



ANNUAL BUDGET
FOR THE FISCAL YEAR
JULY 1, 2016 TO JUNE 30, 2017

FY 2017 ANNUAL BUDGET

City of Mauldin, South Carolina

FISCAL YEAR
July 1, 2016 – June 30, 2017



ADOPTED BUDGET

As approved by 2nd Reading on June 20, 2016 by:

THE MAYOR AND CITY COUNCIL

Dennis Raines, Mayor

Terry Merritt, Mayor Pro-Tem

Taft Matney, Councilmember, Seat 1

Carol King, Councilmember, Seat 2

Scott Crosby, Councilmember, Seat 4

Dale Black, Councilmember, Seat 5

Larry Goodson, Councilmember, Seat 6

CITY OF MAULDIN

South Carolina

OFFICIALS

Staff:

Raymond C. Eubanks, III
Cindy Miller
Holly Abercrombie
Gary Woodson
Van Brannon
Kim Hamel

Bill Stewart
Bryan Turner
Angela T. Martin
John Gardner

City Administrator
Municipal Clerk
Finance Director
Public Works Director
Recreation Director
Business and Development Services
Director
Fire Chief
Police Chief
Clerk of Court/ Administrative Judge
Economic Development Planner

Other:

John Duggan
Jessica Salvini
Greene, Finney & Horton

City Attorney
Municipal Court Judges
External Auditor

HOW TO USE THIS BUDGET DOCUMENT

This budget document has been prepared to provide the public with concise and readable information about the City of Mauldin.

This document is divided into the following sections:

- General Information
- Budget Summary
- Expenditure Request Details
- Department Details
- Five Year CIP
- Five Year Financial Forecast
- Personnel
- Debt Service
- Supplemental Information
- Appendix

The General Information section contains an overview of the important features of the City of Mauldin along with an interesting story of the City's historical past. Also included in the first section is the budget transmittal message from the City Administrator to the Mayor and City Council. The budget message contains an overview and outline of major budget priorities and assumptions and highlights adjustments in department allocations. Also included in the budget message is a general indication of the status of the City's finances and service levels.

The Budget Summary section presents summary information for the revenues and expenditures for all the city's operating funds.

The Expenditure Request Detail Section includes sub-tabs for each "department". Most of the department tabs include a narrative on the various functions provided by the department. Each department section includes a detail expenditure budget for all accounts for the department.

The Five Year Capital Improvement Plan (CIP) sets out the capital equipment expenditures planned for the City. Most of these expenditures are planned with current revenues.

The Five Year Financial Forecast section projects revenues and expenditures for the current year and an additional four years.

The Personnel section details the distribution of personnel throughout the City. In addition, the section contains an organizational chart of the City.

The Debt Service section provides a summary table of the activity of all debt held by the City as of June 30, 2011. In addition, it provides detail schedules of the maturity of each issue as well as detail payment schedule of debt as of June 30, 2011.

The Supplemental Section includes the FY2012 budget ordinance adopted by City Council. The City Fiscal Policy is also included in this section.

An Appendix section is included which provides definitions of common budget and financial terms.

Questions are always welcome. If you have any questions after reviewing the information in this budget, please contact the City Administrator, Finance Director or a member of the staff.



June 20, 2016

Mayor & Council
City of Mauldin
5 East Butler Road
Mauldin, SC 29662

Honorable Mayor & Council;

The following excerpt from the International City/County Management Association's publication, *Budgeting - A Guide for Local Governments*, defines the context and purpose of the budget:

Governmental budgeting allocates resources to public services and projects. Because it determines the total amount of taxes levied and on whom, governmental budgeting also allocates the burden of taxation. Budgeting balances the resources drawn from the public against the demand for services and projects, keeping taxes within acceptable limits and ensuring that services are sufficient to allow economic growth and social stability. Budgeting helps policy makers set goals, assists program managers and department heads to improve organizational performance, and ensures that both elected and appointed officials are accountable to the public.

With great appreciation for the hard work of City Council, our department heads and staff, the budget for fiscal year 2017 is presented herein. This budget will address the goals of the City Council, maintain the healthy financial position of our city, and maintain current service levels provided by the City of Mauldin to our community. The FY 2017 budget is balanced and includes no tax or fee increase.

Budget Highlights

- The total budget is \$130,131 more than the current fiscal year, an increase of .72%. The General Fund Budget is \$959,074 or 9.54% more than the current year. The sewer budget is \$98,454 or 10.70% lower than the current year due to the change to Enterprise fund and capital is now contained in balance sheet and depreciated.
- Capital Outlay is \$401,180 less than the current fiscal year, a decrease of 57%. It includes a budgeted use of fund balance for capital equipment in the amount of \$271,105.
- The operations and maintenance section of the General Fund budget increased from \$3,137,491 to \$3,369,809, an increase of \$232,317 or 7.4%.

- This budget funds merit increases at the same rate as the current year of approximately 3.0%. The estimated cost is increased \$14,728, from \$182,100 to \$196,828. This will allow for a slight shift in the formula for merit increases.
- There is 1 new position, a training person for the fire department. (See personnel request forms).
- Our Workers Compensation Insurance is increasing by and estimated \$64,534. Our experience modifier remains well under 1 at .0811 and the number of claims has actually decreased but the cost of claims has overall increased resulting in our rate increase. Likewise our Liability insurance has increased by \$8,297.

The FY 2017 budget includes and appropriation of \$553,933 from our general fund balance. Prior year budgeted appropriations follow: FY13 \$312,805, FY14 \$436,243, FY15 \$456,673, FY16 \$359,165. Prior year additions to fund balance follow: FY13 \$1,379,404, FY14 \$869,966, FY15 \$1,083,611 before a transfer to establish a capital projects fund, after the transfer a decrease of \$416,389 was recorded.

Budget Highlight - Revenues

Property taxes are forecasted to increase by \$176,774 based on growth and our current fiscal year's collections. Likewise, overall Business License revenues are projected to increase by \$180,000. The major portion here is the increase from insurance companies that total \$145,000. Franchise fee revenue is projected to decrease by \$43,000 due to decrease in gross utility revenues. Hospitality and accommodations taxes are projected to increase by \$93,800 to \$845,000. Our allocation from the Local Government Fund is forecast to be the same as last year at \$540,000.

Budget Highlights – Expenditures

Gas & Oil – Budget wide decrease due to current activity and projected costs.

Administration – Salaries- Decrease of \$138,423 due to transferring the Economic Development Planner to Community Development and changing the Project Manager to Director and transferring to Community Development.

Administration – Contracts and Services – Increase of \$7,075 due to increase in labor attorney fees.

Judicial – Contracts and Services – Increase of \$10,000 due to increased work load and resulting increase jury trial terms and plea days.

Judicial – Detention Fees – Decrease of \$15,000 due to current activity and projected cost.

Police – Employee Expenses – Increase of \$4,920 to continue training and professional development of our Police Department staff.

Police – Repair and Maintenance – Decrease of \$12,000 due to projects being completed.

Business and Development Services– Contracts and Services- Increase of \$8,000 to \$56,000 for RCI Inspection and Permit services. Overall decrease due to Viewpoint being funded in FY 2016.

Fire – Personnel increases due to addition of Training Officer.

Fire – Employee Expenses – Increase of \$13,500 due to increase in funding for training.

Fire – Protective Gear – New line totaling \$10,000 to break out protective gear from uniforms. Net increase of \$9,000 to Fire budget.

Public Works Street – Contracts and Services - Decrease of \$25,000 due to completion of citywide storm water mapping project.

Public Works – Sanitation – Landfill Expense – Increase of \$20,000 due to current expenditures and increase in recycling expense.

Public Works Parks Maintenance – Turf Maintenance- Increase of \$18,150 to fund additional maintenance associated with I-385 East Butler, E. Butler at Bridges/Corn, and to maintain HWY 276, City Hall, MCC and all parks.

Sewer – This is a true enterprise fund and capital equipment and rehabilitation are now assets on the balance sheet and not included in the sewer budget total amount.

Recreation Repair and Maintenance - Increase of \$3,000 to include amount for the Ray Hopkins Senior Center previously included in the Mauldin Foundation budget.

Sports Center – Non-Capital Equipment – Increase of \$7,000 to replace fitness equipment.

Senior Center (formerly Mauldin Foundation) – Senior Fitness Expenses – New line totaling \$13,000 created as a pass-through for fitness classes. An offset is included in revenues.

Senior Center – Senior Program Expenses – Increase of \$20,000 to account for trip expenses. Some of this cost is offset in revenues.

Community Development – New Department. Salaries include Department Head, Economic Development Planner, and Cultural Affairs Administrator. Contracts and Services line includes new expenses for Infomentum, matching grants, and Special Event support staff. Other Expenses includes MPA Strategies Public Relations. Please note the events to be funded via our Hospitality and Accommodations fund.

Budget Overview

The City of Mauldin uses fund accounting to administer various funds. 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. Furthermore, fund accounting ensures and demonstrates compliance with accounting-related requirements and principals.

The City's budget is divided into numerous funds; the total expenditure for all funds, including inter-fund transfers is \$18,167,357 compared with \$18,037,226 for the current fiscal year.

The General Fund totals \$11,010,325 compared with \$10,051,251 for the current fiscal year. The general fund is the largest fund and accounts for the majority of the financial transactions of the city.

The Capital Projects Fund totals \$401,180 representing a 57% decrease from the current year's \$932,092. The \$150,000 is for road resurfacing to participate in the GCLDTC matching fund program, which is a significant decrease in funding from GDLDTTC's municipal match program for road resurfacing.

The Sewer Fund budget is \$821,895 including debt service of \$235,140 compared with \$920,349 for the current year. Our Sewer Fund is now a true Enterprise fund with capital now contained in the balance sheet and depreciated.

The Hospitality and Accommodations fund includes \$828,000 in hospitality and accommodations tax revenues, \$15,000 in alcohol sales permits, and \$2,000 in interest income for a total of \$845,000 compared with \$751,200 for the current year. \$363,219 is transferred out to cover the principal and interest payment on the Sports Center & ball field lighting debt and \$156,781 is transferred to the General fund for Sports Center operations. Any remaining fund balance in the Hospitality and Accommodations fund is restricted for use for tourism related activities.

The Fire Fund expects to receive \$2,108,840 in revenues from property taxes and fire protection contracts compared with \$2,019,999 for the current year. The City anticipates transferring \$1,590,222 from the General Fund to the Fire Fund to cover expenditures for the operations of the Mauldin Fire department and the Fire Service Area. The Fire Department should expend \$3,699,062 for fire protection services provided to the residents of Mauldin and those in our fire service area. This is an increase of 4.8% from the current year's appropriation of \$3,531,000.

The Sports Center Fund totals \$765,097 and includes \$260,342 in membership dues. This represents a slight increase in expenses from the current fiscal year and a decrease in membership dues of 0.19%.

The Debt Service Fund totals \$937,501 compared with \$955,382 currently – a 1.87% decrease.

The Property Management Fund accounts for the rental income from two warehouses the City purchased in June 2007 as well as the property purchased in December 2011 currently leased to Chicora Alley restaurant. This fund totals \$69,905 and includes principal and interest payments on the revenue bond lease agreement for the properties.

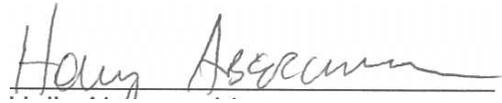
The Mauldin Foundation has been moved to the general fund and is now called the Senior Center.

The team effort during the budget process has resulted in a budget that will serve our citizens well.

Sincerely,

Handwritten signature of Raymond C. Eubanks, III in blue ink, written over a horizontal line.

Raymond C. Eubanks, III
City Administrator

Handwritten signature of Holly Abercrombie in blue ink, written over a horizontal line.

Holly Abercrombie
Finance Director



Our Vision Statement: Provide an environment that enhances the quality of life for all Citizens.

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 bear. 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 “Butlers 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. From 2010 to 2014, Mauldin grew by 8.4%, making it the 10th fastest growing city in SC. Mauldin is now the 17th largest city of 270 municipalities in SC. 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 Charter Communications to name a few. Old Stage Road continues to be a dominant Industrial base and now has one of its few remaining sites under contract, 1400 Old Stage Road. Many Industrial companies call Mauldin home because of its great workforce. The recent announcement of a company to Brookfield with over 500 jobs speaks to the vibrant health of Mauldin's Industrial Business community. Mauldin has over 50 varying companies with over 8,000 employees in a 3 mile radius. Add to these, renewed interest in Millport and Center Pointe and Mauldin is poised for continued high growth over the next few years.

Mauldin works hard to facilitate opportunities for local business to flourish as well as creating tools to help recruit business. An example of those efforts can be found in the recently added Infomentum Program. Infomentum is a tool that helps existing and new business dial in to local demographics identifying opportunities for client expansion. By identifying underserved resources, patterns and traffic habits of its community utilizing, ESRI, Business Data Analysis and GIS Mapping sources, existing and new businesses have tools to help promote their product and growth. The city and businesses can now dial down to within less than a mile to evaluate local and regional clients driving time, patterns, traffic, shopping and spending.

Adjacent to the City is the Clemson University International Center for Automotive Research (“CU-ICAR”), which is the advanced-technology research campus where education, research and economic development collaborate to create a global venue for the automotive industry. CU-ICAR current investment includes five buildings that are currently occupied and focuses on seven strategic research areas. The CU-ICAR education area includes students from 17 countries and 95% of its graduates are employed in the automotive industry.

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 Greenville 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. Over 30,000 people utilized the center in 2015 with numbers expected to increase in 2016. 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, will partner with Mauldin High, Elementary, and Middle Schools to promote a city school partnership initiative that will further utilize these facilities in 2016-2017.

Recreation

In addition to state-of-the-art recreation facilities, Mauldin's recreation programs are first-rate. About 3,500 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.

The city is engaged in a sports feasibility study that will evaluate all existing programming and recommend steps to enhance and connect recreation so that it will continue to serve the interest of the community and allow for greater economic impact.

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.

Churches

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 2014-2015, which is in the top 3% in the State of South Carolina.
- Excellent Absolute Rating on School Report Card 2002-2005, 2009, 2011-2014
- 93% of Graduating Class Attend 2 or 4 Year Colleges 2015
- \$14.8 Million in College Scholarships in 2015

Mauldin Middle School:

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

Mauldin Elementary:

- Palmetto Silver Award – outstanding student academic performance 2011/ 2012
- Palmetto Silver Award 2012-2013
- Safe Kids Safe School Award 2012-2013
- 100% Teacher Participation in PTA

Bethel Elementary:

- 2014-2015 Greenville County Schools Safety Award Winner
- 2013-2014 Palmetto Silver Award for Closing the Achievement Gap
- 2010-2013 South Carolina Red Carpet Award
- Palmetto’s Finest Award
- 2010-2012 100% PTA Membership, 30 years
- 2009-2014 Palmetto Gold Award

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.

Public Service Amenities

The Mauldin Police Department enhances the quality of life by working with the community to reduce crime through joint crime prevention and reduction strategies. The department is an elite department that boasts both international and state accreditation. MPD earned the 2010 achievement award for public safety from the Municipal Association of South Carolina. Police programs include: Youth Police Academy, Police Explorers Post, Citizens Academy, and Youth Court.

The Mauldin Fire Department is equipped with some of the best firefighting and rescue equipment available and currently operates four fire stations in the fire service area. The Fire

Department has an ISO Rating of Class 2 (one being the best) demonstrating a strong ability to protect lives and property.

Mauldin residents also enjoy clean neighborhoods, garbage collection services and recycling programs offered by the city's public works department.

City of Mauldin

Budget Calendar FY2017

- January 4, 2016 Budget Request Forms prepared by Finance Department & Distributed to Departments
- January 4, 2016 Finance Department compiles salaries, fica, retirement, wc costs and inputs into master budget worksheets
- February 1-5, 2016 Finance Department compiles Projected Revenues
- February 8, 2016 Department Heads begin turning in budget requests
- February 11, 2016 First Meeting of City Administrator & Department Heads to discuss budget requests
- February 12, 2016 Preliminary department requests due to the City Administrator
- February 15-29, 2016 City Administrator & Department Heads meet one on one and as a team to develop Budget
(Meeting times will be set by City Administrator)
- March 1, 2016 Department changes due back to Finance department
- March 2-11, 2016 All budget requests are input into master budget document by Finance Department. Council budget notebooks are compiled
- March 17, 2016 Budget Workshop
- March 21, 2016 Regular Council Meeting
- March 31, 2016 Budget Workshop
- March 31-Apr 7, 2016 Budget revisions made to master budget document
- March 30, 2016 Deadline to submit ad to paper
- April 7, 2016 Budget Workshop (if needed determined by City Council)
- April 19, 2016 Budget Workshop (determined by City Council)
- April 8-14, 2016 Budget Revisions completed. Budget Ad prepared
- April 18, 2016 Regular Council Meeting
- April 27, 2016 Ad runs in Tribune Times
- May 3, 2016 Budget Workshop (determined by City Council)
- May 16, 2016 Regular Council Meeting
PUBLIC HEARING AND FIRST READING
(Note must be 7 days between first and second reading)
- May 31, 2016 Budget Workshop (determined by City Council)
- June 20, 2016 Regular Council Meeting
PUBLIC HEARING SECOND READING AND ADOPTION

CITY OF MAULDIN, South Carolina

Mission Statement

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



Vision Statement

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



Council Goal Session 2/08/16

M - Must Do. Goals for the upcoming fiscal year

S - Should Do. Short to intermediate term goals

C - Could Do. Long-term goals

Continued development of town center (Downtown Master Plan). M9

Maintenance, beautification, landscaping of existing facilities and infrastructure (Senior Center, Sports Center, Streets, etc.). M6

Repair and improve all recreation facilities. M5

Development and promotion of activities that will make Mauldin a destination rather than a pass-through. M4

Resolve Greenville County Recreation issue. M3 S2 C6

Beautification or relocation of Public Works shop on Jenkins Street. M3

Continue pursuing connection to Swamp Rabbit Trail. M2 S6

Pursue widening Miller Road from Corn to North Main Street to 3 lanes. M2

Continued annexation along Woodruff Road, out to Conestee and Southern Connector. M1 S3

Contract with local IT agency for desktop, network and web support (enhance VC3). M1 S2

Investigate, consider and discuss spec building at SCDOT certified site. M1

Replace or repair playground equipment. M1

Complete work on the cultural center. S7

Enhance/improve communication with residents and businesses particularly online and electronic media. S4

Maintenance (upgrade) of existing and construction of new sidewalks. S3

Promote city events using public works trucks and roll carts. S3

Ornamental additions to utility poles on major thoroughfares (banners and Christmas decorations). S2 C6

Streetscape East Butler from Holland Road to Main Street (decorative lighting, landscaping, banners, etc.) S2 C5

Fully utilize Cultural Center building and grounds for Christmas lights and decorations to make it a holiday destination. S2 C5

Increased efforts to recruit/attract corporate investment. S2

Renovation and/or expansion of Sports Center and Cultural Center. S2

Community orienting policing, social interactions, positive public relations (example: bicycle officers). Build up social capital of police department. (ex. visit businesses). C4

Develop additional property adjacent to Sunset Park. C4

Pursue continued economic development progress through collaboration of economic development and Business and Development Services.

Evaluate, upgrade and/or add new fitness equipment at the Sports Center. .

Continued improvement in customer service oriented communication internally and externally.

Implement a city adopt-a-road program to expand litter cleanup in town.

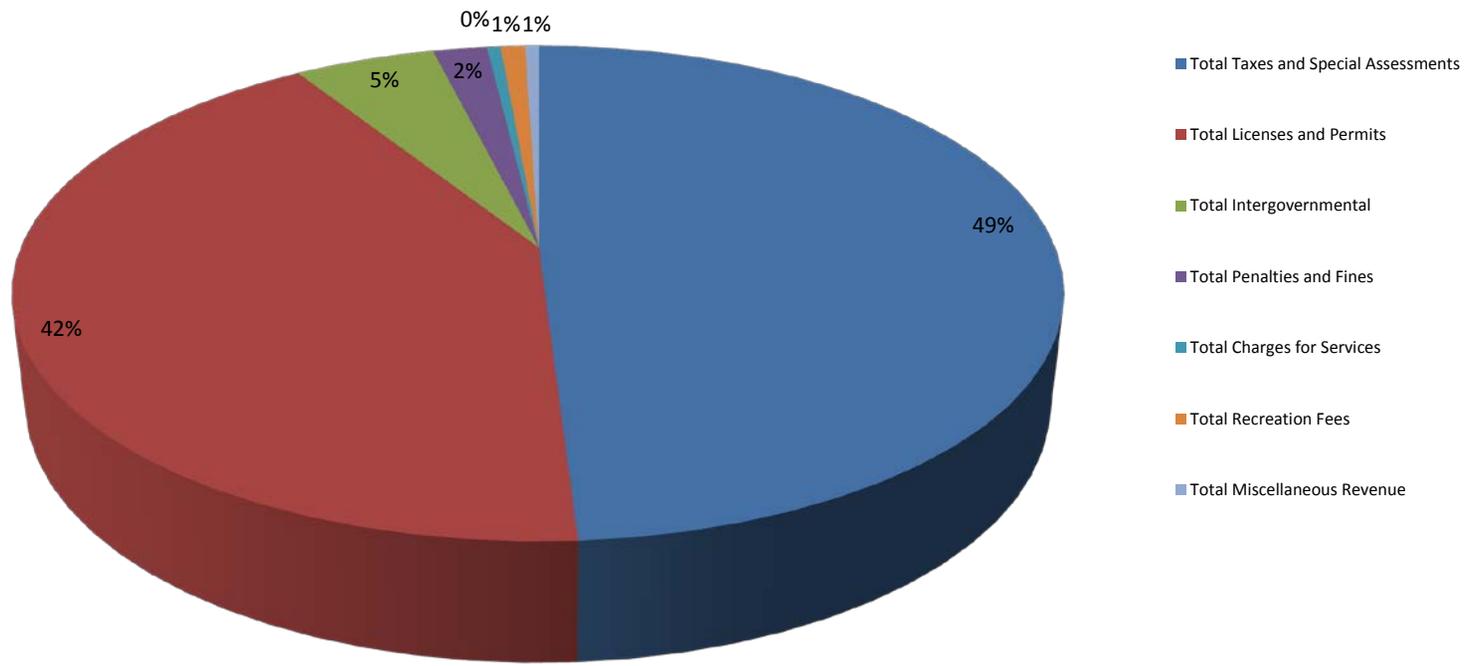
Repave Old Stage Road (work with SCDOT and County to accomplish).

Investigate bringing state roads into the City's system.

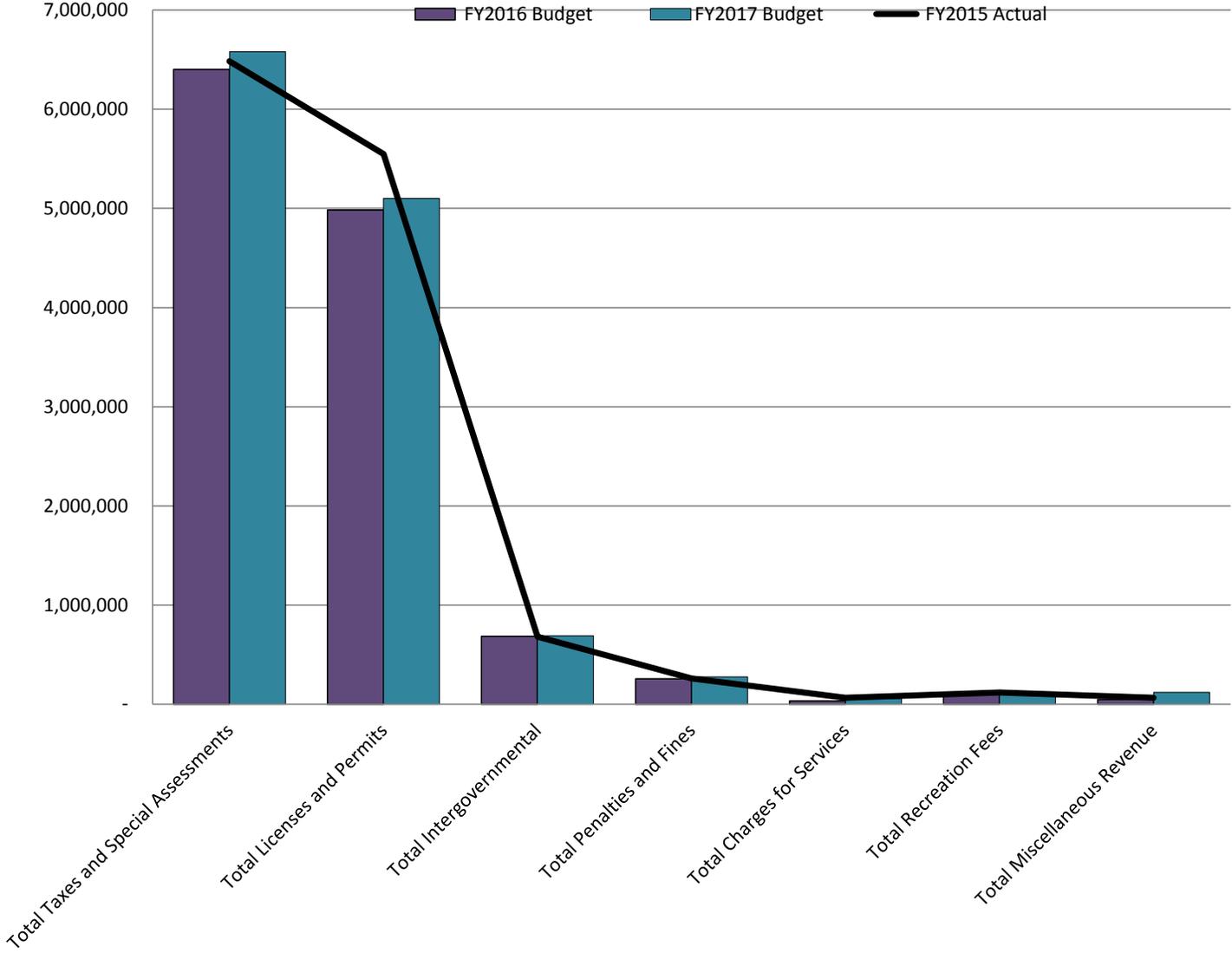
Explore and evaluate alternative methods, equipment and technology for improving quality, efficiency, and effectiveness of public works operations.

Support MASC advocacy efforts (LGF, DBA, BWC, BL).

General Fund Revenues



General Fund Revenues



REVENUES

Account Code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	FY2017 vs FY2016 Difference	%
GENERAL FUND						
100-311-001-000	Current property taxes	5,115,216	5,099,897	5,210,809	110,912	2.17%
100-311-002-000	Personal property taxes (auto)	688,825	650,000	700,000	50,000	7.69%
100-311-003-000	Delinquent taxes	192,539	190,000	190,000	-	0.00%
100-311-004-000	Motor Carrier Tax	8,912	7,500	7,500	-	0.00%
100-311-005-000	County-Wide Utility Tax	1,042	2,500	7,200	4,700	188.00%
100-311-006-000	Property Tax Reimbursements (Homestead)	213,044	208,838	210,000	1,162	0.56%
100-311-007-000	Negotiated Fees	270,666	250,000	260,000	10,000	4.00%
100-311-008-000	City Service Fee	225		0	-	0.00%
100-311-009-000	Penalties and Fees	(7,439)	(6,000)	(6,000)	-	0.00%
	Total Taxes and Special Assessments	6,483,030	6,402,735	6,579,509	176,774	0.03
100-321-001-000	Business Licenses	1,646,661	1,540,000	1,605,000	65,000	4.22%
100-321-001-001	Business Licenses-Delinquent	59,002	100,000	65,000	(35,000)	-35.00%
100-321-002-000	Business Licenses-Telecommunication MASC	149,387	125,000	130,000	5,000	4.00%
100-321-003-000	Business Licenses-Insurance - MASC	1,539,419	1,325,000	1,470,000	145,000	10.94%
100-321-005-000	Franchise fees	2,025,751	1,703,000	1,660,000	(43,000)	-2.52%
100-322-001-000	Building permits	14,186	30,000	25,000	(5,000)	-16.67%
100-322-002-000	Other permits	105,557	150,000	135,000	(15,000)	-10.00%
100-322-002-001	Encroachment Permits	1,196		0	-	0.00%
100-322-003-000	Reinspection fees	230	150	150	-	0.00%
100-322-004-000	ReWa	4,250	10,000	10,000	-	0.00%
100-322-007-000	Zoning applications	3,470	1,200	2,500	1,300	108.33%
	Total Licenses and Permits	5,549,110	4,984,350	5,102,650	118,300	0.02
100-333-450-000	Grants-Recreation PARD Grant	-	8,000	8,000	-	0.00%
100-333-421-001	Grant-SCMIT (Police Vests)	2,687	2,000	2,000	-	0.00%
100-333-421-002	Grant - Dept of Justice	3,600	10,000	10,000	-	0.00%
100-333-421-003	Grant - Scmirf (2 Tasers)	-	2,000	2,000	-	0.00%
100-333-431-001	Grant - SCMIT Public Works	2,000	2,000	2,000	-	0.00%
100-333-453-000	Grant - GCRA Challenger Grant			500	500	#DIV/0!
100-333-453-001	Grant - GCRA Senior Grant			8,000	8,000	#DIV/0!
100-335-001-000	State Aid to Subdivisions	547,237	540,000	540,000	-	0.00%
100-335-002-000	State Accommodations Tax	9,833	5,000	3,500	(1,500)	-30.00%
100-335-007-000	Greenville County Schools (SRO Contract)	116,722	116,721	116,721	-	0.00%
	Total Intergovernmental	682,078	685,721	692,721	7,000	0.01
100-370-421-001	Leash / Code Enforcement	538	500	500	-	0.00%
100-352-001-000	Court fees	256,377	250,000	277,095	27,095	10.84%
100-352-002-000	Court 3 % fees	5,214	6,000	0	(6,000)	-100.00%
	Total Penalties and Fines	262,128	256,500	277,595	21,095	0.08
100-340-001-000	Street lighting	2,892	2,500	2,500	-	0.00%
100-340-421-001	Alarm fees	4,150	10,000	5,000	(5,000)	-50.00%
100-340-421-002	Police Clemson Games	29,551	-	0	-	0.00%
100-340-432-003	Garbage can fees	19,328	12,000	15,000	3,000	25.00%
100-370-432-000	Sanitation Waste Sales	10,388	10,000	0	(10,000)	-100.00%
	Total Charges for Services	66,308	34,500	22,500	(12,000)	(0.35)
100-381-001-000	Recreation fees	90,913	85,000	89,000	4,000	4.71%
100-381-003-000	Rec Misc Fees	4,436		5,000	5,000	#DIV/0!
100-381-009-000	Recreation Facility Rental	22,565	20,000	20,000	-	0.00%
	Total Recreation Fees	117,914	105,000	114,000	9,000	0.09

