



Town of Fort Mill Digital Budget Book



Proposed Version

Last updated 09/07/23





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INTRODUCTION





Manager's Budget Message

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

I am pleased to present you with a copy of the recommended budget for Fiscal Year beginning October 1, 2021, and ending September 30, 2022. With your input, staff has worked diligently to provide a balanced budget that provides our departments with the resources needed to effectively serve our Town as well as elements that will enhance the quality of life for our citizens.

As always, our department managers and financial staff were instrumental in this 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 continue offering high quality services in a safe and efficient manner while remaining fiscally responsible.

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

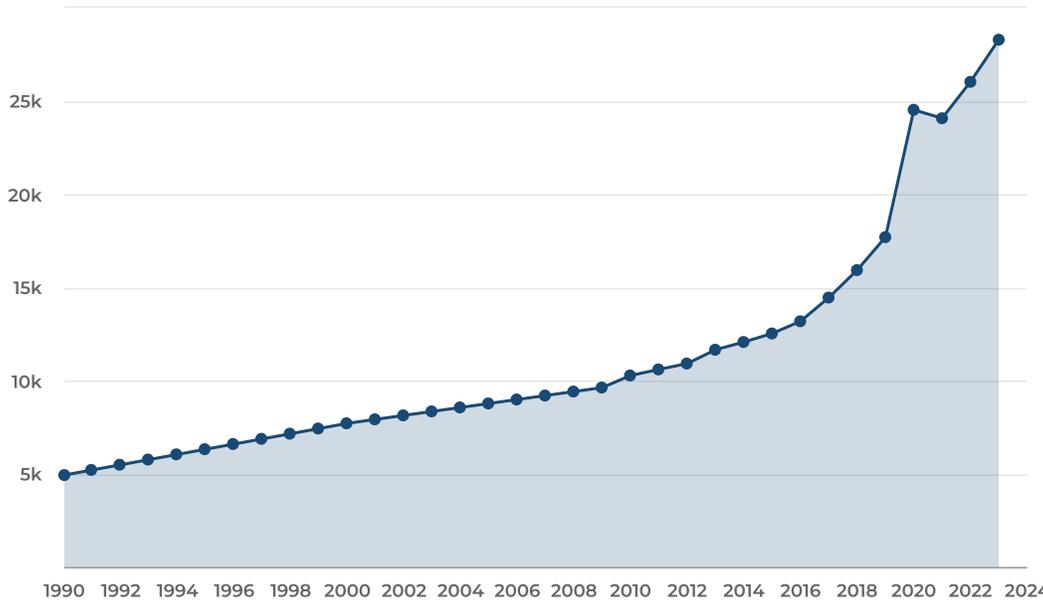
28,281

▲ **8.7%**
vs. 2022

GROWTH RANK

56 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



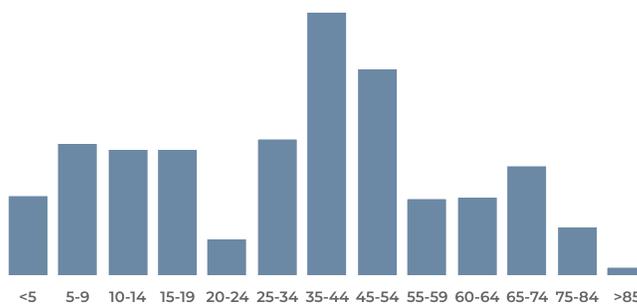
DAYTIME POPULATION

29,556

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.

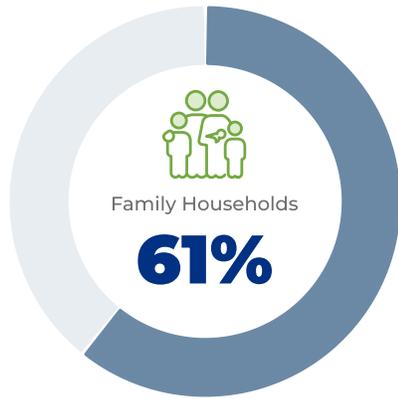
* Data Source: American Community Survey 5-year estimates

Household Analysis

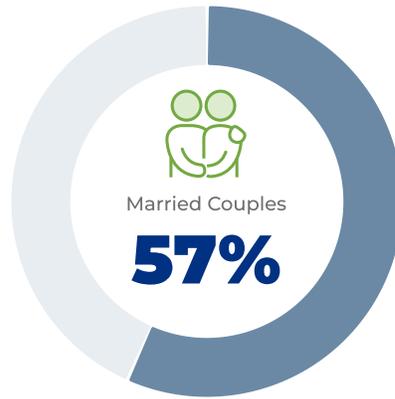
TOTAL HOUSEHOLDS

9,974

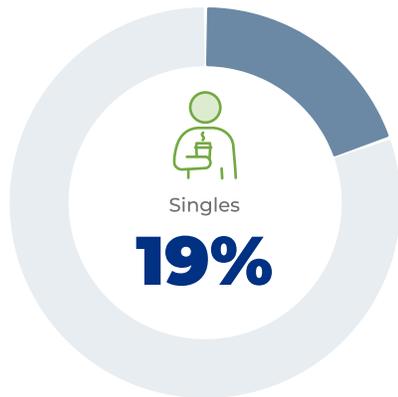
It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



▲ **30%**
higher than state average



▲ **20%**
higher than state average



▼ **33%**
lower than state average



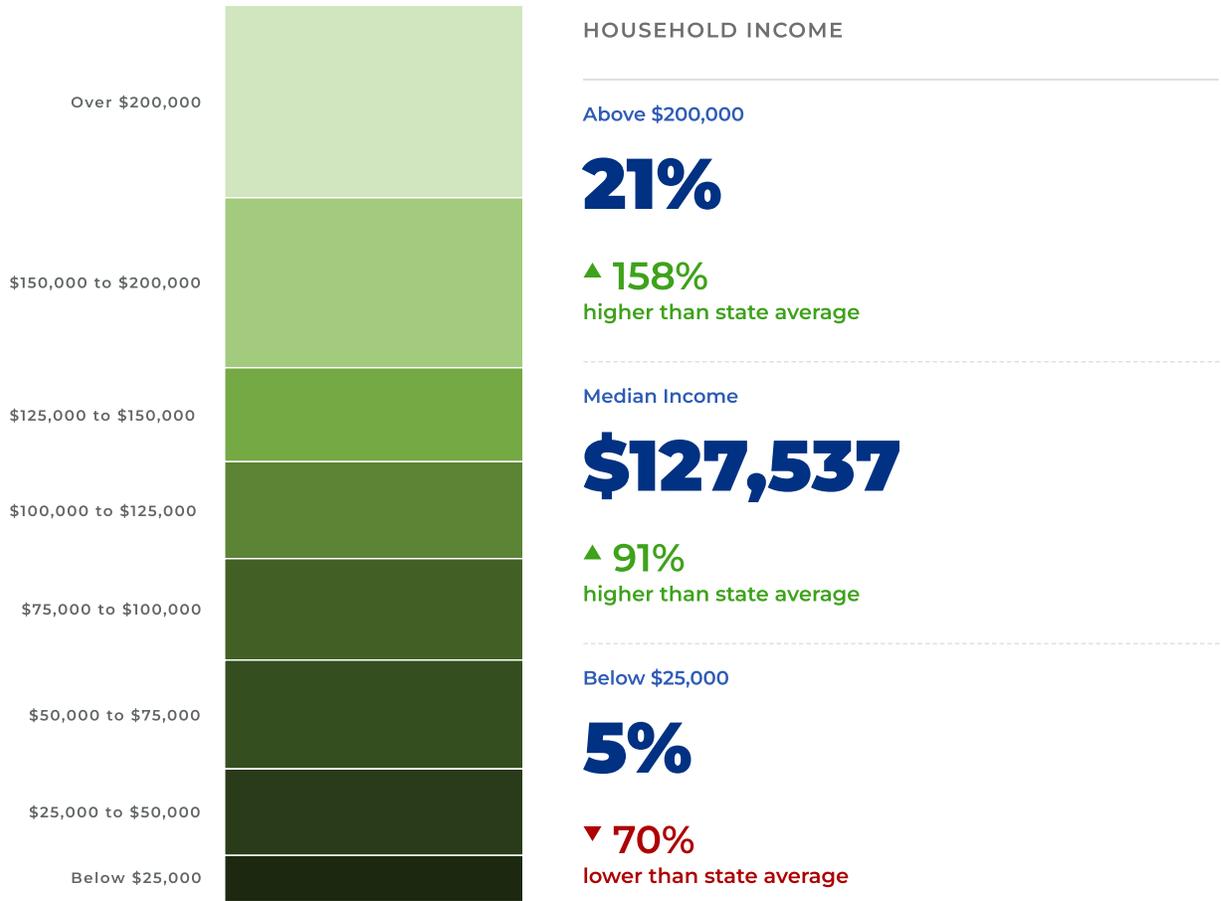
▼ **36%**
lower than state average

** 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

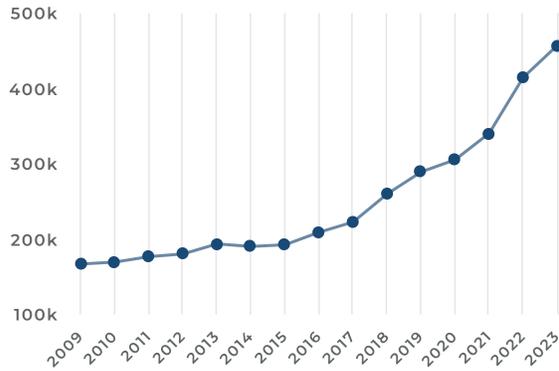


Housing Overview



2023 MEDIAN HOME VALUE

\$457,000



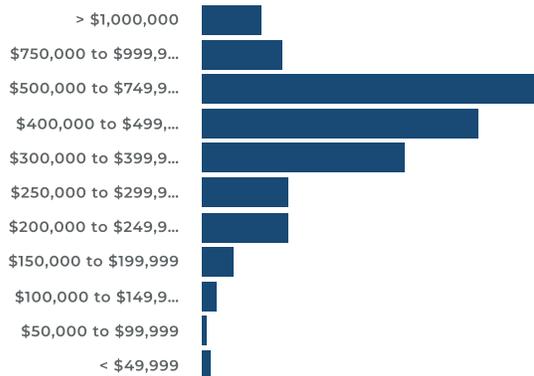
* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Fort Mill State Avg.



HOME VALUE DISTRIBUTION

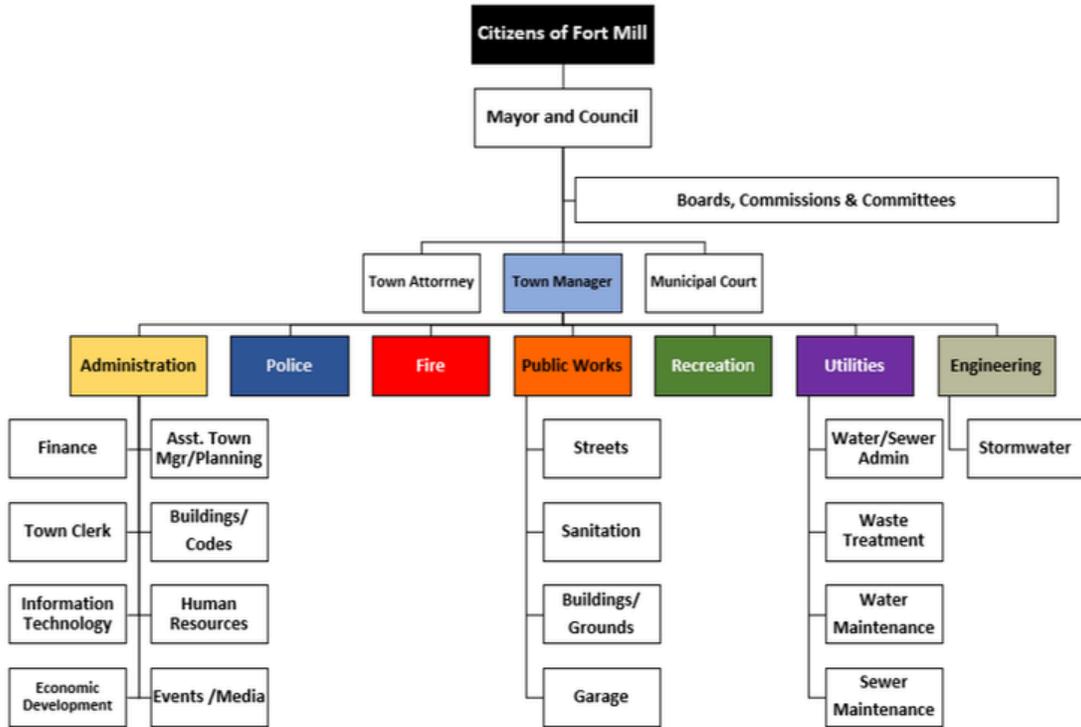


* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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Town of Fort Mill Organization Chart



Fund Structure

Fund Accounting

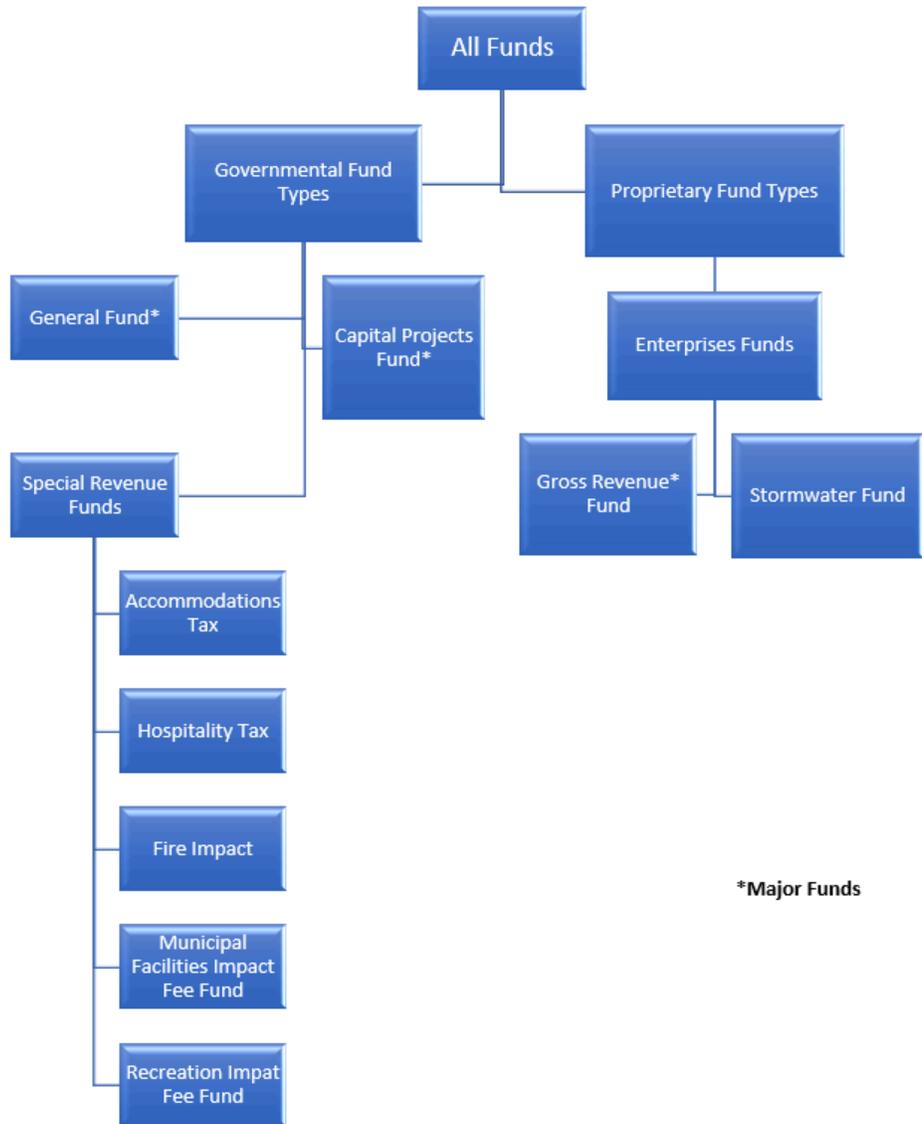
The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or 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 2021- 2022 Budget Calendar

Preparation Phase	
Town Manager Sends Budget Instructions to Dept. Directors	May 24, 2021
Department Requests due to Town Manager	June 13, 2021
Town Manager Meets with Department Directors to Review and Evaluate Department Requests	June 21-July 2, 2021
Budget Preparation	July 6-23, 2021
Adoption Phase	
Council Budget Workshop	August 18, 2021
Town Manager's Recommended Budget Submitted to Council	September 3, 2021
First Reading of Budget Ordinance	September 13, 2021
First Reading of Millage Rate Ordinance	September 13, 2021



Budget Public Hearing	September 13, 2021
Second Reading of Budget Ordinance	September 27, 2021
Second Reading of Millage Rate Ordinance	September 27, 2021
Fiscal Year 2020-2021 Begins	October 1, 2021
Fiscal Year 2020-2021 Ends	September 30, 2022

Budget Public Hearing Advertisements

Budget Public Hearing Advertised (The Herald, Rock Hill)	On/Before Aug. 29, 2021
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BUDGET OVERVIEW



Executive Overview

Town Manager's Recommended Budget

Fiscal Year 2021/2022

Submitted to Fort Mill Town Council
September 3, 2021





MEMORANDUM

TO: Mayor Savage & Members of Fort Mill Town Council

FROM: David Broom, Town Manager

DATE: September 3, 2021

SUBJECT: Fiscal Year 2021/22 Budget

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

I am pleased to present you with a copy of the recommended budget for Fiscal Year beginning October 1, 2021 and ending September 30, 2022. With your input, staff has worked diligently to provide a balanced budget that provides our departments with the resources needed to effectively serve our town as well as elements that will enhance the quality of life for our citizens.

