant | - | - | - | - | - | 2.0 | 2.0 | 2.0 | 8.0 | 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 | 40.0 | 40.0 | 40.0 | 40.0 | 40.0 | 40.0 | 40.0 | 43.0 | 36.0 | 40.0 |
| Codes enforcement/ Community officer | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Communications Specialist | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 |
| <i>Total Police</i> | 63.0 | 63.0 | 63.0 | 63.0 | 63.0 | 64.0 | 64.0 | 67.0 | 68.0 | 72.0 |

| Fire | | | | | | | | | | |
|---|------|------|------|------|------|------|------|------|------|------|
| Chief | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Administrative Assistant (Fire) | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Training Officer | | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 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 | 53.0 | 53.0 | 53.0 | 53.0 | 53.0 | 53.0 | 56.0 | 56.0 | 56.0 |
| Business & Development Services | | | | | | | | | | |
| Business & Development Director | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Building Inspector/Official | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 2.0 |
| Hospitality & Accommodations Coordinator | | | | | | | | | | 1.0 |
| Administrative Support | 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 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| <i>Total Building & Zoning</i> | 5.0 | 5.0 | 5.0 | 6.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 7.0 |
| Street | | | | | | | | | | |
| Public Works Director | 1.0 | 1.0 | | | | | | | | |
| Superintendent | 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 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| Administrative Assistant (Public Works) | 1.0 | 1.0 | | | | | | | | |
| Laborer / Street | | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| <i>Total Street</i> | 5.0 | 7.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Sanitation | | | | | | | | | | |
| Sanitation Supervisor | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Mechanic | 2.0 | 2.0 | | | | | | | | |
| Driver | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | 14.0 |
| <i>Total Sanitation</i> | 15.0 | 15.0 | 13.0 | 13.0 | 13.0 | 13.0 | 13.0 | 13.0 | 13.0 | 15.0 |
| Fleet Maint | | | | | | | | | | |
| Mechanic | | | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| <i>Total Fleet Maintenance</i> | - | - | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |

PW Administration

| | | | | | | | | | | |
|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Public Works Director | - | | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Administrative Assistant (Public Works) | - | | 1.0 | 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 | 2.0 | 1.5 | 2.5 | 2.5 | 2.5 |
| <i>Total PW Administration</i> | 2.0 | 2.0 | 4.0 | 3.0 | 3.0 | 4.0 | 3.5 | 5.5 | 5.5 | 5.5 |

Parks & Grounds Management

| | | | | | | | | | | |
|----------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Supervisor | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Grds Worker | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Laborer | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 5.0 | 6.0 | 6.0 | 6.0 | 7.0 |
| <i>Total Parks & Grounds</i> | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 | 7.0 | 8.0 | 8.0 | 8.0 | 9.0 |

Recreation

| | | | | | | | | | | |
|---------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Recreation Director | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Assistant Recreation Director | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 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 | 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 |
| Laborer | | 1.0 | 1.0 | | | | | | | |
| <i>Total Recreation</i> | 4.0 | 6.0 | 6.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |

Senior Center

| | | | | | | | | | | |
|-------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Senior Program Coordinator | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Assistant Program Coordinator | | | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| <i>Total Senior Center</i> | 2.0 | 2.0 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 |

Community Development

| | | | | | | | | | | |
|------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Director | 1.0 | 1.0 | 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 | 1.0 |
| Event Coordinator | | | | | | 1.0 | 1.0 | 1.0 | 2.0 | 2.0 |
| Event Coordinator PT | | | | | | 1.0 | 1.0 | 1.0 | | |
| Laborer | 1.0 | | | 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 | 1.0 |
| <i>Total Community Development</i> | 2.0 | 3.0 | 3.5 | 4.5 | 4.5 | 5.5 | 6.0 | 6.0 | 5.0 | 5.0 |

Sewer

| | | | | | | | | | | |
|---------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Supervisor | | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Driver | 5.0 | 1.0 | 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 | 2.0 |
| Laborer | 3.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <i>Total Sewer</i> | 8.0 | 6.0 | 6.0 | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 |

Sports Center

| | | | | | | | | | | |
|-------------------------------------|------|------|------|------|------|------|------|------|------|------|
| Membership Coordinator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Sports Center Manager | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Program Coordinator | 1.0 | | | | | | | | | |
| Part Time Front Desk positions(PT) | 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 | | | | | |
| 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 | 16.0 | 16.0 | 16.0 | 16.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 |

| | | | | | | | | | | |
|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Grand Total | 195.0 | 196.0 | 198.5 | 200.5 | 200.5 | 201.5 | 205.5 | 210.5 | 211.5 | 225.5 |
|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|

CHANGES IN STAFFING

The Administration department added two new positions: an assistant City Administrator and Project Manager. The Assistant City Administrator will assist the City Administrator as well as handle overseeing the operations portion of the City. The Project manager position oversees the City's various capital projects and special initiatives.

The Police are adding 4 additional patrol officers to constitute a traffic team to focus on accident response, traffic enforcement, parking enforcement and more. be equipped with an officer.

The Fire department is adding 3 firefighters to operate the City's new quick response vehicles, which will provide rapid medical response capabilities.

The Sanitation department is adding 2 driver positions to operate vehicles within the fleet to provide trash & recycling collection, brush pick-up and limb and leaf collection. The addition will allow the department to resume bi-weekly brush pick-up which is currently on a monthly rotation.

The Parks & grounds department is adding 1 position to enhance the current workforce maintaining City grounds. They will increase the ability to maintain all the various City facilities including: all municipal buildings, all the City parks, and city entrance signs.

The Street department is adding 1 position to increase the department's ability to address stormwater maintenance issues in the public right-of-ways.

BUDGET SUMMARIES

The following section contains budget summaries for all major funds and then the non-major funds are combined together.

There is a brief summary totaling all revenues, transfers in, and use of fund balance; followed by the expenditures, transfers out, and contributions to fund balance.

Then this followed by a more detailed summary by fund breaking down revenues and expenditures into classifications/divisions followed by other financing sources and uses.

| All Funds Combined Budget Summary | | | |
|--|------------|---------------|---------------|
| | 2023 | 2024 Approved | 2025 Approved |
| | Actuals | Budget | Budget |
| Revenues | 37,007,700 | 28,175,819 | 31,298,800 |
| Transfers In | 11,323,785 | 7,157,681 | 6,350,339 |
| Other Financing Sources | - | 7,251,711 | 714,400 |
| Total Revenues & Other Financing Sources | 48,331,484 | 42,585,211 | 38,363,539 |
| Expenditures | 39,843,721 | 35,216,986 | 32,322,889 |
| Transfers Out | 11,323,785 | 7,004,949 | 5,336,339 |
| Other Financing Uses | - | 363,276 | 704,311 |
| Total Expenditures & Other Financing Uses | 51,167,506 | 42,585,211 | 38,363,539 |

ALL FUNDS COMBINED

| Description | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--|-------------------|-------------------|-------------------|
| <u>ALL REVENUES</u> | | | |
| Taxes and Special Assessments | 13,424,301 | 12,967,352 | 15,538,000 |
| Licenses and Permits | 9,257,922 | 8,815,000 | 9,268,000 |
| Intergovernmental/Grants | 8,130,273 | 1,620,920 | 1,412,450 |
| Penalties and Fines | 138,414 | 145,400 | 140,300 |
| Charges for Services | 1,152,110 | 1,465,579 | 1,419,000 |
| Fees & Rentals | 537,451 | 478,730 | 519,000 |
| Interest Income | 333,605 | 68,600 | 247,500 |
| Sale of Assets/Insurance Proceeds | 354,721 | 45,000 | 90,000 |
| Miscellaneous Revenue | 2,330,369 | 2,401,188 | 2,431,500 |
| Contracts/Program Revenues | 1,348,535 | 168,050 | 233,050 |
| Total Revenues | 37,007,700 | 28,175,819 | 31,298,800 |
| <i>Other Financing Sources</i> | 11,323,785 | 14,409,391 | 7,064,739 |
| Total Other Financing Sources | 11,323,785 | 14,409,391 | 7,064,739 |
| Total Revenue and Financing Sources | 48,331,484 | 42,585,211 | 38,363,539 |

ALL EXPENDITURES

| | | | |
|--|-----------------------|----------------------|----------------------|
| Council | 207,517 | 224,377 | 229,000 |
| Finance | 413,154 | 443,127 | 478,600 |
| Administration | 824,040 | 909,917 | 1,095,250 |
| Judicial | 481,870 | 630,361 | 669,000 |
| Police | 6,381,195 | 8,159,609 | 8,157,450 |
| Fire | 11,387,273 | 5,692,990 | 5,828,400 |
| Business Services | 696,100 | 845,306 | 920,500 |
| PW Sewer | 988,937 | 3,315,043 | 1,606,500 |
| PW Streets | 1,890,198 | 2,245,356 | 1,374,000 |
| PW Sanitation | 2,602,396 | 2,845,659 | 2,878,000 |
| PW Administration | 1,070,389 | 688,406 | 767,000 |
| PW Fleet Maintenance | 235,657 | 264,195 | 274,200 |
| PW Parks Management | 766,317 | 949,835 | 971,500 |
| Recreation | 1,420,112 | 1,638,721 | 1,566,500 |
| Community Development | 1,623,969 | 1,612,577 | 1,578,000 |
| Senior Center | 276,999 | 307,202 | 333,100 |
| Non-Departmental | 8,577,598 | 4,444,305 | 3,595,889 |
| Total Expenditures | 39,843,721 | 35,216,986 | 32,322,889 |
| <i>Other Financing Uses</i> | 11,323,785 | 7,368,225 | 6,040,650 |
| Total Financing Uses | 11,323,785 | 7,368,225 | 6,040,650 |
| Total Expenditures and Financing Uses | \$ 51,167,506 | \$ 42,585,211 | \$ 38,363,539 |
| Total Revenue Over/(Under) Expenditures | \$ (2,836,021) | \$ - | \$ - |
| Total Addition To/(Use of) Fund Balance | \$ (2,836,021) | \$ - | \$ - |

General Fund Budget Summary

| | 2023 Actuals | 2024 Approved Budget | 2025 Approved Budget |
|--|-------------------|-------------------------|-------------------------|
| Revenues | 19,875,975 | 18,925,641 | 21,089,800 |
| Transfers In | 267,998 | 118,948 | 464,700 |
| Other Financing Sources | - | 32,658 | - |
| Total Revenues & Other Financing Sources | 20,143,973 | 19,077,247 | 21,554,500 |
| Expenditures | 13,406,610 | 15,339,433 | 17,425,750 |
| Transfers Out | 5,846,317 | 3,737,814 | 4,128,750 |
| Other Financing Uses | - | - | - |
| Total Expenditures & Other Financing Uses | 19,252,927 | 19,077,247 | 21,554,500 |

GENERAL FUND SUMMARY

| | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--|----------------------|----------------------|----------------------|
| GENERAL FUND REVENUES | | | |
| Taxes and Special Assessments | 8,579,822 | 8,467,364 | 10,072,500 |
| Licenses and Permits | 9,245,172 | 8,805,000 | 9,258,000 |
| Intergovernmental/Grants | 992,795 | 807,677 | 749,000 |
| Penalties and Fines | 121,373 | 125,400 | 125,300 |
| Charges for Services | 87,500 | 102,200 | 127,000 |
| Various Fees | 237,422 | 215,000 | 244,000 |
| Interest Income | 113,909 | 50,000 | 150,000 |
| Sale of Assets/Insurance Proceeds | 213,789 | 15,000 | 60,000 |
| Miscellaneous Revenue | 284,194 | 338,000 | 304,000 |
| Total Revenues | 19,875,975 | 18,925,641 | 21,089,800 |
| <i>Transfers In</i> | \$ 267,998 | \$ 151,606 | \$ 464,700 |
| Total Other Financing Sources | 267,998 | 151,606 | 464,700 |
| Total Revenue and Financing Sources | 20,143,973 | 19,077,247 | 21,554,500 |
| GENERAL FUND EXPENDITURES | | | |
| Council | 207,517 | 224,377 | 229,000 |
| Finance | 413,154 | 443,127 | 478,600 |
| Administration | 822,342 | 849,917 | 1,095,250 |
| Judicial | 481,870 | 630,361 | 669,000 |
| Police | 5,003,056 | 6,142,625 | 7,260,000 |
| Fire | | | |
| Business Services | 696,100 | 815,306 | 863,500 |
| PW Sewer | | | |
| PW Streets | 664,120 | 714,256 | 877,000 |
| PW Sanitation | 1,919,684 | 2,038,899 | 2,328,000 |
| PW Administration | 729,130 | 688,406 | 742,000 |
| PW Fleet Maintenance | 235,657 | 264,195 | 274,200 |
| PW Parks Management | 740,113 | 864,835 | 959,500 |
| Recreation | 747,564 | 790,969 | 786,000 |
| Community Development | 400,703 | 510,858 | 456,500 |
| Senior Center | 266,522 | 297,202 | 323,100 |
| Non-Departmental | 79,079 | 64,100 | 84,100 |
| Total Expenditures | 13,406,610 | 15,339,433 | 17,425,750 |
| <i>Transfers Out</i> | \$ 5,846,317 | \$ 3,737,814 | \$ 4,128,750 |
| Total Financing Uses | 5,846,317 | 3,737,814 | 4,128,750 |
| Total Expenditures and Financing Uses | \$ 19,252,927 | \$ 19,077,247 | \$ 21,554,500 |
| Total Revenue Over/(Under) Expenditures | \$ 891,046 | \$ - | \$ - |
| Total Addition To/(Use of) Fund Balance | \$ 891,046 | \$ - | \$ - |

Capital Projects Fund (Combined) Budget Summary

| | 2023 Actuals | 2024 Approved Budget | 2025 Approved Budget |
|--|------------------|-------------------------|-------------------------|
| Revenues | 304,209 | 146,000 | 142,000 |
| Transfers In | 6,573,673 | 2,794,350 | 1,371,000 |
| Other Financing Sources | - | 1,758,720 | 314,400 |
| Total Revenues & Other Financing Sources | 6,877,882 | 4,699,070 | 1,827,400 |
| Expenditures | 7,632,040 | 4,382,350 | 1,539,000 |
| Transfers Out | 231,767 | 296,720 | 238,400 |
| Other Financing Uses | - | 20,000 | 50,000 |
| Total Expenditures & Other Financing Uses | 7,863,807 | 4,699,070 | 1,827,400 |

CAPITAL PROJECTS FUND SUMMARY

| Description | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--|---------------------|---------------------|---------------------|
| <u>REVENUES</u> | | | |
| Intergovernmental | 160,511 | 115,000 | 110,000 |
| Sale of Assets/Insurance Proceeds | 140,932 | 30,000 | 30,000 |
| Miscellaneous Revenue | 2,766 | 1,000 | 2,000 |
| Total Revenues | 304,209 | 146,000 | 142,000 |
| <i>Other Financing Sources</i> \$ | 6,573,673 | \$ 4,553,070 | \$ 1,685,400 |
| Total Other Financing Sources | 6,573,673 | 4,553,070 | 1,685,400 |
| Total Revenue and Financing Sources | 6,877,882 | 4,699,070 | 1,827,400 |
| <u>EXPENDITURES</u> | | | |
| Council \$ | - | \$ - | - |
| Finance \$ | - | \$ - | - |
| Administration \$ | - | 60,000 | \$ - |
| Judicial \$ | - | - | \$ - |
| Police \$ | 1,233,978 | \$ 1,233,742 | \$ 339,000 |
| Fire \$ | 157,268 | \$ 483,141 | \$ - |
| Business Services \$ | - | 30,000 | \$ 57,000 |
| PW Sewer | | | |
| PW Streets \$ | 541,194 | \$ 425,974 | \$ 497,000 |
| PW Sanitation \$ | 682,711 | \$ 806,760 | \$ 550,000 |
| PW Administration \$ | 341,259 | - | \$ 25,000 |
| PW Fleet Maintenance | | | |
| PW Parks Management \$ | 26,204 | \$ 85,000 | \$ 12,000 |
| Recreation \$ | 49,336 | \$ 152,732 | \$ 59,000 |
| Community Development \$ | - | - | - |
| Senior Center \$ | - | - | - |
| Non-Departmental - City Projects \$ | 4,600,090 | \$ 1,105,000 | \$ - |
| Total Expenditures | 7,632,040 | 4,382,350 | 1,539,000 |
| <i>Other Financing Uses</i> \$ | 231,767 | \$ 316,720 | \$ 288,400 |
| Total Financing Uses | 231,767 | 316,720 | 288,400 |
| Total Expenditures and Financing Uses | \$ 7,863,807 | \$ 4,699,070 | \$ 1,827,400 |
| Total Revenue Over/(Under) Expenditures | \$ (985,925) | \$ - | \$ - |
| Total Addition To/(Use of) Fund Balance | \$ (985,925) | \$ - | \$ - |

Enterprise Fund (Combined) Budget Summary

| | 2023 Actuals | 2024 Approved Budget | 2025 Approved Budget |
|--|------------------|-------------------------|-------------------------|
| Revenues | 2,750,054 | 1,387,479 | 1,326,500 |
| Transfers In | 769,885 | - | - |
| Other Financing Sources | - | - | 400,000 |
| Total Revenues & Other Financing Sources | <u>3,519,939</u> | <u>1,387,479</u> | <u>1,726,500</u> |
| Expenditures | 1,041,455 | 1,375,479 | 1,606,500 |
| Transfers Out | 1,150,000 | - | 100,000 |
| Other Financing Uses | - | 12,000 | 20,000 |
| Total Expenditures & Other Financing Uses | <u>2,191,455</u> | <u>1,387,479</u> | <u>1,726,500</u> |

ENTERPRISE FUNDS (COMBINED)

| Description | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--|---------------------|---------------------|---------------------|
| <u>REVENUES</u> | | | |
| Intergovernmental/Grants | 500,000 | - | - |
| Charge for Service | 1,064,610 | 1,363,379 | 1,292,000 |
| Interest Income | 33,717 | 12,100 | 22,500 |
| Rental Income | 1,151,726 | 12,000 | 12,000 |
| Total Revenues | 2,750,054 | 1,387,479 | 1,326,500 |
| <i>Other Financing Sources</i> | \$ 769,885 | \$ - | \$ 400,000 |
| Total Other Financing Sources | 769,885 | - | 400,000 |
| Total Revenue and Financing Sources | 3,519,939 | 1,387,479 | 1,726,500 |
| <u>EXPENDITURES</u> | | | |
| PW Sewer | 987,233 | 1,375,479 | 1,606,500 |
| Non-Departmental | 54,222 | - | - |
| Total Expenditures | 1,041,455 | 1,375,479 | 1,606,500 |
| <i>Other Financing Uses</i> | \$ 1,150,000 | \$ 12,000 | \$ 120,000 |
| Total Financing Uses | 1,150,000 | 12,000 | 120,000 |
| Total Expenditures and Financing Uses | \$ 2,191,455 | \$ 1,387,479 | \$ 1,726,500 |
| Total Revenue Over/(Under) Expenditures | \$ 1,328,483 | \$ - | \$ - |
| Total Addition To/(Use of) Fund Balance | \$ 1,328,483 | \$ - | \$ - |

Hospitality & Accommodations Special Revenue Fund Budget Summary

| | 2023 Actuals | 2024 Approved Budget | 2025 Approved Budget |
|--|-----------------|-------------------------|-------------------------|
| Revenues | 2,093,670 | 1,756,490 | 2,384,000 |
| Transfers In | | | |
| Other Financing Sources | - | - | - |
| Total Revenues & Other Financing Sources | 2,093,670 | 1,756,490 | 2,384,000 |
| Expenditures | 1,223,266 | 1,101,719 | 1,121,500 |
| Transfers Out | 776,311 | 629,771 | 758,189 |
| Other Financing Uses | - | 25,000 | 504,311 |
| Total Expenditures & Other Financing Uses | 1,999,578 | 1,756,490 | 2,384,000 |

HOSPITALITY & ACCOMMODATIONS FUND SUMMARY

| Description | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|---|---------------------|---------------------|---------------------|
| <u>H&A FUND REVENUES</u> | | | |
| Taxes and Special Assessments | 1,841,399 | 1,628,490 | 2,110,000 |
| Licenses and Permits | 12,750 | 10,000 | 10,000 |
| Interest | 75,940 | 6,500 | 75,000 |
| Miscellaneous Revenue | 2,925 | - | 2,500 |
| Program Revenue | 160,657 | 111,500 | 186,500 |
| Total H&A Revenues | 2,093,670 | 1,756,490 | 2,384,000 |
| <i>Other Financing Sources</i> \$ | - | - | - |
| Total Other Financing Sources | - | - | - |
| Total Revenues and Financing Sources | 2,093,670 | 1,756,490 | 2,384,000 |
| <u>H&A FUND EXPENDITURES</u> | | | |
| Community Development | 1,223,266 | 1,101,719 | 1,121,500 |
| Total H&A Expenditures | 1,223,266 | 1,101,719 | 1,121,500 |
| <i>Other Financing Uses</i> \$ | 776,311 | 654,771 | 1,262,500 |
| Total Financing Uses | 776,311 | 654,771 | 1,262,500 |
| Total Expenditures and Financing Uses \$ | 1,999,578 \$ | 1,756,490 \$ | 2,384,000 \$ |
| Total Revenue Over/(Under) Expenditures \$ | 94,093 \$ | - \$ | - |
| Total Addition To/(Use of) Fund Balan \$ | 94,093 \$ | - \$ | - |

Fire Special Revenue Fund Budget Summary

| | 2023 Actuals | 2024 Approved Budget | 2025 Approved Budget |
|--|------------------|-------------------------|-------------------------|
| Revenues | 2,842,719 | 2,754,548 | 3,238,050 |
| Transfers In | 1,787,219 | 2,225,301 | 2,360,350 |
| Other Financing Sources | - | - | - |
| Total Revenues & Other Financing Sources | <u>4,629,938</u> | <u>4,979,849</u> | <u>5,598,400</u> |
| Expenditures | 4,629,938 | 4,979,849 | 5,598,400 |
| Transfers Out | - | - | - |
| Other Financing Uses | - | - | - |
| Total Expenditures & Other Financing Uses | <u>4,629,938</u> | <u>4,979,849</u> | <u>5,598,400</u> |

FIRE SERVICE FUND SUMMARY

| Description | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|---|------------------|---------------------|---------------------|
| <u>REVENUES</u> | | | |
| Taxes and Special Assessments | 2,830,169 | 2,741,498 | 3,225,500 |
| Miscellaneous Revenue | 3,000 | 3,500 | 3,000 |
| Fire Protection Contracts | 9,550 | 9,550 | 9,550 |
| Total Revenues | 2,842,719 | 2,754,548 | 3,238,050 |
| <i>Other Financing Sources</i> \$ | 1,787,219 | \$ 2,225,301 | \$ 2,360,350 |
| Total Other Financing Sources | 1,787,219 | 2,225,301 | 2,360,350 |
| Total Revenues and Financing Sources | 4,629,938 | 4,979,849 | 5,598,400 |
| <u>EXPENDITURES</u> | | | |
| Fire | 4,629,938 | 4,979,849 | 5,598,400 |
| Total Expenditures | 4,629,938 | 4,979,849 | 5,598,400 |
| <i>Other Financing Uses</i> | | | |
| Total Financing Uses | - | - | - |
| Total Expenditures and Financing Uses \$ | 4,629,938 | \$ 4,979,849 | \$ 5,598,400 |
| Total Revenue Over/(Under) Expenditures | \$ - | \$ - | \$ - |
| Total Addition To/(Use of) Fund Balance | \$ - | \$ - | \$ - |

Non-Major Special Revenue Fund Budget Summary

| | 2023 Actuals | 2024 Approved Budget | 2025 Approved Budget |
|--|--------------------------|--------------------------|-------------------------|
| Revenues | 9,141,074 | 3,205,661 | 3,118,450 |
| Transfers In | 1,925,009 | 2,019,082 | 2,154,289 |
| Other Financing Sources | - | 5,460,333 | - |
| Total Revenues & Other Financing Sources | <u><u>11,066,083</u></u> | <u><u>10,685,076</u></u> | <u><u>5,272,739</u></u> |
| Expenditures | 11,910,411 | 8,038,157 | 5,031,739 |
| Transfers Out | 3,319,389 | 2,340,644 | 111,000 |
| Other Financing Uses | - | 306,276 | 130,000 |
| Total Expenditures & Other Financing Uses | <u><u>15,229,801</u></u> | <u><u>10,685,076</u></u> | <u><u>5,272,739</u></u> |

Listing of Funds Included in Non-Major Category:

Multi-County Industrial Park, Mauldin Public Facilities Corporation,
Grants, ARPA, Vicitm Advocate, Employee Health, Sports Center, Debt Service,
Fire 1%, and Mauldin Foundation

ALL OTHER NON-MAJOR SPECIAL REVENUE FUNDS

| Description | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--|-------------------|-------------------|------------------|
| <u>REVENUES</u> | | | |
| Taxes and Special Assessments | 172,912 | 130,000 | 130,000 |
| Intergovernmental/Grants | 6,476,967 | 698,243 | 553,450 |
| Penalties and Fines | 17,041 | 20,000 | 15,000 |
| Membership & Fees | 300,029 | 263,730 | 275,000 |
| Interest Income | 110,039 | - | - |
| Miscellaneous Revenue | 2,037,485 | 2,058,688 | 2,120,000 |
| Program Revenue | 26,602 | 35,000 | 25,000 |
| Total Revenues | 9,141,074 | 3,205,661 | 3,118,450 |
| <i>Other Financing Sources</i> | \$ 1,925,009 | \$ 7,479,415 | \$ 2,154,289 |
| Total Other Financing Sources | 1,925,009 | 7,479,415 | 2,154,289 |
| Total Revenues and Financing Sources | 11,066,083 | 10,685,076 | 5,272,739 |
| <u>EXPENDITURES</u> | | | |
| Council Finance Administration | 1,697 | - | - |
| Judicial Police | 144,161 | 783,242 | 558,450 |
| Fire | 6,600,068 | 230,000 | 230,000 |
| Business Services | | | |
| PW Sewer | 1,703 | 1,939,564 | - |
| PW Streets | 684,885 | 1,105,126 | - |
| PW Sanitation | | | |
| PW Administration | - | - | - |
| PW Fleet Maintenance | | | |
| PW Parks Management | | | |
| Recreation | 623,213 | 695,020 | 721,500 |
| Community Development | | | |
| Senior Center | 10,477 | 10,000 | 10,000 |
| Non-Departmental | 3,844,207 | 3,275,205 | 3,511,789 |
| Total Expenditures | 11,910,411 | 8,038,157 | 5,031,739 |
| <i>Other Financing Uses</i> | \$ 3,319,389 | \$ 2,646,920 | \$ 241,000 |
| Total Financing Uses | 3,319,389 | 2,646,920 | 241,000 |
| Total Expenditures and Financing Uses | 15,229,801 | 10,685,076 | 5,272,739 |
| Total Revenue Over/(Under) Expenditures | \$ (4,163,718) | \$ - | \$ - |
| Total Addition To/(Use of) Fund Balance | \$ (4,163,718) | \$ - | \$ - |



City Revenues

| | |
|-------------------------------|---------|
| Major Reveue Sources | Page 88 |
| General Fund Revenues | Page 90 |
| Property Taxes | Page 90 |
| Licenses and Permits | Page 91 |
| Intergovernmental | Page 91 |
| Charges for Services | Page 91 |
| Fees and Fines | Page 91 |
| Interest | Page 92 |
| Miscellaneous Revenue | Page 92 |
| Special Revenue Fund Revenues | Page 92 |
| Enterprise Fund Revenues | Page 94 |
| Revenue Budget (All Revenues) | Page 98 |

Major Revenue Sources

Most of the City’s basic services are funded through four major governmental funds: General Fund; Hospitality and Accommodations Tax Fund; Fire Service Fund; and the Capital Projects Fund. Additionally, the City funds services through enterprise funds. These funds are used to account for operations that (a) are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. These funds include the Property Management Fund and the Sewer Fund. The schedule below provides an overview of the FY2025 revenues. The schedule is detailed to reflect the totals by fund. This will provide a summary of the total resources included in the FY 2025 Budget.

| Revenue Source | Special Revenue Funds | | | | | | Total |
|-------------------------------|-----------------------|---------------------|---------------------|-----------------------|---------------------|---------------------------------|----------------------|
| | General Fund | Enterprise Funds | Fire Service Fund | Capital Projects Fund | Debt Service Fund | All Other Special Revenue Funds | |
| Taxes and Special Assessments | \$ 10,072,500.00 | | 3,238,050.00 | | | \$ 130,000.00 | \$ 13,440,550.00 |
| Licenses And Permits | 9,258,000.00 | | | | | | \$ 9,258,000.00 |
| Intergovernmental | 749,000.00 | | | 110,000.00 | | 543,450.00 | \$ 1,402,450.00 |
| Penalties and Fines | 125,300.00 | | | | | 15,000.00 | \$ 140,300.00 |
| Charges For Services | 127,000.00 | | | | | | \$ 127,000.00 |
| Recreation Fees | 195,000.00 | | | | | 300,000.00 | \$ 495,000.00 |
| Community Development Fees | 20,000.00 | | | | | | \$ 20,000.00 |
| Senior Center Fees | 29,000.00 | | | | | | \$ 29,000.00 |
| Miscellaneous Revenue | 514,000.00 | | | 32,000.00 | | 240,000.00 | \$ 786,000.00 |
| Other Financing Sources | 464,700.00 | 400,000.00 | 2,360,350.00 | 1,685,400.00 | 1,139,900.00 | 1,014,389.00 | \$ 7,064,739.00 |
| Sewer | | 1,314,500.00 | | | | | \$ 1,314,500.00 |
| Hospitality & Accommodations | | | | | | 2,384,000.00 | \$ 2,384,000.00 |
| Health Insurance Premiums | | | | | | 1,890,000.00 | \$ 1,890,000.00 |
| Property Management | | 12,000.00 | | | | | \$ 12,000.00 |
| Total | \$ 21,554,500 | \$ 1,726,500 | \$ 5,598,400 | \$ 1,827,400 | \$ 1,139,900 | \$ 6,516,839 | \$ 38,363,539 |

Figure 3 below illustrates the FY2025

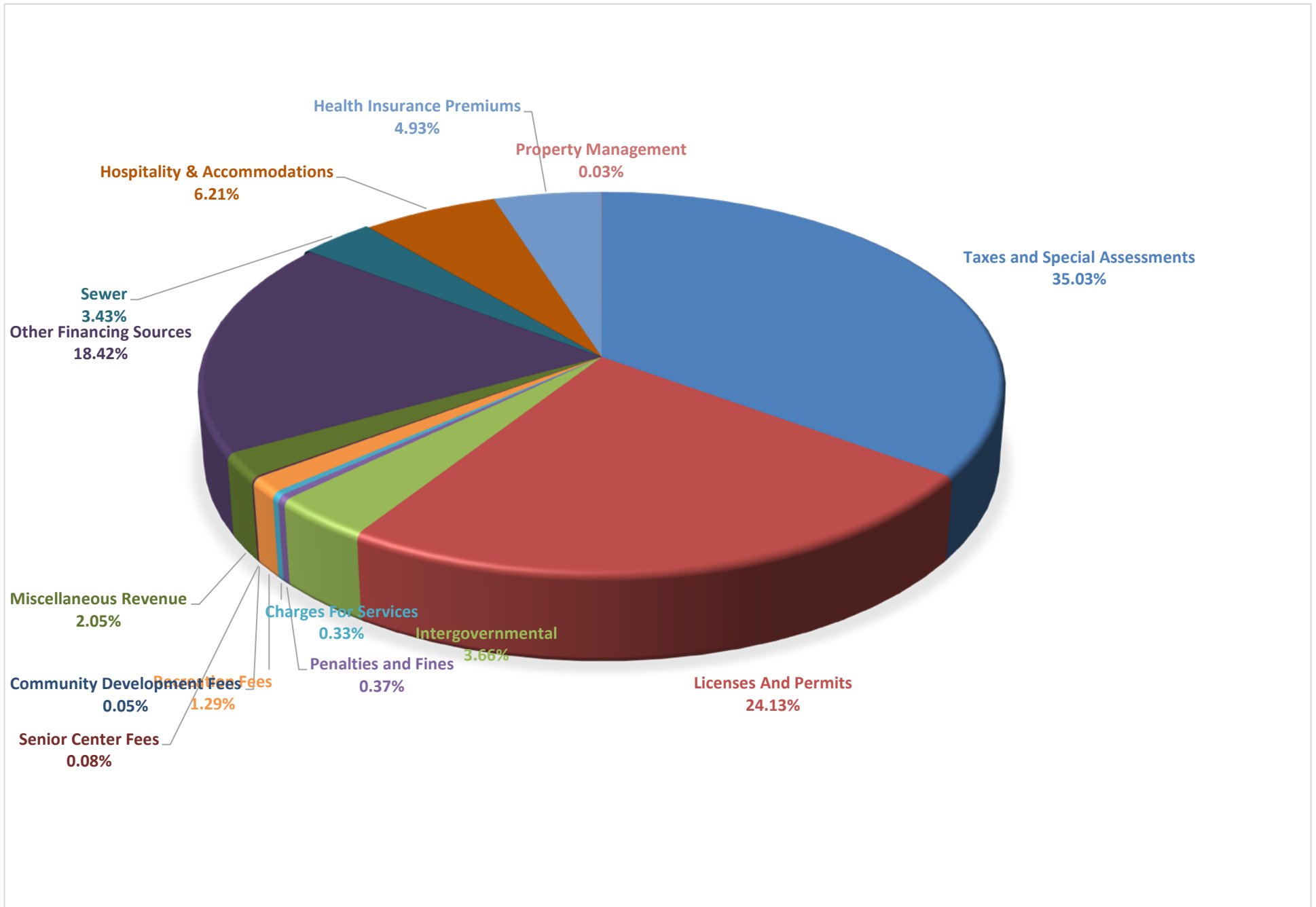
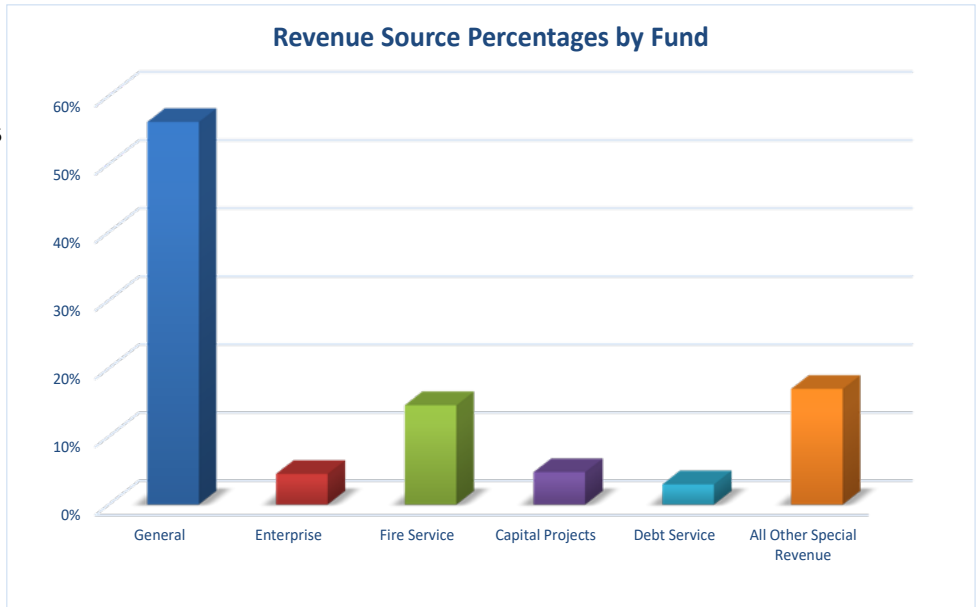


Figure to the right illustrates the percentage of each revenue source by fund for FY2025. The General Fund accounts for 56% of the City's revenues for FY2025.

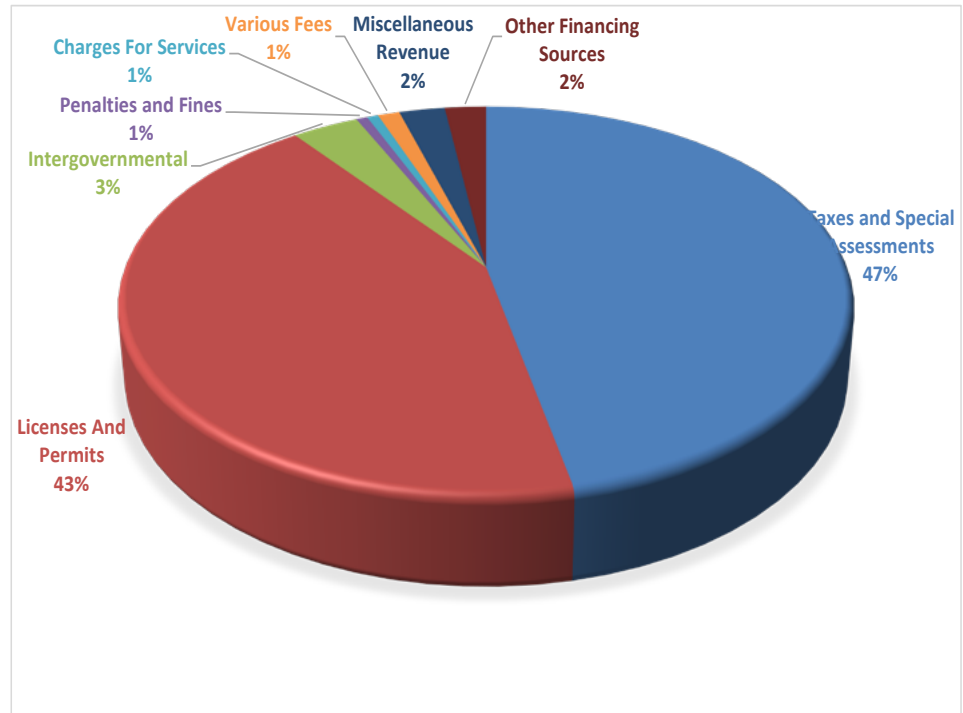
General Fund Revenues

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



Revenue Source Percentages by Fund

The FY2025 General Fund budget is \$21,554,500. This represents a General Fund increase of 13% from the adopted FY2024 budget. The primary sources of General Fund revenues are ad valorem property taxes and business licenses, and permits, as detailed in the figure below by percentage:



General Fund Revenues by Percentage

Property Taxes

Property taxes constitute the largest source of the City's revenues, amounting to \$8,467,364 for FY2024 with \$10,072,500 projected for FY2025.

Property taxes are levied on all residential, commercial, and personal property in the City of Mauldin. In the FY2025 budget, property taxes comprise 47% of all General Fund revenues, excluding General Fund balance transfers.

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

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

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

Licenses and Permits

The City levies licenses and permits for a variety of functions, such as business license and building permits. Licenses and permits represent the second largest revenue source for the City, comprising approximately 43% of all General Fund revenues in the FY2025 budget. The most significant source is the business license tax, which is levied based upon each \$1,000 of gross receipts, sales, or premiums of business conducted within the corporate limits of the City during the preceding calendar year. Non-business permits, which include building and other permits, are collected from new construction and renovation projects. License and non-business permits have a revenue estimate of \$9,258,000. This recognizes an increase of 5.1% from the FY2024 adopted budget of \$8,805,000.

Intergovernmental

Intergovernmental revenues are generated from agreements with from other governmental entities, such as Federal, State or County governments. This also includes grants and allocations from County, State, and Federal governments. The largest source of these revenues is the Aid-to-Subdivisions, distributed quarterly from the Local Government Fund. The Local Government Fund is state-shared revenue is generally distributed on a pro-rata basis according to population to counties and cities within the state. In the FY2025 budget, revenues from these sources total \$749,000, a decrease of 7.2% from the FY2024 adopted budget of \$807,677 which is primarily due to a reassigning the State Accommodations revenues to the Hospitality and Accommodations Fund.

Charges for Services

In the General Fund these charges for services include alarm fees, various recreation fees and senior center fees. In the FY2025 budget, revenues from these sources total \$127,000, increasing slightly from the FY2024 number of \$102,200.

Fees and Fines

The City's charges fees associated with providing a service, permitting an activity, or imposing a fine or penalty. This consist of fines imposed and collected by the Municipal Court for misdemeanor crimes, moving traffic violations, and court costs. The City also levies fees levied on business corporations in return for granting a privilege sanctioning a monopoly, or permitting the use of public property, usually subject to regulation, including franchise fees. In the FY2025 budget, revenues from these sources total \$369,300, an increase of 8% from the FY2024 adopted budget of \$340,400.

Interest

The City earns interest from the investment of available cash during the fiscal year. Commensurate with its investment policy, the City’s operating funds are maintained in interest bearing checking accounts. Additionally, reserves and funds not required for the maintenance of a positive cash flow position (time deposits held in savings accounts or as Certificates of Deposits) are maintained in accounts bearing the highest interest rates available to the City. In the FY2025 budget, revenues from these sources total \$150,000, an increase of \$100,000 from the FY2024 adopted budget of \$50,000, primarily due to adjusting our budget to more closely reflect current .

Miscellaneous Revenue and Other Financing Sources Revenues

These revenues consist of debt proceeds and operational transfers from a fund receiving revenue to the fund through which the resources are to be expended. In the FY2025 budget, revenues from these sources total \$828,700, an increase of 64.2% from the FY2024 adopted budget of \$504,606, which is primarily due to \$100,000 increase in interest income and slight increases in all other accounts.