REVENUES

Account Code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	FY2017 vs FY2016 Difference	%
100-382-001-000	Grant Revenue			7,500	7,500	#DIV/0!
100-382-009-000	Chamber Space Rental			0	-	0.00%
100-382-009-001	Facility Rental			28,000	28,000	#DIV/0!
100-382-010-000	Other Revenue			43,000	43,000	#DIV/0!
	Total Comm Dev Fees	-	-	78,500	78,500	#DIV/0!
100-340-453-000	Senior Fitness/Training Classes			13,000	13,000	#DIV/0!
100-340-453-001	Senior Program Revenues			25,000	25,000	#DIV/0!
	Total Sr Cntr Fees	-	-	38,000	38,000	#DIV/0!
100-361-001-000	Interest income	4,040	4,000	3,500	(500)	-12.50%
100-370-001-000	Other revenue	57,184	35,000	35,000	-	0.00%
100-370-005-000	Sale of Fixed Assets	2,146	1,500	1,500	-	0.00%
100-370-006-000	Insurance Proceeds	2,998	8,000	2,500	(5,500)	-68.75%
100-370-009-000	Vending revenue	409	500	500	-	0.00%
	Total Miscellaneous Revenue	66,776	49,000	43,000	(6,000)	(0.12)
	Total General Fund Current Revenues	13,227,344	12,517,806	12,948,475	430,669	0.03
100-390-000-300	Operating transfers in Hospitality & Accom	364,471	736,200	520,000	(216,200)	-29.37%
100-390-000-200	Operating transfers in Sewer Fund			0	-	0.00%
100-390-000-650	Transfer from Enterprise Fund	-	14,636	19,316	4,680	31.97%
100-390-000-100	Budgeted Use of (Addition to) Fund Balance	-	359,165	553,933	194,768	54.23%
100-395-002-000	Proceeds from Capital Lease	406,310			-	0.00%
	Total Other Financing Sources	770,781	1,110,001	1,093,249	(16,752)	-2%
	Total Revenues and Other Financing Sources	13,998,125	13,627,807	14,041,724	413,917	3.04%
	Other Financing Uses					
100-390-001-150	Operating transfers (out) Capital Projects Fund	(1,831,600)	(269,925)	-	269,925	-100.00%
100-390-001-310	Operating transfers (out) Traffic Safety Grant Fund	-	-	0	0	0.00%
100-390-001-325	Operating transfers (out) Cultural Center Operations	(140,895)	(129,966)		129,966	-100.00%
100-390-001-350	Operating transfers (out) Victim Advocate Fund	(32,789)	(42,243)	(31,821)	10,422	-24.67%
100-390-001-390	Operating transfers (out) Health Fund	(40,926)	(78,000)		78,000	-100.00%
100-390-001-400	Operating transfers (out) to Fire Service Fund	(1,303,471)	(1,511,001)	(1,590,222)	(79,221)	5.24%
100-390-001-500	Operating transfers (out) to Sports Center Fund	(379,362)	(442,003)	(471,855)	(29,852)	6.75%
100-390-001-600	Operating transfers (out) to Debt Service Fund	(722,630)	(955,382)	(937,501)	17,881	-1.87%
100-450-000-900	Mauldin Foundation Program Transfer	(111,496)	(148,036)	-	148,036	-100.00%
	Total Other Financing Uses	(4,563,168)	(3,576,556)	(3,031,399)	545,157	(0.15)
	Total General Fund Revenues after other Financing Sources and Uses	9,434,957	10,051,251	11,010,325	959,074	9.54%
	CAPITAL PROJECTS/EQUIPMENT FUND					
150-335-003-000	Intergovernmental Revenue	63,575		0	-	0.00%
150-335-008-000	Paving Revenue	142,392	130,000	130,000	-	0.00%
150-370-001-000	Other Revenue	143,307		0	-	0.00%
150-361-001-000	Interest Income	146	75	75	-	0.00%
						0.00%
150-390-000-100	Operating transfers in (from General Fund)	1,831,600	269,925	0	(269,925)	-100.00%
150-390-000-300	Operating transfers in (from H&A Fund)		-	0	-	0.00%
150-395-002-000	Proceeds from Capital Lease			0	-	0.00%
150-390-000-200	Budgeted Use of (Addition to) Fund Balance		532,092	271,105	(260,987)	-49.05%
	Total Special Projects Funds	2,181,019	932,092	401,180	(530,912)	-56.96%

REVENUES

Account Code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	FY2017 vs FY2016 Difference	%
<u>SEWER FUND</u>						
220-333-001-000	Grant Revenue				-	0.00%
200-382-001-000	Sewer Maintenance fee	901,160	950,000	950,000	-	0.00%
200-361-001-000	Interest Income	1,903	1,500	1,500	-	0.00%
	Total Sewer Fund Current Revenues	903,063	951,500	951,500	-	0.00
220-390-000-100	Operating transfers in				-	0.00%
220-390-001-100	Operating transfers (out) Gen Fund (Rev Bond DS)				-	0.00%
200-390-000-200	Budgeted Use of (Addition to) Fund Balance	-	(31,151)	(129,605)	(98,454)	316.06%
	Total Other Financing Sources	-	(31,151)	(129,605)	(98,454)	3.16
	Total Sewer Fund	903,063	920,349	821,895	(98,454)	-10.70%
<u>HOSPITALITY & ACCOMMODATIONS TAX</u>						
300-311-001-000	Hospitality Tax	784,249	720,000	810,000	90,000	12.50%
300-311-002-000	Accommodations Tax	19,874	14,000	18,000	4,000	28.57%
300-320-001-000	Sunday Alcohol Sales Permits	15,250	16,000	15,000	(1,000)	-6.25%
300-361-000-000	Interest Income	3,857	1,200	2,000	800	66.67%
300-370-001-000	Other Income	50		0	-	0.00%
	Total H&A Current Revenues	823,280	751,200	845,000	93,800	0.12
	Proceeds from issuance of long-term debt					
300-390-001-100	Operating transfers (out) to General Fund	(364,471)	(736,200)	(520,000)	216,200	-29.37%
300-390-000-200	Budgeted Use of (Addition to) Fund Balance			0	-	0.00%
	Total Other Financing Sources	(364,471)	(736,200)	(520,000)	216,200	(0.29)
	Total Hospitality and Accommodations Tax Fund	458,808	15,000	325,000	310,000	2066.67%
<u>CULTURAL AFFAIRS OPERATIONS FUND</u>						
325-333-001-000	Grant Revenue	5,376	7,500	0	(7,500)	-100.00%
325-380-009-000	Chamber Space Rental	12,432	12,000	0	(12,000)	-100.00%
325-380-009-001	Facility Rental	17,584	14,500	0	(14,500)	-100.00%
325-370-001-000	Other Revenue	9,856	12,000	0	(12,000)	-100.00%
	Total Cultural Affairs Current Revenues	45,248	46,000	-	(46,000)	-100.00%
325-390-000-100	Operating transfers in from General Fund	140,895	129,966		(129,966)	-100.00%
	Total Cultural Affairs Operations	186,143	175,966	-	(175,966)	-100.00%
<u>VICTIM ADVOCATE SPECIAL REVENUE</u>						
350-352-003-000	Court Revenue-Victim Advocate	37,224	30,000	40,946	10,946	36.49%
350-390-000-100	Operating transfers in from General Fund	32,789	42,243	31,821	(10,422)	-24.67%
	Total Victim Advocate Spec Revenue	70,013	72,243	72,767	524	0.73%
<u>EMPLOYEE HEALTH FUND</u>						
390-390-000-100	Operating transfers in from General Fund	40,926	78,000		(78,000)	-100.00%
390-390-000-390	Transfer in from Health Fund balance	-			-	0.00%
	Total Employee Health Fund Revenue	40,926	78,000	0	(78,000)	-100.00%
<u>TRAFFIC SAFETY SPECIAL REVENUE FUND</u>						
310-333-421-000	SC Department of Public Safety Grant	23,593	346,942	64,625	(282,317)	-81.37%
310-390-000-100	Operating transfers in from General Fund			(0)	(0)	0.00%
	Total Traffic Safety Fund	23,593	346,942	64,625	(282,317)	-81.37%

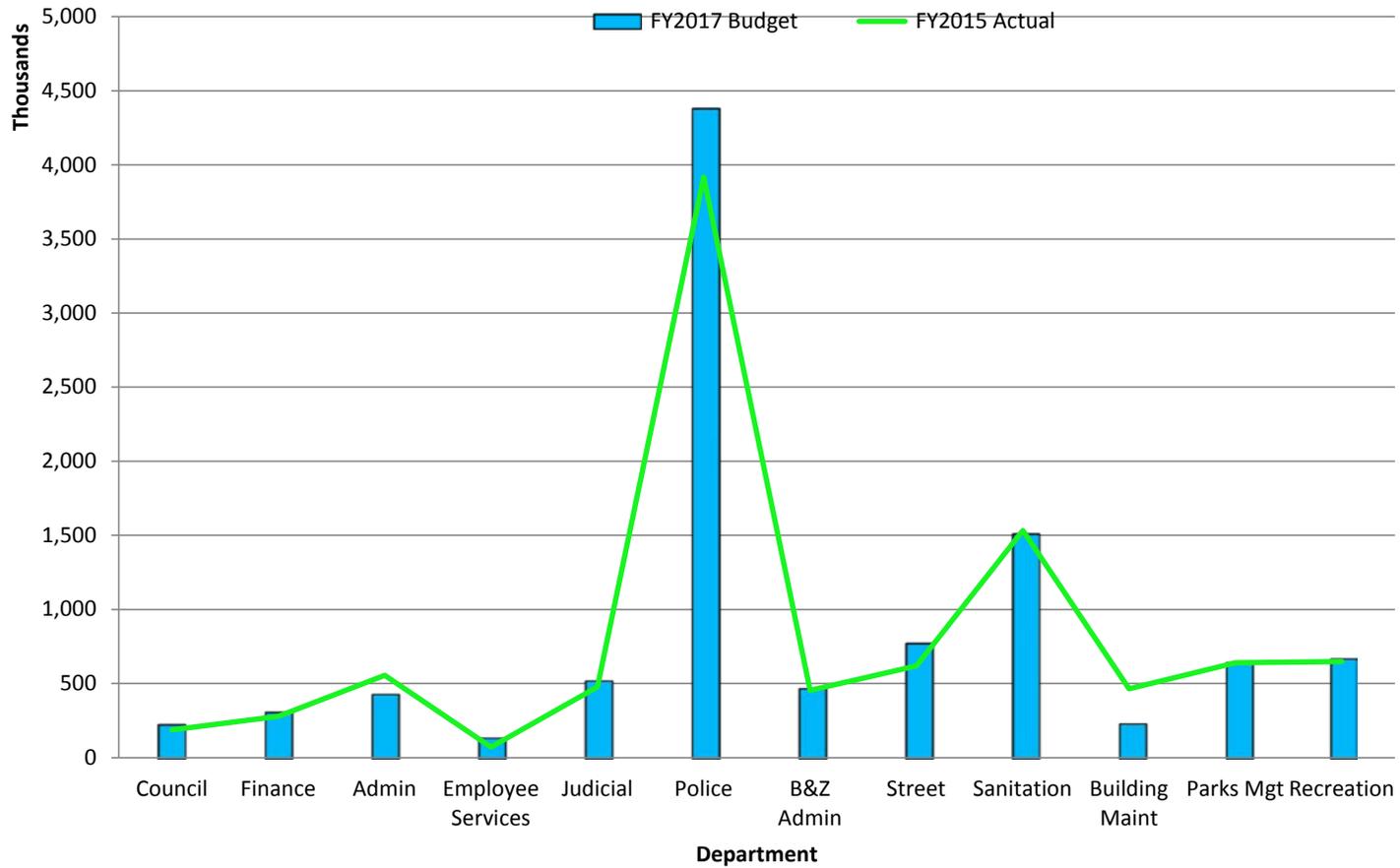
REVENUES

Account Code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	FY2017 vs FY2016 Difference	%
<u>FIRE SERVICE FUND</u>						
400-311-001-000	Fire property taxes	1,674,769	1,655,313	1,721,200	65,887	3.98%
400-311-002-000	Fire personal property taxes (auto)	206,623	180,000	205,000	25,000	13.89%
400-311-003-000	Fire - delinquent	57,475	60,000	60,000	-	0.00%
400-311-004-000	Motor Carrier	2,857	2,500	2,500	-	0.00%
400-311-005-000	County - Wide Utility Tax	334	1,500	3,000	1,500	100.00%
400-311-006-000	Property Tax Reimbursement	53,808	43,996	50,000	6,004	13.65%
400-311-007-000	Current Prop Tax Neg Fee	281		0	-	0.00%
400-311-008-000	FSA Fire Protection Contracts	9,550	47,750	38,200	(9,550)	-20.00%
400-311-009-000	Prop Tax Penalties & Fees	(41)		0	-	0.00%
400-311-010-000	Merchant Inventory	28,940	28,940	28,940	-	0.00%
400-370-001-000	Other	1,696		0	-	0.00%
	Total Fire Service Fund current revenues	2,036,292	2,019,999	2,108,840	88,841	0.04
400-390-000-100	Operating transfers in (General Fund)	1,303,471	1,511,001	1,590,222	79,221	5.24%
	Total Other Financing Sources	1,303,471	1,511,001	1,590,222	79,221	0.05
	Total Fire Service Fund	3,339,763	3,531,000	3,699,062	168,062	4.76%
<u>SPORTS CENTER FUND</u>						
500-340-001-000	Sports Cntr Training Rev	13,223	10,000	12,000	2,000	20.00%
500-340-002-000	Rock Climbing	260	250	250	-	0.00%
500-340-003-000	Fruit Sales	563	-	0	-	0.00%
500-340-004-000	Pro Shop Sales	228		0	-	0.00%
500-381-001-000	Sports Center Membership Rev	267,018	260,827	260,342	(485)	-0.19%
500-381-005-000	Sports Center Program Revenue	19,049	15,000	20,000	5,000	33.33%
500-381-009-000	Facility Rental	176	500	150	(350)	-70.00%
500-370-001-000	Sports Center Other Rev	393	500	500	-	0.00%
	Total Sports Center Current Revenue	300,909	287,077	293,242	6,165	0.02
500-390-000-100	Operating transfers in (from General Fund)	379,362	442,003	471,855	29,852	6.75%
500-390-001-100	Operating transfers (out)	-				
	Total Other Financing Sources	379,362	442,003	471,855	29,852	0.07
	Total Sports Center Fund	680,271	729,080	765,097	36,017	4.94%
<u>DEBT SERVICE FUND</u>						
600-390-000-100	Operating transfers in (from General Fund)	722,630	955,382	937,501	(17,881)	-1.87%
600-390-000-300	Operating transfers in (from H&A Fund)			0	-	0.00%
600-390-000-400	Operating transfers in (from Fire Svc Fund)	210,010	-			
	Total Debt Service Fund	932,640	955,382	937,501	(17,881)	-1.87%
<u>PROPERTY MANAGEMENT FUND</u>						
650-381-009-000	Jenkins Street Warehouse Rental Income	76,924	77,401	77,401	-	0.00%
650-381-010-000	Taco Bell Property Rental Income	10,620	10,620	11,820	1,200	11.30%
	Total Charges for Services	87,544	88,021	89,221	1,200	1.36%
650-390-000-100	Operating transfers in (to General Fund)		-	0	-	0.00%
650-390-001-100	Operating transfers out (to General Fund)	-	(14,636)	(19,316)	(4,680)	31.97%
	Total Other Financing Sources	-	(14,636)	(19,316)	(4,680)	31.97%
	Total Enterprise Fund	87,544	73,385	69,905	(3,480)	-4.74%

REVENUES

Account Code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	FY2017 vs FY2016 Difference	%
<u>MAULDIN FOUNDATION</u>						
900-333-003-000	GCRA Challenger Program Grant Revenue	-	500		(500)	-100.00%
900-340-001-000	Senior Fitness/Training Classes	2,588	-		-	0.00%
900-340-002-000	Senior Programs Revenue	11,288			-	0.00%
900-333-004-000	GCRA Senior Program Grant Revenue	10,000	8,000		(8,000)	-100.00%
900-333-005-000	Donations Unrestricted	300			-	0.00%
900-335-003-000	Intergovernmental Revenue-City	111,496	148,036	0	(148,036)	-100.00%
	Total Mauldin Foundation	135,672	156,536	-	(156,536)	-100.00%
TOTAL REVENUE ALL FUNDS		18,474,411	18,037,226	18,167,357	130,131	0.72%

General Fund Departmental Expenditures



EXPENDITURES

Account code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	2017vs2016	
400	Council					
100-400-000-010	Salaries	66,645.91	64,533.85	68,962.20	4,428.35	6.9%
100-400-000-021	FICA	4,696.03	4,936.84	5,275.61	338.77	6.9%
100-400-000-024	Retirement	5,218.00	7,137.44	7,972.03	834.59	11.7%
100-400-000-025	Group insurance	24,470.64	33,747.07	33,747.07	-	0.0%
100-400-000-028	Worker's Comp Ins.	347.50	447.58	610.94	163.36	36.5%
	Subtotal Personnel	101,378.08	110,802.78	116,567.85	5,765.07	5.2%
100-400-000-150	Travel / Dues	12,141.20	23,400.00	23,885.00	485.00	2.1%
100-400-000-210	Telephone	4,538.37	3,960.00	4,740.00	780.00	19.7%
100-400-000-624	Public Officials Liability	3,356.04	3,849.95	4,050.96	201.01	5.2%
100-400-000-650	Council Attorney Fees	30,023.60	36,100.00	39,100.00	3,000.00	8.3%
100-400-000-652	Special projects	3,440.00	-	-	-	0.0%
100-400-000-653	Community Support	10,850.00	10,850.00	25,850.00	15,000.00	138.2%
100-400-000-700	Other/Misc.	21,070.82	19,200.00	15,000.00	(4,200.00)	-21.9%
100-400-000-710	Council/Mayor's miscellaneous expense	-	2,000.00	2,000.00	-	0.0%
	Subtotal Operations & Maintenance	85,420.03	99,359.95	114,625.96	15,266.01	15.4%
	Total Council	186,798.11	210,162.73	231,193.81	21,031.08	10.0%
405	Finance					
100-405-000-010	Salaries	186,655.28	192,084.51	202,100.00	10,015.49	5.2%
100-405-000-021	FICA	14,143.99	14,694.47	15,141.87	447.40	3.0%
100-405-000-024	Retirement	20,375.86	21,244.55	22,881.05	1,636.50	7.7%
100-405-000-025	Group insurance	17,336.59	20,001.72	20,001.72	-	0.0%
100-405-000-028	Worker's Comp Ins.	893.01	1,150.15	1,569.93	419.78	36.5%
	Subtotal Personnel	239,404.73	249,175.40	261,694.57	12,519.17	5.0%
100-405-000-100	Supplies	3,588.42	4,800.00	5,000.00	200.00	4.2%
100-405-000-110	Postage	1,791.98	2,500.00	2,500.00	-	0.0%
100-405-000-150	Employee Expenses	651.73	4,325.00	3,825.00	(500.00)	-11.6%
100-405-000-180	Gas & Oil	-	500.00	-	(500.00)	-100.0%
100-405-000-210	Telephone	971.82	984.00	984.00	-	0.0%
100-405-000-260	Repair & Maintenance	86.25	300.00	300.00	-	0.0%
100-405-000-410	Uniform	705.25	-	-	-	0.0%
100-405-000-624	Liability Insurance-General (Payroll)	863.99	991.19	1,042.94	51.75	5.2%
100-405-000-650	Contracts & Services	27,776.20	36,800.00	32,350.00	(4,450.00)	-12.1%
100-405-000-652	Special projects	1,282.34	2,435.00	3,435.00	1,000.00	41.1%
100-405-000-700	Other expenses	1,953.99	1,500.00	2,500.00	1,000.00	66.7%
	Subtotal Operations & Maintenance	39,671.97	55,135.19	51,936.94	(3,198.25)	-5.8%
	Total Finance	279,076.70	304,310.59	313,631.51	9,320.92	3.1%
410	Administration					
100-410-000-010	Salaries	281,329.98	322,606.22	184,183.02	(138,423.20)	-42.9%
100-410-000-021	FICA	20,677.22	24,679.38	13,743.24	(10,936.14)	-44.3%
100-410-000-024	Retirement	30,841.35	35,680.25	20,767.57	(14,912.68)	-41.8%
100-410-000-025	Group insurance	33,055.45	39,985.03	25,918.65	(14,066.38)	-35.2%
100-410-000-028	Worker's Comp Ins.	2,039.64	2,626.99	3,585.78	958.79	36.5%
	Subtotal Personnel	367,943.64	425,577.87	248,198.26	(177,379.61)	-41.7%
100-410-000-100	Supplies	2,835.58	7,500.00	6,000.00	(1,500.00)	-20.0%
100-410-000-110	Postage	411.49	500.00	500.00	-	0.0%
100-410-000-150	Employee Expenses	13,765.67	17,865.00	9,500.00	(8,365.00)	-46.8%
100-410-000-170	Admin R&M Auto	135.74	1,000.00	500.00	(500.00)	-50.0%
100-410-000-180	Gas & Oil	227.87	500.00	500.00	-	0.0%
100-410-000-210	Telephone	16,022.49	15,660.00	14,388.00	(1,272.00)	-8.1%
100-410-000-410	Uniform	1,366.11	-	-	-	0.0%
100-410-000-624	Liability Insurance-General (Payroll)	1,120.77	1,285.38	1,352.49	67.11	5.2%
100-410-001-624	Liability Insurance-Auto	729.18	836.63	880.31	43.68	5.2%
100-410-000-650	Contracts & Services	11,615.35	14,403.52	21,478.00	7,074.48	49.1%
100-410-000-651	IT Development & Support	123,884.30	125,572.00	123,070.44	(2,501.56)	-2.0%
100-410-000-652	Special projects	10,910.00	6,800.00	-	(6,800.00)	-100.0%
100-410-000-700	Other expenses	3,887.55	5,000.00	7,880.00	2,880.00	57.6%
	Subtotal Operations & Maintenance	186,912.10	196,922.53	186,049.24	(10,873.29)	-5.5%
	Total Administration	554,855.74	622,500.40	434,247.50	(188,252.90)	-30.2%

EXPENDITURES

Account code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	2017vs2016	
411	Employee Services					
100-411-002-013	Merit Pool	-	182,100.14		(182,100.14)	-100.0%
	Subtotal Personnel	-	182,100.14	-	(182,100.14)	-100.0%
100-411-000-017	Unemployment	-	5,000.00	5,000.00	-	0.0%
100-411-000-019	Employee services & benefits	20,583.13	30,000.00	25,000.00	(5,000.00)	-16.7%
100-411-000-020	Employee Health/ WC claims(pub safe phys)	49,422.73	40,000.00	52,000.00	12,000.00	30.0%
100-411-000-100	Employee Health Reimbursement			45,000.00		
100-411-000-155	Employee Health Education			5,000.00		
100-411-000-650	Employee Health Prof Fees			2,000.00		
100-411-000-700	Employee Health Other					
100-411-001-650	Employee Health SEC 125 Fees			6,000.00		
	Subtotal Operations & Maintenance	70,005.86	75,000.00	140,000.00	65,000.00	86.7%
	Total Employee Services	70,005.86	257,100.14	140,000.00	(117,100.14)	-45.5%
412	Judicial					
100-412-000-010	Salaries	229,928.63	244,027.44	247,192.04	3,164.60	1.3%
100-412-000-021	FICA	16,844.30	18,668.10	18,662.95	(5.15)	0.0%
100-412-000-024	Retirement	23,065.90	26,989.43	28,201.80	1,212.37	4.5%
100-412-000-025	Group insurance	20,970.29	20,942.76	20,942.76	-	0.0%
100-412-000-028	Worker's Comp Ins.	1,093.22	1,408.02	1,921.92	513.90	36.5%
	Subtotal Personnel	291,902.34	312,035.75	316,921.47	4,885.72	1.6%
100-412-000-100	Supplies	9,456.96	9,500.00	8,000.00	(1,500.00)	-15.8%
100-412-000-110	Postage	2,051.11	4,000.00	3,000.00	(1,000.00)	-25.0%
100-412-000-150	Judicial Employee Expenses	7,449.39	9,000.00	12,000.00	3,000.00	33.3%
100-412-000-170	Judicial Employee R&M Auto	910.58	2,000.00	1,000.00	(1,000.00)	-50.0%
100-412-000-180	Judicial Employee Gas & Oil	3,163.10	5,200.00	3,800.00	(1,400.00)	-26.9%
100-412-000-210	Telephone	1,295.74	1,308.00	1,308.00	-	0.0%
100-412-000-260	Repair & Maintenance	120.84	1,000.00	1,000.00	-	0.0%
100-412-000-410	Uniforms	796.53	-	-	-	0.0%
100-412-000-624	Liability Insurance	717.97	823.07	866.04	42.97	5.2%
100-412-001-624	Liability Insurance-Auto	782.00	898.11	945.00	46.89	5.2%
100-412-000-650	Professional services (includes Attorney)	51,504.59	54,000.00	64,000.00	10,000.00	18.5%
100-412-000-659	Detention fees	104,587.77	125,000.00	110,000.00	(15,000.00)	-12.0%
100-412-000-700	Other	-	-	-	-	0.0%
100-412-000-725	Juror Payments	1,401.80	1,800.00	1,800.00	-	0.0%
100-412-000-730	Judicial Court Interpreter/Translator	529.90	1,000.00	1,000.00	-	0.0%
	Subtotal Operations & Maintenance	184,768.28	215,529.18	208,719.04	(6,810.14)	-3.2%
100-412-000-970	Capital equipment	-	-	-	-	0.0%
	Subtotal Capital Outlay	-	-	-	-	0.0%
	Total Judicial	476,670.62	527,564.93	525,640.51	(1,924.42)	-0.4%
421	Police					
100-421-000-010	Salaries	2,333,373.99	2,485,467.19	2,711,643.43	226,176.24	9.1%
100-421-000-012	Overtime	22,262.20	30,000.00	27,500.00	(2,500.00)	-8.3%
100-421-000-015	Salaries-Clemson Games	21,882.04	-	-	-	0.0%
100-421-000-021	FICA	171,476.61	190,138.40	204,111.68	13,973.28	7.3%
100-421-000-024	Retirement	312,528.91	341,503.48	379,941.22	38,437.74	11.3%
100-421-000-025	Group insurance	344,434.29	389,909.25	402,165.88	12,256.63	3.1%
100-421-000-028	Worker's Comp Ins.	53,203.11	68,523.56	93,533.24	25,009.68	36.5%
	Subtotal Personnel	3,259,161.15	3,505,541.88	3,818,895.45	313,353.57	8.9%
100-421-000-100	Supplies	38,935.34	42,000.00	42,000.00	-	0.0%
100-421-000-110	Postage	2,882.76	1,200.00	1,500.00	300.00	25.0%
100-421-000-140	Employee Services	7,950.82	7,420.00	7,995.00	575.00	7.7%
100-421-000-150	Employee expenses	44,060.60	41,430.00	46,350.00	4,920.00	11.9%
100-421-000-170	Repair & Maintenance Auto	51,203.39	47,000.00	49,000.00	2,000.00	4.3%
100-421-000-175	Tires	12,320.48	10,809.00	11,350.00	541.00	5.0%
100-421-000-180	Gas & Oil	107,470.22	125,000.00	100,000.00	(25,000.00)	-20.0%
100-421-000-210	Telephone	8,216.22	8,200.00	8,256.00	56.00	0.7%
100-421-000-260	Repair & Maintenance	2,130.28	18,000.00	6,000.00	(12,000.00)	-66.7%
100-421-000-370	Repair & Maintenance Radio	2,238.39	2,000.00	3,000.00	1,000.00	50.0%
100-421-000-410	Uniforms	29,136.83	25,000.00	22,000.00	(3,000.00)	-12.0%
100-421-000-411	Protective gear	9,116.42	7,920.00	11,275.00	3,355.00	42.4%
100-421-000-435	Evidence supplies	909.08	1,500.00	2,000.00	500.00	33.3%
100-421-000-440	Forensic supplies	1,389.71	2,000.00	2,000.00	-	0.0%
100-421-000-450	Wireless communications	30,436.13	27,500.00	24,617.00	(2,883.00)	-10.5%

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Account code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	2017vs2016	
100-421-000-500	Professional dues	2,059.40	6,105.00	6,430.00	325.00	5.3%
100-421-000-510	Film & photographic expense	10.56	400.00	400.00	-	0.0%
100-421-000-624	Liability insurance -General Payroll	9,173.59	10,524.80	11,074.29	549.49	5.2%
100-421-000-650	Contracts & Services	45,606.40	57,895.00	60,295.00	2,400.00	4.1%
100-421-000-700	Other expenses	596.33	1,500.00	2,000.00	500.00	33.3%
100-421-000-794	Police Animal Codes Enforcement	1,732.79	5,425.00	5,625.00	200.00	3.7%
100-421-000-795	Special operations	100.00	1,000.00	1,000.00	-	0.0%
100-421-000-796	Special programs-Crime Prevention	7,211.22	10,000.00	10,000.00	-	0.0%
100-421-000-797	Codes Enforcement	-	1,150.00	1,150.00	-	0.0%
100-421-000-810	Police Grant Expenditures	-	10,000.00	10,000.00	-	0.0%
100-421-000-820	Police K-9	14,573.91	15,498.00	15,498.00	-	0.0%
100-421-000-830	Non-Capital Equipment	36,487.92	45,439.00	45,439.00	-	0.0%
100-421-001-624	Auto Liability Insurance	36,367.33	41,720.01	44,954.10	3,234.09	7.8%
100-421-002-624	Law Enforcement	9,671.12	11,095.43	11,674.71	579.28	5.2%
100-421-000-875	SCMIRF Taser Grant Expenditure	-	2,000.00	2,000.00	-	0.0%
	Subtotal Operations & Maintenance	511,987.24	586,731.24	564,883.10	(21,848.14)	-3.7%
100-421-000-970	Capital Equipment	146,036.89	-	-	-	0.0%
	Subtotal Capital Outlay	146,036.89	-	-	-	0.0%
	Total Police	3,917,185.28	4,092,273.12	4,383,778.55	291,505.43	7.1%
424	Business Services					
100-424-000-010	Salaries	236,893.96	244,713.19	270,825.34	26,112.15	10.7%
100-424-000-011	Boards compensation	3,561.04	4,700.00	4,200.00	(500.00)	-10.6%
100-424-000-021	FICA	15,887.46	18,720.56	20,488.67	1,768.11	9.4%
100-424-000-024	Retirement	25,858.84	27,065.28	30,960.66	3,895.38	14.4%
100-424-000-025	Group insurance	33,827.07	40,622.39	40,622.39	-	0.0%
100-424-000-028	Worker's Comp Ins.	3,387.24	4,362.63	5,954.90	1,592.27	36.5%
	Subtotal Personnel	319,415.61	340,184.05	373,051.96	32,867.91	9.7%
100-424-000-100	Supplies	6,804.73	7,600.00	7,000.00	(600.00)	-7.9%
100-424-000-110	Postage	3,097.21	3,500.00	3,200.00	(300.00)	-8.6%
100-424-000-150	Employee expenses	4,275.18	4,500.00	6,600.00	2,100.00	46.7%
100-424-000-170	Repair & Maintenance - Auto	125.06	2,000.00	1,000.00	(1,000.00)	-50.0%
100-424-000-180	Gas & Oil	243.40	1,500.00	1,500.00	-	0.0%
100-424-000-210	Telephone	7,583.98	8,032.00	7,260.00	(772.00)	-9.6%
100-424-000-260	Repair & Maintenance	865.47	2,000.00	1,500.00	(500.00)	-25.0%
100-424-000-410	Uniforms	1,161.42	-	-	-	0.0%
100-424-000-610	Advertising	728.82	1,500.00	1,250.00	(250.00)	-16.7%
100-424-000-624	Liability insurance-General (Payroll)	1,126.81	1,292.39	1,359.86	67.47	5.2%
100-424-000-650	Services & Contracts	63,373.70	79,671.00	66,950.00	(12,721.00)	-16.0%
100-424-000-700	Other	3,676.48	2,500.00	2,500.00	-	0.0%
100-424-001-624	Liability insurance-Auto	1,653.02	1,896.36	939.44	(956.92)	-50.5%
	Subtotal Operations & Maintenance	94,715.28	115,991.75	101,059.30	(14,932.45)	-12.9%
100-424-000-970	Capital equipment	40,596.00	-	-	-	0.0%
	Subtotal Capital Outlay	40,596.00	-	-	-	0.0%
	Total Business Services	454,726.89	456,175.80	474,111.26	17,935.46	3.9%
431	Street					
100-431-000-010	Salaries	142,491.41	173,038.77	291,976.76	118,937.99	68.7%
100-431-000-012	Overtime	5.72	3,000.00	3,000.00	-	0.0%
100-431-000-021	FICA	10,821.29	13,237.47	22,141.97	8,904.50	67.3%
100-431-000-024	Retirement	15,556.19	19,138.09	33,458.98	14,320.89	74.8%
100-431-000-025	Group insurance	20,046.04	21,197.97	46,368.19	25,170.22	118.7%
100-431-000-028	Worker's Comp Ins.	3,435.92	4,425.33	6,040.49	1,615.16	36.5%
	Subtotal Personnel	192,356.57	234,037.63	402,986.39	168,948.76	72.2%
100-431-000-100	Supplies	11,362.27	12,500.00	8,500.00	(4,000.00)	-32.0%
100-431-000-150	Employee expenses	1,688.28	4,000.00	4,000.00	-	0.0%
100-431-000-170	Repair & Maintenance - Auto	12,195.26	20,000.00	20,000.00	-	0.0%
100-431-000-180	Gas & Oil	5,335.82	14,000.00	10,000.00	(4,000.00)	-28.6%
100-431-000-200	Utilities	24,147.11	26,000.00	26,000.00	-	0.0%
100-431-000-201	Street lights	160,476.97	162,442.00	162,000.00	(442.00)	-0.3%
100-431-000-210	Telephone	15,454.23	16,010.00	13,780.00	(2,230.00)	-13.9%
100-431-000-260	Repair & Maintenance	4,932.23	3,000.00	3,000.00	-	0.0%
100-431-000-350	Asphalt supplies	12,704.71	26,000.00	20,000.00	(6,000.00)	-23.1%
100-431-000-370	Repair & Maintenance - Radio	-	1,000.00	-	(1,000.00)	-100.0%
100-431-000-410	Uniforms	5,122.41	3,700.00	3,700.00	-	0.0%
100-431-000-540	Signs & fittings	1,331.58	5,000.00	5,000.00	-	0.0%

