



# City of Mauldin FY26 Budget

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# Introduction

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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.



# City Officials and Form of Government

The City operates under the Council form of government in accordance with the “Home Rule Act.” Under this form of government, the City Council, which is elected by the people, is the final authority on policy matters relating to Mauldin’s government. The City Council employs an administrator to handle the day-to-day management and operations of the city.

The Mayor and City Council are the governing body of the City. The City Council members are elected in the November general elections for four-year terms beginning on January 1 of the following year. The Mayor acts as the official head of the government and spokesperson for the Council. The Mayor presides at all City Council meetings and signs all documents authorized by the Council. The Mayor Pro-Tem is selected each year by all Council members. This person assumes mayoral duties in the absence of the Mayor. The Mayor and City Council are responsible for establishing general policies for the operation of the City as well as appointing the City Administrator, City Attorney, City Clerk, and members of the volunteer Boards and Commissions. The Council enacts ordinances, resolutions, and orders; adopts the annual budget; approves the financing of all City operations; and authorizes contracts on behalf of the City.



**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

The City of Mauldin envisions a future as a vibrant and sustainable community, where a thriving city center, dynamic cultural and recreational amenities, and livable neighborhoods connect people, cultures, and opportunities.

## 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<br>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      |



### 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:**

- 91% Graduation Rate in 2022-2023, which is in the top 3% in the State of South Carolina.
- Excellent Absolute Rating on School Report Card 2011-2023
- 85% of Graduating Class Attend 2 or 4 Year Colleges 2023
- \$33.1 Million in College Scholarships in 2023-2024

### **Mauldin Middle School**

### **Mauldin Elementary**

### **Bethel Elementary**



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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May 19, 2025

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 of all revenues and expenses for Fiscal Year 2025-2026 for the City of Mauldin. This budget is the culmination of many hours of hard work by department heads, finance staff and Council. Over the last few months, Council crafted a budget that will provide the resources and investments necessary for the upcoming Fiscal Year to continue serving the residents, businesses, and visitors of our great city.

In preparing this budget, much emphasis was placed on Council's goals and strategies as outlined in the recently adopted City of Mauldin Strategic Plan. From it, the City envisions its future as a vibrant and sustainable community, where a thriving City Center, dynamic Cultural and recreational amenities, and livable neighborhoods connect people, cultures, and opportunities. The Strategic Plan will be the guiding document for the next several years that will articulate the vision, goals, and strategies at the heart of Council's and staff's work.

As we enter the midpoint in our march towards the next decade, Mauldin's growth continues to provide new opportunities, prosperity, and excitement for the future. The budget, as prepared, makes necessary investments in critical areas including personnel, equipment, operations, and savings. These investments are fundamental to achieving our Strategic Plan's goals of **High-Quality Services**, a **Vibrant Community**, **Strong & Reliable Infrastructure**, and defining Mauldin's **Character & Identity**. Thank you for your continued leadership and vision as we prepare for the bright future ahead.

## BUDGET GOALS

Prior to drafting the FY2026 budget, Council undertook a near-year long process of developing a strategic plan for the City. The plan was built with input from focus groups, a community survey, workshops with staff and Council, and with extensive research. What emerged was a plan focused around four key areas – **High-Quality Services**, **Vibrant Community**, **Strong & Reliable Infrastructure**, and **Character & Identity**. These focus areas provide an organizational framework for goals and strategies that were developed to guide the City in realizing its long-range vision.

More specifically, the focus areas seek to deliver **High-Quality Services** that enhance quality of life, build trust with the community, and deliver significant value to taxpayers. Mauldin will build a **Vibrant Community** with award-winning facilities, programs, and services, and seek to ensure a dynamic quality of life for residents and become a hub of cultural and recreational tourism for the region. The City will remain focused on maintaining and enhancing **Strong & Reliable Infrastructure** to address current and future needs related to stormwater, public facilities, public utilities, transportation, and beyond. Lastly, Mauldin will be focused on utilizing its best assets to

establish a **Character & Identity** that highlights this community as a place where people want to live, work and play.

### **HIGH-QUALITY SERVICES**

*The City of Mauldin is focused on delivering High-Quality Services that enhance quality of life, build trust with the community, and represent a significant value to taxpayers.*

#### **Goal 1.1 – Service Delivery**

The City of Mauldin will deliver a robust and comprehensive range of high-quality services to all residents, business, and property owners in a cost-effective and efficient manner.

- Develop objective departmental performance metrics based upon Council goals for service delivery.
- Identify benchmarks to measure the effectiveness of City services, increasing staffing and acquiring additional equipment as necessary to accommodate growth.
- Evaluate opportunities to increase the capacity of youth and adult sports programs.
- Expand recreational opportunities, and enhance program offerings at the Sports Center, Senior Center, and Cultural Center.
- Expand public and private partnership opportunities to increase available resources at the Senior Center and Cultural Center.
- Utilize a variety of community engagement tools to identify emerging service issues and to measure community satisfaction with service delivery.
- Evaluate website redesign and technology improvements to enhance service delivery.
- Develop a 3- to 5- year organizational and operational plan to increase service delivery, achieve programmatic efficiency, and increase operational effectiveness.
- Maintain a fiscal policy focused on providing high-quality essential services and significant value to taxpayers and ratepayers that enhances the City's competitive advantage in the region.
- Increase the overall quality of life of residents and maintain trust between the people and their government.

#### **Goal 1.2 – Continue Capital Improvements Planning, Long-Range Planning, and Fiscal Forecasting**

The City will utilize population studies, service delivery plans, and other tools to provide guidance and resources on capital projects planning, long-range planning, and fiscal forecasting to prepare for future opportunities and challenges.

- Expand the scope of the City's Capital Improvement Plan to cover a longer time horizon for major capital projects.
- Prepare a long-range plan for the delivery of City services that identifies the timing of capital expenditures and personnel growth to meet anticipated demands based on growth and service improvements.
- Prepare and maintain a long-term fiscal forecast model that projects revenues and expenditures

### **VIBRANT COMMUNITY**

*The City of Mauldin is a Vibrant Community with award-winning facilities, programs, and services that seeks to ensure a dynamic quality of life for residents while serving as an emerging hub of cultural and recreational tourism for the region.*

#### **Goal 2.1 – Community Events & Programming**

The City will continue to enhance our offerings of festivals, events, and cultural programming to support the community's desire for more family-friendly activities and entertainment.

- Support and enhance community events and engagement to include community partners.
- Continue support of the Mauldin Cultural Council to enhance art displays and cultural amenities throughout the City.
- Evaluate the possibility of new events and partnerships to enhance community spirit.
- Expand the promotion of City programs and events to residents of Mauldin and the Upstate.
- Expand the range and frequency of community theater productions and similar programming through continued City investment and community partnerships.

### **Goal 2.2 – City Center Village Development**

The City of Mauldin will continue to nurture and grow the heart of our city into a vibrant cultural and entertainment destination within the Upstate region.

- Utilize the City Center Village Master Plan to attract Public Private Partnerships to fulfill the vision of an urbanized city center.
- Ensure the completion of the City Center Village trail segments.
- Evaluate the need to make strategic property acquisitions for the continued development of City Center Village.
- Conduct a parking assessment to increase parking capacity at City Center Village and potential funding sources.

### **Goal 2.3 – Economic Development & Tourism**

Mauldin will build a strong and diverse local economy with an emphasis on attracting high-paying jobs, attracting unique commercial and retail establishments, and supporting a diverse sports and entertainment tourism industry.

- Increase support to and recruitment of local businesses focusing on regional brands, small businesses, and corporate headquarters.
- Support and grow a diverse sports and entertainment tourism industry through cooperative partnerships and facility construction.
- Identify strategic investments and opportunities for industrial and commercial growth.
- Continue to work with local, regional and state partners to improve transportation systems in preparation for future growth.
- Establish incentives for the redevelopment of legacy commercial retail centers in alignment with City economic development goals.
- Identify ways to support BridgeWay Station as a tourism destination and commercial/retail hub.
- Utilize public and private sports facilities to promote sports tourism.

### **Goal 2.4 – Community Engagement**

The City will provide opportunities for residents and business leaders to increase connections to city leaders and services, and enhance citizen engagement, civic pride, and community awareness.

- Actively promote opportunities for service on City boards and commissions and engage community organizations to assist in recruiting candidates.
- Establish an annual “Citizens Academy” program and complementary digital media resources to improve awareness of the function of City government.
- Create opportunities for community involvement to foster greater civic engagement and pride.
- Enhance communication channels with the public to increase community awareness and engagement.

### **STRONG & RELIABLE INFRASTRUCTURE**

*The City is focused on maintaining and enhancing Strong & Reliable Infrastructure to address current and future needs related to stormwater, public facilities, public utilities, transportation, and beyond.*

### **Goal 3.1 – Stormwater Program**

Mauldin will continue to develop policies, programs, and projects to reduce the impacts of stormwater runoff and potential flooding events throughout the city.

- Ensure the completion of the Stormwater Master Plan.
- Maintain a City-wide stormwater program that focuses on preventive maintenance and capital improvements.
- Continue to invest in stormwater infrastructure improvements and maintenance activities.
- Increase educational opportunities and cooperative partnerships with Greenville County and others to provide information and resources to the community.

### **Goal 3.2 – Facilities Upgrades & Planning**

The City will maintain and improve public facilities in a manner that meets the current and future needs of the community.

- Develop a Parks Master Plan to include current and future facilities and needs.
- Develop a long-term Senior Center and Cultural Center Facility and Site Master Plan.
- Evaluate the need for additional facility upgrades and enhancements to accommodate increased staffing.
- Evaluate Public Safety resource allocation and distribution by identifying location(s) for future co-location of services or new facilities.

### **Goal 3.3 – Mauldin Trail Segments**

Mauldin will develop a connected trail and sidewalk system to encourage active and healthy lifestyles for our residents and provide alternative transportation options to connect the community.

- Continue working with partners to design and build trail segments to connect the Swamp Rabbit Trail with City Center Village and beyond.
- Develop trail branding for Mauldin bike and pedestrian trails.
- Continue support for the Butler Road Improvement Project which includes a multi-use pathway.
- Redevelop the David Bates Greenway and establish greater connectivity to key destinations.
- Develop and install new trail segments, seasonal trails/walks, and other activities that promote outdoor recreation and tourism.
- Promote the development of sidewalks, trails and interconnectivity during development or redevelopment of property.

### **Goal 3.4 – Roads and Mobility**

Mauldin will continue to work closely with our regional, state, and federal transportation partners to improve city streets and to plan for more alternative modes of travel to help relieve congestion on city roadways.

- Develop a corridor study along the roads connecting Highway 14 and Miller Road with County, State, and private partners to improve traffic flow to BridgeWay Station, I-385, and Mauldin High School.
- Continue to support Greenlink operations within the City.
- Evaluate the need for additional bus/commuter routes throughout the City.
- Develop a long-range plan to improve bicycle and pedestrian connections and enhance safety across the City.
- Work with SCDOT to implement intersection and roadway improvements to improve traffic flow and safety at high-priority intersections on state-maintained roads.
- Establish a method for the reporting and tracking of maintenance issues on City streets.
- Evaluate opportunities for city-led planning, engineering, and design projects to elevate priority

intersection and roadway improvement projects on SCDOT maintained roads.

### **CHARACTER & IDENTITY**

*The City of Mauldin is focused on utilizing its best assets to establish a Character & Identity that highlights this community as a place where people want to live, work and play.*

#### **Goal 4.1 – Beautification**

Mauldin will enhance the City's gateway corridors and public properties with attractive and low maintenance decorative landscaping elements to welcome residents and visitors alike.

- Prepare and implement a plan to enhance and maintain landscaping along major thoroughfares.
- Develop and implement a plan to enhance the appearance of the City's primary street gateway entrances.
- Continue to work with partners to remove litter and debris along the City's gateway corridors.
- Evaluate overlays and district design guidelines to establish destinations within the city.

#### **Goal 4.2 – City Branding**

The City will develop an identity and brand that is unique to our community to distinguish Mauldin within the greater Upstate region.

- Prepare a branding and promotions plan that supports the City's unique identity.
- Implement branding and promotional projects for regional and local communications and marketing initiatives (i.e. updating city signage, website, etc.).
- Expand wayfinding signage to recreation and cultural facilities.

#### **Goal 4.3 – Development Character**

The City will prepare and implement development policies that encourage a well-designed, safe, and efficient built environment.

- Develop urban design standards for Main Street beautification that can be utilized along commercial corridors.
- Improve the Building Façade and Site Improvement Program to encourage property owners to enhance the aesthetic appeal of commercial property on major corridors, beginning with the City Center area.
- Review and revise general site and building design standards to ensure that the regulations are aligned with the City's expectations for high-quality development outcomes.

### **BUDGET PHILOSOPHY**

The FY2026 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 2026 Budget is balanced and totals \$43,128,100 in revenues and \$43,128,100 in expenditures. The budget includes a planned contribution to Fund Balance of \$71,150. The FY2026 Budget is approximately 9.9% more than FY2025 due to strong revenue growth from

economic development activities, increased tourism-related activity, and enhanced revenue collections by staff. The budget includes several strategic investments designed to address Council's goals including additional personnel, equipment, and capital. These investments are further described below.

The budget as provided maintains the City's current tax millage rate<sup>1</sup>, business license rates<sup>2</sup>, contractor fees, and more. The budget does include, however, a minor fee increase to the City's sewer rate of twenty-five cents (\$0.25) to offset an increase by Greenville Water on the printing of sewer bills last year. Residents would see new sewer rates starting in August.

A summary of all revenues and expenditures for FY2026 is found below.

|                                              | Revenues            | Expenditures        | Difference  |
|----------------------------------------------|---------------------|---------------------|-------------|
| <b>General Fund</b>                          | \$25,365,250        | \$25,365,250        | \$--        |
| <b>MCIP Fund</b>                             | \$260,000           | \$260,000           | \$--        |
| <b>Mauldin Public Facilities Fund</b>        | \$597,500           | \$597,500           | \$--        |
| <b>Capital Projects Fund</b>                 | \$1,357,500         | \$1,357,500         | \$--        |
| <b>Capital Projects Transportation Fund</b>  | \$751,500           | \$751,500           | \$--        |
| <b>Sewer Fund</b>                            | \$1,462,500         | \$1,462,500         | \$--        |
| <b>Hospitality &amp; Accommodations Fund</b> | \$2,407,500         | \$2,407,500         | \$--        |
| <b>ARPA Fund</b>                             | \$0                 | \$0                 | \$--        |
| <b>Victim Advocate Fund</b>                  | \$15,000            | \$15,000            | \$--        |
| <b>Grants Fund</b>                           | \$309,000           | \$309,000           | \$--        |
| <b>Health Fund</b>                           | \$2,174,000         | \$2,174,000         | \$--        |
| <b>Fire Fund</b>                             | \$6,244,500         | \$6,244,500         | \$--        |
| <b>Sports Center Fund</b>                    | \$822,700           | \$822,700           | \$--        |
| <b>Debt Service Fund</b>                     | \$1,107,150         | \$1,107,150         | \$--        |
| <b>Property Management Fund</b>              | \$12,000            | \$12,000            | \$--        |
| <b>Fire 1% Money</b>                         | \$230,000           | \$230,000           | \$--        |
| <b>Mauldin Foundation</b>                    | \$12,000            | \$12,000            | \$--        |
| <b>TOTAL</b>                                 | <b>\$43,128,100</b> | <b>\$43,128,100</b> | <b>\$--</b> |

## OVERALL REVENUES

The City continues to see strong revenue growth across all major 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.

However, significant economic uncertainty exists due to interest rate pressure, potential tariffs, inflation, and a rapidly changing workforce as baby boomers retire. The FY2026 Budget acknowledges these potential headwinds yet is still poised for growth in the years ahead.

<sup>1</sup> 2025 is a millage reassessment year and may result in a millage rollback, but should remain revenue neutral.

<sup>2</sup> City will adopt a new Business License Ordinance later this year with a new rate schedule and may need to modify rates to remain revenue neutral.

As FY2025 draws to a close, several commercial development projects are under construction or nearing completion. These include City Center Village, a new commercial node at Ashmore Bridge Road and Fork Shoals Road, and a mixed-use development at Tanner Road and Verdin Road. These projects will serve as catalysts for the future growth of property taxes, business license fees, and hospitality tax revenue in FY2026 and beyond.

The City continues to receive requests for new residential development, annexations, and commercial development. Area builders expect to build more than 1,200 homes in Mauldin over the next 24-months which will lead to higher revenues and stronger service demand. A significant number of these homes will be rental properties and will therefore pay higher property tax rates (6% instead of owner occupied 4%), and a business license fee (owner of the rental unit). This presents both a strategic opportunity for the City (increased revenue for reinvestment into public services and facilities) and potential liability (if the homes become owner-occupied in the future). Staff will continue to monitor the ever-changing housing market and stand ready to respond to this potentially changing market.

### **OVERALL EXPENSES**

The City continues to face several challenges when it comes to planned expenditures, including an increase in demand for services, inflation, higher property and casualty insurance rates, 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 FY2026 are due to the following:

- Increasing demands for services as the City's population and area of service grows;
- Increases of 32% in liability insurance rates and 8% in worker's compensation insurance rates;
- Health insurance premiums are projected to increase by 4.6%;
- Inflation continues to affect all sectors of the economy and is up 3.0% year over year;
- Increasing cost of capital goods, petroleum products, and services;

In addition, the FY2026 budget includes strategic investments across all departments to meet our growing service demands, upgrades of various equipment, and other expenditures to address Council's strategic goals. This is being done while also maintaining a high-level of fiscal discipline to live within our means, maximizing the utility of every taxpayer dollar for the greatest value to the community, and addressing our most critical needs.

### **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 the Cultural Center. The FY2026 General Fund Budget, as presented, is balanced with revenues and expenditures equaling \$25,365,250 and contains a planned contribution to Fund Balance of \$71,150.

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### **General Fund Revenues**

A summary of General Fund Revenues is provided below.

|                                      | <b>FY2024<br/>Actual</b> | <b>FY 2025<br/>Budget</b> | <b>FY2026<br/>Proposed</b> | <b>%<br/>Change</b> |
|--------------------------------------|--------------------------|---------------------------|----------------------------|---------------------|
| <i>Taxes and Special Assessments</i> | \$9,704,886              | \$10,072,500              | \$11,782,500               | 17.0%               |
| <i>Licenses and Permits</i>          | \$10,576,765             | \$9,258,000               | \$10,043,000               | 8.5%                |
| <i>Intergovernmental</i>             | \$820,447                | \$749,000                 | \$804,000                  | 7.3%                |
| <i>Penalties and Fines</i>           | \$134,783                | \$125,300                 | \$130,250                  | 4.0%                |
| <i>Charges for Services</i>          | \$148,256                | \$127,000                 | \$132,500                  | 4.3%                |
| <i>Recreation Fees</i>               | \$260,753                | \$195,000                 | \$250,000                  | 28.2%               |
| <i>Cultural Center Fees</i>          | \$35,132                 | \$20,000                  | \$250,500                  | 1,152.5%            |
| <i>Senior Center Fees</i>            | \$18,838                 | \$29,000                  | \$18,500                   | -36.2%              |
| <i>Miscellaneous Revenue</i>         | \$744,625                | \$514,000                 | \$587,000                  | 14.2%               |
| <i>Transfers In</i>                  | \$189,740                | \$464,700                 | \$1,367,000                | 189.2%              |
| <i>Use of Fund Balance</i>           | \$0                      | \$7,868                   | \$0                        | -100%               |
| <b>Total</b>                         | <b>\$22,634,225</b>      | <b>\$21,562,368</b>       | <b>\$25,365,250</b>        | <b>17.6%</b>        |

One major change within the General Fund budget is the renaming of the Community Development budget to the Mauldin Cultural Center (MCC) budget. This renamed budget now includes all expenditures of the MCC, regardless of funding sources, and is supported by a transfer from the Hospitality & Accommodations (H&A) Tax Fund. The H&A Fund still exists but appears dramatically different than in years past. Staff is recommending this change to streamline the City's budget by organizing all expenses related to the MCC and its programming into a single budget. Revenues from H&A-related programs are deposited into the General Fund, while H&A tax revenue is maintained in the H&A Fund. The transfer from H&A Fund (300) to General Fund (100) offsets the expenses of H&A programming not covered by program revenue.

### **General Fund Expenditures**

General Fund expenditures total \$25,365,250 across all departments and represents an increase of nearly 17.6 %. This increase is primarily driven by the funding of 8 new full-time positions, funding increases for part-time and college internships, equipment upgrades, higher inflation costs on certain consumables, and planned increases in service contracts. Funding has also been allocated to initiatives approved by Council in FY2024 & 2025, including the Axon taser and body camera program, Flock, and the continuation of Greenlink 601 Route.

As our community continues to grow and service demand increases, properly staffing core and important functions of our organization becomes paramount. In FY2026, the budget as prepared includes additional staff for Police, Public Works, Judicial, Recreation and others. These additional positions are funded either full-year or half-year as a hedge against potential economic headwinds. Each fulfills a surging demand within our City or leverages specialization to enhance

the City's ability to serve its growing base. The positions proposed include:

- Positions funded as of July 1<sup>st</sup>:
  - Accreditation Manager<sup>3</sup> – Police
  - Program Coordinator – Recreation
  - Public Works Superintendent – Public Works
  - Administrative Judge – Judicial
- Positions funded as of January 1<sup>st</sup>:
  - 3 Fire Fighters – Fire
  - Training Officer - Fire
- Additional funding for part-time staffing at Mauldin Cultural Center and Senior Center
- Part-time position within Administration for a Social Media Coordinator

The FY2026 budget includes funding for various non-capital equipment including new chairs for City Council Chambers, Axon in-car camera system (Police), a drone program (Police), computer upgrades at City Hall, and more. Funding has also been allocated towards a new traffic management software by Urban SDK for the Police Department. This system will allow MPD Traffic Team to quickly respond to public speeding complaints, prioritize street safety, and measure the effectiveness of traffic calming measures.

Lastly, the budget also includes a COLA of 2% and a merit pool of 3% of each department's projected salary expenses. The City conducts an organization-wide annual review in October of each year, where every employee is evaluated by their supervisor. A merit pool has been established that allows supervisors to award an average of 3% merit increase by each department.

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

|                          | <b>FY2024<br/>Actual</b> | <b>FY 2025<br/>Budget</b> | <b>FY2026<br/>Proposed</b> | <b>%<br/>Change</b> |
|--------------------------|--------------------------|---------------------------|----------------------------|---------------------|
| <i>Transfers Out</i>     | \$6,751,784              | \$4,128,750               | \$4,896,950                | 18.6%               |
| <i>Council</i>           | \$187,438.37             | \$229,000                 | \$ 263,000                 | 14.8%               |
| <i>Finance</i>           | \$456,279.59             | \$478,600                 | \$498,000                  | 4.1%                |
| <i>Administration</i>    | \$973,406.97             | \$1,095,250               | \$1,385,500                | 26.5%               |
| <i>Employee Services</i> | \$73,288                 | \$84,100                  | \$79,100                   | -5.9%               |
| <i>Judicial</i>          | \$583,153.32             | \$669,000                 | \$735,000                  | 9.9%                |
| <i>Police</i>            | \$6,140,064.53           | \$7,260,000               | \$8,125,000                | 11.9%               |
| <i>Business Services</i> | \$787,034.00             | \$863,500                 | \$899,500                  | 4.2%                |
| <i>Street</i>            | \$726,000.27             | \$877,000                 | \$945,900                  | 7.9%                |
| <i>Sanitation</i>        | \$2,123,570.29           | \$2,328,000               | \$2,494,500                | 7.2%                |
| <i>PW Administration</i> | \$764,483.17             | \$742,000                 | \$1,026,000                | 38.3%               |
| <i>Fleet Maintenance</i> | \$259,827.41             | \$274,200                 | \$293,000                  | 6.9%                |
| <i>Parks Management</i>  | \$770,635.37             | \$967,368                 | \$1,054,500                | 9.0%                |
| <i>Recreation</i>        | \$798,101.36             | \$786,000                 | \$932,800                  | 18.7%               |
| <i>Cultural Center</i>   | \$482,291.09             | \$456,500                 | \$1,362,500                | 198.5%              |

<sup>3</sup> The current Accreditation Manager is occupying a Police Officer slot and will allow that slot to be used as an additional Code Enforcement Officer.

|                      |                        |                        |                     |              |
|----------------------|------------------------|------------------------|---------------------|--------------|
| <i>Senior Center</i> | \$256,867.41           | \$323,100              | \$374,000           | 15.8%        |
| <b>Total</b>         | <b>\$22,134,005.10</b> | <b>\$21,562,368.38</b> | <b>\$25,365,250</b> | <b>17.6%</b> |

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 FY2026.

### ***Transfers Out***

The General Fund supports numerous other funds, services and programs on an annual basis. In FY2026, transfers out of the General Fund total \$4,896,950 and is 18.6% higher than the current fiscal year. The increase is mostly attributable to increased transfers to the Fire Service Fund for operational support and the Transportation Fund for sidewalk and trail projects. Below illustrates the distribution of transfers out of the General Fund to other funds.

|                                     | <b>FY2024<br/>Actual</b> | <b>FY2025<br/>Budget</b> | <b>FY2026<br/>Budget</b> | <b>%<br/>Change</b> |
|-------------------------------------|--------------------------|--------------------------|--------------------------|---------------------|
| <i>Mauldin Public Facilities</i>    | \$427,900                | \$429,400                | \$433,500                | 1.0%                |
| <i>Capitol Projects Fund</i>        | \$1,931,395              | \$0                      | \$0                      | 0.0%                |
| <i>Transportation Fund</i>          | \$1,780,974              | \$307,000                | \$336,000                | 9.4%                |
| <i>Fire Service Fund</i>            | \$2,119,633              | \$2,360,350              | \$3,045,950              | 29.0%               |
| <i>Sports Center Fund</i>           | \$241,522                | \$421,500                | \$432,700                | 2.7%                |
| <i>Debt Service Fund</i>            | \$250,361                | \$610,500                | \$577,650                | -5.4%               |
| <i>Contribution to Fund Balance</i> | \$0                      | \$0                      | \$71,150                 | 0.0%                |
| <b>Total</b>                        | <b>\$6,751,784</b>       | <b>\$4,128,750</b>       | <b>\$4,896,950</b>       | <b>18.6%</b>        |

Below are the summaries of expenditures by each department or facility within the General Fund budget. The summaries are organized by core categories (Personnel, Operating, Non-Capital) and are derived from the departmental or facility itemized budgets. Each budget contains comments related to significant changes, notable expenses, or program changes.

### **COUNCIL**

| <b>EXPENDITURES</b> | <b>FY2024 ACTUAL</b> | <b>FY2025 BUDGET</b> | <b>FY2026 BUDGET</b> | <b>Difference</b> |
|---------------------|----------------------|----------------------|----------------------|-------------------|
| Personnel           | 117,231.58           | 134,500.00           | 153,500.00           | 19,000.00         |
| Operating           | 70,206.79            | 94,500.00            | 109,500.00           | 15,000.00         |
| Non-Capital         | 0                    | 0                    | 0                    | 0                 |
| <b>Total</b>        | <b>\$187,438.37</b>  | <b>\$229,000</b>     | <b>\$263,000</b>     | <b>\$34,000</b>   |

### **COMMENTS**

Staff is proposing an increase in Council compensation as part of the FY2026 budget. Council compensation has not been adjusted since 2007. Council compensation, if approved, would be set at \$15,000 for the Mayor, \$13,000 for the Mayor Pro Tem, and \$12,000 for Council Members. Council would be offered health insurance on the same terms and conditions as full-time employees. The increase would be effective following January 1, 2026 following the next election in November 2025.

Additionally, staff is proposing to purchase new chairs for Council Chambers (at the Council dais) to be utilized by Council, Court, and various Boards and Commissions of the City.

## FINANCE

| EXPENDITURES | FY2024 ACTUAL       | FY2025 BUDGET    | FY2026 BUDGET    | Difference      |
|--------------|---------------------|------------------|------------------|-----------------|
| Personnel    | 362,344.47          | 383,500.00       | 402,000.00       | 18,500.00       |
| Operating    | 93,935.12           | 95,100.00        | 96,000.00        | 900.00          |
| Non-Capital  | 0                   | 0                | 0                | 0               |
| <i>Total</i> | <b>\$456,279.59</b> | <b>\$478,600</b> | <b>\$498,000</b> | <b>\$19,400</b> |

### COMMENTS

No significant changes planned for FY2026.

## ADMINISTRATION

| EXPENDITURES | FY2024 ACTUAL       | FY2025 BUDGET      | FY2026 BUDGET      | Difference       |
|--------------|---------------------|--------------------|--------------------|------------------|
| Personnel    | 708,029.14          | 829,750.00         | 1,019,500.00       | 189,750.00       |
| Operating    | 265,377.83          | 265,500.00         | 366,000.00         | 100,500.00       |
| Non-Capital  | 0                   | 0                  | 0                  | 0                |
| <i>Total</i> | <b>\$973,406.97</b> | <b>\$1,095,250</b> | <b>\$1,381,500</b> | <b>\$290,250</b> |

### COMMENTS

Personnel includes \$25k for a part-time Social Media Coordinator to increase the City's social media impact and engagement across platforms.

Operating expenses increased due to the inclusion of several programs or contracts previously assigned to another department. These include:

- Economic Development and Special Projects (\$69k)
- Greenlink (\$54k)

Additional funding has been allocated to Employee Expenses for personnel training due to positions created in FY2025.

## JUDICIAL

| EXPENDITURES | FY2024 ACTUAL       | FY2025 BUDGET    | FY2026 BUDGET    | Difference      |
|--------------|---------------------|------------------|------------------|-----------------|
| Personnel    | 449,339.46          | 484,500.00       | 539,500.00       | 55,000.00       |
| Operating    | 133,813.86          | 184,500.00       | 195,500.00       | 11,000.00       |
| Non-Capital  | 0                   | 0                | 0                | 0               |
| <i>Total</i> | <b>\$583,153.32</b> | <b>\$669,000</b> | <b>\$735,000</b> | <b>\$66,000</b> |

### COMMENTS

Staff is proposing to reorganize the Judicial Department as part of the FY2026 budget. The primary change would be with the inclusion of an additional Administrative Judge and the reassignment of certain roles and responsibilities. The change is being requested as service loads increase due to the City's growth.

Under the new structure, a full-time Administrative Judge would be available Monday through Friday to sign warrants, issue bonds, and sit at the bench in absence of another judge. Details of this reorganization will be presented during the budget presentation.

## POLICE

| EXPENDITURES | FY2024 ACTUAL         | FY2025 BUDGET      | FY2026 BUDGET      | Difference       |
|--------------|-----------------------|--------------------|--------------------|------------------|
| Personnel    | 5,380,530.27          | 6,157,300.00       | 6,689,000.00       | 531,700.00       |
| Operating    | 690,741.12            | 1,001,700.00       | 1,337,000.00       | 335,300.00       |
| Non-Capital  | 68,793.14             | 101,000.00         | 99,000.00          | (2,000.00)       |
| <b>Total</b> | <b>\$6,140,064.53</b> | <b>\$7,260,000</b> | <b>\$8,125,000</b> | <b>\$864,000</b> |

### COMMENTS

Personnel includes the addition of a full-time slot for the Accreditation Manager, which will free up a Certified Officer position. The freed-up Officer position will then be used to hire another Code Enforcement Officer.

Overtime has also increased due to the increasing need for officers to serve at various City functions including recreation programming, events, and other assignments.

Operating expenses have increased due to rising fuel prices, contracts and services related to body cameras and tasers, and the inclusion of funding to convert in-car cameras from Watch Guard to Axon. Staff recently learned that Watch Guard is moving from server-based cameras to cloud-based cameras. Therefore, in order to keep all of our Police Dept. camera systems within one ecosystem, staff is recommending moving all car cameras into our Axon cloud-based system. Additional information will be presented to Council during the Budget Workshops.

Non-Capital is expected to be less than the prior fiscal year, but includes new stop sticks, a drone program and additional equipment related to patrol operations.

## BUSINESS & DEVELOPMENT SERVICES

| EXPENDITURES | FY2024 ACTUAL       | FY2025 BUDGET    | FY2026 BUDGET    | Difference      |
|--------------|---------------------|------------------|------------------|-----------------|
| Personnel    | 583,720.00          | 785,500.00       | 812,000.00       | 26,500.00       |
| Operating    | 203,314.12          | 78,000.00        | 87,500.00        | 9,500.00        |
| Non-Capital  | 0                   | 0                | 0                | 0               |
| <b>Total</b> | <b>\$787,034.12</b> | <b>\$863,500</b> | <b>\$899,500</b> | <b>\$36,000</b> |

### COMMENTS

No significant changes planned for FY2026.

## STREET

| EXPENDITURES | FY2024 ACTUAL       | FY2025 BUDGET    | FY2026 BUDGET    | Difference      |
|--------------|---------------------|------------------|------------------|-----------------|
| Personnel    | 371,640.74          | 424,500.00       | 423,500.00       | (1,000.00)      |
| Operating    | 344,124.29          | 443,500.00       | 513,500.00       | 70,000.00       |
| Non-Capital  | 10,235.24           | 9,000.00         | 8,900.00         | (100.00)        |
| <b>Total</b> | <b>\$726,000.27</b> | <b>\$877,000</b> | <b>\$945,900</b> | <b>\$68,900</b> |

### COMMENTS

Operating expenses include increases for the following programs and services:

- Contracts & Services (\$32k) for IMS Road Review
- Stormwater Maintenance and Repair (\$100k)

## SANITATION

| EXPENDITURES | FY2024 ACTUAL         | FY2025 BUDGET      | FY2026 BUDGET      | Difference       |
|--------------|-----------------------|--------------------|--------------------|------------------|
| Personnel    | 836,620.32            | 1,038,500.00       | 1,147,000.00       | 108,500.00       |
| Operating    | 1,286,949.97          | 1,289,500.00       | 1,347,500.00       | 58,000.00        |
| Non-Capital  | 0                     | 0                  | 0                  | 0                |
| <b>Total</b> | <b>\$2,123,570.29</b> | <b>\$2,328,000</b> | <b>\$2,494,500</b> | <b>\$166,500</b> |

### COMMENTS

Personnel expenditures are higher in the upcoming fiscal year due to the City needing to be more competitive for CDL drivers. Class B drivers are in high demand throughout the region and staff has had to adjust starting compensation to attract and retain qualified drivers.

Operating expenses increases are mostly due to insurance liability increases and landfill fees.

## PW ADMINISTRATION

| EXPENDITURES | FY2024 ACTUAL       | FY2025 BUDGET    | FY2026 BUDGET      | Difference       |
|--------------|---------------------|------------------|--------------------|------------------|
| Personnel    | 383,701.15          | 417,000.00       | 594,500.00         | 177,500.00       |
| Operating    | 380,782.02          | 325,000.00       | 431,500.00         | 106,500.00       |
| Non-Capital  | 0                   | 0                | 0                  | 0                |
| <b>Total</b> | <b>\$764,483.17</b> | <b>\$742,000</b> | <b>\$1,026,000</b> | <b>\$284,000</b> |

### COMMENTS

Personnel includes a full-time position for a Public Works Superintendent as part of a realignment of Public Works operations. The PW Superintendent will oversee much of the day-to-day operations of the Sanitation program, Street program, and more.

Operating expenses increases are mostly due to insurance liability increases and contracts and services due to the acquisition of an asset management system.

## FLEET MAINTENANCE

| EXPENDITURES | FY2024 ACTUAL       | FY2025 BUDGET    | FY2026 BUDGET    | Difference      |
|--------------|---------------------|------------------|------------------|-----------------|
| Personnel    | 207,220.58          | 224,200.00       | 230,500.00       | 6,300.00        |
| Operating    | 52,606.83           | 50,000.00        | 62,500.00        | 12,500.00       |
| Non-Capital  | 0                   | 0                | 0                | 0               |
| <b>Total</b> | <b>\$259,827.41</b> | <b>\$274,200</b> | <b>\$293,000</b> | <b>\$18,800</b> |

### COMMENTS

No significant changes planned for FY2026.

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## PARKS MANAGEMENT

| EXPENDITURES                                                                                                                                             | FY2024 ACTUAL       | FY2025 BUDGET       | FY2026 BUDGET      | Difference         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|--------------------|--------------------|
| Personnel                                                                                                                                                | 431,215.29          | 601,500.00          | 624,500.00         | 23,000.00          |
| Operating                                                                                                                                                | 330,621.43          | 355,868.38          | 425,000.00         | 69,131.62          |
| Non-Capital                                                                                                                                              | 8,798.65            | 10,000.00           | 5,000.00           | (5,000.00)         |
| <b>Total</b>                                                                                                                                             | <b>\$770,635.37</b> | <b>\$967,368.38</b> | <b>\$1,054,500</b> | <b>\$87,131.62</b> |
| <b>COMMENTS</b>                                                                                                                                          |                     |                     |                    |                    |
| Operating expenses increases are mostly due to the following:                                                                                            |                     |                     |                    |                    |
| <ul style="list-style-type: none"> <li>• Utilities for rate increases and usage</li> <li>• Contract &amp; Services for ball field maintenance</li> </ul> |                     |                     |                    |                    |

## RECREATION

| EXPENDITURES                                                                                                                                                                     | FY2024 ACTUAL       | FY2025 BUDGET    | FY2026 BUDGET    | Difference       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------|------------------|------------------|
| Personnel                                                                                                                                                                        | 462,892.21          | 464,000.00       | 572,000.00       | 108,000.00       |
| Operating                                                                                                                                                                        | 335,209.15          | 322,000.00       | 360,800.00       | 38,800.00        |
| Non-Capital                                                                                                                                                                      | 0                   | 0                | 0                | 0                |
| <b>Total</b>                                                                                                                                                                     | <b>\$798,101.36</b> | <b>\$786,000</b> | <b>\$932,800</b> | <b>\$146,800</b> |
| <b>COMMENTS</b>                                                                                                                                                                  |                     |                  |                  |                  |
| Personnel includes an additional full-time position for a Recreation Program Coordinator. This position is needed due to growth in the City's sports and recreation programming. |                     |                  |                  |                  |
| Personnel expenses are also increasing due to a greater number of existing staff selecting employer-provided insurance for their insurance needs.                                |                     |                  |                  |                  |
| Operating expenses are increasing mostly due to increased programmatic expenses across all sports.                                                                               |                     |                  |                  |                  |

## CULTURAL CENTER (formerly Community Development)

| EXPENDITURES                                                                                                                                                                                                                                                                                                                        | FY2024 ACTUAL       | FY2025 BUDGET    | FY2026 BUDGET      | Difference       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------|--------------------|------------------|
| Personnel                                                                                                                                                                                                                                                                                                                           | 313,800.65          | 243,500.00       | 413,500.00         | 170,000.00       |
| Operating                                                                                                                                                                                                                                                                                                                           | 168,490.44          | 213,000.00       | 949,000.00         | 736,000.00       |
| Non-Capital                                                                                                                                                                                                                                                                                                                         | 0                   | 0                | 0                  | 0                |
| <b>Total</b>                                                                                                                                                                                                                                                                                                                        | <b>\$482,291.09</b> | <b>\$456,500</b> | <b>\$1,362,500</b> | <b>\$906,000</b> |
| <b>COMMENTS</b>                                                                                                                                                                                                                                                                                                                     |                     |                  |                    |                  |
| As mentioned above, the Cultural Center budget was formerly named the Community Development budget and now includes all expenses related to the various activities that are programmed or managed by the Mauldin Cultural Center. Funding is supported by both the General Fund and Hospitality & Accommodation Tax (H&A Tax) Fund. |                     |                  |                    |                  |
| Personnel increase is due to budget realignment, but also additional funding (\$20k) for part-time staff to assist with City programs and events.                                                                                                                                                                                   |                     |                  |                    |                  |
| Operations expenses have increased due to the following:                                                                                                                                                                                                                                                                            |                     |                  |                    |                  |
| <ul style="list-style-type: none"> <li>• Contracts &amp; Services increases in cleaning services and creative services</li> <li>• Marketing increase in budget allowance for marketing events and programs (\$15k)</li> <li>• All programs and events of the MCC (\$445k)</li> </ul>                                                |                     |                  |                    |                  |

## SENIOR CENTER

| EXPENDITURES                                                                                                                                      | FY2024 ACTUAL       | FY2025 BUDGET    | FY2026 BUDGET    | Difference      |
|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------|------------------|-----------------|
| Personnel                                                                                                                                         | 145,463.94          | 134,800.00       | 178,500.00       | 43,700.00       |
| Operating                                                                                                                                         | 111,403.47          | 188,300.00       | 195,500.00       | 7,200.00        |
| Non-Capital                                                                                                                                       | 0                   | 0                | 0                | 0               |
| <b>Total</b>                                                                                                                                      | <b>\$256,867.41</b> | <b>\$323,100</b> | <b>\$374,000</b> | <b>\$50,900</b> |
| <b>COMMENTS</b>                                                                                                                                   |                     |                  |                  |                 |
| Personnel expenses have increased due additional funding for part-time support at the Senior Center.                                              |                     |                  |                  |                 |
| Personnel expenses are also increasing due to a greater number of existing staff selecting employer-provided insurance for their insurance needs. |                     |                  |                  |                 |

## 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 FY2026 Budget, the Enterprise Fund totals \$1,474,500 a decrease of 14.7% from the prior year. The decrease is attributed to the lack of a planned capital lease in the upcoming fiscal year as was done in the prior year for a capital equipment purchase.

The City, however, is making a change to the City's sewer fee assessed on utility bills. The City received notice late last budget cycle that Greenville Water would be increasing their fee per utility bill printed from \$1.17 to \$1.31 effective July 1, 2024. This increase did take affect and the City absorbed the cost. Staff is anticipating another increase this upcoming year and proposed an increase in the City's sewer fee from \$11.50/month to \$11.75/month or a twenty-five cents (\$0.25) increase. Funding will go towards offsetting last year's increase as well as absorbing the anticipated increase later this year.

The revenues and expenditures of each of the two funds are further explained below.

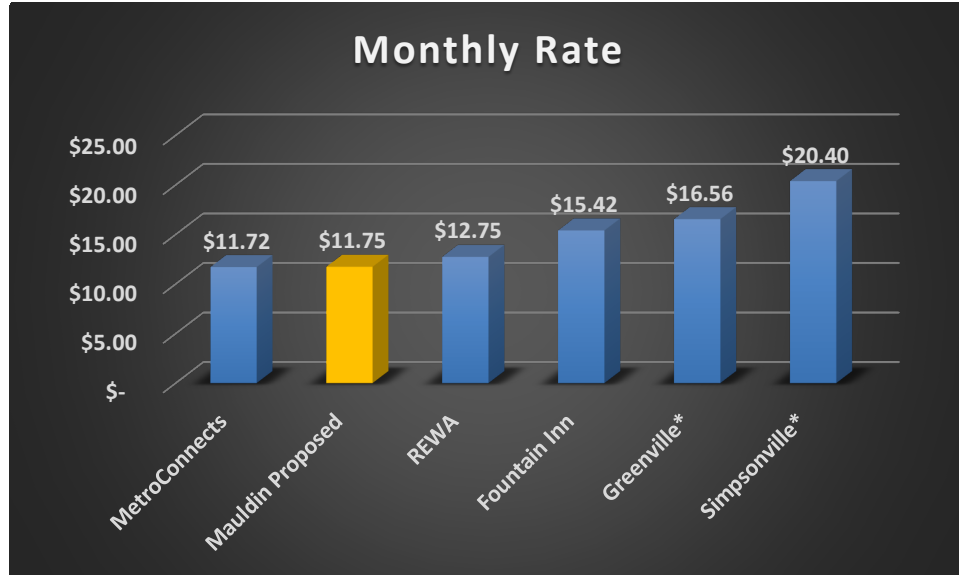
## SEWER FUND

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 FY2026, Sewer Fund revenues are projected to be \$1,462,500, and consists of \$1,378,000 in Sewer Maintenance Fees, \$42,000 in Sewer Pump Station Fees, and the balance in interest income.

Sewer Fund expenditures equal revenue and includes an allocation of \$300,000 for rehabilitation and repair. The Department will continue all other operations as current with no anticipated programmatic changes in FY2026.

As mentioned above, due to a sewer bill rate increase by Greenville Water last year, staff proposed an increase of twenty-five cents (\$0.25) to the City's monthly sewer bill. This will increase the rate from \$11.50 to \$11.75. As indicated in the graphic below, the City's rate remains one of the

lowest in the region.



\*Two-tiered rate systems based upon volume per month

### PROPERTY MANAGEMENT FUND

The Property Management Fund was established to account for rental income from City owned property. The FY2026 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 \$1,357,500 and consists of funding for capital projects or equipment purchase and debt servicing of prior year equipment purchases. In FY2026, the City seeks to purchase various equipment and vehicles in an amount up to \$1,119,000, representing a decrease of 16.5% from the prior fiscal year. Leading the decline is the absence of a 5-year capital lease purchase in the amount of more than a million for the acquisition of various vehicles and equipment. The budget also anticipates a debt service transfer in the amount of \$238,500.

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 include:

- \$437,000 – Police Department (vehicles and radios)
- \$313,000 – Fire Department (Cascade system and Purvis alerting system)
- \$35,000 – Business & Development (work truck)
- \$38,000 – Street Dept (Concrete curb machine and asphalt drag box)
- \$65,000 – Sanitation Dept. (work truck)
- \$9,000 – Building Maintenance (lift)
- \$40,000 – Parks Dept (zero turn mower and field rake)
- \$152,000 – Sports Center (gym floor refinish, divider curtain, goal adjuster)
- \$30,000 – Cultural Center (storage building at Public Works to eliminate paid storage units)

## **CAPITAL PROJECTS FUND - TRANSPORTATION**

The FY2026 Capital Projects Fund – Transportation totals \$751,500, which is an increase of 60.9% over the previous year. Funding comes from a number of sources including Paving Revenue from Greenville County (\$110k), dedicated millage from the General Fund (\$336k) and Hospitality & Accommodations Tax (\$305.5k). These funds will provide for resurfacing of city-owned roads (\$400k) throughout the community, continue adding to the Bridge Maintenance Fund Balance (\$50k) and funding for the continued development of trails and sidewalks (\$255.5k) throughout the City.

## **FIRE SERVICE FUND**

The Fire Service Fund budget totals \$6,244,500 which is an increase of 11.5% over FY2025. Funding is provided via property taxes from covered portions of Greenville County (\$3,198,550), and from a transfer from the General Fund (\$3,045,950).

The FY2026 Budget includes hiring three additional Fire Fighters and a Fire Training Officer. These positions are partially funded for FY2026 and will be funded to start after January 1, 2026. This is being done to lessen the impact of a full year's compensation on the budget and is a hedge to any potential economic headwinds. The fulfillment of these positions will ensure the department is fully and properly staffed by 2030 to meet our growing needs.

The Department is seeking a modest capital expenditure in FY2026 for the acquisition and installation of cascade system and to begin adding the Purvis alerting system to two of four stations. Both expenditures, which total approximately \$313k, will enhance the Department's ability to respond to calls for service and reduce response times.

Additionally, Mauldin Fire continues to seek opportunities and partnerships with development within the County Fire Service Area for station 5. Several potential developments may provide a strategic partnership to the department for the acquisition of property for building the Department's next station. By 2030, Mauldin Fire will need to staff and operate an additional station near I-185 and Log Shoals Road to be ready to serve this quickly growing area.

## **HOSPITALITY & ACCOMMODATIONS TAX FUND**

The Hospitality & Accommodations Tax Fund, or H&A Fund, totals \$2,407,500 for FY2026. Revenue is projected to be higher over the current year mostly due to strong hospitality tax receipts (\$2.05 million) and local and state accommodations (\$130k and \$100k respectively) collections. 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.

As mentioned above, one major difference this year compared to previous years is the reallocation of H&A-funded activities to the General Fund's Cultural Center budget. In FY2026, the H&A Fund will continue to support 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 with a dedicated transfer of \$1,367,000 to the General Fund. H&A funds will also be used to support the development of new trails and sidewalks in the City with a transfer of \$305,500 to the Capital Projects – Transportation Fund. Lastly, \$100k in funding was allocated for the continued purchase of Christmas decorations for the City's new light trail at the

Cultural Center and to begin upgrading lights and electrical connections along major roadways.

### SPORTS CENTER FUND

The FY2026 budget for the Sports Center Fund totals \$822,700, or a 14.0% increase over the prior year. Revenue for the fund continues to rely on an annual General Fund transfer (\$432,700) but is experiencing a notable rise in paid memberships reducing the transfer needed to maintain operations. Membership fees are projected to total \$325,000 in FY2026, which is up from \$260,000 budgeted in FY2025.

Expenditures for FY2026 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 basketball goals this year for \$12,000. Funding is also being allocated for additional part-time staffing at the facility.

### EMPLOYEE HEALTH FUND

The Employee Health Fund was created to maintain dedicated funding stream for the City's health insurance expenditures. In FY2026, the budget totals \$2,174,000 which is a 22.2% increase over 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 FY2026.

### DEBT SERVICE FUND

The Debt Service Fund totals \$1,107,150 for FY2026 which is a decrease of 2.9% over the prior year. The fund consists of numerous capital leases, General Obligation bonds (GO bonds), H&A Revenue bonds and interest payments. Revenue for principal and interest payments come from the General Fund (\$577,650), Capital Fund (\$238,500), Sewer Fund (\$100,000), and the H&A Fund (\$191,000). The FY2026 budget does not include any new lease purchases or borrowing.

Below is a chart of outstanding bond debt and leases as of June 30, 2024 or that was approved in FY2025.

|                             | Purpose                           | Balance     | Maturity     |
|-----------------------------|-----------------------------------|-------------|--------------|
| <b>GO Bonds</b>             |                                   |             |              |
| <i>GORB - Series 2016</i>   | Partially refund GORB Series 2009 | \$975,000   | March 2029   |
| <i>GOB - Series 2020</i>    | Transportation Projects           | \$2,230,000 | April 2038   |
| <b>Revenue Bonds</b>        |                                   |             |              |
| <i>RB Series 2014</i>       | Sewer Infrastructure              | \$2,157,000 | October 2034 |
| <i>AHTRB – Series 2020</i>  | Pedestrian Bridge                 | \$2,379,000 | April 2040   |
| <b>IPRB</b>                 |                                   |             |              |
| <i>IPRB – 2020 (Bridge)</i> | Pedestrian Bridge                 | \$2,080,000 | April 2040   |
| <i>IPRB – 2021 (Fire)</i>   | Fire Station HQ                   | \$5,590,000 | April 2042   |

| <b>Lease Purchases</b> |                                                               |                          |
|------------------------|---------------------------------------------------------------|--------------------------|
| <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                   | \$288,942 September 2025 |
| <i>Lease 2025</i>      | Police vehicles (5), Admin vehicle (1), Public Works vehicles | \$1,414,000 March 2029   |

### 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 \$260,000 for FY2026, with \$60,000 attributable to City Center and \$200,000 to BridgeWay. City Center MCIP funds will be transferred to the Capital Fund, while BridgeWay’s will be initially attributed to BridgeWay MCIP Fund Balance before being refunded per the development agreement.

During the FY2026 annual budget amendment, staff will update these figures to reflect actual revenues and expenditures. The City Center Village MCIP is set to expire on December 31, 2035, whereas the BridgeWay MCIP will expire on December 31, 2045.

### Mauldin Public Facilities Fund

The Mauldin Public Facilities Fund totals \$597,500 for FY2026 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 FY2026, the Grant Fund totals \$309,000 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. Mauldin Police Dept. is also in the process of applying for additional SRO positions at Green Charter Simpsonville (in Mauldin) and Green Charter High School at the request of each school.

### Victim Advocate Fund

The FY2026 budget for Victim Advocate is expected to total \$15,000. Program revenues will be used for the City’s Victim Advocate Program within the Mauldin Police Department.

### Fire 1% Money

The Fire 1% Money is expected to total \$230,000 in FY2026. 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 spend \$12,000 in FY2026. Funding is provided 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 close out ARPA expenditures in FY2026, but do not have any planned expenditures for FY2026 budget. We do anticipate bringing to Council a final expenditure plan for any remaining funds in late FY2026 or as part of the budget process in FY2027. 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'.

Seth Duncan  
City Administrator



## Budget At A Glance

The FY2026 Budget totals \$43,128,100, which represents a 9.8% increase from the FY2025 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.

| <b>Budget-At-A-Glance for the FY2026 Budget</b>                             |                     |
|-----------------------------------------------------------------------------|---------------------|
|                                                                             | <b>2026 Adopted</b> |
| <b>Revenues</b>                                                             |                     |
| General Fund                                                                | 23,998,250          |
| Enterprise Funds                                                            | 1,474,500           |
| <b>Subtotal</b>                                                             | <b>25,472,750</b>   |
| Hospitality & Accommodations                                                | 2,407,500           |
| Fire Fund                                                                   | 3,198,550           |
| Debt Service Fund                                                           |                     |
| Capital Projects Fund                                                       | 68,000              |
| Capital Projects Fund- Road Improvements                                    | 110,000             |
| Other Nonmajor Funds                                                        | 3,116,000           |
| <b>Total</b>                                                                | <b>34,372,800</b>   |
| <b>Expenditures</b>                                                         |                     |
| General Fund                                                                | 20,468,300          |
| Enterprise Funds                                                            | 1,340,500           |
| <b>Subtotal</b>                                                             | <b>21,808,800</b>   |
| Hospitality & Accommodations                                                | 100,000             |
| Fire Fund                                                                   | 6,244,500           |
| Debt Service Fund                                                           | 1,107,150           |
| Capital Projects Fund                                                       | 1,119,000           |
| Capital Projects Fund- Road Improvements                                    | 655,500             |
| Other Nonmajor Funds                                                        | 4,160,200           |
| <b>Total</b>                                                                | <b>35,195,150</b>   |
| <b>Other Financing Sources/(Uses)</b>                                       |                     |
| General Fund                                                                | (3,529,950)         |
| Enterprise Funds                                                            | (134,000)           |
| <b>Subtotal</b>                                                             | <b>(3,663,950)</b>  |
| Hospitality & Accommodations                                                | (2,307,500)         |
| Fire Fund                                                                   | 3,045,950           |
| Debt Service Fund                                                           | 1,107,150           |
| Capital Projects Fund                                                       | 1,051,000           |
| Capital Projects Fund- Road Improvements                                    | 545,500             |
| Other Nonmajor Funds                                                        | 1,044,200           |
| <b>Total</b>                                                                | <b>822,350</b>      |
| <b>Total Revenues - Total Expenditures + Other Financing Sources (Uses)</b> | <b>-</b>            |



## 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 FY2026 budget. Although there were no changes in the City's service levels for FY2026, this section of this document provides an overview of the overall Council goals driving this budget.

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



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



## **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 and involves an in-house review of the prior year budget process along with consideration given to comments from the review of prior budget documents by the Government Finance Officers Association (GFOA). In conjunction with the prior year review, revenue estimates are formulated in order to begin identifying the availability of resources and setting broad limits of budgetary possibilities. This process includes the review of current City finances, local and regional economic conditions and a reexamination of key local economic indicators. In addition to the internal budget calendar, staff provides City Council with an external calendar which delivers a “high-level” guide to setting its fiscal policy.

### **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 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. 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 Human Resource Director Mark Putnam

**Finance Department represented by:** Finance Director Holly Abercrombie

**City Administrator's Office:** City Administrator Seth Duncan and Assistant City Administrator Gregory Saxon



# City of Mauldin

## FY2026 Budget Calendar

|                       |                                                                                                                                                                                                                                                                          |                                                                                  |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| August -<br>October   | Pre-Budget Items<br>10- year Capital Budget updated and distributed to Committee.<br>City Administrator and Finance Director meet and rank the submitted items.<br>Council retreat - to establish goals and budget objectives for staff.                                 |                                                                                  |
| December -<br>January | Budget request forms are prepared and distributed to Department Heads.<br>Finance staff compiles personnel and fringe benefit numbers.<br>Finance staff compiles Projected Revenue numbers.<br>City Administrator develops and distributes the Budget Guidance document. |                                                                                  |
| February              | Feb 3                                                                                                                                                                                                                                                                    | Budget requests due to Finance Director.                                         |
|                       | Feb 5-21                                                                                                                                                                                                                                                                 | Budget is reviewed and refined as needed.                                        |
|                       | Feb 24                                                                                                                                                                                                                                                                   | Any changes are processed and entered by Finance staff.                          |
| March                 | March 1-12                                                                                                                                                                                                                                                               | Council budget notebooks are produced and distributed by the finance department. |
|                       | March 13                                                                                                                                                                                                                                                                 | Budget Workshop with Council and staff.                                          |
|                       | March 27                                                                                                                                                                                                                                                                 | Budget Workshop with Council and staff.                                          |
| April                 | April 1-4                                                                                                                                                                                                                                                                | Budget revisions are inputted. Budget Ad is prepared.                            |
|                       | April 7                                                                                                                                                                                                                                                                  | Budget Ad is submitted to newspaper.                                             |
|                       | April 17                                                                                                                                                                                                                                                                 | Budget Workshop with Council and staff.                                          |
|                       | April 21                                                                                                                                                                                                                                                                 | Ad is circulated in the Tribune Times.                                           |
| May                   | May 19                                                                                                                                                                                                                                                                   | Public Hearing and first reading on the proposed Budget Ordinance.               |
| June                  | June 16                                                                                                                                                                                                                                                                  | Second reading and Adoption on the proposed Budget Ordinance.                    |



# 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.

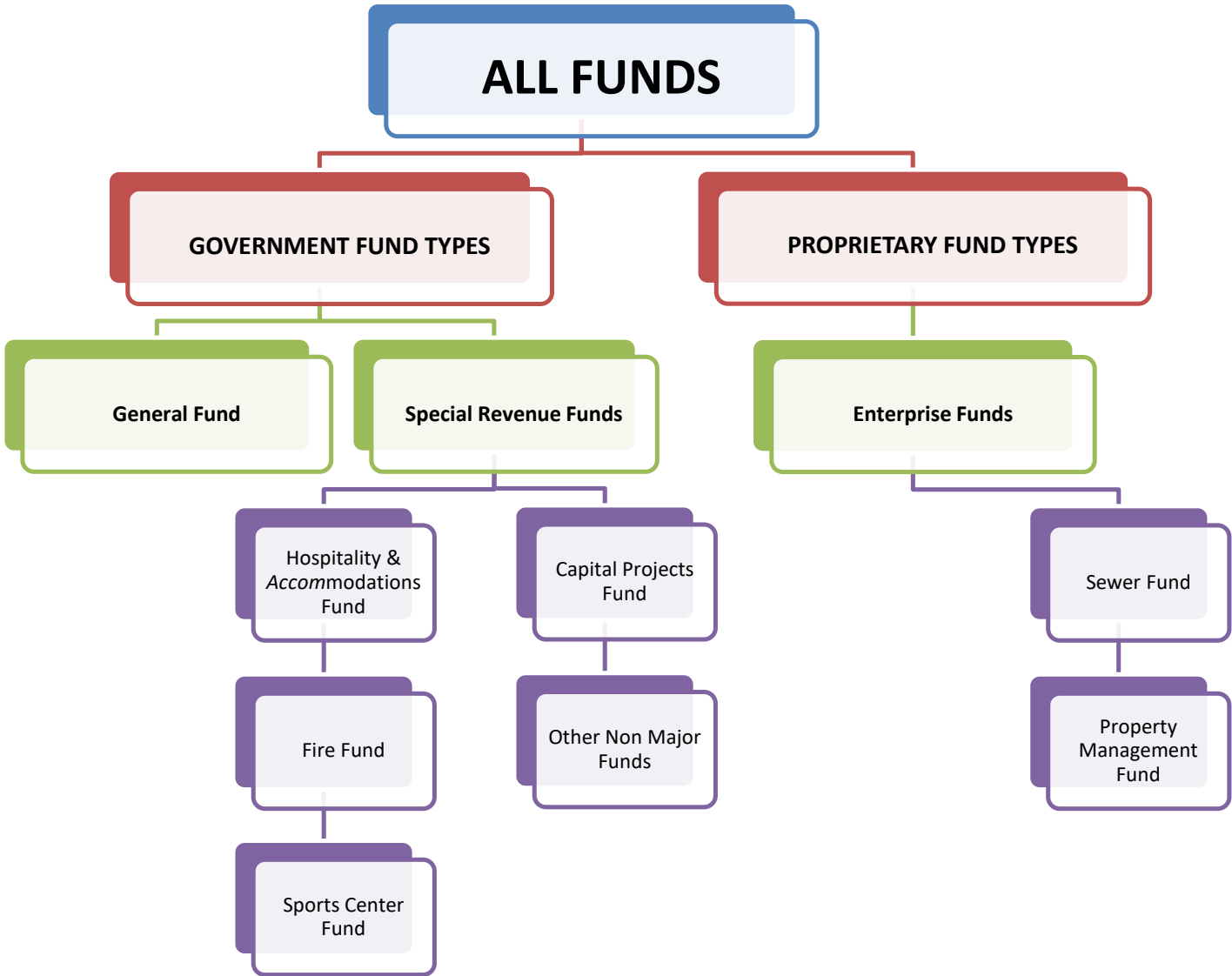
## Fiduciary Funds

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.



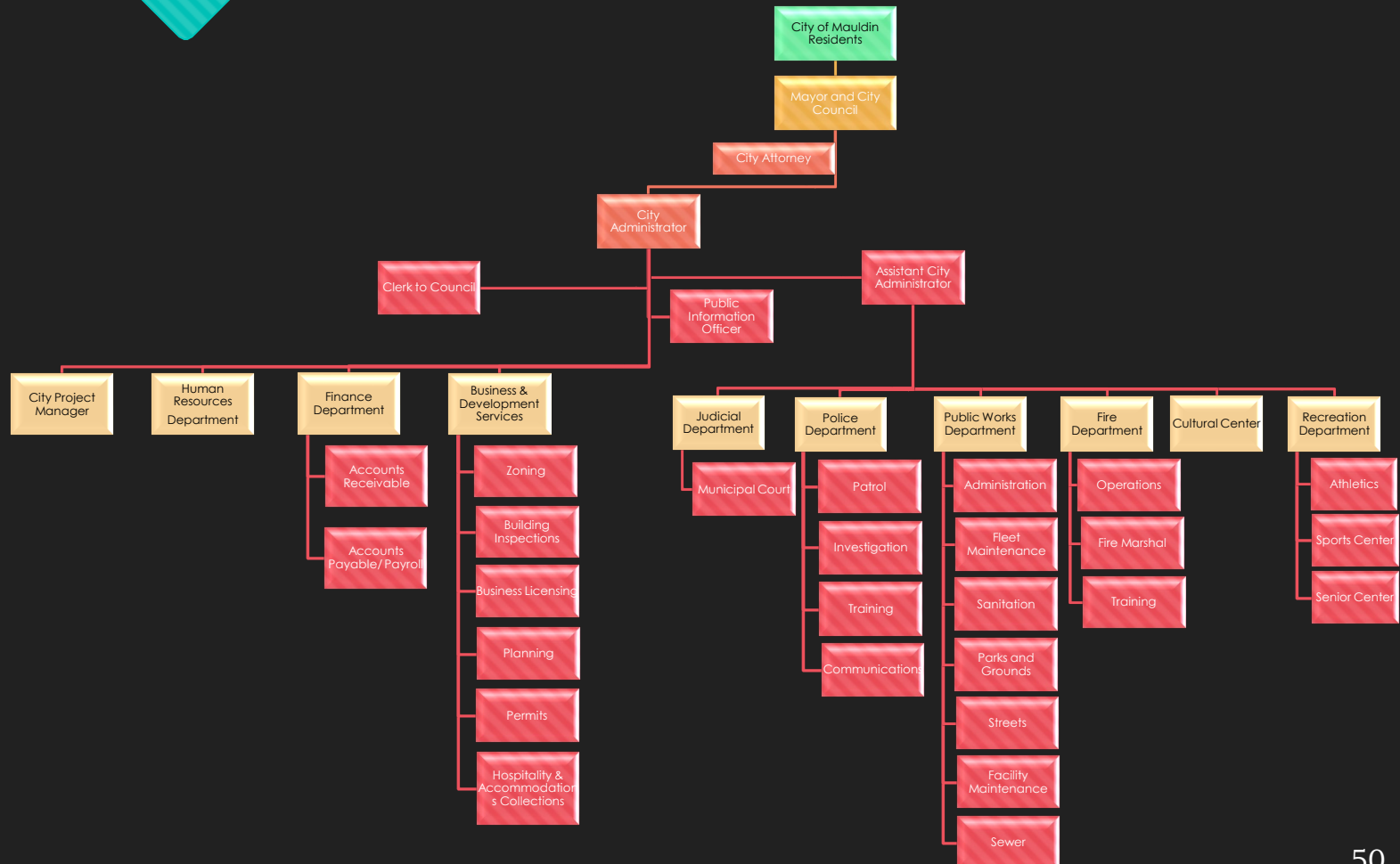
# Authorized Positions - Citywide

Overall Organizational Chart  
Department Organizational Charts

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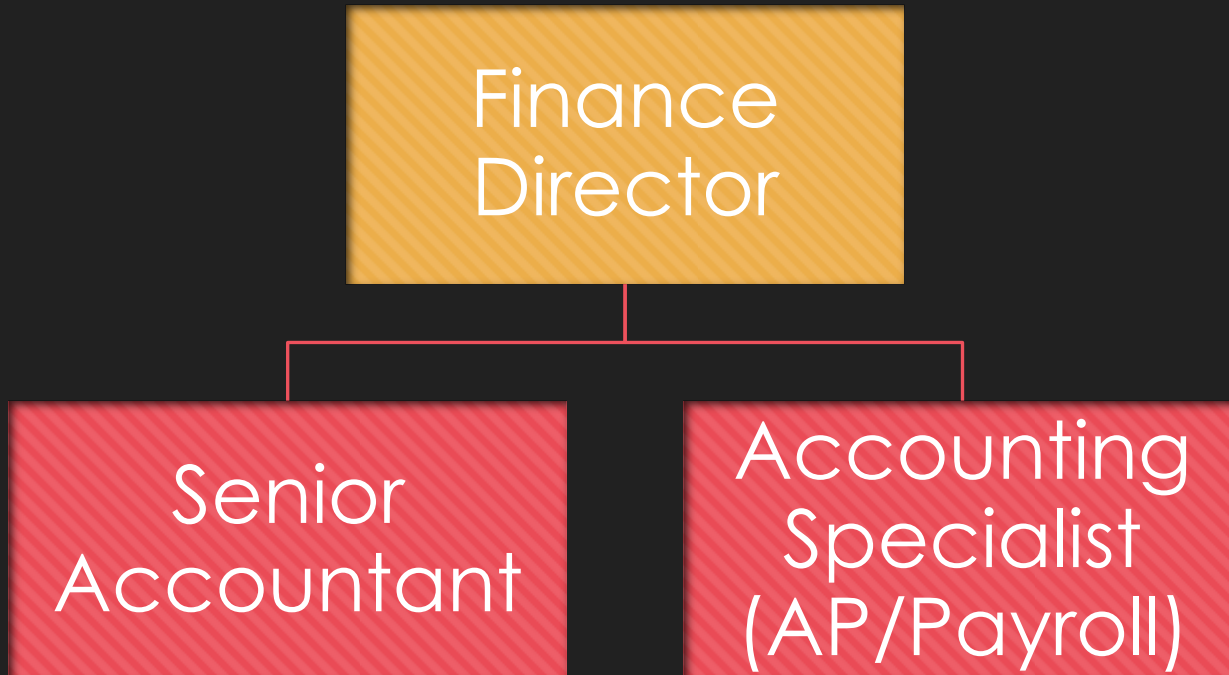


# City of Mauldin Organization Structure





# City of Mauldin Finance Department



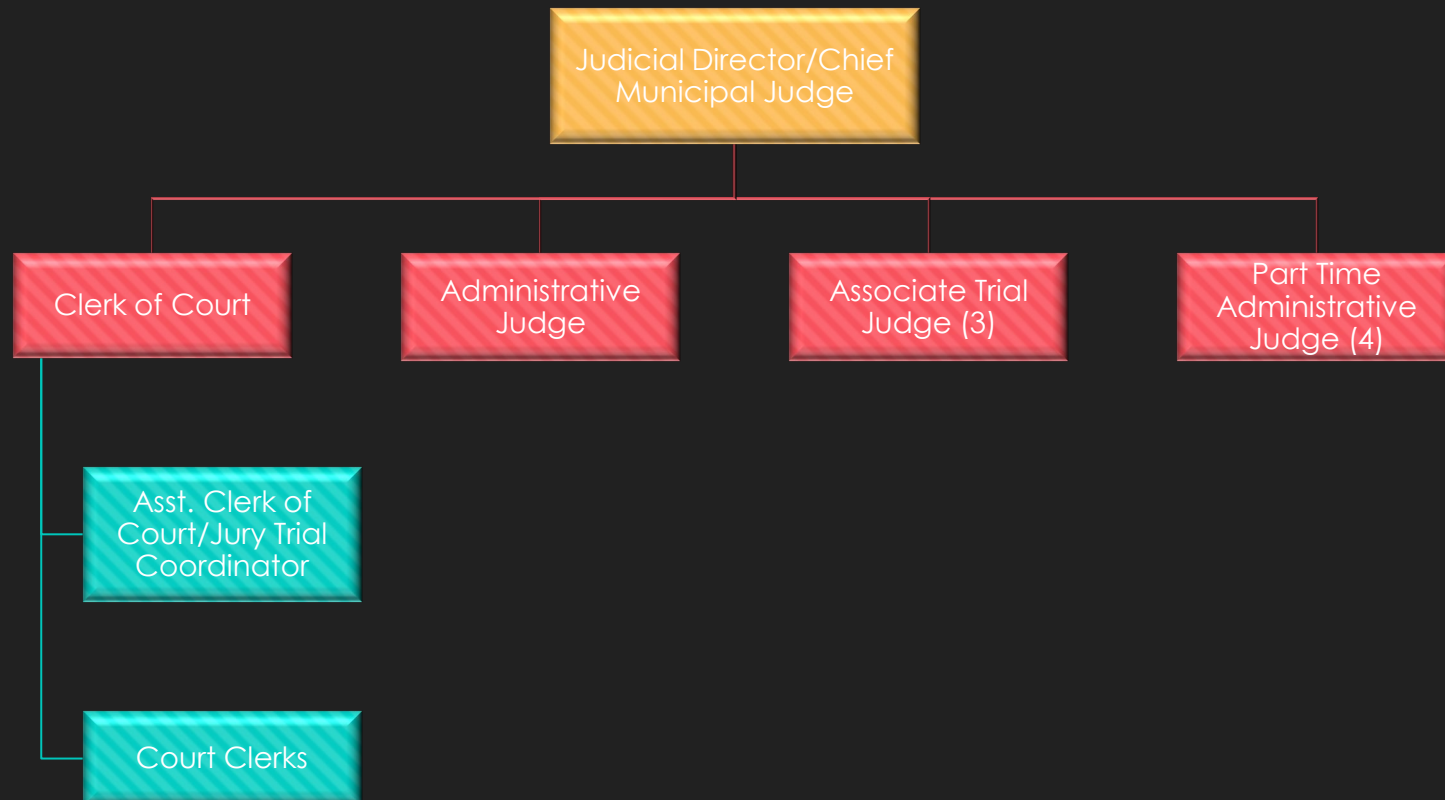


# City of Mauldin Administration Department



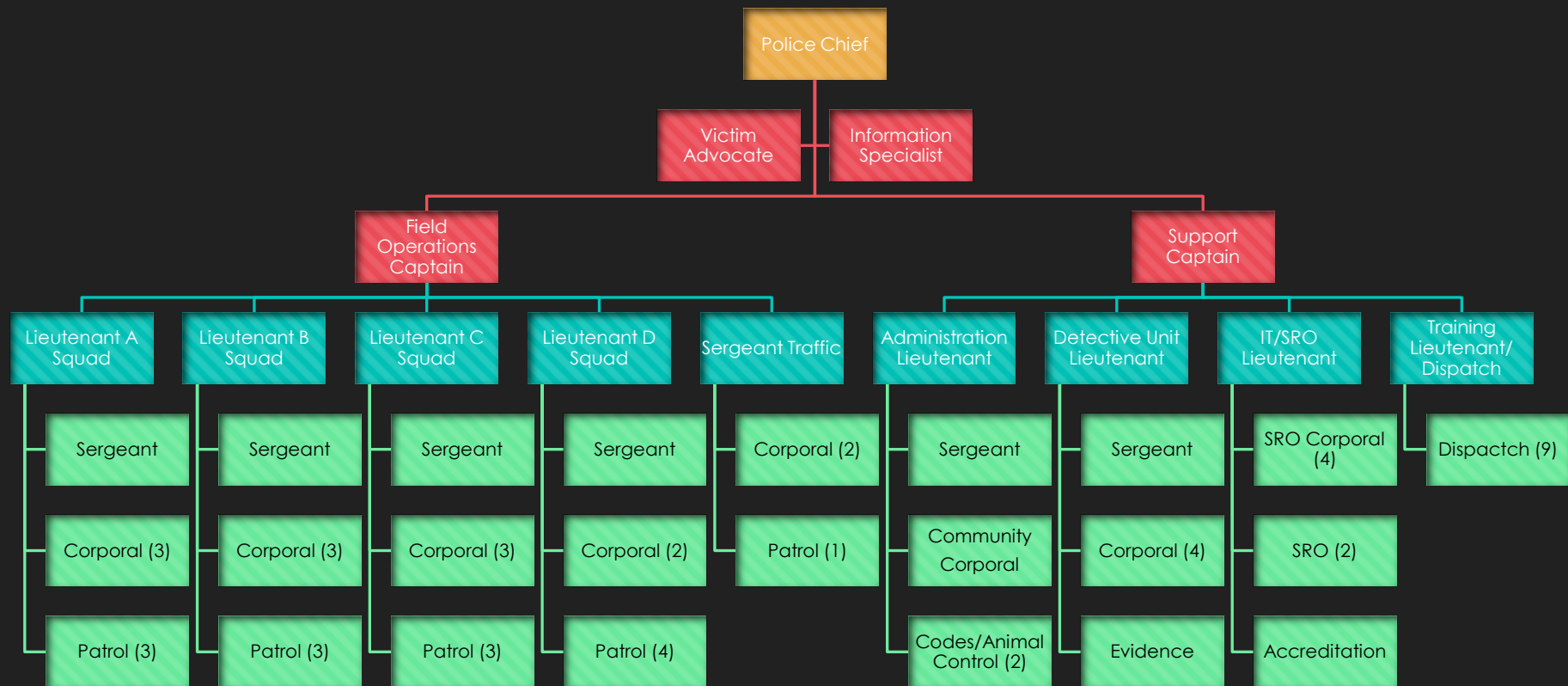


# City of Mauldin Judicial Department



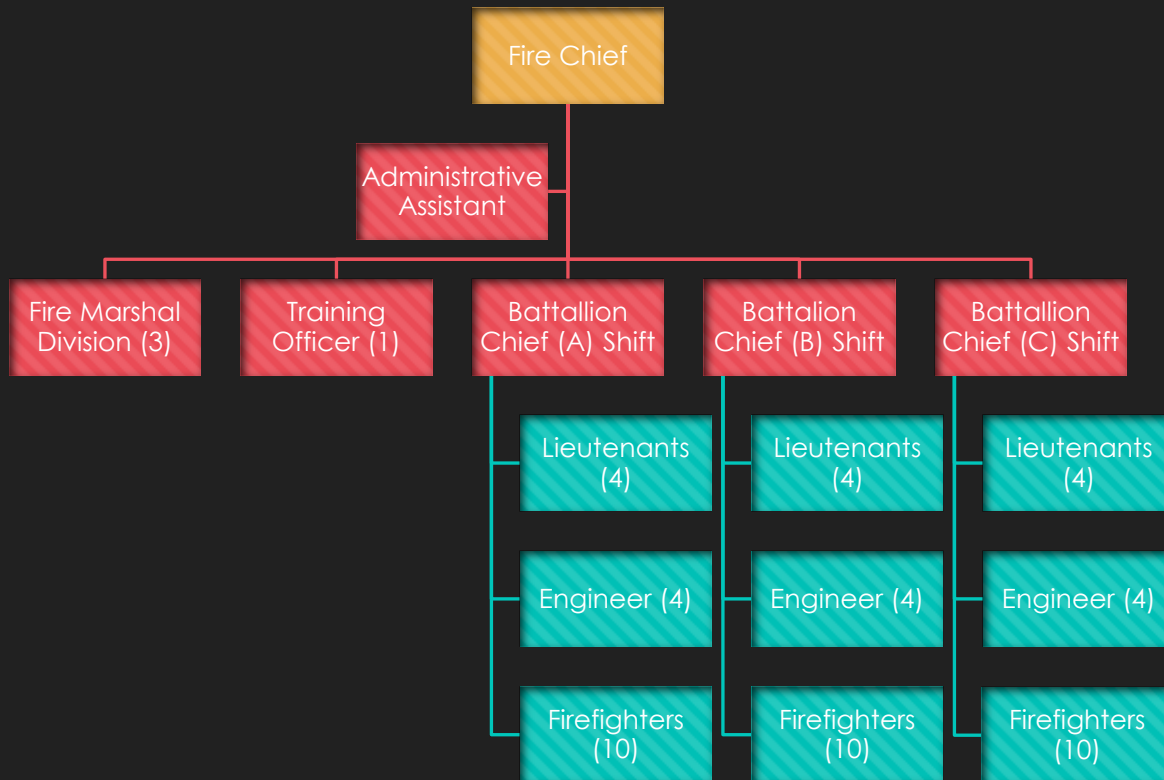


# City of Mauldin Police Department



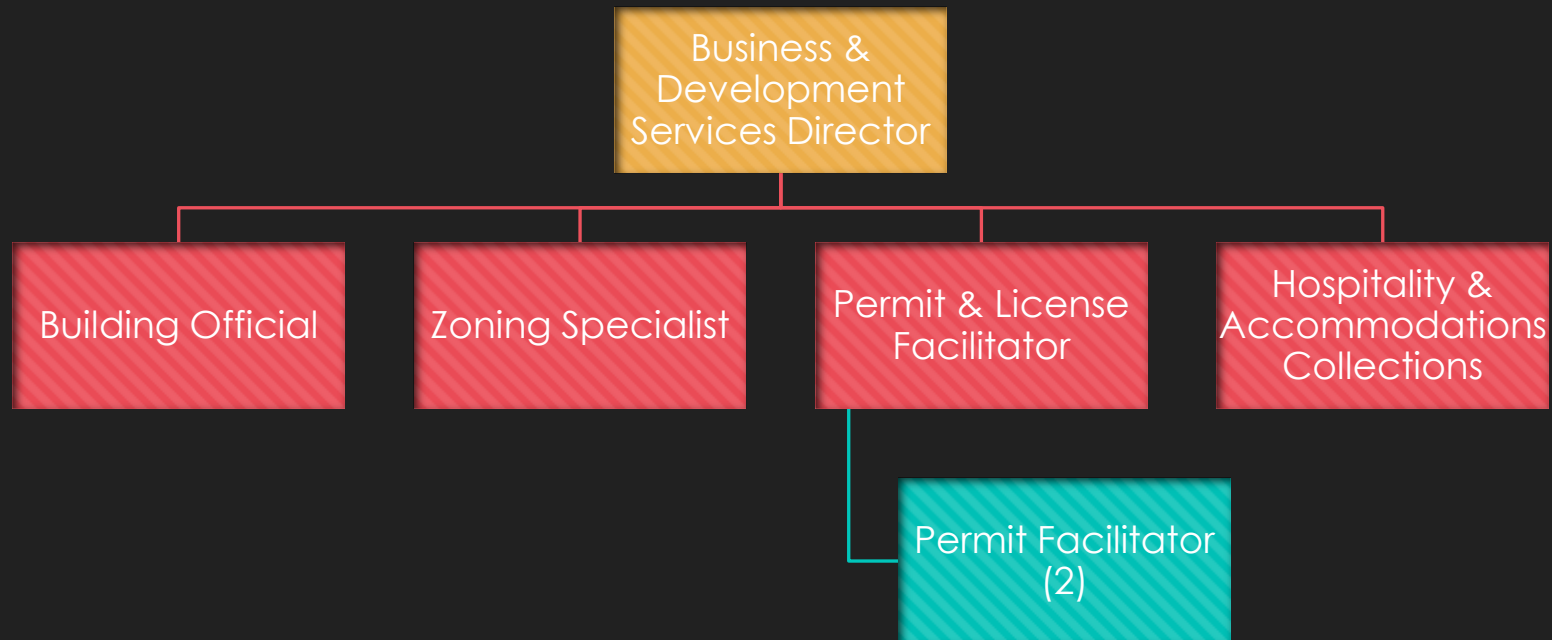


# City of Mauldin Fire Department



# City of Mauldin

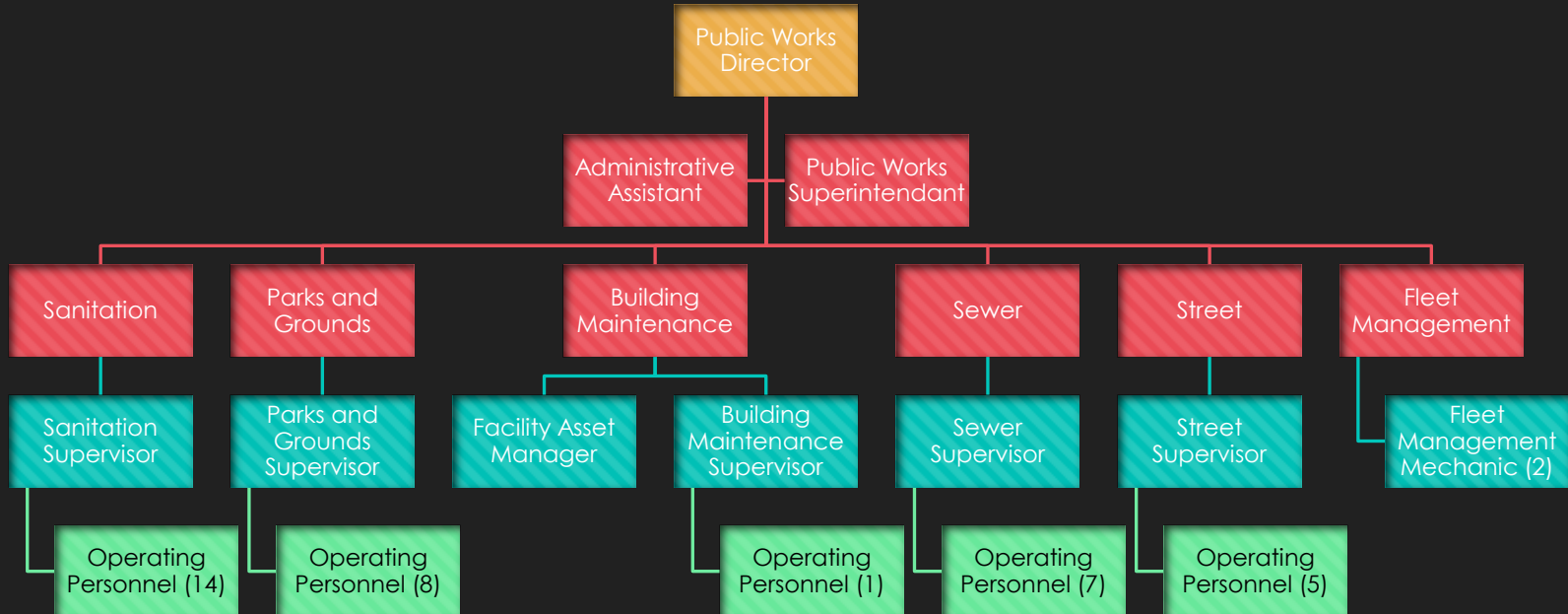
## Business & Development Services Department