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



Special Revenue Fund Revenues

Special revenue funds are used to account for and report the proceeds of specific revenue sources (that are expected to continue to comprise a substantial portion of the inflows of the fund) that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The primary sources of Special Revenue Fund revenues are Hospitality and Accommodations Taxes, Fire Service funds, and non-major Special Revenue funds.

Hospitality and Accommodations Tax Fund Revenues

This fund, a major special revenue fund and a budgeted fund, is used to account for and report the financial resources received and disbursed related to the City’s 2% fee imposed on prepared food and beverage sales (hospitality tax) and the rental of accommodations (accommodation tax) within the City limits. These funds are restricted and thus can only be spent for tourism related expenditures. The FY2025 Hospitality and Accommodations Tax Fund budget totals \$2,384,000 compared to the FY2024 adopted Hospitality and Accommodations Tax Fund budget of \$1,756,490.

Fire Service Fund Revenues

This fund, a major special revenue fund and a budgeted fund, is used to account for the activities of the City’s Fire Department. Revenues of this fund are generated from a separate millage set by Greenville County and charged to residents of the fire service area. These funds are restricted for the payment of fire department expenditures. The FY2025 Fire Service Fund budget totals \$5,598,400 compared to the FY2024 adopted Fire Service Fund budget of \$4,979,849. Given that the revenues from the fire service area millage are not enough to cover the Fire Department’s expenditures, the fund is augmented by operational transfers of revenues from the General Fund.

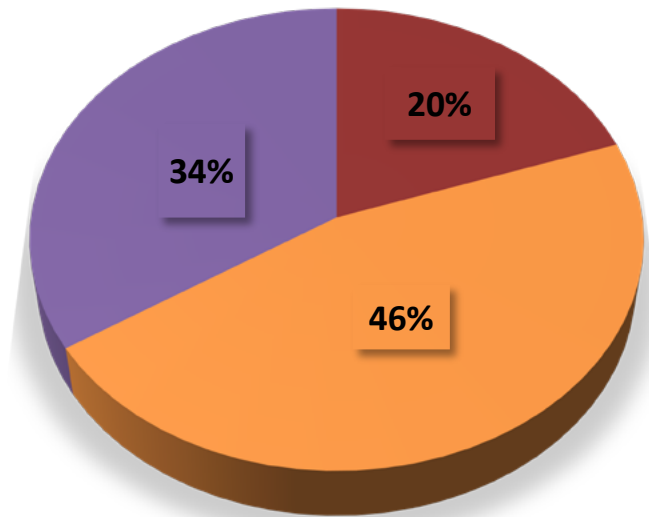
Non-major Special Revenue Funds Revenues

These, non-major special revenue funds, consist of the Alcohol Enforcement Police Forfeitures and Seizures, Sports Center fees, Miscellaneous Grants, Victims’ Assistance, Multi-County Parks, Mauldin Public Facilities Fund, City Health Fund, ARPA and Police Community. In the FY2025 budget for these funds totals, in the aggregate, totals \$10,433,652 compared to the adopted FY2024 budget for these funds in the amount of \$9,656,338.

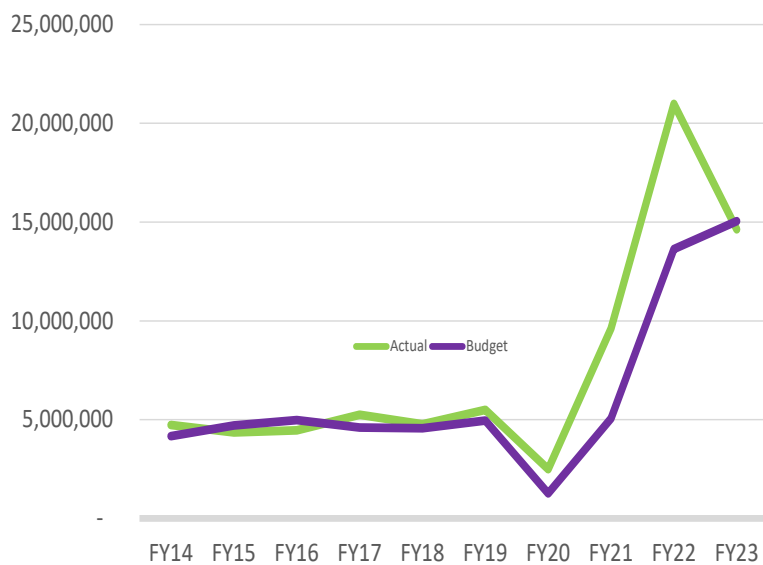
The FY2025 Special Revenue Funds budget totals \$16,770,163 compared to the FY2024 adopted Special Revenue Funds budget of \$15,509,034.

The graph above illustrates the FY2024 Special Revenue Funds

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



Special Revenue Funds by Source as a Percentage



Special Revenue Fund Revenues (Budgeted vs Actual)

Enterprise Funds Revenue

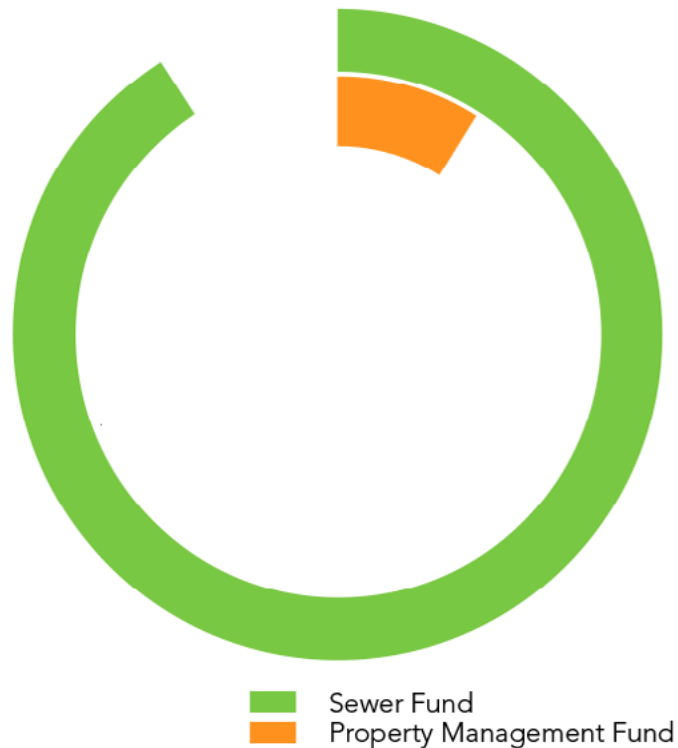
Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing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

Sewer Fund Revenue

The sewer fund, a major enterprise fund and budgeted fund, is used to account for all activities of the City’s sewer operations. The revenues of this fund are generated through a sewer maintenance fee charged to customers. These funds are restricted for the payment of sewer expenses. In the aggregate, the FY2025 Sewer Fund budget totals \$1,714,500 compared to the total FY2024 adopted Sewer Fund budget of \$1,375,479.

Property Management Fund Revenue

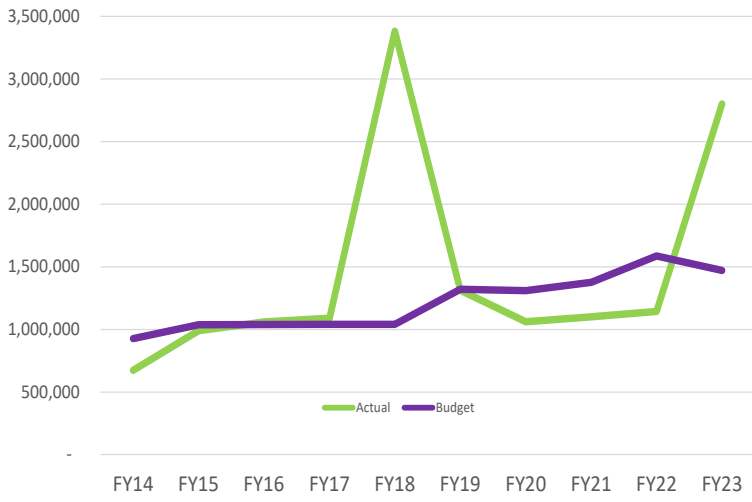
The property management fund, a major enterprise fund and budgeted fund, is used to account for operations of facilities leased to the private sector. The City leases a cabin facility located 101 E. Butler Rd to an ice cream shop. This shop is a family owned business in the restaurant industry. In the aggregate, the FY2025 Property Management Fund budget totals \$12,000 compared to the total FY2024 adopted Property Management Fund budget of \$12,000.



Enterprise Fund by source as a Percentage

In the aggregate, the FY2025 Enterprise Fund totals \$1,726,500 compared to the total FY2024 adopted Enterprise Fund budget of \$1,387,479. Figure above illustrates the FY2024 Enterprise Funds budget by source as a percentage of the overall Fund.

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



(Figure 10) Enterprise Fund Revenues (Budgeted vs. Actual)

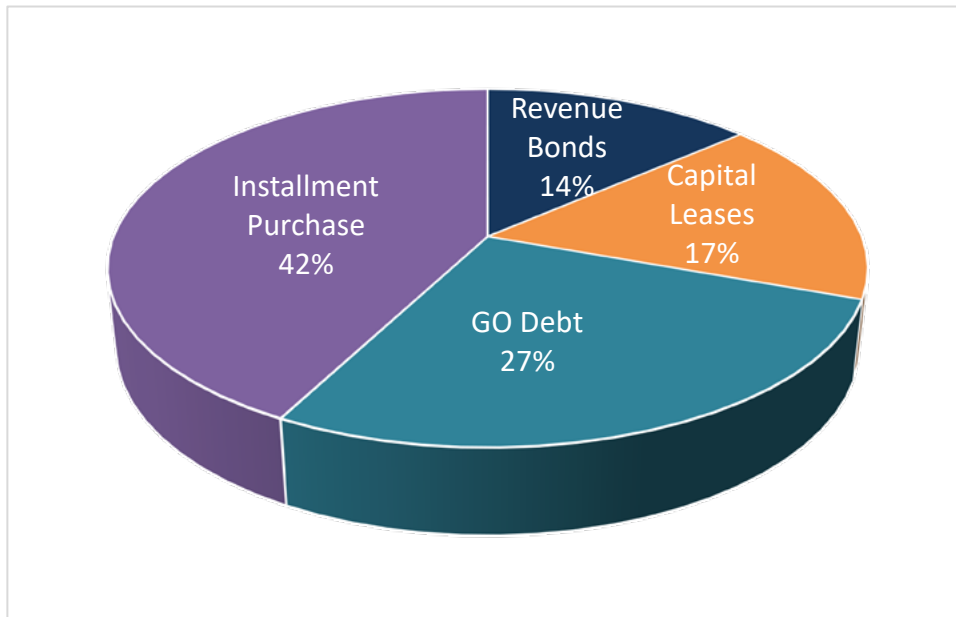
Debt Service Fund Revenue

Debt Service Fund revenues consist of transfers in from General Fund, Capital Fund, and Hospitality and Accommodations Tax Fund. The Debt Service Fund covers the payment of principal and interest attributable to General Obligation Bonds, Tourism Revenue Bonds, Loan Payable, Revenue Bond and Capital leases.

The City's General Obligation have an AA rating from Standard & Poor's and an A1 rating from Moody's. For the City's General Obligation Refunding bonds the bonds have an AA- rating from Standard & Poor's and an Aa2 rating from Moody's.

The State limits the amount of general obligation debt that cities can issue to 8% of the assessed value of all taxable property within the City's corporate limits. The City is authorized by state statute to exceed the legal debt margin of 8% if citizens of the City approve such additional debt. As of June 30, 2023, the City had \$3,510,000 of outstanding general obligations bonds subject to the 8% limit of approximately \$12,268,527 resulting in an unused legal debt margin of approximately \$8,758,527.

The FY2025 Debt Service Fund budget totals \$1,139,900 compared to the FY2024 adopted Debt Service Fund budget total of \$1,028,738 as detailed in the Figure below.



Debt Service Budget by Debt Type Percentage

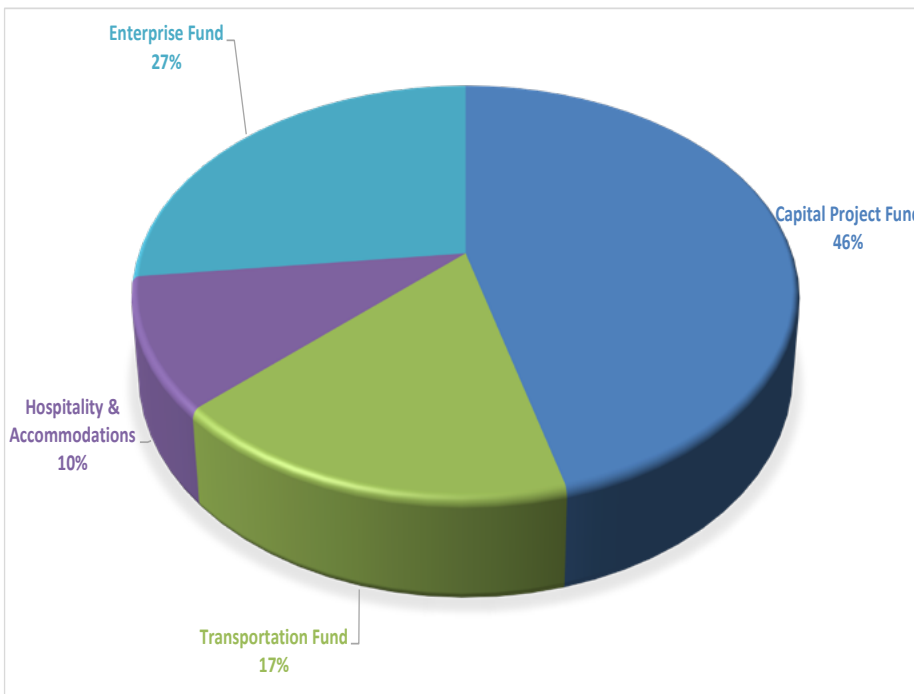
This graph provides a 10-year historical trend of the budgeted Debt Service Fund revenues versus the actual Enterprise revenues.



Debt Service Fund Revenues
(Budgeted vs Actual)

Capital Projects Fund Revenue

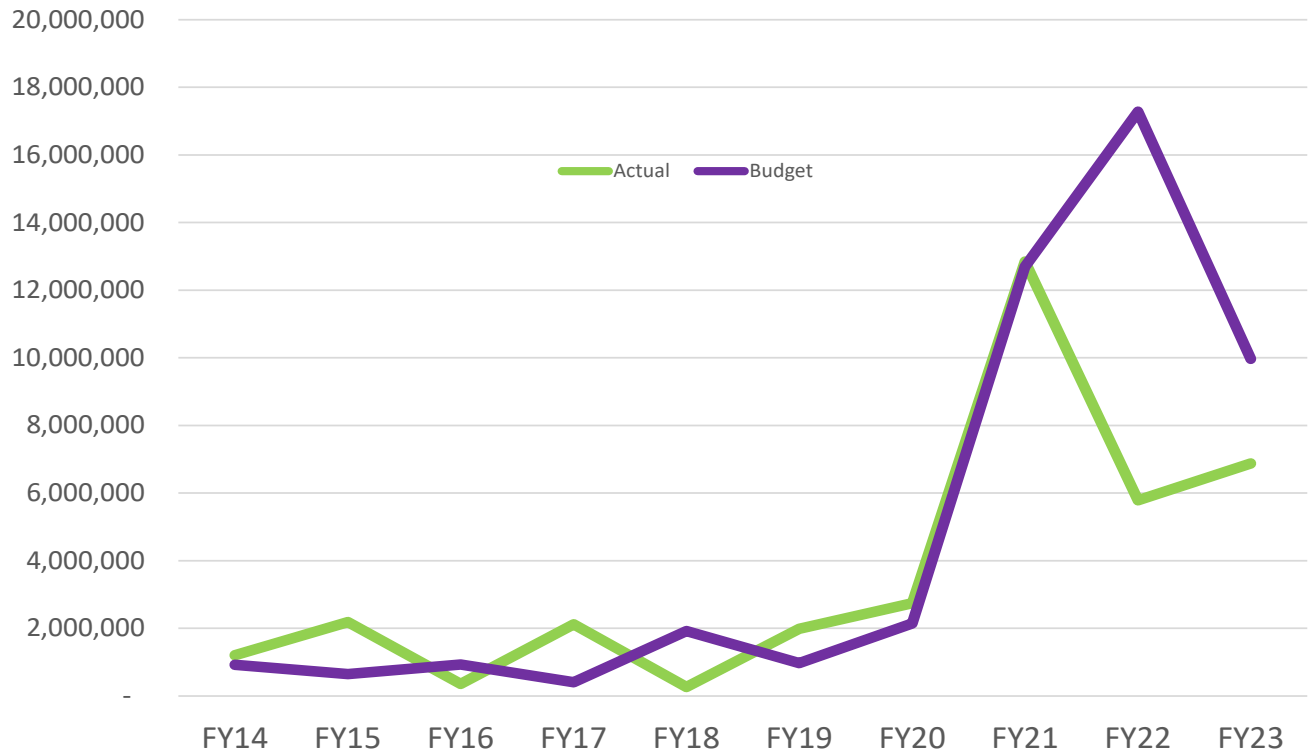
The Capital Projects Fund accounts for (a) the acquisition, construction, or renovation of major capital facilities; (b) ongoing major improvement projects which usually span more than one year; and (c) major equipment or other capital asset acquisitions which are not financed by another fund.



Capital Project by Funding Source

The revenues in the Capital Project fund consists of transfers from the General Fund, Special Revenue Fund, Enterprise Fund and proceeds from the issuance of bonds. The FY2025 Capital Projects Fund supports the Capital Improvement Plan which totals \$1,827,400 compared to the FY2024 adopted Capital Projects Fund budget of \$4,699,070. The drastic decrease is contributed to ARPA funded items and projects coming to close. The graph to the left illustrates the Capital Projects Fund by revenue source. Additional details regarding this funding source is provided in the Capital Improvement Program section of this document.

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



(Figure 14) Capital Project Fund Revenues
(Budgeted vs Actual)

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% |
| 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% |

REVENUES

| Account Code | Description | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | % Difference |
|--|---|-------------------|-------------------|-------------------|--------------------------|----------------|
| 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 | | | | | | |
| 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% |

REVENUES

| Account Code | Description | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | % Difference |
|--|--|------------------|------------------|------------------|--------------------------|-----------------|
| 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% |
| 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 | Budegeted use of Fund Balance | | 5,385,333 | 0 | (5,385,333) | -100.00% |
| Total Other Financing Sources | | - | 5,385,333 | 0 | - | 0.00% |

REVENUES

| Account Code | Description | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | % Difference |
|---|--|------------------|------------------|------------------|--------------------------|-----------------|
| 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 | Budegeted 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% |
| 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% |

REVENUES

| Account Code | Description | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | % Difference |
|--------------------------------------|--|-------------------|-------------------|-------------------|--------------------------|----------------|
| 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% |



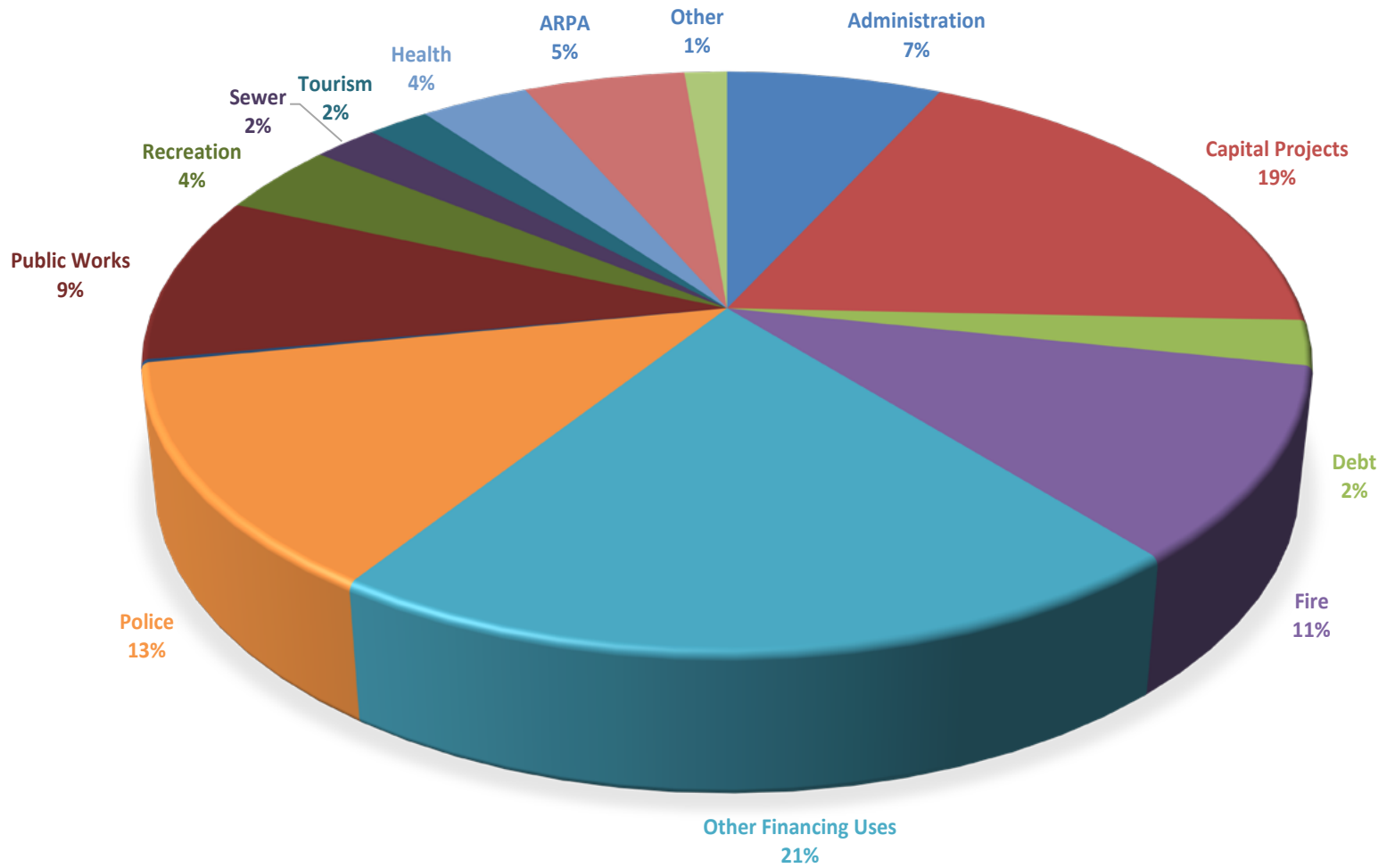
Expenditures

Expenditures

The schedule below provides an overview of the FY2023 expenditures. The schedule is detailed to reflect the totals by fund. the total expenditures included in the FY 2025 Budget.

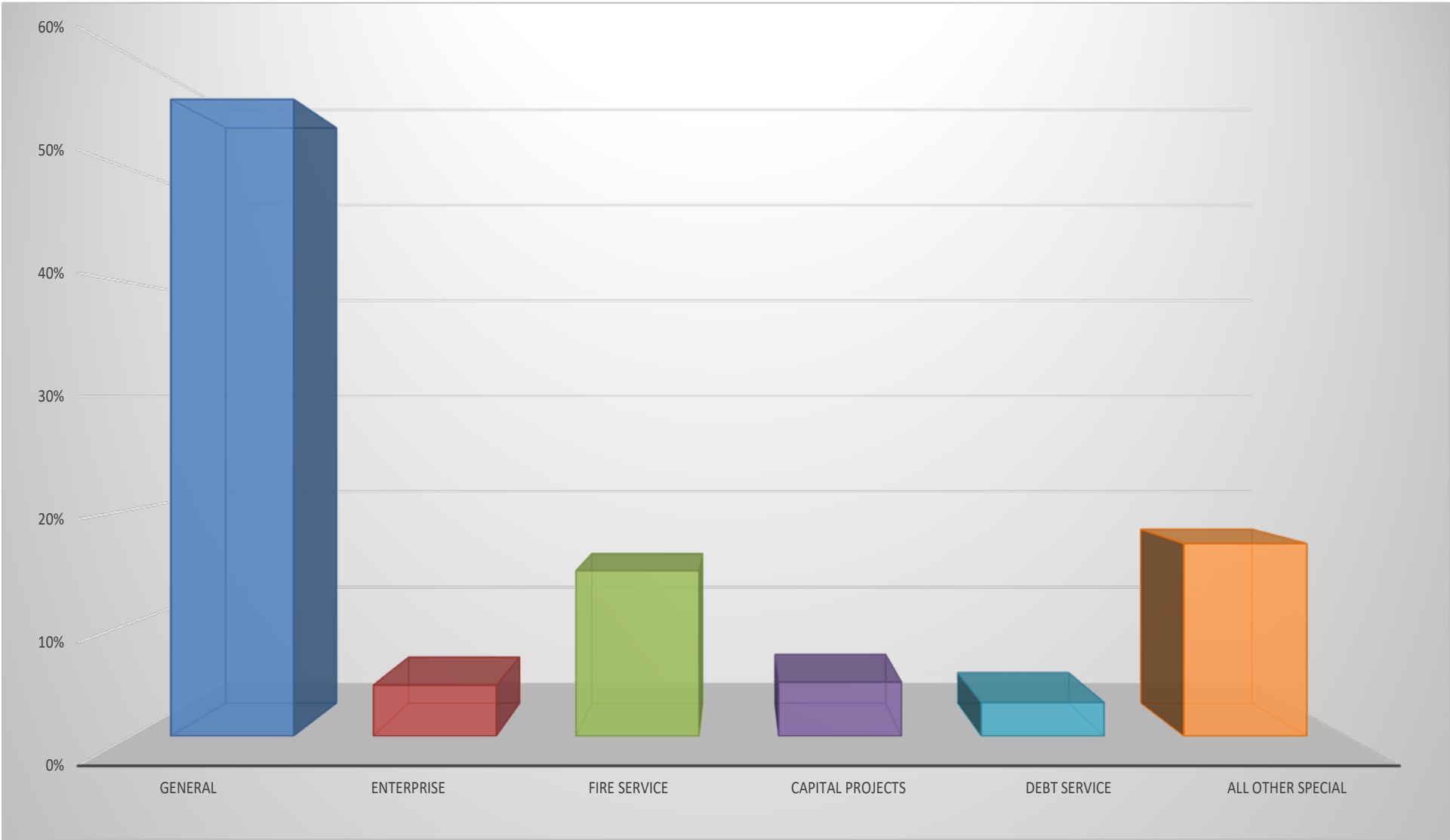
| Expenditure Source | Special Revenue Funds | | | | | Total |
|---------------------------------------|-----------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| | General Fund | Enterprise Funds | Fire Service Fund | Capital Projects Fund | Debt Service Fund | |
| City Council | \$ 229,000 | | | | | \$ 229,000 |
| Finance | 478,600 | | | | | \$ 478,600 |
| Administration | 1,095,250 | | | - | | \$ 1,095,250 |
| Employee Services (Non-Departmental) | 84,100 | | | | | \$ 84,100 |
| Judicial | 669,000 | | | | | \$ 669,000 |
| Police | 7,260,000 | | | 339,000 | | \$ 8,157,450 |
| Fire | | | 5,598,400 | - | | \$ 5,828,400 |
| Business & Development Services | 863,500 | | | 57,000 | | \$ 920,500 |
| Public Works Street | 877,000 | | | 497,000 | | \$ 1,374,000 |
| Public Works Sanitation | 2,328,000 | | | 550,000 | | \$ 2,878,000 |
| Public Works Administration | 742,000 | | | 25,000 | | \$ 767,000 |
| Public Works Fleet Maintenance | 274,200 | | | | | \$ 274,200 |
| Public Works Parks Management | 959,500 | | | 12,000 | | \$ 971,500 |
| Public Works Sewer | | 1,606,500 | | | | \$ 1,606,500 |
| Recreation | 786,000 | | | 59,000 | 721,500 | \$ 1,566,500 |
| Community Development | 456,500 | | | | 1,121,500 | \$ 1,578,000 |
| Senior Center | 323,100 | | | | | \$ 323,100 |
| Other Expenditures (Non-Departmental) | - | | | | 602,889 | \$ 602,889 |
| Other Financing Uses | 4,128,750 | 120,000 | | 288,400 | 1,139,900 | \$ 7,180,550 |
| Health Fund Claims (Non-Departmental) | | | | | 1,779,000 | \$ 1,779,000 |
| Total | \$ 21,554,500 | \$ 1,726,500 | \$ 5,598,400 | \$ 1,827,400 | \$ 1,139,900 | \$ 6,516,839 |

The following graph illustrates the FY2025 expenditures by percentage. Public Safety, Capital Projects and Other Financing Uses account for 53% of the City's expenditures for FY2025.



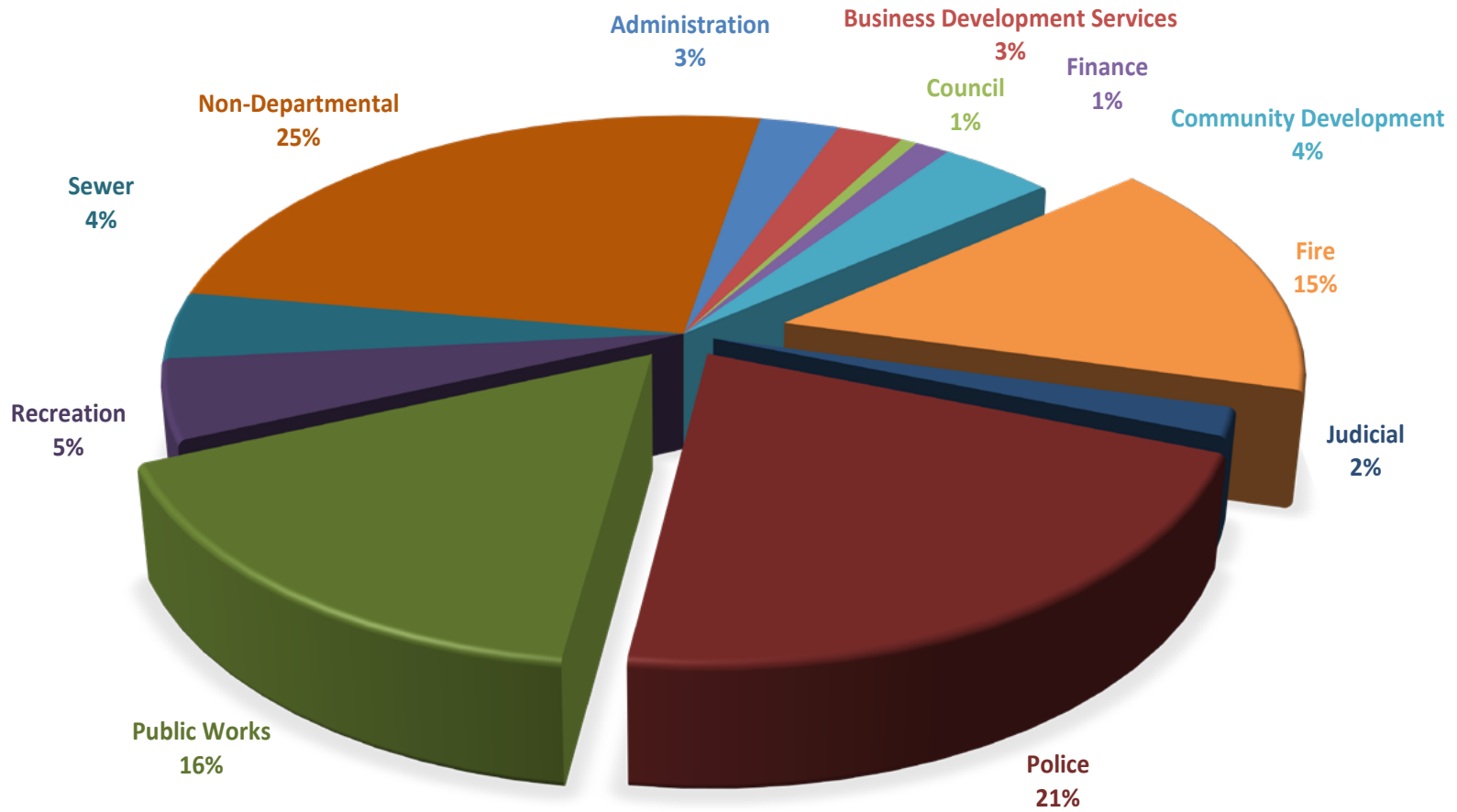
Expenditures by Percentage

Graph below illustrates the percentage of the expenditures by fund for FY2025. The General Fund accounts for 56% of the City's expenditures for FY2025.



Percentage of Expenditures by Fund

Graph below provides an illustration of the percentage of FY2025 expenditures by Department. Police, Fire and Public Works combine for 52% of expenditures. The Department Budget Summaries section of this document will provide an overview of each Department, along with a schedule of expenditures by line item. The divisions in the Public Works and Recreation Departments are included in this section as well.



Department Expenditure Summary

EXPENDITURES

| Account code | Description | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024-2025) | % Difference |
|-----------------------------|---|------------------|------------------|------------------|------------------------|--------------|
| 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 | 592,090 | 136,500 | 30.0% |
| 100-410-000-021 | FICA | 26,071 | 34,853 | 46,000 | 11,147 | 32.0% |
| 100-410-000-024 | Retirement | 61,675 | 84,557 | 116,000 | 31,443 | 37.2% |
| 100-410-000-025 | Group insurance | 53,804 | 42,171 | 72,160 | 29,989 | 71.1% |
| 100-410-000-028 | Worker's Comp Ins. | 2,796 | 3,507 | 3,500 | (7) | -0.2% |
| | Subtotal Personnel | 496,429 | 620,678 | 829,750 | 209,072 | 33.7% |
| 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) | Difference |
| 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 | 1,095,250 | 245,333 | 28.9% |
| 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 | 3,401,182 | 3,824,000 | 422,818 | 12.4% |
| 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 | 5,323,570 | 6,157,300 | 833,730 | 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 | 6,143,625 | 7,260,000 | 1,116,375 | 18.2% |
| <hr/> | | | | | | |
| 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% |
| <hr/> | | | | | | |
| 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) | % |
|--|--|------------------|------------------|------------------|------------------------|--------------|
| 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% |
| 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% |
| 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% |
| 100-440-000-624 | Liability insurance-General (Payroll) | 2,444 | 2,975 | 4,000 | 1,025 | 34.5% |
| 100-440-000-650 | Services & Contracts | 19,588 | 21,000 | 24,000 | 3,000 | 14.3% |
| 100-440-000-700 | Other | 3,641 | 5,000 | 5,000 | - | 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% |
| 100-440-001-802 | Mosquito Spray Supplies | - | 1,000 | 1,000 | - | 0.0% |
| | Subtotal Operations & Maintenance | 279,882 | 356,518 | 358,000 | 1,482 | 0.4% |
| | Total Parks Management | 740,113 | 863,835 | 959,500 | 95,665 | 11.1% |
| 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) % | |
|-----------------|--|----------------|----------------|----------------|----------------------------|---------------|
| | | | | | Difference | % |
| 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% |
| 452 | Community Development | | | | | |
| 100-452-000-010 | Salaries | 207,577 | 241,395 | 152,000 | (89,395) | -37.0% |
| 100-452-000-012 | Overtime | - | - | 4,000 | 4,000 | 0.0% |
| 100-452-000-021 | FICA | 15,618 | 18,467 | 12,000 | (6,467) | -35.0% |
| 100-452-000-024 | Retirement | 36,539 | 44,803 | 31,000 | (13,803) | -30.8% |
| 100-452-000-025 | Group insurance | 26,942 | 43,857 | 36,500 | (7,357) | -16.8% |
| 100-452-000-028 | Worker's Comp Ins. | 6,809 | 8,542 | 8,000 | (542) | -6.3% |
| | Subtotal Personnel | 293,484 | 357,064 | 243,500 | (113,564) | -31.8% |
| 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 | 456,500 | (54,358) | -10.6% |
| 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% |

EXPENDITURES

| Account code | Description | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024-2025) | % |
|---|--|-------------------|-------------------|-------------------|------------------------|--------------|
| Subtotal Operations & Maintenance | | 117,153 | 169,442 | 188,300 | 18,858 | 11.1% |
| Total Senior Center | | 266,522 | 297,202 | 323,100 | 25,898 | 8.7% |
| 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% |
| 150-450-000-970 | Recreation Capital | 49,336 | - | 9,000 | 9,000 | 0.0% |

EXPENDITURES

| Account code | Description | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024-2025) | % |
|-----------------|--|------------------|------------------|------------------|------------------------|---------------|
| 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% |

| Fund 300 Hospitality & Accommodations Fund | | | | | | |
|---|--|--|--|--|--|--|
|---|--|--|--|--|--|--|

EXPENDITURES

| Account code | Description | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024-2025) | % Difference |
|-----------------------------|--|------------------|------------------|------------------|------------------------|--------------|
| 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% |
| 310-421-000-100 | Supplies | - | - | - | - | 0.0% |
| 310-421-000-150 | Employee expenses | 4,315 | 25,260 | 42,000 | 16,740 | 66.3% |

EXPENDITURES

| Account code | Description | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024-2025) | % |
|-----------------|---|------------------|------------------|------------------|------------------------|----------------|
| 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 | - | | |
| 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% |
| | | | | | - | 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 | | | |
| | Total OFU | - | 176,276 | 111,000 | | |
| 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% |
| 400-422-000-012 | Overtime | - | - | 10,000 | 10,000 | 0.0% |
| 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% |
| 400-422-000-200 | Utilities | 48,346 | 47,618 | 73,000 | 25,382 | 53.3% |

EXPENDITURES

| Account code | Description | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - % | |
|-----------------------------------|--|------------------|------------------|------------------|----------------------|--------------|
| | | | | | 2025) | Difference |
| 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% |
| <hr/> | | | | | | |
| 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% |
| <hr/> | | | | | | |
| 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% |
| 600-497-000-488 | Tourism Series 2020 Revenue Bond Principal | 117,000 | 120,000 | 123,000 | 3,000 | 2.5% |

EXPENDITURES

| Account code | Description | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024-2025) | % |
|---------------------------------------|---|-------------------|-------------------|-------------------|------------------------|--------------|
| 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% |
| <hr/> | | | | | | |
| Fund 650 | Property Management Fund | | | | | |
| <hr/> | | | | | | |
| 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% |
| <hr/> | | | | | | |
| 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% |
| <hr/> | | | | | | |
| 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% |
| <hr/> | | | | | | |
| 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% |
| <hr/> | | | | | | |
| GRAND TOTAL | | 51,167,506 | 42,585,211 | 38,363,539 | (4,221,672) | -9.9% |



Department Budget Summaries & Expenditure Detail

| | | | |
|---------------------------------|----------|---------------------------|----------|
| Council | Page 119 | Parks & Grounds | |
| Finance | Page 121 | Maintenance Division | Page 158 |
| Administration | Page 124 | Recreation | |
| Judicial | Page 127 | Recreation | Page 161 |
| Police | Page 129 | Sports Center | Page 164 |
| Fire | Page 135 | Ray Hopkins Senior Center | Page 167 |
| Business & Development Services | Page 140 | Community Development | Page 170 |
| Public Works Divisions | Page 144 | | |
| Sewer Division | Page 144 | | |
| Streets Division | Page 148 | | |
| Sanitation Division | Page 151 | | |
| Administration | Page 153 | | |
| Fleet Management Division | Page 156 | | |

City Council

The Mauldin City Government operates as a council form of government with seven Elected Officials, including a Mayor, and six appointed positions with the overall goal of developing growth and providing residents a place they can proudly call home.

Mission Statement

To provide the leadership and appropriate quality services needed to continue Mauldin as a highly desirable place to live and work.

Vision

Provide an environment that enhances the Quality of Life for all Citizens.