As always, our department managers and financial staff were instrumental in this 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 continue offering high quality services in a safe and efficient manner while remaining fiscally responsible.

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.

- 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

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 21/22 are budgeted at \$67,235,940. Compared to the previous fiscal year, the FY 21/22 budget is projected to decrease by \$14,372,543, a net decrease of -17.6% 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 \$2,318,805, an increase of 10% 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 increase by \$953,913 or 21%, compared to FY 20/21.

The Capital Projects Fund budget, which provides single year appropriations for significant capital projects, will decrease by \$3,374,603 or -21.0%, compared to last year's budget. The Stormwater Utility Fund, which accounts for the Town's stormwater activity, will increase by \$35,102 or 4.0% compared to FY 20/21. The Hospitality Tax Fund budget will remain unchanged over prior year (\$4,021,400). The Accommodations Tax budget will decrease by \$564,000 or -39.0% compared to FY 20/21. The Fire Protection Impact Fee budget will decrease by \$25,000 or -13.0% compared to last year. The Municipal Facilities Impact Fee budget will decrease by \$95,000 or -25.0% over prior year. The Parks & Recreation Impact Fee budget will decrease by \$-675,000 or -48.0% over prior year.

GENERAL FUND

The General Fund budget for FY 21/22 is in balance at \$26,156,360.

General Fund Revenue Highlights

The total revenues within the recommended General Fund budget are projected to grow by \$2,318,805 or 10.0%, compared to the previous fiscal year.

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



- *Property Taxes*: While the recommended budget does not reflect a change in the town's millage (tax) rate, projected revenues from real and personal property taxes are expected to increase by a combined \$1,200,000. This is due to an increase in the amount of taxable property within the town, such as new construction and more vehicles. **The recommendation is to remain at 75.2 mills.**
- *Housing Authority-Lieu of Tax*: The recommended budget includes a revenue projection of \$35,000 which is an increase of \$12,500 or 56.0% compared to the previous year's budget, which was very conservative due to the economic effect of COVID 19.
- *Garbage Services*: The recommended budget includes a revenue projection of \$2,016,000 which is an increase of \$216,000 or 12.0% compared to the previous year's budget. The increase, in part, is due to a rate adjustment from \$19.00/month to \$21.00/month. The fee schedule will be adjusted accordingly.
- *Planning/Zoning Fees*: The recommended budget includes a revenue projection of \$175,000 which is an increase of \$10,000 or 6.0% 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 21/22 is \$4,000,000, an increase of \$300,000 (8.0%) over prior year. The business license fee schedule is subject to change during the fiscal year to be in compliance with new state law; however, the schedule is being presented as unchanged for FY 21.22 at this time.
- *Athletics Revenue*: The recommended budget includes a revenue projection of \$405,000 which is an increase of \$185,000 or 84.0% compared to the previous year's budget, which was very conservative due to the economic effect of COVID 19.
- *Park Rentals*: The recommended budget includes a revenue projection of \$40,000 which is an increase of \$20,000 or 100.0% compared to the previous year's budget, which was very conservative due to the economic effect of COVID 19.
- *Spring Festival*: The recommended budget includes a revenue projection of \$150,000, which is an increase of \$125,000 or 500.0% compared to the previous year's budget, which was very conservative due to the economic effect of COVID 19.
- *Gym Rentals*: The recommended budget includes a revenue projection of \$14,000 which is an increase of \$9,000 or 180.0% compared to the previous year's budget, which was very conservative due to the economic effect of COVID 19.
- *Recycling*: The recommended budget includes a revenue projection of \$4,000 which is an increase of \$1,500 or 60.0% compared to the previous year's budget which was very conservative due to the economic effect of COVID 19.
- *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 21/22 is currently budgeted at \$171,400, which is the same as 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 21/22.



- *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 \$2,318,805, or 10.0%, compared to FY 20/21. The largest year-over-year increases will be seen in the following departmental budgets: Public Works Streets **(+\$262,652, 19.0%)**; Public Works Buildings/Grounds **(+\$286,071, 26.0%)**; Recreation **(+558,563, 40.0%)**; Administration **(+\$1,042,528, 39.0%)**.

The items below outline some of the significant changes from the FY 20/21 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 5%
- *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
Administration Assistant	Admin-Public Relations
SRO Floater	Police
Battalion Chief	Fire
Crewman (2)	PW-Buildings/Grounds
Crewman	Recreation
Associate Judge (PT)	Municipal Court

Noteworthy Items. The following operating/capital items have been included in the FY 21/22 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	90,000
Way-finder Signage	Admin	100,000
Trail Master Plan	Admin - Planning	100,000
Security Cameras	Admin	75,000
Infrastructure Security Re-organ	Admin – IT	285,000
Server Back-up Migration	Police – IT	75,000
Buffer Zone Security	Police – IT	10,000
Server Replacement	Police – IT	25,935
Land Clearing Svc	PW-Street	100,000
Recycling Service	PW-Sanitation	479,000
Turn-out Gear	Fire	28,000
Body Armor	Fire	31,500
Christmas Décor Expansion	PW-Bldgs/Grnds	20,000
Decorative Seasonal Banners	PW- Bldgs/Grnds	35,000
Staging Lounge – 20x20 Tent	PW-Bldgs/Grnds	3,000



Item	Department	Amount
Flag Rotation	PW-Bldgs/Grnds	8,000
Remote Bond Hearing	Municipal Court	15,000
Strategic Plan	Non-Departmental	50,000
Facilities Plan	Non-Departmental	75,000
Road Re-Construction Allocation	Non-Departmental	500,000
Lights Replacement – Main Street	Non-Departmental	260,000

- o Vehicles (16) – new or replacements

Item	Department	Amount
Vehicles (4) -Replacement/New	Administration	107,432
Cars (2) – Replacements/new	Police	59,808
SUVS (7) Replacements/New	Police	252,665
Transport Van	Police	40,000
Truck	Police	36,039
Hook Lift Truck/Leaf Machine	PW-Street	268,000
Pickup Truck	Fire	36,000
SUV	Recreation	30,000

- o Machinery & Equipment – new or replacements

Item	Department	Amount
Portable Radios (10)	Police	19,026
In-car Radios	Police	38,790
Alternate Light Source (Forensics)	Police	13,161
Drone Package	Police	17,308
Golf Cart and Trailer	Police	15,000
40-yd Roll-off Container (attachment for Hook-lift Truck)	PW-Street	15,000
Interactive White Boards (2)	Fire	40,000
Portable Radios (16)	Fire	96,000
Zero-turn Mower	PW – Bldgs/Grnds	11,000
Chemical Sprayer	Recreation	35,000
Tire Change Machine	PW – Garage Svcs	14,000

- o **Other Expenses Continued:**

- o Other Outlay

Item	Department	Amount
Town Hall Ofc Expansion	Admin	210,000
Parking Lot Refurbish	Police	110,250
Security Fencing	Police	50,000
Security Cameras Upgrade	Police	69,642
New Ofc – Modular Unit	PW-Admin	110,000
Dumpster Enclosure-Railroad Ave	PW-Sanitation	40,000
Commercial Dance Floor	PW-Bldgs/Grnds	15,000
42" Christmas Tree	PW-Bldgs/Grnds	67,000
Baseball Infield Restoration	Recreation	15,500
Roll-up Doors	PW-Garage Svcs	12,495

- o 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 **\$1,086,064** 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 21/22 and be used for other items in subsequent budget years.

GROSS REVENUE FUND

The recommended Gross Revenue Fund budget for FY 21/22 is in balance at \$21,565,623.

Gross Revenue Fund Revenue Highlights

The total revenues within the recommended Gross Revenue Fund budget are projected to see an increase of \$11,992,847, or -36.0%, compared to the previous fiscal year, somewhat due to the decrease in the Bond Proceeds of \$6,032,483. This year's amount represents the final phase of the project for which these funds were secured.

The FY 21/22 budget includes projections across several line items:

- *Water & Sewer Sales:* Water and sewer sales are projected to increase by \$1,840,862 (47.0%) and \$2,139,617 (57.0%) respectively. The revenue figures do include a 7.5% increase in water and sewer rates.
- *Tap Fees:* The FY 21/22 recommended budget anticipates a decrease of \$810,112 (-51.0%) in revenue from water taps; revenues remain flat at \$979,200 from sewer taps.
- The budget does not assume any changes to the water and sewer capacity fee schedule.
- *Bond Proceeds:* The FY 21/22 recommended budget does include \$6,032,483 in bond proceeds to cover the expenses incurred for the final phase of upgrades to waste treatment plant, phase 2.

Gross Revenue Fund Expenditure Highlights

The total expenditures within the recommended Gross Revenue Fund budget are projected to decrease by \$11,992,847 or -36.0%, compared to the previous fiscal year.

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

Non-Departmental reflects an increase **(\$1,806,140, 75%)** largely due to the addition of the debt service payment for Revenue Bond Series 2019; Water/Sewer Administrations reflects an increase **(\$953,913, 21.0%)** compared to the previous fiscal year. It should be noted that the Wastetreatment Plant reflects a considerable decrease of \$14,994,466 or -68.0% over prior year due in part to the final phase of the upgrades project.

The items below outline some of the significant changes from FY 20/21:

- *Cost-of-Living Adjustments:* The recommended budget includes 3% cost-of-living increase for all employees
- *Insurance Adjustments:* Medical and dental insurance costs increased by 5%
- *Retirement Systems:* Employer-share increased by 1% for both South Carolina and Police Officers Retirement Systems
- *Personnel:* The budget includes two full-time positions:

◦ Position Title	Department
Utilities Inspector	Water/Sewer Admin
Crewman	Sewer Maint.



- *Noteworthy Projects:* The following noteworthy projects have been recommended for funding in the FY 21/22 budget:
- **Other Expenses:**
 - Various Supplies and Services

Item	Department	Amount
Meter Change-out Phase 2	Water Maint	100,000

- Vehicles (4) – new or replacements

Item	Department	Amount
Pickup Trucks	Water/Sewer Admin	27,500
Trucks (2)	Water Maint	56,000
Van	Water Maint	25,000
Truck	Sewer Maint	27,500

- Machinery & Equipment – new or replacements

Item	Department	Amount
Trencher	Water Maint	25,000

- Other Outlay

Item	Department	Amount
Building Renovation	Water/Sewer Admin	110,000
Parking Lot Expansion	Water/Sewer Admin	20,000
WWTP Upgrade 2	Waste Treatment	5,625,384
Lift Station Rehab – Archie Street	Sewer Maint	785,000

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 21/22, this amount is budgeted at **\$1,615,815**, an increase of \$361,429 or 29.0%, from the previous fiscal year.
- *Contingency:* The recommended budget includes an appropriation to the Non-Departmental Contingency line item of **\$73,185** 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 21/22 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 21/22 will be approximately 1.45, which will meet 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 21/22 is in balance at \$12,431,526.

Capital Projects Fund Revenue Highlights

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

The recommended FY 21/22 budget anticipates a total of \$12,431,526 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 \$4,393,526, general obligation bond proceeds of \$3,000,000 and transfers from the special revenue funds totaling \$5,025,000. The FY 21/22 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 \$12,431,526 in revenues, a decrease of \$3,374,603 or -21%, from FY 20/21.

Capital Projects Fund Expenditure Highlights

The total expenditures of \$12,431,526 within the recommended Capital Projects Fund budget are expected to decrease by \$3,374,603, or -21.0%, compared to FY 20/21.

The expenditures include the following:

- o Capital Projects
 - o Banks Athletic Park – \$8,250,000
 - o Amphitheater - \$250,000
 - o CMAQ Local Matches - \$100,000
 - Whites Road
 - o Miscellaneous Sidewalk Projects - \$100,000
 - o Facilities Improvements
 - Recreation Complex (YMCA) Facilities Maintenance- \$500,000
 - Recreation Complex Tennis Courts - \$1,200,000
 - Fort Mill Community Center - \$1,500,000
 - o Capital Projects Master Planning - \$200,000
 - o General Obligations Bond Debt Service Payment - \$331,526

STORMWATER UTILITY FUND

The recommended Stormwater Utility Fund budget for FY 21/22 is in balance at \$1,006,031.

Stormwater Fund Revenue Highlights

The total revenues within the recommended Stormwater Fund budget are projected to see an increase of \$35,102 or 4.0%, 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 \$35,102 or 4.0%, compared to FY 20/21.

The items below outline some of the significant changes from the FY 20/21 budget:

- o *Cost-of-Living Adjustments:* The recommended budget includes a 3% cost-of-living increase for all employees
- o *Insurance Adjustments:* Medical and dental insurance costs increased by 5%
- o *Retirement Systems:* Employer-share increased by 1% for both South Carolina and Police Officers Retirement Systems
- o *Personnel:* No new positions are included.

- o *Noteworthy Operating/Capital items:* The following noteworthy items have been recommended for funding in the FY 21/22 budget:

- o **Other Expenses:**

Item	Amount
Stormwater Fee	100,000
Study/Manual Development	



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

- *Contingency*: The recommended budget includes an appropriation to the Contingency line item of \$25,385 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 21/22 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 2021/2022. 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



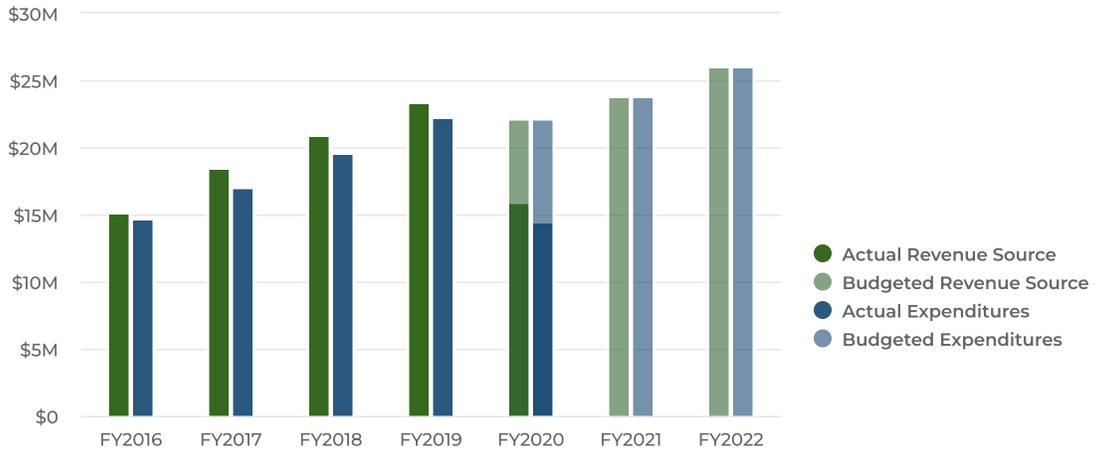


General Fund

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.

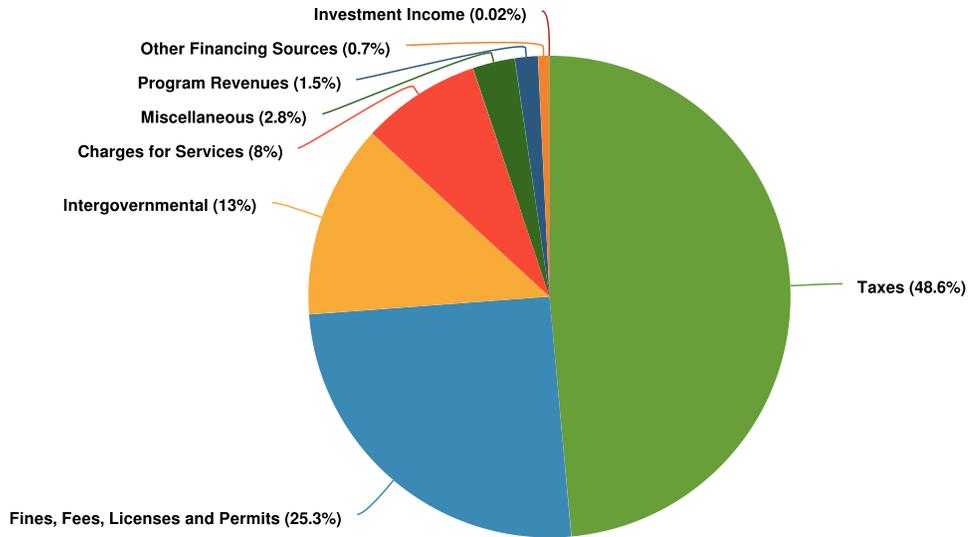
Summary

The Town of Fort Mill is projecting \$26.16M of revenue in FY2022, which represents a 9.7% increase over the prior year. Budgeted expenditures are projected to increase by 9.7% or \$2.32M to \$26.16M in FY2022.