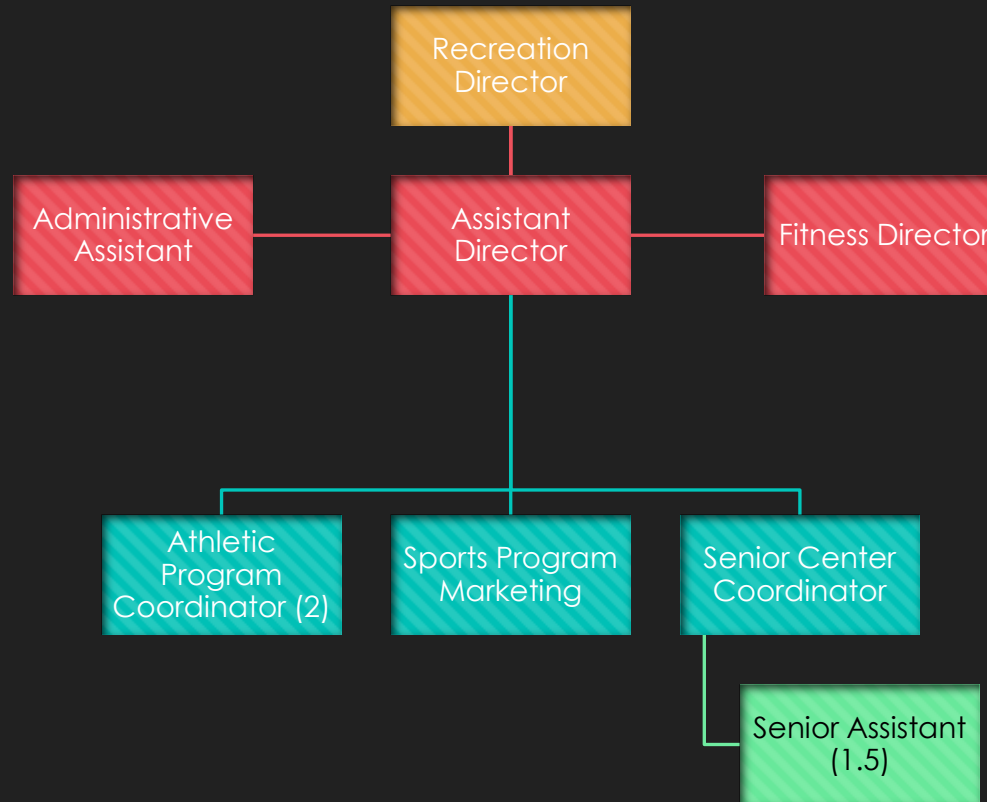
# City of Mauldin

## Public Works Department

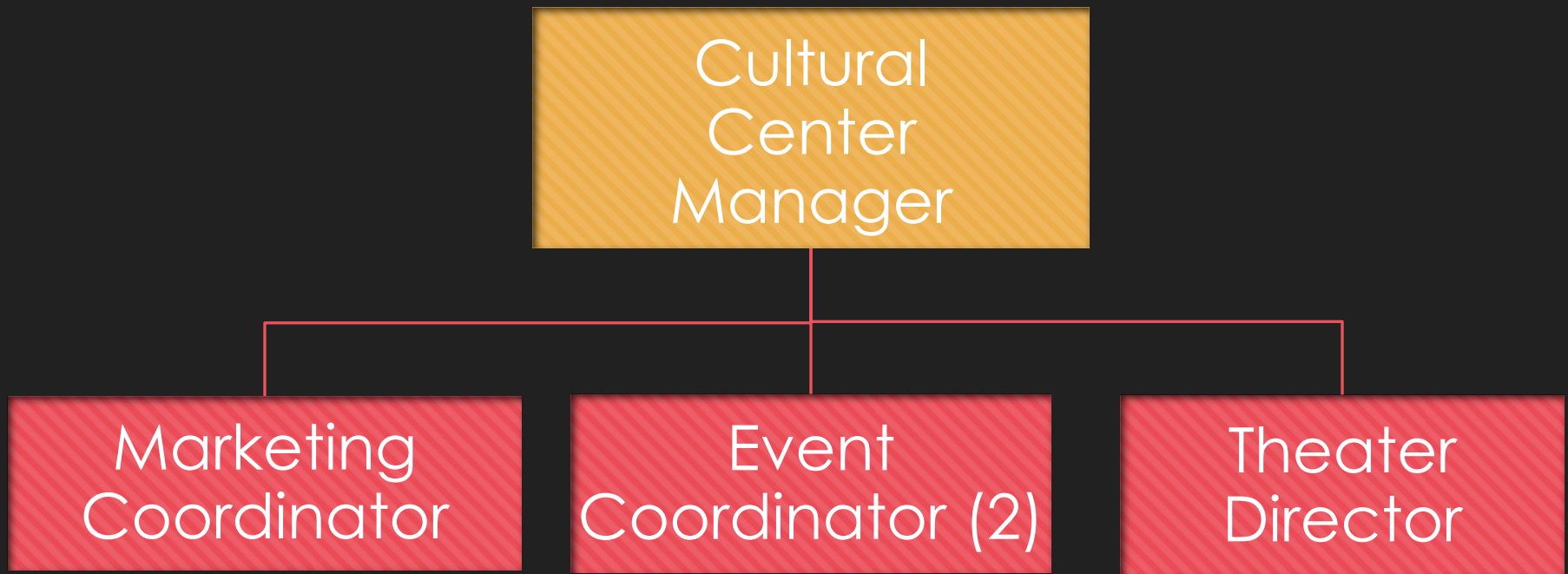




# City of Mauldin Recreation Department



# City of Mauldin Cultural Center Department





# Budget Summaries

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## Consolidated Fund Schedules

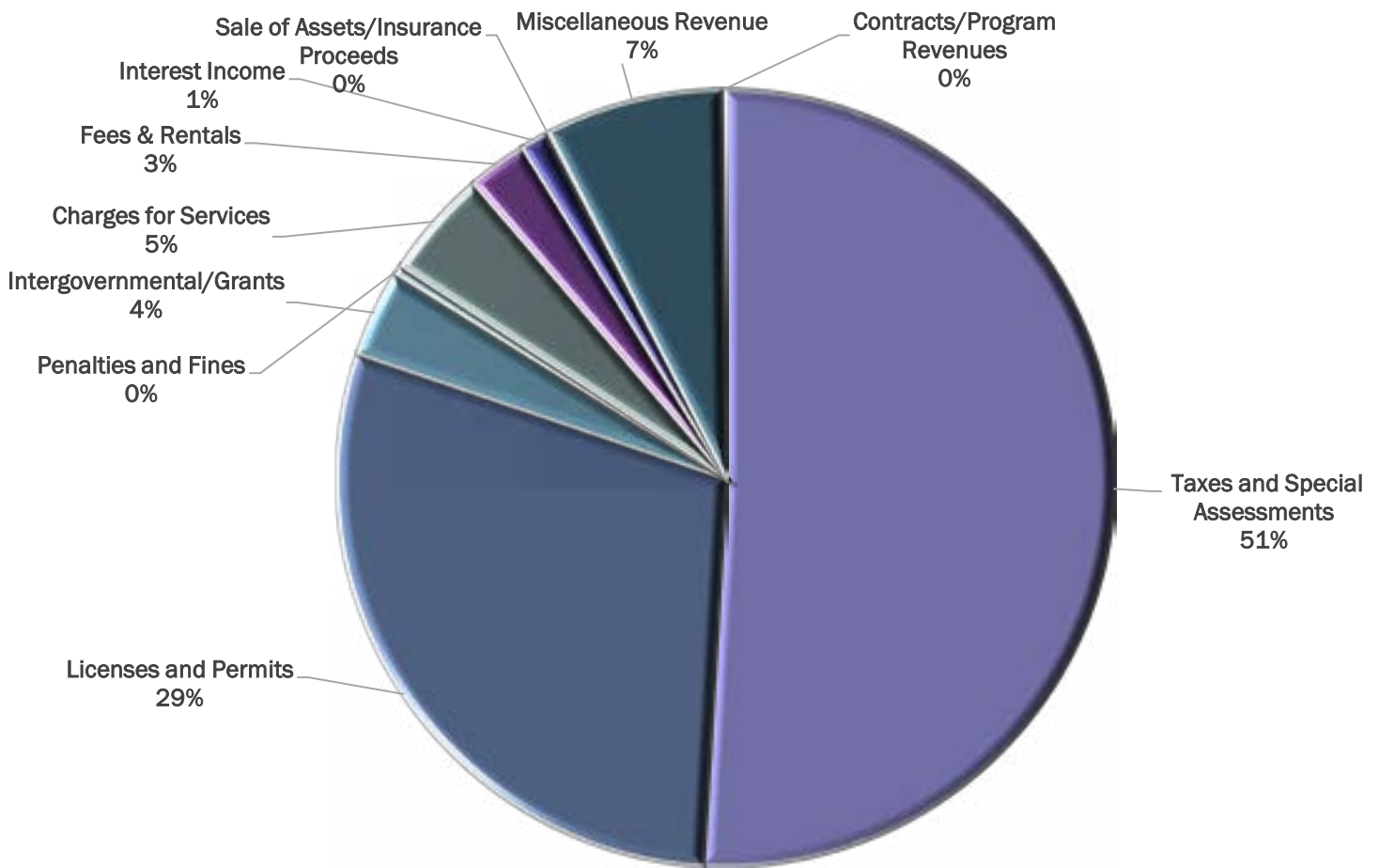
This schedule provides a three-year summary of the total revenues, expenditures, and other financing sources.

### Budget-At-A-Glance for the FY2026 Budget

|                                                                             | 2026 Adopted       | 2025 Adopted       | 2024 Actual        |
|-----------------------------------------------------------------------------|--------------------|--------------------|--------------------|
| <b>Revenues</b>                                                             |                    |                    |                    |
| General Fund                                                                | 23,998,250         | 21,089,800         | 22,444,486         |
| Enterprise Funds                                                            | 1,474,500          | 1,326,500          | 1,466,849          |
| <b>Subtotal</b>                                                             | <b>25,472,750</b>  | <b>22,416,300</b>  | <b>23,911,335</b>  |
| Hospitality & Accommodations                                                | 2,407,500          | 2,384,000          | 2,510,271          |
| Fire Fund                                                                   | 3,198,550          | 3,238,050          | 2,910,864          |
| Debt Service Fund                                                           |                    |                    |                    |
| Capital Projects Fund                                                       | 68,000             | 32,000             | 197,450            |
| Capital Projects Fund- Road Improvements                                    | 110,000            | 110,000            | 108,927            |
| Other Nonmajor Funds                                                        | 3,116,000          | 3,118,450          | 9,220,007          |
| <b>Total</b>                                                                | <b>34,372,800</b>  | <b>31,298,800</b>  | <b>38,858,855</b>  |
| <b>Expenditures</b>                                                         |                    |                    |                    |
| General Fund                                                                | 20,468,300         | 17,433,618         | 15,382,442         |
| Enterprise Funds                                                            | 1,340,500          | 1,606,500          | 1,121,675          |
| <b>Subtotal</b>                                                             | <b>21,808,800</b>  | <b>19,040,118</b>  | <b>16,504,117</b>  |
| Hospitality & Accommodations                                                | 100,000            | 1,214,866          | 1,128,502          |
| Fire Fund                                                                   | 6,244,500          | 5,598,400          | 5,030,496          |
| Debt Service Fund                                                           | 1,107,150          | 1,139,900          | 873,499            |
| Capital Projects Fund                                                       | 1,119,000          | 1,702,221          | 5,187,836          |
| Capital Projects Fund- Road Improvements                                    | 655,500            | 417,000            | 248,802            |
| Other Nonmajor Funds                                                        | 4,160,200          | 4,201,348          | 6,133,418          |
| <b>Total</b>                                                                | <b>35,195,150</b>  | <b>33,313,853</b>  | <b>35,106,671</b>  |
| <b>Other Financing Sources/(Uses)</b>                                       |                    |                    |                    |
| General Fund                                                                | (3,529,950)        | (3,656,182)        | (6,562,045)        |
| Enterprise Funds                                                            | (134,000)          | 280,000            | 676,438            |
| <b>Subtotal</b>                                                             | <b>(3,663,950)</b> | <b>(3,376,182)</b> | <b>(5,885,606)</b> |
| Hospitality & Accommodations                                                | (2,307,500)        | (1,169,134)        | (629,771)          |
| Fire Fund                                                                   | 3,045,950          | 2,360,350          | 2,119,633          |
| Debt Service Fund                                                           | 1,107,150          | 1,139,900          | 873,499            |
| Capital Projects Fund                                                       | 1,051,000          | 1,670,221          | 2,938,265          |
| Capital Projects Fund- Road Improvements                                    | 545,500            | 307,000            | 1,800,974          |
| Other Nonmajor Funds                                                        | 1,044,200          | 1,082,898          | (1,216,993)        |
| <b>Total</b>                                                                | <b>822,350</b>     | <b>2,015,053</b>   | <b>0</b>           |
| <b>Total Revenues - Total Expenditures + Other Financing Sources (Uses)</b> | <b>-</b>           | <b>0.00</b>        | <b>3,752,184</b>   |



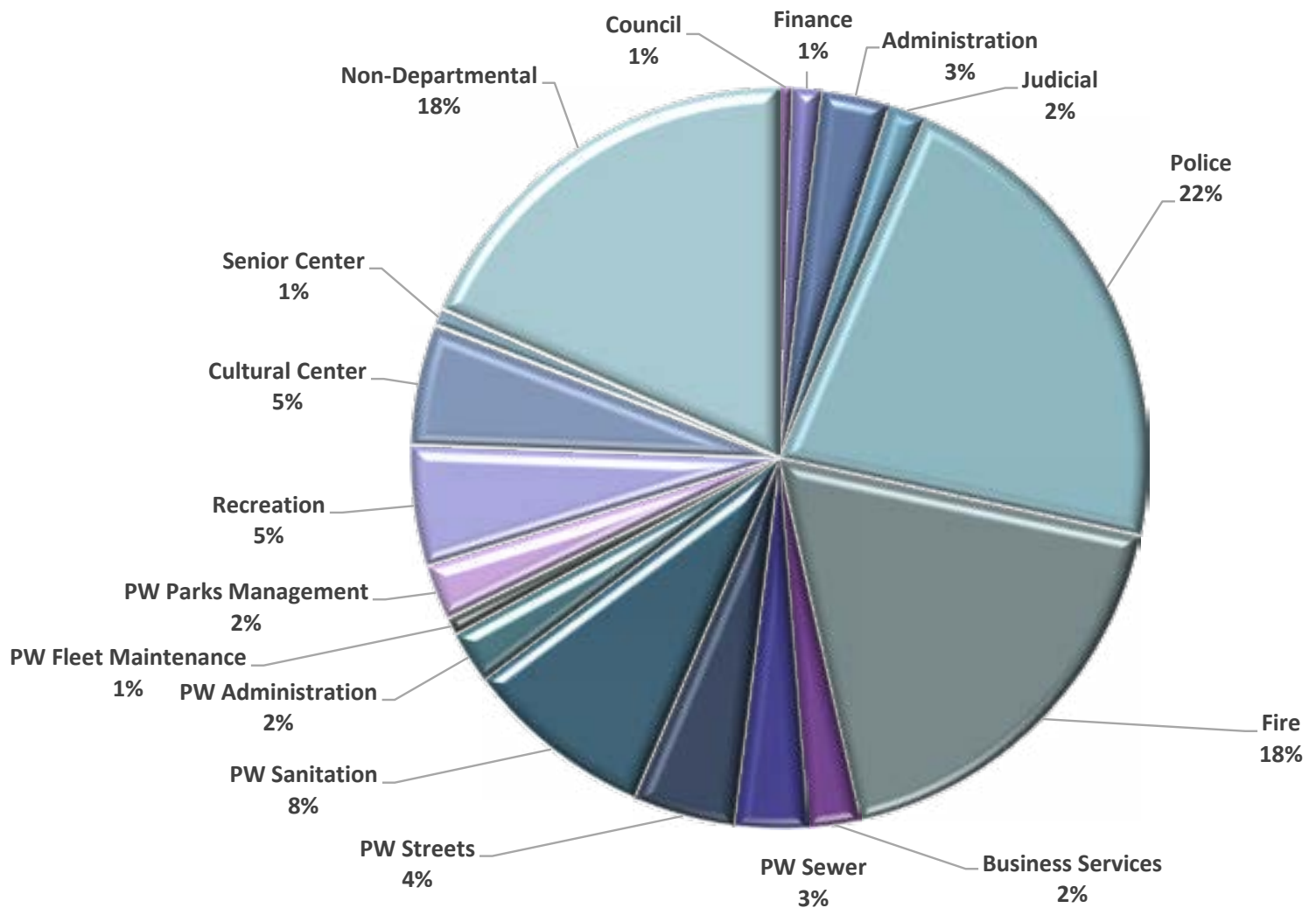
## City of Mauldin - Total Revenues (All Funds Combined) by Revenue Source



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 (51%) and Licenses & Permits (29%).



## 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 40% 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.

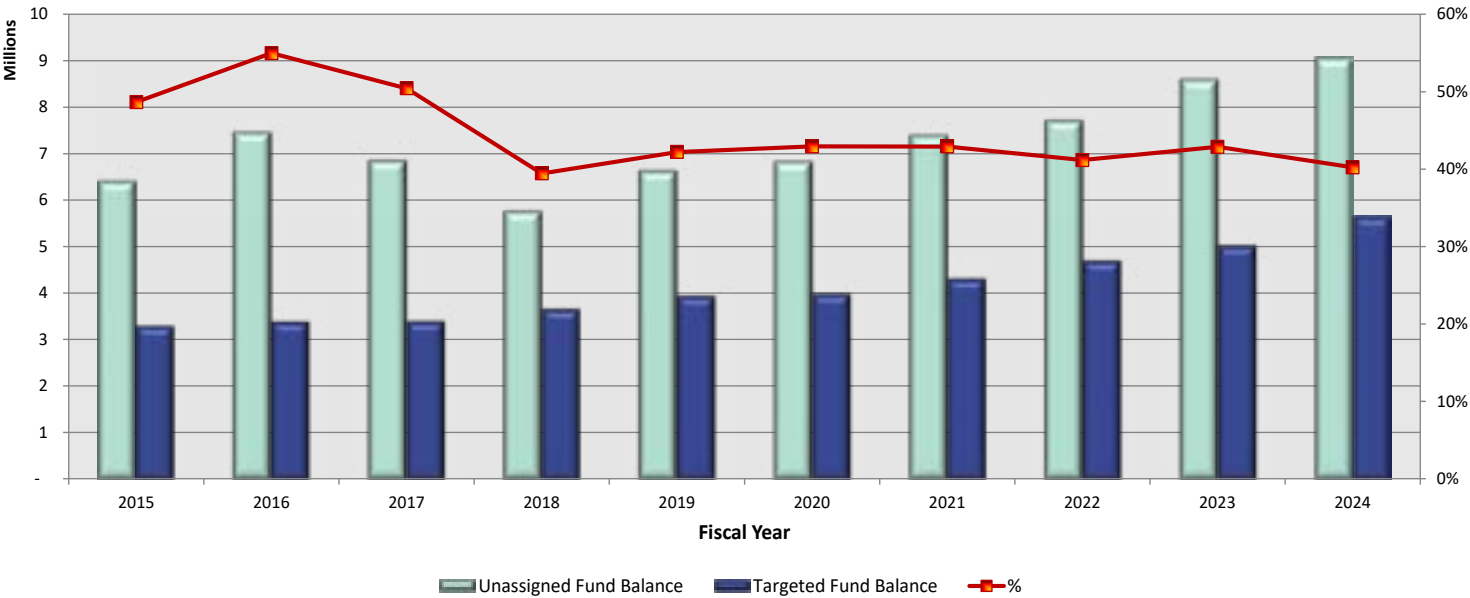




GENERAL FUND

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 FY2026 budget adds a small amount to the City’s unassigned fund balance allowing for the City to preserve and enhance the estimated 40% 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, 2024.

Fund Balances across all Funds

Table with 5 columns: Fund, Restricted, Assigned, Unassigned, Total. Rows include General, Hospitality & Accommodations, Capital Projects, Non-Major, and Total.



**ENTERPRISE FUNDS**

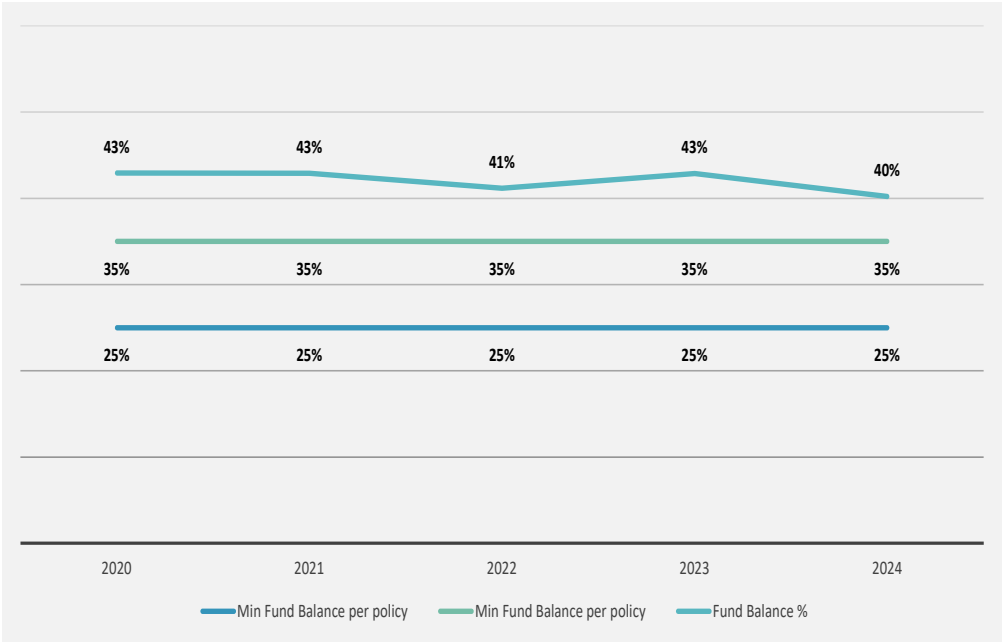
The Unrestricted balance in the Sewer Fund has been drawn down over the last couple of years because of an emphasis on work in some of the worst sewer basins. The FY2025 budgeted fee increase has helped to start building the Unrestricted balance back up, as well as continue maintaining and upgrading our sewer infrastructure. The FY2026 budget includes a slight fee increase to offset billing increases passed on to the City by the vendor collecting our fees. 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 \$3,562,407 at the end of FY2025. 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.

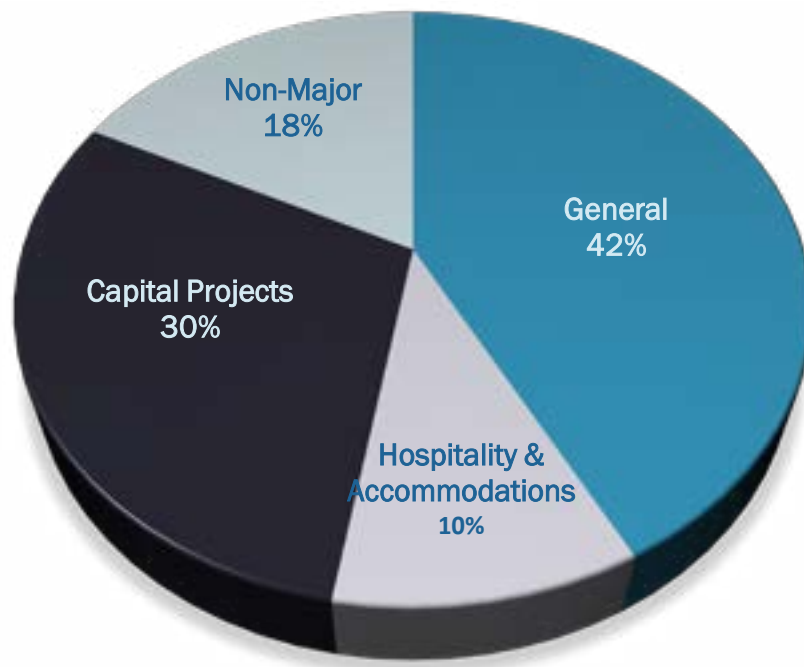
Graph provides a 5- year history of the City’s General Fund unassigned fund balance. Review of figure 2 reveals a steady balance in the General Fund unassigned fund balance since FY2020. The City generally uses restricted amounts to be spent first when both restricted and unrestricted (committed, assigned, 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 42% 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 2026 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 FY2025 & FY2026 to result in a projected fund balance at the end of FY2026.

| Fund Balances<br>At a Glance          |                           |                                        |                                             |                                        |                                         |
|---------------------------------------|---------------------------|----------------------------------------|---------------------------------------------|----------------------------------------|-----------------------------------------|
|                                       | Fund Balance<br>at 7/1/24 | PROJECTED<br>Revenues/<br>Transfers In | PROJECTED<br>Expenditures/<br>Transfers Out | PROJECTED<br>Change in<br>Fund Balance | PROJECTED<br>Fund Balance<br>at 6/30/25 |
| <b>Governmental Funds</b>             |                           |                                        |                                             |                                        |                                         |
| General Fund                          | 11,533,523                | 21,562,368                             | 21,562,368                                  | -                                      | 11,533,523                              |
| Multi-County Industrial Park Fund     | 29,025                    | 130,000                                | -                                           | 130,000                                | 159,025                                 |
| Mauldin Public Facilities Corporation | 67,269                    | 592,889                                | 592,889                                     | -                                      | 67,269                                  |
| Capital Projects Fund                 | 8,742,051                 | 1,513,000                              | 2,357,621                                   | (844,621)                              | 7,897,430                               |
| Hospitality & Accommodations          | 3,058,096                 | 2,384,000                              | 1,973,055                                   | 410,945                                | 3,469,040                               |
| Grants Fund                           | 4,953,624                 | 543,450                                | 823,155                                     | (279,705)                              | 4,673,919                               |
| American Rescue Plan Act              | 2,280,217                 | -                                      | 29,804                                      | (29,804)                               | 2,250,413                               |
| Victim Advocate Fund                  | -                         | 15,000                                 | 15,000                                      | -                                      | -                                       |
| Employee Health Fund                  | 883,519                   | 1,890,000                              | 1,890,000                                   | -                                      | 883,519                                 |
| Fire Service Fund                     | -                         | 5,598,400                              | 5,598,400                                   | -                                      | -                                       |
| Sports Center Fund                    | 95                        | 721,500                                | 721,500                                     | -                                      | 95                                      |
| Debt Service Fund                     | -                         | 1,139,900                              | 1,139,900                                   | -                                      | -                                       |
| Fire 1% Fund                          | 25,731                    | 230,000                                | 230,000                                     | -                                      | 25,731                                  |
| Mauldin Foundation Fund               | -                         | 10,000                                 | 10,000                                      | -                                      | -                                       |
| <b>Total Governmental Funds</b>       | <b>31,573,150</b>         | <b>36,330,507</b>                      | <b>36,943,692</b>                           | <b>(613,185)</b>                       | <b>30,959,965</b>                       |
| <b>Enterprise Funds</b>               |                           |                                        |                                             |                                        |                                         |
| Sewer Fund                            | 494,159                   | 1,714,500                              | 1,706,500                                   | 8,000                                  | 502,159                                 |
| Property Management Fund              | -                         | 12,000                                 | -                                           | 12,000                                 | 12,000                                  |
| <b>Total Enterprise Funds</b>         | <b>494,159</b>            | <b>1,726,500</b>                       | <b>1,706,500</b>                            | <b>20,000</b>                          | <b>514,159</b>                          |



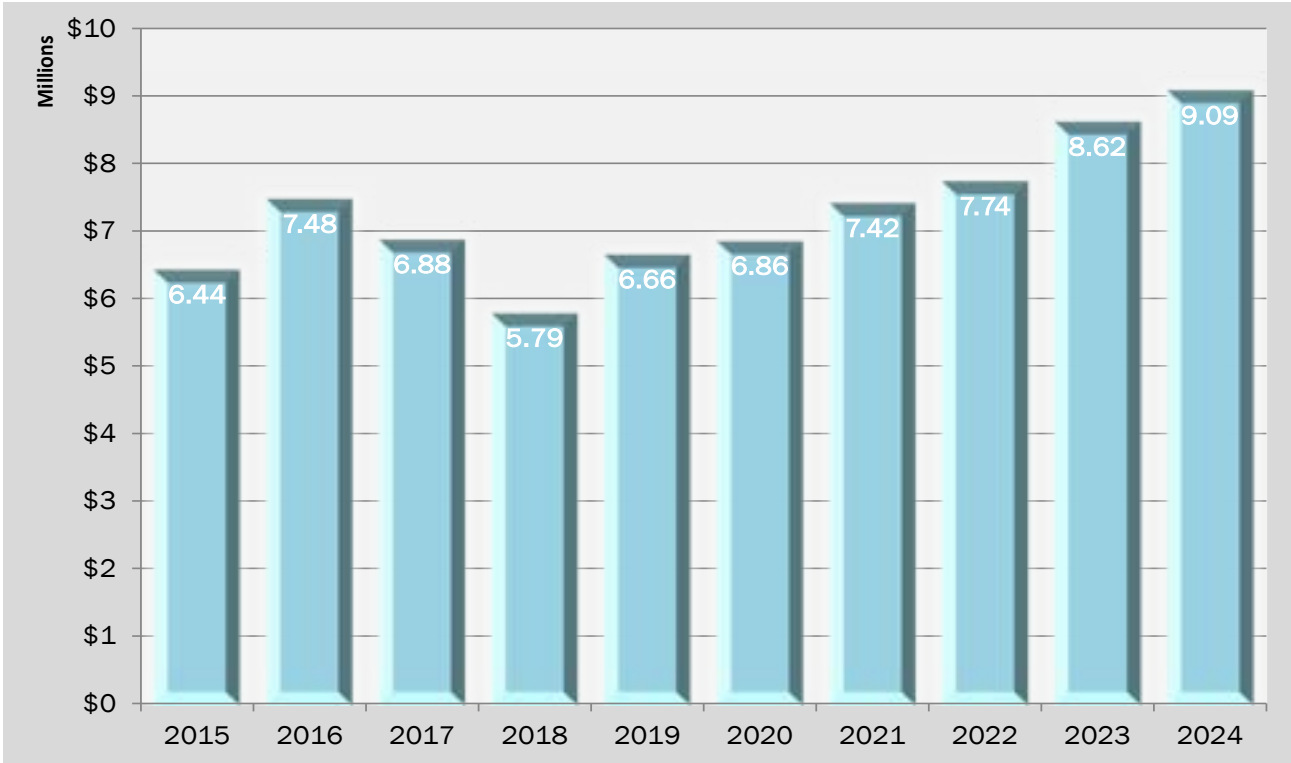
|                                       | <b>PROJECTED</b><br>Fund Balance<br>at 7/1/25 | <b>PROJECTED</b><br>Revenues/<br>Transfers In | <b>PROJECTED</b><br>Expenditures/<br>Transfers Out | <b>PROJECTED</b><br>Change in<br>Fund Balance | <b>PROJECTED</b><br>Fund Balance<br>at 6/30/26 |
|---------------------------------------|-----------------------------------------------|-----------------------------------------------|----------------------------------------------------|-----------------------------------------------|------------------------------------------------|
| <b>Governmental Funds</b>             |                                               |                                               |                                                    |                                               |                                                |
| General Fund                          | 11,533,523                                    | 25,365,250                                    | 25,294,100                                         | 71,150                                        | 11,604,673                                     |
| Multi-County Industrial Park Fund     | 159,025                                       | 260,000                                       | 60,000                                             | 200,000                                       | 359,025                                        |
| Mauldin Public Facilities Corporation | 67,269                                        | 597,500                                       | 597,500                                            | -                                             | 67,269                                         |
| Capital Projects Fund                 | 7,897,430                                     | 879,500                                       | 2,013,000                                          | (1,133,500)                                   | 6,763,930                                      |
| Hospitality & Accommodations          | 3,469,040                                     | 2,407,500                                     | 2,127,500                                          | 280,000                                       | 3,749,040                                      |
| Grants Fund                           | 4,673,919                                     | 309,000                                       | 309,000                                            | -                                             | 4,673,919                                      |
| American Rescue Plan Act              | 2,250,413                                     | -                                             | 2,250,413                                          | (2,250,413)                                   | 0                                              |
| Victim Advocate Fund                  | -                                             | 15,000                                        | 15,000                                             | -                                             | -                                              |
| Employee Health Fund                  | 883,519                                       | 1,900,000                                     | 2,174,000                                          | (274,000)                                     | 609,519                                        |
| Fire Service Fund                     | -                                             | 6,244,500                                     | 6,244,500                                          | -                                             | -                                              |
| Sports Center Fund                    | 95                                            | 822,700                                       | 822,700                                            | -                                             | 95                                             |
| Debt Service Fund                     | -                                             | 1,107,150                                     | 1,107,150                                          | -                                             | -                                              |
| Fire 1% Fund                          | 25,731                                        | 230,000                                       | 230,000                                            | -                                             | 25,731                                         |
| Mauldin Foundation Fund               | -                                             | 12,000                                        | 12,000                                             | -                                             | -                                              |
| <b>Total Governmental Funds</b>       | <b>30,959,965</b>                             | <b>40,150,100</b>                             | <b>43,252,863</b>                                  | <b>(3,102,763)</b>                            | <b>27,853,202</b>                              |
| <b>Enterprise Funds</b>               |                                               |                                               |                                                    |                                               |                                                |
| Sewer Fund                            | 502,159                                       | 1,462,500                                     | 1,440,500                                          | 22,000                                        | 524,159                                        |
| Property Management Fund              | 12,000                                        | 12,000                                        | -                                                  | 12,000                                        | 24,000                                         |
| <b>Total Enterprise Funds</b>         | <b>514,159</b>                                | <b>1,474,500</b>                              | <b>1,440,500</b>                                   | <b>34,000</b>                                 | <b>548,159</b>                                 |



# TEN YEAR FUND BALANCE HISTORY (2015-2024)

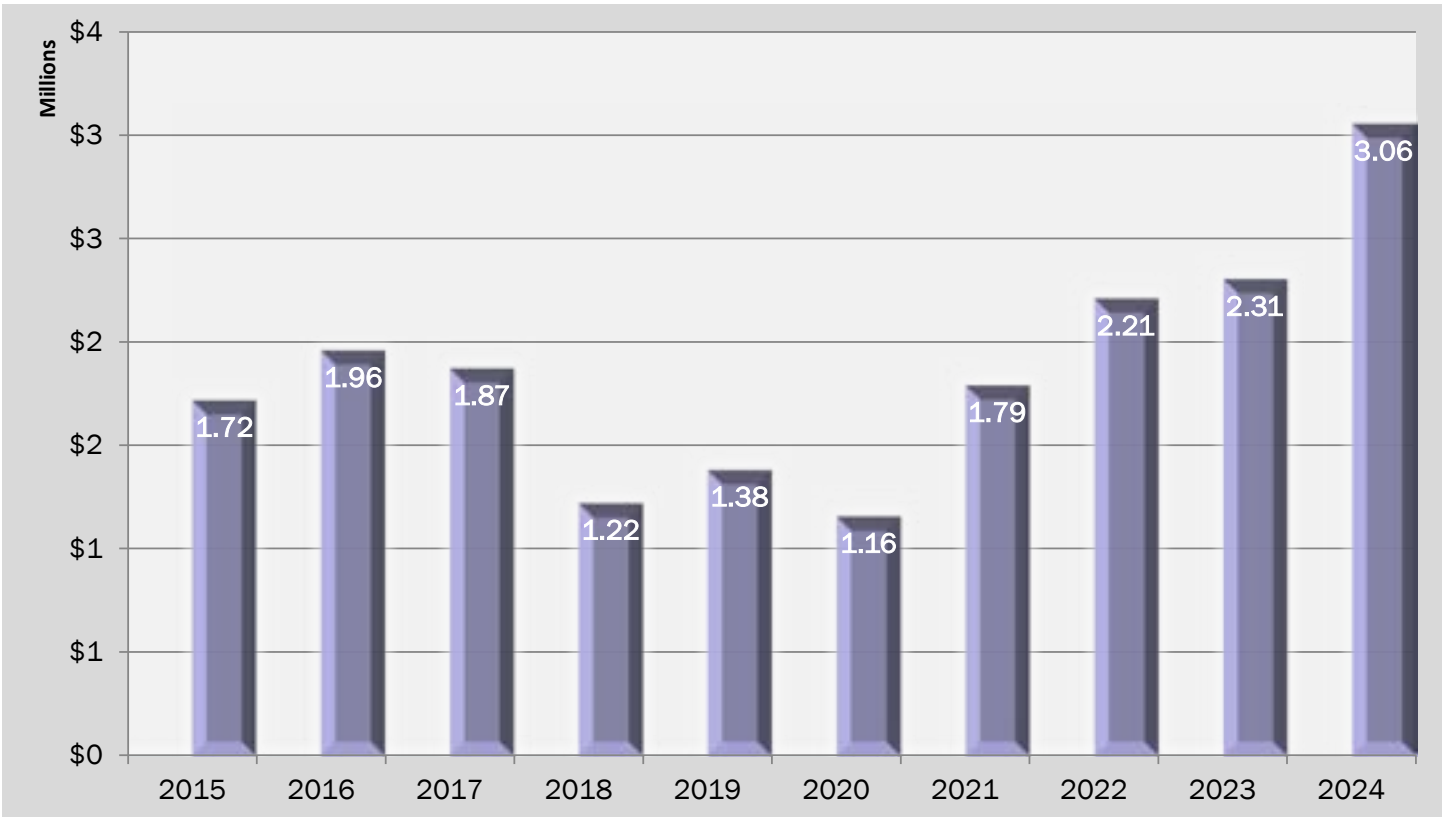
(as of the most recent completed audit)

## General Fund - Unassigned Fund Balance



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

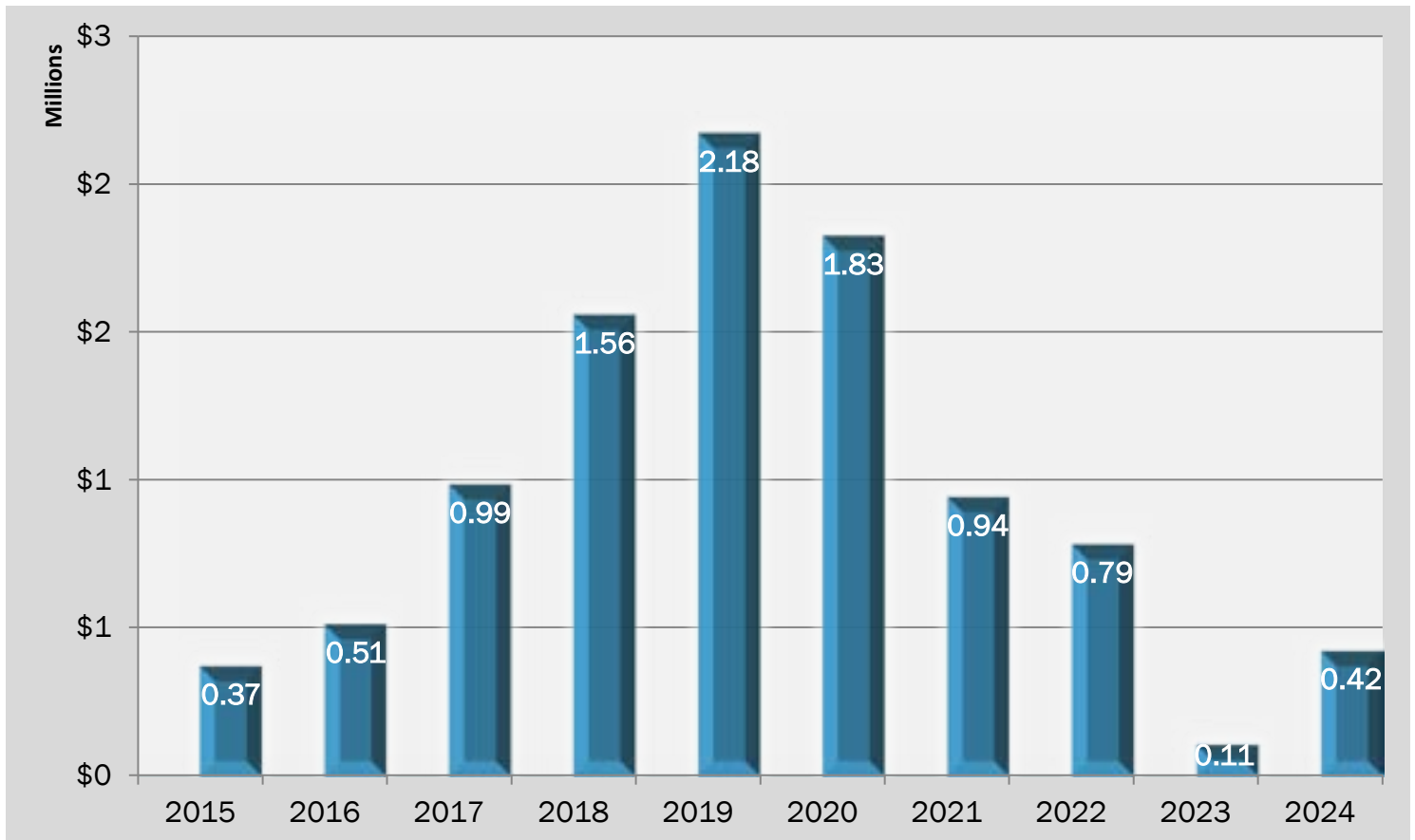
## Hospitality & Accommodations - Restricted (Tourism) Fund Balance



The reason for the dip in 2018 was the economic crisis hit for both the General Fund as well as the Hospitality & Accommodations were affected to differing degrees.



## Enterprise Funds - Net Position



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

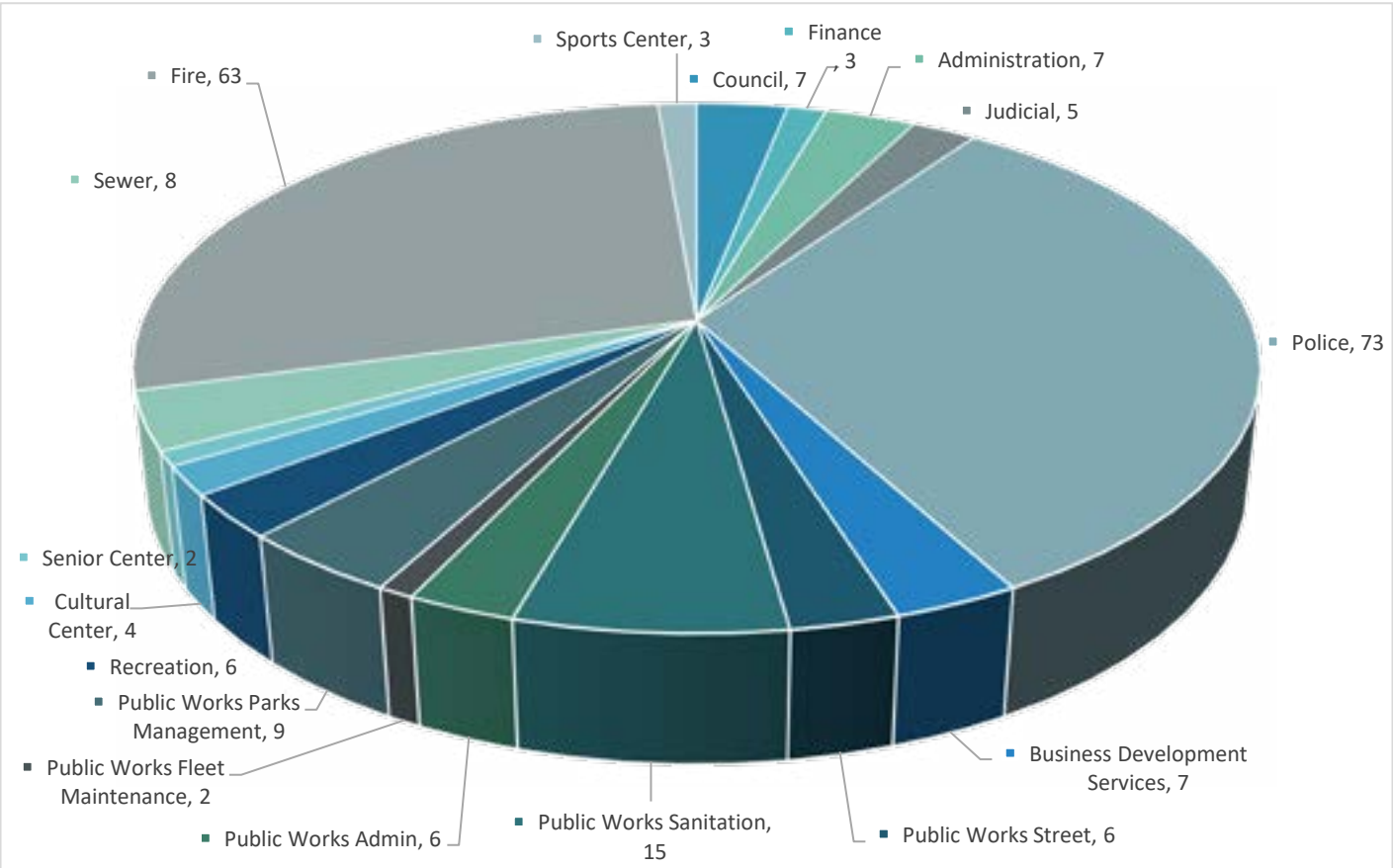
Historically, the City draws down net assets to finance sewer infrastructure improvements. The fund has been depleted past comfortable levels. In FY2025, the City implemented a fee increase to help alleviate this problem. The City is also implementing a slight increase in FY2026 to cover billing cost increases.



PERSONNEL SUMMARY

Three Year Summary of Authorized Positions

| Department/Division            | Authorized Full Time Positions by Fiscal Year |               |               |
|--------------------------------|-----------------------------------------------|---------------|---------------|
|                                | FY2024 Actual                                 | FY2025 Budget | FY2026 Budget |
| Council                        | 7                                             | 7             | 7             |
| Finance                        | 3                                             | 3             | 3             |
| Administration                 | 5                                             | 7             | 7             |
| Judicial                       | 5                                             | 5             | 5             |
| Police                         | 68                                            | 72            | 73            |
| Business Development Services  | 5                                             | 7             | 7             |
| Public Works Street            | 5                                             | 6             | 6             |
| Public Works Sanitation        | 13                                            | 15            | 15            |
| Public Works Admin             | 5                                             | 5             | 6             |
| Public Works Fleet Maintenance | 2                                             | 2             | 2             |
| Public Works Parks Management  | 8                                             | 9             | 9             |
| Recreation                     | 5                                             | 5             | 6             |
| Cultural Center                | 5                                             | 5             | 4             |
| Senior Center                  | 2                                             | 2             | 2             |
| Sewer                          | 8                                             | 8             | 8             |
| Fire                           | 56                                            | 59            | 63            |
| Sports Center                  | 3                                             | 3             | 3             |
| Total Full Time Positions      | 205                                           | 220           | 226           |





## TOTAL CITY AUTHORIZED POSITIONS BY DEPARTMENT (FTE & PTE)

|                                       | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 |
|---------------------------------------|---------|---------|---------|---------|---------|
| <b><u>Administration</u></b>          |         |         |         |         |         |
| City Administrator                    | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| Assistant City Administrator          |         |         |         | 1.0     | 1.0     |
| Project Manager                       |         |         |         | 1.0     | 1.0     |
| Municipal Clerk/HR Coordinator        | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| Administrative Support                | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| Public Information Officer            |         |         | 1.0     | 1.0     | 1.0     |
| Human Resource Director               | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| <i>Total Administration</i>           | 4.0     | 4.0     | 5.0     | 7.0     | 7.0     |
| <b><u>Finance</u></b>                 |         |         |         |         |         |
| Finance Director                      | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| Accountant                            | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| Accounting Specialist I               | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| <i>Total Finance</i>                  | 3.0     | 3.0     | 3.0     | 3.0     | 3.0     |
| <b><u>Judicial Services</u></b>       |         |         |         |         |         |
| Judge                                 | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| Clerk of Court / Administrative Judge | 1.0     | 1.0     | 1.0     | 1.0     | 2.0     |
| Assistant Clerk of Court              | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| Administrative Assistant (Court)      | 2.5     | 2.5     | 2.5     | 2.5     | 2.0     |
| <i>Total Judicial Services</i>        | 5.5     | 5.5     | 5.5     | 5.5     | 6.0     |
| <b><u>Police</u></b>                  |         |         |         |         |         |
| Chief                                 | 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     |
| Information specialist                | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| Captain                               | -       | -       | 2.0     | 2.0     | 2.0     |
| Lieutenant                            | 2.0     | 2.0     | 8.0     | 8.0     | 8.0     |
| Sergeant                              | 7.0     | 7.0     | 7.0     | 7.0     | 7.0     |
| Police officer / MPO                  | 40.0    | 43.0    | 36.0    | 40.0    | 40.0    |
| Codes enforcement/ Community officer  | 2.0     | 2.0     | 2.0     | 2.0     | 2.0     |
| Accreditation Manager                 |         |         |         |         | 1.0     |
| Communications Specialist             | 10.0    | 10.0    | 10.0    | 10.0    | 10.0    |
| <i>Total Police</i>                   | 64.0    | 67.0    | 68.0    | 72.0    | 73.0    |



|                                                       | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 |
|-------------------------------------------------------|---------|---------|---------|---------|---------|
| <b><u>Fire</u></b>                                    |         |         |         |         |         |
| Chief                                                 | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| Administrative Assistant (Fire)                       | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| Training Officer                                      | 1.0     | 1.0     | 1.0     | 1.0     | 2.0     |
| Deputy Fire Marshall                                  | 2.0     | 2.0     | 2.0     | 2.0     | 2.0     |
| Captain                                               | 3.0     | 3.0     | 3.0     | 3.0     | 3.0     |
| Lieutenant                                            | 6.0     | 6.0     | 6.0     | 6.0     | 6.0     |
| Firefighter / Sr Firefighter *                        | 42.0    | 42.0    | 42.0    | 45.0    | 48.0    |
| <i>Total Fire</i>                                     | 56.0    | 56.0    | 56.0    | 59.0    | 63.0    |
| <b><u>Business &amp; Development Services</u></b>     |         |         |         |         |         |
| Business & Development Director                       | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| Building Inspector/Official                           | 1.0     | 1.0     | 1.0     | 2.0     | 2.0     |
| Hospitality & Accommodations Coordinator              |         |         |         | 1.0     | 1.0     |
| Administrative Support Specialist (Business Licenses) | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| Administrative Support Specialist (Permits)           | 2.0     | 2.0     | 2.0     | 2.0     | 2.0     |
| <i>Total Building &amp; Zoning</i>                    | 5.0     | 5.0     | 5.0     | 7.0     | 7.0     |
| <b><u>Street</u></b>                                  |         |         |         |         |         |
| Public Works Director                                 |         |         |         |         |         |
| Street Supervisor                                     | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| Driver                                                | 3.0     | 3.0     | 3.0     | 3.0     | 3.0     |
| Laborer / Street                                      | 1.0     | 1.0     | 1.0     | 2.0     | 2.0     |
| <i>Total Street</i>                                   | 5.0     | 5.0     | 5.0     | 6.0     | 6.0     |
| <b><u>Sanitation</u></b>                              |         |         |         |         |         |
| Sanitation Supervisor                                 | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| Driver                                                | 12.0    | 12.0    | 12.0    | 14.0    | 14.0    |
| <i>Total Sanitation</i>                               | 13.0    | 13.0    | 13.0    | 15.0    | 15.0    |
| <b><u>Fleet Maint</u></b>                             |         |         |         |         |         |
| Mechanic                                              | 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     |
| <b><u>PW Administration</u></b>                       |         |         |         |         |         |
| Public Works Director                                 | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| Public Works Superintendent                           |         |         |         |         | 1.0     |
| Administrative Assistant (Public Works)               | 1.0     | 1.0     | 1.0     | 1.0     | 1.0     |
| Custodian                                             |         | 1.0     | 1.0     | 1.0     | 1.0     |
| Building Maintenance Tech                             | 1.5     | 2.5     | 2.5     | 2.5     | 2.5     |
| <i>Total PW Administration</i>                        | 3.5     | 5.5     | 5.5     | 5.5     | 6.5     |



FY 2022      FY 2023      FY 2024      FY 2025

FY 2026

**Parks & Grounds Management**

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

**Recreation**

|                                       |     |     |     |     |     |
|---------------------------------------|-----|-----|-----|-----|-----|
| Recreation Director                   | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Assistant Recreation Director         | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Sports Program Coordinator            | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Assistant Program Coordinator         | 1.0 | 1.0 | 1.0 | 1.0 | 2.0 |
| Administrative Assistant (Recreation) | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| <i>Total Recreation</i>               | 5.0 | 5.0 | 5.0 | 5.0 | 6.0 |

**Senior Center**

|                                           |     |     |     |     |     |
|-------------------------------------------|-----|-----|-----|-----|-----|
| Senior Program Coordinator                | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Assistant Program Coordinator (Part Time) | 0.5 | 0.5 | 0.5 | 0.5 | 1.0 |
| <i>Total Senior Center</i>                | 2.5 | 2.5 | 2.5 | 2.5 | 3.0 |

**Community Development**

|                                    |     |     |     |     |     |
|------------------------------------|-----|-----|-----|-----|-----|
| Director                           | 1.0 | 1.0 | 1.0 | 1.0 |     |
| Cultural Affairs Coordinator       | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Event Coordinator                  | 1.0 | 1.0 | 2.0 | 2.0 | 2.0 |
| Event Coordinator PT               | 1.0 | 1.0 |     |     | 1.5 |
| Laborer                            | 1.0 |     |     |     |     |
| Marketing                          | 1.0 | 1.0 |     |     |     |
| Theater Director (H&A)             |     | 1.0 | 1.0 | 1.0 | 1.0 |
| <i>Total Community Development</i> | 6.0 | 6.0 | 5.0 | 5.0 | 5.5 |

**Sewer**

|                           |     |     |     |     |     |
|---------------------------|-----|-----|-----|-----|-----|
| Supervisor                | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Driver                    | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Utility Locate Technician | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Laborer                   | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <i>Total Sewer</i>        | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 |

**Sports Center**

|                                     |      |      |      |      |      |
|-------------------------------------|------|------|------|------|------|
| Membership Coordinator              | 1.0  | 1.0  | 1.0  | 1.0  | 1.0  |
| Sports Center Manager               | 1.0  | 1.0  | 1.0  | 1.0  | 1.0  |
| Part Time Front Desk positions(PT)  | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 |
| Billing Clerk/Marketing Coordinator | 1.0  | 1.0  | 1.0  | 1.0  | 1.0  |
| <i>Total Sports Center</i>          | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 |

|                    |              |              |              |              |              |
|--------------------|--------------|--------------|--------------|--------------|--------------|
| <b>Grand Total</b> | <b>205.5</b> | <b>210.5</b> | <b>211.5</b> | <b>226.5</b> | <b>235.0</b> |
|--------------------|--------------|--------------|--------------|--------------|--------------|



## CHANGES IN STAFFING

As our community continues to grow and service demand increases, properly staffing core and important functions of our organization becomes paramount. In FY2026, the budget as prepared includes additional staff for Police, Public Works, Judicial, Recreation and others. Each addresses a demand within our City or leverages specialization to enhance the City's ability to serve its growing base. The positions include:

- Positions funded as of July 1st:
  - Accreditation Manager – Police
  - Program Coordinator – Recreation
  - Public Works Superintendent – Public Works
  - Administrative Judge – Judicial
- Positions funded as of January 1st:
  - 3 Fire Fighters – Fire
  - Training Officer - Fire
- Additional funding for part-time staffing at Mauldin Cultural Center and Senior Center
- Part-time position within Administration for a Social Media Coordinator



## 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            |                 |                         |                         |
|----------------------------------------------|-----------------|-------------------------|-------------------------|
|                                              | 2024<br>Actuals | 2025 Approved<br>Budget | 2026 Approved<br>Budget |
| Revenues                                     | 38,858,855      | 31,298,800              | 34,372,800              |
| Transfers In                                 | 11,962,899      | 6,350,339               | 7,251,800               |
| Other Financing Sources                      | -               | 1,611,998               | 1,503,500               |
| Total Revenues & Other<br>Financing Sources  | 50,821,753      | 39,261,137              | 43,128,100              |
| Expenditures                                 | 35,106,671      | 33,313,853              | 35,195,150              |
| Transfers Out                                | 11,962,899      | 5,336,339               | 7,251,800               |
| Other Financing Uses                         | -               | 610,945                 | 681,150                 |
| Total Expenditures & Other<br>Financing Uses | 47,069,570      | 39,261,137              | 43,128,100              |

# ALL FUNDS COMBINED



| Description                                    | FY2024 Actual        | FY2025 Budget        | FY2026 Budget        |
|------------------------------------------------|----------------------|----------------------|----------------------|
| <b><u>ALL REVENUES</u></b>                     |                      |                      |                      |
| Taxes and Special Assessments                  | 14,952,339           | 15,538,000           | 17,508,000           |
| Licenses and Permits                           | 10,595,015           | 9,268,000            | 10,058,000           |
| Intergovernmental/Grants                       | 7,280,338            | 1,412,450            | 1,235,000            |
| Penalties and Fines                            | 155,351              | 140,300              | 145,250              |
| Charges for Services                           | 1,558,365            | 1,419,000            | 1,552,500            |
| Fees & Rentals                                 | 687,059              | 519,000              | 859,000              |
| Interest Income                                | 400,019              | 249,500              | 370,500              |
| Sale of Assets/Insurance Proceeds              | 158,845              | 90,000               | 65,000               |
| Miscellaneous Revenue                          | 2,804,707            | 2,429,500            | 2,508,000            |
| Contracts/Program Revenues                     | 266,817              | 233,050              | 71,550               |
| <b>Total Revenues</b>                          | <b>38,858,855</b>    | <b>31,298,800</b>    | <b>34,372,800</b>    |
| <i>Other Financing Sources</i>                 | <i>11,962,899</i>    | <i>7,962,337</i>     | <i>8,755,300</i>     |
| <b>Total Other Financing Sources</b>           | <b>11,962,899</b>    | <b>7,962,337</b>     | <b>8,755,300</b>     |
| <b>Total Revenue and Financing Sources</b>     | <b>50,821,753</b>    | <b>39,261,137</b>    | <b>43,128,100</b>    |
| <b><u>ALL EXPENDITURES</u></b>                 |                      |                      |                      |
| Council                                        | 187,438              | 229,000              | 263,000              |
| Finance                                        | 456,280              | 478,600              | 498,000              |
| Administration                                 | 1,035,802            | 1,095,250            | 1,385,500            |
| Judicial                                       | 583,153              | 669,000              | 735,000              |
| Police                                         | 7,693,875            | 8,247,400            | 8,886,000            |
| Fire                                           | 6,354,886            | 6,003,241            | 6,787,500            |
| Business Services                              | 814,743              | 920,500              | 934,500              |
| PW Sewer                                       | 1,118,625            | 1,620,075            | 1,340,500            |
| PW Streets                                     | 1,576,683            | 1,497,180            | 1,639,400            |
| PW Sanitation                                  | 2,930,331            | 2,878,000            | 2,559,500            |
| PW Administration                              | 817,738              | 767,000              | 1,035,000            |
| PW Fleet Maintenance                           | 259,827              | 274,200              | 293,000              |
| PW Parks Management                            | 855,491              | 979,368              | 1,094,500            |
| Recreation                                     | 1,847,470            | 1,566,500            | 1,907,500            |
| Cultural Center                                | 1,843,234            | 1,827,891            | 1,492,500            |
| Senior Center                                  | 267,367              | 333,100              | 386,000              |
| Non-Departmental                               | 6,463,726            | 3,927,548            | 3,957,750            |
| <b>Total Expenditures</b>                      | <b>35,106,671</b>    | <b>33,313,853</b>    | <b>35,195,150</b>    |
| <i>Other Financing Uses</i>                    | <i>11,962,899</i>    | <i>5,947,284</i>     | <i>7,932,950</i>     |
| <b>Total Financing Uses</b>                    | <b>11,962,899</b>    | <b>5,947,284</b>     | <b>7,932,950</b>     |
| <b>Total Expenditures and Financing Uses</b>   | <b>\$ 47,069,570</b> | <b>\$ 39,261,137</b> | <b>\$ 43,128,100</b> |
| <b>Total Revenue Over/(Under) Expenditures</b> | <b>\$ 3,752,184</b>  | <b>\$ -</b>          | <b>\$ -</b>          |
| <b>Total Addition To/(Use of) Fund Balance</b> | <b>\$ 3,752,184</b>  | <b>\$ -</b>          | <b>\$ -</b>          |



## General Fund Budget Summary

|                                              | 2024<br>Actuals   | 2025 Approved<br>Budget | 2026 Approved<br>Budget |
|----------------------------------------------|-------------------|-------------------------|-------------------------|
| Revenues                                     | 22,444,486        | 21,089,800              | 23,998,250              |
| Transfers In                                 | 189,740           | 464,700                 | 1,367,000               |
| Other Financing Sources                      | <u>-</u>          | <u>7,868</u>            | <u>-</u>                |
| Total Revenues & Other<br>Financing Sources  | 22,634,226        | 21,562,368              | 25,365,250              |
| Expenditures                                 | 15,382,442        | 17,433,618              | 20,468,300              |
| Transfers Out                                | 6,751,784         | 4,128,750               | 4,825,800               |
| Other Financing Uses                         | <u>-</u>          | <u>-</u>                | <u>71,150</u>           |
| Total Expenditures & Other<br>Financing Uses | <u>22,134,226</u> | <u>21,562,368</u>       | <u>25,365,250</u>       |



## GENERAL FUND SUMMARY

|                                                | FY2024 Actual        | FY2025 Budget        | FY2026 Budget        |
|------------------------------------------------|----------------------|----------------------|----------------------|
| <b><u>GENERAL FUND REVENUES</u></b>            |                      |                      |                      |
| Taxes and Special Assessments                  | 9,704,886            | 10,072,500           | 11,782,500           |
| Licenses and Permits                           | 10,576,765           | 9,258,000            | 10,043,000           |
| Intergovernmental/Grants                       | 820,447              | 749,000              | 804,000              |
| Penalties and Fines                            | 134,783              | 125,300              | 130,250              |
| Charges for Services                           | 148,256              | 127,000              | 132,500              |
| Various Fees                                   | 314,724              | 244,000              | 519,000              |
| Interest Income                                | 210,112              | 150,000              | 215,000              |
| Sale of Assets/Insurance Proceeds              | 35,019               | 60,000               | 25,000               |
| Miscellaneous Revenue                          | 499,494              | 304,000              | 347,000              |
| Total Revenues                                 | 22,444,486           | 21,089,800           | 23,998,250           |
| Transfers In                                   | \$ 189,740           | \$ 472,568           | \$ 1,367,000         |
| Total Other Financing Sources                  | 189,740              | 472,568              | 1,367,000            |
| <b>Total Revenue and Financing Sources</b>     | <b>22,634,226</b>    | <b>21,562,368</b>    | <b>25,365,250</b>    |
| <b><u>GENERAL FUND EXPENDITURES</u></b>        |                      |                      |                      |
| Council                                        | 187,438              | 229,000              | 263,000              |
| Finance                                        | 456,280              | 478,600              | 498,000              |
| Administration                                 | 973,407              | 1,095,250            | 1,385,500            |
| Judicial                                       | 583,153              | 669,000              | 735,000              |
| Police                                         | 6,140,065            | 7,260,000            | 8,125,000            |
| Fire                                           |                      |                      |                      |
| Business Services                              | 787,034              | 863,500              | 899,500              |
| PW Sewer                                       |                      |                      |                      |
| PW Streets                                     | 726,000              | 877,000              | 945,900              |
| PW Sanitation                                  | 2,123,570            | 2,328,000            | 2,494,500            |
| PW Administration                              | 764,483              | 742,000              | 1,026,000            |
| PW Fleet Maintenance                           | 259,827              | 274,200              | 293,000              |
| PW Parks Management                            | 770,635              | 967,368              | 1,054,500            |
| Recreation                                     | 798,101              | 786,000              | 932,800              |
| Cultural Center                                | 482,291              | 456,500              | 1,362,500            |
| Senior Center                                  | 256,867              | 323,100              | 374,000              |
| Non-Departmental                               | 73,288               | 84,100               | 79,100               |
| Total Expenditures                             | 15,382,442           | 17,433,618           | 20,468,300           |
| Transfers Out                                  | \$ 6,751,784         | \$ 4,128,750         | \$ 4,896,950         |
| Total Financing Uses                           | 6,751,784            | 4,128,750            | 4,896,950            |
| <b>Total Expenditures and Financing Uses</b>   | <b>\$ 22,134,226</b> | <b>\$ 21,562,368</b> | <b>\$ 25,365,250</b> |
| <b>Total Revenue Over/(Under) Expenditures</b> | <b>\$ 500,000</b>    | <b>\$ -</b>          | <b>\$ -</b>          |
| <b>Total Addition To/(Use of) Fund Balance</b> | <b>\$ 500,000</b>    | <b>\$ -</b>          | <b>\$ -</b>          |



## Capital Projects Fund (Combined) Budget Summary

|                                              | 2024<br>Actuals | 2025 Approved<br>Budget | 2026 Approved<br>Budget |
|----------------------------------------------|-----------------|-------------------------|-------------------------|
| Revenues                                     | 306,378         | 142,000                 | 178,000                 |
| Transfers In                                 | 6,152,861       | 1,371,000               | 701,500                 |
| Other Financing Sources                      | -               | 894,621                 | 1,229,500               |
| Total Revenues & Other<br>Financing Sources  | 6,459,239       | 2,407,621               | 2,109,000               |
| Expenditures                                 | 5,436,639       | 2,119,221               | 1,774,500               |
| Transfers Out                                | 1,413,622       | 238,400                 | 238,500                 |
| Other Financing Uses                         | -               | 50,000                  | 96,000                  |
| Total Expenditures & Other<br>Financing Uses | 6,850,260       | 2,407,621               | 2,109,000               |



## CAPITAL PROJECTS FUND SUMMARY

| Description                                    | FY2024 Actual       | FY2025 Budget       | FY2026 Budget       |
|------------------------------------------------|---------------------|---------------------|---------------------|
| <b><u>REVENUES</u></b>                         |                     |                     |                     |
| Intergovernmental                              | 108,927             | 110,000             | 110,000             |
| Sale of Assets/Insurance Proceeds              | 123,826             | 30,000              | 40,000              |
| Miscellaneous Revenue                          | 69,567              | -                   | 25,000              |
| <b>Total Revenues</b>                          | <b>306,378</b>      | <b>142,000</b>      | <b>178,000</b>      |
| <i>Other Financing Sources</i>                 | <i>\$ 6,152,861</i> | <i>\$ 2,265,621</i> | <i>\$ 1,931,000</i> |
| <b>Total Other Financing Sources</b>           | <b>6,152,861</b>    | <b>2,265,621</b>    | <b>1,931,000</b>    |
| <b>Total Revenue and Financing Sources</b>     | <b>6,459,239</b>    | <b>2,407,621</b>    | <b>2,109,000</b>    |
| <b><u>EXPENDITURES</u></b>                     |                     |                     |                     |
| Council                                        | \$ -                | \$ -                | \$ -                |
| Finance                                        | \$ -                | \$ -                | \$ -                |
| Administration                                 | \$ 60,000           | \$ -                | \$ -                |
| Judicial                                       | \$ -                | \$ -                | \$ -                |
| Police                                         | \$ 1,083,002        | \$ 428,950          | \$ 437,000          |
| Fire                                           | \$ 260,597          | \$ 174,841          | \$ 313,000          |
| Business Services                              | \$ 27,708           | \$ 57,000           | \$ 35,000           |
| PW Sewer                                       |                     |                     |                     |
| PW Streets                                     | \$ 256,653          | \$ 497,000          | \$ 693,500          |
| PW Sanitation                                  | \$ 806,760          | \$ 550,000          | \$ 65,000           |
| PW Administration                              | \$ 53,254           | \$ 25,000           | \$ 9,000            |
| PW Fleet Maintenance                           |                     |                     |                     |
| PW Parks Management                            | \$ 84,856           | \$ 12,000           | \$ 40,000           |
| Recreation                                     | \$ 154,079          | \$ 59,000           | \$ 152,000          |
| Cultural Center                                | \$ 135,839          | \$ -                | \$ 30,000           |
| Senior Center                                  | \$ -                | \$ -                | \$ -                |
| Non-Departmental - City Projects               | \$ 2,513,889        | \$ 315,430          | \$ -                |
| <b>Total Expenditures</b>                      | <b>5,436,639</b>    | <b>2,119,221</b>    | <b>1,774,500</b>    |
| <i>Other Financing Uses</i>                    | <i>\$ 1,413,622</i> | <i>\$ 288,400</i>   | <i>\$ 334,500</i>   |
| <b>Total Financing Uses</b>                    | <b>1,413,622</b>    | <b>288,400</b>      | <b>334,500</b>      |
| <b>Total Expenditures and Financing Uses</b>   | <b>\$ 6,850,260</b> | <b>\$ 2,407,621</b> | <b>\$ 2,109,000</b> |
| <b>Total Revenue Over/(Under) Expenditures</b> | <b>\$ (391,022)</b> | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total Addition To/(Use of) Fund Balance</b> | <b>\$ (391,022)</b> | <b>\$ -</b>         | <b>\$ -</b>         |