Budget Highlight

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

Council Fiscal Plan 2025

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|--------------------------------|------------------|------------------|------------------|--------------------------|----------------|
| Personnel Expenditures | \$120,649 | \$121,196 | \$134,500 | 13,304 | 11% |
| Operating Expenditures | \$86,868 | \$103,181 | \$94,500 | (8,681) | -8% |
| Non-Capital Expenditures | | | | | |
| Total | \$207,517 | \$224,377 | \$229,000 | 4,623 | 2% |
| Authorized FT Positions | 7 | 7 | 7 | | |

| DEPARTMENT: | | CITY COUNCIL | | | | | |
|-----------------------|-----|--|--------------------|-------------------|-------------------|---------------|------------------|
| | | FUND NUMBER: | 100 | | | | |
| | | DEPARTMENT FUNCTION CODE | 400 | | | | |
| LINE ITEM OBJECT # | | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL |
| 010 | | SALARIES | 88,000.00 | | 80,168.20 | | |
| | 010 | TOTAL | | \$ 88,000.00 | | \$ 80,168.00 | \$ 75,588.63 |
| 021 | | FICA | 7,000.00 | | 6,133.00 | | |
| | 021 | TOTAL | | \$ 7,000.00 | | \$ 6,133.00 | \$ 5,689.28 |
| 024 | | RETIREMENT | 18,000.00 | | 14,879.00 | | |
| | 024 | TOTAL | | \$ 18,000.00 | | \$ 14,879.00 | \$ 13,094.21 |
| 025 | | GROUP INSURANCE | 20,000.00 | | 18,642.00 | | |
| | 025 | TOTAL | | \$ 20,000.00 | | \$ 18,642.00 | \$ 25,181.29 |
| 028 | | WORK COMP | 1,500.00 | | 1,374.00 | | |
| | 028 | TOTAL | | \$ 1,500.00 | | \$ 1,374.00 | \$ 1,095.50 |
| 150 | | EMPLOYEE EXPENSES | | | | | |
| | | Memberships, Dues and Registrations & Training and Travel: | 16,500.00 | | 16,000.00 | | |
| | 150 | TOTAL | | \$ 16,500.00 | | \$ 16,000.00 | \$ 8,079.21 |
| 210 | | TELEPHONE | | | | | |
| | | Verizon (Mobile Phone for Council Members) | 3,000.00 | | 3,500.00 | | |
| | 210 | TOTAL | | \$ 3,000.00 | | \$ 3,500.00 | \$ 2,599.10 |
| 624 | | LIABILITY INSURANCE | | | | | |
| | | General Payroll Liability | 11,500.00 | | 8,981.00 | | |
| | 624 | TOTAL | | \$ 11,500.00 | | \$ 8,981.00 | \$ 7,380.00 |
| 650 | | CONTRACTS & SERVICES | | | | | |
| | | Duggan, Hughes LLC | 40,000.00 | | 45,000.00 | | |
| | | SC Municipal Association dues based on population | 6,500.00 | | 6,200.00 | | |
| | 650 | TOTAL | | \$ 46,500.00 | | \$ 51,200.00 | \$ 56,214.74 |
| 653 | | COMMUNITY/CHAMBER SUPPORT | | | | | |
| | | Mauldin Chamber Membership dues | 1,500.00 | | 1,000.00 | | |
| | 653 | TOTAL | | \$ 1,500.00 | | \$ 1,000.00 | \$ 950.00 |
| 700 | | OTHER EXPENSES | | | | | |
| | | Various expenses as supplies, Meeting expenses, Christmas dinner etc | 13,500.00 | | 20,500.00 | | |
| | 700 | TOTAL | | \$ 13,500.00 | | \$ 20,500.00 | \$ 10,089.32 |
| 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 | \$ 1,555.34 |
| | | | | | | | |
| | | | | | | | |
| | | Department (Function) Grand Totals | | \$ 229,000.00 | | \$ 224,377.00 | \$ 207,516.62 |

Finance

Mission Statement

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

Goals and Objectives

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

Budget Highlight

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

Performance Measures

Council Goal: Service Delivery

Measurement Type: Workload and Effectiveness

| | FY2022 | | FY2023 | | FY2024 | |
|--|--------|------|--------|------|--------|------|
| | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of checks issued | 3776 | 3500 | 3519 | 3500 | 3788 | 3600 |
| Average number of days to process invoices | 4 | 5 | 3 | 5 | 3 | 5 |
| Number of cash receipts processed | 2148 | 2000 | 2098 | 2000 | 2178 | 2000 |
| Monthly bank reconciliations completed within 30 days of month end | 16 | 16 | 16 | 16 | 16 | 16 |
| Maintain Moody's GO Bond rating as Aa2 | Yes | Yes | Yes | Yes | Yes | Yes |
| Maintain Standard & Poor's GO Bond rating as Aa+ | Yes | Yes | Yes | Yes | Yes | Yes |
| GFOA Distinguished Budget Award | Yes | Yes | No | Yes | Yes | Yes |
| GFOA Certificate for Excellence in Financial Reporting Award | Yes | Yes | Yes | Yes | Yes | Yes |
| GFOA Popular Annual Financial Report | Yes | Yes | Yes | Yes | Yes | Yes |
| Annual audit completed within state law timeframes | Yes | Yes | Yes | Yes | Yes | Yes |

Finance Fiscal Plan 2025

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|--------------------------------|------------------|------------------|------------------|--------------------------|----------------|
| Personnel Expenditures | \$335,274 | \$359,037 | \$383,500 | 24,463 | 7% |
| Operating Expenditures | \$77,880 | \$84,090 | \$95,100 | 11,010 | 13% |
| Non-Capital Expenditures | | | | | |
| Total | \$413,154 | \$443,127 | \$478,600 | 35,473 | 8% |
| Authorized FT Positions | 3 | 3 | 3 | | |

| DEPARTMENT: | | FINANCE | | | | | |
|--------------------|-----|---|-----------------|----------------|----------------|---------------|---------------|
| | | FUND NUMBER: | 100 | | | | |
| | | DEPARTMENT FUNCTION CODE | 405 | | | | |
| LINE ITEM OBJECT # | | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL |
| 010 | | SALARIES | 263,000.00 | | 252,000.00 | | |
| | | Merit | 6,000.00 | | 7,560.00 | | |
| | | COLA | 6,000.00 | | | | |
| | 010 | TOTAL | | \$ 275,000.00 | | \$ 259,560.00 | \$ 242,514.19 |
| 021 | | FICA | 22,000.00 | | 19,856.00 | | |
| | 021 | TOTAL | | \$ 22,000.00 | | \$ 19,856.00 | \$ 18,274.61 |
| 024 | | RETIREMENT | 54,000.00 | | 48,174.00 | | |
| | 024 | TOTAL | | \$ 54,000.00 | | \$ 48,174.00 | \$ 42,725.92 |
| 025 | | GROUP INSURANCE | 29,000.00 | | 27,915.00 | | |
| | 025 | TOTAL | | \$ 29,000.00 | | \$ 27,915.00 | \$ 28,944.51 |
| 028 | | WORK COMP | 3,500.00 | | 3,532.00 | | |
| | 028 | TOTAL | | \$ 3,500.00 | | \$ 3,532.00 | \$ 2,815.06 |
| 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. | 3,500.00 | | 4,000.00 | | |
| | 100 | TOTAL | | \$ 3,500.00 | | \$ 4,000.00 | \$ 2,255.76 |
| 110 | | POSTAGE | | | | | |
| | | Postage for accounts payable checks, general office use | 3,000.00 | | 2,500.00 | | |
| | 110 | TOTAL | | \$ 3,000.00 | | \$ 2,500.00 | \$ 2,685.46 |
| 150 | | EMPLOYEE EXPENSES | | | | | |
| | | Memberships/Dues, Training, Travel for Finance Department | 1,600.00 | | 1,675.00 | | |
| | 150 | TOTAL | | \$ 1,600.00 | | \$ 1,675.00 | \$ 367.59 |
| 210 | | TELEPHONE | | | | | |
| | | Segra Telephone | 500.00 | | 382.00 | | |
| | 210 | TOTAL | | \$ 500.00 | | \$ 382.00 | \$ 349.20 |
| 624 | | LIABILITY INSURANCE | | | | | |
| | | General Payroll Liability | 3,000.00 | | 2,313.00 | | |
| | 624 | TOTAL | | \$ 3,000.00 | | \$ 2,313.00 | \$ 1,900.00 |
| 650 | | CONTRACTS & SERVICES | | | | | |
| | | Audit fees, Software, Bank charges, Copier, Acturial, Dun & Bradstreet and etc | 80,500.00 | | 71,170.00 | | |
| | 650 | TOTAL | | \$ 80,500.00 | | \$ 71,170.00 | \$ 68,279.88 |
| 652 | | SPECIAL PROJECTS | | | | | |
| | | GFOA ACFR review fee, Book production and other special project expenses | 2,500.00 | | 1,550.00 | | |
| | 652 | TOTAL | | \$ 2,500.00 | | \$ 1,550.00 | \$ 780.00 |
| 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 | \$ 1,261.95 |
| | | Department (Function) Grand Totals | | \$ 478,600.00 | | \$ 443,127.00 | \$ 413,154.13 |

City Administration

Mission Statement

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

Goals and Objectives

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

Performance Measures

Council Goal: Service Delivery

Measurement Type: Workload and Efficiency

| | FY2022 | | FY2023 | | FY2024 | |
|---|--------|------|--------|------|--------|------|
| | Actual | Goal | Actual | Goal | Actual | Goal |
| Number City Council minutes transcribed within a week | 27 | 12 | 16 | 12 | 18 | 12 |
| Number of FOIA requests managed within 3 days | 133 | 150 | 157 | 150 | 172 | 150 |
| % Media inquiries responded to within 24 hours | 100 | 100 | 100 | 100 | 100 | 100 |
| Annual turnover rate | 46.3 | 25 | 34.7 | 25 | 28.5 | 25 |
| New hires processed | 32 | 35 | 49 | 40 | 42 | 40 |
| Number of on the job injuries | 23 | 12 | 22 | 12 | 8 | 12 |
| Number of Loss Time Accidents | 5 | 0 | 6 | 0 | 0 | 0 |

Budget Highlight

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

City Administration Fiscal Plan 2025

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|--------------------------------|------------------|------------------|--------------------|--------------------------|----------------|
| Personnel Expenditures | \$496,429 | \$620,678 | \$829,750 | 209,072 | 34% |
| Operating Expenditures | \$325,913 | \$229,239 | \$265,500 | 36,261 | 16% |
| Non-Capital Expenditures | | | | | |
| Total | \$822,342 | \$849,917 | \$1,095,250 | 245,333 | 29% |
| Authorized FT Positions | 4 | 4 | 7 | | |

| DEPARTMENT: | | ADMINISTRATION | | | | | | | |
|------------------------------------|--------|--|-----------------|----------------|-----------------|---------------|---------------|---------------|--|
| | | FUND NUMBER: | | 100 | | | | | |
| | | DEPARTMENT FUNCTION CODE | | 410 | | | | | |
| LINE ITEM OBJECT # | | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | | FY2023 ACTUAL | |
| 010 | | SALARIES | 568,090.00 | | 442,320.00 | | | | |
| | | Merit | 12,000.00 | | 13,270.00 | | | | |
| | | COLA | 12,000.00 | | | | | | |
| | 010 | TOTAL | | \$ 592,090.00 | | \$ 455,590.00 | | \$ 352,083.22 | |
| 021 | | FICA | 46,000.00 | | 34,853.00 | | | | |
| | 021 | TOTAL | | \$ 46,000.00 | | \$ 34,853.00 | | \$ 26,070.79 | |
| 024 | | RETIREMENT | 116,000.00 | | 84,557.00 | | | | |
| | 024 | TOTAL | | \$ 116,000.00 | | \$ 84,557.00 | | \$ 61,675.29 | |
| 025 | | GROUP INSURANCE | 72,160.00 | | 42,171.00 | | | | |
| | 025 | TOTAL | | \$ 72,160.00 | | \$ 42,171.00 | | \$ 53,804.13 | |
| 028 | | WORK COMP | 3,500.00 | | 3,507.00 | | | | |
| | 028 | TOTAL | | \$ 3,500.00 | | \$ 3,507.00 | | \$ 2,795.56 | |
| 100 | | SUPPLIES | | | | | | | |
| | | General Office Supplies | 4,000.00 | | 4,000.00 | | | | |
| | 100 | TOTAL | | \$ 4,000.00 | | \$ 4,000.00 | | \$ 6,654.53 | |
| 110 | | POSTAGE | | | | | | | |
| | | Postage for general office use | 500.00 | | 500.00 | | | | |
| | 110 | TOTAL | | \$ 500.00 | | \$ 500.00 | | \$ 319.22 | |
| 150 | | EMPLOYEE EXPENSES | | | | | | | |
| | | Memberships, Dues and Registrations and Training and Trave | 15,000.00 | | 12,000.00 | | | | |
| | 150 | TOTAL | | \$ 15,000.00 | | \$ 12,000.00 | | \$ 6,156.84 | |
| 170 | | REPAIRS & MAINTENANCE AUTO | | | | | | | |
| | | General repair and maintenance | 1,000.00 | | 500.00 | | | | |
| | 170 | TOTAL | | \$ 1,000.00 | | \$ 500.00 | | \$ 902.94 | |
| 180 | | GAS & OIL | | | | | | | |
| | | Milceage reimbursments | 500.00 | | 500.00 | | | | |
| | 180 | TOTAL | | \$ 500.00 | | \$ 500.00 | | \$ 496.83 | |
| 210 | | TELEPHONE | | | | | | | |
| | | Segra Telephone/Cell Phones | 4,000.00 | | 3,096.00 | | | | |
| | 210 | TOTAL | | \$ 4,000.00 | | \$ 3,096.00 | | \$ 3,400.69 | |
| 624 | | LIABILITY INSURANCE | | | | | | | |
| | | General Payroll Liability | 4,000.00 | | 3,000.00 | | | | |
| | 624 | TOTAL | | \$ 4,000.00 | | \$ 3,000.00 | | \$ 2,464.00 | |
| 001-624 | | LIABILITY INSURANCE-AUTO | 5,500.00 | | 4,044.00 | | | | |
| | 001624 | TOTAL | | \$ 5,500.00 | | \$ 4,044.00 | | \$ 3,323.00 | |
| 650 | | CONTRACTS & SERVICES | | | | | | | |
| | | Various contracts assoicated with Administration | 38,000.00 | | 37,599.00 | | | | |
| | 650 | TOTAL | | \$ 38,000.00 | | \$ 37,599.00 | | \$ 54,995.30 | |
| 651 | | IT Development & Support | | | | | | | |
| | | Misc Computer Expenses/Replacement | 5,000.00 | | 3,000.00 | | | | |
| | | IT Service Advantage (Acumen, Segra, Great American) | 185,000.00 | | 158,000.00 | | | | |
| | 651 | TOTAL | | \$ 190,000.00 | | \$ 161,000.00 | | \$ 178,339.58 | |
| 700 | | OTHER EXPENSES | | | | | | | |
| | | Occasional Meals for special administration meetings. Supplies for special occasions, cards for holidays. Or any other misc. expenses. | 3,000.00 | | 3,000.00 | | | | |
| | 700 | TOTAL | | \$ 3,000.00 | | \$ 3,000.00 | | \$ 68,860.40 | |
| Department (Function) Grand Totals | | | | | \$ 1,095,250.00 | | \$ 849,917.00 | \$ 822,342.32 | |

Judicial

Mission Statement

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

Goals and Objectives

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

Performance Measures

Council Goal: Service Delivery

Measurement Type: Workload and Efficiency

| | FY2022 | | FY2023 | | FY2024 | |
|--------------------------|--------|------|--------|------|--------|------|
| | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of Cases | 2974 | 2500 | 2595 | 2500 | 2694 | 2500 |
| Number of Cases Disposed | 2941 | 2500 | 2527 | 2500 | 2742 | 2500 |
| Number of Jail Bookings | 122 | 300 | 419 | 300 | 282 | 300 |

Budget Highlight

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

Judicial Fiscal Plan 2025

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|--------------------------------|------------------|------------------|------------------|--------------------------|----------------|
| Personnel Expenditures | \$368,162 | \$462,019 | \$484,500 | 22,481 | 5% |
| Operating Expenditures | \$113,708 | \$168,342 | \$184,500 | 16,158 | 10% |
| Non-Capital Expenditures | | | | | |
| Total | \$481,870 | \$630,361 | \$669,000 | 38,639 | 6% |
| Authorized FT Positions | 4 | 4 | 4 | | |

| DEPARTMENT: | | JUDICIAL | | | | | | | |
|------------------------------------|-----|--|-----------------|----------------|----------------|---------------|---------------|---------------|---------------|
| | | FUND NUMBER: | | 100 | | | | | |
| | | DEPARTMENT FUNCTION CODE | | 412 | | | | | |
| LINE ITEM OBJECT # | | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | | FY2023 ACTUAL | |
| 010 | | SALARIES (includes magistrates) | 334,000.00 | | 327,000.00 | | | | |
| | | Merit | 7,000.00 | | 6,990.00 | | | | |
| | | COLA | 7,000.00 | | | | | | |
| | 010 | TOTAL | | \$ 348,000.00 | | \$ 333,990.00 | | \$ 270,136.10 | |
| 012 | | OVERTIME | | | | | | | |
| | | | 1,000.00 | | | | | | |
| | 012 | TOTAL | | \$ 1,000.00 | | \$ - | | \$ - | |
| 021 | | FICA | 27,000.00 | | 25,550.00 | | | | |
| | 021 | TOTAL | | \$ 27,000.00 | | \$ 25,550.00 | | \$ 19,967.42 | |
| 024 | | RETIREMENT | 69,000.00 | | 61,989.00 | | | | |
| | 024 | TOTAL | | \$ 69,000.00 | | \$ 61,989.00 | | \$ 44,861.32 | |
| 025 | | GROUP INSURANCE | 36,500.00 | | 36,166.00 | | | | |
| | 025 | TOTAL | | \$ 36,500.00 | | \$ 36,166.00 | | \$ 29,750.44 | |
| 028 | | WORK COMP | 4,000.00 | | 4,324.00 | | | | |
| | 028 | TOTAL | | \$ 4,000.00 | | \$ 4,324.00 | | \$ 3,446.22 | |
| 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. | 17,000.00 | | 14,000.00 | | | | |
| | 100 | TOTAL | | \$ 17,000.00 | | \$ 14,000.00 | | \$ 7,547.42 | |
| 110 | | POSTAGE | | | | | | | |
| | | Postage to mail receipts, subpoenas, juror notices, etc. | 3,000.00 | | 2,800.00 | | | | |
| | 110 | TOTAL | | \$ 3,000.00 | | \$ 2,800.00 | | \$ 919.09 | |
| 150 | | EMPLOYEE EXPENSES | | | | | | | |
| | | Training, Dues and registrations for the Judicial Department. | 25,000.00 | | 13,500.00 | | | | |
| | 150 | TOTAL | | \$ 25,000.00 | | \$ 13,500.00 | | \$ 10,486.41 | |
| 210 | | TELEPHONE | | | | | | | |
| | | Segra & Verizon | 1,500.00 | | 1,392.00 | | | | |
| | 210 | TOTAL | | \$ 1,500.00 | | \$ 1,392.00 | | \$ 1,349.40 | |
| 624 | | LIABILITY INSURANCE | | | | | | | |
| | | General Payroll Liability | 2,500.00 | | 1,950.00 | | | | |
| | 624 | TOTAL | | \$ 2,500.00 | | \$ 1,950.00 | | \$ 1,577.00 | |
| 650 | | CONTRACTS & SERVICES | | | | | | | |
| | | Copier agreement. | 3,500.00 | | 3,600.00 | | | | |
| | | Public defender, Prosecutor, Court Reporting | 81,500.00 | | 81,400.00 | | | | |
| | 650 | TOTAL | | \$ 85,000.00 | | \$ 85,000.00 | | \$ 46,165.96 | |
| 659 | | DETENTION FEES | | | | | | | |
| | | Payment for housing of inmates, both juvenile and adult. | \$45,000.00 | | \$45,000.00 | | | | |
| | 659 | TOTAL | | \$45,000.00 | | \$ 45,000.00 | | \$ 41,468.98 | |
| 725 | | JUROR PAYMENTS | | | | | | | |
| | | Payment for individuals serving as jurors during jury trial term | \$3,000.00 | | \$2,500.00 | | | | |
| | 725 | TOTAL | | \$ 3,000.00 | | \$ 2,500.00 | | \$ 2,595.00 | |
| 730 | | JUDICIAL COURT INTERPRETER/TRANSLATOR | | | | | | | |
| | | Translators for those defendants, victims, or witnesses who are hearing impaired or unable to communicate in English. | \$2,500.00 | | \$2,200.00 | | | | |
| | 730 | TOTAL | | \$2,500.00 | | \$ 2,200.00 | | \$ 1,481.16 | |
| Department (Function) Grand Totals | | | | | \$ 670,000.00 | | \$ 630,361.00 | | \$ 481,869.55 |

Police

Mission Statement

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

The Mauldin Police Department’s vision is to become a model for excellence in the law enforcement profession, while always bearing in mind, that our ultimate responsibility is the protection of our community through a guardian mindset and the heart of a servant. All of our employees are expected to be leaders in initiating and maintaining positive relationships with members of our community. These community bonds will form a medium where public safety concerns can be anticipated and addressed. The Mauldin Police Department is divided into three (3) major divisions and several subdivisions called units, teams, squads or sections. The major divisions consist of the Office of the Chief of Police(administrative), the Field Operations Division(patrol function), and the Support Division (detectives, school resource officers (SRO’s), communications, training, animal/codes enforcement, and reserve officers).

Goals and Objectives

- Identify and implement approaches for addressing crime and the fear of crime that can more effectively reduce both reported and non-reported crimes of all types. Giving priority to addressing those crimes and conditions that most directly impact community livability.
- Create a more involved, responsible community by building stronger community partnerships, improving customer service, providing more open and responsive communications, and delivering programs that promote involvement in problem solving and crime prevention.
- Provide training, leadership and diverse approaches that are consistent with the mission and values of community policing. Strengthen staff skill levels and morale. Ensuring that staff development is consistent with community characteristics and needs. Ensure work environments that enhance customer service, innovation, personal accountability, and teamwork.
- Develop planning, evaluation, analysis, and fiscal mechanisms to ensure responsive feedback, practical long-range planning, and effective budget and fiscal management.

Performance Measures

Council Goal: Service Delivery

Measurement Type: Workload

| | FY2022 | | FY2023 | | FY2024 | |
|--|--------|------|--------|------|--------|------|
| | Actual | Goal | Actual | Goal | Actual | Goal |
| Number or Incidents of violent crime | 63 | 70 | 67 | 70 | 65 | 70 |
| Number or Incidents of property crime | 656 | 700 | 745 | 700 | 597 | 650 |
| Number of Parking and traffic violations cited | 1648 | 1650 | 1693 | 1650 | 2034 | 1650 |
| Number of traffic accidents worked | 773 | 750 | 801 | 750 | 778 | 800 |
| Number of Non-traffic violations | 736 | 650 | 811 | 700 | 594 | 750 |
| Number of physical arrests | 672 | 700 | 763 | 700 | 946 | 700 |
| Number of classes/seminars attended for training | 2265 | 2100 | 2456 | 2500 | 2598 | 2500 |

Budget Highlight

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

Police Fiscal Plan 2025

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|--------------------------------|--------------------|--------------------|--------------------|--------------------------|----------------|
| Personnel Expenditures | \$4,215,325 | \$5,322,570 | \$6,157,300 | 834,730 | 16% |
| Operating Expenditures | \$637,789 | \$722,153 | \$1,001,700 | 279,547 | 39% |
| Non-Capital Expenditures | \$149,943 | \$97,902 | \$101,000 | 3,098 | 3% |
| Total | \$5,003,056 | \$6,142,625 | \$7,260,000 | 1,117,375 | 18% |
| Authorized FT Positions | 64 | 67 | 72 | | |

| DEPARTMENT: | | POLICE DEPARTMENT | | | | | |
|--------------------|--|--------------------------|-----------------|----------------|-----------------|-----------------|--|
| | | FUND NUMBER: | 100 | | | | |
| | | DEPARTMENT FUNCTION CODE | 421 | | | | |
| LINE ITEM OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL | |
| 010 | SALARIES | 3,676,000.00 | | 3,304,000.00 | | | |
| | Merit | 74,000.00 | | 96,180.00 | | | |
| | COLA | 74,000.00 | | | | | |
| 010 | TOTAL | | \$ 3,824,000.00 | | \$ 3,400,182.00 | \$ 2,686,173.21 | |
| 012 | OVERTIME | | | 57,000.00 | | | |
| | Regular Overtime | 75,000.00 | | | | | |
| | Special Events Overtime | 83,000.00 | | | | | |
| 012 | TOTAL | | \$ 158,000.00 | | \$ 57,000.00 | \$ 61,103.45 | |
| 021 | FICA | 305,000.00 | | 260,114.00 | | | |
| 021 | TOTAL | | \$ 305,000.00 | | \$ 260,114.00 | \$ 205,355.91 | |
| 024 | RETIREMENT | 886,000.00 | | 722,198.00 | | | |
| 024 | TOTAL | | \$ 886,000.00 | | \$ 722,198.00 | \$ 536,209.05 | |
| 025 | GROUP INSURANCE | 759,000.00 | | 649,549.00 | | | |
| 025 | TOTAL | | \$ 759,000.00 | | \$ 649,549.00 | \$ 538,000.26 | |
| 028 | WORK COMP | 225,300.00 | | 233,527.00 | | | |
| 028 | TOTAL | | \$ 225,300.00 | | \$ 233,527.00 | \$ 186,137.58 | |
| 100 | SUPPLIES | | | | | | |
| | General Office Supplies | 18,000.00 | | 18,000.00 | | | |
| | Vehicle & Police Supplies | 29,500.00 | | 28,520.00 | | | |
| 100 | TOTAL | | \$ 47,500.00 | | \$ 46,520.00 | \$ 27,685.18 | |
| 110 | POSTAGE | | | | | | |
| | General Postage, First Class Mailings, and Certified Letters. | 1,500.00 | | 1,000.00 | | | |
| 110 | TOTAL | | \$ 1,500.00 | | \$ 1,000.00 | \$ 1,021.36 | |
| 140 | EMPLOYEE SERVICES | | | | | | |
| | Educational Reimbursement, Physicals, Recruitment, Various testings, etc. | 8,500.00 | | 8,470.00 | | | |
| 140 | TOTAL | | \$ 8,500.00 | | \$ 8,470.00 | \$ 3,326.59 | |
| 150 | EMPLOYEE EXPENSES | | | | | | |
| | Training, Conferences and associated expenditures | 75,000.00 | | 60,700.00 | | | |
| 150 | TOTAL | | \$ 75,000.00 | | \$ 60,700.00 | \$ 59,710.29 | |
| 170 | REPAIRS & MAINTENANCE AUTO | | | | | | |
| | General repair and maintenance to all police units including marked and unmarked units, specialty vehicles and seized vehicles. | 32,500.00 | | 35,000.00 | | | |
| | Deductible - Auto Collisions | 5,000.00 | | 5,000.00 | | | |
| 170 | TOTAL | | \$ 37,500.00 | | \$ 40,000.00 | \$ 44,290.18 | |
| 175 | TIRES | | | | | | |
| | State Contract Tires for all marked and unmarked police units. | 14,000.00 | | 12,500.00 | | | |
| 175 | TOTAL | | \$ 14,000.00 | | \$ 12,500.00 | \$ 7,491.43 | |
| 180 | GAS & OIL | | | | | | |
| | This account covers all fuel types for all vehicles and equipment in that the police department operates. | 135,000.00 | | 130,000.00 | | | |
| 180 | TOTAL | | \$ 135,000.00 | | \$ 130,000.00 | \$ 131,198.25 | |
| 210 | TELEPHONE | | | | | | |
| | | 7,000.00 | | 8,412.00 | | | |
| 210 | TOTAL | | \$ 7,000.00 | | \$ 8,412.00 | \$ 7,296.22 | |
| 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. | 10,000.00 | | 4,000.00 | | | |
| 260 | TOTAL | | \$ 10,000.00 | | \$ 4,000.00 | \$ 1,763.09 | |
| 370 | REPAIR AND MAINTENANCE RADIO | | | | | | |

| DEPARTMENT: | | POLICE DEPARTMENT | | | | | |
|--------------------|--|--------------------------|----------------|----------------|---------------|---------------|--------------|
| | | FUND NUMBER: | 100 | | | | |
| | | DEPARTMENT FUNCTION CODE | 421 | | | | |
| LINE ITEM OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL | |
| | Includes repairs and replacements of any portion of mobile or portable units. | 2,000.00 | | 2,000.00 | | | |
| 370 | TOTAL | | \$ 2,000.00 | | \$ 2,000.00 | | \$ 302.10 |
| 410 | UNIFORMS | | | | | | |
| | Uniforms & Equipment - Purchase and Replacement | 40,000.00 | | 32,000.00 | | | |
| 410 | TOTAL | | \$ 40,000.00 | | \$ 32,000.00 | | \$ 33,008.03 |
| 411 | PROTECTIVE GEAR | | | | | | |
| | Protective Gear replacements | 23,000.00 | | 21,500.00 | | | |
| 411 | TOTAL | | \$ 23,000.00 | | \$ 21,500.00 | | \$ 5,629.66 |
| 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. | 1,500.00 | | 1,000.00 | | | |
| 435 | TOTAL | | \$ 1,500.00 | | \$ 1,000.00 | | \$ 601.68 |
| 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. | 2,500.00 | | 1,000.00 | | | |
| 440 | TOTAL | | \$ 2,500.00 | | \$ 1,000.00 | | \$ 1,009.82 |
| 450 | WIRELESS COMMUNICATIONS | | | | | | |
| | Department cellular phones and wireless data connections for Patrol access to DMV/CAD/Records Management System | 23,000.00 | | 22,102.00 | | | |
| 450 | TOTAL | | \$ 23,000.00 | | \$ 22,102.00 | | \$ 26,108.83 |
| 500 | PROFESSIONAL DUES | | | | | | |
| | Professional Fees for Various Police related associations and memberships | 6,700.00 | | 5,499.00 | | | |
| 500 | TOTAL | | \$ 6,700.00 | | \$ 5,499.00 | | \$ 2,154.32 |
| 510 | FILM & PHOTOGRAPHIC EXPENSE | | | | | | |
| | This area would include all items purchased for the preservation and the collection of evidence. (Moved to forensics line item) | | | 500.00 | | | |
| 510 | TOTAL | | \$ - | | \$ 500.00 | | \$ - |
| 624 | LIABILITY INSURANCE | | | | | | |
| | General Payroll Liability | 31,000.00 | | 24,552.00 | | | |
| 624 | TOTAL | | \$ 31,000.00 | | \$ 24,552.00 | | \$ 20,173.00 |
| 001-624 | LIABILITY INSURANCE-AUTO | | | | | | |
| | | 126,000.00 | | 99,662.00 | | | |
| 001624 | TOTAL | | \$ 126,000.00 | | \$ 99,662.00 | | \$ 81,885.00 |
| 002-624 | LIABILITY INSURANCE-LAW ENFORCEMENT | | | | | | |
| | | 33,000.00 | | 25,883.00 | | | |
| 002624 | TOTAL | | \$ 33,000.00 | | \$ 25,883.00 | | \$ 21,266.00 |
| 650 | CONTRACTS & SERVICES | | | | | | |
| | <u>CONTRACTS:</u> | | | | | | |
| | AXON Body Cameras & Software | 196,000.00 | | | | | |
| | Marathon Staffing | | | 25,000.00 | | | |
| | Various other police related contract costs: computers, copiers, software systems, etc. | 50,000.00 | | 47,033.00 | | | |
| | <u>SERVICES:</u> | | | | | | |
| | Pal 800 - Service for 800mHz Radios | 29,000.00 | | 29,000.00 | | | |
| | Various other smaller police related services: | 45,500.00 | | 31,995.00 | | | |
| 650 | TOTAL | | \$ 320,500.00 | | \$ 133,028.00 | | \$ 74,926.32 |
| 700 | OTHER EXPENSES | | | | | | |
| | Mauldin Explorers Post (winterfest meeting) | 6,500.00 | | 4,000.00 | | | |
| | Victim Advocate expenses not covered by the VA Fund | 500.00 | | 500.00 | | | |
| 700 | TOTAL | | \$ 7,000.00 | | \$ 4,500.00 | | \$ 2,859.88 |

| DEPARTMENT: | | POLICE DEPARTMENT | | | | | |
|--------------------|--|--------------------------|-----------------|----------------|-----------------|---------------|-----------------|
| | | FUND NUMBER: | 100 | | | | |
| | | DEPARTMENT FUNCTION CODE | 421 | | | | |
| LINE ITEM OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL | |
| 794 | POLICE ANIMAL CONTROL/ CODES ENFORCEMENT | | | | | | |
| | Animal Control and Codes related expenditures | 9,500.00 | | 7,800.00 | | | |
| 794 | TOTAL | | \$ 9,500.00 | | \$ 7,800.00 | | \$ 3,326.95 |
| 795 | SPECIAL OPERATIONS | | | | | | |
| | This area would include fees and expenses that the department would incur while operating vice, drug, and organized crime investigations. | | | 400.00 | | | |
| 795 | TOTAL | | \$ - | | \$ 400.00 | | \$ 58,418.00 |
| 796 | SPECIAL PROGRAMS | | | | | | |
| | 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. | 22,000.00 | | 6,500.00 | | | |
| 796 | TOTAL | | \$ 22,000.00 | | \$ 6,500.00 | | \$ 3,627.94 |
| 797 | CODES ENFORCEMENT | | | | | | |
| | Codes Enforcement Expenses | | | 250.00 | | | |
| | Codes Enforcement Professional Dues | | | 150.00 | | | |
| | Property Maintenance (Force Cuts) | | | 200.00 | | | |
| 797 | TOTAL | | \$ - | | \$ 600.00 | | \$ 123.81 |
| 820 | POLICE K-9 (4 Dogs) | | | | | | |
| | Police K9 related expenditures and grants | 18,000.00 | | 18,025.00 | | | |
| 820 | TOTAL | | \$ 18,000.00 | | \$ 18,025.00 | | \$ 18,584.63 |
| 830 | NON-CAPITAL EQUIPMENT | | | | | | |
| | Non-Capital related items to include: | 101,000.00 | | 97,902.00 | | | |
| | Laptops, desktops, E ticket readers, Ballistic helmets, Patrol rifles, 9mm handguns, Hand gun sights, and Motorolla Handheld and In Car | | | | | | |
| 830 | TOTAL | | \$ 101,000.00 | | \$ 97,902.00 | | \$ 149,942.50 |
| 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 | | | |
| 875 | TOTAL | | \$ - | | \$ 4,000.00 | | \$ - |
| | Department (Function) Grand Totals | | \$ 7,260,000.00 | | \$ 6,142,625.00 | | \$ 5,000,710.52 |

| DEPARTMENT: | | POLICE DEPARTMENT-STATE SRO GRANT | | | | | |
|-----------------------|-----|---|--------------------|-------------------|-------------------|---------------|------------------|
| | | FUND NUMBER: | 310 | | | | |
| | | DEPARTMENT FUNCTION CODE | 421 | | | | |
| LINE ITEM OBJECT # | | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL |
| 010 | | SALARIES | 243,250.00 | | 141,965.00 | | |
| | | <i>Merit</i> | 5,000.00 | | | | |
| | | <i>COLA</i> | 5,000.00 | | | | |
| | 010 | TOTAL | | \$ 253,250.00 | | \$ 141,965.00 | \$ 39,375.01 |
| 021 | | FICA | 20,000.00 | | 10,860.00 | | |
| | 021 | TOTAL | | \$ 20,000.00 | | \$ 10,860.00 | \$ 3,221.74 |
| 024 | | RETIREMENT | 57,000.00 | | 30,153.00 | | |
| | 024 | TOTAL | | \$ 57,000.00 | | \$ 30,153.00 | \$ 8,555.33 |
| 025 | | GROUP INSURANCE | 48,500.00 | | 43,500.00 | | |
| | 025 | TOTAL | | \$ 48,500.00 | | \$ 43,500.00 | \$ - |
| 028 | | WORK COMP | 9,000.00 | | 11,357.00 | | |
| | 028 | TOTAL | | \$ 9,000.00 | | \$ 11,357.00 | \$ - |
| 150 | | EMPLOYEE EXPENSES | | | | | |
| | | Travel/Education (mileage) | 42,000.00 | | 25,260.00 | | |
| | 150 | TOTAL | | \$ 42,000.00 | | \$ 25,260.00 | \$ 4,314.82 |
| 210 | | TELEPHONE | | | | | |
| | | Telephone & internet service | | | | | |
| | 210 | TOTAL | | \$ - | | \$ - | \$ - |
| 700 | | OTHER EXPENSES | | | | | |
| | | All other equipment | 18,700.00 | | 2,119.00 | | |
| | 700 | TOTAL | | \$ 18,700.00 | | \$ 2,119.00 | \$ 308.65 |
| 970 | | CAPITAL OUTLAY | | | | | |
| | | Capital Equipment or Capital Projects | 95,000.00 | | 169,902.00 | | |
| | 970 | TOTAL | | \$ 95,000.00 | | \$ 169,902.00 | \$ - |
| | | Department (Function) Grand Totals | | \$ 543,450.00 | | \$ 435,116.00 | \$ 55,775.55 |

Fire

Mission Statement

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

Goals and Objectives

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

Performance Measures

Council Goal: Service Delivery

Measurement Type: Workload and Efficiency

| | FY2022 | | FY2023 | | FY2024 | |
|---|--------|-------|--------|-------|--------|-------|
| | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of Fire Calls | 1509 | 1500 | 1732 | 1500 | 1869 | 1500 |
| Number of Medical Calls | 3307 | 3000 | 3253 | 3000 | 3204 | 3000 |
| Total Calls for Service | 4834 | 5000 | 4958 | 5000 | 5073 | 5000 |
| % of time of Fire response is less than 7 minutes | 100 | 100 | 100 | 100 | 100 | 100 |
| Total hours of Training | 14436 | 12100 | 15296 | 12100 | 15869 | 15000 |
| Number of building (fire) inspections done new & existing | 1067 | 1100 | 1253 | 1100 | 1531 | 1100 |

Budget Highlight

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

Fire Fiscal Plan 2025

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|--------------------------------|--------------------|--------------------|--------------------|--------------------------|----------------|
| Personnel Expenditures | \$4,014,854 | \$4,475,649 | \$4,949,900 | 474,251 | 11% |
| Operating Expenditures | \$572,789 | \$463,800 | \$594,000 | 130,200 | 28% |
| Non-Capital Expenditures | \$42,294 | \$40,400 | \$54,500 | 14,100 | 35% |
| Total | \$4,629,938 | \$4,979,849 | \$5,598,400 | 618,551 | 12% |
| Authorized FT Positions | 56 | 56 | 59 | | |

| DEPARTMENT: | | FIRE DEPARTMENT | | | | | |
|--------------------|---|--------------------------|-----------------|----------------|-----------------|-----------------|--|
| | | FUND NUMBER: | 400 | | | | |
| | | DEPARTMENT FUNCTION CODE | 422 | | | | |
| LINE ITEM OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL | |
| 010 | SALARIES (including Hold Over) | 3,131,500.00 | | 2,892,000.00 | | | |
| | Merit | 63,000.00 | | 78,510.00 | | | |
| | COLA | 63,000.00 | | | | | |
| 010 | TOTAL | | \$ 3,257,500.00 | | \$ 2,970,510.00 | \$ 2,650,895.59 | |
| 012 | OVERTIME | | | | | | |
| | Regular Overtime | | | | | | |
| | Special Events Overtime | 10,000.00 | | | | | |
| 012 | TOTAL | | \$ 10,000.00 | | \$ - | \$ - | |
| 021 | FICA | 250,000.00 | | 227,244.00 | | | |
| 021 | TOTAL | | \$ 250,000.00 | | \$ 227,244.00 | \$ 198,058.72 | |
| 024 | RETIREMENT | 727,000.00 | | 630,936.00 | | | |
| 024 | TOTAL | | \$ 727,000.00 | | \$ 630,936.00 | \$ 536,654.02 | |
| 025 | GROUP INSURANCE | 557,900.00 | | 493,948.00 | | | |
| 025 | TOTAL | | \$ 557,900.00 | | \$ 493,948.00 | \$ 507,285.62 | |
| 028 | WORK COMP | 147,500.00 | | 153,011.00 | | | |
| 028 | TOTAL | | \$ 147,500.00 | | \$ 153,011.00 | \$ 121,960.33 | |
| 100 | SUPPLIES | | | | | | |
| | General Office/Station Supplies | 12,000.00 | | 10,500.00 | | | |
| 100 | TOTAL | | \$ 12,000.00 | | \$ 10,500.00 | \$ 10,379.83 | |
| 110 | POSTAGE | | | 250.00 | | | |
| 110 | TOTAL | | \$ - | | \$ 250.00 | \$ 59.86 | |
| 150 | EMPLOYEE EXPENSES | | | | | | |
| | Training, Certifications and Conferences | 33,000.00 | | 32,000.00 | | | |
| 150 | TOTAL | | \$ 33,000.00 | | \$ 32,000.00 | \$ 13,890.23 | |
| 170 | REPAIRS & MAINTENANCE AUTO | | | | | | |
| | Repairs/Preventive maintenance | 85,000.00 | | 77,000.00 | | | |
| 170 | TOTAL | | \$ 85,000.00 | | \$ 77,000.00 | \$ 150,008.94 | |
| 180 | GAS & OIL | | | | | | |
| | This account covers all fuels for all vehicles that the fire department operates, as well as portable gas powered equipment. | 75,000.00 | | 60,000.00 | | | |
| 180 | TOTAL | | \$ 75,000.00 | | \$ 60,000.00 | \$ 86,651.11 | |
| 200 | UTILITIES | | | | | | |
| | Duke Power, Laurens, Greenville Water, PNG | 73,000.00 | | 47,618.00 | | | |
| 200 | TOTAL | | \$ 73,000.00 | | \$ 47,618.00 | \$ 48,346.15 | |
| 210 | TELEPHONE | | | | | | |
| | Segra, AT&T, Windstream, Charter | 14,000.00 | | 26,515.00 | | | |
| 210 | TOTAL | | \$ 14,000.00 | | \$ 26,515.00 | \$ 55,173.21 | |
| 260 | REPAIR AND MAINTENANCE | | | | | | |
| | This account covers ongoing building maintenance issues for 4 fire stations. | 20,000.00 | | 20,000.00 | | | |
| 260 | TOTAL | | \$ 20,000.00 | | \$ 20,000.00 | \$ 22,787.87 | |
| 271 | EQUIPMENT & SUPPLIES | | | | | | |
| | Various equipment & supplies including batteries for power operated tools and thermal imaging cameras, absorbant material, replacement tools. | 6,000.00 | | 7,000.00 | | | |
| 271 | TOTAL | | \$ 6,000.00 | | \$ 7,000.00 | \$ 6,069.31 | |
| 272 | MEDICAL EQUIPMENT & SUPPLIES | | | | | | |

| DEPARTMENT: | | FIRE DEPARTMENT | | | | | |
|--------------------|--------|---|-----------------|----------------|----------------|--------------|---------------|
| | | FUND NUMBER: | 400 | | | | |
| | | DEPARTMENT FUNCTION CODE | 422 | | | | |
| LINE ITEM OBJECT # | | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL |
| | | 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 | | 7,500.00 | | |
| | 272 | TOTAL | | \$ 7,500.00 | | \$ 7,500.00 | \$ 7,276.99 |
| 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 | | 5,000.00 | | |
| | 273 | TOTAL | | \$ 5,000.00 | | \$ 5,000.00 | \$ 694.30 |
| 370 | | REPAIR AND MAINTENANCE RADIO | | | | | |
| | | Upgrade of 800MHZ radios. Purchase 3 New portable radios for new personnel @ 4000 each. | 27,000.00 | | 4,000.00 | | |
| | 370 | TOTAL | | \$ 27,000.00 | | \$ 4,000.00 | \$ 1,768.88 |
| 410 | | UNIFORMS | | | | | |
| | | This line covers all uniforms used by fire personnel, and initial purchases for new hires. | 29,000.00 | | 18,000.00 | | |
| | 410 | TOTAL | | \$ 29,000.00 | | \$ 18,000.00 | \$ 17,364.27 |
| 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 | | |
| | | 3 New Sets for new personnel \$5500 each | 16,500.00 | | | | |
| | 411 | TOTAL | | \$ 26,500.00 | | \$ 10,000.00 | \$ 4,044.50 |
| 450 | | WIRELESS COMMUNICATIONS | | | | \$ - | \$ - |
| | | Department cellular phones and wireless data connections for I-pad access to our records management system. | 11,000.00 | | 10,500.00 | | |
| | 450 | TOTAL | | \$ 11,000.00 | | \$ 10,500.00 | \$ 11,515.90 |
| 500 | | PROFESSIONAL DUES | | | | | |
| | | Professional Dues related to the Fire Department various associations | 1,500.00 | | 1,105.00 | | |
| | 500 | TOTAL | | \$ 1,500.00 | | \$ 1,105.00 | \$ 425.00 |
| 624 | | LIABILITY INSURANCE | | | | | |
| | | General Payroll Liability | 26,500.00 | | 20,730.00 | | |
| | 624 | TOTAL | | \$ 26,500.00 | | \$ 20,730.00 | \$ 17,031.00 |
| 001-624 | | LIABILITY INSURANCE-AUTO | 53,000.00 | | 41,650.00 | | |
| | 001624 | TOTAL | | \$ 53,000.00 | | \$ 41,650.00 | \$ 34,209.00 |
| 650 | | CONTRACTS & SERVICES | | | | | |
| | | First Due Data Reporting/Scheduling & Alerting Software | 31,000.00 | | | | |
| | | Phsio Control (7 Aed and 3 Life Pack 15 Service) | 11,000.00 | | 9,000.00 | | |
| | | Various Contracts related to Fire response and service | 35,000.00 | | 39,782.00 | | |
| | 650 | TOTAL | | \$ 77,000.00 | | \$ 48,782.00 | \$ 80,314.78 |
| 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 | \$ 1,856.60 |
| 793 | | FIRE PREVENTION | | | | | |
| | | This account is to cover all fire safety materials for fire outreach. Smoke detectors. Also covers expenses for the annual fire prevention carnival. | 4,000.00 | | 10,000.00 | | |
| | 793 | TOTAL | | \$ 4,000.00 | | \$ 10,000.00 | \$ 1,286.31 |

| DEPARTMENT: | | FIRE DEPARTMENT | | | | | |
|--------------------|-----|--|-----------------|-----------------|----------------|-----------------|-----------------|
| | | FUND NUMBER: | 400 | | | | |
| | | DEPARTMENT FUNCTION CODE | 422 | | | | |
| LINE ITEM OBJECT # | | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL |
| 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. | 4,000.00 | | 1,650.00 | | |
| | 794 | TOTAL | | \$ 4,000.00 | | \$ 1,650.00 | \$ 1,635.45 |
| 830 | | NON-CAPITAL EQUIPMENT | | | | | |
| | | Various equipment from last year | | | 40,400.00 | | |
| | | Computers | 1,500.00 | | | | |
| | | K-12 Vent. Saw | 2,000.00 | | | | |
| | | Station Furniture | 10,000.00 | | | | |
| | | Training Props Wood, Screws, Nails, etc. | 2,000.00 | | | | |
| | | Chainsaw/Blades used for training | 1,000.00 | | | | |
| | | Replace old Fire Hose (per engine a year) | 25,000.00 | | | | |
| | | MSA Conversion kit ofr SCBA for new tower truck | 3,500.00 | | | | |
| | | 2-60 Min SCBA Cylinders | 3,500.00 | | | | |
| | | 6 - Spare SCBA Masks | 6,000.00 | | | | |
| | 830 | TOTAL | | \$ 54,500.00 | | \$ 40,400.00 | \$ 42,294.06 |
| | | Department (Function) Grand Totals | | \$ 5,598,400.00 | | \$ 4,979,849.00 | \$ 4,629,937.83 |

