



Town of Fort Mill Digital Budget Book



Proposed Version

Last updated 09/20/22





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INTRODUCTION





Manager's Budget Message

Dear Mayor Savage and the Honorable Members of the Fort Mill Town Council:

The management team is pleased to present you with a copy of the recommended budget for Fiscal Year beginning October 1, 2022 and ending September 30, 2023. With your input, staff has worked diligently to provide a balanced budget that provides our dedicated departments with the resources needed to serve our Town in a safe and effective manner as well as elements to enhance the quality of life for our citizens.

Our dedicated department managers and financial staff were instrumental in this budget process. Our employee base of over 200 full and part-time employees continually strive to make Fort Mill a safe and beautiful place to live, work, and play. It is my privilege to work alongside such a dedicated group of employees.

This budget reflects the Town's dedication in providing effective and efficient services to our residents and businesses. Our goal is to remain fiscally responsible while offering high quality services to our residents and customers.

Your support and leadership are very much appreciated. With your continued guidance, staff will utilize this budget to address the needs and challenges that face us during the next fiscal year.

History of Fort Mill



The Town of Fort Mill, South Carolina (incorporated 1873) is located in northeastern York County, between the Catawba River and the North Carolina state line. The town's closest neighbors are Rock Hill, South Carolina, to the south and Charlotte, North Carolina, to the north. According to the 2019 Census Bureau population estimates, a total of 22,284 residents lived within the Town's corporate limits.

Originally home to the Catawba Indians, the Fort Mill area has been continuously settled since the arrival of Thomas "Kanawha" Spratt in the mid-1700's. Originally called "Little York," and later "Fort Hill," Fort Mill eventually took its name from a colonial-era British fort and a grist mill that operated on nearby Steele Creek. Fort Mill has long benefitted from its geographic location and access to major transportation routes, from the prehistoric Nation Ford Road and the Catawba River, to the Charlotte, Columbia and Augusta Railroad (now Norfolk Southern), U.S. Highway 21, and Interstate 77.

After the establishment of the Fort Mill Manufacturing Company in 1887, Fort Mill grew into a major center for textile manufacturing. For more than 100 years, the company (later called Springs Industries) expanded through various acquisitions and mergers. In 2006, Springs Industries merged with a Brazilian textile manufacturer, Coteminas, to form Springs Global and until recently still maintained some corporate presence in Fort Mill. While textiles are no longer the predominant industry in Fort Mill, the region's economy has continued to grow and diversify. Today, the Town of Fort Mill is home to major employers such as LPL Financial, Lash Group, Domtar, OneMain Financial, as well as countless locally owned businesses, shops and restaurants.

Much of Fort Mill's recent growth has been fueled in large part by the town's proximity to the Charlotte metropolitan area. With modern amenities, access to a major interstate highway, low taxes, affordable housing, excellent schools and an unmatched quality of life, it's easy to see why Fort Mill is one of the fastest growing communities in the State of South Carolina.

Form of Government



The Town of Fort Mill operates under the council manager form of government, as outlined in Title 5, Chapter 13 of the Code of Laws of South Carolina, 1976, as amended. The town council consists of seven (7) members, including a Mayor who is elected at-large every four years, and six council members who serve staggered four year terms. Of the six council members, one member is elected to represent each of the town's four wards, and two are elected at-large. Municipal elections are held in November during odd numbered years, and new council members begin their terms in January of the following year.

The Town Council serves as the policy making body for the Town of Fort Mill. The council is charged with several statutory duties, including: adopting an annual budget; setting rates for taxes and fees; appointing town officials (such as the town manager, town attorney, and municipal judge); establishing citizen and other advisory committees; entering into contracts and debt service agreements; setting general policies for the town government; and enacting regulations, resolutions, and ordinances, consistent with the authority granted by the Constitution and general laws of the state of South Carolina.

Under the council-manager form of government, the council employs a professional manager to oversee the day-to-day operations of the town. The town manager is employed solely on the basis of his or her executive and administrative qualifications. The town manager serves at the will and pleasure of the town council.

The town manager serves as the chief executive officer and head of the administrative branch of the town's government. The town manager is responsible to the town council for the proper administration of all affairs of the town, including:

- Appointing and removing officers and employees of the town;
- Fixing the salaries for officers and employees of the town;
- Preparing, submitting, and administering the annual budget;
- Providing reports to council on the financial and administrative activities of the town;
- Keeping the town council advised of the financial condition and future needs of the town;
- Ensuring the fair, consistent, and efficient application of town ordinances and policies; and
- Such other duties as may be prescribed by law or required by the town council.

In addition to the town manager, the council also appoints a town attorney and municipal judge. The town attorney is appointed for a two-year term concurrent with the term of the council. The town attorney acts as general counsel for the town and, when requested, may also act

as prosecutor in criminal cases. The judge presides over the municipal court and is appointed for a term fixed by council not to exceed four years.

The Fort Mill Town Council also appoints several boards, commissions, and advisory committees, each of which is made up of citizen volunteers appointed by the mayor and council. Current boards, commissions, and advisory committees include, but are not limited to, the Planning Commission, Board of Zoning Appeals and Historic Review Board. Additional ad hoc committees may be created by the town council on an as-needed basis.



Population Overview



TOTAL POPULATION

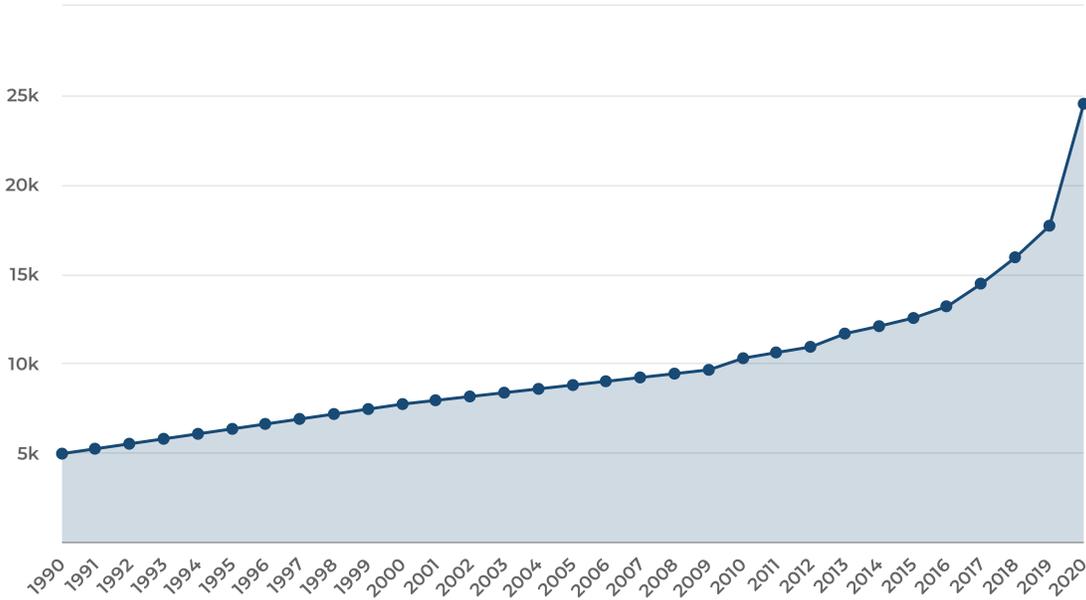
24,521

▲ **38.6%**
vs. 2019

GROWTH RANK

10 out of **272**

Municipalities in South Carolina



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



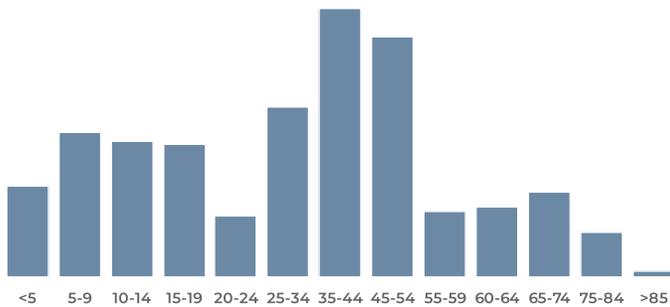
DAYTIME POPULATION

24,130

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

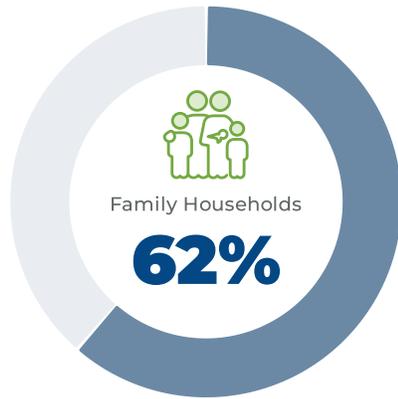
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

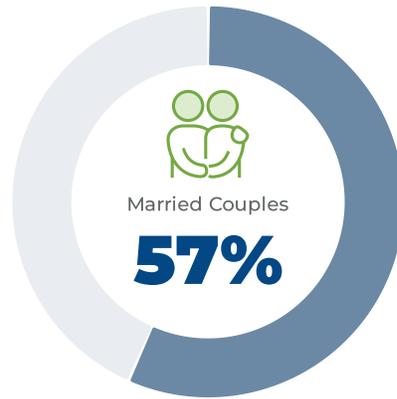
6,759

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ **31%**

higher than state average



▲ **20%**

higher than state average



▼ **33%**

lower than state average



▼ **48%**

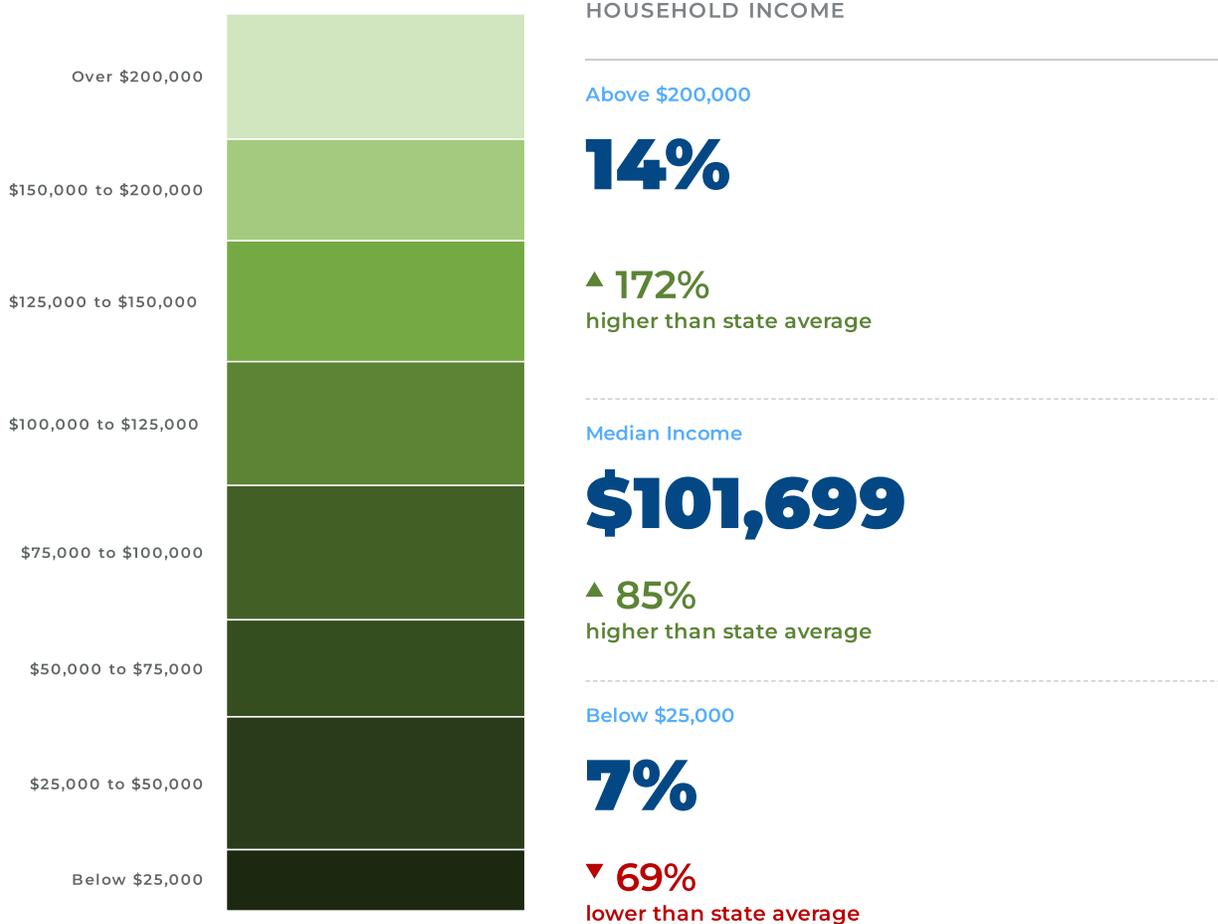
lower than state average

** Data Source: American Community Survey 5-year estimates*



Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



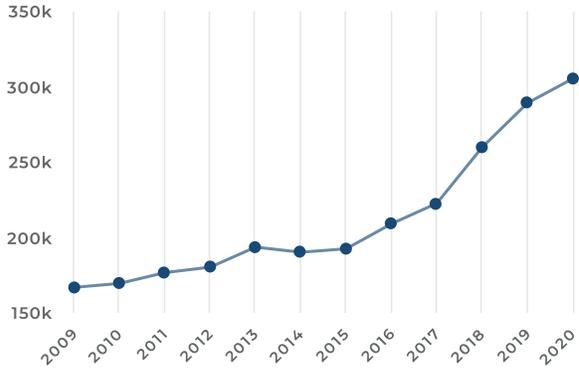
* Data Source: American Community Survey 5-year estimates



Housing Overview



2020 MEDIAN HOME VALUE
\$305,400



** Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS

Fort Mill State Avg.



** Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

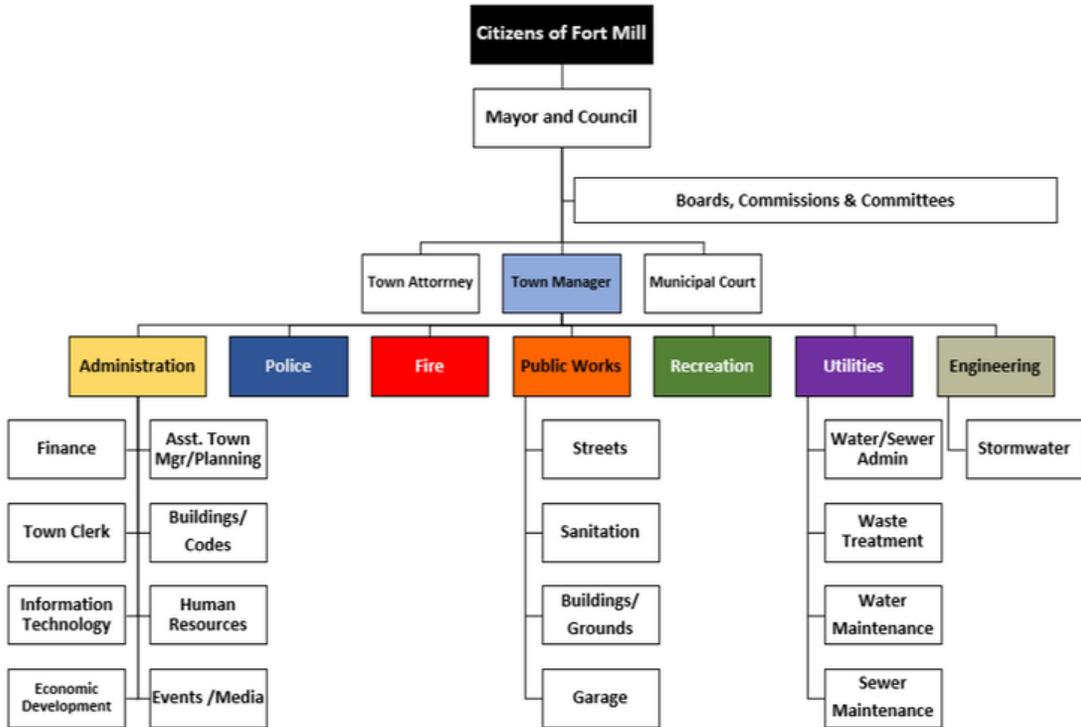
HOME VALUE DISTRIBUTION



** Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*



Town of Fort Mill Organization Chart



Fund Structure

Fund Accounting

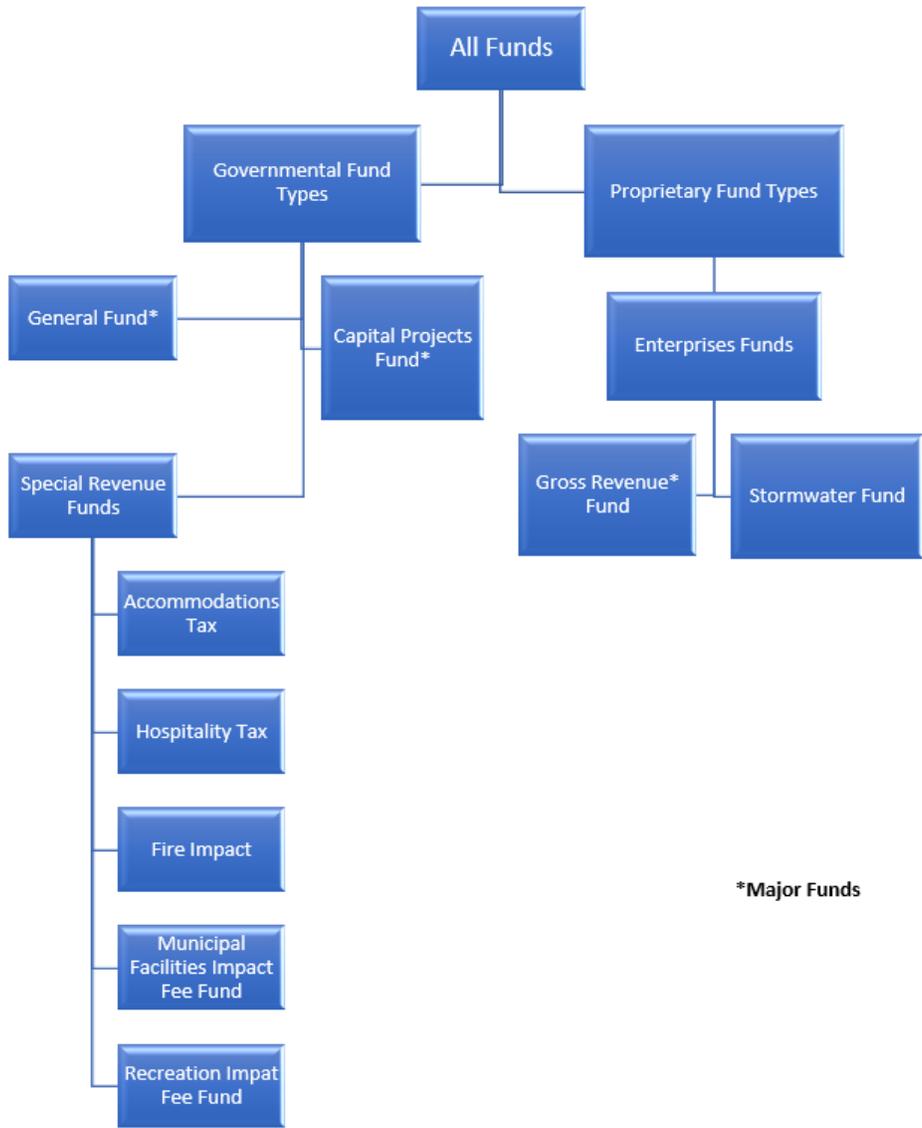
The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate.

The fund balance of each fund is the excess of an entity's assets over its liabilities. All funds are subject to appropriation. The Town has three major funds (general fund, gross revenue fund and capital projects fund). Major funds represent the significant activities of the Town and basically include any fund whose revenue or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. The breakdown of major and non-major funds for the Town of Fort Mill is included below.

Governmental funds are used to account for all or most of a government's general activities. The Town maintains General and Special Revenue Funds.

- The **General Fund** is the general operating fund for the town and accounts for all revenues and expenditures of the town, except those required to be accounted for in another fund. The General Fund is considered a major fund and is used to account for general government services, such as: town council, municipal court, administration, police, fire, public works, parks and recreation, and debt service.
- The **Gross Revenue Fund** is an "enterprise" fund that is used to account for operations that are financed and operated in a manner similar to a private business. The Gross Revenue Fund is considered a major fund and is used to account for all activities related to the town's water and sewer operations.
- The **Capital Projects Fund** is used to account for financial resources expended for the acquisition, construction, or improvement of major capital facilities (other than utility projects, which are budgeted under the Gross Revenue Fund). These resources may be used for one-time capital costs or for specific projects spanning more than one fiscal year. The Capital Projects Fund is considered a major fund.
- The **Stormwater Utility Fund** is a non-major fund that is used to account for operations that are financed and operated in a manner similar to a private business. The Stormwater Utility Fund is used to account for all activities related to the town's stormwater operations.
- The **Municipal Facilities & Equipment Impact Fee Fund** is a special revenue fund established by the adoption of Ordinance No. 2015-12 for the collection and disbursement of said impact fee for improvements to the municipal facilities and equipment system identified to serve new development
- The **Fire Protection Impact Fee Fund** is a special revenue fund established by adoption of Ordinance No. 2015-12 for the collection and disbursement of said impact fee for improvements to the fire protection system identified to serve new development
- The **Parks & Recreation Impact Fee Fund** is a special revenue fund established by the adoption of Ordinance No. 2015-12 for the collection and disbursement of said impact fee for improvements to the parks and recreation system identified to serve new development
- The **Accommodations Tax Fund** is a special revenue fund established for the collection and disbursement of said tax for tourism related activity
- The **Hospitality Tax Fund** is a special revenue fund established for the collection and disbursement of said tax for tourism related activity





***Major Funds**



Basis of Budgeting

Budgeting

In accordance with the General Statutes of the State of South Carolina, the Town Council is required by state statute to adopt an annual balanced budget by ordinance prior to October 1. Town Council has the authority to amend the budget ordinance. Appropriations lapse at year-end.

Appropriations are authorized in the annual budget ordinance generally at the department level. The legal level of budgetary control is at the fund level; however, in practice, the Town maintains control at the department level. Administrative control is further maintained through more detailed line-item budgets.

Basis of Accounting

The accounting and financial reporting applied to a fund are determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. Only current assets and current liabilities generally are included on the balance sheet. Governmental fund revenues and expenditures are recognized on the modified accrual basis. Revenues are deemed susceptible to accrual and are recognized in the period when they become measurable and available. Expenditures are recognized when the fund liability is incurred, except principal and interest on general long-term debt, which is recognized when due or when funds have been made available for payment.

The proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (revenues) and decreases (expenses) in net total assets. The proprietary funds use the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recognized when incurred.



Statement of Financial Policies

The Statement of Financial Policies presents policies that the Town follows in managing its financial and budgetary affairs.

Operating Budget Policies:

- Annually adopt a balanced budget. A balanced budget is achieved when the Town can equate the revenues with expenditures over the business cycles.
- Avoid budgetary procedures that balance current expenditures by obligating future year funds.
- Maintain its physical assets at a level adequate to protect the Town's capital investment and to minimize future maintenance and replacement costs.

Revenue Policies:

- The Town will strive to maintain a diversified and stable revenue system.
- The Town will follow an aggressive policy of collecting revenues.
- The Town will consider market rates and rates charged by other municipalities of similar size for charges for services.
- Enterprise funds will be self-supporting.

Investment Policies:

- The Town's investment portfolio will be diversified to avoid incurring unreasonable risks.
- The Town will obtain the best possible return on all investments within the limits of S.C. State law, local ordinances and prudent investment practices.
- The Finance Director will receive a monthly investment report outlining the nature, value, yield, purchase price and any other pertinent information.

Accounting, Auditing and Financial Reporting Policies:

- An independent audit will be performed annually.
- The Town will issue annual financial reports in accordance with generally accepted accounting principles (GAAP) as outlined by the Governmental Accounting, Auditing, and Financial Reporting (GAAFR) book.

Reserved and Unreserved Fund Balance Policies:

- The Town seeks to maintain a prudent level of financial resources to protect against reducing levels of service because of temporary shortfalls or unpredicted one-time expenditures.



Budget Timeline

BUDGET PROCESS AND BUDGET AMENDMENTS

Budget Process

In accordance with the General Statutes of the State of South Carolina, the Town Council is required to adopt an annual balanced budget prior to October 1st. The Town uses the adopted budget as a management control device during the year. A balanced budget is achieved when the Town is able to equate the revenues with expenditures over the business cycles.

The budget process begins in May with instructions and directives from the town manager to all department directors. Over the next few months, the town manager, department directors and finance staff will work collaboratively to review budget requests, analyze revenue trends, prioritize needs, identify potential efficiencies and develop a draft budget. This draft budget is submitted to Council at formal budget work sessions held in August. The public has an opportunity to comment on the budget at a designated public hearing. A public hearing and two readings of a budget ordinance are required for formal adoption of the budget.

Amendments to the budget are allowable under South Carolina law and are made throughout the year as necessary. These amendments are approved by Town Council by ordinance.

Basis of Budgeting

The basis of budgeting for the governmental funds is consistent with the basis of accounting for those funds which is modified accrual. Proprietary funds use the accrual basis of budgeting which is also consistent with their basis of accounting.

Budget Amendments

The Town Manager is authorized to transfer any sum from one budget line item to another or from one department or division to another department or division; provided, however, that no such transfer shall (a) be made from one fund to another fund, (b) conflict with any existing Bond Ordinance, or (c) conflict with any previously adopted policy of the Town Council. Any change in the budget which would increase or decrease the total of all authorized expenditures must be approved by Town Council.

FY 2022- 2023 Budget Calendar

Preparation Phase	
Town Manager Sends Budget Instructions to Dept. Directors	May 16, 2022
Department Requests due to Town Manager	June 3, 2022
Town Manager Meets with Department Directors to Review and Evaluate Department Requests	June 13-24, 2022
Budget Preparation	July 5-22, 2022
Adoption Phase	
Council Budget Workshop	August 17, 2022
Town Manager's Recommended Budget Submitted to Council	September 8, 2022
First Reading of Budget Ordinance	September 19, 2022
First Reading of Millage Rate Ordinance	September 19, 2022



Budget Public Hearing	September 19, 2022
Second Reading of Budget Ordinance	September 27, 2022
Second Reading of Millage Rate Ordinance	September 27, 2022
Fiscal Year 2022-2023 Begins	October 1, 2022
Fiscal Year 2022-2023 Ends	September 30, 2023

Budget Public Hearing Advertisements

Budget Public Hearing Advertised (The Herald, Rock Hill)	On/Before Aug. 28, 2022
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BUDGET OVERVIEW



Executive Overview

Town Manager's Recommended Budget

Fiscal Year 2022/2023

Submitted to Fort Mill Town Council
September 16, 2022



MEMORANDUM

TO: Mayor Savage & Members of Fort Mill Town Council

FROM: David Broom, Town Manager

DATE: September 16, 2022

SUBJECT: Fiscal Year 2022/2023 Budget

To Mayor Savage and the Honorable Members of the Fort Mill Town Council:

The management team is pleased to present you with a copy of the recommended budget for Fiscal Year beginning October 1, 2022 and ending September 30, 2023. With your input, staff has worked diligently to provide a balanced budget that provides our dedicated departments with the resources needed to serve our Town in a safe and effective manner as well as elements to enhance the quality of life for our citizens.

Our dedicated department managers and financial staff were instrumental in this budget process. Our employee base of over 200 full and part-time employees continually strive to make Fort Mill a safe and beautiful place to live, work, and play. It is my privilege to work alongside such a dedicated group of employees.

This budget reflects the Town's dedication in providing effective and efficient services to our residents and businesses. Our goal is to remain fiscally responsible while offering high quality services to our residents and customers.

Your support and leadership are very much appreciated. With your continued guidance, staff will utilize this budget to address the needs and challenges that face us during the next fiscal year.

BUDGET OVERVIEW

The Town of Fort Mill's budget is comprised of three major funds, one non-major fund and five special revenue funds:

- The **General Fund** is the general operating fund for the town and accounts for all revenues and expenditures of the town, except those required to be accounted for in another fund. The General Fund is considered a major fund and is used to account for general government services, such as: town council, municipal court, administration, police, fire, public works, parks and recreation, and debt service.
- The **Gross Revenue Fund** is an "enterprise" fund that is used to account for operations that are financed and operated in a manner similar to a private business. The Gross Revenue Fund is considered a major fund and is used to account for all activities related to the town's water and sewer operations.
- The **Capital Projects Fund** is used to account for financial resources expended for the acquisition, construction, or improvement of major capital facilities (other than utility projects, which are budgeted under the Gross Revenue Fund). These resources may be used for one-time capital costs or for specific projects spanning more than one fiscal year. The Capital Projects Fund is considered a major fund.
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- The **Municipal Facilities & Equipment Impact Fee Fund** is a special revenue fund established by the adoption of Ordinance No. 2015-12 for the collection and disbursement of said impact fee for improvements to the municipal facilities and equipment system identified to serve new development
- The **Fire Protection Impact Fee Fund** is a special revenue fund established by adoption of Ordinance No. 2015-12 for the collection and disbursement of said impact fee for improvements to the fire protection system identified to serve new development
- The **Parks & Recreation Impact Fee Fund** is a special revenue fund established by the adoption of Ordinance No. 2015-12 for the collection and disbursement of said impact fee for improvements to the parks and recreation system identified to serve new development



- The **Accommodations Tax Fund** is a special revenue fund established for the collection and disbursement of said tax for tourism related activity
- The **Hospitality Tax Fund** is a special revenue fund established for the collection and disbursement of said tax for tourism related activity

These major/non-major funds, along with the special revenue funds, make up the total combined budget for the Town of Fort Mill.

TOTAL COMBINED BUDGET SUMMARY

As presented in the attached budget document, the total combined expenditures for FY 22/23 are budgeted at \$53,818,149. Compared to the previous fiscal year, the FY 22/23 budget is projected to decrease by \$13,442,791, a net decrease of -20.0% amongst all funds.

As required by state law, the recommended budgets for all funds – the General Fund, Gross Revenue Fund, Capital Projects Fund, Stormwater Utility Fund, Impact Fees Funds, Hospitality Tax and Accommodations Tax Fund – are in balance, with revenues equal to the total budgeted expenditures.

The General Fund budget, which supports the general governmental operations of the town, will grow by \$857,086, an increase of 3.3% compared to the previous year.

The Gross Revenue Fund budget, which accounts for the town's water and sewer operations (including debt service on water and sewer capital projects), will decrease by \$5,071,333 or -23.5%, compared to FY 21/22.

The Capital Projects Fund budget, which provides single year appropriations for significant capital projects, will decrease by \$5,949,724 or -47.9%, compared to last year's budget.

The Stormwater Utility Fund, which accounts for the Town's stormwater activity, will increase by \$1,180 or .1% compared to FY 21/22.

The Hospitality Tax Fund budget will decrease over prior year by \$2,850,000 (-70.8%).

The Accommodations Tax budget will decrease by \$350,000 or -40.0% compared to FY 21/22.

The Fire Protection Impact Fee budget will increase by \$25,000 or 14.3% compared to last year.

The Municipal Facilities Impact Fee budget will increase by \$95,000 or 33.9% over prior year.

The Parks & Recreation Impact Fee budget will decrease by \$200,000 or -27.6% over prior year.

GENERAL FUND

The General Fund budget for FY 22/23 is in balance at \$27,038,446.

General Fund Revenue Highlights

The total revenues within the recommended General Fund budget are projected to grow by \$857,086, or 3.3%, compared to the previous fiscal year.

The majority of these increases may be attributed to several line items:

- *Property Taxes*: Projected revenues from real and personal property taxes are expected to increase by a combined \$1,220,000. This is due to an increase in the amount of taxable property within the town, such as new construction and more vehicles and a millage increase from 75.2 to 79.2.
- *Garbage Services*: The recommended budget includes a revenue projection of \$2,268,000 which is an increase of \$252,000 or 12.5% compared to the previous year's budget. The increase is due to more



properties coming online.

- *Planning/Zoning Fees:* The recommended budget includes a revenue projection of \$200,000, which is an increase of \$25,000 or 14.3% compared to the previous year’s budget.
- *Business Licenses:* Nearly 60-70% of all businesses licensed within the Town of Fort Mill are classified as construction/contractors. The overwhelming majority of these businesses are not physically located within the town limits and are therefore subject to a higher license fee (2x the inside rate). As building permits have increased over the past years, so too has business income, and consequently, business license revenue. The recommended budget for business license revenue for FY 22/23 is \$5,500,000, an increase of \$1,500,000 (37.5%) over prior year. The business license fee schedule did change during the fiscal year to be in compliance with new state law. As a result, the fee schedule has been updated accordingly for FY2022/23.
- *Athletics Revenue:* The recommended budget includes a revenue projection of \$475,000 which is an increase of \$70,000 or 17.3% compared to the previous year’s budget.
- *Park Rentals:* The recommended budget includes a revenue projection of \$30,000 which is a decrease of \$10,000 or -25.0% compared to the previous year’s budget.
- *Spring Festival:* The recommended budget includes a revenue projection of \$125,000 which is a decrease of \$25,000 or -16.70% compared to the previous year’s budget, which is due in part to the reduction of days for the festival.
- *Gym Rentals:* The recommended budget includes a revenue projection of \$3,000, which is a decrease of \$11,000 or -78.6% compared to the previous year’s budget.
- *Hospitality Tax Transfer:* The recommended budget includes a transfer from the Hospitality Tax Fund to the General Fund to offset the cost of tourism-related expenditures. The recommended transfer for FY 22/23 is currently budgeted at \$150,000, which is a decrease of \$21,400 (-12.5%) compared to prior fiscal year. The transfer is made up of salary and benefits of the town’s Events & Media Coordinator, and a portion of employee salaries, benefits and overtime costs attributed to planning, organizing, securing and staging the SC Strawberry Festival.
- *Fund Balance Appropriation:* The recommended budget does not include a fund balance appropriation for FY 22/23.
- *Federal Grants:*
 - No grants funds are being recommended.

General Fund Expenditure Highlights

The total expenditures within the recommended General Fund budget are projected to grow by \$857,086, or 3.3%, compared to FY 21/22. The largest year-over-year increases will be seen in the following departmental budgets: Police **(+\$891,499, 10.7%)**; Fire **(+\$1,824,463, 40.6%)** - **primarily the new ladder truck offset by several departments with varied reductions.**

The items below outline some of the significant changes from the FY 21/22 budget:

- *Cost-of-Living Adjustments:* The recommended budget includes 3% and 5% cost-of-living increases.
- *Insurance Adjustments:* Medical and dental insurance costs increased by 8%
- *Retirement Systems:* Employer-share increased by 1% for both South Carolina and Police Officers Retirement Systems
- *Personnel:* The budget includes new positions made up of six full-time and one part-time

Position Title	Department
Finance - Accounting	Admin
Business License Official	Admin
Patrol Officers (4)	Police
Crewman (PT)	Recreation

Noteworthy Items: The following operating/capital items have been included in the FY 22/23 recommended budget:



- **Other Expenses:**

- Various Supplies and Services

Item	Department	Amount
Code Enforcement Abatement	Admin-Code Enfor	20,000
New Software Phase-ins	Admin-Finance	125,000
Ordinance Recodification	Admin	25,000
Town Hall Furnishings (new ofcs)	Admin	10,000
Trail Master Plan	Admin - Planning	122,500
Security Cameras	Walter Elisha Park	37,500
IT Cyber Security	Various	32,000
Server Replacement	Police – IT	284,000
Land Clearing Svc	PW-Street	120,000
Recycling Service	PW-Sanitation	506,760
Security Cameras - Stations 1 & 2	Fire	30,000
Christmas Décor Expansion	PW-Bldgs/Grnds	20,000
Decorative Seasonal Banners	PW- Bldgs/Grnds	35,000
Strategic Plan	Non-Departmental	10,000
Road Re-Construction Allocation	Non-Departmental	500,000

- Vehicles (23) – new or replacements

Item	Department	Amount
Vehicles (3) -New	Administration	120,000
Cars (6) – Replacements/new from FY22	Police	208,740
SUVS (2) Replacements/New from FY22	Police	70,516
Transport Van from FY 22	Police	37,896
SUVS (6) and (2) Cars	Police	224,466
Truck	PW-Street	40,000
Ladder Truck	Fire	1,600,000
Landscape Truck	PW-Bldgs/Grnds	80,000

- Machinery & Equipment – new or replacements

Item	Department	Amount
Portable Radios (8)	Police	60,264
In-car Radios	Police	45,336
Forensics Mapping Tool	Police	18,307
23-yd Roll-off Container (attachment for Hook-lift Truck)	PW-Street	15,000
Interactive White Boards (2)	Fire	46,000
CPR device/charger	Fire	19,000
Zero-turn Mower	PW – Bldgs/Grnds	14,000
Chemical Sprayer	Recreation	35,000
ATV	Recreation	18,000
Zero Trak Mower	Recreation	13,000
Tire Change Machine	PW – Garage Svcs	22,000

- **Other Expenses Continued:**

- Other Outlay

Item	Department	Amount
Town Hall Ofc Expansion	Admin	120,000



Item	Department	Amount
Epoxy Roof Covering	Police	68,420
Evidence Room Shelves	Police	28,398
Lab Carpet Removal/Epoxy	Police	3,649

- These highlights are representative of a portion of the entire budget.
- *Contingency:* The recommended budget includes a significant appropriation to the Non-Departmental Contingency line item. This **\$288,823** appropriation may be used to cover unexpected costs that arise during the upcoming fiscal year, or alternatively, may roll into the fund balance at the end of FY 22/23 and be used for other items in subsequent budget years.

GROSS REVENUE FUND

The recommended Gross Revenue Fund budget for FY22/23 is in balance at \$16,494,290.

Gross Revenue Fund Revenue Highlights

The total revenues within the recommended Gross Revenue Fund budget are projected to see a decrease of \$5,071,333, or -23.5%, compared to the previous fiscal year, somewhat due to the completion of the waste treatment plant project primarily funded by other financing sources such as bond proceeds and loans.

The FY 22/23 budget includes projections across several line items:

- *Water & Sewer Sales:* Water and sewer sales are projected to increase by \$643,630 (11.2%) and \$666,940 (11.4%) respectively. The revenue figures do include a 7.5% increase in water and sewer rates.
- *Tap Fees:* The FY 22/23 recommended budget anticipates a decrease of \$77,440 (-9.8%) in revenue from water taps and \$132,000 (-13.5) from sewer taps.
- *Grant:* Received grant in the amount of \$500,000 from SC State Revolving Fund Grant to fund Archie Street lift station project .
- The budget does not assume any changes to the water and sewer capacity fee schedule.
- *Bond Proceeds:* Non included. Wastetreatment plant project completed in FY 2022.

Gross Revenue Fund Expenditure Highlights

The total expenditures within the recommended Gross Revenue Fund budget are projected to decrease by \$5,071,333 or -23.5%, compared to the previous fiscal year.

The largest year-over-year increases will be seen in the following departmental budgets:

Water Maintenance reflects an increase **(\$490,929, 21.1%)**; Sewer Maintenance reflects an increase **(\$268,757, 10.3%)** compared to the previous fiscal year. The remaining departments reflect varied reductions over prior year.

The items below outline some of the significant changes from FY 21/22:

- *Cost-of-Living Adjustments:* The recommended budget includes a 3% cost-of-living increase for all employees
- *Insurance Adjustments:* Medical and dental insurance costs increased by 8%
- *Retirement Systems:* Employer-share increased by 1% for both South Carolina and Police Officers Retirement Systems
- *Personnel:* The budget includes three full-time positions:

s. Position Title	Department
Lead Meter Technician	Water Maintenance



Crewman/Heavy Equipment Operator	Water Maintenance
FOG Inspector	Sewer Maintenance

- *Noteworthy Projects:* The following noteworthy projects have been recommended for funding in the FY 22/23 budget:
- **Other Expenses:**
 - Various Supplies and Services

Item	Department	Amount
Meter Change-out Phase 2	Water Maint	35,000
Infrastructure Security Re-organ	Various	16,000
Utility Bridge Inspections	Water Maint	30,000
Archie St Pump Sta Proj-Engineer	Sewer Maint	51,000
Archie St. Pump Sta Proj-Grant Admin	Sewer Maintenance	25,000
Backflow Test Tracking Software	Water/Sewer Adm	20,000

◦ Vehicles (4) – new or replacements

Item	Department	Amount
Van- roll over from FY22	Water Maint	24,401
Crane Truck	Sewer Maint	165,000

- Machinery & Equipment – new or replacements

Item	Department	Amount
Trencher- roll over from FY22	Water Maint	25,000
Bush Hog Attachment	Sewer Maint	10,000

- Other Outlay

Item	Department	Amount
Lift Station Rehab – Archie Street	Sewer Maint	731,250

These highlights are representative of a portion of the entire budget.

- *Gross Revenue Allocation:* The Gross Revenue Allocation covers expenses incurred in the General Fund and allocated to the Gross Revenue Fund. The Gross Revenue Allocation is set at 30% of the total expenditures incurred by the Administration and Council budgets. In FY 22/23, this amount is budgeted at **\$1,686,196**, an increase of \$60,082 or 3.7%, from the previous fiscal year.
- *Contingency:* The recommended budget includes an appropriation to the Non-Departmental Contingency line item of **\$43,966** which may be used to cover unexpected costs that arise during the upcoming fiscal year, or alternatively, may roll into the fund balance at the end of FY 22/23 and be used for other items in subsequent budget years.

Debt Coverage

The revenues and expenditures of the Gross Revenue Fund budget have been examined and projections provided by the town's rate consultant. It is anticipated that the debt coverage ratio at the end of FY 22/23 will meet or exceed the minimum coverage requirements of the town's existing bond covenants of 1.20.

CAPITAL PROJECTS FUND

The recommended Capital Projects Fund budget for FY 22/23 is in balance at \$6,481,802.

Capital Projects Fund Revenue Highlights



Capital Projects revenue is non-restricted and may be used for any capital expenditure

The recommended FY 22/23 budget anticipates a total of \$6,481,802 in revenue available for non-restricted capital projects. These funds are made up of a combination of an appropriation of the Capital Projects Fund Balance in the amount of \$4,310,902, and transfers from the special revenue funds totaling \$2,157,900. The FY 22/23 budget continues the practice of utilizing surplus funds from prior years to fund one-time capital expenditures. An additional \$10,000 is expected from the sale of spaces in the new mausoleum and interest income of \$3,000.

The Capital Projects Fund budget totals \$6,481,802 in revenues, a decrease of \$5,949,724 or -47.9%, from FY 21/22.

Capital Projects Fund Expenditure Highlights

The total expenditures of \$6,481,802 within the recommended Capital Projects Fund budget are expected to decrease by \$5,949,724, or -47.9%, compared to FY 21/22.

The expenditures include the following:

- Capital Projects
 - Banks Athletic Park – \$1,000,000
 - Walter Elisha Park - \$450,000
 - Doby's Bridge Park - \$400,000
 - Main Street Lighting - \$300,000
 - CMAQ Local Matches - \$100,000
 - Whites Road
 - Miscellaneous Sidewalk Projects - \$100,000
 - Facilities Improvements
 - Recreation Complex (YMCA) Facilities Maintenance- \$500,000
 - Recreation Complex Tennis Courts - \$1,600,000
 - Fort Mill Community Center - \$1,500,000
 - Capital Projects Master Planning - \$200,000
 - General Obligations Bond Debt Service Payment - \$331,802

STORMWATER UTILITY FUND

The recommended Stormwater Utility Fund budget for FY 22/23 is in balance at \$1,007,211.

Stormwater Fund Revenue Highlights

The total revenues within the recommended Stormwater Fund budget are projected to see an increase of \$1,180 or 0.1%, compared to the previous year.

Stormwater Fund Expenditure Highlights

The total expenditures within the recommended Stormwater Fund budget are in balance with projected revenues and are expected to increase by \$1,180 or 0.1%, compared to FY 21/22.

The items below outline some of the significant changes from the FY 21/22 budget:

- *Cost-of-Living Adjustments:* The recommended budget includes a 3% cost-of-living increase for all employees
- *Insurance Adjustments:* Medical and dental insurance costs increased by 8%
- *Retirement Systems:* Employer-share increased by 1% for both South Carolina and Police Officers Retirement Systems
- *Personnel:* No new positions are included.



- *Noteworthy Operating/Capital items:* The following noteworthy items have been recommended for funding in the FY 22/23 budget:

- **Other Expenses:**

Item	Amount
Stormwater Fee Study/Manual Development	38,000
Infrastructure Security Re-organ	4,000

These highlights are representative of a portion of the entire budget.

- *Contingency:* The recommended budget includes an appropriation to the Contingency line item of \$29,573 which may be used to cover unexpected costs that arise during the upcoming fiscal year, or alternatively, may roll into the fund balance at the end of FY 22/23 and be used for other items in subsequent budget years

In Conclusion

It is my pleasure to prepare and present the budget for Fiscal Year 2022/2023. Please feel free to contact me if you have any questions or comments about the contents of this document.