## Enterprise Fund (Combined) Budget Summary

|                                              | 2024<br>Actuals  | 2025 Approved<br>Budget | 2026 Approved<br>Budget |
|----------------------------------------------|------------------|-------------------------|-------------------------|
| Revenues                                     | 1,466,849        | 1,326,500               | 1,474,500               |
| Transfers In                                 | 676,438          | -                       | -                       |
| Other Financing Sources                      | -                | 400,000                 | -                       |
| Total Revenues & Other<br>Financing Sources  | <u>2,143,287</u> | <u>1,726,500</u>        | <u>1,474,500</u>        |
| Expenditures                                 | 1,121,675        | 1,606,500               | 1,340,500               |
| Transfers Out                                | -                | 100,000                 | 100,000                 |
| Other Financing Uses                         | -                | 20,000                  | 34,000                  |
| Total Expenditures & Other<br>Financing Uses | <u>1,121,675</u> | <u>1,726,500</u>        | <u>1,474,500</u>        |



## ENTERPRISE FUNDS (COMBINED)

| Description                                    | FY2024 Actual       | FY2025 Budget       | FY2026 Budget       |
|------------------------------------------------|---------------------|---------------------|---------------------|
| <b><u>REVENUES</u></b>                         |                     |                     |                     |
| Intergovernmental/Grants                       | -                   | -                   | -                   |
| Charge for Service                             | 1,410,108           | 1,292,000           | 1,420,000           |
| Interest Income                                | 50,741              | 22,500              | 42,500              |
| Rental Income                                  | 6,000               | 12,000              | 12,000              |
| <b>Total Revenues</b>                          | <b>1,466,849</b>    | <b>1,326,500</b>    | <b>1,474,500</b>    |
| Other Financing Sources                        | \$ 676,438          | \$ 400,000          | \$ -                |
| <b>Total Other Financing Sources</b>           | <b>676,438</b>      | <b>400,000</b>      | <b>-</b>            |
| <b>Total Revenue and Financing Sources</b>     | <b>2,143,287</b>    | <b>1,726,500</b>    | <b>1,474,500</b>    |
| <b><u>EXPENDITURES</u></b>                     |                     |                     |                     |
| PW Sewer                                       | 1,118,625           | 1,606,500           | 1,340,500           |
| Non-Departmental                               | 3,050               | -                   | -                   |
| <b>Total Expenditures</b>                      | <b>1,121,675</b>    | <b>1,606,500</b>    | <b>1,340,500</b>    |
| Other Financing Uses                           | \$ -                | \$ 120,000          | \$ 134,000          |
| <b>Total Financing Uses</b>                    | <b>-</b>            | <b>120,000</b>      | <b>134,000</b>      |
| <b>Total Expenditures and Financing Uses</b>   | <b>\$ 1,121,675</b> | <b>\$ 1,726,500</b> | <b>\$ 1,474,500</b> |
| <b>Total Revenue Over/(Under) Expenditures</b> | <b>\$ 1,021,612</b> | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total Addition To/(Use of) Fund Balance</b> | <b>\$ 1,021,612</b> | <b>\$ -</b>         | <b>\$ -</b>         |



## Hospitality & Accommodations Special Revenue Fund Budget Summary

|                                              | 2024<br>Actuals  | 2025 Approved<br>Budget | 2026 Approved<br>Budget |
|----------------------------------------------|------------------|-------------------------|-------------------------|
| Revenues                                     | 2,510,271        | 2,384,000               | 2,407,500               |
| Transfers In                                 |                  |                         |                         |
| Other Financing Sources                      | -                | -                       | -                       |
| Total Revenues & Other<br>Financing Sources  | <u>2,510,271</u> | <u>2,384,000</u>        | <u>2,407,500</u>        |
| Expenditures                                 | 1,128,502        | 1,214,866               | 100,000                 |
| Transfers Out                                | 629,771          | 758,189                 | 2,027,500               |
| Other Financing Uses                         | -                | 410,945                 | 280,000                 |
| Total Expenditures & Other<br>Financing Uses | <u>1,758,273</u> | <u>2,384,000</u>        | <u>2,407,500</u>        |



## HOSPITALITY & ACCOMMODATIONS FUND SUMMARY

| Description                                       | FY2024 Actual       | FY2025 Budget       | FY2026 Budget       |
|---------------------------------------------------|---------------------|---------------------|---------------------|
| <b><u>H&amp;A FUND REVENUES</u></b>               |                     |                     |                     |
| Taxes and Special Assessments                     | 2,172,398           | 2,110,000           | 2,280,000           |
| Licenses and Permits                              | 18,250              | 10,000              | 15,000              |
| Interest                                          | 111,396             | 75,000              | 110,000             |
| Miscellaneous Revenue                             | 11,558              | 2,500               | 2,500               |
| Program Revenue                                   | 196,670             | 186,500             | -                   |
| Total H&A Revenues                                | 2,510,271           | 2,384,000           | 2,407,500           |
| Other Financing Sources \$                        | - \$                | - \$                | -                   |
| Total Other Financing Sources                     | -                   | -                   | -                   |
| <b>Total Revenues and Financing Sources</b>       | <b>2,510,271</b>    | <b>2,384,000</b>    | <b>2,407,500</b>    |
| <b><u>H&amp;A FUND EXPENDITURES</u></b>           |                     |                     |                     |
| Cultural Center                                   | 1,128,502           | 1,214,866           | 100,000             |
| Total H&A Expenditures                            | 1,128,502           | 1,214,866           | 100,000             |
| Other Financing Uses \$                           | 629,771 \$          | 1,169,134 \$        | 2,307,500           |
| Total Financing Uses                              | 629,771             | 1,169,134           | 2,307,500           |
| <b>Total Expenditures and Financing Uses \$</b>   | <b>\$ 1,758,273</b> | <b>\$ 2,384,000</b> | <b>\$ 2,407,500</b> |
| <b>Total Revenue Over/(Under) Expenditures \$</b> | <b>\$ 751,998</b>   | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total Addition To/(Use of) Fund Balan \$</b>   | <b>\$ 751,998</b>   | <b>\$ -</b>         | <b>\$ -</b>         |



## Fire Special Revenue Fund Budget Summary

|                                              | 2024<br>Actuals  | 2025 Approved<br>Budget | 2026 Approved<br>Budget |
|----------------------------------------------|------------------|-------------------------|-------------------------|
| Revenues                                     | 2,910,864        | 3,238,050               | 3,198,550               |
| Transfers In                                 | 2,119,633        | 2,360,350               | 3,045,950               |
| Other Financing Sources                      | -                | -                       | -                       |
| Total Revenues & Other<br>Financing Sources  | <u>5,030,496</u> | <u>5,598,400</u>        | <u>6,244,500</u>        |
| Expenditures                                 | 5,030,496        | 5,598,400               | 6,244,500               |
| Transfers Out                                | -                | -                       | -                       |
| Other Financing Uses                         | -                | -                       | -                       |
| Total Expenditures & Other<br>Financing Uses | <u>5,030,496</u> | <u>5,598,400</u>        | <u>6,244,500</u>        |



## FIRE SERVICE FUND SUMMARY

| Description                             | FY2024 Actual | FY2025 Budget | FY2026 Budget |
|-----------------------------------------|---------------|---------------|---------------|
| <b><u>REVENUES</u></b>                  |               |               |               |
| Taxes and Special Assessments           | 2,897,514     | 3,225,500     | 3,185,500     |
| Miscellaneous Revenue                   | 3,800         | 3,000         | 3,500         |
| Fire Protection Contracts               | 9,550         | 9,550         | 9,550         |
| Total Revenues                          | 2,910,864     | 3,238,050     | 3,198,550     |
| Other Financing Sources                 | \$ 2,119,633  | \$ 2,360,350  | \$ 3,045,950  |
| Total Other Financing Sources           | 2,119,633     | 2,360,350     | 3,045,950     |
| Total Revenues and Financing Sources    | 5,030,496     | 5,598,400     | 6,244,500     |
| <b><u>EXPENDITURES</u></b>              |               |               |               |
| Fire                                    | 5,030,496     | 5,598,400     | 6,244,500     |
| Total Expenditures                      | 5,030,496     | 5,598,400     | 6,244,500     |
| Other Financing Uses                    | -             | -             | -             |
| Total Financing Uses                    | -             | -             | -             |
| Total Expenditures and Financing Uses   | \$ 5,030,496  | \$ 5,598,400  | \$ 6,244,500  |
| Total Revenue Over/(Under) Expenditures | \$ -          | \$ -          | \$ -          |
| Total Addition To/(Use of) Fund Balance | \$ -          | \$ -          | \$ -          |



## Non-Major Special Revenue Fund Budget Summary

|                                              | 2024<br>Actuals   | 2025 Approved<br>Budget | 2026 Approved<br>Budget |
|----------------------------------------------|-------------------|-------------------------|-------------------------|
| Revenues                                     | 9,220,007         | 3,118,450               | 3,116,000               |
| Transfers In                                 | 2,824,227         | 2,154,289               | 2,137,350               |
| Other Financing Sources                      | -                 | 309,509                 | 274,000                 |
| Total Revenues & Other<br>Financing Sources  | <u>12,044,234</u> | <u>5,582,248</u>        | <u>5,527,350</u>        |
| Expenditures                                 | 7,006,917         | 5,341,248               | 5,267,350               |
| Transfers Out                                | 3,167,722         | 111,000                 | 60,000                  |
| Other Financing Uses                         | -                 | 130,000                 | 200,000                 |
| Total Expenditures & Other<br>Financing Uses | <u>10,174,639</u> | <u>5,582,248</u>        | <u>5,527,350</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                                    | FY2024 Actual       | FY2025 Budget    | FY2026 Budget    |
|------------------------------------------------|---------------------|------------------|------------------|
| <b><u>REVENUES</u></b>                         |                     |                  |                  |
| Taxes and Special Assessments                  | 177,541             | 130,000          | 260,000          |
| Intergovernmental/Grants                       | 6,350,964           | 553,450          | 321,000          |
| Penalties and Fines                            | 20,568              | 15,000           | 15,000           |
| Membership & Fees                              | 372,336             | 275,000          | 340,000          |
| Interest Income                                | 23,713              | -                | -                |
| Miscellaneous Revenue                          | 2,220,288           | 2,120,000        | 2,130,000        |
| Program Revenue                                | 54,597              | 25,000           | 50,000           |
| Total Revenues                                 | 9,220,007           | 3,118,450        | 3,116,000        |
| Other Financing Sources                        | \$ 2,824,227        | \$ 2,463,798     | \$ 2,411,350     |
| Total Other Financing Sources                  | 2,824,227           | 2,463,798        | 2,411,350        |
| <b>Total Revenues and Financing Sources</b>    | <b>12,044,234</b>   | <b>5,582,248</b> | <b>5,527,350</b> |
| <b><u>EXPENDITURES</u></b>                     |                     |                  |                  |
| Council                                        |                     |                  |                  |
| Finance                                        |                     |                  |                  |
| Administration                                 | 2,395               | -                | -                |
| Judicial                                       |                     |                  |                  |
| Police                                         | 470,809             | 558,450          | 324,000          |
| Fire                                           | 1,063,793           | 230,000          | 230,000          |
| Business Services                              |                     |                  |                  |
| PW Sewer                                       | -                   | 13,575           | -                |
| PW Streets                                     | 594,030             | 123,180          | -                |
| PW Sanitation                                  |                     |                  |                  |
| PW Administration                              | -                   | -                | -                |
| PW Fleet Maintenance                           |                     |                  |                  |
| PW Parks Management                            |                     |                  |                  |
| Recreation                                     | 895,290             | 721,500          | 822,700          |
| Community Development                          | 96,601              | 156,525          | -                |
| Senior Center                                  | 10,500              | 10,000           | 12,000           |
| Non-Departmental                               | 3,873,499           | 3,528,018        | 3,878,650        |
| Total Expenditures                             | 7,006,917           | 5,341,248        | 5,267,350        |
| Other Financing Uses                           | \$ 3,167,722        | \$ 241,000       | \$ 260,000       |
| Total Financing Uses                           | 3,167,722           | 241,000          | 260,000          |
| <b>Total Expenditures and Financing Uses</b>   | <b>10,174,639</b>   | <b>5,582,248</b> | <b>5,527,350</b> |
| <b>Total Revenue Over/(Under) Expenditures</b> | <b>\$ 1,869,596</b> | <b>\$ -</b>      | <b>\$ -</b>      |
| <b>Total Addition To/(Use of) Fund Balance</b> | <b>\$ 1,869,596</b> | <b>\$ -</b>      | <b>\$ -</b>      |



# City Revenues

|                               |          |
|-------------------------------|----------|
| Major Revenue Sources         | Page 90  |
| General Fund Revenues         | Page 92  |
| Property Taxes                | Page 92  |
| Licenses and Permits          | Page 93  |
| Intergovernmental             | Page 93  |
| Charges for Services          | Page 93  |
| Fees and Fines                | Page 93  |
| Interest                      | Page 94  |
| Miscellaneous Revenue         | Page 94  |
| Special Revenue Fund Revenues | Page 94  |
| Enterprise Fund Revenues      | Page 96  |
| Revenue Budget (All Revenues) | Page 100 |



## 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 FY2026 revenues. The schedule is detailed to reflect the totals by fund. This will provide a summary of the total resources included in the FY 2026 Budget.

| Expenditure Source                    | Special Revenue Funds |                     |                     |                       |                     |                                 | Total                |
|---------------------------------------|-----------------------|---------------------|---------------------|-----------------------|---------------------|---------------------------------|----------------------|
|                                       | General Fund          | Enterprise Funds    | Fire Service Fund   | Capital Projects Fund | Debt Service Fund   | All Other Special Revenue Funds |                      |
| City Council                          | \$ 263,000            |                     |                     |                       |                     |                                 | \$ 263,000           |
| Finance                               | 498,000               |                     |                     |                       |                     |                                 | \$ 498,000           |
| Administration                        | 1,385,500             |                     |                     | -                     |                     |                                 | \$ 1,385,500         |
| Employee Services (Non-Departmental)  | 79,100                |                     |                     |                       |                     |                                 | \$ 79,100            |
| Judicial                              | 735,000               |                     |                     |                       |                     |                                 | \$ 735,000           |
| Police                                | 8,125,000             |                     |                     | 437,000               |                     | 324,000                         | \$ 8,886,000         |
| Fire                                  |                       |                     | 6,244,500           | 313,000               |                     | 230,000                         | \$ 6,787,500         |
| Business & Development Services       | 899,500               |                     |                     | 35,000                |                     |                                 | \$ 934,500           |
| Public Works Street                   | 945,900               |                     |                     | 693,500               |                     | -                               | \$ 1,639,400         |
| Public Works Sanitation               | 2,494,500             |                     |                     | 65,000                |                     |                                 | \$ 2,559,500         |
| Public Works Administration           | 1,026,000             |                     |                     | 9,000                 |                     |                                 | \$ 1,035,000         |
| Public Works Fleet Maintenance        | 293,000               |                     |                     |                       |                     |                                 | \$ 293,000           |
| Public Works Parks Management         | 1,054,500             |                     |                     | 40,000                |                     |                                 | \$ 1,094,500         |
| Public Works Sewer                    |                       | 1,340,500           |                     |                       |                     | -                               | \$ 1,340,500         |
| Recreation                            | 932,800               |                     |                     | 152,000               |                     | 822,700                         | \$ 1,907,500         |
| Cultural Center                       | 1,362,500             |                     |                     | 30,000                |                     | 100,000                         | \$ 1,492,500         |
| Senior Center                         | 374,000               |                     |                     |                       |                     |                                 | \$ 374,000           |
| Other Expenditures (Non-Departmental) | -                     |                     |                     |                       |                     | 609,500                         | \$ 609,500           |
| Other Financing Uses                  | 4,896,950             | 134,000             |                     | 334,500               | 1,107,150           | 2,567,500                       | \$ 9,040,100         |
| Health Fund Claims (Non-Departmental) |                       |                     |                     |                       |                     | 2,174,000                       | \$ 2,174,000         |
| <b>Total</b>                          | <b>\$ 25,365,250</b>  | <b>\$ 1,474,500</b> | <b>\$ 6,244,500</b> | <b>\$ 2,109,000</b>   | <b>\$ 1,107,150</b> | <b>\$ 6,827,700</b>             | <b>\$ 43,128,100</b> |



Figure 3 below illustrates the FY2026

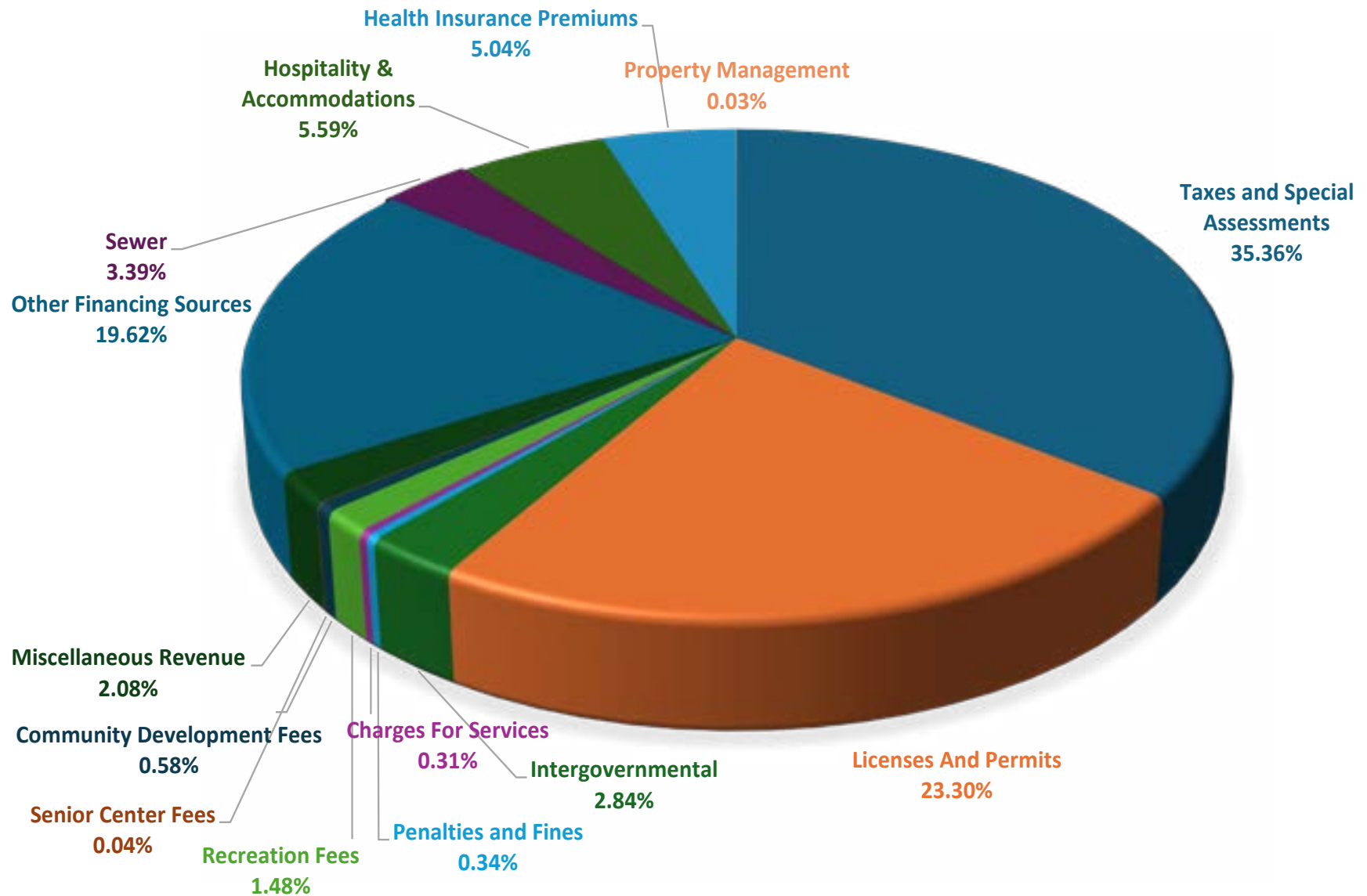
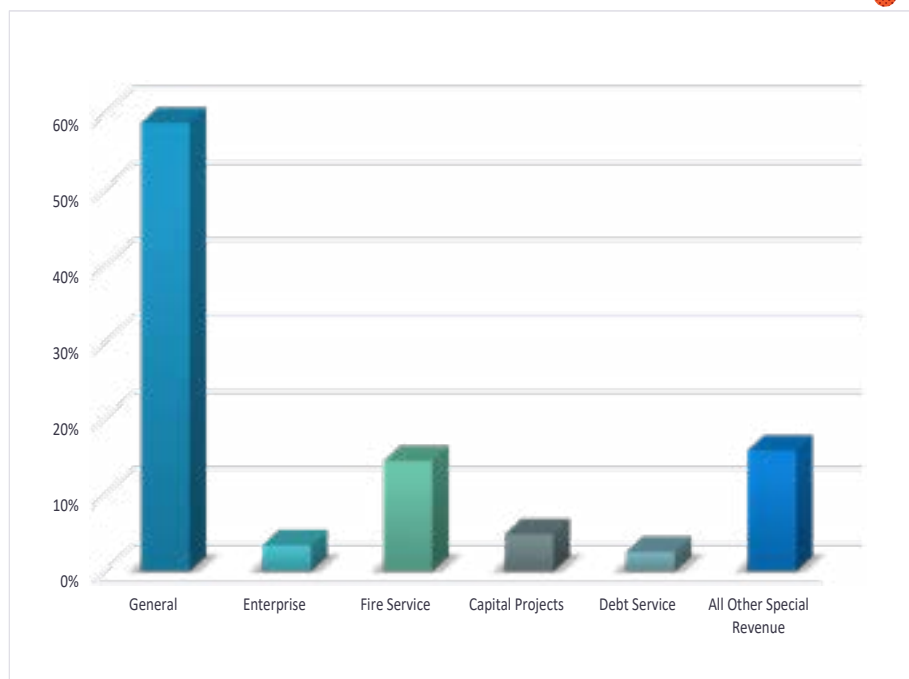




Figure to the right illustrates the percentage of each revenue source by fund for FY2026. The General Fund accounts for 59% of the City's revenues for FY2026.

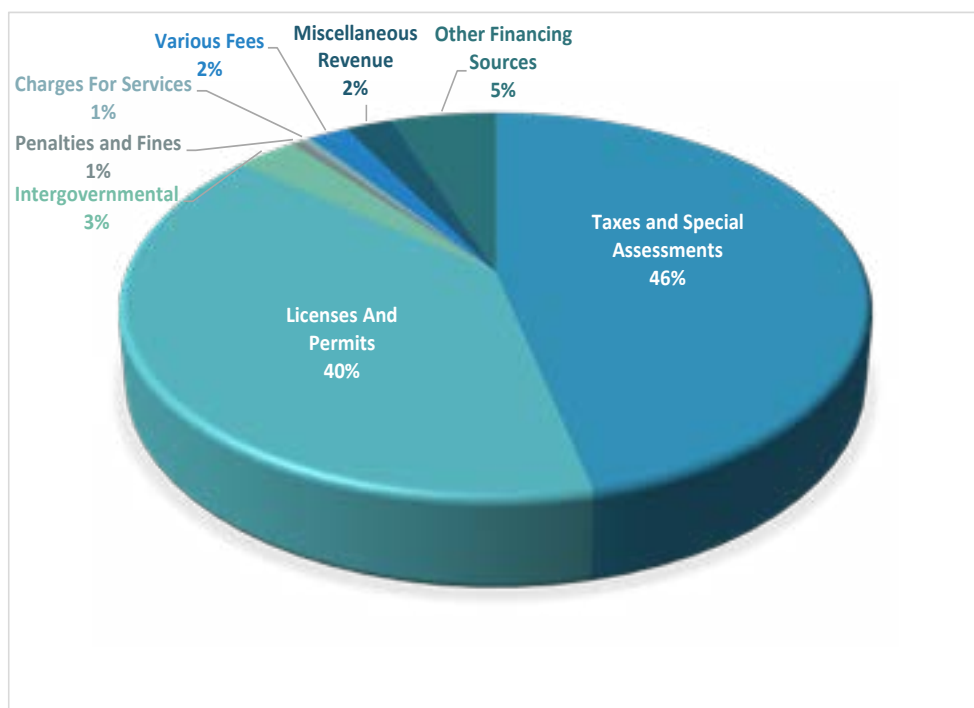
### General Fund Revenues

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 FY2026 General Fund budget is \$25,365,250. This represents a General Fund increase of 18% from the adopted FY2025 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 \$10,072,500 budgeted for FY2025 with \$11,782,500 projected for FY2026. Property taxes are levied on all residential, commercial, and personal property in the City of Mauldin. In the FY2026 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 40% of all General Fund revenues in the FY2026 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 \$10,043,000. This recognizes an increase of 8% from the FY2025 adopted budget of \$9,258,000.

## **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 FY2026 budget, revenues from these sources total \$804,000, an increase of 7.3% from the FY2025 adopted budget of \$749,000 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 FY2026 budget, revenues from these sources total \$132,500, increasing slightly from the FY2025 number of \$127,000.

## **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 FY2026 budget, revenues from these sources total \$649,250, an increase of 76% from the FY2025 adopted budget of \$369,300. The major jump is attributed to a reclassification of our Cultural Center revenues from a special revenue fund to the General fund.



## 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 FY2026 budget, revenues from these sources total \$215,000, an increase of \$65,000 from the FY2025 adopted budget of \$150,000, primarily due to adjusting our budget to more closely reflect current interest rate earnings.

## 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 FY2026 budget, revenues from these sources total \$1,739,000, an increase of 108% from the FY2025 adopted budget of \$836,568, which is primarily due to the transfer from the special revenue fund for the reclassification of the Cultural Center to the General fund.

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.



General Fund Revenues (Budgeted vs. Actual)

## 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 FY2026 Hospitality and Accommodations Tax Fund budget totals \$2,407,500 compared to the FY2025 adopted Hospitality and Accommodations Tax Fund budget of \$2,384,000.



**Fire Service Fund Revenues**

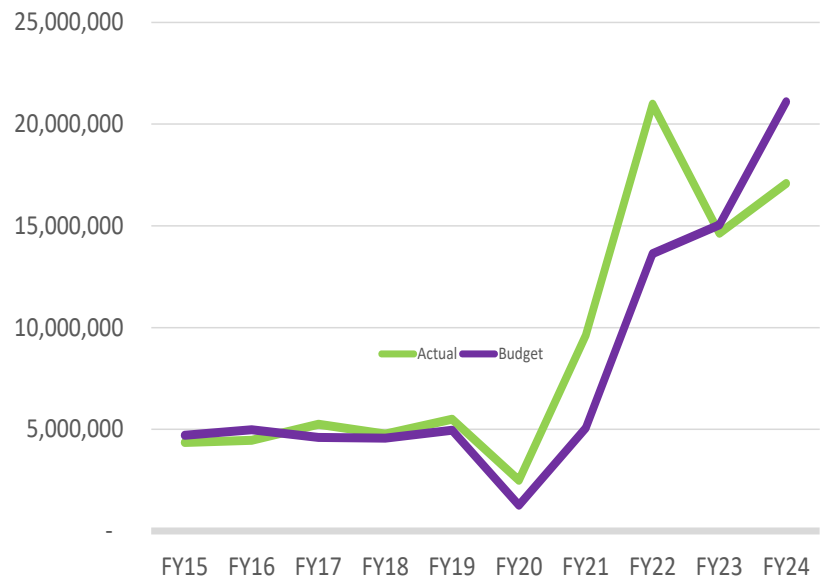
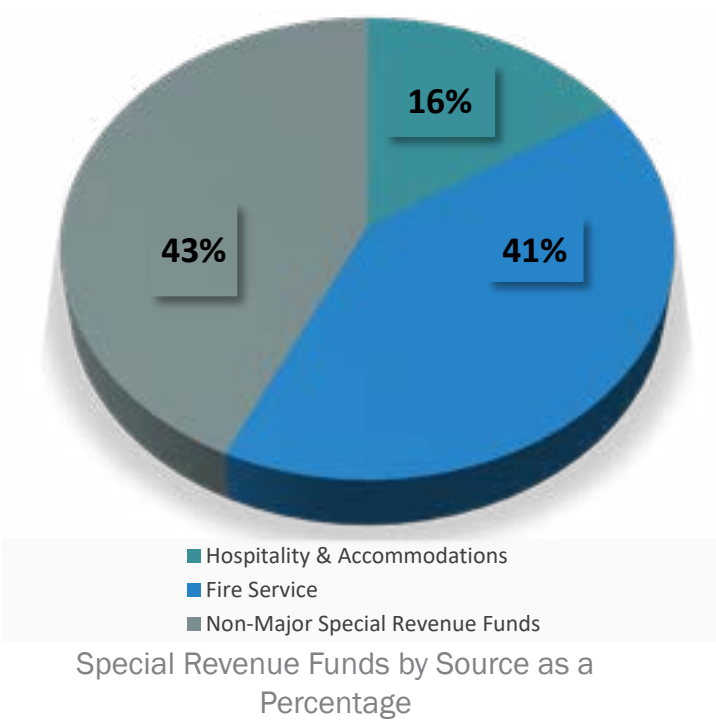
This fund, a major special revenue fund and a budgeted fund, is used to account for the activities of the City’s Fire Department. Revenues of this fund are generated from a separate millage set by Greenville County and charged to residents of the fire service area. These funds are restricted for the payment of fire department expenditures. The FY2026 Fire Service Fund budget totals \$6,244,500 compared to the FY2025 adopted Fire Service Fund budget of \$5,598,400. 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 FY2026 budget for these funds totals, in the aggregate, totals \$6,529,200 compared to the adopted FY2025 budget for these funds in the amount of \$6,849,968.

The FY2026 Special Revenue Funds budget totals \$15,156,200 compared to the FY2025 adopted Special Revenue Funds budget of \$14,832,368.

The graph above illustrates the FY2026 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 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 FY2026 Sewer Fund budget totals \$1,462,500 compared to the total FY2025 adopted Sewer Fund budget of \$1,714,500.

### Property Management Fund Revenue

The property management fund, a major enterprise fund and budgeted fund, is used to account for operations of facilities leased to the private sector. The City leases a cabin facility located 101 E. Butler Rd to an ice cream shop. This shop is a family owned business in the restaurant industry. In the aggregate, the FY2026 Property Management Fund budget totals \$12,000 compared to the total FY2025 adopted Property Management Fund budget of \$12,000.



Enterprise Fund by source as a Percentage

In the aggregate, the FY2026 Enterprise Fund totals \$1,474,500 compared to the total FY2025 adopted Enterprise Fund budget of \$1,726,500. 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.



## Debt Service Fund Revenue

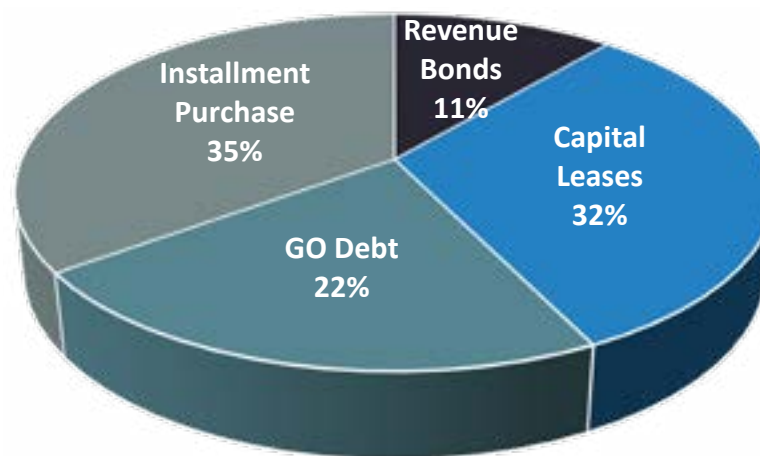
Debt Service Fund revenues consist of transfers in from General Fund, Capital Fund, and Hospitality and Accommodations Tax Fund. The Debt Service Fund covers the payment of principal and interest attributable to General Obligation Bonds, Tourism Revenue Bonds, Loan Payable, Revenue Bond and Capital leases.

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.

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

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, 2024, the City had \$3,205,000 of outstanding general obligations bonds subject to the 8% limit of approximately \$13,402,486 resulting in an unused legal debt margin of approximately \$10,197,486.

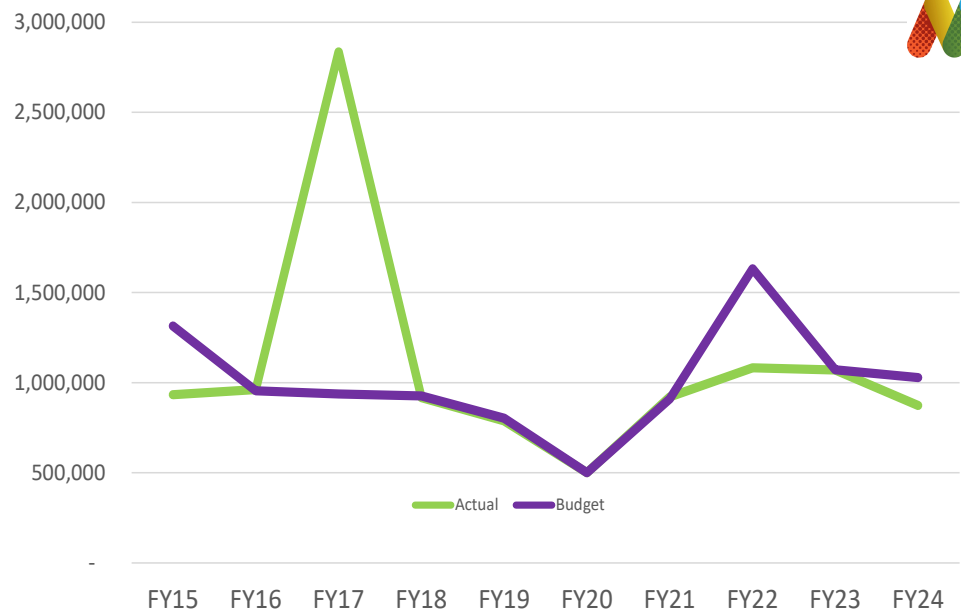
The FY2026 Debt Service Fund budget totals \$1,107,150 compared to the FY2025 adopted Debt Service Fund budget total of \$1,139,900 as detailed in the Figure below.



Debt Service Budget by Debt Type  
Percentage



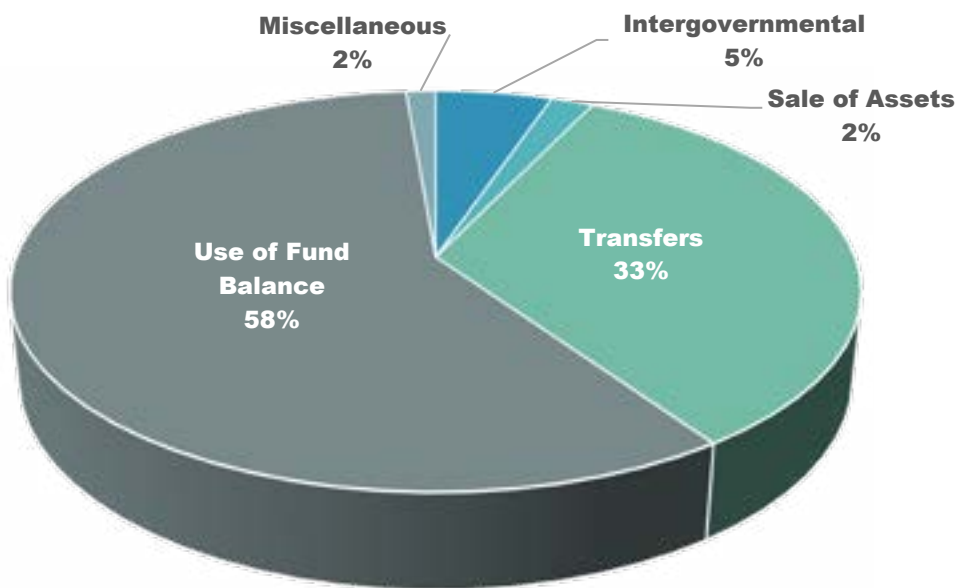
This graph provides a 10-year historical trend of the budgeted Debt Service Fund revenues versus the actual Enterprise revenues.



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.

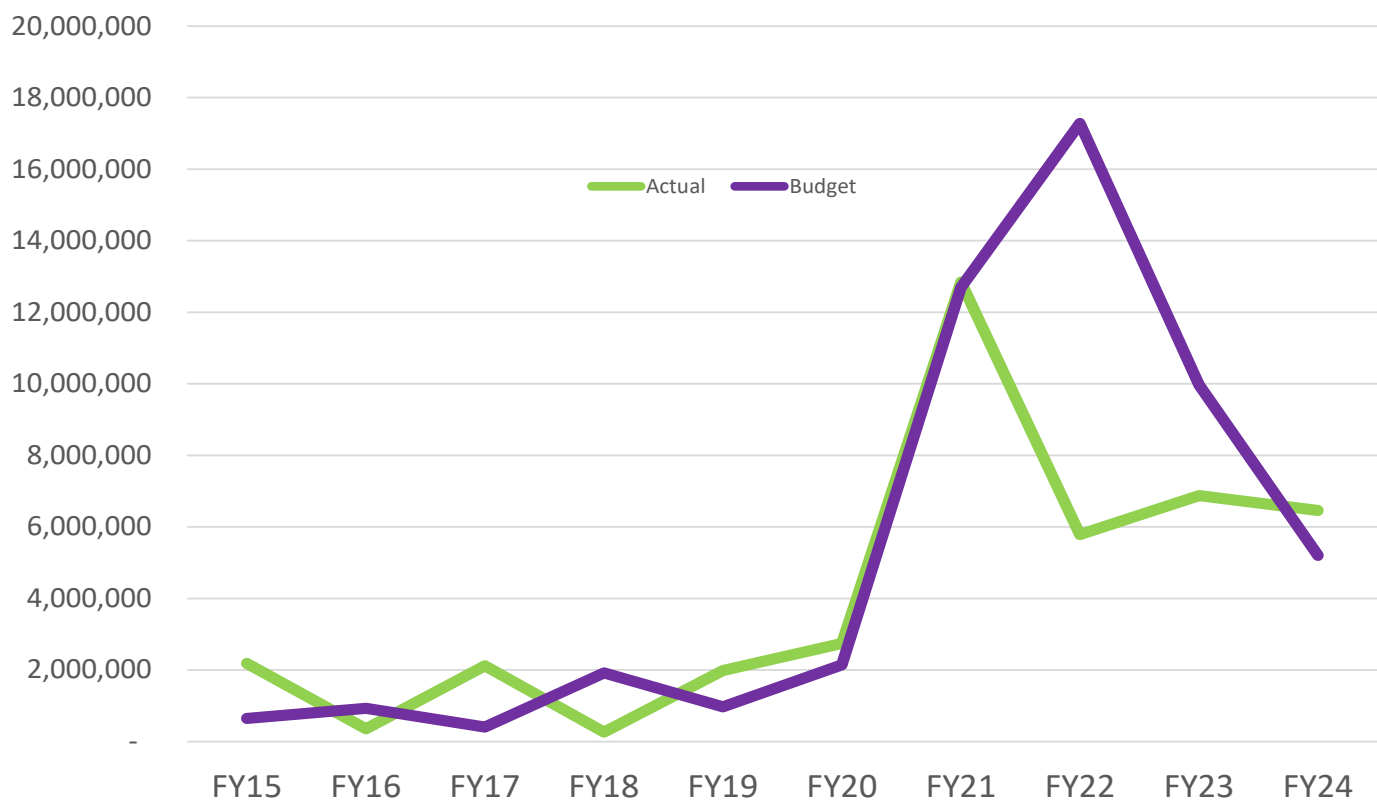


Capital Project by Funding Source

The revenues in the Capital Project fund consists of Intergovernmental revenue, transfers from various funds, use of fund balance, sale of assets, proceeds from the issuance of bonds, and other small miscellaneous revenues. The FY2026 Capital Projects Fund supports the Capital Improvement Plan which totals \$2,109,000 compared to the FY2025 adopted Capital Projects Fund budget of \$2,407,621. 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                              | FY2024 Actual     | FY2025 Budget     | FY2026 Budget     | Difference (2025 - 2026) | % Difference  |
|--------------------------------------------|------------------------------------------|-------------------|-------------------|-------------------|--------------------------|---------------|
| <b>GENERAL FUND</b>                        |                                          |                   |                   |                   |                          |               |
| 100-311-001-000                            | Current property taxes                   | 7,568,195         | 8,500,000         | 9,950,000         | 1,450,000                | 17.06%        |
| 100-311-002-000                            | Personal property taxes (auto)           | 920,624           | 830,000           | 900,000           | 70,000                   | 8.43%         |
| 100-311-003-000                            | Delinquent taxes                         | 526,366           | 200,000           | 300,000           | 100,000                  | 50.00%        |
| 100-311-004-000                            | Motor Carrier Tax                        | 26,157            | 25,000            | 25,000            | -                        | 0.00%         |
| 100-311-005-000                            | County-Wide Utility Tax                  | 3                 | 15,000            | 15,000            | -                        | 0.00%         |
| 100-311-006-000                            | Property Tax Reimbursements (Homestead)  | 256,256           | 240,000           | 250,000           | 10,000                   | 4.17%         |
| 100-311-007-000                            | Negotiated Fees                          | 281,563           | 150,000           | 225,000           | 75,000                   | 50.00%        |
| 100-311-009-000                            | Penalties and Fees                       | (9,394)           | (7,500)           | (7,500)           | -                        | 0.00%         |
| 100-311-010-000                            | Manufacturer's PVE                       | 135,117           | 120,000           | 125,000           | 5,000                    | 4.17%         |
| <b>Total Taxes and Special Assessments</b> |                                          | <b>9,704,886</b>  | <b>10,072,500</b> | <b>11,782,500</b> | <b>1,710,000</b>         | <b>16.98%</b> |
| 100-321-001-000                            | Business Licenses                        | 3,538,564         | 2,800,000         | 3,500,000         | 700,000                  | 25.00%        |
| 100-321-001-001                            | Business Licenses-Delinquent             | 177,310           | 350,000           | 150,000           | (200,000)                | -57.14%       |
| 100-321-002-000                            | Business Licenses-Telecommunication MASC | 428,486           | 250,000           | 375,000           | 125,000                  | 50.00%        |
| 100-321-003-000                            | Business Licenses-Insurance - MASC       | 2,752,504         | 2,600,000         | 2,650,000         | 50,000                   | 1.92%         |
| 100-321-005-000                            | Franchise fees                           | 2,189,727         | 2,040,000         | 2,100,000         | 60,000                   | 2.94%         |
| 100-322-001-000                            | Building permits                         | 771,664           | 700,000           | 700,000           | -                        | 0.00%         |
| 100-322-002-000                            | Other permits                            | 642,595           | 450,000           | 500,000           | 50,000                   | 11.11%        |
| 100-322-002-001                            | Encroachment Permits                     | 315               | -                 | -                 | -                        | 0.00%         |
| 100-322-004-000                            | ReWa                                     | 54,125            | 50,000            | 50,000            | -                        | 0.00%         |
| 100-322-007-000                            | Zoning applications                      | 21,475            | 18,000            | 18,000            | -                        | 0.00%         |
| <b>Total Licenses and Permits</b>          |                                          | <b>10,576,765</b> | <b>9,258,000</b>  | <b>10,043,000</b> | <b>785,000</b>           | <b>8.48%</b>  |
| 100-333-001-000                            | Grant Revenue                            | -                 | -                 | -                 | -                        | 0.00%         |
| 100-333-007-000                            | SC Public Safety Grant                   | -                 | -                 | -                 | -                        | 0.00%         |
| 100-333-450-000                            | Grants-Recreation PARD Grant             | 38,175            | -                 | 0                 | -                        | 0.00%         |
| 100-333-421-000                            | Grant Revenue                            | -                 | -                 | -                 | -                        | 0.00%         |
| 100-333-421-001                            | Grant-SCMIT (Police Vests)               | -                 | 2,000             | 2,000             | -                        | 0.00%         |
| 100-333-421-002                            | Grant - Dept of Justice                  | -                 | -                 | -                 | -                        | 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         | -                 | -                 | -                 | -                        | 0.00%         |
| 100-333-431-001                            | Grant - SCMIT Public Works               | -                 | -                 | 0                 | -                        | 0.00%         |
| 100-335-001-000                            | State Aid to Subdivisions                | 662,082           | 625,000           | 650,000           | 25,000                   | 4.00%         |
| 100-335-003-000                            | Intergovernmental Revenue                | -                 | -                 | -                 | -                        | 0.00%         |
| 100-335-007-000                            | Greenville County Schools (SRO Contract) | 120,190           | 120,000           | 150,000           | 30,000                   | 25.00%        |
| <b>Total Intergovernmental</b>             |                                          | <b>820,447</b>    | <b>749,000</b>    | <b>804,000</b>    | <b>55,000</b>            | <b>7.34%</b>  |
| 100-370-421-001                            | Leash / Code Enforcement                 | 75                | -                 | 0                 | -                        | 0.00%         |
| 100-352-001-000                            | Court fees                               | 134,465           | 125,000           | 130,000           | 5,000                    | 4.00%         |
| 100-352-002-000                            | Court 3 % fees                           | 244               | 300               | 250               | (50)                     | -16.67%       |
| <b>Total Penalties and Fines</b>           |                                          | <b>134,783</b>    | <b>125,300</b>    | <b>130,250</b>    | <b>4,950</b>             | <b>3.95%</b>  |
| 100-340-421-001                            | Alarm fees                               | 210               | -                 | 0                 | -                        | 0.00%         |
| 100-340-421-002                            | Police Clemson Games                     | 7,729             | -                 | 5,000.00          | 5,000                    | 0.00%         |
| 100-340-432-003                            | Garbage can fees                         | 137,850           | 125,000           | 125,000           | -                        | 0.00%         |
| 100-370-432-000                            | Sanitation Waste Sales                   | 2,467             | 2,000             | 2,500             | 500                      | 20.00%        |
| <b>Total Charges for Services</b>          |                                          | <b>148,256</b>    | <b>127,000</b>    | <b>132,500</b>    | <b>5,500</b>             | <b>4.33%</b>  |
| 100-381-001-000                            | Recreation fees                          | 205,419           | 170,000           | 200,000           | 30,000                   | 17.65%        |
| 100-381-003-000                            | Rec Misc Fees                            | 24,033            | 5,000             | 25,000            | 20,000                   | 400.00%       |
| 100-381-009-000                            | Recreation Facility Rental               | 31,301            | 20,000            | 25,000            | 5,000                    | 25.00%        |
| <b>Total Recreation Fees</b>               |                                          | <b>260,753</b>    | <b>195,000</b>    | <b>250,000</b>    | <b>55,000</b>            | <b>28.21%</b> |
| 100-382-009-001                            | Facility Rental                          | 15,101            | 15,000            | 15,000            | -                        | 0.00%         |
| 100-382-010-000                            | Other Revenue                            | 20,032            | 5,000             | 15,000            | 10,000                   | 200.00%       |
| 100-382-011-001                            | Theatre Show #1                          | -                 | -                 | 25,000            | 25,000                   | -             |



## REVENUES

| Account Code                                                   | Description                                   | FY2024 Actual     | FY2025 Budget     | FY2026 Budget     | Difference (2025 - 2026) | % Difference    |
|----------------------------------------------------------------|-----------------------------------------------|-------------------|-------------------|-------------------|--------------------------|-----------------|
| 100-382-011-002                                                | Theatre Show #2                               |                   |                   | 25,000            | 25,000                   |                 |
| 100-382-011-003                                                | Theatre Show #3                               |                   |                   | 25,000            | 25,000                   |                 |
| 100-382-011-004                                                | Theatre Show #4                               |                   |                   | 20,000            | 20,000                   |                 |
| 100-382-011-005                                                | Theatre Show #5                               |                   |                   | 25,000            | 25,000                   |                 |
| 100-382-011-006                                                | Theatre Show #6                               |                   |                   | 25,000            | 25,000                   |                 |
| 100-382-020-000                                                | Summer Music Series                           |                   |                   | 15,000            | 15,000                   |                 |
| 100-382-021-000                                                | Blues & Jazz Festival                         |                   |                   | 1,500             | 1,500                    |                 |
| 100-382-022-000                                                | Soovie BBQ Festival                           |                   |                   | 45,000            | 45,000                   |                 |
| 100-382-023-000                                                | Christmas Production                          |                   |                   | 1,500             | 1,500                    |                 |
| 100-382-024-000                                                | Fall Production                               |                   |                   | -                 | -                        |                 |
| 100-382-025-000                                                | Mauldin City Singers                          |                   |                   | 10,000            | 10,000                   |                 |
| 100-381-026-000                                                | Spotlight Series                              |                   |                   | 2,500             | 2,500                    |                 |
| <b>Total Cul Cntr Fees</b>                                     |                                               | <b>35,132</b>     | <b>20,000</b>     | <b>250,500</b>    | <b>230,500</b>           | <b>1152.50%</b> |
| 100-340-453-000                                                | Senior Fitness/Training Classes               | 9,845             | 4,000             | 10,000            | 6,000                    | 150.00%         |
| 100-340-453-001                                                | Senior Program Revenues                       | 8,993             | 25,000            | 8,500             | (16,500)                 | -66.00%         |
| <b>Total Sr Cntr Fees</b>                                      |                                               | <b>18,838</b>     | <b>29,000</b>     | <b>18,500</b>     | <b>(10,500)</b>          | <b>-36.21%</b>  |
| 100-361-001-000                                                | Interest income                               | 210,112           | 150,000           | 215,000           | 65,000                   | 43.33%          |
| 100-370-001-000                                                | Other revenue                                 | 351,808           | 150,000           | 200,000           | 50,000                   | 33.33%          |
| 100-370-005-000                                                | Sale of Fixed Assets                          | -                 | 35,000            | -                 | (35,000)                 | -100.00%        |
| 100-370-006-000                                                | Insurance Proceeds                            | 35,019            | 25,000            | 25,000            | -                        | 0.00%           |
| 100-370-100-000                                                | GHA Agreement Revenue                         | 143,486           | 143,000           | 143,000           | -                        | 0.00%           |
| 100-370-421-002                                                | Police Other Revenue                          | 4,200             | 11,000            | 4,000             | (7,000)                  | -175.00%        |
| <b>Total Miscellaneous Revenue</b>                             |                                               | <b>744,625</b>    | <b>514,000</b>    | <b>587,000</b>    | <b>73,000</b>            | <b>14.20%</b>   |
| <b>Total General Fund Current Revenues</b>                     |                                               | <b>22,444,486</b> | <b>21,089,800</b> | <b>23,998,250</b> | <b>2,908,450</b>         | <b>13.79%</b>   |
| 100-390-000-110                                                | Operating transfers in MCIP                   | 70,792            |                   | -                 | -                        |                 |
| 100-390-000-150                                                | Operating transfers in Capital Projects Fund  |                   |                   | -                 | -                        | 0.00%           |
| 100-390-000-300                                                | Operating transfers in Hospitality & Accom    | 118,948           | 353,700           | 1,367,000         | 1,013,300                | 286.49%         |
| 100-390-000-310                                                | Operating transfers in Grant Fund             |                   |                   |                   | -                        | 0.00%           |
| 100-390-000-311                                                | Operating transfers in ARPA                   |                   |                   | -                 | -                        | 0.00%           |
| 100-390-000-390                                                | Operating transfers in Health Fund            |                   | 111,000           | 0                 | (111,000)                | -100.00%        |
| 100-390-000-100                                                | Budgeted Use of Fund Balance                  | -                 | 7,868             |                   | (7,868)                  | -100.00%        |
| <b>Total Other Financing Sources</b>                           |                                               | <b>189,740</b>    | <b>472,568</b>    | <b>1,367,000</b>  | <b>894,432</b>           | <b>189.27%</b>  |
| <b>Total General Fund Revenues and Other Financing Sources</b> |                                               | <b>22,634,226</b> | <b>21,562,368</b> | <b>25,365,250</b> | <b>3,802,882</b>         | <b>17.64%</b>   |
| <b>MCIP FUND</b>                                               |                                               |                   |                   |                   |                          |                 |
| 110-311-001-000                                                | MCIP Prop Tax - Downtown                      | 24,831            | 25,000            | 60,000            | 35,000                   | 140.00%         |
| 110-311-001-001                                                | MCIP Prop Tax - Bridgeway                     | 152,710           | 105,000           | 200,000           | 95,000                   | 90.48%          |
| <b>Total MCIP Funds</b>                                        |                                               | <b>177,541</b>    | <b>130,000</b>    | <b>260,000</b>    | <b>-</b>                 | <b>-</b>        |
| <b>MAULDIN PUBLIC FACILITIES FUND</b>                          |                                               |                   |                   |                   |                          |                 |
| 115-361-002-000                                                | Interest Income - US Bank                     | 23,659            |                   |                   | -                        | 0.00%           |
| 115-370-001-000                                                | MPFC Other Revenue                            | 1,628             |                   |                   | -                        | 0.00%           |
| <b>Total Fund Current Revenues</b>                             |                                               | <b>25,287</b>     | <b>0</b>          | <b>0</b>          |                          |                 |
| 115-390-000-100                                                | Transfer In Gen Fund                          | 427,900           | 429,400           | 433,500           | 4,100                    | 0.95%           |
| 115-390-000-150                                                | Transfer In Capital Projects Fund             |                   |                   |                   | -                        | 0.00%           |
| 115-390-000-300                                                | Transfer In Hospitality & Accommodations Fund | 164,405           | 163,489           | 164,000           | 511                      | 0.31%           |
| <b>Total Other Financing Sources</b>                           |                                               | <b>592,305</b>    | <b>592,889</b>    | <b>597,500</b>    | <b>4,611</b>             | <b>0.78%</b>    |
| <b>Total MPF Funds</b>                                         |                                               | <b>617,592</b>    | <b>592,889</b>    | <b>597,500</b>    | <b>-</b>                 | <b>-</b>        |
| <b>CAPITAL PROJECTS/EQUIPMENT FUND</b>                         |                                               |                   |                   |                   |                          |                 |
| 150-333-004-100                                                | Donations Restricted                          |                   |                   | 0                 |                          |                 |
| 150-361-001-000                                                | Interest Income                               | 4,057             | 2,000             | 3,000             | 1,000                    | 50.00%          |



## REVENUES

| Account Code                                | Description                                 | FY2024 Actual    | FY2025 Budget    | FY2026 Budget    | Difference (2025 - 2026) | % Difference    |
|---------------------------------------------|---------------------------------------------|------------------|------------------|------------------|--------------------------|-----------------|
| 150-370-001-000                             | Other Revenue                               | 69,567           |                  | 25,000           | 25,000                   | 0.00%           |
| 150-370-005-000                             | Sale of Assets                              | 61,025           | 30,000           | 40,000           | 10,000                   | 33.33%          |
| 150-370-006-000                             | Insurance Proceeds                          | 62,801           |                  | -                | -                        | 0.00%           |
| <b>Total Fund Current Revenues</b>          |                                             | <b>197,450</b>   | <b>32,000</b>    | <b>68,000</b>    | <b>36,000</b>            | <b>112.50%</b>  |
|                                             |                                             |                  |                  |                  |                          | 0.00%           |
| 150-390-000-100                             | Operating transfers in (from General Fund)  | 1,931,395        |                  |                  | -                        | 0.00%           |
| 150-390-000-110                             | Operating transfers in (from MCIP Fund)     |                  |                  | 60,000           | 60,000                   | 0.00%           |
| 150-390-000-200                             | Operating transfers in (from Sewer Fund)    |                  |                  |                  | -                        | 0.00%           |
| 150-390-000-300                             | Operating transfers in (from H&A Fund)      |                  |                  |                  |                          | 0.00%           |
| 150-390-000-310                             | Operating transfers in (from Grant Fund)    |                  |                  |                  |                          | 0.00%           |
| 150-390-000-311                             | Operating transfers in (from ARPA Fund)     | 2,420,492        | -                | 0                |                          | 0.00%           |
| 150-390-000-650                             | Operating transfers in (from Prop Mgt Fund) |                  |                  | 0                |                          | 0.00%           |
| 150-395-002-000                             | Proceeds from Capital Lease                 |                  | 1,014,000        |                  | (1,014,000)              | -100.00%        |
| 150-390-000-150                             | Budgeted Use of Fund Balance                | -                | 894,621          | 1,229,500        | 334,879                  | 37.43%          |
| <b>Total Other Financing Sources</b>        |                                             | <b>4,351,887</b> | <b>1,908,621</b> | <b>1,289,500</b> | <b>(619,121)</b>         | <b>-32.44%</b>  |
| <b>Total Special Projects Funds</b>         |                                             | <b>4,549,337</b> | <b>1,940,621</b> | <b>1,357,500</b> | <b>(583,121)</b>         | <b>-30.05%</b>  |
| <b>CAPITAL PROJECTS/TRANSPORTATION FUND</b> |                                             |                  |                  |                  |                          |                 |
| 151-335-008-000                             | Paving Revenue                              | 108,927          | 110,000          | 110,000          |                          |                 |
| <b>Total Fund Current Revenues</b>          |                                             | <b>108,927</b>   | <b>110,000</b>   | <b>110,000</b>   | <b>-</b>                 | <b>0.00%</b>    |
| 151-390-000-100                             | Operating transfers in (from General Fund)  | 1,780,974        | 307,000          | 336,000          |                          |                 |
| 151-390-000-300                             | Operating transfers in (from H&A Fund)      | 20,000           | 50,000           | 305,500          |                          |                 |
| 151-390-000-151                             | Budgeted Use of Fund Balance                |                  |                  |                  |                          |                 |
| <b>Total Other Financing Sources</b>        |                                             | <b>1,800,974</b> | <b>357,000</b>   | <b>641,500</b>   | <b>284,500</b>           | <b>79.69%</b>   |
| <b>Total Road Improvement Funds</b>         |                                             | <b>1,909,901</b> | <b>467,000</b>   | <b>751,500</b>   | <b>284,500</b>           | <b>60.92%</b>   |
| <b>SEWER FUND</b>                           |                                             |                  |                  |                  |                          |                 |
| 200-333-001-000                             | Grant Revenue                               |                  |                  |                  | -                        | 0.00%           |
| 200-382-001-000                             | Sewer Maintenance fee                       | 1,367,523        | 1,250,000        | 1,378,000        | 128,000                  | 10.24%          |
| 200-382-002-000                             | Sewer Pump Station Fee                      | 42,585           | 42,000           | 42,000           | -                        | 0.00%           |
| 200-361-001-000                             | Interest Income                             | 45,852           | 20,000           | 40,000           | 20,000                   | 100.00%         |
| 200-361-002-000                             | Interest Income                             | 4,889            | 2,500            | 2,500            | -                        | 0.00%           |
| <b>Total Sewer Fund Current Revenues</b>    |                                             | <b>1,460,849</b> | <b>1,314,500</b> | <b>1,462,500</b> | <b>148,000</b>           | <b>11.26%</b>   |
| 200-395-002-000                             | Proceeds from Capital Lease                 |                  | 400,000          |                  | (400,000)                | -100.00%        |
| 200-390-000-200                             | Budgeted Use of Fund Balance                |                  |                  |                  | -                        | 0.00%           |
| 200-390-000-311                             | Transfer In (ARPA Fund)                     | 676,438          |                  | -                | -                        | 0.00%           |
| <b>Total Other Financing Sources</b>        |                                             | <b>676,438</b>   | <b>400,000</b>   | <b>-</b>         | <b>(400,000)</b>         | <b>-100.00%</b> |
| <b>Total Sewer Fund</b>                     |                                             | <b>2,137,287</b> | <b>1,714,500</b> | <b>1,462,500</b> | <b>(252,000)</b>         | <b>-14.70%</b>  |
| <b>HOSPITALITY &amp; ACCOMMODATIONS TAX</b> |                                             |                  |                  |                  |                          |                 |
| 300-311-001-000                             | Hospitality Tax                             | 1,936,205        | 1,875,000        | 2,050,000        | 175,000                  | 9.33%           |
| 300-311-002-000                             | Accommodations Tax                          | 135,627          | 145,000          | 130,000          | (15,000)                 | -10.34%         |
| 300-311-003-000                             | Accommodations Tax - State                  | 100,565          | 90,000           | 100,000          | 10,000                   | 11.11%          |
| 300-320-001-000                             | Sunday Alcohol Sales Permits                | 18,250           | 10,000           | 15,000           | 5,000                    | 50.00%          |
| 300-361-000-000                             | Interest Income                             | 111,396          | 75,000           | 110,000          | 35,000                   | 46.67%          |
| <b>Total H&amp;A Current Revenues</b>       |                                             | <b>2,302,044</b> | <b>2,195,000</b> | <b>2,405,000</b> |                          |                 |
| 300-370-001-000                             | Other Income                                | 11,558           | 2,500            | 2,500            | -                        | 0.00%           |
| 300-381-010-000                             | Theatre Co. Show # 1                        | 30,845           | 25,000           | 0                | (25,000)                 | -100.00%        |
| 300-381-011-000                             | Theatre Co. Show # 2                        | 9,120            | 25,000           | 0                | (25,000)                 | -100.00%        |
| 300-381-012-000                             | Theatre Co. Show # 3                        | 12,198           | 20,000           | 0                | (20,000)                 | -100.00%        |



## REVENUES

| Account Code                                         | Description                               | FY2024 Actual    | FY2025 Budget    | FY2026 Budget    | Difference (2025 - 2026) | % Difference    |
|------------------------------------------------------|-------------------------------------------|------------------|------------------|------------------|--------------------------|-----------------|
| 300-381-013-000                                      | Theatre Co. Show # 4                      | 18,755           | 20,000           | 0                | (20,000)                 | -100.00%        |
| 300-381-014-000                                      | Theatre Co. Show # 5                      | 39,135           | 25,000           | 0                | (25,000)                 | -100.00%        |
| 300-381-020-000                                      | Summer Music Concert Series               | 18,000           | 15,000           | 0                | (15,000)                 | -100.00%        |
| 300-381-021-000                                      | Blues & Jazz Festival                     | 2,071            |                  | 0                | -                        | 0.00%           |
| 300-381-022-000                                      | Sooie BBQ Festival                        | 48,468           | 38,000           | 0                | (38,000)                 | -100.00%        |
| 300-381-023-000                                      | Christmas Event/Festival                  | 3,933            | -                | 0                | -                        | 0.00%           |
| 300-381-025-000                                      | Mauldin City Singers                      | 11,600           | 8,500            | 0                | (8,500)                  | -100.00%        |
| 300-381-026-000                                      | Spotlight Series                          | 2,544            | 10,000           | 0                | (10,000)                 | -100.00%        |
| <b>Total H&amp;A Other Event Revenues</b>            |                                           | <b>208,227</b>   | <b>189,000</b>   | <b>2,500</b>     | <b>(186,500)</b>         | <b>-98.68%</b>  |
| 300-390-000-300                                      | Budgeted Use of Fund Balance              | -                |                  |                  | -                        | 0.00%           |
| <b>Total Other Financing Sources</b>                 |                                           | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>                 | <b>0.00%</b>    |
| <b>Total Hospitality and Accommodations Tax Fund</b> |                                           | <b>2,510,271</b> | <b>2,384,000</b> | <b>2,407,500</b> | <b>23,500</b>            | <b>0.99%</b>    |
| <b>GRANTS FUND</b>                                   |                                           |                  |                  |                  |                          |                 |
| 310-333-003-000                                      | Legislative Award-Sidewalk                | 1,000,000        |                  |                  |                          |                 |
| 310-333-004-000                                      | Legislative Award-Stadium Project         | 4,000,000        |                  |                  |                          |                 |
| 310-333-005-000                                      | Legislative Award-LLR for Fire            | 250,000          |                  |                  |                          |                 |
| 310-333-006-000                                      | Legislative Award-Aging for Senior Center | 250,000          |                  |                  |                          |                 |
| 310-333-007-000                                      | Stormwater Master Plan - Bric Grant       | 267,273          |                  |                  |                          |                 |
| 310-333-421-000                                      | SRO Grant Revenue Police                  | -                | 543,450          | 309,000          | (234,450)                | -43.14%         |
| 310-333-421-001                                      | SC Department of Public Safety Grant      | 450,241          |                  | -                | -                        | 0.00%           |
| 310-333-452-000                                      | EPA Brownfields Grant                     | 96,601           | -                |                  | -                        | 0.00%           |
| <b>Total Grants Current Revenues</b>                 |                                           | <b>6,314,115</b> | <b>543,450</b>   | <b>309,000</b>   | <b>(234,450)</b>         | <b>-43.14%</b>  |
| 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              |                  | 279,705          |                  | (279,705)                | -100.00%        |
| <b>Total Other Financing Sources</b>                 |                                           | <b>-</b>         | <b>279,705</b>   | <b>-</b>         | <b>(279,705)</b>         | <b>-100.00%</b> |
| <b>Total Grant Fund</b>                              |                                           | <b>6,314,115</b> | <b>823,155</b>   | <b>309,000</b>   | <b>(514,155)</b>         | <b>-62.46%</b>  |
| <b>ARPA FUND</b>                                     |                                           |                  |                  |                  |                          |                 |
| 311-335-003-000                                      | ARPA Intergovernmental Revenue            |                  |                  |                  | -                        | 0.00%           |
| 311-370-001-000                                      | Other Revenue                             | 26,349           |                  |                  | -                        | 0.00%           |
| <b>Total ARPA Current Revenues</b>                   |                                           | <b>26,349</b>    | <b>0</b>         | <b>-</b>         |                          |                 |
| 311-390-000-150                                      | Transfer In (Capital Fund)                | 1,116,902        |                  |                  |                          |                 |
| 311-390-000-311                                      | Budgeted use of Fund Balance              | -                | 29,804           | 0                | (29,804)                 | -100.00%        |
| <b>Total Other Financing Sources</b>                 |                                           | <b>1,116,902</b> | <b>29,804</b>    | <b>0</b>         |                          |                 |
| <b>Total ARPA Special Revenue</b>                    |                                           | <b>1,143,251</b> | <b>29,804</b>    | <b>-</b>         | <b>(29,804)</b>          | <b>-100.00%</b> |
| <b>VICTIM ADVOCATE SPECIAL REVENUE</b>               |                                           |                  |                  |                  |                          |                 |
| 350-352-003-000                                      | Court Revenue-Victim Advocate             | 20,568           | 15,000           | 15,000           | -                        | 0.00%           |
| <b>Total Victim Advocate Current Revenues</b>        |                                           | <b>20,568</b>    | <b>15,000</b>    | <b>15,000</b>    |                          |                 |
| 350-390-000-350                                      | Budgeted use of Fund Balance              |                  |                  |                  | -                        | 0.00%           |
| 350-390-000-100                                      | Operating transfers in from General Fund  |                  |                  |                  | -                        | 0.00%           |
| <b>Total Other Financing Sources</b>                 |                                           | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>                 | <b>0.00%</b>    |
| <b>Total Victim Advocate Spec Revenue</b>            |                                           | <b>20,568</b>    | <b>15,000</b>    | <b>15,000</b>    | <b>-</b>                 | <b>0.00%</b>    |
| <b>EMPLOYEE HEALTH</b>                               |                                           |                  |                  |                  |                          |                 |
| 390-370-001-000                                      | Employee Health Other Revenue             | 119,063          | 35,000           | 75,000           | 40,000                   | 114.29%         |
| 390-370-010-000                                      | Employee Premiums                         | 203,529          | 205,000          | 200,000          | (5,000)                  | -2.44%          |



## REVENUES

| Account Code                                    | Description                                | FY2024 Actual    | FY2025 Budget    | FY2026 Budget    | Difference (2025 - 2026) | % Difference  |
|-------------------------------------------------|--------------------------------------------|------------------|------------------|------------------|--------------------------|---------------|
| 390-370-011-000                                 | Employer Premiums                          | 1,638,471        | 1,650,000        | 1,625,000        | (25,000)                 | -1.52%        |
| 390-390-000-390                                 | Budgeted Use of Fund Balance               |                  |                  | 274,000          |                          |               |
| <b>Total Employee Health</b>                    |                                            | <b>1,961,063</b> | <b>1,890,000</b> | <b>2,174,000</b> | <b>10,000</b>            | <b>0.53%</b>  |
| <b>FIRE SERVICE FUND</b>                        |                                            |                  |                  |                  |                          |               |
| 400-311-001-000                                 | Fire property taxes                        | 2,370,297        | 2,820,000        | 2,700,000        | (120,000)                | -4.26%        |
| 400-311-002-000                                 | Fire personal property taxes (auto)        | 271,960          | 240,000          | 265,000          | 25,000                   | 10.42%        |
| 400-311-003-000                                 | Fire - delinquent                          | 60,623           | 40,000           | 50,000           | 10,000                   | 25.00%        |
| 400-311-004-000                                 | Motor Carrier                              | 8,588            | 8,500            | 8,500            | -                        | 0.00%         |
| 400-311-005-000                                 | County - Wide Utility Tax                  | 1                | 5,000            | 0                | (5,000)                  | -100.00%      |
| 400-311-006-000                                 | Property Tax Reimbursement                 | 103,256          | 80,000           | 100,000          | 20,000                   | 25.00%        |
| 400-311-007-000                                 | Current Prop Tax Neg Fee                   | 16,453           | 5,000            | 15,000           | 10,000                   | 200.00%       |
| 400-311-008-000                                 | FSA Fire Protection Contracts              | 9,550            | 9,550            | 9,550            | -                        | 0.00%         |
| 400-311-009-000                                 | Prop Tax Penalties & Fees                  | (73)             |                  | -                | -                        | 0.00%         |
| 400-311-010-000                                 | Merchant Inventory                         | 12,495           | 12,000           | 12,000           | -                        | 0.00%         |
| 400-311-011-000                                 | FSA Manufacturer PVE                       | 53,914           | 15,000           | 35,000           | 20,000                   | 133.33%       |
| 400-370-001-000                                 | Other                                      | 3,800            | 3,000            | 3,500            | 500                      | 16.67%        |
| 400-370-005-000                                 | Sale of Assets                             |                  |                  | -                | -                        | 0.00%         |
| <b>Total Fire Service Fund current revenues</b> |                                            | <b>2,910,864</b> | <b>3,238,050</b> | <b>3,198,550</b> | <b>(39,500)</b>          | <b>-1.22%</b> |
| 400-390-000-100                                 | Operating transfers in (General Fund)      | 2,119,633        | 2,360,350        | 3,045,950        | 685,600                  | 29.05%        |
| 400-390-000-311                                 | Operating transfers in (ARPA Fund)         |                  |                  | -                | -                        | 0.00%         |
| <b>Total Other Financing Sources</b>            |                                            | <b>2,119,633</b> | <b>2,360,350</b> | <b>3,045,950</b> | <b>685,600</b>           | <b>29.05%</b> |
| <b>Total Fire Service Fund</b>                  |                                            | <b>5,030,496</b> | <b>5,598,400</b> | <b>6,244,500</b> | <b>646,100</b>           | <b>11.54%</b> |
| <b>SPORTS CENTER FUND</b>                       |                                            |                  |                  |                  |                          |               |
| 500-340-001-000                                 | Sports Cntr Training Rev                   | 10,838           | 15,000           | 15,000           | -                        | 0.00%         |
| 500-340-002-000                                 | Rock Climbing                              | 175              |                  | 0                | -                        | 0.00%         |
| 500-340-004-000                                 | Pro Shop Sales                             | (79)             |                  | -                | -                        | 0.00%         |
| 500-381-001-000                                 | Sports Center Membership Rev               | 361,402          | 260,000          | 325,000          | 65,000                   | 25.00%        |
| 500-381-005-000                                 | Sports Center Program Revenue              | 54,597           | 25,000           | 50,000           | 25,000                   | 100.00%       |
| 500-381-009-000                                 | Facility Rental                            | 700              |                  | -                | -                        | 0.00%         |
| 500-370-001-000                                 | Sports Center Other Rev                    | 204              | -                | -                | -                        | 0.00%         |
| <b>Total Sports Center Current Revenue</b>      |                                            | <b>427,837</b>   | <b>300,000</b>   | <b>390,000</b>   | <b>90,000</b>            | <b>30.00%</b> |
| 500-390-000-100                                 | Operating transfers in (from General Fund) | 241,522          | 421,500          | 432,700          | 11,200                   | 2.66%         |
| <b>Total Other Financing Sources</b>            |                                            | <b>241,522</b>   | <b>421,500</b>   | <b>432,700</b>   | <b>11,200</b>            | <b>2.66%</b>  |
| <b>Total Sports Center Fund</b>                 |                                            | <b>669,358</b>   | <b>721,500</b>   | <b>822,700</b>   | <b>101,200</b>           | <b>14.03%</b> |
| <b>DEBT SERVICE FUND</b>                        |                                            |                  |                  |                  |                          |               |
| 600-390-000-100                                 | Operating transfers in (from General Fund) | 250,361          | 610,500          | 577,650          | (32,850)                 | -5.38%        |
| 600-390-000-150                                 | Operating transfers in (from Capital Fund) | 296,720          | 238,400          | 238,500          | 100                      | 0.04%         |
| 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)     | 326,418          | 191,000          | 191,000          | -                        | 0.00%         |
| <b>Total Debt Service Fund</b>                  |                                            | <b>873,499</b>   | <b>1,139,900</b> | <b>1,107,150</b> | <b>(32,750)</b>          | <b>-2.87%</b> |
| <b>PROPERTY MANAGEMENT FUND</b>                 |                                            |                  |                  |                  |                          |               |
| 650-381-008-000                                 | Log Cabin Property Rental Income           | 6,000            | 12,000           | 12,000           | -                        | 0.00%         |
| <b>Total Charges for Services</b>               |                                            | <b>6,000</b>     | <b>12,000</b>    | <b>12,000</b>    | <b>-</b>                 | <b>0.00%</b>  |
| 650-390-000-100                                 | Operating transfers in from General Fund   |                  |                  |                  | -                        | 0.00%         |
| 650-390-000-200                                 | Budgeted Use of Fund Balance               |                  |                  |                  | -                        | 0.00%         |
| <b>Total Other Financing Sources</b>            |                                            | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>                 | <b>0.00%</b>  |
| <b>Total Property Mgt Fund</b>                  |                                            | <b>6,000</b>     | <b>12,000</b>    | <b>12,000</b>    | <b>-</b>                 | <b>0.00%</b>  |



## REVENUES

| Account Code                    | Description                       | FY2024 Actual     | FY2025 Budget     | FY2026 Budget     | Difference (2025 -<br>2026) | % Difference  |
|---------------------------------|-----------------------------------|-------------------|-------------------|-------------------|-----------------------------|---------------|
| <b>FIRE 1% MONEY</b>            |                                   |                   |                   |                   |                             |               |
| 805-352-422-000                 | Fire 1% Revenue                   | 256,694           | 230,000           | 230,000           | -                           | 0.00%         |
| 805-361-001-000                 | Interest Income                   | 54                |                   | 0                 | -                           | 0.00%         |
| <b>Total Fire 1% Money</b>      |                                   | <b>256,747</b>    | <b>230,000</b>    | <b>230,000</b>    | <b>-</b>                    | <b>0.00%</b>  |
| <b>MAULDIN FOUNDATION</b>       |                                   |                   |                   |                   |                             |               |
| 900-333-004-000                 | GCRA Senior Program Grant Revenue | 10,500            | 10,000            | 12,000            | 2,000                       | 20.00%        |
| <b>Total Mauldin Foundation</b> |                                   | <b>10,500</b>     | <b>10,000</b>     | <b>12,000</b>     | <b>2,000</b>                | <b>20.00%</b> |
| <b>TOTAL REVENUE ALL FUNDS</b>  |                                   | <b>50,821,753</b> | <b>39,261,137</b> | <b>43,128,100</b> | <b>3,866,963</b>            | <b>9.85%</b>  |



# Expenditures

Overview of All Expenditures

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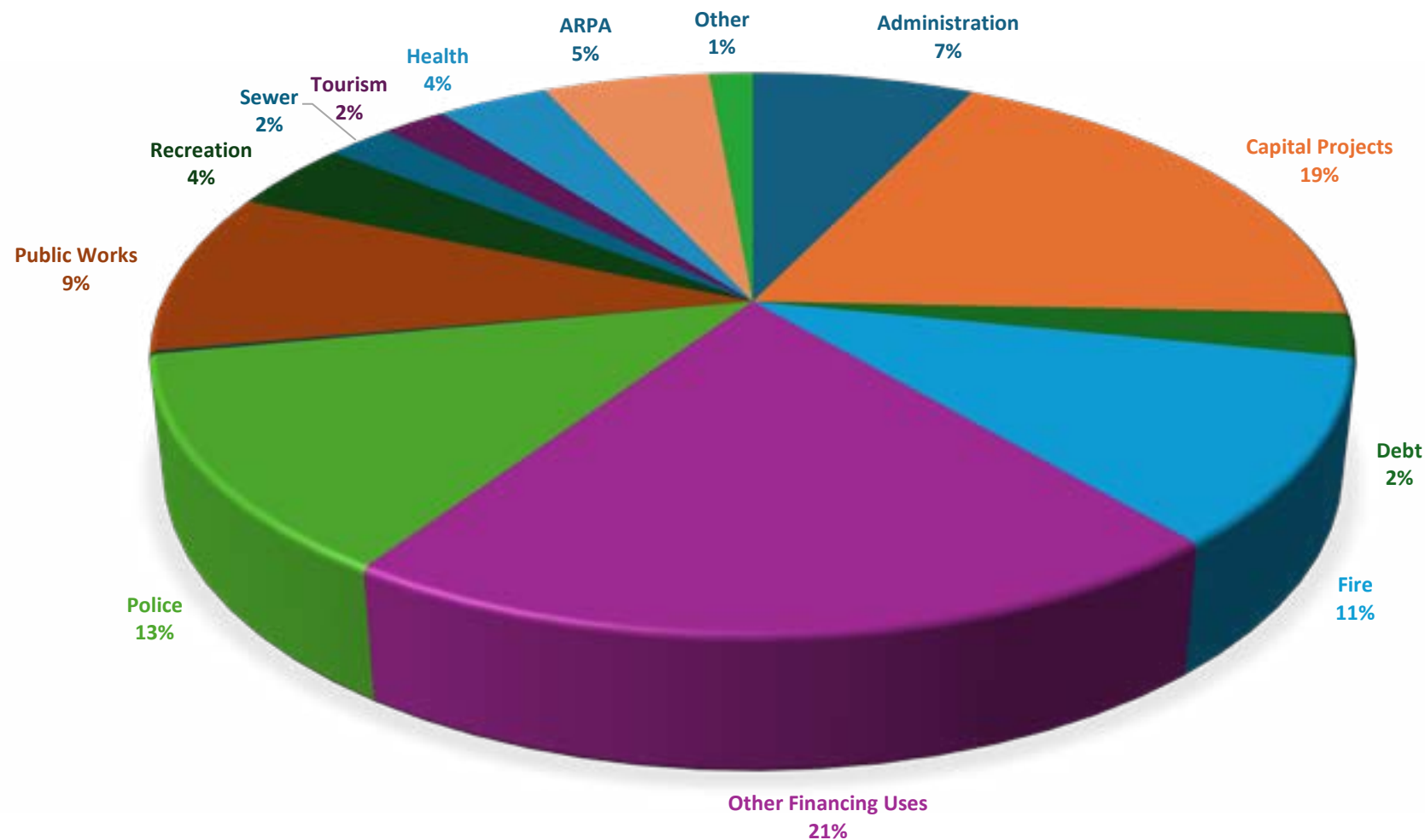
## Expenditures

The schedule below provides an overview of the FY2026 expenditures. The schedule is detailed to reflect the totals by fund. the total expenditures included in the FY 2026 Budget.

| Expenditure Source                    | General Fund         | Enterprise Funds    | Special Revenue Funds |                       |                     |                                 | Total                |
|---------------------------------------|----------------------|---------------------|-----------------------|-----------------------|---------------------|---------------------------------|----------------------|
|                                       |                      |                     | Fire Service Fund     | Capital Projects Fund | Debt Service Fund   | All Other Special Revenue Funds |                      |
| City Council                          | \$ 263,000           |                     |                       |                       |                     |                                 | \$ 263,000           |
| Finance                               | 498,000              |                     |                       |                       |                     |                                 | \$ 498,000           |
| Administration                        | 1,385,500            |                     |                       | -                     |                     |                                 | \$ 1,385,500         |
| Employee Services (Non-Departmental)  | 79,100               |                     |                       |                       |                     |                                 | \$ 79,100            |
| Judicial                              | 735,000              |                     |                       |                       |                     |                                 | \$ 735,000           |
| Police                                | 8,125,000            |                     |                       | 437,000               |                     | 324,000                         | \$ 8,886,000         |
| Fire                                  |                      |                     | 6,244,500             | 313,000               |                     | 230,000                         | \$ 6,787,500         |
| Business & Development Services       | 899,500              |                     |                       | 35,000                |                     |                                 | \$ 934,500           |
| Public Works Street                   | 945,900              |                     |                       | 693,500               |                     | -                               | \$ 1,639,400         |
| Public Works Sanitation               | 2,494,500            |                     |                       | 65,000                |                     |                                 | \$ 2,559,500         |
| Public Works Administration           | 1,026,000            |                     |                       | 9,000                 |                     |                                 | \$ 1,035,000         |
| Public Works Fleet Maintenance        | 293,000              |                     |                       |                       |                     |                                 | \$ 293,000           |
| Public Works Parks Management         | 1,054,500            |                     |                       | 40,000                |                     |                                 | \$ 1,094,500         |
| Public Works Sewer                    |                      | 1,340,500           |                       |                       |                     | -                               | \$ 1,340,500         |
| Recreation                            | 932,800              |                     |                       | 152,000               |                     | 822,700                         | \$ 1,907,500         |
| Cultural Center                       | 1,362,500            |                     |                       | 30,000                |                     | 100,000                         | \$ 1,492,500         |
| Senior Center                         | 374,000              |                     |                       |                       |                     |                                 | \$ 374,000           |
| Other Expenditures (Non-Departmental) | -                    |                     |                       |                       |                     | 609,500                         | \$ 609,500           |
| Other Financing Uses                  | 4,896,950            | 134,000             |                       | 334,500               | 1,107,150           | 2,567,500                       | \$ 9,040,100         |
| Health Fund Claims (Non-Departmental) |                      |                     |                       |                       |                     | 2,174,000                       | \$ 2,174,000         |
| <b>Total</b>                          | <b>\$ 25,365,250</b> | <b>\$ 1,474,500</b> | <b>\$ 6,244,500</b>   | <b>\$ 2,109,000</b>   | <b>\$ 1,107,150</b> | <b>\$ 6,827,700</b>             | <b>\$ 43,128,100</b> |



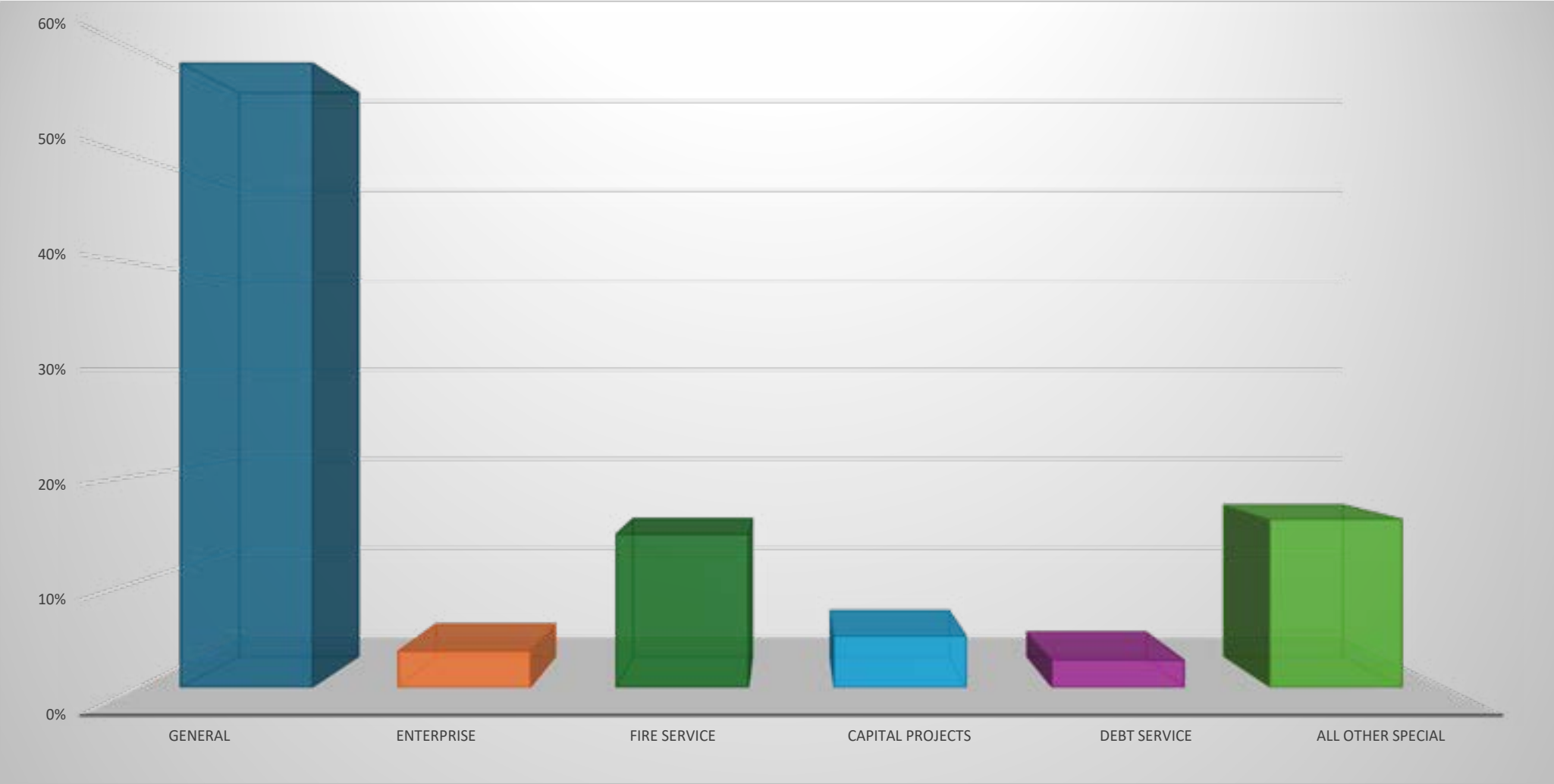
The following graph illustrates the FY2026 expenditures by percentage. Public Safety, Capital Projects and Other Financing Uses account for 64% of the City’s expenditures for FY2026.