Business and Development Services

Mission Statement

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

Goals and Objectives

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

Performance Measures

Council Goal: Service Delivery

Measurement Type: Workload and Efficiency

| | FY2022 | | FY2023 | | FY2024 | |
|--|--------|-------|--------|-------|--------|-------|
| | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of building inspections completed | 16738 | 17000 | 19907 | 17000 | 22339 | 18000 |
| % of building inspections completed within 24 hrs of request | 100 | 100 | 100 | 100 | 100 | 100 |
| Number of building permits issued | 3843 | 3500 | 3489 | 3500 | 4822 | 4000 |
| Number of permits for new single family housing | 670 | 500 | 507 | 500 | 719 | 600 |
| Number of permits for new multi family housing | 93 | 100 | 0 | 100 | 168 | 100 |
| Number of business license's issued | 1861 | 1700 | 1741 | 1700 | 1882 | 1800 |

Budget Highlight

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

Business and Development Services Fiscal Plan 2025

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|--------------------------------|------------------|------------------|------------------|--------------------------|----------------|
| Personnel Expenditures | \$430,211 | \$456,356 | \$785,500 | 329,144 | 72% |
| Operating Expenditures | \$265,889 | \$358,950 | \$78,000 | (280,950) | -78% |
| Non-Capital Expenditures | | | | | |
| Total | \$696,100 | \$815,306 | \$863,500 | 48,194 | 6% |
| Authorized FT Positions | 5 | 5 | 7 | | |

| DEPARTMENT: | | BUSINESS AND DEVELOPMENT SERVICES | | | | | |
|--------------------|--|-----------------------------------|----------------|----------------|---------------|---------------|--|
| | | FUND NUMBER: | 100 | | | | |
| | | DEPARTMENT FUNCTION CODE | 424 | | | | |
| LINE ITEM OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL | |
| 010 | SALARIES | 513,000.00 | | 304,120.00 | | | |
| | Merit | 11,000.00 | | 9,120.00 | | | |
| | COLA | 11,000.00 | | | | | |
| 010 | TOTAL | | \$ 535,000.00 | | \$ 313,240.00 | \$ 292,978.19 | |
| 011 | BOARDS EXPENSE | 2,500.00 | | 2,000.00 | | | |
| 011 | TOTAL | | \$ 2,500.00 | | \$ 2,000.00 | \$ 1,100.00 | |
| 021 | FICA | 41,000.00 | | 23,963.00 | | | |
| 021 | TOTAL | | \$ 41,000.00 | | \$ 23,963.00 | \$ 22,022.50 | |
| 024 | RETIREMENT | 105,000.00 | | 58,137.00 | | | |
| 024 | TOTAL | | \$ 105,000.00 | | \$ 58,137.00 | \$ 51,616.19 | |
| 025 | GROUP INSURANCE | 84,500.00 | | 45,620.00 | | | |
| 025 | TOTAL | | \$ 84,500.00 | | \$ 45,620.00 | \$ 51,816.09 | |
| 028 | WORK COMP | 17,500.00 | | 13,396.00 | | | |
| 028 | TOTAL | | \$ 17,500.00 | | \$ 13,396.00 | \$ 10,677.83 | |
| 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 | | 9,000.00 | | | |
| | Misc Inspection tools, PH signs, misc field work supplies | 1,000.00 | | 1,000.00 | | | |
| | 2021 ICC Code Cycle Year | | | | | | |
| 100 | TOTAL | | \$ 10,000.00 | | \$ 10,000.00 | \$ 8,143.63 | |
| 110 | POSTAGE | | | | | | |
| | Postage for business license renewals and general correspondence | 2,500.00 | | 3,500.00 | | | |
| 110 | TOTAL | | \$ 2,500.00 | | \$ 3,500.00 | \$ 1,782.21 | |
| 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 | 10,000.00 | | 6,000.00 | | | |
| 150 | TOTAL | | \$ 10,000.00 | | \$ 6,000.00 | \$ 1,398.46 | |
| 170 | REPAIRS & MAINTENANCE AUTO | | | | | | |
| | Vehicle repair and maintenance including tire replacement, routine maintenance, and non-warranty service. | 1,000.00 | | 500.00 | | | |
| 170 | TOTAL | | \$ 1,000.00 | | \$ 500.00 | \$ 297.70 | |
| 180 | GAS & OIL | | | | | | |
| | Fuel and Oil for the above vehicle | 4,000.00 | | 1,500.00 | | | |
| 180 | TOTAL | | \$ 4,000.00 | | \$ 1,500.00 | \$ 360.45 | |
| 210 | TELEPHONE | | | | | | |
| | Segra Telephone | 950.00 | | 1,080.00 | | | |
| | Charter Communications | 1,350.00 | | 1,320.00 | | | |
| | Cell Phone: | 2,700.00 | | 1,452.00 | | | |
| 210 | TOTAL | | \$ 5,000.00 | | \$ 3,852.00 | \$ 3,762.61 | |
| 260 | REPAIR AND MAINTENANCE | | | | | | |
| | General department repairs and maintenance | 500.00 | | 500.00 | | | |
| 260 | TOTAL | | \$ 500.00 | | \$ 500.00 | \$ - | |
| 610 | LEGAL ADVERTISING | \$ 500.00 | | \$ 500.00 | | | |
| 610 | TOTAL | | \$ 500.00 | | \$ 500.00 | \$ 281.20 | |
| 624 | LIABILITY INSURANCE | | | | | | |
| | General Payroll Liability | 4,000.00 | | 3,015.00 | | | |
| 624 | TOTAL | | \$ 4,000.00 | | \$ 3,015.00 | \$ 2,477.00 | |

| DEPARTMENT: | | BUSINESS AND DEVELOPMENT SERVICES | | | | | |
|-----------------------|--------|---|--------------------|-------------------|-------------------|---------------|------------------|
| | | FUND NUMBER: | 100 | | | | |
| | | DEPARTMENT FUNCTION CODE | 424 | | | | |
| LINE ITEM OBJECT # | | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL |
| 001-624 | | LIABILITY INSURANCE-AUTO | 3,000.00 | | 2,083.00 | | |
| | 001624 | TOTAL | | \$ 3,000.00 | | \$ 2,083.00 | \$ 1,711.00 |
| 650 | | CONTRACTS & SERVICES | | | | | |
| | | Copier | 4,000.00 | | 4,000.00 | | |
| | | RCI - inspection and Plan review services | | | 150,000.00 | | |
| | | Municode Annual Fee, Ordinance Copies | 2,000.00 | | 2,000.00 | | |
| | | GIS Software Annual Fees | 1,000.00 | | 1,000.00 | | |
| | | Permit Software Annual Fees | 25,000.00 | | 25,000.00 | | |
| | | Comprehensive Plan Consultant | | | 140,000.00 | | |
| | | Virtual Meeting Annual Fees | 1,000.00 | | 1,000.00 | | |
| | | Cloud Document Storage | 500.00 | | 500.00 | | |
| | | Misc Office/Mail Services | 500.00 | | 500.00 | | |
| | | Misc Software Fees (Adobe, etc.) | 1,000.00 | | 1,000.00 | | |
| | 650 | TOTAL | | \$ 35,000.00 | | \$ 325,000.00 | \$ 245,674.45 |
| 700 | | OTHER EXPENSES | | | | | |
| | | Other Expenses, misc. | 2,500.00 | | 2,500.00 | | |
| | 700 | TOTAL | | \$ 2,500.00 | | \$ 2,500.00 | \$ - |
| | | Department (Function) Grand Totals | | \$ 863,500.00 | | \$ 815,306.00 | \$ 696,099.51 |

Public Works Sewer Division

Mission Statement

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

Goals and Objectives

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

Budget Highlight

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

Performance Measures

Council Goal: Service Delivery

Measurement Type: Workload

| | FY2022 | | FY2023 | | FY2024 | |
|--|--------|------|--------|------|--------|------|
| | Actual | Goal | Actual | Goal | Actual | Goal |
| Length of of pipe cleaned (miles) | 34.65 | 30 | 37.9 | 30 | 49.8 | 35 |
| Length of of pipe relined (miles) | 0 | 2 | 2.4 | 2 | 3.45 | 2 |
| Length of pipe receiving camera surveillance | 26.5 | 25 | 36.96 | 35 | 48 | 35 |
| Number of Manhole Inspections | 1184 | 1000 | 1211 | 1000 | 1140 | 1000 |
| Mainline point repairs | 9 | 12 | 15 | 12 | 22 | 12 |
| Manhole repairs | 104 | 60 | 73 | 60 | 69 | 60 |

Public Works Sewer Division Fiscal Plan 2025

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|------------------------------------|--------------------|------------------|--------------------|--------------------------|----------------|
| Personnel Expenditures | \$453,788 | \$514,275 | \$518,500 | 4,225 | 1% |
| Operating Expenditures | \$531,927 | \$387,204 | \$424,500 | 37,296 | 10% |
| Non-Capital & Capital Expenditures | \$657,018 | \$4,000 | \$663,500 | 659,500 | 16488% |
| Total | \$1,642,733 | \$905,479 | \$1,606,500 | 701,021 | 77% |
| Authorized FT Positions | 8 | 8 | 8 | | |

| DEPARTMENT: | | SEWER | | | | | | | |
|--------------------|---|--------------------------|----------------|----------------|---------------|---------------|---------------|--|--|
| | | FUND NUMBER: | | 200 | | | | | |
| | | DEPARTMENT FUNCTION CODE | | 430 | | | | | |
| LINE ITEM OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL | | | |
| 010 | SALARIES | 329,000.00 | | 328,300.00 | | | | | |
| | Merit | 7,000.00 | | 9,750.00 | | | | | |
| | COLA | 7,000.00 | | | | | | | |
| 010 | TOTAL | | \$ 343,000.00 | | \$ 338,050.00 | | \$ 285,668.45 | | |
| 012 | OVERTIME | | | 4,000.00 | | | | | |
| | Regular Overtime | 3,000.00 | | | | | | | |
| | Special Events Overtime | 1,000.00 | | | | | | | |
| 012 | TOTAL | | \$ 4,000.00 | | \$ 4,000.00 | | \$ 2,491.12 | | |
| 021 | FICA | 27,000.00 | | 25,861.00 | | | | | |
| 021 | TOTAL | | \$ 27,000.00 | | \$ 25,861.00 | | \$ 21,373.85 | | |
| 024 | RETIREMENT | 68,000.00 | | 62,742.00 | | | | | |
| 024 | TOTAL | | \$ 68,000.00 | | \$ 62,742.00 | | \$ 50,723.24 | | |
| 025 | GROUP INSURANCE | 48,500.00 | | 53,395.00 | | | | | |
| 025 | TOTAL | | \$ 48,500.00 | | \$ 53,395.00 | | \$ 65,533.15 | | |
| 028 | WORK COMP | 28,000.00 | | 30,227.00 | | | | | |
| 028 | TOTAL | | \$ 28,000.00 | | \$ 30,227.00 | | \$ 24,093.20 | | |
| 100 | SUPPLIES | | | | | | | | |
| | Materials for general office use in the daily routines. | 5,000.00 | | 2,000.00 | | | | | |
| 100 | TOTAL | | \$ 5,000.00 | | \$ 2,000.00 | | \$ 29,819.90 | | |
| 150 | EMPLOYEE EXPENSES | | | | | | | | |
| | Required safety training. Seminars. Conferences | 3,000.00 | | 3,000.00 | | | | | |
| 150 | TOTAL | | \$ 3,000.00 | | \$ 3,000.00 | | \$ 870.90 | | |
| 170 | REPAIRS & MAINTENANCE AUTO | | | | | | | | |
| | All vehicle repairs and preventive maintenance. | 11,000.00 | | 10,000.00 | | | | | |
| 170 | TOTAL | | \$ 11,000.00 | | \$ 10,000.00 | | \$ 9,432.30 | | |
| 180 | GAS & OIL | | | | | | | | |
| | This account covers all fuels for all vehicles and equipment. | 9,500.00 | | 8,000.00 | | | | | |
| 180 | TOTAL | | \$ 9,500.00 | | \$ 8,000.00 | | \$ 8,181.71 | | |
| 200 | UTILITIES | | | | | | | | |
| | These are the pump Station charges and have been moved to that line item | | | - | | | | | |
| 200 | TOTAL | | \$ - | | \$ - | | \$ (25.80) | | |
| 210 | TELEPHONE | | | | | | | | |
| | Verizon Cell Phones | 3,000.00 | | 2,710.00 | | | | | |
| 210 | TOTAL | | \$ 3,000.00 | | \$ 2,710.00 | | \$ 2,843.64 | | |
| 211 | DEPRECIATION EXPENSE | | | | | | | | |
| | Depreciation on Equipment | | | | | | | | |
| 211 | TOTAL | | \$ - | | \$ - | | \$ 268,000.05 | | |
| 260 | REPAIR AND MAINTENANCE | | | | | | | | |
| | Repairs & Maintenance for Equipment and other items related to Sewer duties | 47,500.00 | | 40,500.00 | | | | | |
| 260 | TOTAL | | \$ 47,500.00 | | \$ 40,500.00 | | \$ 32,854.80 | | |
| 410 | UNIFORMS | | | | | | | | |
| | Normal cleaning & maintenance of uniforms for Sewer employees | 7,000.00 | | 6,500.00 | | | | | |
| 410 | TOTAL | | \$ 7,000.00 | | \$ 6,500.00 | | \$ 6,250.75 | | |
| 624 | LIABILITY INSURANCE | | | | | | | | |
| | General Payroll Liability | 2,000.00 | | 1,226.00 | | | | | |
| 624 | TOTAL | | \$ 2,000.00 | | \$ 1,226.00 | | \$ 1,007.00 | | |

| DEPARTMENT: | | SEWER | | | | | |
|------------------------------------|--------|--|--------------------|-------------------|-------------------|-----------------|------------------|
| | | FUND NUMBER: | | 200 | | | |
| | | DEPARTMENT FUNCTION CODE | | 430 | | | |
| LINE ITEM OBJECT # | | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL |
| 001-624 | | LIABILITY INSURANCE-AUTO (VANS) | 6,000.00 | | 4,424.00 | | |
| | 001624 | TOTAL | | \$ 6,000.00 | \$ 4,424.00 | \$ 4,424.00 | \$ 3,634.00 |
| 650 | | CONTRACTS & SERVICES | | | | | |
| | | Contracts and Services related to Sewer related activities | 65,000.00 | | 46,500.00 | | |
| | 650 | TOTAL | | \$ 65,000.00 | \$ 46,500.00 | \$ 46,500.00 | \$ 77,258.52 |
| 651 | | MAINTAIN AND REPAIR PUMP STATIONS | | | | | |
| | | All costs associated with the Pump Stations in the City | 20,000.00 | | 17,750.00 | | |
| | 651 | TOTAL | | \$ 20,000.00 | \$ 17,750.00 | \$ 17,750.00 | \$ 10,277.89 |
| 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 | | 10,000.00 | | |
| | 700 | TOTAL | | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | \$ 1,939.50 |
| 801 | | REVENUE BOND PRINCIPAL | | | | | |
| | | | 165,000.00 | | 159,000.00 | | |
| | 001801 | TOTAL | | \$ 165,000.00 | \$ 159,000.00 | \$ 159,000.00 | \$ - |
| 802 | | REVENUE BOND INTEREST | | | | | |
| | | | 70,500.00 | | 75,594.00 | | |
| | 001802 | TOTAL | | \$ 70,500.00 | \$ 75,594.00 | \$ 75,594.00 | \$ 79,582.13 |
| 830 | | NON-CAPITAL EQUIPMENT | | | | | |
| | | Sewer Jetter Heads | 4,000.00 | | 4,000.00 | | |
| | | Tools for trucks | 1,000.00 | | | | |
| | | Weedeaters, Mower parts, Concrete Saw | 3,000.00 | | | | |
| | 830 | TOTAL | | \$ 8,000.00 | \$ 4,000.00 | \$ 4,000.00 | \$ 1,518.19 |
| 831 | | GRANT EXPENDITURES | | | | | |
| | | Expenditures relating to grants being rewarded. | | | | | |
| | 831 | TOTAL | | \$ - | \$ - | \$ - | \$ - |
| 970 | | CAPITAL OUTLAY | | | | | |
| | | Capital Equipment or Capital Projects | 400,000.00 | | 170,000.00 | | |
| | | Rehabilitation/Repair | 255,500.00 | | 300,000.00 | | |
| | 970 | TOTAL | | \$ 655,500.00 | \$ 470,000.00 | \$ 470,000.00 | \$ - |
| Department (Function) Grand Totals | | | | \$ 1,606,500.00 | \$ 1,375,479.00 | \$ 1,375,479.00 | \$ 983,328.49 |

Public Works Street Division

Mission Statement

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

Goals and Objectives

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

Performance Measures

Council Goal: Service Delivery
Measurement Type: Workload

| | FY2022 | | FY2023 | | FY2024 | |
|--|--------|-------|--------|-------|--------|-------|
| | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of potholes repaired | 46 | 45 | 44 | 45 | 62 | 45 |
| Number of streets resurfaced | 67 | 15 | 0 | 15 | 6 | 15 |
| Number of signs repaired/installed | n/a | | n/a | | 21 | 10 |
| Linear feet of sidewalk maintained | 30684 | 15500 | 8775 | 15500 | 36469 | 20000 |
| Linear feet of drainage pipe cleaned | 916 | 1000 | 1418 | 1000 | 1197 | 1000 |
| Total feet of drainage ditches cleaned | 2271 | 2500 | 2554 | 2500 | 5505 | 3000 |
| Catch basins inspections | 66 | 500 | 63 | 500 | 1204 | 500 |
| Catch basin repairs | 12 | 15 | 12 | 15 | 21 | 15 |

Budget Highlight

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

Public Works Street Division Fiscal Plan 2025

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|--------------------------------|------------------|------------------|------------------|--------------------------|----------------|
| Personnel Expenditures | \$319,943 | \$349,509 | \$424,500 | 74,991 | 21% |
| Operating Expenditures | \$336,829 | \$355,747 | \$443,500 | 87,753 | 25% |
| Non-Capital Expenditures | \$7,347 | \$9,000 | \$9,000 | - | 0% |
| Total | \$664,120 | \$714,256 | \$877,000 | 162,744 | 23% |
| Authorized FT Positions | 5 | 5 | 5 | | |

| DEPARTMENT: | STREET | | FUND NUMBER: | 100 | | | |
|--------------------|---|--|--------------------------|----------------|----------------|---------------|---------------|
| | | | DEPARTMENT FUNCTION CODE | 431 | | | |
| LINE ITEM OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL |
| 010 | SALARIES | | 265,500.00 | | 225,200.00 | | |
| | Merit | | 6,000.00 | | 6,720.00 | | |
| | COLA | | 6,000.00 | | | | |
| 010 | TOTAL | | | \$ 277,500.00 | | \$ 231,920.00 | \$ 215,309.17 |
| 012 | OVERTIME | | | | | | |
| | Regular Overtime | | 2,500.00 | | 2,500.00 | | |
| | Special Events Overtime | | | | | | |
| 012 | TOTAL | | | \$ 2,500.00 | | \$ 2,500.00 | \$ 1,134.06 |
| 021 | FICA | | 22,000.00 | | 17,742.00 | | |
| 021 | TOTAL | | | \$ 22,000.00 | | \$ 17,742.00 | \$ 15,615.39 |
| 024 | RETIREMENT | | 55,000.00 | | 43,044.00 | | |
| 024 | TOTAL | | | \$ 55,000.00 | | \$ 43,044.00 | \$ 38,125.24 |
| 025 | GROUP INSURANCE | | 60,000.00 | | 46,209.00 | | |
| 025 | TOTAL | | | \$ 60,000.00 | | \$ 46,209.00 | \$ 43,307.65 |
| 028 | WORK COMP | | 7,500.00 | | 8,094.00 | | |
| 028 | TOTAL | | | \$ 7,500.00 | | \$ 8,094.00 | \$ 6,451.86 |
| 100 | SUPPLIES | | | | | | |
| | Materials for general office use in the daily routines of Public Works Department. These include such items as pencils, pens, file folders, envelopes, copier paper, stationary, paper clips, etc, and inspection forms. | | 8,500.00 | | 8,500.00 | | |
| 100 | TOTAL | | | \$ 8,500.00 | | \$ 8,500.00 | \$ 6,417.42 |
| 150 | EMPLOYEE EXPENSES | | | | | | |
| | Required training for safety and per Workers Comp insurance. Conference; Seminars, safety training and Trade Show participation. Magazines, Periodicals. | | 3,000.00 | | 3,000.00 | | |
| 150 | TOTAL | | | \$ 3,000.00 | | \$ 3,000.00 | \$ 1,187.92 |
| 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 | | 17,500.00 | | |
| 170 | TOTAL | | | \$ 17,500.00 | | \$ 17,500.00 | \$ 13,257.41 |
| 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 | | 7,000.00 | | |
| 180 | TOTAL | | | \$ 7,000.00 | | \$ 7,000.00 | \$ 5,831.96 |
| 200 | UTILITIES (Moved to PW Admin) | | | | | | |
| 200 | TOTAL | | | \$ - | | \$ - | \$ 17,301.61 |
| 201 | STREET LIGHTS | | | | | | |
| | Cost for all street lights. | | 170,000.00 | | 165,000.00 | | |
| 201 | TOTAL | | | \$ 170,000.00 | | \$ 165,000.00 | \$ 169,202.67 |
| 210 | TELEPHONE | | | | | | |
| | Telephone, Verizon service & internet service | | 3,500.00 | | 5,780.00 | | |
| 210 | TOTAL | | | \$ 3,500.00 | | \$ 5,780.00 | \$ 5,542.53 |
| 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 | | 15,000.00 | | |
| 260 | TOTAL | | | \$ 15,000.00 | | \$ 15,000.00 | \$ 14,996.89 |
| 350 | ASPHALT SUPPLIES | | | | | | |

| DEPARTMENT: | | STREET | | | | | |
|--------------------|---------|---|-----------------|----------------|----------------|---------------|---------------|
| | | FUND NUMBER: | 100 | | | | |
| | | DEPARTMENT FUNCTION CODE | 431 | | | | |
| LINE ITEM OBJECT # | | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL |
| | | Hot asphalt, crush and run, washed stone, rip-rap, cold patch, hot sealant. | 60,000.00 | | 35,000.00 | | |
| | 350 | TOTAL | | \$ 60,000.00 | | \$ 35,000.00 | \$ 33,211.57 |
| | 410 | UNIFORMS | | | | | |
| | | The Street Dept. provides uniforms for street employees. This line item is for rental & cleaning and maintenance of Street Department crews uniforms. | 3,500.00 | | 3,600.00 | | |
| | 410 | TOTAL | | \$ 3,500.00 | | \$ 3,600.00 | \$ 3,455.57 |
| | 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. | 12,000.00 | | 15,000.00 | | |
| | 540 | TOTAL | | \$ 12,000.00 | | \$ 15,000.00 | \$ 7,060.29 |
| | 624 | LIABILITY INSURANCE | | | | | |
| | | General Payroll Liability | 4,500.00 | | 3,326.00 | | |
| | 624 | TOTAL | | \$ 4,500.00 | | \$ 3,326.00 | \$ 2,733.00 |
| | 001-624 | LIABILITY INSURANCE-AUTO | 27,000.00 | | 21,041.00 | | |
| | 001624 | TOTAL | | \$ 27,000.00 | | \$ 21,041.00 | \$ 17,289.00 |
| | 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 | \$ 3,902.01 |
| | 700 | OTHER EXPENSES | | | | | |
| | | Miscellaneous Uncategorized Expenses. | 5,000.00 | | 5,000.00 | | |
| | | Stormwater Charges - Greenville County | 7,000.00 | | 7,000.00 | | |
| | 700 | TOTAL | | \$ 12,000.00 | | \$ 12,000.00 | \$ 11,497.65 |
| | 730 | STORMWATER | | | | | |
| | | Drainage Projects to include pipe, concrete, and stone | 90,000.00 | | 34,000.00 | | |
| | 730 | TOTAL | | \$ 90,000.00 | | \$ 34,000.00 | \$ 23,941.87 |
| | 830 | NON-CAPITAL EQUIPMENT | | | | | |
| | | Equipment budgeted last year | | | | | |
| | | Skid Steer Tooth Bucket | 4,500.00 | | 4,500.00 | | |
| | | Generator to run equipment | | | 2,000.00 | | |
| | | Power Tools, weed eaters, backpack blowers, chainsaw | 4,500.00 | | 2,500.00 | | |
| | 830 | TOTAL | | \$ 9,000.00 | | \$ 9,000.00 | \$ 7,347.24 |
| | | Department (Function) Grand Totals | | \$ 877,000.00 | | \$ 714,256.00 | \$ 664,119.98 |

Public Works Sanitation Division

Mission Statement

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

Goals and Objectives

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

Performance Measures

Council Goal: Service Delivery

Measurement Type: Workload and Efficiency

| | FY2022 | | FY2023 | | FY2024 | |
|---|--------|------|--------|------|--------|------|
| | Actual | Goal | Actual | Goal | Actual | Goal |
| Tons of refuse collected (per day) | 31 | 30 | 32 | 30 | 33 | 35 |
| % of routes completed on time (by 4:30) | 100 | 100 | 100 | 100 | 100 | 100 |
| Tons of yard debris collected | 1750 | 2000 | 2359 | 2500 | 2817 | 2500 |
| Time to complete full city rotation for yard/leaf debris in weeks | 2 | 2 | 2 | 2 | 4 | 4 |

Budget Highlight

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

Public Works Sanitation Division Fiscal Plan 2025

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|--------------------------------|--------------------|--------------------|--------------------|--------------------------|----------------|
| Personnel Expenditures | \$776,294 | \$893,956 | \$1,038,500 | 144,544 | 16% |
| Operating Expenditures | \$1,143,391 | \$1,144,943 | \$1,289,500 | 144,557 | 13% |
| Non-Capital Expenditures | | | | | |
| Total | \$1,919,684 | \$2,038,899 | \$2,328,000 | 289,101 | 14% |
| Authorized FT Positions | 13 | 13 | 15 | | |

| DEPARTMENT: | SANITATION | | FUND NUMBER: | 100 | | | |
|------------------------------------|---|-----------------|--------------------------|-----------------|-----------------|--|--|
| | | | DEPARTMENT FUNCTION CODE | 432 | | | |
| LINE ITEM OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | FY2023 ACTUAL | | |
| 010 | SALARIES | 641,000.00 | | 560,500.00 | | | |
| | Merit | 13,000.00 | | 16,710.00 | | | |
| | COLA | 13,000.00 | | | | | |
| 010 | TOTAL | | \$ 667,000.00 | \$ 577,210.00 | \$ 488,648.60 | | |
| 012 | OVERTIME | | | | | | |
| | Regular Overtime | 3,500.00 | | 4,500.00 | | | |
| | Special Events Overtime | 1,500.00 | | | | | |
| 012 | TOTAL | | \$ 5,000.00 | \$ 4,500.00 | \$ 6,670.48 | | |
| 021 | FICA | 52,000.00 | | 44,157.00 | | | |
| 021 | TOTAL | | \$ 52,000.00 | \$ 44,157.00 | \$ 37,830.92 | | |
| 024 | RETIREMENT | 132,000.00 | | 107,130.00 | | | |
| 024 | TOTAL | | \$ 132,000.00 | \$ 107,130.00 | \$ 87,176.00 | | |
| 025 | GROUP INSURANCE | 131,000.00 | | 110,504.00 | | | |
| 025 | TOTAL | | \$ 131,000.00 | \$ 110,504.00 | \$ 115,751.72 | | |
| 028 | WORK COMP | 51,500.00 | | 50,455.00 | | | |
| 028 | TOTAL | | \$ 51,500.00 | \$ 50,455.00 | \$ 40,216.10 | | |
| 100 | SUPPLIES | | | | | | |
| | Materials, supplies & tools | 9,500.00 | | 8,500.00 | | | |
| 100 | TOTAL | | \$ 9,500.00 | \$ 8,500.00 | \$ 9,559.93 | | |
| 110 | POSTAGE | | | | | | |
| | Informational material | 500.00 | | 500.00 | | | |
| 110 | TOTAL | | \$ 500.00 | \$ 500.00 | \$ 24.46 | | |
| 150 | EMPLOYEE EXPENSES | | | | | | |
| | Required safety training. Seminars. Conferences | 11,500.00 | | 11,500.00 | | | |
| 150 | TOTAL | | \$ 11,500.00 | \$ 11,500.00 | \$ 1,534.39 | | |
| 170 | REPAIRS & MAINTENANCE AUTO | | | | | | |
| | All vehicle repairs and preventive maintenance. | 180,000.00 | | 180,000.00 | | | |
| 170 | TOTAL | | \$ 180,000.00 | \$ 180,000.00 | \$ 177,082.95 | | |
| 180 | GAS & OIL | | | | | | |
| | This account covers all fuels for all vehicles and equipment. | 180,000.00 | | 160,000.00 | | | |
| 180 | TOTAL | | \$ 180,000.00 | \$ 160,000.00 | \$ 162,516.43 | | |
| 210 | TELEPHONE | | | | | | |
| | Cell Phones | 1,500.00 | | 1,080.00 | | | |
| 210 | TOTAL | | \$ 1,500.00 | \$ 1,080.00 | \$ 903.31 | | |
| 264 | CONTAINERS | | | | | | |
| | Trash containers and recycle bins for new residents and replacement | 125,000.00 | | 182,657.70 | | | |
| 264 | TOTAL | | \$ 125,000.00 | \$ 182,657.70 | \$ 73,344.58 | | |
| 410 | UNIFORMS | | | | | | |
| | Normal cleaning & maintenance of uniforms | 12,000.00 | | 12,000.00 | | | |
| 410 | TOTAL | | \$ 12,000.00 | \$ 12,000.00 | \$ 9,633.49 | | |
| 624 | LIABILITY INSURANCE | | | | | | |
| | General Payroll Liability | 9,000.00 | | 7,093.00 | | | |
| 624 | TOTAL | | \$ 9,000.00 | \$ 7,093.00 | \$ 5,828.00 | | |
| 001-624 | LIABILITY INSURANCE-AUTO | 80,000.00 | | 63,112.00 | | | |
| 001624 | TOTAL | | \$ 80,000.00 | \$ 63,112.00 | \$ 51,855.00 | | |
| 700 | OTHER EXPENSES | | | | | | |
| | Miscellaneous Expenses | 5,500.00 | | 3,500.00 | | | |
| 700 | TOTAL | | \$ 5,500.00 | \$ 3,500.00 | \$ 4,678.51 | | |
| 714 | LANDFILL EXPENSE | | | | | | |
| | Landfill Fees - Yard Waste, C/D Material, Recycling, Leaf Dis. | 675,000.00 | | 515,000.00 | | | |
| 714 | TOTAL | | \$ 675,000.00 | \$ 515,000.00 | \$ 646,429.59 | | |
| Department (Function) Grand Totals | | | \$ 2,328,000.00 | \$ 2,038,898.70 | \$ 1,919,684.46 | | |

Public Works Administration

Mission Statement

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

Goals and Objectives

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

Budget Highlight

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

Performance Measures

Council Goal: Service Delivery

Measurement Type: Workload and Efficiency

| | FY2022 | | FY2023 | | FY2024 | |
|--|--------|------|--------|------|--------|------|
| | Actual | Goal | Actual | Goal | Actual | Goal |
| Nubmer of work orders completed | n/a | n/a | 108 | 150 | 419 | 250 |
| % of work orders completed within 7 days | n/a | n/a | 100 | 100 | 100 | 100 |

Public Works Administration Fiscal Plan 2025

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|--------------------------------|------------------|------------------|------------------|--------------------------|----------------|
| Personnel Expenditures | \$355,113 | \$439,427 | \$417,000 | (22,427) | -5% |
| Operating Expenditures | \$374,017 | \$248,979 | \$325,000 | 76,021 | 31% |
| Non-Capital Expenditures | | | | | |
| Total | \$729,130 | \$688,406 | \$742,000 | 53,594 | 8% |
| Authorized FT Positions | 3 | 5 | 5 | | |

| DEPARTMENT: | | PW ADMINISTRATION | | | | | | | |
|--------------------|--------|--|-----------------|----------------|----------------|---------------|--|---------------|--|
| | | FUND NUMBER: | | 100 | | | | | |
| | | DEPARTMENT FUNCTION CODE | | 433 | | | | | |
| LINE ITEM OBJECT # | | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | | FY2023 ACTUAL | |
| 010 | | SALARIES | 267,500.00 | | 292,000.00 | | | | |
| | | Merit | 6,000.00 | | 8,760.00 | | | | |
| | | COLA | 6,000.00 | | | | | | |
| | 010 | TOTAL | | \$ 279,500.00 | | \$ 300,760.00 | | \$ 250,092.88 | |
| 012 | | OVERTIME | | | | | | | |
| | | Regular Overtime | 2,000.00 | | 3,500.00 | | | | |
| | | Special Events Overtime | 2,000.00 | | | | | | |
| | 012 | TOTAL | | \$ 4,000.00 | | \$ 3,500.00 | | \$ 3,378.46 | |
| 021 | | FICA | 22,000.00 | | 23,008.00 | | | | |
| | 021 | TOTAL | | \$ 22,000.00 | | \$ 23,008.00 | | \$ 19,329.89 | |
| 024 | | RETIREMENT | 56,000.00 | | 55,821.00 | | | | |
| | 024 | TOTAL | | \$ 56,000.00 | | \$ 55,821.00 | | \$ 44,612.38 | |
| 025 | | GROUP INSURANCE | 43,500.00 | | 43,595.00 | | | | |
| | 025 | TOTAL | | \$ 43,500.00 | | \$ 43,595.00 | | \$ 27,541.85 | |
| 028 | | WORK COMP | 12,000.00 | | 12,743.00 | | | | |
| | 028 | TOTAL | | \$ 12,000.00 | | \$ 12,743.00 | | \$ 10,157.32 | |
| 100 | | SUPPLIES | | | | | | | |
| | | Materials for general office use in the daily routines. | 22,000.00 | | 19,500.00 | | | | |
| | 100 | TOTAL | | \$ 22,000.00 | | \$ 19,500.00 | | \$ 29,173.31 | |
| 150 | | EMPLOYEE EXPENSES | | | | | | | |
| | | Memberships/Dues, Registration, Training, Travel for staff | 2,000.00 | | 3,000.00 | | | | |
| | 150 | TOTAL | | \$ 2,000.00 | | \$ 3,000.00 | | \$ 409.60 | |
| 170 | | REPAIRS & MAINTENANCE AUTO | | | | | | | |
| | | Repairs, tires, oil changes, etc. | 4,000.00 | | 4,000.00 | | | | |
| | 170 | TOTAL | | \$ 4,000.00 | | \$ 4,000.00 | | \$ 3,201.85 | |
| 180 | | GAS & OIL | | | | | | | |
| | | Gas for dept truck | 5,000.00 | | 5,000.00 | | | | |
| | 180 | TOTAL | | \$ 5,000.00 | | \$ 5,000.00 | | \$ 4,320.64 | |
| 200 | | UTILITIES (includes amts from Street) | | | | | | | |
| | | Utilities for City Hall & Public Works (Gas, Power, Water) | 70,500.00 | | 75,475.00 | | | | |
| | 200 | TOTAL | | \$ 70,500.00 | | \$ 75,475.00 | | \$ 34,209.42 | |
| 210 | | TELEPHONE | | | | | | | |
| | | Internet/Telephone/Verizon | 6,000.00 | | 7,740.00 | | | | |
| | 210 | TOTAL | | \$ 6,000.00 | | \$ 7,740.00 | | \$ 7,095.35 | |
| 260 | | REPAIR AND MAINTENANCE | | | | | | | |
| | | Misc office equipment repair, repair to buildings, repair to grounds (sprinkler systems, etc.) | 20,000.00 | | 16,000.00 | | | | |
| | 260 | TOTAL | | \$ 20,000.00 | | \$ 16,000.00 | | \$ 28,233.91 | |
| 410 | | UNIFORMS | | | | | | | |
| | | Uniform rental & purchase. | 5,000.00 | | 4,000.00 | | | | |
| | 410 | TOTAL | | \$ 5,000.00 | | \$ 4,000.00 | | \$ 4,976.92 | |
| 624 | | LIABILITY INSURANCE | | | | | | | |
| | | General Payroll Liability | 2,500.00 | | 1,781.00 | | | | |
| | 624 | TOTAL | | \$ 2,500.00 | | \$ 1,781.00 | | \$ 1,463.00 | |
| 001-624 | | LIABILITY INSURANCE-AUTO | 9,000.00 | | 7,063.00 | | | | |
| | 001624 | TOTAL | | \$ 9,000.00 | | \$ 7,063.00 | | \$ 5,803.00 | |
| 002-624 | | LIABILITY INSURANCE-BUILDING | 100,000.00 | | 78,420.00 | | | | |
| | 002624 | TOTAL | | \$ 100,000.00 | | \$ 78,420.00 | | \$ 65,983.00 | |

| DEPARTMENT: | | PW ADMINISTRATION | | | | | |
|-----------------------|--|--------------------------|-------------------|-------------------|---------------|------------------|--|
| | | FUND NUMBER: | 100 | | | | |
| | | DEPARTMENT FUNCTION CODE | 433 | | | | |
| LINE ITEM OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL | |
| 650 | CONTRACTS & SERVICES | | | | | | |
| | Professional Fees & Contracts- software, copier, terminix, elevators & cleaning | 77,000.00 | | 25,000.00 | | | |
| 650 | TOTAL | | \$ 77,000.00 | | \$ 25,000.00 | \$ 17,396.38 | |
| 700 | OTHER EXPENSES | | | | | | |
| | Miscellaneous expenses. | 2,000.00 | | 2,000.00 | | | |
| 700 | TOTAL | | \$ 2,000.00 | | \$ 2,000.00 | \$ 732.84 | |
| 702 | INMATE EXPENSES/TEMP EMPLOYEES | | | | | | |
| | 15 Inmates x Labor(13.00) + Meals (7.25) x 249 Days | | | | | | |
| 702 | TOTAL | | \$ - | | \$ - | \$ 171,017.94 | |
| | Department (Function) Grand Totals | | \$ 742,000.00 | | \$ 688,406.00 | \$ 729,129.94 | |