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Account code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	2017vs2016	
100-431-000-624	Liability insurance-General (Payroll)	1,615.19	1,852.79	1,949.52	96.73	5.2%
100-431-000-650	Services & Contracts	16,968.04	40,000.00	15,000.00	(25,000.00)	-62.5%
100-431-000-700	Other	25,396.67	25,000.00	25,000.00	-	0.0%
100-431-000-730	Drainage	10,316.62	12,000.00	12,000.00	-	0.0%
100-431-000-802	Garage supplies	28,268.59	25,000.00	25,000.00	-	0.0%
100-431-000-830	Non-Capital Equipment	4,634.00	10,000.00	10,000.00	-	0.0%
100-431-001-624	Auto Liability	9,723.45	11,155.08	11,737.47	582.39	5.2%
	Subtotal Operations & Maintenance	351,673.43	418,659.87	376,666.99	(41,992.88)	-10.0%
100-431-000-970	Capital Equipment	74,899.01	-	-	-	0.0%
	Subtotal Capital Outlay	74,899.01	-	-	-	0.0%
	Total Street	618,929.01	652,697.50	779,653.38	126,955.88	19.5%
432	Sanitation					
100-432-000-010	Salaries	549,256.26	560,209.33	596,438.41	36,229.08	6.5%
100-432-000-012	Overtime	5,648.78	4,000.00	6,000.00	2,000.00	50.0%
100-432-000-021	FICA	40,535.60	42,856.01	44,568.93	1,712.92	4.0%
100-432-000-024	Retirement	60,576.08	61,959.15	67,348.61	5,389.46	8.7%
100-432-000-025	Group insurance	88,724.27	99,528.62	99,528.62	-	0.0%
100-432-000-028	Worker's Comp Ins.	15,048.96	19,382.50	26,456.71	7,074.21	36.5%
	Subtotal Personnel	759,789.95	787,935.61	840,341.28	52,405.67	6.7%
100-432-000-100	Supplies	7,412.87	8,000.00	6,000.00	(2,000.00)	-25.0%
100-432-000-110	Postage	39.13	-	-	-	0.0%
100-432-000-150	Employee expenses	2,499.59	4,000.00	2,500.00	(1,500.00)	-37.5%
100-432-000-170	Repair & Maintenance - Auto	119,065.76	120,000.00	132,000.00	12,000.00	10.0%
100-432-000-180	Gas & Oil	112,067.12	140,000.00	110,000.00	(30,000.00)	-21.4%
100-432-000-200	Utilities	3,780.07	6,500.00	6,000.00	(500.00)	-7.7%
100-432-000-210	Telephone	6,436.43	6,500.00	5,180.00	(1,320.00)	-20.3%
100-432-000-260	Repair & Maintenance	1,891.86	2,000.00	2,000.00	-	0.0%
100-432-000-264	Containers	31,351.94	24,000.00	26,000.00	2,000.00	8.3%
100-432-000-370	Radio	-	-	-	-	0.0%
100-432-000-410	Uniforms	9,053.85	9,400.00	9,600.00	200.00	2.1%
100-432-000-624	Liability insurance-General (Payroll)	3,021.95	3,467.41	3,648.44	181.03	5.2%
100-432-000-650	Services & Contracts	-	-	-	-	0.0%
100-432-000-700	Other	2,864.78	3,000.00	3,000.00	-	0.0%
100-432-000-702	Inmate expense	63,857.40	65,000.00	65,000.00	-	0.0%
100-432-000-714	Landfill expense	263,758.27	250,000.00	270,000.00	20,000.00	8.0%
100-432-000-802	Recycling Supplies	-	1,200.00	1,200.00	-	0.0%
100-432-001-802	Mosquito Spray Supplies	5,710.26	4,000.00	5,000.00	1,000.00	25.0%
100-432-001-624	Liability insurance-Auto	24,309.11	27,887.70	29,343.70	1,456.00	5.2%
	Subtotal Operations & Maintenance	657,120.39	674,955.11	676,472.14	1,517.03	0.2%
100-432-000-970	Capital Equipment	116,300.00	-	-	-	0.0%
	Subtotal Capital Outlay	116,300.00	-	-	-	0.0%
	Total Sanitation	1,533,210.34	1,462,890.72	1,516,813.42	53,922.70	3.7%
433	Building Maintenance					
100-433-000-010	Salaries	47,140.24	61,324.67	76,214.52	14,889.85	24.3%
100-433-000-012	Overtime	54.00	1,500.00	1,500.00	-	0.0%
100-433-000-021	FICA	2,726.19	4,691.34	5,728.07	1,036.73	22.1%
100-433-000-024	Retirement	5,154.50	6,782.51	8,655.76	1,873.25	27.6%
100-433-000-025	Group insurance	12,701.94	18,743.36	18,743.36	-	0.0%
100-433-000-028	Worker's Comp Ins.	1,842.71	2,373.34	3,239.57	866.23	36.5%
	Subtotal Personnel	69,619.58	95,415.22	114,081.28	18,666.06	19.6%
100-433-000-100	Supplies	9,511.78	8,000.00	8,000.00	-	0.0%
100-433-000-150	Employee expenses	-	1,000.00	500.00	(500.00)	-50.0%
100-433-000-170	Repair & Maintenance - Auto	-	500.00	500.00	-	0.0%
100-433-000-180	Gas & Oil	1,658.15	2,000.00	2,000.00	-	0.0%
100-433-000-200	Utilities	35,184.64	33,000.00	33,000.00	-	0.0%
100-433-000-210	Telephone	6,029.98	5,700.00	6,060.00	360.00	6.3%
100-433-000-260	Repair & Maintenance	16,764.83	24,000.00	24,000.00	-	0.0%
100-433-000-410	Uniforms	1,064.48	1,600.00	1,600.00	-	0.0%
100-433-000-624	Liability insurance -General (Payroll)	293.03	336.23	353.79	17.56	5.2%
100-433-000-650	Services & Contracts	8,642.76	9,000.00	9,000.00	-	0.0%
100-433-000-700	Other	832.12	1,000.00	1,000.00	-	0.0%
100-433-001-624	Auto Liability	777.60	892.40	938.99	46.59	5.2%
100-433-002-624	Property & Machine Insurance	29,299.35	33,615.48	35,370.51	1,755.03	5.2%
	Subtotal Operations & Maintenance	110,058.72	120,644.11	122,323.29	1,679.18	1.4%

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Account code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	2017vs2016	
100-433-000-970	Capital Equipment	284,324.23	-	-	-	0.0%
	Subtotal Capital Outlay	284,324.23	-	-	-	0.0%
	Total Building Maintenance	464,002.53	216,059.33	236,404.57	20,345.24	9.4%
440	Parks Management					
100-440-000-010	Salaries	250,331.96	240,856.38	253,600.09	12,743.71	5.3%
100-440-000-012	Overtime	2,653.09	4,000.00	4,000.00	-	0.0%
100-440-000-021	FICA	18,643.52	18,425.51	19,095.86	670.35	3.6%
100-440-000-024	Retirement	27,608.06	26,638.72	28,855.97	2,217.25	8.3%
100-440-000-025	Group insurance	58,319.36	57,893.99	57,893.99	-	0.0%
100-440-000-028	Worker's Comp Ins.	2,044.96	2,965.06	4,047.25	1,082.19	36.5%
	Subtotal Personnel	359,600.95	350,779.66	367,493.16	16,713.50	4.8%
100-440-000-100	Supplies	14,664.67	15,000.00	15,000.00	-	0.0%
100-440-000-150	Employee expenses	1,945.28	3,000.00	3,000.00	-	0.0%
100-440-000-170	Repair & Maintenance - Auto	4,610.88	12,000.00	12,000.00	-	0.0%
100-440-000-180	Gas & Oil	15,025.20	18,000.00	14,000.00	(4,000.00)	-22.2%
100-440-000-200	Utilities	66,257.44	61,000.00	65,500.00	4,500.00	7.4%
100-440-000-201	Lighting	10,268.46	3,000.00	1,500.00	(1,500.00)	-50.0%
100-440-000-210	Telephone	3,863.16	3,600.00	2,840.00	(760.00)	-21.1%
100-440-000-260	Repair & Maintenance	30,397.37	25,000.00	22,000.00	(3,000.00)	-12.0%
100-440-000-261	Park/Turf Management	79,083.59	93,000.00	111,150.00	18,150.00	19.5%
100-440-000-410	Uniforms	5,616.48	5,600.00	5,600.00	-	0.0%
100-440-000-624	Liability insurance-General (Payroll)	1,111.70	1,274.88	1,341.44	66.56	5.2%
100-440-000-700	Other	2,422.38	2,000.00	2,000.00	-	0.0%
100-440-000-702	Inmate expenses	14,054.92	16,000.00	15,000.00	(1,000.00)	-6.3%
100-440-000-830	Non-Capital Equipment	-	-	6,200.00	6,200.00	0.0%
100-440-001-624	Liability insurance-Auto	3,005.39	3,447.94	3,627.95	180.01	5.2%
	Subtotal Operations & Maintenance	252,326.92	261,922.82	280,759.39	18,836.57	7.2%
100-440-000-970	Capital Equipment	28,411.00	-	-	-	0.0%
	Subtotal Capital Outlay	28,411.00	-	-	-	0.0%
	Total Parks Management	640,338.87	612,702.48	648,252.55	35,550.07	5.8%
450	Recreation					
100-450-000-010	Salaries	234,047.33	237,412.47	309,237.44	71,824.97	30.3%
100-450-000-021	FICA	16,395.65	18,162.05	23,084.04	4,921.99	27.1%
100-450-000-024	Retirement	25,549.01	26,257.82	34,882.55	8,624.73	32.8%
100-450-000-025	Group insurance	35,227.23	35,818.14	48,900.33	13,082.19	36.5%
100-450-000-028	Worker's Comp Ins.	1,887.76	2,523.14	3,444.03	920.89	36.5%
	Subtotal Personnel	313,106.98	320,173.62	419,548.39	99,374.77	31.0%
100-450-000-100	Supplies	6,244.70	9,000.00	6,000.00	(3,000.00)	-33.3%
100-450-000-110	Postage	94.79	200.00	200.00	-	0.0%
100-450-000-150	Employee expenses	1,076.33	4,000.00	3,000.00	(1,000.00)	-25.0%
100-450-000-170	Repair & Maintenance - Auto	5,083.94	5,000.00	3,000.00	(2,000.00)	-40.0%
100-450-000-180	Gas & Oil	5,033.13	7,000.00	4,500.00	(2,500.00)	-35.7%
100-450-000-200	Utilities	32,867.91	37,525.00	-	(37,525.00)	-100.0%
100-450-000-210	Telephone	16,459.58	16,800.00	15,724.00	(1,076.00)	-6.4%
100-450-000-260	Repair & Maintenance	13,087.74	6,000.00	4,000.00	(2,000.00)	-33.3%
100-450-000-410	Uniforms	442.20	1,600.00	1,500.00	(100.00)	-6.3%
100-450-000-412	Program expenses	214,753.42	176,000.00	176,000.00	-	0.0%
100-450-000-624	Liability insurance-General (Payroll)	1,069.40	1,225.86	1,289.86	64.00	5.2%
100-450-000-625	Insurance - Children (Nationwide)	4,725.00	6,000.00	6,000.00	-	0.0%
100-450-000-650	Services & Contracts	31,029.16	31,500.00	17,660.00	(13,840.00)	-43.9%
100-450-000-700	Other	916.87	2,000.00	2,000.00	-	0.0%
100-450-000-875	PARD Project Expenditures	-	10,000.00	10,000.00	-	0.0%
100-450-001-624	Liability insurance-Auto	2,431.61	2,788.78	2,934.37	145.59	5.2%
	Subtotal Operations & Maintenance	335,315.78	316,639.64	253,808.23	(62,831.41)	-19.8%
100-450-000-970	Capital Equipment	-	-	-	-	0.0%
	Subtotal Capital Outlay	-	-	-	-	0.0%
	Total Recreation	648,422.76	636,813.26	673,356.62	36,543.36	5.7%

EXPENDITURES

Account code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	2017vs2016	
452	Community Development					
100-452-000-010	Salaries	-	-	210,242.77	210,242.77	0.0%
100-452-000-021	FICA	-	-	15,723.23	15,723.23	0.0%
100-452-000-024	Retirement	-	-	23,759.54	23,759.54	0.0%
100-452-000-025	Group insurance	-	-	20,674.01	20,674.01	0.0%
100-452-000-028	Worker's Comp Ins.	-	-	1,240.31	1,240.31	0.0%
	Subtotal Personnel	-	-	271,639.86	271,639.86	0.0%
100-452-000-100	Supplies	-	-	4,000.00	4,000.00	0.0%
100-452-000-110	Postage	-	-	-	-	0.0%
100-452-000-150	Employee expenses	-	-	17,500.00	17,500.00	0.0%
100-452-000-170	Repair & Maintenance - Auto	-	-	-	-	0.0%
100-452-000-180	Gas & Oil	-	-	-	-	0.0%
100-452-000-200	Utilities	-	-	26,000.00	26,000.00	0.0%
100-452-000-210	Telephone	-	-	2,184.00	2,184.00	0.0%
100-452-000-260	Repair & Maintenance	-	-	6,000.00	6,000.00	0.0%
100-452-000-624	Liability insurance-General (Payroll)	-	-	143.73	143.73	0.0%
100-452-002-624	Liability insurance-Building	-	-	3,218.11	3,218.11	0.0%
100-452-000-650	Services & Contracts	-	-	58,990.00	58,990.00	0.0%
100-452-000-652	Special Projects	-	-	-	-	0.0%
100-452-000-700	Other	-	-	34,000.00	34,000.00	0.0%
	Subtotal Operations & Maintenance	-	-	152,035.84	152,035.84	0.0%
100-452-000-970	Capital Equipment	-	-	-	-	0.0%
	Subtotal Capital Outlay	-	-	-	-	0.0%
	Total Community Development	-	-	423,675.70	423,675.70	0.0%
453	Senior Center					
100-453-000-010	Salaries	-	-	63,224.25	63,224.25	0.0%
100-453-000-021	FICA	-	-	4,778.37	4,778.37	0.0%
100-453-000-024	Retirement	-	-	7,220.65	7,220.65	0.0%
100-453-000-025	Group insurance	-	-	13,215.02	13,215.02	0.0%
100-453-000-028	Worker's Comp Ins.	-	-	658.26	658.26	0.0%
	Subtotal Personnel	-	-	89,096.56	89,096.56	0.0%
100-453-000-100	Supplies	-	-	3,000.00	3,000.00	0.0%
100-453-000-110	Postage	-	-	-	-	0.0%
100-453-000-150	Employee expenses	-	-	-	-	0.0%
100-453-000-170	Repair & Maintenance - Auto	-	-	2,000.00	2,000.00	0.0%
100-453-000-180	Gas & Oil	-	-	2,500.00	2,500.00	0.0%
100-453-000-200	Utilities	-	-	36,000.00	36,000.00	0.0%
100-453-000-209	Challenger Program Expenses	-	-	500.00	500.00	0.0%
100-453-000-210	Telephone	-	-	-	-	0.0%
100-453-000-260	Repair & Maintenance	-	-	5,000.00	5,000.00	0.0%
100-453-000-410	Uniforms	-	-	-	-	0.0%
100-453-000-412	Fitness expenses	-	-	13,000.00	13,000.00	0.0%
100-453-000-413	Program expenses	-	-	45,000.00	45,000.00	0.0%
100-453-001-413	Printing Expenses	-	-	13,000.00	13,000.00	0.0%
100-453-000-624	Liability insurance-General (Payroll)	-	-	471.71	471.71	0.0%
100-453-002-624	Liability insurance-Building	-	-	-	-	0.0%
100-453-000-625	Insurance - Children (Nationwide)	-	-	-	-	0.0%
100-453-000-650	Services & Contracts	-	-	16,840.00	16,840.00	0.0%
100-453-000-652	Special Projects	-	-	-	-	0.0%
100-453-000-700	Other	-	-	2,000.00	2,000.00	0.0%
100-453-000-900	Foundation Program Transfer	-	-	-	-	0.0%
100-453-001-624	Liability insurance-Auto	-	-	1,157.56	1,157.56	0.0%
	Subtotal Operations & Maintenance	-	-	140,469.27	140,469.27	0.0%
100-453-000-970	Capital Equipment	-	-	-	-	0.0%
	Subtotal Capital Outlay	-	-	-	-	0.0%
	Total Senior Center	-	-	229,565.83	229,565.83	0.0%
	* See Mauldin Foundation					
	Total General Fund	9,844,222.71	10,051,251.00	11,010,325.19	959,074.19	9.5%
Fund 150	Capital Projects/Equipment					
150-405-000-970	Finance Capital	-	-	-	-	0.0%
150-410-000-970	Administration Capital	-	-	-	-	0.0%

EXPENDITURES

<u>Account code</u>	<u>Description</u>	<u>FY2015 Actual</u>	<u>FY2016 Budget</u>	<u>FY2017 Budget</u>	<u>2017vs2016</u>	
150-412-000-970	Judicial Capital	-	-	-	-	0.0%
150-421-000-970	Police Capital	-	106,092.00	104,180.00	(1,912.00)	-1.8%
150-422-000-970	Fire Capital	-	-	122,000.00	122,000.00	0.0%
150-424-000-970	Business Development Capital	-	-	-	-	0.0%
150-431-000-970	Street Capital	-	75,000.00	12,000.00	(63,000.00)	-84.0%
150-432-000-970	Sanitation Capital	-	330,000.00	-	(330,000.00)	-100.0%
150-433-000-970	Buildg Maint Capital	-	-	6,000.00	6,000.00	0.0%
150-440-000-970	Parks Capital	-	21,000.00	-	(21,000.00)	-100.0%
150-450-000-970	Recreation Capital	-	-	-	-	0.0%
150-451-000-970	Sports Center Capital	-	-	-	-	0.0%
150-453-000-970	Senior Center Capital	-	-	7,000.00	7,000.00	0.0%
150-470-701-970	Street Resurfacing Projects	500,000.00	400,000.00	150,000.00	(250,000.00)	-62.5%
150-470-712-970	Energy Management	63,575.00	-	-	-	0.0%
150-470-801-970	Grant Match (GPATS, etc)	-	-	-	-	0.0%
150-470-900-970	Contingency-(Grant Match,etc.)	-	-	-	-	0.0%
	Total Capital Projects/Equipment Fund	681,019.25	932,092.00	401,180.00	(530,912.00)	-57.0%
Fund 200	Sewer					
200-430-000-010	Salaries	233,821.70	291,927.83	172,562.98	(119,364.85)	-40.9%
200-430-000-012	Overtime	1,618.46	4,000.00	4,000.00	-	0.0%
200-430-000-021	FICA	16,933.21	22,332.47	12,967.13	(9,365.34)	-41.9%
200-430-000-024	Retirement	25,626.29	32,287.21	19,594.77	(12,692.44)	-39.3%
200-430-000-025	Group insurance	46,250.45	66,621.53	43,545.07	(23,076.46)	-34.6%
200-430-000-028	Worker's Comp Ins.	7,642.90	9,843.74	13,436.50	3,592.76	36.5%
200-430-000-030	Pension GASB 68	3,126.00	-	-	-	0.0%
	Subtotal Personnel	335,019.01	427,012.78	266,106.45	(160,906.33)	-37.7%
200-430-000-100	Supplies	8,504.80	8,000.00	6,000.00	(2,000.00)	-25.0%
200-430-000-110	Postage	-	-	-	-	0.0%
200-430-000-150	Employee expenses	753.86	3,000.00	3,000.00	-	0.0%
200-430-000-170	Repair & Maintenance	6,996.60	7,000.00	7,000.00	-	0.0%
200-430-000-180	Gas & Oil	5,172.17	9,000.00	7,000.00	(2,000.00)	-22.2%
200-430-000-200	Utilities	3,570.17	3,500.00	3,500.00	-	0.0%
200-430-000-210	Telephone	3,358.75	3,000.00	3,500.00	500.00	16.7%
200-430-000-211	Depreciation	99,052.48	110,000.00	105,000.00	(5,000.00)	-4.5%
200-430-000-260	Repair & Maintenance	16,809.28	10,000.00	5,000.00	(5,000.00)	-50.0%
200-430-000-370	Repair & Maintenance - Radio	-	-	-	-	0.0%
200-430-000-410	Uniforms	3,352.78	5,600.00	5,600.00	-	0.0%
200-430-000-624	Liability Insurance-General (Payroll)	458.17	525.36	552.79	27.43	5.2%
200-430-001-624	Liability Insurance-Auto	1,653.02	1,896.36	1,995.37	99.01	5.2%
200-430-000-650	Services & Contracts	55,309.29	40,000.00	35,000.00	(5,000.00)	-12.5%
200-430-000-700	Other	93.78	-	-	-	0.0%
200-430-000-800	Bond Issuance Costs	41,896.26	-	-	-	0.0%
200-430-001-801	Revenue Bond Principal	-	121,000.00	126,000.00	5,000.00	4.1%
200-430-001-802	Revenue Bond Interest	68,895.20	113,314.50	109,140.00	(4,174.50)	-3.7%
200-430-000-830	Non-Capital Equipment	5,581.92	7,500.00	7,500.00	-	0.0%
	Subtotal Operations & Maintenance	321,458.53	443,336.22	425,788.16	(17,548.06)	-4.0%
200-430-000-970	Capital Equipment	-	-	130,000.00	130,000.00	0.0%
200-430-001-652	Sys Evaluation/Prof. Fees	1,706.25	-	-	-	0.0%
200-430-002-970	Repair/ Rehabilitation	-	50,000.00	-	(50,000.00)	-100.0%
	Subtotal Capital Outlay	1,706.25	50,000.00	130,000.00	80,000.00	160.0%
	Total Sewer Fund	658,183.79	920,349.00	821,894.61	(98,454.39)	-10.7%
Fund 300	Hospitality & Accommodations Fund					
	Operations					
400						
300-400-000-261	Tourism / Park Turf Management	-	-	-	-	0.0%
300-400-000-263	Beautification Projects	10,336.10	15,000.00	15,000.00	-	0.0%
300-400-000-270	Tourism Project	5,234.10	-	-	-	0.0%
300-400-000-650	Tourism Project Svc & Contracts	11,289.50	-	-	-	0.0%
300-400-000-700	Misc Expenses	16,000.00	-	214,500.00	214,500.00	0.0%
300-425-000-970	Capital Outlay	534,845.62	-	95,500.00	95,500.00	0.0%
300-425-002-970	Landscaping - Capital Outlay	-	-	-	-	0.0%
300-450-004-970	Ballfield Lighting Project	7,808.00	-	-	-	0.0%
	Total	585,513.32	15,000.00	325,000.00	310,000.00	2066.7%
	Total H & A Tax Fund	585,513.32	15,000.00	325,000.00	310,000.00	2066.7%

EXPENDITURES

Account code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	2017vs2016	
Fund 310 Police Traffic Safety Grant						
310-421-000-010	Salaries	-	80,602.00			0.0%
310-421-000-021	FICA	-	10,639.00			0.0%
310-421-000-024	Retirement	-	10,349.00			0.0%
310-421-000-025	Group insurance	-	18,312.00			0.0%
310-421-000-028	Worker's Comp Ins.	-	4,326.00			0.0%
	Subtotal Personnel	-	124,228.00	-	(124,228.00)	-100.0%
310-421-000-150	Employee expenses	-	15,200.00		(15,200.00)	-100.0%
310-421-000-700	Other	23,585.36	45,969.00		(45,969.00)	-100.0%
	Subtotal Operations & Maintenance	23,585.36	61,169.00	-	(61,169.00)	-100.0%
310-421-000-970	Capital Equipment	-	51,000.00		(51,000.00)	-100.0%
	Subtotal Capital Outlay	-	51,000.00	-	(51,000.00)	-100.0%
	Total Police Traffic Safety Fund	23,585.36	236,397.00	-	(236,397.00)	-100.0%
Fund 310 Police MPDACT Grant						
310-422-000-010	Salaries	-	42,154.00	35,966.98		0.0%
310-422-000-021	FICA	-	6,176.00	2,751.47		0.0%
310-422-000-024	Retirement	-	5,792.00	4,941.86		0.0%
310-422-000-025	Group insurance	-	8,880.00	6,607.59		0.0%
310-422-000-028	Worker's Comp Ins.	-	2,263.00	2,444.00		0.0%
	Subtotal Personnel	-	65,265.00	52,711.91	(12,553.09)	-19.2%
310-422-000-150	Employee expenses	-	8,550.00	8,640.00	90.00	1.1%
310-422-000-700	Other	-	10,375.00	3,273.00	(7,102.00)	-68.5%
	Subtotal Operations & Maintenance	-	18,925.00	11,913.00	(7,012.00)	-37.1%
310-422-000-970	Capital Equipment	-	26,355.00	-	(26,355.00)	-100.0%
	Subtotal Capital Outlay	-	26,355.00	-	(26,355.00)	-100.0%
	Total Police MPDACT Fund	-	110,545.00	64,624.91	(45,920.09)	-41.5%

EXPENDITURES

Account code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	2017vs2016	
Fund 325	Cultural Affairs Operations					
325-450-000-010	Salaries	66,198.61	69,360.00	-	(69,360.00)	-100.0%
325-450-000-021	FICA	5,016.47	5,306.02	-	(5,306.02)	-100.0%
325-450-000-024	Retirement	7,226.50	7,671.19	-	(7,671.19)	-100.0%
325-450-000-025	Group insurance	11,529.99	12,585.09	-	(12,585.09)	-100.0%
325-450-000-028	Worker's Comp Ins.	696.14	908.67	-	(908.67)	-100.0%
	Subtotal Personnel	90,667.71	95,830.97	-	(95,830.97)	-100.0%
325-450-000-100	Supplies	3,282.67	4,000.00	-	(4,000.00)	-100.0%
325-450-000-150	Employee expenses	5,276.40	5,000.00	-	(5,000.00)	-100.0%
325-450-000-200	Utilities	25,800.50	26,100.00	-	(26,100.00)	-100.0%
325-450-000-260	Repair & Maintenance	4,474.35	6,000.00	-	(6,000.00)	-100.0%
325-450-000-624	Liability insurance-General (Payroll)	118.82	136.60	-	(136.60)	-100.0%
325-450-000-650	Services & Contracts	4,453.28	3,840.00	-	(3,840.00)	-100.0%
325-450-000-652	Contingency	-	3,500.00	-	(3,500.00)	-100.0%
325-450-000-700	Other	49,403.05	28,500.00	-	(28,500.00)	-100.0%
325-450-002-624	Liability insurance-Building	2,666.25	3,058.43	-	(3,058.43)	-100.0%
	Subtotal Operations & Maintenance	95,475.32	80,135.03	-	(80,135.03)	-100.0%
	Total Cultural Affairs Operations	186,143.03	175,966.00	-	(175,966.00)	-100.0%
Fund 350	Victim Advocate Spec Revenue					
350-421-000-010	Salaries	58,478.41	59,513.20	61,298.25		0.0%
350-421-000-021	FICA	4,320.23	4,552.73	4,689.32		0.0%
350-421-000-024	Retirement	6,374.43	8,177.07	6,779.59		0.0%
	Subtotal Personnel	69,173.07	72,243.00	72,767.16	524.16	0.7%
350-421-000-100	Victim Advocate Office Supplies	-	-	-	-	0.0%
350-421-000-150	Victim Advocate Employee Expenses	-	-	-	-	0.0%
350-421-000-210	Victim Advocate Telephone	-	-	-	-	0.0%
350-421-000-797	Spec Prog Victim Advocate	839.63	-	-	-	0.0%
	Subtotal Operations & Maintenance	839.63	-	-	-	0.0%
	Total Victim Advocate Spec Revenue	70,012.70	72,243.00	72,767.16	524.16	0.7%
Fund 370	Police EUDL Alcohol & Drug Fund					
370-421-000-795	Alcohol & Drug Abuse Spec	100.00	-	-	-	0.0%
	Total Police EUDL Revenue	100.00	-	-	-	0.0%
Fund 385	Police Youth Court					
385-421-000-700	Police Youth Court Other	481.24	-	-	-	0.0%
	Total Police Youth Court Revenue	481.24	-	-	-	0.0%
Fund 390	Employee Health Fund					
390-411-000-100	Employee Health Reimbursement	36,922.54	55,000.00	-	-	0.0%
390-411-000-155	Employee Health Education	3,246.45	15,000.00	-	-	0.0%
390-411-000-650	Employee Health Professional Fees	654.16	2,000.00	-	-	0.0%
390-411-001-650	Employee Health SEC 125 Fess	5,102.60	6,000.00	-	(6,000.00)	-100.0%
	Total Employee Health Fund	45,925.75	78,000.00	-	(78,000.00)	-100.0%
Fund 400	Fire					
400-422-000-010	Salaries	2,192,176.19	2,282,174.67	2,373,264.54	91,089.87	4.0%
400-422-000-011	Volunteers	1,217.50	3,000.00	3,000.00	-	0.0%
400-422-000-012	Overtime	684.26	2,000.00	2,000.00	-	0.0%
400-422-000-021	FICA	157,027.68	174,586.33	178,299.65	3,713.32	2.1%
400-422-000-024	Retirement	293,077.84	313,570.75	331,893.72	18,322.97	5.8%
400-422-000-025	Group insurance	370,271.04	401,452.26	410,176.28	8,724.02	2.2%
400-422-000-028	Worker's Comp Ins.	38,688.43	49,829.20	68,015.82	18,186.62	36.5%
	Subtotal Personnel	3,053,142.94	3,226,613.21	3,366,650.01	140,036.80	4.3%
400-422-000-100	Supplies	5,648.53	7,000.00	8,000.00	1,000.00	14.3%
400-422-000-110	Postage	271.97	300.00	300.00	-	0.0%
400-422-000-150	Employee expenses	7,543.84	7,500.00	21,000.00	13,500.00	180.0%
400-422-000-170	Tires/Fire Equip & Auto	48,125.05	47,300.00	47,300.00	-	0.0%
400-422-000-180	Gas & Oil	34,994.74	42,163.00	36,000.00	(6,163.00)	-14.6%