Expenditures by Percentage



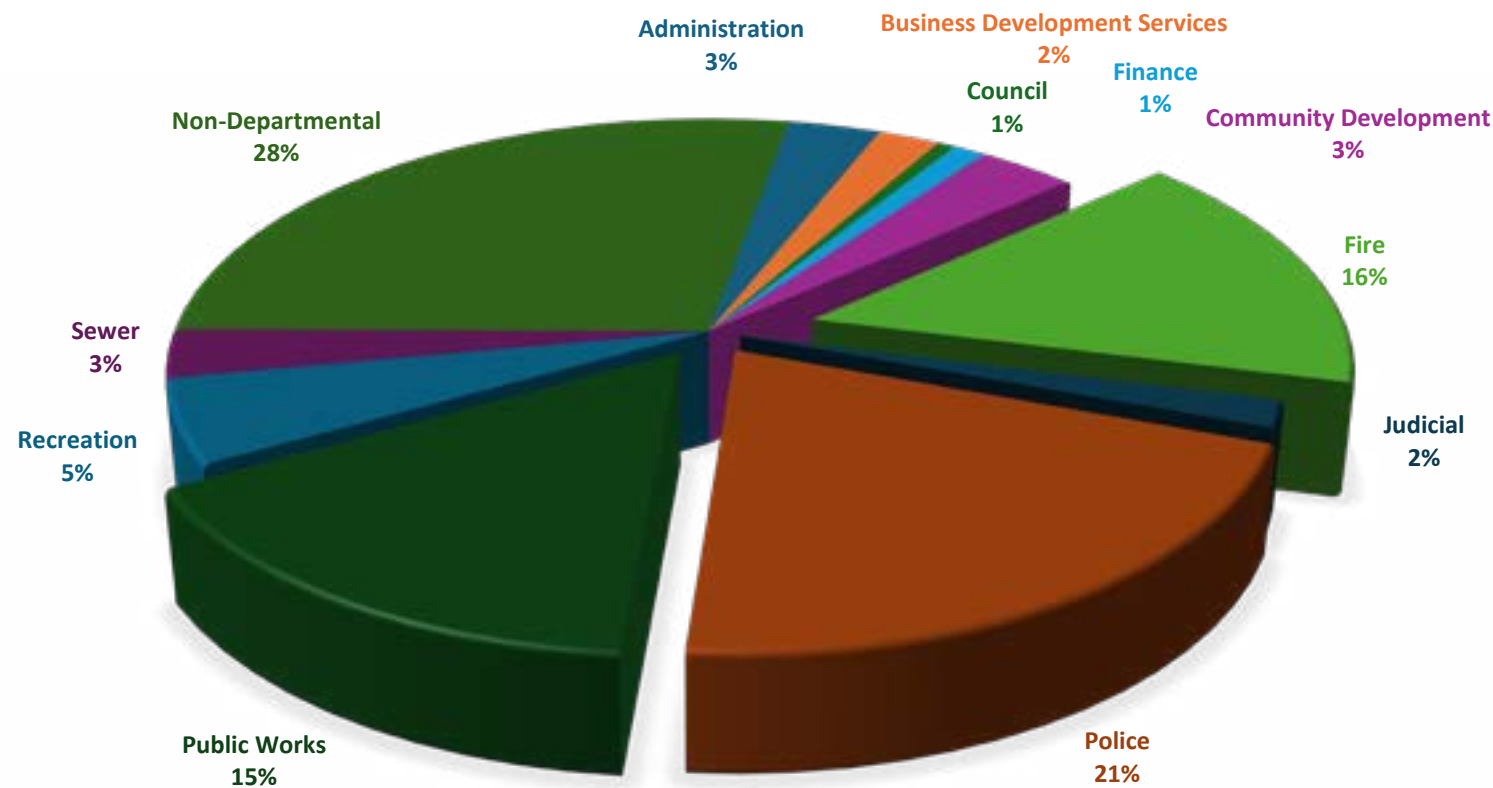
Graph below illustrates the percentage of the expenditures by fund for FY2026. The General Fund accounts for 59% of the City's expenditures for FY2026.



Percentage of Expenditures by Fund



Graph below provides an illustration of the percentage of FY2026 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.





## EXPENDITURES

| Account code                      | Description                                         | FY2024 Actual    | FY2025 Budget    | FY2026 Budget    | Difference (2025 - 2026) | % Difference |
|-----------------------------------|-----------------------------------------------------|------------------|------------------|------------------|--------------------------|--------------|
| <b>Other Financing Uses</b>       |                                                     |                  |                  |                  |                          |              |
| 100-390-001-100                   | Contribution to Fund Balance                        | -                | -                | 71,150           | 71,150                   | 0.0%         |
| 100-390-001-115                   | Operating transfers (out) Mauldin Public Facilities | 427,900          | 429,400          | 433,500          | 4,100                    | 1.0%         |
| 100-390-001-150                   | Operating transfers (out) Capital Projects Fund     | 1,931,395        | -                | -                | -                        | 0.0%         |
| 100-390-001-151                   | Operating transfers (out) Transportation Fund       | 1,780,974        | 307,000          | 336,000          | 29,000                   | 9.4%         |
| 100-390-001-400                   | Operating transfers (out) to Fire Service Fund      | 2,119,633        | 2,360,350        | 3,045,950        | 685,600                  | 29.0%        |
| 100-390-001-500                   | Operating transfers (out) to Sports Center Fund     | 241,522          | 421,500          | 432,700          | 11,200                   | 2.7%         |
| 100-390-001-600                   | Operating transfers (out) to Debt Service Fund      | 250,361          | 610,500          | 577,650          | (32,850)                 | -5.4%        |
| <b>Total Financing Uses</b>       |                                                     | <b>6,751,784</b> | <b>4,128,750</b> | <b>4,896,950</b> | <b>768,200</b>           | <b>18.6%</b> |
|                                   |                                                     |                  |                  |                  |                          |              |
| <b>400</b>                        | <b>Council</b>                                      |                  |                  |                  |                          |              |
| 100-400-000-010                   | Salaries                                            | 74,412           | 88,000           | 88,000           | -                        | 0.0%         |
| 100-400-000-021                   | FICA                                                | 5,413            | 7,000            | 7,000            | -                        | 0.0%         |
| 100-400-000-024                   | Retirement                                          | 10,226           | 18,000           | 17,000           | (1,000)                  | -5.6%        |
| 100-400-000-025                   | Group insurance                                     | 26,082           | 20,000           | 40,000           | 20,000                   | 100.0%       |
| 100-400-000-028                   | Worker's Comp Ins.                                  | 1,099            | 1,500            | 1,500            | -                        | 0.0%         |
| Subtotal Personnel                |                                                     | 117,232          | 134,500          | 153,500          | 19,000                   | 14.1%        |
| 100-400-000-150                   | Travel / Dues                                       | 5,649            | 16,500           | 16,500           | -                        | 0.0%         |
| 100-400-000-210                   | Telephone                                           | 2,495            | 3,000            | 2,500            | (500)                    | -16.7%       |
| 100-400-000-624                   | Public Officials Liability                          | 9,781            | 11,500           | 15,500           | 4,000                    | 34.8%        |
| 100-400-000-650                   | Council Attorney Fees                               | 38,288           | 46,500           | 46,500           | -                        | 0.0%         |
| 100-400-000-653                   | Community Support                                   | 1,200            | 1,500            | 1,500            | -                        | 0.0%         |
| 100-400-000-700                   | Other/Misc.                                         | 12,795           | 13,500           | 25,000           | 11,500                   | 85.2%        |
| 100-400-000-710                   | Council/Mayor's miscellaneous expense               | -                | 2,000            | 2,000            | -                        | 0.0%         |
| Subtotal Operations & Maintenance |                                                     | 70,207           | 94,500           | 109,500          | 15,000                   | 15.9%        |
| <b>Total Council</b>              |                                                     | <b>187,438</b>   | <b>229,000</b>   | <b>263,000</b>   | <b>34,000</b>            | <b>14.8%</b> |
|                                   |                                                     |                  |                  |                  |                          |              |
| <b>405</b>                        | <b>Finance</b>                                      |                  |                  |                  |                          |              |
| 100-405-000-010                   | Salaries                                            | 261,277          | 275,000          | 291,000          | 16,000                   | 5.8%         |
| 100-405-000-021                   | FICA                                                | 19,691           | 22,000           | 23,000           | 1,000                    | 4.5%         |
| 100-405-000-024                   | Retirement                                          | 48,493           | 54,000           | 55,000           | 1,000                    | 1.9%         |
| 100-405-000-025                   | Group insurance                                     | 30,059           | 29,000           | 29,500           | 500                      | 1.7%         |
| 100-405-000-028                   | Worker's Comp Ins.                                  | 2,825            | 3,500            | 3,500            | -                        | 0.0%         |
| Subtotal Personnel                |                                                     | 362,344          | 383,500          | 402,000          | 18,500                   | 4.8%         |
| 100-405-000-100                   | Supplies                                            | 2,994            | 3,500            | 3,500            | -                        | 0.0%         |
| 100-405-000-110                   | Postage                                             | 2,777            | 3,000            | 3,500            | 500                      | 16.7%        |
| 100-405-000-150                   | Employee Expenses                                   | 190              | 1,600            | 1,500            | (100)                    | -6.3%        |
| 100-405-000-180                   | Gas & Oil                                           | -                | -                | -                | -                        | 0.0%         |
| 100-405-000-210                   | Telephone                                           | 333              | 500              | 500              | -                        | 0.0%         |
| 100-405-000-624                   | Liability Insurance-General (Payroll)               | 2,519            | 3,000            | 4,000            | 1,000                    | 33.3%        |
| 100-405-000-650                   | Contracts & Services                                | 83,347           | 80,500           | 80,000           | (500)                    | -0.6%        |
| 100-405-000-652                   | Special projects                                    | 1,672            | 2,500            | 2,500            | -                        | 0.0%         |
| 100-405-000-700                   | Other expenses                                      | 104              | 500              | 500              | -                        | 0.0%         |
| Subtotal Operations & Maintenance |                                                     | 93,935           | 95,100           | 96,000           | 900                      | 0.9%         |
| <b>Total Finance</b>              |                                                     | <b>456,280</b>   | <b>478,600</b>   | <b>498,000</b>   | <b>19,400</b>            | <b>4.1%</b>  |
|                                   |                                                     |                  |                  |                  |                          |              |
| <b>410</b>                        | <b>Administration</b>                               |                  |                  |                  |                          |              |
| 100-410-000-010                   | Salaries                                            | 513,546          | 592,090          | 747,000          | 154,910                  | 26.2%        |
| 100-410-000-021                   | FICA                                                | 38,311           | 46,000           | 58,000           | 12,000                   | 26.1%        |
| 100-410-000-024                   | Retirement                                          | 96,544           | 116,000          | 139,000          | 23,000                   | 19.8%        |
| 100-410-000-025                   | Group insurance                                     | 56,824           | 72,160           | 72,000           | (160)                    | -0.2%        |
| 100-410-000-028                   | Worker's Comp Ins.                                  | 2,805            | 3,500            | 3,500            | -                        | 0.0%         |
| Subtotal Personnel                |                                                     | 708,029          | 829,750          | 1,019,500        | 189,750                  | 22.9%        |
| 100-410-000-100                   | Supplies                                            | 3,861            | 4,000            | 5,000            | 1,000                    | 25.0%        |
| 100-410-000-110                   | Postage                                             | 307              | 500              | 500              | -                        | 0.0%         |
| 100-410-000-150                   | Employee Expenses                                   | 7,046            | 15,000           | 25,000           | 10,000                   | 66.7%        |
| 100-410-000-170                   | Admin R&M Auto                                      | 564              | 1,000            | 1,000            | -                        | 0.0%         |
| 100-410-000-180                   | Gas & Oil                                           | 636              | 500              | 500              | -                        | 0.0%         |
| 100-410-000-210                   | Telephone                                           | 3,660            | 4,000            | 5,000            | 1,000                    | 25.0%        |



## EXPENDITURES

| Account code                      | Description                               | FY2024 Actual  | FY2025 Budget    | FY2026 Budget    | Difference (2025 - 2026) | % Difference |
|-----------------------------------|-------------------------------------------|----------------|------------------|------------------|--------------------------|--------------|
| 100-410-000-624                   | Liability Insurance-General (Payroll)     | 3,267          | 4,000            | 5,000            | 1,000                    | 25.0%        |
| 100-410-001-624                   | Liability Insurance-Auto                  | 4,404          | 5,500            | 7,000            | 1,500                    | 27.3%        |
| 100-410-000-650                   | Contracts & Services                      | 27,339         | 38,000           | 49,000           | 11,000                   | 28.9%        |
| 100-410-000-651                   | IT Development & Support                  | 211,768        | 190,000          | 194,000          | 4,000                    | 2.1%         |
| 100-410-000-652                   | Special Projects                          | -              | -                | 69,000           | 69,000                   | 0.0%         |
| 100-410-000-700                   | Other expenses                            | 2,526          | 3,000            | 5,000            | 2,000                    | 66.7%        |
| Subtotal Operations & Maintenance |                                           | 265,378        | 265,500          | 366,000          | 100,500                  | 37.9%        |
| <b>Total Administration</b>       |                                           | <b>973,407</b> | <b>1,095,250</b> | <b>1,385,500</b> | <b>290,250</b>           | <b>26.5%</b> |
| <b>411</b>                        | <b>Employee Services</b>                  |                |                  |                  |                          |              |
| 100-411-000-019                   | Employee services & benefits              | 34,184         | 50,000           | 55,000           | 5,000                    | 10.0%        |
| 100-411-000-020                   | Employee Health/ WC claims(pub safe phys) | 30,662         | 25,000           | 15,000           | (10,000)                 | -40.0%       |
| 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                 | 4,424          | 4,500            | 4,500            | -                        | 0.0%         |
| 100-411-001-650                   | Employee Health SEC 125 Fees              | 4,018          | 4,600            | 4,600            | -                        | 0.0%         |
| Subtotal Operations & Maintenance |                                           | 73,288         | 84,100           | 79,100           | (5,000)                  | -5.9%        |
| <b>Total Employee Services</b>    |                                           | <b>73,288</b>  | <b>84,100</b>    | <b>79,100</b>    | <b>(5,000)</b>           | <b>-5.9%</b> |
| <b>412</b>                        | <b>Judicial</b>                           |                |                  |                  |                          |              |
| 100-412-000-010                   | Salaries                                  | 330,526        | 348,000          | 381,000          | 33,000                   | 9.5%         |
| 100-412-000-012                   | Overtime                                  | -              | -                | 1,000            | 1,000                    | 0.0%         |
| 100-412-000-021                   | FICA                                      | 24,448         | 27,000           | 30,000           | 3,000                    | 11.1%        |
| 100-412-000-024                   | Retirement                                | 59,132         | 69,000           | 71,000           | 2,000                    | 2.9%         |
| 100-412-000-025                   | Group insurance                           | 31,776         | 36,500           | 51,500           | 15,000                   | 41.1%        |
| 100-412-000-028                   | Worker's Comp Ins.                        | 3,458          | 4,000            | 5,000            | 1,000                    | 25.0%        |
| Subtotal Personnel                |                                           | 449,339        | 484,500          | 539,500          | 55,000                   | 11.4%        |
| 100-412-000-100                   | Supplies                                  | 14,202         | 17,000           | 17,000           | -                        | 0.0%         |
| 100-412-000-110                   | Postage                                   | 2,294          | 3,000            | 3,000            | -                        | 0.0%         |
| 100-412-000-150                   | Judicial Employee Expenses                | 11,606         | 25,000           | 28,000           | 3,000                    | 12.0%        |
| 100-412-000-210                   | Telephone                                 | 1,415          | 1,500            | 2,000            | 500                      | 33.3%        |
| 100-412-000-260                   | Repair & Maintenance                      | -              | -                | -                | -                        | 0.0%         |
| 100-412-000-624                   | Liability Insurance                       | 2,124          | 2,500            | 3,500            | 1,000                    | 40.0%        |
| 100-412-000-650                   | Professional services (includes Attorney) | 60,578         | 85,000           | 85,000           | -                        | 0.0%         |
| 100-412-000-659                   | Detention fees                            | 37,604         | 45,000           | 52,000           | 7,000                    | 15.6%        |
| 100-412-000-725                   | Juror Payments                            | 2,790          | 3,000            | 4,000            | 1,000                    | 33.3%        |
| 100-412-000-730                   | Judicial Court Interpreter/Translator     | 950            | 2,500            | 1,000            | (1,500)                  | -60.0%       |
| Subtotal Operations & Maintenance |                                           | 133,814        | 184,500          | 195,500          | 11,000                   | 6.0%         |
| <b>Total Judicial</b>             |                                           | <b>583,153</b> | <b>669,000</b>   | <b>735,000</b>   | <b>66,000</b>            | <b>9.9%</b>  |
| <b>421</b>                        | <b>Police</b>                             |                |                  |                  |                          |              |
| 100-421-000-010                   | Salaries                                  | 3,532,193      | 3,824,000        | 4,258,000        | 434,000                  | 11.3%        |
| 100-421-000-012                   | Overtime                                  | 100,486        | 158,000          | 178,000          | 20,000                   | 12.7%        |
| 100-421-000-015                   | Salaries-Clemson Games                    | 5,893          | -                | -                | -                        | 0.0%         |
| 100-421-000-021                   | FICA                                      | 273,346        | 305,000          | 340,000          | 35,000                   | 11.5%        |
| 100-421-000-024                   | Retirement                                | 759,643        | 886,000          | 943,000          | 57,000                   | 6.4%         |
| 100-421-000-025                   | Group insurance                           | 523,306        | 759,000          | 747,000          | (12,000)                 | -1.6%        |
| 100-421-000-028                   | Worker's Comp Ins.                        | 185,663        | 225,300          | 223,000          | (2,300)                  | -1.0%        |
| Subtotal Personnel                |                                           | 5,380,530      | 6,157,300        | 6,689,000        | 531,700                  | 8.6%         |
| 100-421-000-100                   | Supplies                                  | 30,483         | 47,500           | 50,000           | 2,500                    | 5.3%         |
| 100-421-000-110                   | Postage                                   | 1,163          | 1,500            | 2,000            | 500                      | 33.3%        |
| 100-421-000-140                   | Employee Services                         | 9,421          | 8,500            | 25,000           | 16,500                   | 194.1%       |
| 100-421-000-150                   | Employee expenses                         | 52,519         | 75,000           | 80,000           | 5,000                    | 6.7%         |
| 100-421-000-170                   | Repair & Maintenance Auto                 | 28,740         | 37,500           | 40,000           | 2,500                    | 6.7%         |
| 100-421-000-175                   | Tires                                     | 11,803         | 14,000           | 25,000           | 11,000                   | 78.6%        |
| 100-421-000-180                   | Gas & Oil                                 | 144,668        | 135,000          | 155,000          | 20,000                   | 14.8%        |
| 100-421-000-210                   | Telephone                                 | 7,554          | 7,000            | 8,500            | 1,500                    | 21.4%        |
| 100-421-000-260                   | Repair & Maintenance                      | 2,325          | 10,000           | 10,000           | -                        | 0.0%         |
| 100-421-000-370                   | Repair & Maintenance Radio                | 668            | 2,000            | 2,000            | -                        | 0.0%         |

## EXPENDITURES



| Account code                      | Description                           | FY2024 Actual    | FY2025 Budget    | FY2026 Budget    | Difference (2025 - 2026) | % Difference |
|-----------------------------------|---------------------------------------|------------------|------------------|------------------|--------------------------|--------------|
| 100-421-000-410                   | Uniforms                              | 32,536           | 40,000           | 47,000           | 7,000                    | 17.5%        |
| 100-421-000-411                   | Protective gear                       | 19,995           | 23,000           | 30,000           | 7,000                    | 30.4%        |
| 100-421-000-435                   | Evidence supplies                     | 994              | 1,500            | 1,500            | -                        | 0.0%         |
| 100-421-000-440                   | Forensic supplies                     | 340              | 2,500            | 2,000            | (500)                    | -20.0%       |
| 100-421-000-450                   | Wireless communications               | 22,090           | 23,000           | 23,000           | -                        | 0.0%         |
| 100-421-000-500                   | Professional dues                     | 3,158            | 6,700            | 7,000            | 300                      | 4.5%         |
| 100-421-000-510                   | Film & photographic expense           | 636              | -                | -                | -                        | 0.0%         |
| 100-421-000-624                   | Liability insurance -General Payroll  | 26,736           | 31,000           | 42,500           | 11,500                   | 37.1%        |
| 100-421-000-650                   | Contracts & Services                  | 134,979          | 320,500          | 530,500          | 210,000                  | 65.5%        |
| 100-421-000-700                   | Other expenses                        | 4,740            | 7,000            | 9,500            | 2,500                    | 35.7%        |
| 100-421-000-794                   | Police Animal Codes Enforcement       | 4,263            | 9,500            | 8,500            | (1,000)                  | -10.5%       |
| 100-421-000-795                   | Special operations                    | 50               | -                | -                | -                        | 0.0%         |
| 100-421-000-796                   | Special programs-Crime Prevention     | 1,424            | 22,000           | 13,000           | (9,000)                  | -40.9%       |
| 100-421-000-797                   | Codes Enforcement                     | 105              | -                | -                | -                        | 0.0%         |
| 100-421-000-820                   | Police K-9                            | 7,636            | 18,000           | 8,000            | (10,000)                 | -55.6%       |
| 100-421-000-830                   | Non-Capital Equipment                 | 68,793           | 101,000          | 99,000           | (2,000)                  | -2.0%        |
| 100-421-001-624                   | Auto Liability Insurance              | 108,530          | 126,000          | 172,000          | 46,000                   | 36.5%        |
| 100-421-002-624                   | Law Enforcement                       | 33,185           | 33,000           | 45,000           | 12,000                   | 36.4%        |
| 100-421-000-875                   | SCMIRF Taser Grant Expenditure        | -                | -                | -                | -                        | 0.0%         |
| Subtotal Operations & Maintenance |                                       | 759,534          | 1,102,700        | 1,436,000        | 333,300                  | 30.2%        |
| <b>Total Police</b>               |                                       | <b>6,140,065</b> | <b>7,260,000</b> | <b>8,125,000</b> | <b>865,000</b>           | <b>11.9%</b> |
| <b>424</b>                        | <b>Business Services</b>              |                  |                  |                  |                          |              |
| 100-424-000-010                   | Salaries                              | 409,849          | 535,000          | 571,000          | 36,000                   | 6.7%         |
| 100-424-000-011                   | Boards compensation                   | 1,357            | 2,500            | 3,000            | 500                      | 20.0%        |
| 100-424-000-012                   | Overtime                              | 221              | -                | -                | -                        | 0.0%         |
| 100-424-000-021                   | FICA                                  | 31,241           | 41,000           | 44,000           | 3,000                    | 7.3%         |
| 100-424-000-024                   | Retirement                            | 76,109           | 105,000          | 106,000          | 1,000                    | 1.0%         |
| 100-424-000-025                   | Group insurance                       | 54,230           | 84,500           | 75,000           | (9,500)                  | -11.2%       |
| 100-424-000-028                   | Worker's Comp Ins.                    | 10,714           | 17,500           | 13,000           | (4,500)                  | -25.7%       |
| Subtotal Personnel                |                                       | 583,720          | 785,500          | 812,000          | 26,500                   | 3.4%         |
| 100-424-000-100                   | Supplies                              | 8,437            | 10,000           | 13,500           | 3,500                    | 35.0%        |
| 100-424-000-110                   | Postage                               | 1,867            | 2,500            | 3,000            | 500                      | 20.0%        |
| 100-424-000-150                   | Employee expenses                     | 3,068            | 10,000           | 10,000           | -                        | 0.0%         |
| 100-424-000-170                   | Repair & Maintenance - Auto           | 465              | 1,000            | 1,000            | -                        | 0.0%         |
| 100-424-000-180                   | Gas & Oil                             | 3,141            | 4,000            | 5,000            | 1,000                    | 25.0%        |
| 100-424-000-210                   | Telephone                             | 5,064            | 5,000            | 6,000            | 1,000                    | 20.0%        |
| 100-424-000-260                   | Repair & Maintenance                  | -                | 500              | 500              | -                        | 0.0%         |
| 100-424-000-610                   | Advertising                           | 184              | 500              | 1,000            | 500                      | 100.0%       |
| 100-424-000-624                   | Liability insurance-General (Payroll) | 3,284            | 4,000            | 5,500            | 1,500                    | 37.5%        |
| 100-424-000-650                   | Services & Contracts                  | 173,833          | 35,000           | 36,000           | 1,000                    | 2.9%         |
| 100-424-000-700                   | Other                                 | 1,703            | 2,500            | 2,500            | -                        | 0.0%         |
| 100-424-001-624                   | Liability insurance-Auto              | 2,268            | 3,000            | 3,500            | 500                      | 16.7%        |
| Subtotal Operations & Maintenance |                                       | 203,314          | 78,000           | 87,500           | 9,500                    | 12.2%        |
| <b>Total Business Services</b>    |                                       | <b>787,034</b>   | <b>863,500</b>   | <b>899,500</b>   | <b>36,000</b>            | <b>4.2%</b>  |
| <b>431</b>                        | <b>Street</b>                         |                  |                  |                  |                          |              |
| 100-431-000-010                   | Salaries                              | 253,270          | 277,500          | 276,000          | (1,500)                  | -0.5%        |
| 100-431-000-012                   | Overtime                              | 852              | 2,500            | 5,000            | 2,500                    | 100.0%       |
| 100-431-000-021                   | FICA                                  | 18,274           | 22,000           | 22,000           | -                        | 0.0%         |
| 100-431-000-024                   | Retirement                            | 47,165           | 55,000           | 53,000           | (2,000)                  | -3.6%        |
| 100-431-000-025                   | Group insurance                       | 45,607           | 60,000           | 60,000           | -                        | 0.0%         |
| 100-431-000-028                   | Worker's Comp Ins.                    | 6,473            | 7,500            | 7,500            | -                        | 0.0%         |
| Subtotal Personnel                |                                       | 371,641          | 424,500          | 423,500          | (1,000)                  | -0.2%        |
| 100-431-000-100                   | Supplies                              | 8,609            | 8,500            | 8,500            | -                        | 0.0%         |
| 100-431-000-150                   | Employee expenses                     | 2,677            | 3,000            | 3,000            | -                        | 0.0%         |
| 100-431-000-170                   | Repair & Maintenance - Auto           | 23,002           | 17,500           | 18,000           | 500                      | 2.9%         |
| 100-431-000-180                   | Gas & Oil                             | 7,153            | 7,000            | 7,000            | -                        | 0.0%         |
| 100-431-000-200                   | Utilities                             | 1,023            | -                | -                | -                        | 0.0%         |
| 100-431-000-201                   | Street lights                         | 118,275          | 170,000          | 170,000          | -                        | 0.0%         |
| 100-431-000-210                   | Telephone                             | 2,239            | 3,500            | 2,000            | (1,500)                  | -42.9%       |



## EXPENDITURES

| Account code                      | Description                           | FY2024 Actual  | FY2025 Budget  | FY2026 Budget  | Difference (2025 - 2026) | % Difference |
|-----------------------------------|---------------------------------------|----------------|----------------|----------------|--------------------------|--------------|
| 100-431-000-260                   | Repair & Maintenance                  | 13,685         | 15,000         | 15,000         | -                        | 0.0%         |
| 100-431-000-350                   | Asphalt supplies                      | 67,379         | 60,000         | 75,000         | 15,000                   | 25.0%        |
| 100-431-000-410                   | Uniforms                              | 4,689          | 3,500          | 6,000          | 2,500                    | 71.4%        |
| 100-431-000-540                   | Signs & fittings                      | 9,257          | 12,000         | 12,000         | -                        | 0.0%         |
| 100-431-000-624                   | Liability insurance-General (Payroll) | 3,622          | 4,500          | 5,500          | 1,000                    | 22.2%        |
| 100-431-000-650                   | Services & Contracts                  | 7,214          | 10,000         | 42,000         | 32,000                   | 320.0%       |
| 100-431-000-700                   | Other                                 | 12,016         | 12,000         | 13,000         | 1,000                    | 8.3%         |
| 100-431-000-730                   | Drainage                              | 40,371         | 90,000         | 100,000        | 10,000                   | 11.1%        |
| 100-431-000-830                   | Non-Capital Equipment                 | 10,235         | 9,000          | 8,900          | (100)                    | -1.1%        |
| 100-431-001-624                   | Auto Liability                        | 22,914         | 27,000         | 36,500         | 9,500                    | 35.2%        |
| 100-431-001-830                   | Non-Capital Equipment                 |                | -              | -              | -                        | 0.0%         |
| Subtotal Operations & Maintenance |                                       | 354,360        | 452,500        | 522,400        | 69,900                   | 15.4%        |
| <b>Total Street</b>               |                                       | <b>726,000</b> | <b>877,000</b> | <b>945,900</b> | <b>68,900</b>            | <b>7.9%</b>  |

|                                   |                                       |                  |                  |                  |                |             |
|-----------------------------------|---------------------------------------|------------------|------------------|------------------|----------------|-------------|
| <b>432</b>                        | <b>Sanitation</b>                     |                  |                  |                  |                |             |
| 100-432-000-010                   | Salaries                              | 531,911          | 667,000          | 744,000          | 77,000         | 11.5%       |
| 100-432-000-012                   | Overtime                              | 3,408            | 5,000            | 7,000            | 2,000          | 40.0%       |
| 100-432-000-021                   | FICA                                  | 40,680           | 52,000           | 58,000           | 6,000          | 11.5%       |
| 100-432-000-024                   | Retirement                            | 99,330           | 132,000          | 140,000          | 8,000          | 6.1%        |
| 100-432-000-025                   | Group insurance                       | 120,940          | 131,000          | 150,000          | 19,000         | 14.5%       |
| 100-432-000-028                   | Worker's Comp Ins.                    | 40,352           | 51,500           | 48,000           | (3,500)        | -6.8%       |
| Subtotal Personnel                |                                       | 836,620          | 1,038,500        | 1,147,000        | 108,500        | 10.4%       |
| 100-432-000-100                   | Supplies                              | 8,347            | 9,500            | 9,500            | -              | 0.0%        |
| 100-432-000-110                   | Postage                               | 29               | 500              | 500              | -              | 0.0%        |
| 100-432-000-150                   | Employee expenses                     | 4,245            | 11,500           | 10,000           | (1,500)        | -13.0%      |
| 100-432-000-170                   | Repair & Maintenance - Auto           | 158,736          | 180,000          | 180,000          | -              | 0.0%        |
| 100-432-000-180                   | Gas & Oil                             | 159,604          | 180,000          | 180,000          | -              | 0.0%        |
| 100-432-000-210                   | Telephone                             | 1,086            | 1,500            | 1,000            | (500)          | -33.3%      |
| 100-432-000-260                   | Repair & Maintenance                  | -                | -                | -                | -              | 0.0%        |
| 100-432-000-264                   | Containers                            | 185,574          | 125,000          | 125,000          | -              | 0.0%        |
| 100-432-000-410                   | Uniforms                              | 11,212           | 12,000           | 13,000           | 1,000          | 8.3%        |
| 100-432-000-624                   | Liability insurance-General (Payroll) | 7,724            | 9,000            | 12,500           | 3,500          | 38.9%       |
| 100-432-000-700                   | Other                                 | 5,083            | 5,500            | 6,000            | 500            | 9.1%        |
| 100-432-000-714                   | Landfill expense                      | 676,583          | 675,000          | 700,000          | 25,000         | 3.7%        |
| 100-432-001-624                   | Liability insurance-Auto              | 68,728           | 80,000           | 110,000          | 30,000         | 37.5%       |
| Subtotal Operations & Maintenance |                                       | 1,286,950        | 1,289,500        | 1,347,500        | 58,000         | 4.5%        |
| <b>Total Sanitation</b>           |                                       | <b>2,123,570</b> | <b>2,328,000</b> | <b>2,494,500</b> | <b>166,500</b> | <b>7.2%</b> |

|                                   |                                        |         |         |         |         |       |
|-----------------------------------|----------------------------------------|---------|---------|---------|---------|-------|
| <b>433</b>                        | <b>PW Administration</b>               |         |         |         |         |       |
| 100-433-000-010                   | Salaries                               | 266,839 | 279,500 | 401,500 | 122,000 | 43.6% |
| 100-433-000-012                   | Overtime                               | 5,541   | 4,000   | 4,000   | -       | 0.0%  |
| 100-433-000-021                   | FICA                                   | 20,828  | 22,000  | 32,000  | 10,000  | 45.5% |
| 100-433-000-024                   | Retirement                             | 50,551  | 56,000  | 76,000  | 20,000  | 35.7% |
| 100-433-000-025                   | Group insurance                        | 29,751  | 43,500  | 67,000  | 23,500  | 54.0% |
| 100-433-000-028                   | Worker's Comp Ins.                     | 10,191  | 12,000  | 14,000  | 2,000   | 16.7% |
| Subtotal Personnel                |                                        | 383,701 | 417,000 | 594,500 | 177,500 | 42.6% |
| 100-433-000-100                   | Supplies                               | 31,485  | 22,000  | 23,000  | 1,000   | 4.5%  |
| 100-433-000-150                   | Employee expenses                      | 3,498   | 2,000   | 3,000   | 1,000   | 50.0% |
| 100-433-000-170                   | Repair & Maintenance - Auto            | 4,699   | 4,000   | 5,000   | 1,000   | 25.0% |
| 100-433-000-180                   | Gas & Oil                              | 7,397   | 5,000   | 8,000   | 3,000   | 60.0% |
| 100-433-000-200                   | Utilities                              | 71,576  | 70,500  | 90,000  | 19,500  | 27.7% |
| 100-433-000-210                   | Telephone                              | 6,644   | 6,000   | 8,000   | 2,000   | 33.3% |
| 100-433-000-260                   | Repair & Maintenance                   | 28,998  | 20,000  | 30,000  | 10,000  | 50.0% |
| 100-433-000-410                   | Uniforms                               | 4,557   | 5,000   | 5,000   | -       | 0.0%  |
| 100-433-000-624                   | Liability insurance -General (Payroll) | 1,939   | 2,500   | 3,000   | 500     | 20.0% |
| 100-433-000-650                   | Services & Contracts                   | 69,202  | 77,000  | 107,000 | 30,000  | 39.0% |
| 100-433-000-700                   | Other                                  | 647     | 2,000   | 2,000   | -       | 0.0%  |
| 100-433-001-624                   | Auto Liability                         | 7,692   | 9,000   | 12,000  | 3,000   | 33.3% |
| 100-433-002-624                   | Property & Machine Insurance           | 85,398  | 100,000 | 135,500 | 35,500  | 35.5% |
| 100-433-000-702                   | Inmate Expenses                        | 57,050  | -       | -       | -       | 0.0%  |
| Subtotal Operations & Maintenance |                                        | 380,782 | 325,000 | 431,500 | 106,500 | 32.8% |



## EXPENDITURES

| Account code                   | Description                            | FY2024 Actual  | FY2025 Budget  | FY2026 Budget    | Difference (2025:<br>2026) | %<br>Difference |
|--------------------------------|----------------------------------------|----------------|----------------|------------------|----------------------------|-----------------|
| <b>Total PW Administration</b> |                                        | <b>764,483</b> | <b>742,000</b> | <b>1,026,000</b> | <b>284,000</b>             | <b>38.3%</b>    |
| <b>434</b>                     | <b>Fleet Maint.</b>                    |                |                |                  |                            |                 |
| 100-434-000-010                | Salaries                               | 147,822        | 149,200        | 155,500          | 6,300                      | 4.2%            |
| 100-434-000-012                | Overtime                               | -              | 500            | 500              | -                          | 0.0%            |
| 100-434-000-021                | FICA                                   | 10,892         | 12,000         | 12,000           | -                          | 0.0%            |
| 100-434-000-024                | Retirement                             | 27,436         | 30,000         | 29,000           | (1,000)                    | -3.3%           |
| 100-434-000-025                | Group insurance                        | 13,823         | 24,000         | 25,000           | 1,000                      | 4.2%            |
| 100-434-000-028                | Worker's Comp Ins.                     | 7,248          | 8,500          | 8,500            | -                          | 0.0%            |
|                                | Subtotal Personnel                     | 207,221        | 224,200        | 230,500          | 6,300                      | 2.8%            |
| 100-434-000-100                | Supplies                               | 1,203          | 6,000          | 6,000            | -                          | 0.0%            |
| 100-434-000-150                | Employee expenses                      | -              | 1,000          | 1,000            | -                          | 0.0%            |
| 100-434-000-170                | Repair & Maintenance - Auto            | 2,839          | 2,500          | 3,000            | 500                        | 20.0%           |
| 100-434-000-180                | Gas & Oil                              | 2,021          | 2,000          | 2,000            | -                          | 0.0%            |
| 100-434-000-210                | Telephone                              | 1,133          | 1,000          | 1,000            | -                          | 0.0%            |
| 100-434-000-260                | Repair & Maintenance                   | 1,127          | 2,000          | 2,000            | -                          | 0.0%            |
| 100-434-000-410                | Uniforms                               | 1,285          | 1,500          | 2,000            | 500                        | 33.3%           |
| 100-434-000-624                | Liability insurance -General (Payroll) | 1,086          | 1,500          | 2,000            | 500                        | 33.3%           |
| 100-434-000-650                | Services & Contracts                   | 9,891          | 4,000          | 4,000            | -                          | 0.0%            |
| 100-434-000-700                | Other                                  | -              | -              | 8,000            | 8,000                      | 0.0%            |
| 100-434-000-802                | Garage/Recycling Supplies              | 29,906         | 26,000         | 28,000           | 2,000                      | 7.7%            |
| 100-434-001-624                | Auto Liability                         | 2,116          | 2,500          | 3,500            | 1,000                      | 40.0%           |
|                                | Subtotal Operations & Maintenance      | 52,607         | 50,000         | 62,500           | 12,500                     | 25.0%           |
| <b>Total Fleet Maint.</b>      |                                        | <b>259,827</b> | <b>274,200</b> | <b>293,000</b>   | <b>18,800</b>              | <b>6.9%</b>     |
| <b>440</b>                     | <b>Parks Management</b>                |                |                |                  |                            |                 |
| 100-440-000-010                | Salaries                               | 266,979        | 394,500        | 402,000          | 7,500                      | 1.9%            |
| 100-440-000-012                | Overtime                               | 9,506          | 6,500          | 10,000           | 3,500                      | 53.8%           |
| 100-440-000-021                | FICA                                   | 20,096         | 31,000         | 32,000           | 1,000                      | 3.2%            |
| 100-440-000-024                | Retirement                             | 51,266         | 79,000         | 77,000           | (2,000)                    | -2.5%           |
| 100-440-000-025                | Group insurance                        | 76,086         | 79,500         | 95,000           | 15,500                     | 19.5%           |
| 100-440-000-028                | Worker's Comp Ins.                     | 7,282          | 11,000         | 8,500            | (2,500)                    | -22.7%          |
|                                | Subtotal Personnel                     | 431,215        | 601,500        | 624,500          | 23,000                     | 3.8%            |
| 100-440-000-100                | Supplies                               | 23,376         | 30,000         | 25,000           | (5,000)                    | -16.7%          |
| 100-440-000-150                | Employee expenses                      | 1,431          | 1,000          | 2,000            | 1,000                      | 100.0%          |
| 100-440-000-170                | Repair & Maintenance - Auto            | 11,083         | 6,000          | 14,000           | 8,000                      | 133.3%          |
| 100-440-000-180                | Gas & Oil                              | 16,462         | 18,500         | 20,000           | 1,500                      | 8.1%            |
| 100-440-000-200                | Utilities                              | 79,191         | 69,000         | 90,000           | 21,000                     | 30.4%           |
| 100-440-000-201                | Lighting                               | 7,980          | 1,500          | 6,000            | 4,500                      | 300.0%          |
| 100-440-000-210                | Telephone                              | 496            | 500            | 500              | -                          | 0.0%            |
| 100-440-000-260                | Repair & Maintenance                   | 47,486         | 40,000         | 50,000           | 10,000                     | 25.0%           |
| 100-440-000-261                | Park/Turf Management                   | 82,404         | 136,868        | 140,000          | 3,132                      | 2.3%            |
| 100-440-000-410                | Uniforms                               | 10,046         | 8,000          | 10,000           | 2,000                      | 25.0%           |
| 100-440-000-624                | Liability insurance-General (Payroll)  | 3,240          | 4,000          | 5,500            | 1,500                      | 37.5%           |
| 100-440-000-650                | Services & Contracts                   | 36,298         | 24,000         | 42,000           | 18,000                     | 75.0%           |
| 100-440-000-700                | Other                                  | 2,369          | 5,000          | 5,000            | -                          | 0.0%            |
| 100-440-000-830                | Non-Capital Equipment                  | 8,799          | 10,000         | 5,000            | (5,000)                    | -50.0%          |
| 100-440-001-624                | Liability insurance-Auto               | 8,758          | 10,500         | 14,000           | 3,500                      | 33.3%           |
| 100-440-001-802                | Mosquito Spray Supplies                | -              | 1,000          | 1,000            | -                          | 0.0%            |
|                                | Subtotal Operations & Maintenance      | 339,420        | 365,868        | 430,000          | 64,132                     | 17.5%           |
| <b>Total Parks Management</b>  |                                        | <b>770,635</b> | <b>967,368</b> | <b>1,054,500</b> | <b>87,132</b>              | <b>9.0%</b>     |
| <b>450</b>                     | <b>Recreation</b>                      |                |                |                  |                            |                 |
| 100-450-000-010                | Salaries                               | 315,246        | 322,500        | 385,000          | 62,500                     | 19.4%           |
| 100-450-000-021                | FICA                                   | 22,848         | 25,000         | 30,000           | 5,000                      | 20.0%           |
| 100-450-000-024                | Retirement                             | 58,510         | 64,000         | 72,000           | 8,000                      | 12.5%           |
| 100-450-000-025                | Group insurance                        | 60,092         | 45,000         | 77,000           | 32,000                     | 71.1%           |
| 100-450-000-028                | Worker's Comp Ins.                     | 6,197          | 7,500          | 8,000            | 500                        | 6.7%            |
|                                | Subtotal Personnel                     | 462,892        | 464,000        | 572,000          | 108,000                    | 23.3%           |

## EXPENDITURES



| Account code                      | Description                                      | FY2024 Actual  | FY2025 Budget  | FY2026 Budget    | Difference (2025 - 2026) | % Difference  |
|-----------------------------------|--------------------------------------------------|----------------|----------------|------------------|--------------------------|---------------|
| 100-450-000-100                   | Supplies                                         | 3,413          | 5,500          | 5,800            | 300                      | 5.5%          |
| 100-450-000-110                   | Postage                                          | 92             | 1,000          | 1,000            | -                        | 0.0%          |
| 100-450-000-150                   | Employee expenses                                | 5,114          | 25,000         | 12,500           | (12,500)                 | -50.0%        |
| 100-450-000-170                   | Repair & Maintenance - Auto                      | 3,016          | 3,000          | 3,500            | 500                      | 16.7%         |
| 100-450-000-180                   | Gas & Oil                                        | 3,186          | 5,000          | 6,500            | 1,500                    | 30.0%         |
| 100-450-000-210                   | Telephone                                        | 11,691         | 12,000         | 12,000           | -                        | 0.0%          |
| 100-450-000-260                   | Repair & Maintenance                             | 498            | 1,500          | 2,000            | 500                      | 33.3%         |
| 100-450-000-410                   | Uniforms                                         | 591            | 1,000          | 2,000            | 1,000                    | 100.0%        |
| 100-450-000-412                   | Program expenses                                 | 232,392        | 234,000        | 251,000          | 17,000                   | 7.3%          |
| 100-450-000-624                   | Liability insurance-General (Payroll)            | 3,114          | 4,000          | 5,000            | 1,000                    | 25.0%         |
| 100-450-000-625                   | Insurance - Children (Nationwide)                | 4,725          | 7,000          | 8,000            | 1,000                    | 14.3%         |
| 100-450-000-650                   | Services & Contracts                             | 2,203          | 4,000          | 4,000            | -                        | 0.0%          |
| 100-450-000-700                   | Other                                            | 1,703          | 2,500          | 2,500            | -                        | 0.0%          |
| 100-450-000-800                   | Bank Fees                                        | 8,668          | 8,000          | 8,500            | 500                      | 6.3%          |
| 100-450-000-875                   | PARC Project Expenditures                        | 47,718         | -              | 25,000           | 25,000                   | 0.0%          |
| 100-450-001-624                   | Liability insurance-Auto                         | 7,085          | 8,500          | 11,500           | 3,000                    | 35.3%         |
| Subtotal Operations & Maintenance |                                                  | 335,209        | 322,000        | 360,800          | 38,800                   | 12.0%         |
| <b>Total Recreation</b>           |                                                  | <b>798,101</b> | <b>786,000</b> | <b>932,800</b>   | <b>146,800</b>           | <b>18.7%</b>  |
| <b>452</b>                        | <b>Cultural Center</b>                           |                |                |                  |                          |               |
| 100-452-000-010                   | Salaries                                         | 219,003        | 152,000        | 277,000          | 125,000                  | 82.2%         |
| 100-452-000-012                   | Overtime                                         | 1,788          | 4,000          | 4,000            | -                        | 0.0%          |
| 100-452-000-021                   | FICA                                             | 16,531         | 12,000         | 22,000           | 10,000                   | 83.3%         |
| 100-452-000-024                   | Retirement                                       | 40,979         | 31,000         | 53,000           | 22,000                   | 71.0%         |
| 100-452-000-025                   | Group insurance                                  | 28,669         | 36,500         | 45,500           | 9,000                    | 24.7%         |
| 100-452-000-028                   | Worker's Comp Ins.                               | 6,832          | 8,000          | 12,000           | 4,000                    | 50.0%         |
| Subtotal Personnel                |                                                  | 313,801        | 243,500        | 413,500          | 170,000                  | 69.8%         |
| 100-452-000-100                   | Supplies                                         | 17,938         | 15,000         | 20,000           | 5,000                    | 33.3%         |
| 100-452-000-150                   | Employee expenses                                | 8,914          | 12,000         | 10,000           | (2,000)                  | -16.7%        |
| 100-452-000-170                   | Repair & Maintenance - Auto                      | -              | -              | -                | -                        | 0.0%          |
| 100-452-000-200                   | Utilities                                        | 29,577         | 32,000         | 28,000           | (4,000)                  | -12.5%        |
| 100-452-000-210                   | Telephone                                        | 3,107          | 4,000          | 3,500            | (500)                    | -12.5%        |
| 100-452-000-260                   | Repair & Maintenance                             | 9,234          | 12,000         | 12,000           | -                        | 0.0%          |
| 100-452-000-624                   | Liability insurance-General (Payroll)            | 349            | 500            | 500              | -                        | 0.0%          |
| 100-452-002-624                   | Liability insurance-Building                     | 7,786          | 9,000          | 12,500           | 3,500                    | 38.9%         |
| 100-452-000-650                   | Services & Contracts                             | 43,866         | 91,000         | 160,000          | 69,000                   | 75.8%         |
| 100-452-000-652                   | Special Projects                                 | 11,133         | 15,000         | 30,000           | 15,000                   | 100.0%        |
| 100-452-000-700                   | Other                                            | 36,587         | 22,500         | 77,500           | 55,000                   | 244.4%        |
| 100-452-000-701                   | Marketing                                        |                |                | 150,000          | 150,000                  | 0.0%          |
| 100-452-001-710                   | Theatre Show #1                                  |                |                | 35,000           | 35,000                   | 0.0%          |
| 100-452-002-710                   | Theatre Show #2                                  |                |                | 20,000           | 20,000                   | 0.0%          |
| 100-452-003-710                   | Theatre Show #3                                  |                |                | 35,000           | 35,000                   | 0.0%          |
| 100-452-004-710                   | Theatre Show #4                                  |                |                | 25,000           | 25,000                   | 0.0%          |
| 100-452-005-710                   | Theatre Show #5                                  |                |                | 30,000           | 30,000                   | 0.0%          |
| 100-452-006-710                   | Theatre Show #6                                  |                |                | 25,000           | 25,000                   | 0.0%          |
| 100-452-000-715                   | Mauldin Theatre Production Rights/Licensing      |                |                | 45,000           | 45,000                   | 0.0%          |
| 100-452-000-720                   | Summer Music Series                              |                |                | 60,000           | 60,000                   | 0.0%          |
| 100-452-000-721                   | Blues & Jazz                                     |                |                | 30,000           | 30,000                   | 0.0%          |
| 100-452-000-722                   | Sooie BBQ Festival                               |                |                | 60,000           | 60,000                   | 0.0%          |
| 100-452-000-723                   | Christmas Event                                  |                |                | 10,000           | 10,000                   | 0.0%          |
| 100-452-000-724                   | Movie Series                                     |                |                | 10,000           | 10,000                   | 0.0%          |
| 100-452-000-725                   | Mauldin City Singers                             |                |                | 12,000           | 12,000                   | 0.0%          |
| 100-452-000-728                   | Public Art Trail                                 |                |                | 18,000           | 18,000                   | 0.0%          |
| 100-452-000-729                   | Spotlight Series Auditorium Entertainment Events |                |                | 30,000           | 30,000                   | 0.0%          |
| 100-452-000-830                   | Non-Capital Equipment                            |                |                | -                | -                        | 0.0%          |
| Subtotal Operations & Maintenance |                                                  | 168,490        | 213,000        | 949,000          | 736,000                  | 345.5%        |
| <b>Total Cultural Center</b>      |                                                  | <b>482,291</b> | <b>456,500</b> | <b>1,362,500</b> | <b>906,000</b>           | <b>198.5%</b> |
| <b>453</b>                        | <b>Senior Center</b>                             |                |                |                  |                          |               |
| 100-453-000-010                   | Salaries                                         | 103,918        | 96,500         | 124,000          | 27,500                   | 28.5%         |

## EXPENDITURES



| Account code                                   | Description                                        | FY2024 Actual | FY2025 Budget | FY2026 Budget | Difference (2025-2026) | % Difference |
|------------------------------------------------|----------------------------------------------------|---------------|---------------|---------------|------------------------|--------------|
| 100-453-000-021                                | FICA                                               | 7,943         | 8,000         | 10,000        | 2,000                  | 25.0%        |
| 100-453-000-024                                | Retirement                                         | 13,910        | 19,000        | 24,000        | 5,000                  | 26.3%        |
| 100-453-000-025                                | Group insurance                                    | 18,508        | 9,800         | 19,000        | 9,200                  | 93.9%        |
| 100-453-000-028                                | Worker's Comp Ins.                                 | 1,184         | 1,500         | 1,500         | -                      | 0.0%         |
| Subtotal Personnel                             |                                                    | 145,464       | 134,800       | 178,500       | 43,700                 | 32.4%        |
| 100-453-000-100                                | Supplies                                           | 4,072         | 5,500         | 6,500         | 1,000                  | 18.2%        |
| 100-453-000-170                                | Repair & Maintenance - Auto                        | 1,198         | 2,500         | 2,500         | -                      | 0.0%         |
| 100-453-000-180                                | Gas & Oil                                          | 1,400         | 2,000         | 2,500         | 500                    | 25.0%        |
| 100-453-000-200                                | Utilities                                          | 37,830        | 49,800        | 47,000        | (2,800)                | -5.6%        |
| 100-453-000-210                                | Telephone                                          | 1,661         | 2,500         | 2,600         | 100                    | 4.0%         |
| 100-453-000-260                                | Repair & Maintenance                               | 9,648         | 21,500        | 28,500        | 7,000                  | 32.6%        |
| 100-453-000-412                                | Fitness expenses                                   | 2,694         | 5,000         | 5,000         | -                      | 0.0%         |
| 100-453-000-413                                | Program expenses                                   | 13,138        | 51,000        | 51,000        | -                      | 0.0%         |
| 100-453-001-413                                | Printing Expenses                                  | 1             | 1,000         | 1,000         | -                      | 0.0%         |
| 100-453-000-624                                | Liability insurance-General (Payroll)              | 1,139         | 1,500         | 1,900         | 400                    | 26.7%        |
| 100-453-000-650                                | Services & Contracts                               | 35,380        | 41,500        | 41,500        | -                      | 0.0%         |
| 100-453-000-700                                | Other                                              | 443           | 1,000         | 1,000         | -                      | 0.0%         |
| 100-453-000-800                                | Bank Fees                                          | -             | -             | -             | -                      | 0.0%         |
| 100-453-001-624                                | Liability insurance-Auto                           | 2,799         | 3,500         | 4,500         | 1,000                  | 28.6%        |
| 100-453-000-875                                | GCRA Senior Program Grant Expenditure              | -             | -             | -             | -                      | 0.0%         |
| Subtotal Operations & Maintenance              |                                                    | 111,403       | 188,300       | 195,500       | 7,200                  | 3.8%         |
| Total Senior Center                            |                                                    | 256,867       | 323,100       | 374,000       | 50,900                 | 15.8%        |
| Total General Fund                             |                                                    | 22,134,226    | 21,562,368    | 25,365,250    | 3,802,882              | 17.6%        |
| <b>Fund 110 MCIP Fund</b>                      |                                                    |               |               |               |                        |              |
| <b>Other Financing Uses</b>                    |                                                    |               |               |               |                        |              |
| 110-390-001-100                                | Operating transfers (out) to General Fund          | 70,792        | -             | -             | -                      | 0.0%         |
| 110-390-001-150                                | Operating transfers (out) to Capital Fund          | -             | -             | 60,000        | 60,000                 | 0.0%         |
| 110-390-001-110                                | Contribution to Fund Balance                       | -             | 130,000       | 200,000       | 70,000                 | 53.8%        |
| Total OFU                                      |                                                    | 70,792        | 130,000       | 260,000       | 130,000                | 100.0%       |
| 110-452-000-700                                | Other Exp- Downtown                                | -             | -             | -             | -                      | 0.0%         |
| 110-452-000-701                                | Other Exp- Bridgeway                               | -             | -             | -             | -                      | 0.0%         |
| 110-452-000-702                                | Bridgeway MCIP Reimbursements                      | 563,167       | -             | -             | -                      | 0.0%         |
| Subtotal Operations & Maintenance              |                                                    | 563,167       | -             | -             | -                      | 0.0%         |
| Total MCIP Fund                                |                                                    | 633,959       | 130,000       | 260,000       | 130,000                | 100.0%       |
| <b>Fund 115 Mauldin Public Facilities Fund</b> |                                                    |               |               |               |                        |              |
| <b>Other Financing Uses</b>                    |                                                    |               |               |               |                        |              |
| 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                               | 2,395         | -             | -             | -                      | 0.0%         |
| 115-422-000-970                                | Fire Capital Outlay                                | 419,771       | -             | -             | -                      | 0.0%         |
| 115-433-000-970                                | PW Admin Capital Outlay                            | -             | -             | -             | -                      | 0.0%         |
| 115-497-000-473                                | Trust Fees                                         | 2,500         | -             | 2,500         | 2,500                  | 0.0%         |
| 115-497-000-483                                | IPRB Series 2020 Principal                         | 102,000       | 104,000       | 107,000       | 3,000                  | 2.9%         |
| 115-497-000-484                                | IPRB Series 2020 Interest                          | 62,405        | 59,489        | 57,000        | (2,489)                | -4.2%        |
| 115-497-000-485                                | IPRB Series 2021 Fire Principal                    | 210,000       | 220,000       | 230,000       | 10,000                 | 4.5%         |
| 115-497-000-486                                | IPRB Series 2021 Fire Interest                     | 219,900       | 209,400       | 201,000       | (8,400)                | -4.0%        |
| 115-497-000-800                                | Bond Issuance Costs                                | -             | -             | -             | -                      | 0.0%         |
| Subtotal Operations & Maintenance              |                                                    | 1,018,972     | 592,889       | 597,500       | 4,611                  | 0.8%         |
| Total Mauldin Public Facilities Fund           |                                                    | 1,018,972     | 592,889       | 597,500       | 4,611                  | 0.8%         |



## EXPENDITURES

| Account code    | Description                                      | FY2024 Actual    | FY2025 Budget    | FY2026 Budget    | Difference (2025 - 2026) | % Difference  |
|-----------------|--------------------------------------------------|------------------|------------------|------------------|--------------------------|---------------|
| <b>Fund 150</b> | <b>Capital Projects/Equipment</b>                |                  |                  |                  |                          |               |
|                 | <b>Other Financing Uses</b>                      |                  |                  |                  |                          |               |
| 150-390-001-311 | Operating transfers (out) to ARPA Fund           | 1,116,902        | -                | -                | -                        | 0.0%          |
| 150-390-001-600 | Operating transfers (out) to Debt Service        | 296,720          | 238,400          | 238,500          | 100                      | 0.0%          |
| 150-390-001-150 | Contribution to Fund Balance                     | -                | -                | -                | -                        | -             |
|                 | Total OFU                                        | 1,413,622        | 238,400          | 238,500          | 100                      | 0.0%          |
| 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           | -                | -                | -                        | 0.0%          |
| 150-411-000-700 | Expenditures Other                               | -                | -                | -                | -                        | 0.0%          |
| 150-412-000-970 | Judicial Capital                                 | -                | -                | -                | -                        | 0.0%          |
| 150-421-000-970 | Police Capital                                   | 1,083,002        | 428,950          | 437,000          | 8,050                    | 1.9%          |
| 150-422-000-970 | Fire Capital                                     | 260,597          | 174,841          | 313,000          | 138,159                  | 79.0%         |
| 150-424-000-970 | Business Development Capital                     | 27,708           | 57,000           | 35,000           | (22,000)                 | -38.6%        |
| 150-431-000-970 | Street Capital                                   | 21,000           | 80,000           | 38,000           | (42,000)                 | -52.5%        |
| 150-432-000-970 | Sanitation Capital                               | 806,760          | 550,000          | 65,000           | (485,000)                | -88.2%        |
| 150-433-000-970 | Buildg Maint Capital                             | 53,254           | 25,000           | 9,000            | (16,000)                 | -64.0%        |
| 150-440-000-970 | Parks Capital                                    | 84,856           | 12,000           | 40,000           | 28,000                   | 233.3%        |
| 150-450-000-970 | Recreation Capital                               | -                | 9,000            | -                | (9,000)                  | -100.0%       |
| 150-451-000-970 | Sports Center Capital                            | 154,079          | 50,000           | 152,000          | 102,000                  | 204.0%        |
| 150-452-000-970 | Cultural Center Capital                          | 135,839          | -                | 30,000           | -                        | -             |
| 150-453-000-970 | Senior Center Capital                            | -                | -                | -                | -                        | 0.0%          |
| 150-470-702-970 | Pedestrian Bridge                                | 168,004          | -                | -                | -                        | -             |
| 150-470-703-970 | Swamp Rabbit Trail                               | -                | -                | -                | -                        | -             |
| 150-470-704-970 | Mauldin Street Scape Project                     | 339,919          | -                | -                | -                        | -             |
| 150-470-706-970 | Economic Development - Underground Utilities     | 1,795,247        | -                | -                | -                        | 0.0%          |
| 150-470-707-970 | City Center Railroad Project                     | 23,000           | -                | -                | -                        | 0.0%          |
| 150-470-710-970 | Oak Park Stormwater Project                      | 174,570          | 315,430          | -                | (315,430)                | -100.0%       |
| 150-497-000-800 | Bond Issuance Costs                              | -                | -                | -                | -                        | 0.0%          |
|                 | Subtotal Capital Improvements                    | 5,187,836        | 1,702,221        | 1,119,000        | (583,221)                | -34.3%        |
|                 | <b>Total Capital Projects/Equipment Fund</b>     | <b>6,601,458</b> | <b>1,940,621</b> | <b>1,357,500</b> | <b>(583,121)</b>         | <b>-30.0%</b> |
| <b>Fund 151</b> | <b>Capital Projects/Road Improvements</b>        |                  |                  |                  |                          |               |
| 151-390-001-151 | Contribution to Fund Balance                     | -                | -                | 46,000           | 46,000                   | 0.0%          |
| 151-390-002-151 | Contribution to Fund Balance -Bridge Maintenance | -                | 50,000           | 50,000           | -                        | 0.0%          |
|                 | Total OFU                                        | -                | 50,000           | 96,000           | 46,000                   | 92.0%         |
| 151-405-000-970 | Street Resurfacing                               | 235,653          | 417,000          | 400,000          | (17,000)                 | -4.1%         |
| 151-431-000-970 | Sidewalks & Trails                               | -                | -                | 255,500          | 255,500                  | 0.0%          |
| 151-433-002-624 | Property Insurance Ped Bridge                    | 13,149           | -                | -                | -                        | 0.0%          |
| 151-497-000-800 | Bond Issuance Costs                              | -                | -                | -                | -                        | 0.0%          |
|                 | Subtotal Capital Improvements                    | 248,802          | 417,000          | 655,500          | 238,500                  | 57.2%         |
|                 | <b>Total Capital Projects/Equipment Fund</b>     | <b>248,802</b>   | <b>467,000</b>   | <b>751,500</b>   | <b>284,500</b>           | <b>60.9%</b>  |
| <b>Fund 200</b> | <b>Sewer</b>                                     |                  |                  |                  |                          |               |
| 200-390-001-150 | Transfer out to Capital Projects                 | -                | 100,000          | -                | (100,000)                | -100.0%       |
| 200-390-001-600 | Transfer out to Debt Service                     | -                | -                | 100,000          | 100,000                  | 0.0%          |
| 200-390-001-200 | Contribution to Fund Balance                     | -                | 8,000            | 22,000           | 14,000                   | 175.0%        |
|                 | Total OFU                                        | -                | 108,000          | 122,000          | 14,000                   | 13.0%         |
| 200-430-000-010 | Salaries                                         | 348,143          | 343,000          | 370,500          | 27,500                   | 8.0%          |
| 200-430-000-012 | Overtime                                         | 4,746            | 4,000            | 5,000            | 1,000                    | 25.0%         |
| 200-430-000-021 | FICA                                             | 26,237           | 27,000           | 29,000           | 2,000                    | 7.4%          |
| 200-430-000-024 | Retirement                                       | 65,473           | 68,000           | 70,000           | 2,000                    | 2.9%          |
| 200-430-000-025 | Group insurance                                  | 68,408           | 48,500           | 89,000           | 40,500                   | 83.5%         |
| 200-430-000-028 | Worker's Comp Ins.                               | 24,175           | 28,000           | 29,000           | 1,000                    | 3.6%          |
| 200-430-000-030 | Pension GASB 68                                  | 933              | -                | -                | -                        | 0.0%          |

## EXPENDITURES



| Account code                      | Description                                            | FY2024 Actual    | FY2025 Budget    | FY2026 Budget    | Difference (2025 - 2026) | % Difference  |
|-----------------------------------|--------------------------------------------------------|------------------|------------------|------------------|--------------------------|---------------|
| Subtotal Personnel                |                                                        | 538,115          | 518,500          | 592,500          | 74,000                   | 14.3%         |
| 200-430-000-100                   | Supplies                                               | 5,408            | 5,000            | 6,000            | 1,000                    | 20.0%         |
| 200-430-000-110                   | Postage                                                | -                | -                | -                | -                        | 0.0%          |
| 200-430-000-150                   | Employee expenses                                      | 5,770            | 3,000            | 5,000            | 2,000                    | 66.7%         |
| 200-430-000-170                   | Repair & Maintenance                                   | 9,567            | 11,000           | 11,000           | -                        | 0.0%          |
| 200-430-000-180                   | Gas & Oil                                              | 7,343            | 9,500            | 9,500            | -                        | 0.0%          |
| 200-430-000-200                   | Utilities                                              | 74               | -                | -                | -                        | 0.0%          |
| 200-430-000-210                   | Telephone                                              | 2,374            | 3,000            | 2,500            | (500)                    | -16.7%        |
| 200-430-000-211                   | Depreciation                                           | 305,743          | -                | -                | -                        | 0.0%          |
| 200-430-000-260                   | Repair & Maintenance                                   | 40,449           | 47,500           | 50,000           | 2,500                    | 5.3%          |
| 200-430-000-410                   | Uniforms                                               | 6,907            | 7,000            | 8,000            | 1,000                    | 14.3%         |
| 200-430-000-624                   | Liability Insurance-General (Payroll)                  | 1,335            | 2,000            | 2,000            | -                        | 0.0%          |
| 200-430-001-624                   | Liability Insurance-Auto                               | 4,818            | 6,000            | 8,000            | 2,000                    | 33.3%         |
| 200-430-000-650                   | Services & Contracts                                   | 74,941           | 65,000           | 45,000           | (20,000)                 | -30.8%        |
| 200-430-000-651                   | Pump Station Repair & Maint                            | 27,039           | 20,000           | 40,000           | 20,000                   | 100.0%        |
| 200-430-000-700                   | Other                                                  | 10,784           | 10,000           | 12,000           | 2,000                    | 20.0%         |
| 200-430-001-801                   | Revenue Bond Principal                                 | -                | 165,000          | 170,000          | 5,000                    | 3.0%          |
| 200-430-001-802                   | Revenue Bond Interest                                  | 74,250           | 70,500           | 65,000           | (5,500)                  | -7.8%         |
| 200-430-000-830                   | Non-Capital Equipment                                  | 3,710            | 8,000            | 14,000           | 6,000                    | 75.0%         |
| 200-430-000-831                   | Grant Expenditures                                     | -                | -                | -                | -                        | 0.0%          |
| Subtotal Operations & Maintenance |                                                        | 580,510          | 432,500          | 448,000          | 15,500                   | 3.6%          |
| 200-430-000-970                   | Capital Equipment/Repair/Rehabilitation                | -                | 655,500          | 300,000          | (355,500)                | -54.2%        |
| Subtotal Capital Outlay           |                                                        | -                | 655,500          | 300,000          | (355,500)                | -54.2%        |
| <b>Total Sewer Fund</b>           |                                                        | <b>1,118,625</b> | <b>1,714,500</b> | <b>1,462,500</b> | <b>(252,000)</b>         | <b>-14.7%</b> |
| <b>Fund 300</b>                   | <b>Hospitality &amp; Accommodations Fund</b>           |                  |                  |                  |                          |               |
|                                   | <b>Operations</b>                                      |                  |                  |                  |                          |               |
|                                   | <b>Other Financing Uses</b>                            |                  |                  |                  |                          |               |
| 300-390-001-300                   | Contribution to Fund Balance                           | -                | 410,945          | 280,000          |                          |               |
| 300-390-001-100                   | Operating transfers (out) to General Fund              | 118,948          | 353,700          | 1,367,000        | 1,013,300                | 286.5%        |
| 300-390-001-115                   | Operating transfers (out) to Mauldin Public Facilities | 164,405          | 163,489          | 164,000          | 511                      | 0.3%          |
| 300-390-001-150                   | Operating transfers (out) to Capital Projects Fund     | -                | -                | -                | -                        | 0.0%          |
| 300-390-001-151                   | Operating transfers (out) to Transportation Fund       | 20,000           | 50,000           | 305,500          | 255,500                  | 511.0%        |
| 300-390-001-600                   | Operating transfers (out) to Debt Service              | 326,418          | 191,000          | 191,000          | -                        | 0.0%          |
| Total OFU                         |                                                        | 629,771          | 1,169,134        | 2,307,500        | 1,138,366                | 97.4%         |
| 300-401-000-010                   | Salaries                                               | 48,386           | 70,000           | -                | (70,000)                 | -100.0%       |
| 300-401-000-012                   | Overtime                                               | -                | 2,000            | -                | (2,000)                  | -100.0%       |
| 300-401-000-021                   | FICA                                                   | 3,702            | 6,000            | -                | (6,000)                  | -100.0%       |
| 300-401-000-024                   | Retirement                                             | 8,980            | 15,000           | -                | (15,000)                 | -100.0%       |
| 300-401-000-025                   | Group insurance                                        | -                | 9,000            | -                | (9,000)                  | -100.0%       |
| 300-401-000-028                   | Worker's Comp Ins.                                     | 2,399            | 3,000            | -                | (3,000)                  | -100.0%       |
| Subtotal Personnel                |                                                        | 63,468           | 105,000          | -                | (105,000)                | -100.0%       |
| 300-400-000-650                   | Professional Service                                   | -                | -                | -                | -                        | 0.0%          |
| 300-425-000-650                   | Tourism Project Svc & Contracts                        | 381              | 157,500          | -                | (157,500)                | -100.0%       |
| 300-425-000-700                   | Misc Expenses                                          | 47,069           | 35,000           | -                | (35,000)                 | -100.0%       |
| 300-425-000-701                   | Marketing                                              | 184,261          | 135,000          | -                | (135,000)                | -100.0%       |
| 300-425-000-710                   | Theatre Show #1                                        | 41,472           | 25,000           | -                | (25,000)                 | -100.0%       |
| 300-425-000-711                   | Theatre Show #2                                        | 24,913           | 30,000           | -                | (30,000)                 | -100.0%       |
| 300-425-000-712                   | Theatre Show #3                                        | 34,676           | 25,000           | -                | (25,000)                 | -100.0%       |
| 300-425-000-713                   | Theatre Show #4                                        | 21,511           | 20,000           | -                | (20,000)                 | -100.0%       |
| 300-425-000-714                   | Theatre Show #5                                        | 31,195           | 30,000           | -                | (30,000)                 | -100.0%       |
| 300-425-000-715                   | Mauldin Theatre Production Rights/Licensing            | 41,684           | 30,000           | -                | (30,000)                 | -100.0%       |
| 300-425-000-720                   | Summer Music Series                                    | 62,188           | 66,000           | -                | (66,000)                 | -100.0%       |
| 300-425-000-721                   | Blues & Jazz                                           | 29,929           | 30,000           | -                | (30,000)                 | -100.0%       |
| 300-425-000-722                   | Sooie BBQ Festival                                     | 55,572           | 60,000           | -                | (60,000)                 | -100.0%       |
| 300-425-000-723                   | Christmas Event                                        | 5,665            | 10,000           | -                | (10,000)                 | -100.0%       |
| 300-425-000-724                   | Fall Production/Event                                  | 5,824            | 8,000            | -                | (8,000)                  | -100.0%       |