Public Works Fleet Maintenance

Mission Statement

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

Goals and Objectives

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

Performance Measures

Council Goal: Service Delivery

Measurement Type: Workload

| | FY2022 | | FY2023 | | FY2024 | |
|---|--------|------|--------|------|--------|------|
| | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of Service orders | 374 | 350 | 336 | 350 | 339 | 350 |
| Number of general repairs | 141 | 100 | 128 | 100 | 110 | 100 |
| Number of Preventative Maintenance (oil change, etc.) | 203 | 215 | 208 | 215 | 229 | 215 |

Budget Highlight

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

Public Works Fleet Maintenance Fiscal Plan 2025

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|--------------------------------|------------------|------------------|------------------|--------------------------|----------------|
| Personnel Expenditures | \$192,567 | \$210,260 | \$224,200 | 13,940 | 7% |
| Operating Expenditures | \$43,090 | \$53,935 | \$50,000 | (3,935) | -7% |
| Non-Capital Expenditures | | | | | |
| Total | \$235,657 | \$264,195 | \$274,200 | 10,005 | 4% |
| Authorized FT Positions | 2 | 2 | 2 | | |

| DEPARTMENT: | | FLEET MAINTENANCE | | | | |
|------------------------------------|--|--------------------------|-------------------|-------------------|---------------|------------------|
| | | FUND NUMBER: | 100 | | | |
| | | DEPARTMENT FUNCTION CODE | 434 | | | |
| LINE ITEM OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL |
| 010 | SALARIES | 143,200.00 | | 143,000.00 | | |
| | Merit | 3,000.00 | | 4,245.00 | | |
| | COLA | 3,000.00 | | | | |
| 010 | TOTAL | | \$ 149,200.00 | | \$ 147,245.00 | \$ 137,607.65 |
| 012 | OVERTIME | | | | | |
| | Regular Overtime | 500.00 | | 500.00 | | |
| | Special Events Overtime | | | | | |
| 012 | TOTAL | | \$ 500.00 | | \$ 500.00 | \$ - |
| 021 | FICA | 12,000.00 | | 11,264.00 | | |
| 021 | TOTAL | | \$ 12,000.00 | | \$ 11,264.00 | \$ 10,127.23 |
| 024 | RETIREMENT | 30,000.00 | | 27,329.00 | | |
| 024 | TOTAL | | \$ 30,000.00 | | \$ 27,329.00 | \$ 24,242.76 |
| 025 | GROUP INSURANCE | 24,000.00 | | 14,859.00 | | |
| 025 | TOTAL | | \$ 24,000.00 | | \$ 14,859.00 | \$ 13,365.91 |
| 028 | WORK COMP | 8,500.00 | | 9,063.00 | | |
| 028 | TOTAL | | \$ 8,500.00 | | \$ 9,063.00 | \$ 7,223.87 |
| 100 | SUPPLIES | | | | | |
| | Supplies used in general daily activities of the Fleet Division | 6,000.00 | | 5,000.00 | | |
| 100 | TOTAL | | \$ 6,000.00 | | \$ 5,000.00 | \$ 6,353.54 |
| 150 | EMPLOYEE EXPENSES | | | | | |
| | Used for recertification classes and memberships. | 1,000.00 | | 1,000.00 | | |
| 150 | TOTAL | | \$ 1,000.00 | | \$ 1,000.00 | \$ - |
| 170 | REPAIRS & MAINTENANCE AUTO | | | | | |
| | Repairs to vehicles associated with this department. | 2,500.00 | | 2,500.00 | | |
| 170 | TOTAL | | \$ 2,500.00 | | \$ 2,500.00 | \$ 1,888.83 |
| 180 | GAS & OIL | | | | | |
| | This is for all vehicles and machinery used. | 2,000.00 | | 2,000.00 | | |
| 180 | TOTAL | | \$ 2,000.00 | | \$ 2,000.00 | \$ 1,975.24 |
| 210 | TELEPHONE | | | | | |
| | Verizon Service for cell phones | 1,000.00 | | 995.00 | | |
| 210 | TOTAL | | \$ 1,000.00 | | \$ 995.00 | \$ 990.08 |
| 260 | REPAIR AND MAINTENANCE | | | | | |
| | Used for all general repairs and maintenance for all equipment. | 2,000.00 | | 2,000.00 | | |
| 260 | TOTAL | | \$ 2,000.00 | | \$ 2,000.00 | \$ 319.71 |
| 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 | \$ 1,059.12 |
| 624 | LIABILITY INSURANCE | | | | | |
| | General Payroll Liability | 1,500.00 | | 997.00 | | |
| 624 | TOTAL | | \$ 1,500.00 | | \$ 997.00 | \$ 819.00 |
| 001-624 | LIABILITY INSURANCE-AUTO | 2,500.00 | | 1,943.00 | | |
| 001624 | TOTAL | | \$ 2,500.00 | | \$ 1,943.00 | \$ 1,596.00 |
| 650 | CONTRACTS & SERVICES | | | | | |
| | Automotive Diagnostic Website | 4,000.00 | | 4,000.00 | | |
| | Matco Diagnostic Software for CDL vehicles | | | 8,000.00 | | |
| 650 | TOTAL | | \$ 4,000.00 | | \$ 12,000.00 | \$ 2,045.88 |
| 802 | GARAGE/RECYCLING SUPPLIES | | | | | |
| | Recycling | 26,000.00 | | 24,000.00 | | |
| 802 | TOTAL | | \$ 26,000.00 | | \$ 24,000.00 | \$ 26,042.59 |
| Department (Function) Grand Totals | | | \$ 274,200.00 | | \$ 264,195.00 | \$ 235,657.41 |

Public Works

Parks & Grounds Maintenance

Mission Statement

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

Goals and Objectives

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

Performance Measures

- None currently - staff is working to evaluate what measures can be quantified and provide good evaluations of the jobs being performed.

Budget Highlight

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

Public Works Parks Maintenance Fiscal Plan 2025

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|--------------------------------|------------------|------------------|------------------|--------------------------|----------------|
| Personnel Expenditures | \$460,231 | \$507,317 | \$601,500 | 94,183 | 19% |
| Operating Expenditures | \$270,841 | \$346,518 | \$348,000 | 1,482 | 0% |
| Non-Capital Expenditures | \$9,042 | \$10,000 | \$10,000 | - | 0% |
| Total | \$740,113 | \$863,835 | \$959,500 | 95,665 | 11% |
| Authorized FT Positions | 8 | 8 | 9 | | |

| DEPARTMENT: | | PARKS MAINTENANCE | | | | | |
|--------------------|--|--------------------------|----------------|----------------|---------------|---------------|--|
| | | FUND NUMBER: | 100 | | | | |
| | | DEPARTMENT FUNCTION CODE | 440 | | | | |
| LINE ITEM OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL | |
| 010 | SALARIES | 378,500.00 | | 326,000.00 | | | |
| | Merit | 8,000.00 | | 9,750.00 | | | |
| | COLA | 8,000.00 | | | | | |
| 010 | TOTAL | | \$ 394,500.00 | | \$ 335,750.00 | \$ 298,792.04 | |
| 012 | OVERTIME | | | | | | |
| | Regular Overtime | 3,250.00 | | 6,500.00 | | | |
| | Special Events Overtime | 3,250.00 | | | | | |
| 012 | TOTAL | | \$ 6,500.00 | | \$ 6,500.00 | \$ 6,055.72 | |
| 021 | FICA | 31,000.00 | | 25,685.00 | | | |
| 021 | TOTAL | | \$ 31,000.00 | | \$ 25,685.00 | \$ 22,343.04 | |
| 024 | RETIREMENT | 79,000.00 | | 62,315.00 | | | |
| 024 | TOTAL | | \$ 79,000.00 | | \$ 62,315.00 | \$ 53,649.49 | |
| 025 | GROUP INSURANCE | 79,500.00 | | 67,962.00 | | | |
| 025 | TOTAL | | \$ 79,500.00 | | \$ 67,962.00 | \$ 72,133.08 | |
| 028 | WORK COMP | 11,000.00 | | 9,105.00 | | | |
| 028 | TOTAL | | \$ 11,000.00 | | \$ 9,105.00 | \$ 7,257.21 | |
| 100 | SUPPLIES | | | | | | |
| | Supplies used in general daily activities of the Parks Department. | 30,000.00 | | 30,000.00 | | | |
| 100 | TOTAL | | \$ 30,000.00 | | \$ 30,000.00 | \$ 26,116.10 | |
| 150 | EMPLOYEE EXPENSES | | | | | | |
| | Used for recertification classes and memberships. This includes memberships to the South Carolina Turf Managers Association and Local seminars to receive CEU's for Pesticide License. | 1,000.00 | | 1,000.00 | | | |
| 150 | TOTAL | | \$ 1,000.00 | | \$ 1,000.00 | \$ 812.95 | |
| 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. | 6,000.00 | | 5,000.00 | | | |
| 170 | TOTAL | | \$ 6,000.00 | | \$ 5,000.00 | \$ 6,161.27 | |
| 180 | GAS & OIL | | | | | | |
| | This is for all vehicles and machinery used. | 18,500.00 | | 18,500.00 | | | |
| 180 | TOTAL | | \$ 18,500.00 | | \$ 18,500.00 | \$ 18,429.50 | |
| 200 | UTILITIES | | | | | | |
| | Used to pay all utilities including field lights. Includes Duke Power, Laurens Electric and Greenville Water System. | 69,000.00 | | 81,000.00 | | | |
| 200 | TOTAL | | \$ 69,000.00 | | \$ 81,000.00 | \$ 77,125.58 | |
| 201 | FIELD LIGHTS | | | | | | |
| | Field Lighting repairs & maintenance | 1,500.00 | | 1,500.00 | | | |
| 201 | TOTAL | | \$ 1,500.00 | | \$ 1,500.00 | \$ 3,457.36 | |
| 210 | TELEPHONE | | | | | | |
| | Verizon Service for cell phones | 500.00 | | 500.00 | | | |
| 210 | TOTAL | | \$ 500.00 | | \$ 500.00 | \$ 495.04 | |
| 260 | REPAIR AND MAINTENANCE | | | | | | |
| | Used for all general repairs and maintenance on Equipment and all Facilities. | 40,000.00 | | 40,000.00 | | | |
| 260 | TOTAL | | \$ 40,000.00 | | \$ 40,000.00 | \$ 32,655.70 | |
| 261 | PARK/TURF MANAGEMENT | | | | | | |
| | Includes money for all Turf Management supplies for Highways,on/off ramps, all Parks and Facilities. | 129,000.00 | | 125,000.00 | | | |
| 261 | TOTAL | | \$ 129,000.00 | | \$ 125,000.00 | \$ 67,575.11 | |

| DEPARTMENT: | | PARKS MAINTENANCE | | | | | |
|-----------------------|--|--------------------------|-------------------|-------------------|---------------|------------------|---------------|
| | | FUND NUMBER: | 100 | | | | |
| | | DEPARTMENT FUNCTION CODE | 440 | | | | |
| LINE ITEM OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL | |
| 410 | UNIFORMS | | | | | | |
| | Used for employee uniforms G&K Services - Boots when needed for staff and T-Shirts and Jackets | 8,000.00 | | 7,000.00 | | | |
| 410 | TOTAL | | \$ 8,000.00 | | \$ 7,000.00 | | \$ 5,730.64 |
| 624 | LIABILITY INSURANCE | | | | | | |
| | General Payroll Liability | 4,000.00 | | 2,975.00 | | | |
| 624 | TOTAL | | \$ 4,000.00 | | \$ 2,975.00 | | \$ 2,444.00 |
| 001-624 | LIABILITY INSURANCE-AUTO | 10,500.00 | | 8,043.00 | | | |
| 001624 | TOTAL | | \$ 10,500.00 | | \$ 8,043.00 | | \$ 6,608.00 |
| 650 | CONTRACTS & SERVICES | | | | | | |
| | Pest Control at shelters and Bathrooms | 2,000.00 | | 2,000.00 | | | |
| | Irrigation repairs/improvements at parks | 12,000.00 | | 12,000.00 | | | |
| | Tree Service | 10,000.00 | | 7,000.00 | | | |
| 650 | TOTAL | | \$ 24,000.00 | | \$ 21,000.00 | | \$ 19,588.31 |
| 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 | | \$ 3,641.29 |
| 001-802 | MOSQUITO SPRAY SUPPLIES | | | | | | |
| | Chemicals & supplies used in city wide mosquito spraying. | 1,000.00 | | | | | |
| 001802 | TOTAL | | \$ 1,000.00 | | \$ - | | \$ - |
| 830 | NON-CAPITAL EQUIPMENT | | | | | | |
| | This area would include all non-capital equipment purchases for the department. | | | | | | |
| | Self-Drive Wheelbarrow/Loader | | | 5,000.00 | | | |
| | Tools/Blowers/Chainsaws/Weedeaters and accessories | 10,000.00 | | 5,000.00 | | | |
| 830 | TOTAL | | \$ 10,000.00 | | \$ 10,000.00 | | \$ 9,041.61 |
| | Department (Function) Grand Totals | | \$ 959,500.00 | | \$ 864,835.00 | | \$ 740,113.04 |

Recreation

Mission Statement

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

Goals and Objectives

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

Performance Measures

Council Goal: Service Delivery & Community Events/Programming
 Measurement Type: Workload

| | FY2022 | | FY2023 | | FY2024 | |
|--|--------|------|--------|------|--------|------|
| | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of recreational sports participants | 1957 | 1950 | 1985 | 1950 | 1994 | 2000 |
| Number of different sports offered | 8 | 8 | 8 | 8 | 8 | 8 |
| Number of volunteers involved in recreation sports programs | 175 | 200 | 180 | 210 | 200 | 220 |
| Number of Keep America Beautiful events held | 2 | 2 | 2 | 2 | 2 | 2 |
| Number of volunteers involved in the Keep America Beautiful events | 135 | 175 | 150 | 180 | 200 | 230 |

Budget Highlight

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

Recreation Fiscal Plan 2025

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|--------------------------------|------------------|------------------|------------------|--------------------------|----------------|
| Personnel Expenditures | \$428,131 | \$458,372 | \$464,000 | 5,628 | 1% |
| Operating Expenditures | \$319,432 | \$332,597 | \$322,000 | (10,597) | -3% |
| Non-Capital Expenditures | | | | | |
| Total | \$747,564 | \$790,969 | \$786,000 | (4,969) | -1% |
| Authorized FT Positions | 5 | 5 | 5 | | |

| DEPARTMENT: | | RECREATION | | | | | | | |
|--------------------|-----|--|-----------------|----------------|----------------|---------------|--|---------------|--|
| | | FUND NUMBER: | 100 | | | | | | |
| | | DEPARTMENT FUNCTION CODE | 450 | | | | | | |
| LINE ITEM OBJECT # | | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | | FY2023 ACTUAL | |
| 010 | | SALARIES | 308,500.00 | | 299,300.00 | | | | |
| | | Merit | 7,000.00 | | 8,430.00 | | | | |
| | | COLA | 7,000.00 | | | | | | |
| | 010 | TOTAL | | \$ 322,500.00 | | \$ 307,730.00 | | \$ 292,988.46 | |
| 021 | | FICA | 25,000.00 | | 23,541.00 | | | | |
| | 021 | TOTAL | | \$ 25,000.00 | | \$ 23,541.00 | | \$ 20,776.02 | |
| 024 | | RETIREMENT | 64,000.00 | | 57,115.00 | | | | |
| | 024 | TOTAL | | \$ 64,000.00 | | \$ 57,115.00 | | \$ 51,607.58 | |
| 025 | | GROUP INSURANCE | 45,000.00 | | 62,238.00 | | | | |
| | 025 | TOTAL | | \$ 45,000.00 | | \$ 62,238.00 | | \$ 56,583.74 | |
| 028 | | WORK COMP | 7,500.00 | | 7,748.00 | | | | |
| | 028 | TOTAL | | \$ 7,500.00 | | \$ 7,748.00 | | \$ 6,175.53 | |
| 100 | | SUPPLIES | | | | | | | |
| | | General Supplies | 5,500.00 | | 5,250.00 | | | | |
| | 100 | TOTAL | | \$ 5,500.00 | | \$ 5,250.00 | | \$ 3,101.87 | |
| 110 | | POSTAGE | | | | | | | |
| | | Postage for mailings at the Recreation Department | 1,000.00 | | 500.00 | | | | |
| | 110 | TOTAL | | \$ 1,000.00 | | \$ 500.00 | | \$ 187.46 | |
| 150 | | EMPLOYEE EXPENSES | | | | | | | |
| | | Memberships, classes, travel expenses, etc. | 12,500.00 | | 12,000.00 | | | | |
| | 150 | TOTAL | | \$ 25,000.00 | | \$ 12,000.00 | | \$ 8,454.65 | |
| 170 | | REPAIRS & MAINTENANCE AUTO | | | | | | | |
| | | Repairs/Preventive maintenance | 3,000.00 | | 3,000.00 | | | | |
| | 170 | TOTAL | | \$ 3,000.00 | | \$ 3,000.00 | | \$ 1,489.01 | |
| 180 | | GAS & OIL | | | | | | | |
| | | Fuel for all Recreation Department vehicles | 5,000.00 | | 5,000.00 | | | | |
| | 180 | TOTAL | | \$ 5,000.00 | | \$ 5,000.00 | | \$ 3,933.50 | |
| 210 | | TELEPHONE | | | | | | | |
| | | Charter, Segra, Verizon, Windstream | 12,000.00 | | 6,948.00 | | | | |
| | | | | | 1,992.00 | | | | |
| | 210 | TOTAL | | \$ 12,000.00 | | \$ 8,940.00 | | \$ 9,364.86 | |
| 260 | | REPAIR AND MAINTENANCE | | | | | | | |
| | | Miscellaneous repairs | 1,500.00 | | 1,500.00 | | | | |
| | 260 | TOTAL | | \$ 1,500.00 | | \$ 1,500.00 | | \$ 40.25 | |
| 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 | | \$ 922.20 | |
| 412 | | PROGRAM EXPENSES | | | | | | | |
| | | Baseball Equipment & Uniforms | 52,000.00 | | 50,000.00 | | | | |
| | | Basketball Equipment & Uniforms | 26,000.00 | | 23,000.00 | | | | |
| | | Soccer Equipment & Uniforms | 11,000.00 | | 11,000.00 | | | | |
| | | Cheerleading | 8,000.00 | | 8,000.00 | | | | |
| | | Football Equipment & Uniforms | 35,000.00 | | 35,000.00 | | | | |
| | | Lacrosse | 5,500.00 | | 5,500.00 | | | | |
| | | Flag Football | 12,000.00 | | 7,000.00 | | | | |
| | | Officials Fees (All Sports) | 67,000.00 | | 60,000.00 | | | | |
| | | Adult Program (from Sports Center) | - | | 5,000.00 | | | | |
| | | League Fees | 4,000.00 | | 4,000.00 | | | | |
| | | Background Checks | 3,500.00 | | | | | | |
| | | Other Programs - Community Events | 10,000.00 | | 10,000.00 | | | | |
| | 412 | TOTAL | | \$ 234,000.00 | | \$ 218,500.00 | | \$ 202,365.78 | |

| DEPARTMENT: | | RECREATION | | | | | | |
|------------------------------------|--------|---|-----------------|----------------|----------------|---------------|---------------|---------------|
| | | FUND NUMBER: | 100 | | | | | |
| | | DEPARTMENT FUNCTION CODE | 450 | | | | | |
| LINE ITEM OBJECT # | | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL | |
| 624 | | LIABILITY INSURANCE | | | | | | |
| | | General Payroll Liability | 4,000.00 | | 2,860.00 | | | |
| | 624 | TOTAL | | \$ 4,000.00 | | \$ 2,860.00 | | \$ 2,349.00 |
| 001-624 | | LIABILITY INSURANCE-AUTO (VANS) | 8,500.00 | | 6,506.00 | | | |
| | 001624 | TOTAL | | \$ 8,500.00 | | \$ 6,506.00 | | \$ 5,345.00 |
| 625 | | INSURANCE- CHILDREN (NATIONWIDE) | 7,000.00 | | 6,750.00 | | | |
| | 625 | TOTAL | | \$ 7,000.00 | | \$ 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 | | 4,000.00 | | | |
| | 650 | TOTAL | | \$ 4,000.00 | | \$ 4,000.00 | | \$ 1,442.33 |
| 700 | | OTHER EXPENSES | | | | | | |
| | | Includes other expenses not accounted for in other line items | 2,500.00 | | 2,000.00 | | | |
| | 700 | TOTAL | | \$ 2,500.00 | | \$ 2,000.00 | | \$ 86.35 |
| 800 | | BANK FEES | | | | | | |
| | | Credit Card Merchant Fees | 8,000.00 | | 5,550.00 | | | |
| | 800 | TOTAL | | \$ 8,000.00 | | \$ 5,550.00 | | \$ 6,905.48 |
| 875 | | PARD PROJECT EXPENDITURES | | | | | | |
| | | PARD Grant-State will reimburse 80% of PARD Grant expenditures. (see Grant Revenue line item) | | | 49,241.00 | | | |
| | 875 | TOTAL | | \$ - | | \$ 49,241.00 | | \$ 68,719.62 |
| Department (Function) Grand Totals | | | | \$ 786,000.00 | | \$ 790,969.00 | | \$ 747,563.69 |

Sports Center

Mission Statement

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

Goals and Objectives

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

Performance Measures

Council Goal: Service Delivery

Measurement Type: Workload

| | FY2022 | | FY2023 | | FY2024 | |
|--|--------|------|--------|------|--------|------|
| | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of paying members | 2614 | 3000 | 3790 | 3500 | 5687 | 6000 |
| Number of total members | 3000 | 3200 | 3800 | 4000 | 6500 | 6700 |
| Number of machines repaired throughout the year | 20 | 5 | 25 | 5 | 25 | 0 |
| Number of members utilizing senior programs (i.e. Silver Sneakers) | 975 | 1000 | 1000 | 1050 | 1086 | 2000 |

Budget Highlight

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

Sports Center Fiscal Plan 2025

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|--------------------------|------------------|------------------|------------------|--------------------------|----------------|
| Personnel Expenditures | \$388,292 | \$394,967 | \$391,500 | (3,467) | -1% |
| Operating Expenditures | \$234,921 | \$295,053 | \$320,000 | 24,947 | 8% |
| Non-Capital Expenditures | \$- | \$5,000 | \$10,000 | 5,000 | 100% |
| Total | \$623,213 | \$695,020 | \$721,500 | 26,480 | 4% |

| | | | |
|--------------------------------|----------|----------|----------|
| Authorized FT Positions | 3 | 3 | 3 |
|--------------------------------|----------|----------|----------|

| DEPARTMENT: | | SPORTS CENTER | | | | | | | | | |
|-----------------------|--------|---|--------------------|-------------------|-------------------|---------------|--|------------------|--|--|--|
| | | FUND NUMBER: | | 500 | | | | | | | |
| | | DEPARTMENT FUNCTION CODE | | 451 | | | | | | | |
| LINE ITEM OBJECT # | | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | | FY2023 ACTUAL | | | |
| 010 | | SALARIES | 262,000.00 | | 276,000.00 | | | | | | |
| | | <i>Merit</i> | 6,000.00 | | 3,615.00 | | | | | | |
| | | <i>COLA</i> | 6,000.00 | | | | | | | | |
| | 010 | TOTAL | | \$ 274,000.00 | | \$ 279,615.00 | | \$ 286,159.31 | | | |
| 021 | | FICA | 21,000.00 | | 21,391.00 | | | | | | |
| | 021 | TOTAL | | \$ 21,000.00 | | \$ 21,391.00 | | \$ 21,891.53 | | | |
| 024 | | RETIREMENT | 54,000.00 | | 51,897.00 | | | | | | |
| | 024 | TOTAL | | \$ 54,000.00 | | \$ 51,897.00 | | \$ 41,984.87 | | | |
| 025 | | GROUP INSURANCE | 28,000.00 | | 26,502.00 | | | | | | |
| | 025 | TOTAL | | \$ 28,000.00 | | \$ 26,502.00 | | \$ 25,849.72 | | | |
| 028 | | WORK COMP | 14,500.00 | | 15,562.00 | | | | | | |
| | 028 | TOTAL | | \$ 14,500.00 | | \$ 15,562.00 | | \$ 12,404.12 | | | |
| 100 | | SUPPLIES | | | | | | | | | |
| | | General Office Supplies | 25,000.00 | | 25,000.00 | | | | | | |
| | 100 | TOTAL | | \$ 25,000.00 | | \$ 25,000.00 | | \$ 24,481.80 | | | |
| 110 | | POSTAGE | | | | | | | | | |
| | | Postage for mailings at the Sports Center | 500.00 | | 500.00 | | | | | | |
| | 110 | TOTAL | | \$ 500.00 | | \$ 500.00 | | \$ 271.33 | | | |
| 150 | | EMPLOYEE EXPENSES | | | | | | | | | |
| | | Memberships, Classes, Travel Expenses | 7,000.00 | | 7,000.00 | | | | | | |
| | 150 | TOTAL | | \$ 7,000.00 | | \$ 7,000.00 | | \$ 3,611.77 | | | |
| 200 | | UTILITIES | | | | | | | | | |
| | | Duke Power, Greenville Water, PNG | 83,000.00 | | 76,458.00 | | | | | | |
| | 200 | TOTAL | | \$ 83,000.00 | | \$ 76,458.00 | | \$ 62,125.31 | | | |
| 210 | | TELEPHONE | | | | | | | | | |
| | | Segra Telephone & Charter | 3,000.00 | | 3,864.00 | | | | | | |
| | 210 | TOTAL | | \$ 3,000.00 | | \$ 3,864.00 | | \$ 3,512.15 | | | |
| 260 | | REPAIR AND MAINTENANCE | | | | | | | | | |
| | | Building repairs, lighting, etc | 23,000.00 | | 20,000.00 | | | | | | |
| | 260 | TOTAL | | \$ 23,000.00 | | \$ 20,000.00 | | \$ 10,044.43 | | | |
| 410 | | UNIFORMS | | | | | | | | | |
| | | Shirts for front desk staff to provide professional appearance to customers. Also fitness staff | 2,000.00 | | 1,500.00 | | | | | | |
| | 410 | TOTAL | | \$ 2,000.00 | | \$ 1,500.00 | | \$ 1,154.43 | | | |
| 412 | | PROGRAM EXPENSES | | | | | | | | | |
| | | Fit Kid Supplies, Community Events, Summer Camp, Fitness Challenge | 18,500.00 | | 17,000.00 | | | | | | |
| | 412 | TOTAL | | \$ 18,500.00 | | \$ 17,000.00 | | \$ 19,456.75 | | | |
| 610 | | ADVERTISING & PROMOTION | | | | | | | | | |
| | | Magazine Ads, promotions, and other advertising | 9,000.00 | | 7,500.00 | | | | | | |
| | 610 | TOTAL | | \$ 9,000.00 | | \$ 7,500.00 | | \$ 3,903.97 | | | |
| 624 | | LIABILITY INSURANCE | | | | | | | | | |
| | | General Payroll Liability | 5,000.00 | | 3,800.00 | | | | | | |
| | 624 | TOTAL | | \$ 5,000.00 | | \$ 3,800.00 | | \$ 3,088.00 | | | |
| 002-624 | | LIABILITY INSURANCE-BUILDING | 37,000.00 | | 28,581.00 | | | | | | |
| | 002624 | TOTAL | | \$ 37,000.00 | | \$ 28,581.00 | | \$ 23,484.00 | | | |
| 650 | | CONTRACTS & SERVICES | | | | | | | | | |
| | | Copier, Cleaning, Other | 98,000.00 | | 9,600.00 | | | | | | |
| | 650 | TOTAL | | \$ 98,000.00 | | \$ 96,000.00 | | \$ 72,220.90 | | | |

| DEPARTMENT: | | SPORTS CENTER | | | | | |
|-----------------------|--|--------------------------|-------------------|-------------------|---------------|------------------|--|
| | | FUND NUMBER: | 500 | | | | |
| | | DEPARTMENT FUNCTION CODE | 451 | | | | |
| LINE ITEM OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL | |
| 700 | OTHER EXPENSES | | | | | | |
| | Includes other expenses that are not accounted for in other line items | 1,000.00 | | 500.00 | | | |
| 700 | TOTAL | | \$ 1,000.00 | | \$ 500.00 | \$ - | |
| 800 | BANK FEES | | | | | | |
| | Credit Card Merchant Fees/AMEX Merchant Fees | 8,000.00 | | 7,350.00 | | | |
| 800 | TOTAL | | \$ 8,000.00 | | \$ 7,350.00 | \$ 7,565.98 | |
| 830 | NON-CAPITAL EQUIPMENT | | | | | | |
| | Upgrade to electrical goals | 10,000.00 | | | | | |
| | Gym Floor | | | 2,500.00 | | | |
| | Scoreboard/Scoreboard Controller | | | 2,500.00 | | | |
| 830 | TOTAL | | \$ 10,000.00 | | \$ 5,000.00 | \$ - | |
| | Department (Function) Grand Totals | | \$ 721,500.00 | | \$ 695,020.00 | \$ 623,212.71 | |

Ray Hopkins Senior Center

Mission Statement

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

Goals and Objectives

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

Performance Measures

Council Goal: Service Delivery

Measurement Type: Workload

| | FY2022 | | FY2023 | | FY2024 | |
|--|--------|------|--------|------|--------|------|
| | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of visits to the Ray Hopkins Center monthly | 1550 | 2000 | 2050 | 2200 | 2550 | 2500 |
| Number of seniors partipating in programs | 1450 | 1500 | 1500 | 1500 | 1607 | 1800 |
| Number of seniors partipating in exercise classes | 200 | 250 | 265 | 250 | 300 | 300 |

Budget Highlight

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

Senior Center Fiscal Plan 2025

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|--------------------------------|------------------|------------------|------------------|--------------------------|----------------|
| Personnel Expenditures | \$149,369 | \$127,760 | \$134,800 | 7,040 | 6% |
| Operating Expenditures | \$117,153 | \$169,442 | \$188,300 | 18,858 | 11% |
| Non-Capital Expenditures | | | | | |
| Total | \$266,522 | \$297,202 | \$323,100 | 25,898 | 9% |
| Authorized FT Positions | 2 | 2 | 2 | | |

| DEPARTMENT: | | SENIOR CENTER | | | | | | |
|--------------------|---|--------------------------|----------------|----------------|--------------|---|---------------|--|
| | | FUND NUMBER: | 100 | | | | | |
| | | DEPARTMENT FUNCTION CODE | 453 | | | | | |
| LINE ITEM OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | \$ | | FY2023 ACTUAL | |
| 010 | SALARIES | 92,500.00 | | 90,500.00 | | - | | |
| | Merit | 2,000.00 | | 2,490.00 | | | | |
| | COLA | 2,000.00 | | | | | | |
| 010 | TOTAL | | \$ 96,500.00 | | \$ 92,990.00 | | \$ 106,936.28 | |
| 021 | FICA | 8,000.00 | | 7,114.00 | | | | |
| 021 | TOTAL | | \$ 8,000.00 | | \$ 7,114.00 | | \$ 8,083.40 | |
| 024 | RETIREMENT | 19,000.00 | | 17,259.00 | | | | |
| 024 | TOTAL | | \$ 19,000.00 | | \$ 17,259.00 | | \$ 16,204.56 | |
| 025 | GROUP INSURANCE | 9,800.00 | | 8,916.00 | | | | |
| 025 | TOTAL | | \$ 9,800.00 | | \$ 8,916.00 | | \$ 16,963.94 | |
| 028 | WORK COMP | 1,500.00 | | 1,481.00 | | | | |
| 028 | TOTAL | | \$ 1,500.00 | | \$ 1,481.00 | | \$ 1,180.34 | |
| 100 | SUPPLIES | | | | | | | |
| | General Office Supplies | 5,500.00 | | 3,500.00 | | | | |
| 100 | TOTAL | | \$ 5,500.00 | | \$ 3,500.00 | | \$ 2,621.22 | |
| 170 | REPAIRS & MAINTENANCE AUTO | | | | | | | |
| | Repairs/Preventive maintenance | 2,500.00 | | 2,000.00 | | | | |
| 170 | TOTAL | | \$ 2,500.00 | | \$ 2,000.00 | | \$ 524.17 | |
| 180 | GAS & OIL | | | | | | | |
| | Fuel for Senior Department vehicles | 2,000.00 | | 2,000.00 | | | | |
| 180 | TOTAL | | \$ 2,000.00 | | \$ 2,000.00 | | \$ 1,157.26 | |
| 200 | UTILITIES | | | | | | | |
| | Laurens Electric, Greenville Water, PNG | 49,800.00 | | 48,276.00 | | | | |
| 200 | TOTAL | | \$ 49,800.00 | | \$ 48,276.00 | | \$ 43,569.24 | |
| 210 | TELEPHONE | | | | | | | |
| | Segra & Charter | 2,500.00 | | 2,880.00 | | | | |
| 210 | TOTAL | | \$ 2,500.00 | | \$ 2,880.00 | | \$ 2,486.36 | |
| 260 | REPAIR AND MAINTENANCE | | | | | | | |
| | New Fixtures (GCRA Reimbursement) | 5,500.00 | | | | | | |
| | Building Repair | 16,000.00 | | 15,000.00 | | | | |
| 260 | TOTAL | | \$ 21,500.00 | | \$ 15,000.00 | | \$ 10,695.81 | |
| 412 | SENIOR FITNESS EXPENSES | | | | | | | |
| | Fitness Equipment | 5,000.00 | | 4,000.00 | | | | |
| 412 | TOTAL | | \$ 5,000.00 | | \$ 4,000.00 | | \$ 1,460.64 | |
| 413 | SENIOR PROGRAM EXPENSES | | | | | | | |
| | Activity Supplies | 16,000.00 | | 15,000.00 | | | | |
| | Furniture (GCRA Reimbursement) | 5,000.00 | | 3,000.00 | | | | |
| | Trip Expenses | 30,000.00 | | 35,000.00 | | | | |
| 413 | TOTAL | | \$ 51,000.00 | | \$ 53,000.00 | | \$ 26,891.65 | |
| 001-413 | SENIOR PRINTING EXPENSES | | | | | | | |
| | Printing/Postage | 1,000.00 | | 1,250.00 | | | | |
| 001413 | TOTAL | | \$ 1,000.00 | | \$ 1,250.00 | | \$ - | |
| 624 | LIABILITY INSURANCE | | | | | | | |
| | General Payroll Liability | 1,500.00 | | 1,046.00 | | | | |
| 624 | TOTAL | | \$ 1,500.00 | | \$ 1,046.00 | | \$ 860.00 | |
| 001-624 | LIABILITY INSURANCE-AUTO (VANS) | | | | | | | |
| | | 3,500.00 | | 2,570.00 | | | | |
| 001624 | TOTAL | | \$ 3,500.00 | | \$ 2,570.00 | | \$ 2,109.00 | |

| DEPARTMENT: | | SENIOR CENTER | | | | | |
|------------------------------------|--|--------------------------|---------------------|----------------------|----------------------|--|----------------------|
| | | FUND NUMBER: | 100 | | | | |
| | | DEPARTMENT FUNCTION CODE | 453 | | | | |
| LINE ITEM OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | FY2023 ACTUAL | | |
| 650 | CONTRACTS & SERVICES | | | | | | |
| | Copier, Cleaning, and other contracts | 41,500.00 | | 32,920.00 | | | |
| 650 | TOTAL | | \$ 41,500.00 | | \$ 32,920.00 | | \$ 24,417.61 |
| 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 | | \$ 360.42 |
| Department (Function) Grand Totals | | | | \$ 323,100.00 | \$ 297,202.00 | | \$ 266,521.90 |

Community Development

Mission Statement

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

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

Goals and Objectives

- Provide oversight of the department’s programmatic operations and department-wide fiscal management, including the Cultural Center
- Develop programming to create synergy and citizen engagement Citywide
- Identify and leverage unused city resources currently available to promote community development
- Raise awareness of and recruit partnership opportunities for programming of cultural arts and facilitating City infrastructure improvement
- Development working relationships with local businesses, non-profit organization and faith-based entities.
- Utilize programming to engage and recruit business opportunities for the City

Performance Measures

Council Goal: Community Events & Programming

Measurement Type: Workload

| | FY2022 | | FY2023 | | FY2024 | |
|--|--------|------|--------|------|--------|------|
| | Actual | Goal | Actual | Goal | Actual | Goal |
| Sooie BBQ Festival attendance | 1996 | 1700 | 2410 | 2000 | 2615 | 2300 |
| Theatre program show attendance for (5 shows) | 6031 | 5500 | 6539 | 5700 | 6536 | 5900 |
| Amp'd Up Fridays music series attendance | 8384 | 7500 | 9927 | 8000 | 9800 | 8500 |
| Number of various events planned & conducted throughout the year | 5 | 5 | 5 | 5 | 9 | 8 |
| Theatre camp utilization and attendance | n/a | n/a | 82 | 70 | 80 | 75 |

Budget Highlight

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

Community Development Fiscal Plan 2025

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|--------------------------------|------------------|------------------|------------------|--------------------------|----------------|
| Personnel Expenditures | \$293,484 | \$357,064 | \$243,500 | (113,564) | -32% |
| Operating Expenditures | \$107,219 | \$153,794 | \$213,000 | 59,206 | 38% |
| Non-Capital Expenditures | | | | | |
| Total | \$400,703 | \$510,858 | \$456,500 | (54,358) | -11% |
| Authorized FT Positions | 5 | 4 | 3 | | |