William D. Broom, II
Town Manager



Strategic Plan



Short-term Factors



Priorities & Issues



Personnel Changes



FUND SUMMARIES



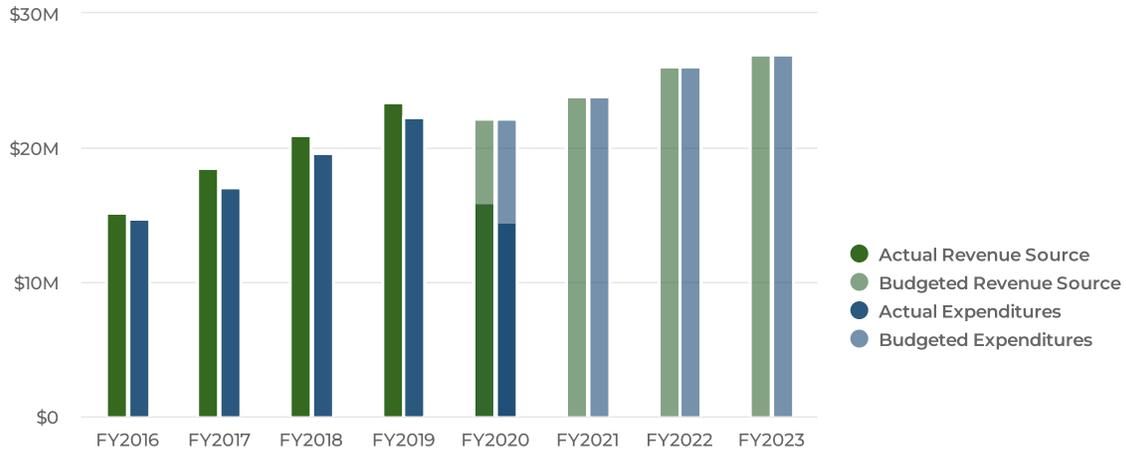


General Fund

The **General Fund** is the general operating fund for the town and accounts for all revenues and expenditures of the town, except those required to be accounted for in another fund. The General Fund is considered a major fund and is used to account for general government services, such as: town council, municipal court, administration, police, fire, public works, parks and recreation, and debt service.

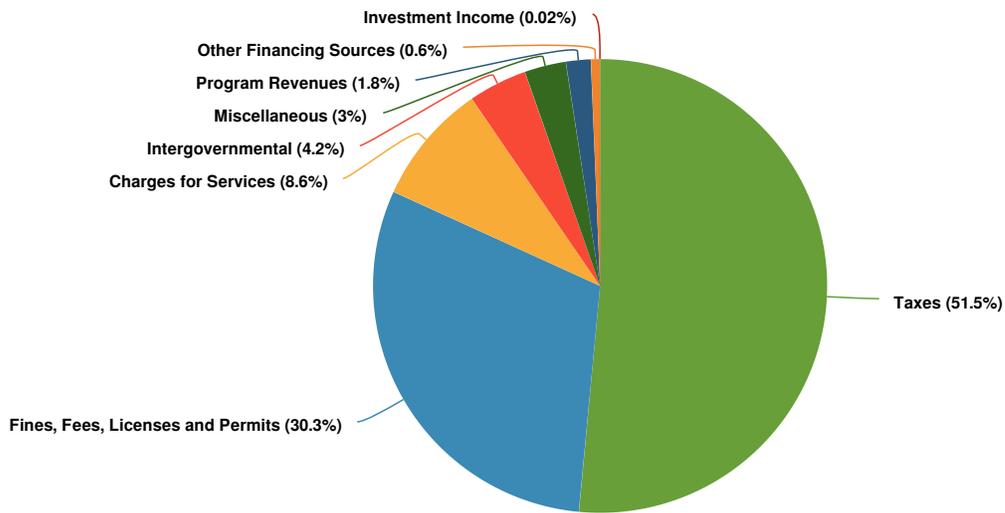
Summary

The Town of Fort Mill is projecting \$27.04M of revenue in FY2023, which represents a 3.4% increase over the prior year. Budgeted expenditures are projected to increase by 3.4% or \$882.09K to \$27.04M in FY2023.

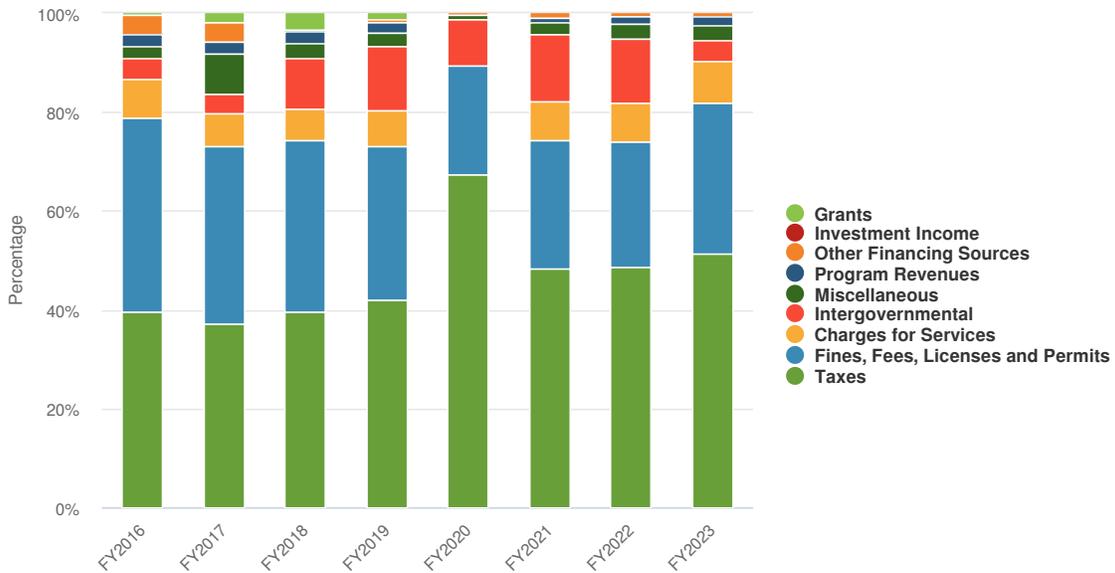


Revenues

Projected 2023 Revenues



Budgeted and Historical 2023 Revenues



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source					
Taxes	\$10,194,500.00	\$11,489,500.00	\$12,702,000.00	\$13,925,000.00	9.6%
Program Revenues	\$405,000.00	\$220,000.00	\$405,000.00	\$475,000.00	17.3%

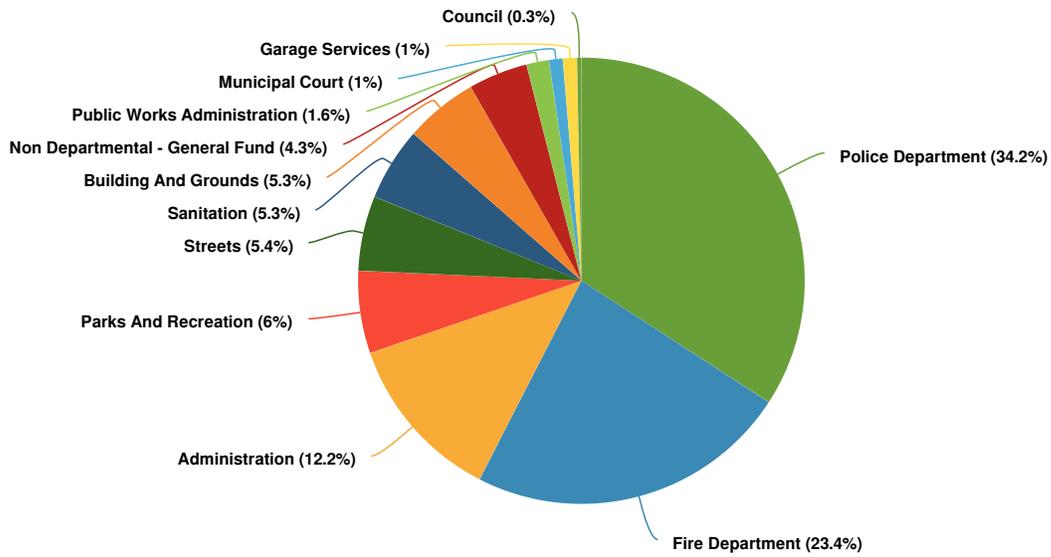


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Fines, Fees, Licenses and Permits	\$6,211,200.00	\$6,213,000.00	\$6,608,950.00	\$8,198,950.00	24.1%
Charges for Services	\$1,584,050.00	\$1,847,500.00	\$2,100,000.00	\$2,331,000.00	11%
Intergovernmental	\$2,809,951.80	\$3,280,194.00	\$3,404,660.00	\$1,133,554.00	-66.7%
Miscellaneous	\$454,006.00	\$578,000.00	\$763,850.00	\$799,442.00	4.7%
Grants	\$300,000.00	\$32,461.00		\$0.00	N/A
Investment Income	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	0%
Other Financing Sources	\$220,034.00	\$171,400.00	\$191,400.00	\$170,000.00	-11.2%
Total Revenue Source:	\$22,184,241.80	\$23,837,555.00	\$26,181,360.00	\$27,038,446.00	3.3%

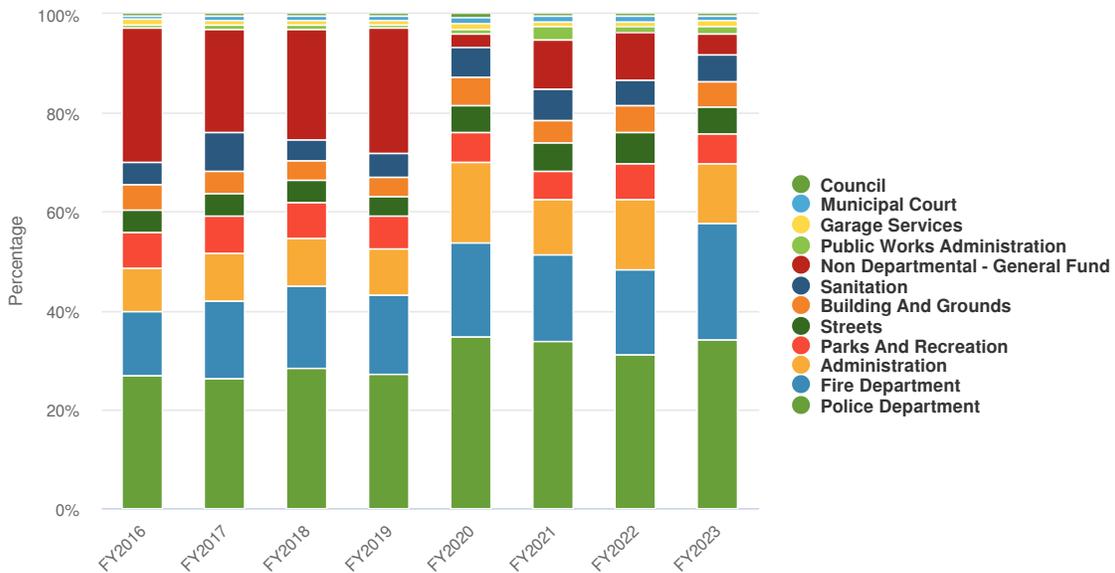


Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expenditures					



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Non Departmental - General Fund	\$967,620.00	\$2,392,313.00	\$2,358,360.00	\$1,163,486.00	-50.7%
Administration	\$2,944,126.00	\$2,649,152.00	\$3,715,711.00	\$3,300,192.00	-11.2%
Police Department	\$7,497,377.00	\$8,022,178.00	\$8,345,647.00	\$9,237,146.00	10.7%
Public Works Administration	\$424,068.00	\$589,214.00	\$307,850.00	\$435,836.00	41.6%
Streets	\$1,273,783.00	\$1,385,836.00	\$1,648,488.00	\$1,468,717.00	-10.9%
Sanitation	\$1,130,284.00	\$1,525,002.00	\$1,355,543.00	\$1,439,244.00	6.2%
Fire Department	\$4,192,825.00	\$4,190,244.00	\$4,497,246.00	\$6,321,709.00	40.6%
Building And Grounds	\$1,203,259.00	\$1,098,216.00	\$1,384,287.00	\$1,426,688.00	3.1%
Parks And Recreation	\$1,657,855.00	\$1,389,345.00	\$1,947,908.00	\$1,613,473.00	-17.2%
Garage Services	\$569,198.80	\$262,017.00	\$253,803.00	\$273,806.00	7.9%
Municipal Court	\$239,724.00	\$256,289.00	\$287,962.00	\$275,239.00	-4.4%
Council	\$84,124.00	\$77,749.00	\$78,555.00	\$82,910.00	5.5%
Total Expenditures:	\$22,184,243.80	\$23,837,555.00	\$26,181,360.00	\$27,038,446.00	3.3%



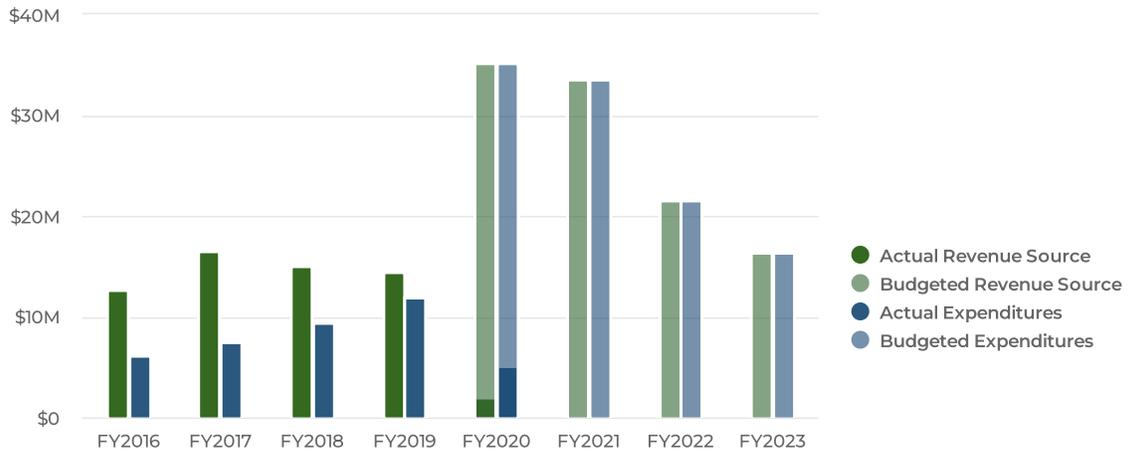


Gross Revenue Fund

The **Gross Revenue Fund** is an “enterprise” fund that is used to account for operations that are financed and operated in a manner similar to a private business. The Gross Revenue Fund is considered a major fund and is used to account for all activities related to the town’s water and sewer operations.

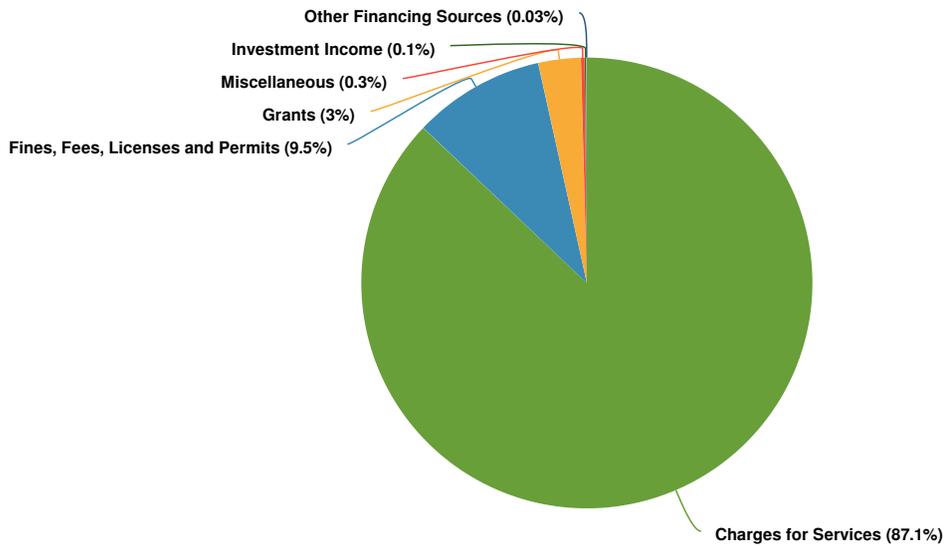
Summary

The Town of Fort Mill is projecting \$16.49M of revenue in FY2023, which represents a 23.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 23.5% or \$5.07M to \$16.49M in FY2023.

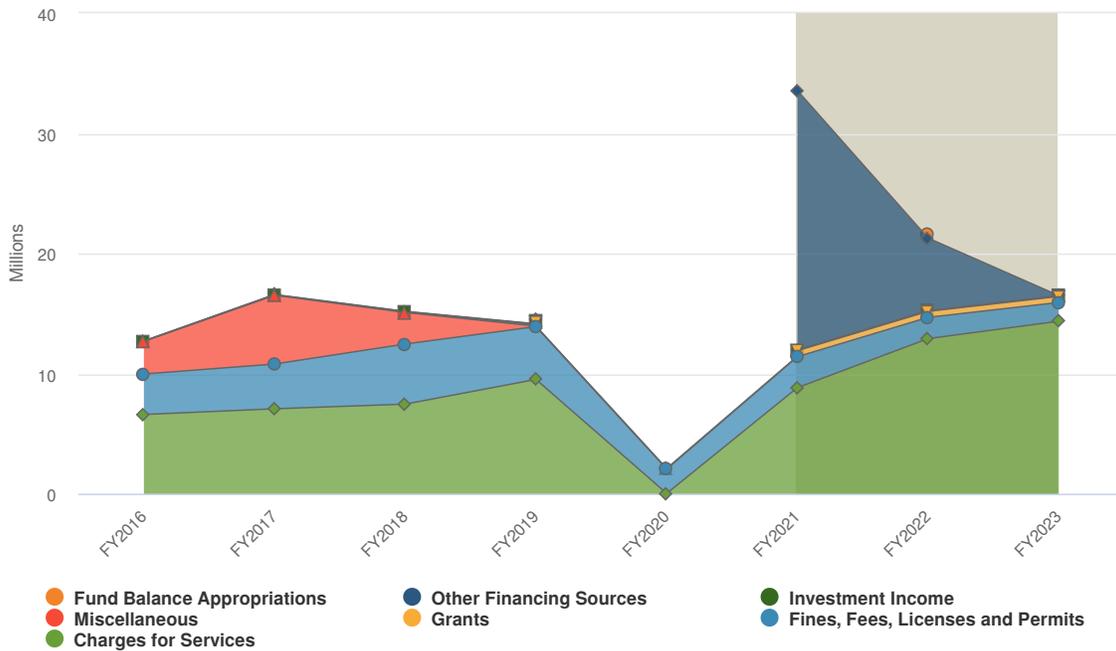


Revenues

Projected 2023 Revenues



Budgeted and Historical 2023 Revenues



Grey background indicates budgeted figures.

Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)

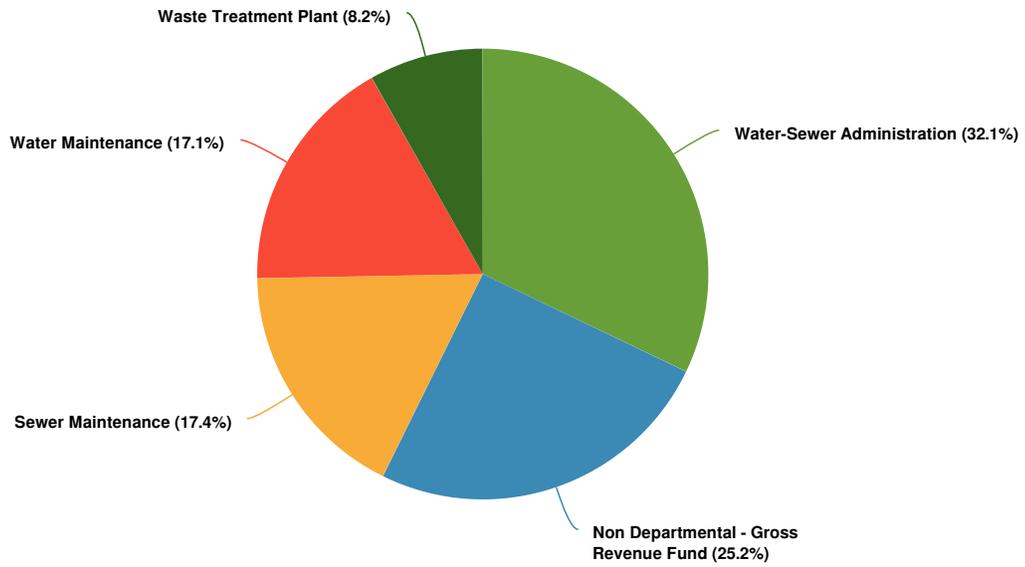


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source					
Fines, Fees, Licenses and Permits	\$1,539,280.00	\$2,579,200.00	\$1,769,088.00	\$1,559,648.00	-11.8%
Charges for Services	\$10,124,320.00	\$8,831,121.00	\$12,912,990.00	\$14,364,340.00	11.2%
Miscellaneous	\$37,199.00	\$37,199.00	\$41,062.00	\$45,302.00	10.3%
Grants		\$500,000.00	\$500,000.00	\$500,000.00	0%
Investment Income	\$12,860.00	\$20,000.00	\$20,000.00	\$20,000.00	0%
Other Financing Sources	\$21,000,000.00	\$21,590,950.00	\$6,037,483.00	\$5,000.00	-99.9%
Fund Balance Appropriations	\$2,560,557.00	\$0.00	\$285,000.00	\$0.00	-100%
Total Revenue Source:	\$35,274,216.00	\$33,558,470.00	\$21,565,623.00	\$16,494,290.00	-23.5%

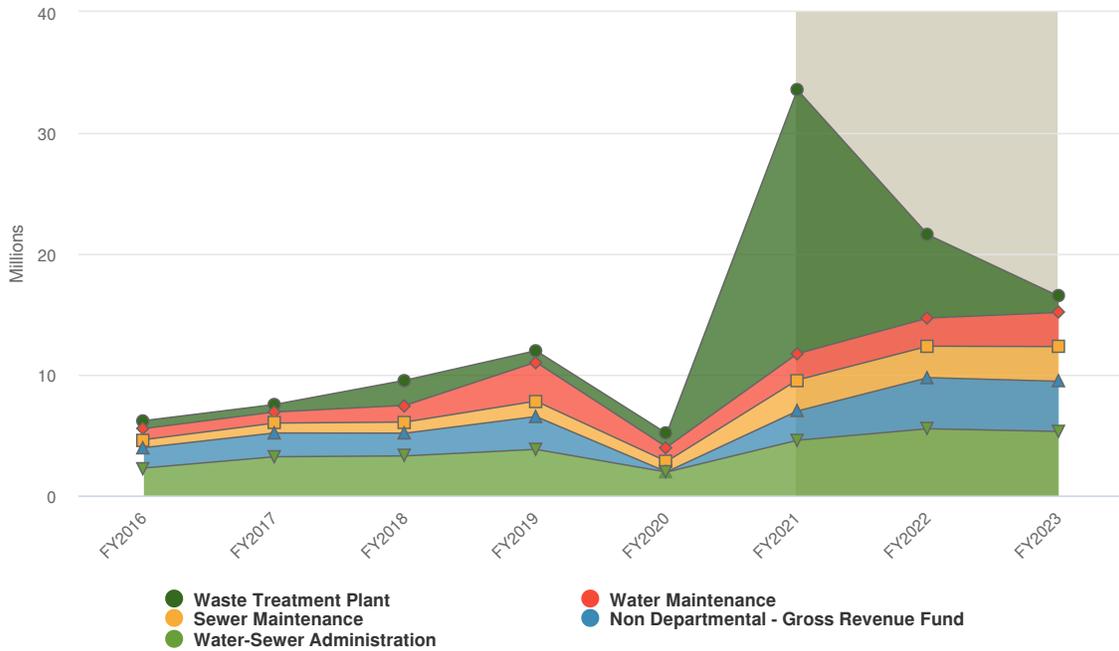


Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expenditures					
Non Departmental - Gross Revenue Fund	\$3,639,523.88	\$2,418,726.00	\$4,214,567.00	\$4,151,337.00	-1.5%
Water-Sewer Administration	\$4,323,161.00	\$4,574,082.00	\$5,538,294.00	\$5,300,897.00	-4.3%
Water Maintenance	\$4,844,575.00	\$2,176,322.00	\$2,331,145.00	\$2,822,074.00	21.1%
Waste Treatment Plant	\$20,280,130.00	\$21,824,486.00	\$6,880,020.00	\$1,349,628.00	-80.4%
Sewer Maintenance	\$2,186,825.00	\$2,564,854.00	\$2,601,597.00	\$2,870,354.00	10.3%
Total Expenditures:	\$35,274,214.88	\$33,558,470.00	\$21,565,623.00	\$16,494,290.00	-23.5%



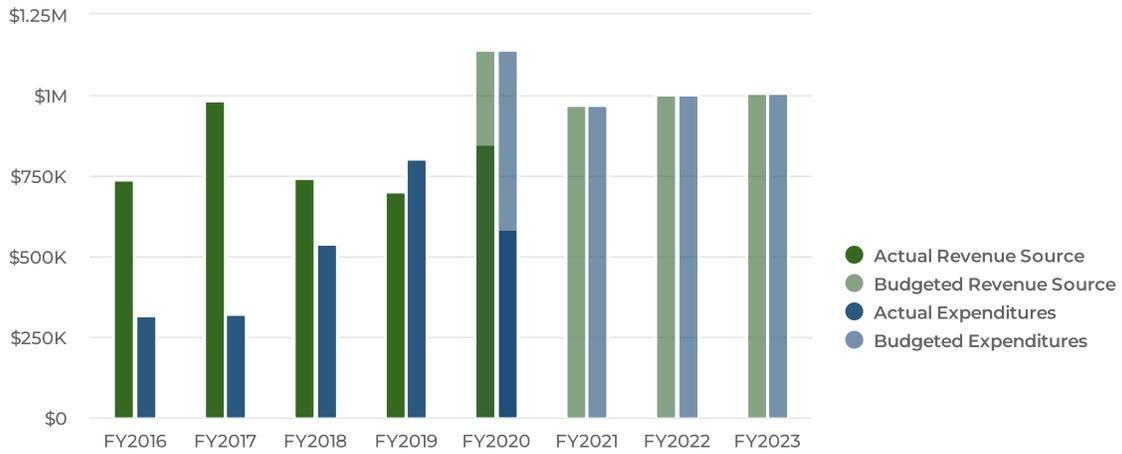


Stormwater Utility Fund

The **Stormwater Utility Fund** is a non-major fund that is used to account for operations that are financed and operated in a manner similar to a private business. The Stormwater Utility Fund is used to account for all activities related to the town's stormwater operations.

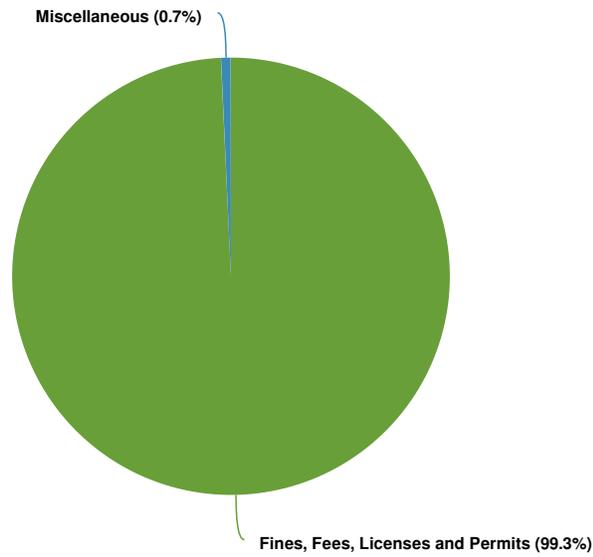
Summary

The Town of Fort Mill is projecting \$1.01M of revenue in FY2023, which represents a 0.1% increase over the prior year. Budgeted expenditures are projected to increase by 0.1% or \$1.18K to \$1.01M in FY2023.

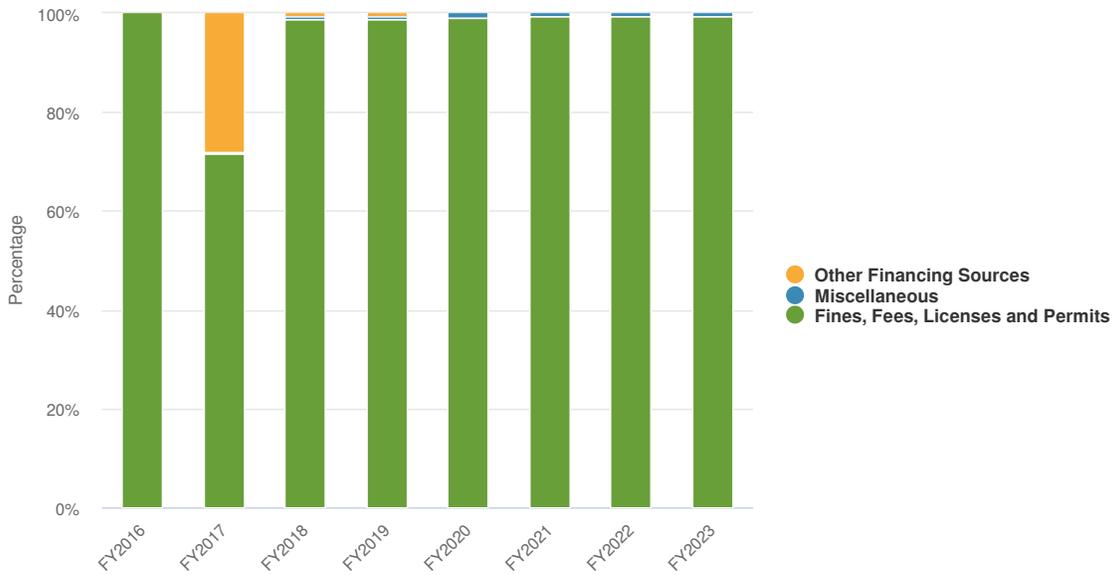


Revenues

Projected 2023 Revenues



Budgeted and Historical 2023 Revenues



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source					
Fines, Fees, Licenses and Permits	\$1,136,802.00	\$965,000.00	\$1,000,000.00	\$1,000,000.00	0%
Miscellaneous	\$5,929.00	\$5,929.00	\$6,031.00	\$7,211.00	19.6%

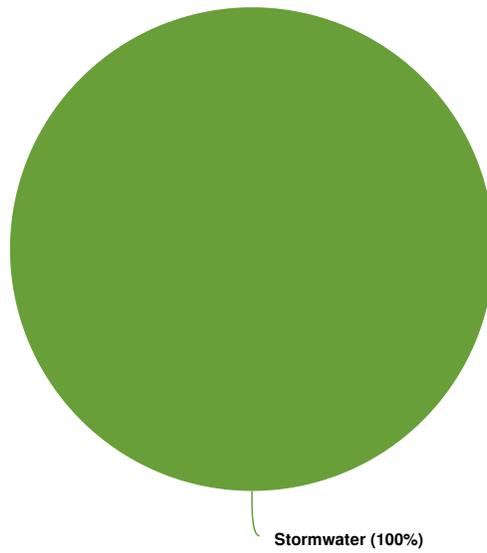


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Total Revenue Source:	\$1,142,731.00	\$970,929.00	\$1,006,031.00	\$1,007,211.00	0.1%

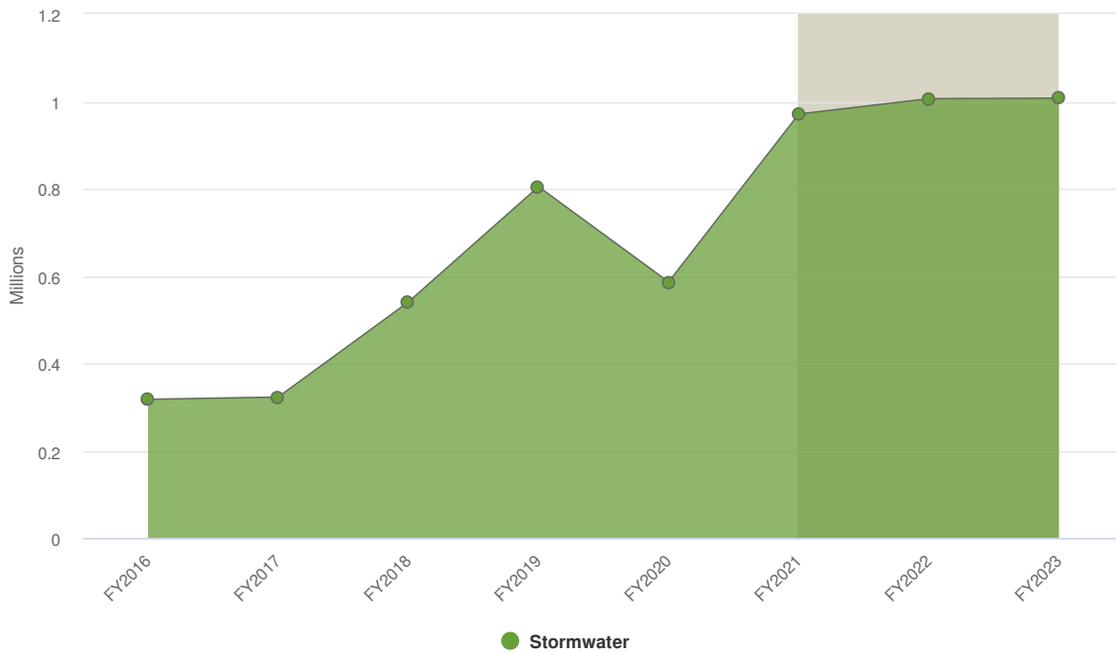


Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expenditures					
Stormwater	\$1,142,730.00	\$970,929.00	\$1,006,031.00	\$1,007,211.00	0.1%
Total Expenditures:	\$1,142,730.00	\$970,929.00	\$1,006,031.00	\$1,007,211.00	0.1%



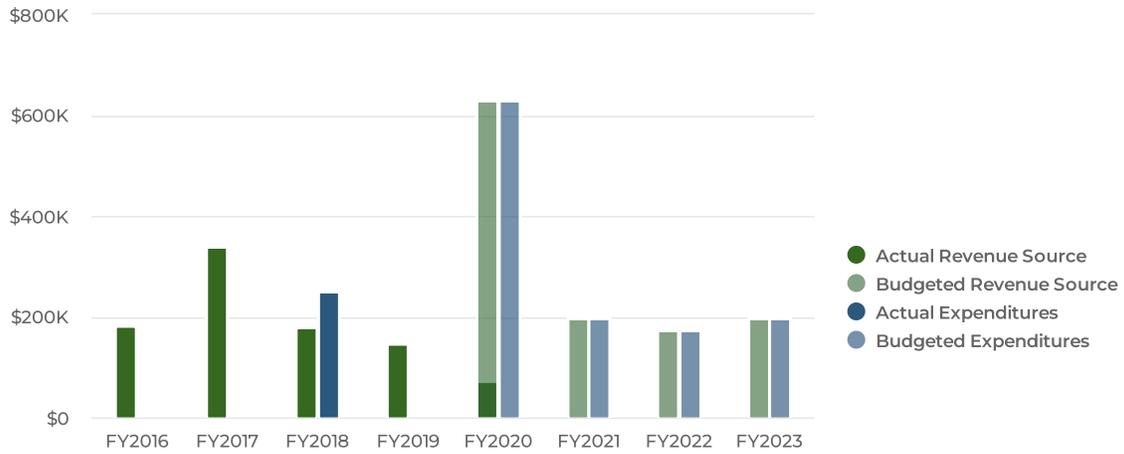


Fire Protect Impact Fee Fund

The **Fire Protection Impact Fee Fund** is a special revenue fund established by adoption of Ordinance No. 2015-12 for the collection and disbursement of said impact fee for improvements to the fire protection system identified to serve new development

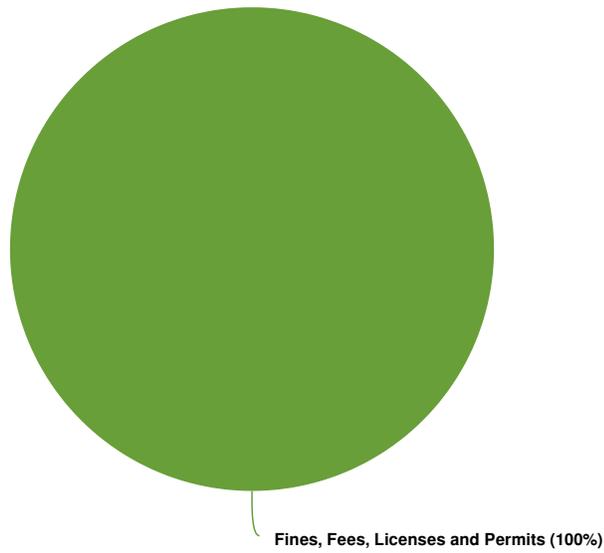
Summary

The Town of Fort Mill is projecting \$200K of revenue in FY2023, which represents a 14.3% increase over the prior year. Budgeted expenditures are projected to increase by 14.3% or \$25K to \$200K in FY2023.

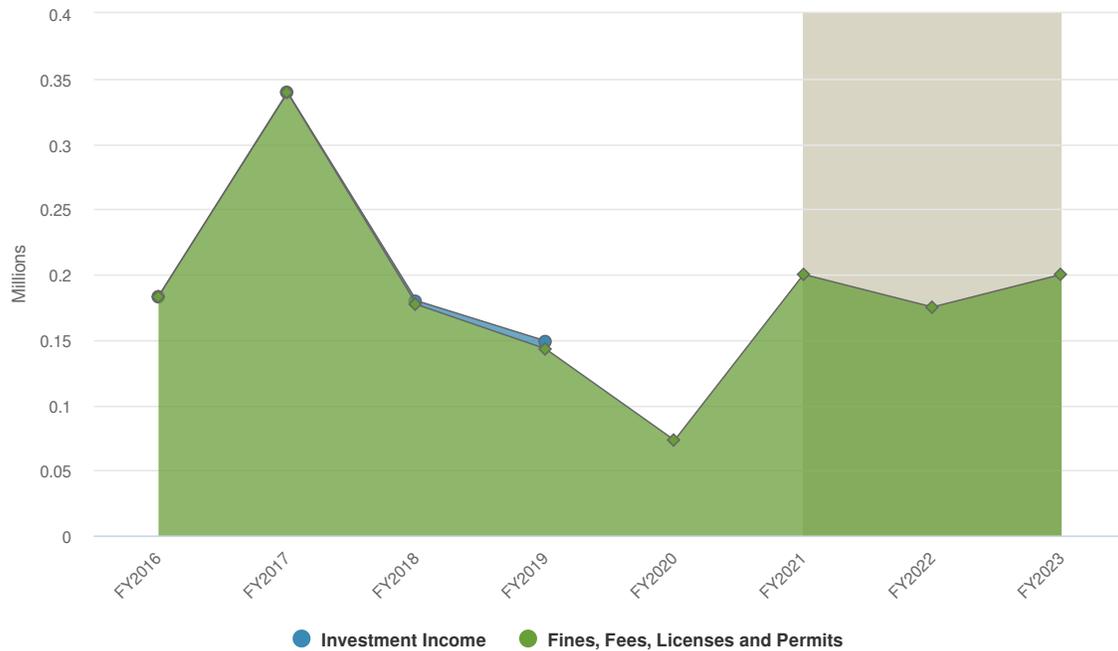


Revenues

Projected 2023 Revenues



Budgeted and Historical 2023 Revenues



Grey background indicates budgeted figures.

Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)

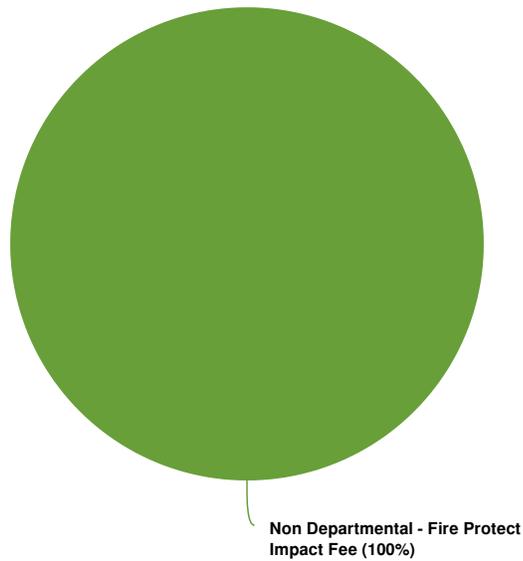


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source					
Fines, Fees, Licenses and Permits	\$112,456.00	\$200,000.00	\$175,000.00	\$200,000.00	14.3%
Fund Balance Appropriations	\$517,319.00			\$0.00	N/A
Total Revenue Source:	\$629,775.00	\$200,000.00	\$175,000.00	\$200,000.00	14.3%

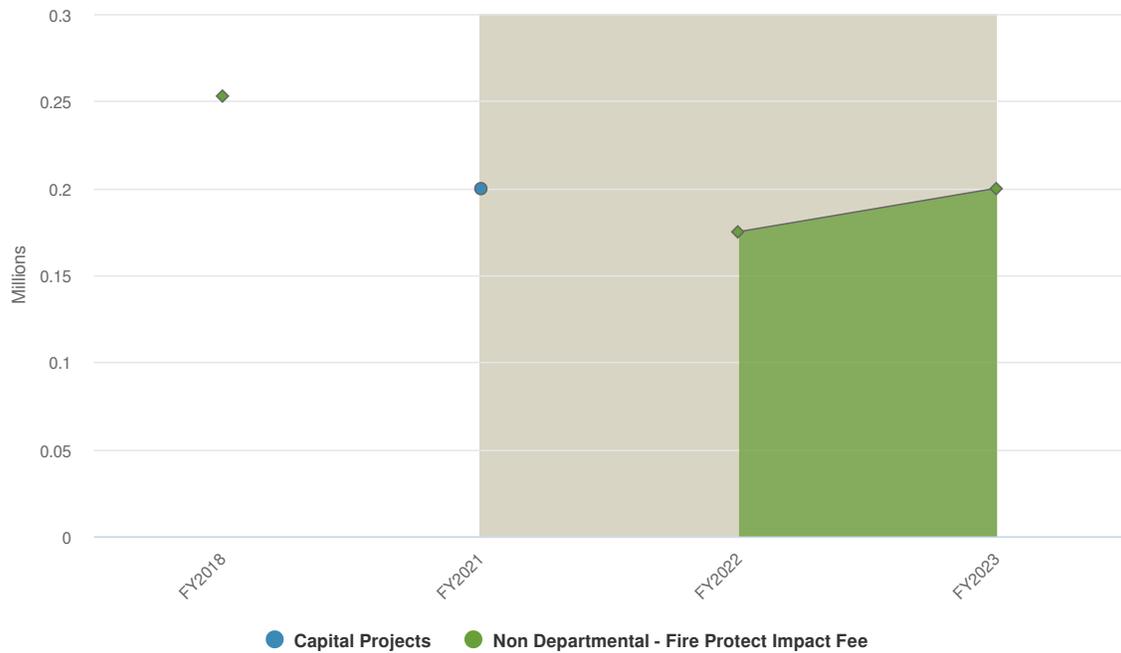


Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expenditures					
Non Departmental - Fire Protect Impact Fee	\$629,775.00	\$0.00	\$175,000.00	\$200,000.00	14.3%
Capital Projects		\$200,000.00		\$0.00	N/A
Total Expenditures:	\$629,775.00	\$200,000.00	\$175,000.00	\$200,000.00	14.3%



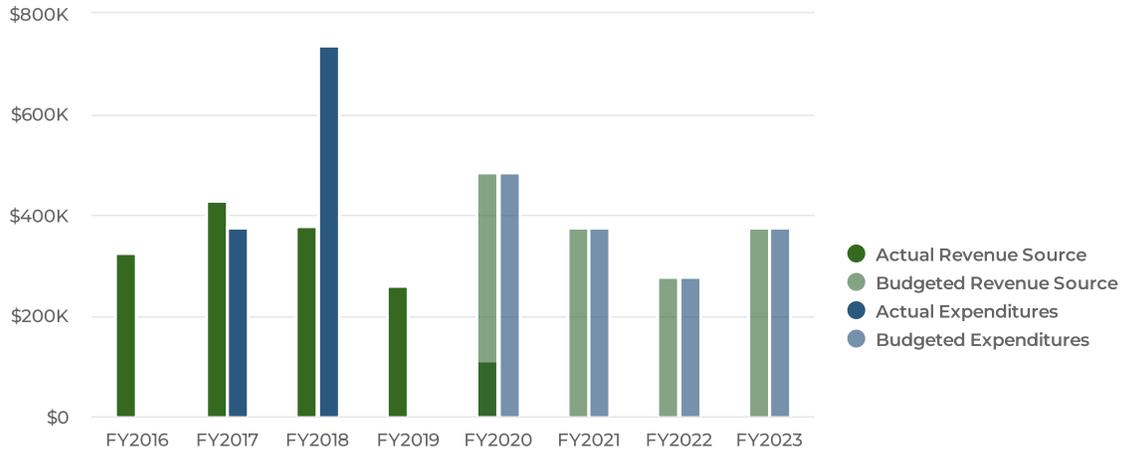


Munic Facly-Eqp Impact Fee Fd

The **Municipal Facilities & Equipment Impact Fee Fund** is a special revenue fund established by the adoption of Ordinance No. 2015-12 for the collection and disbursement of said impact fee for improvements to the municipal facilities and equipment system identified to serve new development

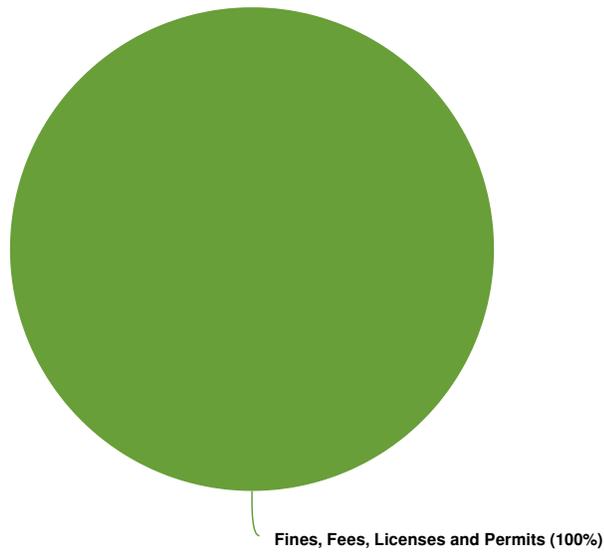
Summary

The Town of Fort Mill is projecting \$375K of revenue in FY2023, which represents a 33.9% increase over the prior year. Budgeted expenditures are projected to increase by 33.9% or \$95K to \$375K in FY2023.