## EXPENDITURES

| Account code                      | Description                                      | FY2024 Actual    | FY2025 Budget    | FY2026 Budget    | Difference (2025 - 2026) | % Difference   |
|-----------------------------------|--------------------------------------------------|------------------|------------------|------------------|--------------------------|----------------|
| 300-425-000-725                   | Mauldin City Singers                             | 15,759           | 10,000           | -                | (10,000)                 | -100.0%        |
| 300-425-000-726                   | Mauldin High Band Support                        | 1,000            | -                | -                | -                        | 0.0%           |
| 300-425-000-728                   | Public Art Trail                                 | 17,000           | 18,000           | -                | (18,000)                 | -100.0%        |
| 300-425-000-729                   | Spotlight Series Auditorium Entertainment Events | 22,692           | 24,000           | -                | (24,000)                 | -100.0%        |
| 300-425-000-830                   | Non-Capital Equipment                            | 9,275            | 25,000           | -                | (25,000)                 | -100.0%        |
| 300-425-000-970                   | Capital Outlay                                   | 378,243          | 157,150          | 100,000          | (57,150)                 | -36.4%         |
| 300-425-001-970                   | Capital Outlay - Project Entrance Signs          | -                | 75,000           | -                | (75,000)                 | -100.0%        |
| 300-425-002-970                   | Capital Outlay - Project Trails                  | 34,725           | 139,216          | -                | (139,216)                | -100.0%        |
| 300-425-003-970                   | Capital Outlay - Project                         | -                | -                | -                | -                        | 0.0%           |
| Total                             |                                                  | 1,065,034        | 1,109,866        | 100,000          | (1,009,866)              | -91.0%         |
| <b>Total H &amp; A Tax Fund</b>   |                                                  | <b>1,758,273</b> | <b>2,384,000</b> | <b>2,407,500</b> | <b>23,500</b>            | <b>1.0%</b>    |
| <b>Fund 310</b>                   | <b>Grant Fund</b>                                |                  |                  |                  |                          |                |
| <b>Other Financing Uses</b>       |                                                  |                  |                  |                  |                          |                |
| 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                                         | 141,180          | 253,250          | 190,000          | -                        | 0.0%           |
| 310-421-000-021                   | FICA                                             | 10,800           | 20,000           | 15,000           | -                        | 0.0%           |
| 310-421-000-024                   | Retirement                                       | 29,986           | 57,000           | 41,000           | -                        | 0.0%           |
| 310-421-000-025                   | Group insurance                                  | 30,676           | 48,500           | 28,000           | -                        | 0.0%           |
| 310-421-000-028                   | Worker's Comp Ins.                               | 10,187           | 9,000            | 10,000           | -                        | 0.0%           |
| 310-421-000-100                   | Supplies                                         | -                | -                | -                | -                        | 0.0%           |
| 310-421-000-150                   | Employee expenses                                | 8,762            | 42,000           | 25,000           | (17,000)                 | -40.5%         |
| 310-421-000-700                   | Other                                            | -                | 18,700           | -                | (18,700)                 | -100.0%        |
| 310-421-000-830                   | Non-Capital Equipment                            | 2,743            | -                | -                | -                        | 0.0%           |
| 310-422-001-700                   | Legislative Grant Expenditures - Fire            | 178,555          | -                | -                | -                        | 0.0%           |
| 310-431-000-700                   | Grant Expenditures -Other                        | 406,645          | 123,180          | -                | -                        | 0.0%           |
| 310-450-000-700                   | Legislative Grant Expenditures - Senior          | 226,026          | -                | -                | -                        | 0.0%           |
| 310-452-000-700                   | Grant Expenditures -Other                        | 96,601           | 156,525          | -                | -                        | 0.0%           |
| Subtotal Operations & Maintenance |                                                  | 1,142,163        | 728,155          | 309,000          | (419,155)                | -57.6%         |
| 310-421-000-970                   | Capital Equipment                                | 215,907          | 95,000           | -                | (95,000)                 | -100.0%        |
| Subtotal Capital Outlay           |                                                  | 215,907          | 95,000           | -                | (95,000)                 | -100.0%        |
| <b>Total Grant Fund</b>           |                                                  | <b>1,358,069</b> | <b>823,155</b>   | <b>309,000</b>   | <b>(514,155)</b>         | <b>-62.5%</b>  |
| <b>Fund 311</b>                   | <b>ARPA Fund</b>                                 |                  |                  |                  |                          |                |
| 311-390-001-100                   | Transfer out to General Fund                     | -                | -                | -                | -                        | 0.0%           |
| 311-390-001-150                   | Transfer out to Capital Fund                     | 2,420,492        | -                | -                | -                        | 0.0%           |
| 311-390-001-200                   | Transfer out to Sewer Fund                       | 676,438          | -                | -                | -                        | 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                         |                                                  | 3,096,930        | -                | -                | -                        | 0.0%           |
| 311-402-000-700                   | ARPA Covered Expenditure Sewer                   | -                | 13,575           | -                | -                        | 0.0%           |
| 311-402-000-701                   | ARPA Covered Expenditure Stormwater              | 187,385          | -                | -                | -                        | 0.0%           |
| 311-402-000-702                   | ARPA Covered Expenditure Other                   | 18,699           | 16,229           | -                | (16,229)                 | -100.0%        |
| 311-402-000-703                   | ARPA Covered Expenditure Citywide Ventilation    | 9,500            | -                | -                | -                        | 0.0%           |
| Subtotal Operations & Maintenance |                                                  | 215,584          | 29,804           | -                | (29,804)                 | -100.0%        |
| <b>Total ARPA</b>                 |                                                  | <b>3,312,514</b> | <b>29,804</b>    | <b>-</b>         | <b>(29,804)</b>          | <b>-100.0%</b> |
| <b>Fund 350</b>                   | <b>Victim Advocate Spec Revenue</b>              |                  |                  |                  |                          |                |
| 350-421-000-010                   | Salaries                                         | 15,177           | -                | -                | -                        | 0.0%           |
| 350-421-000-021                   | FICA                                             | 1,573            | -                | -                | -                        | 0.0%           |
| 350-421-000-024                   | Retirement                                       | 3,817            | -                | -                | -                        | 0.0%           |
| Subtotal Personnel                |                                                  | 20,568           | -                | -                | -                        | 0.0%           |
| 350-421-000-797                   | Spec Prog Victim Advocate                        | -                | 15,000           | 15,000           | -                        | 0.0%           |
| Subtotal Operations & Maintenance |                                                  | -                | 15,000           | 15,000           | -                        | 0.0%           |
| <b>Total Victim Advocate</b>      |                                                  | <b>20,568</b>    | <b>15,000</b>    | <b>15,000</b>    | <b>-</b>                 | <b>0.0%</b>    |



## EXPENDITURES

| Account code                  | Description                           | FY2024 Actual    | FY2025 Budget    | FY2026 Budget    | Difference (2025 - 2026) | % Difference |
|-------------------------------|---------------------------------------|------------------|------------------|------------------|--------------------------|--------------|
| <b>Fund 390 Health Fund</b>   |                                       |                  |                  |                  |                          |              |
| 390-390-001-100               | Transfer out to General Fund          |                  | 111,000          |                  |                          | 0.0%         |
| 390-390-001-390               | Contribution to Fund Balance          |                  | -                |                  |                          |              |
|                               | Total OFU                             | -                | 111,000          | -                |                          |              |
| 390-411-000-110               | Claims Exp                            | 1,192,123        | 1,185,000        | 1,500,000        | 315,000                  | 26.6%        |
| 390-411-000-111               | Admin Fees                            | 458,641          | 435,000          | 500,000          | 65,000                   | 14.9%        |
| 390-411-000-112               | Proactive MD Fees                     | 161,065          | 159,000          | 174,000          | 15,000                   | 9.4%         |
|                               | Subtotal Operations & Maintenance     | 1,811,829        | 1,779,000        | 2,174,000        | 395,000                  | 22.2%        |
|                               | <b>Total Health</b>                   | <b>1,811,829</b> | <b>1,890,000</b> | <b>2,174,000</b> | <b>284,000</b>           | <b>15.0%</b> |
| <b>Fund 400 Fire</b>          |                                       |                  |                  |                  |                          |              |
| 400-422-000-010               | Salaries                              | 2,952,577        | 3,257,500        | 3,635,000        | 377,500                  | 11.6%        |
| 400-422-000-012               | Overtime                              | -                | 10,000           | 10,000           | -                        | 0.0%         |
| 400-422-000-021               | FICA                                  | 219,824          | 250,000          | 279,000          | 29,000                   | 11.6%        |
| 400-422-000-024               | Retirement                            | 625,465          | 727,000          | 775,000          | 48,000                   | 6.6%         |
| 400-422-000-025               | Group insurance                       | 529,278          | 557,900          | 667,500          | 109,600                  | 19.6%        |
| 400-422-000-028               | Worker's Comp Ins.                    | 122,373          | 147,500          | 155,000          | 7,500                    | 5.1%         |
|                               | Subtotal Personnel                    | 4,449,517        | 4,949,900        | 5,521,500        | 571,600                  | 11.5%        |
| 400-422-000-100               | Supplies                              | 11,136           | 12,000           | 13,000           | 1,000                    | 8.3%         |
| 400-422-000-110               | Postage                               | 88               | -                | -                | -                        | 0.0%         |
| 400-422-000-150               | Employee expenses                     | 26,043           | 33,000           | 33,000           | -                        | 0.0%         |
| 400-422-000-170               | Fire Equip & Auto                     | 118,309          | 85,000           | 60,000           | (25,000)                 | -29.4%       |
| 400-422-000-175               | Tires                                 | -                | -                | 25,000           | 25,000                   | 0.0%         |
| 400-422-000-180               | Gas & Oil                             | 78,605           | 75,000           | 75,000           | -                        | 0.0%         |
| 400-422-000-200               | Utilities                             | 67,856           | 73,000           | 87,500           | 14,500                   | 19.9%        |
| 400-422-000-210               | Telephone                             | 17,011           | 14,000           | 22,500           | 8,500                    | 60.7%        |
| 400-422-000-260               | Fire Building Repair & Maintenance    | 22,471           | 20,000           | 25,000           | 5,000                    | 25.0%        |
| 400-422-000-271               | Equipment & Supplies                  | 2,103            | 6,000            | 6,000            | -                        | 0.0%         |
| 400-422-000-272               | Medical equipment & supplies          | 5,784            | 7,500            | 7,500            | -                        | 0.0%         |
| 400-422-000-273               | Hazmat Support                        | 4,400            | 5,000            | 5,000            | -                        | 0.0%         |
| 400-422-000-370               | Radio                                 | 3,025            | 27,000           | 35,000           | 8,000                    | 29.6%        |
| 400-422-000-410               | Uniforms & Protective Clothing        | 16,280           | 29,000           | 29,000           | -                        | 0.0%         |
| 400-422-000-411               | Protective Gear                       | 7,474            | 26,500           | 32,000           | 5,500                    | 20.8%        |
| 400-422-000-450               | Wireless Communications               | 9,560            | 11,000           | 11,000           | -                        | 0.0%         |
| 400-422-000-500               | Professional Dues                     | 1,510            | 1,500            | 2,000            | 500                      | 33.3%        |
| 400-422-001-624               | Liability insurance -Auto             | 45,356           | 53,000           | 72,000           | 19,000                   | 35.8%        |
| 400-422-000-624               | Liability insurance-General (Payroll) | 34,549           | 26,500           | 36,000           | 9,500                    | 35.8%        |
| 400-422-000-650               | Services & Contracts                  | 60,406           | 77,000           | 86,000           | 9,000                    | 11.7%        |
| 400-422-000-700               | Other                                 | 2,327            | 4,000            | 4,000            | -                        | 0.0%         |
| 400-422-000-793               | Fire prevention                       | 5,311            | 4,000            | 6,000            | 2,000                    | 50.0%        |
| 400-422-000-794               | Codes Enforcement/Investigation       | -                | 4,000            | 4,000            | -                        | 0.0%         |
| 400-422-000-830               | Non-Capital equipment                 | 41,376           | 54,500           | 46,500           | (8,000)                  | -14.7%       |
|                               | Subtotal Operations & Maintenance     | 580,980          | 648,500          | 723,000          | 74,500                   | 11.5%        |
|                               | <b>Total Fire Service Fund</b>        | <b>5,030,496</b> | <b>5,598,400</b> | <b>6,244,500</b> | <b>646,100</b>           | <b>11.5%</b> |
| <b>Fund 500 Sports Center</b> |                                       |                  |                  |                  |                          |              |
| 500-451-000-010               | Salaries                              | 305,715          | 274,000          | 332,000          | 58,000                   | 21.2%        |
| 500-451-000-021               | FICA                                  | 23,370           | 21,000           | 26,000           | 5,000                    | 23.8%        |
| 500-451-000-024               | Retirement                            | 48,779           | 54,000           | 62,000           | 8,000                    | 14.8%        |
| 500-451-000-025               | Group insurance                       | 26,695           | 28,000           | 28,000           | -                        | 0.0%         |
| 500-451-000-028               | Worker's Comp Ins.                    | 12,446           | 14,500           | 15,000           | 500                      | 3.4%         |
|                               | Subtotal Personnel                    | 417,006          | 391,500          | 463,000          | 71,500                   | 18.3%        |
| 500-451-000-100               | Supplies                              | 21,711           | 25,000           | 25,000           | -                        | 0.0%         |
| 500-451-000-110               | Postage                               | 115              | 500              | 500              | -                        | 0.0%         |
| 500-451-000-150               | Employee Expenses                     | 3,809            | 7,000            | 7,000            | -                        | 0.0%         |



## EXPENDITURES

| Account code                          | Description                                | FY2024 Actual  | FY2025 Budget    | FY2026 Budget    | Difference (2025 - 2026) | % Difference |
|---------------------------------------|--------------------------------------------|----------------|------------------|------------------|--------------------------|--------------|
| 500-451-000-200                       | Utilities                                  | 68,433         | 83,000           | 80,000           | (3,000)                  | -3.6%        |
| 500-451-000-210                       | Telephone                                  | 3,179          | 3,000            | 3,200            | 200                      | 6.7%         |
| 500-451-000-260                       | Repair & Maintenance                       | 18,417         | 23,000           | 35,000           | 12,000                   | 52.2%        |
| 500-451-000-410                       | Uniforms                                   | 1,224          | 2,000            | 2,000            | -                        | 0.0%         |
| 500-451-000-412                       | Fitness/Adult Program Supplies             | 19,259         | 18,500           | 20,000           | 1,500                    | 8.1%         |
| 500-451-000-610                       | Advertising                                | 2,510          | 9,000            | 11,000           | 2,000                    | 22.2%        |
| 500-451-000-624                       | Liability Insurance-Payroll                | 4,138          | 5,000            | 6,500            | 1,500                    | 30.0%        |
| 500-451-002-624                       | Liability Insurance - Building             | 31,124         | 37,000           | 50,000           | 13,000                   | 35.1%        |
| 500-451-000-650                       | Services & Contracts                       | 66,932         | 98,000           | 98,000           | -                        | 0.0%         |
| 500-451-000-700                       | Other                                      | 297            | 1,000            | 1,000            | -                        | 0.0%         |
| 500-451-000-800                       | Sports Cntr Bank Fees                      | 8,668          | 8,000            | 8,500            | 500                      | 6.3%         |
| 500-451-000-830                       | Non-Capital                                | 2,443          | 10,000           | 12,000           | 2,000                    | 20.0%        |
| Subtotal Operations & Maintenance     |                                            | 252,257        | 330,000          | 359,700          | 29,700                   | 9.0%         |
| <b>Total Sports Center Fund</b>       |                                            | <b>669,263</b> | <b>721,500</b>   | <b>822,700</b>   | <b>101,200</b>           | <b>14.0%</b> |
|                                       |                                            |                |                  |                  |                          |              |
| <b>Fund 600</b>                       | <b>GO Debt Service</b>                     |                |                  |                  |                          |              |
| 600-497-000-402                       | FY19 Capital Lease Principal               | 18,567         | -                | -                | -                        | 0.0%         |
| 600-497-000-403                       | FY19 Capital Lease Interest                | 583            | -                | -                | -                        | 0.0%         |
| 600-497-000-404                       | FY20 Capital Lease Principal               | -              | 87,500           | 87,500           | -                        | 0.0%         |
| 600-497-000-405                       | FY20 Capital Lease Interest                | -              | 2,500            | 2,500            | -                        | 0.0%         |
| 600-497-000-406                       | FY21 Capital Lease Principal               | 141,318        | 144,000          | 146,000          | 2,000                    | 1.4%         |
| 600-497-000-407                       | FY21 Capital Lease Interest                | 6,462          | 4,400            | 2,500            | (1,900)                  | -43.2%       |
| 600-497-000-408                       | FY25 Capital Lease Principal               | -              | 256,000          | 265,000          | 9,000                    | 3.5%         |
| 600-497-000-409                       | FY25 Capital Lease Interest                | -              | 71,000           | 31,000           | (40,000)                 | -56.3%       |
| 600-497-000-473                       | Fees and Penalties                         | 1,050          | 1,500            | 2,500            | 1,000                    | 66.7%        |
| 600-497-000-474                       | SC Tourism Revenue Bond Principal          | 131,617        | -                | -                | -                        | 0.0%         |
| 600-497-000-475                       | SC Tourism Revenue Bond Interest           | 3,330          | -                | -                | -                        | 0.0%         |
| 600-497-000-478                       | GO Series 2020 Road Improvement Principal  | 125,000        | 130,000          | 135,000          | 5,000                    | 3.8%         |
| 600-497-000-479                       | GO Series 2020 Road Improvement Interest   | 51,000         | 47,500           | 43,350           | (4,150)                  | -8.7%        |
| 600-497-000-488                       | Tourism Series 2020 Revenue Bond Principal | 120,000        | 123,000          | 126,000          | 3,000                    | 2.4%         |
| 600-497-000-489                       | Tourism Series 2020 Revenue Bond Interest  | 71,471         | 68,000           | 65,000           | (3,000)                  | -4.4%        |
| 600-497-000-505                       | GO Series 2009 Fire Bond Principal         | 180,000        | 185,000          | 185,000          | -                        | 0.0%         |
| 600-497-000-506                       | GO Series 2009 Fire Bond Interest          | 23,100         | 19,500           | 15,800           | (3,700)                  | -19.0%       |
| 600-497-000-800                       | Bond Issuance Costs                        | -              | -                | -                | -                        | 0.0%         |
| <b>Total Debt Service Fund</b>        |                                            | <b>873,499</b> | <b>1,139,900</b> | <b>1,107,150</b> | <b>(32,750)</b>          | <b>-2.9%</b> |
|                                       |                                            |                |                  |                  |                          |              |
| <b>Fund 650</b>                       | <b>Property Management Fund</b>            |                |                  |                  |                          |              |
|                                       |                                            |                |                  |                  |                          |              |
| <b>Other Financing Use</b>            |                                            |                |                  |                  |                          |              |
| 650-390-001-100                       | Operating transfers out (to General Fund)  | -              | -                | -                | -                        | 0.0%         |
| 650-390-001-150                       | Operating transfers out (to Capital Fund)  | -              | -                | -                | -                        | 0.0%         |
| 650-390-001-650                       | Contribution to Fund Balance               | -              | 12,000           | 12,000           | -                        | 0.0%         |
| Total OFU                             |                                            | -              | 12,000           | 12,000           | -                        | 0.0%         |
|                                       |                                            |                |                  |                  |                          |              |
| 650-470-000-211                       | Depreciation Expense                       | 3,050          | -                | -                | -                        | 0.0%         |
| 650-470-002-624                       | Rental Property Liability Insurance        | -              | -                | -                | -                        | 0.0%         |
| 650-497-000-471                       | Warehouse Revenue Bond Principal           | -              | -                | -                | -                        | 0.0%         |
| 650-497-000-472                       | Warehouse Revenue Bond Interest            | -              | -                | -                | -                        | 0.0%         |
| 650-497-000-700                       | Warehouse Expenses - Other                 | -              | -                | -                | -                        | 0.0%         |
| <b>Total Property Management Fund</b> |                                            | <b>3,050</b>   | <b>12,000</b>    | <b>12,000</b>    | <b>-</b>                 | <b>0.0%</b>  |
|                                       |                                            |                |                  |                  |                          |              |
| <b>Fund 805</b>                       | <b>Fire 1% Money</b>                       |                |                  |                  |                          |              |
| 805-422-000-799                       | Fire Miscellaneous Costs                   | 465,466        | 230,000          | 230,000          | -                        | 0.0%         |
| <b>Total Fire 1% Fund</b>             |                                            | <b>465,466</b> | <b>230,000</b>   | <b>230,000</b>   | <b>-</b>                 | <b>0.0%</b>  |
|                                       |                                            |                |                  |                  |                          |              |
| <b>Fund 900</b>                       | <b>Mauldin Foundation</b>                  |                |                  |                  |                          |              |
| 900-450-000-413                       | Senior Program Expenses                    | 10,500         | 10,000           | 12,000           | 2,000                    | 20.0%        |
| Subtotal Operations & Maintenance     |                                            | 10,500         | 10,000           | 12,000           | 2,000                    | 20.0%        |



EXPENDITURES

| Account code | Description              | FY2024 Actual | FY2025 Budget | FY2026 Budget | Difference (2025 - 2026) | % Difference |
|--------------|--------------------------|---------------|---------------|---------------|--------------------------|--------------|
|              | Total Mauldin Foundation | 10,500        | 10,000        | 12,000        | 2,000                    | 20.0%        |
|              | GRAND TOTAL              | 47,069,570    | 39,261,137    | 43,128,100    | 3,866,963                | 9.8%         |



# Department Budget Summaries & Expenditure Detail

|                                 |          |                           |          |
|---------------------------------|----------|---------------------------|----------|
| Council                         | Page 123 | Parks & Grounds           |          |
| Finance                         | Page 125 | Maintenance Division      | Page 168 |
| Administration                  | Page 129 | Recreation                |          |
| Judicial                        | Page 133 | Recreation                | Page 171 |
| Police                          | Page 136 | Sports Center             | Page 174 |
| Fire                            | Page 143 | Ray Hopkins Senior Center | Page 181 |
| Business & Development Services | Page 148 | Cultural Center           | Page 177 |
| Public Works Divisions          | Page 152 |                           |          |
| Sewer Division                  | Page 152 |                           |          |
| Streets Division                | Page 156 |                           |          |
| Sanitation Division             | Page 159 |                           |          |
| Administration                  | Page 162 |                           |          |
| Fleet Management Division       | Page 165 |                           |          |



# 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:

|                              | FY2023 |      | FY2024 |      | FY2025 |      | FY2026 |      |
|------------------------------|--------|------|--------|------|--------|------|--------|------|
|                              | Actual | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of Council meetings   | 12     | 12   | 12     | 12   | 12     | 12   |        | 12   |
| Number of Committee meetings | 12     | 12   | 12     | 12   | 12     | 12   |        | 12   |
| Number of Executive sessions | 4      | 5    | 6      | 5    | 24     | 5    |        | 5    |
| Number of Budget Workshops   | 3      | 3    | 3      | 3    | 3      | 3    |        | 3    |
| Council Goals Session        | 1      | 1    | 2      | 1    | 1      | 1    |        | 1    |

## Council Fiscal Plan 2026

|                          | FY2024 Actual | FY2025 Budget | FY2026 Budget | Difference (2025 - 2026) | (%) Difference |
|--------------------------|---------------|---------------|---------------|--------------------------|----------------|
| Personnel Expenditures   | \$117,231.58  | \$134,500.00  | \$153,500.00  | 19,000.00                | 14.1%          |
| Operating Expenditures   | \$70,206.79   | \$94,500.00   | \$109,500.00  | 15,000.00                | 15.9%          |
| Non-Capital Expenditures |               |               |               |                          |                |
| Total                    | \$187,438.37  | \$229,000.00  | \$263,000.00  | 34,000.00                | 14.8%          |
| Authorized FT Positions  | 7             | 7             | 7             |                          |                |



| DEPARTMENT: <b>CITY COUNCIL</b>    |                                                                      | FUND NUMBER: 100             |                   |                   |                  |
|------------------------------------|----------------------------------------------------------------------|------------------------------|-------------------|-------------------|------------------|
|                                    |                                                                      | DEPARTMENT FUNCTION CODE 400 |                   |                   |                  |
| LINE ITEM<br>OBJECT #              | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                            | DETAIL<br>AMOUNTS:           | FY2026<br>BUDGET: | FY2025<br>BUDGET: | FY2024<br>ACTUAL |
| 010                                | <b>SALARIES</b>                                                      | 88,000.00                    |                   |                   |                  |
|                                    | <b>TOTAL</b>                                                         |                              | \$ 88,000.00      | \$ 88,000.00      | \$ 74,411.76     |
| 021                                | <b>FICA</b>                                                          | 7,000.00                     |                   |                   |                  |
|                                    | <b>TOTAL</b>                                                         |                              | \$ 7,000.00       | \$ 7,000.00       | \$ 5,412.82      |
| 024                                | <b>RETIREMENT</b>                                                    | 17,000.00                    |                   |                   |                  |
|                                    | <b>TOTAL</b>                                                         |                              | \$ 17,000.00      | \$ 18,000.00      | \$ 10,225.75     |
| 025                                | <b>GROUP INSURANCE</b>                                               | 40,000.00                    |                   |                   |                  |
|                                    | <b>TOTAL</b>                                                         |                              | \$ 40,000.00      | \$ 20,000.00      | \$ 26,082.37     |
| 028                                | <b>WORK COMP</b>                                                     | 1,500.00                     |                   |                   |                  |
|                                    | <b>TOTAL</b>                                                         |                              | \$ 1,500.00       | \$ 1,500.00       | \$ 1,098.88      |
| 150                                | <b>EMPLOYEE EXPENSES</b>                                             |                              |                   |                   |                  |
|                                    | Memberships, Dues and Registrations & Training and Travel            | 16,500.00                    |                   |                   |                  |
|                                    | <b>TOTAL</b>                                                         |                              | \$ 16,500.00      | \$ 16,500.00      | \$ 5,648.68      |
| 210                                | <b>TELEPHONE</b>                                                     |                              |                   |                   |                  |
|                                    | Verizon (Mobile Phone for Council Members)                           | 2,500.00                     |                   |                   |                  |
|                                    | <b>TOTAL</b>                                                         |                              | \$ 2,500.00       | \$ 3,000.00       | \$ 2,494.51      |
| 624                                | <b>LIABILITY INSURANCE</b>                                           |                              |                   |                   |                  |
|                                    | General Payroll Liability                                            | 15,500.00                    |                   |                   |                  |
|                                    | <b>TOTAL</b>                                                         |                              | \$ 15,500.00      | \$ 11,500.00      | \$ 9,781.00      |
| 650                                | <b>CONTRACTS &amp; SERVICES</b>                                      |                              |                   |                   |                  |
|                                    | Duggan, Hughes LLC                                                   | 40,000.00                    |                   |                   |                  |
|                                    | SC Municipal Association dues based on population                    | 6,500.00                     |                   |                   |                  |
|                                    | <b>TOTAL</b>                                                         |                              | \$ 46,500.00      | \$ 46,500.00      | \$ 38,287.88     |
| 653                                | <b>COMMUNITY/CHAMBER SUPPORT</b>                                     |                              |                   |                   |                  |
|                                    | Mauldin Chamber Membership dues                                      | 1,500.00                     |                   |                   |                  |
|                                    | <b>TOTAL</b>                                                         |                              | \$ 1,500.00       | \$ 1,500.00       | \$ 1,200.00      |
| 700                                | <b>OTHER EXPENSES</b>                                                |                              |                   |                   |                  |
|                                    | Various expenses as supplies, Meeting expenses, Christmas dinner etc | 25,000.00                    |                   |                   |                  |
|                                    | <b>TOTAL</b>                                                         |                              | \$ 25,000.00      | \$ 13,500.00      | \$ 12,794.72     |
| 710                                | <b>MISC EXPENSE - Mayor</b>                                          |                              |                   |                   |                  |
|                                    | Public Relations                                                     | 1,500.00                     |                   |                   |                  |
|                                    | Other Misc.                                                          | 500.00                       |                   |                   |                  |
|                                    | <b>TOTAL</b>                                                         |                              | \$ 2,000.00       | \$ 2,000.00       | \$ -             |
| Department (Function) Grand Totals |                                                                      |                              | \$ 263,000.00     | \$ 229,000.00     | \$ 187,438.37    |



# 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

|                                                                    | FY2023 |       | FY2024 |       | FY2025 |       | FY2026 |       |
|--------------------------------------------------------------------|--------|-------|--------|-------|--------|-------|--------|-------|
|                                                                    | Actual | Goal  | Actual | Goal  | Actual | Goal  | Actual | Goal  |
| Number of checks issued                                            | 3,519  | 3,500 | 3,788  | 3,600 | 4,037  | 3,600 |        | 3,500 |
| Average number of days to process invoices                         | 3      | 5     | 3      | 5     | 4      | 5     |        | 3     |
| Number of cash receipts processed                                  | 2,098  | 2,000 | 2,178  | 2,000 | 1,015  | 2,000 |        | 2,000 |
| Monthly bank reconciliations completed within 30 days of month end | 16     | 16    | 16     | 16    | 16     | 16    |        | 16    |
| Maintain Moody's GO Bond rating as Aa2                             | Yes    | Yes   | Yes    | Yes   | Yes    | Yes   |        | Yes   |
| Maintain Standard & Poor's GO Bond rating as Aa+                   | Yes    | Yes   | Yes    | Yes   | Yes    | Yes   |        | Yes   |
| GFOA Distinguished Budget Award                                    | No     | Yes   | Yes    | Yes   | Yes    | Yes   |        | Yes   |
| GFOA Certificate for Excellence in Financial Reporting Award       | Yes    | Yes   | Yes    | Yes   | Yes    | Yes   |        | Yes   |
| GFOA Popular Annual Financial Report                               | Yes    | Yes   | Yes    | Yes   | Yes    | Yes   |        | Yes   |
| Annual audit completed within state law timeframes                 | Yes    | Yes   | Yes    | Yes   | Yes    | Yes   |        | Yes   |



# Finance Fiscal Plan 2026

|                          | FY2024 Actual | FY2025 Budget | FY2026 Budget | Difference (2025 - 2026) | (%) Difference |
|--------------------------|---------------|---------------|---------------|--------------------------|----------------|
| Personnel Expenditures   | \$362,344.47  | \$383,500.00  | \$402,000.00  | 18,500.00                | 4.8%           |
| Operating Expenditures   | \$93,935.12   | \$95,100.00   | \$96,000.00   | 900.00                   | 0.9%           |
| Non-Capital Expenditures |               |               |               |                          |                |
| Total                    | \$456,279.59  | \$478,600.00  | \$498,000.00  | 19,400.00                | 4.1%           |
| Authorized FT Positions  | 3             | 3             | 3             |                          |                |



| DEPARTMENT: FINANCE   |                                                                                                                                                                                                                                                                                           | FUND NUMBER: 100                                        |                   | DEPARTMENT FUNCTION CODE 405 |                  |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------|------------------------------|------------------|
| LINE ITEM<br>OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                                                                                                                                                                                                 | DETAIL<br>AMOUNTS:                                      | FY2026<br>BUDGET: | FY2025<br>BUDGET:            | FY2024<br>ACTUAL |
| 010                   | <b>SALARIES</b><br><i>Merit</i><br><i>COLA</i><br><br>TOTAL                                                                                                                                                                                                                               | 276,000.00<br>9,000.00<br>6,000.00<br><br>\$ 291,000.00 |                   | \$ 275,000.00                | \$ 261,276.89    |
| 021                   | <b>FICA</b><br><br>TOTAL                                                                                                                                                                                                                                                                  | 23,000.00<br><br>\$ 23,000.00                           |                   | \$ 22,000.00                 | \$ 19,691.34     |
| 024                   | <b>RETIREMENT</b><br><br>TOTAL                                                                                                                                                                                                                                                            | 55,000.00<br><br>\$ 55,000.00                           |                   | \$ 54,000.00                 | \$ 48,492.86     |
| 025                   | <b>GROUP INSURANCE</b><br><br>TOTAL                                                                                                                                                                                                                                                       | 29,500.00<br><br>\$ 29,500.00                           |                   | \$ 29,000.00                 | \$ 30,058.59     |
| 028                   | <b>WORK COMP</b><br><br>TOTAL                                                                                                                                                                                                                                                             | 3,500.00<br><br>\$ 3,500.00                             |                   | \$ 3,500.00                  | \$ 2,824.79      |
| 100                   | <b>SUPPLIES</b><br><br>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.<br><br>TOTAL | 3,500.00<br><br>\$ 3,500.00                             |                   | \$ 3,500.00                  | \$ 2,993.77      |
| 110                   | <b>POSTAGE</b><br>Postage for accounts payable checks, general office use<br><br>TOTAL                                                                                                                                                                                                    | 3,500.00<br><br>\$ 3,500.00                             |                   | \$ 3,000.00                  | \$ 2,777.33      |
| 150                   | <b>EMPLOYEE EXPENSES</b><br>Memberships/Dues, Training, Travel for Finance Department<br><br>TOTAL                                                                                                                                                                                        | 1,500.00<br><br>\$ 1,500.00                             |                   | \$ 1,600.00                  | \$ 190.00        |
| 210                   | <b>TELEPHONE</b><br>Segra Telephone<br><br>TOTAL                                                                                                                                                                                                                                          | 500.00<br><br>\$ 500.00                                 |                   | \$ 500.00                    | \$ 332.97        |
| 624                   | <b>LIABILITY INSURANCE</b><br>General Payroll Liability<br><br>TOTAL                                                                                                                                                                                                                      | 4,000.00<br><br>\$ 4,000.00                             |                   | \$ 3,000.00                  | \$ 2,519.00      |
| 650                   | <b>CONTRACTS &amp; SERVICES</b><br>Audit fees, Software, Bank charges, Copier, Acturial, Dun & Bradstreet and etc<br><br>TOTAL                                                                                                                                                            | 80,000.00<br><br>\$ 80,000.00                           |                   | \$ 80,500.00                 | \$ 83,346.50     |
| 652                   | <b>SPECIAL PROJECTS</b><br>GFOA ACFR review fee, Book production and other special project expenses<br><br>TOTAL                                                                                                                                                                          | 2,500.00<br><br>\$ 2,500.00                             |                   | \$ 2,500.00                  | \$ 1,671.93      |



|                                    |                                                                                |                              |               |               |               |
|------------------------------------|--------------------------------------------------------------------------------|------------------------------|---------------|---------------|---------------|
| DEPARTMENT: FINANCE                |                                                                                | FUND NUMBER: 100             |               |               |               |
|                                    |                                                                                | DEPARTMENT FUNCTION CODE 405 |               |               |               |
| LINE ITEM                          |                                                                                | DETAIL                       | FY2026        | FY2025        | FY2024        |
| OBJECT #                           | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                      | AMOUNTS:                     | BUDGET:       | BUDGET:       | ACTUAL        |
| 700                                | OTHER EXPENSES                                                                 |                              |               |               |               |
|                                    | Special meetings. Supplies for special occasions. Or any other misc. expenses, | 500.00                       |               |               |               |
|                                    | TOTAL                                                                          |                              | \$ 500.00     | \$ 500.00     | \$ 103.62     |
| Department (Function) Grand Totals |                                                                                |                              | \$ 498,000.00 | \$ 478,600.00 | \$ 456,279.59 |



# 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

|                                                       | FY2023 |      | FY2024 |      | FY2025 |      | FY2026 |      |
|-------------------------------------------------------|--------|------|--------|------|--------|------|--------|------|
|                                                       | Actual | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number City Council minutes transcribed within a week | 16     | 12   | 18     | 12   | 27     | 12   |        | 12   |
| Number of FOIA requests managed within 3 days         | 157    | 150  | 172    | 150  | 212    | 150  |        | 150  |
| % Media inquiries responded to within 24 hours        | 100    | 100  | 100    | 100  | 100    | 100  |        | 100  |
| Annual turnover rate                                  | 35     | 25   | 29     | 25   | 28     | 25   |        | 20   |
| New hires processed                                   | 49     | 40   | 42     | 40   | 57     | 40   |        | 35   |
| Number of on the job injuries                         | 22     | 12   | 8      | 12   | 21     | 12   |        | 10   |
| Number of Loss Time Accidents                         | 6      | 0    | 0      | 0    | 1      | 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 2026

|                          | FY2024 Actual | FY2025 Budget  | FY2026 Budget  | Difference (2025 - 2026) | (%) Difference |
|--------------------------|---------------|----------------|----------------|--------------------------|----------------|
| Personnel Expenditures   | \$708,029.14  | \$829,750.00   | \$1,019,500.00 | 189,750.00               | 22.9%          |
| Operating Expenditures   | \$265,377.83  | \$265,500.00   | \$366,000.00   | 100,500.00               | 37.9%          |
| Non-Capital Expenditures |               |                |                |                          |                |
| Total                    | \$973,406.97  | \$1,095,250.00 | \$1,385,500.00 | 290,250.00               | 26.5%          |
|                          |               |                |                |                          |                |
| Authorized FT Positions  | 4             | 4              | 7              |                          |                |



| DEPARTMENT: <b>ADMINISTRATION</b> |                                                                                                  | FUND NUMBER: 100                     |                   |                   |                  |
|-----------------------------------|--------------------------------------------------------------------------------------------------|--------------------------------------|-------------------|-------------------|------------------|
|                                   |                                                                                                  | DEPARTMENT FUNCTION CODE 410         |                   |                   |                  |
| LINE ITEM<br>OBJECT #             | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                        | DETAIL<br>AMOUNTS:                   | FY2026<br>BUDGET: | FY2025<br>BUDGET: | FY2024<br>ACTUAL |
| 010                               | <b>SALARIES</b><br><i>Merit</i><br><i>COLA</i><br><br>TOTAL                                      | 710,000.00<br>22,000.00<br>15,000.00 | \$ 747,000.00     | \$ 592,090.00     | \$ 513,545.64    |
| 021                               | <b>FICA</b><br><br>TOTAL                                                                         | 58,000.00                            | \$ 58,000.00      | \$ 46,000.00      | \$ 38,310.51     |
| 024                               | <b>RETIREMENT</b><br><br>TOTAL                                                                   | 139,000.00                           | \$ 139,000.00     | \$ 116,000.00     | \$ 96,544.17     |
| 025                               | <b>GROUP INSURANCE</b><br><br>TOTAL                                                              | 72,000.00                            | \$ 72,000.00      | \$ 72,160.00      | \$ 56,824.04     |
| 028                               | <b>WORK COMP</b><br><br>TOTAL                                                                    | 3,500.00                             | \$ 3,500.00       | \$ 3,500.00       | \$ 2,804.78      |
| 100                               | <b>SUPPLIES</b><br>General Office Supplies<br><br>TOTAL                                          | 5,000.00                             | \$ 5,000.00       | \$ 4,000.00       | \$ 3,860.92      |
| 110                               | <b>POSTAGE</b><br>Postage for general office use<br><br>TOTAL                                    | 500.00                               | \$ 500.00         | \$ 500.00         | \$ 306.65        |
| 150                               | <b>EMPLOYEE EXPENSES</b><br>Memberships, Dues and Registrations and Training and Travel<br>TOTAL | 25,000.00                            | \$ 25,000.00      | \$ 15,000.00      | \$ 7,046.11      |
| 170                               | <b>REPAIRS &amp; MAINTENANCE AUTO</b><br>General repair and maintenance<br><br>TOTAL             | 1,000.00                             | \$ 1,000.00       | \$ 1,000.00       | \$ 564.18        |
| 180                               | <b>GAS &amp; OIL</b><br>Mileage reimbursments<br><br>TOTAL                                       | 500.00                               | \$ 500.00         | \$ 500.00         | \$ 635.52        |
| 210                               | <b>TELEPHONE</b><br>Segra Telephone/Cell Phones<br><br>TOTAL                                     | 5,000.00                             | \$ 5,000.00       | \$ 4,000.00       | \$ 3,660.22      |
| 624                               | <b>LIABILITY INSURANCE</b><br>General Payroll Liability<br><br>TOTAL                             | 5,000.00                             | \$ 5,000.00       | \$ 4,000.00       | \$ 3,267.00      |
| 001-624                           | <b>LIABILITY INSURANCE-AUTO</b><br><br>TOTAL                                                     | 7,000.00                             | \$ 7,000.00       | \$ 5,500.00       | \$ 4,404.00      |
| 650                               | <b>CONTRACTS &amp; SERVICES</b><br>Various contracts assoicated with Administration<br><br>TOTAL | 49,000.00                            | \$ 49,000.00      | \$ 38,000.00      | \$ 27,339.02     |



| DEPARTMENT: <b>ADMINISTRATION</b>  |                                                                                                                                                                                           | FUND NUMBER: 100                            |                 |                 |               |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------|-----------------|---------------|
|                                    |                                                                                                                                                                                           | DEPARTMENT FUNCTION CODE 410                |                 |                 |               |
| LINE ITEM                          |                                                                                                                                                                                           | DETAIL                                      | FY2026          | FY2025          | FY2024        |
| OBJECT #                           | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                                                                                                 | AMOUNTS:                                    | BUDGET:         | BUDGET:         | ACTUAL        |
| 651                                | <b>IT Development &amp; Support</b><br>Misc Computer Expenses/Replacement<br>IT Service Advantage (Acumen, Segra)<br><br><b>TOTAL</b>                                                     | 5,000.00<br>189,000.00<br><br>\$ 194,000.00 |                 | \$ 190,000.00   | \$ 211,767.95 |
| 652                                | <b>SPECIAL PROJECTS</b><br>Economic Development and Project Support<br>Greenlink<br><br><b>TOTAL</b>                                                                                      | 15,000.00<br>54,000.00<br><br>\$ 69,000.00  |                 | \$ -            | \$ -          |
| 700                                | <b>OTHER EXPENSES</b><br>Occasional Meals for special administration meetings.<br>Supplies for special occasions, cards for holidays. Or any<br>other misc. expenses.<br><br><b>TOTAL</b> | 5,000.00<br><br><br>\$ 5,000.00             |                 | \$ 3,000.00     | \$ 2,526.26   |
| Department (Function) Grand Totals |                                                                                                                                                                                           |                                             | \$ 1,385,500.00 | \$ 1,095,250.00 | \$ 973,406.97 |



# 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

|                          | FY2023 |       | FY2024 |       | FY2025 |       | FY2026 |       |
|--------------------------|--------|-------|--------|-------|--------|-------|--------|-------|
|                          | Actual | Goal  | Actual | Goal  | Actual | Goal  | Actual | Goal  |
| Number of Cases          | 2,595  | 2,500 | 2,694  | 2,500 | 3,340  | 2,500 |        | 3,000 |
| Number of Cases Disposed | 2,527  | 2,500 | 2,742  | 2,500 | 3,265  | 2,500 |        | 3,000 |
| Number of Jail Bookings  | 419    | 300   |        | 300   | 468    | 300   |        | 400   |

## 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 2026

|                          | FY2024 Actual | FY2025 Budget | FY2026 Budget | Difference (2025 - 2026) | (%) Difference |
|--------------------------|---------------|---------------|---------------|--------------------------|----------------|
| Personnel Expenditures   | \$449,339.46  | \$484,500.00  | \$539,500.00  | 55,000.00                | 11.4%          |
| Operating Expenditures   | \$133,813.86  | \$184,500.00  | \$195,500.00  | 11,000.00                | 6.0%           |
| Non-Capital Expenditures |               |               |               |                          |                |
| Total                    | \$583,153.32  | \$669,000.00  | \$735,000.00  | 66,000.00                | 9.9%           |
| Authorized FT Positions  | 4             | 4             | 5             |                          |                |



| DEPARTMENT: JUDICIAL |                                                                                                                                                                                  | FUND NUMBER: 100             |               |               |               |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|---------------|---------------|---------------|
|                      |                                                                                                                                                                                  | DEPARTMENT FUNCTION CODE 412 |               |               |               |
| LINE ITEM            |                                                                                                                                                                                  | DETAIL                       | FY2026        | FY2025        | FY2024        |
| OBJECT #             | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                                                                                        | AMOUNTS:                     | BUDGET:       | BUDGET:       | ACTUAL        |
| 010                  | <b>SALARIES (includes magistrates)</b>                                                                                                                                           | 362,000.00                   |               |               |               |
|                      | <i>Merit</i>                                                                                                                                                                     | 11,000.00                    |               |               |               |
|                      | <i>COLA</i>                                                                                                                                                                      | 8,000.00                     |               |               |               |
|                      | <b>TOTAL</b>                                                                                                                                                                     |                              | \$ 381,000.00 | \$ 348,000.00 | \$ 330,525.68 |
| 012                  | <b>OVERTIME</b>                                                                                                                                                                  | 1,000.00                     |               |               |               |
|                      | <b>TOTAL</b>                                                                                                                                                                     |                              | \$ 1,000.00   | \$ -          | \$ -          |
| 021                  | <b>FICA</b>                                                                                                                                                                      | 30,000.00                    |               |               |               |
|                      | <b>TOTAL</b>                                                                                                                                                                     |                              | \$ 30,000.00  | \$ 27,000.00  | \$ 24,448.40  |
| 024                  | <b>RETIREMENT</b>                                                                                                                                                                | 71,000.00                    |               |               |               |
|                      | <b>TOTAL</b>                                                                                                                                                                     |                              | \$ 71,000.00  | \$ 69,000.00  | \$ 59,131.68  |
| 025                  | <b>GROUP INSURANCE</b>                                                                                                                                                           | 51,500.00                    |               |               |               |
|                      | <b>TOTAL</b>                                                                                                                                                                     |                              | \$ 51,500.00  | \$ 36,500.00  | \$ 31,775.52  |
| 028                  | <b>WORK COMP</b>                                                                                                                                                                 | 5,000.00                     |               |               |               |
|                      | <b>TOTAL</b>                                                                                                                                                                     |                              | \$ 5,000.00   | \$ 4,000.00   | \$ 3,458.18   |
| 100                  | <b>SUPPLIES</b>                                                                                                                                                                  |                              |               |               |               |
|                      | 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                    |               |               |               |
|                      | <b>TOTAL</b>                                                                                                                                                                     |                              | \$ 17,000.00  | \$ 17,000.00  | \$ 14,201.82  |
| 110                  | <b>POSTAGE</b>                                                                                                                                                                   |                              |               |               |               |
|                      | Postage to mail receipts, subpoenas, juror notices, etc.                                                                                                                         | 3,000.00                     |               |               |               |
|                      | <b>TOTAL</b>                                                                                                                                                                     |                              | \$ 3,000.00   | \$ 3,000.00   | \$ 2,294.37   |
| 150                  | <b>EMPLOYEE EXPENSES</b>                                                                                                                                                         |                              |               |               |               |
|                      | Training, Dues and registrations for the Judicial Department.                                                                                                                    | 28,000.00                    |               |               |               |
|                      | <b>TOTAL</b>                                                                                                                                                                     |                              | \$ 28,000.00  | \$ 25,000.00  | \$ 11,606.37  |
| 210                  | <b>TELEPHONE</b>                                                                                                                                                                 |                              |               |               |               |
|                      | Segra & Verizon                                                                                                                                                                  | 2,000.00                     |               |               |               |
|                      | <b>TOTAL</b>                                                                                                                                                                     |                              | \$ 2,000.00   | \$ 1,500.00   | \$ 1,415.19   |
| 624                  | <b>LIABILITY INSURANCE</b>                                                                                                                                                       |                              |               |               |               |
|                      | General Payroll Liability                                                                                                                                                        | 3,500.00                     |               |               |               |
|                      | <b>TOTAL</b>                                                                                                                                                                     |                              | \$ 3,500.00   | \$ 2,500.00   | \$ 2,124.00   |
| 650                  | <b>CONTRACTS &amp; SERVICES</b>                                                                                                                                                  |                              |               |               |               |
|                      | Copier agreement.                                                                                                                                                                | 3,500.00                     |               |               |               |
|                      | Public defender, Prosecutor, Court Reporting                                                                                                                                     | 81,500.00                    |               |               |               |
|                      | <b>TOTAL</b>                                                                                                                                                                     |                              | \$ 85,000.00  | \$ 85,000.00  | \$ 60,577.87  |
| 659                  | <b>DETENTION FEES</b>                                                                                                                                                            |                              |               |               |               |
|                      | Payment for housing of inmates, both juvenile and adult.                                                                                                                         | \$52,000.00                  |               |               |               |
|                      | <b>TOTAL</b>                                                                                                                                                                     |                              | \$52,000.00   | \$ 45,000.00  | \$ 37,604.28  |



| DEPARTMENT: JUDICIAL               |                                                                                                                       | FUND NUMBER: 100             |               |               |               |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------|------------------------------|---------------|---------------|---------------|
|                                    |                                                                                                                       | DEPARTMENT FUNCTION CODE 412 |               |               |               |
| LINE ITEM                          |                                                                                                                       | DETAIL                       | FY2026        | FY2025        | FY2024        |
| OBJECT #                           | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                             | AMOUNTS:                     | BUDGET:       | BUDGET:       | ACTUAL        |
| 725                                | JUROR PAYMENTS                                                                                                        |                              |               |               |               |
|                                    | Payment for individuals serving as jurors during jury trial term                                                      | \$4,000.00                   |               |               |               |
|                                    | TOTAL                                                                                                                 |                              | \$ 4,000.00   | \$ 3,000.00   | \$ 2,790.00   |
| 730                                | JUDICIAL COURT INTERPRETER/TRANSLATOR                                                                                 |                              |               |               |               |
|                                    | Translators for those defendants, victims, or witnesses who are hearing impaired or unable to communicate in English. | \$1,000.00                   |               |               |               |
|                                    | TOTAL                                                                                                                 |                              | \$1,000.00    | \$ 2,500.00   | \$ 949.56     |
| Department (Function) Grand Totals |                                                                                                                       |                              | \$ 735,000.00 | \$ 669,000.00 | \$ 583,153.32 |



# 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

|                                                  | FY2023 |       | FY2024 |       | FY2025 |       | FY2026 |       |
|--------------------------------------------------|--------|-------|--------|-------|--------|-------|--------|-------|
|                                                  | Actual | Goal  | Actual | Goal  | Actual | Goal  | Actual | Goal  |
| Number or Incidents of violent crime             | 67     | 70    | 65     | 70    | 76     | 70    |        | 85    |
| Number or Incidents of property crime            | 745    | 700   | 597    | 650   | 686    | 650   |        | 650   |
| Number of Parking and traffic violations cited   | 1,693  | 1,650 | 2,034  | 1,650 | 2,533  | 1,650 |        | 3,000 |
| Number of traffic accidents worked               | 801    | 750   | 778    | 800   | 846    | 800   |        | 800   |
| Number of Non-traffic violations                 | 811    | 700   | 594    | 750   | 684    | 750   |        | 750   |
| Number of physical arrests                       | 763    | 700   | 946    | 700   | 1,049  | 700   |        | 800   |
| Number of classes/seminars attended for training | 2,456  | 2,500 | 2,598  | 2,500 | 3,070  | 2,500 |        | 3,500 |



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 2026

|                          | FY2024 Actual  | FY2025 Budget  | FY2026 Budget  | Difference (2025 - 2026) | (%) Difference |
|--------------------------|----------------|----------------|----------------|--------------------------|----------------|
| Personnel Expenditures   | \$5,380,530.27 | \$6,157,300.00 | \$6,689,000.00 | 531,700.00               | 8.6%           |
| Operating Expenditures   | \$690,741.12   | \$1,001,700.00 | \$1,337,000.00 | 335,300.00               | 33.5%          |
| Non-Capital Expenditures | \$68,793.14    | \$101,000.00   | \$99,000.00    | (2,000.00)               | -2.0%          |
| Total                    | \$6,140,064.53 | \$7,260,000.00 | \$8,125,000.00 | 865,000.00               | 11.9%          |
| <hr/>                    |                |                |                |                          |                |
| Authorized FT Positions  | 64             | 72             | 73             |                          |                |



| DEPARTMENT: POLICE DEPARTMENT |                                                                                                                                 | FUND NUMBER: 100             |                 |                 |                 |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------|-----------------|-----------------|
|                               |                                                                                                                                 | DEPARTMENT FUNCTION CODE 421 |                 |                 |                 |
| LINE ITEM                     |                                                                                                                                 | DETAIL                       | FY2026          | FY2025          | FY2024          |
| OBJECT #                      | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                                       | AMOUNTS:                     | BUDGET:         | BUDGET:         | ACTUAL          |
| 010                           | <b>SALARIES</b>                                                                                                                 | 4,052,000.00                 |                 |                 |                 |
|                               | Merit                                                                                                                           | 122,000.00                   |                 |                 |                 |
|                               | COLA                                                                                                                            | 84,000.00                    |                 |                 |                 |
|                               | TOTAL                                                                                                                           |                              | \$ 4,258,000.00 | \$ 3,824,000.00 | \$ 3,532,192.66 |
| 012                           | <b>OVERTIME</b>                                                                                                                 |                              |                 |                 |                 |
|                               | Regular Overtime                                                                                                                | 88,000.00                    |                 |                 |                 |
|                               | Special Events Overtime                                                                                                         | 90,000.00                    |                 |                 |                 |
|                               | TOTAL                                                                                                                           |                              | \$ 178,000.00   | \$ 158,000.00   | \$ 100,486.34   |
| 021                           | <b>FICA</b>                                                                                                                     | 340,000.00                   |                 |                 |                 |
|                               | TOTAL                                                                                                                           |                              | \$ 340,000.00   | \$ 305,000.00   | \$ 273,346.14   |
| 024                           | <b>RETIREMENT</b>                                                                                                               | 943,000.00                   |                 |                 |                 |
|                               | TOTAL                                                                                                                           |                              | \$ 943,000.00   | \$ 886,000.00   | \$ 759,642.98   |
| 025                           | <b>GROUP INSURANCE</b>                                                                                                          | 747,000.00                   |                 |                 |                 |
|                               | TOTAL                                                                                                                           |                              | \$ 747,000.00   | \$ 759,000.00   | \$ 523,306.30   |
| 028                           | <b>WORK COMP</b>                                                                                                                | 223,000.00                   |                 |                 |                 |
|                               | TOTAL                                                                                                                           |                              | \$ 223,000.00   | \$ 225,300.00   | \$ 185,662.81   |
| 100                           | <b>SUPPLIES</b>                                                                                                                 |                              |                 |                 |                 |
|                               | General Office Supplies                                                                                                         | 18,000.00                    |                 |                 |                 |
|                               | Vehicle & Police Supplies                                                                                                       | 32,000.00                    |                 |                 |                 |
|                               | TOTAL                                                                                                                           |                              | \$ 50,000.00    | \$ 47,500.00    | \$ 30,483.28    |
| 110                           | <b>POSTAGE</b>                                                                                                                  |                              |                 |                 |                 |
|                               | General Postage, First Class Mailings, and Certified Letters.                                                                   | 2,000.00                     |                 |                 |                 |
|                               | TOTAL                                                                                                                           |                              | \$ 2,000.00     | \$ 1,500.00     | \$ 1,163.27     |
| 140                           | <b>EMPLOYEE SERVICES</b>                                                                                                        |                              |                 |                 |                 |
|                               | Educational Reimbursement, Physicals, Recruitment, Various testings, etc.                                                       | 25,000.00                    |                 |                 |                 |
|                               | TOTAL                                                                                                                           |                              | \$ 25,000.00    | \$ 8,500.00     | \$ 9,420.64     |
| 150                           | <b>EMPLOYEE EXPENSES</b>                                                                                                        |                              |                 |                 |                 |
|                               | Training, Conferences and associated expenditures                                                                               | 80,000.00                    |                 |                 |                 |
|                               | TOTAL                                                                                                                           |                              | \$ 80,000.00    | \$ 75,000.00    | \$ 52,519.18    |
| 170                           | <b>REPAIRS &amp; MAINTENANCE AUTO</b>                                                                                           |                              |                 |                 |                 |
|                               | General repair and maintenance to all police units including marked and unmarked units, specialty vehicles and seized vehicles. | 35,000.00                    |                 |                 |                 |
|                               | Deductible - Auto Collisions                                                                                                    | 5,000.00                     |                 |                 |                 |
|                               | TOTAL                                                                                                                           |                              | \$ 40,000.00    | \$ 37,500.00    | \$ 28,739.87    |
| 175                           | <b>TIRES</b>                                                                                                                    |                              |                 |                 |                 |
|                               | State Contract Tires for all marked and unmarked police units.                                                                  | 25,000.00                    |                 |                 |                 |
|                               | TOTAL                                                                                                                           |                              | \$ 25,000.00    | \$ 14,000.00    | \$ 11,802.82    |



| DEPARTMENT: POLICE DEPARTMENT |                                                                                                                                                                                                                                                                                                                                                |            |               |               |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------|---------------|
| FUND NUMBER: 100              |                                                                                                                                                                                                                                                                                                                                                |            |               |               |
| DEPARTMENT FUNCTION CODE 421  |                                                                                                                                                                                                                                                                                                                                                |            |               |               |
| LINE ITEM                     |                                                                                                                                                                                                                                                                                                                                                | DETAIL     | FY2026        | FY2025        |
| OBJECT #                      | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                                                                                                                                                                                                                                                      | AMOUNTS:   | BUDGET:       | BUDGET:       |
|                               |                                                                                                                                                                                                                                                                                                                                                |            |               | FY2024        |
|                               |                                                                                                                                                                                                                                                                                                                                                |            |               | ACTUAL        |
| 180                           | <b>GAS &amp; OIL</b><br>This account covers all fuel types for all vehicles and equipment in that the police department operates.                                                                                                                                                                                                              | 155,000.00 |               |               |
|                               | TOTAL                                                                                                                                                                                                                                                                                                                                          |            | \$ 155,000.00 | \$ 135,000.00 |
|                               |                                                                                                                                                                                                                                                                                                                                                |            |               | \$ 144,668.22 |
| 210                           | <b>TELEPHONE</b>                                                                                                                                                                                                                                                                                                                               | 8,500.00   |               |               |
|                               | TOTAL                                                                                                                                                                                                                                                                                                                                          |            | \$ 8,500.00   | \$ 7,000.00   |
|                               |                                                                                                                                                                                                                                                                                                                                                |            |               | \$ 7,553.63   |
| 260                           | <b>REPAIR AND MAINTENANCE</b><br>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  |               |               |
|                               | TOTAL                                                                                                                                                                                                                                                                                                                                          |            | \$ 10,000.00  | \$ 10,000.00  |
|                               |                                                                                                                                                                                                                                                                                                                                                |            |               | \$ 2,325.41   |
| 370                           | <b>REPAIR AND MAINTENANCE RADIO</b><br>Includes repairs and replacements of any portion of mobile or portable units.                                                                                                                                                                                                                           | 2,000.00   |               |               |
|                               | TOTAL                                                                                                                                                                                                                                                                                                                                          |            | \$ 2,000.00   | \$ 2,000.00   |
|                               |                                                                                                                                                                                                                                                                                                                                                |            |               | \$ 667.80     |
| 410                           | <b>UNIFORMS</b><br>Uniforms & Equipment - Purchase and Replacement                                                                                                                                                                                                                                                                             | 47,000.00  |               |               |
|                               | TOTAL                                                                                                                                                                                                                                                                                                                                          |            | \$ 47,000.00  | \$ 40,000.00  |
|                               |                                                                                                                                                                                                                                                                                                                                                |            |               | \$ 32,535.70  |
| 411                           | <b>PROTECTIVE GEAR</b><br>Protective Gear replacements                                                                                                                                                                                                                                                                                         | 30,000.00  |               |               |
|                               | TOTAL                                                                                                                                                                                                                                                                                                                                          |            | \$ 30,000.00  | \$ 23,000.00  |
|                               |                                                                                                                                                                                                                                                                                                                                                |            |               | \$ 19,994.76  |
| 435                           | <b>EVIDENCE SUPPLIES</b><br>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   |               |               |
|                               | TOTAL                                                                                                                                                                                                                                                                                                                                          |            | \$ 1,500.00   | \$ 1,500.00   |
|                               |                                                                                                                                                                                                                                                                                                                                                |            |               | \$ 994.41     |
| 440                           | <b>FORENSIC SUPPLIES</b><br>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. | 2,000.00   |               |               |
|                               | TOTAL                                                                                                                                                                                                                                                                                                                                          |            | \$ 2,000.00   | \$ 2,500.00   |
|                               |                                                                                                                                                                                                                                                                                                                                                |            |               | \$ 340.16     |
| 450                           | <b>WIRELESS COMMUNICATIONS</b><br>Department cellular phones and wireless data connections for Patrol access to DMV/CAD/Records Management System                                                                                                                                                                                              | 23,000.00  |               |               |
|                               | TOTAL                                                                                                                                                                                                                                                                                                                                          |            | \$ 23,000.00  | \$ 23,000.00  |
|                               |                                                                                                                                                                                                                                                                                                                                                |            |               | \$ 22,089.72  |
| 500                           | <b>PROFESSIONAL DUES</b><br>Professional Fees for Various Police related associations and memberships                                                                                                                                                                                                                                          | 7,000.00   |               |               |
|                               | TOTAL                                                                                                                                                                                                                                                                                                                                          |            | \$ 7,000.00   | \$ 6,700.00   |
|                               |                                                                                                                                                                                                                                                                                                                                                |            |               | \$ 3,158.07   |



| DEPARTMENT: POLICE DEPARTMENT |                                                                                                                                                                                                                                                                                                              | FUND NUMBER: 100                                  |               | DEPARTMENT FUNCTION CODE 421 |               |
|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|---------------|------------------------------|---------------|
| LINE ITEM                     |                                                                                                                                                                                                                                                                                                              | DETAIL                                            | FY2026        | FY2025                       | FY2024        |
| OBJECT #                      | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                                                                                                                                                                                                                    | AMOUNTS:                                          | BUDGET:       | BUDGET:                      | ACTUAL        |
| 510                           | <b>FILM &amp; PHOTOGRAPHIC EXPENSE</b><br>This area would include all items purchased for the preservation and the collection of evidence. (Moved to forensics line item)<br><b>TOTAL</b>                                                                                                                    |                                                   | \$ -          | \$ -                         | \$ 635.96     |
| 624                           | <b>LIABILITY INSURANCE</b><br>General Payroll Liability<br><b>TOTAL</b>                                                                                                                                                                                                                                      | 42,500.00                                         | \$ 42,500.00  | \$ 31,000.00                 | \$ 26,736.00  |
| 001-624                       | <b>LIABILITY INSURANCE-AUTO</b><br><b>TOTAL</b>                                                                                                                                                                                                                                                              | 172,000.00                                        | \$ 172,000.00 | \$ 126,000.00                | \$ 108,530.00 |
| 002-624                       | <b>LIABILITY INSURANCE-LAW ENFORCEMENT</b><br><b>TOTAL</b>                                                                                                                                                                                                                                                   | 45,000.00                                         | \$ 45,000.00  | \$ 33,000.00                 | \$ 33,185.41  |
| 650                           | <b>CONTRACTS &amp; SERVICES</b><br><u>CONTRACTS:</u><br>AXON Body Cameras & Software<br>Various other police related contract costs: computers, copiers, software systems, etc.<br><u>SERVICES:</u><br>Pal 800 - Service for 800mHz Radios<br>Various other smaller police related services:<br><b>TOTAL</b> | 357,000.00<br>68,500.00<br>30,000.00<br>75,000.00 | \$ 530,500.00 | \$ 320,500.00                | \$ 134,978.92 |
| 700                           | <b>OTHER EXPENSES</b><br>Mauldin Explorers Post (winterfest meeting)<br>Victim Advocate expenses not covered by the VA Fund<br><b>TOTAL</b>                                                                                                                                                                  | 9,000.00<br>500.00                                | \$ 9,500.00   | \$ 7,000.00                  | \$ 4,739.79   |
| 794                           | <b>POLICE ANIMAL CONTROL/ CODES ENFORCEMENT</b><br>Animal Control and Codes related expenditures<br><b>TOTAL</b>                                                                                                                                                                                             | 8,500.00                                          | \$ 8,500.00   | \$ 9,500.00                  | \$ 4,418.00   |
| 796                           | <b>SPECIAL PROGRAMS</b><br>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.<br><b>TOTAL</b>                                                                                            | 13,000.00                                         | \$ 13,000.00  | \$ 22,000.00                 | \$ 1,423.66   |
| 820                           | <b>POLICE K-9 (4 Dogs)</b><br>Police K9 related expenditures and grants<br><b>TOTAL</b>                                                                                                                                                                                                                      | 8,000.00                                          | \$ 8,000.00   | \$ 18,000.00                 | \$ 7,636.44   |
| 830                           | <b>NON-CAPITAL EQUIPMENT</b><br>Non-Capital related items to include:<br>Laptops, desktops, E ticket readers, Patrol rifles, 9mm handguns, Hand gun sights, Stop Sticks, Drone program<br><b>TOTAL</b>                                                                                                       | 99,000.00                                         | \$ 99,000.00  | \$ 101,000.00                | \$ 68,793.14  |



| <b>DEPARTMENT: POLICE DEPARTMENT</b> |                                                                                                                                                                                                                                                                                     |          |              |                 |
|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------|-----------------|
| FUND NUMBER: 100                     |                                                                                                                                                                                                                                                                                     |          |              |                 |
| DEPARTMENT FUNCTION CODE 421         |                                                                                                                                                                                                                                                                                     |          |              |                 |
| LINE ITEM                            |                                                                                                                                                                                                                                                                                     | DETAIL   | FY2026       | FY2025          |
| OBJECT #                             | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                                                                                                                                                                                           | AMOUNTS: | BUDGET:      | BUDGET:         |
| 875                                  | <b>SCMIRF TASER GRANT EXPENDITURE</b><br>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. |          |              |                 |
|                                      | TOTAL                                                                                                                                                                                                                                                                               | \$       | -            | \$ -            |
|                                      | Department (Function) Grand Totals                                                                                                                                                                                                                                                  | \$       | 8,125,000.00 | \$ 7,260,000.00 |
|                                      |                                                                                                                                                                                                                                                                                     |          |              | \$ 6,134,221.49 |



| DEPARTMENT:                        |                                           | POLICE DEPARTMENT-STATE SRO GRANT |               |               |               |        |
|------------------------------------|-------------------------------------------|-----------------------------------|---------------|---------------|---------------|--------|
|                                    |                                           | FUND NUMBER:                      |               | 310           |               |        |
|                                    |                                           | DEPARTMENT FUNCTION CODE          |               | 421           |               |        |
| LINE ITEM                          |                                           | DETAIL                            |               | FY2026        | FY2025        | FY2024 |
| OBJECT #                           | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | AMOUNTS:                          | BUDGET:       | BUDGET:       |               | ACTUAL |
| 010                                | SALARIES                                  | 180,000.00                        |               |               |               |        |
|                                    | Merit                                     | 6,000.00                          |               |               |               |        |
|                                    | COLA                                      | 4,000.00                          |               |               |               |        |
|                                    | TOTAL                                     |                                   | \$ 190,000.00 | \$ 253,250.00 | \$ 141,179.71 |        |
| 021                                | FICA                                      | 15,000.00                         |               |               |               |        |
|                                    | TOTAL                                     |                                   | \$ 15,000.00  | \$ 20,000.00  | \$ 10,800.17  |        |
| 024                                | RETIREMENT                                | 41,000.00                         |               |               |               |        |
|                                    | TOTAL                                     |                                   | \$ 41,000.00  | \$ 57,000.00  | \$ 29,986.44  |        |
| 025                                | GROUP INSURANCE                           | 28,000.00                         |               |               |               |        |
|                                    | TOTAL                                     |                                   | \$ 28,000.00  | \$ 48,500.00  | \$ 30,675.73  |        |
| 028                                | WORK COMP                                 | 10,000.00                         |               |               |               |        |
|                                    | TOTAL                                     |                                   | \$ 10,000.00  | \$ 9,000.00   | \$ 10,187.24  |        |
| 150                                | EMPLOYEE EXPENSES                         |                                   |               |               |               |        |
|                                    | Travel/Education (mileage)                | 25,000.00                         |               |               |               |        |
|                                    | TOTAL                                     |                                   | \$ 25,000.00  | \$ 42,000.00  | \$ 8,762.00   |        |
| 700                                | OTHER EXPENSES                            |                                   |               |               |               |        |
|                                    | All other equipment                       |                                   |               |               |               |        |
|                                    | TOTAL                                     |                                   | \$ -          | \$ 18,700.00  | \$ -          |        |
| 970                                | CAPITAL OUTLAY                            |                                   |               |               |               |        |
|                                    | Capital Equipment or Capital Projects     |                                   |               |               |               |        |
|                                    | TOTAL                                     |                                   | \$ -          | \$ 95,000.00  | \$ 215,906.53 |        |
| Department (Function) Grand Totals |                                           |                                   | \$ 309,000.00 | \$ 543,450.00 | \$ 450,241.16 |        |



# 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

|                                                           | FY2023 |        | FY2024 |        | FY2025 |        | FY2026 |        |
|-----------------------------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|
|                                                           | Actual | Goal   | Actual | Goal   | Actual | Goal   | Actual | Goal   |
| Number of Fire Calls                                      | 1,732  | 1,500  | 1,869  | 1,500  | 2,329  | 1,500  |        | 1,800  |
| Number of Medical Calls                                   | 3,253  | 3,000  | 3,204  | 3,000  | 3,347  | 3,000  |        | 3,000  |
| Total Calls for Service                                   | 4,958  | 5,000  | 5,073  | 5,000  | 5,677  | 5,000  |        | 5,800  |
| % of time of Fire response is less than 7 minutes         | 100    | 100    | 100    | 100    | 100    | 100    |        | 100    |
| Total hours of Training                                   | 15,296 | 12,100 | 15,869 | 15,000 | 16,845 | 15,000 |        | 18,600 |
| Number of building (fire) inspections done new & existing | 1,253  | 1,100  | 1,531  | 1,100  | 1,605  | 1,100  |        | 1,100  |