Community Development Fiscal Plan 2025 - H&A related expenditures

| | FY2023 Actual | FY2024 Budget | FY2025 Budget | Difference (2024 - 2025) | (%) Difference |
|------------------------------------|--------------------|--------------------|--------------------|--------------------------|----------------|
| Personnel Expenditures | \$44,538 | \$64,003 | \$105,000 | 40,997 | 64% |
| Operating Expenditures | \$1,178,728 | \$1,037,716 | \$691,500 | (346,216) | -33% |
| Non-Capital & Capital Expenditures | | | \$325,000 | | |
| Total | \$1,223,266 | \$1,101,719 | \$1,121,500 | 19,781 | 2% |
| Authorized FT Positions | 0 | 1 | 1 | | |

| DEPARTMENT: | | COMMUNITY DEVELOPMENT | | | | |
|-----------------------|--|--------------------------|-------------------|-------------------|---------------|------------------|
| | | FUND NUMBER: | 100 | | | |
| | | DEPARTMENT FUNCTION CODE | 452 | | | |
| LINE ITEM OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | | FY2023 ACTUAL |
| 010 | SALARIES | 146,000.00 | | 233,208.00 | | |
| | Merit | 3,000.00 | | 8,187.00 | | |
| | COLA | 3,000.00 | | | | |
| 010 | TOTAL | | \$ 152,000.00 | | \$ 241,395.00 | \$ 207,576.74 |
| 012 | OVERTIME | 4,000.00 | | | | |
| 012 | TOTAL | | \$ 4,000.00 | | \$ - | \$ - |
| 021 | FICA | 12,000.00 | | 18,467.00 | | |
| 021 | TOTAL | | \$ 12,000.00 | | \$ 18,467.00 | \$ 15,618.22 |
| 024 | RETIREMENT | 31,000.00 | | 44,803.00 | | |
| 024 | TOTAL | | \$ 31,000.00 | | \$ 44,803.00 | \$ 36,538.76 |
| 025 | GROUP INSURANCE | 36,500.00 | | 43,857.00 | | |
| 025 | TOTAL | | \$ 36,500.00 | | \$ 43,857.00 | \$ 26,941.74 |
| 028 | WORK COMP | 8,000.00 | | 8,542.00 | | |
| 028 | TOTAL | | \$ 8,000.00 | | \$ 8,542.00 | \$ 6,808.62 |
| 100 | SUPPLIES | | | | | |
| | Supplies - Office | 15,000.00 | | 15,500.00 | | |
| 100 | TOTAL | | \$ 15,000.00 | | \$ 15,500.00 | \$ 9,924.72 |
| 150 | EMPLOYEE EXPENSES | | | | | |
| | Professional Development and Training | 12,000.00 | | 10,000.00 | | |
| 150 | TOTAL | | \$ 12,000.00 | | \$ 10,000.00 | \$ 6,603.71 |
| 200 | UTILITIES - Cultural Center | | | | | |
| | Duke Power, Greenville Water, PNG | 32,000.00 | | 41,104.00 | | |
| 200 | TOTAL | | \$ 32,000.00 | | \$ 41,104.00 | \$ 31,497.91 |
| 210 | TELEPHONE | | | | | |
| | Segra & Verizon | 4,000.00 | | 3,000.00 | | |
| | | | | 1,020.00 | | |
| 210 | TOTAL | | \$ 4,000.00 | | \$ 4,020.00 | \$ 3,672.10 |
| 260 | REPAIR AND MAINTENANCE | | | | | |
| | General Building Repair | 12,000.00 | | 12,000.00 | | |
| 260 | TOTAL | | \$ 12,000.00 | | \$ 12,000.00 | \$ 15,780.37 |
| 624 | LIABILITY INSURANCE | | | | | |
| | General Payroll Liability | 500.00 | | 320.00 | | |
| 624 | TOTAL | | \$ 500.00 | | \$ 320.00 | \$ 262.00 |
| 002-624 | LIABILITY INSURANCE-BUILDING | 9,000.00 | | 7,150.00 | | |
| 002624 | TOTAL | | \$ 9,000.00 | | \$ 7,150.00 | \$ 5,862.00 |
| 650 | CONTRACTS & SERVICES | | | | | |
| | Other services and contracts associated with the Cultural Center | 37,000.00 | | 36,200.00 | | |
| | GTA Mauldin Greenlink route | 54,000.00 | | | | |
| 650 | TOTAL | | \$ 91,000.00 | | \$ 36,200.00 | \$ 29,114.59 |
| 652 | SPECIAL PROJECTS | | | | | |
| | Business Dev Services and Project Support | 15,000.00 | | 15,000.00 | | |
| 652 | TOTAL | | \$ 15,000.00 | | \$ 15,000.00 | \$ 1,638.67 |
| 700 | OTHER EXPENSES | | | | | |
| | Community Support | 7,500.00 | | 2,500.00 | | |
| | UTC Money | | | | | |
| | Arts Education programming for Cultural Center | 15,000.00 | | 10,000.00 | | |
| 700 | TOTAL | | \$ 22,500.00 | | \$ 12,500.00 | \$ 2,405.24 |
| | Department (Function) Grand Totals | | \$ 456,500.00 | | \$ 510,858.00 | \$ 400,702.75 |

| DEPARTMENT: | | H&A FUNDED ITEMS AND EVENTS | | | | |
|--------------------|--|-----------------------------|----------------|----------------|---------------|--|
| | | FUND NUMBER: | 300 | | | |
| | | DEPARTMENT FUNCTION CODE | 425 | | | |
| LINE ITEM OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | FY2023 ACTUAL | |
| 010 | SALARIES | 66,000.00 | | 41,600.00 | | |
| | Merit | 2,000.00 | | | | |
| | COLA | 2,000.00 | | | | |
| 010 | TOTAL | | \$ 70,000.00 | \$ 41,600.00 | \$ 33,103.24 | |
| 012 | OVERTIME | | | | | |
| | | 2,000.00 | | | | |
| 012 | TOTAL | | \$ 2,000.00 | \$ - | \$ - | |
| 021 | FICA | 6,000.00 | | 3,182.00 | | |
| 021 | TOTAL | | \$ 6,000.00 | \$ 3,182.00 | \$ 2,532.38 | |
| 024 | RETIREMENT | 15,000.00 | | 7,721.00 | | |
| 024 | TOTAL | | \$ 15,000.00 | \$ 7,721.00 | \$ 5,825.47 | |
| 025 | GROUP INSURANCE | 9,000.00 | | 8,500.00 | | |
| 025 | TOTAL | | \$ 9,000.00 | \$ 8,500.00 | \$ - | |
| 028 | WORK COMP | 3,000.00 | | 3,000.00 | | |
| 028 | TOTAL | | \$ 3,000.00 | \$ 3,000.00 | \$ 3,077.04 | |
| 650 | CONTRACTS & SERVICES | | | | | |
| | Graphic Design, Photo, Creative Services (Drum Creative) | 60,000.00 | | 8,500.00 | | |
| | Spectrio | 1,500.00 | | | | |
| | Professional Services and Contract Labor | 10,000.00 | | | | |
| | Parks Master Plan | 70,000.00 | | | | |
| | Branding Initiative | 30,000.00 | | | | |
| 650 | TOTAL | | \$ 141,500.00 | \$ 8,500.00 | \$ 61,880.00 | |
| 700 | MISCELLANEOUS EXPENSES | | | | | |
| | Mauldin Chamber Support | 25,000.00 | | 25,000.00 | | |
| | Bridgeway Station Event Support | 6,000.00 | | 7,500.00 | | |
| | Mauldin High Band Competition Support | 4,000.00 | | 2,500.00 | | |
| | | | | 22,500.00 | | |
| 700 | TOTAL | | \$ 35,000.00 | \$ 57,500.00 | \$ 42,999.67 | |
| 701 | MARKETING | 135,000.00 | | 175,000.00 | | |
| 701 | TOTAL | | \$ 135,000.00 | \$ 175,000.00 | \$ 133,732.04 | |
| 710 | THEATRE SHOW #1 | 25,000.00 | | 20,000.00 | | |
| 710 | TOTAL | | \$ 25,000.00 | \$ 20,000.00 | \$ 35,588.80 | |
| 711 | THEATRE SHOW #2 | 30,000.00 | | 20,000.00 | | |
| 711 | TOTAL | | \$ 30,000.00 | \$ 20,000.00 | \$ 25,614.05 | |
| 712 | THEATRE SHOW #3 | 25,000.00 | | 20,000.00 | | |
| 712 | TOTAL | | \$ 25,000.00 | \$ 20,000.00 | \$ 19,266.50 | |
| 713 | THEATRE SHOW #4 | 20,000.00 | | 20,000.00 | | |
| 713 | TOTAL | | \$ 20,000.00 | \$ 20,000.00 | \$ 19,756.01 | |
| 714 | THEATRE SHOW #5 | 30,000.00 | | 20,000.00 | | |
| 714 | TOTAL | | \$ 30,000.00 | \$ 20,000.00 | \$ 21,450.63 | |
| 715 | MAULDIN THEATRE PRODUCTION RIGHTS/LICENS | 30,000.00 | | 26,000.00 | | |
| 715 | TOTAL | | \$ 30,000.00 | \$ 26,000.00 | \$ 20,847.62 | |
| 720 | SUMMER MUSIC SERIES | 60,000.00 | | 50,000.00 | | |
| 720 | TOTAL | | \$ 60,000.00 | \$ 50,000.00 | \$ 57,628.21 | |
| 721 | BLUES & JAZZ FESTIVAL | 30,000.00 | | 25,000.00 | | |
| 721 | TOTAL | | \$ 30,000.00 | \$ 25,000.00 | \$ 19,852.17 | |

| DEPARTMENT: | | H&A FUNDED ITEMS AND EVENTS | | | | |
|------------------------------------|--------|---|-----------------|-----------------|-----------------|-----------------|
| | | FUND NUMBER: | 300 | | | |
| | | DEPARTMENT FUNCTION CODE | 425 | | | |
| LINE ITEM OBJECT # | | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | DETAIL AMOUNTS: | FY2025 BUDGET: | FY2024 BUDGET: | FY2023 ACTUAL |
| 722 | | SOOIE BBQ FESTIVAL | 60,000.00 | | 50,000.00 | |
| | 722 | TOTAL | | \$ 60,000.00 | \$ 50,000.00 | \$ 44,454.08 |
| 723 | | CHRISTMAS TREE LIGHTING | 10,000.00 | | 8,000.00 | |
| | 723 | TOTAL | | \$ 10,000.00 | \$ 8,000.00 | \$ 4,770.18 |
| 724 | | MOVIE SERIES | 8,000.00 | | 8,000.00 | |
| | 724 | TOTAL | | \$ 8,000.00 | \$ 8,000.00 | \$ 3,132.35 |
| 725 | | MAULDIN CITY SINGERS | 10,000.00 | | 6,000.00 | |
| | 725 | TOTAL | | 10,000.00 | \$ 6,000.00 | \$ 11,906.09 |
| 727 | | CHAMBER COLLAB EVENT | | | 5,000.00 | |
| | 727 | TOTAL | | \$ - | \$ 5,000.00 | \$ - |
| 728 | | PUBLIC ART TRAIL | 18,000.00 | | 18,000.00 | |
| | 728 | TOTAL | | \$ 18,000.00 | \$ 18,000.00 | \$ - |
| 729 | | SPOTLIGHT SERIES | | | | |
| | | 1 per month | 24,000.00 | | 24,000.00 | |
| | 729 | TOTAL | | \$ 24,000.00 | \$ 24,000.00 | \$ - |
| 830 | | NON CAPITAL EQUIPMENT | | | | |
| | | Software (tracking for events - Placer AI) | 25,000.00 | | 10,000.00 | |
| | 830 | TOTAL | | \$ 25,000.00 | \$ 10,000.00 | \$ - |
| 970 | | CAPITAL OUTLAY | | | | |
| | | Repair to Auditorium Foundation & Amenities | 150,000.00 | | 400,000.00 | |
| | 970 | TOTAL | | \$ 150,000.00 | \$ 400,000.00 | \$ 412,774.84 |
| 001-970 | | CAPITAL OUTLAY | | | | |
| | | Sunset Park Lights | 50,000.00 | | 25,000.00 | |
| | 001970 | TOTAL | | \$ 50,000.00 | \$ 25,000.00 | \$ - |
| 002-970 | | CAPITAL OUTLAY | | | | |
| | | Mauldin Trails | 100,000.00 | | 39,216.00 | |
| | 002970 | TOTAL | | \$ 100,000.00 | \$ 39,216.00 | \$ 243,075.00 |
| Department (Function) Grand Totals | | | | \$ 1,121,500.00 | \$ 1,099,219.00 | \$ 1,223,266.37 |



Capital Improvement Program (CIP)

Capital Improvement Program Summary
FY2025 (Only) CIP Budget
CIP Detailed Budget
FY2025 Capital Budget Item Sheets

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Capital Improvement Program

Capital Improvement Program Overview

The City of Mauldin's FY2025 – FY2029 Capital Improvement Program is a comprehensive 5-year Capital Improvement Plan (CIP) which identifies current and future fiscal requirements and is the basis for determining annual capital budget expenditures. The primary sources of funding for the CIP are sewer fee revenues, hospitality and accommodations tax revenues, general fund revenues and capital project fund revenues.

Capital improvements are major projects or programs undertaken by the City for the procurement, construction, or installation of facilities or major assets, equipment and vehicles necessary to meet regulatory requirements and/or improve, preserve, maintain or enhance the City's delivery of quality services to the City's residents. A capital project has a useful life of at least five (5) years and a total cost of at least \$5,000.

As it relates to the operating CIP budget, the CIP are only those projects/equipment that are requesting new budget approval in the upcoming budget year, FY2024-2025. The operating CIP budget for FY2024-2025; heretofore known as the FY2025 Capital Budget, is approved by Council on a total project basis; however, City Council approval may be required for the actual implementation of the projects. Although no City Council approval is required for the purchase of budgeted items up to or less than the budgeted amount, contracts related to these projects are presented to and approved by City Council. After the end of each fiscal year, an analysis is prepared by the Finance Department that compares each approved CIP budget to what was spent during the prior fiscal year. Any remaining budgeted unspent funds can be carried forward to the current year's budget via a budget amendment.

The FY2025 Capital Budget totals \$2,444,500 and utilizes a combination of financing through a combination of pay-as-you-go (PAYGO) (\$780,500), PAYGO Hospitality and Accommodations (\$250,000) and capital lease (\$1,414,000).

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

FY2025 Capital Budget Highlights

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

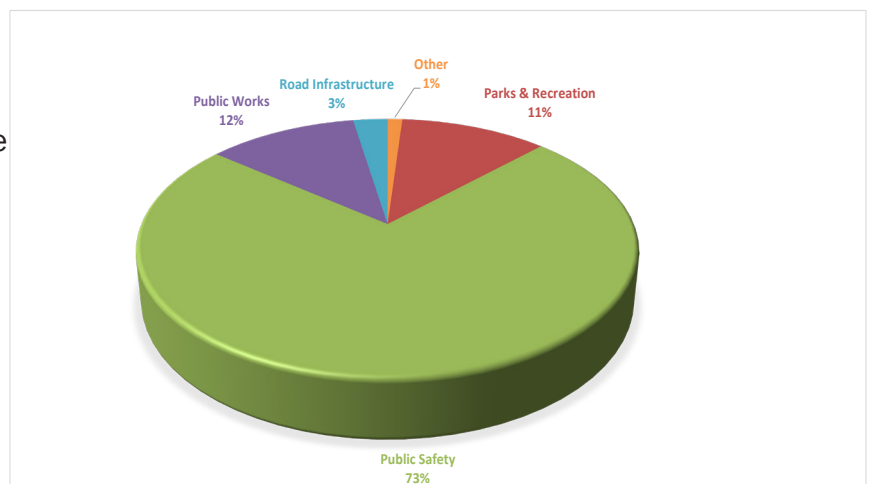
- **Transportation Program:** The CIP provides funding to continue the efforts to continue the sustainable process for the following Council initiatives:
 - o Repaving all of the City worst rated roads.
 - o Establishing a dedicated funding source of 2 mills which will be placed in the Transportation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

- Sewer Infrastructure:** The FY2025 Capital Budget includes funding for the purchase of a Sewer camera van to continue our efforts of maintaining our sewer infrastructure. With this investment, the City will be able to more easily access areas of our sewer system to ensure every aspect of it is inspected and maintained properly. The City Council also alloted another \$255,500 to continue our sewer system maintenance program.
- Continuing Police Patrol Fleet Replacement Program:** The City overhauled the entire existing fleet of police patrol vehicles over the past three years. The 5-year capital improvement plan includes funds for 6 new patrol vehicles to maintain the fleet through timely replacement. This investment will allow for long-term cost savings, realized annually through the reduction in maintenance and repairs costs for the City’s police patrol vehicles and ensure the Police Department has access to adequate patrol vehicles to provide quality public safety services.
- Investment in Critical Infrastructure:** The FY2025 Capital Budget provides funding through its Transportation Fund for continued investment in the City’s transportation network through repaving and maintaining City owned roads.

Table below provides an overview of the CIP by category:

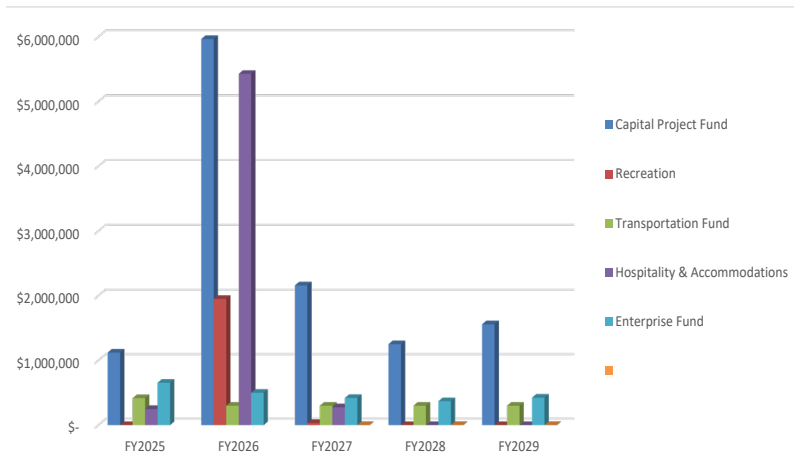
| Category | FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
| Other | \$ 57,000 | \$ 120,000 | \$ - | \$ - | \$ 55,000 |
| Parks & Recreation | \$ 309,000 | \$ 7,474,500 | \$ 308,000 | \$ - | \$ - |
| Public Safety | \$ 339,000 | \$ 5,404,000 | \$ 2,056,500 | \$ 1,009,800 | \$ 867,000 |
| Public Works | \$ 1,322,500 | \$ 848,000 | \$ 523,000 | \$ 611,000 | \$ 1,062,000 |
| Road Infrastructure | \$ 417,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 |
| TOTAL | \$ 2,444,500 | \$ 14,146,500 | \$ 3,187,500 | \$ 1,920,800 | \$ 2,284,000 |

Figure to the right provides the percentage of the FY2025 capital budget by category. 73% of the FY2024 capital budget is appropriated for public safety related equipment. 12% of the FY2025 capital budget funds public works related equipment.



Percentage of FY2025 Capital Budget by Category

Figure below provides a summary of the 5-year CIP by category. This illustrates the funding amount by category for the FY2025 – FY2029. During its annual budgeting process, Council may amend the 5-year CIP based on its priorities.



5-Year CIP by Category

The 5-year CIP is a program that matches the City's major capital needs with the financial ability to meet those needs. As a plan, it is subject to change. However, reviewing the plan along with the funding source for each project is critical to maintaining the financial health of the City while making strategic capital investments.

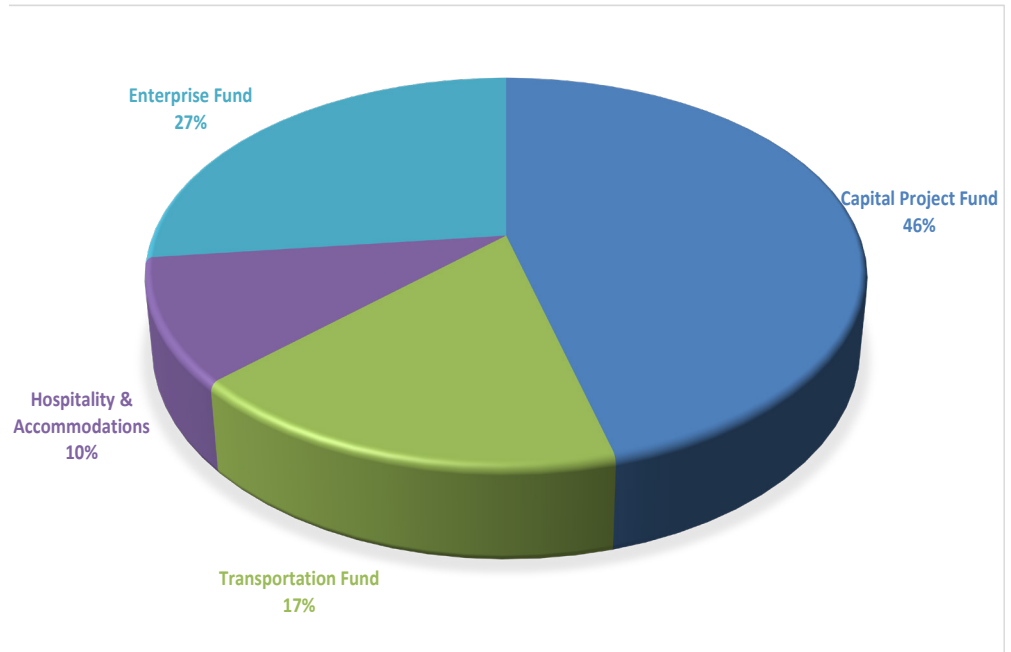
The narratives below detail the manner which each funding source supports the FY2025 Capital Budget. It is worth noting that the FY2025 Capital Budget does not rely on the General Fund balance (assigned or unassigned) and will not require a millage or tax increase.

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

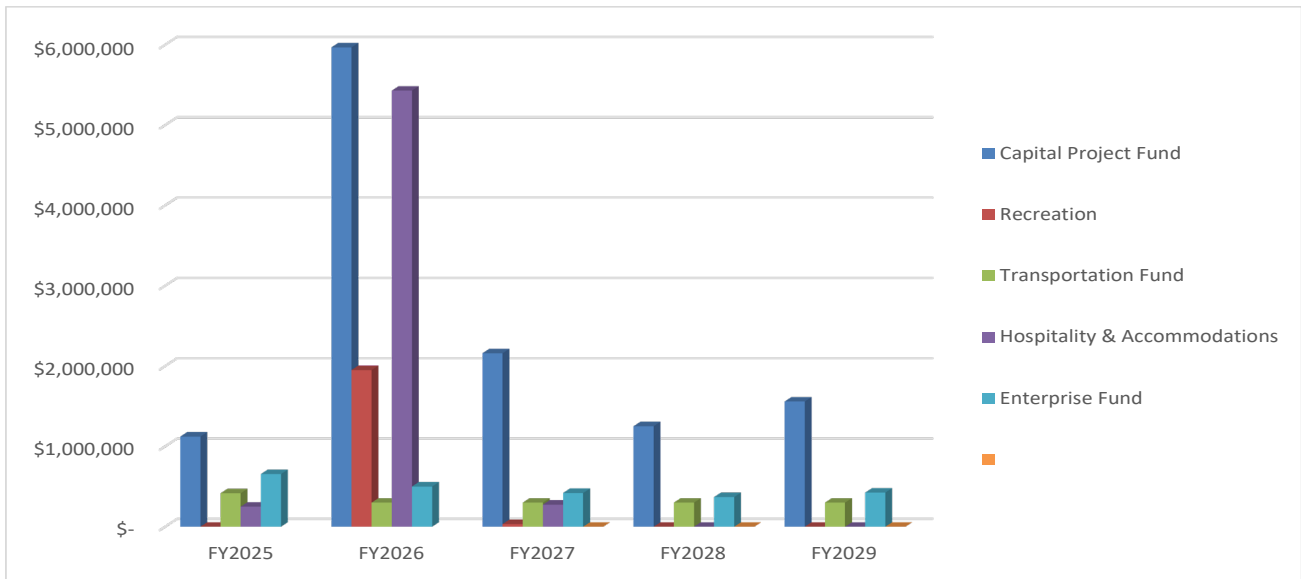
| Category | FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
| Other | \$ 57,000 | \$ 120,000 | \$ - | \$ - | \$ 55,000 |
| Parks & Recreation | \$ 309,000 | \$ 7,474,500 | \$ 308,000 | \$ - | \$ - |
| Public Safety | \$ 339,000 | \$ 5,404,000 | \$ 2,056,500 | \$ 1,009,800 | \$ 867,000 |
| Public Works | \$ 1,322,500 | \$ 848,000 | \$ 523,000 | \$ 611,000 | \$ 1,062,000 |
| Road Infrastructure | \$ 417,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 |
| TOTAL | \$ 2,444,500 | \$ 14,146,500 | \$ 3,187,500 | \$ 1,920,800 | \$ 2,284,000 |

Graph to the right provides the percentage of the FY2025 Capital Budget by funding source. 46% of the FY2025 Capital Budget is appropriated to address capital equipment needs for various departments. Figure below provides a summary of the 5-year CIP by source category. This illustrates the funding amount by category for FY2025 – FY2029.

Review of graph reveals that the primary funding source for the FY2025 Capital Budget is from the capital projects fund in the form of a capital lease and pay as you go funds.



Percentage of FY2025 Capital Budget by Funding Source



5-Year CIP by Funding Source

Capital Project Fund

The items funded out of the Capital Fund balance will be paid for using the funding from a capital lease the City will issue for \$1,414,000 and a small portion will utilize cash reserves in the Fund. You may wish to note that in Fall 2023, the Council added approximately \$2.4M to the Capital Fund Balance of surplus revenues from the budget closeout of FY2023. Staff recommends that Council continues to add 50% of surplus revenues, if available, to the Capital Fund Balance, annually. The City’s capital fund balance to date is \$4,618,521.

Transportation Fund

The Transportation Fund was created and charged with sufficient revenues to establish a sustainable process for repaving the City worst rated roads, exploring, improving and constructing sidewalks, trails, and multi-use paths along City owned streets. Annually, 2 mills are placed in the Transportation Fund to continue road improvements. The City will leverage these funds to take advantage of the C-Funds 1:1 matching program to increase the available funding for the road paving projects.

Capital Fund

The Capital fund does not have any recurring revenue streams, therefore planning and multi-year budgeting are imperative for this fund. Typical funding sources are transfers from the general fund, capital leases, and bond proceeds from issuances.

Hospitality and Accommodations Tax Fund

The hospitality and accommodation tax (H&A) fund is used to account for and report the financial resources received and disbursed related to the City's 2% fee imposed on prepared food and beverage sales (hospitality tax) and the 3% fee imposed on the rental of accommodations (accommodation tax) within the City limits. These funds are restricted and thus can only be spent for tourism related expenditures. The H&A Fund Balance to date is \$2,744,898. Over the past three fiscal years, the City has received an estimated \$1M in H&A funding. This is expected to increase with the addition of Bridgeway Station and all of its various eateries.

Sewer Fund

The Sewer Fund is used to account for all activities of the City's sewer operations. The revenues of this Fund are generated through a sewer maintenance fee charged to customers. These funds are restricted for the payment of sewer expenses.

Debt

The City's Debt Service Fund covers the payment of principal and interest attributable to the City's Obligation Bonds, Revenue bonds and various capital leases. This fund is funded from a blend of transfers from the General fund, Capital Projects fund, and the Hospitality & Accommodations fund.

CIP Detail Budget Summary (Appendix A)

The CIP Budget Summary details the City's capital outlay for the next 5 fiscal years and including the attendant budgetary information (cost estimates, description and funding source).

FY2024 Capital Project Budget Sheets (Appendix B)

The Capital Project budget sheets detail the following for FY2025 capital projects:

- Cost estimates for the City's FY2025 capital projects
- Descriptions of each project
- Costs and funding source of each project

| | | | | | | |
|------------------------|--|--|--|--|--|--|
| City of Mauldin | | | | | | |
| FY2025 | | | | | | |
| | | | | | | |

| Category | Type | Dept Name | Item | Funding Source | Description & Justification | FY2025 |
|---------------------|---------------------------------|------------------|---|---------------------------------------|--|-----------------|
| Other | Technology Improvements | BDS | Plan Review Touch Table | Capital Project Fund | New plan review touch table | \$ 12,000.00 |
| Other | Vehicle Replacement/Additions | BDS | Truck for the New Employee | Capital Project Fund (Lease Purchase) | Add to fleet to cover new position | \$ 45,000.00 |
| Public Safety | Vehicle Replacement/Additions | Police | Police Marked Patrol Units (Sedans/SUV) | Capital Project Fund (Lease Purchase) | (6) To replace marked vehicles vehicles within the patrol fleet | \$ 339,000.00 |
| Public Works | Buildings/Facility Improvements | PW/BM | City Hall Fire Alarm Panel Replacement | Capital Project Fund | Upgrade outdated fire alarm panel and controls | \$ 10,000.00 |
| Public Works | Buildings/Facility Improvements | PW/BM | Install HVAC in Fleet Area | Capital Project Fund | PW has HVAC unit, unit needs to be installed | \$ 15,000.00 |
| Public Works | Capital Equipment | PW/Park | Field Rake John Deere | Capital Project Fund | | \$ 12,000.00 |
| Public Works | Vehicle Replacement/Additions | PW/San | Public Works Grapple Truck - Sanitation | Capital Project Fund (Lease Purchase) | Add to fleet to cover new neighborhoods | \$ 225,000.00 |
| Public Works | Vehicle Replacement/Additions | PW/San | PW Side-Loader Trash Truck - Sanitation | Capital Project Fund (Lease Purchase) | Add to fleet to cover new neighborhoods | \$ 325,000.00 |
| Public Works | Vehicle Replacement/Additions | PW/Street | Public Works Truck - Streets | Capital Project Fund (Lease Purchase) | Replace Truck and pass the other one down to replace an older unit | \$ 80,000.00 |
| Parks & Recreation | Parks, Recreation and Tourism | Rec | Soccer Goals | Capital Project Fund | Soccer Goals | \$ 9,000.00 |
| Parks & Recreation | Parks, Recreation and Tourism | Rec | Sports Center Trane Controls Upgrade | Capital Project Fund | Replace HVAC Controller which was discontinued in 2015 | \$ 50,000.00 |
| Public Works | Enterprise Fund | Sewer | Complete Sewer work in Prority Areas | Enterprise Fund | Ongoing work to the basins within the City | \$ 255,500.00 |
| Public Works | Enterprise Fund | Sewer | Sewer Camera System | Enterprise Fund (Lease Purchase) | New Camera system to replace old outdated one. | \$ 310,000.00 |
| Public Works | Enterprise Fund | Sewer | Mini Excavator | Enterprise Fund (Lease Purchase) | | \$ 90,000.00 |
| Road Infrastructure | Infrastructure Improvement | Capital | Road Paving | Transportation Fund | Resurfacing the City's roads per list | \$ 417,000.00 |
| Parks & Recreation | Special Revenue Fund | CC | MCC Amenities | Hospitality & Accommodations | Buy furniture needed for lobby and other areas | \$ 50,000.00 |
| Parks & Recreation | Special Revenue Fund | CC | Repair to MCC Auditorium Floor | Hospitality & Accommodations | Inspection and repair (if needed) to the auditorium floor. | \$ 100,000.00 |
| Parks & Recreation | Special Revenue Fund | CC | Christmas Decorations | Hospitality & Accommodations | Christmas decorations for the City | \$ 100,000.00 |
| | | | | | | |
| | | | | | | |
| | | | TOTAL | | | \$ 2,444,500.00 |

| City of Mauldin | | | | | | | | | |
|--|---------------------------------|---|------------------------------|---|---------------|-----------------|-----------------|---------------|---------------|
| FY2025-2029 | | | | | | | | | |
| Overview of 5 Year Capital Improvement Program | | | | | | | | | |
| Category | Type | Item | Funding Source | Description & Justification | FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
| Other | Vehicle Replacement/Additions | Truck for the New Employee | Capital Project Fund | Add to fleet to cover new position | \$ 45,000.00 | | | | |
| Other | Vehicle Replacement/Additions | New four wheel drive Pick up Truck | Capital Project Fund | Need to replace approx. every 10 years | | | | | \$ 55,000.00 |
| Other | Technology Improvements | Plan Review Touch Table | Capital Project Fund | New plan review touch table | \$ 12,000.00 | | | | |
| Road Infrastructure | Infrastructure Improvement | Road Paving | Transportation Fund | Resurfacing the City's roads per list | \$ 417,000.00 | \$ 300,000.00 | \$ 300,000.00 | \$ 300,000.00 | \$ 300,000.00 |
| Parks & Recreation | Vehicle Replacement/Additions | MCC Vehicle | Hospitality & Accommodations | Tahoe repeatedly breaks down. Need tow-capable vehicle. | | \$ 25,000.00 | | | |
| Parks & Recreation | Vehicle Replacement/Additions | MCC Golf Cart | Hospitality & Accommodations | Golf cart for staff use at all community events. | | \$ 18,000.00 | | | |
| Parks & Recreation | Special Revenue Fund | MCC Workshop/Storage Building | Hospitality & Accommodations | Build Storage/Workshop Space. Removes storage expense. | | \$ 350,000.00 | | | |
| Parks & Recreation | Special Revenue Fund | Repair to MCC Auditorium Foundation | Hospitality & Accommodations | Auditorium floor uneven; foundation needs repair. | \$ 100,000.00 | | | | |
| Parks & Recreation | Special Revenue Fund | MCC Amenities | Hospitality & Accommodations | | \$ 50,000.00 | | | | |
| Parks & Recreation | Special Revenue Fund | Christmas Decorations | Hospitality & Accommodations | Christmas decorations for the City | \$ 100,000.00 | | | | |
| Parks & Recreation | Special Revenue Fund | MCC Wayfinding Signage | Hospitality & Accommodations | Sign that points visitors to different MCC areas | | \$ 15,000.00 | | | |
| Parks & Recreation | Special Revenue Fund | MCC Security Barrier | Hospitality & Accommodations | Security checkpoint to prevent unauthorized access | | \$ 250,000.00 | | | |
| Parks & Recreation | Special Revenue Fund | MCC Floors Refinishing | Hospitality & Accommodations | Sand, Stain, Seal floors at MCC to prevent damage | | | \$ 75,000.00 | | |
| Parks & Recreation | Special Revenue Fund | MCC Dressing Rooms Upfit | Hospitality & Accommodations | Upfit new dressing room with mirrors, lights, and cabinetry | | \$ 10,000.00 | | | |
| Other | Technology Improvements | New Financial Software | Capital Project Fund | | | \$ 120,000.00 | | | |
| Public Safety | Vehicle Replacement/Additions | 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. | | \$ 850,000.00 | | | |
| Public Safety | Vehicle Replacement/Additions | Firefighter Gear Replacement | Capital Project Fund | NFPA mandates gear replacement at 10 year interval. | | | \$ 258,500.00 | \$ 258,500.00 | \$ 103,400.00 |
| Public Safety | Capital Equipment | Station Cascade System | Capital Project Fund | Replace stationary cascade system - 30 years old. | | | | | \$ 14,000.00 |
| Public Safety | Capital Equipment | 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 | |
| Public Safety | Vehicle Replacement/Additions | Fire Apparatus: Pumper | Capital Project Fund | This will be an additional engine added to the fleet in anticipation of continued annexation and growth. | | | \$ 1,200,000.00 | | |
| Public Safety | Buildings/Facility Improvements | 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 | | | |
| Public Safety | Capital Equipment | Replace Heart Monitor | Capital Project Fund | Replace Lifepak 15 Heart Monitor | | | \$ 44,000.00 | \$ 45,300.00 | \$ 46,600.00 |
| Public Safety | Buildings/Facility Improvements | HVAC System Fire Station HQ | Capital Project Fund | | | | | \$ 16,000.00 | \$ 16,000.00 |
| Public Safety | Buildings/Facility Improvements | HVAC System Fire Station 3 | Capital Project Fund | | | | | \$ 14,000.00 | \$ 14,000.00 |
| Public Safety | Buildings/Facility Improvements | HVAC System Fire Station 2 (Feaster) | Capital Project Fund | | | \$ 14,000.00 | \$ 14,000.00 | | |
| Public Safety | Vehicle Replacement/Additions | Turn-Key ready Police Units (SUV) | Capital Project Fund | To replace K9 vehicles within the patrol fleet (44,000) | | | | \$ 110,000.00 | \$ 110,000.00 |
| Public Safety | Vehicle Replacement/Additions | Police Administrative Unit (Sedan) | Capital Project Fund | To replace unmarked vehicles within the fleet | | | | \$ 48,000.00 | \$ 48,000.00 |
| Public Safety | Capital Equipment | Polaris Pro XD 4000G AWD | Capital Project Fund | To better provide support on the trails, Bridgeway project and Downtown project | | \$ 25,000.00 | \$ 25,000.00 | | |
| Public Safety | | 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. | | \$ 15,000.00 | \$ 15,000.00 | | \$ 15,000.00 |
| Public Safety | Vehicle Replacement/Additions | Police Marked Patrol Units (Sedans/SUV) | Capital Project Fund | To replace marked vehicles within the patrol fleet (\$51,700) | \$ 339,000.00 | \$ 500,000.00 | \$ 500,000.00 | \$ 500,000.00 | \$ 500,000.00 |
| Public Works | Buildings/Facility Improvements | City Hall Fire Alarm Panel Replacement | Capital Project Fund | Upgrade outdated fire alarm panel and controls | \$ 10,000.00 | | | | |
| Public Works | Buildings/Facility Improvements | Install HVAC in Fleet Area | Capital Project Fund | PW has HVAC unit, unit needs to be installed | \$ 15,000.00 | | | | |
| Public Works | Vehicle Replacement/Additions | Public Works Truck - Parks | Capital Project Fund | | | | \$ 75,000.00 | | |
| Public Works | Vehicle Replacement/Additions | Public Works Truck - Streets | Capital Project Fund | | \$ 80,000.00 | | | | \$ 50,000.00 |
| Public Works | Capital Equipment | Zero Turn Mower | Capital Project Fund | | | | \$ 20,000.00 | | |

City of Mauldin

FY2025-2029

Overview of 5 Year Capital Improvement Program

| Category | Type | Item | Funding Source | Description & Justification | FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
|--------------------|---------------------------------|--|------------------------------|--|-----------------|------------------|-----------------|-----------------|-----------------|
| Public Works | Vehicle Replacement/Additions | Public Works Leaf Truck - Sanitation | Capital Project Fund | | | \$ 250,000.00 | | | \$ 250,000.00 |
| Public Works | Vehicle Replacement/Additions | Public Works Grapple Truck - Sanitation | Capital Project Fund | | \$ 225,000.00 | | | \$ 225,000.00 | |
| Public Works | Vehicle Replacement/Additions | PW Side-Loader Trash Truck - Sanitation | Capital Project Fund | | \$ 325,000.00 | | | | \$ 325,000.00 |
| Public Works | Capital Equipment | Concrete Curb Machine | Capital Project Fund | | | \$ 18,000.00 | | | |
| Public Works | Capital Equipment | Commercial Paint Sprayer | Capital Project Fund | | | | \$ 8,000.00 | | |
| Public Works | Capital Equipment | Bagging riding mower | Capital Project Fund | | | | | \$ 16,000.00 | |
| Public Works | Capital Equipment | Field Rake John Deere | Capital Project Fund | | \$ 12,000.00 | | | | \$ 12,000.00 |
| Public Works | Capital Equipment | Riding Turf Aerator | Capital Project Fund | | | \$ 15,000.00 | | | |
| Public Works | Vehicle Replacement/Additions | Public Works Truck - Sanitation | Capital Project Fund | | | \$ 65,000.00 | | | |
| Parks & Recreation | Parks, Recreation and Tourism | New Basketball Court Expansion | Hospitality & Accommodations | New Basketball Court Expansion | | \$ 3,100,000.00 | | | |
| Parks & Recreation | Buildings/Facility Improvements | New Restroom/Concessions at Springfield Park | Hospitality & Accommodations | New Restroom/Concessions at Springfield Park | | \$ 500,000.00 | | | |
| Parks & Recreation | Infrastructure Improvement | 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 | | \$ 250,000.00 | | | |
| Parks & Recreation | Infrastructure Improvement | Developing land next to Sunset Park | Hospitality & Accommodations | Developing land next to Sunset Park | | \$ 200,000.00 | \$ 200,000.00 | | |
| Parks & Recreation | Buildings/Facility Improvements | Shade Structure at Springfield Park | Hospitality & Accommodations | Shade Structure at Springfield Park | | \$ 171,000.00 | | | |
| Parks & Recreation | Parks, Recreation and Tourism | Turf at Pineforest Park | Capital Project Fund | Turf at Pineforest Park Playground | | \$ 95,000.00 | | | |
| Parks & Recreation | Parks, Recreation and Tourism | New Vehicle | Capital Project Fund | One new vehicle for Recreation Staff | | \$ 40,000.00 | | | |
| Parks & Recreation | Buildings/Facility Improvements | Scoreboards at Sunset Park | Hospitality & Accommodations | Replacing the scoreboards at Sunset Park | | \$ 20,000.00 | | | |
| Parks & Recreation | Buildings/Facility Improvements | New scoreboards at Springfield Park | Hospitality & Accommodations | Replacing scoreboards at Springfield Park | | \$ 20,000.00 | | | |
| Parks & Recreation | Technology Improvements | Cameras at City, Pineforest, Springfield, Sunset Park, and Sports Center | Hospitality & Accommodations | Cameras at City, Pineforest, Springfield, Sunset Park, and Sports Center | | \$ 40,000.00 | | | |
| Parks & Recreation | Parks, Recreation and Tourism | Fencing at Pineforest Park | Capital Project Fund | Fencing at Pineforest Park | | \$ 10,000.00 | | | |
| Parks & Recreation | Parks, Recreation and Tourism | Sports Center Carpet Replacement | Hospitality & Accommodations | Replace the old carpet in the Sports Center | | \$ 80,000.00 | | | |
| Parks & Recreation | Buildings/Facility Improvements | New Childcare and Fitness Room Expansion | Capital Project Fund | New Childcare and Fitness Room Expansion | | \$ 1,600,500.00 | | | |
| Parks & Recreation | Parks, Recreation and Tourism | Renovations to lighting at Sunset Park | Capital Project Fund | Renovations to lighting at Sunset Park | | \$ 75,000.00 | | | |
| Parks & Recreation | Parks, Recreation and Tourism | Replace sound sytem in group fitness | Capital Project Fund | Replace sound sytem in group fitness room | | \$ 10,000.00 | | | |
| Parks & Recreation | Parks, Recreation and Tourism | New complete set of dumbbells on fitness | Capital Project Fund | New complete set of dumbbells on fitness floor | | | \$ 8,000.00 | | |
| Parks & Recreation | Parks, Recreation and Tourism | New flooring for group fitness room | Capital Project Fund | New flooring for group fitness room | | | \$ 25,000.00 | | |
| Parks & Recreation | Buildings/Facility Improvements | New Restrooms at City Park | Hospitality & Accommodations | New Restrooms, Concession and Press box at City Park | | \$ 500,000.00 | | | |
| Parks & Recreation | Parks, Recreation and Tourism | New sign at Senior Center | Capital Project Fund | Replace current road sign at Senior Center | | \$ 55,000.00 | | | |
| Parks & Recreation | Parks, Recreation and Tourism | Sports Center Trane Controls Upgrade | Capital Project Fund | Replace HVAC Controller which was discontinued in 2015 | \$ 50,000.00 | | | | |
| Parks & Recreation | Parks, Recreation and Tourism | Soccer Goals | Capital Project Fund | Soccer Goals | \$ 9,000.00 | | | | |
| Parks & Recreation | Parks, Recreation and Tourism | New Vehicle | Capital Project Fund | One new vehicle for Sport Center Staff | | \$ 40,000.00 | | | |
| Public Works | Enterprise Fund | Complete Sewer work in Priority Areas | Enterprise Fund | | \$ 255,500.00 | \$ 300,000.00 | \$ 300,000.00 | \$ 300,000.00 | \$ 300,000.00 |
| Public Works | Enterprise Fund | Mini Excavator | Enterprise Fund | | \$ 90,000.00 | | \$ 100,000.00 | | |
| Public Works | Enterprise Fund | Pick up Truck | Enterprise Fund | | | | | \$ 50,000.00 | |
| Public Works | Enterprise Fund | Dump Truck | Enterprise Fund | | | \$ 200,000.00 | | | |
| Public Works | Enterprise Fund | Sewer Push Camera | Enterprise Fund | | | | | | |
| Public Works | Enterprise Fund | Zero Turn Mower | Enterprise Fund | | | | \$ 20,000.00 | \$ 20,000.00 | |
| Public Works | Enterprise Fund | Backhoe Excavator | Enterprise Fund | | | | | | \$ 125,000.00 |
| Public Works | Enterprise Fund | Sewer Camera System | Enterprise Fund | | \$ 310,000.00 | | | | |
| | | TOTAL | | | \$ 2,444,500.00 | \$ 14,146,500.00 | \$ 3,187,500.00 | \$ 1,920,800.00 | \$ 2,284,000.00 |

FY2025 Capital Project Budget Sheet

Item:

Plan Review Touch Table

Fund:

General Fund

Department:

Business & Development Services

Name of Project:

Plan Review Touch Table

Description of Project:

New plan review touch table.
 Priced: Volanti 55-inch plan review table
 or Equivalent



Project justification:

The BDS Department would like to transition to digital plan submissions instead of paper copies. This will make it easier for applicants to submit plans as well as save them money on printing costs. Considering that we are running out of physical space, this will also mitigate physical file storage needs for our department.