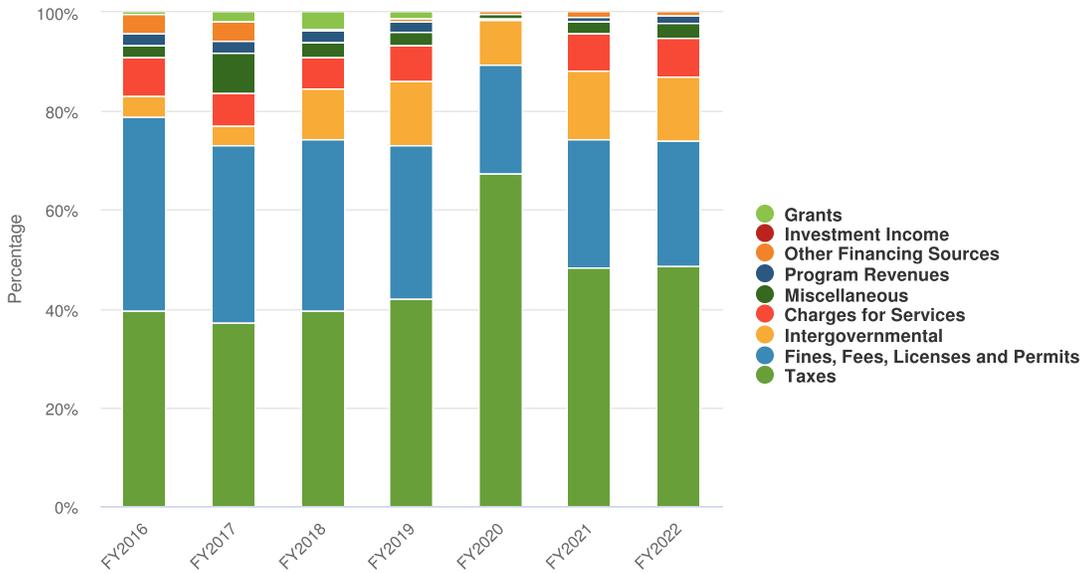


Revenues

Projected 2022 Revenues



Budgeted and Historical 2022 Revenues



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Revenue Source				
Taxes	\$10,194,500.00	\$11,489,500.00	\$12,702,000.00	10.6%
Program Revenues	\$405,000.00	\$220,000.00	\$405,000.00	84.1%
Fines, Fees, Licenses and Permits	\$6,211,200.00	\$6,213,000.00	\$6,608,950.00	6.4%

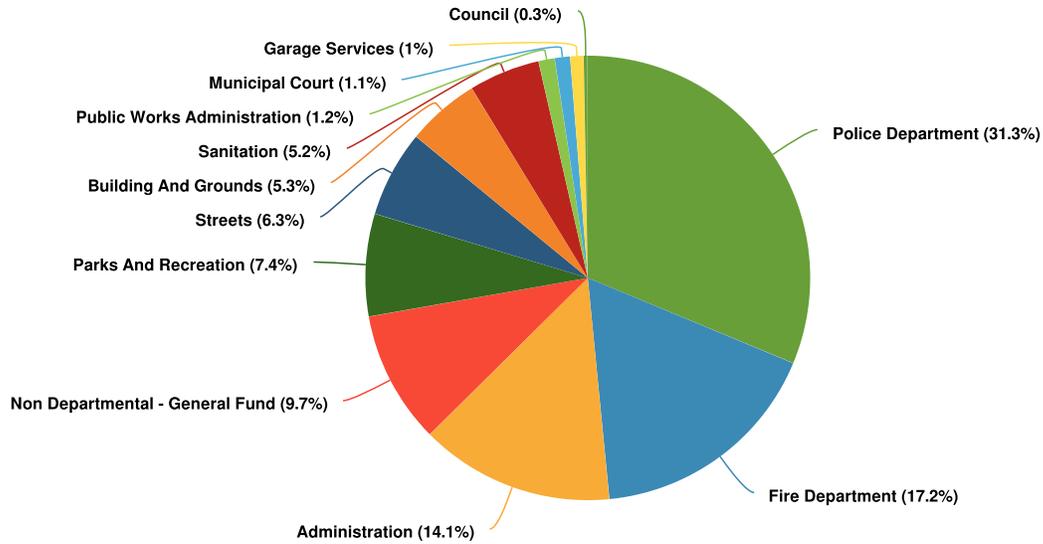


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Charges for Services	\$1,584,050.00	\$1,847,500.00	\$2,100,000.00	13.7%
Intergovernmental	\$2,809,951.80	\$3,280,194.00	\$3,404,660.00	3.8%
Miscellaneous	\$454,006.00	\$578,000.00	\$738,850.00	27.8%
Grants	\$300,000.00	\$32,461.00	\$0.00	-100%
Investment Income	\$5,500.00	\$5,500.00	\$5,500.00	0%
Other Financing Sources	\$220,034.00	\$171,400.00	\$191,400.00	11.7%
Total Revenue Source:	\$22,184,241.80	\$23,837,555.00	\$26,156,360.00	9.7%

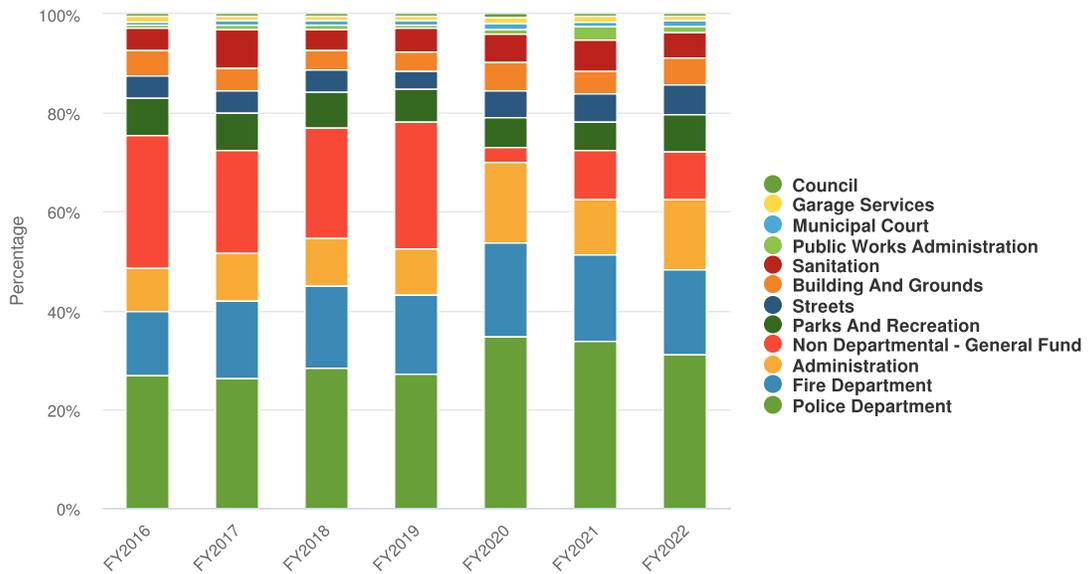


Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expenditures				
Non Departmental - General Fund	\$967,620.00	\$2,392,313.00	\$2,525,667.00	5.6%



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Administration	\$2,944,126.00	\$2,649,152.00	\$3,691,680.00	39.4%
Police Department	\$7,497,377.00	\$8,022,178.00	\$8,177,371.00	1.9%
Public Works Administration	\$424,068.00	\$589,214.00	\$307,850.00	-47.8%
Streets	\$1,273,783.00	\$1,385,836.00	\$1,648,488.00	19%
Sanitation	\$1,130,284.00	\$1,525,002.00	\$1,355,543.00	-11.1%
Fire Department	\$4,192,825.00	\$4,190,244.00	\$4,497,246.00	7.3%
Building And Grounds	\$1,203,259.00	\$1,098,216.00	\$1,384,287.00	26%
Parks And Recreation	\$1,657,855.00	\$1,389,345.00	\$1,947,908.00	40.2%
Garage Services	\$569,198.80	\$262,017.00	\$253,803.00	-3.1%
Municipal Court	\$239,724.00	\$256,289.00	\$287,962.00	12.4%
Council	\$84,124.00	\$77,749.00	\$78,555.00	1%
Total Expenditures:	\$22,184,243.80	\$23,837,555.00	\$26,156,360.00	9.7%



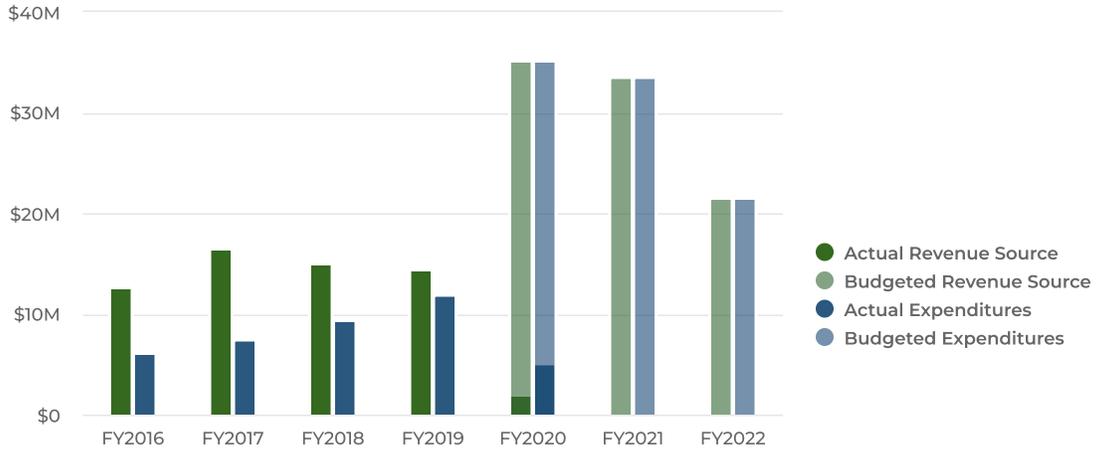


Gross Revenue Fund

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.

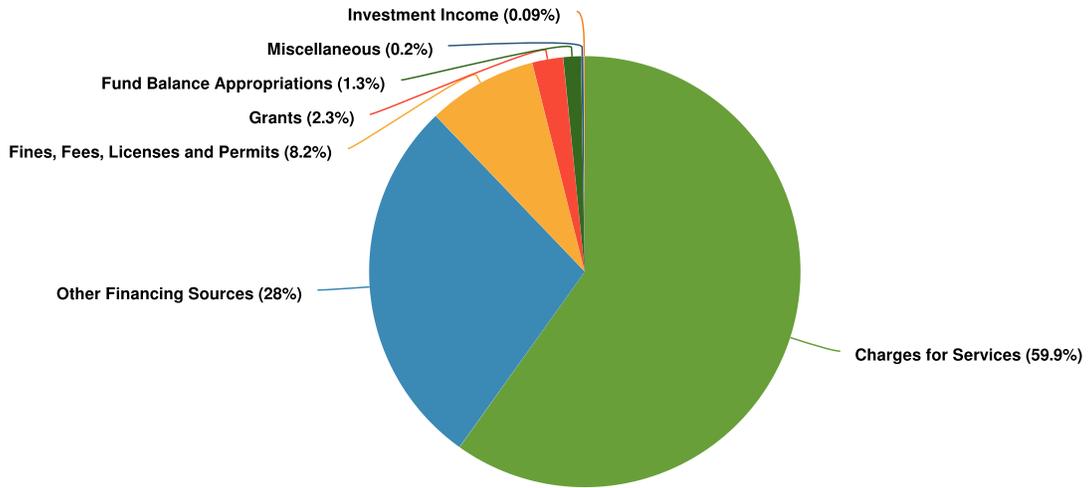
Summary

The Town of Fort Mill is projecting \$21.57M of revenue in FY2022, which represents a 35.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 35.7% or \$11.99M to \$21.57M in FY2022.

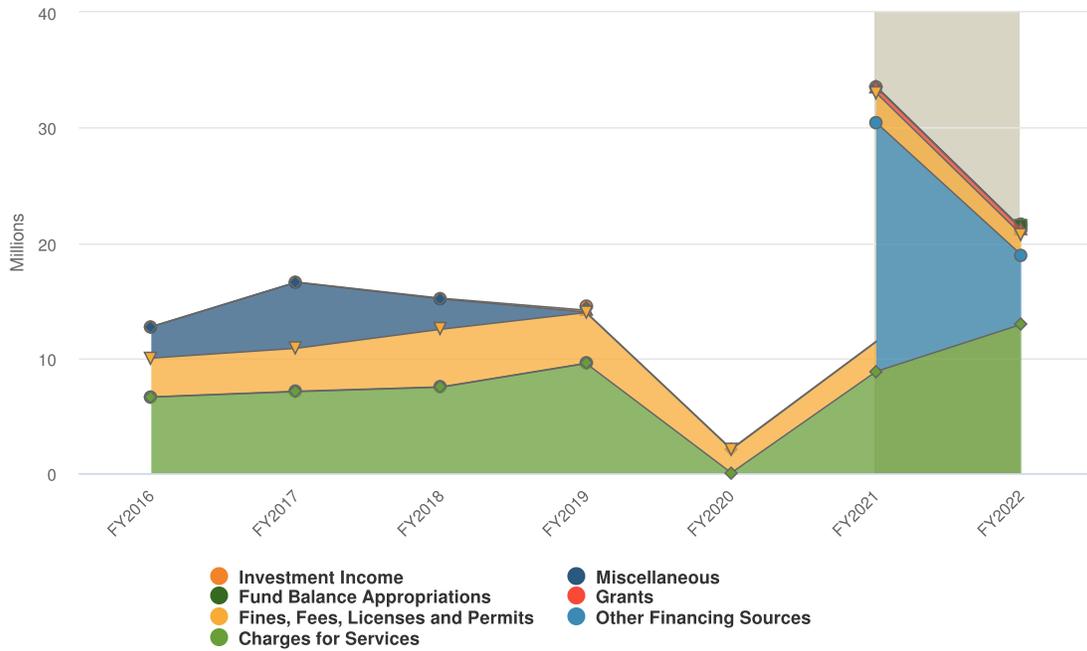


Revenues

Projected 2022 Revenues



Budgeted and Historical 2022 Revenues



Grey background indicates budgeted figures.