### 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 2026

|                          | FY2024 Actual  | FY2025 Budget  | FY2026 Budget  | Difference (2025 - 2026) | (%) Difference |
|--------------------------|----------------|----------------|----------------|--------------------------|----------------|
| Personnel Expenditures   | \$4,449,516.75 | \$4,949,900.00 | \$5,521,500.00 | 571,600.00               | 11.5%          |
| Operating Expenditures   | \$539,603.23   | \$594,000.00   | \$676,500.00   | 82,500.00                | 13.9%          |
| Non-Capital Expenditures | \$41,376.39    | \$54,500.00    | \$46,500.00    | (8,000.00)               | -14.7%         |
| Total                    | \$5,030,496.37 | \$5,598,400.00 | \$6,244,500.00 | 646,100.00               | 11.5%          |
|                          |                |                |                |                          |                |
| Authorized FT Positions  | 56             | 59             | 63             |                          |                |



| DEPARTMENT: FIRE DEPARTMENT  |                                                                                                                              |              |                 |                 |                 |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------|-----------------|-----------------|-----------------|
| FUND NUMBER: 400             |                                                                                                                              |              |                 |                 |                 |
| DEPARTMENT FUNCTION CODE 422 |                                                                                                                              |              |                 |                 |                 |
| LINE ITEM                    |                                                                                                                              | DETAIL       | FY2026          | FY2025          | FY2024          |
| OBJECT #                     | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                                    | AMOUNTS:     | BUDGET:         | BUDGET:         | ACTUAL          |
| 010                          | <b>SALARIES (including Hold Over)</b>                                                                                        | 3,459,000.00 |                 |                 |                 |
|                              | Merit                                                                                                                        | 104,000.00   |                 |                 |                 |
|                              | COLA                                                                                                                         | 72,000.00    |                 |                 |                 |
|                              | TOTAL                                                                                                                        |              | \$ 3,635,000.00 | \$ 3,257,500.00 | \$ 2,952,577.13 |
| 012                          | <b>OVERTIME</b>                                                                                                              |              |                 |                 |                 |
|                              | Regular Overtime                                                                                                             |              |                 |                 |                 |
|                              | Special Events Overtime                                                                                                      | 10,000.00    |                 |                 |                 |
|                              | TOTAL                                                                                                                        |              | \$ 10,000.00    | \$ 10,000.00    | \$ -            |
| 021                          | <b>FICA</b>                                                                                                                  | 279,000.00   |                 |                 |                 |
|                              | TOTAL                                                                                                                        |              | \$ 279,000.00   | \$ 250,000.00   | \$ 219,823.73   |
| 024                          | <b>RETIREMENT</b>                                                                                                            | 775,000.00   |                 |                 |                 |
|                              | TOTAL                                                                                                                        |              | \$ 775,000.00   | \$ 727,000.00   | \$ 625,464.99   |
| 025                          | <b>GROUP INSURANCE</b>                                                                                                       | 667,500.00   |                 |                 |                 |
|                              | TOTAL                                                                                                                        |              | \$ 667,500.00   | \$ 557,900.00   | \$ 529,277.81   |
| 028                          | <b>WORK COMP</b>                                                                                                             | 155,000.00   |                 |                 |                 |
|                              | TOTAL                                                                                                                        |              | \$ 155,000.00   | \$ 147,500.00   | \$ 122,373.09   |
| 100                          | <b>SUPPLIES</b>                                                                                                              |              |                 |                 |                 |
|                              | General Office/Station Supplies                                                                                              | 13,000.00    |                 |                 |                 |
|                              | TOTAL                                                                                                                        |              | \$ 13,000.00    | \$ 12,000.00    | \$ 11,135.72    |
| 110                          | <b>POSTAGE</b>                                                                                                               |              |                 |                 |                 |
|                              | TOTAL                                                                                                                        |              | \$ -            | \$ -            | \$ 87.65        |
| 150                          | <b>EMPLOYEE EXPENSES</b>                                                                                                     |              |                 |                 |                 |
|                              | Training, Certifications and Conferences                                                                                     | 33,000.00    |                 |                 |                 |
|                              | TOTAL                                                                                                                        |              | \$ 33,000.00    | \$ 33,000.00    | \$ 26,043.06    |
| 170                          | <b>REPAIRS &amp; MAINTENANCE AUTO</b>                                                                                        |              |                 |                 |                 |
|                              | Repairs/Preventive maintenance                                                                                               | 60,000.00    |                 |                 |                 |
|                              | TOTAL                                                                                                                        |              | \$ 60,000.00    | \$ 85,000.00    | \$ 118,309.40   |
| 175                          | <b>TIRES</b>                                                                                                                 |              |                 |                 |                 |
|                              | State Contract Tires for all units.                                                                                          | 25,000.00    |                 |                 |                 |
|                              | TOTAL                                                                                                                        |              | \$ 25,000.00    | \$ -            | \$ -            |
| 180                          | <b>GAS &amp; OIL</b>                                                                                                         |              |                 |                 |                 |
|                              | This account covers all fuels for all vehicles that the fire department operates, as well as portable gas powered equipment. | 75,000.00    |                 |                 |                 |
|                              | TOTAL                                                                                                                        |              | \$ 75,000.00    | \$ 75,000.00    | \$ 78,604.76    |
| 200                          | <b>UTILITIES</b>                                                                                                             |              |                 |                 |                 |
|                              | Duke Power, Laurens, Greenville Water, PNG                                                                                   | 87,500.00    |                 |                 |                 |
|                              | TOTAL                                                                                                                        |              | \$ 87,500.00    | \$ 73,000.00    | \$ 67,856.32    |



| DEPARTMENT: FIRE DEPARTMENT  |                                                                                                                                                                                                                                             |           |              |              |              |
|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------|--------------|--------------|
| FUND NUMBER: 400             |                                                                                                                                                                                                                                             |           |              |              |              |
| DEPARTMENT FUNCTION CODE 422 |                                                                                                                                                                                                                                             |           |              |              |              |
| LINE ITEM                    |                                                                                                                                                                                                                                             | DETAIL    | FY2026       | FY2025       | FY2024       |
| OBJECT #                     | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                                                                                                                                                   | AMOUNTS:  | BUDGET:      | BUDGET:      | ACTUAL       |
| 210                          | <b>TELEPHONE</b><br>Segra, AT&T, Windstream, Charter                                                                                                                                                                                        | 22,500.00 |              |              |              |
|                              | TOTAL                                                                                                                                                                                                                                       |           | \$ 22,500.00 | \$ 14,000.00 | \$ 17,010.67 |
| 260                          | <b>REPAIR AND MAINTENANCE</b><br>This account covers ongoing building maintenance issues for 4 fire stations.                                                                                                                               | 25,000.00 |              |              |              |
|                              | TOTAL                                                                                                                                                                                                                                       |           | \$ 25,000.00 | \$ 20,000.00 | \$ 22,470.95 |
| 271                          | <b>EQUIPMENT &amp; SUPPLIES</b><br>Various equipment & supplies including batteries for power operated tools and thermal imaging cameras, absorbant material, replacement tools.                                                            | 6,000.00  |              |              |              |
|                              | TOTAL                                                                                                                                                                                                                                       |           | \$ 6,000.00  | \$ 6,000.00  | \$ 2,103.07  |
| 272                          | <b>MEDICAL EQUIPMENT &amp; SUPPLIES</b><br>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  |              |              |              |
|                              | TOTAL                                                                                                                                                                                                                                       |           | \$ 7,500.00  | \$ 7,500.00  | \$ 5,784.32  |
| 273                          | <b>HAZMAT SUPPORT</b><br>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  |              |              |              |
|                              | TOTAL                                                                                                                                                                                                                                       |           | \$ 5,000.00  | \$ 5,000.00  | \$ 4,399.97  |
| 370                          | <b>REPAIR AND MAINTENANCE RADIO</b><br>Maintain and replace 800MHZ radios.                                                                                                                                                                  | 35,000.00 |              |              |              |
|                              | TOTAL                                                                                                                                                                                                                                       |           | \$ 35,000.00 | \$ 27,000.00 | \$ 3,025.22  |
| 410                          | <b>UNIFORMS</b><br>This line covers all uniforms used by fire personnel, and initial purchases for new hires.                                                                                                                               | 29,000.00 |              |              |              |
|                              | TOTAL                                                                                                                                                                                                                                       |           | \$ 29,000.00 | \$ 29,000.00 | \$ 16,279.75 |
| 411                          | <b>PROTECTIVE GEAR</b><br>This line item covers all personal protective equipment replacement items such as firefighter turnout gear, gloves, flash hoods, helmets, etc.                                                                    | 32,000.00 |              |              |              |
|                              | TOTAL                                                                                                                                                                                                                                       |           | \$ 32,000.00 | \$ 26,500.00 | \$ 7,474.43  |
| 450                          | <b>WIRELESS COMMUNICATIONS</b><br>Department cellular phones and wireless data connections for I-pad access to our records management system.                                                                                               | 11,000.00 |              | \$ -         | \$ -         |
|                              |                                                                                                                                                                                                                                             |           | \$ 11,000.00 | \$ 11,000.00 | \$ 9,559.96  |
| 500                          | <b>PROFESSIONAL DUES</b><br>Professional Dues related to the Fire Department various associations                                                                                                                                           | 2,000.00  |              |              |              |
|                              | TOTAL                                                                                                                                                                                                                                       |           | \$ 2,000.00  | \$ 1,500.00  | \$ 1,509.76  |



| DEPARTMENT: FIRE DEPARTMENT        |                                                                                                                                                                                                                                                                  |                              |                 |                 |                 |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------|-----------------|-----------------|
|                                    |                                                                                                                                                                                                                                                                  | FUND NUMBER: 400             |                 |                 |                 |
|                                    |                                                                                                                                                                                                                                                                  | DEPARTMENT FUNCTION CODE 422 |                 |                 |                 |
| LINE ITEM                          |                                                                                                                                                                                                                                                                  | DETAIL                       | FY2026          | FY2025          | FY2024          |
| OBJECT #                           | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                                                                                                                                                                        | AMOUNTS:                     | BUDGET:         | BUDGET:         | ACTUAL          |
| 624                                | LIABILITY INSURANCE                                                                                                                                                                                                                                              |                              |                 |                 |                 |
|                                    | General Payroll Liability                                                                                                                                                                                                                                        | 36,000.00                    |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                                                                                                            |                              | \$ 36,000.00    | \$ 26,500.00    | \$ 34,549.00    |
| 001-624                            | LIABILITY INSURANCE-AUTO                                                                                                                                                                                                                                         | 72,000.00                    |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                                                                                                            |                              | \$ 72,000.00    | \$ 53,000.00    | \$ 45,356.00    |
| 650                                | CONTRACTS & SERVICES                                                                                                                                                                                                                                             |                              |                 |                 |                 |
|                                    | First Due Data Reporting/Scheduling & Alerting Software                                                                                                                                                                                                          | 34,000.00                    |                 |                 |                 |
|                                    | Phsio Control                                                                                                                                                                                                                                                    | 12,000.00                    |                 |                 |                 |
|                                    | Various Contracts related to Fire response and service                                                                                                                                                                                                           | 40,000.00                    |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                                                                                                            |                              | \$ 86,000.00    | \$ 77,000.00    | \$ 60,405.58    |
| 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                     |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                                                                                                            |                              | \$ 4,000.00     | \$ 4,000.00     | \$ 2,326.87     |
| 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.                                                                                                             | 6,000.00                     |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                                                                                                            |                              | \$ 6,000.00     | \$ 4,000.00     | \$ 5,310.77     |
| 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                     |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                                                                                                            |                              | \$ 4,000.00     | \$ 4,000.00     | \$ -            |
| 830                                | NON-CAPITAL EQUIPMENT                                                                                                                                                                                                                                            |                              |                 |                 |                 |
|                                    | 5 inch intake (2)                                                                                                                                                                                                                                                | 5,000.00                     |                 |                 |                 |
|                                    | Station Computers x 5                                                                                                                                                                                                                                            | 5,000.00                     |                 |                 |                 |
|                                    | Station Furniture                                                                                                                                                                                                                                                | 10,000.00                    |                 |                 |                 |
|                                    | Chainsaw/Blades used for training                                                                                                                                                                                                                                | 1,000.00                     |                 |                 |                 |
|                                    | Replace old fire hose (one per engine a year)                                                                                                                                                                                                                    | 25,500.00                    |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                                                                                                            |                              | \$ 46,500.00    | \$ 54,500.00    | \$ 41,376.39    |
| Department (Function) Grand Totals |                                                                                                                                                                                                                                                                  |                              | \$ 6,244,500.00 | \$ 5,598,400.00 | \$ 5,030,496.37 |



# 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

|                                                              | FY2023 |        | FY2024 |        | FY2025 |        | FY2026 |        |
|--------------------------------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|
|                                                              | Actual | Goal   | Actual | Goal   | Actual | Goal   | Actual | Goal   |
| Number of building inspections completed                     | 19,907 | 17,000 | 22,339 | 18,000 | 18,049 | 18,000 |        | 18,000 |
| % of building inspections completed within 24 hrs of request | 100    | 100    | 100    | 100    | 100    | 100    |        | 100    |
| Number of building permits issued                            | 3,489  | 3,500  | 4,822  | 4,000  | 4,607  | 4,000  |        | 4,000  |
| Number of permits for new single family housing              | 507    | 500    | 719    | 600    | 730    | 600    |        | 600    |
| Number of permits for new multi family housing               | 0      | 100    | 168    | 100    | 461    | 100    |        | 100    |
| Number of business license's issued                          | 1,741  | 1,700  | 1,882  | 1,800  | 2,287  | 1,800  |        | 2,000  |

## 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 2026

|                          | FY2024 Actual | FY2025 Budget | FY2026 Budget | Difference (2025 - 2026) | (%) Difference |
|--------------------------|---------------|---------------|---------------|--------------------------|----------------|
| Personnel Expenditures   | \$583,720.33  | \$785,500.00  | \$812,000.00  | 26,500.00                | 3.4%           |
| Operating Expenditures   | \$203,314.12  | \$78,000.00   | \$87,500.00   | 9,500.00                 | 12.2%          |
| Non-Capital Expenditures |               |               |               |                          |                |
| Total                    | \$787,034.45  | \$863,500.00  | \$899,500.00  | 36,000.00                | 4.2%           |
|                          |               |               |               |                          |                |
| Authorized FT Positions  | 5             | 5             | 7             |                          |                |



| DEPARTMENT: BUSINESS AND DEVELOPMENT SERVICES |                                                                                                                                                                                                                            |            |               |               |               |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------|---------------|---------------|
| FUND NUMBER:                                  |                                                                                                                                                                                                                            |            | 100           |               |               |
| DEPARTMENT FUNCTION CODE                      |                                                                                                                                                                                                                            |            | 424           |               |               |
| LINE ITEM                                     |                                                                                                                                                                                                                            | DETAIL     | FY2026        | FY2025        | FY2024        |
| OBJECT #                                      | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                                                                                                                                  | AMOUNTS:   | BUDGET:       | BUDGET:       | ACTUAL        |
| 010                                           | SALARIES                                                                                                                                                                                                                   | 542,000.00 |               |               |               |
|                                               | Merit                                                                                                                                                                                                                      | 17,000.00  |               |               |               |
|                                               | COLA                                                                                                                                                                                                                       | 12,000.00  |               |               |               |
|                                               | TOTAL                                                                                                                                                                                                                      |            | \$ 571,000.00 | \$ 535,000.00 | \$ 409,849.14 |
| 011                                           | BOARDS EXPENSE                                                                                                                                                                                                             | 3,000.00   |               |               |               |
|                                               | TOTAL                                                                                                                                                                                                                      |            | \$ 3,000.00   | \$ 2,500.00   | \$ 1,357.32   |
| 021                                           | FICA                                                                                                                                                                                                                       | 44,000.00  |               |               |               |
|                                               | TOTAL                                                                                                                                                                                                                      |            | \$ 44,000.00  | \$ 41,000.00  | \$ 31,240.71  |
| 024                                           | RETIREMENT                                                                                                                                                                                                                 | 106,000.00 |               |               |               |
|                                               | TOTAL                                                                                                                                                                                                                      |            | \$ 106,000.00 | \$ 105,000.00 | \$ 76,108.86  |
| 025                                           | GROUP INSURANCE                                                                                                                                                                                                            | 75,000.00  |               |               |               |
|                                               | TOTAL                                                                                                                                                                                                                      |            | \$ 75,000.00  | \$ 84,500.00  | \$ 54,230.12  |
| 028                                           | WORK COMP                                                                                                                                                                                                                  | 13,000.00  |               |               |               |
|                                               | TOTAL                                                                                                                                                                                                                      |            | \$ 13,000.00  | \$ 17,500.00  | \$ 10,713.68  |
| 100                                           | SUPPLIES                                                                                                                                                                                                                   |            |               |               |               |
|                                               | General office supplies, including copy paper, printer cartridges, fax cartridges, pens, pencils, printed forms and tags, tape, staples, paper clips, note pads, etc...                                                    |            |               |               |               |
|                                               | General office supplies                                                                                                                                                                                                    | 9,000.00   |               |               |               |
|                                               | Misc Inspection tools, PH signs, misc field work supplies                                                                                                                                                                  | 1,000.00   |               |               |               |
|                                               | 2024 ICC Code Cycle Year                                                                                                                                                                                                   | 3,500.00   |               |               |               |
|                                               | TOTAL                                                                                                                                                                                                                      |            | \$ 13,500.00  | \$ 10,000.00  | \$ 8,437.41   |
| 110                                           | POSTAGE                                                                                                                                                                                                                    |            |               |               |               |
|                                               | Postage for business license renewals and general correspondence                                                                                                                                                           | 3,000.00   |               |               |               |
|                                               | TOTAL                                                                                                                                                                                                                      |            | \$ 3,000.00   | \$ 2,500.00   | \$ 1,867.22   |
| 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  |               |               |               |
|                                               | TOTAL                                                                                                                                                                                                                      |            | \$ 10,000.00  | \$ 10,000.00  | \$ 3,067.86   |
| 170                                           | REPAIRS & MAINTENANCE AUTO                                                                                                                                                                                                 |            |               |               |               |
|                                               | Vehicle repair and maintenance including tire replacement, routine maintenance, and non-warranty service.                                                                                                                  | 1,000.00   |               |               |               |
|                                               | TOTAL                                                                                                                                                                                                                      |            | \$ 1,000.00   | \$ 1,000.00   | \$ 464.92     |
| 180                                           | GAS & OIL                                                                                                                                                                                                                  |            |               |               |               |
|                                               | Fuel and Oil for the above vehicle                                                                                                                                                                                         | 5,000.00   |               |               |               |
|                                               | TOTAL                                                                                                                                                                                                                      |            | \$ 5,000.00   | \$ 4,000.00   | \$ 3,141.40   |
| 210                                           | TELEPHONE                                                                                                                                                                                                                  |            |               |               |               |
|                                               | Segra, Charter, Cell Phones                                                                                                                                                                                                | 6,000.00   |               |               |               |
|                                               | TOTAL                                                                                                                                                                                                                      |            | \$ 6,000.00   | \$ 5,000.00   | \$ 5,063.77   |



| DEPARTMENT: BUSINESS AND DEVELOPMENT SERVICES                      |                                                                                                                                                                                                                                 |                                                                               |                   |                   |                  |
|--------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------|-------------------|------------------|
| FUND NUMBER:                                                       |                                                                                                                                                                                                                                 |                                                                               | 100               |                   |                  |
| DEPARTMENT FUNCTION CODE                                           |                                                                                                                                                                                                                                 |                                                                               | 424               |                   |                  |
| LINE ITEM<br>OBJECT #    DETAIL & JUSTIFICATION FOR ITEMS BUDGETED |                                                                                                                                                                                                                                 | DETAIL<br>AMOUNTS:                                                            | FY2026<br>BUDGET: | FY2025<br>BUDGET: | FY2024<br>ACTUAL |
| 260                                                                | REPAIR AND MAINTENANCE<br>General department repairs and maintenance                                                                                                                                                            | 500.00                                                                        |                   |                   |                  |
|                                                                    | TOTAL                                                                                                                                                                                                                           |                                                                               | \$ 500.00         | \$ 500.00         | \$ -             |
| 610                                                                | LEGAL ADVERTISING                                                                                                                                                                                                               | \$ 1,000.00                                                                   |                   |                   |                  |
|                                                                    | TOTAL                                                                                                                                                                                                                           |                                                                               | \$ 1,000.00       | \$ 500.00         | \$ 183.60        |
| 624                                                                | LIABILITY INSURANCE<br>General Payroll Liability                                                                                                                                                                                | 5,500.00                                                                      |                   |                   |                  |
|                                                                    | TOTAL                                                                                                                                                                                                                           |                                                                               | \$ 5,500.00       | \$ 4,000.00       | \$ 3,284.00      |
| 001-624                                                            | LIABILITY INSURANCE-AUTO                                                                                                                                                                                                        | 3,500.00                                                                      |                   |                   |                  |
|                                                                    | TOTAL                                                                                                                                                                                                                           |                                                                               | \$ 3,500.00       | \$ 3,000.00       | \$ 2,268.00      |
| 650                                                                | CONTRACTS & SERVICES<br>Copier<br>Municode Annual Fee, Ordinance Copies<br>GIS Software Annual Fees<br>Permit Software Annual Fees<br>Virtual Meeting Annual Fees<br>Cloud Document Storage<br>Misc Software Fees (Adobe, etc.) | 4,000.00<br>3,500.00<br>1,000.00<br>25,000.00<br>1,000.00<br>500.00<br>500.00 |                   |                   |                  |
|                                                                    | TOTAL                                                                                                                                                                                                                           |                                                                               | \$ 36,000.00      | \$ 35,000.00      | \$ 173,832.53    |
| 700                                                                | OTHER EXPENSES<br>Other Expenses, misc.                                                                                                                                                                                         | 2,500.00                                                                      |                   |                   |                  |
|                                                                    | TOTAL                                                                                                                                                                                                                           |                                                                               | \$ 2,500.00       | \$ 2,500.00       | \$ 1,703.41      |
| Department (Function) Grand Totals                                 |                                                                                                                                                                                                                                 |                                                                               | \$ 899,500.00     | \$ 863,500.00     | \$ 787,034.45    |



# 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

|                                              | FY2023 |       | FY2024 |       | FY2025 |       | FY2026 |       |
|----------------------------------------------|--------|-------|--------|-------|--------|-------|--------|-------|
|                                              | Actual | Goal  | Actual | Goal  | Actual | Goal  | Actual | Goal  |
| Length of of pipe cleaned (miles)            | 38     | 30    | 50     | 35    | 29     | 35    |        | 35    |
| Length of of pipe relined (miles)            | 2      | 2     | 3      | 2     | 6      | 2     |        | 2     |
| Length of pipe receiving camera surveillance | 37     | 35    | 48     | 35    | 29     | 35    |        | 35    |
| Number of Manhole Inspections                | 1,211  | 1,000 | 1,140  | 1,000 | 797    | 1,000 |        | 1,000 |
| Mainline point repairs                       | 15     | 12    | 22     | 12    | 13     | 12    |        | 12    |
| Manhole repairs                              | 73     | 60    | 69     | 60    | 40     | 60    |        | 60    |



Public Works Sewer Divsion Fiscal Plan 2026

|                                    | FY2024 Actual  | FY2025 Budget  | FY2026 Budget  | Difference (2025 - 2026) | (%) Difference |
|------------------------------------|----------------|----------------|----------------|--------------------------|----------------|
| Personnel Expenditures             | \$538,114.77   | \$518,500.00   | \$592,500.00   | 74,000.00                | 14.3%          |
| Operating Expenditures             | \$576,800.49   | \$424,500.00   | \$434,000.00   | 9,500.00                 | 2.2%           |
| Non-Capital & Capital Expenditures | \$303,709.89   | \$663,500.00   | \$314,000.00   | 306,000.00               | 3825.0%        |
| Total                              | \$1,418,625.15 | \$1,606,500.00 | \$1,340,500.00 | 389,500.00               | 41.0%          |
|                                    |                |                |                |                          |                |
| Authorized FT Positions            | 8              | 8              | 8              |                          |                |



| DEPARTMENT: SEWER     |                                                                                                                                                                                                  | FUND NUMBER: 200                    |                   | DEPARTMENT FUNCTION CODE 430 |                  |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------|------------------------------|------------------|
| LINE ITEM<br>OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                                                                                                        | DETAIL<br>AMOUNTS:                  | FY2026<br>BUDGET: | FY2025<br>BUDGET:            | FY2024<br>ACTUAL |
| 010                   | <b>SALARIES</b><br><i>Merit</i><br><i>COLA</i><br><br>TOTAL                                                                                                                                      | 351,500.00<br>11,000.00<br>8,000.00 | \$ 370,500.00     | \$ 343,000.00                | \$ 348,143.49    |
| 012                   | <b>OVERTIME</b><br>Regular Overtime<br>Special Events Overtime<br><br>TOTAL                                                                                                                      | 3,000.00<br>2,000.00                | \$ 5,000.00       | \$ 4,000.00                  | \$ 4,746.21      |
| 021                   | <b>FICA</b><br><br>TOTAL                                                                                                                                                                         | 29,000.00                           | \$ 29,000.00      | \$ 27,000.00                 | \$ 26,236.58     |
| 024                   | <b>RETIREMENT</b><br><br>TOTAL                                                                                                                                                                   | 70,000.00                           | \$ 70,000.00      | \$ 68,000.00                 | \$ 65,472.69     |
| 025                   | <b>GROUP INSURANCE</b><br><br>TOTAL                                                                                                                                                              | 89,000.00                           | \$ 89,000.00      | \$ 48,500.00                 | \$ 68,407.80     |
| 028                   | <b>WORK COMP</b><br><br>TOTAL                                                                                                                                                                    | 29,000.00                           | \$ 29,000.00      | \$ 28,000.00                 | \$ 24,174.55     |
| 100                   | <b>SUPPLIES</b><br>Materials for general office use in the daily routines.<br><br>TOTAL                                                                                                          | 6,000.00                            | \$ 6,000.00       | \$ 5,000.00                  | \$ 5,407.96      |
| 150                   | <b>EMPLOYEE EXPENSES</b><br>Required safety training. Seminars. Conferences<br><br>TOTAL                                                                                                         | 5,000.00                            | \$ 5,000.00       | \$ 3,000.00                  | \$ 5,769.68      |
| 170                   | <b>REPAIRS &amp; MAINTENANCE AUTO</b><br>All vehicle repairs and preventive maintenance.<br><br>TOTAL                                                                                            | 11,000.00                           | \$ 11,000.00      | \$ 11,000.00                 | \$ 9,567.23      |
| 180                   | <b>GAS &amp; OIL</b><br>This account covers all fuels for all vehicles and equipment.<br><br>TOTAL                                                                                               | 9,500.00                            | \$ 9,500.00       | \$ 9,500.00                  | \$ 7,342.71      |
| 210                   | <b>TELEPHONE</b><br>Verizon Cell Phones<br><br>TOTAL                                                                                                                                             | 2,500.00                            | \$ 2,500.00       | \$ 3,000.00                  | \$ 2,373.61      |
| 211                   | <b>DEPRECIATION EXPENSE</b><br>Depreciation on Equipment<br><br>TOTAL                                                                                                                            |                                     | \$ -              | \$ -                         | \$ 305,742.61    |
| 260                   | <b>REPAIR AND MAINTENANCE</b><br>Repairs & Maintenance for Equipment and other items related to Sewer system. To include parts, supplies, tools, and general construction materials<br><br>TOTAL | 50,000.00                           | \$ 50,000.00      | \$ 47,500.00                 | \$ 40,449.40     |



| DEPARTMENT: SEWER                  |                                                                                                                                                                               | FUND NUMBER: 200                                         |                 |                 |                 |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------|-----------------|-----------------|
|                                    |                                                                                                                                                                               | DEPARTMENT FUNCTION CODE 430                             |                 |                 |                 |
| LINE ITEM                          |                                                                                                                                                                               | DETAIL                                                   | FY2026          | FY2025          | FY2024          |
| OBJECT #                           | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                                                                                     | AMOUNTS:                                                 | BUDGET:         | BUDGET:         | ACTUAL          |
| 410                                | <b>UNIFORMS</b><br>Normal cleaning & maintenance of uniforms for Sewer employees. Also includes purchase of boots, jackets, and coveralls                                     | 8,000.00                                                 |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                         |                                                          | \$ 8,000.00     | \$ 7,000.00     | \$ 6,906.65     |
| 624                                | <b>LIABILITY INSURANCE</b><br>General Payroll Liability                                                                                                                       | 2,000.00                                                 |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                         |                                                          | \$ 2,000.00     | \$ 2,000.00     | \$ 1,335.00     |
| 001-624                            | <b>LIABILITY INSURANCE-AUTO (VANS)</b>                                                                                                                                        | 8,000.00                                                 |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                         |                                                          | \$ 8,000.00     | \$ 6,000.00     | \$ 4,818.00     |
| 650                                | <b>CONTRACTS &amp; SERVICES</b><br>Contracts and Services related to Sewer related activities                                                                                 | 45,000.00                                                |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                         |                                                          | \$ 45,000.00    | \$ 65,000.00    | \$ 74,940.60    |
| 651                                | <b>MAINTAIN AND REPAIR PUMP STATIONS</b><br>All costs associated with the Pump Stations in the City                                                                           | 40,000.00                                                |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                         |                                                          | \$ 40,000.00    | \$ 20,000.00    | \$ 27,113.39    |
| 700                                | <b>OTHER EXPENSES</b><br>Materials needed for manhole repair such as grout and concrete. Also includes any other items not accounted for in other accounts.                   | 12,000.00                                                |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                         |                                                          | \$ 12,000.00    | \$ 10,000.00    | \$ 10,783.51    |
| 801                                | <b>REVENUE BOND PRINCIPAL</b>                                                                                                                                                 | 170,000.00                                               |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                         |                                                          | \$ 170,000.00   | \$ 165,000.00   | \$ -            |
| 802                                | <b>REVENUE BOND INTEREST</b>                                                                                                                                                  | 65,000.00                                                |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                         |                                                          | \$ 65,000.00    | \$ 70,500.00    | \$ 74,250.14    |
| 830                                | <b>NON-CAPITAL EQUIPMENT</b><br>Sewer Jetter Heads<br>Tools for trucks<br>Weedeaters, Mower parts, Concrete Saw<br>Ipad Pro (x2) for field crews<br>New Computer for Director | 4,000.00<br>1,000.00<br>4,000.00<br>3,000.00<br>2,000.00 |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                         |                                                          | \$ 14,000.00    | \$ 8,000.00     | \$ 3,709.89     |
| 831                                | <b>GRANT EXPENDITURES</b><br>Expenditures relating to grants being rewarded.                                                                                                  |                                                          |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                         |                                                          | \$ -            | \$ -            | \$ -            |
| 970                                | <b>CAPITAL OUTLAY</b><br>Capital Equipment or Capital Projects<br>Rehabilitation/Repair                                                                                       | 300,000.00                                               |                 |                 |                 |
|                                    | TOTAL                                                                                                                                                                         |                                                          | \$ 300,000.00   | \$ 655,500.00   | \$ -            |
| Department (Function) Grand Totals |                                                                                                                                                                               |                                                          | \$ 1,340,500.00 | \$ 1,606,500.00 | \$ 1,117,691.70 |



# 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

|                                        | FY2023 |        | FY2024 |        | FY2025 |        | FY2026 |        |
|----------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|
|                                        | Actual | Goal   | Actual | Goal   | Actual | Goal   | Actual | Goal   |
| Number of potholes repaired            | 44     | 45     | 62     | 45     | 41     | 45     |        | 45     |
| Number of streets resurfaced           | 0      | 15     | 6      | 15     | 8      | 15     |        | 10     |
| Miles of roadway crack sealed          |        |        |        |        | 8      | 5      |        | 5      |
| Number of signs repaired/installed     | n/a    |        | 21     | 10     | 95     | 10     |        | 20     |
| Linear feet of sidewalk maintained     | 8,775  | 15,500 | 36,469 | 20,000 | 30,441 | 20,000 |        | 20,000 |
| Linear feet of drainage pipe cleaned   | 1,418  | 1,000  | 1,197  | 1,000  | 1,289  | 1,000  |        | 1,000  |
| Total feet of drainage ditches cleaned | 2,554  | 2,500  | 5,505  | 3,000  | 5,503  | 3,000  |        | 3,000  |
| Catch basins inspections               | 63     | 500    | 1,204  | 500    | 292    | 500    |        | 500    |
| Catch basin repairs                    | 12     | 15     | 21     | 15     | 33     | 15     |        | 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 2026

|                          | FY2024 Actual | FY2025 Budget | FY2026 Budget | Difference (2025 - 2026) | (%) Difference |
|--------------------------|---------------|---------------|---------------|--------------------------|----------------|
| Personnel Expenditures   | \$371,640.74  | \$424,500.00  | \$423,500.00  | (1,000.00)               | -0.2%          |
| Operating Expenditures   | \$344,124.29  | \$443,500.00  | \$513,500.00  | 70,000.00                | 15.8%          |
| Non-Capital Expenditures | \$10,235.24   | \$9,000.00    | \$8,900.00    | (100.00)                 | -1.1%          |
| Total                    | \$726,000.27  | \$877,000.00  | \$945,900.00  | 68,900.00                | 7.9%           |
| Authorized FT Positions  | 5             | 6             | 6             |                          |                |



| DEPARTMENT: STREET    |                                                                                                                                                                                                                                                                                              | FUND NUMBER: 100                   |                   | DEPARTMENT FUNCTION CODE 431 |                  |
|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-------------------|------------------------------|------------------|
| LINE ITEM<br>OBJECT # | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                                                                                                                                                                                                    | DETAIL<br>AMOUNTS:                 | FY2026<br>BUDGET: | FY2025<br>BUDGET:            | FY2024<br>ACTUAL |
| 010                   | <b>SALARIES</b><br><i>Merit</i><br><i>COLA</i><br><br>TOTAL                                                                                                                                                                                                                                  | 262,000.00<br>8,000.00<br>6,000.00 | \$ 276,000.00     | \$ 277,500.00                | \$ 253,269.82    |
| 012                   | <b>OVERTIME</b><br>Regular Overtime<br>Special Events Overtime<br><br>TOTAL                                                                                                                                                                                                                  | 2,500.00<br>2,500.00               | \$ 5,000.00       | \$ 2,500.00                  | \$ 851.78        |
| 021                   | <b>FICA</b><br><br>TOTAL                                                                                                                                                                                                                                                                     | 22,000.00                          | \$ 22,000.00      | \$ 22,000.00                 | \$ 18,273.64     |
| 024                   | <b>RETIREMENT</b><br><br>TOTAL                                                                                                                                                                                                                                                               | 53,000.00                          | \$ 53,000.00      | \$ 55,000.00                 | \$ 47,165.03     |
| 025                   | <b>GROUP INSURANCE</b><br><br>TOTAL                                                                                                                                                                                                                                                          | 60,000.00                          | \$ 60,000.00      | \$ 60,000.00                 | \$ 45,607.16     |
| 028                   | <b>WORK COMP</b><br><br>TOTAL                                                                                                                                                                                                                                                                | 7,500.00                           | \$ 7,500.00       | \$ 7,500.00                  | \$ 6,473.31      |
| 100                   | <b>SUPPLIES</b><br>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.<br><br>TOTAL                                     | 8,500.00                           | \$ 8,500.00       | \$ 8,500.00                  | \$ 8,609.09      |
| 150                   | <b>EMPLOYEE EXPENSES</b><br>Required training for safety and per Workers Comp insurance. Conference; Seminars, safety training and Trade Show participation. Magazines, Periodicals.<br><br>TOTAL                                                                                            | 3,000.00                           | \$ 3,000.00       | \$ 3,000.00                  | \$ 2,676.89      |
| 170                   | <b>REPAIRS &amp; MAINTENANCE AUTO</b><br>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.<br><br>TOTAL                                                  | 18,000.00                          | \$ 18,000.00      | \$ 17,500.00                 | \$ 23,002.37     |
| 180                   | <b>GAS &amp; OIL</b><br>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.<br><br>TOTAL | 7,000.00                           | \$ 7,000.00       | \$ 7,000.00                  | \$ 7,152.59      |
| 201                   | <b>STREET LIGHTS</b><br>Cost for all street lights.<br><br>TOTAL                                                                                                                                                                                                                             | 170,000.00                         | \$ 170,000.00     | \$ 170,000.00                | \$ 119,297.85    |
| 210                   | <b>TELEPHONE</b><br>Telephone, Verizon service & internet service<br><br>TOTAL                                                                                                                                                                                                               | 2,000.00                           | \$ 2,000.00       | \$ 3,500.00                  | \$ 2,239.20      |



| DEPARTMENT: STREET                 |                                                                                                                                                                                                                                                                      | FUND NUMBER: 100                        |                   | DEPARTMENT FUNCTION CODE 431 |                  |
|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-------------------|------------------------------|------------------|
| LINE ITEM<br>OBJECT #              | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                                                                                                                                                                            | DETAIL<br>AMOUNTS:                      | FY2026<br>BUDGET: | FY2025<br>BUDGET:            | FY2024<br>ACTUAL |
| 260                                | <b>REPAIR AND MAINTENANCE</b><br>Repairs & Maintenance on street department equipment to include: Backhoe, Mini-Excavator, Skid Steer, Trailers, chainsaws and backpack blowers.<br><b>TOTAL</b>                                                                     | 15,000.00<br>\$                         | 15,000.00         | \$ 15,000.00                 | \$ 13,685.14     |
| 350                                | <b>ASPHALT SUPPLIES</b><br>Hot asphalt, crush and run, washed stone, rip-rap, cold patch, hot sealant.<br><b>TOTAL</b>                                                                                                                                               | 75,000.00<br>\$                         | 75,000.00         | \$ 60,000.00                 | \$ 67,379.07     |
| 410                                | <b>UNIFORMS</b><br>The Street Dept. provides uniforms for street employees. This line item is for rental & cleaning and maintenance of Street Department crews uniforms.<br><b>TOTAL</b>                                                                             | 6,000.00<br>\$                          | 6,000.00          | \$ 3,500.00                  | \$ 4,688.83      |
| 540                                | <b>SIGNS &amp; FITTINGS</b><br>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.<br><b>TOTAL</b> | 12,000.00<br>\$                         | 12,000.00         | \$ 12,000.00                 | \$ 9,256.63      |
| 624                                | <b>LIABILITY INSURANCE</b><br>General Payroll Liability<br><b>TOTAL</b>                                                                                                                                                                                              | 5,500.00<br>\$                          | 5,500.00          | \$ 4,500.00                  | \$ 3,622.00      |
| 001-624                            | <b>LIABILITY INSURANCE-AUTO</b><br><b>TOTAL</b>                                                                                                                                                                                                                      | 36,500.00<br>\$                         | 36,500.00         | \$ 27,000.00                 | \$ 22,914.00     |
| 650                                | <b>CONTRACTS &amp; SERVICES</b><br>Lift Rental - Holiday Decorations<br>Electrician for power line repairs on street poles<br>IMS Road Review<br><b>TOTAL</b>                                                                                                        | 5,000.00<br>5,000.00<br>32,000.00<br>\$ | 42,000.00         | \$ 10,000.00                 | \$ 7,214.44      |
| 700                                | <b>OTHER EXPENSES</b><br>Miscellaneous Uncategorized Expenses.<br>Stormwater Charges - Greenville County<br><b>TOTAL</b>                                                                                                                                             | 5,000.00<br>8,000.00<br>\$              | 13,000.00         | \$ 12,000.00                 | \$ 12,015.65     |
| 730                                | <b>STORMWATER</b><br>Drainage Projects to include pipe, concrete, and stone<br><b>TOTAL</b>                                                                                                                                                                          | 100,000.00<br>100,000.00                | \$ 90,000.00      | \$ 40,370.54                 |                  |
| 830                                | <b>NON-CAPITAL EQUIPMENT</b><br>Equipment budgeted last year<br>Skid Steer Tooth Bucket<br>Power Tools, weed eaters, backpack blowers, chainsaw<br><b>TOTAL</b>                                                                                                      | 4,900.00<br>4,000.00<br>\$              | 8,900.00          | \$ 9,000.00                  | \$ 10,235.24     |
| Department (Function) Grand Totals |                                                                                                                                                                                                                                                                      | \$                                      | 945,900.00        | \$ 877,000.00                | \$ 726,000.27    |



# 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

|                                                                   | FY2023 |       | FY2024 |       | FY2025 |       | FY2026 |       |
|-------------------------------------------------------------------|--------|-------|--------|-------|--------|-------|--------|-------|
|                                                                   | Actual | Goal  | Actual | Goal  | Actual | Goal  | Actual | Goal  |
| Tons of refuse collected (per day)                                | 32     | 30    | 33     | 35    | 36     | 35    |        | 35    |
| % of routes completed on time (by 4:30)                           | 100    | 100   | 100    | 100   | 100    | 100   |        | 100   |
| Tons of yard debris collected                                     | 2,359  | 2,500 | 2,817  | 2,500 | 6,408  | 2,500 |        | 2,500 |
| Time to complete full city rotation for yard/leaf debris in weeks | 2      | 2     | 4      | 4     | 4      | 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 2026

|                          | FY2024 Actual  | FY2025 Budget  | FY2026 Budget  | Difference (2025 - 2026) | (%) Difference |
|--------------------------|----------------|----------------|----------------|--------------------------|----------------|
| Personnel Expenditures   | \$836,620.32   | \$1,038,500.00 | \$1,147,000.00 | 108,500.00               | 10.4%          |
| Operating Expenditures   | \$1,286,949.97 | \$1,289,500.00 | \$1,347,500.00 | 58,000.00                | 4.5%           |
| Non-Capital Expenditures |                |                |                |                          |                |
| Total                    | \$2,123,570.29 | \$2,328,000.00 | \$2,494,500.00 | 166,500.00               | 7.2%           |
| Authorized FT Positions  | 13             | 15             | 15             |                          |                |



| DEPARTMENT: SANITATION       |                                                                      |            |               |               |               |
|------------------------------|----------------------------------------------------------------------|------------|---------------|---------------|---------------|
| FUND NUMBER: 100             |                                                                      |            |               |               |               |
| DEPARTMENT FUNCTION CODE 432 |                                                                      |            |               |               |               |
| LINE ITEM                    |                                                                      | DETAIL     | FY2026        | FY2025        | FY2024        |
| OBJECT #                     | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                            | AMOUNTS:   | BUDGET:       | BUDGET:       | ACTUAL        |
| 010                          | SALARIES                                                             | 707,000.00 |               |               |               |
|                              | Merit                                                                | 22,000.00  |               |               |               |
|                              | COLA                                                                 | 15,000.00  |               |               |               |
|                              | TOTAL                                                                |            | \$ 744,000.00 | \$ 667,000.00 | \$ 531,910.89 |
| 012                          | OVERTIME                                                             |            |               |               |               |
|                              | Regular Overtime                                                     | 3,500.00   |               |               |               |
|                              | Special Events Overtime                                              | 3,500.00   |               |               |               |
|                              | TOTAL                                                                |            | \$ 7,000.00   | \$ 5,000.00   | \$ 3,407.71   |
| 021                          | FICA                                                                 | 58,000.00  |               |               |               |
|                              | TOTAL                                                                |            | \$ 58,000.00  | \$ 52,000.00  | \$ 40,679.89  |
| 024                          | RETIREMENT                                                           | 140,000.00 |               |               |               |
|                              | TOTAL                                                                |            | \$ 140,000.00 | \$ 132,000.00 | \$ 99,330.05  |
| 025                          | GROUP INSURANCE                                                      | 150,000.00 |               |               |               |
|                              | TOTAL                                                                |            | \$ 150,000.00 | \$ 131,000.00 | \$ 120,939.56 |
| 028                          | WORK COMP                                                            | 48,000.00  |               |               |               |
|                              | TOTAL                                                                |            | \$ 48,000.00  | \$ 51,500.00  | \$ 40,352.22  |
| 100                          | SUPPLIES                                                             |            |               |               |               |
|                              | Materials, supplies & tools                                          | 9,500.00   |               |               |               |
|                              | TOTAL                                                                |            | \$ 9,500.00   | \$ 9,500.00   | \$ 8,346.91   |
| 110                          | POSTAGE                                                              |            |               |               |               |
|                              | Informational material                                               | 500.00     |               |               |               |
|                              | TOTAL                                                                |            | \$ 500.00     | \$ 500.00     | \$ 29.07      |
| 150                          | EMPLOYEE EXPENSES                                                    |            |               |               |               |
|                              | Required safety training. Seminars. Conferences                      | 10,000.00  |               |               |               |
|                              | TOTAL                                                                |            | \$ 10,000.00  | \$ 11,500.00  | \$ 4,245.30   |
| 170                          | REPAIRS & MAINTENANCE AUTO                                           |            |               |               |               |
|                              | All vehicle repairs and preventive maintenance.                      | 180,000.00 |               |               |               |
|                              | TOTAL                                                                |            | \$ 180,000.00 | \$ 180,000.00 | \$ 158,735.83 |
| 180                          | GAS & OIL                                                            |            |               |               |               |
|                              | This account covers all fuels for all vehicles and equipment.        | 180,000.00 |               |               |               |
|                              | TOTAL                                                                |            | \$ 180,000.00 | \$ 180,000.00 | \$ 159,603.75 |
| 210                          | TELEPHONE                                                            |            |               |               |               |
|                              | Cell Phones                                                          | 1,000.00   |               |               |               |
|                              | TOTAL                                                                |            | \$ 1,000.00   | \$ 1,500.00   | \$ 1,086.14   |
| 264                          | CONTAINERS                                                           |            |               |               |               |
|                              | Trash containers and recycle bins for new residents and replacements | 125,000.00 |               |               |               |
|                              | TOTAL                                                                |            | \$ 125,000.00 | \$ 125,000.00 | \$ 185,573.64 |
| 410                          | UNIFORMS                                                             |            |               |               |               |
|                              | Normal cleaning & maintenance of uniforms                            | 13,000.00  |               |               |               |
|                              | TOTAL                                                                |            | \$ 13,000.00  | \$ 12,000.00  | \$ 11,211.67  |



| DEPARTMENT: <b>SANITATION</b>      |                                                                                           | FUND NUMBER: 100             |                   |                   |                  |
|------------------------------------|-------------------------------------------------------------------------------------------|------------------------------|-------------------|-------------------|------------------|
|                                    |                                                                                           | DEPARTMENT FUNCTION CODE 432 |                   |                   |                  |
| LINE ITEM<br>OBJECT #              | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                 | DETAIL<br>AMOUNTS:           | FY2026<br>BUDGET: | FY2025<br>BUDGET: | FY2024<br>ACTUAL |
| 624                                | <b>LIABILITY INSURANCE</b><br>General Payroll Liability                                   | 12,500.00                    |                   |                   |                  |
|                                    | TOTAL                                                                                     |                              | \$ 12,500.00      | \$ 9,000.00       | \$ 7,724.00      |
| 001-624                            | <b>LIABILITY INSURANCE-AUTO</b>                                                           | 110,000.00                   |                   |                   |                  |
|                                    | TOTAL                                                                                     |                              | \$ 110,000.00     | \$ 80,000.00      | \$ 68,728.00     |
| 700                                | <b>OTHER EXPENSES</b><br>Miscellaneous Expenses                                           | 6,000.00                     |                   |                   |                  |
|                                    | TOTAL                                                                                     |                              | \$ 6,000.00       | \$ 5,500.00       | \$ 5,083.11      |
| 714                                | <b>LANDFILL EXPENSE</b><br>Landfill Fees - Yard Waste, C/D Material, Recycling, Leaf Dis. | 700,000.00                   |                   |                   |                  |
|                                    | TOTAL                                                                                     |                              | \$ 700,000.00     | \$ 675,000.00     | \$ 676,582.55    |
| Department (Function) Grand Totals |                                                                                           |                              | \$ 2,494,500.00   | \$ 2,328,000.00   | \$ 2,123,570.29  |



# 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

|                                          | FY2023 |      | FY2024 |      | FY2025 |      | FY2026 |      |
|------------------------------------------|--------|------|--------|------|--------|------|--------|------|
|                                          | Actual | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Nubmer of work orders completed          | 108    | 150  | 419    | 250  | 604    | 250  |        | 250  |
| % of work orders completed within 7 days | 100    | 100  | 100    | 100  | 100    | 100  |        | 100  |

## Public Works Administration Fiscal Plan 2026

|                          | FY2024 Actual | FY2025 Budget | FY2026 Budget  | Difference (2025 - 2026) | (%) Difference |
|--------------------------|---------------|---------------|----------------|--------------------------|----------------|
| Personnel Expenditures   | \$383,701.15  | \$417,000.00  | \$594,500.00   | 177,500.00               | 42.6%          |
| Operating Expenditures   | \$380,782.02  | \$325,000.00  | \$431,500.00   | 106,500.00               | 32.8%          |
| Non-Capital Expenditures |               |               |                |                          |                |
| Total                    | \$764,483.17  | \$742,000.00  | \$1,026,000.00 | 284,000.00               | 38.3%          |
| Authorized FT Positions  | 3             | 5             | 6              |                          |                |



| DEPARTMENT: PW ADMIN |                                                                                                | FUND NUMBER: 100             |               |               |               |
|----------------------|------------------------------------------------------------------------------------------------|------------------------------|---------------|---------------|---------------|
|                      |                                                                                                | DEPARTMENT FUNCTION CODE 433 |               |               |               |
| LINE ITEM            |                                                                                                | DETAIL                       | FY2026        | FY2025        | FY2024        |
| OBJECT #             | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                      | AMOUNTS:                     | BUDGET:       | BUDGET:       | ACTUAL        |
| 010                  | <b>SALARIES</b>                                                                                | 381,500.00                   |               |               |               |
|                      | <i>Merit</i>                                                                                   | 12,000.00                    |               |               |               |
|                      | <i>COLA</i>                                                                                    | 8,000.00                     |               |               |               |
|                      | <b>TOTAL</b>                                                                                   |                              | \$ 401,500.00 | \$ 279,500.00 | \$ 266,838.60 |
| 012                  | <b>OVERTIME</b>                                                                                |                              |               |               |               |
|                      | Regular Overtime                                                                               | 2,000.00                     |               |               |               |
|                      | Special Events Overtime                                                                        | 2,000.00                     |               |               |               |
|                      | <b>TOTAL</b>                                                                                   |                              | \$ 4,000.00   | \$ 4,000.00   | \$ 5,540.83   |
| 021                  | <b>FICA</b>                                                                                    | 32,000.00                    |               |               |               |
|                      | <b>TOTAL</b>                                                                                   |                              | \$ 32,000.00  | \$ 22,000.00  | \$ 20,828.19  |
| 024                  | <b>RETIREMENT</b>                                                                              | 76,000.00                    |               |               |               |
|                      | <b>TOTAL</b>                                                                                   |                              | \$ 76,000.00  | \$ 56,000.00  | \$ 50,551.02  |
| 025                  | <b>GROUP INSURANCE</b>                                                                         | 67,000.00                    |               |               |               |
|                      | <b>TOTAL</b>                                                                                   |                              | \$ 67,000.00  | \$ 43,500.00  | \$ 29,751.09  |
| 028                  | <b>WORK COMP</b>                                                                               | 14,000.00                    |               |               |               |
|                      | <b>TOTAL</b>                                                                                   |                              | \$ 14,000.00  | \$ 12,000.00  | \$ 10,191.42  |
| 100                  | <b>SUPPLIES</b>                                                                                |                              |               |               |               |
|                      | Materials for general office use in the daily routines.                                        | 23,000.00                    |               |               |               |
|                      | <b>TOTAL</b>                                                                                   |                              | \$ 23,000.00  | \$ 22,000.00  | \$ 31,484.94  |
| 150                  | <b>EMPLOYEE EXPENSES</b>                                                                       |                              |               |               |               |
|                      | Memberships/Dues, Registration, Training, Travel for staff                                     | 3,000.00                     |               |               |               |
|                      | <b>TOTAL</b>                                                                                   |                              | \$ 3,000.00   | \$ 2,000.00   | \$ 3,497.73   |
| 170                  | <b>REPAIRS &amp; MAINTENANCE AUTO</b>                                                          |                              |               |               |               |
|                      | Repairs, tires, oil changes, etc.                                                              | 5,000.00                     |               |               |               |
|                      | <b>TOTAL</b>                                                                                   |                              | \$ 5,000.00   | \$ 4,000.00   | \$ 4,698.62   |
| 180                  | <b>GAS &amp; OIL</b>                                                                           |                              |               |               |               |
|                      | Gas for dept truck                                                                             | 8,000.00                     |               |               |               |
|                      | <b>TOTAL</b>                                                                                   |                              | \$ 8,000.00   | \$ 5,000.00   | \$ 7,396.54   |
| 200                  | <b>UTILITIES (includes amts from Street)</b>                                                   |                              |               |               |               |
|                      | Utilities for City Hall & Public Works (Gas, Power, Water)                                     | 90,000.00                    |               |               |               |
|                      | <b>TOTAL</b>                                                                                   |                              | \$ 90,000.00  | \$ 70,500.00  | \$ 71,576.44  |
| 210                  | <b>TELEPHONE</b>                                                                               |                              |               |               |               |
|                      | Internet/Telephone/Verizon                                                                     | 8,000.00                     |               |               |               |
|                      | <b>TOTAL</b>                                                                                   |                              | \$ 8,000.00   | \$ 6,000.00   | \$ 6,643.60   |
| 260                  | <b>REPAIR AND MAINTENANCE</b>                                                                  |                              |               |               |               |
|                      | Misc office equipment repair, repair to buildings, repair to grounds (sprinkler systems, etc.) | 30,000.00                    |               |               |               |
|                      | <b>TOTAL</b>                                                                                   |                              | \$ 30,000.00  | \$ 20,000.00  | \$ 28,998.40  |



| DEPARTMENT: PW ADMIN               |                                                                                 | FUND NUMBER: 100             |                 |               |               |
|------------------------------------|---------------------------------------------------------------------------------|------------------------------|-----------------|---------------|---------------|
|                                    |                                                                                 | DEPARTMENT FUNCTION CODE 433 |                 |               |               |
| LINE ITEM                          |                                                                                 | DETAIL                       | FY2026          | FY2025        | FY2024        |
| OBJECT #                           | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                       | AMOUNTS:                     | BUDGET:         | BUDGET:       | ACTUAL        |
| 410                                | UNIFORMS                                                                        |                              |                 |               |               |
|                                    | Uniform rental & purchase.                                                      | 5,000.00                     |                 |               |               |
|                                    | TOTAL                                                                           |                              | \$ 5,000.00     | \$ 5,000.00   | \$ 4,557.39   |
| 624                                | LIABILITY INSURANCE                                                             |                              |                 |               |               |
|                                    | General Payroll Liability                                                       | 3,000.00                     |                 |               |               |
|                                    | TOTAL                                                                           |                              | \$ 3,000.00     | \$ 2,500.00   | \$ 1,939.00   |
| 001-624                            | LIABILITY INSURANCE-AUTO                                                        |                              |                 |               |               |
|                                    | TOTAL                                                                           | 12,000.00                    | \$ 12,000.00    | \$ 9,000.00   | \$ 7,692.00   |
| 002-624                            | LIABILITY INSURANCE-BUILDING                                                    |                              |                 |               |               |
|                                    | TOTAL                                                                           | 135,500.00                   | \$ 135,500.00   | \$ 100,000.00 | \$ 85,398.00  |
| 650                                | CONTRACTS & SERVICES                                                            |                              |                 |               |               |
|                                    | Professional Fees & Contracts- software, copier, terminix, elevators & cleaning | 107,000.00                   |                 |               |               |
|                                    | TOTAL                                                                           |                              | \$ 107,000.00   | \$ 77,000.00  | \$ 69,201.92  |
| 700                                | OTHER EXPENSES                                                                  |                              |                 |               |               |
|                                    | Miscellaneous expenses.                                                         | 2,000.00                     |                 |               |               |
|                                    | TOTAL                                                                           |                              | \$ 2,000.00     | \$ 2,000.00   | \$ 57,697.44  |
| Department (Function) Grand Totals |                                                                                 |                              | \$ 1,026,000.00 | \$ 742,000.00 | \$ 764,483.17 |



# 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

## 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:

|                                                       | FY2023 |      | FY2024 |      | FY2025 |      | FY2026 |      |
|-------------------------------------------------------|--------|------|--------|------|--------|------|--------|------|
|                                                       | Actual | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of Service orders                              | 336    | 350  | 339    | 350  | 365    | 350  |        | 350  |
| Number of general repairs                             | 128    | 100  | 110    | 100  | 117    | 100  |        | 100  |
| Number of Preventative Maintenance (oil change, etc.) | 208    | 215  | 229    | 215  | 248    | 215  |        | 215  |

## Public Works Fleet Maintenance Fiscal Plan 2026

|                          | FY2024 Actual | FY2025 Budget | FY2026 Budget | Difference (2025 - 2026) | (%) Difference |
|--------------------------|---------------|---------------|---------------|--------------------------|----------------|
| Personnel Expenditures   | \$207,220.58  | \$224,200.00  | \$230,500.00  | 6,300.00                 | 2.8%           |
| Operating Expenditures   | \$52,606.83   | \$50,000.00   | \$62,500.00   | 12,500.00                | 25.0%          |
| Non-Capital Expenditures |               |               |               |                          |                |
| Total                    | \$259,827.41  | \$274,200.00  | \$293,000.00  | 18,800.00                | 6.9%           |
| Authorized FT Positions  | 2             | 2             | 2             |                          |                |



| DEPARTMENT: FLEET MAINTENANCE |                                                                                                |            |               |               |               |
|-------------------------------|------------------------------------------------------------------------------------------------|------------|---------------|---------------|---------------|
| FUND NUMBER: 100              |                                                                                                |            |               |               |               |
| DEPARTMENT FUNCTION CODE 434  |                                                                                                |            |               |               |               |
| LINE ITEM                     |                                                                                                | DETAIL     | FY2026        | FY2025        | FY2024        |
| OBJECT #                      | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                      | AMOUNTS:   | BUDGET:       | BUDGET:       | ACTUAL        |
| 010                           | SALARIES                                                                                       | 146,500.00 |               |               |               |
|                               | Merit                                                                                          | 5,000.00   |               |               |               |
|                               | COLA                                                                                           | 4,000.00   |               |               |               |
|                               | TOTAL                                                                                          |            | \$ 155,500.00 | \$ 149,200.00 | \$ 147,822.14 |
| 012                           | OVERTIME                                                                                       |            |               |               |               |
|                               | Regular Overtime                                                                               | 500.00     |               |               |               |
|                               | TOTAL                                                                                          |            | \$ 500.00     | \$ 500.00     | \$ -          |
| 021                           | FICA                                                                                           | 12,000.00  |               |               |               |
|                               | TOTAL                                                                                          |            | \$ 12,000.00  | \$ 12,000.00  | \$ 10,891.69  |
| 024                           | RETIREMENT                                                                                     | 29,000.00  |               |               |               |
|                               | TOTAL                                                                                          |            | \$ 29,000.00  | \$ 30,000.00  | \$ 27,435.78  |
| 025                           | GROUP INSURANCE                                                                                | 25,000.00  |               |               |               |
|                               | TOTAL                                                                                          |            | \$ 25,000.00  | \$ 24,000.00  | \$ 13,822.67  |
| 028                           | WORK COMP                                                                                      | 8,500.00   |               |               |               |
|                               | TOTAL                                                                                          |            | \$ 8,500.00   | \$ 8,500.00   | \$ 7,248.30   |
| 100                           | SUPPLIES                                                                                       |            |               |               |               |
|                               | Supplies used in general daily activies of the Fleet Division                                  | 6,000.00   |               |               |               |
|                               | TOTAL                                                                                          |            | \$ 6,000.00   | \$ 6,000.00   | \$ 1,202.60   |
| 150                           | EMPLOYEE EXPENSES                                                                              |            |               |               |               |
|                               | Used for recertification classes and memberships.                                              | 1,000.00   |               |               |               |
|                               | TOTAL                                                                                          |            | \$ 1,000.00   | \$ 1,000.00   | \$ -          |
| 170                           | REPAIRS & MAINTENANCE AUTO                                                                     |            |               |               |               |
|                               | Repairs to vehicles associated with this department.                                           | 3,000.00   |               |               |               |
|                               | TOTAL                                                                                          |            | \$ 3,000.00   | \$ 2,500.00   | \$ 2,839.38   |
| 180                           | GAS & OIL                                                                                      |            |               |               |               |
|                               | This is for all vehicles and machinery used.                                                   | 2,000.00   |               |               |               |
|                               | TOTAL                                                                                          |            | \$ 2,000.00   | \$ 2,000.00   | \$ 2,021.36   |
| 210                           | TELEPHONE                                                                                      |            |               |               |               |
|                               | Verizon Service for cell phones                                                                | 1,000.00   |               |               |               |
|                               | TOTAL                                                                                          |            | \$ 1,000.00   | \$ 1,000.00   | \$ 1,132.52   |
| 260                           | REPAIR AND MAINTENANCE                                                                         |            |               |               |               |
|                               | Used for all general repairs and maintenance for all equipment.                                | 2,000.00   |               |               |               |
|                               | TOTAL                                                                                          |            | \$ 2,000.00   | \$ 2,000.00   | \$ 1,127.44   |
| 410                           | UNIFORMS                                                                                       |            |               |               |               |
|                               | Used for employee uniforms G&K Services - Boots when needed for staff and T-Shirts and Jackets | 2,000.00   |               |               |               |
|                               | TOTAL                                                                                          |            | \$ 2,000.00   | \$ 1,500.00   | \$ 1,285.16   |
| 624                           | LIABILITY INSURANCE                                                                            |            |               |               |               |
|                               | General Payroll Liability                                                                      | 2,000.00   |               |               |               |
|                               | TOTAL                                                                                          |            | \$ 2,000.00   | \$ 1,500.00   | \$ 1,086.00   |



| DEPARTMENT: FLEET MAINTENANCE      |                                                                      | FUND NUMBER: 100             |               |               |               |
|------------------------------------|----------------------------------------------------------------------|------------------------------|---------------|---------------|---------------|
|                                    |                                                                      | DEPARTMENT FUNCTION CODE 434 |               |               |               |
| LINE ITEM                          |                                                                      | DETAIL                       | FY2026        | FY2025        | FY2024        |
| OBJECT #                           | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                            | AMOUNTS:                     | BUDGET:       | BUDGET:       | ACTUAL        |
| 001-624                            | LIABILITY INSURANCE-AUTO                                             | 3,500.00                     |               |               |               |
|                                    | TOTAL                                                                |                              | \$ 3,500.00   | \$ 2,500.00   | \$ 2,116.00   |
| 650                                | CONTRACTS & SERVICES                                                 |                              |               |               |               |
|                                    | Automotive Diagnostic Website                                        | 4,000.00                     |               |               |               |
|                                    | TOTAL                                                                |                              | \$ 4,000.00   | \$ 4,000.00   | \$ 9,890.60   |
| 700                                | OTHER EXPENSES                                                       |                              |               |               |               |
|                                    | This is used for items and purchases not covered in other line items |                              |               |               |               |
|                                    | Air Conditioning Recovery Machine upgrage (existing)                 | 4,000.00                     |               |               |               |
|                                    | Air conditioning recover machine for R1234yf vehicles                | 4,000.00                     |               |               |               |
|                                    | TOTAL                                                                |                              | \$ 8,000.00   | \$ -          | \$ -          |
| 802                                | GARAGE/RECYCLING SUPPLIES                                            |                              |               |               |               |
|                                    | Recycling                                                            | 28,000.00                    |               |               |               |
|                                    | TOTAL                                                                |                              | \$ 28,000.00  | \$ 26,000.00  | \$ 29,905.77  |
| Department (Function) Grand Totals |                                                                      |                              | \$ 293,000.00 | \$ 274,200.00 | \$ 259,827.41 |



# 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.

|                                             | FY2023 |      | FY2024 |      | FY2025 |      | FY2026 |      |
|---------------------------------------------|--------|------|--------|------|--------|------|--------|------|
|                                             | Actual | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of beautification projects completed |        |      |        |      | 6      | 4    | 4      |      |

### 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 2026

|                          | FY2024 Actual | FY2025 Budget | FY2026 Budget  | Difference (2025 - 2026) | (%) Difference |
|--------------------------|---------------|---------------|----------------|--------------------------|----------------|
| Personnel Expenditures   | \$431,215.29  | \$601,500.00  | \$624,500.00   | 23,000.00                | 3.8%           |
| Operating Expenditures   | \$330,621.43  | \$355,868.38  | \$425,000.00   | 69,131.62                | 19.4%          |
| Non-Capital Expenditures | \$8,798.65    | \$10,000.00   | \$5,000.00     | (5,000.00)               | -50.0%         |
| Total                    | \$770,635.37  | \$967,368.38  | \$1,054,500.00 | 87,131.62                | 9.0%           |
| Authorized FT Positions  | 8             | 9             | 9              |                          |                |



| DEPARTMENT: PARKS MAINTENANCE |                                                                  |            |               |               |               |
|-------------------------------|------------------------------------------------------------------|------------|---------------|---------------|---------------|
| FUND NUMBER: 100              |                                                                  |            |               |               |               |
| DEPARTMENT FUNCTION CODE 440  |                                                                  |            |               |               |               |
| LINE ITEM                     |                                                                  | DETAIL     | FY2026        | FY2025        | FY2024        |
| OBJECT #                      | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                        | AMOUNTS:   | BUDGET:       | BUDGET:       | ACTUAL        |
| 010                           | <b>SALARIES</b>                                                  | 382,000.00 |               |               |               |
|                               | <i>Merit</i>                                                     | 12,000.00  |               |               |               |
|                               | <i>COLA</i>                                                      | 8,000.00   |               |               |               |
|                               | <b>TOTAL</b>                                                     |            | \$ 402,000.00 | \$ 394,500.00 | \$ 266,979.20 |
| 012                           | <b>OVERTIME</b>                                                  |            |               |               |               |
|                               | Regular Overtime                                                 | 5,000.00   |               |               |               |
|                               | Special Events Overtime                                          | 5,000.00   |               |               |               |
|                               | <b>TOTAL</b>                                                     |            | \$ 10,000.00  | \$ 6,500.00   | \$ 9,505.59   |
| 021                           | <b>FICA</b>                                                      | 32,000.00  |               |               |               |
|                               | <b>TOTAL</b>                                                     |            | \$ 32,000.00  | \$ 31,000.00  | \$ 20,095.99  |
| 024                           | <b>RETIREMENT</b>                                                | 77,000.00  |               |               |               |
|                               | <b>TOTAL</b>                                                     |            | \$ 77,000.00  | \$ 79,000.00  | \$ 51,266.30  |
| 025                           | <b>GROUP INSURANCE</b>                                           | 95,000.00  |               |               |               |
|                               | <b>TOTAL</b>                                                     |            | \$ 95,000.00  | \$ 79,500.00  | \$ 76,086.34  |
| 028                           | <b>WORK COMP</b>                                                 | 8,500.00   |               |               |               |
|                               | <b>TOTAL</b>                                                     |            | \$ 8,500.00   | \$ 11,000.00  | \$ 7,281.87   |
| 100                           | <b>SUPPLIES</b>                                                  |            |               |               |               |
|                               | Supplies used in general daily activies of the Parks Department. |            |               |               |               |
|                               | Construction Supplies - Nuts/Bolts/Nails/Screws/Paint. Cleaning  |            |               |               |               |
|                               | Supplies. Tools/Weed Eater String/Edger Blades/Irrigation        |            |               |               |               |
|                               | Supplies - PVC Pipe & Fasteners/Primer/Glue                      | 25,000.00  |               |               |               |
|                               | <b>TOTAL</b>                                                     |            | \$ 25,000.00  | \$ 30,000.00  | \$ 23,376.42  |
| 150                           | <b>EMPLOYEE EXPENSES</b>                                         |            |               |               |               |
|                               | Used for recertification classes and memberships. This includes  |            |               |               |               |
|                               | memberships to the South Carolina Turf Managers Association      |            |               |               |               |
|                               | and Local seminars to receive CEU's for Pesticide License.       | 2,000.00   |               |               |               |
|                               | <b>TOTAL</b>                                                     |            | \$ 2,000.00   | \$ 1,000.00   | \$ 1,430.90   |
| 170                           | <b>REPAIRS &amp; MAINTENANCE AUTO</b>                            |            |               |               |               |
|                               | 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.                                     | 14,000.00  |               |               |               |
|                               | <b>TOTAL</b>                                                     |            | \$ 14,000.00  | \$ 6,000.00   | \$ 11,082.81  |
| 180                           | <b>GAS &amp; OIL</b>                                             |            |               |               |               |
|                               | This is for all vehicles and machinery used.                     | 20,000.00  |               |               |               |
|                               | <b>TOTAL</b>                                                     |            | \$ 20,000.00  | \$ 18,500.00  | \$ 16,462.47  |
| 200                           | <b>UTILITIES</b>                                                 |            |               |               |               |
|                               | Used to pay all utilities including field lights. Includes Duke  |            |               |               |               |
|                               | Power, Laurens Electric and Greenville Water System.             | 90,000.00  |               |               |               |
|                               | <b>TOTAL</b>                                                     |            | \$ 90,000.00  | \$ 69,000.00  | \$ 79,191.29  |
| 201                           | <b>FIELD LIGHTS</b>                                              |            |               |               |               |
|                               | Field Lighting repairs & maintenance                             | 6,000.00   |               |               |               |
|                               | <b>TOTAL</b>                                                     |            | \$ 6,000.00   | \$ 1,500.00   | \$ 7,980.00   |



| DEPARTMENT: PARKS MAINTENANCE      |                                                                                                                                                                                                                                                                                                                                                       |                                    |                              |                   |                  |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|------------------------------|-------------------|------------------|
| FUND NUMBER: 100                   |                                                                                                                                                                                                                                                                                                                                                       |                                    | DEPARTMENT FUNCTION CODE 440 |                   |                  |
| LINE ITEM<br>OBJECT #              | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                                                                                                                                                                                                                                                             | DETAIL<br>AMOUNTS:                 | FY2026<br>BUDGET:            | FY2025<br>BUDGET: | FY2024<br>ACTUAL |
| 210                                | TELEPHONE<br>Verizon Service for cell phones<br><div>TOTAL</div>                                                                                                                                                                                                                                                                                      | 500.00                             | \$ 500.00                    | \$ 500.00         | \$ 495.54        |
| 260                                | REPAIR AND MAINTENANCE<br>Used for all general repairs and maintenance on Equipment and all Facilities. Equipment - Mowers/Gators/Kubota Tractor - Out Sorced Mehcanics. Oil/Blades/Filters/Belts. Facilities - Repairs on Bathrooms and Buidings.<br><div>TOTAL</div>                                                                                | 50,000.00                          | \$ 50,000.00                 | \$ 40,000.00      | \$ 47,486.09     |
| 261                                | PARK/TURF MANAGEMENT<br><br>Includes money for all Turf Management supplies for Highways,on/off ramps, all Parks and Facilities. Ball Fields - Chalk/Field Paint/Turface/Infield Dirt/Bases/Pitching Mounds/Chemicals. Parks, Facilities, Highways, On/Off Ramps - All Landscape - Mulch/Pine Needles/Stone/Trees/Bushes/Flowers.<br><div>TOTAL</div> | 140,000.00                         | \$ 140,000.00                | \$ 136,868.38     | \$ 82,404.29     |
| 410                                | UNIFORMS<br>Used for employee uniforms G&K Services - Boots when needed for staff and T-Shirts and Jackets<br><div>TOTAL</div>                                                                                                                                                                                                                        | 10,000.00                          | \$ 10,000.00                 | \$ 8,000.00       | \$ 10,046.22     |
| 624                                | LIABILITY INSURANCE<br>General Payroll Liability<br><div>TOTAL</div>                                                                                                                                                                                                                                                                                  | 5,500.00                           | \$ 5,500.00                  | \$ 4,000.00       | \$ 3,240.00      |
| 001-624                            | LIABILITY INSURANCE-AUTO<br><div>TOTAL</div>                                                                                                                                                                                                                                                                                                          | 14,000.00                          | \$ 14,000.00                 | \$ 10,500.00      | \$ 8,758.00      |
| 650                                | CONTRACTS & SERVICES<br>All Outside Contractors/Pest Control at shelters and Bathrooms Irrigation Repairs & Installation/Tree Services/Fence Repair & Installiation.<br>Ball Fields - Top Dressing & Lip Removal.<br><div>TOTAL</div>                                                                                                                 | 2,000.00<br>20,000.00<br>20,000.00 | \$ 42,000.00                 | \$ 24,000.00      | \$ 36,298.29     |
| 700                                | OTHER EXPENSES<br><br>This is used for items and purchases not covered in other line items<br><div>TOTAL</div>                                                                                                                                                                                                                                        | 5,000.00                           | \$ 5,000.00                  | \$ 5,000.00       | \$ 2,369.11      |
| 001-802                            | MOSQUITO SPRAY SUPPLIES<br>Chemicals & supplies used in city wide mosquito spraying.<br><div>TOTAL</div>                                                                                                                                                                                                                                              | 1,000.00                           | \$ 1,000.00                  | \$ -              | \$ -             |
| 830                                | NON-CAPITAL EQUIPMENT<br>This area would include all non-capital equipment purchases for the department.<br><div>TOTAL</div>                                                                                                                                                                                                                          | 5,000.00                           | \$ 5,000.00                  | \$ 10,000.00      | \$ 8,798.65      |
| Department (Function) Grand Totals |                                                                                                                                                                                                                                                                                                                                                       |                                    | \$ 1,054,500.00              | \$ 967,368.38     | \$ 770,635.37    |



# 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

|                                                                    | FY2023 |       | FY2024 |       | FY2025 |       | FY2026 |       |
|--------------------------------------------------------------------|--------|-------|--------|-------|--------|-------|--------|-------|
|                                                                    | Actual | Goal  | Actual | Goal  | Actual | Goal  | Actual | Goal  |
| Number of recreational sports participants                         | 1,985  | 1,950 | 1,994  | 2,000 | 2,226  | 2,000 |        | 2,000 |
| Number of different sports offered                                 | 8      | 8     | 8      | 8     | 8      | 8     |        | 8     |
| Number of volunteers involved in recreation sports programs        | 180    | 210   | 200    | 220   | 513    | 220   |        | 230   |
| Number of Keep America Beautiful events held                       | 2      | 2     | 2      | 2     | 2      | 2     |        | 2     |
| Number of volunteers involved in the Keep America Beautiful events | 150    | 180   | 200    | 230   | 229    | 230   |        | 250   |

## 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 2026

|                          | FY2024 Actual | FY2025 Budget | FY2026 Budget | Difference (2025 - 2026) | (%) Difference |
|--------------------------|---------------|---------------|---------------|--------------------------|----------------|
| Personnel Expenditures   | \$462,892.21  | \$464,000.00  | \$572,000.00  | 108,000.00               | 23.3%          |
| Operating Expenditures   | \$335,209.15  | \$322,000.00  | \$360,800.00  | 38,800.00                | 12.0%          |
| Non-Capital Expenditures |               |               |               |                          |                |
| Total                    | \$798,101.36  | \$786,000.00  | \$932,800.00  | 146,800.00               | 18.7%          |
| Authorized FT Positions  | 5             | 5             | 6             |                          |                |



| DEPARTMENT: RECREATION |                                                   | FUND NUMBER: 100             |               |               |               |
|------------------------|---------------------------------------------------|------------------------------|---------------|---------------|---------------|
|                        |                                                   | DEPARTMENT FUNCTION CODE 450 |               |               |               |
| LINE ITEM              |                                                   | DETAIL                       | FY2026        | FY2025        | FY2024        |
| OBJECT #               | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED         | AMOUNTS:                     | BUDGET:       | BUDGET:       | ACTUAL        |
| 010                    | SALARIES                                          | 366,000.00                   |               |               |               |
|                        | Merit                                             | 11,000.00                    |               |               |               |
|                        | COLA                                              | 8,000.00                     |               |               |               |
|                        | TOTAL                                             |                              | \$ 385,000.00 | \$ 322,500.00 | \$ 315,246.40 |
| 021                    | FICA                                              | 30,000.00                    |               |               |               |
|                        | TOTAL                                             |                              | \$ 30,000.00  | \$ 25,000.00  | \$ 22,847.90  |
| 024                    | RETIREMENT                                        | 72,000.00                    |               |               |               |
|                        | TOTAL                                             |                              | \$ 72,000.00  | \$ 64,000.00  | \$ 58,509.72  |
| 025                    | GROUP INSURANCE                                   | 77,000.00                    |               |               |               |
|                        | TOTAL                                             |                              | \$ 77,000.00  | \$ 45,000.00  | \$ 60,091.59  |
| 028                    | WORK COMP                                         | 8,000.00                     |               |               |               |
|                        | TOTAL                                             |                              | \$ 8,000.00   | \$ 7,500.00   | \$ 6,196.60   |
| 100                    | SUPPLIES                                          |                              |               |               |               |
|                        | General Supplies                                  | 5,800.00                     |               |               |               |
|                        | TOTAL                                             |                              | \$ 5,800.00   | \$ 5,500.00   | \$ 3,412.77   |
| 110                    | POSTAGE                                           |                              |               |               |               |
|                        | Postage for mailings at the Recreation Department | 1,000.00                     |               |               |               |
|                        | TOTAL                                             |                              | \$ 1,000.00   | \$ 1,000.00   | \$ 91.83      |
| 150                    | EMPLOYEE EXPENSES                                 |                              |               |               |               |
|                        | Memberships, classes, travel expenses, etc.       | 12,500.00                    |               |               |               |
|                        | TOTAL                                             |                              | \$ 12,500.00  | \$ 25,000.00  | \$ 5,114.28   |
| 170                    | REPAIRS & MAINTENANCE AUTO                        |                              |               |               |               |
|                        | Repairs/Preventive maintenance                    | 3,500.00                     |               |               |               |
|                        | TOTAL                                             |                              | \$ 3,500.00   | \$ 3,000.00   | \$ 3,016.02   |
| 180                    | GAS & OIL                                         |                              |               |               |               |
|                        | Fuel for all Recreation Department vehicles       | 6,500.00                     |               |               |               |
|                        | TOTAL                                             |                              | \$ 6,500.00   | \$ 5,000.00   | \$ 3,185.91   |
| 210                    | TELEPHONE                                         |                              |               |               |               |
|                        | Charter, Segra, Verizon, Windstream               | 12,000.00                    |               |               |               |
|                        | TOTAL                                             |                              | \$ 12,000.00  | \$ 12,000.00  | \$ 11,691.26  |
| 260                    | REPAIR AND MAINTENANCE                            |                              |               |               |               |
|                        | Miscellaneous repairs                             | 2,000.00                     |               |               |               |
|                        | TOTAL                                             |                              | \$ 2,000.00   | \$ 1,500.00   | \$ 497.84     |
| 410                    | UNIFORMS                                          |                              |               |               |               |
|                        | Staff Clothing with Recreation Logo               | 2,000.00                     |               |               |               |
|                        | TOTAL                                             |                              | \$ 2,000.00   | \$ 1,000.00   | \$ 591.48     |



| DEPARTMENT: RECREATION             |                                                                                                                         |               |               |               |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|
| FUND NUMBER: 100                   |                                                                                                                         |               |               |               |
| DEPARTMENT FUNCTION CODE 450       |                                                                                                                         |               |               |               |
| LINE ITEM                          | DETAIL                                                                                                                  | FY2026        | FY2025        | FY2024        |
| OBJECT #                           | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                                               | AMOUNTS:      | BUDGET:       | ACTUAL        |
| 412                                | <b>PROGRAM EXPENSES</b>                                                                                                 |               |               |               |
|                                    | Baseball Equipment & Uniforms                                                                                           | 55,000.00     |               |               |
|                                    | Basketball Equipment & Uniforms                                                                                         | 30,000.00     |               |               |
|                                    | Soccer Equipment & Uniforms                                                                                             | 11,000.00     |               |               |
|                                    | Cheerleading                                                                                                            | 8,000.00      |               |               |
|                                    | Football Equipment & Uniforms                                                                                           | 40,000.00     |               |               |
|                                    | Lacrosse                                                                                                                | 6,000.00      |               |               |
|                                    | Flag Football                                                                                                           | 12,000.00     |               |               |
|                                    | Officials Fees (All Sports)                                                                                             | 70,000.00     |               |               |
|                                    | League Fees                                                                                                             | 5,000.00      |               |               |
|                                    | Background Checks                                                                                                       | 4,000.00      |               |               |
|                                    | Other Programs - Community Events                                                                                       | 10,000.00     |               |               |
|                                    | TOTAL                                                                                                                   | \$ 251,000.00 | \$ 234,000.00 | \$ 232,392.14 |
| 624                                | <b>LIABILITY INSURANCE</b>                                                                                              |               |               |               |
|                                    | General Payroll Liability                                                                                               | 5,000.00      |               |               |
|                                    | TOTAL                                                                                                                   | \$ 5,000.00   | \$ 4,000.00   | \$ 3,114.00   |
| 001-624                            | <b>LIABILITY INSURANCE-AUTO (VANS)</b>                                                                                  | 11,500.00     |               |               |
|                                    | TOTAL                                                                                                                   | \$ 11,500.00  | \$ 8,500.00   | \$ 7,085.00   |
| 625                                | <b>INSURANCE- CHILDREN (NATIONWIDE)</b>                                                                                 | 8,000.00      |               |               |
|                                    | TOTAL                                                                                                                   | \$ 8,000.00   | \$ 7,000.00   | \$ 4,725.00   |
| 650                                | <b>CONTRACTS &amp; SERVICES</b>                                                                                         |               |               |               |
|                                    | Services for the Mauldin Recreation Staff - Including Pest Control, Cleaning, Cintas (Mats, Restrooms), Water & Coffee. | 4,000.00      |               |               |
|                                    | TOTAL                                                                                                                   | \$ 4,000.00   | \$ 4,000.00   | \$ 2,202.73   |
| 700                                | <b>OTHER EXPENSES</b>                                                                                                   |               |               |               |
|                                    | Includes other expenses not accounted for in other line items                                                           | 2,500.00      |               |               |
|                                    | TOTAL                                                                                                                   | \$ 2,500.00   | \$ 2,500.00   | \$ 1,702.83   |
| 800                                | <b>BANK FEES</b>                                                                                                        |               |               |               |
|                                    | Credit Card Merchant Fees                                                                                               | 8,500.00      |               |               |
|                                    | TOTAL                                                                                                                   | \$ 8,500.00   | \$ 8,000.00   | \$ 8,667.71   |
| 875                                | <b>PARD PROJECT EXPENDITURES</b>                                                                                        |               |               |               |
|                                    | PARD Grant-State will reimburse 80% of PARD Grant expenditures. (see Grant Revenue line item)                           | 25,000.00     |               |               |
|                                    | TOTAL                                                                                                                   | \$ 25,000.00  | \$ -          | \$ 47,718.35  |
| Department (Function) Grand Totals |                                                                                                                         | \$ 932,800.00 | \$ 786,000.00 | \$ 798,101.36 |



# 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

|                                                                    | FY2023 |       | FY2024 |       | FY2025 |       | FY2026 |       |
|--------------------------------------------------------------------|--------|-------|--------|-------|--------|-------|--------|-------|
|                                                                    | Actual | Goal  | Actual | Goal  | Actual | Goal  | Actual | Goal  |
| Number of paying members                                           | 3,790  | 3,500 | 3,810  | 3,500 | 4,369  | 3,500 |        | 3,500 |
| Number of total members                                            | 3,800  | 4,000 | 5,200  | 4,000 | 4,776  | 4,000 |        | 4,000 |
| Number of machines repaired throughout the year                    | 25     | 5     | 25     | 0     | 18     | 25    |        | 5     |
| Number of members utilizing senior programs (i.e. Silver Sneakers) | 1,000  | 1,050 | 1,086  | 2,000 | 2,154  | 2,000 |        | 2,000 |

## 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 2026

|                          | FY2024 Actual | FY2025 Budget | FY2026 Budget | Difference (2025 - 2026) | (%) Difference |
|--------------------------|---------------|---------------|---------------|--------------------------|----------------|
| Personnel Expenditures   | \$417,006.06  | \$391,500.00  | \$463,000.00  | 71,500.00                | 18.3%          |
| Operating Expenditures   | \$249,813.82  | \$320,000.00  | \$347,700.00  | 27,700.00                | 8.7%           |
| Non-Capital Expenditures | \$2,443.36    | \$10,000.00   | \$12,000.00   | 2,000.00                 | 20.0%          |
| Total                    | \$669,263.24  | \$721,500.00  | \$822,700.00  | 101,200.00               | 14.0%          |
| Authorized FT Positions  | 3             | 3             | 3             |                          |                |



| DEPARTMENT: SPORTS CENTER    |                                                                                                 |            |               |               |               |
|------------------------------|-------------------------------------------------------------------------------------------------|------------|---------------|---------------|---------------|
| FUND NUMBER: 500             |                                                                                                 |            |               |               |               |
| DEPARTMENT FUNCTION CODE 451 |                                                                                                 |            |               |               |               |
| LINE ITEM                    |                                                                                                 | DETAIL     | FY2026        | FY2025        | FY2024        |
| OBJECT #                     | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                                                       | AMOUNTS:   | BUDGET:       | BUDGET:       | ACTUAL        |
| 010                          | SALARIES                                                                                        | 315,000.00 |               |               |               |
|                              | Merit                                                                                           | 10,000.00  |               |               |               |
|                              | COLA                                                                                            | 7,000.00   |               |               |               |
|                              | TOTAL                                                                                           |            | \$ 332,000.00 | \$ 274,000.00 | \$ 305,715.43 |
| 021                          | FICA                                                                                            | 26,000.00  |               |               |               |
|                              | TOTAL                                                                                           |            | \$ 26,000.00  | \$ 21,000.00  | \$ 23,370.25  |
| 024                          | RETIREMENT                                                                                      | 62,000.00  |               |               |               |
|                              | TOTAL                                                                                           |            | \$ 62,000.00  | \$ 54,000.00  | \$ 48,779.00  |
| 025                          | GROUP INSURANCE                                                                                 | 28,000.00  |               |               |               |
|                              | TOTAL                                                                                           |            | \$ 28,000.00  | \$ 28,000.00  | \$ 26,695.41  |
| 028                          | WORK COMP                                                                                       | 15,000.00  |               |               |               |
|                              | TOTAL                                                                                           |            | \$ 15,000.00  | \$ 14,500.00  | \$ 12,445.97  |
| 100                          | SUPPLIES                                                                                        |            |               |               |               |
|                              | General Office Supplies                                                                         | 25,000.00  |               |               |               |
|                              | TOTAL                                                                                           |            | \$ 25,000.00  | \$ 25,000.00  | \$ 21,710.59  |
| 110                          | POSTAGE                                                                                         |            |               |               |               |
|                              | Postage for mailings at the Sports Center                                                       | 500.00     |               |               |               |
|                              | TOTAL                                                                                           |            | \$ 500.00     | \$ 500.00     | \$ 114.74     |
| 150                          | EMPLOYEE EXPENSES                                                                               |            |               |               |               |
|                              | Memberships, Classes, Travel Expenses                                                           | 7,000.00   |               |               |               |
|                              | TOTAL                                                                                           |            | \$ 7,000.00   | \$ 7,000.00   | \$ 3,808.61   |
| 200                          | UTILITIES                                                                                       |            |               |               |               |
|                              | Duke Power, Greenville Water, PNG                                                               | 80,000.00  |               |               |               |
|                              | TOTAL                                                                                           |            | \$ 80,000.00  | \$ 83,000.00  | \$ 68,432.97  |
| 210                          | TELEPHONE                                                                                       |            |               |               |               |
|                              | Segra Telephone & Charter                                                                       | 3,200.00   |               |               |               |
|                              | TOTAL                                                                                           |            | \$ 3,200.00   | \$ 3,000.00   | \$ 3,179.38   |
| 260                          | REPAIR AND MAINTENANCE                                                                          |            |               |               |               |
|                              | Building repairs, lighting, etc                                                                 | 35,000.00  |               |               |               |
|                              | TOTAL                                                                                           |            | \$ 35,000.00  | \$ 23,000.00  | \$ 18,416.73  |
| 410                          | UNIFORMS                                                                                        |            |               |               |               |
|                              | Shirts for front desk staff to provide professional appearance to customers. Also fitness staff | 2,000.00   |               |               |               |
|                              | TOTAL                                                                                           |            | \$ 2,000.00   | \$ 2,000.00   | \$ 1,223.51   |
| 412                          | PROGRAM EXPENSES                                                                                |            |               |               |               |
|                              | Fit Kid Supplies, Community Events, Summer Camp, Fitness Challenge                              | 20,000.00  |               |               |               |
|                              | TOTAL                                                                                           |            | \$ 20,000.00  | \$ 18,500.00  | \$ 19,258.67  |



| DEPARTMENT: SPORTS CENTER          |                                                                        | FUND NUMBER: 500             |               |               |               |
|------------------------------------|------------------------------------------------------------------------|------------------------------|---------------|---------------|---------------|
|                                    |                                                                        | DEPARTMENT FUNCTION CODE 451 |               |               |               |
| LINE ITEM                          |                                                                        | DETAIL                       | FY2026        | FY2025        | FY2024        |
| OBJECT #                           | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                              | AMOUNTS:                     | BUDGET:       | BUDGET:       | ACTUAL        |
| 610                                | ADVERTISING & PROMOTION                                                |                              |               |               |               |
|                                    | Magazine Ads, promotions, and other advertising                        | 11,000.00                    |               |               |               |
|                                    | TOTAL                                                                  |                              | \$ 11,000.00  | \$ 9,000.00   | \$ 2,509.69   |
| 624                                | LIABILITY INSURANCE                                                    |                              |               |               |               |
|                                    | General Payroll Liability                                              | 6,500.00                     |               |               |               |
|                                    | TOTAL                                                                  |                              | \$ 6,500.00   | \$ 5,000.00   | \$ 4,138.00   |
| 002-624                            | LIABILITY INSURANCE-BUILDING                                           |                              |               |               |               |
|                                    |                                                                        | 50,000.00                    |               |               |               |
|                                    | TOTAL                                                                  |                              | \$ 50,000.00  | \$ 37,000.00  | \$ 31,124.00  |
| 650                                | CONTRACTS & SERVICES                                                   |                              |               |               |               |
|                                    | Copier, Cleaning, Other                                                | 98,000.00                    |               |               |               |
|                                    | TOTAL                                                                  |                              | \$ 98,000.00  | \$ 98,000.00  | \$ 66,932.23  |
| 700                                | OTHER EXPENSES                                                         |                              |               |               |               |
|                                    | Includes other expenses that are not accounted for in other line items | 1,000.00                     |               |               |               |
|                                    | TOTAL                                                                  |                              | \$ 1,000.00   | \$ 1,000.00   | \$ 296.99     |
| 800                                | BANK FEES                                                              |                              |               |               |               |
|                                    | Credit Card Merchant Fees/AMEX Merchant Fees                           | 8,500.00                     |               |               |               |
|                                    | TOTAL                                                                  |                              | \$ 8,500.00   | \$ 8,000.00   | \$ 8,667.71   |
| 830                                | NON-CAPITAL EQUIPMENT                                                  |                              |               |               |               |
|                                    | Upgrade lights to LED's                                                | 12,000.00                    |               |               |               |
|                                    | TOTAL                                                                  |                              | \$ 12,000.00  | \$ 10,000.00  | \$ 2,443.36   |
| Department (Function) Grand Totals |                                                                        |                              | \$ 822,700.00 | \$ 721,500.00 | \$ 669,263.24 |



# Cultural Center

## Mission Statement

The mission of the Cultural Center 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 of the Cultural Center
- Develop programing to create synergy and citizen engagement Citywide
- Identify and leverage unused city resources currently available to promote community development
- Raise awareness of and recruit partnership opportunities for programming of cultural arts and facilitating City infrastructure improvement
- Development working relationships with local businesses, non-profit organization and faith-based entities.