Estimated Cost:

\$ 12,000

CIP 5 Year Expenditure Schedule

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2025 | \$ 12,000 |
| 2026 | |
| 2027 | |
| 2028 | |
| 2029 | |

Impact on Future Budgets:

FY2025 Capital Project Budget Sheet

Item:

Building Official Truck

Fund:

General Fund

Department:

Business & Development Services



Name of Project:

Replacement Truck for Building Official

Description of Project:

New four-wheel drive automatic transmission pick up truck.
Priced (adjusted for inflation): 2024 Dodge Ram 1500 Big Horn Quad Cab 4WD
or Equivalent

Project justification:

Replacement truck for Building Official. Currently driving a 2019 Dodge Ram 1500 with over 20,000 miles.

Estimated Cost:

\$ 55,000

CIP 5 Year Expenditure Schedule

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2025 | |
| 2026 | |
| 2027 | |
| 2028 | |
| 2029 | \$ 55,000 |

Impact on Future Budgets:

Will need to be replaced in approximately 10 years

FY2025 Capital Project Budget Sheet

Item: _____

Six Police Vehicles – Patrol Units

Fund: _____

Capital Projects Fund

Department: _____

Police Department

Name of Project: _____

Capital Outlay



Description of Project: _____

The Police Department is recommending the purchase of new police vehicles to continue in the effort to replace and upkeep the new police fleet. This year will be the first year of the continuous police fleet replacement program and allow us to cycle through the fleet every 4 – 5 years.

Project Justification: _____

After 2024 the entire police fleet will be replaced and we will start the fleet replacement program to have the entire fleet replaced every 4-5 years.

Estimated Cost: _____

\$339,000.00

CIP Expenditure Schedule

| <u>Fiscal Year</u> | <u>Expenditure Amount</u> |
|--------------------|---------------------------|
| 2025 | \$ 339,000.00 |
| 2026 | \$ 500,000.00 |
| 2027 | \$ 500,000.00 |
| 2028 | \$ 500,000.00 |
| 2029 | \$ 500,000.00 |

Impact on Future Budgets: _____

The capital lease will require principal and interest payments. There will be minimal costs associated with the new cars besides just routine maintenance.

FY2025 Capital Project Budget Sheet

Item:

Facility Maintenance Program

Fund:

Capital Projects

Department:

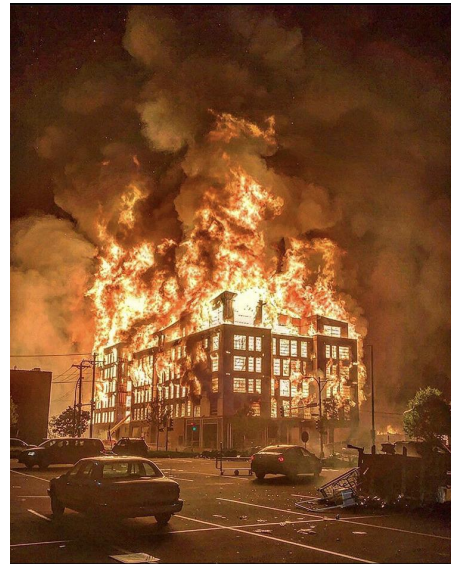
Public Works Department

Name of Project:

City Hall Fire Alarm Panel Replacement

Description of Project:

The fire alarm panel will be replaced with a new model with new LCD Annunciator controls.



Project justification:

The existing panel is outdated and continues to trip/fail. The new unit will modernize the system and ensure proper control of the fire alarm system and fire suppression system.

Estimated Cost:

\$ 10,000

CIP 5 Year Expenditure Schedule

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2025 | \$ 10,000 |
| 2026 | |
| 2027 | |
| 2028 | |
| 2029 | |

Impact on Future Budgets:

If not replaced the maintenance and repair budget for the City Hall should be increased to account for potential repair situations.

FY2025 Capital Project Budget Sheet

Item:

HVAC Maintenance Program

Fund:

Capital Projects

Department:

Public Works Department

Name of Project:

Public Works Department HVAC Install

Description of Project:

A HVAC unit will be installed in the Fleet Maintenance area of the Public Works Department



Project justification:

The Fleet area of the facility was modified to become the fleet area; however, heating and cooling of the area was never provided.

Estimated Cost:

\$ 15,000

CIP 5 Year Expenditure Schedule

| Fiscal Year | Expenditure Amount |
|--------------------|---------------------------|
| 2025 | \$ 15,000 |
| 2026 | |
| 2027 | |
| 2028 | |
| 2029 | |

Impact on Future Budgets:

Installing a HVAC unit will lead to future costs in repair, maintenance, and replacement.

FY2025 Capital Project Budget Sheet

Item:

Parks Maintenance Program

Fund:

Capital Projects

Department:

Public Works Department

Name of Project:

Field Rake Purchase

Description of Project:

The Public Works Department is recommending the purchase of a new field rake.



Project justification:

Public Works rakes and levels all baseball infields before and after games. This activity allows for the best playing surface for all participants. One of the two units owned by the City is older and in need of replacement.

Estimated Cost:

\$ 12,000

CIP 5 Year Expenditure Schedule

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2025 | \$ 12,000 |
| 2026 | |
| 2027 | |
| 2028 | |
| 2029 | |

Impact on Future Budgets:

The purchase of a new field rake will not impact future budgets as it will replace an older unit which will be retired.

FY2025 Capital Project Budget Sheet

Item:

Grapple Truck

Fund:

Capital Projects Fund

Department:

Public Works Department - Sanitation Division

Name of Project:

Capital Outlay

Description of Project:

Public Works is recommending the purchase of a new grapple truck for the Sanitation Department



Project justification:

The Sanitation Fleet has been replacing older units with new to increase the level of service for the City. The fleet has three newer trucks which operate properly and two older trucks (15 years old) which continue to have maintenance issues. The addition of a new truck would allow for one of the trucks to be retired or used in another department. The grapple trucks are used daily throughout the year.

Estimated Cost:

\$ 225,000

CIP 5 Year Expenditure Schedule

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2025 | \$ 225,000 |
| 2026 | |
| 2027 | |
| 2028 | \$ 225,000 |
| 2029 | |

Impact on Future Budgets:

Purchasing the truck will not impact future budgets as it will replace an older truck which will be surplus-ed.

FY2025 Capital Project Budget Sheet

Item:

Sanitation Truck Purchase

Fund:

Capital Projects Fund

Department:

Public Works Department

Name of Project:

Sanitation Truck Purchase

Description of Project:

The Public Works Department is recommending the purchase of a new delivery truck.



Project justification:

The City delivers many trash cans throughout the City daily. Additionally, the Division hauls electronic waste quarterly to Pratt in Spartanburg. The existing box truck is 25 years old and continues to break down.

Estimated Cost:

\$ 65,000

CIP 5 Year Expenditure Schedule

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2025 | \$ 65,000 |
| 2026 | |
| 2027 | |
| 2028 | |
| 2029 | |

Impact on Future Budgets:

The purchase of the new delivery truck will allow for maintenance costs of the old box truck to be reduced.

FY2025 Capital Project Budget Sheet

Item:

Streets Truck

Fund:

Capital Projects

Department:

Public Works Department - Streets Division

Name of Project:

Capital Outlay

Description of Project:

Public Works is recommending the purchase of a new dually diesel truck for the Streets Department



Project justification:

The Streets Department routinely hauls excavators and equipment to various job sites. The existing truck has a Max Weight rating, provided from the manufacturer, of 12,300 pounds. The truck has struggled to pull the new excavator, and issues with the suspension and rear differential have been noted. The dually has been recommended to replace the F-250 to ensure adequate towing capacity is provided.

Estimated Cost:

\$ 80,000

CIP 5 Year Expenditure Schedule

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2025 | \$ 80,000 |
| 2026 | |
| 2027 | |
| 2028 | |
| 2029 | |

Impact on Future Budgets:

Purchasing the truck will not impact future budgets as it will replace an older truck which will be surplus-ed.

FY2025 Capital Project Budget Sheet

Item:

Soccer Goals

Fund:

Capital Projects Fund

Department:

Recreation

Name of Project:

New Soccer Goals

Description of Project:

Adding 2 soccer goals to athletic equipment.



Project justification:

By purchasing these 2 soccer goals, it will allow the department to host tournaments and bring in more revenue for the City.

Estimated Cost:

\$ 9,000

CIP 5 Year Expenditure Schedule

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2025 | \$ 9,000 |
| 2026 | |
| 2027 | |
| 2028 | |
| 2029 | |

Impact on Future Budgets:

General upkeep of the goals.

FY2025 Capital Project Budget Sheet

Item:

HVAC Maintenance Program

Fund:

Capital Projects

Department:

Recreation Department

Name of Project:

Sports Center HVAC Control Replacement

Description of Project:

All HVAC units at the Sports Center were replaced; however, the control system was not updated. The existing system was discontinued in 2015.



Project justification:

The replacement of the control system will allow for better support and troubleshooting of the facility's HVAC system.

Estimated Cost:

\$ 50,000

CIP 5 Year Expenditure Schedule

| Fiscal Year | Expenditure Amount |
|--------------------|---------------------------|
| 2025 | \$ 50,000 |
| 2026 | |
| 2027 | |
| 2028 | |
| 2029 | |

Impact on Future Budgets:

If not replaced the maintenance and repair budget for the Sports Center should be increased to account for potential repair situations.

FY2025 Capital Project Budget Sheet

Item:

Complete Sewer Work in Priority Areas

Fund:

Enterprise Fund

Department:

Public Works Department (Sewer)

Name of Project:

Capital Outlay

Description of Project:

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



Project justification:

As part of the most recent wet weather study by REWA, areas of the City’s sewer system have been identified as areas in need of work to reduce inflow and infiltration. Public Works will work with the contract engineer to procure services such as manhole rehab and main line relining. These funds may be used as a municipal match if the City is awarded grant funds for sewer rehab

Estimated Cost:

\$ 300,000

CIP 5 Year Expenditure Schedule

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2025 | \$ 300,000 |
| 2026 | \$ 300,000 |
| 2027 | \$ 300,000 |
| 2028 | \$ 300,000 |
| 2029 | \$ 300,000 |

Impact on Future Budgets:

Investing funds to complete sewer work in priority basins will not have an impact on future budgets. If repairs are not made, potential failures in the future could end up costing the City more in repairs and/or fines.

FY2025 Capital Project Budget Sheet

Item:

Camera Van Purchase

Fund:

Enterprise Fund

Department:

Public Works Department

Name of Project:

Capital Outlay

Description of Project:

The Public Works Department is recommending the purchase of a new Camera Van and Sewer Camera System.



Project justification:

As part of the City's Capacity Management, Operations, and Maintenance program, the Sewer Division cleans and CCTVs approximately 25 miles of sewer mainline annually. The existing camera van was intended to be replaced during the 2023 - 2024 budget year; however, the decision was made to roll the funds into the next year and purchase a fully outfitted camera van set up. The existing camera continues to be a maintenance issue with repairs exceeding the original purchase price.

Estimated Cost:

\$ 300,000

CIP 5 Year Expenditure Schedule

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2025 | \$ 300,000 |
| 2026 | |
| 2027 | |
| 2028 | |
| 2029 | |

Impact on Future Budgets:

The purchase of the new camera van will allow for maintenance costs of the old van and camera to be reduced.

FY2025 Capital Project Budget Sheet

Item:

Street Maintenance Program

Fund:

Capital Projects Fund

Department:

Multiple (Public Works, Administration)

Name of Project:

Street Resurfacing Program



Description of Project:

The Street Maintenance Program focuses on the resurfacing, rehabilitation, and maintenance of City-owned roadways. The program is funded through the City's Capital Improvement Program and the Greenville Legislative Delegation Transportation Committee's (GLDTC) Municipal Match Resurfacing Program (MMRP). Streets funded through the MMRP are managed by the GLDTC's program manager (CoTransCo) while streets not funded through this program are managed by the City's Public Works Staff.

Project justification:

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

Estimated Cost:

\$ 417,000

CIP 5 Year Expenditure Schedule

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2025 | \$ 417,000 |
| 2026 | \$ 300,000 |
| 2027 | \$ 300,000 |
| 2028 | \$ 300,000 |
| 2029 | \$ 300,000 |

Impact on Future Budgets:

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

FY2025 Capital Project Budget Sheet

Item:

MCC Lobby/Outdoor Furnishings

Fund:

Hospitality & Accommodations

Department:

Community Development

Name of Project:

MCC Furnishings

Description of Project:

The new MCC lobby/patio was originally planned to have furniture once construction was completed. Now that the lobby construction is complete, the lobby/patio should be furnished in order to accommodate guests. Furniture will include portable benches, high-top tables, and other temporary/movable furnishings that can be placed in/around the lobby and patio.

Project justification:

Furniture will allow the MCC staff to host additional events in the lobby and on the patio: fundraiser events, VIP areas, special section during community events, outdoor space during theater intermissions, etc. The furniture will be portable, allowing for each event to be customized.

Estimated Cost:

\$ 50,000

CIP 5 Year Expenditure Schedule

| Fiscal Year | Expenditure Amount |
|--------------------|---------------------------|
| 2025 | \$ 50,000 |
| 2026 | |
| 2027 | |
| 2028 | |
| 2029 | |

Impact on Future Budgets:

Will have not need to rent the furniture items anymore.

FY2025 Capital Project Budget Sheet

Item:

MCC Auditorium floor inspection

Fund:

Hospitality & Accommodations

Department:

Community Development

Name of Project:

Auditorium floor inspection & repair if needed

Description of Project:

The flooring in the auditorium is buckling. This will fund an inspection to find out the root cause and repair any problem areas.



Project justification:

In order to prevent having to replace the entire floor we are going to inspect the problem area to see if there are any bigger issues or if it is contained to the one area. Repairs will occur once the problem is identified.

Estimated Cost:

\$ 100,000

CIP 5 Year Expenditure Schedule

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2025 | \$ 100,000 |
| 2026 | |
| 2027 | |
| 2028 | |
| 2029 | |

Impact on Future Budgets:

None as of now.

FY2025 Capital Project Budget Sheet

Item: _____

Christmas Decorations

Fund: _____

Hospitality & Accommodations

Department: _____

Community Development/Public Works

Name of Project: _____

Christmas Decorations

Description of Project: _____

To buy decorations to replace the damaged ones and add to the inventory to encompass more street lights with holiday cheer.



Project justification: _____

Council wanted to see the inventory expanded and the damaged ones replaced.

Estimated Cost: _____

\$ 100,000

CIP 5 Year Expenditure Schedule _____

| Fiscal Year | Expenditure Amount |
|--------------------|---------------------------|
| 2025 | \$ 100,000 |
| 2026 | |
| 2027 | |
| 2028 | |
| 2029 | |

Impact on Future Budgets: _____

None.



Debt Obligation Summary

Debt Service Summary
Outstanding Bond Debt Summary

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Debt Service Summary

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

The FY2025 Debt Service Fund totals \$1,139,900 compared to the FY2024 Adopted Debt Service Fund total of \$1,028,738, which is a 11% increase as illustrated in the Table below:

FY2023 Debt Service Payment (Principal & Interest) Summary

| | FY2024 Adopted | FY2025 Adopted | % Difference |
|--|--------------------|--------------------|--------------|
| Tourism Revenue Bonds | | | |
| Series 2014B | \$134,947 | | -100% |
| <i>IPRB Series 2020 (moved to MPF Fund)</i> | | | |
| Series 2020 | \$191,471 | \$191,000 | -0% |
| <i>IPRB Series 2021 (moved to MPF Fund)</i> | | | |
| GO Bonds | | | |
| Fire Series 2016 (Refunded 2009) | \$203,100 | \$204,500 | 1% |
| Transportation Series 2020 | \$176,000 | \$177,500 | 1% |
| Capital Lease | | | |
| FY19 Capital Lease | \$19,150 | | 100% |
| FY20 Capital Lease | \$129,796 | \$90,000 | 100% |
| FY21 Capital Lease | \$147,774 | \$148,400 | 100% |
| FY25 Capital Lease | \$25,000 | \$327,000 | 100% |
| Fees & Penalties | \$1,500 | \$1,500 | 0% |
| Total Debt Service Fund | \$1,028,738 | \$1,139,900 | 11% |
| Installment Purchase Revenue Bonds | | | |
| <i>IPRB Series 2020 (moved to MPF Fund)</i> | \$164,405 | \$163,489 | -1% |
| <i>IPRB Series 2021 (moved to MPF Fund)</i> | \$429,900 | \$429,400 | -0% |
| Total Mauldin Public Facilities Corp Fund | \$594,305 | \$592,889 | -0% |

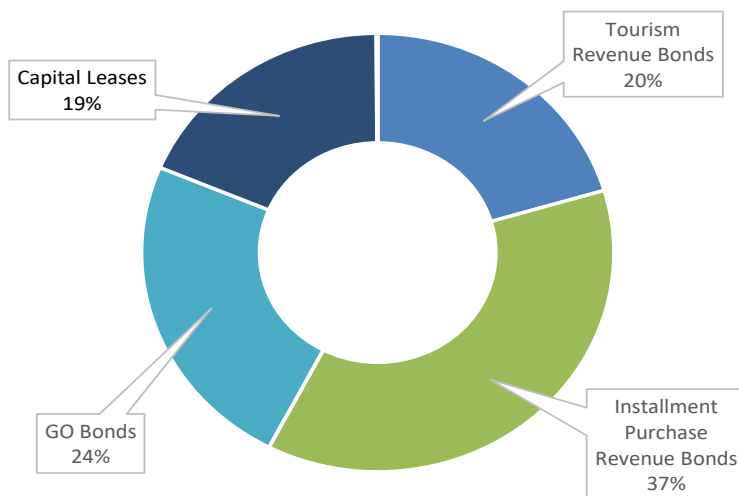


Figure left provides an illustration of the FY2025 Debt Service budgeted by percentage of the funding source. For FY2025, Installment Purchase Revenue bonds account for the largest percentage at 37%. GO Bonds represent 24%, Tourism Revenue Bonds represent 20% and Capital Leases represent 19%.

Debt Administration

As of June 30, 2023, the City had total outstanding debt, lease purchase, and capital lease obligations of approximately \$17,974,685. Of this total, \$3,510,000 was general obligation debt backed by the full faith and credit of the City. The City's total debt, lease purchase, and capital lease obligations as of June 30, 2022 and 2023 were as follows:

| <i>Total Debt, Lease Purchase, and Capital Lease Obligations</i> | | | | | | |
|--|-------------------------|-------------------|--------------------------|------------------|-------------------|-------------------|
| | Governmental Activities | | Business-Type Activities | | Total | |
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| General Obligation Bonds | \$3,510,000 | \$3,810,000 | | | 3,510,000 | 3,810,000 |
| Tourism Revenue Bonds | 2,630,617 | 2,875,987 | | | 2,630,617 | 2,875,987 |
| Revenue Bonds (IPRB) | 8,982,489 | 9,334,848 | 2,316,000 | 2,470,000 | 11,298,489 | 11,804,848 |
| Lease Purchase | 535,579 | 880,390 | | 277,934 | 535,579 | 1,158,324 |
| Total | \$15,658,685 | 16,901,225 | 2,316,000 | 2,747,934 | 17,974,685 | 19,649,159 |

The City's governmental activities debt decreased slightly during FY2023 due to scheduled debt service payments on existing debt. The City did not issue any new debt in FY2024. However, we are looking to issue a capital lease for various City equipment and vehicles in the FY2025 budget. The City's business-type activities debt decreased approximately \$431,934 (16%) during the current fiscal year primarily due to regularly scheduled principal payments as well as paying off the capital lease in the Property Management Fund.

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

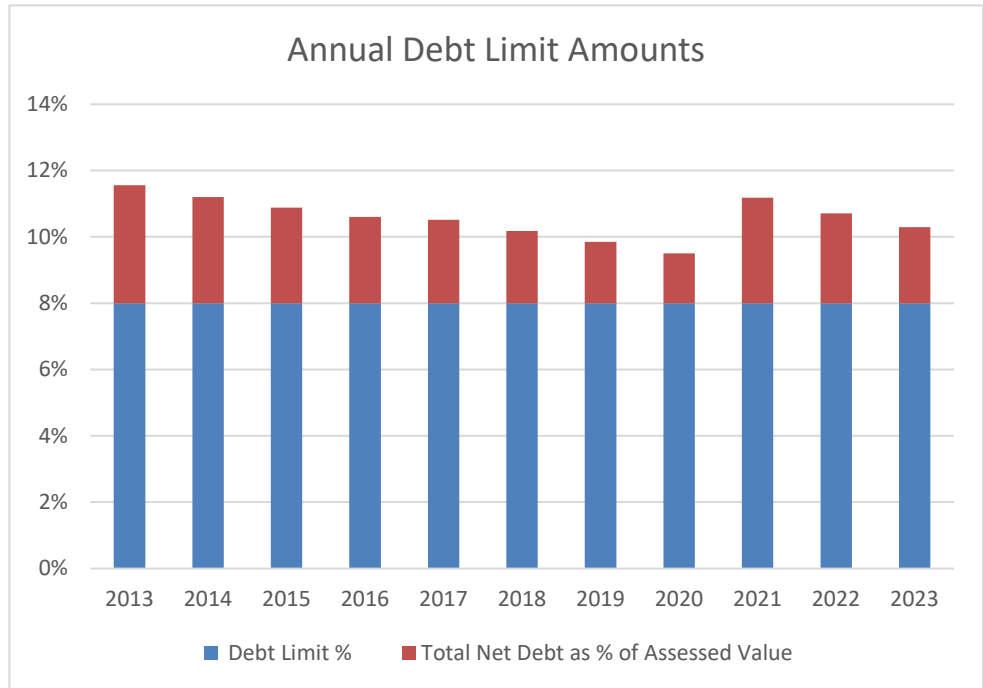
The State limits the amount of general obligation debt that cities can issue to 8% of the assessed value of all taxable property within the City's corporate limits. The City is authorized by state statute to exceed the legal debt margin of 8% if citizens of the City approve such additional debt.

As detailed in Table to the right, as of June 30, 2023, the City had \$3,510,000 of outstanding general obligations bonds subject to the 8% limit of approximately \$12,268,527 resulting in an unused legal debt margin of approximately \$8,758,527

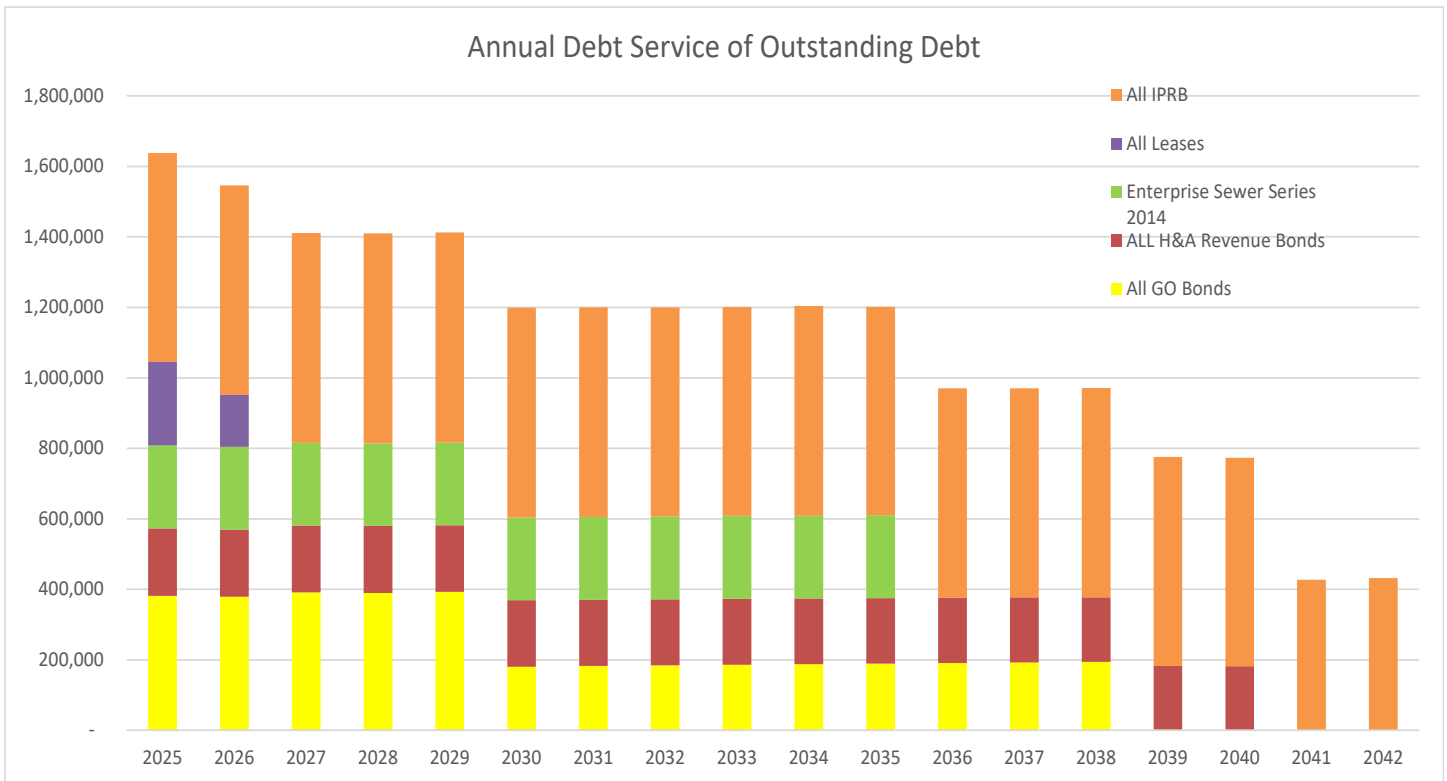
| <i>Legal Debt Margin Calculation</i> | |
|---|---------------|
| Total Assessed Value | \$153,356,590 |
| Debt Limit Percentage | 8% |
| Debt Limit 8% of Total Assessed Value | 12,268,527 |
| Amount of Debt Applicable to Debt Limit: | |
| Total Bonded Debt | 3,510,000 |
| Less: Debt Service Fund Balance | |
| Less: Debt Issued through Referendum | |
| Total Amount of Debt Applicable to Debt Limit | 3,510,000 |
| Legal Debt Margin | 8,758,527 |

Debt Margin Historical Schedules

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



The following schedule illustrates Annual Debt Service payment requirements, by debt type, for the life of the debt service agreements.



Outstanding Bond Debt Summary Long-Term

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

The City’s outstanding bonds and lease purchase obligations are either publicly traded or have been issued/obtained through direct borrowings or direct placements. Obligations through direct borrowings or direct placements are generally secured/collateralized by the underlying capital assets and are subject to acceleration clauses in case of an event of default (i.e. nonpayment, etc.). Details on the City’s outstanding bonds and lease obligations as of June 30, 2023 are as follows:

General Obligation Bonds

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

\$2,800,000 general obligation refunding bond (publicly traded debt) issued in July 2020 (“GOB –Series 2020”), due in annual installments of \$120,000 to \$200,000 beginning April 2021 through April 2038, plus interest at 2.00% to 3% due semi-annually. The proceeds from this issue are primarily for various transportation projects.

Revenue Bonds

\$875,000 tourism facilities revenue bond issued in 2014 (“TFRB – Series 2014B”), due in annual installments of \$45,000 to \$132,000 beginning April 2015 through April 2024, plus interest at 2.53% due semi-annually. The proceeds from this issue were primarily used to upgrade lighting at the City’s parks.

\$3,413,000 sewer revenue bond issued in 2014 (“RB Series 2014), due in annual installments of \$121,000 to \$231,000 beginning October 2015 through October 2034, plus interest at 3.38% due semi-annually. The proceeds from this issue will be used to upgrade the City’s sewer infrastructure.

\$2,489,000 installment purchase revenue bonds issued by the MPFC (blended component unit) in July 2020 (“IPRB - Series 2020”), due in annual installments of \$96,000 to \$159,000 beginning April 2021 through April 2040, plus interest at 2.86% due semi-annually. The proceeds from this issue are for renovations to project facilities and eligible costs related to the pedestrian bridge.

\$2,841,000 accommodation tax and hospitality tax revenue bond issued in July 2020 (“AHTRB - Series 2020), due in annual installments of \$110,000 to \$177,000 beginning April 2021 through April 2040, plus interest at 2.86% due semi-annually. The proceeds from this issue are for eligible costs related to the pedestrian bridge.

\$6,000,000 installment purchase revenue bonds issued by the MPFC (blended component unit) in August 2021 (“IPRB-Series 2021”), due in annual installments of \$200,000 to \$415,000 beginning July 2022 through April 2042, plus interest of 3% - 5% due annually. The proceeds from this issue are for renovations to project facilities and eligible costs related to the new fire department.

Lease Purchase

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

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

\$707,000 lease purchase entered into in September 2020 (“LP - 2020”), due in annual installments of approximately \$137,000 to \$146,000 beginning in September 2021 through September 2025, plus interest at 1.48% due annually. The loan proceeds were primarily used for trailers, police radio equipment, public works and fire department trucks, police vehicles, and other equipment.



Long-Range Financial Planning

Demographic and Economic Analysis
5-Year Financial Projections and Forecasting

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Page 209

Demographic and Economic Analysis

This section of the budget document provides an analysis of the demographic and economic data considered during the development of the FY2024 budget. Detailed information regarding the long-term planning efforts of the City is provided in the Long-Term Financial Planning section of this document.

Local Economy

The City of Mauldin has a strong tax base experiencing growth in business and residential activity. Since January 2021, the City has experienced over \$116,000,000 of real estate investments across the commercial and industrial sectors representing over 2,000 new jobs. In FY 23, companies such as EPC Power, IPS Packaging & Automation, and Dodge Industrial made significant investments into the City. National commercial chains such as Starbucks, Burger King, Popeyes, and Waffle House, and Jersey Mike’s also established a presence in Mauldin, proving that the City’s commercial potential is appealing as Greenville County’s urban core continues to grow.

Hughes Investments also began construction on Bridgeway Station in 2022, establishing the first phase of a multi-phase development that will span 50 acres along Holland Road. The development includes Dodge Industrial, 190 apartment units, and 15 new businesses. The master plan for Bridgeway Station shows enough capacity for four pads for dedicated corporate centers and 2.5 million square feet of additional commercial and residential potential. The City will continue to partner with Hughes Investments to recruit quality corporate and commercial interests to the site.

City Top 10 Employers

| Company | Number of Employees |
|---------------------------|---------------------|
| Global Lending | 740 |
| Charter Communications | 733 |
| ADUSA Distribution | 700 |
| Truist | 670 |
| Jacobs Engineering | 620 |
| Greenville County Schools | 543 |
| CF Sauer | 400 |
| Dodge Engineering | 310 |
| CompX | 150 |
| BASF | 86 |

Residential construction is also strong. The combined value of residential development between January 2021 and July 2023 was \$306 million. This data suggests that the City of Mauldin has benefitted, and will continue to benefit from, the wave of positive net migration that Greenville County and the Interstate 85 corridor is experiencing. After decades of steady growth, the City is in the beginning of a development explosion. The City’s proximity to interstates 85, 185, and 385 will make it a natural destination for industrial, residential, and commercial development.

New Commercial and Residential Construction:

Residential construction costs grew by 4% in 2022 as compared to 2021. This trend is expected to continue in 2023-2024. Additionally, the continued trend in residential construction costs that has been observed since calendar year 2018 is expected to continue this trend through 2024, as illustrated in Table below

| Residential and Commercial Construction Summary | | | | |
|---|----------------|--------------------|----------------|--------------------|
| Calendar Year | Residential | | Commercial | |
| | No. of Permits | Construction Costs | No. of Permits | Construction Costs |
| 2018 | 969 | \$14,102,854 | 548 | \$37,613,032 |
| 2019 | 1,149 | \$32,113,232 | 439 | \$43,674,922 |
| 2020 | 1,482 | \$32,399,135 | 683 | \$51,404,965 |
| 2021 | 3,199 | \$115,005,490 | 493 | \$30,109,259 |
| 2022 | 2,600 | \$119,071,390 | 593 | \$62,661,616 |

Population and Per Capita Income

The U.S. Census Bureau estimated that the population of Mauldin in 2023 was 26,918 as compared to 26,735 in 2022. A 10% increase in population since 2014 has been observed, with the City experiencing a boom of more than 3% growth annually.

Mauldin ranks near the top in the upstate region of South Carolina in per capita income, average household income, and median household income.



Housing Outlook

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

Educational Attainment and Employment

The City has consistently outpaced state and National standards concerning education. Mauldin has one of the most educated populations with the second highest percent of the population with high school diplomas in the upstate region of South Carolina. In 2022, 89.3% of City residents had an educational greater than the GED, compared to 88.8% for South Carolina. Also, Mauldin has an unemployment rate of 3.0 % which is lower than the national unemployment rate of 3.9%.

Long-Term Financial Planning

Financial planning is an ongoing process involving City Council and City management. Annually, the City prepares a 5-year financial projection for each fund, forecasting the estimated future values of revenues and expenditures. The projections are based on, city, state and national socio-economic trends, historical comparisons of budgeted vs. actual revenues and expenditures and the overall needs of the organization. This planning tool allows the analysis of future tax revenues, bonding needs and the City's service portfolio. Additionally, during the budget process a formal assessment is conducted including a 5-Year Capital Improvement Plan designed to meet the capital needs of the City over that period. The 5-year plan is used as a tool to identify capital purchases and projects needed, this helps City Council prioritize funding during the budget process.

5-Year Financial Projections

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

The following pages depict a trend analysis of the historical and projected revenue and expenditures for the various funds of the City. These projections include assumptions used to develop the 5-year forecast for each fund.

General Fund

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

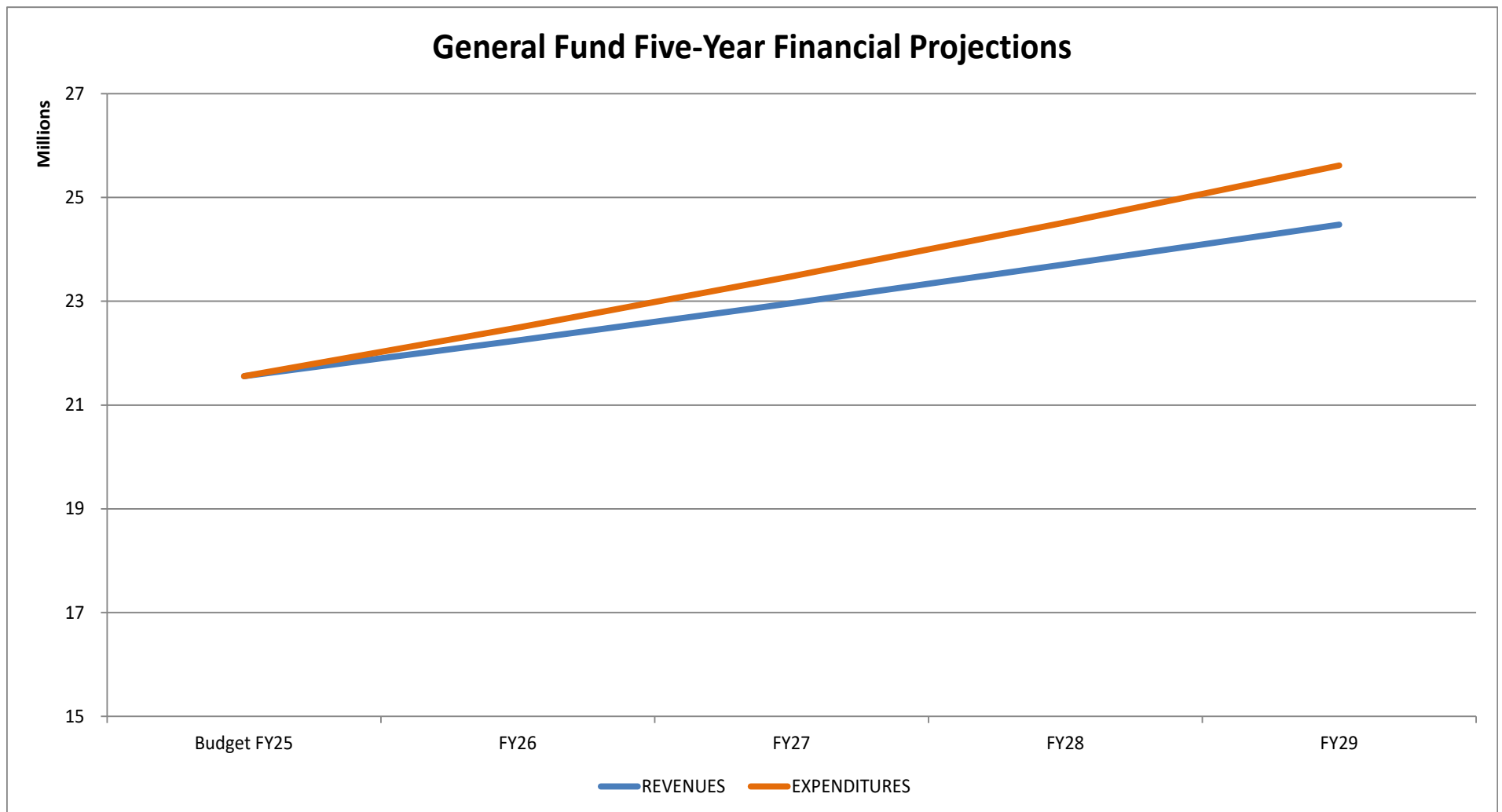
General Fund Assumptions

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

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

| REVENUES | 5-Year Financial Projections of General Fund Revenues, Expenditures and Deficit/Surplus | | | | |
|---|---|---------------------|---------------------|---------------------|----------------------|
| | Proposed FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
| Taxes and Special Assessments | \$10,072,500 | \$10,374,675 | \$10,685,915 | \$11,006,493 | \$11,336,687 |
| Licenses and Permits | 9,258,000 | 9,628,320 | 10,013,453 | 10,413,991 | 10,830,551 |
| Intergovernmental | 749,000 | 749,000 | 749,000 | 756,490 | 756,490 |
| Penalties and Fines | 125,300 | 125,927 | 126,556 | 127,189 | 127,825 |
| Charges for Services | 127,000 | 128,270 | 129,553 | 130,848 | 132,157 |
| Recreation Fees | 244,000 | 246,440 | 248,904 | 251,393 | 253,907 |
| Miscellaneous Revenue | 514,000 | 524,280 | 534,766 | 545,461 | 556,370 |
| General Fund Current Revenues | \$21,089,800 | \$21,776,912 | \$22,488,147 | \$23,231,865 | \$23,993,987 |
| Other Financing Sources | \$464,700 | \$469,347 | \$474,040 | \$478,781 | \$483,569 |
| Total Revenues and Other Financing Sources | \$21,554,500 | \$22,246,259 | \$22,962,187 | \$23,710,646 | \$24,477,556 |
| TOTAL REVENUES | \$21,554,500 | \$22,246,259 | \$22,962,187 | \$23,710,646 | \$24,477,556 |
| EXPENDITURES | Proposed FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
| Salaries | 8,166,700 | \$8,411,701 | \$8,664,052 | \$8,923,974 | \$9,191,693 |
| FICA | 631,000 | 643,495 | 662,800 | 682,684 | 703,164 |
| WC | 362,800 | 417,220 | 479,803 | 551,773 | 634,539 |
| Retirement | 1,711,000 | 1,770,885 | 1,832,866 | 1,897,016 | 1,963,412 |
| Insurance | 1,429,800 | 1,529,886 | 1,636,978 | 1,751,566 | 1,874,176 |
| Total Personnel | \$12,301,300 | \$12,773,187 | \$13,276,499 | \$13,807,014 | \$14,366,985 |
| Operating | 5,124,450 | \$5,380,673 | \$5,649,706 | \$5,932,191 | \$6,228,801 |
| Other Financing Uses | 4,128,750 | 4,335,188 | 4,551,947 | 4,779,544 | 5,018,521 |
| Total Operating and Other | \$9,253,200 | \$9,715,860 | \$10,201,653 | \$10,711,736 | \$11,247,322 |
| TOTAL EXPENDITURES | \$21,554,500 | \$22,489,047 | \$23,478,152 | \$24,518,749 | \$25,614,307 |
| Revenues over (under) Expenditures | \$0 | (\$242,789) | (\$515,965) | (\$808,103) | (\$1,136,751) |

Figure below shows the City's General Fund in terms of the projected funds revenues and expenditure from the year 2025 to 2029.