EXPENDITURES

Account code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	2017vs2016	
400-422-000-200	Utilities	46,417.89	48,000.00	48,000.00	-	0.0%
400-422-000-210	Telephone	28,768.40	25,500.00	27,832.00	2,332.00	9.1%
400-422-000-260	Fire Building Repair & Maintenance	13,249.13	14,000.00	14,000.00	-	0.0%
400-422-000-271	Equipment & Supplies	4,254.78	5,000.00	5,000.00	-	0.0%
400-422-000-272	Medical equipment & supplies	5,294.50	5,000.00	5,000.00	-	0.0%
400-422-000-273	Hazmat Support	500.43	3,000.00	3,000.00	-	0.0%
400-422-000-370	Radio	3,790.74	5,000.00	5,000.00	-	0.0%
400-422-000-371	FD Vehicle Support	1,449.50	1,000.00	-	(1,000.00)	-100.0%
400-422-000-410	Uniforms & Protective Clothing	22,018.24	16,000.00	15,000.00	(1,000.00)	-6.3%
400-422-000-411	Protective Gear	-	-	10,000.00	10,000.00	0.0%
400-422-000-500	Professional Dues	-	-	1,500.00	1,500.00	0.0%
400-422-001-624	Liability insurance -Auto	15,556.91	17,848.13	18,779.96	931.83	5.2%
400-422-000-624	Liability insurance-General (Payroll)	7,745.69	8,885.66	9,349.57	463.91	5.2%
400-422-000-650	Services & Contracts	27,401.09	27,040.00	28,000.00	960.00	3.6%
400-422-000-700	Other	2,026.53	5,000.00	6,500.00	1,500.00	30.0%
400-422-000-793	Fire prevention	6,395.59	7,500.00	7,500.00	-	0.0%
400-422-000-794	Codes Enforcement/Investigation	274.85	2,500.00	1,500.00	(1,000.00)	-40.0%
400-422-000-830	Non-Capital equipment	4,891.34	8,850.00	13,850.00	5,000.00	56.5%
	Subtotal Operations & Maintenance	286,619.74	304,386.79	332,411.53	28,024.74	9.2%
400-422-000-970	Capital Equipment	-	-	-	-	0.0%
	Subtotal Capital Outlay	-	-	-	-	0.0%
	Total Fire Service Fund	3,339,762.68	3,531,000.00	3,699,061.54	168,061.54	4.8%
	Fund 500 Sports Center					
500-451-000-010	Salaries	333,936.84	367,626.08	386,248.56	18,622.48	5.1%
500-451-000-021	FICA	25,206.21	28,123.37	29,403.80	1,280.43	4.6%
500-451-000-024	Retirement	18,556.14	40,659.40	44,432.41	3,773.01	9.3%
500-451-000-025	Group insurance	23,217.10	27,099.82	27,099.82	-	0.0%
500-451-000-028	Worker's Comp Ins.	3,729.86	5,067.94	6,917.63	1,849.69	36.5%
	Subtotal Personnel	404,646.15	468,576.61	494,102.22	25,525.61	5.4%
500-451-000-100	Supplies	23,327.43	26,000.00	26,000.00	-	0.0%
500-451-000-110	Postage	1,043.51	1,000.00	1,000.00	-	0.0%
500-451-000-150	Employee Expenses	7,742.83	7,000.00	7,000.00	-	0.0%
500-451-000-200	Utilities	47,193.68	46,000.00	46,000.00	-	0.0%
500-451-000-210	Telephone	5,712.38	6,000.00	5,748.00	(252.00)	-4.2%
500-451-000-260	Repair & Maintenance	12,131.28	17,000.00	20,000.00	3,000.00	17.6%
500-451-000-410	Uniforms	833.21	2,500.00	2,000.00	(500.00)	-20.0%
500-451-000-412	Fitness/Adult Program Supplies	22,751.76	18,000.00	17,000.00	(1,000.00)	-5.6%
500-451-000-610	Advertising	985.00	2,500.00	2,000.00	(500.00)	-20.0%
500-451-000-624	Liability Insurance-Payroll	1,404.74	1,611.11	1,695.23	84.12	5.2%
500-451-002-624	Liability Insurance - Building	10,679.81	12,252.28	12,891.96	639.68	5.2%
500-451-000-650	Services & Contracts	96,793.35	80,000.00	82,000.00	2,000.00	2.5%
500-451-000-700	Other	53.33	2,500.00	2,000.00	(500.00)	-20.0%
500-451-000-800	Sports Cntr Bank Fees	6,803.99	7,140.00	7,660.00	520.00	7.3%
500-451-000-830	Non-Capital	38,168.95	31,000.00	38,000.00	7,000.00	22.6%
	Subtotal Operations & Maintenance	275,625.25	260,503.39	270,995.19	10,491.80	4.0%
500-451-000-970	Capital equipment	-	-	-	-	0.0%
	Subtotal Capital Outlay	-	-	-	-	0.0%
	Total Sports Center Fund	680,271.40	729,080.00	765,097.41	36,017.41	4.9%

EXPENDITURES

Account code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	2017vs2016	
Fund 600	GO Debt Service					
600-497-000-473	Fees and Penalties	403.34	-	500.00	500.00	0.0%
600-497-000-474	SC Tourism Revenue Bond Principal	315,227.00	328,954.00	330,192.00		0.0%
600-497-000-475	SC Tourism Revenue Bond Interest	49,244.49	38,689.26	33,027.00		0.0%
600-497-000-481	Capital Lease Principal	-	135,742.68	137,022.38	1,279.70	0.9%
600-497-000-482	Capital Lease Interest	-	2,970.98	1,493.54	(1,477.44)	-49.7%
600-497-000-505	GO Series 2009 Fire Bond Principal	110,000.00	115,000.00	120,000.00	5,000.00	4.3%
600-497-000-506	GO Series 2009 Fire Bond Interest	100,010.04	95,610.00	91,010.00	(4,600.00)	-4.8%
600-497-000-486	Principal 2001 GO Bonds	145,000.00	145,000.00	155,000.00	10,000.00	6.9%
600-497-000-487	GO Bond Interest 2001 Issue	28,994.00	25,137.00	21,280.00	(3,857.00)	-15.3%
600-497-000-507	Equipment Lease Principal	113,563.83	-		-	0.0%
600-497-000-508	Equipment Lease Interest	1,919.00	-		-	0.0%
600-497-000-509	Conserve Loan Principal & Interest	68,277.88	68,277.88	47,975.73	(20,302.15)	-29.7%
	Total Debt Service Fund	932,639.58	955,381.80	937,500.65	(17,881.15)	-1.9%
Fund 650	Property Management Fund					
650-470-000-211	Depreciation Expense	2,691.83	2,691.83	2,691.83	-	0.0%
650-470-000-212	Bond Issuance Amortization	-	-			0.0%
650-470-002-970	Jenkins Warehouses Expenses	-	-			0.0%
650-470-002-624	Jenkins Whse Liability Insurance	2,264.74	2,714.17	2,734.35	20.18	0.7%
650-497-000-471	Warehouse Revenue Bond Principal	-	32,321.00	34,314.00	1,993.00	6.2%
650-497-000-472	Warehouse Revenue Bond Interest	33,883.50	32,158.00	30,165.00	(1,993.00)	-6.2%
650-497-000-700	Warehouse Expenses - Other	1,566.00	3,500.00		(3,500.00)	-100.0%
	Total Property Management Fund	40,406.07	73,385.00	69,905.18	(3,479.82)	-4.7%
Fund 900	Mauldin Foundation					
900-450-000-010	Mauldin Foundation Salaries	62,978.27	62,961.12	-	(62,961.12)	-100.0%
900-450-000-021	Mauldin Foundation Fica	4,680.68	4,816.53	-	(4,816.53)	-100.0%
900-450-000-024	Mauldin Foundation Retirement	6,679.32	6,963.51	-	(6,963.51)	-100.0%
900-450-000-025	Mauldin Foundation Health Insurance	11,452.07	13,215.02	-	(13,215.02)	-100.0%
900-450-000-028	Mauldin Foundation Workers Comp	374.43	482.25	-	(482.25)	-100.0%
	Subtotal Personnel	86,164.77	88,438.43	-	(88,438.43)	-100.0%
900-450-000-110	Senior Program Postage	-	-	-	-	0.0%
900-450-000-209	Challenger Program Expenses	1,105.58	500.00	-	(500.00)	-100.0%
900-450-000-211	Depreciation Expense	7,635.26	9,049.15	-	(9,049.15)	-100.0%
900-450-000-260	Repair & Maintenance	-	-	-	-	0.0%
900-450-000-412	Senior Fitness Expenses	2,588.21	-	-	-	0.0%
900-450-000-413	Senior Program Expenses	28,032.79	25,000.00	-	(25,000.00)	-100.0%
900-450-001-413	Senior Printing Expenses	11,282.79	8,000.00	-	(8,000.00)	-100.0%
900-450-000-624	Senior Program Liability Insurance	390.71	448.30	-	(448.30)	-100.0%
900-450-001-624	Liability Insurance - Auto (Vans)	959.54	1,100.12	-	(1,100.12)	-100.0%
900-450-000-650	Contracts and Services	5,148.01	7,000.00	-	(7,000.00)	-100.0%
900-450-000-700	Other Expenses	-	2,000.00	-	(2,000.00)	-100.0%
	Subtotal Operations & Maintenance	57,142.89	53,097.57	-	(53,097.57)	-100.0%
900-450-000-970	Capital Equipment	-	15,000.00	-	(15,000.00)	-100.0%
	Subtotal Capital Outlay	-	15,000.00	-	(15,000.00)	-100.0%
	Total Mauldin Foundation	143,307.66	156,536.00	-	(156,536.00)	-100.0%
	GRAND TOTAL	17,231,574.54	18,037,225.80	18,167,356.64	130,130.84	0.7%

EXPENDITURES

Account code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	2017vs2016	
	Totals by Funds					
	General Fund	9,844,222.71	10,051,251.00	11,010,325.19	959,074.19	9.5%
	Special Projects Fund	681,019.25	932,092.00	401,180.00	(530,912.00)	-57.0%
	MPD ACT Fund	658,183.79	920,349.00	821,894.61	(98,454.39)	-10.7%
	H & A Tax Fund	585,513.32	15,000.00	325,000.00	310,000.00	2066.7%
	Police Traffic Safety Grant	23,585.36	346,942.00	64,624.91	(282,317.09)	-81.4%
	Police MPDACT Grant	-	-	-	-	0.0%
	Police Various	581.24	-	-	-	0.0%
	Cultural Center Const & Operations Fund	186,143.03	175,966.00	-	(175,966.00)	-100.0%
	Victim Advocate Spec Revenue	70,012.70	72,243.00	72,767.16	524.16	0.7%
	Employee Health Fund	45,925.75	78,000.00	-	(78,000.00)	-100.0%
	Fire Service Fund	3,339,762.68	3,531,000.00	3,699,061.54	168,061.54	4.8%
	Sports Center Fund	680,271.40	729,080.00	765,097.41	36,017.41	4.9%
	Debt Service Fund	932,639.58	955,381.80	937,500.65	(17,881.15)	-1.9%
	Property Management Fund	40,406.07	73,385.00	69,905.18	(3,479.82)	-4.7%
	Mauldin Foundation	143,307.66	156,536.00	-	(156,536.00)	-100.0%
		17,231,574.54	18,037,225.80	18,167,356.64	130,130.84	0.7%
		-	-	-	-	
	Summary by Department					
	Council	186,798.11	210,162.73	231,193.81	21,031.08	10.0%
	Administration	554,855.74	622,500.40	434,247.50	(188,252.90)	-30.2%
	Finance	279,076.70	304,310.59	313,631.51	9,320.92	3.1%
	Employee Services	70,005.86	257,100.14	140,000.00	(117,100.14)	-45.5%
	Judicial	476,670.62	527,564.93	525,640.51	(1,924.42)	-0.4%
	Police	3,917,185.28	4,092,273.12	4,383,778.55	291,505.43	7.1%
	Police Traffic Safety Grant	23,585.36	236,397.00	-	(236,397.00)	-100.0%
	Police MPDACT Grant	-	110,545.00	64,624.91	(45,920.09)	-41.5%
	Cultural Center Const & Operations Fund	186,143.03	175,966.00	-	(175,966.00)	-100.0%
	Community Development			423,675.70		
	Senior Center			229,565.83		
	Victim Advocate Spec Revenue	70,012.70	72,243.00	72,767.16	524.16	0.7%
	Fire	3,339,762.68	3,531,000.00	3,699,061.54	168,061.54	4.8%
	Building & Zoning Administration	454,726.89	456,175.80	474,111.26	17,935.46	3.9%
	MPD ACT	658,183.79	920,349.00	821,894.61	(98,454.39)	-10.7%
	Street	618,929.01	652,697.50	779,653.38	126,955.88	19.5%
	Sanitation	1,533,210.34	1,462,890.72	1,516,813.42	53,922.70	3.7%
	Building Maintenance	464,002.53	216,059.33	236,404.57	20,345.24	9.4%
	Parks Management	640,338.87	612,702.48	648,252.55	35,550.07	5.8%
	Recreation	648,422.76	636,813.26	673,356.62	36,543.36	5.7%
	Sports Center	680,271.40	729,080.00	765,097.41	36,017.41	4.9%
	Capital Projects/Equipment	681,019.25	932,092.00	401,180.00	(530,912.00)	-57.0%
	Employee Health	45,925.75	78,000.00	-	-	0.0%
	Governmental Debt Service	932,639.58	955,381.80	937,500.65	(17,881.15)	-1.9%
	Property Management Fund	40,406.07	73,385.00	69,905.18	(3,479.82)	-4.7%
	Mauldin Foundation	143,307.66	156,536.00	-	-	0.0%
	Other	586,094.56	15,000.00	325,000.00	310,000.00	2066.7%
		17,231,574.54	18,037,225.80	18,167,356.64	130,130.84	0.7%
		-	-	-	-	
	Summary by Function					
	Personnel	10,312,493.23	11,481,967.61	11,892,854.20	410,886.59	3.6%
	Operations & Maintenance	4,027,635.78	4,510,429.39	4,480,821.79	(29,607.60)	-0.7%
	Capital Outlay	692,273.38	142,355.00	130,000.00	(12,355.00)	-8.7%
	Capital Improvements	1,266,532.57	947,092.00	726,180.00	(220,912.00)	-23.3%
	Debt Service	932,639.58	955,381.80	937,500.65	(17,881.15)	-1.9%
		17,231,574.54	18,037,225.80	18,167,356.64	130,130.84	0.7%
		-	-	-	-	

DEPARTMENT:		CITY COUNCIL				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	400			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
010		SALARIES (Correction to mistake in prior year budget)	68,962.20			
		Merit				
	010	TOTAL		\$ 68,962.20	\$ 64,533.85	\$ 66,645.91
021		FICA	5,275.61			
	021	TOTAL		\$ 5,275.61	\$ 4,936.84	\$ 4,696.03
024		RETIREMENT	7,972.03			
	024	TOTAL		\$ 7,972.03	\$ 7,137.44	\$ 5,218.00
025		GROUP INSURANCE	33,747.07			
	025	TOTAL		\$ 33,747.07	\$ 33,747.07	\$ 24,470.64
028		WORK COMP	610.94			
	028	TOTAL		\$ 610.94	\$ 447.58	\$ 347.50
150		EMPLOYEE EXPENSES				
		<i>Memberships, Dues and Registrations:</i>				
		Chamber Christmas Dinner (7*55.)	385.00			
		Misc. Dues & Memberships	500.00			
		<i>Training & Travel</i>				
		Summer & Winter MASC	21,000.00			
		Misc Mileage & other travel	2,000.00			
	150	TOTAL		\$ 23,885.00	\$ 23,400.00	\$ 12,141.20
210		TELEPHONE				
		Verizon (Mobile Phone for Council Members)	4,740.00			
	210	TOTAL		\$ 4,740.00	\$ 3,960.00	\$ 4,538.37
624		LIABILITY INSURANCE				
		General Payroll Liability	4,050.96			
	624	TOTAL		\$ 4,050.96	\$ 3,849.95	\$ 3,356.04
650		CONTRACTS & SERVICES				
		Duggan, Hughes LLC	33,000.00			
		SC Municipal Association dues based on population	6,100.00			
	650	TOTAL		\$ 39,100.00	\$ 36,100.00	\$ 30,023.60
652		SPECIAL PROJECTS				
		Gazette and Chamber Newcombers Guided transferred to OCA				
	652	TOTAL		\$ -	\$ -	\$ 3,440.00
653		COMMUNITY/CHAMBER SUPPORT				
		Mauldin Chamber Support	25,000.00			
		Mauldin Chamber Membership dues	850.00			
	653	TOTAL		\$ 25,850.00	\$ 10,850.00	\$ 10,850.00
700		OTHER EXPENSES				
		Business cards for councilmember's, printing, name plates	1,000.00			
		Office supplies, council meeting binders, misc supplies	1,000.00			
		Internet for council members	1,500.00			
		Meeting expenses, Annual Staff. Board Meeting for Christmas	4,200.00			
		Misc	6,800.00			
		Council logo shirts/ect - 1 time in December * 7 members	500.00			
	700	TOTAL		\$ 15,000.00	\$ 19,200.00	\$ 21,070.82

DEPARTMENT:		CITY COUNCIL				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	400			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
710		MISC EXPENSE - Mayor				
		Public Relations	1,000.00			
		Other Misc.	1,000.00			
	710	TOTAL		\$ 2,000.00	\$ 2,000.00	\$ -
970		CAPITAL OUTLAY				
		Capital Equipment or Capital Projects (Unassigned-TBD)				
	970	TOTAL		\$ -	\$ -	\$ -
		Department (Function) Grand Totals	\$ 231,193.81	\$ 231,193.81	\$ 210,162.73	\$ 186,798.11
				\$ -		

DEPARTMENT:		ADMINISTRATION				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	410			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
010		SALARIES	179,650.22			
		Merit	4,532.80			
	010	TOTAL		\$ 184,183.02	\$ 322,606.22	\$ 281,329.98
021		FICA	13,743.24			
	021	TOTAL		\$ 13,743.24	\$ 24,679.38	\$ 20,677.22
024		RETIREMENT	20,767.57			
	024	TOTAL		\$ 20,767.57	\$ 35,680.25	\$ 30,841.35
025		GROUP INSURANCE	25,918.65			
	025	TOTAL		\$ 25,918.65	\$ 39,985.03	\$ 33,055.45
028		WORK COMP	3,585.78			
	028	TOTAL		\$ 3,585.78	\$ 2,626.99	\$ 2,039.64
100		SUPPLIES				
		Materials for general office use.	6,000.00			
		General Office Supplies				
		Office Equipment, misc.				
	100	TOTAL		\$ 6,000.00	\$ 7,500.00	\$ 2,835.58
110		POSTAGE				
		Postage for general office use	500.00			
	110	TOTAL		\$ 500.00	\$ 500.00	\$ 411.49
150		EMPLOYEE EXPENSES				
		<i>Memberships, Dues and Registrations:</i>				
		<i>Training & Travel-Professional Development</i>				
		Municipal Clerk	1,000.00			
		City Administrator	8,500.00			
		<i>Dues & Subscriptions</i>				
		<i>Misc./Other</i>				
	150	TOTAL		\$ 9,500.00	\$ 17,865.00	\$ 13,765.67
170		REPAIRS & MAINTENANCE AUTO				
		General repair and maintenance to the Escape.	500.00			
	170	TOTAL		\$ 500.00	\$ 1,000.00	\$ 135.74
180		GAS & OIL				
		Mileage reimbursments for Economic Development	500.00			
	180	TOTAL		\$ 500.00	\$ 500.00	\$ 227.87
210		TELEPHONE				
		VC3 Telephone	12,792.00			
		Cell Phone:				
		Trey Eubanks	960.00			
		Cindy Miller	636.00			
	210	TOTAL		\$ 14,388.00	\$ 15,660.00	\$ 16,022.49

DEPARTMENT:		ADMINISTRATION				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	410			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
410		UNIFORMS				
	410	TOTAL		\$ -	\$ -	\$ 1,366.11
624		LIABILITY INSURANCE				
		General Payroll Liability	1,352.49			
	624	TOTAL		\$ 1,352.49	\$ 1,285.38	\$ 1,120.77
001-624		LIABILITY INSURANCE-AUTO	880.31			
	001624	TOTAL		\$ 880.31	\$ 836.63	\$ 729.18
650		CONTRACTS & SERVICES				
		Admin Copy machine lease	4,000.00			
		Municipal Code Corp one payment per year	2,500.00			
		Greenville News, bid advertisements,	1,000.00			
		Professional Fees & Contracts- misc.	3,500.00			
		Labor Attorney	7,000.00			
		US Postmaster - PO Box	278.00			
		Mailfinance - Mail machine	2,000.00			
		ECS Carolina	1,200.00			
	650	TOTAL		\$ 21,478.00	\$ 14,403.52	\$ 11,615.35
651		IT Development & Support				
		Misc Computer Expenses	6,000.00			
		IT Service Advantage (VOA)	102,000.00			
		Spirit Communications	15,070.44			
	651	TOTAL		\$ 123,070.44	\$ 125,572.00	\$ 123,884.30
652		SPECIAL PROJECTS				
		Traffic Study				
		Surveys, Appraisals				
		GIS				
	652	TOTAL		\$ -	\$ 6,800.00	\$ 10,910.00
700		OTHER EXPENSES				
		Occasional Meals for special administration meetings. Supplies for special occasions, cards for holidays. Or any other misc. expenses.	7,880.00			
		Staff Meeting Expenses				
		City Internship				
		Miscellaneous expenses				
	700	TOTAL		\$ 7,880.00	\$ 5,000.00	\$ 3,887.55
		Department (Function) Grand Totals		\$ 434,247.50	\$ 622,500.40	\$ 554,855.74

DEPARTMENT:		FINANCE				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	405			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
010		SALARIES	197,932.95			
		Merit	4,167.05			
	010	TOTAL		\$ 202,100.00	\$ 192,084.51	\$ 186,655.28
021		FICA	15,141.87			
	021	TOTAL		\$ 15,141.87	\$ 14,694.47	\$ 14,143.99
024		RETIREMENT	22,881.05			
	024	TOTAL		\$ 22,881.05	\$ 21,244.55	\$ 20,375.86
025		GROUP INSURANCE	20,001.72			
	025	TOTAL		\$ 20,001.72	\$ 20,001.72	\$ 17,336.59
028		WORK COMP	1,569.93			
	028	TOTAL		\$ 1,569.93	\$ 1,150.15	\$ 893.01
100		SUPPLIES				
		Materials for general office use. These include such items as pencils, pens, file folders, envelopes, copier paper, stationary, paper clips, purchase orders, receipt books, printing, checks, employee forms (W-2, posters), office equipment, postage machine supplies, business cards, etc.	5,000.00			
		General Office Supplies				
		Checks, Purchase Orders and Employee Forms, W-2				
		Office Equipment, misc.				
	100	TOTAL		\$ 5,000.00	\$ 4,800.00	\$ 3,588.42
110		POSTAGE				
		Postage for accounts payable checks, general office use	2,500.00			
	110	TOTAL		\$ 2,500.00	\$ 2,500.00	\$ 1,791.98
150		EMPLOYEE EXPENSES				
		Memberships/Dues, Training, Travel for Finance Department				
		<i>Memberships, Dues and Registrations:</i>				
		GFOA Membership - Annual Dues (National & State)	290.00			
		SC Municipal Association- Membership - Finance Director	35.00			
		Mauldin Chamber - Finance Director				
		<i>Training & Travel</i>	2,000.00			
		<i>Misc./Other</i>	1,500.00			
		Other Training/Travel, membership, dues, education				
	150	TOTAL		\$ 3,825.00	\$ 4,325.00	\$ 651.73
180		GAS & OIL				
		Gasoline & oil for Administrative vehicle. Vehicle is used by admin staff to run errands, go to post office and attend training.				
	180	TOTAL		\$ -	\$ 500.00	\$ -
210		TELEPHONE				
		VC3 Telephone	984.00			
	210	TOTAL		\$ 984.00	\$ 984.00	\$ 971.82
260		REPAIR AND MAINTENANCE				
		Other repair needs, keys, hooks,	300.00			
	260	TOTAL		\$ 300.00	\$ 300.00	\$ 86.25

DEPARTMENT:		FINANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	405				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
410		UNIFORMS					
		Clothing Dept. Head					
	410	TOTAL		\$ -	\$ -	\$ 705.25	
624		LIABILITY INSURANCE					
		General Payroll Liability	1,042.94				
	624	TOTAL		\$ 1,042.94	\$ 991.19	\$ 863.99	
650		CONTRACTS & SERVICES					
		Audit Fees - Greene, Finney, & Horton (3rd year of 3 year contract)	20,300.00				
		Neopost Postage Machine	100.00				
		Harris Computer Systems (CSI) -Accounting Program software lease	7,500.00				
		Bank service charges, stop payment fees, ect.	250.00				
		Greenville News, bid advertisements, job advertisements	200.00				
		Professional Fees & Contracts- misc.	2,500.00				
		Copier	1,500.00				
	650	TOTAL		\$ 32,350.00	\$ 36,800.00	\$ 27,776.20	
652		SPECIAL PROJECTS					
		GFOA CAFR review fee	435.00				
		Production of Budget Books, Workshop & Final-covers, tabs	2,500.00				
		Misc.	500.00				
	652	TOTAL		\$ 3,435.00	\$ 2,435.00	\$ 1,282.34	
700		OTHER EXPENSES					
		Special meetings. Supplies for special occasions. Or any other misc. expenses,	2,500.00				
		Miscellaneous expenses					
	700	TOTAL		\$ 2,500.00	\$ 1,500.00	\$ 1,953.99	
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects					
	970	TOTAL		\$ -	\$ -	\$ -	
		Department (Function) Grand Totals		\$ 313,631.51	\$ 304,310.59	\$ 279,076.70	

DEPARTMENT:		JUDICIAL				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	412			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
010		SALARIES (includes magistrates)	243,960.19			
		Merit	3,231.85			
	010	TOTAL		\$ 247,192.04	\$ 244,027.44	\$ 229,928.63
021		FICA	18,662.95			
	021	TOTAL		\$ 18,662.95	\$ 18,668.10	\$ 16,844.30
024		RETIREMENT	28,201.80			
	024	TOTAL		\$ 28,201.80	\$ 26,989.43	\$ 23,065.90
025		GROUP INSURANCE	20,942.76			
	025	TOTAL		\$ 20,942.76	\$ 20,942.76	\$ 20,970.29
028		WORK COMP	1,921.92			
	028	TOTAL		\$ 1,921.92	\$ 1,408.02	\$ 1,093.22
100		SUPPLIES				
		Materials for daily office use to include paper, pens, paper clips, envelopes, judicial stationery, file folders, reference materials, furniture etc for all judicial personnel.	8,000.00			
	100	TOTAL		\$ 8,000.00	\$ 9,500.00	\$ 9,456.96
110		POSTAGE				
		This amount includes postage to mail receipts, subpoenas, juror notices, and various other documents from the Judicial Department. Additionally, more money is being requested because of a law that passed in July of 2009. This law(17-22-950) requires Municipal/Magistrate Courts to process all expungement requests. This has greatly increased the amount of forms that are generated and mailed out.	3,000.00			
	110	TOTAL		\$ 3,000.00	\$ 4,000.00	\$ 2,051.11
150		EMPLOYEE EXPENSES				
		This account covers all of the mandatory training for the Judicial Department. Additionally it covers the costs of dues and registration fees for the entire Judicial Department.	12,000.00			
		Chief Trial Judge				
		Associate Substitute Judge				
		Admin Judge/Clerk of Court				
		Admin Fill in Judge				
		Assistant Clerk of Court				
		Court Clerk				
		Court Clerk (PT)				
	150	TOTAL		\$ 12,000.00	\$ 9,000.00	\$ 7,449.39
170		REPAIRS & MAINTENANCE AUTO				
		This account would cover any necessary repairs to the Trail Blazer driven by the Department Head(Judge Martin)	1,000.00			
	170	TOTAL		\$ 1,000.00	\$ 2,000.00	\$ 910.58
180		GAS & OIL				
		This account covers fuel for the trailblazer.	3,800.00			
	180	TOTAL		\$ 3,800.00	\$ 5,200.00	\$ 3,163.10
210		TELEPHONE				
		VC3 Telephone	1,308.00			
	210	TOTAL		\$ 1,308.00	\$ 1,308.00	\$ 1,295.74

DEPARTMENT:		JUDICIAL					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	412				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
260		REPAIR AND MAINTENANCE					
		This account will cover repair and maintenance for any necessary computer or printer repairs.	1,000.00				
	260	TOTAL		\$ 1,000.00	\$ 1,000.00	\$ 120.84	
410		UNIFORMS					
	410	TOTAL		\$ -	\$ -	\$ 796.53	
624		LIABILITY INSURANCE					
		General Payroll Liability	866.04				
	624	TOTAL		\$ 866.04	\$ 823.07	\$ 717.97	
001-624		LIABILITY INSURANCE-AUTO	945.00				
	001624	TOTAL		\$ 945.00	\$ 898.11	\$ 782.00	
650		CONTRACTS & SERVICES					
		This account is to cover the expense of the judicial copy lease agreement. The additional money is to cover the expense of our city prosecutors to conduct 4 or 5 jury trial terms at \$7,500.00 per term and misc negotiations/plea dates.	64,000.00				
		Copier agreement.					
		Attorney Fees					
		Cannon Court Reporting					
	650	TOTAL		\$ 64,000.00	\$ 54,000.00	\$ 51,504.59	
659		DETENTION FEES					
		This account is used to pay for housing of inmates, both juvenile and adult. The rate for juveniles is currently \$50.25 per day. As of January 14, 2016 there is not expected to be an increase in the daily rate. However that is subject to change in July. The current daily rate to house adult inmates at the GCDC is \$56.47. As of January 14, 2016 there is expected to be a 3.4 or 3.5 percent increase. This increase is based on a national average and isn't determined until July. Based on an 3.5 percent increase that would make our daily rate \$58.44 per day.	\$110,000.00				
	659	TOTAL		\$110,000.00	\$ 125,000.00	\$ 104,587.77	
725		JUROR PAYMENTS					
		This account is to provide payment for those individuals who serve as jurors during one of our four jury trial terms. The compensation is \$5.00 per day per juror.	\$1,800.00				
	725	TOTAL		\$ 1,800.00	\$ 1,800.00	\$ 1,401.80	
730		JUDICIAL COURT INTERPRETER/TRANSLATOR					
		serve as translators for those defendants, victims, or witnesses who are hearing impaired or unable to communicate in English.	\$1,000.00				
	730	TOTAL		\$1,000.00	\$ 1,000.00	\$ 529.90	
Department (Function) Grand Totals				\$ 525,640.51	\$ 527,564.93	\$ 476,670.62	

DEPARTMENT:		POLICE DEPARTMENT							
		FUND NUMBER:	100						
		DEPARTMENT FUNCTION CODE	421						
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL			
010		SALARIES	2,668,126.54						
		Merit	43,516.89						
	010	TOTAL		\$ 2,711,643.43	\$ 2,485,467.19	\$ 2,333,373.99			
012		OVERTIME	27,500.00						
	012	TOTAL		\$ 27,500.00	\$ 30,000.00	\$ 22,262.20			
021		FICA	204,111.68						
	021	TOTAL		\$ 204,111.68	\$ 190,138.40	\$ 171,476.61			
024		RETIREMENT	379,941.22						
	024	TOTAL		\$ 379,941.22	\$ 341,503.48	\$ 312,528.91			
025		GROUP INSURANCE	402,165.88						
	025	TOTAL		\$ 402,165.88	\$ 389,909.25	\$ 344,434.29			
028		WORK COMP	93,533.24						
	028	TOTAL		\$ 93,533.24	\$ 68,523.56	\$ 53,203.11			
100		SUPPLIES							
		GENERAL OFFICE SUPPLIES							
		Office supplies include those materials for general office use in the daily routines of patrol personnel, detective division, communications, records, and staff personnel. These include such items as pencils, pens, file folders, envelopes, copier paper, stationary, paper clips, computer ink refills, binders, departmental forms, etc...	18,000.00						
		VEHICLE & POLICE SUPPLIES							
		Patrol/Vehicle Supplies include those materials used to supply the patrol units and officers. These items include police tape, light sticks, gloves, finger print ink, traffic vests, biohazard kits, biohazard tubes, biohazard clean up(officer and vehicle), tire deflation devices, practice and training ammo (handgun/shotgun/rifle), etc...	24,000.00						
	100	TOTAL		\$ 42,000.00	\$ 42,000.00	\$ 38,935.34			
110		POSTAGE							
		General Postage, First Class Mailings, Certified Letters, Book Rate Mailings.	1,500.00						
	110	TOTAL		\$ 1,500.00	\$ 1,200.00	\$ 2,882.76			
140		EMPLOYEE SERVICES							
		This line would include all employee educational reimbursements as well as any expenses that occur during the hiring and promotional processes(polygraph, psychological, cost for advertisements, ect.) Also included are random drug screenings and polygraphs given as part of internal investigations.							
		Educational Reimbursement	2,450.00						
		Recruitment And Selection (Advertisement/Job Fair)	1,000.00						
		Credit Reports (20)	300.00						
		Police Applicant Aptitude Testing (50)	850.00						
		Psychological Examinations (15)	2,025.00						
		Physicals (10)	350.00						
		Leadership Development/Instructional Material	720.00						
		Lead Testing (Firearms Instructors) (6)	300.00						
	140	TOTAL		\$ 7,995.00	\$ 7,420.00	\$ 7,950.82			