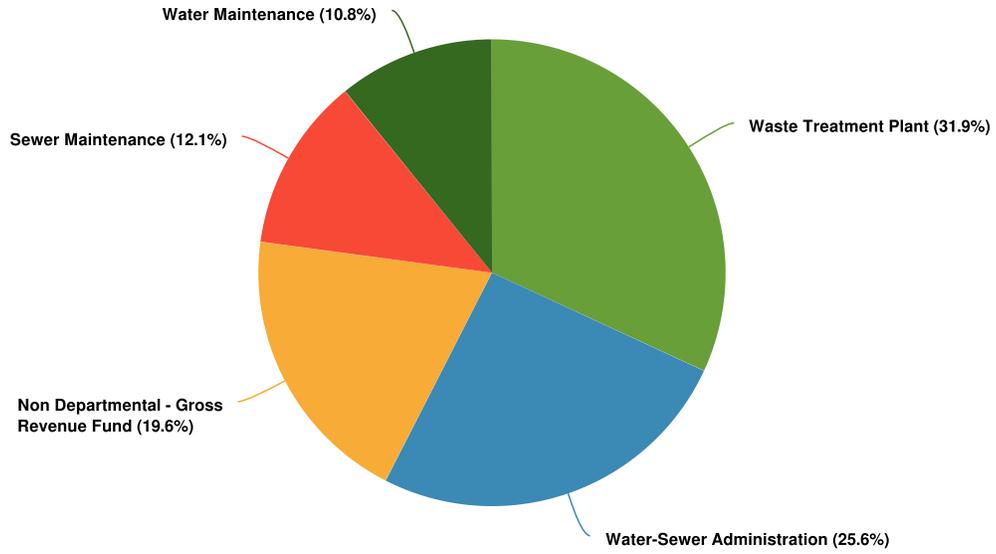


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Revenue Source				
Fines, Fees, Licenses and Permits	\$1,539,280.00	\$2,579,200.00	\$1,769,088.00	-31.4%
Charges for Services	\$10,124,320.00	\$8,831,121.00	\$12,912,990.00	46.2%
Miscellaneous	\$37,199.00	\$37,199.00	\$41,062.00	10.4%
Grants		\$500,000.00	\$500,000.00	0%
Investment Income	\$12,860.00	\$20,000.00	\$20,000.00	0%
Other Financing Sources	\$21,000,000.00	\$21,590,950.00	\$6,037,483.00	-72%
Fund Balance Appropriations	\$2,560,557.00	\$0.00	\$285,000.00	N/A
Total Revenue Source:	\$35,274,216.00	\$33,558,470.00	\$21,565,623.00	-35.7%

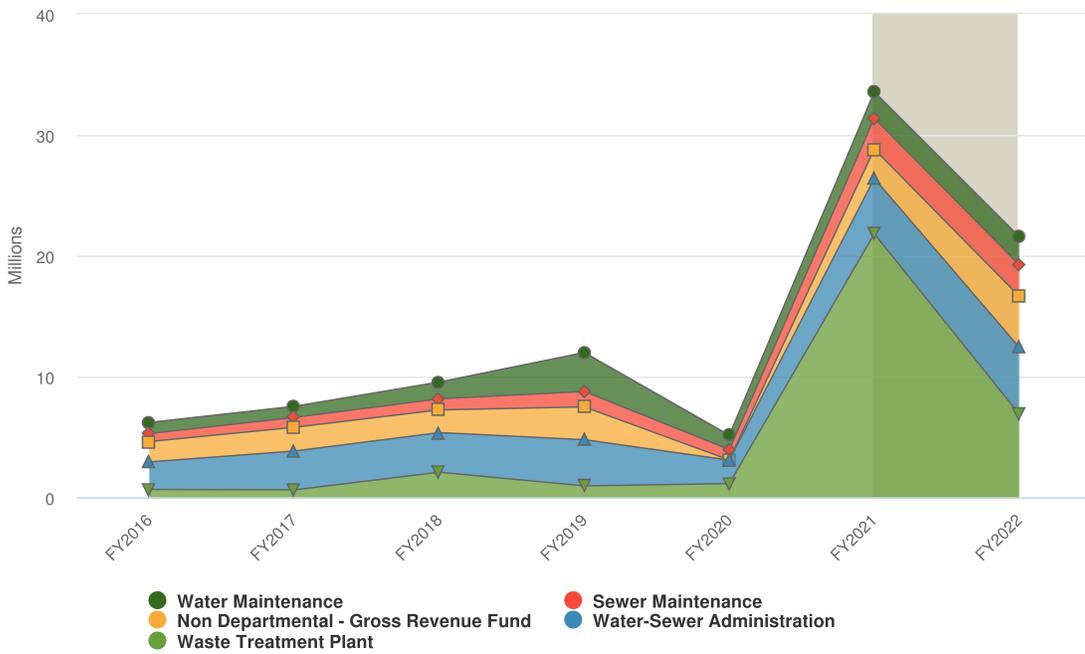


Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expenditures				
Non Departmental - Gross Revenue Fund	\$3,639,523.88	\$2,418,726.00	\$4,224,866.00	74.7%
Water-Sewer Administration	\$4,323,161.00	\$4,574,082.00	\$5,527,995.00	20.9%
Water Maintenance	\$4,844,575.00	\$2,176,322.00	\$2,331,145.00	7.1%
Waste Treatment Plant	\$20,280,130.00	\$21,824,486.00	\$6,880,020.00	-68.5%
Sewer Maintenance	\$2,186,825.00	\$2,564,854.00	\$2,601,597.00	1.4%
Total Expenditures:	\$35,274,214.88	\$33,558,470.00	\$21,565,623.00	-35.7%



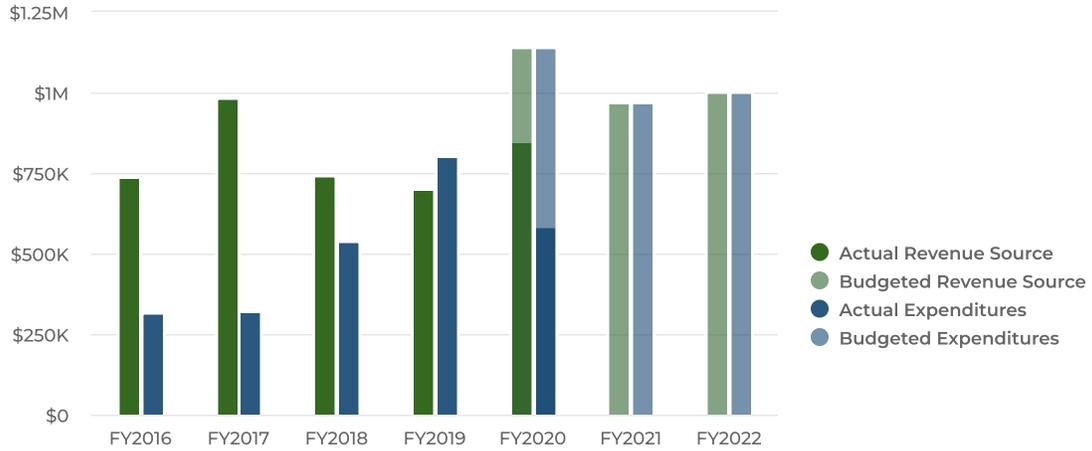


Stormwater Utility Fund

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

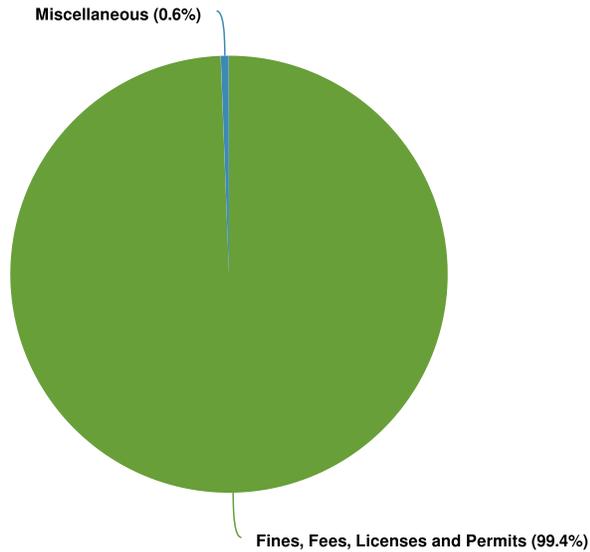
The Town of Fort Mill is projecting \$1.01M of revenue in FY2022, which represents a 3.6% increase over the prior year. Budgeted expenditures are projected to increase by 3.6% or \$35.1K to \$1.01M in FY2022.



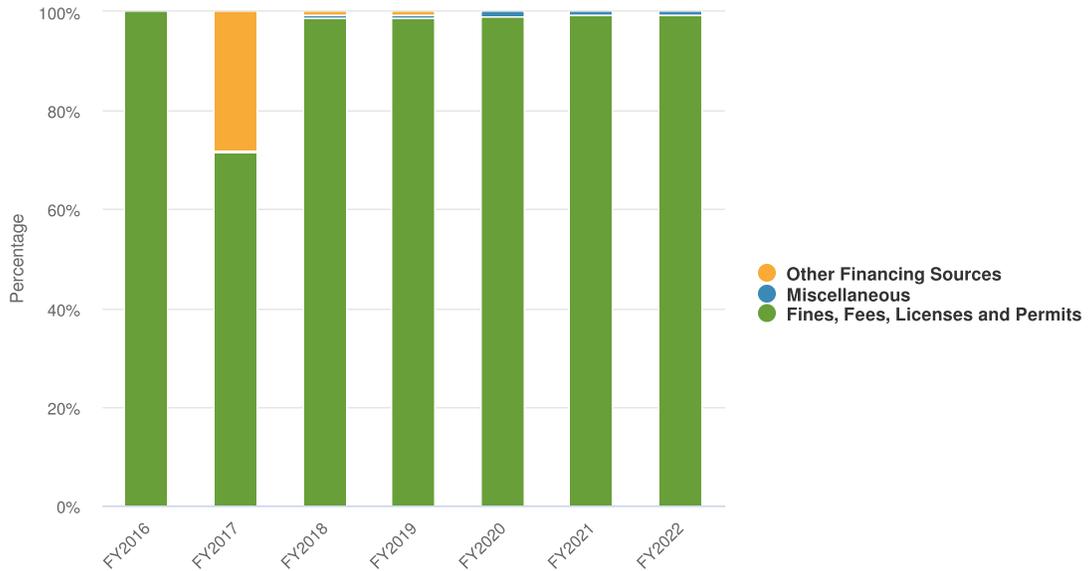
Revenues

Stormwater revenues are made up of stormwater fees, land disturbance fees and other miscellaneous sources. FY 2020-2021 revenue decrease, in large part, was due to a conservative estimate based on the COVID-19 impact.

Projected 2022 Revenues



Budgeted and Historical 2022 Revenues



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Revenue Source				
Fines, Fees, Licenses and Permits	\$1,136,802.00	\$965,000.00	\$1,000,000.00	3.6%

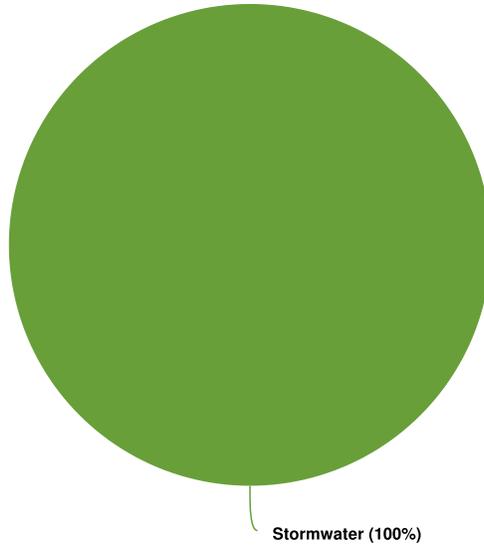


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Miscellaneous	\$5,929.00	\$5,929.00	\$6,031.00	1.7%
Total Revenue Source:	\$1,142,731.00	\$970,929.00	\$1,006,031.00	3.6%



Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expenditures				
Stormwater	\$1,142,730.00	\$970,929.00	\$1,006,031.00	3.6%
Total Expenditures:	\$1,142,730.00	\$970,929.00	\$1,006,031.00	3.6%



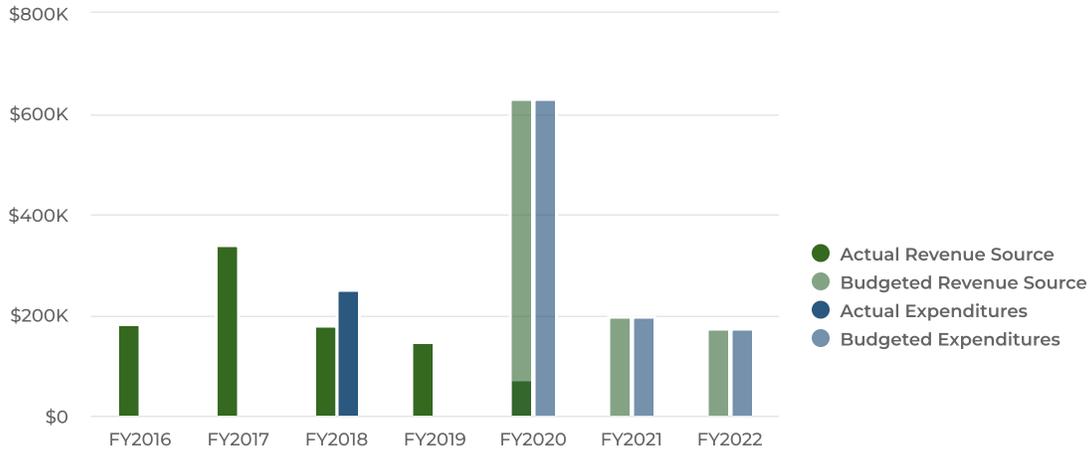


Fire Protect Impact Fee Fund

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

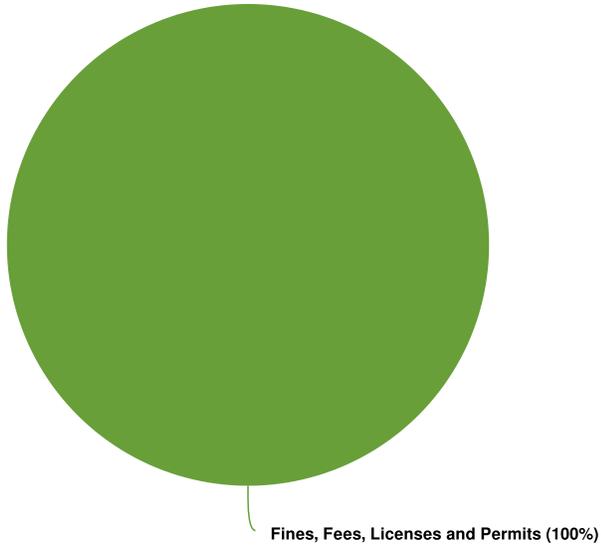
Summary

The Town of Fort Mill is projecting \$175K of revenue in FY2022, which represents a 12.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 12.5% or \$25K to \$175K in FY2022.

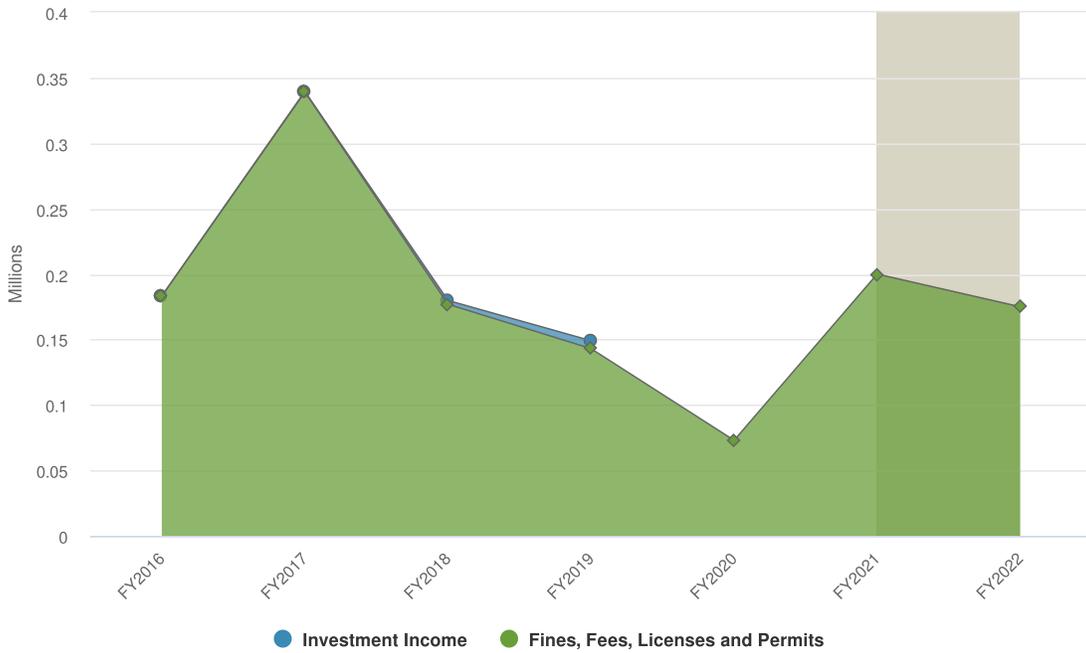


Revenues

Projected 2022 Revenues



Budgeted and Historical 2022 Revenues



Grey background indicates budgeted figures.