## Performance Measures

Council Goal: Community Events & Programming

Measurement Type: Workload

|                                                                  | FY2023 |       | FY2024 |       | FY2025 |       | FY2026 |       |
|------------------------------------------------------------------|--------|-------|--------|-------|--------|-------|--------|-------|
|                                                                  | Actual | Goal  | Actual | Goal  | Actual | Goal  | Actual | Goal  |
| Sooie BBQ Festival attendance                                    | 2,410  | 2,000 | 2,615  | 2,300 | 2,264  | 2,300 |        | 2,400 |
| Theatre program show attendance for (5 shows)                    | 6,539  | 5,700 | 6,536  | 5,900 | 6,532  | 5,900 |        | 6,000 |
| Amp'd Up Fridays music series attendance                         | 9,927  | 8,000 | 9,800  | 8,500 | 6,933  | 8,500 |        | 8,500 |
| Number of various events planned & conducted throughout the year | 5      | 5     | 9      | 8     | 11     | 8     |        | 11    |
| Theatre camp utilization and attendance                          | 82     | 70    | 80     | 75    | 107    | 75    |        | 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:

Cultural Center Fiscal Plan 2026

|                          | FY2024 Actual | FY2025 Budget | FY2026 Budget  | Difference (2025 - 2026) | (%) Difference |
|--------------------------|---------------|---------------|----------------|--------------------------|----------------|
| Personnel Expenditures   | \$313,800.65  | \$243,500.00  | \$413,500.00   | 170,000.00               | 69.8%          |
| Operating Expenditures   | \$168,490.44  | \$648,000.00  | \$949,000.00   | 736,000.00               | 345.5%         |
| Non-Capital Expenditures |               |               |                |                          |                |
| Total                    | \$482,291.09  | \$891,500.00  | \$1,362,500.00 | 906,000.00               | 198.5%         |
| Authorized FT Positions  | 5             | 4             | 4              |                          |                |



| DEPARTMENT: CULTURAL CENTER |                                                                  |            |               |               |               |
|-----------------------------|------------------------------------------------------------------|------------|---------------|---------------|---------------|
| FUND NUMBER:                |                                                                  |            | 100           |               |               |
| DEPARTMENT FUNCTION CODE    |                                                                  |            | 452           |               |               |
| LINE ITEM                   |                                                                  | DETAIL     | FY2026        | FY2025        | FY2024        |
| OBJECT #                    | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                        | AMOUNTS:   | BUDGET:       | BUDGET:       | ACTUAL        |
| 010                         | SALARIES                                                         | 263,000.00 |               |               |               |
|                             | Merit                                                            | 8,000.00   |               |               |               |
|                             | COLA                                                             | 6,000.00   |               |               |               |
|                             | TOTAL                                                            |            | \$ 277,000.00 | \$ 152,000.00 | \$ 219,002.69 |
| 012                         | OVERTIME                                                         | 4,000.00   |               |               |               |
|                             | TOTAL                                                            |            | \$ 4,000.00   | \$ 4,000.00   | \$ 1,787.86   |
| 021                         | FICA                                                             | 22,000.00  |               |               |               |
|                             | TOTAL                                                            |            | \$ 22,000.00  | \$ 12,000.00  | \$ 16,530.64  |
| 024                         | RETIREMENT                                                       | 53,000.00  |               |               |               |
|                             | TOTAL                                                            |            | \$ 53,000.00  | \$ 31,000.00  | \$ 40,978.73  |
| 025                         | GROUP INSURANCE                                                  | 45,500.00  |               |               |               |
|                             | TOTAL                                                            |            | \$ 45,500.00  | \$ 36,500.00  | \$ 28,669.14  |
| 028                         | WORK COMP                                                        | 12,000.00  |               |               |               |
|                             | TOTAL                                                            |            | \$ 12,000.00  | \$ 8,000.00   | \$ 6,831.59   |
| 100                         | SUPPLIES                                                         |            |               |               |               |
|                             | Supplies - Office/Theatre and some equipment needs               | 20,000.00  |               |               |               |
|                             | TOTAL                                                            |            | \$ 20,000.00  | \$ 15,000.00  | \$ 17,937.59  |
| 150                         | EMPLOYEE EXPENSES                                                |            |               |               |               |
|                             | Professional Development and Training                            | 10,000.00  |               |               |               |
|                             | TOTAL                                                            |            | \$ 10,000.00  | \$ 12,000.00  | \$ 8,913.82   |
| 200                         | UTILITIES - Cultural Center                                      |            |               |               |               |
|                             | Duke Power, Greenville Water, PNG                                | 28,000.00  |               |               |               |
|                             | TOTAL                                                            |            | \$ 28,000.00  | \$ 32,000.00  | \$ 29,577.31  |
| 210                         | TELEPHONE                                                        |            |               |               |               |
|                             | Segra & Verizon                                                  | 3,500.00   |               |               |               |
|                             | TOTAL                                                            |            | \$ 3,500.00   | \$ 4,000.00   | \$ 3,106.63   |
| 260                         | REPAIR AND MAINTENANCE                                           |            |               |               |               |
|                             | General Building Repair                                          | 12,000.00  |               |               |               |
|                             | TOTAL                                                            |            | \$ 12,000.00  | \$ 12,000.00  | \$ 9,234.20   |
| 624                         | LIABILITY INSURANCE                                              |            |               |               |               |
|                             | General Payroll Liability                                        | 500.00     |               |               |               |
|                             | TOTAL                                                            |            | \$ 500.00     | \$ 500.00     | \$ 349.00     |
| 002-624                     | LIABILITY INSURANCE-BUILDING                                     | 12,500.00  |               |               |               |
|                             | TOTAL                                                            |            | \$ 12,500.00  | \$ 9,000.00   | \$ 7,786.00   |
| 650                         | CONTRACTS & SERVICES                                             |            |               |               |               |
|                             | Other services and contracts associated with the Cultural Center | 55,000.00  |               |               |               |
|                             | H&A related contracts & Services                                 | 105,000.00 |               |               |               |
|                             | TOTAL                                                            |            | \$ 160,000.00 | \$ 91,000.00  | \$ 43,865.63  |



| DEPARTMENT: CULTURAL CENTER        |                                                          |                              |               |                 |
|------------------------------------|----------------------------------------------------------|------------------------------|---------------|-----------------|
|                                    |                                                          | FUND NUMBER: 100             |               |                 |
|                                    |                                                          | DEPARTMENT FUNCTION CODE 452 |               |                 |
| LINE ITEM                          |                                                          | DETAIL                       | FY2026        | FY2025          |
| OBJECT #                           | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                | AMOUNTS:                     | BUDGET:       | BUDGET:         |
|                                    |                                                          |                              |               | FY2024          |
|                                    |                                                          |                              |               | ACTUAL          |
| 652                                | SPECIAL PROJECTS                                         |                              |               |                 |
|                                    | Various Holiday/Cultural events                          | 30,000.00                    |               |                 |
|                                    | TOTAL                                                    | \$ 30,000.00                 | \$ 15,000.00  | \$ 11,133.38    |
| 700                                | OTHER EXPENSES                                           |                              |               |                 |
|                                    | Community Support (Bridgeway 5K)                         | 27,500.00                    |               |                 |
|                                    | H&A related expenses (support for Chamber, Mauldin Band) | 50,000.00                    |               |                 |
|                                    | TOTAL                                                    | \$ 77,500.00                 | \$ 22,500.00  | \$ 36,586.88    |
| 701                                | MARKETING*                                               | 150,000.00                   |               |                 |
|                                    | TOTAL                                                    | \$ 150,000.00                | \$ 135,000.00 | \$ 184,260.93   |
| 710                                | THEATRE SHOWS                                            |                              |               |                 |
|                                    | Prince of Egypt                                          | 35,000.00                    |               |                 |
|                                    | Noises Off                                               | 20,000.00                    |               |                 |
|                                    | Rent                                                     | 35,000.00                    |               |                 |
|                                    | Children of Eden                                         | 25,000.00                    |               |                 |
|                                    | Memphis                                                  | 30,000.00                    |               |                 |
|                                    | Bettlejuice JR                                           | 25,000.00                    |               |                 |
|                                    | TOTAL                                                    | \$ 170,000.00                | \$ 25,000.00  | \$ 41,471.96    |
| 715                                | MAULDIN THEATRE PRODUCTION RIGHTS/LICENSIN               | 45,000.00                    |               |                 |
|                                    | TOTAL                                                    | \$ 45,000.00                 | \$ 30,000.00  | \$ 41,684.49    |
| 720                                | SUMMER MUSIC SERIES*                                     | 60,000.00                    |               |                 |
|                                    | TOTAL                                                    | \$ 60,000.00                 | \$ 60,000.00  | \$ 62,187.65    |
| 721                                | BLUES & JAZZ FESTIVAL*                                   | 30,000.00                    |               |                 |
|                                    | TOTAL                                                    | \$ 30,000.00                 | \$ 30,000.00  | \$ 29,928.58    |
| 722                                | SOOIE BBQ FESTIVAL*                                      | 60,000.00                    |               |                 |
|                                    | TOTAL                                                    | \$ 60,000.00                 | \$ 60,000.00  | \$ 55,571.75    |
| 723                                | CHRISTMAS TREE LIGHTING*                                 | 10,000.00                    |               |                 |
|                                    | TOTAL                                                    | \$ 10,000.00                 | \$ 10,000.00  | \$ 5,664.89     |
| 724                                | MOVIE SERIES*                                            | 10,000.00                    |               |                 |
|                                    | TOTAL                                                    | \$ 10,000.00                 | \$ 8,000.00   | \$ 5,823.72     |
| 725                                | MAULDIN CITY SINGERS*                                    | 12,000.00                    |               |                 |
|                                    | TOTAL                                                    | \$ 12,000.00                 | \$ 10,000.00  | \$ 15,759.07    |
| 728                                | PUBLIC ART TRAIL*                                        | 18,000.00                    |               |                 |
|                                    | TOTAL                                                    | \$ 18,000.00                 | \$ 18,000.00  | \$ 17,000.00    |
| 729                                | SPOTLIGHT SERIES*                                        | 30,000.00                    |               |                 |
|                                    | TOTAL                                                    | \$ 30,000.00                 | \$ 24,000.00  | \$ 23,692.36    |
| 830                                | NON-CAPITAL EQUIPMENT                                    |                              |               |                 |
|                                    | TOTAL                                                    | \$ -                         | \$ 25,000.00  | \$ 34,725.00    |
| Department (Function) Grand Totals |                                                          | \$ 1,362,500.00              | \$ 891,500.00 | \$ 1,000,061.49 |



# 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

|                                                    | FY2023 |       | FY2024 |       | FY2025 |       | FY2026 |       |
|----------------------------------------------------|--------|-------|--------|-------|--------|-------|--------|-------|
|                                                    | Actual | Goal  | Actual | Goal  | Actual | Goal  | Actual | Goal  |
| Number of visits to the Ray Hopkins Center monthly | 2,050  | 2,200 | 2,550  | 2,500 | 2,891  | 2,500 |        | 2,500 |
| Number of seniors partipating in programs          | 1,500  | 1,500 | 1,607  | 1,800 | 2,400  | 1,800 |        | 1,800 |
| Number of seniors partipating in exercise classes  | 265    | 250   | 300    | 300   | 1,989  | 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 2026

|                          | FY2024 Actual | FY2025 Budget | FY2026 Budget | Difference (2025 - 2026) | (%) Difference |
|--------------------------|---------------|---------------|---------------|--------------------------|----------------|
| Personnel Expenditures   | \$145,463.94  | \$134,800.00  | \$178,500.00  | 43,700.00                | 32.4%          |
| Operating Expenditures   | \$111,403.47  | \$188,300.00  | \$195,500.00  | 7,200.00                 | 3.8%           |
| Non-Capital Expenditures |               |               |               |                          |                |
| Total                    | \$256,867.41  | \$323,100.00  | \$374,000.00  | 50,900.00                | 15.8%          |



| DEPARTMENT: SENIOR CENTER |                                           |            |               |              |               |
|---------------------------|-------------------------------------------|------------|---------------|--------------|---------------|
| FUND NUMBER:              |                                           |            | 100           |              |               |
| DEPARTMENT FUNCTION CODE  |                                           |            | 453           |              |               |
| LINE ITEM                 |                                           | DETAIL     | FY2026        | FY2025       | FY2024        |
| OBJECT #                  | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED | AMOUNTS:   | BUDGET:       | BUDGET:      | ACTUAL        |
| 010                       | SALARIES                                  | 117,000.00 |               |              |               |
|                           | Merit                                     | 4,000.00   |               |              |               |
|                           | COLA                                      | 3,000.00   |               |              |               |
|                           | TOTAL                                     |            | \$ 124,000.00 | \$ 96,500.00 | \$ 103,918.13 |
| 021                       | FICA                                      | 10,000.00  |               |              |               |
|                           | TOTAL                                     |            | \$ 10,000.00  | \$ 8,000.00  | \$ 7,943.23   |
| 024                       | RETIREMENT                                | 24,000.00  |               |              |               |
|                           | TOTAL                                     |            | \$ 24,000.00  | \$ 19,000.00 | \$ 13,909.90  |
| 025                       | GROUP INSURANCE                           | 19,000.00  |               |              |               |
|                           | TOTAL                                     |            | \$ 19,000.00  | \$ 9,800.00  | \$ 18,508.23  |
| 028                       | WORK COMP                                 | 1,500.00   |               |              |               |
|                           | TOTAL                                     |            | \$ 1,500.00   | \$ 1,500.00  | \$ 1,184.45   |
| 100                       | SUPPLIES                                  |            |               |              |               |
|                           | General Office Supplies                   | 6,500.00   |               |              |               |
|                           | TOTAL                                     |            | \$ 6,500.00   | \$ 5,500.00  | \$ 4,072.32   |
| 170                       | REPAIRS & MAINTENANCE AUTO                |            |               |              |               |
|                           | Repairs/Preventive maintenance            | 2,500.00   |               |              |               |
|                           | TOTAL                                     |            | \$ 2,500.00   | \$ 2,500.00  | \$ 1,198.30   |
| 180                       | GAS & OIL                                 |            |               |              |               |
|                           | Fuel for Senior Department vehicles       | 2,500.00   |               |              |               |
|                           | TOTAL                                     |            | \$ 2,500.00   | \$ 2,000.00  | \$ 1,399.81   |
| 200                       | UTILITIES                                 |            |               |              |               |
|                           | Laurens Electric, Greenville Water, PNG   | 47,000.00  |               |              |               |
|                           | TOTAL                                     |            | \$ 47,000.00  | \$ 49,800.00 | \$ 37,830.41  |
| 210                       | TELEPHONE                                 |            |               |              |               |
|                           | Segra & Charter                           | 2,600.00   |               |              |               |
|                           | TOTAL                                     |            | \$ 2,600.00   | \$ 2,500.00  | \$ 1,660.86   |
| 260                       | REPAIR AND MAINTENANCE                    |            |               |              |               |
|                           | New Fixtures (GCRA Reimbursement)         | 12,500.00  |               |              |               |
|                           | Building Repair                           | 16,000.00  |               |              |               |
|                           | TOTAL                                     |            | \$ 28,500.00  | \$ 21,500.00 | \$ 9,647.53   |
| 412                       | SENIOR FITNESS EXPENSES                   |            |               |              |               |
|                           | Fitness Equipment                         | 5,000.00   |               |              |               |
|                           | TOTAL                                     |            | \$ 5,000.00   | \$ 5,000.00  | \$ 2,694.40   |
| 413                       | SENIOR PROGRAM EXPENSES                   |            |               |              |               |
|                           | Activity Supplies                         | 16,000.00  |               |              |               |
|                           | Furniture (GCRA Reimbursement)            | 5,000.00   |               |              |               |
|                           | Trip Expenses                             | 30,000.00  |               |              |               |
|                           | TOTAL                                     |            | \$ 51,000.00  | \$ 51,000.00 | \$ 13,137.75  |



| DEPARTMENT: SENIOR CENTER          |                                                                        | FUND NUMBER: 100             |               |               |               |
|------------------------------------|------------------------------------------------------------------------|------------------------------|---------------|---------------|---------------|
|                                    |                                                                        | DEPARTMENT FUNCTION CODE 453 |               |               |               |
| LINE ITEM                          |                                                                        | DETAIL                       | FY2026        | FY2025        | FY2024        |
| OBJECT #                           | DETAIL & JUSTIFICATION FOR ITEMS BUDGETED                              | AMOUNTS:                     | BUDGET:       | BUDGET:       | ACTUAL        |
| 001-413                            | SENIOR PRINTING EXPENSES                                               |                              |               |               |               |
|                                    | Printing/Postage                                                       | 1,000.00                     |               |               |               |
|                                    | TOTAL                                                                  |                              | \$ 1,000.00   | \$ 1,000.00   | \$ 0.85       |
| 624                                | LIABILITY INSURANCE                                                    |                              |               |               |               |
|                                    | General Payroll Liability                                              | 1,900.00                     |               |               |               |
|                                    | TOTAL                                                                  |                              | \$ 1,900.00   | \$ 1,500.00   | \$ 1,139.00   |
| 001-624                            | LIABILITY INSURANCE-AUTO (VANS)                                        |                              |               |               |               |
|                                    |                                                                        | 4,500.00                     |               |               |               |
|                                    | TOTAL                                                                  |                              | \$ 4,500.00   | \$ 3,500.00   | \$ 2,799.00   |
| 650                                | CONTRACTS & SERVICES                                                   |                              |               |               |               |
|                                    | Copier, Cleaning, and other contracts                                  | 41,500.00                    |               |               |               |
|                                    | TOTAL                                                                  |                              | \$ 41,500.00  | \$ 41,500.00  | \$ 35,380.16  |
| 700                                | OTHER EXPENSES                                                         |                              |               |               |               |
|                                    | Includes other expenses that are not accounted for in other line items | 1,000.00                     |               |               |               |
|                                    | TOTAL                                                                  |                              | \$ 1,000.00   | \$ 1,000.00   | \$ 443.08     |
| Department (Function) Grand Totals |                                                                        |                              | \$ 374,000.00 | \$ 323,100.00 | \$ 256,867.41 |



# Capital Improvement Program (CIP)

Capital Improvement Program Summary  
FY2026 (Only) CIP Budget  
CIP Detailed Budget  
FY2026 Capital Budget Item Sheets

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# Capital Improvement Program

## Capital Improvement Program Overview

The City of Mauldin's FY2026 – FY2035 Capital Improvement Program is a comprehensive 10-year Capital Improvement Plan (CIP) which identifies current and future fiscal requirements and is the basis for determining annual capital budget expenditures. The primary sources of funding for the CIP are sewer fee revenues, hospitality and accommodations tax revenues, general fund revenues and capital project fund revenues.

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

As it relates to the operating CIP budget, the CIP are only those projects/equipment that are requesting new budget approval in the upcoming budget year, FY2025-2026. The operating CIP budget for FY2025-2026; heretofore known as the FY2026 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 FY2026 Capital Budget totals \$1,835,000 and utilizes a combination of financing through a combination of pay-as-you-go (PAYGO) (\$1,049,00), and PAYGO Hospitality and Accommodations (\$170,000).

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.

## FY2026 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 FY2026 Capital Budget includes funding (\$300,000) for the ongoing sewer system maintenance program.
- **Continuing Police Patrol Fleet Replacement Program:** The City overhauled the entire existing fleet of police patrol vehicles over the past several years. The 10-year capital improvement plan includes funds for 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 FY2026 Capital Budget provides funding through its Transportation Fund for continued investment in the City's transportation network through repaving and maintaining City owned roads.

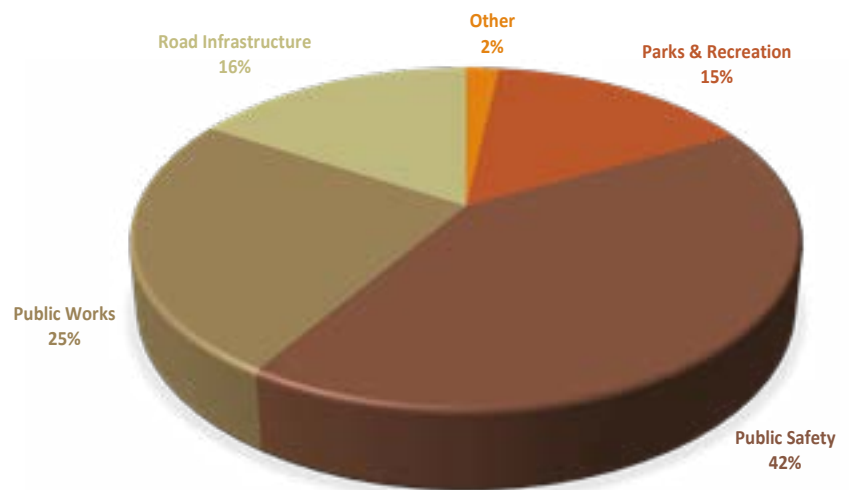
Table below provides an overview of the CIP by category:

| Category            | FY2026             | FY2027              | FY2028             | FY2029             | FY2030             |
|---------------------|--------------------|---------------------|--------------------|--------------------|--------------------|
| Other               | \$ 35,000          | \$ 120,000          |                    | \$ 55,000          |                    |
| Parks & Recreation  | \$ 282,000         | \$ 7,851,200        |                    |                    |                    |
| Public Safety       | \$ 766,000         | \$ 1,858,000        | \$ 5,061,300       | \$ 1,982,600       | \$716,000          |
| Public Works        | \$ 452,000         | \$ 683,000          | \$ 880,000         | \$ 1,058,000       | \$710,000          |
| Road Infrastructure | \$ 300,000         | \$ 300,000          | \$ 300,000         | \$ 300,000         |                    |
| <b>Grand Total</b>  | <b>\$1,835,000</b> | <b>\$10,812,200</b> | <b>\$6,241,300</b> | <b>\$3,395,600</b> | <b>\$1,426,000</b> |

| Category            | FY2031             | FY2032             | FY2033             | FY2034             | FY2035              |
|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Other               |                    |                    |                    | \$65,000           |                     |
| Parks & Recreation  |                    |                    |                    |                    | \$13,689,800        |
| Public Safety       | \$590,000          | \$518,000          | \$868,000          | \$940,000          | \$608,000           |
| Public Works        | \$825,000          | \$590,000          | \$725,000          | \$1,005,000        | \$725,000           |
| Road Infrastructure |                    |                    |                    |                    |                     |
| <b>Grand Total</b>  | <b>\$1,415,000</b> | <b>\$1,108,000</b> | <b>\$1,593,000</b> | <b>\$2,010,000</b> | <b>\$15,022,800</b> |

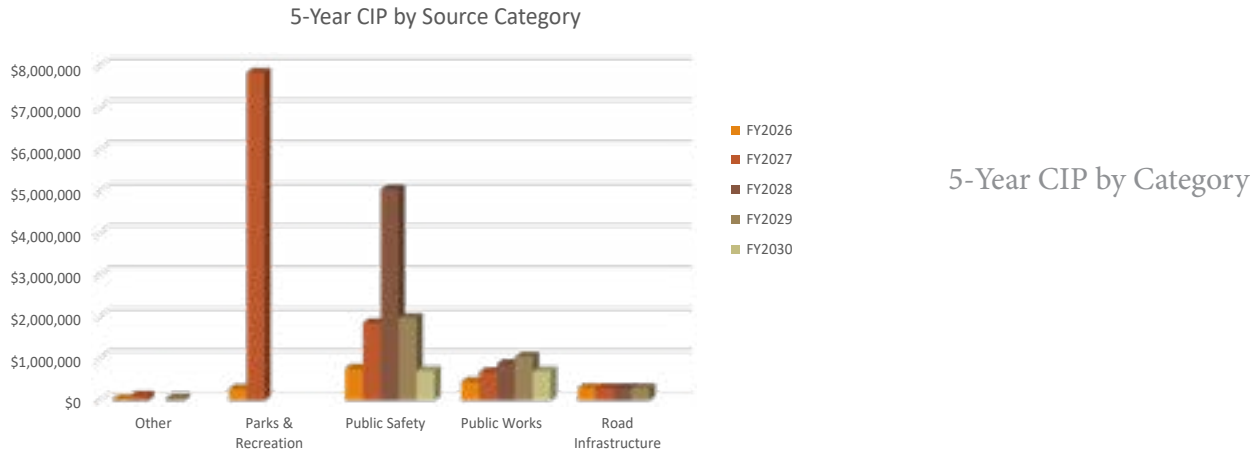
Figure to the right provides the percentage of the FY2026 capital budget by category. 42% of the FY2026 capital budget is appropriated for public safety related equipment. 25% of the FY2026 capital budget funds public works related equipment.



Percentage of FY2026 Capital Budget by Category



Figure below provides a summary of only 5-years of the CIP by category. This illustrates the funding amount by category for the FY2026 – FY2030. During its annual budgeting process, Council may amend the 10-year CIP based on its priorities.



The 10-year CIP is a program that matches the City's major capital needs with the financial ability to meet those needs. As a plan, it is subject to change. However, reviewing the plan along with the funding source for each project is critical to maintaining the financial health of the City while making strategic capital investments.

The narratives below detail the manner which each funding source supports the FY2026 Capital Budget. It is worth noting that the FY2026 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:

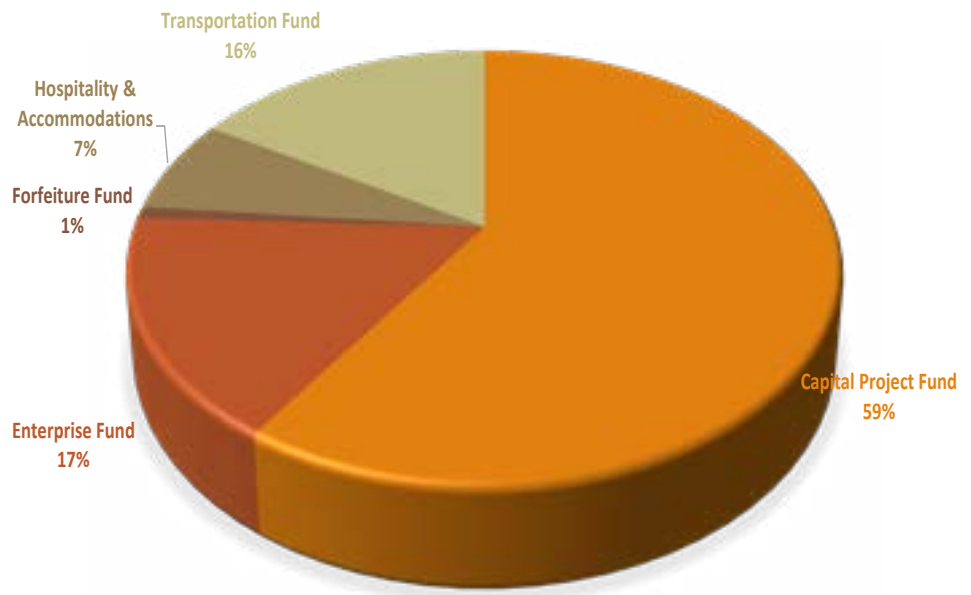
| Funding Source       | FY2026             | FY2027              | FY2028             | FY2029             | FY2030             |
|----------------------|--------------------|---------------------|--------------------|--------------------|--------------------|
| Capital Project Fund | \$1,089,000        | \$ 3,920,200        | \$5,561,300        | \$2,604,600        | \$1,041,000        |
| Hospitality & Accom  | \$ 130,000         | \$ 6,256,000        |                    |                    |                    |
| Enterprise Fund      | \$ 300,000         | \$ 320,000          | \$ 380,000         | \$ 475,000         | \$385,000          |
| Transportation Fund  | \$ 300,000         | \$ 300,000          | \$ 300,000         | \$ 300,000         |                    |
| Forfeiture Fund      | \$ 16,000          | \$ 16,000           |                    | \$ 16,000          |                    |
| <b>Grand Total</b>   | <b>\$1,835,000</b> | <b>\$10,812,200</b> | <b>\$6,241,300</b> | <b>\$3,395,600</b> | <b>\$1,426,000</b> |

| Funding Source               | FY2031             | FY2032             | FY2033             | FY2034             | FY2035              |
|------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Capital Project Fund         | \$990,000          | \$790,000          | \$1,185,000        | \$1,410,000        | \$5,335,800         |
| Hospitality & Accommodations |                    |                    |                    |                    | \$9,289,000         |
| Enterprise Fund              | \$425,000          | \$300,000          | \$390,000          | \$600,000          | \$380,000           |
| Transportation Fund          |                    |                    |                    |                    |                     |
| Forfeiture Fund              |                    | \$18,000           | \$18,000           |                    | \$18,000            |
| <b>Grand Total</b>           | <b>\$1,415,000</b> | <b>\$1,108,000</b> | <b>\$1,593,000</b> | <b>\$2,010,000</b> | <b>\$15,022,800</b> |

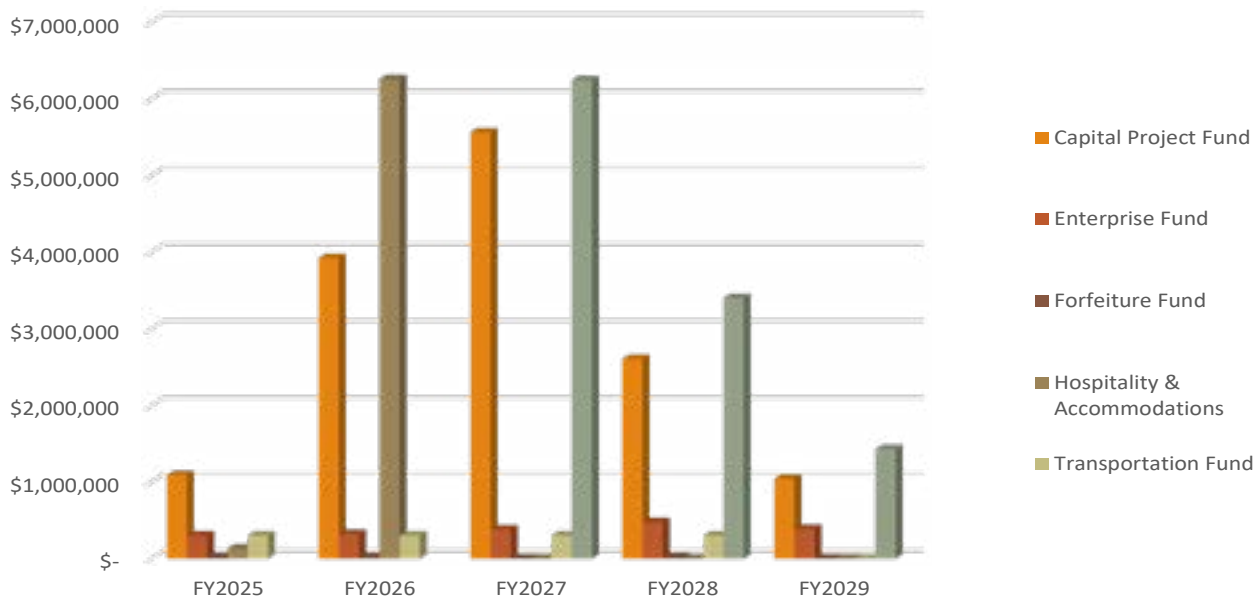


Graph to the right provides the percentage of the FY2026 Capital Budget by funding source. 59% of the FY2026 Capital Budget is appropriated to address capital equipment needs for various departments. Figure below provides a summary of the 5-year (only) CIP by source category. This illustrates the funding amount by category for FY2026 – FY2030.

Review of graph reveals that the primary funding source for the FY2026 Capital Budget is from the capital projects fund in the form of a capital lease and pay as you go funds.



Percentage of FY2026 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 money contributed from a strong fiscal year. You may wish to note that in Fall 2026, the Council added approximately \$1.0M to the Capital Fund Balance of surplus revenues to be used to fund capital items in the FY2026 budget. The City's capital fund balance to date is \$8,774,234.



## **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 \$2,225,857. 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 it's 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 lists only the FY2026 items and includes the attendant budgetary information (cost estimates, description and funding source).

## **CIP Detail Budget Summary (Appendix B)**

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

## **FY2026 Capital Project Budget Sheets (Appendix C)**

The Capital Project budget sheets detail the following for FY2026 capital projects:

- Cost estimates for the City's FY2026 capital projects
- Descriptions of each project
- Costs and funding source of each project



**City of Mauldin**  
**Capital Improvement Program**  
**FY2026**

| Category            | Type                            | Dept Name | Item                                                                        | Funding Source               | Description & Justification                                                                                       | FY2026                 |
|---------------------|---------------------------------|-----------|-----------------------------------------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------|------------------------|
| Other               | Vehicle Replacement/Additions   | BDS       | Truck in BDS                                                                | Capital Project Fund         | Need to replace approx. every 10 years                                                                            | \$ 35,000.00           |
| Road Infrastructure | Infrastructure Improvement      | Capital   | Road Paving                                                                 | Transportation Fund          | Resurfacing the City's roads per list                                                                             | \$ 300,000.00          |
| Public Safety       | Capital Equipment               | Fire      | Station Cascade System                                                      | Capital Project Fund         | Replace stationary cascade system - 25 years old.                                                                 | \$ 75,000.00           |
| Public Safety       | Capital Equipment               | Fire      | 800MHZ radios/ upgrading to the Purvis alerting system. (Greenville County) | Capital Project Fund         | Upgrade our 800mhz portable/Mobile Radios and alerting software                                                   | \$ 200,000.00          |
| Parks & Recreation  | Special Revenue Fund            | CC        | MCC Storage Building                                                        | Hospitality & Accommodations | Storage building located at PW                                                                                    | \$ 30,000.00           |
| Parks & Recreation  | Special Revenue Fund            | CC        | Christmas Lights                                                            | Hospitality & Accommodations | Additions to the Christmas Light Trail                                                                            | \$ 100,000.00          |
| Public Safety       | Buildings/Facility Improvements | Fire      | HVAC System Fire Station 2 (Feaster)                                        | Capital Project Fund         | 4 ton HVAC unit (existing is >20yrs old)                                                                          | \$ 14,000.00           |
| Public Safety       | Buildings/Facility Improvements | Fire      | HVAC System Fire Station 2 (Feaster)                                        | Capital Project Fund         | 4 ton HVAC unit (existing is >20yrs old)                                                                          | \$ 14,000.00           |
| Public Safety       | Buildings/Facility Improvements | Fire      | HVAC System Fire Station 2 (Feaster)                                        | Capital Project Fund         | 2 ton HVAC unit (existing is >20yrs old)                                                                          | \$ 10,000.00           |
| Public Safety       | Capital Equipment               | Police    | K-9 Purchase                                                                | Forfeiture Fund              | This line will be needed in 2026/2027 to replace K-9's who will be at the point of medically retiring due to age. | \$ 16,000.00           |
| Public Safety       | Capital Equipment               | Police    | 800mhz In-car and Handheld radios                                           | Capital Project Fund         | To finish swapping out the old 800mhz radios, and provide for growth starting in 2030                             | \$ 137,000.00          |
| Public Safety       | Vehicle Replacement/Additions   | Police    | Police Marked Patrol Units (Sedans/SUV)                                     | Capital Project Fund         | To replace marked vehicles within the patrol fleet                                                                | \$ 300,000.00          |
| Public Works        | Capital Equipment               | PW        | Zero Turn Mower                                                             | Capital Project Fund         | Division is systematically replacing mowers as they age                                                           | \$ 20,000.00           |
| Public Works        | Capital Equipment               | PW        | Concrete Curb Machine                                                       | Capital Project Fund         | curbing is a great SW control, Division needs machine                                                             | \$ 20,000.00           |
| Public Works        | Capital Equipment               | PW        | Field Rake John Deere                                                       | Capital Project Fund         | Was underbudgetted in 2024, used to make fields playable                                                          | \$ 20,000.00           |
| Public Works        | Vehicle Replacement/Additions   | PW        | Public Works Truck - Sanitation                                             | Capital Project Fund         | Division needs a pickup truck to replace aging fleet                                                              | \$ 65,000.00           |
| Public Works        | Capital Equipment               | PW        | Asphalt Drag Box                                                            | Capital Project Fund         | Drag box is needed to pave larger areas/walking trails                                                            | \$ 18,000.00           |
| Public Works        | Capital Equipment               | PW        | 19ft Scissor Lift                                                           | Capital Project Fund         | new lift is needed to address needs of sports/senior centers                                                      | \$ 9,000.00            |
| Parks & Recreation  | Parks, Recreation and Tourism   | PW        | Sports Center Basketball Floor Refinished                                   | Capital Project Fund         | Keeping up to date with the warranty of the floor and the routine                                                 | \$ 22,000.00           |
| Parks & Recreation  | Parks, Recreation and Tourism   | PW        | Electric Height Adjuster for Sports Center                                  | Capital Project Fund         | Upadting basketball goals to electric height adjusters at Sports                                                  | \$ 55,000.00           |
| Parks & Recreation  | Parks, Recreation and Tourism   | PW        | Sports Center Gymnasium Divider Curtain                                     | Capital Project Fund         | Updating the original divider curtain in the Sports Center gym                                                    | \$ 75,000.00           |
| Public Works        | Enterprise Fund                 | Sewer     | Complete Sewer work in Prority Areas                                        | Enterprise Fund              | Sewer rehab is an essential part of O&M of the system                                                             | \$ 300,000.00          |
| <b>TOTAL</b>        |                                 |           |                                                                             |                              |                                                                                                                   | <b>\$ 1,835,000.00</b> |



| Category            | Item                                                                        | Funding Source               | FY2026        | FY2027          | FY2028          | FY2029          | FY2030        |
|---------------------|-----------------------------------------------------------------------------|------------------------------|---------------|-----------------|-----------------|-----------------|---------------|
| Other               | Truck in BDS                                                                | Capital Project Fund         | \$ 35,000.00  |                 |                 | \$ 55,000.00    |               |
| Road Infrastructure | Road Paving                                                                 | Transportation Fund          | \$ 300,000.00 | \$ 300,000.00   | \$ 300,000.00   | \$ 300,000.00   |               |
| Parks & Recreation  | MCC Floors Refinishing                                                      | Hospitality & Accommodations |               | \$ 75,000.00    |                 |                 |               |
| Other               | New Financial Software                                                      | Capital Project Fund         |               | \$ 120,000.00   |                 |                 |               |
|                     |                                                                             |                              |               |                 |                 |                 |               |
|                     | Fire Apparatus: Rescue truck                                                |                              |               |                 |                 |                 |               |
| Public Safety       |                                                                             | Capital Project Fund         |               | \$ 1,000,000.00 |                 |                 |               |
| Public Safety       | Firefighter Gear Replacement                                                | Capital Project Fund         |               |                 |                 |                 | \$ 126,000.00 |
| Public Safety       | Station Cascade System                                                      | Capital Project Fund         | \$ 75,000.00  |                 |                 |                 |               |
|                     |                                                                             |                              |               |                 |                 |                 |               |
| Public Safety       | Turn out gear Washer/ Extractor                                             | Capital Project Fund         |               |                 | \$ 18,000.00    |                 |               |
|                     |                                                                             |                              |               |                 |                 |                 |               |
| Public Safety       | Fire Apparatus: Pumper                                                      | Capital Project Fund         |               |                 |                 | \$ 1,000,000.00 |               |
|                     |                                                                             |                              |               |                 |                 |                 |               |
| Public Safety       | 800MHZ radios/ upgrading to the Purvis alerting system. (Greenville County) | Capital Project Fund         | \$ 200,000.00 |                 |                 |                 |               |
|                     |                                                                             |                              |               |                 |                 |                 |               |
|                     | Add 5th fire station                                                        |                              |               |                 |                 |                 |               |
| Public Safety       |                                                                             | Capital Project Fund         |               |                 | \$ 4,000,000.00 |                 |               |
| Public Safety       | Replace Heart Monitor                                                       | Capital Project Fund         |               | \$ 44,000.00    | \$ 45,300.00    | \$ 46,600.00    |               |
| Parks & Recreation  | MCC Storage Building                                                        | Hospitality & Accommodations | \$ 30,000.00  |                 |                 |                 |               |
| Parks & Recreation  | Christmas Lights                                                            | Hospitality & Accommodations | \$ 100,000.00 |                 |                 |                 |               |
| Public Safety       | HVAC System Fire Station 2 (Feaster)                                        | Capital Project Fund         | \$ 14,000.00  |                 |                 |                 |               |
| Public Safety       | HVAC System Fire Station 2 (Feaster)                                        | Capital Project Fund         | \$ 14,000.00  |                 |                 |                 |               |
| Public Safety       | HVAC System Fire Station 2 (Feaster)                                        | Capital Project Fund         | \$ 10,000.00  |                 |                 |                 |               |
| Public Safety       | HVAC System Fire Station 3 (Holland)                                        | Capital Project Fund         |               | \$ 14,000.00    |                 |                 |               |
| Public Safety       | HVAC System Fire Station 3 (Holland)                                        | Capital Project Fund         |               | \$ 14,000.00    |                 |                 |               |
| Public Safety       | HVAC System Fire Station 3 (Holland)                                        | Capital Project Fund         |               | \$ 14,000.00    |                 |                 |               |
| Public Safety       | HVAC System Fire Station 3 (Holland)                                        | Capital Project Fund         |               | \$ 14,000.00    |                 |                 |               |
| Public Safety       | HVAC System Fire Station 3 (Holland)                                        | Capital Project Fund         |               |                 | \$ 14,000.00    |                 |               |
| Public Safety       | HVAC System Fire Station 3 (Holland)                                        | Capital Project Fund         |               |                 | \$ 14,000.00    |                 |               |
| Public Safety       | Turn-Key ready Police Units (SUV)                                           | Capital Project Fund         |               |                 | \$ 120,000.00   | \$ 120,000.00   |               |
| Public Safety       | Police Administrative Unit (Sedan)                                          | Capital Project Fund         |               | \$ 75,000.00    | \$ 300,000.00   | \$ 300,000.00   |               |
|                     |                                                                             |                              |               |                 |                 |                 |               |
| Public Safety       | Polaris Pro XD 4000G AWD                                                    | Capital Project Fund         |               | \$ 30,000.00    | \$ 30,000.00    |                 |               |
|                     |                                                                             |                              |               |                 |                 |                 |               |
| Public Safety       | K-9 Purchase                                                                | Forfeiture Fund              | \$ 16,000.00  | \$ 16,000.00    |                 | \$ 16,000.00    |               |
|                     |                                                                             |                              |               |                 |                 |                 |               |
| Public Safety       | 800mhz In-car and Handheld radios                                           | Capital Project Fund         | \$ 137,000.00 | \$ 137,000.00   |                 |                 | \$ 90,000.00  |
|                     |                                                                             |                              |               |                 |                 |                 |               |
| Public Safety       | Police Marked Patrol Units (Sedans/SUV)                                     | Capital Project Fund         | \$ 300,000.00 | \$ 500,000.00   | \$ 500,000.00   | \$ 500,000.00   | \$ 500,000.00 |
| Public Safety       | Digital Speed Trailer and Sign Board                                        | Capital Project Fund         |               |                 | \$ 20,000.00    |                 |               |
|                     |                                                                             |                              |               |                 |                 |                 |               |
| Public Works        | Public Works Truck - Parks                                                  | Capital Project Fund         |               |                 | \$ 75,000.00    |                 |               |
| Public Works        | Public Works Truck - Streets                                                | Capital Project Fund         |               |                 | \$ 80,000.00    |                 |               |
| Public Works        | Zero Turn Mower                                                             | Capital Project Fund         | \$ 20,000.00  | \$ 20,000.00    |                 | \$ 20,000.00    | \$ 20,000.00  |
| Public Works        | Public Works Leaf Truck - Sanitation                                        | Capital Project Fund         |               | \$ 250,000.00   |                 | \$ 250,000.00   |               |
| Public Works        | Public Works Grapple Truck - Sanitation                                     | Capital Project Fund         |               |                 |                 |                 | \$ 250,000.00 |
| Public Works        | PW Side-Loader Trash Truck - Sanitation                                     | Capital Project Fund         |               |                 | \$ 325,000.00   |                 |               |
| Public Works        | PW front Loader - Sanitation                                                | Capital Project Fund         |               |                 |                 | \$210,000.00    |               |
| Public Works        | Concrete Curb Machine                                                       | Capital Project Fund         | \$ 20,000.00  |                 |                 |                 |               |
| Public Works        | Commercial Paint Sprayer                                                    | Capital Project Fund         |               | \$ 8,000.00     |                 |                 |               |
| Public Works        | Bagging riding mower                                                        | Capital Project Fund         |               |                 | \$ 20,000.00    |                 |               |



| Category           | Item                                                                   | Funding Source               | Description & Justification                                            | FY2026                 | FY2027                  | FY2028                 | FY2029                 | FY2030                 |
|--------------------|------------------------------------------------------------------------|------------------------------|------------------------------------------------------------------------|------------------------|-------------------------|------------------------|------------------------|------------------------|
| Public Works       | Field Rake John Deere                                                  | Capital Project Fund         | Was underbudgetted in 2024, used to make fields playable               | \$ 20,000.00           |                         |                        |                        | \$ 20,000.00           |
| Public Works       | Riding Turf Aerator                                                    | Capital Project Fund         | Machine is needed to manage sport fields                               |                        |                         |                        | \$ 18,000.00           |                        |
| Public Works       | Compact Utility Loader                                                 | Capital Project Fund         | Division will need to replace 30yr old tractor                         |                        |                         |                        |                        | \$ 35,000.00           |
| Public Works       | Public Works Truck - Sanitation                                        | Capital Project Fund         | Division needs a pickup truck to replace aging fleet                   | \$ 65,000.00           |                         |                        |                        |                        |
| Public Works       | Skid Steer Attachment - Asphalt Milling                                | Capital Project Fund         | Streets needs attachment to mill roadways to make better patches       |                        | \$ 40,000.00            |                        |                        |                        |
| Public Works       | Asphalt Drag Box                                                       | Capital Project Fund         | Drag box is needed to pave larger areas/walking trails                 | \$ 18,000.00           |                         |                        |                        |                        |
| Public Works       | Skid Steer - Streets                                                   | Capital Project Fund         | Skid steer replacement is needed to address aging fleet                |                        |                         |                        | \$ 85,000.00           |                        |
| Public Works       | 19ft Scissor Lift                                                      | Capital Project Fund         | new lift is needed to address needs of sports/senior centers           | \$ 9,000.00            |                         |                        |                        |                        |
| Public Works       | Forklift                                                               | Capital Project Fund         | PW needs to replace its old forklift                                   |                        | \$ 45,000.00            |                        |                        |                        |
| Parks & Recreation | New Basketball Court Expansion/New                                     | Hospitality & Accommodations | New Basketball Court Expansion/New Sporting Fields                     |                        | \$ 4,000,000.00         |                        |                        |                        |
| Parks & Recreation | New Restroom/Concessions at Springfield                                | Hospitality & Accommodations | New Restroom/Concessions at Springfield Park                           |                        | \$ 550,000.00           |                        |                        |                        |
| Parks & Recreation | Fencing at Sunset Park Lower                                           | Hospitality & Accommodations | Fencing at Sunset Park Lower Playground, Baseball, Miracle             |                        | \$ 300,000.00           |                        |                        |                        |
| Parks & Recreation | Developing land next to Sunset                                         | Hospitality & Accommodations | Developing land next to Sunset Park/Studies of development             |                        | \$ 230,000.00           |                        |                        |                        |
| Parks & Recreation | Shade Structure at Springfield Park                                    | Hospitality & Accommodations | Shade Structure at Springfield Park                                    |                        | \$ 210,000.00           |                        |                        |                        |
| Parks & Recreation | Turf on upper playground at Sunset Park                                | Capital Project Fund         | Turf on upper playground at Sunset Park                                |                        | \$ 125,000.00           |                        |                        |                        |
| Parks & Recreation | New Vehicle                                                            | Capital Project Fund         | One new vehicle for Recreation Staff                                   |                        |                         |                        |                        |                        |
| Parks & Recreation | Scoreboards at Sunset Park                                             | Hospitality & Accommodations | Replacing the scoreboards at Sunset Park                               |                        | \$ 28,000.00            |                        |                        |                        |
| Parks & Recreation | New scoreboards at Springfield Park                                    | Hospitality & Accommodations | Replacing scoreboards at Springfield Park                              |                        | \$ 28,000.00            |                        |                        |                        |
| Parks & Recreation | Cameras at City, Pineforest, Springfield, Sunset Park, and City Center | Hospitality & Accommodations | Cameras at City, Pineforest, Springfield, Sunset Park, and City Center |                        | \$ 110,000.00           |                        |                        |                        |
| Parks & Recreation | Sports Center Carpet Replacement                                       | Hospitality & Accommodations | Replace the old carpet in the Sports Center                            |                        |                         |                        |                        |                        |
| Parks & Recreation | Renovations to lighting at Sunset Park                                 | Capital Project Fund         | Renovations to lighting at Sunset Park                                 |                        | \$ 300,000.00           |                        |                        |                        |
| Parks & Recreation | Replace sound sytem in group fitness                                   | Capital Project Fund         | Replace sound sytem in group fitness room                              |                        | \$ 10,200.00            |                        |                        |                        |
| Parks & Recreation | New flooring on downstairs fitness floor at                            | Capital Project Fund         | New flooring on downstairs fitness floor at Sports Center              |                        | \$ 47,000.00            |                        |                        |                        |
| Parks & Recreation | New flooring for group fitness room                                    | Capital Project Fund         | New flooring for group fitness room                                    |                        | \$ 30,000.00            |                        |                        |                        |
| Parks & Recreation | New Restrooms at City Park                                             | Hospitality & Accommodations | New Restrooms, Concession and Press box at City Park                   |                        | \$ 725,000.00           |                        |                        |                        |
| Parks & Recreation | New sign at Senior Center                                              | Capital Project Fund         | Replace current road sign at Senior Center                             |                        | \$ 30,000.00            |                        |                        |                        |
| Parks & Recreation | Sports Center relighting whole facility                                | Capital Project Fund         | Sports Center relighting whole facility                                |                        | \$ 80,000.00            |                        |                        |                        |
| Parks & Recreation | Repave walking trail and parking lot at                                | Capital Project Fund         | Repave walking trail and parking lot at Sunset                         |                        | \$ 700,000.00           |                        |                        |                        |
| Parks & Recreation | New Vehicle                                                            | Capital Project Fund         | One new vehicle for Sport Center Staff                                 |                        | \$ 38,000.00            |                        |                        |                        |
| Parks & Recreation | Updating walking path at Sprinfield Park                               | Capital Project Fund         | Updating walking path at Sprinfield Park                               |                        | \$ 160,000.00           |                        |                        |                        |
| Parks & Recreation | Sports Center Basketball Floor Refinished                              | Capital Project Fund         | Keeping up to date with the warranty of the floor and the routine      | \$ 22,000.00           |                         |                        |                        |                        |
| Parks & Recreation | Electric Height Adjuster for Sports Center                             | Capital Project Fund         | Upadting basketball goals to electric height adjusters at Sports       | \$ 55,000.00           |                         |                        |                        |                        |
| Parks & Recreation | Sports Center Gymnasium Divider Curtain                                | Capital Project Fund         | Updating the original divider curtain in the Sports Center gym         | \$ 75,000.00           |                         |                        |                        |                        |
| Parks & Recreation | Sports Center upstairs and downstairs                                  | Capital Project Fund         | Updating of new flooring in the foyer area upstairs and downstairs     |                        | \$ 75,000.00            |                        |                        |                        |
| Public Works       | Complete Sewer work in Prority Areas                                   | Enterprise Fund              | Sewer rehab is an essential part of O&M of the system                  | \$ 300,000.00          | \$ 300,000.00           | \$ 300,000.00          | \$ 300,000.00          | \$ 300,000.00          |
| Public Works       | Skid Steer                                                             | Enterprise Fund              | Skid steer replacement is needed to address aging fleet                |                        |                         |                        |                        | \$ 85,000.00           |
| Public Works       | Pick up Truck                                                          | Enterprise Fund              | Pickup truck will be needed to address aging fleet                     |                        |                         | \$ 60,000.00           |                        |                        |
| Public Works       | Mini Excavator                                                         | Enterprise Fund              | a replacement mini will be needed to update aging fleet                |                        |                         |                        |                        |                        |
| Public Works       | Camera Van                                                             | Enterprise Fund              | a replacement van set up will be needed to update aging fleet          |                        |                         |                        |                        |                        |
| Public Works       | Backhoe                                                                | Enterprise Fund              | the backhoe will need to be replaced at sometime                       |                        |                         |                        |                        |                        |
| Public Works       | Dump Truck                                                             | Enterprise Fund              | Division needs a larger dump truck to address its day to day           |                        |                         |                        |                        |                        |
| Public Works       | Easement Machine                                                       | Enterprise Fund              | an easement machine is needed to clean the ROWs                        |                        |                         |                        | \$ 85,000.00           |                        |
| Public Works       | Zero Turn Mower                                                        | Enterprise Fund              | Division needs mowers to maintain its ROWs                             |                        | \$ 20,000.00            | \$ 20,000.00           |                        |                        |
| Public Works       | Tractor and attachments                                                | Enterprise Fund              | A tractor is needed to replace its aging fleet                         |                        |                         |                        | \$ 90,000.00           |                        |
| <b>TOTAL</b>       |                                                                        |                              |                                                                        | <b>\$ 1,835,000.00</b> | <b>\$ 10,812,200.00</b> | <b>\$ 6,241,300.00</b> | <b>\$ 3,395,600.00</b> | <b>\$ 1,426,000.00</b> |



| Category            | Item                                                                        | Funding Source               | Description & Justification                                                                                                                             | FY2031        | FY2032        | FY2033        | FY2034        | FY2035        |
|---------------------|-----------------------------------------------------------------------------|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Other               | Truck in BDS                                                                | Capital Project Fund         | Need to replace approx. every 10 years                                                                                                                  |               |               |               | \$ 65,000.00  |               |
| Road Infrastructure | Road Paving                                                                 | Transportation Fund          | Resurfacing the City's roads per list                                                                                                                   |               |               |               |               |               |
| Parks & Recreation  | MCC Floors Refinishing                                                      | Hospitality & Accommodations | Sand, Stain, Seal floors at MCC to prevent damage                                                                                                       |               |               |               |               |               |
| Other               | New Financial Software                                                      | Capital Project Fund         |                                                                                                                                                         |               |               |               |               |               |
| Public Safety       | 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.                   |               |               |               |               |               |
| Public Safety       | Firefighter Gear Replacement                                                | Capital Project Fund         | NFPA mandates gear replacement at 10 year interval.                                                                                                     |               |               |               |               |               |
| Public Safety       | Station Cascade System                                                      | Capital Project Fund         | Replace stationary cascade system - 25 years old.                                                                                                       |               |               |               |               |               |
| Public Safety       | Turn out gear Washer/ Extractor                                             | Capital Project Fund         | This purchase is a replacement washer/ extractor for firefighting turnout gear to remove cancer causing contaminants                                    |               |               |               |               |               |
| Public Safety       | Fire Apparatus: Pumper                                                      | Capital Project Fund         | This will be an additional engine added to the fleet in anticipation of continued annexation and growth.                                                |               |               |               |               |               |
| Public Safety       | 800MHZ radios/ upgrading to the Purvis alerting system. (Greenville County) | Capital Project Fund         | Upgrade our 800mhz portable/Mobile Radios and alerting software                                                                                         |               |               |               |               |               |
| Public Safety       | 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. |               |               |               |               |               |
| Public Safety       | Replace Heart Monitor                                                       | Capital Project Fund         | Replace Lifepak 15 Heart Monitor                                                                                                                        |               |               |               |               |               |
| Parks & Recreation  | MCC Storage Building                                                        | Hospitality & Accommodations | Storage building located at PW                                                                                                                          |               |               |               |               |               |
| Parks & Recreation  | Christmas Lights                                                            | Hospitality & Accommodations | Additions to the Christmas Light Trail                                                                                                                  |               |               |               |               |               |
| Public Safety       | HVAC System Fire Station 2 (Feaster)                                        | Capital Project Fund         | 4 ton HVAC unit (existing is >20yrs old)                                                                                                                |               |               |               |               |               |
| Public Safety       | HVAC System Fire Station 2 (Feaster)                                        | Capital Project Fund         | 4 ton HVAC unit (existing is >20yrs old)                                                                                                                |               |               |               |               |               |
| Public Safety       | HVAC System Fire Station 2 (Feaster)                                        | Capital Project Fund         | 2 ton HVAC unit (existing is >20yrs old)                                                                                                                |               |               |               |               |               |
| Public Safety       | HVAC System Fire Station 3 (Holland)                                        | Capital Project Fund         | 3 ton HVAC Unit (existing is >15yrs old)                                                                                                                |               |               |               |               |               |
| Public Safety       | HVAC System Fire Station 3 (Holland)                                        | Capital Project Fund         | 3 ton HVAC Unit (existing is >15yrs old)                                                                                                                |               |               |               |               |               |
| Public Safety       | HVAC System Fire Station 3 (Holland)                                        | Capital Project Fund         | 3 ton HVAC Unit (existing is >15yrs old)                                                                                                                |               |               |               |               |               |
| Public Safety       | HVAC System Fire Station 3 (Holland)                                        | Capital Project Fund         | 3 ton HVAC Unit (existing is >15yrs old)                                                                                                                |               |               |               |               |               |
| Public Safety       | HVAC System Fire Station 3 (Holland)                                        | Capital Project Fund         | 3 ton HVAC Unit (existing is >15yrs old)                                                                                                                |               |               |               |               |               |
| Public Safety       | HVAC System Fire Station 3 (Holland)                                        | Capital Project Fund         | 4 ton HVAC Unit (existing is >15yrs old)                                                                                                                |               |               |               |               |               |
| Public Safety       | Turn-Key ready Police Units (SUV)                                           | Capital Project Fund         | To replace K9 vehicles vehicles within the patrol fleet (55,000)                                                                                        |               |               |               |               |               |
| Public Safety       | Police Administrative Unit (Sedan)                                          | Capital Project Fund         | To replace unmarked vehicles within the fleet                                                                                                           |               |               | \$ 350,000.00 | \$ 350,000.00 |               |
| Public Safety       | Polaris Pro XD 4000G AWD                                                    | Capital Project Fund         | To better provide support on the trails, Bridgeway project and Downtown project                                                                         |               |               |               |               |               |
| Public Safety       | K-9 Purchase                                                                | Forfeiture Fund              | This line will be needed in 2026/2027 to replace K-9's who will be at the point of medically retiring due to age.                                       |               | \$ 18,000.00  | \$ 18,000.00  |               | \$ 18,000.00  |
| Public Safety       | 800mhz In-car and Handheld radios                                           | Capital Project Fund         | To finish swapping out the old 800mhz radios, and provide for growth starting in 2030                                                                   | \$ 90,000.00  |               |               | \$ 90,000.00  | \$ 90,000.00  |
| Public Safety       | Police Marked Patrol Units (Sedans/SUV)                                     | Capital Project Fund         | To replace marked vehicles vehicles within the patrol fleet                                                                                             | \$ 500,000.00 | \$ 500,000.00 | \$ 500,000.00 | \$ 500,000.00 | \$ 500,000.00 |
| Public Safety       | Digital Speed Trailer and Sign Board                                        | Capital Project Fund         | To replace aging Speed Trailer and Sign Board                                                                                                           |               |               |               |               |               |
| Public Works        | Public Works Truck - Parks                                                  | Capital Project Fund         | Division is systematically replacing truck/trailer with Landscape trucks                                                                                | \$ 75,000.00  |               |               |               | \$ 75,000.00  |
| Public Works        | Public Works Truck - Streets                                                | Capital Project Fund         | New truck would be required to replace aging fleet                                                                                                      |               |               |               | \$ 80,000.00  |               |
| Public Works        | Zero Turn Mower                                                             | Capital Project Fund         | Division is systematically replacing mowers as they age                                                                                                 |               | \$ 20,000.00  | \$ 20,000.00  |               |               |
| Public Works        | Public Works Leaf Truck - Sanitation                                        | Capital Project Fund         | New leaf trucks are required to update aging fleet                                                                                                      |               |               | \$ 250,000.00 |               |               |
| Public Works        | Public Works Grapple Truck - Sanitation                                     | Capital Project Fund         | New grapple trucks are needed to provide level of service                                                                                               |               | \$ 250,000.00 |               |               | \$ 250,000.00 |
| Public Works        | PW Side-Loader Trash Truck - Sanitation                                     | Capital Project Fund         | More people = more trash. More trucks are needed                                                                                                        | \$ 325,000.00 |               |               | \$ 325,000.00 |               |
| Public Works        | PW front Loader - Sanitation                                                | Capital Project Fund         | Loader to load brush at shop is old and barely holding on                                                                                               |               |               |               |               |               |
| Public Works        | Concrete Curb Machine                                                       | Capital Project Fund         | curbing is a great SW control, Division needs machine                                                                                                   |               |               |               |               |               |
| Public Works        | Commercial Paint Sprayer                                                    | Capital Project Fund         | Division needs sprayer to mark parking spots and roadways                                                                                               |               |               |               |               |               |
| Public Works        | Bagging riding mower                                                        | Capital Project Fund         | Division replaces the bagging mowers every few years                                                                                                    |               | \$ 20,000.00  |               |               |               |



| Category           | Item                                                                   | Funding Source               | Description & Justification                                            | FY2031                 | FY2032                 | FY2033                 | FY2034                 | FY2035                  |
|--------------------|------------------------------------------------------------------------|------------------------------|------------------------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|
| Public Works       | Field Rake John Deere                                                  | Capital Project Fund         | Was underbudgetted in 2024, used to make fields playable               |                        |                        |                        |                        | \$ 20,000.00            |
| Public Works       | Riding Turf Aerator                                                    | Capital Project Fund         | Machine is needed to manage sport fields                               |                        |                        |                        |                        |                         |
| Public Works       | Compact Utility Loader                                                 | Capital Project Fund         | Division will need to replace 30yr old tractor                         |                        |                        |                        |                        |                         |
| Public Works       | Public Works Truck - Sanitation                                        | Capital Project Fund         | Division needs a pickup truck to replace aging fleet                   |                        |                        | \$ 65,000.00           |                        |                         |
| Public Works       | Skid Steer Attachment - Asphalt Milling                                | Capital Project Fund         | Streets needs attachment to mill roadways to make better patches       |                        |                        |                        |                        |                         |
| Public Works       | Asphalt Drag Box                                                       | Capital Project Fund         | Drag box is needed to pave larger areas/walking trails                 |                        |                        |                        |                        |                         |
| Public Works       | Skid Steer - Streets                                                   | Capital Project Fund         | Skid steer replacement is needed to address aging fleet                |                        |                        |                        |                        |                         |
| Public Works       | 19ft Scissor Lift                                                      | Capital Project Fund         | new lift is needed to address needs of sports/senior centers           |                        |                        |                        |                        |                         |
| Public Works       | Forklift                                                               | Capital Project Fund         | PW needs to replace its old forklift                                   |                        |                        |                        |                        |                         |
| Parks & Recreation | New Basketball Court Expansion/New                                     | Hospitality & Accommodations | New Basketball Court Expansion/New Sporting Fields                     |                        |                        |                        |                        | \$ 5,600,000.00         |
| Parks & Recreation | New Restroom/Concessions at Springfield                                | Hospitality & Accommodations | New Restroom/Concessions at Springfield Park                           |                        |                        |                        |                        | \$ 950,000.00           |
| Parks & Recreation | Fencing at Sunset Park Lower                                           | Hospitality & Accommodations | Fencing at Sunset Park Lower Playground, Baseball, Miracle             |                        |                        |                        |                        | \$ 700,000.00           |
| Parks & Recreation | Developing land next to Sunset                                         | Hospitality & Accommodations | Developing land next to Sunset Park/Studies of development             |                        |                        |                        |                        | \$ 470,000.00           |
| Parks & Recreation | Shade Structure at Springfield Park                                    | Hospitality & Accommodations | Shade Structure at Springfield Park                                    |                        |                        |                        |                        | \$ 250,000.00           |
| Parks & Recreation | Turf on upper playground at Sunset Park                                | Capital Project Fund         | Turf on upper playground at Sunset Park                                |                        |                        |                        |                        | \$ 205,000.00           |
| Parks & Recreation | New Vehicle                                                            | Capital Project Fund         | One new vehicle for Recreation Staff                                   |                        |                        |                        |                        | \$ 70,000.00            |
| Parks & Recreation | Scoreboards at Sunset Park                                             | Hospitality & Accommodations | Replacing the scoreboards at Sunset Park                               |                        |                        |                        |                        | \$ 52,000.00            |
| Parks & Recreation | New scoreboards at Springfield Park                                    | Hospitality & Accommodations | Replacing scoreboards at Springfield Park                              |                        |                        |                        |                        | \$ 52,000.00            |
| Parks & Recreation | Cameras at City, Pineforest, Springfield, Sunset Park, and City Center | Hospitality & Accommodations | Cameras at City, Pineforest, Springfield, Sunset Park, and City Center |                        |                        |                        |                        | \$ 190,000.00           |
| Parks & Recreation | Sports Center Carpet Replacement                                       | Hospitality & Accommodations | Replace the old carpet in the Sports Center                            |                        |                        |                        |                        | \$ 100,000.00           |
| Parks & Recreation | Renovations to lighting at Sunset Park                                 | Capital Project Fund         | Renovations to lighting at Sunset Park                                 |                        |                        |                        |                        | \$ 2,000,000.00         |
| Parks & Recreation | Replace sound sytem in group fitness                                   | Capital Project Fund         | Replace sound sytem in group fitness room                              |                        |                        |                        |                        | \$ 11,800.00            |
| Parks & Recreation | New flooring on downstairs fitness floor at                            | Capital Project Fund         | New flooring on downstairs fitness floor at Sports Center              |                        |                        |                        |                        | \$ 71,000.00            |
| Parks & Recreation | New flooring for group fitness room                                    | Capital Project Fund         | New flooring for group fitness room                                    |                        |                        |                        |                        | \$ 65,000.00            |
| Parks & Recreation | New Restrooms at City Park                                             | Hospitality & Accommodations | New Restrooms, Concession and Press box at City Park                   |                        |                        |                        |                        | \$ 925,000.00           |
| Parks & Recreation | New sign at Senior Center                                              | Capital Project Fund         | Replace current road sign at Senior Center                             |                        |                        |                        |                        | \$ 70,000.00            |
| Parks & Recreation | Sports Center relighting whole facility                                | Capital Project Fund         | Sports Center relighting whole facility                                |                        |                        |                        |                        | \$ 120,000.00           |
| Parks & Recreation | Repave walking trail and parking lot at                                | Capital Project Fund         | Repave walking trail and parking lot at Sunset                         |                        |                        |                        |                        | \$ 1,100,000.00         |
| Parks & Recreation | New Vehicle                                                            | Capital Project Fund         | One new vehicle for Sport Center Staff                                 |                        |                        |                        |                        | \$ 62,000.00            |
| Parks & Recreation | Updating walking path at Sprinfield Park                               | Capital Project Fund         | Updating walking path at Sprinfield Park                               |                        |                        |                        |                        | \$ 240,000.00           |
| Parks & Recreation | Sports Center Basketball Floor Refinished                              | Capital Project Fund         | Keeping up to date with the warranty of the floor and the routine      |                        |                        |                        |                        | \$ 46,000.00            |
| Parks & Recreation | Electric Height Adjuster for Sports Center                             | Capital Project Fund         | Upadting basketball goals to electric height adjusters at Sports       |                        |                        |                        |                        | \$ 95,000.00            |
| Parks & Recreation | Sports Center Gymnasium Divider Curtain                                | Capital Project Fund         | Updating the original divider curtain in the Sports Center gym         |                        |                        |                        |                        | \$ 125,000.00           |
| Parks & Recreation | Sports Center upstairs and downstairs                                  | Capital Project Fund         | Updating of new flooring in the foyer area upstairs and downstairs     |                        |                        |                        |                        | \$ 120,000.00           |
| Public Works       | Complete Sewer work in Priority Areas                                  | Enterprise Fund              | Sewer rehab is an essential part of O&M of the system                  | \$ 300,000.00          | \$ 300,000.00          | \$ 300,000.00          | \$ 300,000.00          | \$ 300,000.00           |
| Public Works       | Skid Steer                                                             | Enterprise Fund              | Skid steer replacement is needed to address aging fleet                |                        |                        |                        |                        |                         |
| Public Works       | Pick up Truck                                                          | Enterprise Fund              | Pickup truck will be needed to address aging fleet                     |                        |                        |                        |                        | \$ 60,000.00            |
| Public Works       | Mini Excavator                                                         | Enterprise Fund              | a replacement mini will be needed to update aging fleet                |                        |                        | \$ 90,000.00           |                        |                         |
| Public Works       | Camera Van                                                             | Enterprise Fund              | a replacement van set up will be needed to update aging fleet          |                        |                        |                        | \$ 300,000.00          |                         |
| Public Works       | Backhoe                                                                | Enterprise Fund              | the backhoe will need to be replaced at sometime                       | \$ 125,000.00          |                        |                        |                        |                         |
| Public Works       | Dump Truck                                                             | Enterprise Fund              | Division needs a larger dump truck to address its day to day           |                        |                        |                        |                        |                         |
| Public Works       | Easement Machine                                                       | Enterprise Fund              | an easement machine is needed to clean the ROWs                        |                        |                        |                        |                        |                         |
| Public Works       | Zero Turn Mower                                                        | Enterprise Fund              | Division needs mowers to maintain its ROWs                             |                        |                        |                        |                        | \$ 20,000.00            |
| Public Works       | Tractor and attachments                                                | Enterprise Fund              | A tractor is needed to replace its aging fleet                         |                        |                        |                        |                        |                         |
| <b>TOTAL</b>       |                                                                        |                              |                                                                        | <b>\$ 1,415,000.00</b> | <b>\$ 1,108,000.00</b> | <b>\$ 1,593,000.00</b> | <b>\$ 2,010,000.00</b> | <b>\$ 15,022,800.00</b> |



## FY2026 Capital Project Budget Sheet

**Item:**

Building Official Truck

**Fund:**

Capital Projects

**Department:**

Business & Development Services

**Name of Project:**

Replacement truck for Building Official

**Description of Project:**

New four-wheel drive automatic transmission pick up truck.