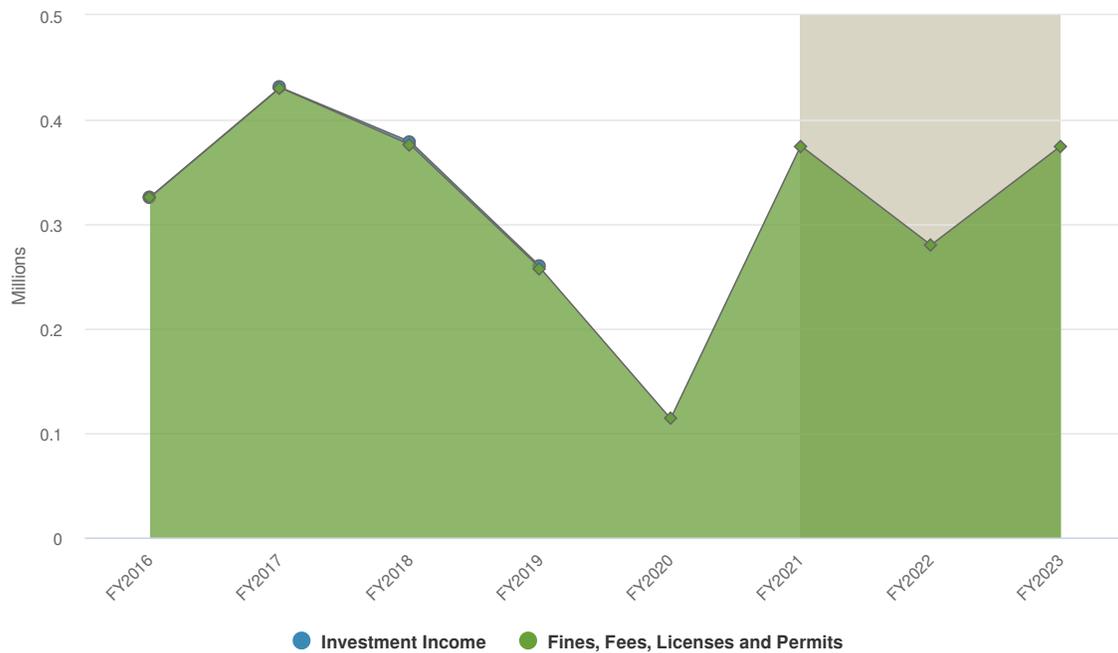


Revenues

Projected 2023 Revenues



Budgeted and Historical 2023 Revenues



Grey background indicates budgeted figures.

Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)

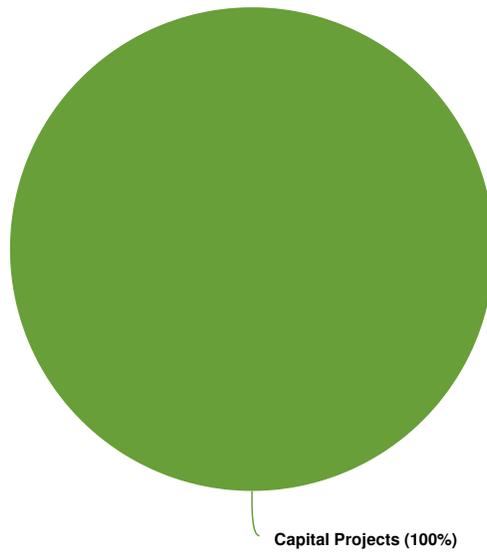


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source					
Fines, Fees, Licenses and Permits	\$232,221.00	\$375,000.00	\$280,000.00	\$375,000.00	33.9%
Fund Balance Appropriations	\$252,324.00			\$0.00	N/A
Total Revenue Source:	\$484,545.00	\$375,000.00	\$280,000.00	\$375,000.00	33.9%

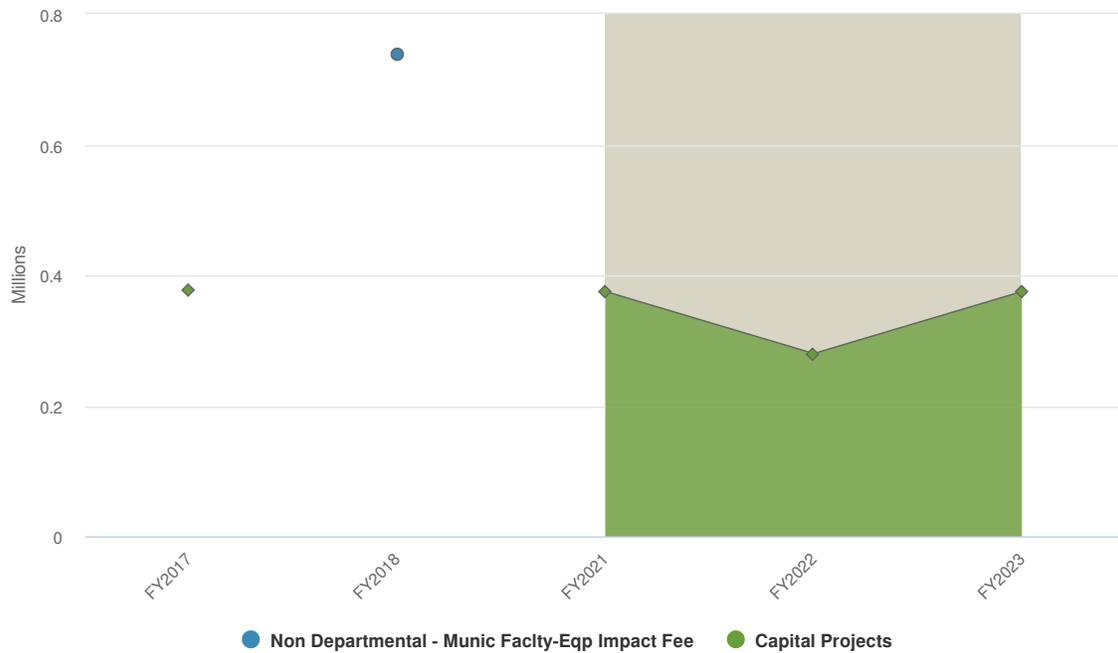


Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expenditures					
Capital Projects	\$484,545.00	\$375,000.00	\$280,000.00	\$375,000.00	33.9%
Total Expenditures:	\$484,545.00	\$375,000.00	\$280,000.00	\$375,000.00	33.9%



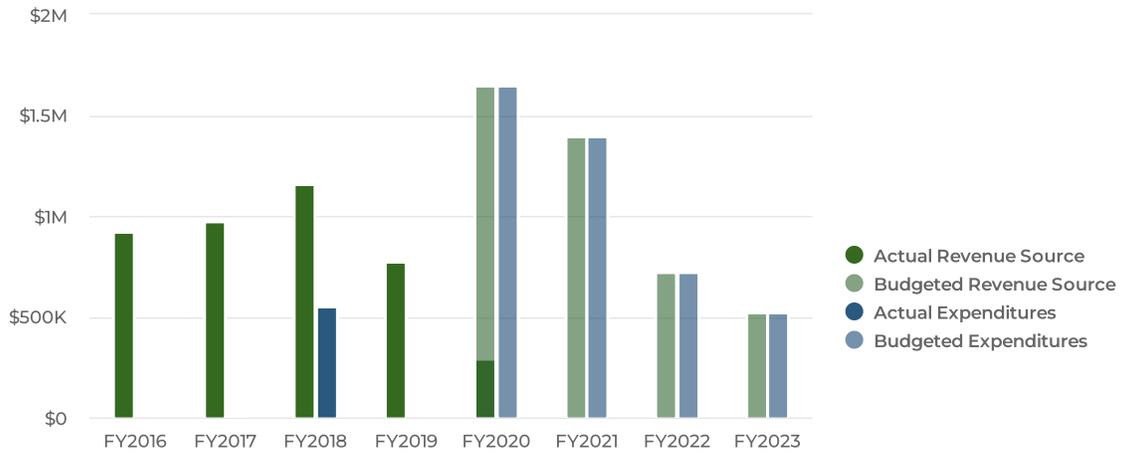


Parks-Rec Impact Fee Fund

The **Parks & Recreation Impact Fee Fund** is a special revenue fund established by the adoption of Ordinance No. 2015-12 for the collection and disbursement of said impact fee for improvements to the parks and recreation system identified to serve new development

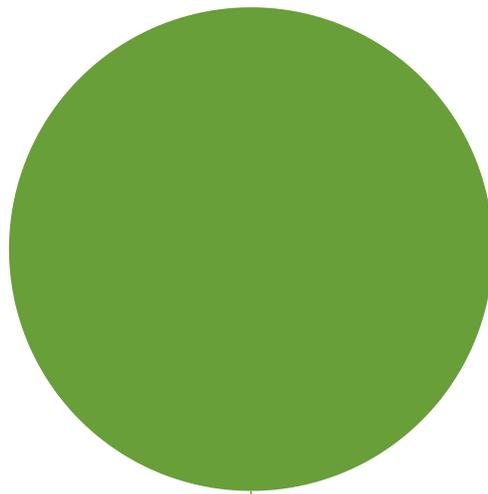
Summary

The Town of Fort Mill is projecting \$525K of revenue in FY2023, which represents a 27.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 27.6% or \$200K to \$525K in FY2023.



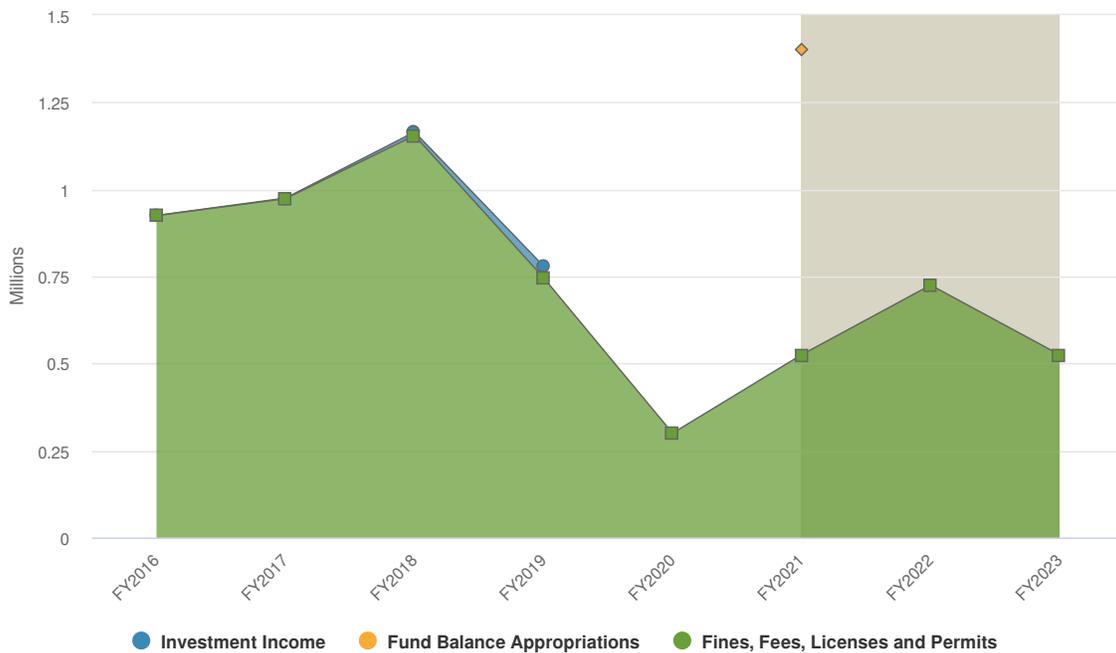
Revenues

Projected 2023 Revenues



Fines, Fees, Licenses and Permits (100%)

Budgeted and Historical 2023 Revenues



Grey background indicates budgeted figures.

Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)

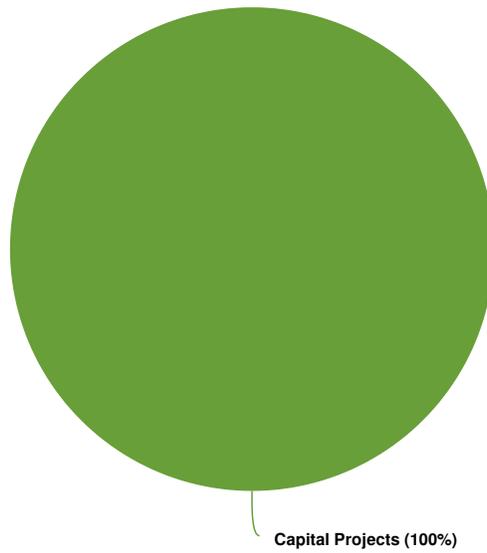


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source					
Fines, Fees, Licenses and Permits	\$705,418.00	\$525,000.00	\$725,000.00	\$525,000.00	-27.6%
Fund Balance Appropriations	\$944,582.00	\$875,000.00		\$0.00	N/A
Total Revenue Source:	\$1,650,000.00	\$1,400,000.00	\$725,000.00	\$525,000.00	-27.6%

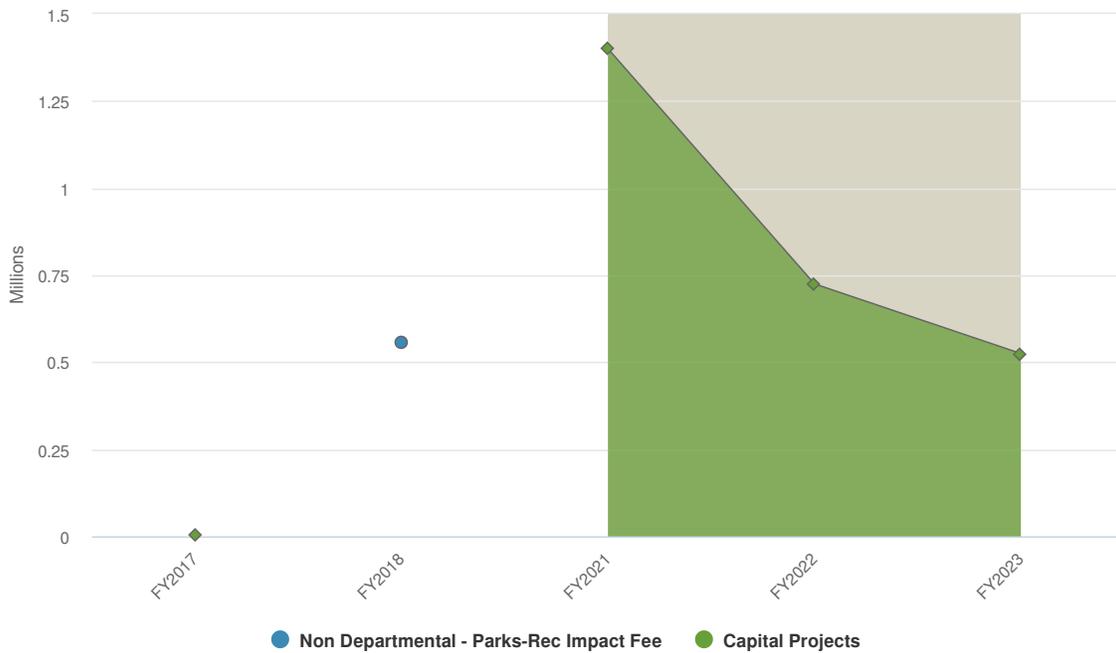


Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expenditures					
Capital Projects	\$1,650,000.00	\$1,400,000.00	\$725,000.00	\$525,000.00	-27.6%
Total Expenditures:	\$1,650,000.00	\$1,400,000.00	\$725,000.00	\$525,000.00	-27.6%



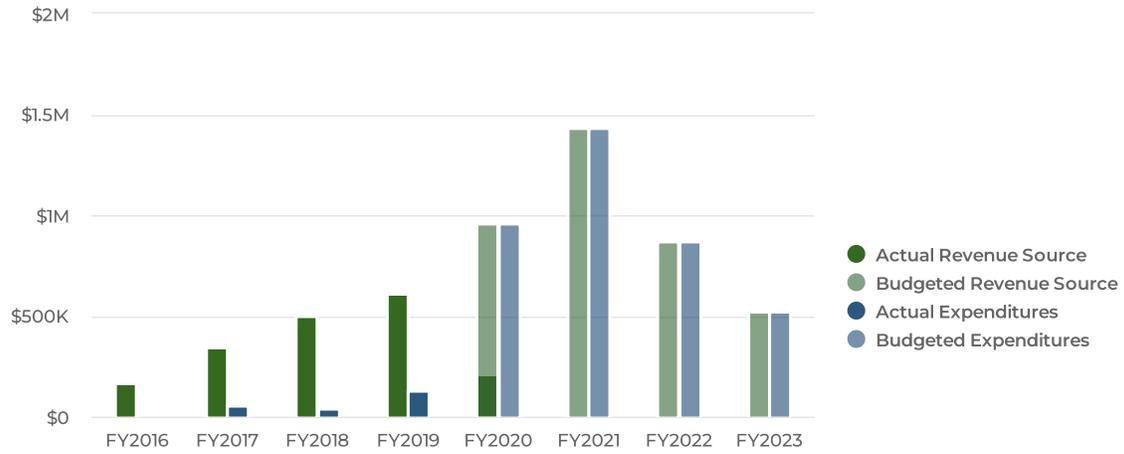


Accommodations Tax

The Accommodations Tax Fund is a special revenue fund established for state and local collection and disbursement of said tax for tourism related activity

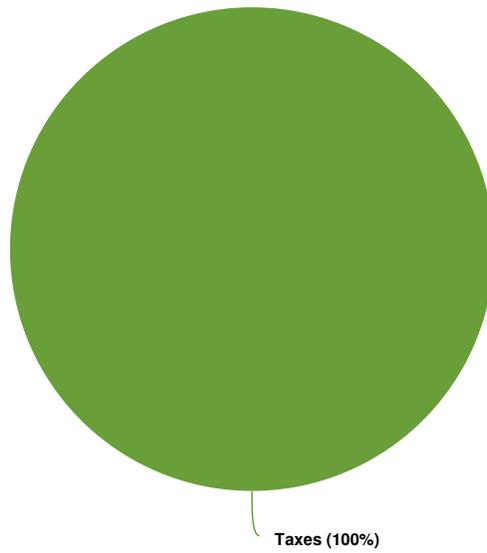
Summary

The Town of Fort Mill is projecting \$525K of revenue in FY2023, which represents a 40% decrease over the prior year. Budgeted expenditures are projected to decrease by 40% or \$350K to \$525K in FY2023.

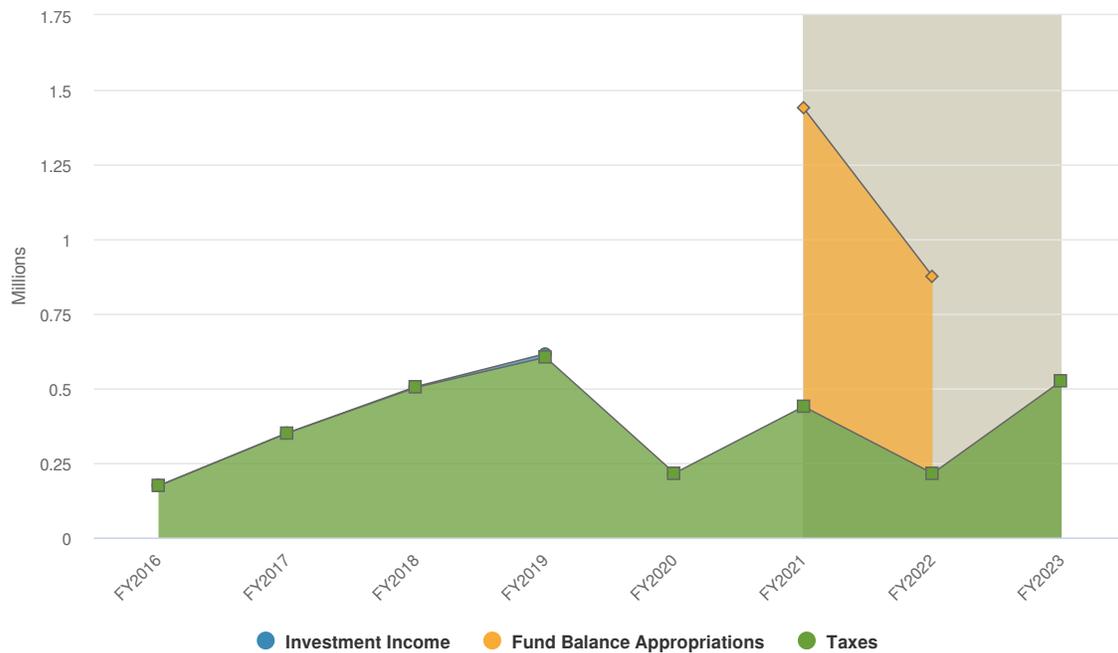


Revenues

Projected 2023 Revenues



Budgeted and Historical 2023 Revenues



Grey background indicates budgeted figures.

Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)

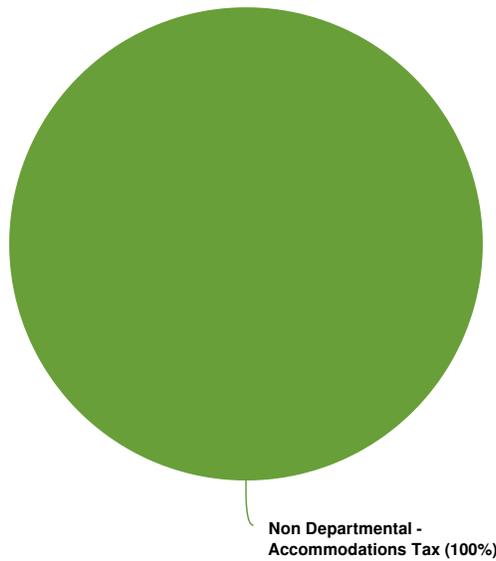


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source					
Taxes	\$560,000.00	\$439,000.00	\$215,000.00	\$525,000.00	144.2%
Fund Balance Appropriations	\$400,000.00	\$1,000,000.00	\$660,000.00	\$0.00	-100%
Total Revenue Source:	\$960,000.00	\$1,439,000.00	\$875,000.00	\$525,000.00	-40%

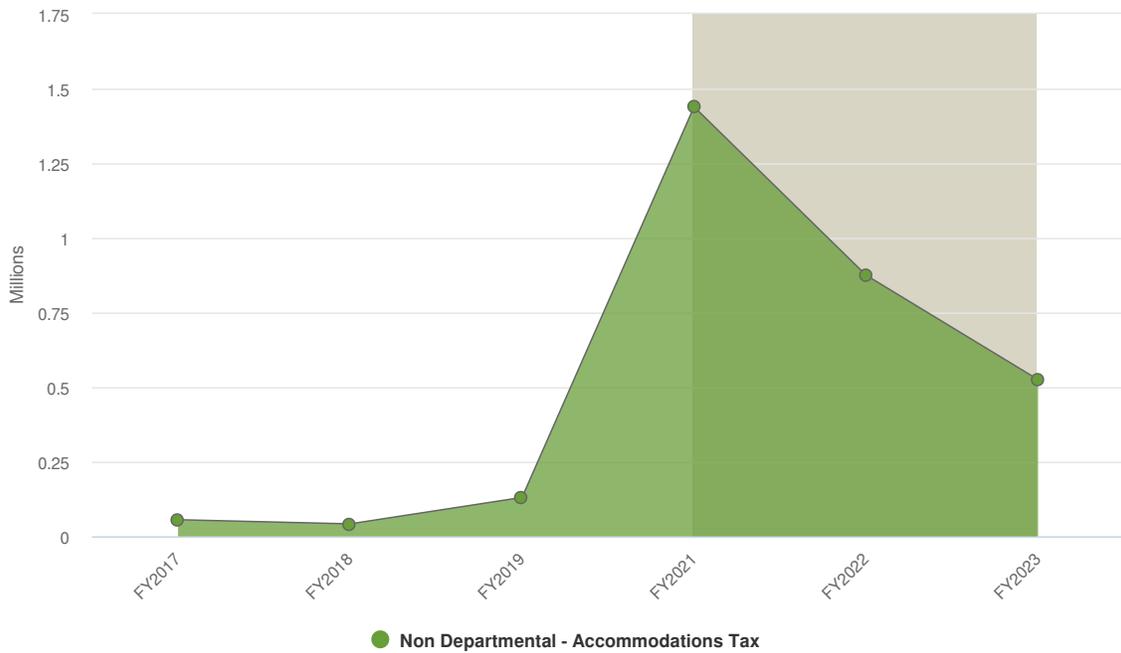


Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expenditures					
Non Departmental - Accommodations Tax	\$960,000.00	\$1,439,000.00	\$875,000.00	\$525,000.00	-40%
Total Expenditures:	\$960,000.00	\$1,439,000.00	\$875,000.00	\$525,000.00	-40%



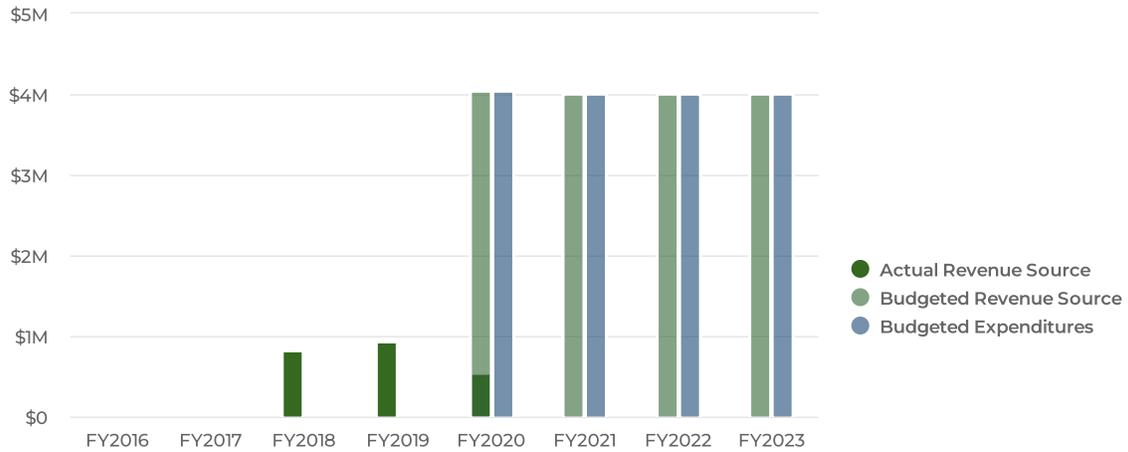


Hospitality Tax Fund

The **Hospitality Tax Fund** is a special revenue fund established for the collection and disbursement of said tax for tourism related activity

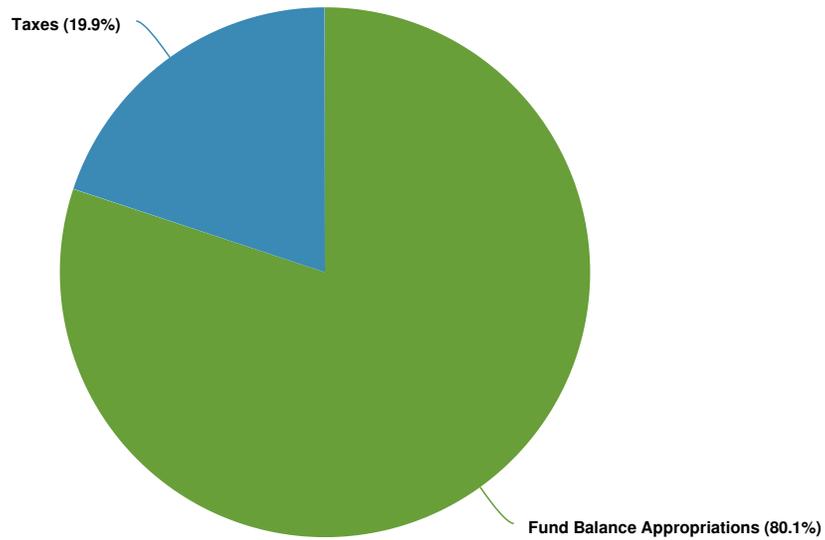
Summary

The Town of Fort Mill is projecting \$4.02M of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$4.02M in FY2023.

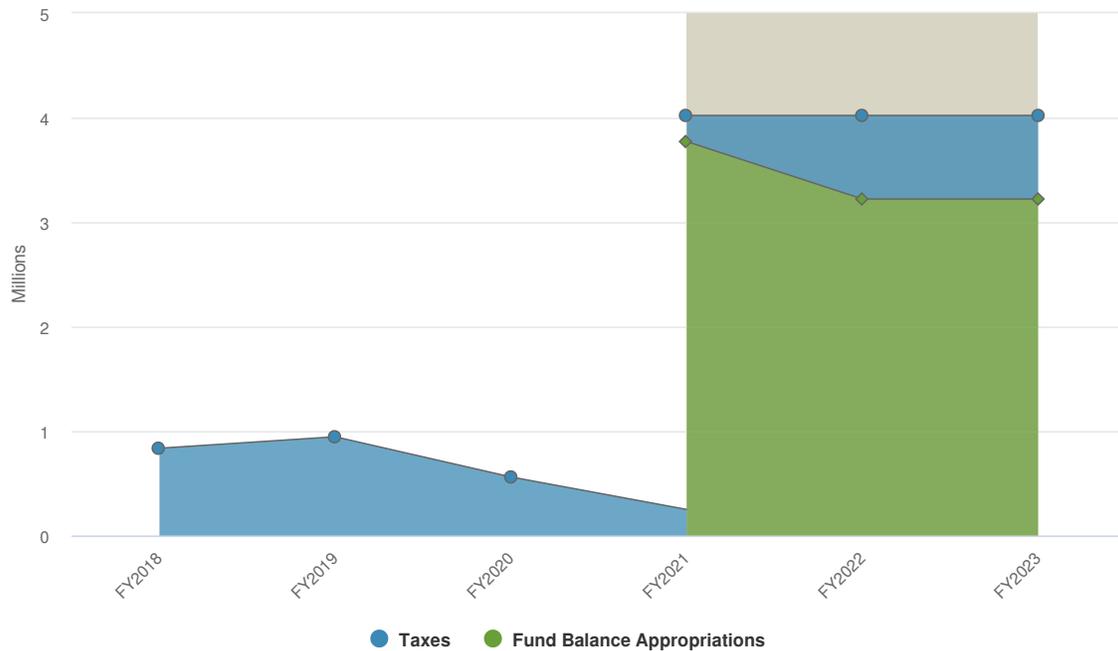


Revenues

Projected 2023 Revenues



Budgeted and Historical 2023 Revenues



Grey background indicates budgeted figures.

Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)

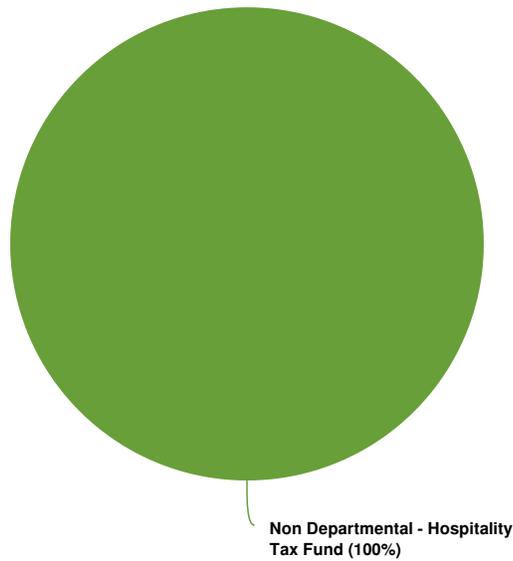


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source					
Taxes	\$850,000.00	\$250,000.00	\$800,000.00	\$800,000.00	0%
Fund Balance Appropriations	\$3,200,034.00	\$3,771,400.00	\$3,221,400.00	\$3,221,400.00	0%
Total Revenue Source:	\$4,050,034.00	\$4,021,400.00	\$4,021,400.00	\$4,021,400.00	0%

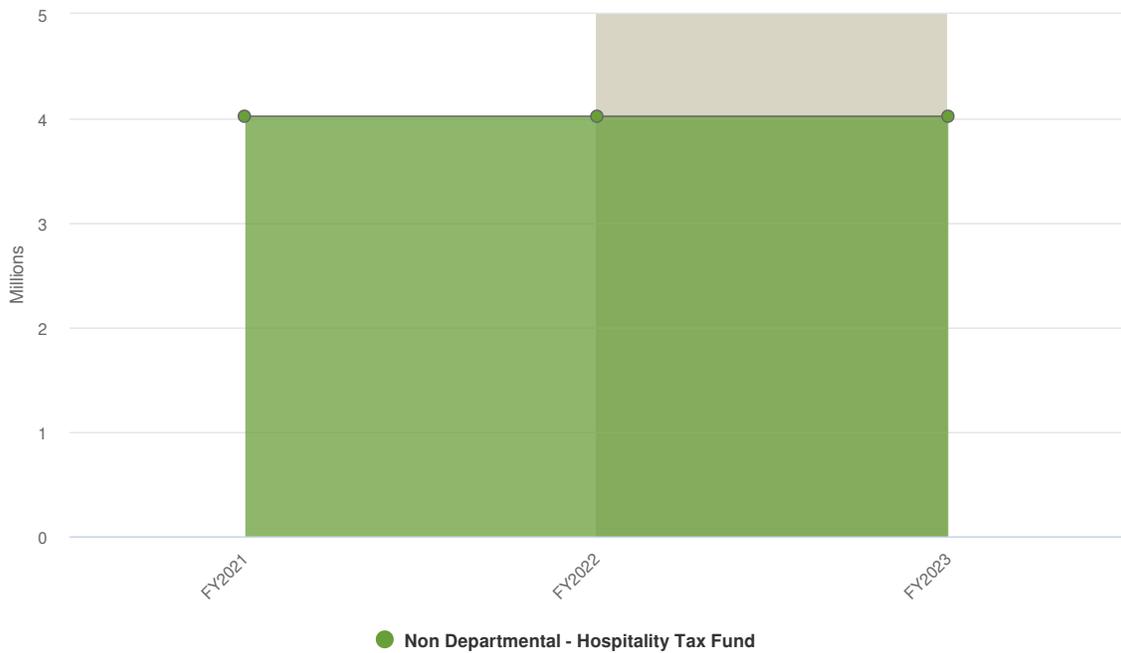


Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Grey background indicates budgeted figures.

Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expenditures					
Non Departmental - Hospitality Tax Fund	\$4,050,034.00	\$4,021,400.00	\$4,021,400.00	\$4,021,400.00	0%
Total Expenditures:	\$4,050,034.00	\$4,021,400.00	\$4,021,400.00	\$4,021,400.00	0%



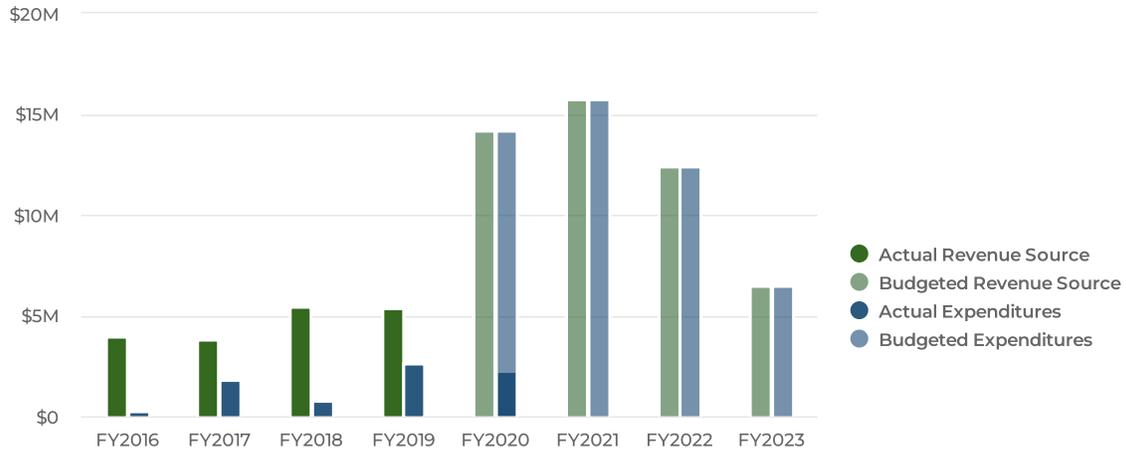


Capital Projects

The **Capital Projects Fund** is used to account for financial resources expended for the acquisition, construction, or improvement of major capital facilities (other than utility projects, which are budgeted under the Gross Revenue Fund). These resources may be used for one-time capital costs or for specific projects spanning more than one fiscal year. The Capital Projects Fund is considered a major fund.

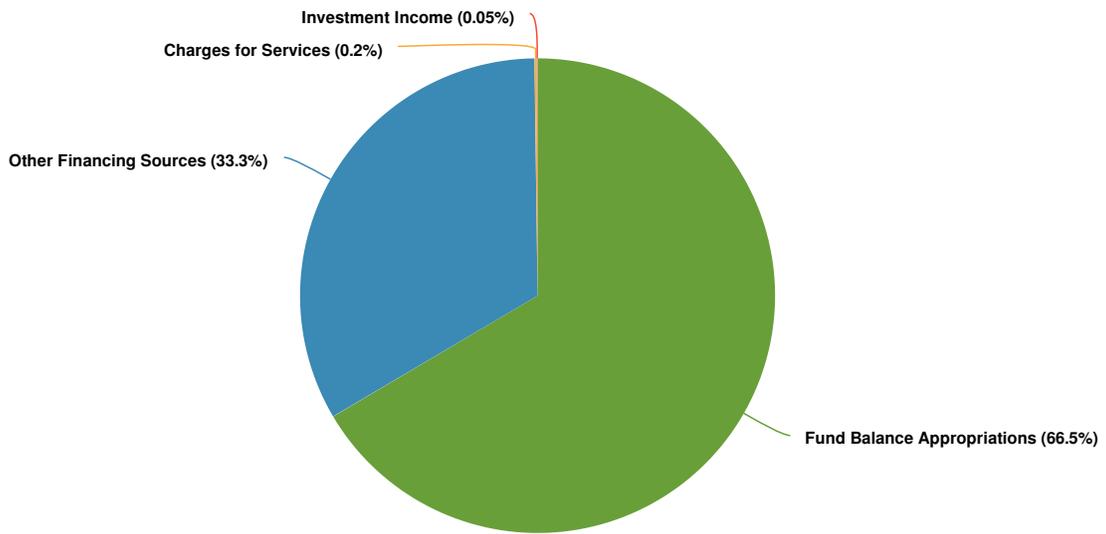
Summary

The Town of Fort Mill is projecting \$6.48M of revenue in FY2023, which represents a 47.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 47.9% or \$5.95M to \$6.48M in FY2023.

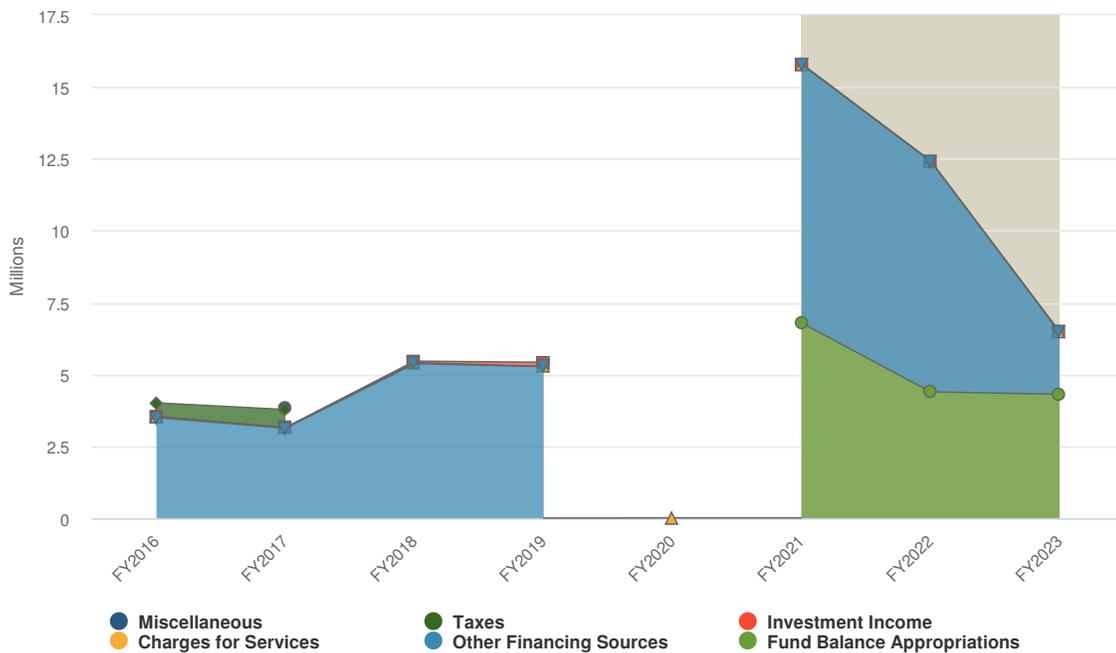


Revenues

Projected 2023 Revenues



Budgeted and Historical 2023 Revenues



Grey background indicates budgeted figures.

Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)

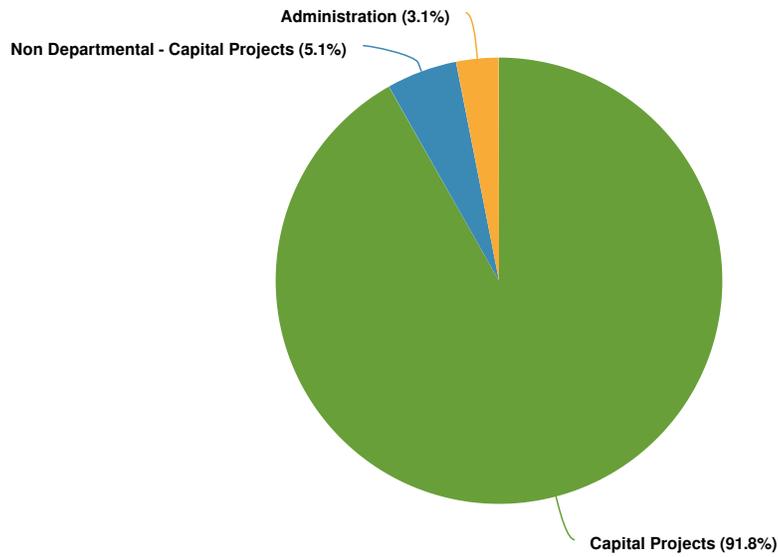


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source					
Charges for Services	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
Investment Income	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	0%
Other Financing Sources	\$10,364,320.00	\$9,000,000.00	\$8,025,000.00	\$2,157,900.00	-73.1%
Fund Balance Appropriations	\$3,827,680.00	\$6,793,129.00	\$4,393,526.00	\$4,310,902.00	-1.9%
Total Revenue Source:	\$14,205,000.00	\$15,806,129.00	\$12,431,526.00	\$6,481,802.00	-47.9%

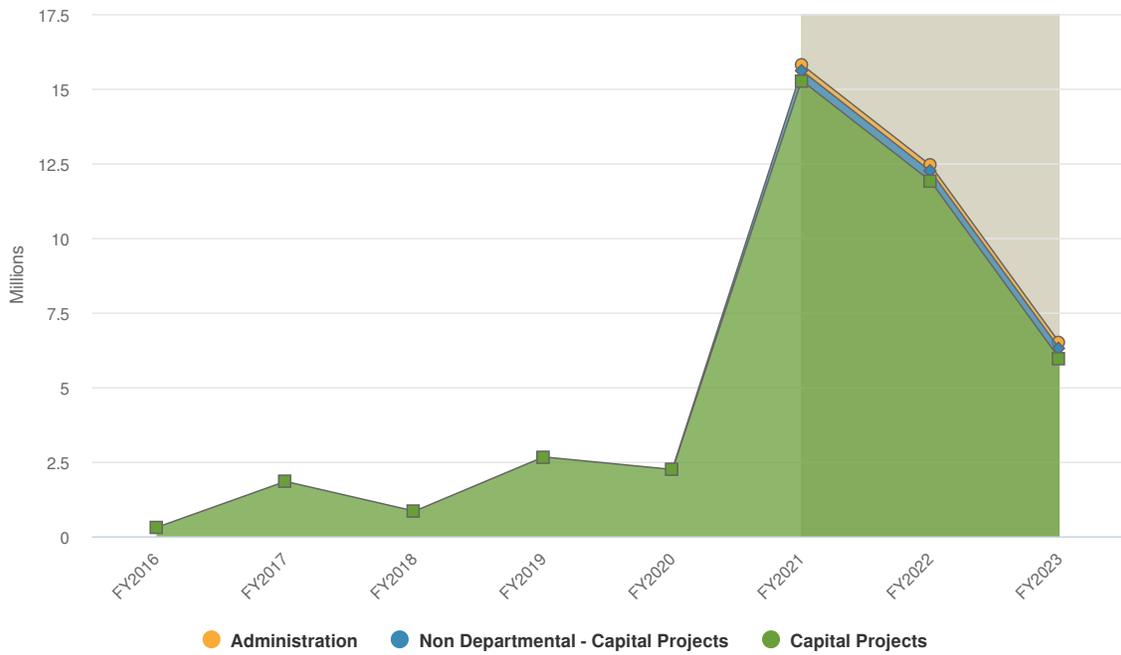


Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expenditures					
Non Departmental - Capital Projects	\$0.00	\$331,129.00	\$331,526.00	\$331,802.00	0.1%
Administration		\$200,000.00	\$200,000.00	\$200,000.00	0%
Capital Projects	\$14,205,000.00	\$15,275,000.00	\$11,900,000.00	\$5,950,000.00	-50%
Total Expenditures:	\$14,205,000.00	\$15,806,129.00	\$12,431,526.00	\$6,481,802.00	-47.9%



CAPITAL IMPROVEMENTS



There are no submitted Capital Requests



There are no submitted Capital Requests



DEPARTMENTS

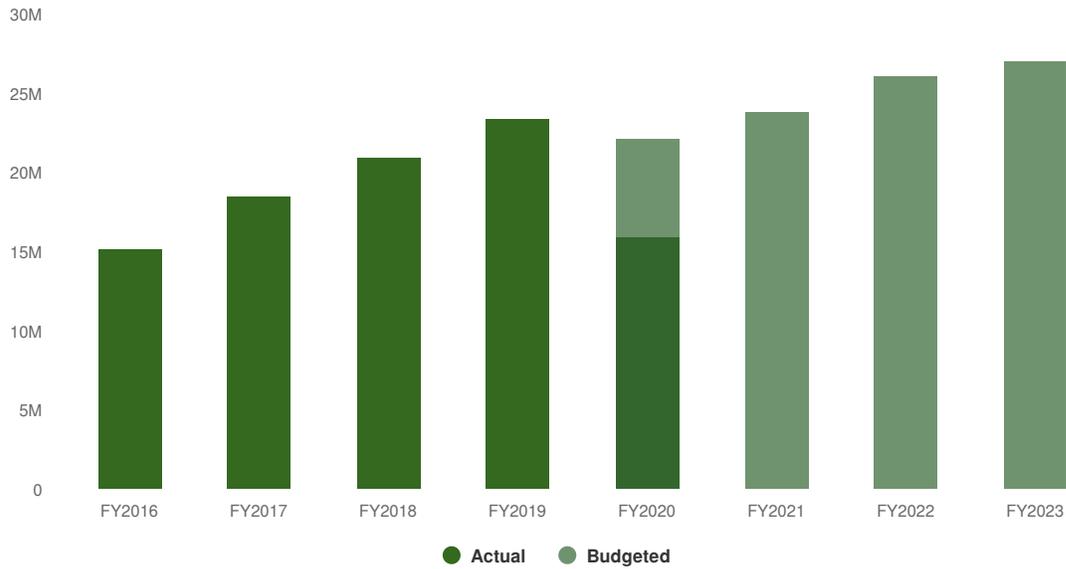


Revenue Source

Revenues Summary

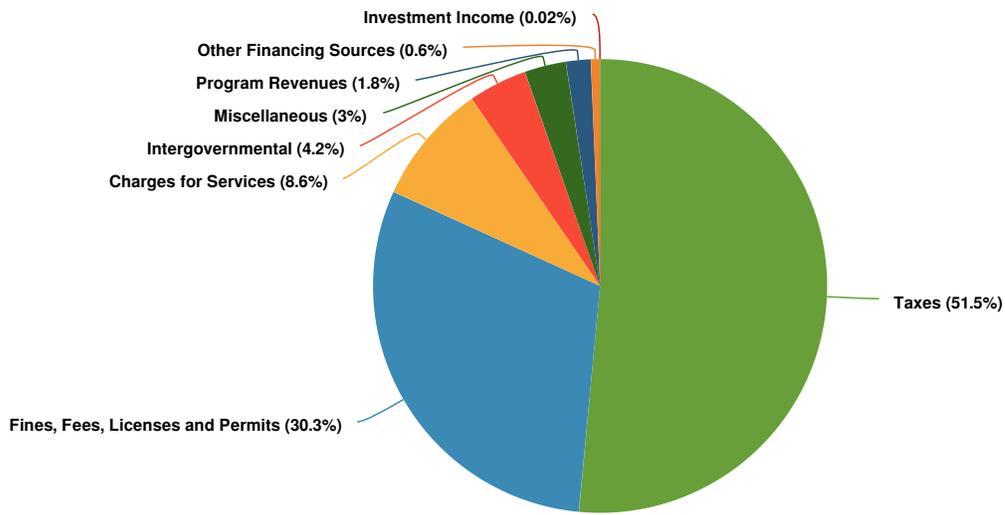
\$27,038,446 **\$882,086**
(3.37% vs. prior year)

Revenue Source Proposed and Historical Budget vs. Actual

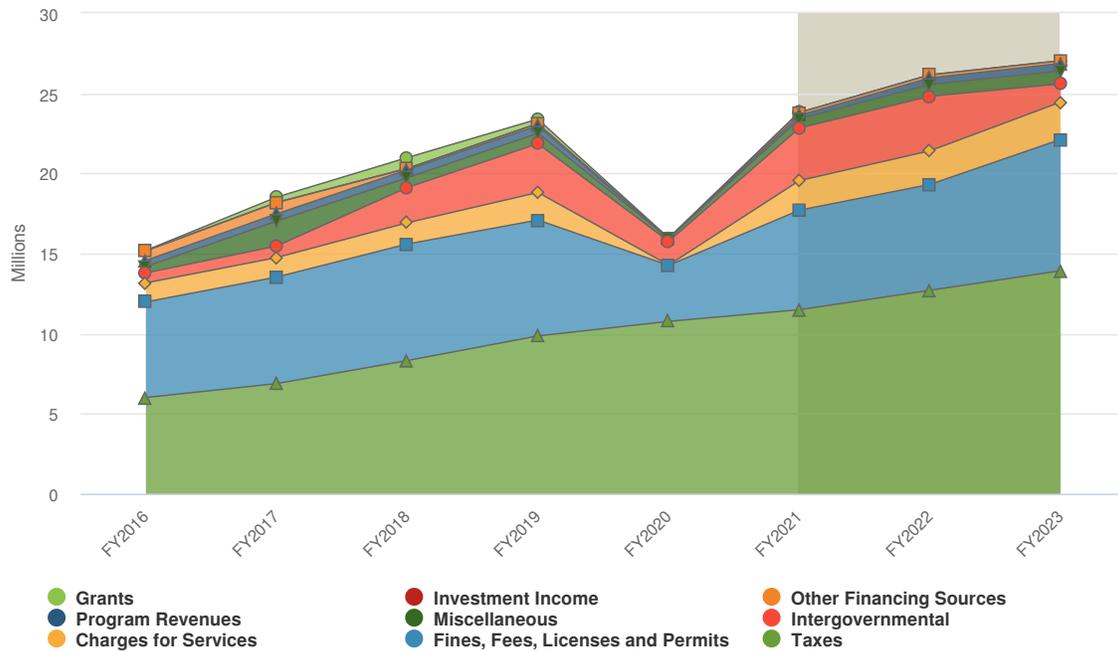


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source						
Taxes						
YORK COUNTY VEHICLE TAX	100-00-0000-000-445000	\$850,000.00	\$900,000.00	\$1,100,000.00	\$1,200,000.00	9.1%
REAL PROPERTY TAX	100-00-0000-000-445100	\$9,250,000.00	\$10,500,000.00	\$11,500,000.00	\$12,620,000.00	9.7%
REAL PROPERTY TAXES	100-00-0000-000-445110	\$500.00			\$0.00	N/A
EXECUTION COSTS PENALTIES	100-00-0000-000-445250	\$12,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0%
ACCOMODATIONS TAX-STATE	100-00-0000-000-447220	\$37,000.00	\$37,000.00	\$37,000.00	\$40,000.00	8.1%
HOUSING AUTH LIEU OF TAX	100-00-0000-000-448100	\$45,000.00	\$22,500.00	\$35,000.00	\$35,000.00	0%
Total Taxes:		\$10,194,500.00	\$11,489,500.00	\$12,702,000.00	\$13,925,000.00	9.6%
Program Revenues						
ATHLETICS REVENUE	100-00-0000-000-443280	\$405,000.00	\$220,000.00	\$405,000.00	\$475,000.00	17.3%
Total Program Revenues:		\$405,000.00	\$220,000.00	\$405,000.00	\$475,000.00	17.3%
Fines, Fees, Licenses and Permits						
POLICE COURT FINES & BOND	100-00-0000-000-442100	\$60,000.00	\$48,000.00	\$48,000.00	\$48,000.00	0%
BUILDING PERMITS	100-00-0000-000-443100	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	0%
PRIVILEGE LICENSE	100-00-0000-000-443250	\$3,700,000.00	\$3,700,000.00	\$4,000,000.00	\$5,500,000.00	37.5%
DUKE POWER LIEU OF FEE	100-00-0000-000-443260	\$425,000.00	\$400,000.00	\$450,000.00	\$475,000.00	5.6%
IN LIEU OF FEE-YORK ELECT	100-00-0000-000-443270	\$650,000.00	\$700,000.00	\$735,000.00	\$775,000.00	5.4%
CODE ENFORCE FINES	100-00-0000-000-444110	\$1,000.00	\$0.00	\$750.00	\$750.00	0%
MISCELLANEOUS PERMITS	100-00-0000-000-444350	\$200.00	\$0.00	\$200.00	\$200.00	0%



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
PLANNING ZONING FEES	100-00-0000-000-444360	\$175,000.00	\$165,000.00	\$175,000.00	\$200,000.00	14.3%
Total Fines, Fees, Licenses and Permits:		\$6,211,200.00	\$6,213,000.00	\$6,608,950.00	\$8,198,950.00	24.1%
Charges for Services						
GARBAGE SERVICES	100-00-0000-000-441050	\$1,500,000.00	\$1,800,000.00	\$2,016,000.00	\$2,268,000.00	12.5%
CEMETERY LOTS/DEED FEES	100-00-0000-000-443150	\$50.00	\$0.00		\$0.00	N/A
GRAVE OPENINGS	100-00-0000-000-443200	\$30,000.00	\$22,500.00	\$30,000.00	\$30,000.00	0%
PARKS RENTALS	100-00-0000-000-444070	\$40,000.00	\$20,000.00	\$40,000.00	\$30,000.00	-25%
GYM RENTALS	100-00-0000-000-444090	\$14,000.00	\$5,000.00	\$14,000.00	\$3,000.00	-78.6%
Total Charges for Services:		\$1,584,050.00	\$1,847,500.00	\$2,100,000.00	\$2,331,000.00	11%
Intergovernmental						
YORK COUNTY FIRE PROTECTION	100-00-0000-000-442120	\$30,000.00	\$31,731.00	\$33,318.00	\$35,000.00	5%
PARKS AND REC FUNDING-COU	100-00-0000-000-443130	\$155,341.00	\$157,510.00	\$157,510.00	\$157,510.00	0%
SCHOOL DISTRICT SAFETY OFCR	100-00-0000-000-444010	\$285,541.80	\$346,884.00	\$364,229.00	\$350,000.00	-3.9%
EQUIP RENTAL SURCHARGE	100-00-0000-000-444230	\$2,000,000.00	\$2,400,000.00	\$2,570,400.00	\$0.00	-100%
AID TO SUBDIVISIONS	100-00-0000-000-447000	\$263,000.00	\$263,000.00	\$262,834.00	\$574,675.00	118.6%
MANUFACTURER'S TAX EXEMPT	100-00-0000-000-447230	\$600.00	\$600.00	\$900.00	\$900.00	0%
MERCHANTS INVENTORY TAX	100-00-0000-000-447250	\$15,469.00	\$15,469.00	\$15,469.00	\$15,469.00	0%
PARKS AND REC FUNDING- STATE	100-00-0000-000-447330	\$60,000.00	\$65,000.00		\$0.00	N/A
Total Intergovernmental:		\$2,809,951.80	\$3,280,194.00	\$3,404,660.00	\$1,133,554.00	-66.7%



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Miscellaneous						
SCHL DIST SAFTY OFCR-STATE	100-00-0000-000-444011	\$0.00	\$297,000.00	\$311,850.00	\$327,442.00	5%
MISCELLANEOUS INCOME	100-00-0000-000-444050	\$188,006.00	\$193,500.00	\$235,000.00	\$225,000.00	-4.3%
SPRING FESTIVAL	100-00-0000-000-444080	\$200,000.00	\$25,000.00	\$150,000.00	\$125,000.00	-16.7%
CRED CRD CONV FEE	100-00-0000-000-444120	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	0%
RETIRE SYSTEM REIMB	100-00-0000-000-444220			\$0.00	\$55,000.00	N/A
STREET ACCEPT FEES	100-00-0000-000-444500	\$4,000.00	\$0.00	\$3,000.00	\$3,000.00	0%
RECYCLING	100-00-0000-000-448250	\$2,000.00	\$2,500.00	\$4,000.00	\$4,000.00	0%
Total Miscellaneous:		\$454,006.00	\$578,000.00	\$763,850.00	\$799,442.00	4.7%
Grants						
FEDERAL GRANT REV	100-00-0000-000-440010	\$300,000.00	\$32,461.00		\$0.00	N/A
Total Grants:		\$300,000.00	\$32,461.00		\$0.00	N/A
Investment Income						
INTEREST INCOME	100-00-0000-000-444200	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	0%
Total Investment Income:		\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	0%
Other Financing Sources						
OTHER FIN SOURCE-TSF IN	100-00-0000-000-416500	\$200,034.00	\$171,400.00	\$171,400.00	\$150,000.00	-12.5%
OTHER FIN SOURCE-INS PROC	100-00-0000-000-416540	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	0%
OTHER SALE OF FIXED ASSETS	100-00-0000-000-449050	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	0%
Total Other Financing Sources:		\$220,034.00	\$171,400.00	\$191,400.00	\$170,000.00	-11.2%



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Total Revenue Source:		\$22,184,241.80	\$23,837,555.00	\$26,181,360.00	\$27,038,446.00	3.3%



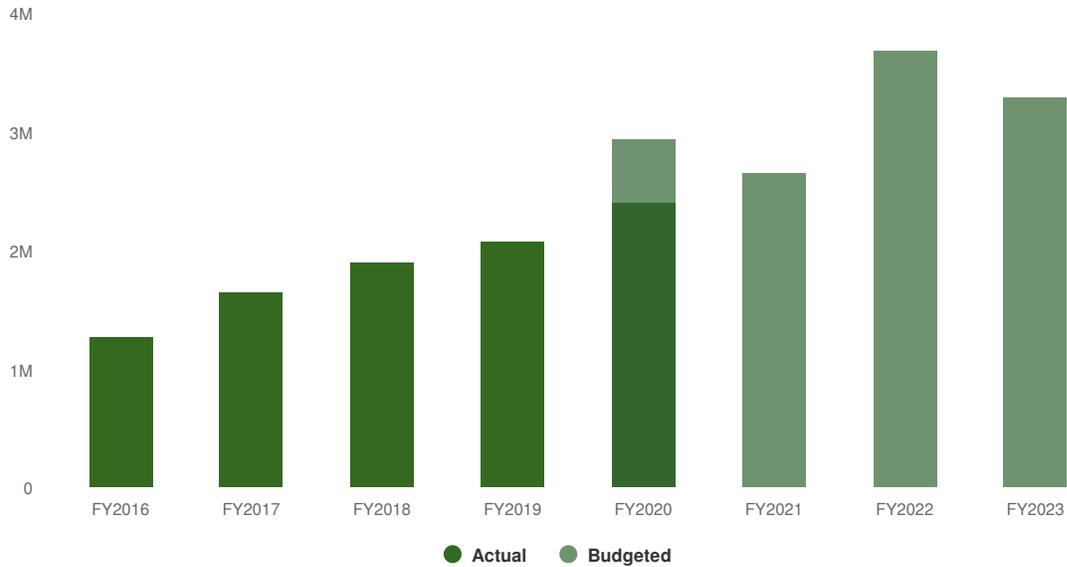
Administration



Expenditures Summary

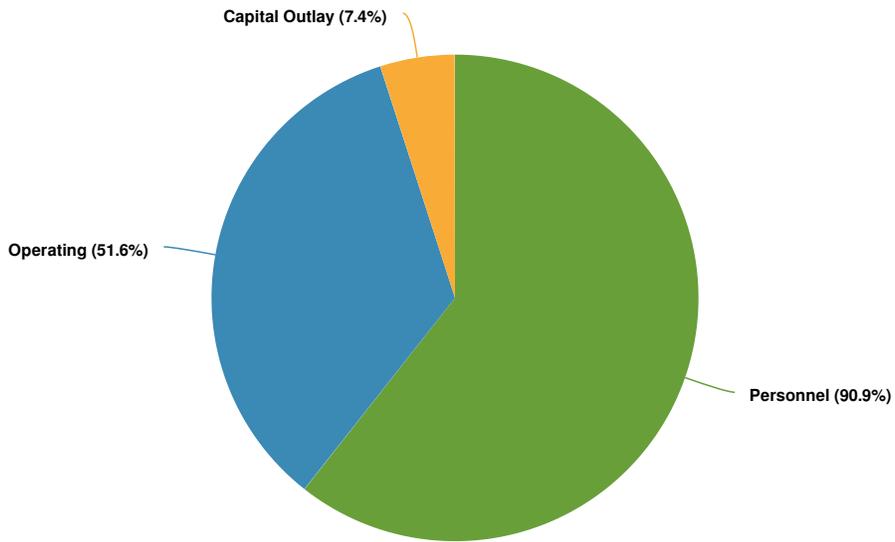
\$3,300,192 **-\$391,488**
(-10.60% vs. prior year)

Administration Proposed and Historical Budget vs. Actual

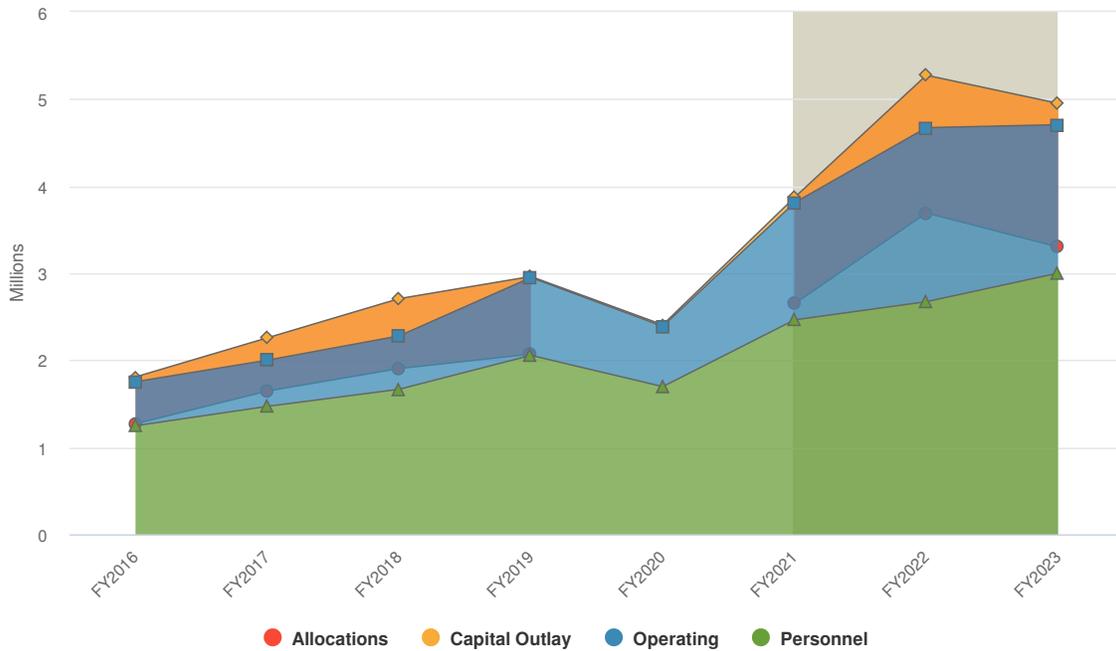


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Personnel					
SALARIES REGULAR	\$1,733,473.00	\$1,812,831.00	\$1,959,941.00	\$2,151,105.00	9.8%
SALARIES OVERTIME	\$2,000.00	\$2,000.00	\$2,000.00	\$21,000.00	950%
SOCIAL SECURITY	\$132,764.00	\$138,835.00	\$144,887.00	\$160,220.00	10.6%
SC RETIREMENT	\$278,219.00	\$279,821.00	\$321,100.00	\$377,600.00	17.6%
DEFERRED COMP MATCH	\$7,800.00	\$7,865.00	\$6,500.00	\$5,460.00	-16%
MEDICAL INSURANCE	\$211,204.00	\$211,295.00	\$234,706.00	\$268,965.00	14.6%
WORKERS COMPENSATION	\$13,003.00	\$11,217.00	\$12,929.00	\$16,654.00	28.8%
Total Personnel:	\$2,378,463.00	\$2,463,864.00	\$2,682,063.00	\$3,001,004.00	11.9%
Operating					
UNIFORMS	\$7,200.00	\$4,950.00	\$7,300.00	\$3,800.00	-47.9%
MATERIALS AND SUPPLIES	\$281,927.00	\$99,790.00	\$355,243.00	\$119,709.00	-66.3%
VEHICLE MAINTENANCE	\$3,500.00	\$3,500.00	\$11,000.00	\$3,500.00	-68.2%
GAS, GREASE & OIL	\$8,000.00	\$8,000.00	\$12,000.00	\$18,000.00	50%
ELECTRICITY	\$40,000.00	\$40,000.00	\$50,000.00	\$50,000.00	0%
TELEPHONE	\$53,000.00	\$65,000.00	\$76,400.00	\$80,400.00	5.2%
CONTRACTED SERVICES	\$20,000.00	\$60,000.00	\$120,000.00	\$120,000.00	0%
RENTALS		\$0.00	\$3,000.00	\$4,000.00	33.3%
TRAVEL & TRAINING	\$209,350.00	\$165,350.00	\$207,480.00	\$169,250.00	-18.4%
WATER & HEAT	\$11,200.00	\$11,000.00	\$11,000.00	\$11,000.00	0%
MEM/DUES/SUBSCR	\$55,635.00	\$57,341.00	\$73,356.00	\$73,409.00	0.1%
AUDITOR FEES	\$42,000.00	\$42,000.00	\$50,000.00	\$67,500.00	35%
ATTORNEY FEES	\$36,000.00	\$36,000.00	\$36,000.00	\$42,000.00	16.7%
ADVERTISING	\$9,500.00	\$9,500.00	\$9,500.00	\$9,500.00	0%
POSTAGE	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
BLDGS/GRNDS MTC	\$17,000.00	\$33,000.00	\$17,000.00	\$17,000.00	0%
CUSTODIAL SERVICES	\$11,000.00	\$11,000.00	\$11,000.00	\$14,000.00	27.3%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	\$500.00	0%
FESTIVITIES	\$62,960.00	\$124,300.00	\$218,200.00	\$175,000.00	-19.8%
PROFESSIONAL SERVICES	\$329,700.00	\$146,300.00	\$281,800.00	\$305,200.00	8.3%
LEASE AGREEMENT	\$8,400.00	\$8,400.00	\$9,000.00	\$9,000.00	0%
CONTINGENCIES	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
SERVICE CONTRACTS	\$109,000.00	\$116,922.00	\$152,884.00	\$175,456.00	14.8%
SPRING FESTIVAL EXPENSES	\$200,000.00	\$200,000.00	\$208,000.00	\$133,000.00	-36.1%
TAX HANDLING	\$10,000.00	\$12,000.00	\$12,000.00	\$12,000.00	0%
FACADE GRANT PROGRAM	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	0%
EMPLOYMENT EXPENSE	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0%
CREDIT CARD PROCESS	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	0%
Total Operating:	\$1,616,872.00	\$1,345,853.00	\$2,023,663.00	\$1,704,224.00	-15.8%



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Capital Outlay					
TRANSPORTATION		\$0.00	\$107,432.00	\$120,000.00	11.7%
COMPUTER OUTLAY	\$29,000.00	\$11,000.00	\$285,000.00	\$5,000.00	-98.2%
OTHER OUTLAY	\$195,000.00	\$49,500.00	\$210,000.00	\$120,000.00	-42.9%
Total Capital Outlay:	\$224,000.00	\$60,500.00	\$602,432.00	\$245,000.00	-59.3%
Allocations					
ALLOCATION TO GROSS REVENUE	-\$1,275,209.00	-\$1,221,065.00	-\$1,592,447.00	-\$1,650,036.00	3.6%
Total Allocations:	-\$1,275,209.00	-\$1,221,065.00	-\$1,592,447.00	-\$1,650,036.00	3.6%
Total Expense Objects:	\$2,944,126.00	\$2,649,152.00	\$3,715,711.00	\$3,300,192.00	-11.2%

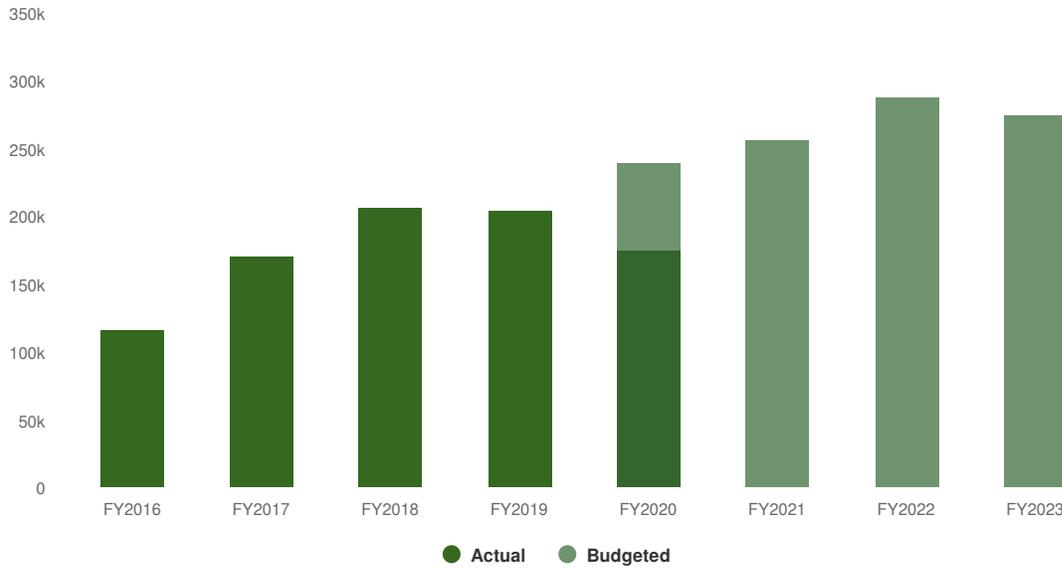


Municipal Court

Expenditures Summary

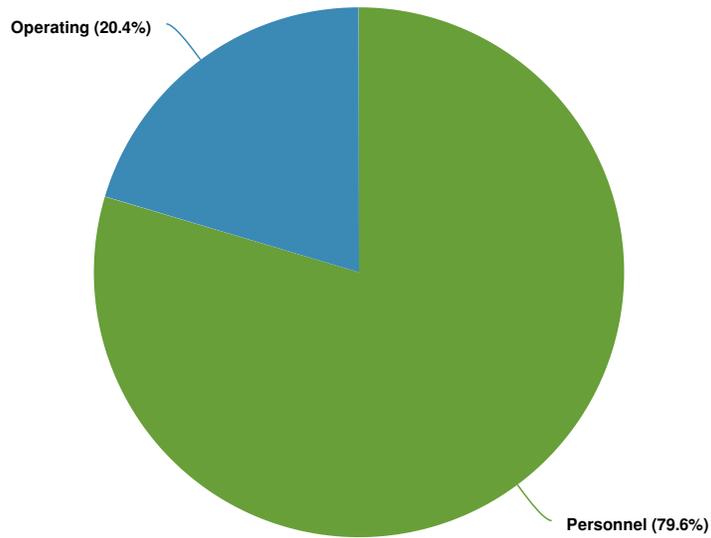
\$275,239 **-\$12,723**
(-4.42% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual

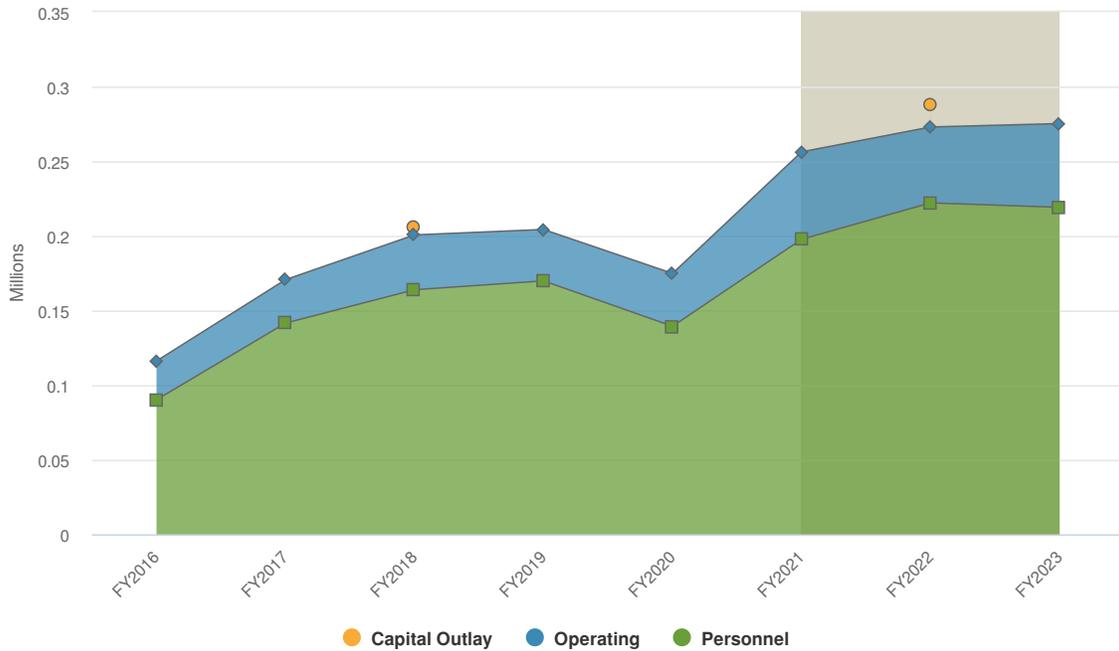


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Personnel					
SALARIES REGULAR	\$141,209.00	\$147,288.00	\$166,796.00	\$160,663.00	-3.7%
SALARIES OVERTIME	\$2,000.00	\$2,000.00	\$2,000.00	\$2,100.00	5%
SOCIAL SECURITY	\$10,955.00	\$11,420.00	\$11,090.00	\$10,724.00	-3.3%
SC RETIREMENT	\$22,935.00	\$23,281.00	\$27,870.00	\$28,582.00	2.6%
DEFERRED COMP MATCH	\$520.00	\$520.00	\$520.00	\$780.00	50%
MEDICAL INSURANCE	\$12,896.00	\$12,892.00	\$13,564.00	\$14,578.00	7.5%
WORKERS COMPENSATION	\$215.00	\$319.00	\$266.00	\$1,709.00	542.5%
Total Personnel:	\$190,730.00	\$197,720.00	\$222,106.00	\$219,136.00	-1.3%
Operating					
UNIFORMS	\$800.00	\$800.00	\$800.00	\$800.00	0%
MATERIALS AND SUPPLIES	\$6,125.00	\$11,500.00	\$5,000.00	\$5,000.00	0%
TELEPHONE	\$4,500.00	\$6,500.00	\$6,500.00	\$6,500.00	0%
TRAVEL & TRAINING	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	0%
MEM/DUES/SUBSCR	\$1,940.00	\$1,940.00	\$1,940.00	\$3,220.00	66%
POSTAGE	\$2,250.00	\$2,250.00	\$2,250.00	\$2,250.00	0%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$28,029.00	\$30,229.00	\$29,016.00	\$28,983.00	-0.1%
JURY TRIALS	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	0%
LEASE AGREEMENT	\$150.00	\$150.00	\$150.00	\$150.00	0%
SERVICE CONTRACTS				\$4,000.00	N/A
Total Operating:	\$48,994.00	\$58,569.00	\$50,856.00	\$56,103.00	10.3%
Capital Outlay					
COMPUTER OUTLAY		\$0.00	\$15,000.00	\$0.00	-100%
Total Capital Outlay:		\$0.00	\$15,000.00	\$0.00	-100%
Total Expense Objects:	\$239,724.00	\$256,289.00	\$287,962.00	\$275,239.00	-4.4%



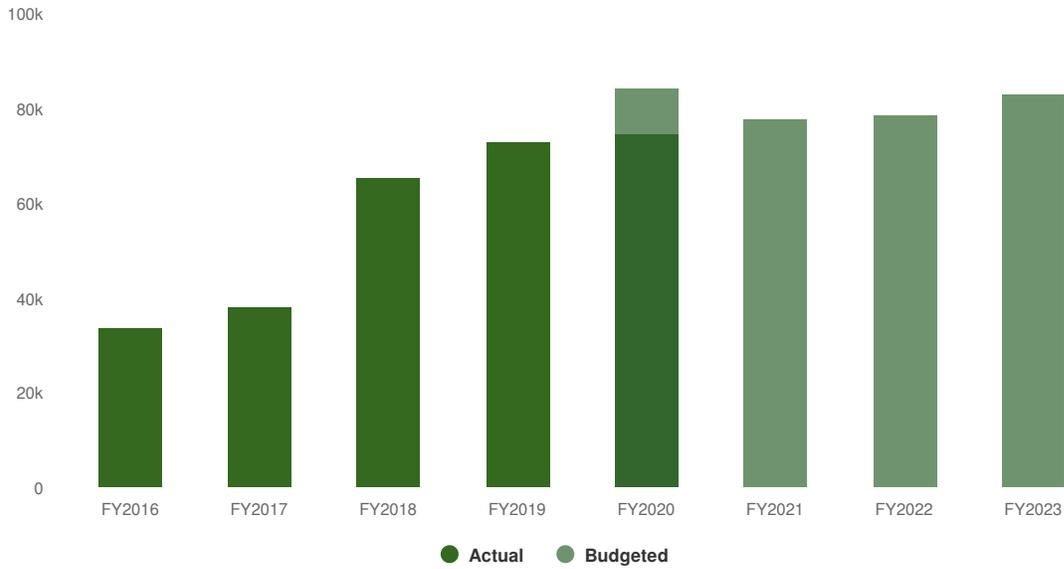
Council



Expenditures Summary

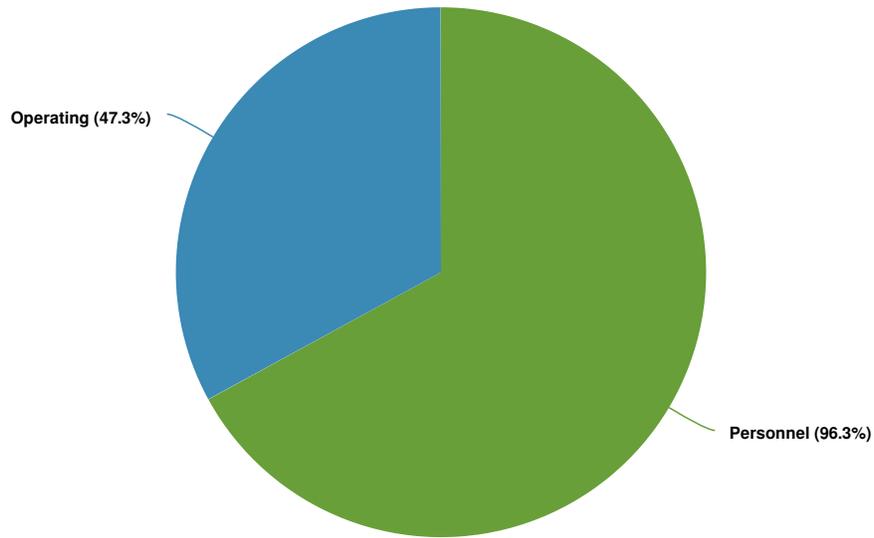
\$82,910 **\$4,355**
(5.54% vs. prior year)

Council Proposed and Historical Budget vs. Actual

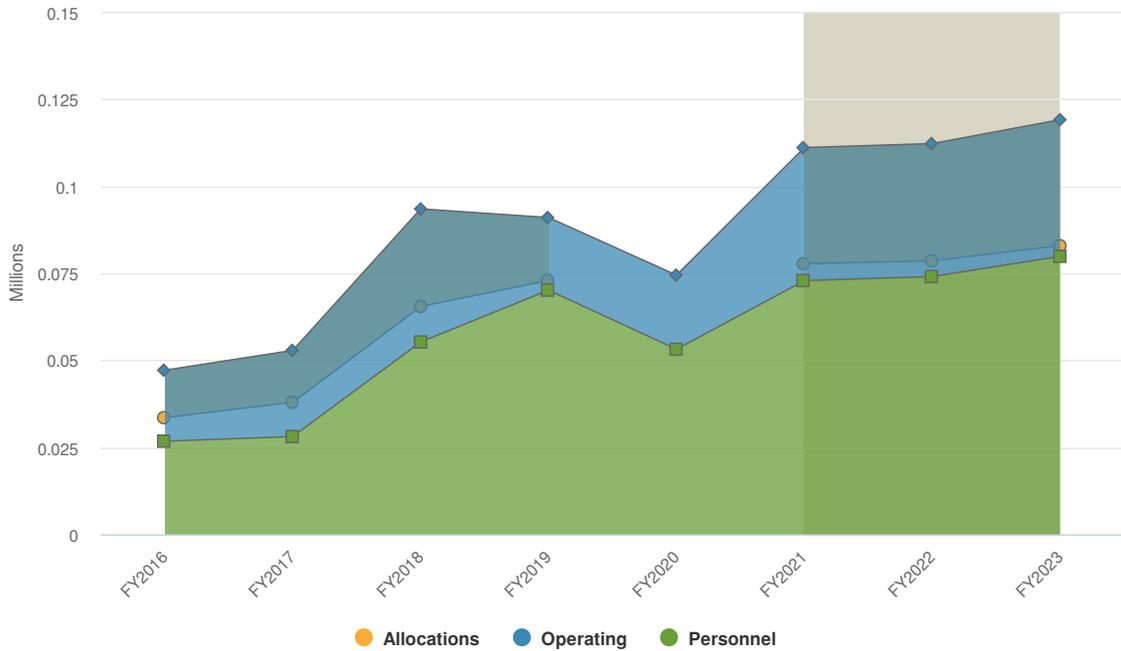


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Personnel					
SALARIES REGULAR	\$52,600.00	\$52,600.00	\$52,600.00	\$52,600.00	0%
SOCIAL SECURITY	\$4,024.00	\$4,024.00	\$4,012.00	\$4,017.00	0.1%
SC RETIREMENT	\$8,448.00	\$8,185.00	\$8,709.00	\$8,006.00	-8.1%
DEFERRED COMP MATCH	\$0.00	\$240.00	\$240.00	\$120.00	-50%
MEDICAL INSURANCE	\$0.00	\$7,488.00	\$7,602.00	\$14,512.00	90.9%
WORKERS COMPENSATION	\$338.00	\$338.00	\$864.00	\$587.00	-32.1%
Total Personnel:	\$65,410.00	\$72,875.00	\$74,027.00	\$79,842.00	7.9%
Operating					
UNIFORMS	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0%
MATERIALS AND SUPPLIES	\$21,600.00	\$5,500.00	\$5,500.00	\$6,800.00	23.6%
TELEPHONE	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	0%
TRAVEL & TRAINING	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
MEM/DUES/SUBSCR	\$5,695.00	\$5,695.00	\$5,695.00	\$5,428.00	-4.7%
ADVERTISING	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	\$500.00	0%
FESTIVITIES	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	0%
CONTINGENCIES	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	0%
Total Operating:	\$54,295.00	\$38,195.00	\$38,195.00	\$39,228.00	2.7%
Allocations					
ALLOCATION TO G REVENUE	-\$35,581.00	-\$33,321.00	-\$33,667.00	-\$36,160.00	7.4%
Total Allocations:	-\$35,581.00	-\$33,321.00	-\$33,667.00	-\$36,160.00	7.4%
Total Expense Objects:	\$84,124.00	\$77,749.00	\$78,555.00	\$82,910.00	5.5%



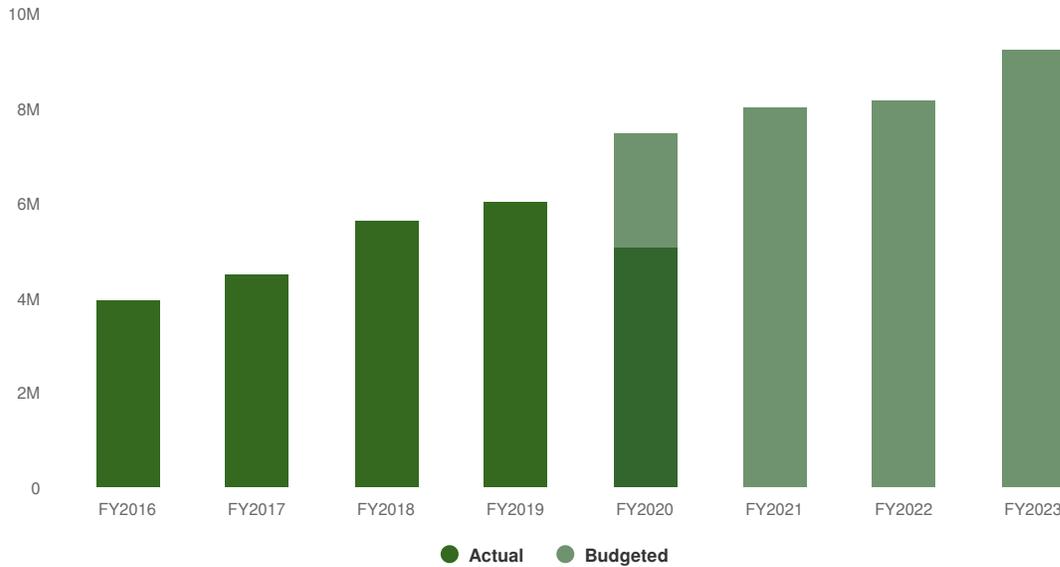
Police Department



Expenditures Summary

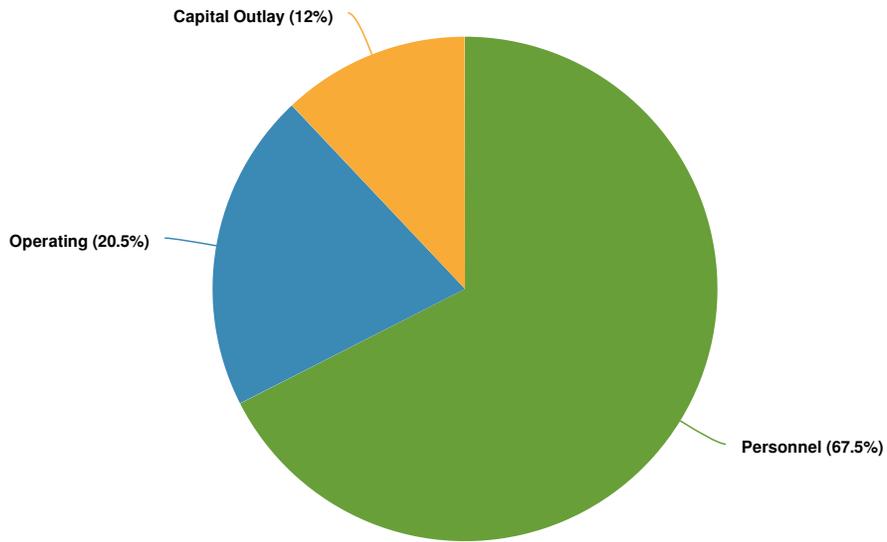
\$9,237,146 **\$1,059,775**
(12.96% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual