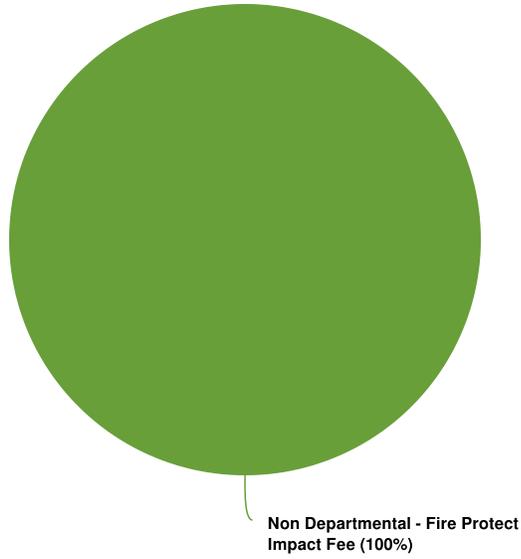


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Revenue Source				
Fines, Fees, Licenses and Permits	\$112,456.00	\$200,000.00	\$175,000.00	-12.5%
Fund Balance Appropriations	\$517,319.00			N/A
Total Revenue Source:	\$629,775.00	\$200,000.00	\$175,000.00	-12.5%

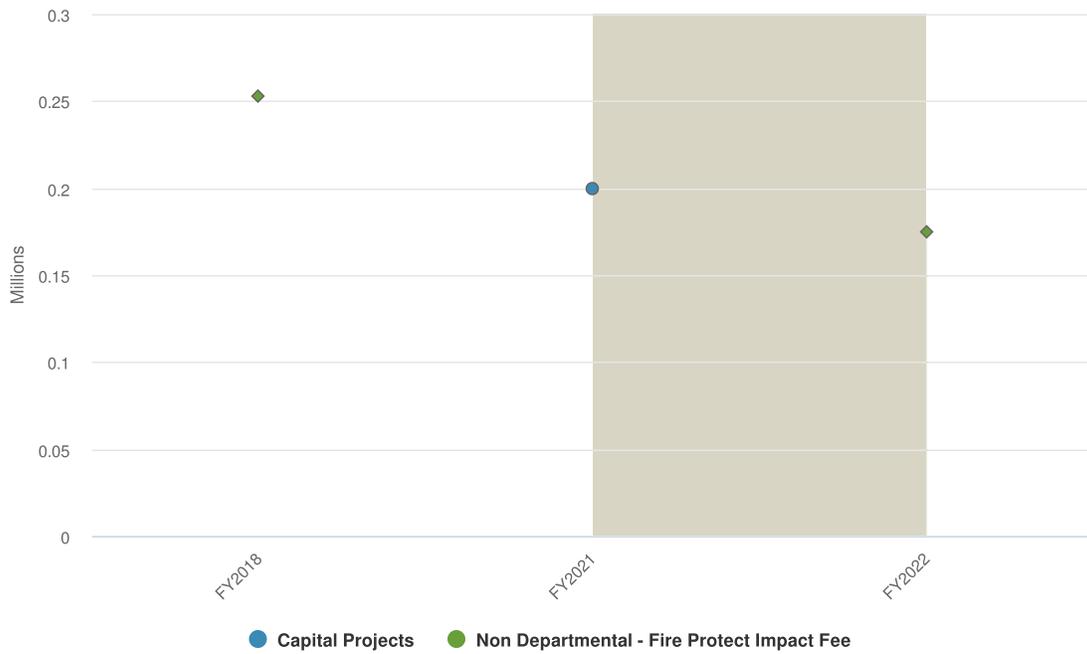


Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expenditures				
Non Departmental - Fire Protect Impact Fee	\$629,775.00	\$0.00	\$175,000.00	N/A
Capital Projects		\$200,000.00	\$0.00	-100%
Total Expenditures:	\$629,775.00	\$200,000.00	\$175,000.00	-12.5%



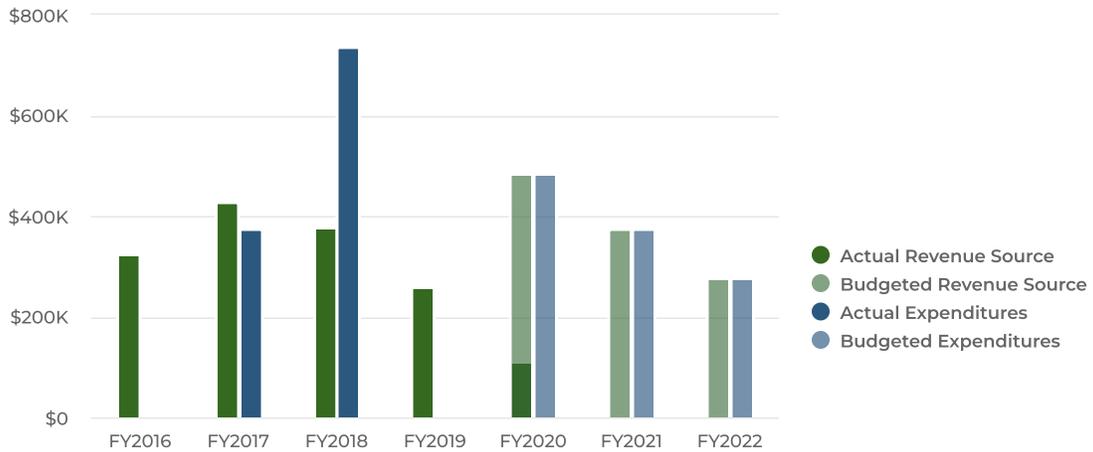


Munic Facly-Eqp Impact Fee Fd

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

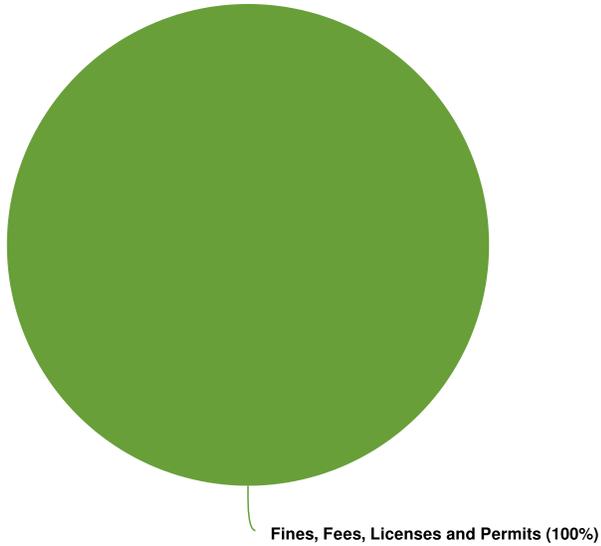
Summary

The Town of Fort Mill is projecting \$280K of revenue in FY2022, which represents a 25.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 25.3% or \$95K to \$280K in FY2022.

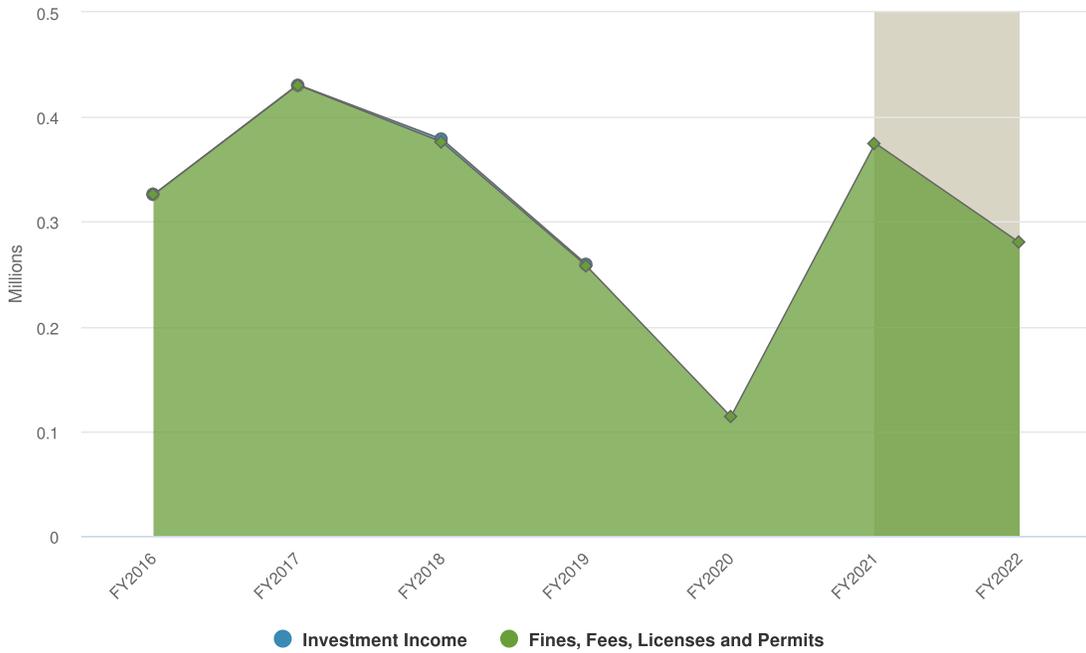


Revenues

Projected 2022 Revenues



Budgeted and Historical 2022 Revenues



Grey background indicates budgeted figures.

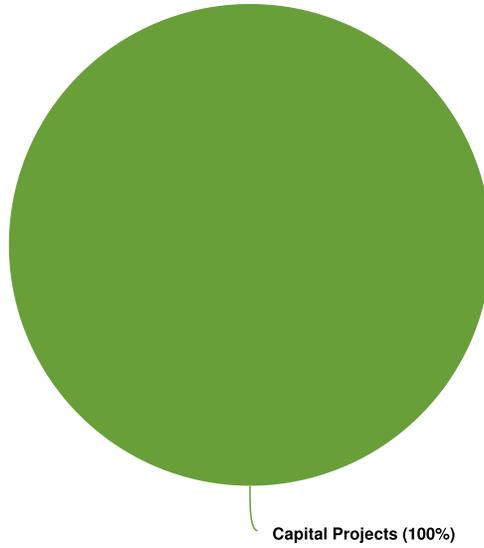


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Revenue Source				
Fines, Fees, Licenses and Permits	\$232,221.00	\$375,000.00	\$280,000.00	-25.3%
Fund Balance Appropriations	\$252,324.00			N/A
Total Revenue Source:	\$484,545.00	\$375,000.00	\$280,000.00	-25.3%

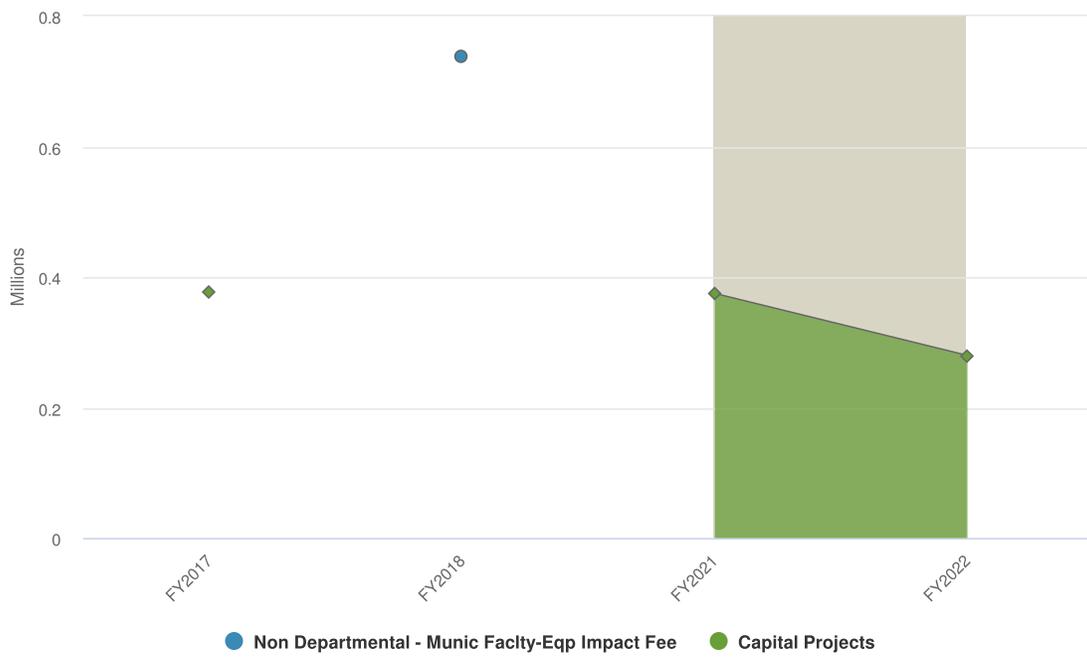


Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expenditures				
Capital Projects	\$484,545.00	\$375,000.00	\$280,000.00	-25.3%
Total Expenditures:	\$484,545.00	\$375,000.00	\$280,000.00	-25.3%



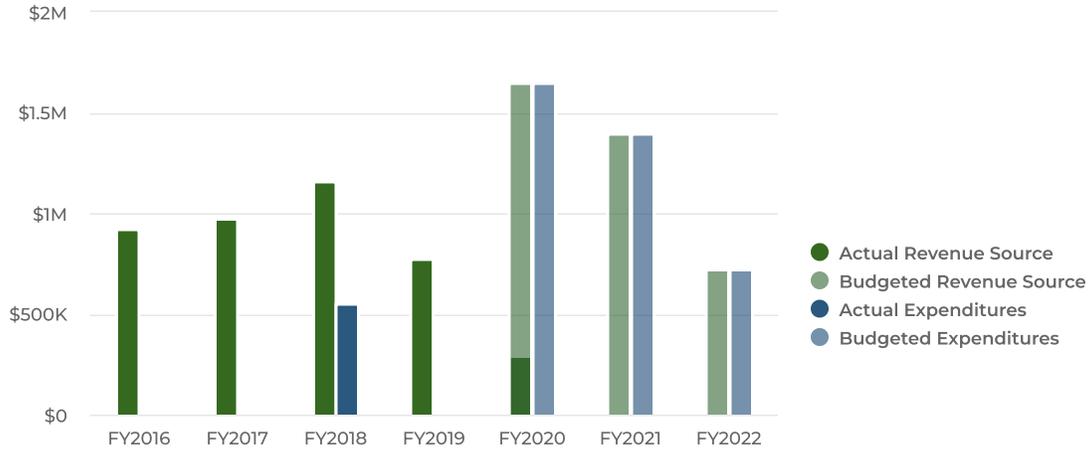


Parks-Rec Impact Fee Fund

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

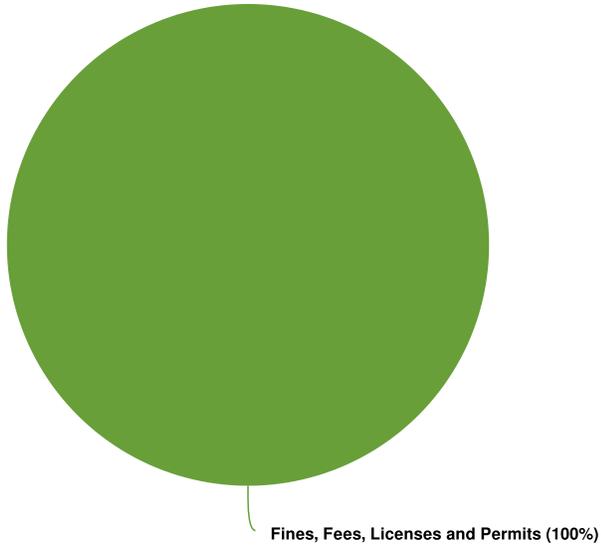
Summary

The Town of Fort Mill is projecting \$725K of revenue in FY2022, which represents a 48.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 48.2% or \$675K to \$725K in FY2022.

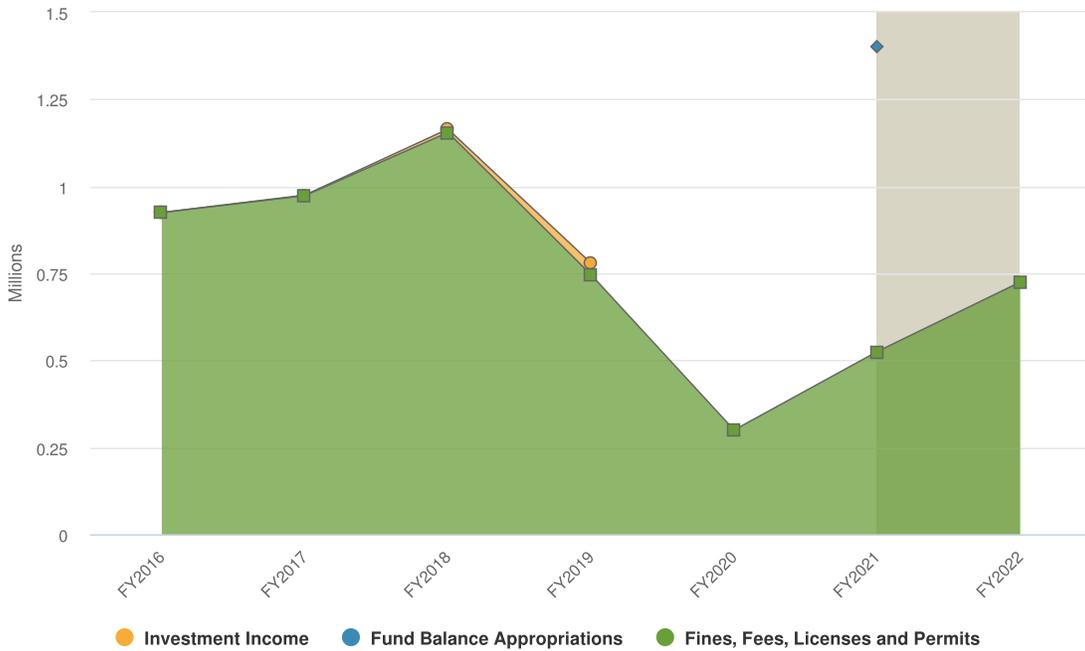


Revenues

Projected 2022 Revenues



Budgeted and Historical 2022 Revenues



Grey background indicates budgeted figures.