DEPARTMENT:		POLICE DEPARTMENT							
		FUND NUMBER:	100						
		DEPARTMENT FUNCTION CODE	421						
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL			
150		EMPLOYEE EXPENSES							
		This line will carry all training expenses for all divisions of the police department, as well as accommodations and per diems. Some classes will be conducted in state as they are listed in the training guide, others will be taken at advanced seminar locations such as IPTM, Military Bases, and other regional training facilities. Also included is School Resource National Training, Advanced Dispatcher Training, as well as management training. SCCJA now charges for all training done on site.							
		Host Training (FBI Advanced Leadership)	1,000.00						
		Advanced Training & Professional Conferences	21,403.00						
		Accommodations	12,147.00						
		Per Diem	11,800.00						
	150	TOTAL		\$ 46,350.00	\$ 41,430.00	\$ 44,060.60			
170		REPAIRS & MAINTENANCE AUTO							
		General repair and maintenance to all police units including both marked and unmarked units, specialty vehicles and seized vehicles. This area would include major items such as the rebuilding/replacement of motors and transmissions, electrical systems, ac units, exhaust systems. Minor items would include things such as shocks, cv joint, plugs/wires, headlamps, minor boby repair, emergency lighting units, graphics,etc. Part of the increase over prior year is due to the increasing age of the police vehicle fleet. As of January 2016, 34% of units will be over 100,000 miles. Currently eleven (11) marked patrol units are operating with over 125,000 miles. Six (6) of those units are over 140,000 miles. The increase requested of \$3,000 is the cost factor for two additional transmission replacements.	46,000.00						
		Deductible - Auto Collisions	3,000.00						
	170	TOTAL		\$ 49,000.00	\$ 47,000.00	\$ 51,203.39			
175		TIRES							
		State Contract Tires for all marked and unmarked police units. Line reflects and increase of 1.5% on tire cost as of January 2016.	11,350.00						
	175	TOTAL		\$ 11,350.00	\$ 10,809.00	\$ 12,320.48			
180		GAS & OIL							
		This account covers all fuel types for all vehicles and equipment in that the police department operates.	100,000.00						
	180	TOTAL		\$ 100,000.00	\$ 125,000.00	\$ 107,470.22			
210		TELEPHONE							
		VC3 Telephone	8,256.00						
	210	TOTAL		\$ 8,256.00	\$ 8,200.00	\$ 8,216.22			
260		REPAIR AND MAINTENANCE							
		General repairs and upgrades to holding cells, booking area, police training room, records section, and other various departmental locations at City Hall.	4,000.00						
		Pass-thru for Communications Center	2,000.00						
	260	TOTAL		\$ 6,000.00	\$ 18,000.00	\$ 2,130.28			
370		REPAIR AND MAINTENANCE RADIO							
		Includes repairs and replacements of any portion of mobile or portable WT units. This line would cover all radio repairs and purchases not covered under the radio contract. This would provide for WT's, dispatch consoles and well as mobile units. In addition, the 2016 budget will now cover repairs for all body worn cameras (BWC).	3,000.00						
	370	TOTAL		\$ 3,000.00	\$ 2,000.00	\$ 2,238.39			

DEPARTMENT:		POLICE DEPARTMENT			
		FUND NUMBER:	100		
		DEPARTMENT FUNCTION CODE	421		
LINE ITEM OBJECT #	DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
410	UNIFORMS				
	UNIFORMS & EQUIPMENT - Replacement				
	This line covers all uniforms used by police officers, reservists, and initial purchases for new hires. This line would serve as a replacement to those items that are worn-out and in need of alteration or replacement. This line will also cover alterations to existing protective vest.	22,000.00			
410	TOTAL		\$ 22,000.00	\$ 25,000.00	\$ 29,136.83
411	PROTECTIVE GEAR				
	PROTECTIVE GEAR (13-VESTS) REPLACEMENTS				
	Protective Ballistic Proof Vests. This would include one vest, and two carriers per police officer. This budgeted amount allows us to replace vest in accordance to manufacture specifications and keep the contract warranties in effect. Current shelf life is 5 years. This line would cover the replacement of 13 vests. See revenue section for matching funds from the Municipal Association .	11,275.00			
411	TOTAL		\$ 11,275.00	\$ 7,920.00	\$ 9,116.42
435	EVIDENCE SUPPLIES				
	This area would include all purchase made for the property/evidence section. Items would include plastic storage bins, clasp envelopes, printed evidence bags, vhs tapes/DVD's, hard drives, etc.	2,000.00			
435	TOTAL		\$ 2,000.00	\$ 1,500.00	\$ 909.08
440	FORENSIC SUPPLIES				
	All chemicals and testing supplies needed by investigations and patrol. Additional money is needed in this line to continue to equip the mobile crime scene unit.	2,000.00			
440	TOTAL		\$ 2,000.00	\$ 2,000.00	\$ 1,389.71
450	WIRELESS COMMUNICATIONS				
	Phones and 36 wireless data connections for DMV data collection.	24,617.00			
450	TOTAL		\$ 24,617.00	\$ 27,500.00	\$ 30,436.13
500	PROFESSIONAL DUES				
	This area would include all professional dues that would be paid for the purpose of maintaining membership. This would include items such as the Police Chief Association, Crime Prevention, NASRO(SRO), LEVA (Victims Advocate) and FOP				
	Professional Fees	300.00			
	SC Police Chief Association	200.00			
	International Association Chief Of Police	300.00			
	Survey Monkey	200.00			
	CALEA	300.00			
	NASRO (SRO)(4)	180.00			
	GREAT	100.00			
	Toastmaster (Business Liaison Officer)	500.00			
	Blue Ridge Council BSA 2228	80.00			
	ACFE	125.00			
	IAPE (Property And Evidence) (2)	150.00			
	SCPAC	150.00			
	NNOA (National Night Out)	30.00			
	SACPO (Crime Prevention)	30.00			
	APCO- Dispatcher (10)	750.00			
	RAD (Rape Aggression Defense)	100.00			
	ROCIC	300.00			
	SC Public Records Association	50.00			
	LEVA/NOVA (Victim Advocate Association)	125.00			
	FOP (Police Officer Association) (55)	1,800.00			
	NTOA	40.00			
	Explorers Membership (cadets and instructors)	620.00			
500	TOTAL		\$ 6,430.00	\$ 6,105.00	\$ 2,059.40

DEPARTMENT:		POLICE DEPARTMENT				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	421			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
510		FILM & PHOTOGRAPHIC EXPENSE				
		This area would include all items purchased for the preservation and the collection of evidence. Items will include, cameras, film, and the associated cost with having film produced by the lab and wanted posters	400.00			
	510	TOTAL		\$ 400.00	\$ 400.00	\$ 10.56
624		LIABILITY INSURANCE				
		General Payroll Liability	11,074.29			
	624	TOTAL		\$ 11,074.29	\$ 10,524.80	\$ 9,173.59
001-624		LIABILITY INSURANCE-AUTO	44,954.10			
	001624	TOTAL		\$ 44,954.10	\$ 41,720.01	\$ 36,367.33
002-624		LIABILITY INSURANCE-LAW ENFORCEMENT	11,674.71			
	002624	TOTAL		\$ 11,674.71	\$ 11,095.43	\$ 9,671.12
650		CONTRACTS & SERVICES				
		This area would include the cost to renew all existing contracts and services that the police department is involved with.				
		<u>CONTRACTS:</u>				
		Brookshire (Seized Vehicle Tow & Storage)	1,800.00			
		LSQ Funding Group (NCIC Computer/Federal Interface)	2,520.00			
		Division Of State CIO (NCIC Computer)	864.00			
		Administration Copier	2,780.00			
		Ikon (Copier) Records	3,800.00			
		Motorola (Mobile Units/Repeater & Base)	5,800.00			
		911 Digital Recorder System	4,000.00			
		Nicholson (Law Trak)	5,775.00			
		SCDMV (vehicle registrations)	200.00			
		Attorney Fees (Vehicle Forfeitures)	3,500.00			
		Starwitness Video	1,500.00			
		US Army 10-33 Program	800.00			
		Carfax	120.00			
		Consumer Reports	30.00			
		Adobe Cloud Storage	240.00			
		Active 911	690.00			
		Spokeo	40.00			
		T1 Line service SLED Datamaster/NCIC	5,300.00			
		CALEA	4,065.00			
		Starnet Insurance (PYA/Community Service)	600.00			
		<u>SERVICES:</u>				
		BlackBag Technologies (Cellphone Forensics)	650.00			
		Carolina Fire Service (Extinguishers)	300.00			
		Crime Reports & Interpreting Service	4,600.00			
		Lark And Associates (25-Polygraphs)	1,750.00			
		Distinctive Details (Auto Detail Cleaning)	500.00			
		Subpoena Compliance	1,000.00			
		Midwest Radar (Calibration Certification)	500.00			
		Power DMS (Records Management Software)	3,548.00			
		Iron Mountain Shredding Service	500.00			
		Network Solutions (Webpage Service Hosting)	285.00			
		Leads On Line	2,238.00			
	650	TOTAL		\$ 60,295.00	\$ 57,895.00	\$ 45,606.40
700		OTHER EXPENSES				
		Mauldin Youth Court (Youth Court/Explorers)	1,500.00			
		Victim Advocate expenses not covered by the VA Fund	500.00			
	700	TOTAL		\$ 2,000.00	\$ 1,500.00	\$ 596.33

DEPARTMENT:		POLICE DEPARTMENT							
		FUND NUMBER:	100						
		DEPARTMENT FUNCTION CODE	421						
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL			
794		POLICE ANIMAL CONTROL ENFORCEMENT							
		This area would cover all of the expenses associated with animal codes enforcement. Included in this would be the specific training of the officer, the equipment, supplies, and vet fees.							
		Animal Control Supplies	2,000.00						
		Animal Control Services (Gville County Shelter)	1,800.00						
		Animal Control Employee Expense	1,500.00						
		Animal Control Professional Dues (SC/National)	325.00						
794		TOTAL		\$ 5,625.00	\$ 5,425.00	\$ 1,732.79			
795		SPECIAL OPERATIONS							
		This area would include all fees and expenses that the department would incur while operating the youth tobacco and alcohol enforcement. (Training/Lodging/Payout)	1,000.00						
795		TOTAL		\$ 1,000.00	\$ 1,000.00	\$ 100.00			
796		SPECIAL PROGRAMS-CRIME PREVENTION							
		This area includes all items that will be purchased for the area of crime prevention, and all items needed to conduct gang awareness training and community education. Included in this will be the cost of booklets, community watch materials, drug awareness information, kids items (pencils,pens,badges, rulers) and other items needed to furnish educational booths for community events. This line will also hold most of the costs for the operation of the 8th annual Police Youth Academy and 5th quarter activities. This line will also fund the 3rd Citizens Police Academy and RAD (Rape & Agression Defense)	10,000.00						
796		TOTAL		\$ 10,000.00	\$ 10,000.00	\$ 7,211.22			
797		CODES ENFORCEMENT							
		This area would cover all of the expenses associated with codes enforcement. Included in this would be the specific training of the officer, the equipment, supplies.							
		Codes Enforcement Expenses	1,000.00						
		Codes Enforcement Professional Dues	150.00						
797		TOTAL		\$ 1,150.00	\$ 1,150.00	\$ -			
810		POLICE GRANT EXPENDITURES							
		JAG Grant	10,000.00						
810		TOTAL		\$ 10,000.00	\$ 10,000.00	\$ -			
820		POLICE K-9 (4 Dogs)							
		This line would include all expenses related to the care and upkeep of four departmental K-9's This line will incorporate all expenses that are incurred by the Mauldin's K-9 program.							
		NAPWDA Fees (4 @ \$50)	200.00						
		Food	2,500.00						
		Veterinary Expenses	4,400.00						
		K-9 Drug Purchase License (Federal)	125.00						
		NAPWDA Recertification (4 patrol dogs)	720.00						
		Supplies (bedding, flea/tick, heartworm, leashes, etc..)	3,733.00						
		K-9 Track (Reporting System)	320.00						
		Training	3,500.00						
820		TOTAL		\$ 15,498.00	\$ 15,498.00	\$ 14,573.91			
830		NON-CAPITAL EQUIPMENT							
		This area would include all non-capital equipment purchases for the department. Included would be items such as surveillance equipment, administrative shredder, laptop purchases for MTD/RMS systems, printers, and fax machines.							
		7 Laptops (Incident Reporting-Patrol)	7,500.00						
		2 Laptop computers Investigation	2,400.00						
		1 Desktop Administration/Records/IT	1,000.00						
		Police Radios (Walkie Talkie) (4)	3,212.00						
		E Ticket (DL Card Reader and Printer) (5)	3,890.00						
		Patrol Shotguns (5)	2,380.00						

DEPARTMENT:		POLICE DEPARTMENT			
		FUND NUMBER:	100		
		DEPARTMENT FUNCTION CODE	421		
LINE ITEM OBJECT #	DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
	HandGun Patrol (Glock 21SF) (2)	940.00			
	Body Cameras (10)	4,000.00			
	Tire Deflation Devices (8)	5,720.00			
	Training Room Tables/Chairs	1,537.00			
	Wireless Access Point (WAP) (2)	2,400.00			
	Lawtrak Server (RMS)	6,500.00			
	X-26P Tasers (4)	3,960.00			
830	TOTAL		\$ 45,439.00	\$ 45,439.00	\$ 36,487.92
875	SCMIRF TASER GRANT EXPENDITURE				
	The City insurance provider will reimburse the City for the cost of LE Technology This is limited to \$2000 and cover half the cost of the devices purchased. See the projected revenue (reimbursement) for this cost under grant revenue.	2,000.00			
875	TOTAL		\$ 2,000.00	\$ 2,000.00	\$ -
970	CAPITAL OUTLAY				
	Capital Equipment or Capital Projects (*See Fund 150)				
970	TOTAL		\$ -	\$ -	\$ 146,036.89
	Department (Function) Grand Totals	\$ 4,383,778.55	\$ 4,383,778.55	\$ 4,092,273.12	\$ 3,895,303.24

DEPARTMENT:		POLICE DEPARTMENT-MPD TRAFFIC SAFETY				
		FUND NUMBER:	310			
		DEPARTMENT FUNCTION CODE	422			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
010		SALARIES	35,966.98			
		Merit				
	010	TOTAL		\$ 35,966.98	\$ 42,154.00	\$ -
021		FICA	2,751.47			
	021	TOTAL		\$ 2,751.47	\$ 6,176.00	\$ -
024		RETIREMENT	4,941.86			
	024	TOTAL		\$ 4,941.86	\$ 5,792.00	\$ -
025		GROUP INSURANCE	6,607.59			
	025	TOTAL		\$ 6,607.59	\$ 8,880.00	\$ -
028		WORK COMP	2,444.00			
	028	TOTAL		\$ 2,444.00	\$ 2,263.00	\$ -
150		EMPLOYEE EXPENSES				
		TRAVEL/EDUCATION (mileage)	8,640.00			
	150	TOTAL		\$ 8,640.00	\$ 8,550.00	\$ -
210		TELEPHONE				
		Telephone & internet service				
	210	TOTAL		\$ -	\$ -	\$ -
700		OTHER EXPENSES				
		All other equipment	3,273.00			
	700	TOTAL		\$ 3,273.00	\$ 10,375.00	\$ -
970		CAPITAL OUTLAY				
		Capital Equipment or Capital Projects				
	970	TOTAL		\$ -	\$ 26,355.00	\$ -
Department (Function) Grand Totals				\$ 64,624.91	\$ 110,545.00	\$ -

DEPARTMENT:		FIRE DEPARTMENT				
		FUND NUMBER:	400			
		DEPARTMENT FUNCTION CODE	422			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
010		SALARIES (including Hold Over)	2,330,714.33			
		Merit	42,550.21			
	010	TOTAL		\$ 2,373,264.54	\$ 2,282,174.67	\$ 2,192,176.19
011		VOLUNTEER/PART-TIME	3,000.00			
	011	TOTAL		\$ 3,000.00	\$ 3,000.00	\$ 1,217.50
012		OVERTIME	2,000.00			
	012	TOTAL		\$ 2,000.00	\$ 2,000.00	\$ 684.26
021		FICA	178,299.65			
	021	TOTAL		\$ 178,299.65	\$ 174,586.33	\$ 157,027.68
024		RETIREMENT	331,893.72			
	024	TOTAL		\$ 331,893.72	\$ 313,570.75	\$ 293,077.84
025		GROUP INSURANCE	410,176.28			
	025	TOTAL		\$ 410,176.28	\$ 401,452.26	\$ 370,271.04
028		WORK COMP	68,015.82			
	028	TOTAL		\$ 68,015.82	\$ 49,829.20	\$ 38,688.43
100		SUPPLIES				
		General Office Supplies				
		Office supplies for the operation of 4 stations to include such items as pencils, pens, file folders, envelopes, copier paper, printer cartridges, stationery, etc. and inspection forms. Also includes 1 computer printer.	8,000.00			
		Station Supplies				
		General cleaning supplies for 4 stations to include consumable paper products and floor wax. Also included are degreaser, truck wax and turn out gear detergent.				
	100	TOTAL		\$ 8,000.00	\$ 7,000.00	\$ 5,648.53
110		POSTAGE	300.00			
	110	TOTAL		\$ 300.00	\$ 300.00	\$ 271.97
150		EMPLOYEE EXPENSES				
		This is a high priority item for the department this year. Some of the objectives of our training program this year include increasing our medical training. Cost of EMT training is as follows: EMT Basic \$950, EMT Advanced \$1,100, Paramedic \$4,500. This also includes various training conferences throughout the year.	12,960.00			
		Training Conferences:	7,500.00			
		SC State Fire Chiefs/SC Firefighters Assoc Conf.				
		SC/NC Int'l Assoc. Arson Investigators Conf.				
		SC Fire Marshals Assoc. - Spring Conf				
		SC Fire Marshals Assoc. - Fall Conf				
		National Fire Academy, Maryland - Meals				
		Child Car Seat Technician Training	540.00			
	150	TOTAL		\$ 21,000.00	\$ 7,500.00	\$ 7,543.84

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #	DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL		
170	REPAIRS & MAINTENANCE AUTO						
	Repairs/Preventive maintenance						
	All vehicle repairs and preventive maintenance for 6 pumpers, 2 aerial ladder, 2 rescue trucks, 1 brush truck, 2 pick up trucks, 4 administration vehicles, SCBA trailer, fire safety house and all emergency generators and all gas or diesel powered equipment on all of the above listed vehicles. This account is also for the purchase of tires and their installation and/or repair on these vehicles. Includes preventive maintenance contract for all vehicles by outside agency.	47,300.00					
170	TOTAL		\$ 47,300.00	\$ 47,300.00	\$ 48,125.05		
180	GAS & OIL						
	This account covers all fuels for all vehicles and equipment in that the fire 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.	36,000.00					
180	TOTAL		\$ 36,000.00	\$ 42,163.00	\$ 34,994.74		
200	UTILITIES						
	Duke Power	48,000.00					
	Laurens Electric						
	Greenville Water Works						
	Piedmont Natural Gas						
200	TOTAL		\$ 48,000.00	\$ 48,000.00	\$ 46,417.89		
210	TELEPHONE						
	VC3 (FD Phone System)	12,900.00					
	AT&T/Windstream (Telephone)	11,130.00					
	Verizon Wireless phones: 5 phones						
	Chief	960.00					
	June Crawley	852.00					
	Captains	1,990.00					
210	TOTAL		\$ 27,832.00	\$ 25,500.00	\$ 28,768.40		
260	REPAIR AND MAINTENANCE						
	This account covers ongoing maintenance for 4 buildings.	14,000.00					
260	TOTAL		\$ 14,000.00	\$ 14,000.00	\$ 13,249.13		
271	EQUIPMENT & SUPPLIES						
	Thermal Imager batteries	5,000.00					
	Thermal Imager battery, cost of 3 replacement batteries for units to remain in-service. \$ 135.00 ea.						
	Streamlight Battery & parts(30)						
	Stream light flashlight: replacement batteries for 30 stream light box lights and parts.						
	Gas Monitors						
	Gas Monitor sensors: cost of replacement sensors for 2 gas monitor10 total sensors \$ 135.00ea.						
	Chemicals for Cleaning						
271	TOTAL		\$ 5,000.00	\$ 5,000.00	\$ 4,254.78		

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
272		MEDICAL EQUIPMENT & SUPPLIES					
		Due to the increase in Medical calls over the past years it is important to equip all engines and ladder trucks with the necessary equipment to handle medical calls in the event that the rescue trucks are tied up on other emergencies.	5,000.00				
	272	TOTAL		\$ 5,000.00	\$ 5,000.00	\$ 5,294.50	
273		HAZMAT SUPPORT					
		This account will cover the replacement of equipment used in hazardous materials incidents and meth labs such as Tyvec suits, chemical tape, roll plastic and facemask canisters etc.	3,000.00				
	273	TOTAL		\$ 3,000.00	\$ 3,000.00	\$ 500.43	
370		REPAIR AND MAINTENANCE RADIO					
		This account covers batteries and maintenance that is not covered by contract.	5,000.00				
	370	TOTAL		\$ 5,000.00	\$ 5,000.00	\$ 3,790.74	
371		FD VEHICLE SUPPORT					
		To cover emergency lights and sirens for all vehicles for replacement and repair.					
	371	TOTAL		\$ -	\$ 1,000.00	\$ 1,449.50	
410		UNIFORMS					
		Uniforms for 52 employees for daily use, as well as emergency replacement. Includes winter duty coat purchase and class A dress uniforms.	15,000.00				
	410	TOTAL		\$ 15,000.00	\$ 16,000.00	\$ 22,018.24	
411		PROTECTIVE GEAR					
		This line item covers all personal protective equipment such as firefighter turnout gear, gloves, flash hoods, helmets, etc.	10,000.00				
		This amount will cover up to 6 complete replacement sets of gear.			\$ -	\$ -	
	411	TOTAL		\$ 10,000.00			
500		PROFESSIONAL DUES					
		This item covers annual membership dues for professional associations.	1,500.00				
		Greenville County Fire Chiefs Association					
		International Association of Fire Chiefs					
		South Carolina Association of Fire Chiefs					
		South Carolina Fire Marshals Association					
		SC Chapter - Int'l. Assoc. of Arson Investigators					
		International Association Fire Service Instructors					
		Explorer Post #229 - Annual fees for advisors					
	500	TOTAL		\$ 1,500.00	\$ -	\$ -	
624		LIABILITY INSURANCE					
		General Payroll Liability	9,349.57				
	624	TOTAL		\$ 9,349.57	\$ 8,885.66	\$ 7,745.69	
001-624		LIABILITY INSURANCE-AUTO	18,779.96				
	001624	TOTAL		\$ 18,779.96	\$ 17,848.13	\$ 15,556.91	

DEPARTMENT:		FIRE DEPARTMENT					
		FUND NUMBER:	400				
		DEPARTMENT FUNCTION CODE	422				
LINE ITEM OBJECT #	DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL		
650	CONTRACTS & SERVICES						
	Contracts to include: Radio, Copier, Computer, Magazine subscriptions, Newspaper Ads, Charter Communications, Records Management Software, Professional Fees, Ladder Testing, GCFD Fire Tower and the annual Active 911 subscription.	28,000.00					
650	TOTAL		\$ 28,000.00	\$ 27,040.00	\$ 27,401.09		
700	OTHER EXPENSES						
	Meals - For meetings held at the fire department: Greenville County Fire Chiefs' Association meetings, officers meetings, department business meetings and any other function that may require meals. The increase reflects expenses to support Explorer post # 229 meetings/ expenses.	6,500.00					
	NOTE: There are grant funding opportunities that may offset a portion of this line item.						
700	TOTAL		\$ 6,500.00	\$ 5,000.00	\$ 2,026.53		
793	FIRE PREVENTION						
	This account is to cover all fire safety materials for puppet shows, day care visits, station tours, fire safety talks and fire extinguisher classes held throughout the year. Also covers expenses for the annual fire prevention carnival.	7,500.00					
793	TOTAL		\$ 7,500.00	\$ 7,500.00	\$ 6,395.59		
794	CODES ENFORCEMENT/INVESTIGATION						
	This item covers the National Fire Codes subscription service, annual dues for 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.	1,500.00					
794	TOTAL		\$ 1,500.00	\$ 2,500.00	\$ 274.85		
830	NON-CAPITAL EQUIPMENT						
	Non-capital equipment includes purchases of items, generally equipment, that individually do not exceed \$5,000 and therefore do not meet the City's capitalization threshold. However, the expenditures of items belonging to this type of line item often may contain numerous items purchased together and therefore, cumulatively the expenditures will be larger than those types of items accounted for in supplies.	13,850.00					
830	TOTAL		\$ 13,850.00	\$ 8,850.00	\$ 4,891.34		
970	CAPITAL OUTLAY						
	Capital Equipment or Capital Projects						
970	TOTAL		\$ -	\$ -	\$ -		
Department (Function) Grand Totals			\$ 3,699,061.54	\$ 3,531,000.00	\$ 3,339,762.68		

DEPARTMENT:		BUSINESS AND DEVELOPMENT SERVICES				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	424			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
010		SALARIES	267,825.78			
		Merit	2,999.56			
	010	TOTAL		\$ 270,825.34	\$ 244,713.19	\$ 236,893.96
011		BOARDS EXPENSE	4,200.00			
	011	TOTAL		\$ 4,200.00	\$ 4,700.00	\$ 3,561.04
021		FICA	20,488.67			
	021	TOTAL		\$ 20,488.67	\$ 18,720.56	\$ 15,887.46
024		RETIREMENT	30,960.66			
	024	TOTAL		\$ 30,960.66	\$ 27,065.28	\$ 25,858.84
025		GROUP INSURANCE	40,622.39			
	025	TOTAL		\$ 40,622.39	\$ 40,622.39	\$ 33,827.07
028		WORK COMP	5,954.90			
	028	TOTAL		\$ 5,954.90	\$ 4,362.63	\$ 3,387.24
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	4,500.00			
		Misc Inspection tools, PH signs, misc field work supplies	700.00			
		commission training supplies and othe misc	1,800.00			
	100	TOTAL		\$ 7,000.00	\$ 7,600.00	\$ 6,804.73
110		POSTAGE				
		Postage for business license renewals and general correspondence	3,200.00			
	110	TOTAL		\$ 3,200.00	\$ 3,500.00	\$ 3,097.21
150		EMPLOYEE EXPENSES				
		Employee Expenses, including training, continuing education, certification exams and renewals, hotel and per diem expenses, professional association membership renewals, etc. CFM, BLO, APA, ICC, SCLLR, SCHMP, MASC, MBO	900.00			
		<i>Director, Building Code Official, Permit Specialist, Business License/Zoning Specialist</i>				
		Business License, Permit Tech Training	950.00			
		Permit Facilitator Training	750.00			
		Combination Inspector / Building official training	2,000.00			
		Zoning Specialist Training	750.00			
		Director	1,250.00			
	150	TOTAL		\$ 6,600.00	\$ 4,500.00	\$ 4,275.18
170		REPAIRS & MAINTENANCE AUTO				
		Vehicle repair and maintenance for the 2003 Toyota Tacoma, including tire replacement, routine maintenance, and non-warranty service.	1,000.00			
	170	TOTAL		\$ 1,000.00	\$ 2,000.00	\$ 125.06

DEPARTMENT:		BUSINESS AND DEVELOPMENT SERVICES				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	424			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
180		GAS & OIL				
		Fuel and Oil for the above vehicle	1,500.00			
	180	TOTAL		\$ 1,500.00	\$ 1,500.00	\$ 243.40
210		TELEPHONE				
		VC3 Telephone	2,628.00			
		Charter Communications	1,200.00			
		Cell Phone:				
		Kim Hamel	952.00			
		Steven Woods	880.00			
		Paula Foltz	700.00			
		Monthly ipad (field inspections)	900.00			
	210	TOTAL		\$ 7,260.00	\$ 8,032.00	\$ 7,583.98
260		REPAIR AND MAINTENANCE				
		General department repairs and maintenance	1,500.00			
	260	TOTAL		\$ 1,500.00	\$ 2,000.00	\$ 865.47
610		LEGAL ADVERTISING	\$ 1,250.00			
	610	TOTAL		\$ 1,250.00	\$ 1,500.00	\$ 728.82
624		LIABILITY INSURANCE				
		General Payroll Liability	1,359.86			
	624	TOTAL		\$ 1,359.86	\$ 1,292.39	\$ 1,126.81
001-624		LIABILITY INSURANCE-AUTO	939.44			
	001624	TOTAL		\$ 939.44	\$ 1,896.36	\$ 1,653.02
650		CONTRACTS & SERVICES				
		Copier	6,750.00			
		RCI - inspection and Plan review services	56,000.00			
		Municode Annual Fee, Ordinance Copies	2,200.00			
		GIS Software Annual Fees	2,000.00			
	650	TOTAL		\$ 66,950.00	\$ 79,671.00	\$ 63,373.70
700		OTHER EXPENSES				
		Other Expenses, misc.	2,500.00			
	700	TOTAL		\$ 2,500.00	\$ 2,500.00	\$ 3,676.48
970		CAPITAL OUTLAY				
		Capital Equipment or Capital Projects (*moved to Fund 150)				
	970	TOTAL		\$ -	\$ -	\$ 40,596.00
		Department (Function) Grand Totals		\$ 474,111.26	\$ 456,175.80	\$ 454,726.89

DEPARTMENT:		BUILDING MAINTENANCE				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	433			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
010		SALARIES	74,876.78			
		Merit	1,337.74			
	010	TOTAL		\$ 76,214.52	\$ 61,324.67	\$ 47,140.24
012		OVERTIME	1,500.00			
	012	TOTAL		\$ 1,500.00	\$ 1,500.00	\$ 54.00
021		FICA	5,728.07			
	021	TOTAL		\$ 5,728.07	\$ 4,691.34	\$ 2,726.19
024		RETIREMENT	8,655.76			
	024	TOTAL		\$ 8,655.76	\$ 6,782.51	\$ 5,154.50
025		GROUP INSURANCE	18,743.36			
	025	TOTAL		\$ 18,743.36	\$ 18,743.36	\$ 12,701.94
028		WORK COMP	3,239.57			
	028	TOTAL		\$ 3,239.57	\$ 2,373.34	\$ 1,842.71
100		SUPPLIES				
		Cleaning supplies and paper products to properly maintain city hall.	8,000.00			
		Floor and carpet maintenance and cleaning				
	100	TOTAL		\$ 8,000.00	\$ 8,000.00	\$ 9,511.78
150		EMPLOYEE EXPENSES				
		Memberships/Dues, Registration, Training, Travel for staff	500.00			
		<i>Memberships, Dues and Registrations:</i>				
		<i>Safety seminars, CDL reimbursements.</i>				
		<i>Training & Travel</i>				
		<i>Other meals, lodging and mileage</i>				
	150	TOTAL		\$ 500.00	\$ 1,000.00	\$ -
170		REPAIRS & MAINTENANCE AUTO				
		Repairs, tires, oil changes, etc.	500.00			
	170	TOTAL		\$ 500.00	\$ 500.00	\$ -
180		GAS & OIL				
		Gas for dept truck	2,000.00			
	180	TOTAL		\$ 2,000.00	\$ 2,000.00	\$ 1,658.15
200		UTILITIES				
		Utilities for City Hall (Gas, Power, Water)	33,000.00			
		DUKE POWER				
		GREENVILLE WATER				
		PIEDMONT NAT. GAS				
	200	TOTAL		\$ 33,000.00	\$ 33,000.00	\$ 35,184.64
210		TELEPHONE				
		Per month for phone services AT&T- emergency line	4,560.00			
		Verizon cell phone 2 phones all at different rates	1,500.00			
	210	TOTAL		\$ 6,060.00	\$ 5,700.00	\$ 6,029.98