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

Special Revenue Funds

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

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

Special Revenue Fund Assumptions

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

| | | 5-Year Financial Projections of Special Revenue Fund Revenues, Expenditures and Deficit/Surplus | | | | |
|--|--|---|--------------------|-------------------|-------------------|-------------------|
| REVENUES | | Proposed FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
| Taxes and Special Assessments | | \$5,475,050 | \$5,639,302 | \$5,808,481 | \$5,982,735 | \$6,162,217 |
| Grants | | 553,450 | 553,450 | 553,450 | 553,450 | 553,450 |
| Intergovernmental | | - | - | - | - | - |
| Penalties and Fines | | 15,000 | 15,075 | 15,150 | 15,226 | 15,302 |
| Charges for Services | | 300,000 | 303,000 | 306,030 | 309,090 | 312,181 |
| Miscellaneous Revenue | | 2,397,000 | 2,444,940 | 2,493,839 | 2,543,716 | 2,594,590 |
| Special Revenue Current Revenues | | 8,740,500 | 8,955,767 | 9,176,950 | 9,404,217 | 9,637,740 |
| Other Financing Sources | | 3,374,739 | 3,408,486 | 3,442,571 | 3,476,997 | 3,511,767 |
| Total Revenues and Other Financing Sources | | 12,115,239 | 12,364,253 | 12,619,521 | 12,881,214 | 13,149,507 |
| TOTAL REVENUES | | 12,115,239 | 12,364,253 | 12,619,521 | 12,881,214 | 13,149,507 |
| EXPENDITURES | | Proposed FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
| Salaries | | 3,866,750 | \$3,982,753 | \$4,102,235 | \$4,225,302 | \$4,352,061 |
| FICA | | 297,000 | 304,681 | 313,821 | 323,236 | 332,933 |
| WC | | 174,000 | 200,100 | 230,115 | 264,632 | 304,327 |
| Retirement | | 853,000 | 882,855 | 913,755 | 945,736 | 978,837 |
| Insurance | | 643,400 | 688,438 | 736,629 | 788,193 | 843,366 |
| Total Personnel | | 5,834,150 | 6,058,826 | 6,296,555 | 6,547,099 | 6,811,524 |
| Operating | | 4,382,589 | 4,601,718 | 4,831,804 | 5,073,395 | 5,327,064 |
| Capital | | 395,000 | 5,549,000 | 275,000 | - | - |
| Other Financing Uses | | 1,503,500 | 1,578,675 | 1,657,609 | 1,740,489 | 1,827,514 |
| Total Operating and Other | | 6,281,089 | 11,729,393 | 6,764,413 | 6,813,884 | 7,154,578 |
| TOTAL EXPENDITURES | | 12,115,239 | 17,788,220 | 13,060,968 | 13,360,983 | 13,966,102 |
| Revenues over (under) Expenditures | | - | (5,423,967) | (441,447) | (479,769) | (816,595) |

Figure below shows the City's Special Revenue Fund in terms of the projected funds revenues and expenditure from the year 2024 to 2028.

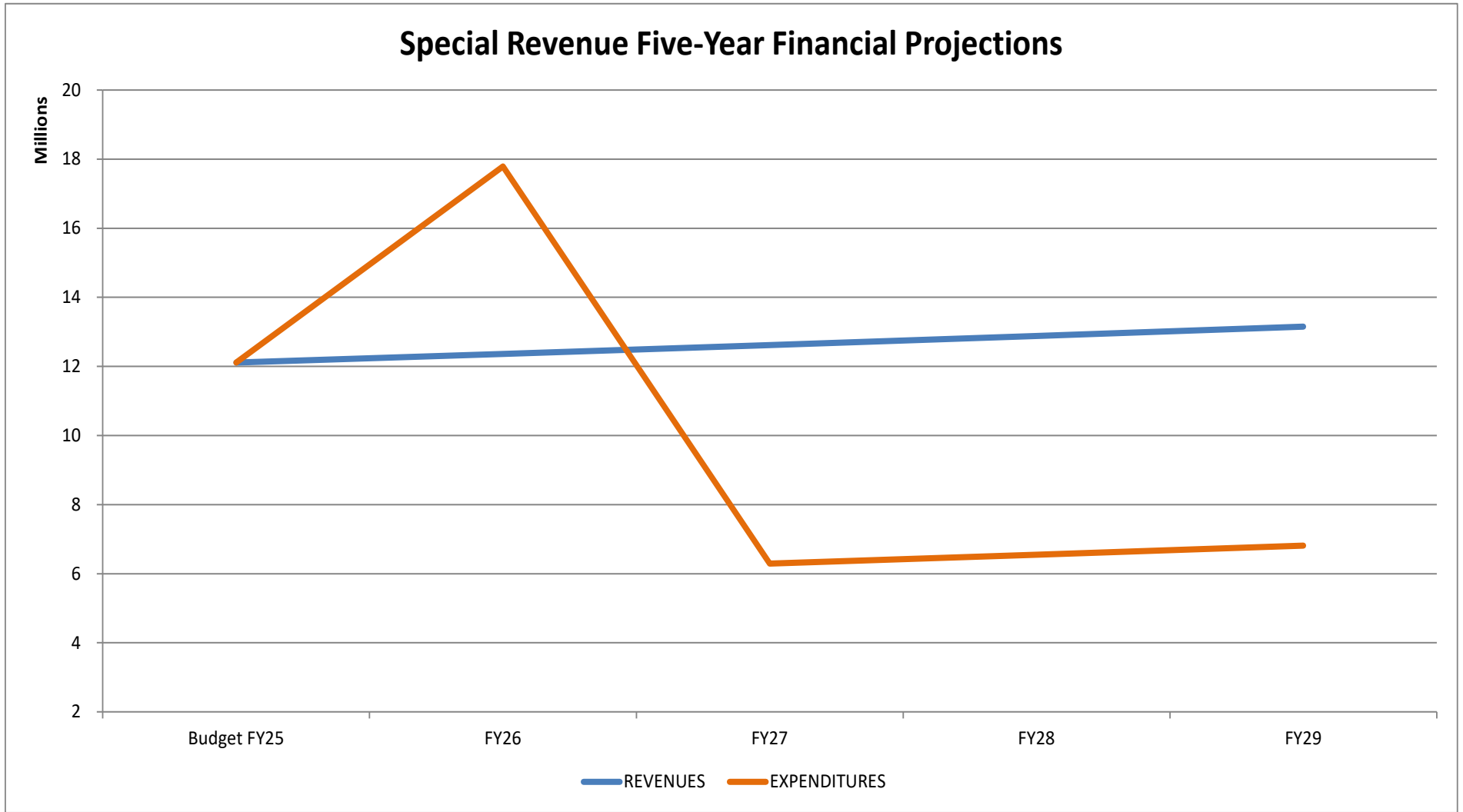


Figure above shows the City's Special Revenue Fund revenues and expenditures from the year 2024 to 2028. Revenues and expenses have both seen noticeable growth over the period. Revenues are expected to exceed expenditures through 2028.

Capital Projects Fund

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

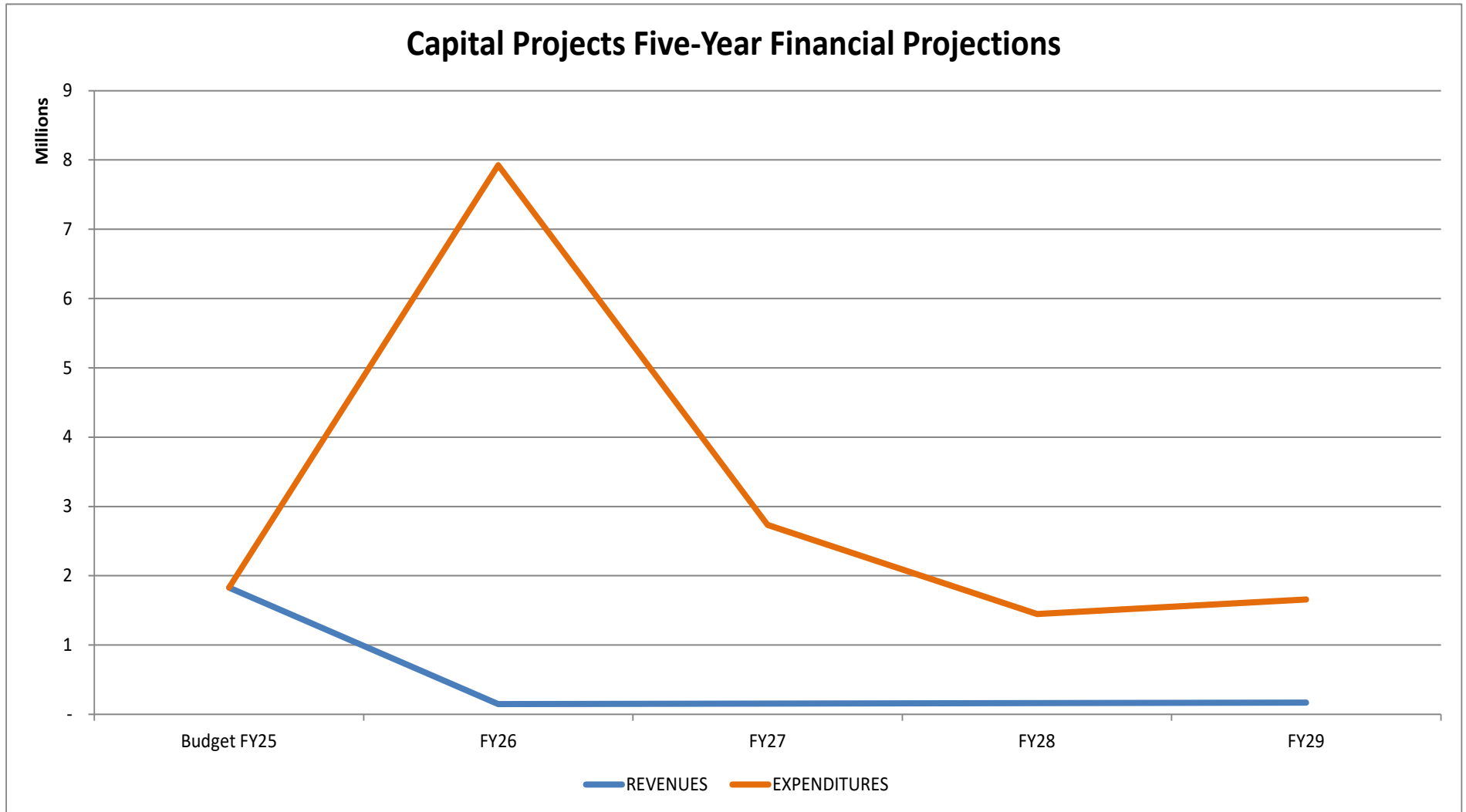
Capital Projects Fund Assumptions

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

5-Year Financial Projections of Capital Projects Fund Revenues, Expenditures and Deficit/Surplus

| REVENUES | Proposed FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
|--|------------------|------------------|------------------|------------------|------------------|
| Intergovernmental | \$110,000 | \$115,500 | \$121,275 | \$127,339 | \$133,706 |
| Miscellaneous Revenue | 32,000 | 32,640 | 33,293 | 33,959 | 34,638 |
| Capital Fund Current Revenues | 142,000 | 148,140 | 154,568 | 161,297 | 168,344 |
| Other Financing Sources | 1,685,400 | | | | |
| Total Revenues and Other Financing Sources | 1,827,400 | 148,140 | 154,568 | 161,297 | 168,344 |
| Total Other Financing Uses | | | | | |
| TOTAL REVENUES | 1,827,400 | 148,140 | 154,568 | 161,297 | 168,344 |
| EXPENDITURES | Proposed FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
| Operating | | - | - | - | - |
| Capital | \$1,539,000 | \$7,621,000 | \$2,415,500 | \$1,112,500 | \$1,308,300 |
| Other Financing Uses | 288,400 | 302,820 | 317,961 | 333,859 | 350,552 |
| Total Operating and Other | 1,827,400 | 7,923,820 | 2,733,461 | 1,446,359 | 1,658,852 |
| TOTAL EXPENDITURES | 1,827,400 | 7,923,820 | 2,733,461 | 1,446,359 | 1,658,852 |
| Revenues over (under) Expenditures | - | (7,775,680) | (2,578,893) | (1,285,062) | (1,490,508) |

Figure below shows the City's Projects Fund revenues and expenditures from the year 2024 to 2028. Revenues and expenses have both seen noticeable growth over the period. Revenues are expected to exceed expenditures through 2028.



Debt Service Fund

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

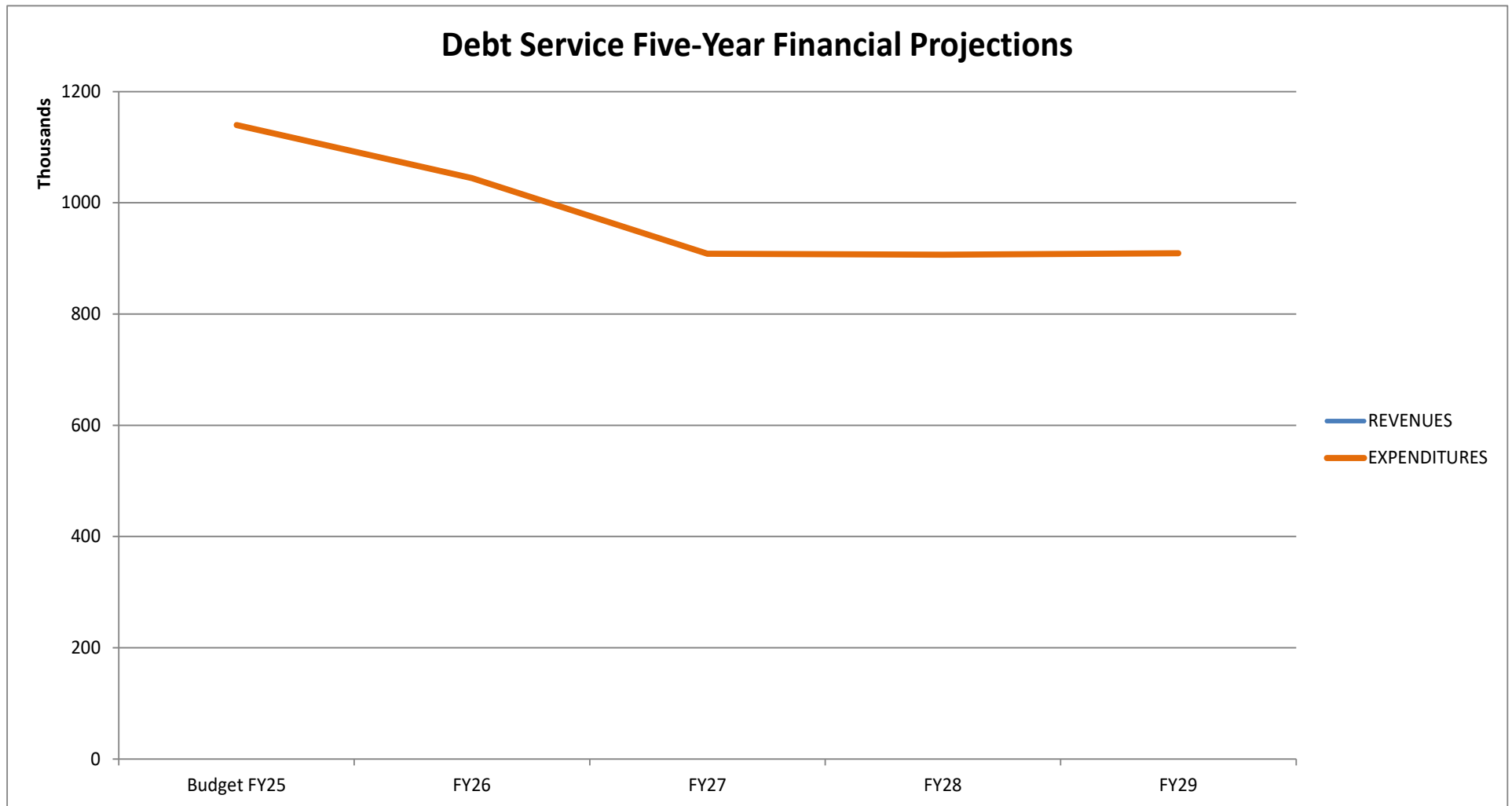
Debt Service Fund Assumptions

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

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

| REVENUES | | Proposed FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
|--|--|------------------|------------------|----------------|----------------|----------------|
| Other Financing Sources | | \$1,139,900 | \$1,044,387 | \$908,318 | \$906,829 | \$909,125 |
| Total Revenues and Other Financing Sources | | 1,139,900 | 1,044,387 | 908,318 | 906,829 | 909,125 |
| TOTAL REVENUES | | 1,139,900 | 1,044,387 | 908,318 | 906,829 | 909,125 |
| EXPENDITURES | | Proposed FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
| Operating | | \$1,139,900 | \$1,044,387 | \$908,318 | \$906,829 | \$909,125 |
| Other Financing Uses | | - | - | - | - | - |
| Total Operating and Other | | 1,139,900 | 1,044,387 | 908,318 | 906,829 | 909,125 |
| TOTAL EXPENDITURES | | 1,139,900 | 1,044,387 | 908,318 | 906,829 | 909,125 |
| Revenues over (under) Expenditures | | - | - | - | - | - |

Figure below shows the City's Debt Service Fund revenues and expenditures from the year 2024 to 2028. Revenues and expenses have both seen noticeable growth over the period. Revenues are expected to exceed expenditures through 2028.



Enterprise Fund

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

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

Enterprise Fund Assumptions

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

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

| REVENUES | Proposed FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
|--|------------------|------------------|------------------|------------------|------------------|
| Charges for Services | \$1,326,500 | \$1,339,765 | \$1,353,163 | \$1,366,694 | \$1,380,361 |
| Enterprise Fund Current Revenues | 1,326,500 | 1,339,765 | 1,353,163 | 1,366,694 | 1,380,361 |
| Other Financing Sources | 400,000 | 404,000 | 408,040 | 412,120 | 416,242 |
| Total Revenues and Other Financing Sources | 1,726,500 | 1,743,765 | 1,761,203 | 1,778,815 | 1,796,603 |
| TOTAL REVENUES | 1,726,500 | 1,743,765 | 1,761,203 | 1,778,815 | 1,796,603 |
| EXPENDITURES | Proposed FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
| Salaries | \$347,000 | \$357,410 | \$368,132 | \$379,176 | \$390,552 |
| FICA | 27,000 | 27,342 | 28,162 | 29,007 | 29,877 |
| WC | 28,000 | 32,200 | 37,030 | 42,585 | 48,972 |
| Retirement | 68,000 | 70,380 | 72,843 | 75,393 | 78,032 |
| Insurance | 48,500 | 51,895 | 55,528 | 59,415 | 63,574 |
| Total Personnel | 518,500 | 539,227 | 561,695 | 585,575 | 611,006 |
| Operating | 432,500 | 454,125 | 476,831 | 500,673 | 525,706 |
| Capital Outlay | 655,500 | 600,000 | 340,000 | 300,000 | 300,000 |
| Other Financing Uses | 120,000 | 126,000 | 132,300 | 138,915 | 145,861 |
| Total Operating and Other | 1,208,000 | 1,180,125 | 949,131 | 939,588 | 971,567 |
| TOTAL EXPENDITURES | 1,726,500 | 1,719,352 | 1,510,827 | 1,525,163 | 1,582,573 |
| Revenues over (under) Expenditures | - | 24,413 | 250,376 | 253,652 | 214,030 |

Figure below shows the City's Enterprise Fund revenues and expenditures from the year 2024 to 2028. Revenues and expenses have both seen noticeable growth over the period. Revenues are expected to exceed expenditures through 2028.



Appendices

Appendix "A" - FY2024 Budget Ordinance

Appendix "B" - Glossary

Appendix "C" - City Fee Schedule

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Ordinance # 1040

An Ordinance To Provide Appropriations For The Fiscal Year Beginning July 1, 2024 And Ending June 30, 2025 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 | 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 |

Section 2: 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, 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 0.0599 or \$5.99 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, 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%.

Section 5: That the sewer pump station fee previously established by various ordinances are 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, 2024 and January 15, 2025. 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 2023-2024 budget items encumbered but unpaid at the close of the fiscal year shall be carried forward from the fiscal year 2023-2024 budget to the succeeding 2024-2025 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 20, 2024
Passed on second reading on June 17, 2024




Mayor Terry Merritt

Attest:



Municipal Clerk

Approved as to form:



City Attorney

Glossary of Budget Related Terms

Accounting System

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

Accrual Basis of Accounting

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

Adopted Budget

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

Appropriation

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

Ad Valorem Tax

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

Amendment

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

Assessed Valuation

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

Assets

Property owned by a government which has monetary value.

Audit

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

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

Adopted Budget

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

Basis of Budgeting

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

Bond

A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them

Budget Authority

Authority provided by law to enter into obligations that will result in immediate or future outlay of government funds. The basic forms of budget authority are appropriations, borrowing authority and contract authority.

Budget Calendar

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

Budget Document

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

Budget Message

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

Budgetary Legal Level of Control:

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

Budget Year

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

Bond

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

Capital

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

Capital Asset

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

Capital Budget

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

Capital Improvements

Expenditures which result in the acquisition of a capital asset

Capital Improvements Program

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

Capital Leases

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

Cash Management

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

Capital Outlay

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

Compensated Absences

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

Contingency Funds

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

Current Taxes

Taxes levied and due within one year.

Debt

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

Debt Limit

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

Debt Service

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

Debt Service Funds

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

Deficit

The excess of expenditures over revenues.

Delinquent Taxes

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

Department

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

Depreciation

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

Effectiveness

Results (including quality) of the program

Efficiency

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

Employee Benefits

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

Encumbrance

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

Enterprise Funds

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

Estimated Revenues

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

Expenditure

A payment for goods or services

Fees

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

Financial Policies

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

Fiscal year

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

Fixed Asset

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

Franchise Fees

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

Function

Another term for department.

Fund

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

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

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

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

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

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

Fund Equity-

Governmental accounting terms for equity:

Fund Balance-at the Fund Level

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

Net Assets- Government wide

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

GAAP

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

General Obligation Bonds

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

GASB

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

GFOA

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

Goal

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

Grants

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

Infrastructure

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

Interest Income

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

Interfund Transfers

Amounts transferred from one fund to another.

Intergovernmental Revenues

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

IT

Information Technology

Levy

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

Licenses and Permits

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

Long-Term Debt

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

Mauldin Fire Service Area

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

Mauldin Foundation

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

Mill

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

Millage

A term used to describe the rate of taxes levied

Mission

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

Modified Accrual Accounting

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

Net Assets

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

Non-Operating Expenditures

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

Objective

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

Operating

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

Operating Budget

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

Operating Transfers

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

Other Revenue

Includes revenue not specified to a particular type of revenue.

Penalties and Fines

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

Prior Year

The year immediately proceeding the current year.

Proposed budget

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

Proprietary Funds

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

Property Taxes

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

Real Property

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

Reserve

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

Revenue

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

Revenue Bond

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

Revenue Forecasting

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

Salaries

Gross earnings of all authorized positions.

Sale of Assets

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

Source of Revenue

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

Special Revenue Funds

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

Tax Anticipation Notes

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

Tax Year

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

Transmittal Letter

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

Unencumbered Balance

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

Administration

Election Filing Fees

| | |
|---------|----------|
| Council | \$100.00 |
| Mayor | \$150.00 |

Finance Department

| | |
|------------------------|--|
| Business License Taxes | See Code - Ch 10, Article II, Section 10-34 |
| Accommodations Taxes | See Code - Ch 10, Article VI, Section 10-321 |
| Hospitality Taxes | See Code - Ch 10, Article VI, Section 10-341 |

Other Fees

| | |
|----------------------------------|-----------------------------------|
| Audit/Budget Preprinted Book Fee | \$15.00 |
| FOIA Fees | \$.25 per page plus Employee Time |
| Returned Check Fee | \$35.00 |

Public Works

Sanitation Bin Fees

| | | |
|-------------------|--------|-------------------------------|
| Trash Roll Cart | \$75 * | * or current cost to the City |
| Recycle Roll Cart | \$50 * | * or current cost to the City |

Special Events

| | |
|---|--------------|
| Street Barricades Deliver & Pickup | \$75.00 |
| Trash Roll Cart Deliver/Pickup/Disposal | \$25.00 each |

Sewer Maintenance Fees (billed by Greenville Water)

| | |
|-----------------------------|----------|
| Meter Size | |
| Residential: 5/8 & 3/4 inch | \$11.50 |
| Commercial: 3/4 inch | \$21.05 |
| 1 inch | \$32.81 |
| 1 1/2 inch | \$46.86 |
| 2 inch | \$140.59 |
| 3 inch | \$234.31 |
| 4 inch | \$538.92 |
| 6 inch | \$702.94 |
| 8 inch | \$937.25 |

Police Department

Administrative Fees

| | |
|----------------------------|-----------------------------------|
| Incident/ Accident Reports | \$3.00 per report |
| FOIA requests | \$.25 per page plus Employee Time |

Alarm Fees

| | |
|--|-------------------------|
| Registration | \$10.00 |
| See Code Ch 26, Article VI, Section 26-169 | All other Alarm charges |

Animal Control Fees

| | |
|-------------------------------|-----------------|
| Impound of animal first day | \$30.00 |
| Impound of animal after first | \$30.00 per day |

Dog License see Code Ch 6, Article II, Section 6-83

Spayed or Neutered Dog

| | | |
|---|------------|-------------------------------------|
| | Annual | \$5.00 |
| | Three year | \$12.50 |
| Unaltered Dog | | |
| | Annual | \$10.00 |
| | Three year | \$25.00 |
| Security Services | | |
| Police Officer for Security with Workers Compensation | | \$40.00 per hour - (3 Hour Minimum) |
| Towing Fees (fees represent maximum charge) | | |
| Stranded Motorist | | \$175.00 |
| Vehicle Accident | | \$239.00 |
| Violation Arrest (Day) | | \$239.00 |
| Violation Arrest (Night) | | \$239.00 |
| Parking Violations | | |
| Parking in "No Parking" Area | | \$30.00 |
| Parking Wrong Side of Street | | \$30.00 |
| Parking Violations in Sec 38-95 | | \$30.00 |
| Vehicle Storage Fee | | |
| 1st 24 hours | | Free |
| Each additional 24 hours | | \$28.00 |
| Standby Charge | | \$30.00 per 1/2 hour |

Recreation Department

| | | |
|--|----------------|----------|
| Registration Fees | | |
| Late Fee for registration (ALL Sports) | | \$5.00 |
| Baseball/Softball Spring | | |
| | Resident | \$90.00 |
| | Non-Resident | \$110.00 |
| Baseball/Softball Fall | | |
| | Resident | \$90.00 |
| | Non-Resident | \$110.00 |
| Football | | |
| | Resident | \$90.00 |
| | Non-Resident | \$110.00 |
| Flag Football | | |
| | Resident | \$90.00 |
| | Non-Resident | \$110.00 |
| Cheerleading | | |
| | Resident | \$50.00 |
| | Non-Resident | \$60.00 |
| Basketball | | |
| | Resident | \$90.00 |
| | Non-Resident | \$110.00 |
| Lacrosse | | |
| | Resident | \$90.00 |
| | Non-Resident | \$110.00 |
| Summer Camp Fees (per week) | | |
| | Resident | \$85.00 |
| | Non-Resident | \$110.00 |
| Field Reservations (per field) | | |
| Baseball/Softball fields | | |
| | Per hour | \$25.00 |
| | Marking Fee | \$50.00 |
| | Field Lighting | \$25.00 |
| Rectangle Field | | |

| | |
|--|------------|
| Half Field per hour | \$50.00 |
| Full Field per hour | \$100.00 |
| Tournament Rentals of fields | |
| Per day | \$1,000.00 |
| Staffing Fee | \$25.00 |
| Senior Center Rentals (per hour) 2 hour minimum | |
| Rooms | |
| Per hour | \$30.00 |
| Gym Area | |
| Per hour | \$50.00 |
| Staffing Cost | \$20.00 |
| Park Shelter Rentals | |
| City Park | |
| Half-day | \$50.00 |
| Full Day | \$80.00 |
| Sunset Park | |
| Half-day | \$50.00 |
| Full Day | \$80.00 |
| Springfield Park | |
| Half-day | \$50.00 |
| Full Day | \$80.00 |
| Bomar City Shelter | |
| Half-day | \$50.00 |
| Full Day | \$80.00 |
| City Center Shelter 2 | |
| Half-day | \$100.00 |
| Full Day | \$170.00 |

Sports Center

| | | | |
|---------------------------|--------------|---------|----------|
| Membership Rates | | | |
| Individual | | Monthly | Yearly |
| | Resident | \$38.00 | \$380.00 |
| | Non-Resident | \$58.00 | \$609.00 |
| Family | | | |
| | Resident | \$56.00 | \$560.00 |
| | Non-Resident | \$78.00 | \$819.00 |
| 2 Same House | | | |
| | Resident | \$50.00 | \$500.00 |
| | Non-Resident | \$72.00 | \$756.00 |
| Single Parent | | | |
| | Resident | \$50.00 | \$500.00 |
| | Non-Resident | \$72.00 | \$756.00 |
| Individual Senior | | | |
| | Resident | \$31.00 | \$310.00 |
| | Non-Resident | \$50.00 | \$500.00 |
| Family Senior | | | |
| | Resident | \$41.00 | \$410.00 |
| | Non-Resident | \$62.00 | \$651.00 |
| Student | | | |
| | Resident | \$25.00 | \$265.00 |
| Walker Plus | | | |
| | Resident | \$18.00 | \$180.00 |
| | Non-Resident | \$28.00 | \$294.00 |
| Walking Track Only | | | |
| | | | \$50.00 |

| Membership - Corporate Rates | | | |
|--|--------------------------|----------------------|------------|
| Individual | | Monthly Draft (20th) | |
| | Resident | | \$33.00 |
| | Non-Resident | | \$58.00 |
| Family | | | |
| | Resident | | \$51.00 |
| | Non-Resident | | \$73.00 |
| 2 Same House | | | |
| | Resident | | \$45.00 |
| | Non-Resident | | \$67.00 |
| Single Parent | | | |
| | Resident | | \$45.00 |
| | Non-Resident | | \$67.00 |
| Individual Senior | | | |
| | Resident | | \$26.00 |
| | Non-Resident | | \$45.00 |
| Family Senior | | | |
| | Resident | | \$36.00 |
| | Non-Resident | | \$57.00 |
| 3 Month Membership Rates (Paid in Full) | | | |
| Individual | | | \$99.00 |
| Individual Senior | | | \$78.00 |
| Student | | | \$75.00 |
| Senior Family | | | \$105.00 |
| 2 Same House | | | \$126.00 |
| Single Parent | | | \$126.00 |
| Family | | | \$141.00 |
| Personal Training | | | |
| Individual | | Member | Non-Member |
| | 1 Session | \$35.00 | \$45.00 |
| | 8 Sessions | \$275.00 | \$355.00 |
| | 12 Sessions | \$410.00 | \$530.00 |
| Group | | | |
| | 1 Session | \$20.00 | \$30.00 |
| | 8 Sessions | \$144.00 | \$244.00 |
| | 12 Sessions | \$180.00 | \$530.00 |
| Gym Rental | | | |
| Full Court | | | |
| | Per hour | \$120.00 | |
| Half Court | | | |
| | Per hour | \$60.00 | |
| Staffing Cost | | | |
| | Per hour | \$20.00 | |
| Rock Wall Membership | | | |
| Individual | | | |
| | Renting Equipment | \$25.00 | |
| | Using your own Equipment | \$20.00 | |
| 2 Same House | | | |
| | Renting Equipment | \$35.00 | |
| | Using your own Equipment | \$30.00 | |
| Family | | | |
| | Renting Equipment | \$45.00 | |
| | Using your own Equipment | \$40.00 | |
| Parents Night Out | | | |
| | Resident | \$14.00 | |
| | Non-Resident | \$16.00 | |
| | 2nd Child Resident | \$12.00 | |

2nd Child Non-Resident \$14.00

Other Passes & Costs

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|-----------------------------|---------|
| 7-day Pass | \$20.00 |
| 1-day Pass | \$10.00 |
| Rockwall Day Pass | \$5.00 |
| Fit Kids Day Pass | \$5.00 |
| One day group fitness class | \$5.00 |
| Exercise Room per hour | \$50.00 |

Cultural Center

Room Rental Fees

| | | | |
|----------------|--------|-----------------------------|---------------------------|
| Amphitheater | Daily | \$3,000.00 | \$500.00 Security Deposit |
| Auditorium | Daily | \$2,000.00 | \$500.00 Security Deposit |
| Meeting Room | Hourly | \$60.00 | \$100.00 Security Deposit |
| | Daily | \$480.00 | \$100.00 Security Deposit |
| Music Studio | Hourly | \$40.00 | \$100.00 Security Deposit |
| | Daily | \$360.00 | \$100.00 Security Deposit |
| Artisan Studio | Hourly | \$40.00 | \$100.00 Security Deposit |
| | Daily | \$360.00 | \$100.00 Security Deposit |
| Lobby | Hourly | \$100.00 minimum of 5 hours | \$250.00 Security Deposit |

Studio Fees

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|---|----------------|
| Guitar Studio | \$111/month |
| Studio #14 | \$412.50/month |
| Studio #15 | \$412.50/month |
| External Arts/Science Based Instructional Vendors | \$10/hour |

Rental Additional Fees

| | | |
|--------------------------------------|--|-------------------------------------|
| Audiovisual Equipment usage | \$500/day | minimum of 1 hour charged per event |
| Nonprofits & Community Organizations | 4 free hours per month, then \$10 per hour | |

Event Participant Fees

| | |
|---------------------------------|----------|
| Youth Theatre Participant Fee | \$100.00 |
| Additonal Theater T-shirt Fee | \$15.00 |
| BBQ Cook Team Participant Fee | \$150.00 |
| BBQ Cook Team Addtl T-shirt Fee | \$15.00 |
| Vendor Fee | \$30.00 |

Event Ticket Pricing

| | |
|---|--------------|
| Festival Tickets | \$1.00 |
| Theatre Tickets, Regular | Varies |
| Theatre Tickets (Military/Senior/Student) | 15% discount |

Business and Development Services

Miscellaneous BDS Fees

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|----------------------------|
| Compliance Letter Requests |
|----------------------------|

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|--|--|---------------------|
| Existing Sites and Structures, Building and Zoning Verification | \$100.00 | |
| Annual Permit Reports | \$180.00/yr | |
| Flood Certification Letters | | |
| Residential | \$25.00 | |
| Commercial | \$35.00 | |
| Flood Permit Reviews for New Construction and Additions | | |
| Residential | \$50.00 | |
| Commercial | \$100.00 | |
| Home Occupation Permit | \$25.00 | |
| Neighborhood Meeting Sign | \$35.00 | |
| Sign Permits | | |
| Temporary Signs | \$15.00 | |
| Permanent Signs | | |
| Base Permit Fee | \$35.00 plus review fee | |
| Review Fees | | |
| | \$0-\$200.00 | \$10.00 |
| | \$201.00 and greater | \$2.00 per \$100.00 |
| If lighting is proposed, add electrical permit and associated permit fee | \$30.00 for the 1st \$2,000 and \$6.00 each additional | |
| Signs over 7 feet require a building permit based on the cost of work less the cost of the sign. | | |
| Resubmittal Fee | There will be a resubmittal fee of \$25.00 when 3 or more reviews are required for the same project. | |
| Re-inspection Fee | There will be a \$30.00 fee applied to the 3rd inspection request on work that has already been inspected. | |
| Temporary Use Permit | \$35.00 | |
| Yearly Mobile Food Vendor Decal | \$50.00 | |
| Replacement Decal | \$5.00 | |
| Zoning Permit and Site Plan Review Fees | | |
| Residential Uses (includes Single Family, Duplex, Triplex, and Quadraplex) | | |
| Base Zoning Permit Fee | \$10.00 plus site plan review fee | |
| Site Plan Review Fees | | |
| New Construction | \$10.00 | |
| Site Additions, Accessory Structures | \$10.00 | |
| Accessory Apartments | \$25.00 | |
| Multifamily (2-4 units) | \$25.00 per dwelling unit | |
| Re-inspection Fee | \$30.00 on all second re-inspections for site compliance | |
| Resubmittal Fee | \$25.00 when 3 or more site plan reviews are required for the same project | |
| Non-residential Uses (includes Conditional Use Reviews) | | |
| Base Zoning Permit Fee | \$50.00 plus site plan review fee | |
| Site Plan Review Fees | | |
| 0-5,000 square feet | \$100.00 | |
| 5,001 or greater square feet | \$200.00 | |
| Cluster and Open Space Developments | | |
| Base Zoning Permit Fee | \$50.00 plus \$200.00 site plan review fee | |
| Group Residential Developments (includes Single Family Attached and Multi-family developments of 3 or more dwelling units) | | |
| Base Zoning Permit Fee | \$50.00 plus \$200.00 site plan review fee | |
| Alternative Landscape Compliance | \$100.00 | |

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|--|--|---|
| Re-inspection Fee | \$30.00 on all second re-inspections for site compliance | |
| Resubmittal Fee | \$50.00 when 3 or more site plan reviews are required for the same project | |
| Boards and Commission Review Fees | | |
| Board of Appeals | | |
| Administrative Appeal | \$100.00 | |
| Zoning Variance | \$100.00 plus Site Plan Review Fee | |
| Special Exception | \$100.00 plus Site Plan Review Fee | |
| Planning Commission Reviews | \$100.00 plus Site Plan Review Fee | |
| Subdivision Plan Review | \$200 | plus \$5.00/lot |
| Text Amendment Review | \$75.00 | |
| Rezoning Fees (based on acreage) | | |
| Single Family Residential | | |
| Districts R-20, R-15, R-12, R-10, R-8, R-6 | \$50.00 first acre | plus \$25.00 per acre/ max \$250.00 |
| Multifamily Residential | | |
| RM, RM-1, R-O | \$150.00 first acre | plus \$25.00 per acre/ max \$350.00 |
| Nonresidential Districts | | |
| O-D, C-1, C-2, CRD, S-1, I-1, POD | \$200.00 first acre | plus \$25.00 per acre/ max \$400.00 |
| Planned Development Districts | | |
| PD, PD-R, PD-C, UVD | \$250.00 first acre | plus \$25.00 per acre/ max \$450.00 |
| Building Codes Permit Fees | | |
| Solar Panel (Electrical Permit) | | |
| Residential | \$50.00 application deposit | plus EE permit fee plus Plan checking fee |
| Nonresidential | \$100.00 application deposit | plus EE permit fee plus Plan checking fee |
| Deck (if contract exceeds \$1,000) | \$25.00 application deposit | plus Building permit fee plus Plan checking fee |
| New Residential Construction (Attached and Detached, One and Two Family) | | |
| Base Permit Fee | \$15.00 (per trade) | plus Total Valuation fee per schedule |
| Total Valuation = Building Gross Floor Area times \$84.71 | | |
| Construction Rate Schedule | | |
| Total Valuation | | |
| \$0.00 to \$2,000.00 | \$30.00 | |
| \$2,001 to \$15,000 | \$30.00 for the first \$2,000 | plus \$6.50 for each additional thousand or fraction thereof |
| \$15,001 to \$50,000 | \$114.50 for the first \$15,000 | plus \$5.50 for each additional thousand or fraction thereof |
| \$50,001 to \$100,000 | \$307.00 for the first \$50,000 | plus \$4.50 for each additional thousand or fraction thereof |
| \$100,001 to \$500,000 | \$532.00 for the first \$100,000 | plus \$3.50 for each additional thousand or fraction thereof |
| \$500.001 and up | \$1,932.00 for the first \$500,000 | plus \$2.50 for each additional thousand or fraction thereof |
| All other Residential and Non-residential construction projects | | |
| Base Permit Fee | \$15.00 (per trade) | plus fee derived from the Construction Rate Schedule based on the Contract Cost of Work per trade |
| Moving of buildings or structures | \$100.00 | |
| Demolition of buildings or structures | \$50.00 | |

| | |
|------------------------------------|--|
| Plan Review deposit | \$150.00 for all projects requiring a building code plan review |
| Plan checking fees | When the valuation of a proposed construction project exceeds \$1,000 and a plan review is required, a separate plan checking fee equal to one-half of the Building Permit fee shall be required in addition to the total permit fees for the project. |
| Re-inspection Fee | \$30.00 on all second re-inspections for site compliance |
| Temporary Certificate of Occupancy | \$50.00 per 30- day increment, maximum of 120 days |
| Permit Reinstatement (Expired) | \$30.00 Administrative fee plus base permit fee per trade |

Public Works Fees

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|---------------------|---------|
| Encroachment Permit | \$35.00 |
|---------------------|---------|

Sewer Tap Fees

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|-------------|------------|
| Residential | \$510.00 |
| Commercial | \$1,010.00 |

Plan Review

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|--|----------|
| Stormwater Drainage: Sites under 2 acres | \$150.00 |
|--|----------|

Work Performed without a permit: Permit fees shall be doubled for any work started prior to obtaining a permit. Payment of this fee shall not relieve any persons from fully complying with the requirement of the adopted codes in the execution of the work, nor from any other penalties prescribed herein.



Mauldin City Hall
5 East Butler Rd, Mauldin SC 29662