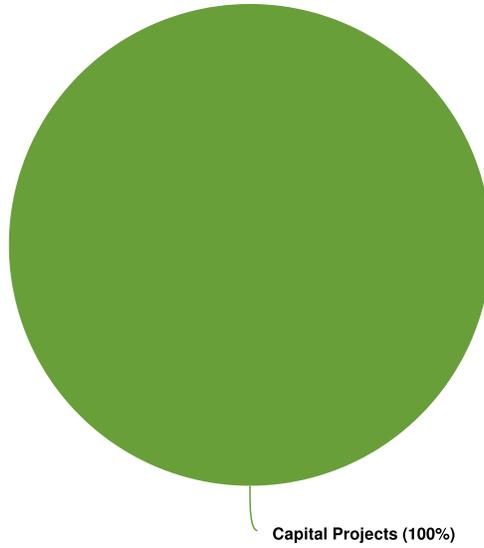


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Revenue Source				
Fines, Fees, Licenses and Permits	\$705,418.00	\$525,000.00	\$725,000.00	38.1%
Fund Balance Appropriations	\$944,582.00	\$875,000.00	\$0.00	-100%
Total Revenue Source:	\$1,650,000.00	\$1,400,000.00	\$725,000.00	-48.2%

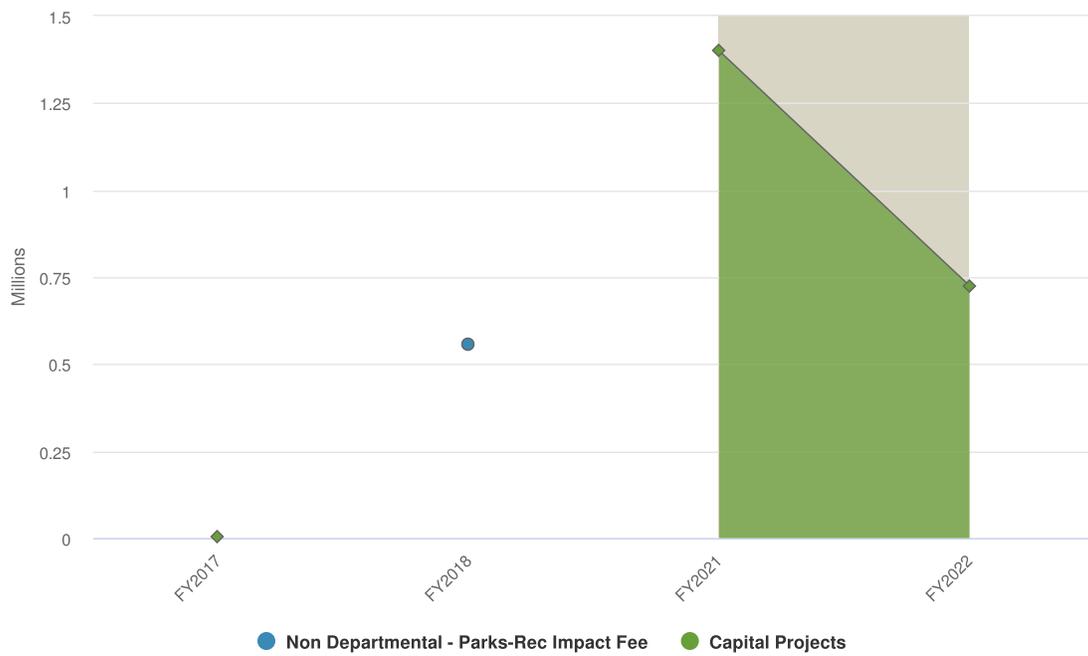


Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expenditures				
Capital Projects	\$1,650,000.00	\$1,400,000.00	\$725,000.00	-48.2%
Total Expenditures:	\$1,650,000.00	\$1,400,000.00	\$725,000.00	-48.2%



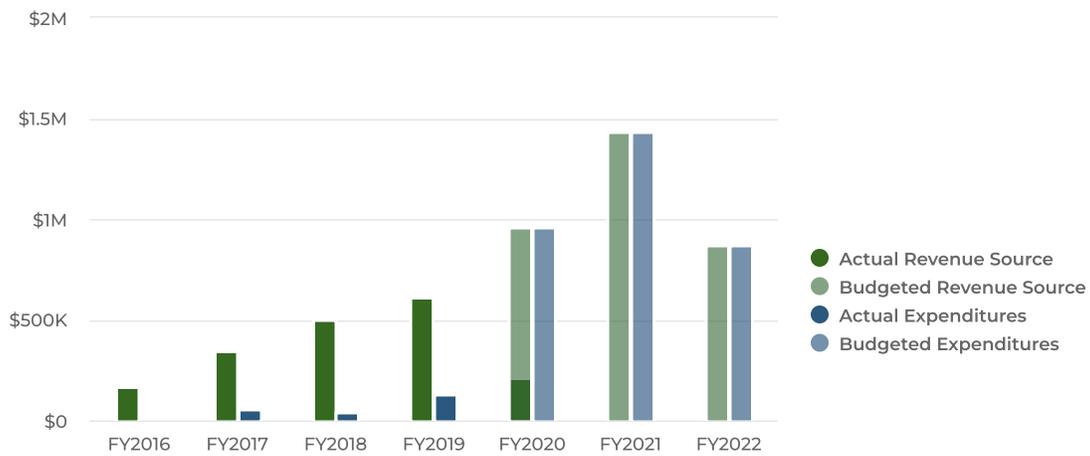


Accommodations Tax

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

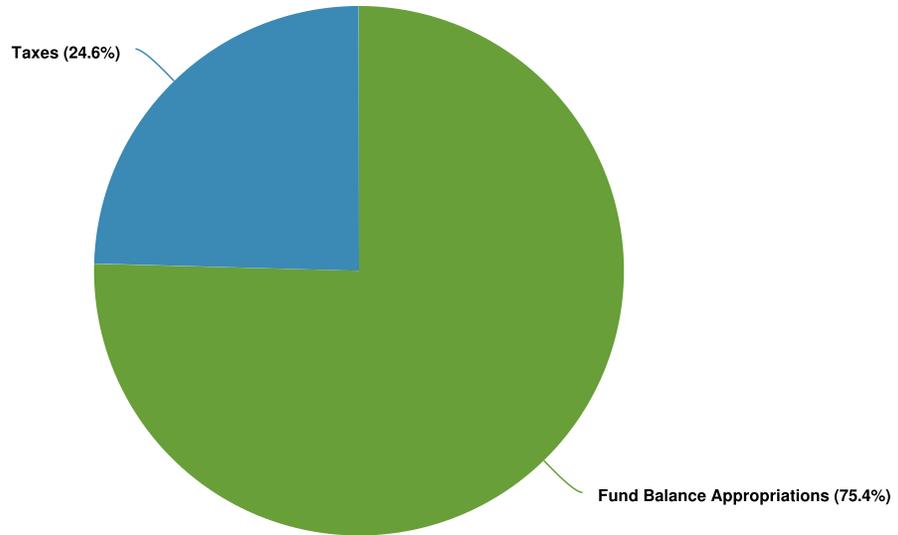
Summary

The Town of Fort Mill is projecting \$875K of revenue in FY2022, which represents a 39.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 39.2% or \$564K to \$875K in FY2022.

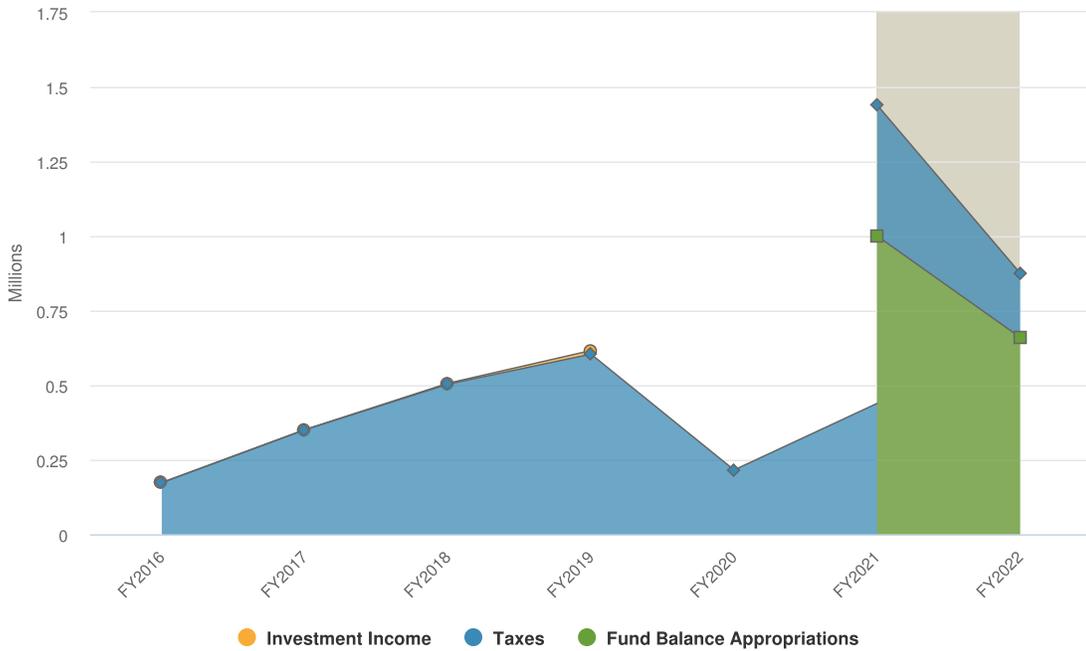


Revenues

Projected 2022 Revenues



Budgeted and Historical 2022 Revenues



Grey background indicates budgeted figures.

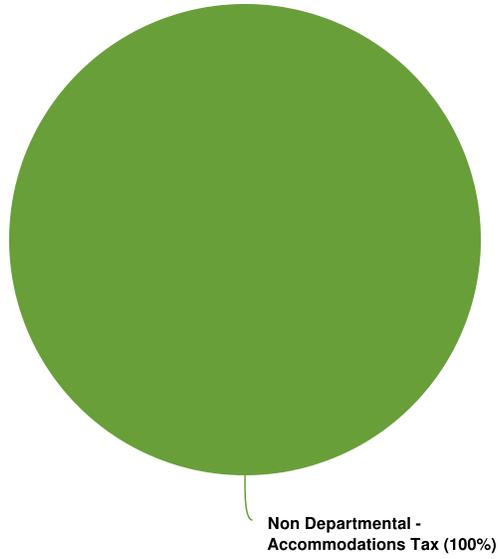


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Revenue Source				
Taxes	\$560,000.00	\$439,000.00	\$215,000.00	-51%
Fund Balance Appropriations	\$400,000.00	\$1,000,000.00	\$660,000.00	-34%
Total Revenue Source:	\$960,000.00	\$1,439,000.00	\$875,000.00	-39.2%

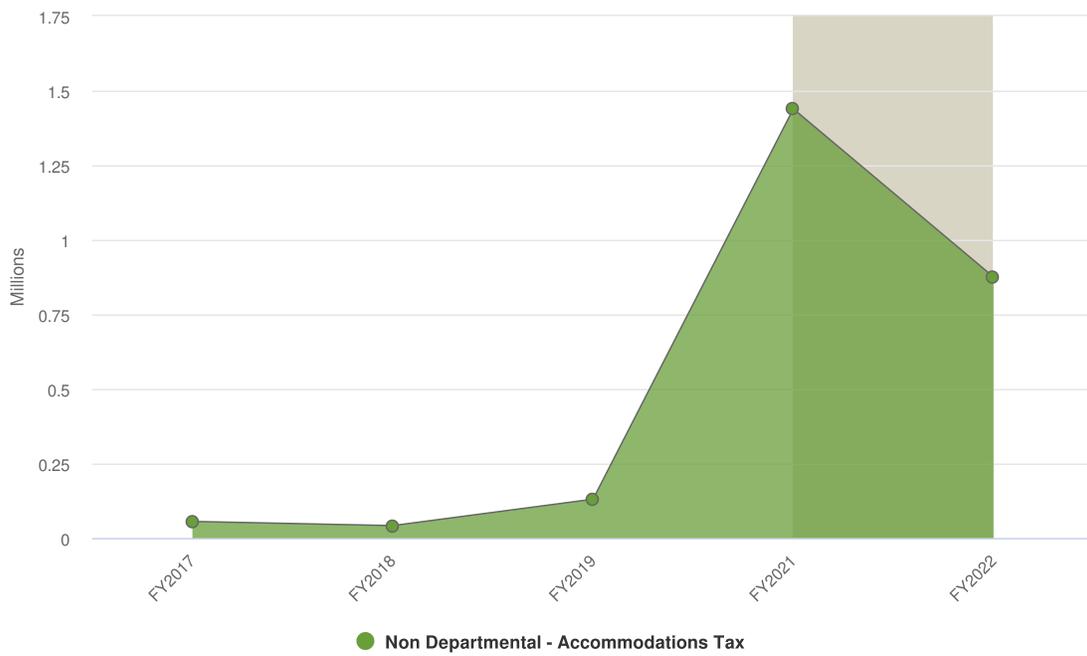


Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expenditures				
Non Departmental - Accommodations Tax	\$960,000.00	\$1,439,000.00	\$875,000.00	-39.2%
Total Expenditures:	\$960,000.00	\$1,439,000.00	\$875,000.00	-39.2%



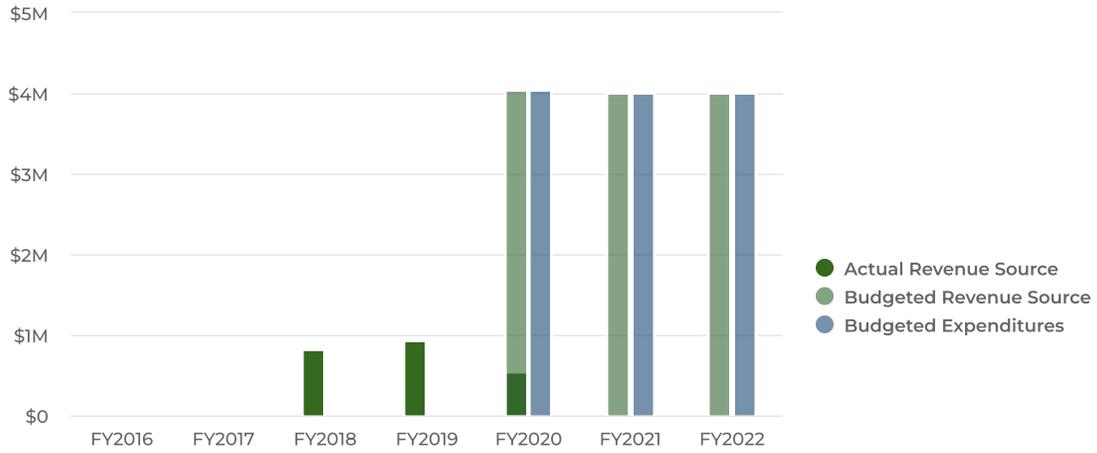


Hospitality Tax Fund

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

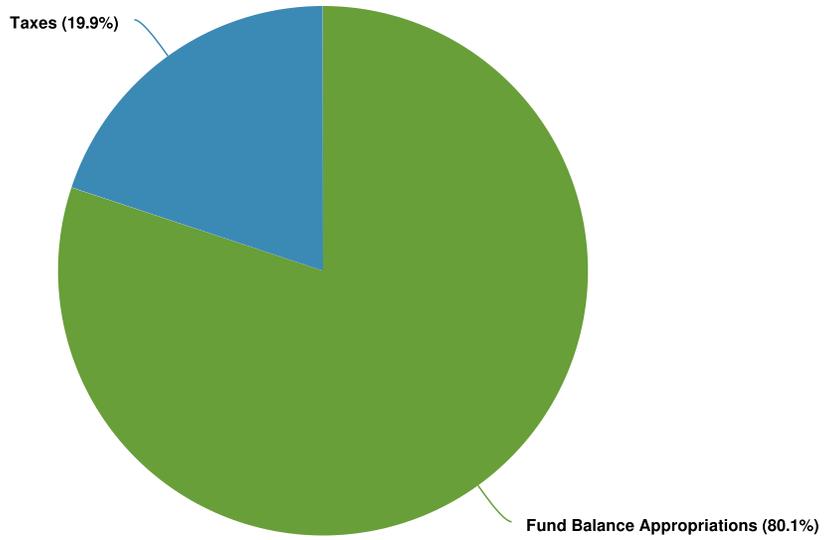
Summary

The Town of Fort Mill is projecting \$4.02M of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$4.02M in FY2022.

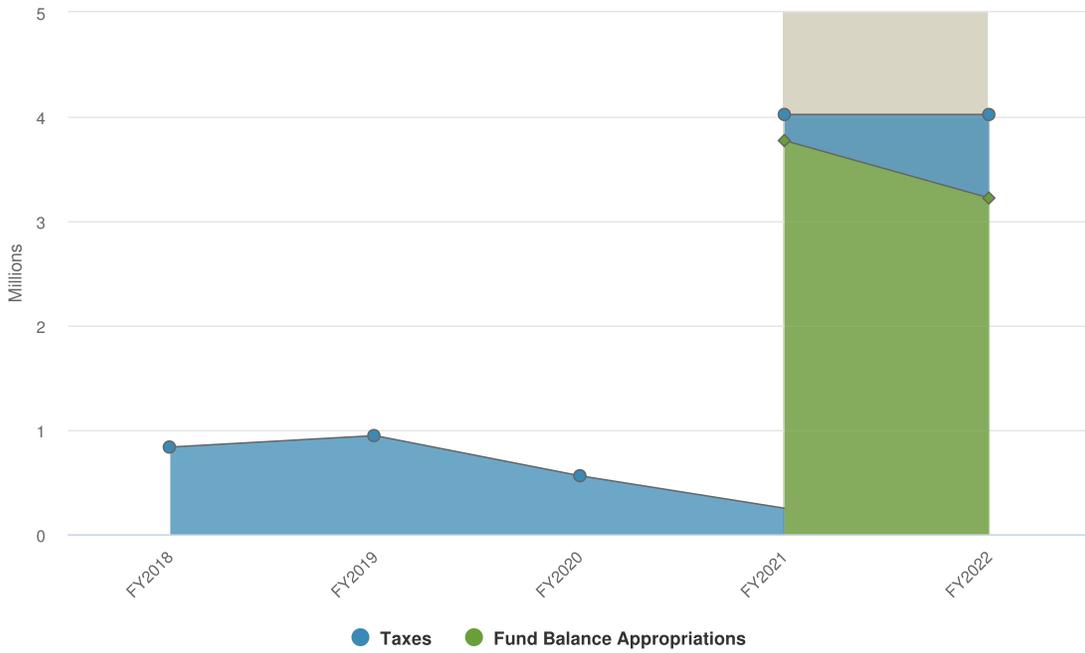


Revenues

Projected 2022 Revenues



Budgeted and Historical 2022 Revenues



Grey background indicates budgeted figures.