DEPARTMENT:		BUILDING MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	433				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
260		REPAIR AND MAINTENANCE					
		Misc office equipment repair, repair to buildings, repair to grounds (sprinkler systems etc.) to city hall	24,000.00				
	260	TOTAL		\$ 24,000.00	\$ 24,000.00	\$ 16,764.83	
410		UNIFORMS					
		Uniform rental & purchase.	1,600.00				
	410	TOTAL		\$ 1,600.00	\$ 1,600.00	\$ 1,064.48	
624		LIABILITY INSURANCE					
		General Payroll Liability	353.79				
	624	TOTAL		\$ 353.79	\$ 336.23	\$ 293.03	
001-624		LIABILITY INSURANCE-AUTO	938.99				
	001624	TOTAL		\$ 938.99	\$ 892.40	\$ 777.60	
002-624		LIABILITY INSURANCE-BUILDING	35,370.51				
	002624	TOTAL		\$ 35,370.51	\$ 33,615.48	\$ 29,299.35	
650		CONTRACTS & SERVICES					
		Professional Fees & Contracts- misc.	9,000.00				
	650	TOTAL		\$ 9,000.00	\$ 9,000.00	\$ 8,642.76	
700		OTHER EXPENSES					
		Miscellaneous expenses.	1,000.00				
	700	TOTAL		\$ 1,000.00	\$ 1,000.00	\$ 832.12	
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects (*moved to Fund 150)					
	970	TOTAL		\$ -	\$ -	\$ 284,324.23	
		Department (Function) Grand Totals		\$ 236,404.57	\$ 216,059.33	\$ 464,002.53	

DEPARTMENT:		STREET					
		FUND NUMBER:		100			
		DEPARTMENT FUNCTION CODE		431			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
010		SALARIES	289,437.51				
		Merit	2,539.25				
	010	TOTAL		\$ 291,976.76	\$ 173,038.77	\$ 142,491.41	
012		OVERTIME	3,000.00				
	012	TOTAL		\$ 3,000.00	\$ 3,000.00	\$ 5.72	
021		FICA	22,141.97				
	021	TOTAL		\$ 22,141.97	\$ 13,237.47	\$ 10,821.29	
024		RETIREMENT	33,458.98				
	024	TOTAL		\$ 33,458.98	\$ 19,138.09	\$ 15,556.19	
025		GROUP INSURANCE	46,368.19				
	025	TOTAL		\$ 46,368.19	\$ 21,197.97	\$ 20,046.04	
028		WORK COMP	6,040.49				
	028	TOTAL		\$ 6,040.49	\$ 4,425.33	\$ 3,435.92	
100		SUPPLIES					
		Materials for general office use in the daily routines of Public Works Department. These include such items as pencils, pens, file folders, envelopes, copier paper, stationary, paper clips, etc, and inspection forms.	8,500.00				
	100	TOTAL		\$ 8,500.00	\$ 12,500.00	\$ 11,362.27	
150		EMPLOYEE EXPENSES					
		Required training for safety and per Workers Comp insurance. Conference; Seminars, safety training and Trade Show participation. Magazines, Periodicals.	4,000.00				
	150	TOTAL		\$ 4,000.00	\$ 4,000.00	\$ 1,688.28	
170		REPAIRS & MAINTENANCE AUTO					
		All vehicle repairs and preventive maintenance for Street department vehicles. This account is also for the purchase of tires and their installation and/or repair on these vehicles.	20,000.00				
	170	TOTAL		\$ 20,000.00	\$ 20,000.00	\$ 12,195.26	
180		GAS & OIL					
		This account covers all fuels for all vehicles and equipment the street department operates. The oil used by the above listed vehicles and equipment is purchased from this account and the oil for preventive maintenance is budgeted in this account.	10,000.00				
	180	TOTAL		\$ 10,000.00	\$ 14,000.00	\$ 5,335.82	
200		UTILITIES					
		Power for McDougall Court Facility including both Sewer and Street Departments and the Fleet Maintenance Shop.	26,000.00				
	200	TOTAL		\$ 26,000.00	\$ 26,000.00	\$ 24,147.11	
201		STREET LIGHTS					
		Street Lights for neighborhoods and all main street lights.	162,000.00				
	201	TOTAL		\$ 162,000.00	\$ 162,442.00	\$ 160,476.97	
210		TELEPHONE					
		Telephone & internet service for Public Works main office, Street and Sewer Departments, and Fleet Maintenance.	11,120.00				
		Verizon Phones 6 phones total	2,660.00				
	210	TOTAL		\$ 13,780.00	\$ 16,010.00	\$ 15,454.23	

DEPARTMENT:		STREET					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	431				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
260		REPAIR AND MAINTENANCE					
		Repairs & Maintenance on McDougall Court property. Increase due to upgrading facility to accommodate equipment and personnel.	3,000.00				
	260	TOTAL		\$ 3,000.00	\$ 3,000.00	\$ 4,932.23	
350		ASPHALT SUPPLIES					
		Driveway Tie-Ins for scheduled street paving's. Pothole patching. Annexations have increased the number of homes and roads. Asphalt prices have increased.	20,000.00				
	350	TOTAL		\$ 20,000.00	\$ 26,000.00	\$ 12,704.71	
370		REPAIR AND MAINTENANCE RADIO					
		Radio Repair & Maintenance for radios in Street Dept Vehicles					
	370	TOTAL		\$ -	\$ 1,000.00	\$ -	
410		UNIFORMS					
		The Street Dept. provides uniforms for street employees. This line item is for rental & cleaning and maintenance of Street Department crews uniforms.	3,700.00				
	410	TOTAL		\$ 3,700.00	\$ 3,700.00	\$ 5,122.41	
540		SIGNS & FITTINGS					
		Maintenance for street signs and barricade lights. Installation of new signs in newly annexed subdivisions. Increase in price of signs and fittings . Maintaining current signage and additional annexations signage.	5,000.00				
	540	TOTAL		\$ 5,000.00	\$ 5,000.00	\$ 1,331.58	
624		LIABILITY INSURANCE					
		General Payroll Liability	1,949.52				
	624	TOTAL		\$ 1,949.52	\$ 1,852.79	\$ 1,615.19	
001-624		LIABILITY INSURANCE-AUTO					
			11,737.47				
	001624	TOTAL		\$ 11,737.47	\$ 11,155.08	\$ 9,723.45	
650		CONTRACTS & SERVICES					
		Contract services for Street	15,000.00				
		Software Maintenance					
	650	TOTAL		\$ 15,000.00	\$ 40,000.00	\$ 16,968.04	
700		OTHER EXPENSES					
		Miscellaneous Uncategorized Expenses.	25,000.00				
		Stormwater Charges - Greenville County					
	700	TOTAL		\$ 25,000.00	\$ 25,000.00	\$ 25,396.67	
730		DRAINAGE					
			12,000.00				
	730	TOTAL		12,000.00	\$ 12,000.00	\$ 10,316.62	
802		GARAGE/RECYCLING SUPPLIES					
		Supplies for maintenance and repair of City fleet.	25,000.00				
	802	TOTAL		\$ 25,000.00	\$ 25,000.00	\$ 28,268.59	
830		NON-CAPITAL EQUIPMENT					
		Non-capital equipment includes purchases of items, generally equipment, that individually do not exceed \$5,000 and therefore do not meet the City's capitalization threshold.	10,000.00				
	830	TOTAL		\$ 10,000.00	\$ 10,000.00	\$ 4,634.00	

DEPARTMENT:		STREET				
			FUND NUMBER:	100		
			DEPARTMENT FUNCTION CODE	431		
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
970		CAPITAL OUTLAY				
		Capital Equipment or Capital Projects (*See Fund 150)				
	970	TOTAL		\$ -	\$ -	\$ 74,899.01
		Department (Function) Grand Totals		\$ 779,653.38	\$ 652,697.50	\$ 618,929.01

DEPARTMENT:		SANITATION				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	432			
LINE ITEM OBJECT #	DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
010	SALARIES	582,600.42				
	Merit	13,837.99				
010	TOTAL		\$ 596,438.41	\$ 560,209.33	\$ 549,256.26	
012	OVERTIME	6,000.00				
012	TOTAL		\$ 6,000.00	\$ 4,000.00	\$ 5,648.78	
021	FICA	44,568.93				
021	TOTAL		\$ 44,568.93	\$ 42,856.01	\$ 40,535.60	
024	RETIREMENT	67,348.61				
024	TOTAL		\$ 67,348.61	\$ 61,959.15	\$ 60,576.08	
025	GROUP INSURANCE	99,528.62				
025	TOTAL		\$ 99,528.62	\$ 99,528.62	\$ 88,724.27	
028	WORK COMP	26,456.71				
028	TOTAL		\$ 26,456.71	\$ 19,382.50	\$ 15,048.96	
100	SUPPLIES					
	Materials for general office use in the daily routines of Sanitation Department	6,000.00				
100	TOTAL		\$ 6,000.00	\$ 8,000.00	\$ 7,412.87	
110	POSTAGE					
110	TOTAL		\$ -	\$ -	\$ 39.13	
150	EMPLOYEE EXPENSES					
	Required safety training. Seminars. Conferences	2,500.00				
150	TOTAL		\$ 2,500.00	\$ 4,000.00	\$ 2,499.59	
170	REPAIRS & MAINTENANCE AUTO					
	All vehicle repairs and preventive maintenance. Increase due to older vehicles and parts increase	132,000.00				
170	TOTAL		\$ 132,000.00	\$ 120,000.00	\$ 119,065.76	
180	GAS & OIL					
	This account covers all fuels for all vehicles and equipment.	110,000.00				
180	TOTAL		\$ 110,000.00	\$ 140,000.00	\$ 112,067.12	
200	UTILITIES					
	Utilities for Jenkins Street Facilities	6,000.00				
200	TOTAL		\$ 6,000.00	\$ 6,500.00	\$ 3,780.07	
210	TELEPHONE					
	Cell Phones- 14 phones @ 30/mth & 1 phone @51.53/mth	5,180.00				
210	TOTAL		\$ 5,180.00	\$ 6,500.00	\$ 6,436.43	
260	REPAIR AND MAINTENANCE					
	Repairs & Maintenance for Jenkins Street Building	2,000.00				
260	TOTAL		\$ 2,000.00	\$ 2,000.00	\$ 1,891.86	
264	CONTAINERS					
	Purchase new trash containers and recycle bins for new residents and replacement roll out containers and recycle bins when needed. See revenue section for amounts received from residents for payment on containers. Increase due to increase in price as well as increase in the number of houses being served.	26,000.00				
264	TOTAL		\$ 26,000.00	\$ 24,000.00	\$ 31,351.94	

DEPARTMENT:		SANITATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	432				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
410		UNIFORMS					
		Normal cleaning & maintenance of uniforms for Sanitation employees.	9,600.00				
	410	TOTAL		\$ 9,600.00	\$ 9,400.00	\$ 9,053.85	
624		LIABILITY INSURANCE					
		General Payroll Liability	3,648.44				
	624	TOTAL		\$ 3,648.44	\$ 3,467.41	\$ 3,021.95	
001-624		LIABILITY INSURANCE-AUTO	29,343.70				
	001624	TOTAL		\$ 29,343.70	\$ 27,887.70	\$ 24,309.11	
700		OTHER EXPENSES					
		Miscellaneous Expenses	3,000.00				
	700	TOTAL		\$ 3,000.00	\$ 3,000.00	\$ 2,864.78	
702		INMATE EXPENSES					
		Inmate Meals.	65,000.00				
	702	TOTAL		\$ 65,000.00	\$ 65,000.00	\$ 63,857.40	
714		LANDFILL EXPENSE					
		Landfill Fees - Yard Waste, C/D Material, Recycling, Leaf Dis.	270,000.00				
	714	TOTAL		\$ 270,000.00	\$ 250,000.00	\$ 263,758.27	
802		GARAGE/RECYCLING SUPPLIES					
		Recycling	1,200.00				
	000802	TOTAL		\$ 1,200.00	\$ 1,200.00	\$ -	
001-802		MOSQUITO SPRAY SUPPLIES					
		Chemicals & supplies used in city wide mosquito spraying.	5,000.00				
	001802	TOTAL		\$ 5,000.00	\$ 4,000.00	\$ 5,710.26	
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects (*See Fund 150)					
	970	TOTAL		\$ -	\$ -	\$ 116,300.00	
		Department (Function) Grand Totals		\$ 1,516,813.42	\$ 1,462,890.72	\$ 1,533,210.34	

DEPARTMENT:		SEWER				
		FUND NUMBER:	200			
		DEPARTMENT FUNCTION CODE	430			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
010		SALARIES	169,504.94			
		Merit	3,058.04			
	010	TOTAL		\$ 172,562.98	\$ 291,927.83	\$ 233,821.70
012		OVERTIME	4,000.00			
	012	TOTAL		\$ 4,000.00	\$ 4,000.00	\$ 1,618.46
021		FICA	12,967.13			
	021	TOTAL		\$ 12,967.13	\$ 22,332.47	\$ 16,933.21
024		RETIREMENT	19,594.77			
	024	TOTAL		\$ 19,594.77	\$ 32,287.21	\$ 25,626.29
025		GROUP INSURANCE	43,545.07			
	025	TOTAL		\$ 43,545.07	\$ 66,621.53	\$ 46,250.45
028		WORK COMP	13,436.50			
	028	TOTAL		\$ 13,436.50	\$ 9,843.74	\$ 7,642.90
100		SUPPLIES				
		Materials for general office use in the daily routines.	6,000.00			
	100	TOTAL		\$ 6,000.00	\$ 8,000.00	\$ 8,504.80
150		EMPLOYEE EXPENSES				
		Required safety training. Seminars. Conferences	3,000.00			
	150	TOTAL		\$ 3,000.00	\$ 3,000.00	\$ 753.86
170		REPAIRS & MAINTENANCE AUTO				
		All vehicle repairs and preventive maintenance.	7,000.00			
	170	TOTAL		\$ 7,000.00	\$ 7,000.00	\$ 6,996.60
180		GAS & OIL				
		This account covers all fuels for all vehicles and equipment.	7,000.00			
	180	TOTAL		\$ 7,000.00	\$ 9,000.00	\$ 5,172.17
200		UTILITIES				
			3,500.00			
	200	TOTAL		\$ 3,500.00	\$ 3,500.00	\$ 3,570.17
210		TELEPHONE				
		Verizon Cell Phones - 7 phones	3,500.00			
	210	TOTAL		\$ 3,500.00	\$ 3,000.00	\$ 3,358.75
211		DEPRECIATION EXPENSE				
		Depreciation on Equipment	105,000.00			
	211	TOTAL		\$ 105,000.00	\$ 110,000.00	\$ 99,052.48
260		REPAIR AND MAINTENANCE				
		Repairs & Maintenance for McDougall Court/Equipment	5,000.00			
	260	TOTAL		\$ 5,000.00	\$ 10,000.00	\$ 16,809.28

DEPARTMENT:		SEWER					
		FUND NUMBER:	200				
		DEPARTMENT FUNCTION CODE	430				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
410		UNIFORMS					
		Normal cleaning & maintenance of uniforms for Sewer employees	5,600.00				
	410	TOTAL		\$ 5,600.00	\$ 5,600.00	\$ 3,352.78	
624		LIABILITY INSURANCE					
		General Payroll Liability	552.79				
	624	TOTAL		\$ 552.79	\$ 525.36	\$ 458.17	
001-624		LIABILITY INSURANCE-AUTO (VANS)	1,995.37				
	001624	TOTAL		\$ 1,995.37	\$ 1,896.36	\$ 1,653.02	
650		CONTRACTS & SERVICES					
		CCTV Data Analysis - Frazier	25,000.00				
		GIS- Two Springs	10,000.00				
	650	TOTAL		\$ 35,000.00	\$ 40,000.00	\$ 55,309.29	
652		SPECIAL PROJECTS					
		Sewer System Evaluation					
	001652	TOTAL		\$ -	\$ -	\$ 1,706.25	
700		OTHER EXPENSES					
		Greenville County Storm water Taxes. Also includes any other items not accounted for in other accounts.					
	700	TOTAL		\$ -	\$ -	\$ 93.78	
801		REVENUE BOND PRINCIPAL					
			126,000.00				
	001801	TOTAL		\$ 126,000.00	\$ 121,000.00	\$ -	
802		REVENUE BOND INTEREST					
			109,140.00				
	001802	TOTAL		\$ 109,140.00	\$ 113,314.50	\$ 68,895.20	
830		NON-CAPITAL EQUIPMENT					
		This area would include all non-capital equipment purchases for the department. Included would be items such as surveillance equipment, administrative shredder, laptop purchases for MTD/RMS systems, printers, and fax machines.	7,500.00				
	830	TOTAL		\$ 7,500.00	\$ 7,500.00	\$ 5,581.92	
		Department (Function) Grand Totals		\$ 691,894.61	\$ 920,349.00	\$ 655,057.79	
Now located in Assets as Balance Sheet item:							
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects	140,000.00				
	970	TOTAL		\$ 140,000.00		\$ -	
970		SEWER REPAIR/REHABILITAION					
		Rehabilitation	50,000.00				
	002970	TOTAL		\$ 50,000.00	\$ 50,000.00		

DEPARTMENT:		PARKS MAINTENANCE					
		FUND NUMBER:		100			
		DEPARTMENT FUNCTION CODE		440			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
010		SALARIES	249,619.09				
		Merit	3,981.00				
	010	TOTAL		\$ 253,600.09	\$ 240,856.38	\$ 250,331.96	
012		OVERTIME	4,000.00				
	012	TOTAL		\$ 4,000.00	\$ 4,000.00	\$ 2,653.09	
021		FICA	19,095.86				
	021	TOTAL		\$ 19,095.86	\$ 18,425.51	\$ 18,643.52	
024		RETIREMENT	28,855.97				
	024	TOTAL		\$ 28,855.97	\$ 26,638.72	\$ 27,608.06	
025		GROUP INSURANCE	57,893.99				
	025	TOTAL		\$ 57,893.99	\$ 57,893.99	\$ 58,319.36	
028		WORK COMP	4,047.25				
	028	TOTAL		\$ 4,047.25	\$ 2,965.06	\$ 2,044.96	
100		SUPPLIES					
		Supplies such as paint and lime for marking fields. Also includes cleaning materials for bathrooms. Also used for repainting of bathrooms and concession stands at football field.	15,000.00				
	100	TOTAL		\$ 15,000.00	\$ 15,000.00	\$ 14,664.67	
150		EMPLOYEE EXPENSES					
		Used for recertification classes and memberships. This includes memberships to the South Carolina Turf Managers Association and Local seminars to receive CEU's for Pesticide License.	3,000.00				
	150	TOTAL		\$ 3,000.00	\$ 3,000.00	\$ 1,945.28	
170		REPAIRS & MAINTENANCE AUTO					
		The department has an old fleet of vehicles that require many repairs to keep them in as good of shape as possible as well as regular routine maintenance.	12,000.00				
	170	TOTAL		\$ 12,000.00	\$ 12,000.00	\$ 4,610.88	
180		GAS & OIL					
		This is for all vehicles and machinery used.	14,000.00				
	180	TOTAL		\$ 14,000.00	\$ 18,000.00	\$ 15,025.20	
200		UTILITIES					
		Used to pay all utilities including field lights. Includes Duke Power, Laurens Electric and Greenville Water System.	65,500.00				
	200	TOTAL		\$ 65,500.00	\$ 61,000.00	\$ 66,257.44	
201		FIELD LIGHTS					
		Field Lighting repairs & maintenance	1,500.00				
	201	TOTAL		\$ 1,500.00	\$ 3,000.00	\$ 10,268.46	
210		TELEPHONE					
		Verizon Service for cell phones- 8 total (1@76.89/mth, 1@52.76/mth & rest are 30.30/mth)	2,840.00				
	210	TOTAL		\$ 2,840.00	\$ 3,600.00	\$ 3,863.16	

DEPARTMENT:		PARKS MAINTENANCE					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	440				
LINE ITEM OBJECT #	DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL		
260	REPAIR AND MAINTENANCE						
	Used for all general repairs and maintenance for all equipment and also at each park, city hall, and cultural center. Used mainly for maintenance of Equipment and major plumbing problems	22,000.00					
260	TOTAL		\$ 22,000.00	\$ 25,000.00	\$ 30,397.37		
261	PARK/TURF MANAGEMENT						
	Includes money for all Turf Management supplies- Seed to overseed and repair damaged areas this also includes sod. Chemicals such as herbicides, insecticides, iron and growth regulators for all field areas and parks. Mulch for beds and trees. Field Dirt is used for repair and renovation of mounds and skinned field areas- this includes sand. Landscaping includes trees and plants for beds and areas at parks including US Hwy 276, Butler & Corn Rd, Butler and 385, Bridges and 385, Cultural Center Landscaping Maintenance. Increased budget due to increase in number of landscaping beds.	111,150.00					
261	TOTAL		\$ 111,150.00	\$ 93,000.00	\$ 79,083.59		
410	UNIFORMS						
	Used for employee uniforms G&K Services - Boots when needed for staff and T-Shirts and Jackets	5,600.00					
410	TOTAL		\$ 5,600.00	\$ 5,600.00	\$ 5,616.48		
624	LIABILITY INSURANCE						
	General Payroll Liability	1,341.44					
624	TOTAL		\$ 1,341.44	\$ 1,274.88	\$ 1,111.70		
001-624	LIABILITY INSURANCE-AUTO						
		3,627.95					
001624	TOTAL		\$ 3,627.95	\$ 3,447.94	\$ 3,005.39		
700	OTHER EXPENSES						
	This is used for items and purchases not covered in other line items	2,000.00					
700	TOTAL		\$ 2,000.00	\$ 2,000.00	\$ 2,422.38		
702	INMATE EXPENSES						
	Used for inmate expenses including lunches, DOC fees and Snacks	15,000.00					
702	TOTAL		\$ 15,000.00	\$ 16,000.00	\$ 14,054.92		
830	NON-CAPITAL EQUIPMENT						
	This area would include all non-capital equipment purchases for the department.						
	Trailer for mower	3,600.00					
	Spreader	2,600.00					
830	TOTAL		\$ 6,200.00	\$ -	\$ -		
970	CAPITAL OUTLAY						
	Capital Equipment or Capital Projects (*See Fund 150)						
970	TOTAL		\$ -	\$ -	\$ 28,411.00		
	Department (Function) Grand Totals		\$ 648,252.55	\$ 612,702.48	\$ 640,338.87		

DEPARTMENT:		RECREATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
010		SALARIES	301,752.14				
		Merit	7,485.30				
	010	TOTAL		\$ 309,237.44	\$ 237,412.47	\$ 234,047.33	
012		OVERTIME					
	012	TOTAL		\$ -	\$ -	\$ -	
021		FICA	23,084.04				
	021	TOTAL		\$ 23,084.04	\$ 18,162.05	\$ 16,395.65	
024		RETIREMENT	34,882.55				
	024	TOTAL		\$ 34,882.55	\$ 26,257.82	\$ 25,549.01	
025		GROUP INSURANCE	48,900.33				
	025	TOTAL		\$ 48,900.33	\$ 35,818.14	\$ 35,227.23	
028		WORK COMP	3,444.03				
	028	TOTAL		\$ 3,444.03	\$ 2,523.14	\$ 1,887.76	
100		SUPPLIES					
		Office Supplies such as Copy paper, pens, folders etc. for the Recreation Department Staff. Cleaning supplies include glass cleaner, toilet cleaner, deodorizers etc. for use at the Senior Center - Paper Towels and Toilet Paper for use at the Mauldin Senior Center. This includes two new computers for staff.					
		General Office Supplies	3,000.00				
		General Cleaning Supplies	2,000.00				
		Paper Towels/Tissue Paper	1,000.00				
	100	TOTAL		\$ 6,000.00	\$ 9,000.00	\$ 6,244.70	
110		POSTAGE					
		Postage for mailings at the Recreation Department	200.00				
	110	TOTAL		\$ 200.00	\$ 200.00	\$ 94.79	
150		EMPLOYEE EXPENSES					
		Membership and Conference/Class expenses for SCRPA for Department staff. Additional classes that may come available.					
		Memberships	500.00				
		Classes	1,000.00				
		Travel Expenses	1,000.00				
		Staff Meeting expenses	500.00				
	150	TOTAL		\$ 3,000.00	\$ 4,000.00	\$ 1,076.33	
170		REPAIRS & MAINTENANCE AUTO					
		Tires as needed for staff vehicles - All vehicle repairs and preventive maintenance for Assistant Director Car, Program Coordinator, 2 Senior Citizen Vans and Handicapped Van					
		Tires	500.00				
		Repairs/Preventive maintenance	2,500.00				
	170	TOTAL		\$ 3,000.00	\$ 5,000.00	\$ 5,083.94	
180		GAS & OIL					
		Fuel for Recreation Department vehicles which includes 1 car and 4 vans	4,500.00				
	180	TOTAL		\$ 4,500.00	\$ 7,000.00	\$ 5,033.13	

DEPARTMENT:		RECREATION					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #	DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL		
200	UTILITIES						
	Laurens Electric provide power for the Senior Center, street lights and electronic sign. Piedmont provides Natural Gas for HVAC units and Greenville Water System provides water for Senior Center.						
	Laurens Electric						
	Greenville Water Works						
	Piedmont Natural Gas						
200	TOTAL		\$ -	\$ 37,525.00	\$ 32,867.91		
210	TELEPHONE						
	Phone System and Service at Recreation Department. Including current system maintenance, and Verizon phone service for staff	11,480.00					
	Verizon (Mobile Phones)						
	Van Brannon	980.00					
	Bart Cumalander	1,024.00					
	Vacant	832.00					
	Willie Stewart	884.00					
	Jonathan	524.00					
210	TOTAL		\$ 15,724.00	\$ 16,800.00	\$ 16,459.58		
260	REPAIR AND MAINTENANCE						
	Includes maintenance services including carpet cleaning, plumbing , electrical HVAC and Ice Machines.						
	Carpet Cleaning	500.00					
	Plumbing	500.00					
	Building Repair	2,000.00					
	Electrical Repair	1,000.00					
260	TOTAL		\$ 4,000.00	\$ 6,000.00	\$ 13,087.74		
410	UNIFORMS						
	Staff Clothing - general clothing for staff including shirts and jackets to allow staff to be easily identified by the public.	1,500.00					
410	TOTAL		\$ 1,500.00	\$ 1,600.00	\$ 442.20		
412	PROGRAM EXPENSES						
	Includes expense for all programs- Baseball/Softball- Uniforms, Equipment and money given back to Mauldin Baseball and Softball association. Football- Uniforms, Equipment and Officials Fees. Basketball- Uniforms, Equipment, and officials fees. Cheerleading- Equipment. Volleyball (New Program)- Equipment, Uniforms and Officials Fees. This also includes reconditioning of Football equipment to extend the life and condition.						
	Baseball Equipment & Uniforms	36,000.00					
	Basketball Equipment & Uniforms	11,000.00					
	Cheerleading	6,000.00					
	Football Equipment & Uniforms	28,000.00					
	Lacrosse	5,000.00					
	Officials Fees (Football, Basketball & Volleyball)	78,000.00					
	League Fees	2,000.00					
	Other Programs - Easter, Community	10,000.00					
412	TOTAL		\$ 176,000.00	\$ 176,000.00	\$ 214,753.42		
624	LIABILITY INSURANCE						

DEPARTMENT:		RECREATION				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	450			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
		General Payroll Liability	1,289.86			
	624	TOTAL		\$ 1,289.86	\$ 1,225.86	\$ 1,069.40
001-624		LIABILITY INSURANCE-AUTO (VANS)	2,934.37			
	001624	TOTAL		\$ 2,934.37	\$ 2,788.78	\$ 2,431.61
625		INSURANCE- CHILDREN (NATIONWIDE)	6,000.00			
	625	TOTAL		\$ 6,000.00	\$ 6,000.00	\$ 4,725.00
650		CONTRACTS & SERVICES				
		Services for the Mauldin Senior Center and Recreation Staff - Including Pest Control, Cleaning, Cintas (Mats, Restrooms), Water & Coffee.				
		Copier Recreation (@ Sports Center)	11,500.00			
		Security	1,000.00			
		Cintas	5,160.00			
	650	TOTAL		\$ 17,660.00	\$ 31,500.00	\$ 31,029.16
700		OTHER EXPENSES				
		Includes other expenses not accounted for in other line items	2,000.00			
	700	TOTAL		\$ 2,000.00	\$ 2,000.00	\$ 916.87
875		PARD PROJECT EXPENDITURES				
		PARD Grant- Includes work on lighting upgrades - State will reimburse 80% of PARD Grant expenditures. see grant revenue line item	10,000.00			
	875	TOTAL		\$ 10,000.00	\$ 10,000.00	\$ -
970		CAPITAL OUTLAY				
		Capital Equipment or Capital Projects				
	970	TOTAL		\$ -	\$ -	\$ -
900		FOUNDATION PROGRAM TRANSFER				
	900	TOTAL		\$ -	\$ 148,036.00	\$ 111,496.39
		Department (Function) Grand Totals		\$ 673,356.62	\$ 784,849.26	\$ 759,919.15

DEPARTMENT:		SPORTS CENTER				
		FUND NUMBER:	500			
		DEPARTMENT FUNCTION CODE	451			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
010		SALARIES	384,363.38			
		Merit	1,885.18			
	010	TOTAL		\$ 386,248.56	\$ 367,626.08	\$ 333,936.84
021		FICA	29,403.80			
	021	TOTAL		\$ 29,403.80	\$ 28,123.37	\$ 25,206.21
024		RETIREMENT	44,432.41			
	024	TOTAL		\$ 44,432.41	\$ 40,659.40	\$ 18,556.14
025		GROUP INSURANCE	27,099.82			
	025	TOTAL		\$ 27,099.82	\$ 27,099.82	\$ 23,217.10
028		WORK COMP	6,917.63			
	028	TOTAL		\$ 6,917.63	\$ 5,067.94	\$ 3,729.86
100		SUPPLIES				
		Office Supplies such as Copy paper, pens, folders etc. for Sports Center Staff. Cleaning supplies include glass cleaner, deodorizers etc. for use at the Sports Center daily to supplement contract cleaning - Paper Towels and Toilet Paper for use at the Mauldin Sports Center. Sweat and Bath Towels-need replacement when become worn. Gym Wipes are used to wipe down equipment after use to sterilize.				
		General Office Supplies	10,000.00			
		General Cleaning Supplies	4,000.00			
		Towels	6,000.00			
		Gym Wipes	3,000.00			
		Paper Towels/Tissue Paper	3,000.00			
	100	TOTAL		\$ 26,000.00	\$ 26,000.00	\$ 23,327.43
110		POSTAGE				
		Postage for mailings at the Sports Center	1,000.00			
	110	TOTAL		\$ 1,000.00	\$ 1,000.00	\$ 1,043.51
150		EMPLOYEE EXPENSES				
		Membership and Conference/Class expenses for ECA, Sara City, Kettleball, and aerobic certifications for Department staff. CEU's are needed for staff to keep certifications current. Additional classes that may come available. Travel expenses for classes and conferences.				
		Memberships	1,000.00			
		Classes	3,000.00			
		Travel Expenses	3,000.00			
	150	TOTAL		\$ 7,000.00	\$ 7,000.00	\$ 7,742.83
200		UTILITIES				
		Duke Power provides power for the Sports Center, this includes the building, street lights and electronic sign. Piedmont provides Natural Gas for HVAC units and Greenville Water System provides water which includes irrigation system.				
		Duke Power	21,000.00			
		Greenville Water Works	4,000.00			
		Piedmont Natural Gas	21,000.00			
	200	TOTAL		\$ 46,000.00	\$ 46,000.00	\$ 47,193.68