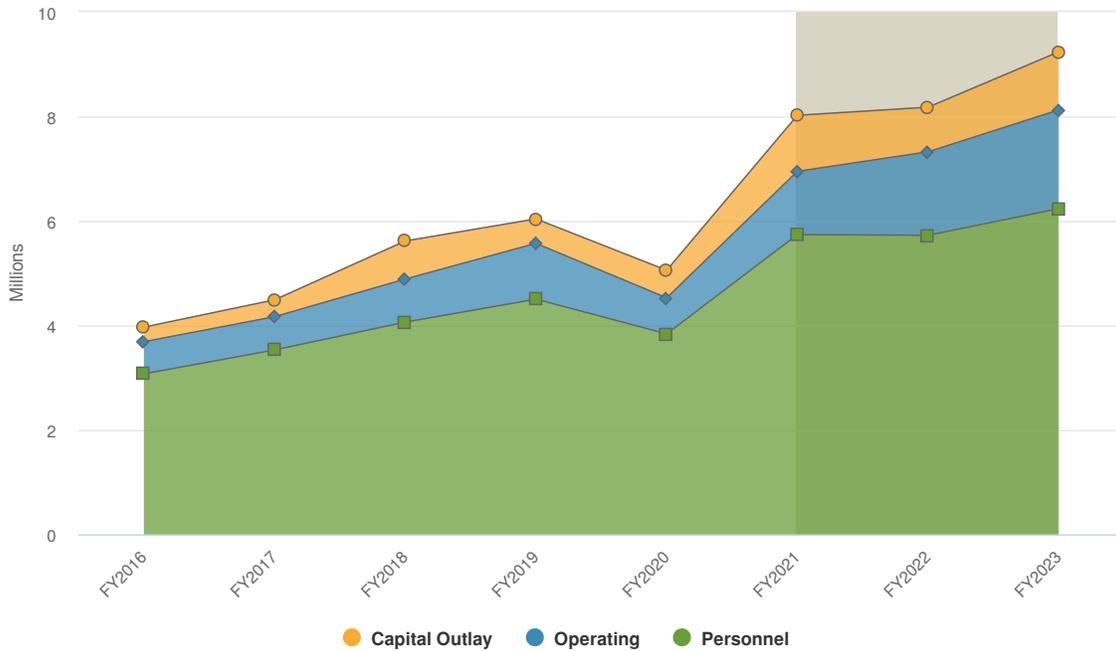


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Personnel					
SALARIES REGULAR	\$3,589,921.00	\$3,922,297.00	\$3,870,318.00	\$4,151,144.00	7.3%
SALARIES OVERTIME	\$118,000.00	\$118,000.00	\$130,000.00	\$183,750.00	41.3%
SOCIAL SECURITY	\$283,656.00	\$309,083.00	\$292,855.00	\$314,570.00	7.4%
SC RETIREMENT	\$73,505.00	\$73,321.00	\$83,931.00	\$97,094.00	15.7%
DEFERRED COMP MATCH	\$17,420.00	\$18,785.00	\$13,260.00	\$10,140.00	-23.5%
LAW ENFORCEMENT RETIRE	\$607,838.00	\$650,786.00	\$670,754.00	\$785,867.00	17.2%
MEDICAL INSURANCE	\$483,941.00	\$523,466.00	\$538,202.00	\$587,550.00	9.2%
WORKERS COMPENSATION	\$112,908.00	\$122,517.00	\$125,792.00	\$105,426.00	-16.2%
Total Personnel:	\$5,287,189.00	\$5,738,255.00	\$5,725,112.00	\$6,235,541.00	8.9%
Operating					
UNIFORMS	\$79,800.00	\$83,400.00	\$85,400.00	\$95,700.00	12.1%
MATERIALS AND SUPPLIES	\$90,926.00	\$67,850.00	\$73,060.00	\$66,965.00	-8.3%
VEHICLE MAINTENANCE	\$88,620.00	\$94,528.00	\$94,528.00	\$105,400.00	11.5%
GAS, GREASE & OIL	\$144,000.00	\$133,600.00	\$170,048.00	\$183,600.00	8%
ELECTRICITY	\$50,000.00	\$40,000.00	\$50,000.00	\$50,000.00	0%
TELEPHONE	\$129,205.00	\$135,714.00	\$140,204.00	\$161,704.00	15.3%
CONTRACTED SERVICES			\$1,500.00	\$1,500.00	0%
EQUIPMENT REPAIRS	\$8,400.00	\$8,400.00	\$8,400.00	\$8,400.00	0%
TRAVEL & TRAINING	\$58,500.00	\$32,000.00	\$69,000.00	\$75,032.00	8.7%
WATER & HEAT	\$12,000.00	\$10,000.00	\$12,000.00	\$13,000.00	8.3%
MEM/DUES/SUBSCR	\$35,480.00	\$31,270.00	\$57,665.00	\$47,533.00	-17.6%
ADVERTISING	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0%
POSTAGE	\$1,500.00	\$1,500.00	\$2,500.00	\$2,500.00	0%
BLDGS/GRNDS MTC	\$50,000.00	\$63,161.00	\$78,704.00	\$78,704.00	0%
CUSTODIAL SERVICES		\$0.00	\$12,000.00	\$12,000.00	0%
NARCOTICS EXPENSES	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
PRISONERS EXPENSE	\$104,000.00	\$75,000.00	\$75,000.00	\$75,000.00	0%
MISCELLANEOUS EXPENSE	\$2,500.00	\$2,500.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$27,286.00	\$15,336.00	\$17,300.00	\$17,300.00	0%
LEASE AGREEMENT	\$28,037.00	\$20,000.00	\$28,349.00	\$28,349.00	0%
SERVICE CONTRACTS	\$147,870.00	\$166,921.00	\$267,840.00	\$326,452.00	21.9%
SAFETY PATROL & CADETS	\$1,000.00	\$4,227.00	\$3,009.00	\$3,009.00	0%
CRIME PREVENTION	\$4,000.00	\$2,000.00	\$4,000.00	\$4,000.00	0%
TRAFFIC SAFETY		\$0.00	\$1,000.00	\$1,000.00	0%
VEHICLE ACCESSORY	\$238,246.00	\$129,666.00	\$264,832.00	\$412,524.00	55.8%



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
EMPLOYMENT EXPENSE	\$16,002.00	\$12,000.00	\$17,252.00	\$19,919.00	15.5%
WEAPONS & AMMO	\$90,151.00	\$76,055.00	\$90,720.00	\$94,779.00	4.5%
Total Operating:	\$1,413,523.00	\$1,211,128.00	\$1,630,811.00	\$1,890,870.00	15.9%
Capital Outlay					
TRANSPORTATION	\$199,606.00	\$330,372.00	\$388,512.00	\$541,618.00	39.4%
COMPUTER OUTLAY	\$70,000.00	\$462,000.00	\$132,285.00	\$329,815.00	149.3%
MACHINERY & EQUIPMENT	\$241,436.00	\$99,972.00	\$103,285.00	\$138,835.00	34.4%
OTHER OUTLAY	\$285,623.00	\$180,451.00	\$365,642.00	\$100,467.00	-72.5%
Total Capital Outlay:	\$796,665.00	\$1,072,795.00	\$989,724.00	\$1,110,735.00	12.2%
Total Expense Objects:	\$7,497,377.00	\$8,022,178.00	\$8,345,647.00	\$9,237,146.00	10.7%



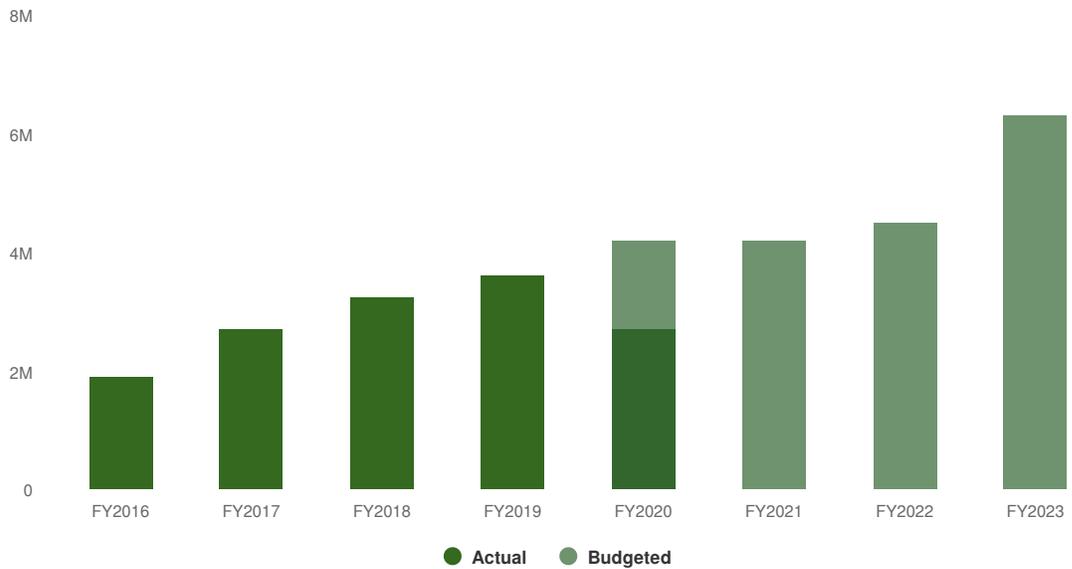
Fire Department



Expenditures Summary

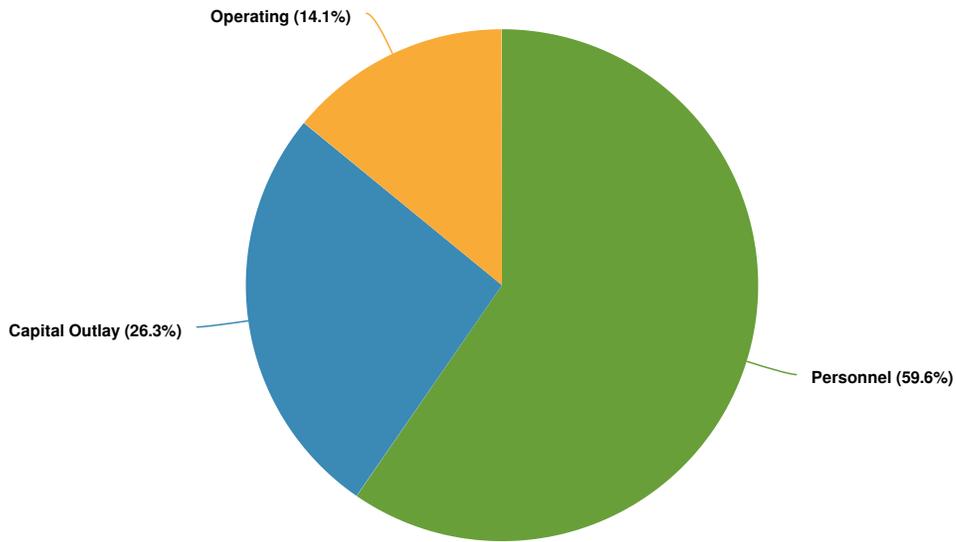
\$6,321,709 **\$1,824,463**
(40.57% vs. prior year)

Fire Department Proposed and Historical Budget vs. Actual

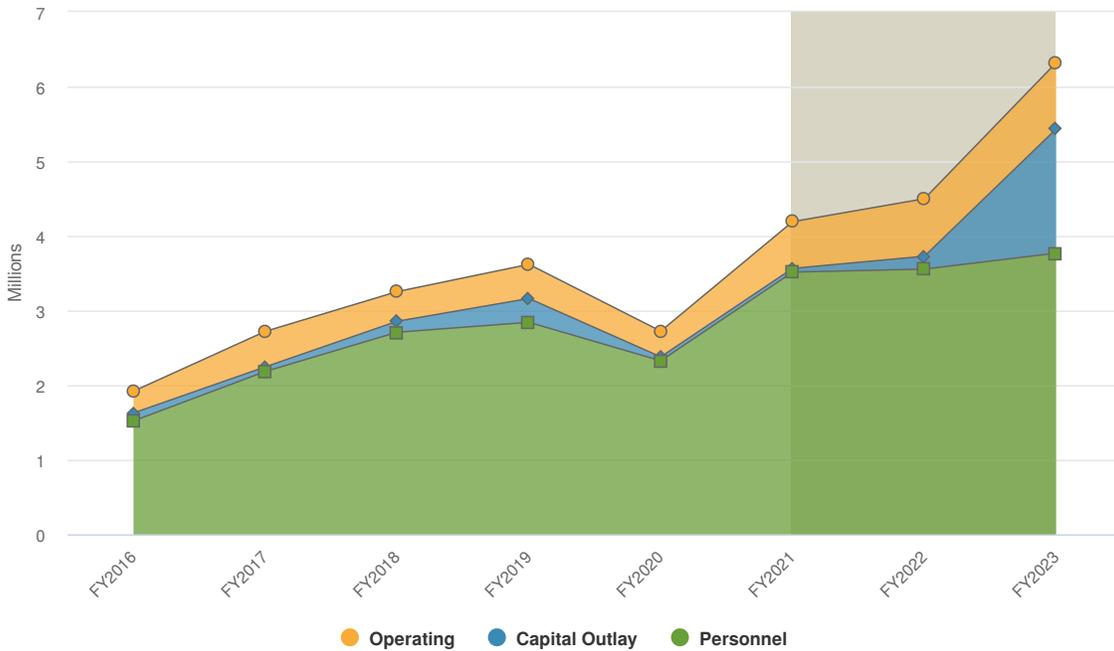


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Personnel					
SALARIES REGULAR	\$2,255,115.00	\$2,290,196.00	\$2,334,229.00	\$2,420,493.00	3.7%
SALARIES OVERTIME	\$180,000.00	\$180,000.00	\$180,000.00	\$239,400.00	33%
SOCIAL SECURITY	\$186,286.00	\$188,970.00	\$173,955.00	\$181,082.00	4.1%
SC RETIREMENT	\$5,901.00	\$5,718.00	\$23,664.00	\$18,279.00	-22.8%
DEFERRED COMP MATCH	\$11,180.00	\$11,180.00	\$10,660.00	\$8,840.00	-17.1%
LAW ENFORCEMENT RETIRE	\$448,667.00	\$443,095.00	\$441,273.00	\$500,187.00	13.4%
MEDICAL INSURANCE	\$318,131.00	\$335,793.00	\$324,888.00	\$351,948.00	8.3%
WORKERS COMPENSATION	\$61,355.00	\$59,142.00	\$66,047.00	\$48,089.00	-27.2%
Total Personnel:	\$3,466,635.00	\$3,514,094.00	\$3,554,716.00	\$3,768,318.00	6%
Operating					
UNIFORMS	\$39,525.00	\$39,525.00	\$40,350.00	\$40,350.00	0%
MATERIALS AND SUPPLIES	\$202,600.00	\$194,500.00	\$242,850.00	\$263,853.00	8.6%
VEHICLE MAINTENANCE	\$50,000.00	\$60,000.00	\$120,000.00	\$120,000.00	0%
GAS, GREASE & OIL	\$30,000.00	\$30,000.00	\$32,000.00	\$55,000.00	71.9%
ELECTRICITY	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0%
TELEPHONE	\$31,200.00	\$35,000.00	\$38,840.00	\$41,340.00	6.4%
RENTALS		\$0.00	\$3,300.00	\$4,300.00	30.3%
EQUIPMENT REPAIRS	\$16,000.00	\$18,000.00	\$22,000.00	\$22,000.00	0%
TRAVEL & TRAINING	\$31,600.00	\$25,600.00	\$34,850.00	\$34,850.00	0%
WATER & HEAT	\$25,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0%
MEM/DUES/SUBSCR	\$21,190.00	\$22,150.00	\$22,190.00	\$27,998.00	26.2%
ADVERTISING	\$500.00	\$500.00	\$500.00	\$500.00	0%
PHYSICALS	\$16,425.00	\$16,425.00	\$6,000.00	\$6,000.00	0%
POSTAGE	\$450.00	\$450.00	\$450.00	\$450.00	0%
BLDGS/GRNDS MTC	\$52,000.00	\$54,000.00	\$95,000.00	\$95,000.00	0%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	\$500.00	0%
FESTIVITIES	\$5,000.00	\$6,000.00	\$6,000.00	\$7,000.00	16.7%
PROFESSIONAL SERVICES		\$25,000.00		\$0.00	N/A
LEASE AGREEMENT		\$1,700.00	\$1,700.00	\$1,700.00	0%
SERVICE CONTRACTS	\$29,500.00	\$33,800.00	\$29,500.00	\$70,250.00	138.1%
VEHICLE ACCESSORY	\$12,000.00	\$0.00	\$11,500.00	\$34,300.00	198.3%
EMPLOYMENT EXPENSE	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	0%
Total Operating:	\$596,490.00	\$626,150.00	\$770,530.00	\$888,391.00	15.3%
Capital Outlay					
TRANSPORTATION	\$60,000.00	\$0.00	\$36,000.00	\$1,600,000.00	4,344.4%



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
MACHINERY & EQUIPMENT	\$69,700.00	\$50,000.00	\$136,000.00	\$65,000.00	-52.2%
Total Capital Outlay:	\$129,700.00	\$50,000.00	\$172,000.00	\$1,665,000.00	868%
Total Expense Objects:	\$4,192,825.00	\$4,190,244.00	\$4,497,246.00	\$6,321,709.00	40.6%



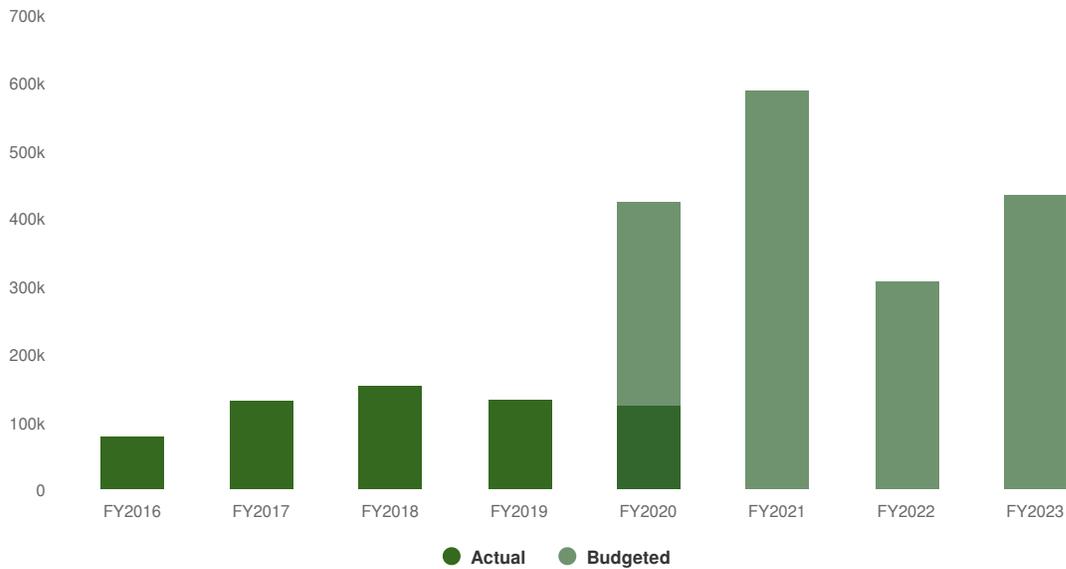
Public Works Administration



Expenditures Summary

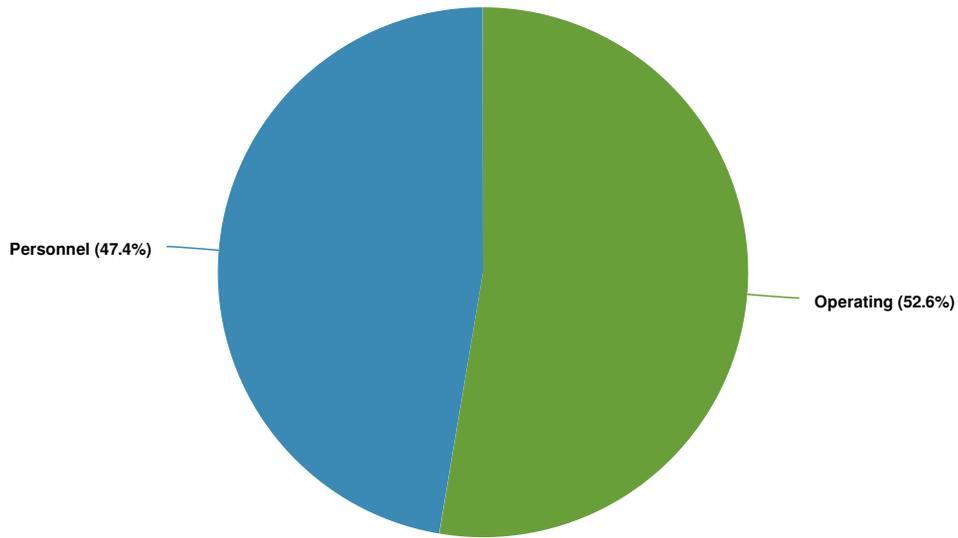
\$435,836 **\$127,986**
(41.57% vs. prior year)

Public Works Administration Proposed and Historical Budget vs. Actual

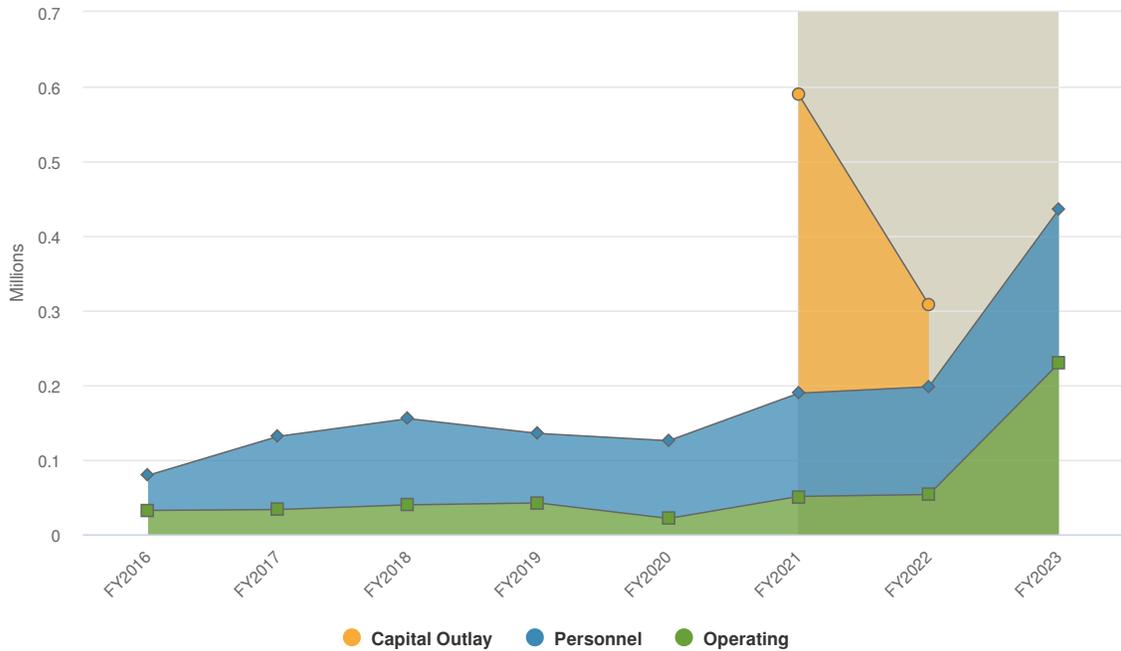


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Personnel					
SALARIES REGULAR	\$97,060.00	\$99,967.00	\$102,962.00	\$144,948.00	40.8%
SALARIES OVERTIME	\$600.00	\$600.00	\$600.00	\$1,050.00	75%
SOCIAL SECURITY	\$7,471.00	\$7,693.00	\$7,468.00	\$10,703.00	43.3%
SC RETIREMENT	\$15,660.00	\$15,703.00	\$17,124.00	\$25,632.00	49.7%
DEFERRED COMP MATCH	\$390.00	\$390.00	\$130.00	\$130.00	0%
MEDICAL INSURANCE	\$13,299.00	\$13,296.00	\$12,428.00	\$20,633.00	66%
WORKERS COMPENSATION	\$747.00	\$674.00	\$3,747.00	\$3,275.00	-12.6%
Total Personnel:	\$135,227.00	\$138,323.00	\$144,459.00	\$206,371.00	42.9%
Operating					
UNIFORMS	\$925.00	\$925.00	\$925.00	\$725.00	-21.6%
MATERIALS AND SUPPLIES	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	0%
VEHICLE MAINTENANCE	\$2,000.00	\$3,000.00	\$3,000.00	\$3,000.00	0%
GAS, GREASE & OIL	\$3,000.00	\$3,000.00	\$3,500.00	\$4,000.00	14.3%
ELECTRICITY	\$11,500.00	\$11,500.00	\$11,500.00	\$11,500.00	0%
TELEPHONE	\$4,000.00	\$5,200.00	\$5,200.00	\$5,200.00	0%
TRAVEL & TRAINING	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00	0%
WATER & HEAT	\$3,861.00	\$3,861.00	\$3,861.00	\$3,861.00	0%
MEM/DUES/SUBSCR	\$3,455.00	\$2,105.00	\$2,105.00	\$1,939.00	-7.9%
ADVERTISING	\$500.00	\$1,000.00	\$1,000.00	\$180,940.00	17,994%
POSTAGE		\$200.00	\$200.00	\$200.00	0%
BLDGS/GRNDS MTC	\$7,000.00	\$8,000.00	\$10,000.00	\$2,000.00	-80%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	0%
SERVICE CONTRACTS	\$800.00	\$300.00	\$300.00	\$4,300.00	1,333.3%
EMPLOYMENT EXPENSE	\$500.00	\$500.00	\$500.00	\$500.00	0%
Total Operating:	\$48,841.00	\$50,891.00	\$53,391.00	\$229,465.00	329.8%
Capital Outlay					
OTHER OUTLAY	\$240,000.00	\$400,000.00	\$110,000.00	\$0.00	-100%
Total Capital Outlay:	\$240,000.00	\$400,000.00	\$110,000.00	\$0.00	-100%
Total Expense Objects:	\$424,068.00	\$589,214.00	\$307,850.00	\$435,836.00	41.6%



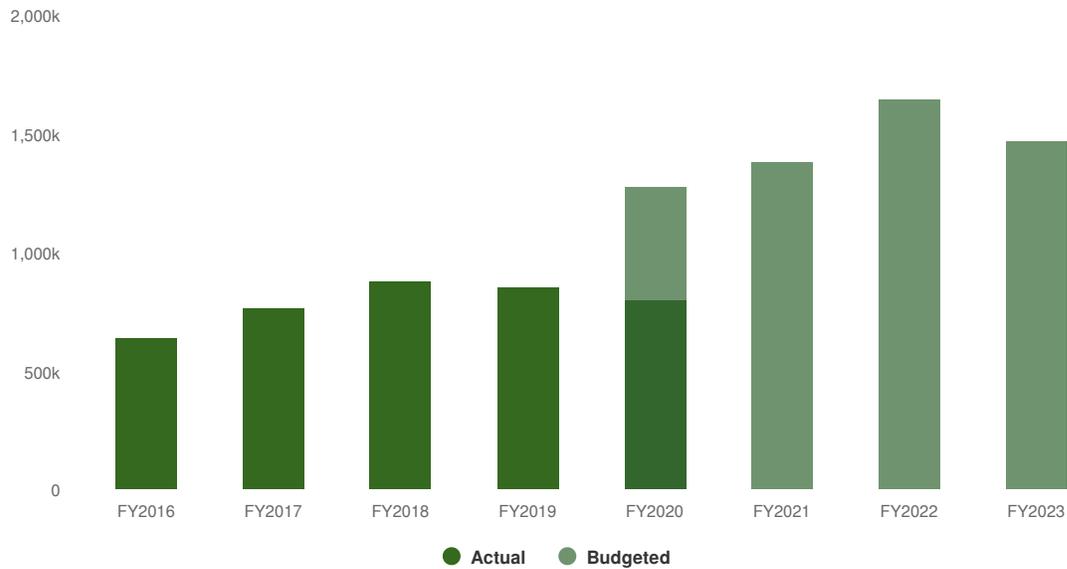
Streets



Expenditures Summary

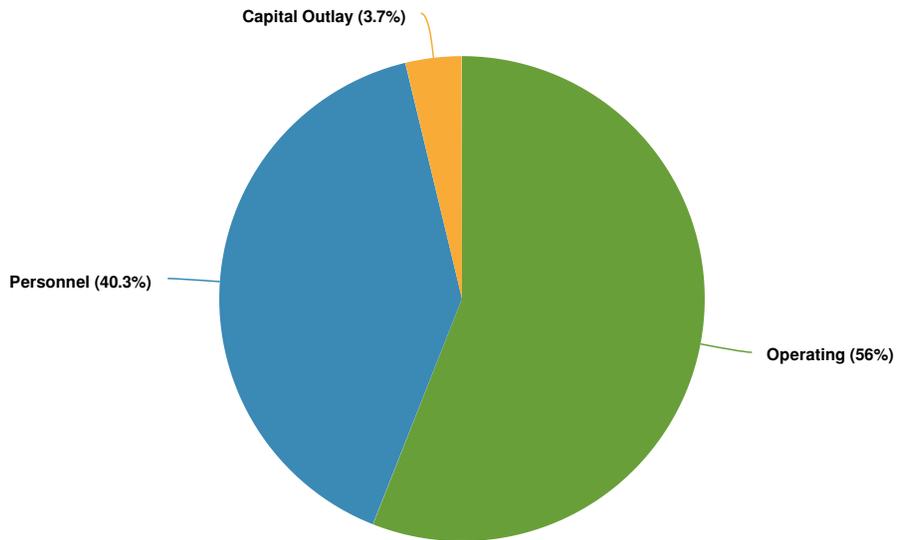
\$1,468,717 **-\$179,771**
(-10.91% vs. prior year)

Streets Proposed and Historical Budget vs. Actual

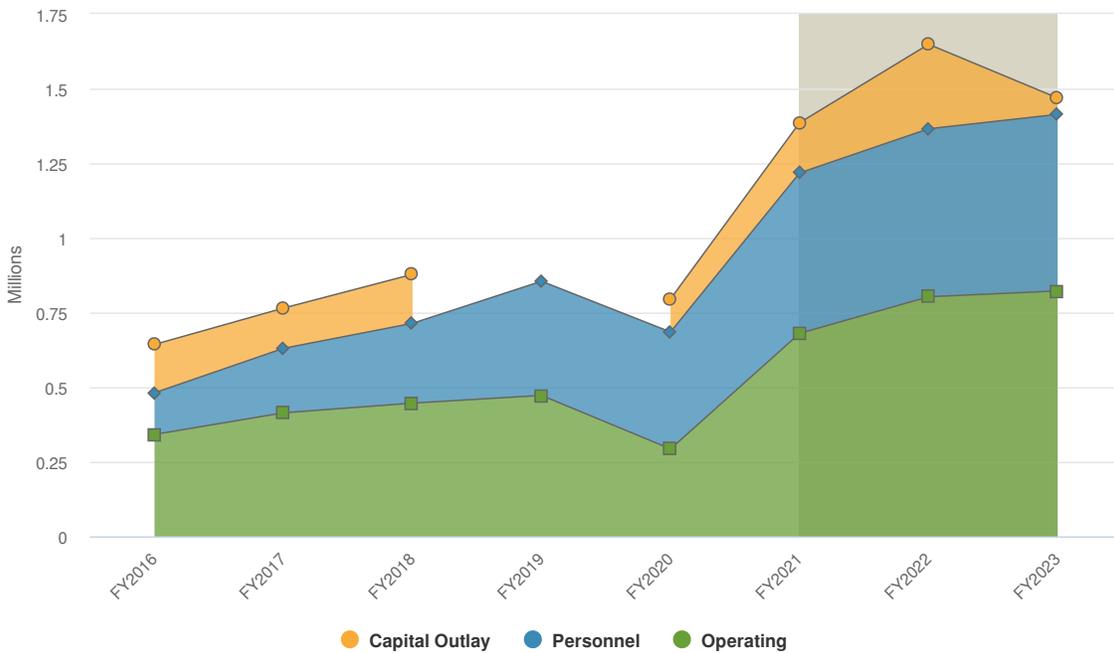


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Personnel					
SALARIES REGULAR	\$360,492.00	\$369,694.00	\$379,619.00	\$387,621.00	2.1%
SALARIES OVERTIME	\$4,000.00	\$4,000.00	\$4,000.00	\$15,750.00	293.8%
SOCIAL SECURITY	\$27,884.00	\$28,588.00	\$28,542.00	\$30,009.00	5.1%
SC RETIREMENT	\$58,385.00	\$58,287.00	\$63,370.00	\$70,823.00	11.8%
DEFERRED COMP MATCH	\$2,470.00	\$2,470.00	\$1,430.00	\$910.00	-36.4%
MEDICAL INSURANCE	\$61,994.00	\$63,050.00	\$68,906.00	\$74,102.00	7.5%
WORKERS COMPENSATION	\$14,303.00	\$11,344.00	\$16,992.00	\$12,300.00	-27.6%
Total Personnel:	\$529,528.00	\$537,433.00	\$562,859.00	\$591,515.00	5.1%
Operating					
UNIFORMS	\$7,235.00	\$6,783.00	\$6,069.00	\$6,069.00	0%
MATERIALS AND SUPPLIES	\$19,800.00	\$21,000.00	\$27,000.00	\$27,435.00	1.6%
VEHICLE MAINTENANCE	\$32,000.00	\$35,000.00	\$35,000.00	\$40,000.00	14.3%
GAS, GREASE & OIL	\$35,000.00	\$37,000.00	\$40,000.00	\$40,000.00	0%
ELECTRICITY	\$275,000.00	\$275,000.00	\$375,000.00	\$325,000.00	-13.3%
TELEPHONE	\$4,000.00	\$4,500.00	\$4,500.00	\$5,500.00	22.2%
CONTRACTED SERVICES	\$100,000.00	\$100,000.00	\$100,000.00	\$120,000.00	20%
EQUIPMENT REPAIRS	\$35,000.00	\$52,500.00	\$45,000.00	\$55,000.00	22.2%
TRAVEL & TRAINING	\$3,900.00	\$3,900.00	\$3,900.00	\$3,900.00	0%
WATER & HEAT		\$0.00	\$1,800.00	\$0.00	-100%
MEM/DUES/SUBSCR	\$1,000.00	\$1,000.00	\$1,000.00	\$1,338.00	33.8%
TREE TRIMMING	\$15,000.00	\$15,000.00	\$20,000.00	\$50,000.00	150%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	\$500.00	0%
STREET REPAIRS	\$100,000.00	\$125,000.00	\$140,000.00	\$140,000.00	0%
LEASE AGREEMENT				\$600.00	N/A
SERVICE CONTRACTS	\$600.00	\$400.00	\$500.00	\$4,500.00	800%
EQUIPMENT RENTAL	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0%
EMPLOYMENT EXPENSE	\$1,520.00	\$1,520.00	\$1,360.00	\$1,360.00	0%
Total Operating:	\$631,555.00	\$680,103.00	\$802,629.00	\$822,202.00	2.4%
Capital Outlay					
TRANSPORTATION	\$0.00	\$168,300.00	\$268,000.00	\$40,000.00	-85.1%
MACHINERY & EQUIPMENT	\$112,700.00	\$0.00	\$15,000.00	\$15,000.00	0%
Total Capital Outlay:	\$112,700.00	\$168,300.00	\$283,000.00	\$55,000.00	-80.6%
Total Expense Objects:	\$1,273,783.00	\$1,385,836.00	\$1,648,488.00	\$1,468,717.00	-10.9%



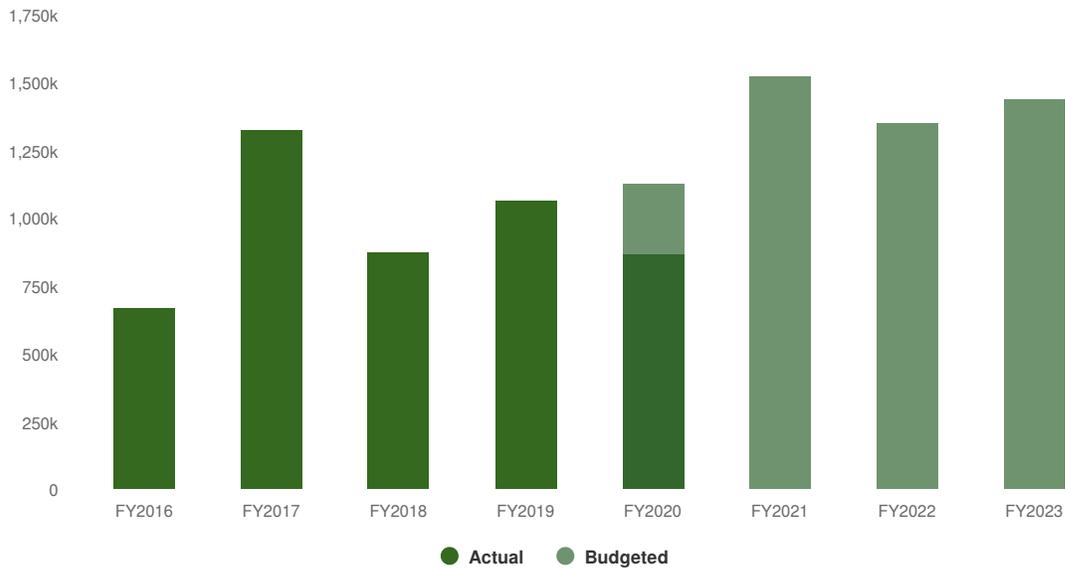
Sanitation



Expenditures Summary

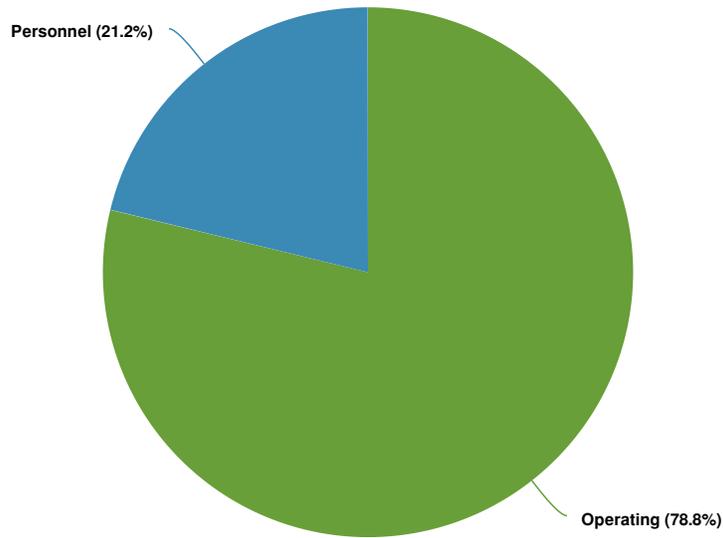
\$1,439,244 **\$83,701**
(6.17% vs. prior year)

Sanitation Proposed and Historical Budget vs. Actual

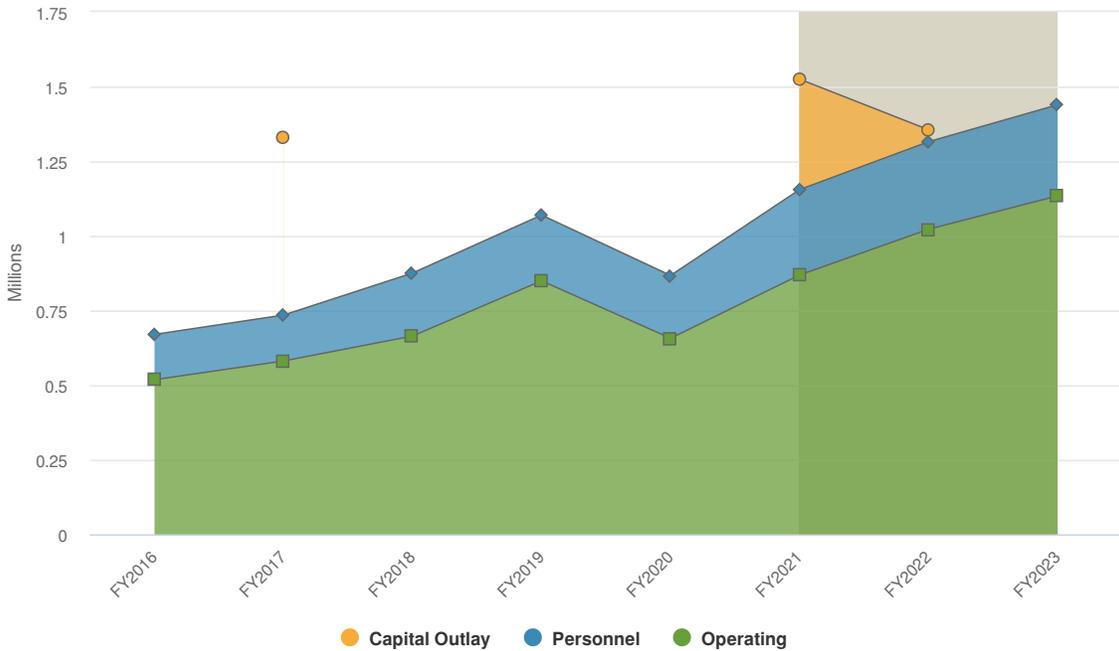


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Personnel					
SALARIES REGULAR	\$190,836.00	\$196,899.00	\$197,594.00	\$203,073.00	2.8%
SALARIES OVERTIME	\$3,000.00	\$3,000.00	\$3,000.00	\$5,250.00	75%
SOCIAL SECURITY	\$14,828.00	\$15,292.00	\$14,360.00	\$14,901.00	3.8%
SC RETIREMENT	\$31,058.00	\$31,184.00	\$33,144.00	\$36,579.00	10.4%
DEFERRED COMP MATCH	\$1,170.00	\$1,170.00	\$1,170.00	\$1,170.00	0%
MEDICAL INSURANCE	\$30,829.00	\$30,820.00	\$35,140.00	\$37,801.00	7.6%
WORKERS COMPENSATION	\$7,606.00	\$7,756.00	\$8,907.00	\$6,354.00	-28.7%
Total Personnel:	\$279,327.00	\$286,121.00	\$293,315.00	\$305,128.00	4%
Operating					
UNIFORMS	\$3,097.00	\$4,221.00	\$3,208.00	\$3,208.00	0%
MATERIALS AND SUPPLIES	\$9,000.00	\$7,500.00	\$7,500.00	\$7,950.00	6%
VEHICLE MAINTENANCE	\$55,000.00	\$60,000.00	\$65,000.00	\$70,000.00	7.7%
GAS, GREASE & OIL	\$43,000.00	\$46,000.00	\$46,000.00	\$75,000.00	63%
ELECTRICITY		\$0.00	\$720.00	\$0.00	-100%
TELEPHONE	\$4,000.00	\$4,500.00	\$4,500.00	\$4,500.00	0%
CONTRACTED SERVICES	\$396,200.00	\$401,200.00	\$479,400.00	\$522,960.00	9.1%
TRAVEL & TRAINING	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	0%
WATER & HEAT		\$0.00	\$840.00	\$0.00	-100%
MEM/DUES/SUBSCR	\$1,600.00	\$1,400.00	\$1,000.00	\$1,838.00	83.8%
LANDFILL COSTS	\$275,000.00	\$280,000.00	\$350,000.00	\$380,000.00	8.6%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	\$500.00	0%
ROLLOUTS & REPAIR KITS	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	0%
LEASE AGREEMENT				\$600.00	N/A
SERVICE CONTRACTS		\$0.00		\$4,000.00	N/A
EMPLOYMENT EXPENSE	\$1,360.00	\$1,360.00	\$1,360.00	\$1,360.00	0%
Total Operating:	\$850,957.00	\$868,881.00	\$1,022,228.00	\$1,134,116.00	10.9%
Capital Outlay					
TRANSPORTATION		\$370,000.00		\$0.00	N/A
OTHER OUTLAY		\$0.00	\$40,000.00	\$0.00	-100%
Total Capital Outlay:		\$370,000.00	\$40,000.00	\$0.00	-100%
Total Expense Objects:	\$1,130,284.00	\$1,525,002.00	\$1,355,543.00	\$1,439,244.00	6.2%