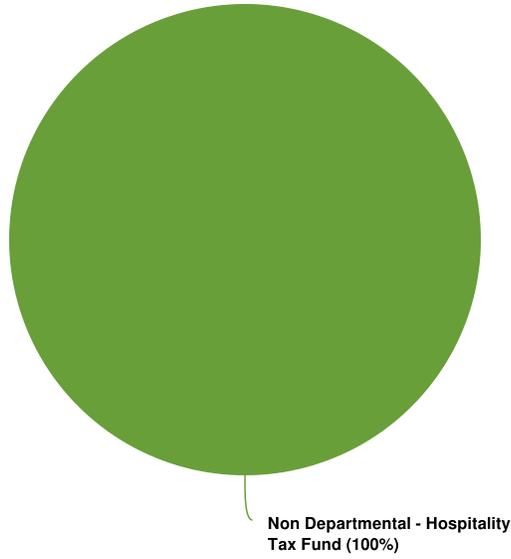


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Revenue Source				
Taxes	\$850,000.00	\$250,000.00	\$800,000.00	220%
Fund Balance Appropriations	\$3,200,034.00	\$3,771,400.00	\$3,221,400.00	-14.6%
Total Revenue Source:	\$4,050,034.00	\$4,021,400.00	\$4,021,400.00	0%

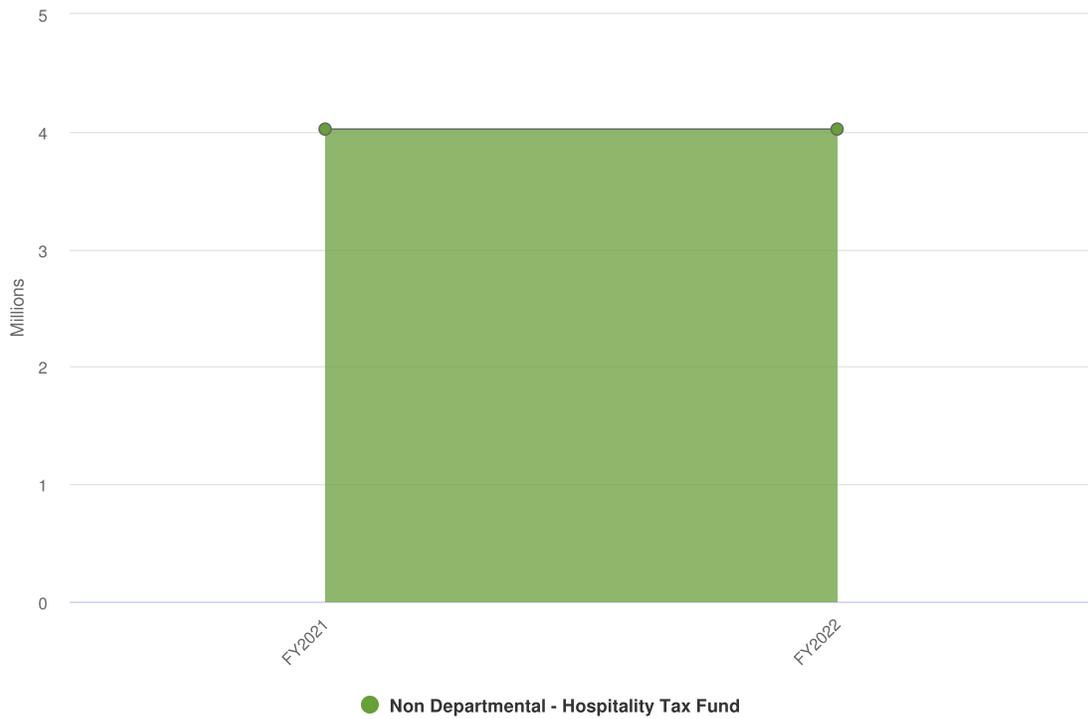


Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



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



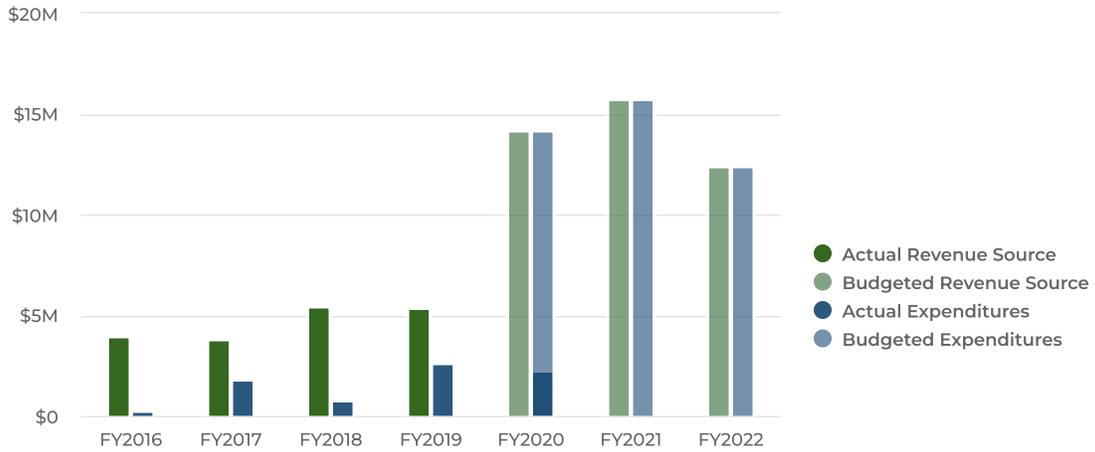


Capital Projects

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.

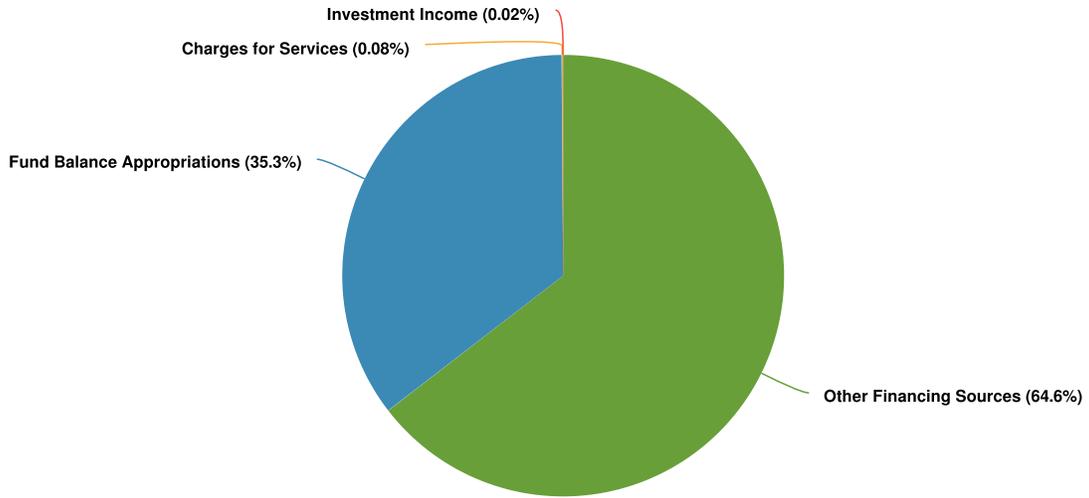
Summary

The Town of Fort Mill is projecting \$12.43M of revenue in FY2022, which represents a 21.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 21.3% or \$3.37M to \$12.43M in FY2022.

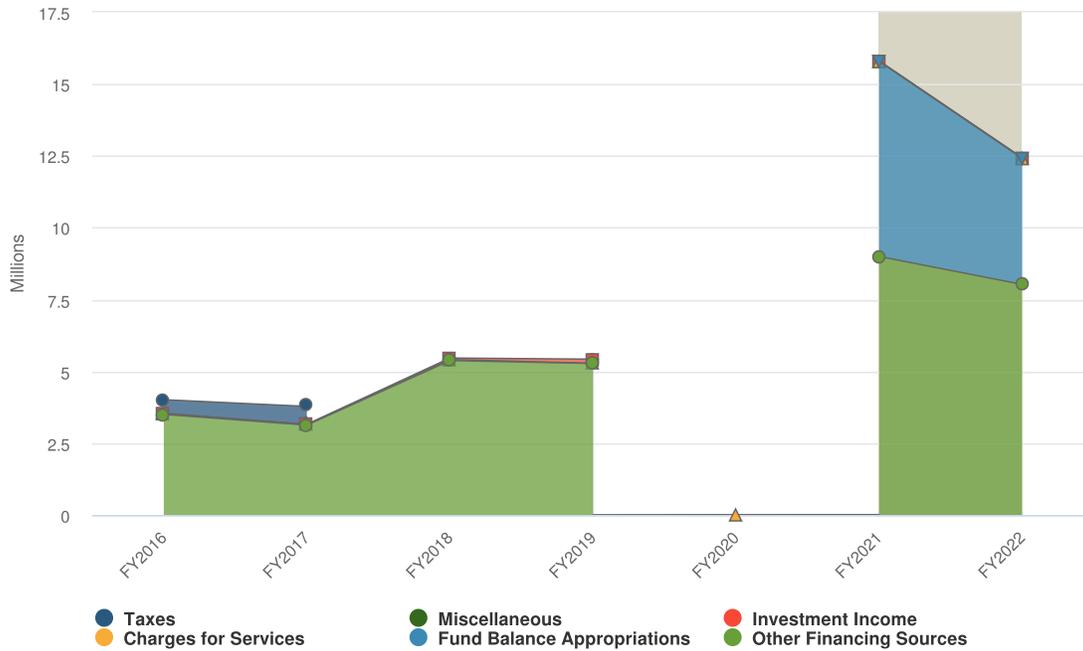


Revenues

Projected 2022 Revenues



Budgeted and Historical 2022 Revenues



Grey background indicates budgeted figures.

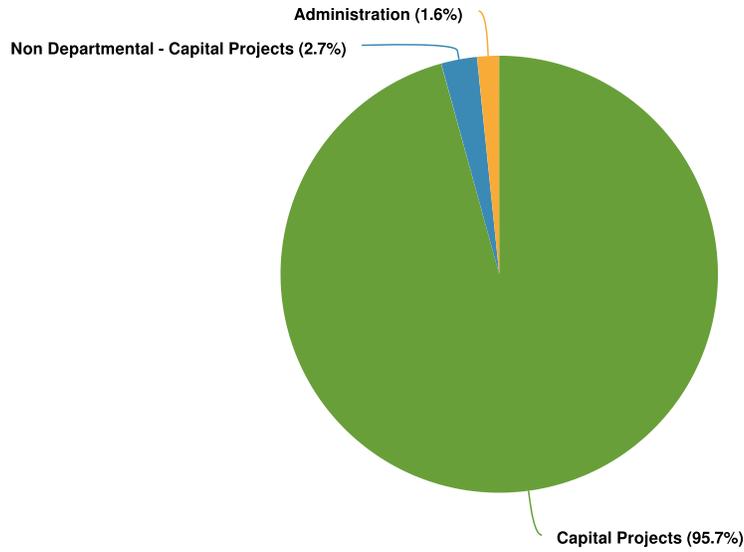


Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Revenue Source				
Charges for Services	\$10,000.00	\$10,000.00	\$10,000.00	0%
Investment Income	\$3,000.00	\$3,000.00	\$3,000.00	0%
Other Financing Sources	\$10,364,320.00	\$9,000,000.00	\$8,025,000.00	-10.8%
Fund Balance Appropriations	\$3,827,680.00	\$6,793,129.00	\$4,393,526.00	-35.3%
Total Revenue Source:	\$14,205,000.00	\$15,806,129.00	\$12,431,526.00	-21.3%

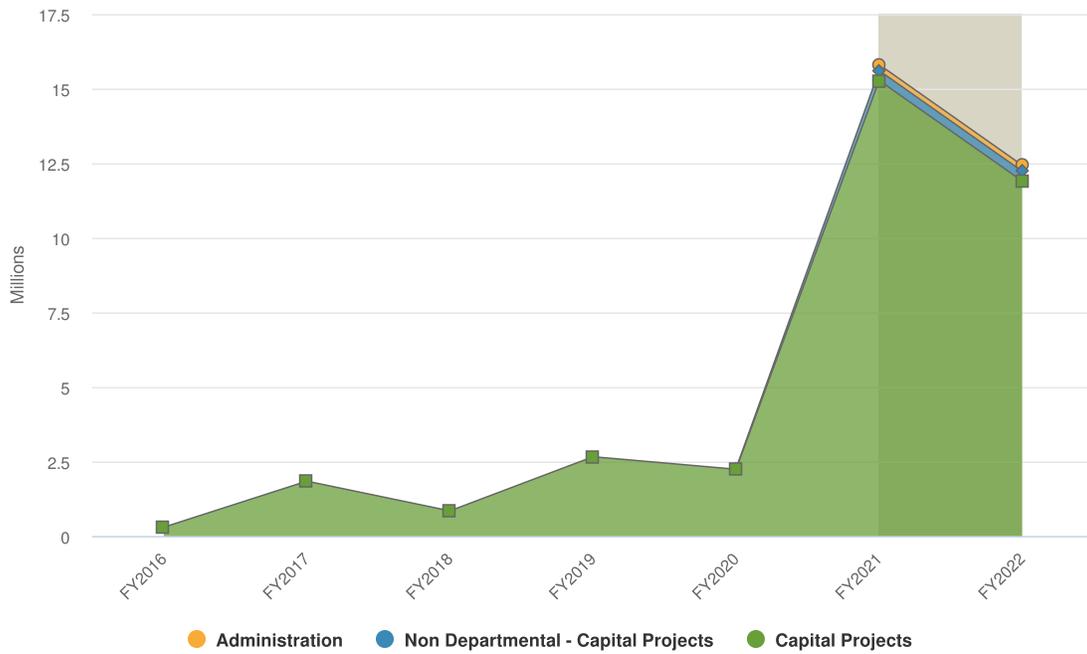


Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expenditures				
Non Departmental - Capital Projects	\$0.00	\$331,129.00	\$331,526.00	0.1%
Administration		\$200,000.00	\$200,000.00	0%
Capital Projects	\$14,205,000.00	\$15,275,000.00	\$11,900,000.00	-22.1%
Total Expenditures:	\$14,205,000.00	\$15,806,129.00	\$12,431,526.00	-21.3%