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
210		TELEPHONE					
		VC3 Telephone	5,748.00				
	210	TOTAL		\$ 5,748.00	\$ 6,000.00	\$ 5,712.38	
260		REPAIR AND MAINTENANCE					
		Includes maintenance services including carpet cleaning, plumbing , electrical and Ice Machines. Replacement of Light Bulbs- this will include a lift for bulbs on fitness floor and gymnasium.					
		Carpet Cleaning	2,000.00				
		Building Repair	13,000.00				
		Lighting	5,000.00				
	260	TOTAL		\$ 20,000.00	\$ 17,000.00	\$ 12,131.28	
410		UNIFORMS					
		Shirts for front desk staff to provide professional appearance to customers. Also fitness staff	2,000.00				
	410	TOTAL		\$ 2,000.00	\$ 2,500.00	\$ 833.21	
412		PROGRAM EXPENSES					
		Covers expenses for fitness challenges for members, supplies for the Fit-Kid program to provide fitness activities for children. Also provides for community events that will be offered at the Sports Center to increase interest.					
		Fit Kid Supplies	1,000.00				
		Community Events	4,000.00				
		Adult Program Expenses	10,000.00				
		Fitness Challenge	2,000.00				
	412	TOTAL		\$ 17,000.00	\$ 18,000.00	\$ 22,751.76	
610		ADVERTISING & PROMOTION					
		This provides money for promotional items for members- a magazine ad in GO magazine a local fitness magazine.					
		Magazine Ad	500.00				
		Promotions	500.00				
		Paper Advertising	1,000.00				
	610	TOTAL		\$ 2,000.00	\$ 2,500.00	\$ 985.00	
624		LIABILITY INSURANCE					
		General Payroll Liability	1,695.23				
	624	TOTAL		\$ 1,695.23	\$ 1,611.11	\$ 1,404.74	
002-624		LIABILITY INSURANCE-BUILDING	12,891.96				
	002624	TOTAL		\$ 12,891.96	\$ 12,252.28	\$ 10,679.81	
650		CONTRACTS & SERVICES					
		Small copier Front Desk	800.00				
		Pest Control	1,000.00				
		Fire Alarm	500.00				
		Cleaning - 4 nights per week after hours	23,000.00				
		G&K - mthly service floor mats & soap dispensers	4,000.00				
		Muzak - music for fitness area	2,000.00				
		Elevator Maintenance	2,700.00				
		capacity for better efficiency, includes belts, filters, electrical system, ect.	11,000.00				
		Fitness Equipment service-breaking down cleaning and lubing all belts and tightening parts	13,000.00				

DEPARTMENT:		SPORTS CENTER					
		FUND NUMBER:	500				
		DEPARTMENT FUNCTION CODE	451				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
		Gym Floor maintenance-screening, cleaning, and applying MFMA to extend the warranty.	6,000.00				
		CSI membership software	18,000.00				
	650	TOTAL		\$ 82,000.00	\$ 80,000.00	\$ 96,793.35	
700		OTHER EXPENSES					
		Includes other expenses that are not accounted for in other line items	2,000.00				
	700	TOTAL		\$ 2,000.00	\$ 2,500.00	\$ 53.33	
800		BANK FEES					
		Credit Card Merchant Fees	6,960.00				
		American Express Merchant Fees	600.00				
		Misc	100.00				
	800	TOTAL		\$ 7,660.00	\$ 7,140.00	\$ 6,803.99	
830		NON-CAPITAL EQUIPMENT					
		Fitness Equipment including bikes and treadmills for members. Furniture for locker areas.					
		Fitness Equipment	35,000.00				
		Furniture	1,000.00				
		General furnishings	2,000.00				
	830	TOTAL		\$ 38,000.00	\$ 31,000.00	\$ 38,168.95	
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects					
	970	TOTAL		\$ -	\$ -	\$ -	
		Department (Function) Grand Totals		\$ 765,097.41	\$ 729,080.00	\$ 680,271.40	

DEPARTMENT:		COMMUNITY DEVELOPMENT				
		FUND NUMBER:	100			
		DEPARTMENT FUNCTION CODE	452			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
010		SALARIES	205,532.36			
		Merit	4,710.41			
	010	TOTAL		\$ 210,242.77	\$ -	\$ -
021		FICA	15,723.23			
	021	TOTAL		\$ 15,723.23	\$ -	\$ -
024		RETIREMENT	23,759.54			
	024	TOTAL		\$ 23,759.54	\$ -	\$ -
025		GROUP INSURANCE	20,674.01			
	025	TOTAL		\$ 20,674.01	\$ -	\$ -
028		WORK COMP	1,240.31			
	028	TOTAL		\$ 1,240.31	\$ -	\$ -
100		SUPPLIES				
		Supplies - Office	4,000.00			
	100	TOTAL		\$ 4,000.00	\$ -	\$ -
150		EMPLOYEE EXPENSES				
		Professional Development				
		John: SCAPA, SCEDA, ULI, APA, AICP conferences	5,500.00			
		George: SC Arts, Arts Advocacy, Arts convention	5,000.00			
		Van: ICSC, Charlotte, Florida, Micro conference, recruitment	7,000.00			
	150	TOTAL		\$ 17,500.00	\$ -	\$ -
200		UTILITIES				
		Duke Power	26,000.00			
		Greenville Water System				
		Piedmont Natural Gas				
	200	TOTAL		\$ 26,000.00	\$ -	\$ -
210		TELEPHONE				
		Wireless phones				
		John Gardner	1,224.00			
		Van Broad	960.00			
	210	TOTAL		\$ 2,184.00	\$ -	\$ -
260		REPAIR AND MAINTENANCE				
		General Building Repair	6,000.00			
	260	TOTAL		\$ 6,000.00	\$ -	\$ -
624		LIABILITY INSURANCE				
		General Payroll Liability	143.73			
	624	TOTAL		\$ 143.73	\$ -	\$ -
002-624		LIABILITY INSURANCE-BUILDING	3,218.11			
	002624	TOTAL		\$ 3,218.11	\$ -	\$ -

DEPARTMENT:		COMMUNITY DEVELOPMENT					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	452				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
650		CONTRACTS & SERVICES					
		FrameRate Govt Access Channel	5,940.00				
		Business Dev Client Recruitment	6,000.00				
		Business Dev Services, SWA, Arbor	4,000.00				
		Traffic Engineering (widening Miller Rd, sidewalks)	12,000.00				
		GIS	3,000.00				
		Infomentum	3,000.00				
		Surveys, appraisals, property services	5,000.00				
		Matching Grant Funds: C-Funds, USDA, MAC, Graham	14,000.00				
		Box Office Special Events-Support Staff	5,000.00				
		ASCAP, SESAC, BMI	1,050.00				
650		TOTAL		\$ 58,990.00	\$ -	\$ -	
700		OTHER EXPENSES					
		Community Support	4,000.00				
		MPA Strategies Public Relations	30,000.00				
700		TOTAL		\$ 34,000.00	\$ -	\$ -	
		Department (Function) Grand Totals		\$ 423,675.70	\$ -	\$ -	
		These items will be funded by H&A Fund Balance					
		Marketing	50,500.00				
		Summer Music Series	15,000.00				
		Public Art Trail	18,000.00				
		BBQ Festival	40,000.00				
		Railroad Concert Series	30,000.00				
		Dinner Theatre Program/Young Artist	15,000.00				
		Train Show	3,000.00				
		Main Stage Event	18,000.00				
		Egg Drop	25,000.00				
				\$ 214,500.00			
				\$ 638,175.70			

DEPARTMENT:		SENIOR CENTER					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	453				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
010		SALARIES	62,462.40				
		Merit	761.85				
	010	TOTAL		\$ 63,224.25	\$ -	\$ -	
021		FICA	4,778.37				
	021	TOTAL		\$ 4,778.37	\$ -	\$ -	
024		RETIREMENT	7,220.65				
	024	TOTAL		\$ 7,220.65	\$ -	\$ -	
025		GROUP INSURANCE	13,215.02				
	025	TOTAL		\$ 13,215.02	\$ -	\$ -	
028		WORK COMP	658.26				
	028	TOTAL		\$ 658.26	\$ -	\$ -	
100		SUPPLIES					
		Office Supplies such as Copy paper, pens, folders etc. for Senior Center Staff.	3,000.00				
	100	TOTAL		\$ 3,000.00	\$ -	\$ -	
170		REPAIRS & MAINTENANCE AUTO					
		Tires as needed for staff vehicles - All vehicle repairs and preventive maintenance for 2 Senior Citizen Vans and Handicapped Van					
		Tires	500.00				
		Repairs/Preventive maintenance	1,500.00				
	170	TOTAL		\$ 2,000.00	\$ -	\$ -	
180		GAS & OIL					
		Fuel for Senior Department vehicles 4 vans	2,500.00				
	180	TOTAL		\$ 2,500.00	\$ -	\$ -	
200		UTILITIES					
		This line includes all utilities associated with the Senior Center building.					
		Laurens Electric	31,892.00				
		Greenville Water	1,308.00				
		Piedmont Natural Gas	2,800.00				
	200	TOTAL		\$ 36,000.00	\$ -	\$ -	
209		CHALLENGER PROGRAM EXPENSES					
		Shirts and Hats for players- Equipment includes bats, balls and extra wheelchairs					
		Uniforms	250.00				
		Equipment	250.00				
	209	TOTAL		\$ 500.00	\$ -	\$ -	
260		REPAIR AND MAINTENANCE					
		Includes maintenance services including carpet cleaning, plumbing , electrical.					
		Carpet Cleaning	1,000.00				
		Building Repair	4,000.00				
	260	TOTAL		\$ 5,000.00	\$ -	\$ -	

DEPARTMENT:		SENIOR CENTER					
		FUND NUMBER:	100				
		DEPARTMENT FUNCTION CODE	453				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
412		SENIOR FITNESS EXPENSES					
			13,000.00				
	412	TOTAL		\$ 13,000.00	\$ -	\$ -	
413		SENIOR PROGRAM EXPENSES					
		Office Supplies for Senior staff including paper, pens, folders etc. Activity supplies include decorations, games, art supplies, movie rentals, and treats for participants.					
		Office Supplies	3,000.00				
		Activity Supplies	19,000.00				
		Furniture	3,000.00				
		Trip Expenses	20,000.00				
	413	TOTAL		\$ 45,000.00	\$ -	\$ -	
001-413		SENIOR PRINTING EXPENSES					
		Printing and Postage for the Monthly Newsletter					
		Printing	10,000.00				
		Postage	3,000.00				
	001413	TOTAL		\$ 13,000.00	\$ -	\$ -	
624		LIABILITY INSURANCE					
		General Payroll Liability	471.71				
	624	TOTAL		\$ 471.71	\$ -	\$ -	
001-624		LIABILITY INSURANCE-AUTO (VANS)					
			1,157.56				
	001624	TOTAL		\$ 1,157.56	\$ -	\$ -	
650		CONTRACTS & SERVICES					
		Copier	4,000.00				
		Pest Control	500.00				
		Cleaning	10,000.00				
		Cintas	840.00				
		Water & Coffee	1,500.00				
	650	TOTAL		\$ 16,840.00	\$ -	\$ -	
700		OTHER EXPENSES					
		Includes other expenses that are not accounted for in other line items					
			2,000.00				
	700	TOTAL		\$ 2,000.00	\$ -	\$ -	
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects					
	970	TOTAL		\$ -	\$ -	\$ -	
		Department (Function) Grand Totals		\$ 229,565.83	\$ -	\$ -	

DEPARTMENT:		CULTURAL AFFAIRS					
		FUND NUMBER:	325				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
010		SALARIES					
		Merit					
	010	TOTAL		\$ -	\$ 69,360.00	\$ 66,198.61	
021		FICA					
	021	TOTAL		\$ -	\$ 5,306.02	\$ 5,016.47	
024		RETIREMENT					
	024	TOTAL		\$ -	\$ 7,671.19	\$ 7,226.50	
025		GROUP INSURANCE					
	025	TOTAL		\$ -	\$ 12,585.09	\$ 11,529.99	
028		WORK COMP					
	028	TOTAL		\$ -	\$ 908.67	\$ 696.14	
100		SUPPLIES					
		Supplies - Office					
		Supplies - Building					
	100	TOTAL		\$ -	\$ 4,000.00	\$ 3,282.67	
150		EMPLOYEE EXPENSES					
		Professional Development					
	150	TOTAL		\$ -	\$ 5,000.00	\$ 5,276.40	
200		UTILITIES					
		Duke Power					
		Greenville Water System					
		Piedmont Natural Gas					
	200	TOTAL		\$ -	\$ 26,100.00	\$ 25,800.50	
210		TELEPHONE					
		This includes two T1 lines from Nuvox that provide phone and data for the Sports Center and Cultural Center as well as data for the wireless over the property. This includes a server for the Sports Center and equipment and repairs to the network.					
		Nuvox (Telephone, Data)					
		Equipment & Repairs					
	210	TOTAL		\$ -	\$ -	\$ -	
260		REPAIR AND MAINTENANCE					
		General Building Repair					
	260	TOTAL		\$ -	\$ 6,000.00	\$ 4,474.35	
624		LIABILITY INSURANCE					
		General Payroll Liability					
	624	TOTAL		\$ -	\$ 136.60	\$ 118.82	
002-624		LIABILITY INSURANCE-BUILDING					
	002624	TOTAL		\$ -	\$ 3,058.43	\$ 2,666.25	

DEPARTMENT:		CULTURAL AFFAIRS				
		FUND NUMBER:	325			
		DEPARTMENT FUNCTION CODE	450			
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL
650		CONTRACTS & SERVICES				
		Misc.				
	650	TOTAL		\$ -	\$ 3,840.00	\$ 4,453.28
652		SPECIAL PROJECTS				
		Gazette and Newcomers Guide				
	652	TOTAL		\$ -	\$ 3,500.00	\$ -
700		OTHER EXPENSES				
		Community Support				
		City Marketing (Branded Items, Ads, Printed Materials, etc.)				
	700	TOTAL		\$ -	\$ 28,500.00	\$ 49,403.05
		Department (Function) Grand Totals		\$ -	\$ 175,966.00	\$ 186,143.03
		* These items will be funded by H&A Fund Balance				
		Public Art Trail*				
		BBQ Festival*				
		Railroad Concert Series*				
		Theatre Program*				
		Train Show*				
		Edwin McCain*				
				\$ -		
				\$ -		

DEPARTMENT:		MAULDIN FOUNDATION					
		FUND NUMBER:	900				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
010		SALARIES					
		Merit					
	010	TOTAL		\$ -	\$ 62,961.12	\$ 62,978.27	
021		FICA					
	021	TOTAL		\$ -	\$ 4,816.53	\$ 4,680.68	
024		RETIREMENT					
	024	TOTAL		\$ -	\$ 6,963.51	\$ 6,679.32	
025		GROUP INSURANCE					
	025	TOTAL		\$ -	\$ 13,215.02	\$ 11,452.07	
028		WORK COMP					
	028	TOTAL		\$ -	\$ 482.25	\$ 374.43	
209		CHALLENGER PROGRAM EXPENSES					
		Shirts and Hats for players- Equipment includes bats, balls and extra wheelchairs					
		Uniforms					
		Equipment					
	209	TOTAL		\$ -	\$ 500.00	\$ 1,105.58	
211		DEPRECIATION EXPENSE					
		Depreciation on Equipment					
	211	TOTAL		\$ -	\$ 9,049.15	\$ 7,635.26	
412		SENIOR FITNESS EXPENSES					
	412	TOTAL		\$ -	\$ -	\$ 2,588.21	
413		SENIOR PROGRAM EXPENSES					
		Office Supplies for Senior staff including paper, pens, folders etc. Activity supplies include decorations, games, art supplies, movie rentals, and treats for participants.					
		Office Supplies					
		Activity Supplies					
		Furniture					
		Trip Expenses					
	413	TOTAL		\$ -	\$ 25,000.00	\$ 28,032.79	
001-413		SENIOR PRINTING EXPENSES					
		Printing and Postage for the Monthly Newsletter					
		Printing					
		Postage					
	001413	TOTAL		\$ -	\$ 8,000.00	\$ 11,282.79	
624		LIABILITY INSURANCE					
		General Payroll Liability					
	624	TOTAL		\$ -	\$ 448.30	\$ 390.71	
001-624		LIABILITY INSURANCE-AUTO (VANS)					
	001624	TOTAL		\$ -	\$ 1,100.12	\$ 959.54	

DEPARTMENT:		MAULDIN FOUNDATION					
		FUND NUMBER:	900				
		DEPARTMENT FUNCTION CODE	450				
LINE ITEM OBJECT #		DETAIL & JUSTIFICATION FOR ITEMS BUDGETED	DETAIL AMOUNTS:	FY2017 BUDGET:	FY2016 BUDGET:	FY2015 ACTUAL	
650		CONTRACTS & SERVICES					
		Copier					
	650	TOTAL		\$ -	\$ 7,000.00	\$ 5,148.01	
700		OTHER EXPENSES					
		Includes other expenses that are not accounted for in other line items					
	700	TOTAL		\$ -	\$ 2,000.00	\$ -	
970		CAPITAL OUTLAY					
		Capital Equipment or Capital Projects					
	970	TOTAL		\$ -	\$ 15,000.00	\$ -	
		Department (Function) Grand Totals		\$ -	\$ 156,536.00	\$ 143,307.66	

**City of Mauldin
Budget FY2017**

Capital Projects

Capital Outlay Request

Put the dollar amount, including tax of the item under the year you plan on purchasing the item

Fund	Fund No	Dept Name	partm	Acct	Item	Description & Justification	FY2017	FY2018	FY2019	FY2020	FY2021
150	Capital	Special Projects	150	970	Street Resurfacing Projects	CTC Funding (\$150,000). Hire paving contractor - we pay CTC our portion. City paving projects (\$130,000) using Greenville County Road Allocation Funds. Funding Expected= (\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
150	Capital	Police	421	970	Turn-Key ready Police Units	This will replace one marked police unit which MPD uses for general patrol. As of January 2016, 34% of units will be over 100,000 miles. Currently eleven (11) marked patrol units are operating with over 125,000 miles. Six (6) of those units are over 140,000 miles.	\$ 41,539.00	\$ 83,078.00	\$ 124,617.00	\$ 41,539.00	\$ 124,617.00
150	Capital	Police	421	970	K-9 Vehicle Purchase (Tahoe)	This vehicle will replace a 2006 Ford Sportrax which is currently being used for K-9. This vehicle currently has 131,000 miles on it and it is having issues with overall performance for the K-9 unit. This current unit will be converted to a support function within the police department.	\$ 47,641.00	\$ -	\$ -	\$ 47,641.00	\$ -
150	Capital	Police	421	970	K-9 Purchase	This line will be needed to replace a K-9 who is 10 years old and nearing medical failure for fitness of duty.	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ -
150	Capital	Police	421	970	Admin/Investigation Vehicle		\$ -	\$ 25,000.00	\$ 30,000.00	\$ 25,000.00	\$ -
150	Capital	Police	421	970	Traffic Safety Trailer	This will be an upgrade for the current trailer (2008), credit given for the current unit on trade in.	\$ -	\$ 15,445.00	\$ -	\$ -	\$ -
150	Capital	Fire	422	970	Administration Vehicle(Tahoe)	This will replace the 2006 Chevrolet Trailblazer driven by the Fire Chief. The Tahoe will also be utilized for travel for personnel attending classes out of town. This will be an addition to the fleet. The 2006 Trailblazer (mileage 49,000)will be utilized by the proposed Training Officer.	\$ 37,000.00				
150	Capital	Fire	422	970	Administration Vehicle (F-150, 4 Door 4x4)	This vehicle will replace a 1997 Chevrolet P/U(mileage 137,073) that is having ongoing maintenance issues. In addition to inspection/ fire investigation uses, this vehicle will also be available for transportation of personnel or explorers to training events, towing the fire safety house and SCBA Air trailer.		\$ 36,010.00	\$ 36,010.00		
150	Capital	Fire	422	970	Repair ramp and entrance drive at Feaster Road station.	Entrance drive has hole developing in concrete and is sinking. Ramp in front of station is flexing under weight of apparatus, pushing water out expansion joints. Suspect that it is washing out under concrete.	\$ 65,000.00				
150	Capital	Fire	422	970	Medical Response Vehicle		\$ 20,000.00				
150	Capital	Fire	422	970	F-150, 4x4 Pickup Truck	This vehicle will replace a 2003 Pickup with 107,000 current miles.		\$ 29,000.00	\$ 29,000.00		
150	Capital	Fire	422	970	Fire apparatus: Pumper	This Pumper will replace a 1993 Pumper with growing maintenance issues. This unit has existing maintenance issues. The National Fire Protection Association recommends replacing pumpers on a 20 year interval.		\$ 650,000.00			
150	Capital	Judicial	424	970	Admin Vehicle	To replace 2006 Trailblazer		\$ 25,000.00			
150	Capital	Street	431	970	Backhoe Trailer		\$ 12,000.00				
150	Capital	Street	431	970	Rubber Tire Backhoe	To replacing existing backhoe			\$ 85,000.00		
150	Capital	Street	431	970	Flat Bed Pick-up F550	This will replace Unit #418 & Unit #429		\$ 48,000.00			
150	Capital	Sanitation	432	970	Inmate Bus			\$ 65,000.00			
150	Capital	Sanitation	432	970	Boom Truck			\$ 140,000.00			
150	Capital	Sanitation	432	970	Recycle Collection Truck	To replace 2003 Recycle Collection Truck unit #515		\$ 125,000.00			
150	Capital	Bldg Maint	433	970	Scissor Lift		\$ 6,000.00				
150	Capital	Parks	440	970	Ford F150 Pick up	To replace aging fleet		\$ 22,000.00			
150	Capital	Parks	440	970	Refurbished Landscape Truck	This will replace the old trailer and Unit #709, 1997, 200K+ miles		\$ 35,000.00			
150	Capital	Recreation	450	970	Replace Gym Floor	Replace existing Senior Center gym floor. Floor getting heavy use and getting worn. Floor is original from 1989.		\$ 75,000.00			
150	Capital	Senior Center	453	970	15 Passenger Van	Additional Van for Senior transportation		\$ 30,000.00			
150	Capital	Senior Center	453	970	Senior Center Carpet	Carpet for fitness area downstairs. Upstairs was completed last year. We have waited until roof replacement is completed.	\$ 7,000.00				
TOTAL Capital Outlay Requests							\$ 401,180.00	\$ 1,553,533.00	\$ 469,627.00	\$ 264,180.00	\$ 274,617.00

City of Mauldin
Budget FY2017

All Other Funds

Capital Outlay Request

Put the dollar amount, including tax of the item under the year you plan on purchasing the item

Fund	Fund No	Dept Name	partm	Acct	Item	Description & Justification	FY2017	FY2018	FY2019	FY2020	FY2021
200	Sewer	Sewer	430	970	Backhoe	To replace one with a bad transmission		\$ 95,000.00			
200	Sewer	Sewer	430	970	Camera Van	To replace 2007 model with an estimated 8 year life cycle. This unit is used daily and repair needs have increased	\$ 130,000.00				
200	Sewer	Sewer	430	970	Dump Truck	The current one is a 1999 model with an estimated 7 yr life.		\$ 90,000.00			
200	Sewer	Sewer	430	970	1/2 Ton Pickup	To replace aging fleet		\$ 20,000.00			
200	Sewer	Sewer	430	970	Chipper	The current one is a 2007 model with an estimated 5 yr life.		\$ 55,000.00			
200	Sewer	Sewer	430	970	Scanner (Maps)		\$ 10,000.00				
300	H&A	Sports Center	470	970	Expand Sports Center	Feasibility study to expand the Sports Center	\$ 8,500.00				
300	H&A	Recreation	470	970	Property adjacent to Sunset	Feasibility study to define development of property	\$ 7,000.00				
300	H&A	Recreation	470	970	Playground equip	To buy playground equipment for Sunset and MCC	\$ 45,000.00	\$ 60,000.00			
300	H&A	Comm Dev	470	970	Cultural Center facility improvements	Cultural Center facility improvements	\$ 35,000.00	\$ 35,000.00			
TOTAL Capital Outlay Requests							\$ 235,500.00	\$ 355,000.00	\$ -	\$ -	\$ -

Sanitation

Sanitation Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Mechanic	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Driver	13.0	12.0	12.0	12.0	12.0	12.0	12.0
Laborer / Sanitation	-	-	-	-	-	-	-
<i>Total Sanitation</i>	16.0	15.0	15.0	15.0	15.0	15.0	15.0

Buildings Maintenance

Custodian	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Building Maintenance Tech	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<i>Total Building Maintenance</i>	2.0	2.0	2.0	2.0	2.0	2.0	2.0

Parks & Grounds Management

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

Recreation

Recreation Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Recreation Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Senior Program Coordinator	1.0	1.0	1.0	1.0	1.0	2.0	2.0
Sports Program Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Program Coordinator							1.0
Administrative Assistant (Recreation)	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Program Assistant (Senior Center) (PT FTE)	2.0	2.0	2.0	2.0	2.0	-	-
Laborer	1.0						1.0
<i>Total Recreation</i>	8.0	7.0	7.0	7.0	7.0	6.0	8.0

Cultural Center

Director					1.0	1.0	
Laborer	1.0	1.0	1.0	1.0	1.0	1.0	
<i>Total Sewer</i>	1.0	1.0	1.0	1.0	2.0	2.0	-

Community Development

Director							1.0
Economic Developer Planner							1.0
Office of Cultural Affairs Administrator							1.0
Laborer							
<i>Total Community Development</i>	-	-	-	-	-	-	3.0

Sewer

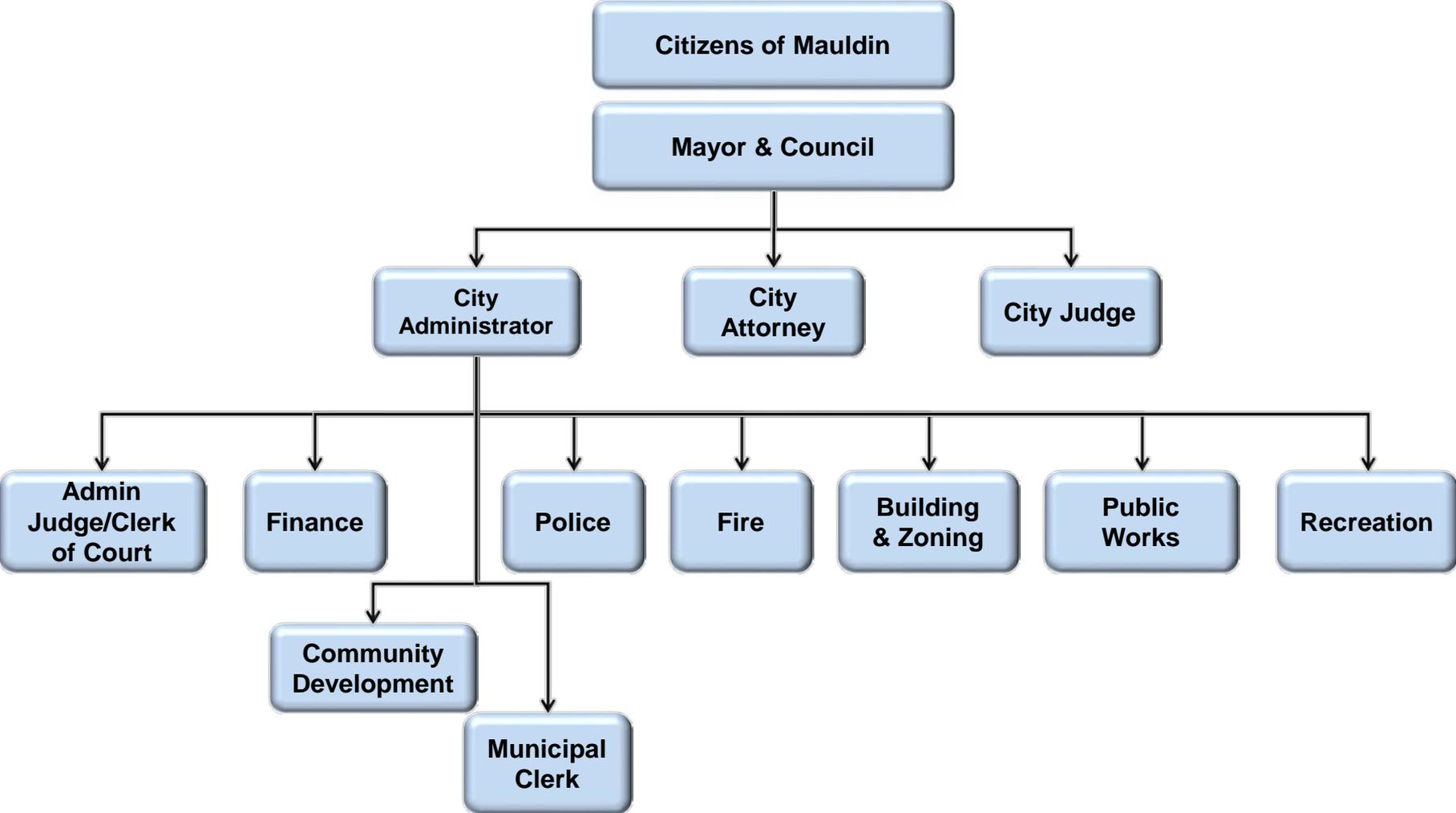
Supervisor							1.0
Driver	5.0	5.0	5.0	5.0	5.0	5.0	1.0
Laborer	3.0	3.0	3.0	4.0	4.0	3.0	4.0
<i>Total Sewer</i>	8.0	8.0	8.0	9.0	9.0	8.0	6.0

Sports Center

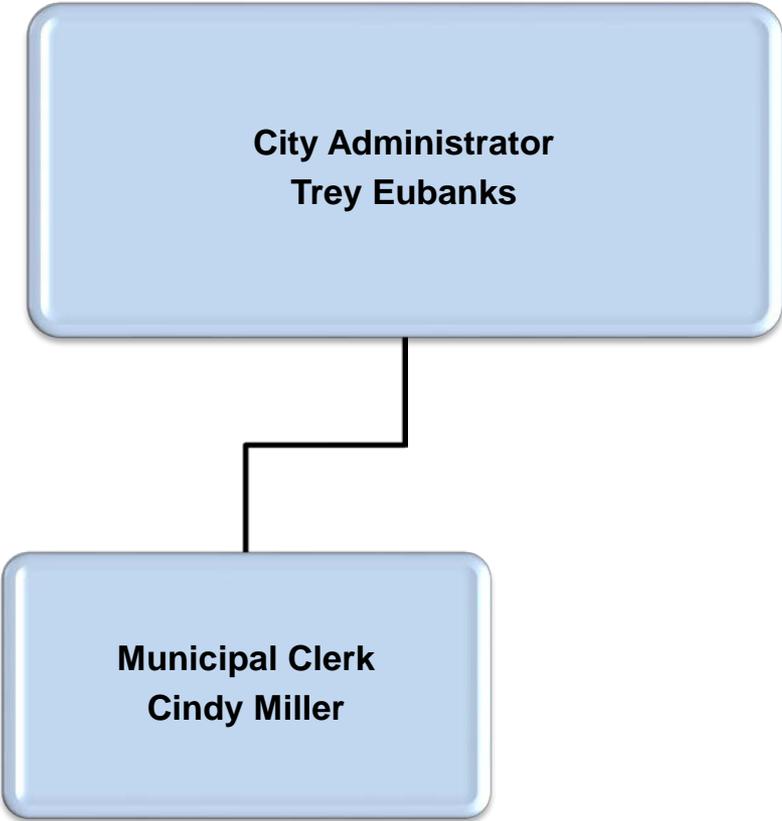
Membership Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Fitness Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Program Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	
Part Time Front Desk positions(PT FTE)	12.0	12.0	12.0	12.0	12.0	12.0	12.0
Fitness Instructor	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Billing Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<i>Total Sports Center</i>	17.0	17.0	17.0	17.0	17.0	17.0	16.0