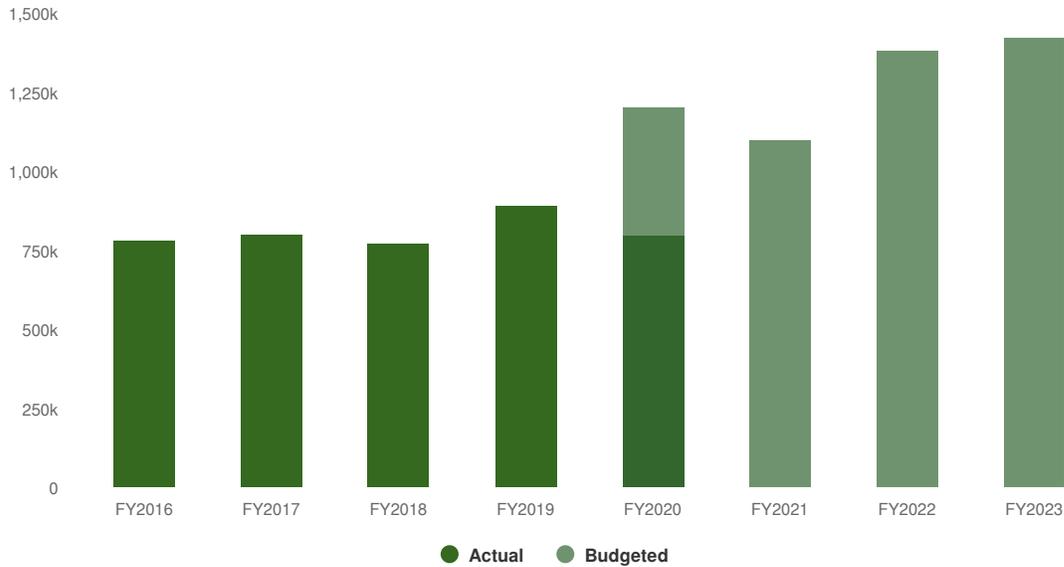
Building And Grounds



Expenditures Summary

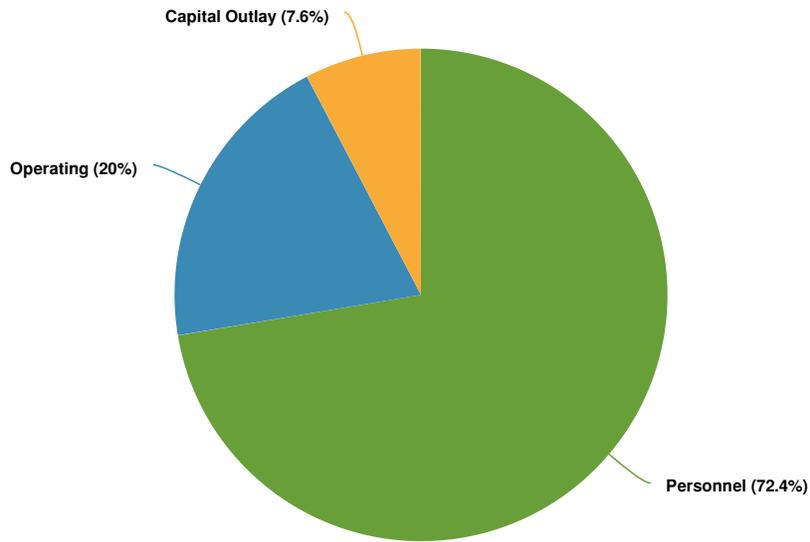
\$1,426,688 **\$42,401**
(3.06% vs. prior year)

Building And Grounds Proposed and Historical Budget vs. Actual

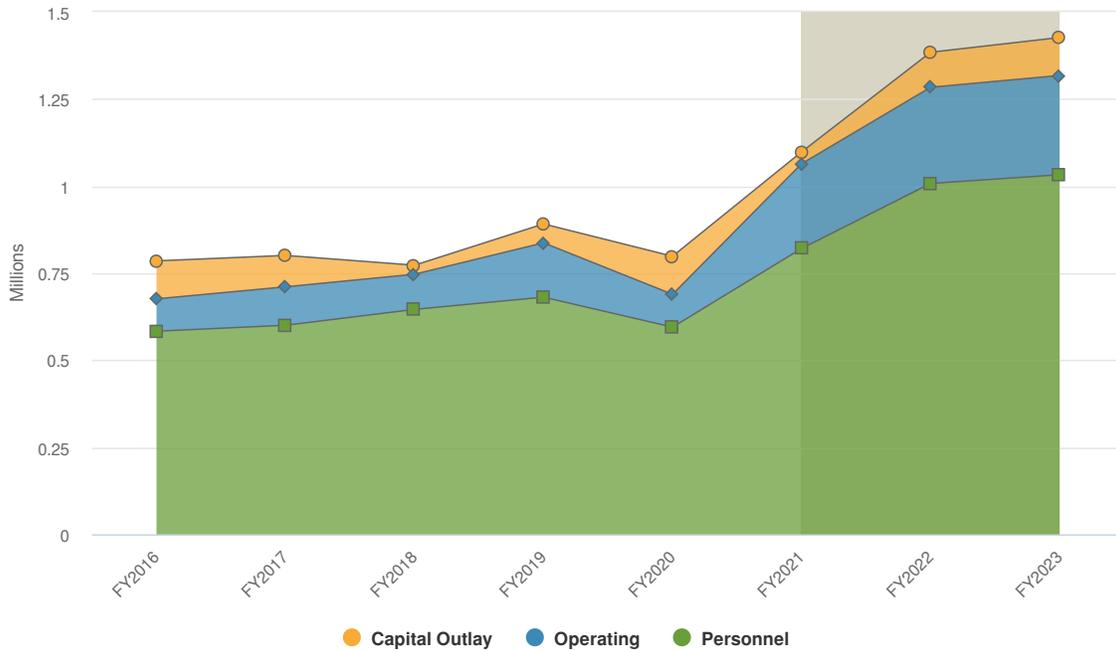


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Personnel					
SALARIES REGULAR	\$563,268.00	\$546,242.00	\$669,623.00	\$677,564.00	1.2%
SALARIES OVERTIME	\$25,000.00	\$25,000.00	\$25,000.00	\$31,500.00	26%
SOCIAL SECURITY	\$45,002.00	\$43,700.00	\$52,103.00	\$52,648.00	1%
SC RETIREMENT	\$92,308.00	\$87,211.00	\$114,750.00	\$124,150.00	8.2%
DEFERRED COMP MATCH	\$3,900.00	\$3,640.00	\$3,640.00	\$2,340.00	-35.7%
MEDICAL INSURANCE	\$100,346.00	\$93,870.00	\$112,864.00	\$123,784.00	9.7%
WORKERS COMPENSATION	\$22,060.00	\$21,208.00	\$29,597.00	\$20,643.00	-30.3%
Total Personnel:	\$851,884.00	\$820,871.00	\$1,007,577.00	\$1,032,629.00	2.5%
Operating					
UNIFORMS	\$10,325.00	\$10,695.00	\$11,095.00	\$12,521.00	12.9%
MATERIALS AND SUPPLIES	\$112,500.00	\$112,000.00	\$138,700.00	\$124,350.00	-10.3%
VEHICLE MAINTENANCE	\$25,000.00	\$25,000.00	\$25,000.00	\$30,000.00	20%
GAS, GREASE & OIL	\$25,000.00	\$27,000.00	\$27,000.00	\$35,000.00	29.6%
ELECTRICITY		\$0.00	\$2,040.00	\$0.00	-100%
TELEPHONE	\$4,900.00	\$5,400.00	\$5,400.00	\$5,500.00	1.9%
CONTRACTED SERVICES	\$25,000.00	\$25,000.00	\$25,000.00	\$32,500.00	30%
EQUIPMENT REPAIRS	\$25,000.00	\$27,000.00	\$27,000.00	\$30,000.00	11.1%
TRAVEL & TRAINING	\$2,900.00	\$2,900.00	\$2,900.00	\$2,900.00	0%
WATER & HEAT		\$0.00	\$3,600.00	\$0.00	-100%
MEM/DUES/SUBSCR	\$5,210.00	\$5,210.00	\$5,210.00	\$3,448.00	-33.8%
MISCELLANEOUS EXPENSE	\$1,200.00	\$500.00	\$500.00	\$500.00	0%
LEASE AGREEMENT				\$600.00	N/A
SERVICE CONTRACTS	\$600.00	\$400.00	\$500.00	\$4,500.00	800%
EQUIPMENT RENTAL	\$1,000.00	\$1,000.00	\$1,000.00	\$2,000.00	100%
EMPLOYMENT EXPENSE	\$1,240.00	\$1,240.00	\$1,240.00	\$1,240.00	0%
Total Operating:	\$239,875.00	\$243,345.00	\$276,185.00	\$285,059.00	3.2%
Capital Outlay					
TRANSPORTATION		\$25,500.00		\$80,000.00	N/A
MACHINERY & EQUIPMENT	\$111,500.00	\$8,500.00	\$11,000.00	\$14,000.00	27.3%
OTHER OUTLAY		\$0.00	\$89,525.00	\$15,000.00	-83.2%
Total Capital Outlay:	\$111,500.00	\$34,000.00	\$100,525.00	\$109,000.00	8.4%
Total Expense Objects:	\$1,203,259.00	\$1,098,216.00	\$1,384,287.00	\$1,426,688.00	3.1%



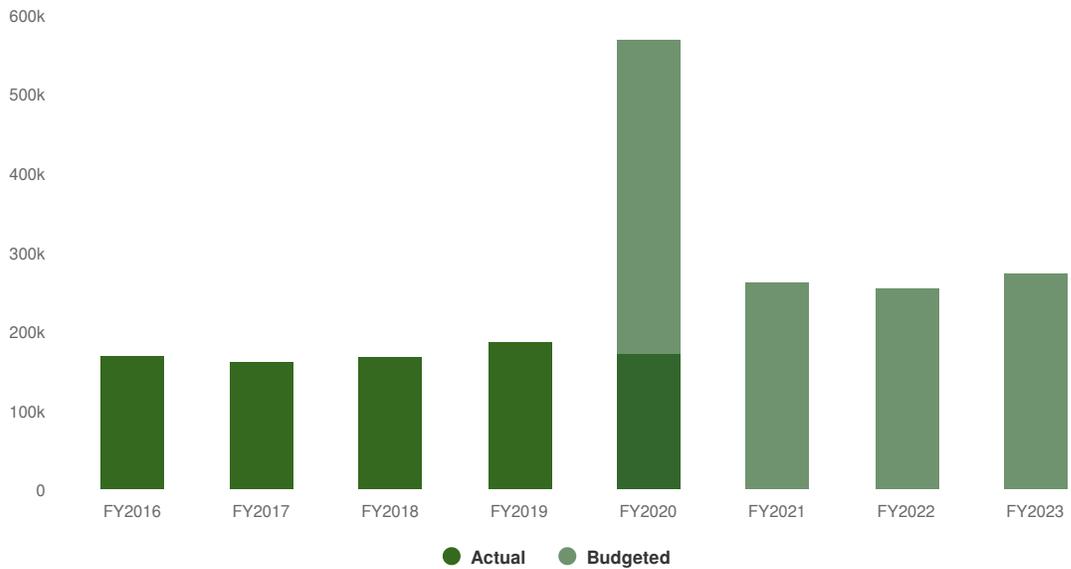
Garage Services



Expenditures Summary

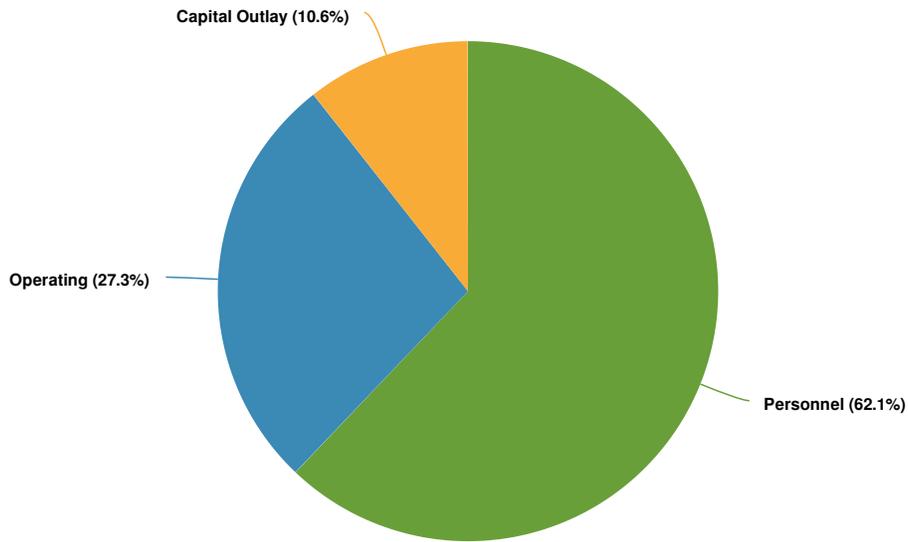
\$273,806 **\$20,003**
(7.88% vs. prior year)

Garage Services Proposed and Historical Budget vs. Actual

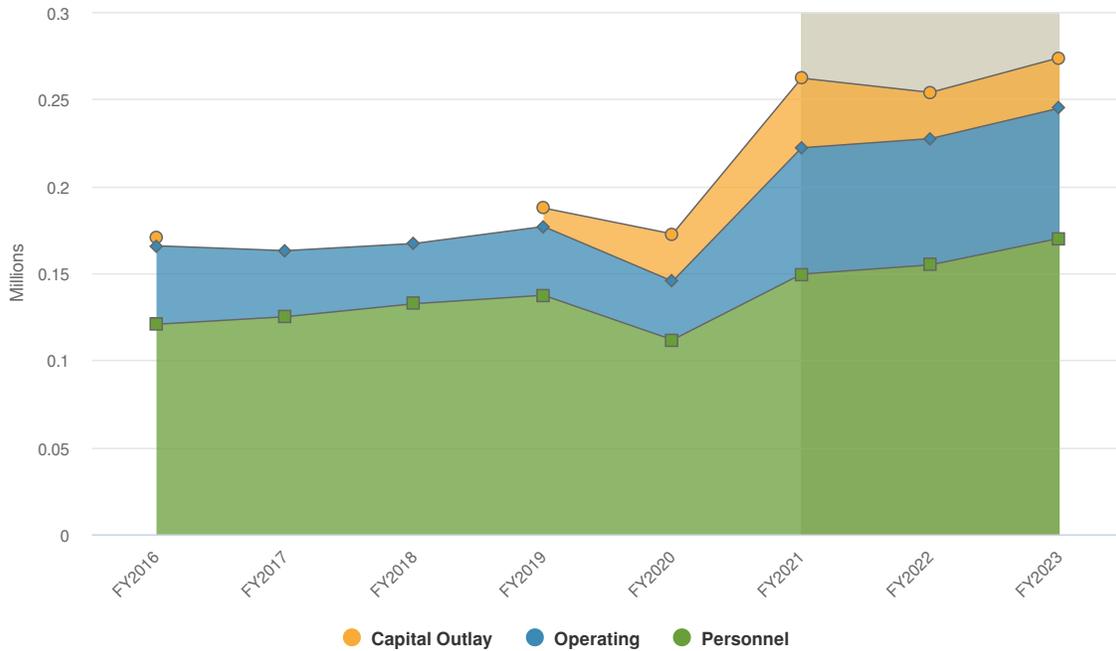


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Personnel					
SALARIES REGULAR	\$99,640.00	\$102,622.00	\$105,695.00	\$111,107.00	5.1%
SALARIES OVERTIME	\$3,000.00	\$3,000.00	\$3,000.00	\$8,400.00	180%
SOCIAL SECURITY	\$7,852.00	\$8,080.00	\$7,679.00	\$8,463.00	10.2%
SC RETIREMENT	\$16,452.00	\$16,484.00	\$17,967.00	\$20,985.00	16.8%
DEFERRED COMP MATCH	\$520.00	\$520.00	\$520.00	\$520.00	0%
MEDICAL INSURANCE	\$16,522.80	\$16,519.00	\$17,314.00	\$18,633.00	7.6%
WORKERS COMPENSATION	\$2,162.00	\$2,232.00	\$2,598.00	\$1,960.00	-24.6%
Total Personnel:	\$146,148.80	\$149,457.00	\$154,773.00	\$170,068.00	9.9%
Operating					
UNIFORMS	\$2,000.00	\$3,075.00	\$2,050.00	\$2,050.00	0%
MATERIALS AND SUPPLIES	\$10,000.00	\$16,500.00	\$16,500.00	\$14,300.00	-13.3%
VEHICLE MAINTENANCE	\$2,000.00	\$3,000.00	\$3,000.00	\$3,000.00	0%
GAS, GREASE & OIL	\$8,000.00	\$9,000.00	\$9,000.00	\$9,000.00	0%
ELECTRICITY	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	0%
TELEPHONE	\$5,500.00	\$6,000.00	\$6,000.00	\$6,000.00	0%
TRAVEL & TRAINING	\$4,300.00	\$4,300.00	\$4,300.00	\$4,300.00	0%
WATER & HEAT	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	0%
MEM/DUES/SUBSCR	\$6,170.00	\$6,605.00	\$7,105.00	\$7,508.00	5.7%
BLDGS/GRNDS MTC	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	0%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	\$500.00	0%
LEASE AGREEMENT		\$0.00	\$500.00	\$500.00	0%
SERVICE CONTRACTS				\$4,000.00	N/A
EMPLOYMENT EXPENSE	\$580.00	\$580.00	\$580.00	\$580.00	0%
Total Operating:	\$62,050.00	\$72,560.00	\$72,535.00	\$74,738.00	3%
Capital Outlay					
MACHINERY & EQUIPMENT	\$15,000.00	\$0.00	\$14,000.00	\$29,000.00	107.1%
OTHER OUTLAY	\$346,000.00	\$40,000.00	\$12,495.00	\$0.00	-100%
Total Capital Outlay:	\$361,000.00	\$40,000.00	\$26,495.00	\$29,000.00	9.5%
Total Expense Objects:	\$569,198.80	\$262,017.00	\$253,803.00	\$273,806.00	7.9%



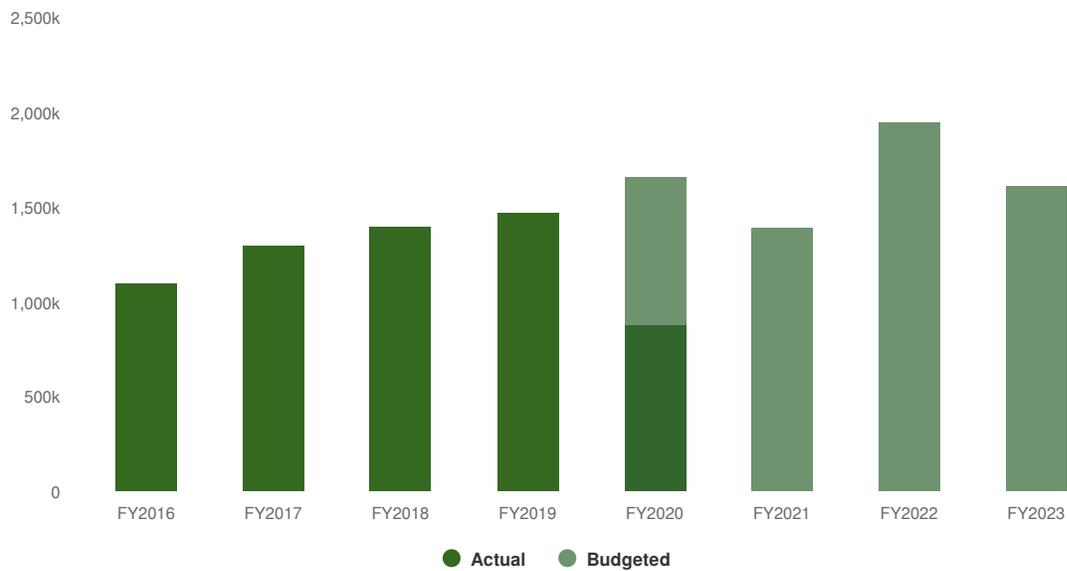
Parks And Recreation



Expenditures Summary

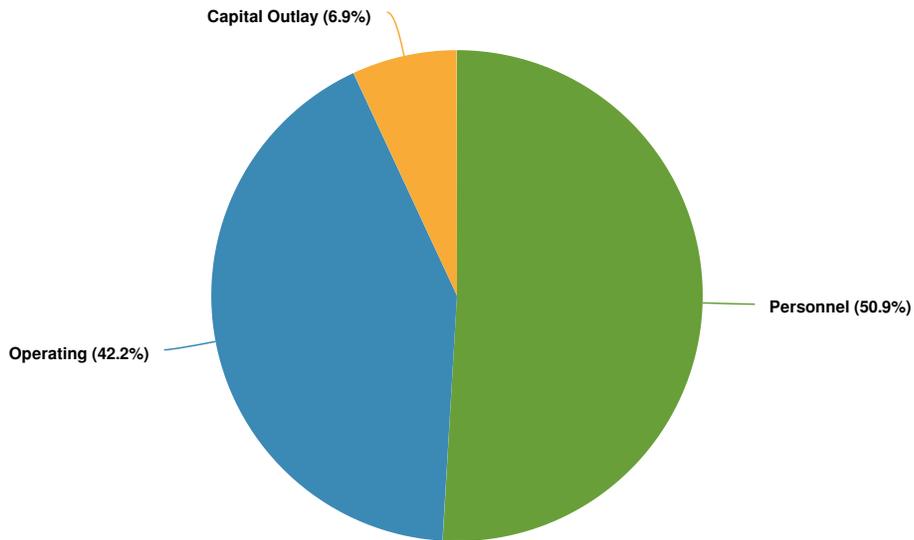
\$1,613,473 **-\$334,435**
(-17.17% vs. prior year)

Parks And Recreation Proposed and Historical Budget vs. Actual

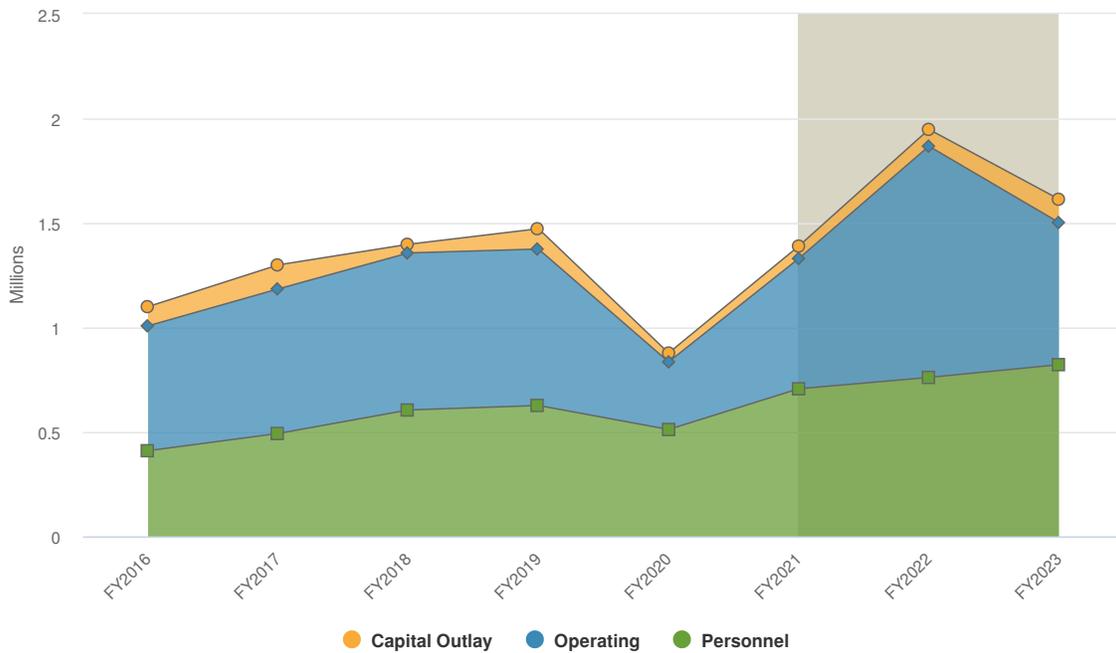


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Personnel					
SALARIES REGULAR	\$495,568.00	\$512,178.00	\$548,752.00	\$585,482.00	6.7%
SALARIES OVERTIME	\$6,000.00	\$6,000.00	\$6,000.00	\$8,400.00	40%
SOCIAL SECURITY	\$38,370.00	\$39,641.00	\$35,907.00	\$38,201.00	6.4%
SC RETIREMENT	\$72,361.00	\$72,269.00	\$80,094.00	\$91,988.00	14.9%
DEFERRED COMP MATCH	\$2,600.00	\$2,600.00	\$2,080.00	\$1,040.00	-50%
MEDICAL INSURANCE	\$67,192.00	\$67,172.00	\$80,939.00	\$91,161.00	12.6%
WORKERS COMPENSATION	\$8,153.00	\$6,741.00	\$6,861.00	\$5,554.00	-19%
Total Personnel:	\$690,244.00	\$706,601.00	\$760,633.00	\$821,826.00	8%
Operating					
UNIFORMS	\$2,695.00	\$2,695.00	\$2,700.00	\$2,700.00	0%
MATERIALS AND SUPPLIES	\$74,975.00	\$57,054.00	\$64,275.00	\$68,275.00	6.2%
VEHICLE MAINTENANCE	\$3,000.00	\$3,000.00	\$3,500.00	\$3,500.00	0%
GAS, GREASE & OIL	\$10,000.00	\$10,000.00	\$10,000.00	\$12,000.00	20%
ELECTRICITY	\$43,000.00	\$43,000.00	\$60,000.00	\$60,000.00	0%
TELEPHONE	\$10,800.00	\$13,000.00	\$26,000.00	\$30,220.00	16.2%
CONTRACTED SERVICES	\$129,950.00	\$124,430.00	\$128,960.00	\$143,210.00	11%
RENTALS		\$0.00	\$85,000.00	\$85,000.00	0%
EQUIPMENT REPAIRS	\$15,500.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
TRAVEL & TRAINING	\$8,050.00	\$18,430.00	\$6,750.00	\$6,750.00	0%
WATER & HEAT	\$30,600.00	\$30,600.00	\$30,600.00	\$31,000.00	1.3%
MEM/DUES/SUBSCR	\$9,070.00	\$10,200.00	\$9,675.00	\$9,857.00	1.9%
ADVERTISING	\$7,000.00	\$7,000.00	\$6,500.00	\$5,000.00	-23.1%
ATHLETICS PGM SUPPLIES	\$167,921.00	\$153,385.00	\$151,415.00	\$149,735.00	-1.1%
BLDGS/GRNDS MTC	\$32,000.00	\$33,000.00	\$40,000.00	\$40,000.00	0%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	\$500.00	0%
PARK IMPROVEMENTS		\$0.00	\$450,000.00	\$0.00	-100%
PROFESSIONAL SERVICES	\$89,000.00	\$89,500.00	\$4,500.00	\$4,500.00	0%
LEASE AGREEMENT	\$3,600.00	\$1,700.00	\$1,700.00	\$1,700.00	0%
SERVICE CONTRACTS	\$16,850.00	\$13,650.00	\$12,600.00	\$14,100.00	11.9%
EQUIPMENT RENTAL	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0%
EMPLOYMENT EXPENSE	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	0%
Total Operating:	\$656,611.00	\$623,244.00	\$1,106,775.00	\$680,147.00	-38.5%
Capital Outlay					
TRANSPORTATION	\$26,000.00	\$26,000.00	\$30,000.00	\$30,000.00	0%



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
MACHINERY & EQUIPMENT	\$35,000.00	\$8,000.00	\$35,000.00	\$66,000.00	88.6%
OTHER OUTLAY	\$250,000.00	\$25,500.00	\$15,500.00	\$15,500.00	0%
Total Capital Outlay:	\$311,000.00	\$59,500.00	\$80,500.00	\$111,500.00	38.5%
Total Expense Objects:	\$1,657,855.00	\$1,389,345.00	\$1,947,908.00	\$1,613,473.00	-17.2%



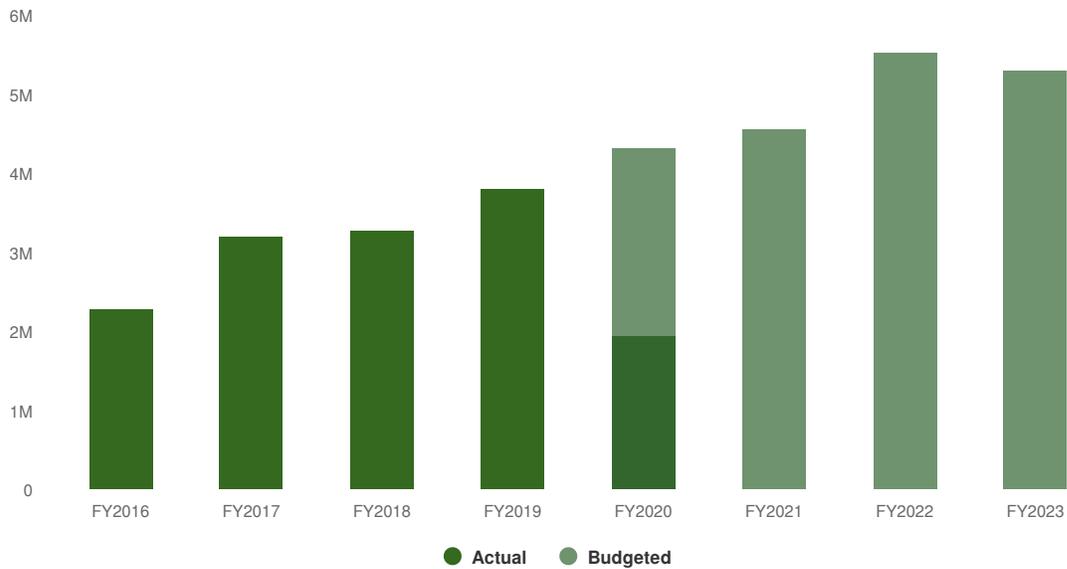
Water-Sewer Administration



Expenditures Summary

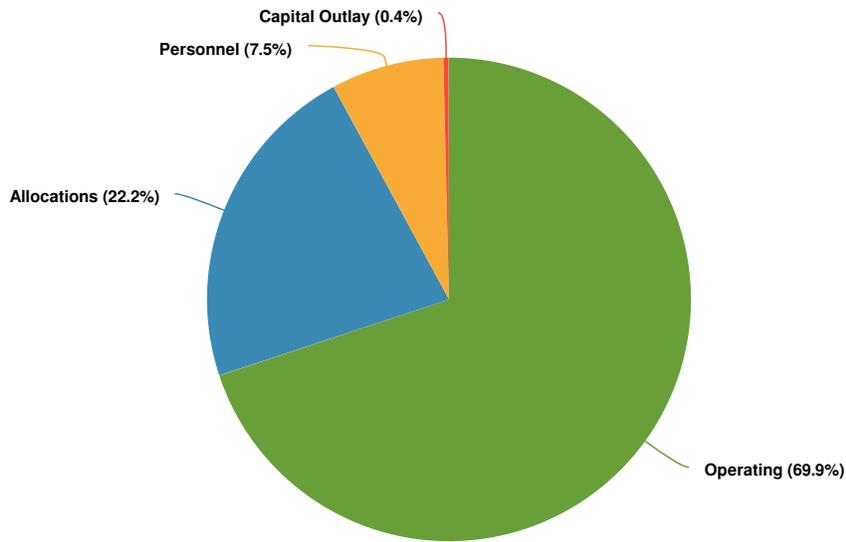
\$5,300,897 **-\$227,098**
(-4.11% vs. prior year)

Water-Sewer Administration Proposed and Historical Budget vs. Actual

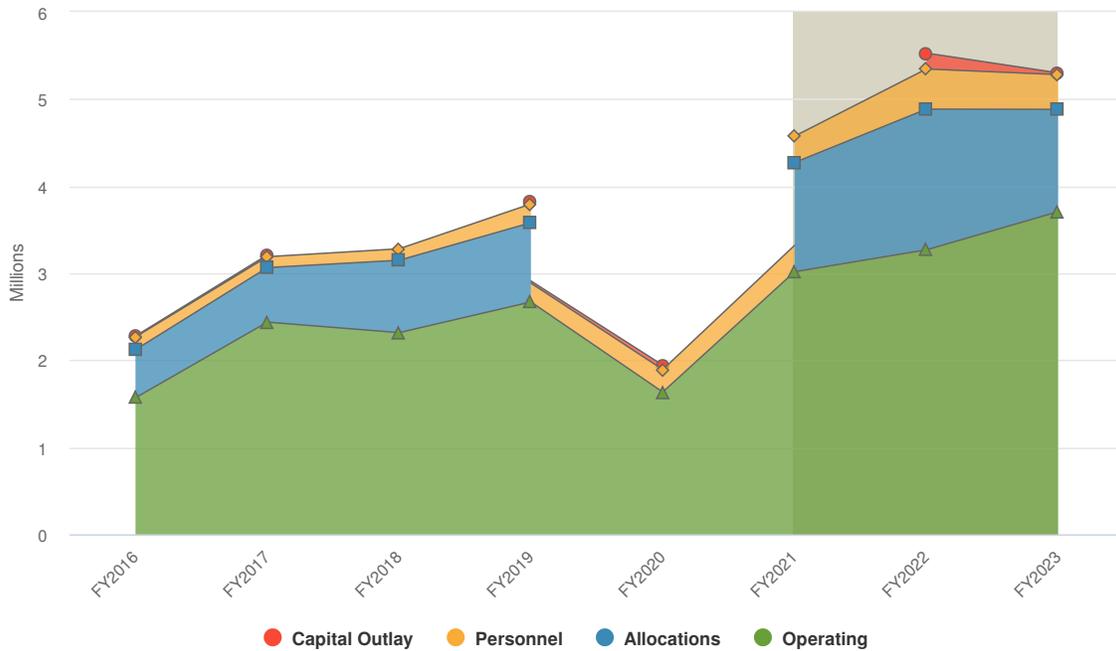


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Personnel					
SALARIES REGULAR	\$259,612.00	\$221,882.00	\$331,613.00	\$281,184.00	-15.2%
SALARIES OVERTIME	\$600.00	\$600.00	\$600.00	\$2,100.00	250%
SOCIAL SECURITY	\$19,906.00	\$17,019.00	\$24,538.00	\$20,048.00	-18.3%
SC RETIREMENT	\$41,766.00	\$34,773.00	\$54,922.00	\$49,741.00	-9.4%
DEFERRED COMP MATCH	\$1,170.00	\$910.00	\$910.00	\$390.00	-57.1%
MEDICAL INSURANCE	\$30,493.00	\$26,188.00	\$41,715.00	\$41,723.00	0%
WORKERS COMPENSATION	\$2,229.00	\$1,646.00	\$7,013.00	\$3,788.00	-46%
Total Personnel:	\$355,776.00	\$303,018.00	\$461,311.00	\$398,974.00	-13.5%
Operating					
UNIFORMS	\$4,795.00	\$1,250.00	\$5,125.00	\$5,125.00	0%
MATERIALS AND SUPPLIES	\$35,880.00	\$38,000.00	\$41,700.00	\$39,500.00	-5.3%
VEHICLE MAINTENANCE	\$2,000.00	\$2,000.00	\$2,500.00	\$2,500.00	0%
GAS, GREASE & OIL	\$5,000.00	\$5,000.00	\$6,000.00	\$7,500.00	25%
ELECTRICITY	\$4,000.00	\$4,000.00	\$1,800.00	\$2,500.00	38.9%
TELEPHONE	\$6,760.00	\$12,540.00	\$8,760.00	\$9,000.00	2.7%
TRAVEL & TRAINING	\$11,000.00	\$11,000.00	\$13,000.00	\$9,400.00	-27.7%
WATER & HEAT	\$2,500.00	\$5,000.00	\$1,300.00	\$1,300.00	0%
MEM/DUES/SUBSCR	\$24,830.00	\$25,370.00	\$31,310.00	\$35,323.00	12.8%
PERMITS	\$15,550.00	\$15,550.00	\$15,550.00	\$15,550.00	0%
ADVERTISING	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	0%
POSTAGE	\$60,000.00	\$250.00	\$55,000.00	\$55,000.00	0%
BLDGS/GRNDS MTC	\$6,500.00	\$7,500.00	\$12,500.00	\$12,500.00	0%
MISCELLANEOUS EXPENSE	\$1,000.00	\$500.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$160,000.00	\$160,000.00	\$150,000.00	\$107,500.00	-28.3%
LEASE AGREEMENT	\$720.00	\$720.00	\$720.00	\$720.00	0%
BULK WATER	\$2,223,800.00	\$2,685,238.00	\$2,873,204.00	\$3,349,000.00	16.6%
SERVICE CONTRACTS	\$38,260.00	\$37,760.00	\$44,400.00	\$48,400.00	9%
EMPLOYMENT EXPENSE	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0%
Total Operating:	\$2,607,595.00	\$3,016,678.00	\$3,268,369.00	\$3,706,318.00	13.4%
Capital Outlay					
TRANSPORTATION	\$46,000.00	\$0.00	\$27,500.00	\$0.00	-100%
COMPUTER OUTLAY	\$3,000.00	\$0.00	\$20,000.00	\$20,000.00	0%
OTHER OUTLAY		\$0.00	\$135,000.00	\$0.00	-100%
Total Capital Outlay:	\$49,000.00	\$0.00	\$182,500.00	\$20,000.00	-89%
Allocations					



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
GROSS REVENUE ALLOCATION	\$1,310,790.00	\$1,254,386.00	\$1,626,114.00	\$1,175,605.00	-27.7%
Total Allocations:	\$1,310,790.00	\$1,254,386.00	\$1,626,114.00	\$1,175,605.00	-27.7%
Total Expense Objects:	\$4,323,161.00	\$4,574,082.00	\$5,538,294.00	\$5,300,897.00	-4.3%



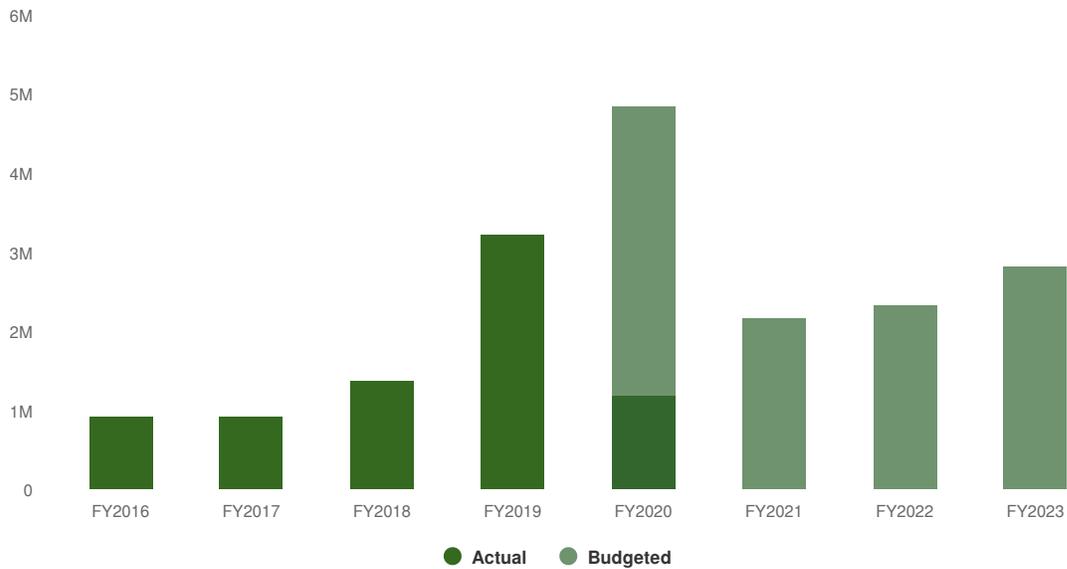
Water Maintenance



Expenditures Summary

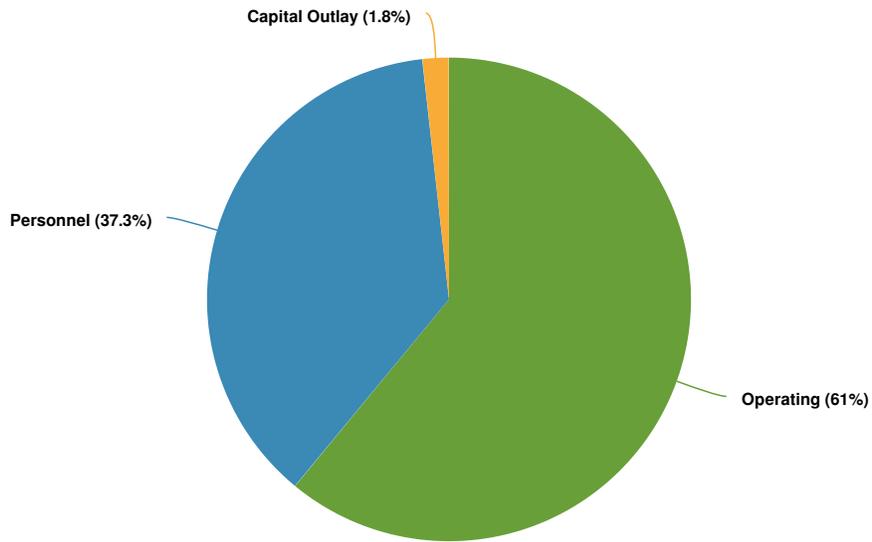
\$2,822,074 **\$490,929**
(21.06% vs. prior year)

Water Maintenance Proposed and Historical Budget vs. Actual

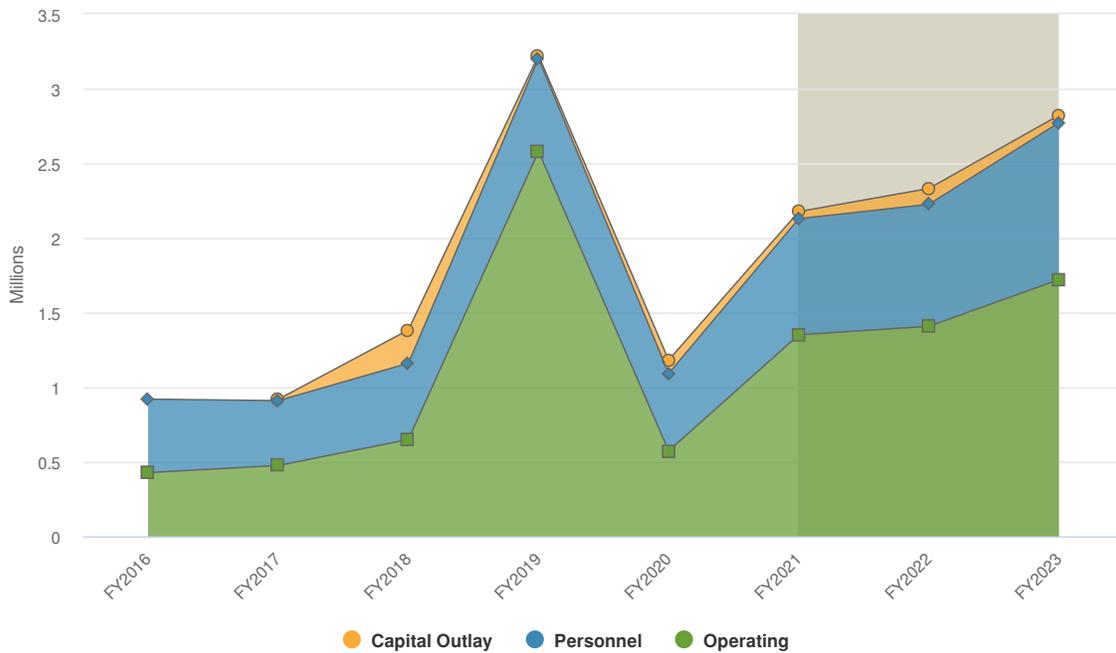


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Personnel					
SALARIES REGULAR	\$469,183.00	\$514,066.00	\$536,239.00	\$686,208.00	28%
SALARIES OVERTIME	\$30,000.00	\$30,000.00	\$30,000.00	\$42,000.00	40%
SOCIAL SECURITY	\$38,187.00	\$41,621.00	\$41,832.00	\$54,657.00	30.7%
SC RETIREMENT	\$80,000.00	\$84,798.00	\$93,548.00	\$127,869.00	36.7%
DEFERRED COMP MATCH	\$3,250.00	\$3,510.00	\$1,690.00	\$1,170.00	-30.8%
MEDICAL INSURANCE	\$83,352.00	\$90,849.00	\$98,558.00	\$125,348.00	27.2%
WORKERS COMPENSATION	\$11,204.00	\$13,251.00	\$15,603.00	\$14,235.00	-8.8%
Total Personnel:	\$715,176.00	\$778,095.00	\$817,470.00	\$1,051,487.00	28.6%
Operating					
UNIFORMS	\$10,837.00	\$12,537.00	\$14,560.00	\$22,580.00	55.1%
MATERIALS AND SUPPLIES	\$139,600.00	\$157,000.00	\$199,200.00	\$219,320.00	10.1%
VEHICLE MAINTENANCE	\$9,000.00	\$12,000.00	\$12,000.00	\$12,000.00	0%
GAS, GREASE & OIL	\$20,000.00	\$20,000.00	\$25,000.00	\$30,000.00	20%
ELECTRICITY		\$0.00	\$2,500.00	\$2,500.00	0%
TELEPHONE	\$11,000.00	\$13,000.00	\$14,800.00	\$13,000.00	-12.2%
CONTRACTED SERVICES	\$655,000.00	\$260,000.00	\$235,000.00	\$205,000.00	-12.8%
RENTALS	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
WATER METER REPLACEMENT				\$35,000.00	N/A
EQUIPMENT REPAIRS	\$20,000.00	\$20,000.00	\$20,000.00	\$25,000.00	25%
TRAVEL & TRAINING	\$15,300.00	\$5,800.00	\$13,500.00	\$15,300.00	13.3%
WATER AND HEAT		\$0.00	\$2,500.00	\$2,500.00	0%
MEM/DUES/SUBSCR	\$2,340.00	\$2,155.00	\$3,160.00	\$3,531.00	11.7%
POSTAGE		\$250.00	\$250.00	\$250.00	0%
MISCELLANEOUS EXPENSE	\$1,000.00	\$500.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$97,000.00	\$102,000.00	\$102,000.00	\$132,000.00	29.4%
STREET REPAIRS	\$100,000.00	\$100,000.00	\$100,000.00	\$150,000.00	50%
LEASE AGREEMENT		\$720.00	\$720.00	\$720.00	0%
SERVICE CONTRACTS	\$21,765.00	\$21,765.00	\$24,985.00	\$30,985.00	24%
WATER LINE REHAB/ MTC		\$100,000.00		\$100,000.00	N/A
EMPLOYMENT EXPENSE	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	0%
HYDRANT REPAIRS & MTC	\$60,000.00	\$60,000.00	\$60,000.00	\$30,000.00	-50%
WATER METERS	\$456,000.00	\$456,000.00	\$570,000.00	\$684,000.00	20%
Total Operating:	\$1,625,842.00	\$1,350,727.00	\$1,407,675.00	\$1,721,186.00	22.3%
Capital Outlay					
TRANSPORTATION	\$32,000.00	\$0.00	\$81,000.00	\$24,401.00	-69.9%
COMPUTER OUTLAY	\$5,000.00			\$0.00	N/A