**Project justification:**

Replacing vehicles within the department based on a conservative replacement plan.

**Estimated Cost:**

\$ 35,000

**CIP 5 Year Expenditure Schedule**

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2026        | \$ 35,000          |
| 2027        |                    |
| 2028        |                    |
| 2029        | \$ 55,000          |
| 2030        |                    |

**Impact on Future Budgets:**

None really, except there may be a little more efficiency with newer vehicles.



## FY2026 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:**

\$ 300,000

**CIP 5 Year Expenditure Schedule**

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2026        | \$ 300,000         |
| 2027        | \$ 300,000         |
| 2028        | \$ 300,000         |
| 2029        | \$ 300,000         |
| 2030        | \$ 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.



## FY2026 Capital Project Budget Sheet

**Item:**

Cascade System

**Fund:**

Capital Project Fund

**Department:**

Fire

**Name of Project:**

Cascade system for Fire station

**Description of Project:**

Cascade system to replace a 25 year old system.

**Project justification:**

This is to replace the 25 year old system at one of the fire stations.

**Estimated Cost:**

\$ 75,000

**CIP 5 Year Expenditure Schedule**

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2026        | \$ 75,000          |
| 2027        |                    |
| 2028        |                    |
| 2029        |                    |
| 2030        |                    |

**Impact on Future Budgets:**

None.



# FY2026 Capital Project Budget Sheet

**Item:**

Fire 800Mhz radio PURVIS upgrade

**Fund:**

Capital Projects

**Department:**

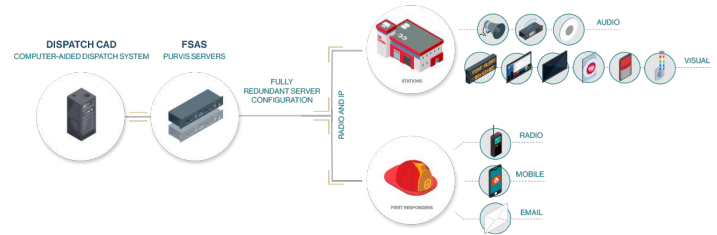
Fire Department

**Name of Project:**

Upgrade radios to the PURVIS system

**Description of Project:**

Upgrade all radios to the new PURVIS system Greenville County has adopted.

**Project justification:**

This new system is an IP-based alerting system designed to automate the process of alerting fire and rescue personnel to enhance communications and decrease response times.

**Estimated Cost:**

\$ 200,000

**CIP 5 Year Expenditure Schedule**

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2026        | \$ 200,000         |
| 2027        |                    |
| 2028        |                    |
| 2029        |                    |
| 2030        |                    |

**Impact on Future Budgets:**

None.



## FY2026 Capital Project Budget Sheet

**Item:**

Mauldin Cultural Center Storage Building

**Fund:**

Hospitality & Accommodations

**Department:**

Cultural Center

**Name of Project:**

Storage building

**Description of Project:**

Purchase a storage building to be located at Public Works to store props and other items for activities conducted at the Mauldin Cultural Center.

**Project justification:**

This will allow us to have a closer storage option and allow us to eliminate the monthly payment of the external building currently being rented.

**Estimated Cost:**

\$ 30,000

**CIP 5 Year Expenditure Schedule**

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2026        | \$ 30,000          |
| 2027        |                    |
| 2028        |                    |
| 2029        |                    |
| 2030        |                    |

**Impact on Future Budgets:**

Will allow us to eliminate the \$376.00 monthly cost for our current building.



## FY2026 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 |
|-------------|--------------------|
| 2026        | \$ 100,000         |
| 2027        |                    |
| 2028        |                    |
| 2029        |                    |
| 2030        |                    |

**Impact on Future Budgets:**

None.



## 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.



## FY2026 Capital Project Budget Sheet

**Item:**

800 MHz Motorola Handheld Radios

**Fund:**

Capital Projects Fund

**Department:**

Police Department

**Name of Project:**

Capital Outlay

**Description of Project:**

The Police Department is recommending the purchase of 25 handheld 800MHz Motorola APX 6000 radios.

**Project Justification:**

This will complete the replacement of all the older units to 800Mhz units, and equips the newly added employees with the new radios.

**Estimated Cost:**

\$137,000

**CIP Expenditure Schedule**

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2026        | \$ 137,000         |
| 2027        | \$ 137,000         |
| 2028        |                    |
| 2029        |                    |
| 2030        | \$ 90,000          |

**Impact on Future Budgets:**

There is minimal impact on future budgets.



## FY2026 Capital Project Budget Sheet

**Item:**

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:**

This is part of the fleet replacement program to have the entire fleet replaced every 4-5 years.

**Estimated Cost:**

\$300,000

**CIP Expenditure Schedule**

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2026        | \$ 300,000         |
| 2027        | \$ 500,000         |
| 2028        | \$ 500,000         |
| 2029        | \$ 500,000         |
| 2030        | \$ 500,000         |

**Impact on Future Budgets:**

There will be minimal costs associated with the new cars besides just routine maintenance.



## FY2026 Capital Project Budget Sheet

**Item:**

Zero Turn Mower

**Fund:**

Capital Projects Fund

**Department:**

Public Works (Parks)

**Name of Project:**

Capital Outlay

**Description of Project:**

Public Works is recommending the purchase of a new zero-turn mower for the Parks Department.

**Project justification:**

The Parks Department mows all the City's Parks, Right-of-Ways, and some SCDOT Right-of-Ways. Staff work diligently to make repairs and keep mowers operational; however, over time mowers need replacement. A new 60-inch deck zero-turn mower is recommended to keep the fleet at full service

**Estimated Cost:**

\$ 20,000

**CIP 5 Year Expenditure Schedule**

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2026        | \$ 20,000          |
| 2027        | \$ 20,000          |
| 2028        |                    |
| 2029        | \$ 20,000          |
| 2030        | \$ 20,000          |

**Impact on Future Budgets:**

Replacing aging mowers reduces the overall cost of maintenance in the Division.



## FY2026 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:**

\$ 20,000

**CIP 5 Year Expenditure Schedule**

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2026        | \$ 20,000          |
| 2027        |                    |
| 2028        |                    |
| 2029        |                    |
| 2030        | \$ 20,000          |

**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.



## FY2026 Capital Project Budget Sheet

**Item:**

Concrete Curb Machine

**Fund:**

Capital Projects

**Department:**

Public Works Streets Department

**Name of Project:**

Concrete Curb Machine

**Description of Project:**

Purchase of a commercial grade concrete curbing machine.

**Project justification:**

Public Works began the use of a residential grade curb machine during the last budget cycle as a proof of concept. The Department was successful in replacing a lot of curbing. Due to the nature of the inferior machine, the curb installation required a tremendous amount of hand working to make the curbs structurally sound. A commercial grade until would allow for curbing to be installed quicker and with a more durable material.

**Estimated Cost:**

\$ 20,000

**CIP 5 Year Expenditure Schedule**

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2026        | \$ 20,000          |
| 2027        |                    |
| 2028        |                    |
| 2029        |                    |
| 2030        |                    |

**Impact on Future Budgets:**

Allowing for staff to repair curbs in house reduces the potential for professional service contracts for curbing repair throughout the City. As infrastructure ages, the likelihood of potential repairs increases over time.



## FY2026 Capital Project Budget Sheet

**Item:**

Asphalt Drag Box

**Fund:**

Capital Projects

**Department:**

Public Works Streets Department

**Name of Project:**

Asphalt Drag Box

**Description of Project:**

The purchase of an asphalt drag box is recommended to assist in paving.

**Project justification:**

Public Works does all the asphalt paving by hand, from shoveling the asphalt to smoothing and grading. The asphalt drag box will allow for even spreading of asphalt in road cuts made by the Street and Sewer Divisions.

**Estimated Cost:**

\$ 18,000

**CIP 5 Year Expenditure Schedule**

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2026        | \$ 18,000          |
| 2027        |                    |
| 2028        |                    |
| 2029        |                    |
| 2030        |                    |

**Impact on Future Budgets:**

Acquiring the drag box will be a one time purchase that will expedite asphalt work by the Division. The use will also allow for a better end product in the paving activities. There is no direct financial impact on future budgets from this purchase.



## FY2026 Capital Project Budget Sheet

**Item:**

Sanitation Truck

**Fund:**

Capital Projects

**Department:**

Public Works Department - Sanitation Division

**Name of Project:**

Capital Outlay

**Description of Project:**

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

**Project justification:**

The Sanitation Department routinely hauls trash cans and recycle bins to residents homes. The existing truck is dated and needs to be replaced.

**Estimated Cost:**

\$ 65,000

**CIP 5 Year Expenditure Schedule**

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2026        | \$ 65,000          |
| 2027        |                    |
| 2028        |                    |
| 2029        |                    |
| 2030        |                    |

**Impact on Future Budgets:**

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



## FY2026 Capital Project Budget Sheet

**Item:**

19 ft Scissor Lift

**Fund:**

Capital Projects

**Department:**

PW Admin/Building Maintenance

**Name of Project:**

19 ft Scissor Lift

**Description of Project:**

New scissor lift for Public Works to service overhead lights at the Sports Center, Senior Center, Cultural Center, and Fire Stations.

**Project justification:**

Public Works has an old scissor lift; however, the weight of the lift is too much for the Cultural Center floor and for the finish on basketball courts. Additionally, doors have to be removed at facilities for the old scissor lift to access work areas.

**Estimated Cost:**

\$ 9,000

**CIP 5 Year Expenditure Schedule**

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2026        | \$ 9,000           |
| 2027        |                    |
| 2028        |                    |
| 2029        |                    |
| 2030        |                    |

**Impact on Future Budgets:**

Replacing the lift with a smaller unit will prevent damage to facility floors which will reduce the future costs of replacement and/or finishing.



## FY2026 Capital Project Budget Sheet

**Item:**

Sports Center Gym updates

**Fund:**

Capital Projects

**Department:**

Sports Center

**Name of Project:**

Gym updates

**Description of Project:**

In order to maintain and keep up with the floor warranty routine the floor will be refinished this year. Due to the increase in basketball participation and frequent use the goal adjusters are worn out. We are upgrading to electric goal adjusters for more efficient and quicker transitions between age groups. Also, the gym divider curtain has not been replaced since the gym opened. It has served its purpose and is long overdue to be replaced.

**Project justification:**

To maintain the warranty on the floor. To make transitions between age groups in basketball more efficient with electric adjusters. The divider curtain replacement will complete the full renovation of the gym.

**Estimated Cost:**

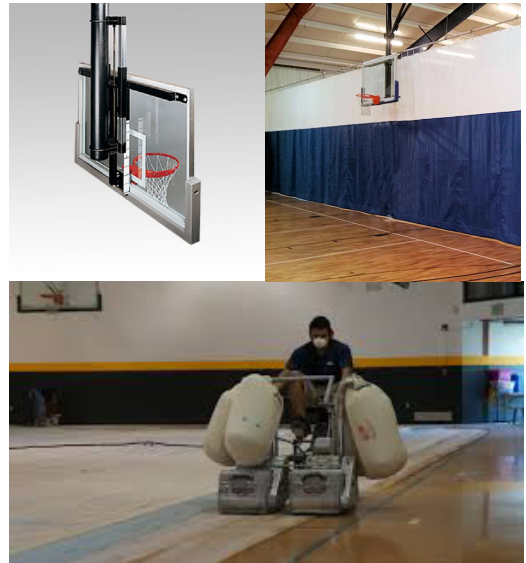
\$ 15,200

**CIP 5 Year Expenditure Schedule**

| Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2026        | \$ 152,000         |
| 2027        |                    |
| 2028        |                    |
| 2029        |                    |
| 2030        |                    |

**Impact on Future Budgets:**

None.





## FY2026 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 |
|-------------|--------------------|
| 2026        | \$ 300,000         |
| 2027        | \$ 300,000         |
| 2028        | \$ 300,000         |
| 2029        | \$ 300,000         |
| 2030        | \$ 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.



# Debt Obligation Summary

Debt Service Summary  
Outstanding Bond Debt Summary

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Page 214



## Debt Related Information

### Debt Service Summary

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

The FY2026 Debt Service Fund totals \$1,107,150 compared to the FY2025 Adopted Debt Service Fund total of \$1,139,900, which is a 3% DEcrease as illustrated in the Table below:

| FY2026 Debt Service Payment (Principal & Interest) Summary |                     |                     |              |
|------------------------------------------------------------|---------------------|---------------------|--------------|
|                                                            | FY2025 Adopted      | FY2026 Adopted      | % Difference |
| <b>Tourism Revenue Bonds</b>                               |                     |                     |              |
| Series 2020                                                | \$ 191,000          | \$ 191,000          | 0%           |
| <b>GO Bonds</b>                                            |                     |                     |              |
| Fire Series 2016 (Refunded 2009)                           | \$ 204,500          | \$ 200,800          | -2%          |
| Transportation Series 2020                                 | \$ 177,500          | \$ 178,350          | 0%           |
| <b>Capital Lease</b>                                       |                     |                     |              |
| FY20 Capital Lease                                         | \$ 90,000           | \$ 90,000           | 100%         |
| FY21 Capital Lease                                         | \$ 148,400          | \$ 148,500          | 100%         |
| FY25 Capital Lease                                         | \$ 327,000          | \$ 296,000          | 100%         |
| Fees & Penalties                                           | \$ 1,500            | \$ 2,500            | 67%          |
| <b>Total Debt Service Fund</b>                             | <b>\$ 1,139,900</b> | <b>\$ 1,107,150</b> | <b>-3%</b>   |
| <b>Installment Purchase Revenue Bonds</b>                  |                     |                     |              |
| IPRB Series 2020 (moved to MPF Fund)                       | \$ 163,489          | \$ 164,000          | 0%           |
| IPRB Series 2021 (moved to MPF Fund)                       | \$ 429,400          | \$ 431,000          | 0%           |
| <b>Total Mauldin Public Facilities Corp Fund</b>           | <b>\$ 592,889</b>   | <b>\$ 595,000</b>   | <b>0%</b>    |

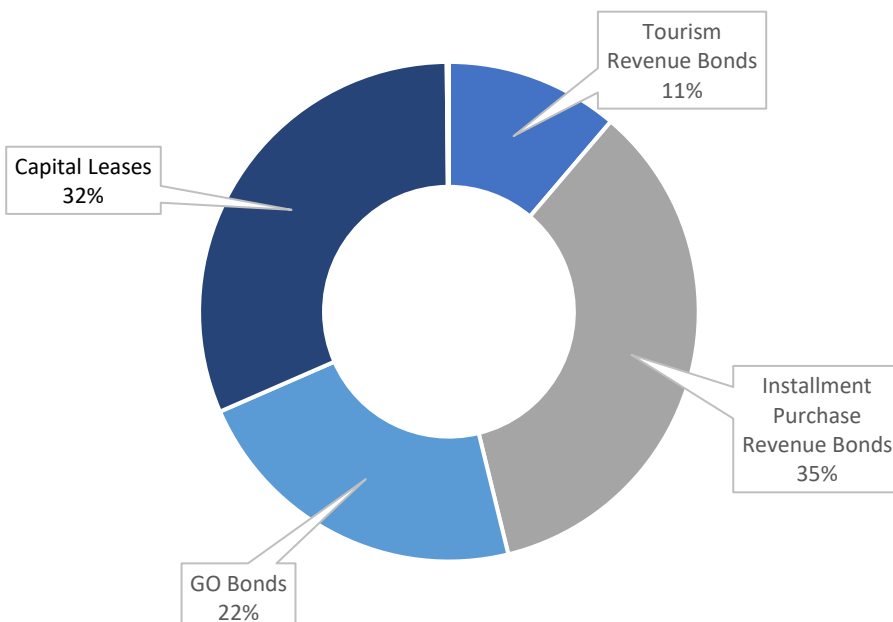


Figure left provides an illustration of the FY2026 Debt Service budgeted by percentage of the funding source. For FY2026, Installment Purchase Revenue bonds account for the largest percentage at 35%. GO Bonds represent 22%, Capital Leases represent 32%, and Tourism Revenue Bonds represent 11%.

## Debt Administration



As of June 30, 2024, the City had total outstanding debt, lease purchase, and capital lease obligations of approximately \$16,733,824. Of this total, \$3,205,000 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, 2023 and 2024 were as follows:

| <b>Total Debt, Lease Purchase, and Capital Lease Obligations</b> |                         |                   |                          |                  |                   |                   |
|------------------------------------------------------------------|-------------------------|-------------------|--------------------------|------------------|-------------------|-------------------|
|                                                                  | Governmental Activities |                   | Business-Type Activities |                  | Total             |                   |
|                                                                  | 2024                    | 2023              | 2024                     | 2023             | 2024              | 2023              |
| General Obligation Bonds                                         | \$3,205,000             | \$3,510,000       |                          |                  | 3,205,000         | 3,510,000         |
| Tourism Revenue Bonds                                            | 2,379,000               | 2,630,617         |                          |                  | 2,379,000         | 2,630,617         |
| Installment Purchase Revenue Bonds                               | 8,617,130               | 8,982,489         |                          |                  | 8,617,130         | 8,982,489         |
| Sewer System Revenue Bond                                        |                         |                   | 2,157,000                | 2,316,000        | 2,157,000         | 2,316,000         |
| Financed Purchases                                               | 375,694                 | 535,579           |                          |                  | 375,694           | 535,579           |
| <b>Total</b>                                                     | <b>\$14,576,824</b>     | <b>15,658,685</b> | <b>2,157,000</b>         | <b>2,316,000</b> | <b>16,733,824</b> | <b>17,974,685</b> |

The City's governmental activities debt decreased slightly during FY2024 due to scheduled debt service payments on existing debt. The City did not issue any new debt in FY2024. However, the City did have a \$1,414,000 financing purchase issue for various City equipment and vehicles. The City's business-type activities debt decreased approximately \$159,000 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.

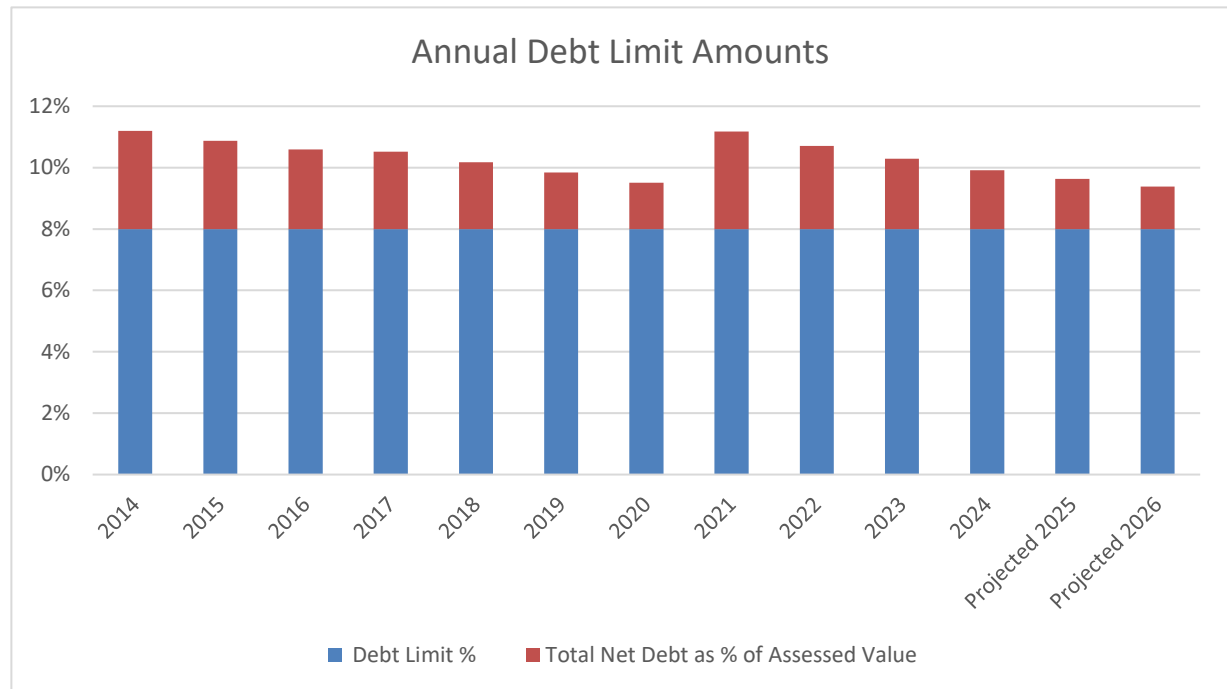
As detailed in Table to the right, as of June 30, 2024, the City had \$3,205,000 of outstanding general obligations bonds subject to the 8% limit of approximately \$13,402,486 resulting in an unused legal debt margin of approximately \$10,197,486

| <b>Legal Debt Margin Calculation</b>          |                |
|-----------------------------------------------|----------------|
| Total Assessed Value                          | \$ 167,531,080 |
| Debt Limit Percentage                         | 8.00%          |
| Debt Limit 8% of Total Assessed Value         | 13,402,486     |
|                                               |                |
| Amount of Debt Applicable to Debt Limit:      |                |
| Total Bonded Debt                             | 3,205,000      |
| Less: Debt Service Fund Balance               |                |
| Less: Debt Issued through Referendum          |                |
| Total Amount of Debt Applicable to Debt Limit | 3,205,000      |
| Legal Debt Margin                             | 10,197,486     |

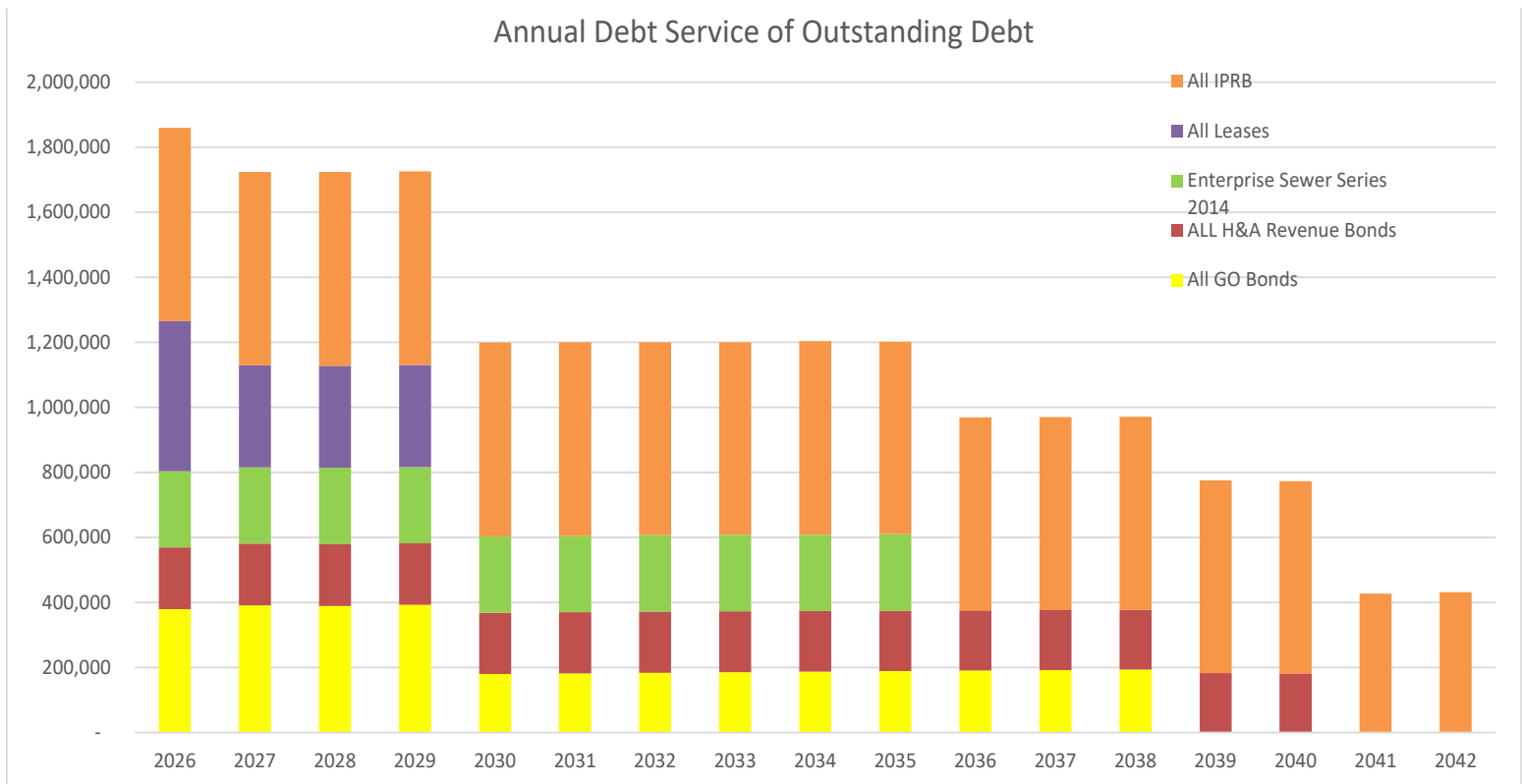


## Debt Margin Historical Schedules

The schedule to the right provides a historical review of the City's legal debt margin for the last 10 fiscal years as well as the projected amounts for FY25 & FY26.



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, 2024 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

\$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**

\$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 219



## 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 FY2026 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

Since March 2022, in an effort to curb inflation, the Federal Reserve has increased the Federal Funds Rate 11 times from 0.25%-0.50% to 5.25%-5.50%, which has increased the cost of borrowing. In September 2024, the rate was lowered for the first time in almost three years to 4.75%-5.00%. The overall increases have made borrowing more costly for both developers and consumers and has placed tremendous uncertainty into the local and regional market. Though the City has not witnessed any residential or commercial development defaults, management considers the possibility in the future. In addition, rising interest rates have caused management to reevaluate its borrowing and financing strategy for certain capital acquisitions. Though the local economy remains strong, increased borrowing costs could lead to negative consequences for current and future development.

Mauldin continues to grow and enjoy a strong economy. The quality of life, location, and low taxes remain attractive to businesses and residents. The U.S. Census Bureau estimated that the population of Mauldin in 2024 was 29,088 with a median household income of \$75,565. The region's unemployment rate of 4.4% remains above the national and state rates of 4.1% and 3.6%, respectively.

The state and local outlook for housing has been steady over the past year. Mauldin issued 4,822 building permits in FY 2024, generating approximately \$1,414,000 in revenue. Also, the City issued a total of 1,882 business licenses, generating a total of approximately \$6,897,000 in revenue. Residential construction is strong. The combined value of residential development between January 2022 and December 2024 was \$417 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 38% in 2023 and dipped a little in 2024. Additionally, commercial permits and construction costs exploded in 2024, as illustrated in Table below.

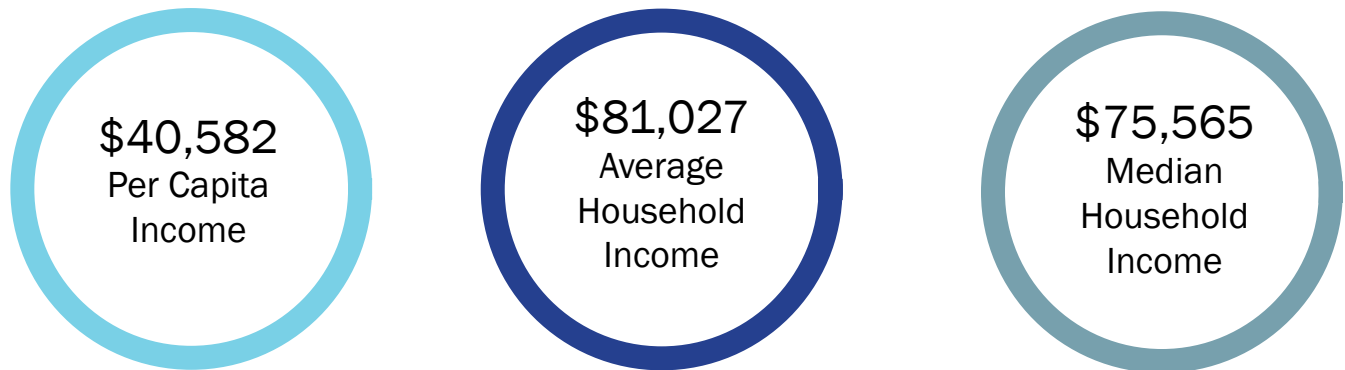
| <i>Residential and Commercial Construction Summary</i> |                |                    |                |                    |
|--------------------------------------------------------|----------------|--------------------|----------------|--------------------|
| Residential                                            |                |                    | Commercial     |                    |
| Calendar Year                                          | No. of Permits | Construction Costs | No. of Permits | Construction Costs |
| 2015                                                   | 530            | \$7,877,832.00     | 115            | \$7,289,247.00     |
| 2016                                                   | 555            | \$8,672,777.00     | 137            | \$9,823,500.00     |
| 2017                                                   | 1,246          | \$7,700,487.00     | 455            | \$21,446,183.00    |
| 2018                                                   | 969            | \$14,102,854.00    | 548            | \$37,613,032.00    |
| 2019                                                   | 1,149          | \$32,113,232.00    | 439            | \$43,674,922.00    |
| 2020                                                   | 1,482          | \$32,399,135.00    | 683            | \$51,404,965.00    |
| 2021                                                   | 3,199          | \$115,005,490.00   | 493            | \$30,109,259.00    |
| 2022                                                   | 2,600          | \$119,071,390.00   | 593            | \$62,661,616.00    |
| 2023                                                   | 4,274          | \$164,614,765.00   | 563            | \$33,863,346.00    |
| 2024                                                   | 3,320          | \$133,774,476.00   | 711            | \$173,767,206.00   |



## Population and Per Capita Income

The U.S. Census Bureau estimated that the population of Mauldin in 2024 was 29,088 as compared to 26,918 in 2023. A 17% increase in population since 2015 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 2024, 94% of City residents had an education greater than the GED, compared to 88.8% for South Carolina. Also, Mauldin has an unemployment rate of 4.4 % slightly higher than the national unemployment rate of 4.1%.

## 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

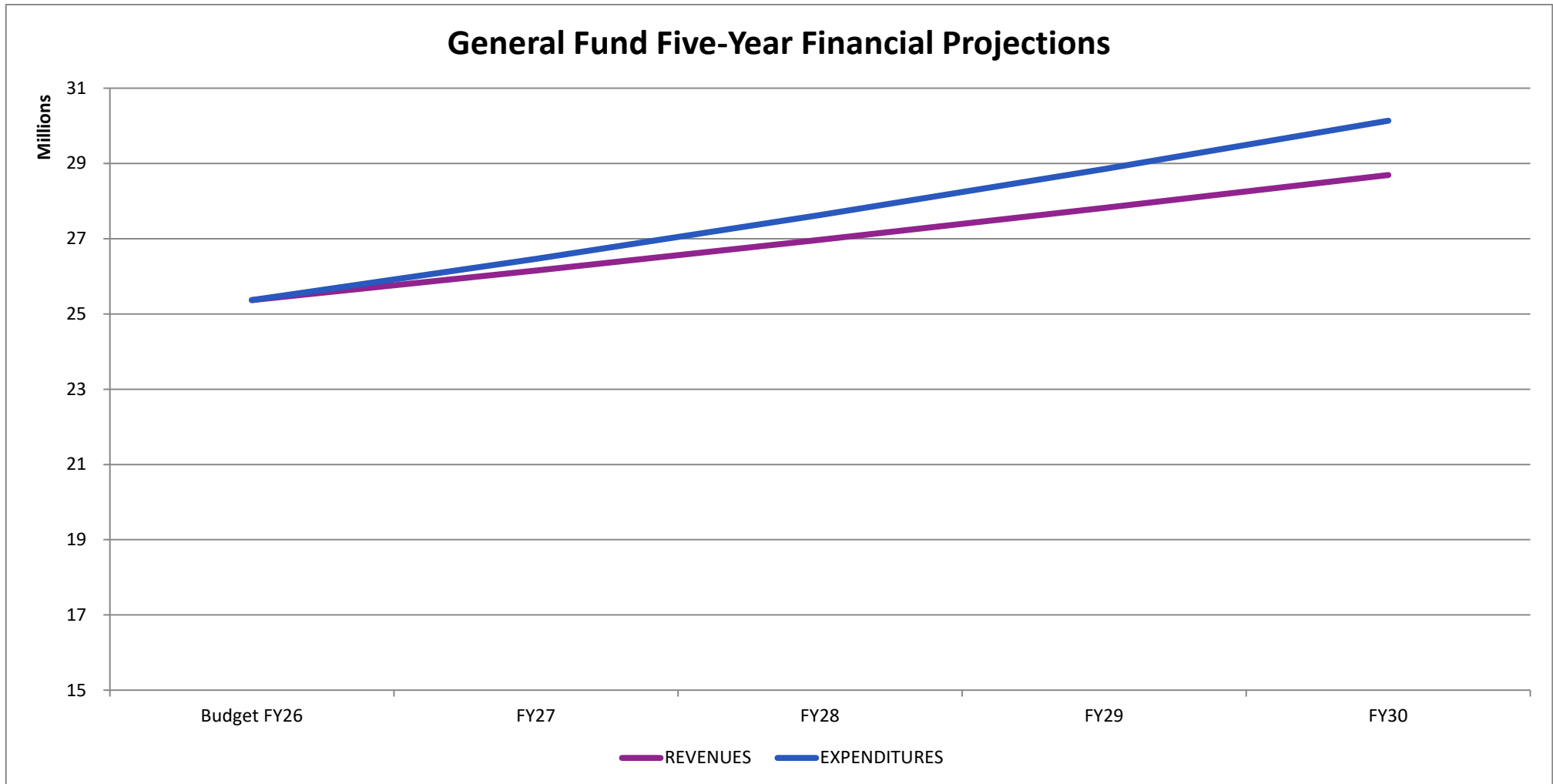
For the General Fund, the revenue assumptions include: 3% increase in taxes and special assessments; 4% increase in licenses and permits; .5% increase in penalties and fines; 1% increase charges for services and fees; 2% increase in miscellaneous revenue; and 1% increase in other financing uses. The 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                                   |    | FY2026              | FY2027              | FY2028              | FY2029               | FY2030               |
|--------------------------------------------|----|---------------------|---------------------|---------------------|----------------------|----------------------|
| Taxes and Special Assessments              |    | \$11,782,500        | \$12,135,975        | \$12,500,054        | \$12,875,056         | \$13,261,308         |
| Licenses and Permits                       |    | 10,043,000          | 10,444,720          | 10,862,509          | 11,297,009           | 11,748,890           |
| Intergovernmental                          |    | 804,000             | 804,000             | 804,000             | 812,040              | 812,040              |
| Penalties and Fines                        |    | 130,250             | 130,901             | 131,556             | 132,214              | 132,875              |
| Charges for Services                       |    | 132,500             | 133,825             | 135,163             | 136,515              | 137,880              |
| Recreation Fees                            |    | 519,000             | 524,190             | 529,432             | 534,726              | 540,073              |
| Miscellaneous Revenue                      |    | 587,000             | 598,740             | 610,715             | 622,929              | 635,388              |
| General Fund Current Revenues              |    | \$23,998,250        | \$24,772,351        | \$25,573,429        | \$26,410,489         | \$27,268,453         |
| Other Financing Sources                    |    | \$1,367,000         | \$1,380,670         | \$1,394,477         | \$1,408,421          | \$1,422,506          |
| Total Revenues and Other Financing Sources |    | \$25,365,250        | \$26,153,021        | \$26,967,905        | \$27,818,910         | \$28,690,959         |
| <b>TOTAL REVENUES</b>                      |    | <b>\$25,365,250</b> | <b>\$26,153,021</b> | <b>\$26,967,905</b> | <b>\$27,818,910</b>  | <b>\$28,690,959</b>  |
| EXPENDITURES                               |    | FY2026              | FY2027              | FY2028              | FY2029               | FY2030               |
| Salaries                                   | \$ | 9,313,500           | \$9,592,905         | \$9,880,692         | \$10,177,113         | \$10,482,426         |
| FICA                                       |    | 720,000             | 733,857             | 755,873             | 778,549              | 801,906              |
| WC                                         |    | 357,500             | 411,125             | 472,794             | 543,713              | 625,270              |
| Retirement                                 |    | 1,855,000           | 1,919,925           | 1,987,122           | 2,056,672            | 2,128,655            |
| Insurance                                  |    | 1,553,500           | 1,662,245           | 1,778,602           | 1,903,104            | 2,036,322            |
| Total Personnel                            |    | \$13,799,500        | \$14,320,057        | \$14,875,083        | \$15,459,151         | \$16,074,578         |
| Operating                                  | \$ | 6,664,800           | \$6,998,040         | \$7,347,942         | \$7,715,339          | \$8,101,106          |
| Other Financing Uses                       |    | 4,900,950           | 5,145,998           | 5,403,297           | 5,673,462            | 5,957,135            |
| Total Operating and Other                  |    | \$11,565,750        | \$12,144,038        | \$12,751,239        | \$13,388,801         | \$14,058,241         |
| <b>TOTAL EXPENDITURES</b>                  |    | <b>\$25,365,250</b> | <b>\$26,464,095</b> | <b>\$27,626,323</b> | <b>\$28,847,952</b>  | <b>\$30,132,820</b>  |
| Revenues over (under) Expenditures         |    | <b>\$0</b>          | <b>(\$311,073)</b>  | <b>(\$658,417)</b>  | <b>(\$1,029,042)</b> | <b>(\$1,441,861)</b> |



Figure below shows the City's General Fund in terms of the projected funds revenues and expenditure from the year 2026 to 2030.



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                                   |  | FY2026            | FY2027             | FY2028            | FY2029            | FY2030             |
|--------------------------------------------|--|-------------------|--------------------|-------------------|-------------------|--------------------|
| Taxes and Special Assessments              |  | 5,735,050         | \$5,907,102        | \$6,084,315       | \$6,266,844       | \$6,454,849        |
| Grants                                     |  | 309,000           | 309,000            | 309,000           | 309,000           | 309,000            |
| Intergovernmental                          |  | 242,000           | 242,000            | 242,000           | 244,420           | 244,420            |
| Penalties and Fines                        |  | 15,000            | 15,075             | 15,150            | 15,226            | 15,302             |
| Charges for Services                       |  | 390,000           | 393,900            | 397,839           | 401,817           | 405,836            |
| Miscellaneous Revenue                      |  | 2,031,000         | 2,071,620          | 2,113,052         | 2,155,313         | 2,198,420          |
| Special Revenue Current Revenues           |  | 8,722,050         | 8,938,697          | 9,161,356         | 9,392,621         | 9,627,827          |
| Other Financing Sources                    |  | 4,350,150         | 4,393,652          | 4,437,588         | 4,481,964         | 4,526,784          |
| Total Revenues and Other Financing Sources |  | 13,072,200        | 13,332,348         | 13,598,944        | 13,874,585        | 14,154,610         |
| <b>TOTAL REVENUES</b>                      |  | <b>13,072,200</b> | <b>13,332,348</b>  | <b>13,598,944</b> | <b>13,874,585</b> | <b>14,154,610</b>  |
| EXPENDITURES                               |  | FY2026            | FY2027             | FY2028            | FY2029            | FY2030             |
| Salaries                                   |  | 4,167,000         | \$4,292,010        | \$4,420,770       | \$4,553,393       | \$4,689,995        |
| FICA                                       |  | 320,000           | 328,339            | 338,189           | 348,335           | 358,785            |
| WC                                         |  | 180,000           | 207,000            | 238,050           | 273,758           | 314,821            |
| Retirement                                 |  | 878,000           | 908,730            | 940,536           | 973,454           | 1,007,525          |
| Insurance                                  |  | 723,500           | 774,145            | 828,335           | 886,319           | 948,361            |
| Total Personnel                            |  | 6,268,500         | 6,510,224          | 6,765,880         | 7,035,258         | 7,319,487          |
| Operating                                  |  | 4,136,200         | 4,343,010          | 4,560,161         | 4,788,169         | 5,027,577          |
| Capital                                    |  | 100,000           | 5,549,000          | 275,000           | -                 | -                  |
| Other Financing Uses                       |  | 2,567,500         | 2,695,875          | 2,830,669         | 2,972,202         | 3,120,812          |
| Total Operating and Other                  |  | 6,803,700         | 12,587,885         | 7,665,829         | 7,760,371         | 8,148,389          |
| <b>TOTAL EXPENDITURES</b>                  |  | <b>13,072,200</b> | <b>19,098,109</b>  | <b>14,431,709</b> | <b>14,795,629</b> | <b>15,467,876</b>  |
| <b>Revenues over (under) Expenditures</b>  |  | <b>-</b>          | <b>(5,765,761)</b> | <b>(832,765)</b>  | <b>(921,044)</b>  | <b>(1,313,266)</b> |



Figure below shows the City’s Special Revenue Fund in terms of the projected funds revenues and expenditure from the year 2026 to 2030.

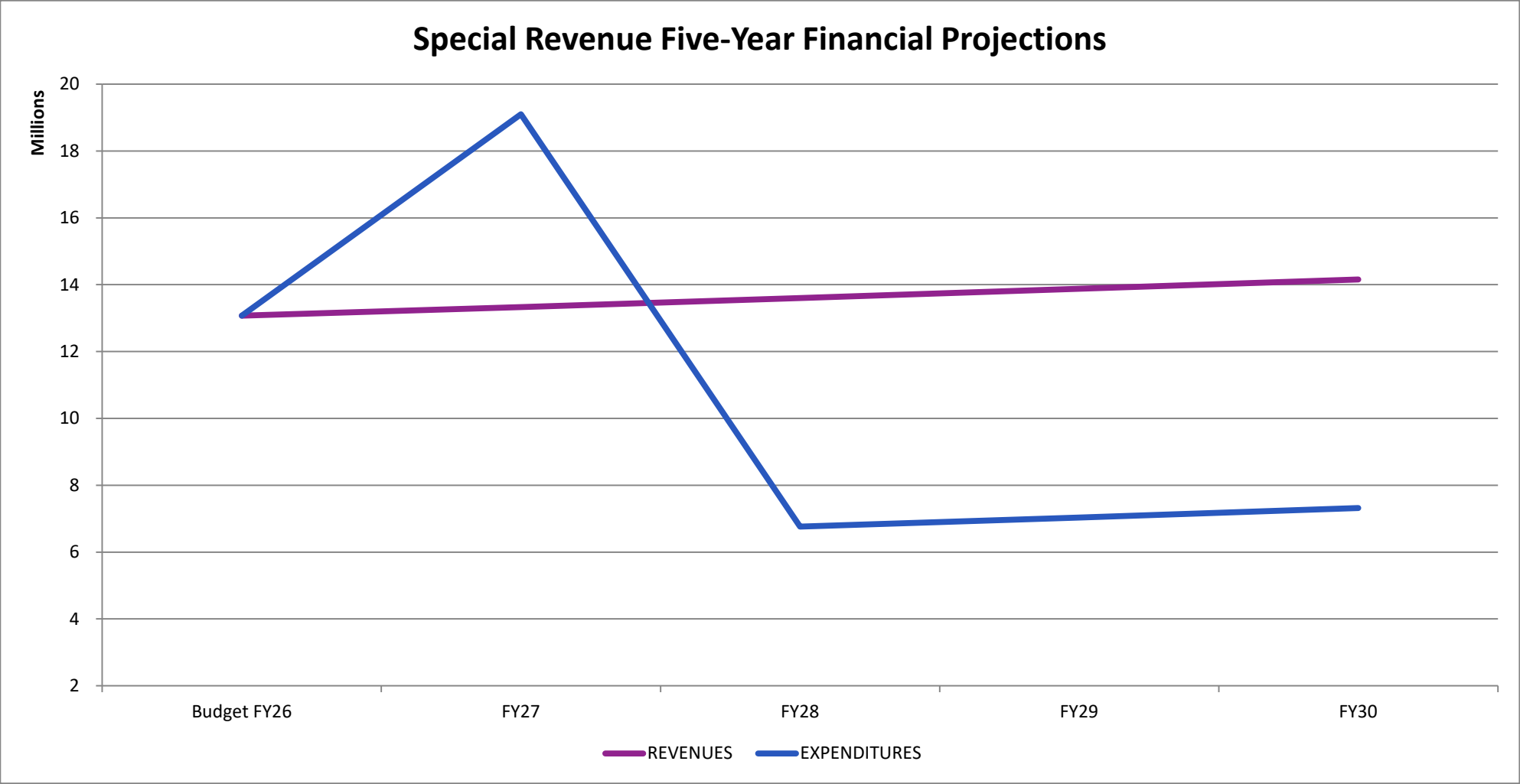


Figure above shows the City’s Special Revenue Fund revenues and expenditures from the year 2026 to 2030. Revenues remain pretty steady over this timeframe. Expenditures see a big spike in FY27 because of several big recreation facility projects. We are currently conducting a parks study to get a more detailed evaluation and will adjust the projects accordingly in the FY2027 budget when the study is complete and we have a better idea of the true 10 year capital needs.



## 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                                   |  | FY2026           | FY2027             | FY2028             | FY2029             | FY2030             |
|--------------------------------------------|--|------------------|--------------------|--------------------|--------------------|--------------------|
| Intergovernmental                          |  | \$110,000        | \$115,500          | \$121,275          | \$127,339          | \$133,706          |
| Miscellaneous Revenue                      |  | 68,000           | 69,360             | 70,747             | 72,162             | 73,605             |
| Capital Fund Current Revenues              |  | 178,000          | 184,860            | 192,022            | 199,501            | 207,311            |
| Other Financing Sources                    |  | 1,931,000        |                    |                    |                    |                    |
| Total Revenues and Other Financing Sources |  | 2,109,000        | 184,860            | 192,022            | 199,501            | 207,311            |
| Total Other Financing Uses                 |  |                  |                    |                    |                    |                    |
| <b>TOTAL REVENUES</b>                      |  | <b>2,109,000</b> | <b>184,860</b>     | <b>192,022</b>     | <b>199,501</b>     | <b>207,311</b>     |
| EXPENDITURES                               |  | FY2026           | FY2027             | FY2028             | FY2029             | FY2030             |
| Operating                                  |  |                  | -                  | -                  | -                  | -                  |
| Capital                                    |  | \$1,774,500      | \$3,795,200        | \$5,861,300        | \$2,904,600        | \$1,041,000        |
| Other Financing Uses                       |  | 334,500          | 351,225            | 368,786            | 387,226            | 406,587            |
| Total Operating and Other                  |  | 2,109,000        | 4,146,425          | 6,230,086          | 3,291,826          | 1,447,587          |
| <b>TOTAL EXPENDITURES</b>                  |  | <b>2,109,000</b> | <b>4,146,425</b>   | <b>6,230,086</b>   | <b>3,291,826</b>   | <b>1,447,587</b>   |
| <b>Revenues over (under) Expenditures</b>  |  | <b>-</b>         | <b>(3,961,565)</b> | <b>(6,038,064)</b> | <b>(3,092,325)</b> | <b>(1,240,276)</b> |



Figure below shows the City's Projects Fund revenues and expenditures from the year 2026 to 2030. Revenues and expenses have both seen noticeable growth over the period. Revenues are expected to exceed expenditures through 2030.

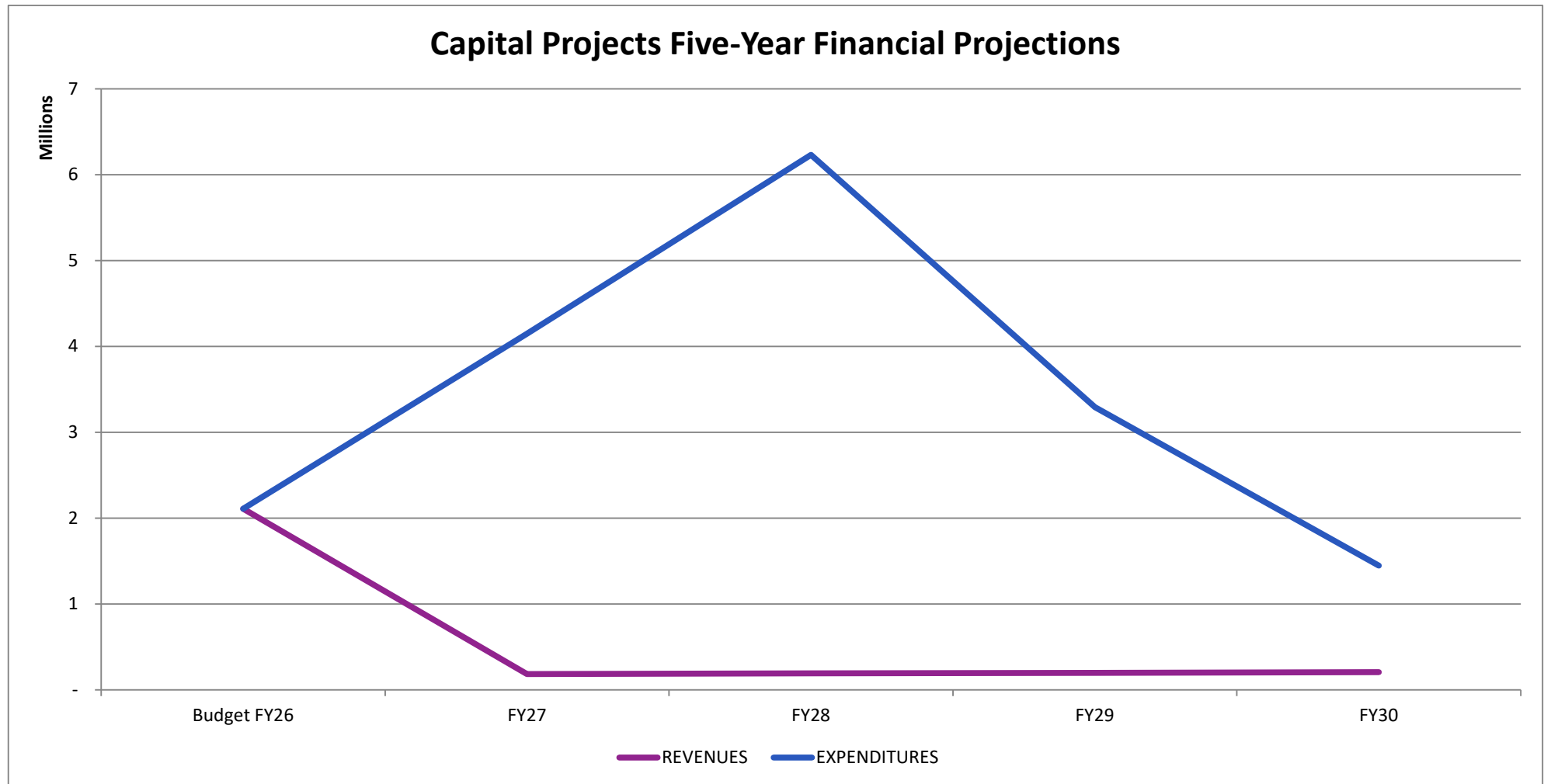


Figure above shows the City's Capital Projects Fund revenues and expenditures from the year 2026 to 2030. Revenues fall off significantly because of the closing out of all ARPA spending on capital items. Expenditures see a big spike in FY27 & 28 because of several big recreation facility projects and the plans to build another fire station. We are currently conducting a parks study to get a more detailed evaluation and will adjust the projects accordingly in the FY2027 budget when the study is complete and we have a better vision of the true 10 year capital needs.



**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,<br>Expenditures and Deficit/Surplus |                  |                  |                |                |                |
|-------------------------------------------------------------------------------------------------|------------------|------------------|----------------|----------------|----------------|
| REVENUES                                                                                        | FY2026           | FY2027           | FY2028         | FY2029         | FY2030         |
| Other Financing Sources                                                                         | \$1,107,150      | \$1,044,387      | \$908,318      | \$906,829      | \$909,125      |
| Total Revenues and Other Financing Sources                                                      | 1,107,150        | 1,044,387        | 908,318        | 906,829        | 909,125        |
| <b>TOTAL REVENUES</b>                                                                           | <b>1,107,150</b> | <b>1,044,387</b> | <b>908,318</b> | <b>906,829</b> | <b>909,125</b> |
|                                                                                                 |                  |                  |                |                |                |
| EXPENDITURES                                                                                    | FY2026           | FY2027           | FY2028         | FY2029         | FY2030         |
| Operating                                                                                       | \$1,107,150      | \$1,044,387      | \$908,318      | \$906,829      | \$909,125      |
| Other Financing Uses                                                                            |                  | -                | -              | -              | -              |
| Total Operating and Other                                                                       | 1,107,150        | 1,044,387        | 908,318        | 906,829        | 909,125        |
| <b>TOTAL EXPENDITURES</b>                                                                       | <b>1,107,150</b> | <b>1,044,387</b> | <b>908,318</b> | <b>906,829</b> | <b>909,125</b> |
|                                                                                                 |                  |                  |                |                |                |
| Revenues over (under) Expenditures                                                              | -                | -                | -              | -              | -              |



Figure below shows the City's Debt Service Fund revenues and expenditures from the year 2026 to 2030. Revenues and expenses have both seen noticeable growth over the period. Revenues are expected to exceed expenditures through 2030.

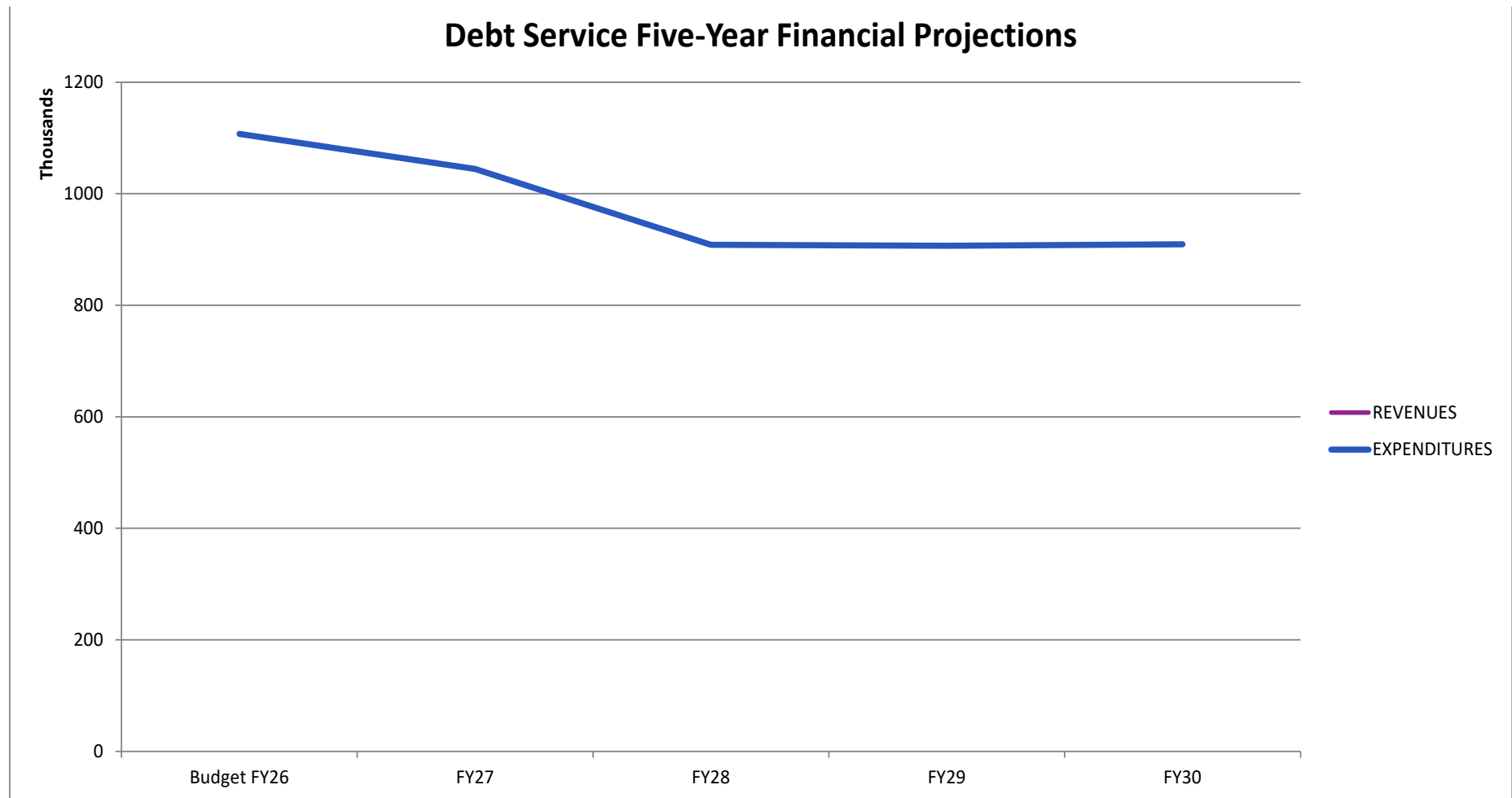


Figure above shows the City's Debt Service Fund expenditures from the year 2026 to 2030. Once we have a better plan on the parks study and have a better idea of the timing of building a new fire station, this will be updated to reflect the debt expected to be incurred on these items. For FY2026, we decided to remain status quo and adjust in FY2027 once we have better information and timing needs.



## 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                                   |  | FY2026           | FY2027           | FY2028           | FY2029           | FY2030           |
|--------------------------------------------|--|------------------|------------------|------------------|------------------|------------------|
| Charges for Services                       |  | \$1,474,500      | \$1,489,245      | \$1,504,137      | \$1,519,179      | \$1,534,371      |
| Enterprise Fund Current Revenues           |  | 1,474,500        | 1,489,245        | 1,504,137        | 1,519,179        | 1,534,371        |
| Other Financing Sources                    |  | -                | -                | -                | -                | -                |
| Total Revenues and Other Financing Sources |  | 1,474,500        | 1,489,245        | 1,504,137        | 1,519,179        | 1,534,371        |
| <b>TOTAL REVENUES</b>                      |  | <b>1,474,500</b> | <b>1,489,245</b> | <b>1,504,137</b> | <b>1,519,179</b> | <b>1,534,371</b> |
| EXPENDITURES                               |  | FY2026           | FY2027           | FY2028           | FY2029           | FY2030           |
| Salaries                                   |  | \$375,500        | \$386,765        | \$398,368        | \$410,319        | \$422,629        |
| FICA                                       |  | 29,000           | 29,588           | 30,475           | 31,389           | 32,331           |
| WC                                         |  | 29,000           | 33,350           | 38,353           | 44,105           | 50,721           |
| Retirement                                 |  | 70,000           | 72,450           | 74,986           | 77,610           | 80,327           |
| Insurance                                  |  | 89,000           | 95,230           | 101,896          | 109,029          | 116,661          |
| Total Personnel                            |  | 592,500          | 617,383          | 644,077          | 672,453          | 702,668          |
| Operating                                  |  | 448,000          | 470,400          | 493,920          | 518,616          | 544,547          |
| Capital Outlay                             |  | 300,000          | 600,000          | 340,000          | 300,000          | 300,000          |
| Other Financing Uses                       |  | 134,000          | 140,700          | 147,735          | 155,122          | 162,878          |
| Total Operating and Other                  |  | 882,000          | 1,211,100        | 981,655          | 973,738          | 1,007,425        |
| <b>TOTAL EXPENDITURES</b>                  |  | <b>1,474,500</b> | <b>1,828,483</b> | <b>1,625,732</b> | <b>1,646,191</b> | <b>1,710,093</b> |
| <b>Revenues over (under) Expenditures</b>  |  | <b>-</b>         | <b>(339,238)</b> | <b>(121,595)</b> | <b>(127,012)</b> | <b>(175,722)</b> |



Figure below shows the City’s Enterprise Fund revenues and expenditures from the year 2026 to 2030. Revenues and expenses have both seen noticeable growth over the period. Revenues are expected to exceed expenditures through 2030.

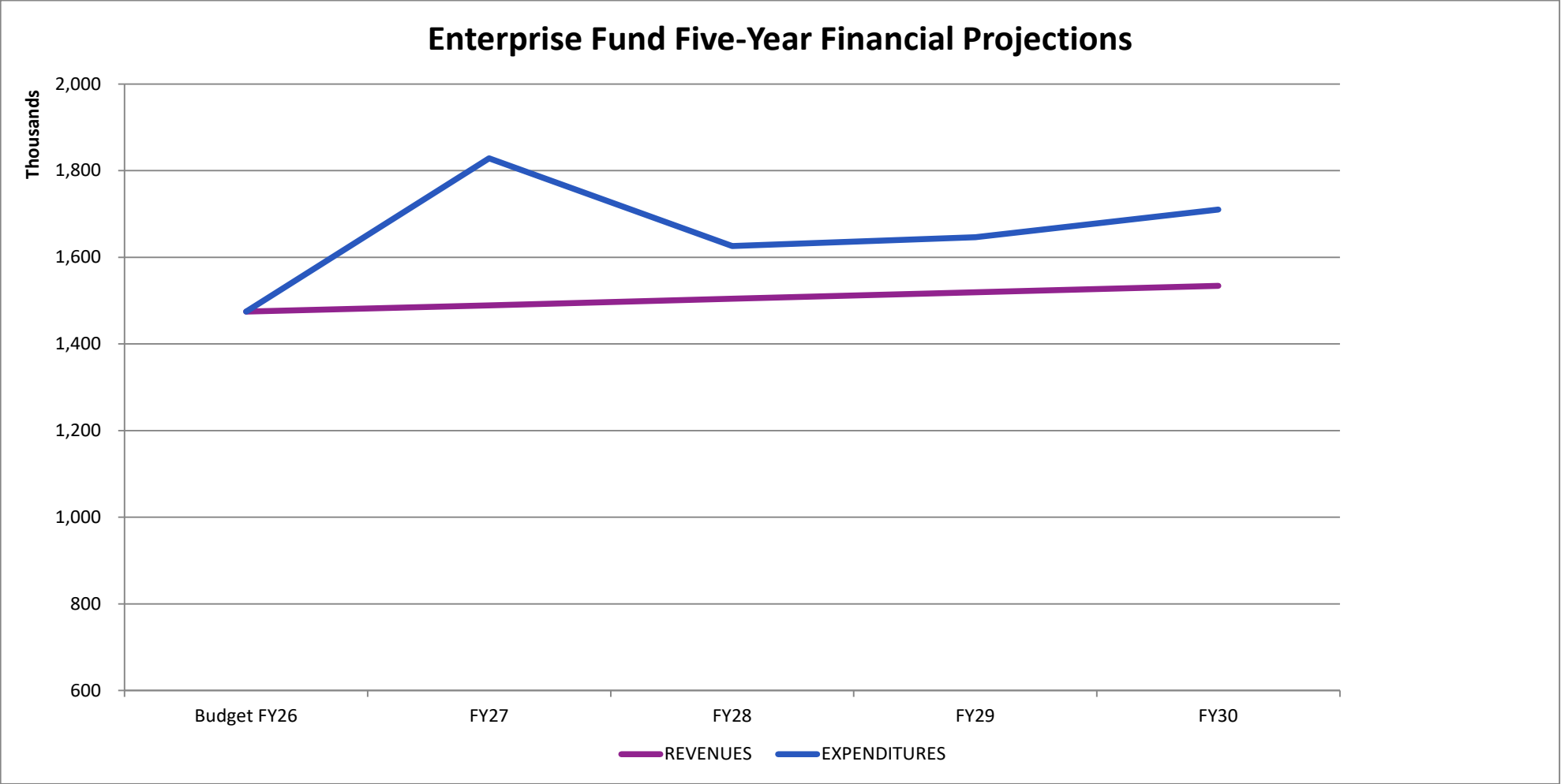


Figure above shows the City’s Enterprise Funds revenues and expenditures from the year 2026 to 2030. The revenues remain steady over this timeframe. The big jump in FY2027 in expenditures is attributed to a couple of capital equipment purchases as well as sewer system rehabilitation project grant match.



# Appendices

Appendix "A" - FY2026 Budget Ordinance

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Appendix "B" - Glossary

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Appendix "C" - City Fee Schedule

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Ordinance # 1056

AN ORDINANCE TO PROVIDE APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026 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; AND SET COUNCIL COMPENSATION.

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                         | 25,365,250        | 25,365,250        |
| MCIP Fund                            | 260,000           | 260,000           |
| Mauldin Public Facilities Fund       | 597,500           | 597,500           |
| Capital Projects Fund                | 1,357,500         | 1,357,500         |
| Capital Projects Transportation Fund | 751,500           | 751,500           |
| Sewer Fund                           | 1,462,500         | 1,462,500         |
| Hospitality & Accommodations Fund    | 2,407,500         | 2,407,500         |
| ARPA Fund                            | -                 | -                 |
| Victim Advocate Fund                 | 15,000            | 15,000            |
| Grants Fund                          | 309,000           | 309,000           |
| Health Fund                          | 2,174,000         | 2,174,000         |
| Fire Fund                            | 6,244,500         | 6,244,500         |
| Sports Center Fund                   | 822,700           | 822,700           |
| Debt Service Fund                    | 1,107,150         | 1,107,150         |
| Property Management Fund             | 12,000            | 12,000            |
| Fire 1% Money                        | 230,000           | 230,000           |
| Mauldin Foundation                   | 12,000            | 12,000            |
| <b>TOTAL</b>                         | <b>43,128,100</b> | <b>43,128,100</b> |

**Section 2:** That for the purpose of defraying all expenses, including the payment of debt service from July 1, 2025 through June 30, 2026, 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. The ad valorem tax millage levies set forth herein are subject to reassessment year calculations pursuant to S.C. Code Ann. 12-37-251 (E).

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 2026 budget includes \$1,107,150 in debt service for the purpose of bond retirement and lease purchases and other long-term obligations, as well as debt service in the amount of \$235,000 for retirement of the revenue bond in the Sewer Fund.

**Section 4:** That for the purpose of defraying all expenses including the payment of debt service from July 1, 2025 through June 30, 2026 and for other corporate purposes, franchise fees for Duke Power, Laurens Electric Cooperative, and Piedmont Natural Gas will be set at a rate of 5%.

**Section 5:** That the sewer pump station fee previously established by various ordinances for within or nearby Indigo Point, The Retreat, and Pine Forest 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, 2025 and January 15, 2026. After January 15<sup>th</sup> 3% shall be added to the base tax amount. After February 1<sup>st</sup>, 10% shall be added to the base tax amount. After March 16<sup>th</sup>, 15% shall be added to the base tax amount.

**Section 7:** That any unexpended encumbrances remaining after the conclusion of the Fiscal Year ending June 30, 2025, shall be re-appropriated in the Fiscal Year beginning July 1, 2025.

**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 Council compensation shall be set as follows:

- (a) The Mayor shall be paid an annual salary of \$15,000, the Mayor Pro Tem shall receive \$13,000, and Council Members shall receive \$12,000.
- (b) The Mayor and Council Members shall receive health insurance on the same terms and conditions as full-time employees of the City. No additional compensation will be provided to the Mayor or Council Members if benefits are waived.
- (c) The Mayor and Council Members shall be reimbursed for out-of-pocket expenses in the same manner as full-time employees of the City in the performance of their official duties.
- (d) Any increase in compensation to the Mayor and/or Council Members which results from these provisions shall become effective January 1, 2026, following the installation of officers elected in November 2025.

**Section 10:** 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 11:** That this ordinance supersedes all previous or inconsistent legislation. All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

**Section 12:** That this ordinance shall take effect and be in force from and after July 1, 2025.

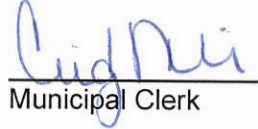
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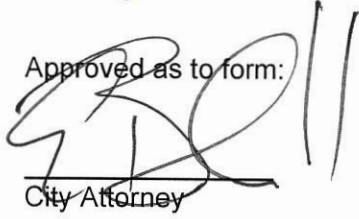
Passed on first reading on May 19, 2025  
Passed on second reading on June 16, 2025  
Public Hearing held on May 19, 2025

  
\_\_\_\_\_  
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 | \$11.75  |
| Commercial: 3/4 inch        | \$21.30  |
| 1 inch                      | \$33.06  |
| 1 1/2 inch                  | \$47.11  |
| 2 inch                      | \$140.84 |
| 3 inch                      | \$234.56 |
| 4 inch                      | \$539.17 |
| 6 inch                      | \$703.19 |
| 8 inch                      | \$937.50 |

# 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                     |
| <b>Dog License see Code Ch 6, Article II, Section 6-83</b> |                                     |
| Spayed or Neutered Dog                                     |                                     |
| Annual                                                     | \$5.00                              |
| Three year                                                 | \$12.50                             |
| Unaltered Dog                                              |                                     |
| Annual                                                     | \$10.00                             |
| Three year                                                 | \$25.00                             |
| <b>Security Services</b>                                   |                                     |
| Police Officer for Security with Workers Compensation      | \$50.00 per hour - (3 Hour Minimum) |
| <b>Towing Fees (fees represent maximum charge)</b>         |                                     |
| Stranded Motorist                                          | \$175.00                            |
| Vehicle Accident                                           | \$239.00                            |
| Violation Arrest (Day)                                     | \$239.00                            |
| Violation Arrest (Night)                                   | \$239.00                            |
| <b>Parking Violations</b>                                  |                                     |
| Parking in "No Parking" Area                               | \$30.00                             |
| Parking Wrong Side of Street                               | \$30.00                             |
| Parking Violations in Sec 38-95                            | \$30.00                             |
| <b>Vehicle Storage Fee</b>                                 |                                     |
| 1st 24 hours                                               | Free                                |
| Each additional 24 hours                                   | \$28.00                             |
| <b>Standby Charge</b>                                      | \$30.00 per 1/2 hour                |

## Recreation Department

|                                        |              |          |
|----------------------------------------|--------------|----------|
| <b>Registration Fees</b>               |              |          |
| 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  |            |
| <b>3 Month Membership Rates (Paid in Full)</b> |                      |          |            |
| 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 |            |
| <b>Personal Training</b>                       |                      |          |            |
| 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   |
| <b>Gym Rental</b>                              |                      |          |            |
| Full Court                                     |                      |          |            |



|                                 |                          |          |
|---------------------------------|--------------------------|----------|
|                                 | Per hour                 | \$120.00 |
| Half Court                      |                          |          |
|                                 | Per hour                 | \$60.00  |
| Staffing Cost                   |                          |          |
|                                 | Per hour                 | \$20.00  |
| <b>Rock Wall Membership</b>     |                          |          |
| 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  |
| <b>Parents Night Out</b>        |                          |          |
|                                 | Resident                 | \$14.00  |
|                                 | Non-Resident             | \$16.00  |
|                                 | 2nd Child Resident       | \$12.00  |
|                                 | 2nd Child Non-Resident   | \$14.00  |
| <b>Other Passes &amp; Costs</b> |                          |          |
| 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

|                         |        |                             |                           |
|-------------------------|--------|-----------------------------|---------------------------|
| <b>Room Rental Fees</b> |        |                             |                           |
| 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 |
| <b>Studio Fees</b>      |        |                             |                           |
| 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

Nonprofits & Community Organizations

4 free hours per month, then \$10 per hour event

minimum of 1 hour charged per

### 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

Compliance Letter Requests

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                                                                     |                                     |
| <b>Zoning Permit and Site Plan Review Fees</b>                                                                             |                                                                            |                                     |
| 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                                                                   |                                     |
| 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 |                                     |
| <b>Boards and Commission Review Fees</b>                                                                                   |                                                                            |                                     |
| 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                                                                    |                                     |
| <b>Rezoning Fees (based on acreage)</b>                                                                                    |                                                                            |                                     |
| 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 |
| <b>Building Codes Permit Fees</b>                                                                                          |                                                                            |                                     |



|                                                                          |  |                                                                                                                                                                                                                                                        |                                                                                                   |
|--------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| 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                                                        |  |                                                                                                                                                                                                                                                        |                                                                                                   |
| Encroachment Permit                                                      |  | \$35.00                                                                                                                                                                                                                                                |                                                                                                   |
| Sewer Tap Fees                                                           |  |                                                                                                                                                                                                                                                        |                                                                                                   |
| Residential                                                              |  | \$510.00                                                                                                                                                                                                                                               |                                                                                                   |
| Commercial                                                               |  | \$1,010.00                                                                                                                                                                                                                                             |                                                                                                   |
| Plan Review                                                              |  |                                                                                                                                                                                                                                                        |                                                                                                   |
| 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