Grand Total	187.0	185.5	186.5	190.5	195.0	195.0	196.0
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City of Mauldin



**City of Mauldin
Administration Department**

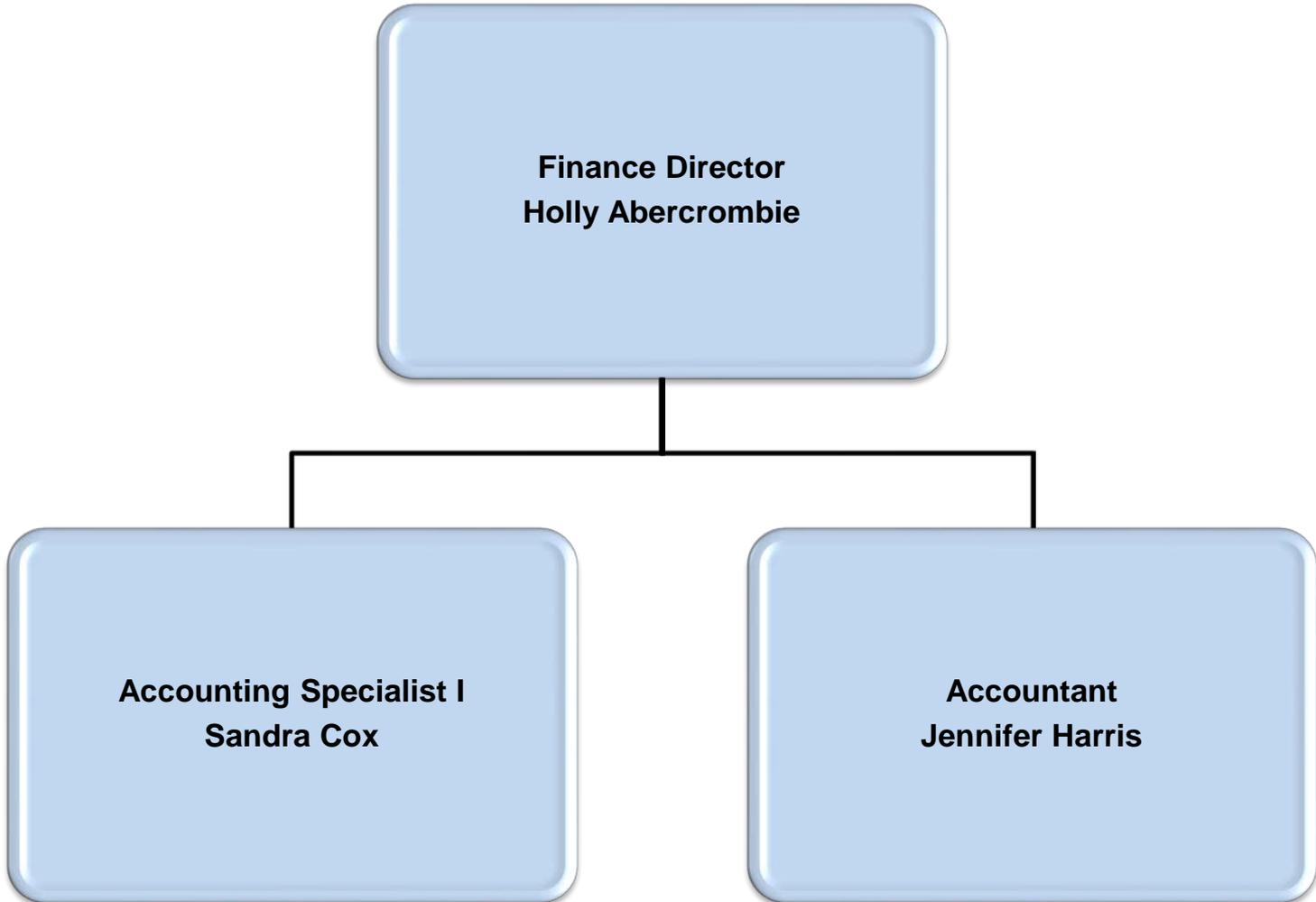


City of Mauldin Finance Department

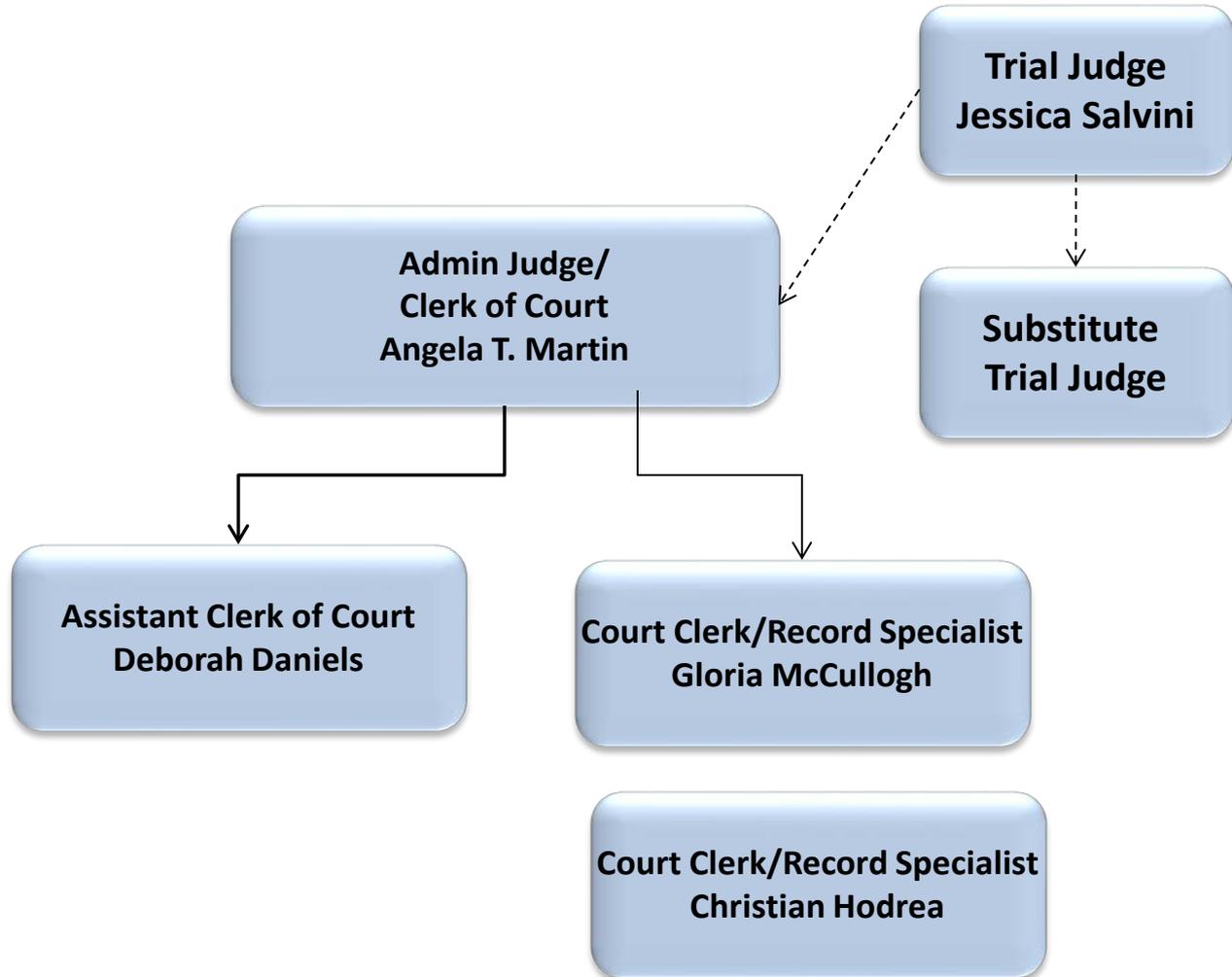
**Finance Director
Holly Abercrombie**

**Accounting Specialist I
Sandra Cox**

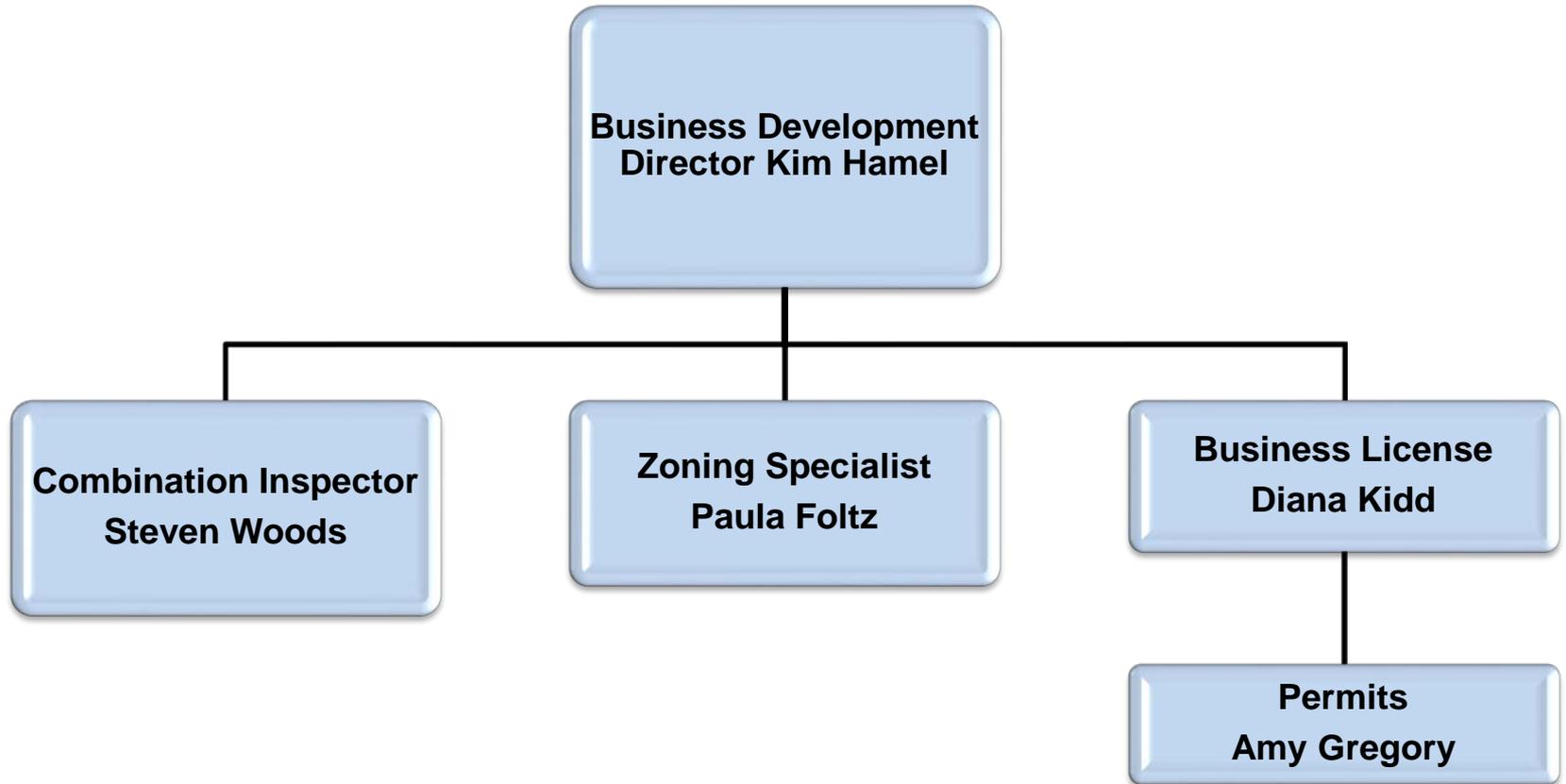
**Accountant
Jennifer Harris**



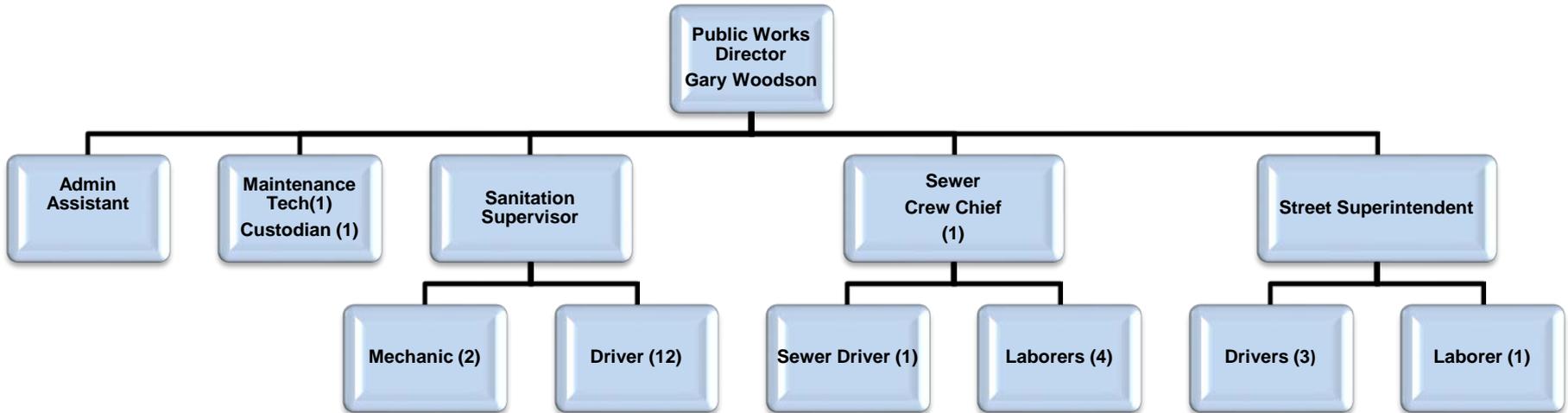
City of Mauldin Judicial Department



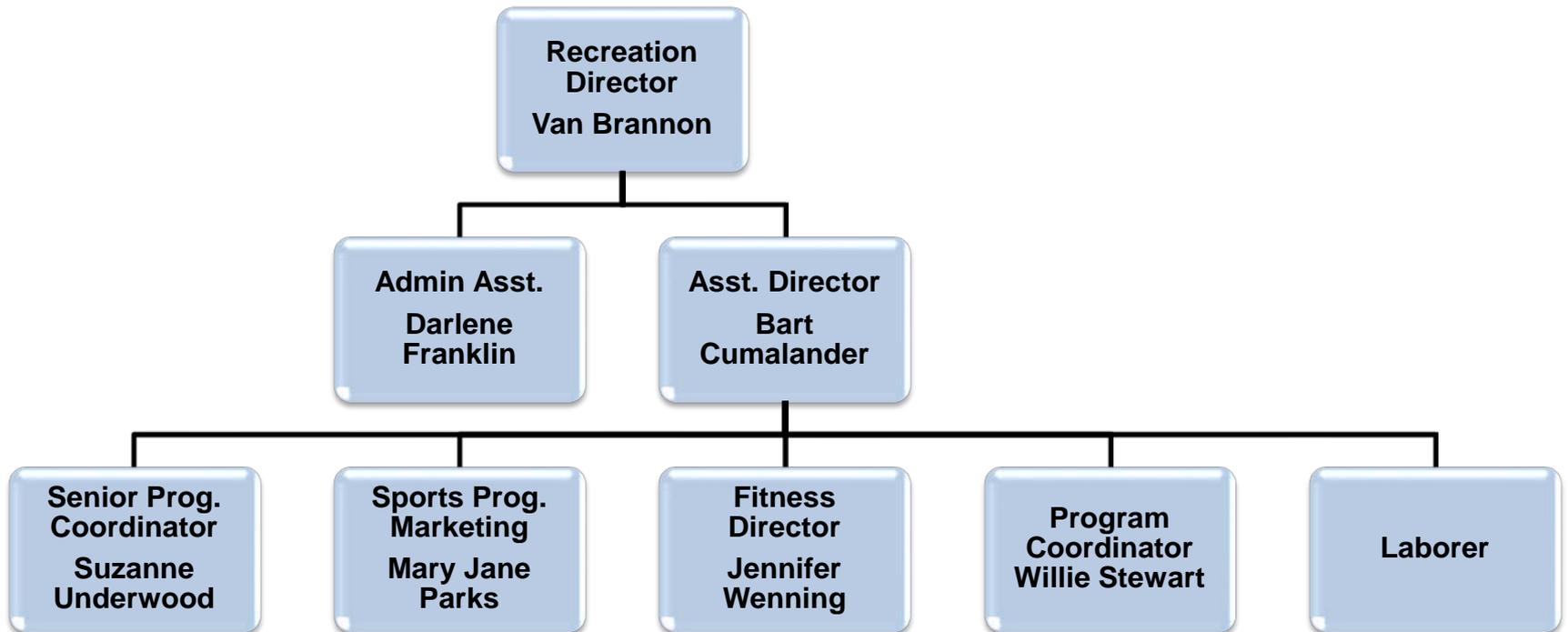
City of Mauldin Business Development Services



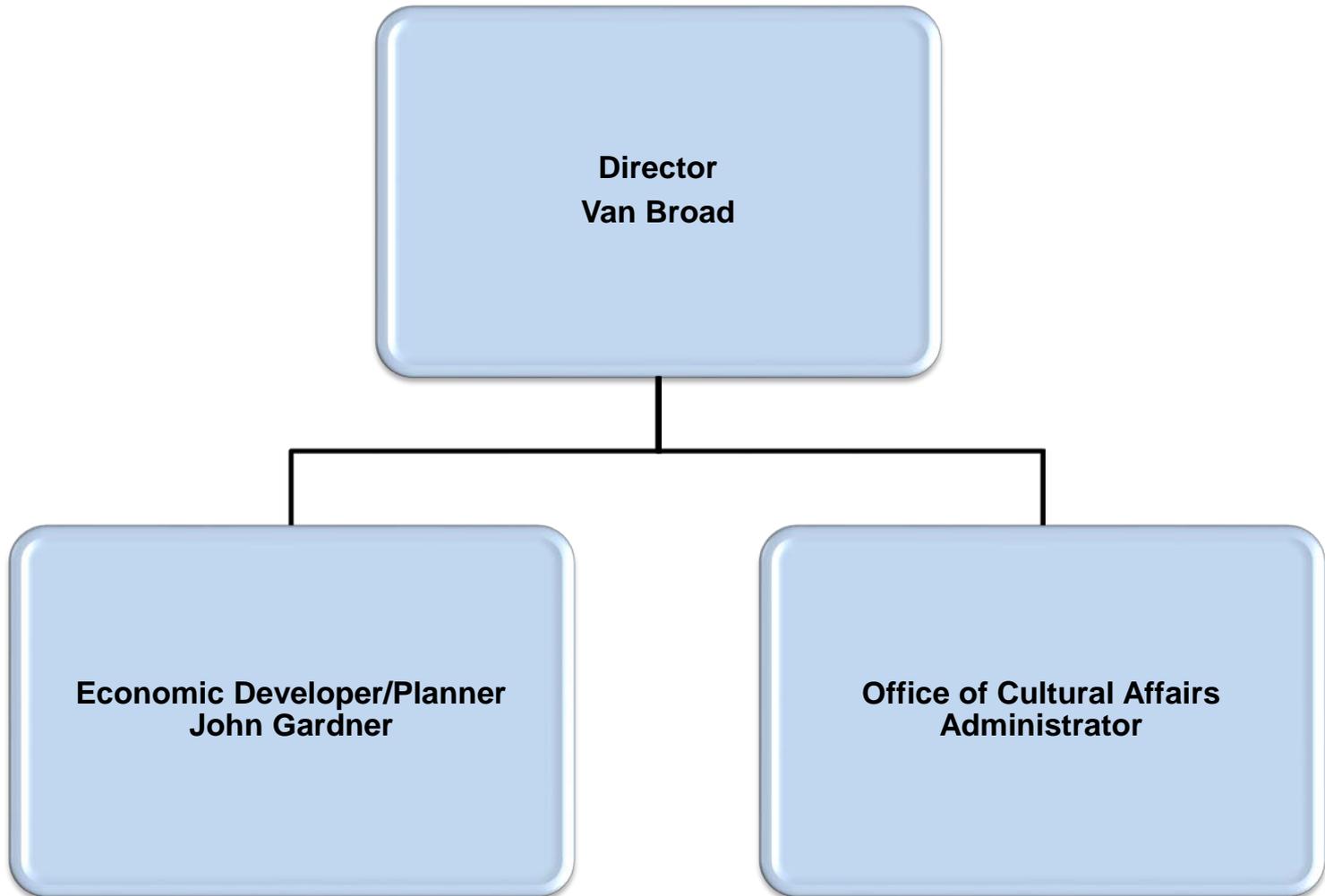
City of Mauldin Public Works



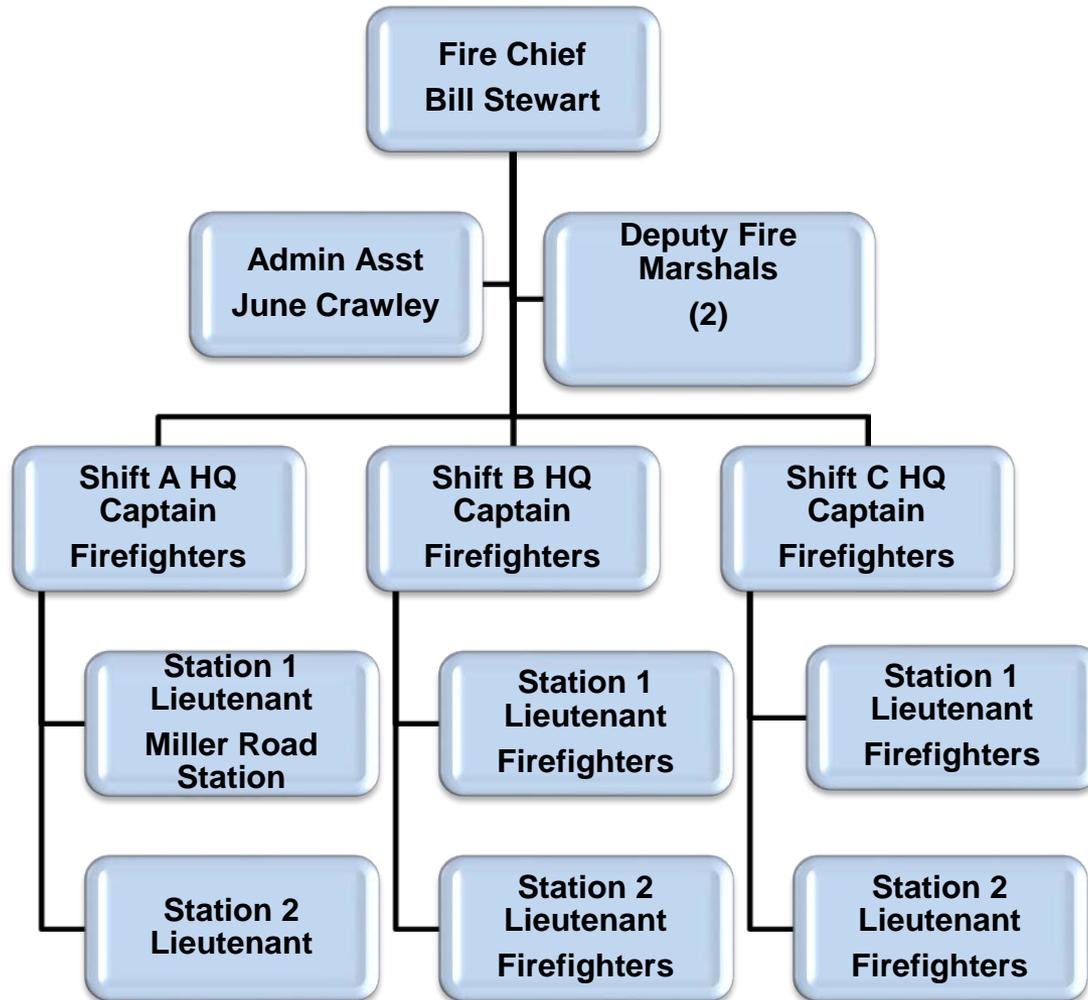
City of Mauldin Recreation



City of Mauldin Community Development



City of Mauldin Fire Department



City of Mauldin					
Rollforward of Long Term Obligations					
6/30/2016					
Long-Term Obligations	6/30/2015	Additions	Reductions	6/30/2016	Due Within One Year
Governmental Activities:					
Debt:					
2001 GO Bond-Refunded	945,000		145,000	800,000	145,000
2009 GO Bond - Fire Suppression	2,195,000		115,000	2,080,000	115,000
2014A Refunded Revenue Bond	1,120,000		280,000	840,000	280,000
2014B Refunded Revenue Bond	829,773		48,954	780,819	48,954
ConserFund Loan	194,998			194,998	
Total Debt	5,284,771	-	588,954	4,695,817	588,954
Capital Leases:					
BB&T 2012 Project Lease	-			-	-
BB&T 2014 Project Lease	406,310		133,743	272,567	133,743
Total Capital Leases	406,310	-	133,743.00	272,567	133,743
Compensated Absences	680,346	620,328	616,066	684,608	246,466
Total Governmental Activities	6,371,427	620,328	1,338,763	5,652,992	969,163
Business Type Activities:					
Debt:					
Jenkins St. Warehouses	550,620		32,321	518,299	32,321
2014 Sewer System Revenue Bond	3,413,000		121,000	3,292,000	121,000
Total Governmental Activities	3,963,620	-	153,321	3,810,299	153,321
Grand Total	10,335,047	620,328	1,492,084	9,463,291	1,122,484
	9,654,701	-	876,018	8,778,683	

City of Mauldin
Debt Maturity Schedule
6/30/2016

LONG TERM DEBT PRINCIPAL PAYMENTS

	GO Bonds		Revenue Bond			Lease			TOTAL	
	2010 - 2001 GO Refunding	2009 Fire	Tourism Facilities	Series 2014 A Refunding	Series 2014 B	Sewer System Series 2014	BB&T 2012	BB&T 2014		Jenkins Whse
Org Issue	1,640,000	2,800,000	2,375,000	1,390,000	875,000	3,413,000	450,036	406,310	750,000	
Int Rate	2.66%	4.40%	2.67%	1.58%	2.53%	3.38%	1.69%	1.09%	6.00%	
FY										
2015	145,000	110,000		270,000	45,227		113,564		30,443	714,234
2016	145,000	115,000		280,000	48,954	121,000		133,743	32,321	876,018
2017	155,000	120,000		280,000	50,192	126,000		135,545	34,314	901,051
2018	155,000	120,000		275,000	51,462	130,000		137,022	36,431	904,915
2019	160,000	130,000		285,000	52,764	134,000			38,677	800,441
2020	160,000	135,000			119,099	139,000			41,063	594,162
2021	170,000	140,000			122,113	144,000			43,596	619,709
2022		145,000			125,202	149,000			46,285	465,487
2023		155,000			128,370	154,000			49,139	486,509
2024		165,000			131,617	159,000			52,170	507,787
2025		175,000				165,000			55,388	395,388
2026		180,000				170,000			58,804	408,804
2027		195,000				176,000			62,432	433,432
2028		205,000				182,000				387,000
2029		215,000				188,000				403,000
2030						195,000				195,000
2031						202,000				202,000
2032						209,000				209,000
2033						216,000				216,000
2034						223,000				223,000
2035						231,000				231,000
TOTAL	1,090,000	2,305,000	-	1,390,000	875,000	3,413,000	113,564	406,310	581,064	10,173,938

LONG TERM DEBT INTEREST PAYMENTS

	GO Bonds		Revenue Bond			Lease			TOTAL	
	2010 - 2001 GO Refunding	2009 Fire	Tourism Facilities	Series 2014 A Refunding	Series 2014 B	Sewer System Series 2014	BB&T 2012	BB&T 2014		Jenkins Whse
Org Issue	1,640,000	2,800,000	2,375,000	1,390,000	875,000	3,413,000	450,036	406,310	750,000	
FY										
2015	28,994	100,010		24,524	24,720	68,895	1,919		34,036	283,099
2016	25,137	95,610		17,696	20,993	113,315		4,773	32,158	309,682
2017	21,280	91,010		13,272	19,755	109,140		2,971	30,165	287,593
2018	17,157	86,210		8,848	18,485	104,814		1,494	28,048	265,055
2019	13,034	81,410		4,503	17,183	100,352			25,801	242,283
2020	8,778	75,885			15,848	95,739			23,416	219,665
2021	4,522	70,485			12,835	90,956			20,883	199,681
2022		64,745			9,745	86,004			18,194	178,688
2023		58,800			6,578	80,883			15,339	161,600
2024		52,213			3,330	75,594			12,309	143,445
2025		44,994				70,118			9,091	124,203
2026		37,338				64,457			5,675	107,469
2027		29,238				58,609			2,048	89,895
2028		20,219				52,559				72,778
2029		10,481				46,306				56,787
2030						39,833				39,833
2031						33,124				33,124
2032						26,178				26,178
2033						18,996				18,996
2034						11,577				11,577
2035						3,904				3,904
TOTAL	118,902	918,648	-	68,843	149,471	1,351,352	1,919	9,238	257,162	2,875,535

I. Revenue Policy

Reserved for future use.

II. Operating Budget Policy

- A. Current operating revenue will be sufficient to support current operating expenditures.
- B. Long-term debt or bond financing will not be used to finance current operating expenditures.
- C. Annual recurring revenue will not be less than annual recurring operating budget expenditures (operating budget minus capital outlay).
- D. The City will prepare a 5-year operating budget that will include projections for annual growth plus allowances for operating costs of new capital facilities.
- E. The City will develop a program to integrate performance measures and productivity indicators with the annual budget.
- F. The City will maintain a risk management program to provide for protection against loss and a reduction in exposure to liability.
- G. The safety program will work aggressively to minimize the City's exposure to liability and thereby reduce the number of claims against the City.

III. Capital Improvements Policy

- A. The City will prepare and adopt a five-year Capital Improvement Program that will detail each capital project, the estimated cost, and funding source.
- B. Operating expenditures will be programmed to include the cost of implementing the Capital Improvement Plan as required.

IV. Accounting Policy

- A. 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).
- B. An annual audit will be performed 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.
- C. Full disclosure will be provided in the financial statements and bond representations.
- 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 Finance and be audited at least annually.
- F. The City will maintain an internal control system that safeguards assets and provides reasonable assurances for the proper recording of the financial transactions of the City.

V. Debt Policy

- A. Capital projects, financed through the issuance of bonds, shall be financed for a period not to exceed the expected useful life of the project.
- B. The general obligation debt of the City shall not exceed 8% of the assessed valuation of taxable property in the City.
- C. Annual general obligation debt service shall not exceed 20% of total operating revenue.
- D. 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, when the terms of the lease-purchase are lower than the average 90-day certificate of deposit rate.

VI. 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 council designations made before the end of the fiscal year. Assigned fund balance is 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- 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. 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 2% 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, or of no less than one to two months of regular general fund operating expenditures. 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.

VII. Depository / Investment Policy

- A. Current operating funds (30-day demand deposits) will be maintained in interest bearing checking accounts.
- B. 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.

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.



Prepared by:
City of Mauldin
Finance Department
5 East Butler Rd.
Mauldin, South Carolina 29662
(864)288-4910