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
MACHINERY & EQUIPMENT	\$6,000.00	\$47,500.00	\$25,000.00	\$25,000.00	0%
OTHER OUTLAY	\$2,460,557.00	\$0.00		\$0.00	N/A
Total Capital Outlay:	\$2,503,557.00	\$47,500.00	\$106,000.00	\$49,401.00	-53.4%
Total Expense Objects:	\$4,844,575.00	\$2,176,322.00	\$2,331,145.00	\$2,822,074.00	21.1%



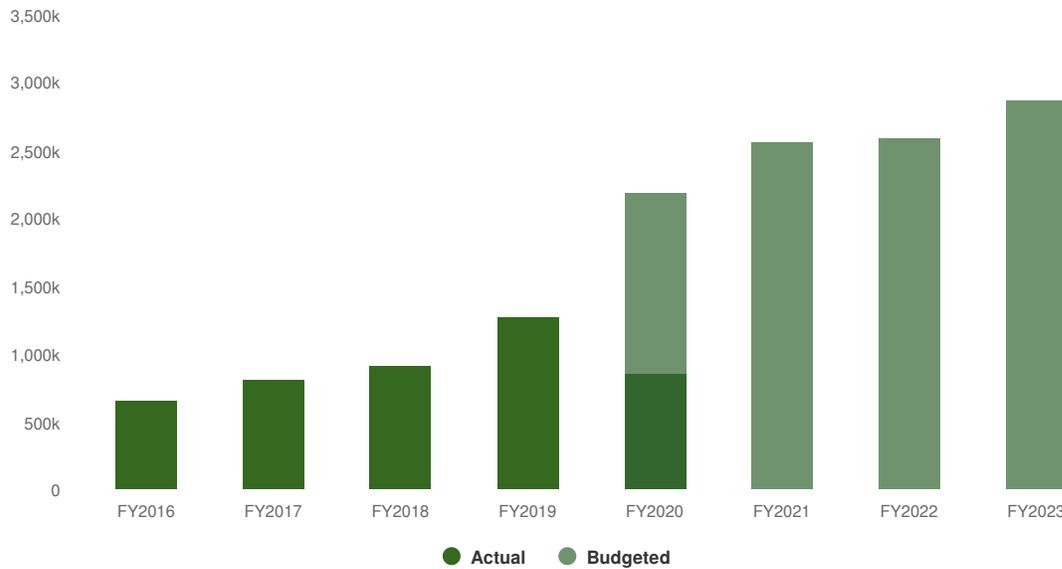
Sewer Maintenance



Expenditures Summary

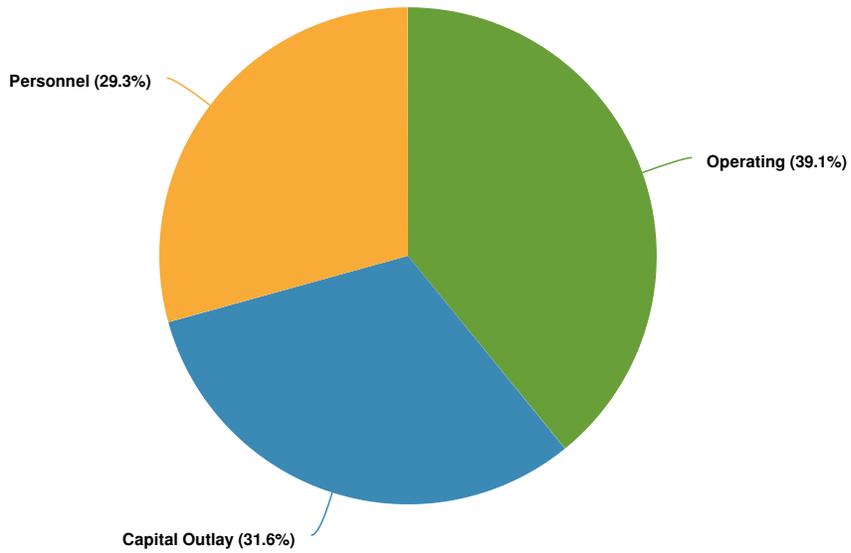
\$2,870,354 **\$268,757**
(10.33% vs. prior year)

Sewer Maintenance Proposed and Historical Budget vs. Actual

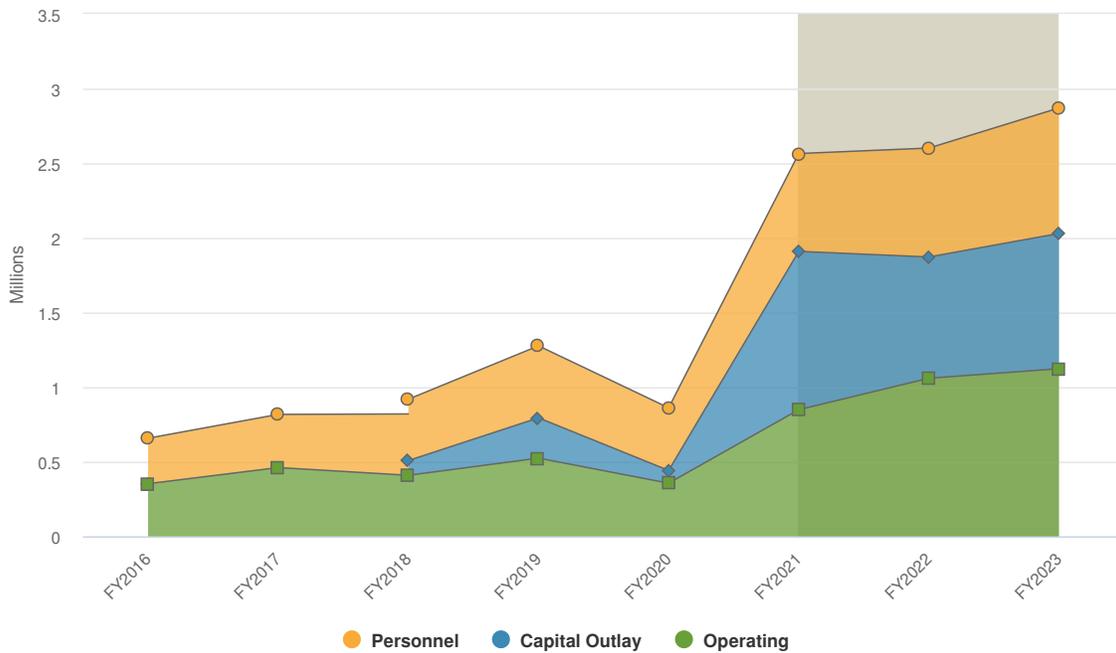


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Personnel					
SALARIES REGULAR	\$419,000.00	\$432,470.00	\$490,137.00	\$549,987.00	12.2%
SALARIES OVERTIME	\$20,000.00	\$20,000.00	\$20,000.00	\$31,500.00	57.5%
SOCIAL SECURITY	\$33,583.00	\$34,614.00	\$37,831.00	\$43,092.00	13.9%
SC RETIREMENT	\$70,351.00	\$70,418.00	\$84,273.00	\$102,100.00	21.2%
DEFERRED COMP MATCH	\$2,990.00	\$2,990.00	\$2,210.00	\$1,170.00	-47.1%
MEDICAL INSURANCE	\$77,818.00	\$81,403.00	\$77,700.00	\$99,440.00	28%
WORKERS COMPENSATION	\$10,536.00	\$13,448.00	\$17,626.00	\$13,489.00	-23.5%
Total Personnel:	\$634,278.00	\$655,343.00	\$729,777.00	\$840,778.00	15.2%
Operating					
UNIFORMS	\$10,837.00	\$11,037.00	\$12,730.00	\$20,535.00	61.3%
MATERIALS AND SUPPLIES	\$100,000.00	\$102,500.00	\$106,200.00	\$107,500.00	1.2%
VEHICLE MAINTENANCE	\$5,000.00	\$5,000.00	\$12,000.00	\$12,000.00	0%
GAS, GREASE & OIL	\$21,000.00	\$21,000.00	\$25,000.00	\$30,000.00	20%
ELECTRICITY		\$0.00	\$2,500.00	\$2,500.00	0%
TELEPHONE	\$9,800.00	\$12,000.00	\$17,760.00	\$16,060.00	-9.6%
CONTRACTED SERVICES	\$117,000.00	\$162,000.00	\$87,000.00	\$177,000.00	103.4%
RENTALS	\$5,000.00	\$5,000.00	\$8,000.00	\$8,000.00	0%
EQUIPMENT REPAIRS	\$20,000.00	\$20,000.00	\$20,000.00	\$25,000.00	25%
TRAVEL & TRAINING	\$10,700.00	\$6,500.00	\$13,500.00	\$15,500.00	14.8%
WATER AND HEAT		\$0.00	\$2,500.00	\$2,500.00	0%
MEM/DUES/SUBSCR	\$3,210.00	\$2,290.00	\$5,110.00	\$8,711.00	70.5%
BLDGS/GRNDS MTC	\$5,000.00			\$0.00	N/A
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$75,000.00	\$75,350.00	\$76,000.00	\$76,000.00	0%
LEASE AGREEMENT		\$720.00	\$720.00	\$720.00	0%
ELECTRICITY LIFT STATIONS	\$96,000.00	\$100,000.00	\$100,000.00	\$85,000.00	-15%
PUMP STATION REPAIRS	\$150,000.00	\$150,000.00	\$200,000.00	\$150,000.00	-25%
SERVICE CONTRACTS		\$300.00	\$300.00	\$16,300.00	5,333.3%
YORK CO. SEWER PROCESSING	\$110,000.00	\$135,000.00	\$135,000.00	\$135,000.00	0%
TEGA CAY SWR TRANSP/TRTMT	\$10,000.00	\$15,000.00	\$210,000.00	\$210,000.00	0%
EMPLOYMENT EXPENSE	\$2,000.00	\$500.00	\$500.00	\$500.00	0%
PUMP STATION MONITORING	\$24,000.00	\$24,000.00	\$24,000.00	\$24,000.00	0%
Total Operating:	\$775,047.00	\$848,697.00	\$1,059,320.00	\$1,123,326.00	6%
Capital Outlay					
TRANSPORTATION	\$25,000.00	\$25,500.00	\$27,500.00	\$165,000.00	500%



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
COMPUTER OUTLAY	\$2,500.00			\$0.00	N/A
MACHINERY & EQUIPMENT		\$255,000.00		\$10,000.00	N/A
OTHER OUTLAY	\$750,000.00	\$780,314.00	\$785,000.00	\$731,250.00	-6.8%
Total Capital Outlay:	\$777,500.00	\$1,060,814.00	\$812,500.00	\$906,250.00	11.5%
Total Expense Objects:	\$2,186,825.00	\$2,564,854.00	\$2,601,597.00	\$2,870,354.00	10.3%



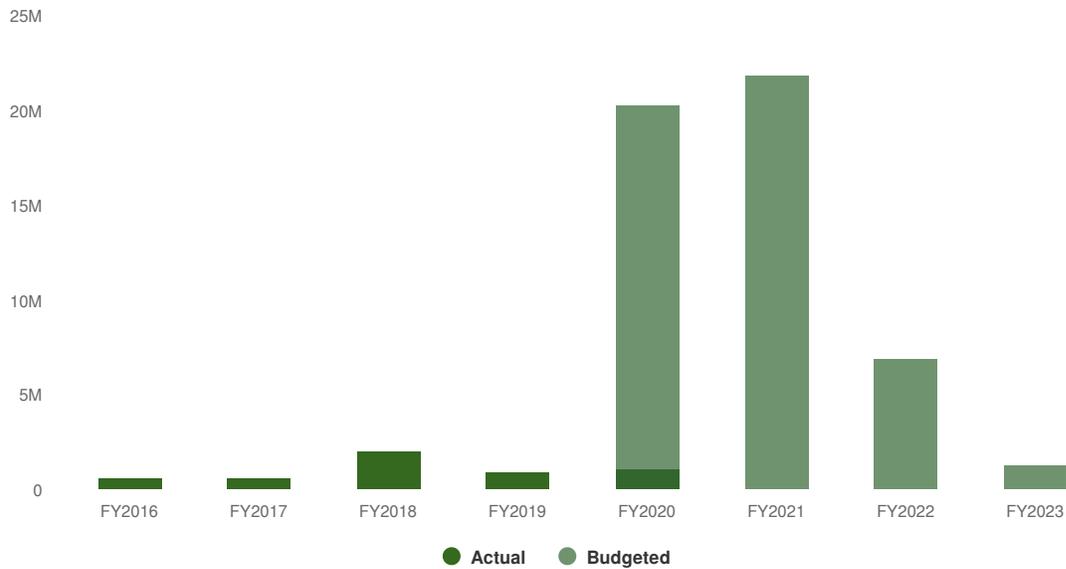
Waste Treatment Plant



Expenditures Summary

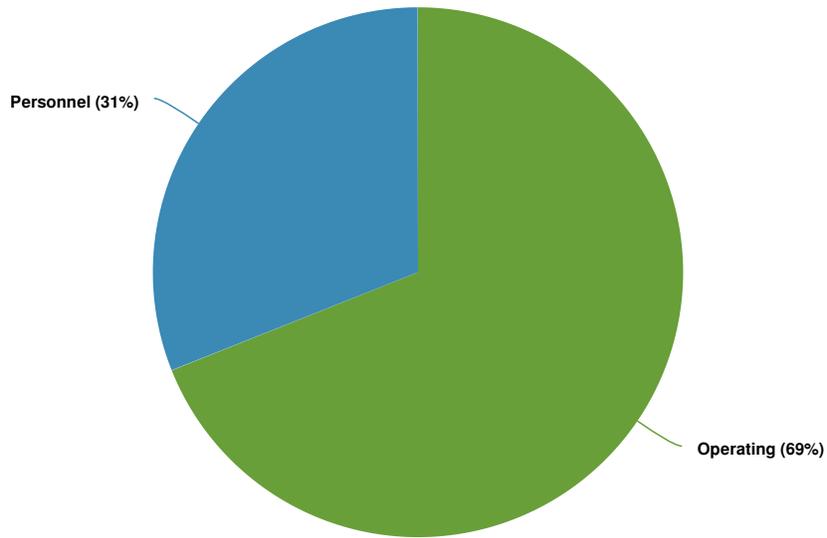
\$1,349,628 **-\$5,530,392**
(-80.38% vs. prior year)

Waste Treatment Plant Proposed and Historical Budget vs. Actual

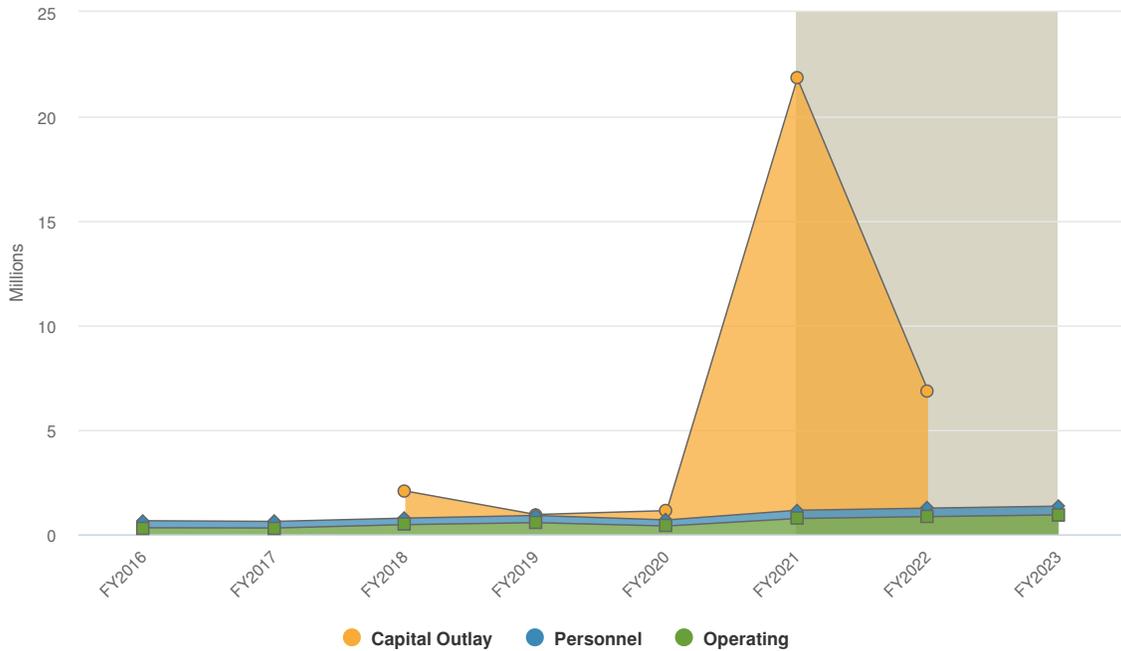


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Personnel					
SALARIES REGULAR	\$259,460.00	\$268,129.00	\$273,094.00	\$280,802.00	2.8%
SALARIES OVERTIME	\$15,000.00	\$15,000.00	\$15,000.00	\$15,750.00	5%
SOCIAL SECURITY	\$20,996.00	\$21,659.00	\$21,311.00	\$21,935.00	2.9%
SC RETIREMENT	\$43,998.00	\$44,185.00	\$47,626.00	\$52,070.00	9.3%
DEFERRED COMP MATCH	\$1,300.00	\$1,300.00	\$1,300.00	\$1,040.00	-20%
MEDICAL INSURANCE	\$35,867.00	\$35,856.00	\$37,573.00	\$40,413.00	7.6%
WORKERS COMPENSATION	\$8,020.00	\$8,229.00	\$9,537.00	\$6,733.00	-29.4%
Total Personnel:	\$384,641.00	\$394,358.00	\$405,441.00	\$418,743.00	3.3%
Operating					
UNIFORMS	\$4,200.00	\$1,500.00	\$3,000.00	\$4,000.00	33.3%
MATERIALS AND SUPPLIES	\$23,500.00	\$27,500.00	\$30,000.00	\$31,500.00	5%
VEHICLE MAINTENANCE	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	0%
GAS, GREASE & OIL	\$6,000.00	\$6,000.00	\$6,000.00	\$7,000.00	16.7%
ELECTRICITY	\$175,000.00	\$175,000.00	\$250,000.00	\$300,000.00	20%
TELEPHONE	\$8,000.00	\$14,500.00	\$15,220.00	\$17,500.00	15%
CONTRACTED SERVICES	\$6,000.00	\$8,000.00	\$10,000.00	\$10,000.00	0%
EQUIPMENT REPAIRS	\$50,000.00	\$100,000.00	\$100,000.00	\$100,000.00	0%
TRAVEL & TRAINING	\$6,800.00	\$2,000.00	\$5,000.00	\$5,000.00	0%
WATER & HEAT	\$4,100.00	\$4,100.00	\$4,100.00	\$4,100.00	0%
MEM/DUES/SUBSCR	\$5,375.00	\$2,875.00	\$3,625.00	\$4,695.00	29.5%
PERMITS	\$3,500.00	\$4,500.00	\$4,500.00	\$4,500.00	0%
POSTAGE		\$250.00	\$250.00	\$250.00	0%
BLDGS/GRNDS MTC	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	0%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	\$500.00	0%
LAB SUPPLIES	\$15,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0%
PROFESSIONAL SERVICES	\$66,000.00	\$66,000.00	\$70,000.00	\$70,000.00	0%
LANDFILL FEES SLUGE	\$192,000.00	\$192,000.00	\$192,000.00	\$200,000.00	4.2%
CHEMICALS	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	0%
SERVICE CONTRACTS	\$10,000.00	\$10,000.00	\$10,000.00	\$16,840.00	68.4%
LIME	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0%
ALUM	\$35,000.00	\$35,000.00	\$35,000.00	\$45,000.00	28.6%
EMPLOYMENT EXPENSE	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0%
Total Operating:	\$700,975.00	\$759,725.00	\$849,195.00	\$930,885.00	9.6%
Capital Outlay					
COMPUTER OUTLAY	\$2,500.00			\$0.00	N/A



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
OTHER OUTLAY	\$19,192,014.00	\$20,670,403.00	\$5,625,384.00	\$0.00	-100%
Total Capital Outlay:	\$19,194,514.00	\$20,670,403.00	\$5,625,384.00	\$0.00	-100%
Total Expense Objects:	\$20,280,130.00	\$21,824,486.00	\$6,880,020.00	\$1,349,628.00	-80.4%



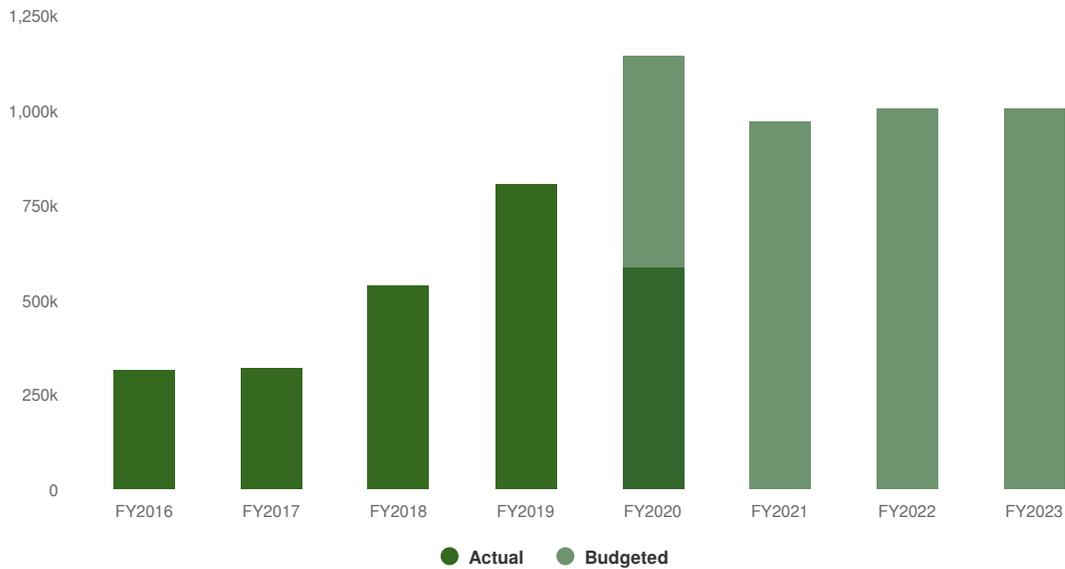
Stormwater



Expenditures Summary

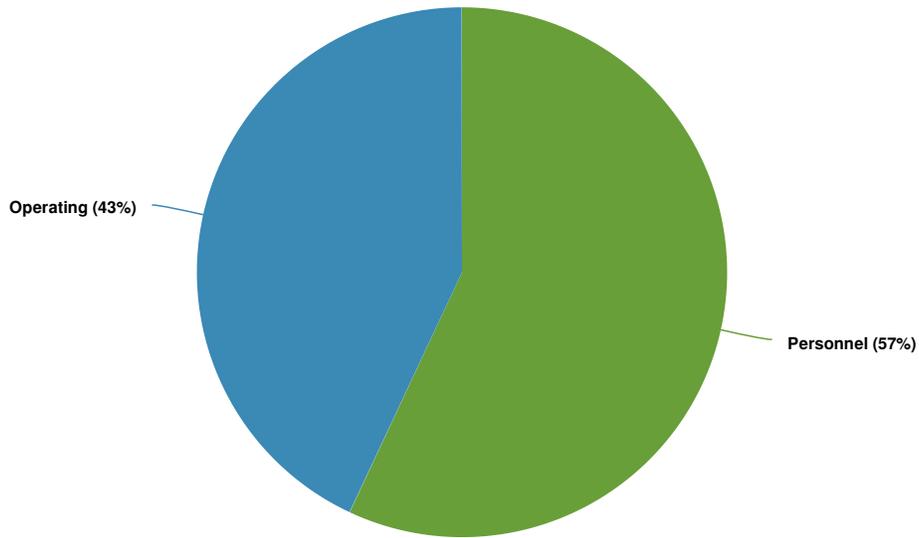
\$1,007,211 **\$1,180**
(0.12% vs. prior year)

Stormwater Proposed and Historical Budget vs. Actual

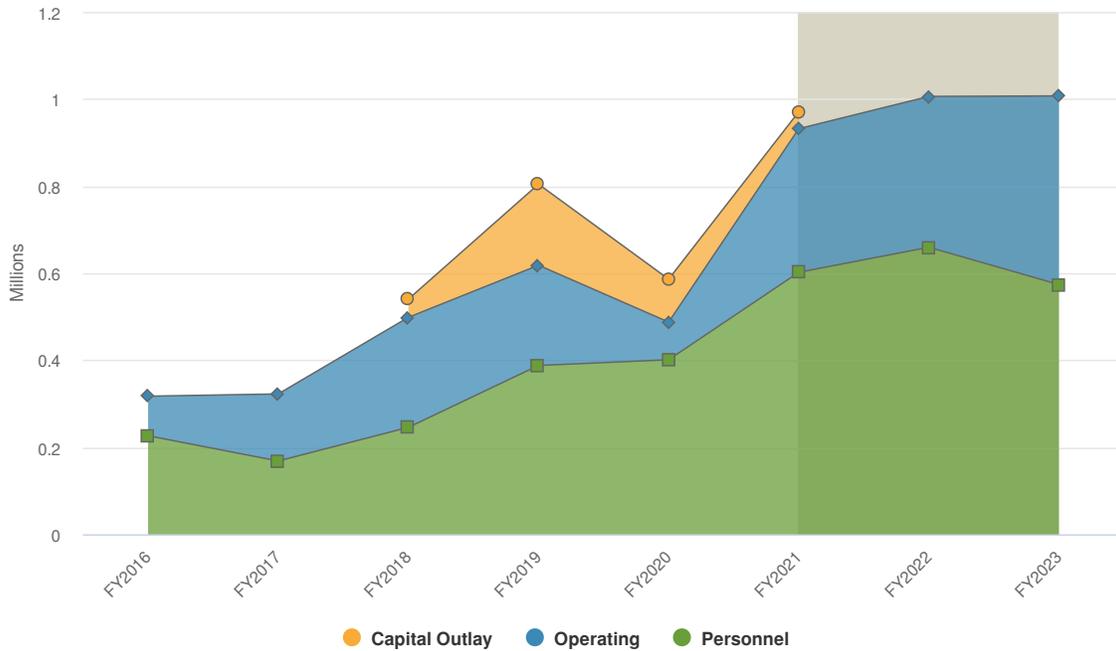


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Personnel					
SALARIES REGULAR	\$415,287.00	\$427,395.00	\$459,539.00	\$399,783.00	-13%
SALARIES OVERTIME	\$2,000.00	\$2,000.00	\$2,000.00	\$3,150.00	57.5%
SOCIAL SECURITY	\$31,922.00	\$32,848.00	\$34,269.00	\$30,240.00	-11.8%
SC RETIREMENT	\$66,872.00	\$67,007.00	\$76,282.00	\$70,755.00	-7.2%
DEFERRED COMP MATCH	\$2,340.00	\$2,340.00	\$1,560.00	\$780.00	-50%
GROUP INSURANCE	\$55,882.00	\$58,013.00	\$72,870.00	\$61,390.00	-15.8%
WORKERS COMPENSATION	\$12,443.00	\$12,434.00	\$12,999.00	\$7,699.00	-40.8%
Total Personnel:	\$586,746.00	\$602,037.00	\$659,519.00	\$573,797.00	-13%
Operating					
UNIFORMS	\$11,635.00	\$4,560.00	\$14,385.00	\$11,110.00	-22.8%
MATERIALS AND SUPPLIES	\$86,600.00	\$49,050.00	\$48,800.00	\$37,200.00	-23.8%
VEHICLE REPAIRS	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	0%
GAS, GREASE & OIL	\$8,000.00	\$8,000.00	\$8,000.00	\$14,000.00	75%
ELECTRICITY	\$3,570.00	\$3,570.00	\$3,570.00	\$3,570.00	0%
TELEPHONE	\$13,800.00	\$12,000.00	\$12,720.00	\$13,440.00	5.7%
CONTRACTED SERVICES		\$21,000.00	\$37,000.00	\$117,000.00	216.2%
TRAVEL & TRAINING	\$15,000.00	\$1,000.00	\$10,000.00	\$18,000.00	80%
WATER AND HEAT		\$0.00	\$500.00	\$2,400.00	380%
MEM/DUES/SUBSCR	\$7,910.00	\$5,095.00	\$6,245.00	\$11,101.00	77.8%
PERMITS	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	0%
BLDGS/GRNDS MTC	\$10,031.00	\$1,000.00		\$0.00	N/A
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$100,000.00	\$84,348.00	\$100,000.00	\$60,000.00	-40%
LEASE AGREEMENT	\$720.00	\$720.00	\$720.00	\$720.00	0%
CONTINGENCIES	\$49,954.00	\$60,362.00	\$25,385.00	\$29,573.00	16.5%
SERVICE CONTRACTS	\$14,800.00	\$8,300.00	\$8,300.00	\$12,300.00	48.2%
EQUIPMENT RENTALS				\$15,000.00	N/A
STORMSEWER MAINTENANCE	\$85,000.00	\$25,000.00	\$25,000.00	\$40,000.00	60%
OTHER INS EXPENSE	\$38,464.00	\$40,387.00	\$40,387.00	\$42,500.00	5.2%
EMPLOYMENT EXPENSE	\$500.00	\$500.00	\$500.00	\$500.00	0%
Total Operating:	\$450,984.00	\$329,892.00	\$346,512.00	\$433,414.00	25.1%
Capital Outlay					
TRANSPORTATION		\$39,000.00	\$0.00	\$0.00	0%
MACHINERY & EQUIPMENT	\$105,000.00			\$0.00	N/A
Total Capital Outlay:	\$105,000.00	\$39,000.00	\$0.00	\$0.00	0%
Total Expense Objects:	\$1,142,730.00	\$970,929.00	\$1,006,031.00	\$1,007,211.00	0.1%

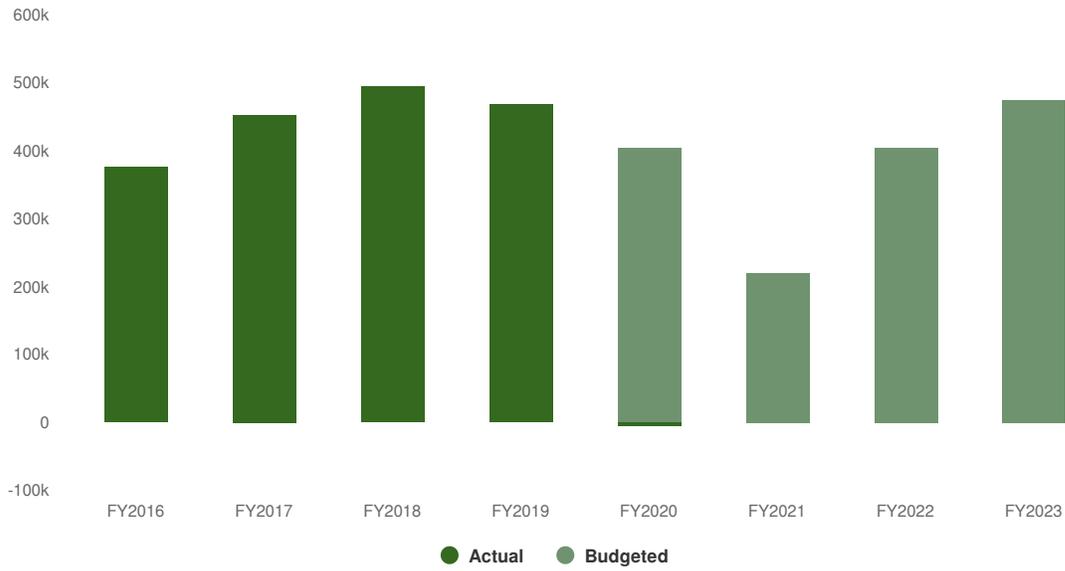


Program Revenues

Revenues Summary

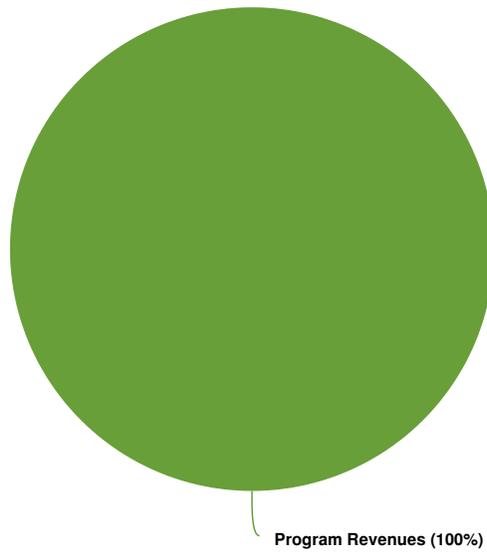
\$475,000 **\$70,000**
(17.28% vs. prior year)

Program Revenues Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source						
Program Revenues						
ATHLETICS REVENUE	100-00-0000-000-443280	\$405,000.00	\$220,000.00	\$405,000.00	\$475,000.00	17.3%
Total Program Revenues:		\$405,000.00	\$220,000.00	\$405,000.00	\$475,000.00	17.3%
Total Revenue Source:		\$405,000.00	\$220,000.00	\$405,000.00	\$475,000.00	17.3%

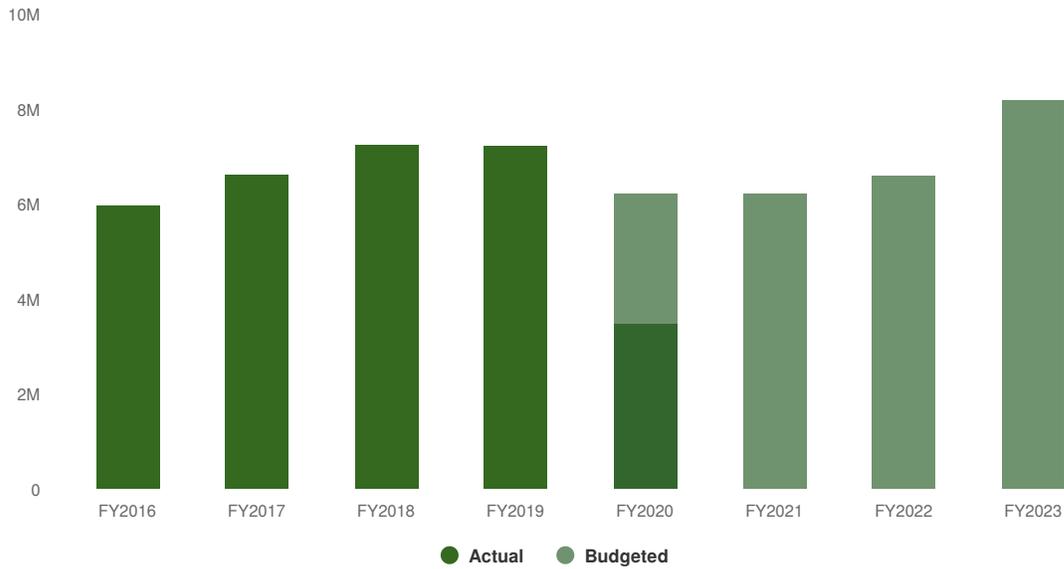


Fines, Fees, Licenses and Permits

Revenues Summary

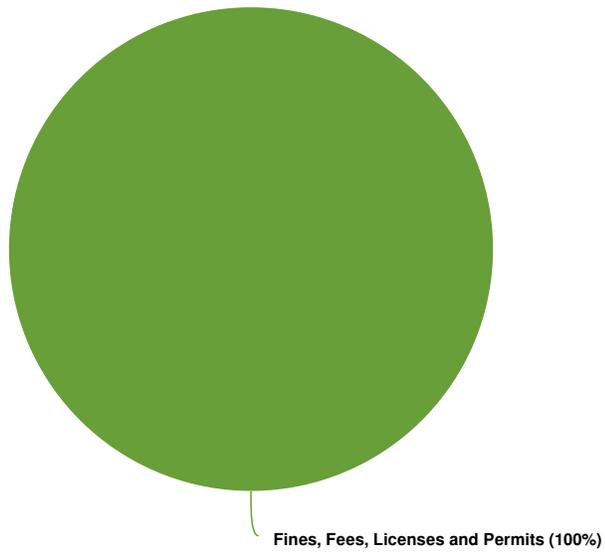
\$8,198,950 **\$1,590,000**
(24.06% vs. prior year)

Fines, Fees, Licenses and Permits Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source						
Fines, Fees, Licenses and Permits						
POLICE COURT FINES & BOND	100-00-0000-000-442100	\$60,000.00	\$48,000.00	\$48,000.00	\$48,000.00	0%
BUILDING PERMITS	100-00-0000-000-443100	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	0%
PRIVILEGE LICENSE	100-00-0000-000-443250	\$3,700,000.00	\$3,700,000.00	\$4,000,000.00	\$5,500,000.00	37.5%
DUKE POWER LIEU OF FEE	100-00-0000-000-443260	\$425,000.00	\$400,000.00	\$450,000.00	\$475,000.00	5.6%
IN LIEU OF FEE-YORK ELECT	100-00-0000-000-443270	\$650,000.00	\$700,000.00	\$735,000.00	\$775,000.00	5.4%
CODE ENFORCE FINES	100-00-0000-000-444110	\$1,000.00	\$0.00	\$750.00	\$750.00	0%
MISCELLANEOUS PERMITS	100-00-0000-000-444350	\$200.00	\$0.00	\$200.00	\$200.00	0%
PLANNING ZONING FEES	100-00-0000-000-444360	\$175,000.00	\$165,000.00	\$175,000.00	\$200,000.00	14.3%
Total Fines, Fees, Licenses and Permits:		\$6,211,200.00	\$6,213,000.00	\$6,608,950.00	\$8,198,950.00	24.1%
Total Revenue Source:		\$6,211,200.00	\$6,213,000.00	\$6,608,950.00	\$8,198,950.00	24.1%

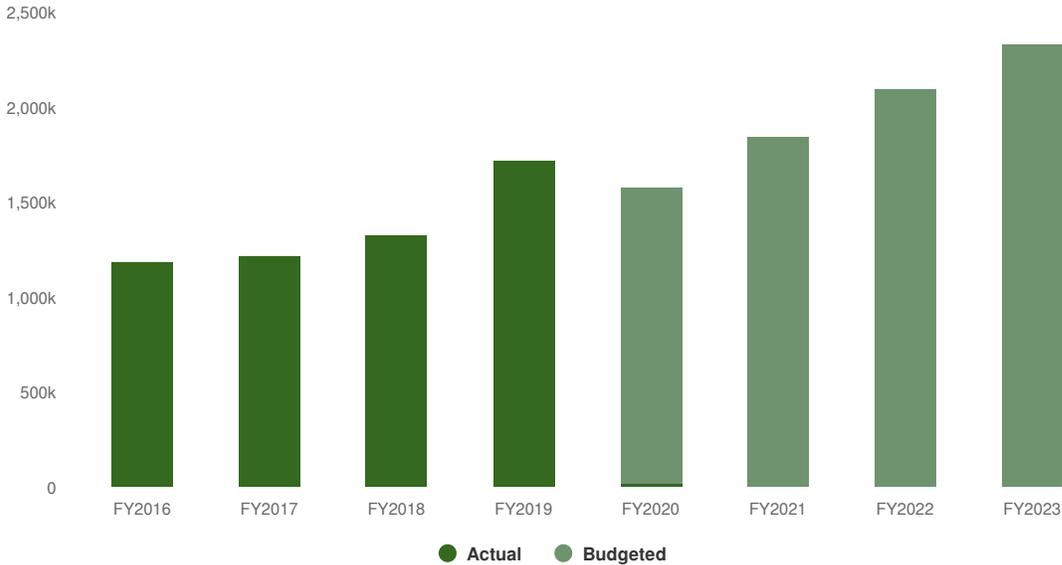


Charges for Services

Revenues Summary

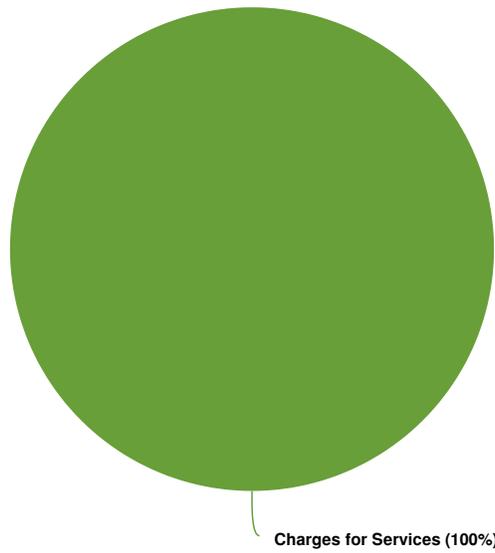
\$2,331,000 **\$231,000**
(11.00% vs. prior year)

Charges for Services Proposed and Historical Budget vs. Actual

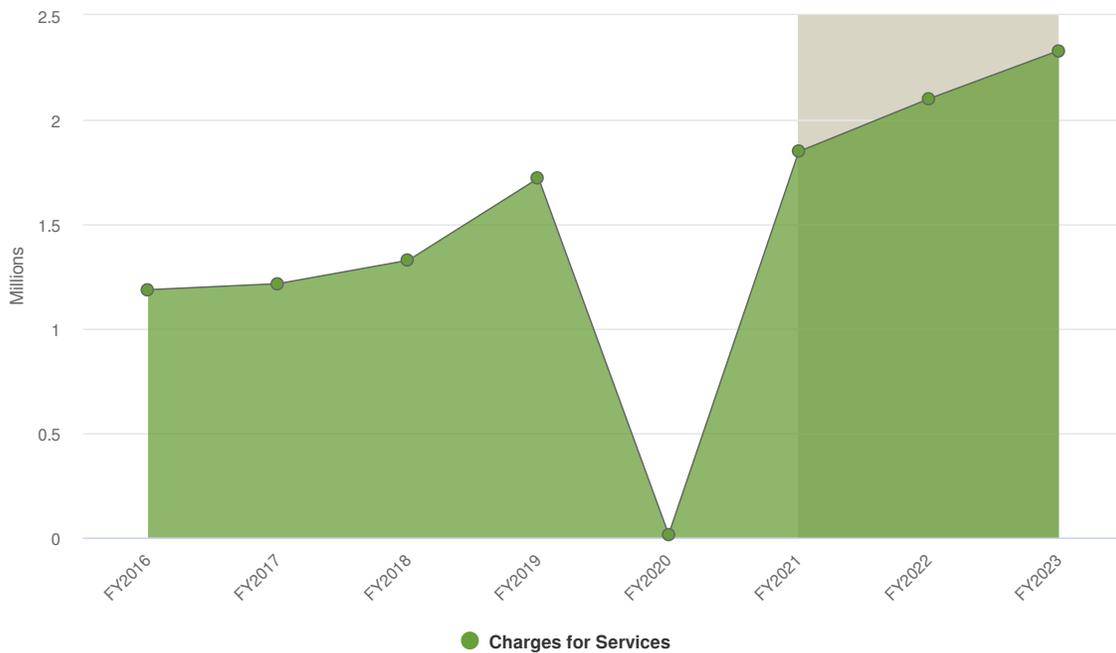


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source						
Charges for Services						
GARBAGE SERVICES	100-00-0000- 000-441050	\$1,500,000.00	\$1,800,000.00	\$2,016,000.00	\$2,268,000.00	12.5%
CEMETERY LOTS/DEED FEES	100-00-0000- 000-443150	\$50.00	\$0.00		\$0.00	N/A
GRAVE OPENINGS	100-00-0000- 000-443200	\$30,000.00	\$22,500.00	\$30,000.00	\$30,000.00	0%
PARKS RENTALS	100-00-0000- 000-444070	\$40,000.00	\$20,000.00	\$40,000.00	\$30,000.00	-25%
GYM RENTALS	100-00-0000- 000-444090	\$14,000.00	\$5,000.00	\$14,000.00	\$3,000.00	-78.6%
Total Charges for Services:		\$1,584,050.00	\$1,847,500.00	\$2,100,000.00	\$2,331,000.00	11%
Total Revenue Source:		\$1,584,050.00	\$1,847,500.00	\$2,100,000.00	\$2,331,000.00	11%

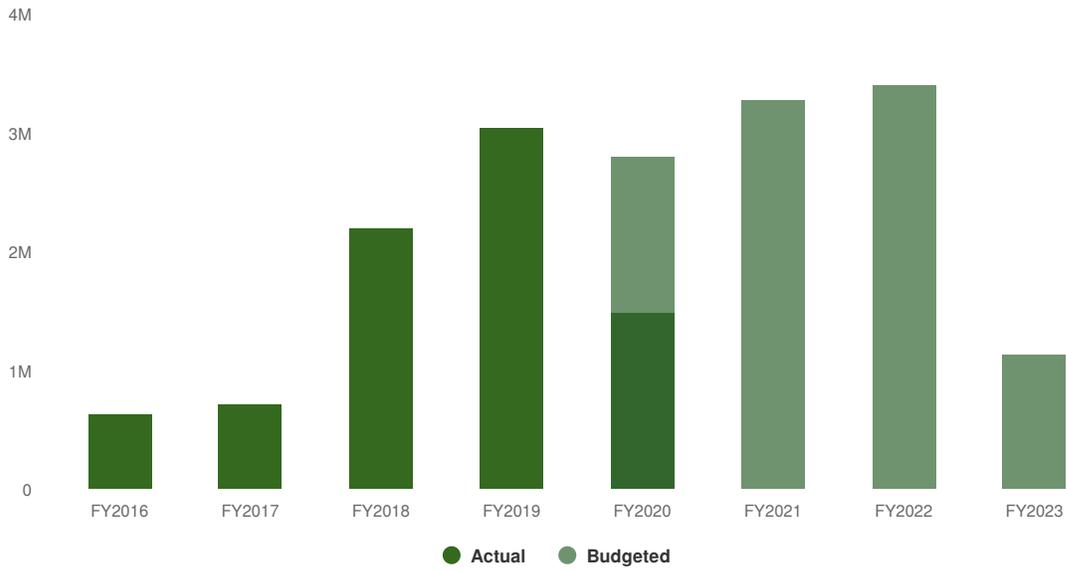


Intergovernmental

Revenues Summary

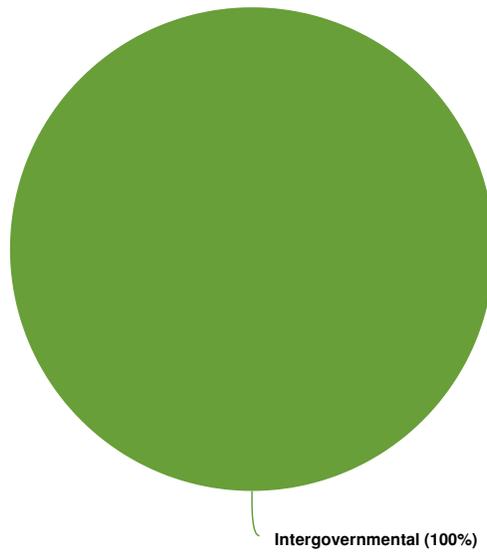
\$1,133,554 **-\$2,271,106**
(-66.71% vs. prior year)

Intergovernmental Proposed and Historical Budget vs. Actual

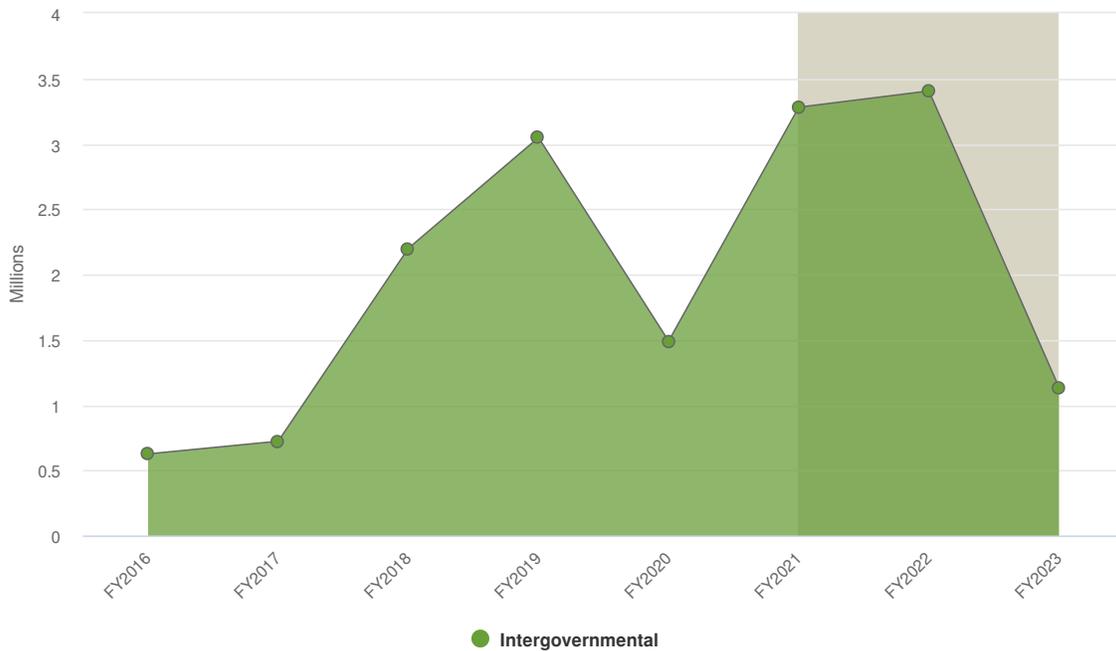


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source						
Intergovernmental						
YORK COUNTY FIRE PROTECTION	100-00-0000-000-442120	\$30,000.00	\$31,731.00	\$33,318.00	\$35,000.00	5%
PARKS AND REC FUNDING-COU	100-00-0000-000-443130	\$155,341.00	\$157,510.00	\$157,510.00	\$157,510.00	0%
SCHOOL DISTRICT SAFETY OFCR	100-00-0000-000-444010	\$285,541.80	\$346,884.00	\$364,229.00	\$350,000.00	-3.9%
EQUIP RENTAL SURCHARGE	100-00-0000-000-444230	\$2,000,000.00	\$2,400,000.00	\$2,570,400.00	\$0.00	-100%
AID TO SUBDIVISIONS	100-00-0000-000-447000	\$263,000.00	\$263,000.00	\$262,834.00	\$574,675.00	118.6%
MANUFACTURER'S TAX EXEMPT	100-00-0000-000-447230	\$600.00	\$600.00	\$900.00	\$900.00	0%
MERCHANTS INVENTORY TAX	100-00-0000-000-447250	\$15,469.00	\$15,469.00	\$15,469.00	\$15,469.00	0%
PARKS AND REC FUNDING- STATE	100-00-0000-000-447330	\$60,000.00	\$65,000.00		\$0.00	N/A
Total Intergovernmental:		\$2,809,951.80	\$3,280,194.00	\$3,404,660.00	\$1,133,554.00	-66.7%
Total Revenue Source:		\$2,809,951.80	\$3,280,194.00	\$3,404,660.00	\$1,133,554.00	-66.7%

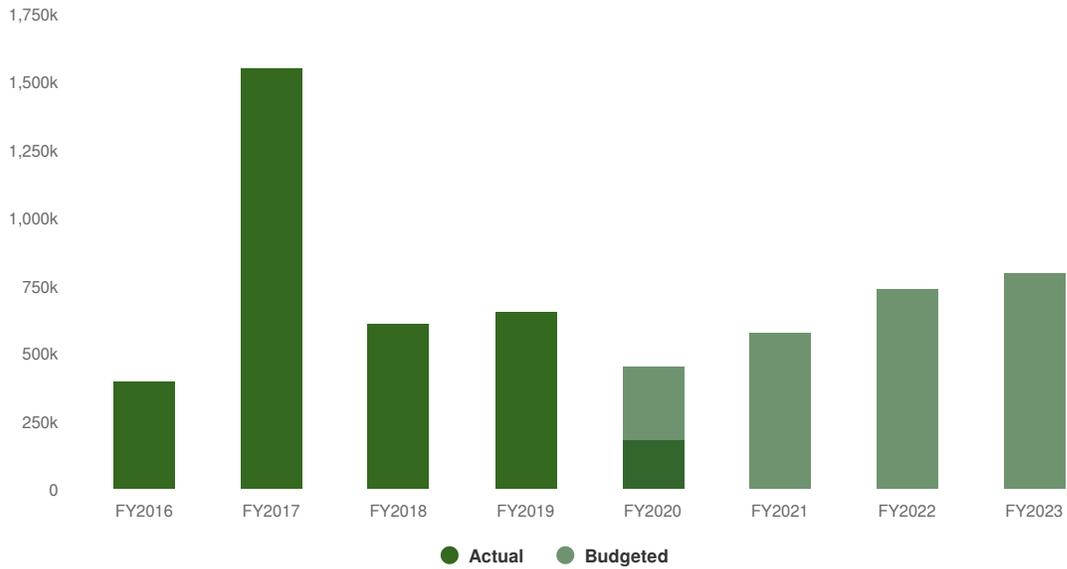


Miscellaneous

Revenues Summary

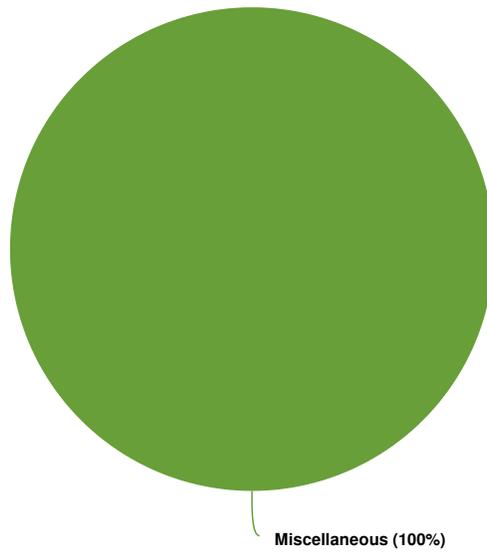
\$799,442 **\$60,592**
(8.20% vs. prior year)

Miscellaneous Proposed and Historical Budget vs. Actual

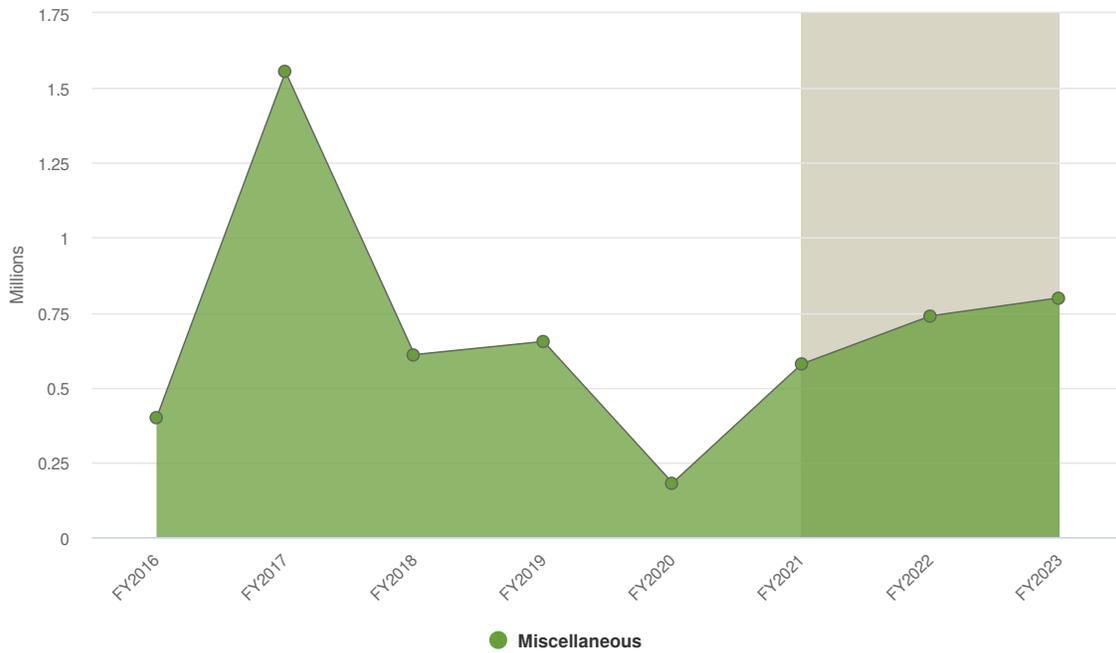


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source						
Miscellaneous						
SCHL DIST SAFTY OFCR-STATE	100-00-0000-000-444011	\$0.00	\$297,000.00	\$311,850.00	\$327,442.00	5%
MISCELLANEOUS INCOME	100-00-0000-000-444050	\$188,006.00	\$193,500.00	\$235,000.00	\$225,000.00	-4.3%
SPRING FESTIVAL	100-00-0000-000-444080	\$200,000.00	\$25,000.00	\$150,000.00	\$125,000.00	-16.7%
CRED CRD CONV FEE	100-00-0000-000-444120	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	0%
RETIRE SYSTEM REIMB	100-00-0000-000-444220			\$0.00	\$55,000.00	N/A
STREET ACCEPT FEES	100-00-0000-000-444500	\$4,000.00	\$0.00	\$3,000.00	\$3,000.00	0%
RECYCLING	100-00-0000-000-448250	\$2,000.00	\$2,500.00	\$4,000.00	\$4,000.00	0%
Total Miscellaneous:		\$454,006.00	\$578,000.00	\$763,850.00	\$799,442.00	4.7%
Total Revenue Source:		\$454,006.00	\$578,000.00	\$763,850.00	\$799,442.00	4.7%

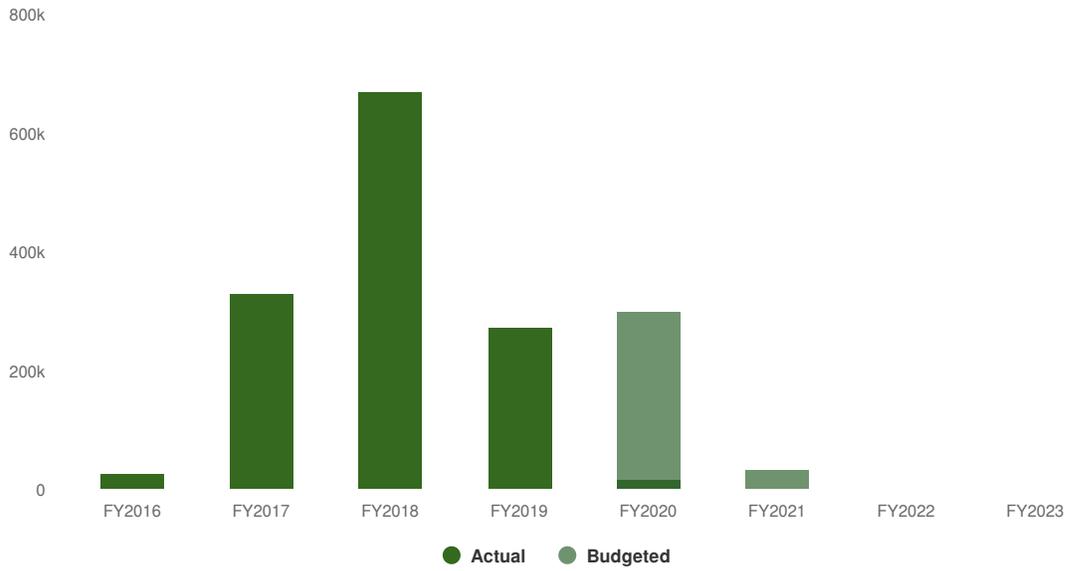


Grants

Revenues Summary

\$0 **\$0**
(% vs. prior year)

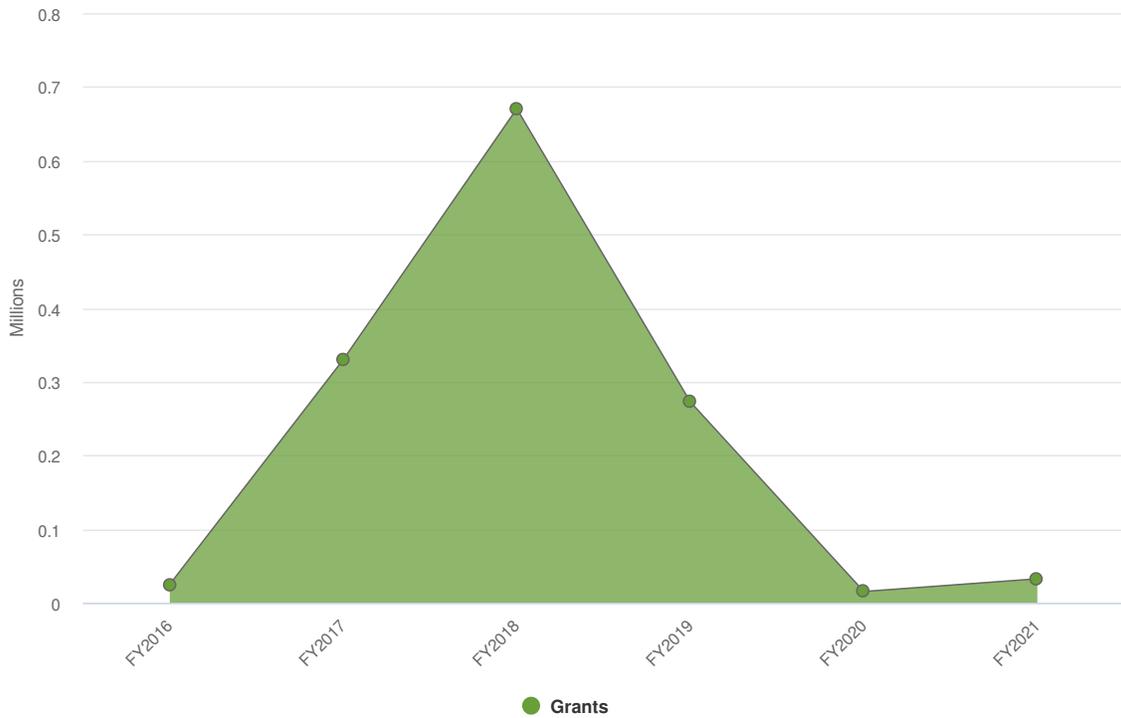
Grants Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2023 Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source					
Grants					
FEDERAL GRANT REV	100-00-0000-000- 440010	\$300,000.00	\$32,461.00	\$0.00	N/A
Total Grants:		\$300,000.00	\$32,461.00	\$0.00	N/A
Total Revenue Source:		\$300,000.00	\$32,461.00	\$0.00	N/A

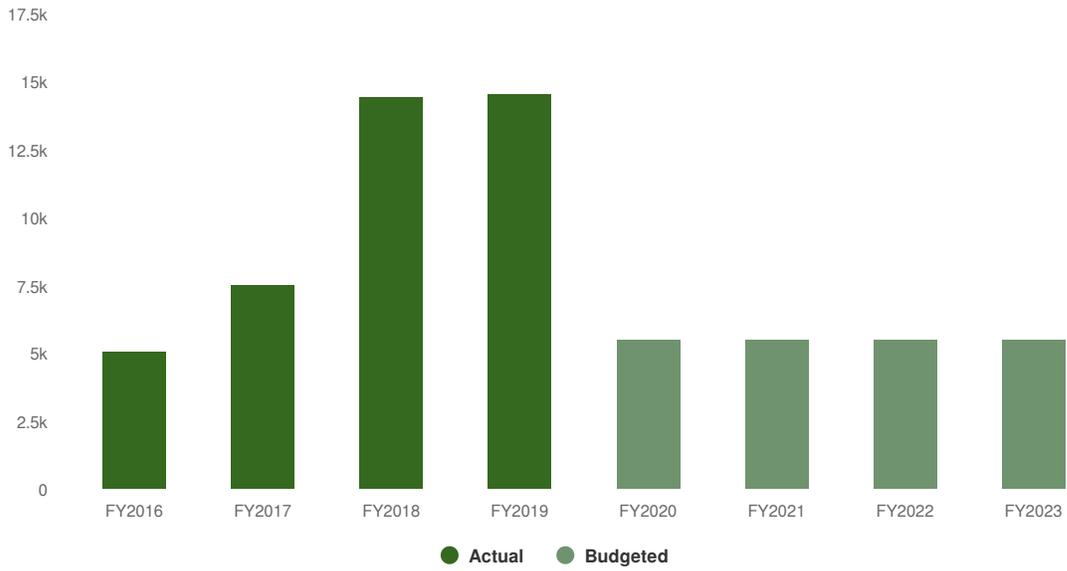


Investment Income

Revenues Summary

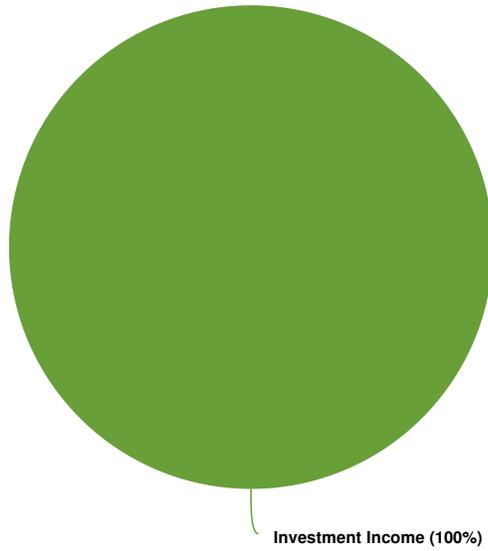
\$5,500 **\$0**
(0.00% vs. prior year)

Investment Income Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source						
Investment Income						
INTEREST INCOME	100-00-0000-000- 444200	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	0%
Total Investment Income:		\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	0%
Total Revenue Source:		\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	0%



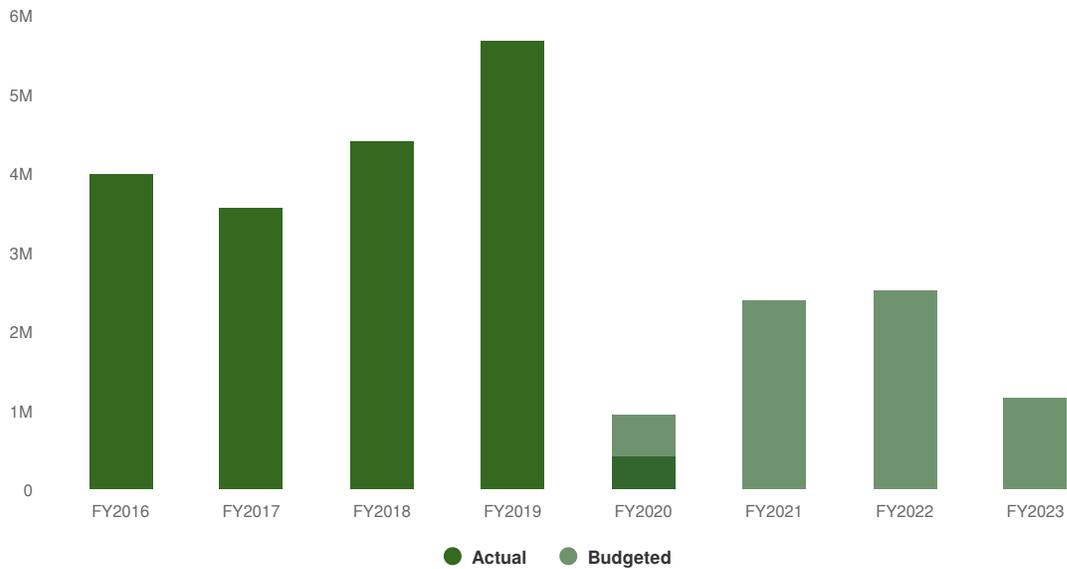
Non Departmental - General Fund



Expenditures Summary

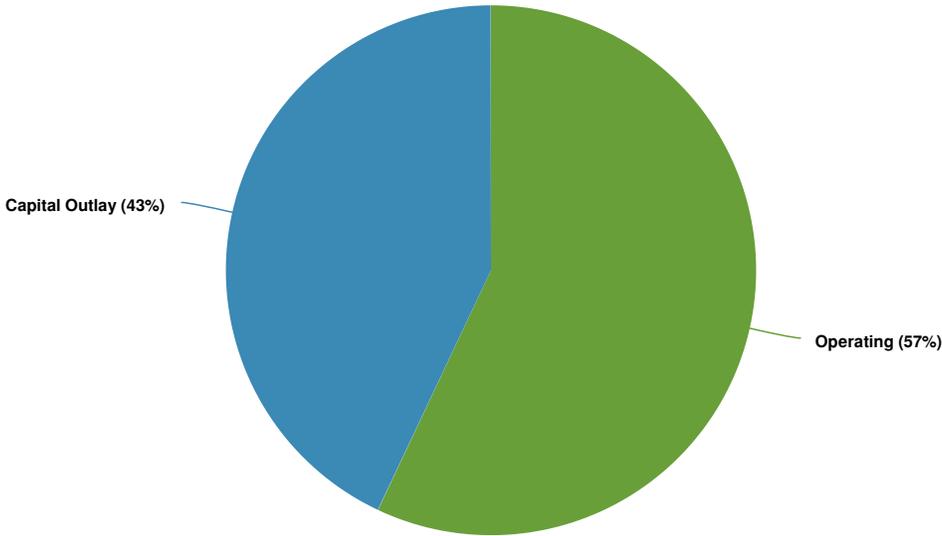
\$1,163,486 **-\$1,362,181**
(-53.93% vs. prior year)

Non Departmental - General Fund Proposed and Historical Budget vs. Actual

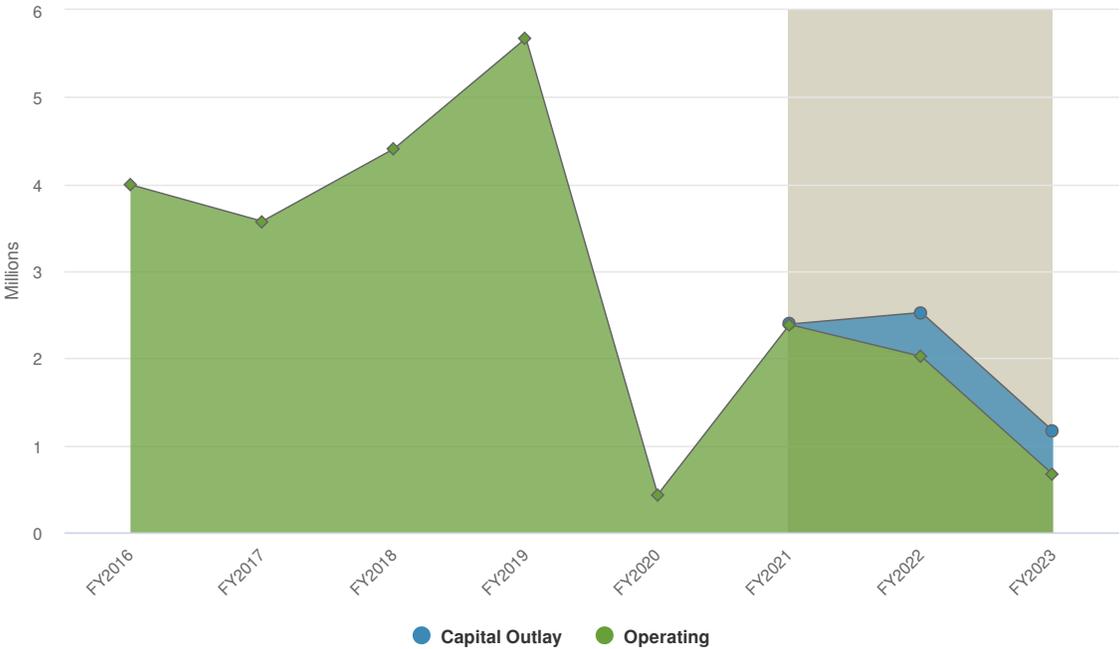


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Operating					
INTEREST EXPENSE	\$44,446.00	\$37,926.00	\$31,235.00	\$24,362.00	-22%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$2,000.00	\$2,000.00	\$127,000.00	\$2,000.00	-98.4%
CONTINGENCIES	\$397,865.00	\$1,853,060.00	\$907,657.00	\$108,883.00	-88%
OTHER INS EXPENSE	\$166,927.00	\$166,927.00	\$175,275.00	\$175,275.00	0%
GO BOND 2012-DOBY PK	\$99,108.00	\$102,230.00	\$105,450.00	\$108,772.00	3.2%
FM ECONIC COUNCIL EXP	\$500.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
ASSEMBLY CENTER	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	0%
LEASE-PURCHASE PAYMENTS	\$186,974.00	\$162,370.00	\$165,843.00	\$169,394.00	2.1%
AMPHITHEATRE			\$11,100.00		-100%
UNEMPLOYMENT CLAIMS	\$10,000.00	\$20,000.00	\$10,000.00	\$10,000.00	0%
LAND LEASE	\$32,300.00	\$32,300.00	\$32,300.00	\$32,300.00	0%
ELECTIONS	\$10,000.00	\$0.00	\$15,000.00	\$15,000.00	0%
DONATIONS	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	0%
Total Operating:	\$957,620.00	\$2,387,313.00	\$1,598,360.00	\$663,486.00	-58.5%
Capital Outlay					
DONATIONS		\$5,000.00	\$500,000.00	\$500,000.00	0%
ROAD RE-CONSTRUCT		\$0.00	\$260,000.00	\$0.00	-100%
COMMUNITY DEVELOPMENT	\$10,000.00			\$0.00	N/A
Total Capital Outlay:	\$10,000.00	\$5,000.00	\$760,000.00	\$500,000.00	-34.2%
Total Expense Objects:	\$967,620.00	\$2,392,313.00	\$2,358,360.00	\$1,163,486.00	-50.7%



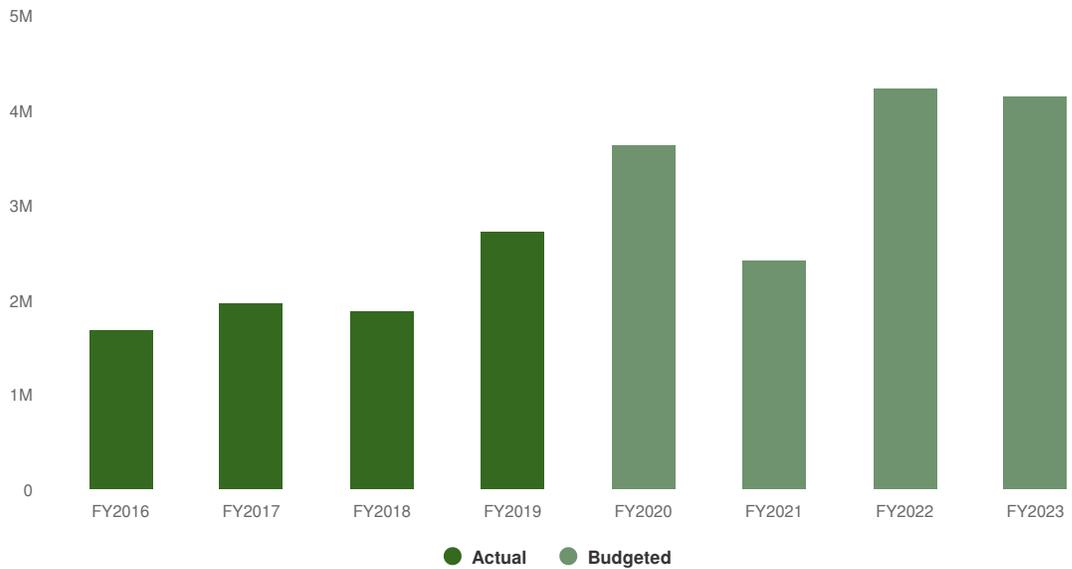
Non Departmental - Gross Revenue Fund



Expenditures Summary

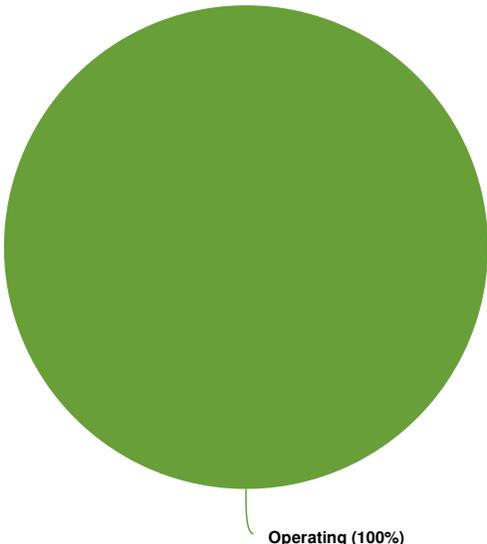
\$4,151,337 **-\$73,529**
(-1.74% vs. prior year)

Non Departmental - Gross Revenue Fund Proposed and Historical Budget vs. Actual

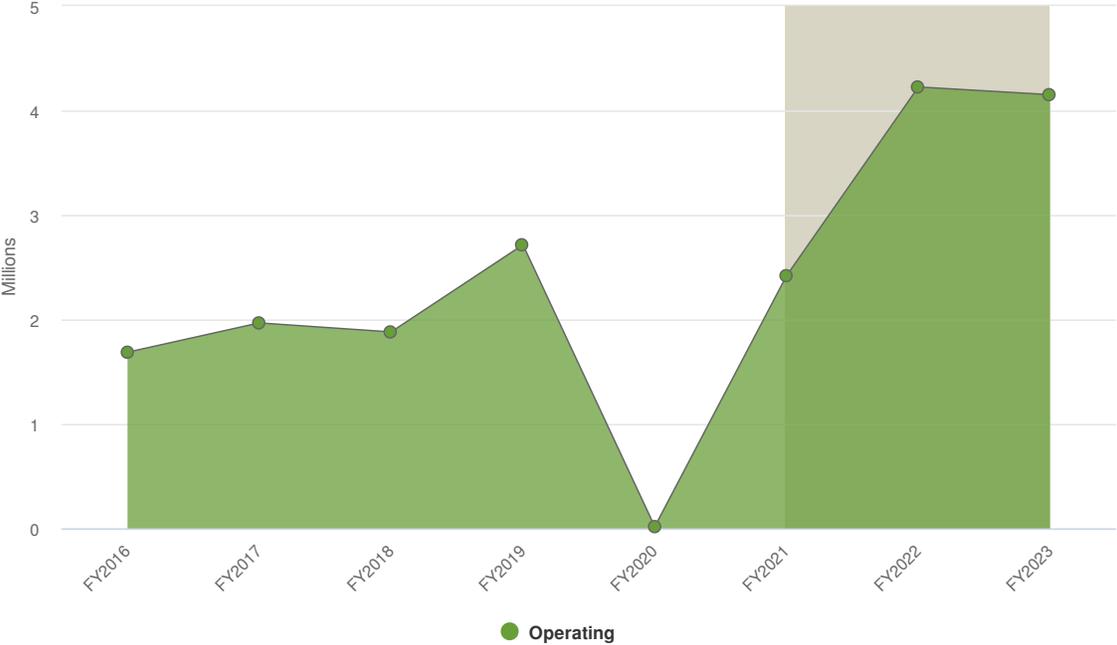


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Expense Objects					
Operating					
LOAN PAYMENT ROCK HILL	\$196,334.00			\$0.00	N/A
DEPRECIATION FUND	\$100,000.00	\$133,734.00	\$133,734.00	\$108,088.00	-19.2%
O & M MAINTENANCE	\$100,000.00	\$133,734.00	\$133,734.00	\$108,087.00	-19.2%
INTEREST EXPENSE	\$2,276,520.88	\$1,136,825.00	\$2,009,513.00	\$1,939,004.00	-3.5%
CONTINGENCIES	\$65,116.00	\$86,880.00	\$26,231.00	\$43,966.00	67.6%
BOND ADMINISTRATION FEE	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	0%
LOAN PAYMENT SERIES 2011	\$500,000.00	\$505,000.00	\$515,000.00	\$545,000.00	5.8%
LOAN PAYMENT SERIES 2011B	\$100,000.00	\$104,000.00		\$0.00	N/A
LOAN PAYMENT SERIES 2013A	\$103,000.00	\$105,000.00	\$107,000.00	\$109,000.00	1.9%
LOAN PAYMENT SERIES 2015	\$120,000.00	\$135,000.00	\$255,000.00	\$255,000.00	0%
LOAN PAYMENT SERIES 2019		\$0.00	\$952,355.00	\$957,692.00	0.6%
OTHER INS EXPENSE	\$66,553.00	\$66,553.00	\$70,000.00	\$73,500.00	5%
Total Operating:	\$3,639,523.88	\$2,418,726.00	\$4,214,567.00	\$4,151,337.00	-1.5%
Total Expense Objects:	\$3,639,523.88	\$2,418,726.00	\$4,214,567.00	\$4,151,337.00	-1.5%



Fund Balance Appropriations

Revenues Summary

\$0 **\$0**
(% vs. prior year)

Fund Balance Appropriations Proposed and Historical Budget vs. Actual

0

FY2021

FY2022



Revenues by Source

Projected 2023 Revenues by Source

Budgeted and Historical 2023 Revenues by Source

Name	Account ID	FY2021 Adopted	FY2022 Adopted vs. FY2023 Recommended (% Change)
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Name	Account ID	FY2021 Adopted	FY2022 Adopted vs. FY2023 Recommended (% Change)
No Data To Display			



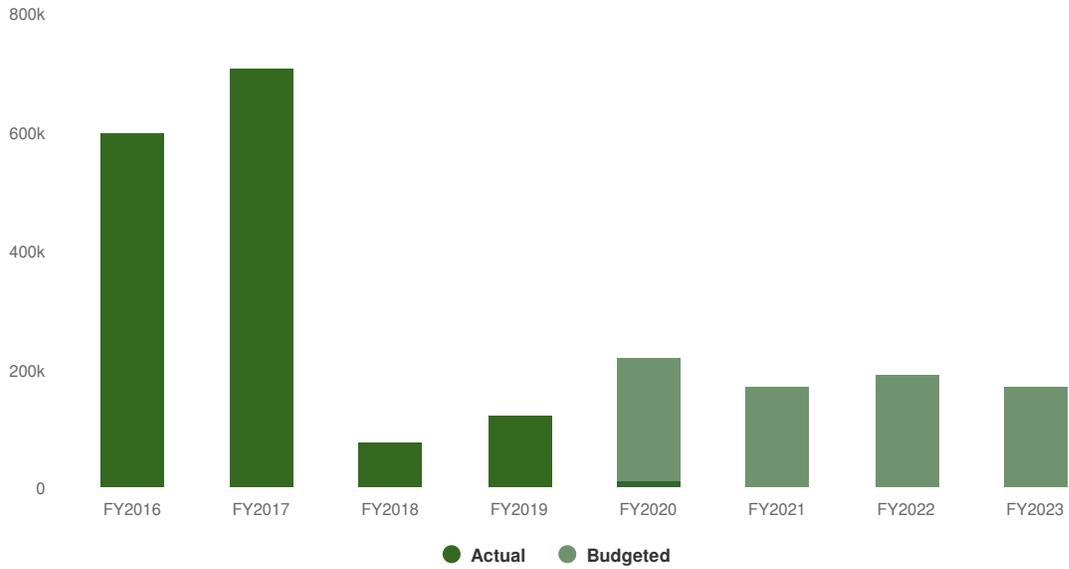
Other Financing Sources



Revenues Summary

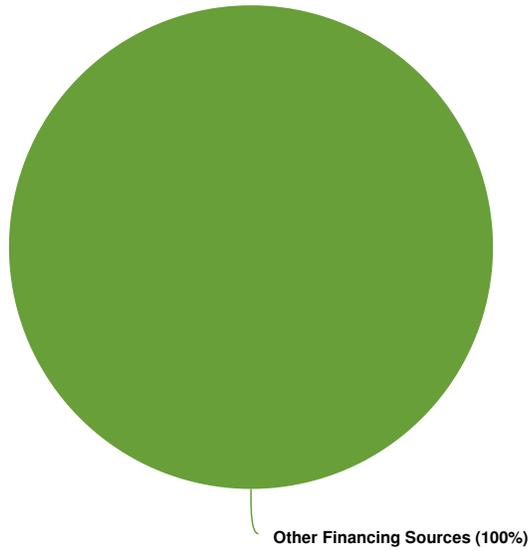
\$170,000 **-\$21,400**
(-11.18% vs. prior year)

Other Financing Sources Proposed and Historical Budget vs. Actual

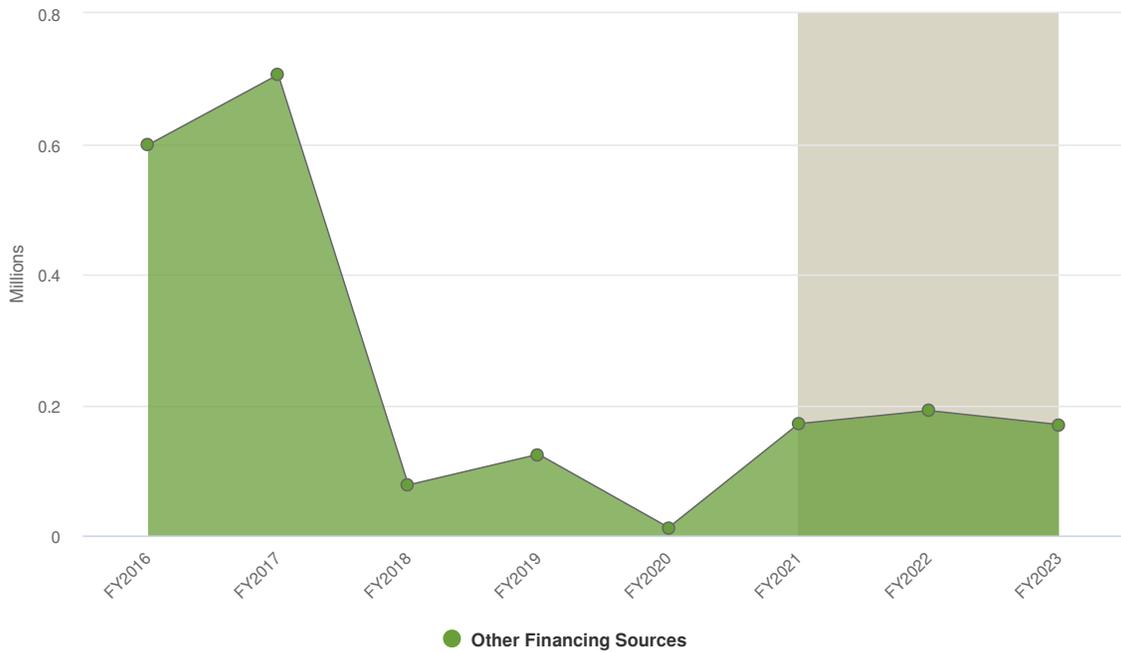


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2019 Actual	FY2020 Budgeted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)



Name	Account ID	FY2019 Actual	FY2020 Budgeted	FY2022 Adopted	FY2023 Recommended	FY2022 Adopted vs. FY2023 Recommended (% Change)
Revenue Source						
Other Financing Sources						
OTHER FIN SOURCE-TSF IN	100-00-0000-000-416500	\$15,730.75	\$200,034.00	\$171,400.00	\$150,000.00	-12.5%
OTHER FIN SOURCE-INS PROC	100-00-0000-000-416540	\$76,041.41	\$10,000.00	\$10,000.00	\$10,000.00	0%
OTHER SALE OF FIXED ASSETS	100-00-0000-000-449050	\$32,750.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
Total Other Financing Sources:		\$124,522.16	\$220,034.00	\$191,400.00	\$170,000.00	-11.2%
Total Revenue Source:		\$124,522.16	\$220,034.00	\$191,400.00	\$170,000.00	-11.2%



DEBT



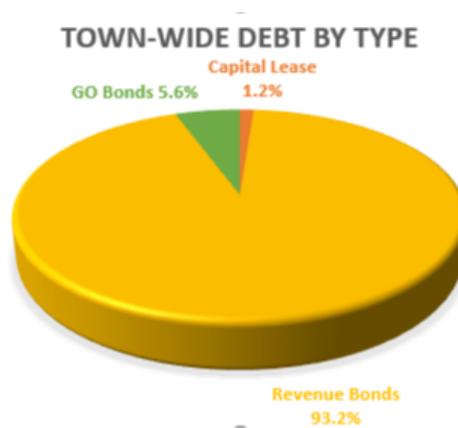
Debt Service

Debt Service is established to account for the accumulation of resources for and the payment of, general long-term debt: general obligation, state revolving loans, or revenue bonds as well as major capital lease purchases. The Town has decided to account for all debt in their respective funds and not in a debt service fund. Where feasible, the Town develops and utilizes revenues, special fees, or other revenue in lieu of debt.

Total general obligation bonded debt will not exceed 8% of the assessed value of taxable property in the Town without referendum, as prescribed by Title 5, Chapter 21, Article 1 of the Code of Laws of the State of South Carolina.

The Town finances major capital equipment and facilities based on the asset life of the capital equipment. It is not prudent to spend operating cash on assets that have lives greater than 5 years because long-lived capital items are paid for gradually over their useful lives by an annual depreciation charge to the current accounting period. This is a requirement for the governmental funds under GASB 34 rules, but depreciation has always been charged to the proprietary funds. Any projects financed through the issuance of debt are financed for a period not to exceed the useful life of the facility or equipment.

Long-term financing is not used to support current operating expenditures and the Town does not issue notes or debt to finance operating deficiencies.



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the



"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.



Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