DEPARTMENTS

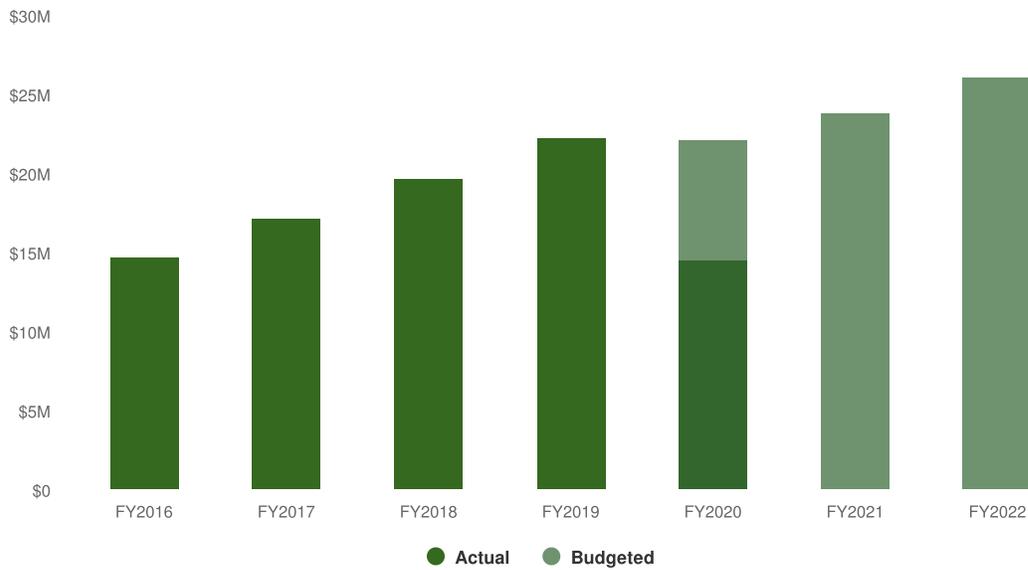


Expenditures

Expenditures Summary

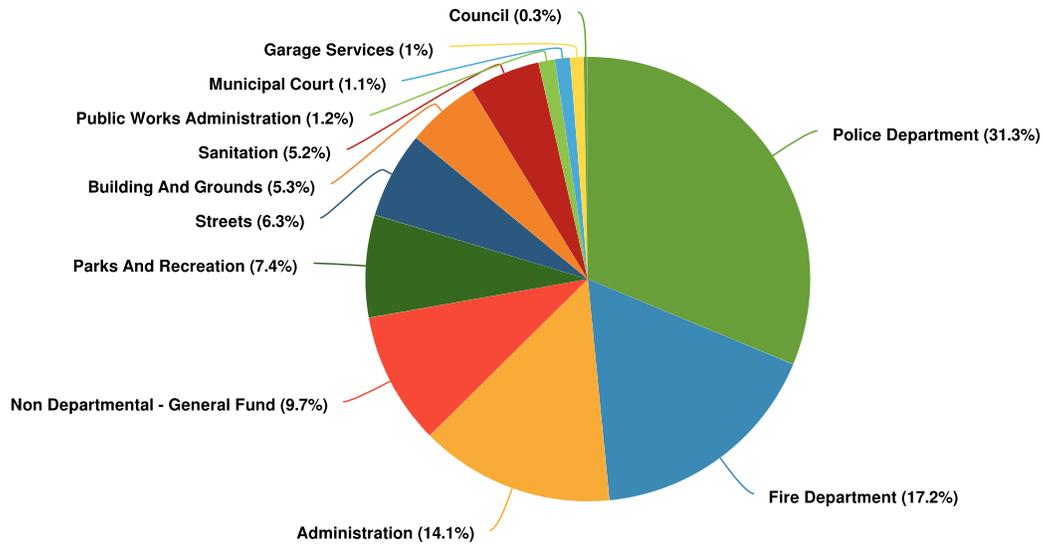
\$26,156,360 **\$2,318,805**
(9.73% vs. prior year)

Expenditures Proposed and Historical Budget vs. Actual

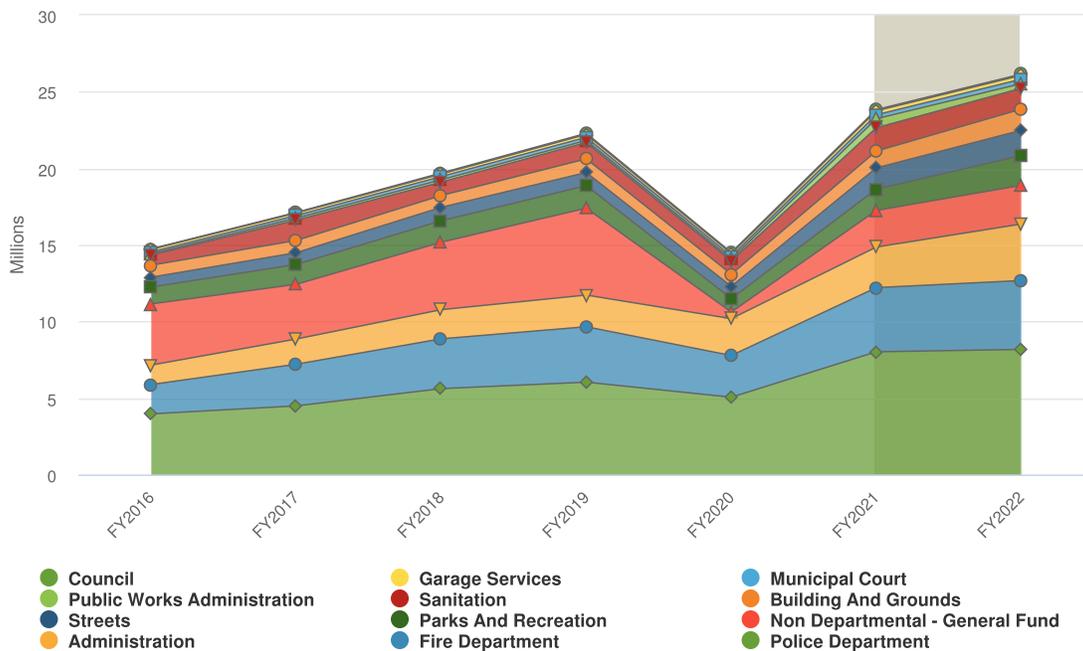


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expenditures				
Non Departmental - General Fund				
INTEREST EXPENSE	\$44,446.00	\$37,926.00	\$31,235.00	-17.6%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$2,000.00	\$2,000.00	\$127,000.00	6,250%
CONTINGENCIES	\$397,865.00	\$1,853,060.00	\$1,086,064.00	-41.4%
OTHER INS EXPENSE	\$166,927.00	\$166,927.00	\$175,275.00	5%
GO BOND 2012-DOBY PK	\$99,108.00	\$102,230.00	\$105,450.00	3.1%
FM ECONIC COUNCIL EXP	\$500.00	\$10,000.00	\$10,000.00	0%
ASSEMBLY CENTER	\$2,000.00	\$0.00	\$2,000.00	N/A
LEASE-PURCHASE PAYMENTS	\$186,974.00	\$162,370.00	\$165,843.00	2.1%
UNEMPLOYMENT CLAIMS	\$10,000.00	\$20,000.00	\$10,000.00	-50%
LAND LEASE	\$32,300.00	\$32,300.00	\$32,300.00	0%
ELECTIONS	\$10,000.00	\$0.00	\$15,000.00	N/A
DONATIONS	\$5,000.00	\$0.00	\$260,000.00	N/A
ROAD RE-CONSTRUCT		\$5,000.00	\$5,000.00	0%
LIGHT REPL MAIN ST		\$0.00	\$500,000.00	N/A
COMMUNITY DEVELOPMENT	\$10,000.00			N/A
Total Non Departmental - General Fund:	\$967,620.00	\$2,392,313.00	\$2,525,667.00	5.6%
Administration				
SALARIES REGULAR	\$1,733,473.00	\$1,812,831.00	\$1,952,479.00	7.7%
SALARIES OVERTIME	\$2,000.00	\$2,000.00	\$2,000.00	0%
SOCIAL SECURITY	\$132,764.00	\$138,835.00	\$144,317.00	3.9%
SC RETIREMENT	\$278,219.00	\$279,821.00	\$319,864.00	14.3%
DEFERRED COMP MATCH	\$7,800.00	\$7,865.00	\$6,500.00	-17.4%
MEDICAL INSURANCE	\$211,204.00	\$211,295.00	\$234,706.00	11.1%
WORKERS COMPENSATION	\$13,003.00	\$11,217.00	\$12,867.00	14.7%
UNIFORMS	\$7,200.00	\$4,950.00	\$7,300.00	47.5%
MATERIALS AND SUPPLIES	\$281,927.00	\$99,790.00	\$355,243.00	256%
VEHICLE MAINTENANCE	\$3,500.00	\$3,500.00	\$11,000.00	214.3%
GREASE & OIL	\$8,000.00	\$8,000.00	\$12,000.00	50%
ELECTRICITY	\$40,000.00	\$40,000.00	\$50,000.00	25%
TELEPHONE	\$53,000.00	\$65,000.00	\$76,400.00	17.5%
CONTRACTED SERVICES	\$20,000.00	\$60,000.00	\$95,000.00	58.3%
RENTALS		\$0.00	\$3,000.00	N/A
TRAVEL & TRAINING	\$209,350.00	\$165,350.00	\$207,480.00	25.5%
WATER & HEAT	\$11,200.00	\$11,000.00	\$11,000.00	0%
MEM/DUES/SUBSCR	\$55,635.00	\$57,341.00	\$73,356.00	27.9%
AUDITOR FEES	\$42,000.00	\$42,000.00	\$50,000.00	19%
ATTORNEY FEES	\$36,000.00	\$36,000.00	\$36,000.00	0%
ADVERTISING	\$9,500.00	\$9,500.00	\$9,500.00	0%
POSTAGE	\$10,000.00	\$10,000.00	\$10,000.00	0%



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
BLDGS/GRNDS MTC	\$17,000.00	\$33,000.00	\$17,000.00	-48.5%
CUSTODIAL SERVICES	\$11,000.00	\$11,000.00	\$11,000.00	0%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
FESTIVITIES	\$62,960.00	\$124,300.00	\$218,200.00	75.5%
PROFESSIONAL SERVICES	\$329,700.00	\$146,300.00	\$281,800.00	92.6%
LEASE AGREEMENT	\$8,400.00	\$8,400.00	\$9,000.00	7.1%
CONTINGENCIES	\$5,000.00	\$5,000.00	\$5,000.00	0%
SERVICE CONTRACTS	\$109,000.00	\$116,922.00	\$152,884.00	30.8%
SPRING FESTIVAL EXPENSES	\$200,000.00	\$200,000.00	\$208,000.00	4%
TAX HANDLING	\$10,000.00	\$12,000.00	\$12,000.00	0%
FACADE GRANT PROGRAM	\$15,000.00	\$15,000.00	\$15,000.00	0%
EMPLOYMENT EXPENSE	\$1,000.00	\$1,000.00	\$1,000.00	0%
CREDIT CARD PROCESS	\$60,000.00	\$60,000.00	\$60,000.00	0%
TRANSPORTATION		\$0.00	\$107,432.00	N/A
COMPUTER OUTLAY	\$29,000.00	\$11,000.00	\$285,000.00	2,490.9%
OTHER OUTLAY	\$195,000.00	\$49,500.00	\$210,000.00	324.2%
ALLOCATION TO GROSS REVENUE	-\$1,275,209.00	-\$1,221,065.00	-\$1,582,148.00	29.6%
Total Administration:	\$2,944,126.00	\$2,649,152.00	\$3,691,680.00	39.4%
Police Department				
SALARIES REGULAR	\$3,589,921.00	\$3,922,297.00	\$3,870,318.00	-1.3%
SALARIES OVERTIME	\$118,000.00	\$118,000.00	\$130,000.00	10.2%
SOCIAL SECURITY	\$283,656.00	\$309,083.00	\$292,855.00	-5.3%
SC RETIREMENT	\$73,505.00	\$73,321.00	\$83,931.00	14.5%
DEFERRED COMP MATCH	\$17,420.00	\$18,785.00	\$13,260.00	-29.4%
LAW ENFORCEMENT RETIRE	\$607,838.00	\$650,786.00	\$670,754.00	3.1%
MEDICAL INSURANCE	\$483,941.00	\$523,466.00	\$538,202.00	2.8%
WORKERS COMPENSATION	\$112,908.00	\$122,517.00	\$125,792.00	2.7%
CONTRACTED SERVICES		\$0.00	\$1,500.00	N/A
UNIFORMS	\$79,800.00	\$83,400.00	\$85,400.00	2.4%
MATERIALS AND SUPPLIES	\$90,926.00	\$67,850.00	\$73,060.00	7.7%
VEHICLE MAINTENANCE	\$88,620.00	\$94,528.00	\$94,528.00	0%
GAS, GREASE & OIL	\$144,000.00	\$133,600.00	\$170,048.00	27.3%
ELECTRICITY	\$50,000.00	\$40,000.00	\$50,000.00	25%
TELEPHONE	\$129,205.00	\$135,714.00	\$140,204.00	3.3%
EQUIPMENT REPAIRS	\$8,400.00	\$8,400.00	\$8,400.00	0%
TRAVEL & TRAINING	\$58,500.00	\$32,000.00	\$69,000.00	115.6%
WATER & HEAT	\$12,000.00	\$10,000.00	\$12,000.00	20%
MEM/DUES/SUBSCR	\$35,480.00	\$31,270.00	\$57,665.00	84.4%
ADVERTISING	\$1,000.00	\$1,000.00	\$1,000.00	0%
POSTAGE	\$1,500.00	\$1,500.00	\$2,500.00	66.7%
BLDGS/GRNDS MTC	\$50,000.00	\$63,161.00	\$65,179.00	3.2%
CUSTODIAL SERVICES		\$0.00	\$12,000.00	N/A



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
NARCOTICS EXPENSES	\$5,000.00	\$5,000.00	\$5,000.00	0%
PRISONERS EXPENSE	\$104,000.00	\$75,000.00	\$75,000.00	0%
MISCELLANEOUS EXPENSE	\$2,500.00	\$2,500.00	\$500.00	-80%
PROFESSIONAL SERVICES	\$27,286.00	\$15,336.00	\$17,300.00	12.8%
LEASE AGREEMENT	\$28,037.00	\$20,000.00	\$28,349.00	41.7%
SERVICE CONTRACTS	\$147,870.00	\$166,921.00	\$267,840.00	60.5%
SAFETY PATROL & CADETS	\$1,000.00	\$4,227.00	\$3,009.00	-28.8%
CRIME PREVENTION	\$4,000.00	\$2,000.00	\$4,000.00	100%
TRAFFIC SAFETY		\$0.00	\$1,000.00	N/A
VEHICLE ACCESSORY	\$238,246.00	\$129,666.00	\$264,832.00	104.2%
EMPLOYMENT EXPENSE	\$16,002.00	\$12,000.00	\$17,252.00	43.8%
WEAPONS & AMMO	\$90,151.00	\$76,055.00	\$71,719.00	-5.7%
TRANSPORTATION	\$199,606.00	\$330,372.00	\$388,512.00	17.6%
COMPUTER OUTLAY	\$70,000.00	\$462,000.00	\$132,285.00	-71.4%
MACHINERY & EQUIPMENT	\$241,436.00	\$99,972.00	\$103,285.00	3.3%
OTHER OUTLAY	\$285,623.00	\$180,451.00	\$229,892.00	27.4%
Total Police Department:	\$7,497,377.00	\$8,022,178.00	\$8,177,371.00	1.9%
Public Works Administration				
SALARIES REGULAR	\$97,060.00	\$99,967.00	\$102,962.00	3%
SALARIES OVERTIME	\$600.00	\$600.00	\$600.00	0%
SOCIAL SECURITY	\$7,471.00	\$7,693.00	\$7,468.00	-2.9%
SC RETIREMENT	\$15,660.00	\$15,703.00	\$17,124.00	9%
DEFERRED COMP MATCH	\$390.00	\$390.00	\$130.00	-66.7%
MEDICAL INSURANCE	\$13,299.00	\$13,296.00	\$12,428.00	-6.5%
WORKERS COMPENSATION	\$747.00	\$674.00	\$3,747.00	455.9%
UNIFORMS	\$925.00	\$925.00	\$925.00	0%
MATERIALS AND SUPPLIES	\$7,000.00	\$7,000.00	\$7,000.00	0%
VEHICLE MAINTENANCE	\$2,000.00	\$3,000.00	\$3,000.00	0%
GREASE & OIL	\$3,000.00	\$3,000.00	\$3,500.00	16.7%
ELECTRICITY	\$11,500.00	\$11,500.00	\$11,500.00	0%
TELEPHONE	\$4,000.00	\$5,200.00	\$5,200.00	0%
TRAVEL & TRAINING	\$2,300.00	\$2,300.00	\$2,300.00	0%
WATER & HEAT	\$3,861.00	\$3,861.00	\$3,861.00	0%
MEM/DUES/SUBSCR	\$3,455.00	\$2,105.00	\$2,105.00	0%
ADVERTISING	\$500.00	\$1,000.00	\$1,000.00	0%
POSTAGE		\$200.00	\$200.00	0%
BLDGS/GRNDS MTC	\$7,000.00	\$8,000.00	\$10,000.00	25%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$1,500.00	\$1,500.00	\$1,500.00	0%
SERVICE CONTRACTS	\$800.00	\$300.00	\$300.00	0%
EMPLOYMENT EXPENSE	\$500.00	\$500.00	\$500.00	0%
OTHER OUTLAY	\$240,000.00	\$400,000.00	\$110,000.00	-72.5%



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Total Public Works Administration:	\$424,068.00	\$589,214.00	\$307,850.00	-47.8%
Streets				
SALARIES REGULAR	\$360,492.00	\$369,694.00	\$379,619.00	2.7%
SALARIES OVERTIME	\$4,000.00	\$4,000.00	\$4,000.00	0%
SOCIAL SECURITY	\$27,884.00	\$28,588.00	\$28,542.00	-0.2%
SC RETIREMENT	\$58,385.00	\$58,287.00	\$63,370.00	8.7%
DEFERRED COMP MATCH	\$2,470.00	\$2,470.00	\$1,430.00	-42.1%
MEDICAL INSURANCE	\$61,994.00	\$63,050.00	\$68,906.00	9.3%
WORKERS COMPENSATION	\$14,303.00	\$11,344.00	\$16,992.00	49.8%
UNIFORMS	\$7,235.00	\$6,783.00	\$6,069.00	-10.5%
MATERIALS AND SUPPLIES	\$19,800.00	\$21,000.00	\$27,000.00	28.6%
VEHICLE MAINTENANCE	\$32,000.00	\$35,000.00	\$35,000.00	0%
GREASE & OIL	\$35,000.00	\$37,000.00	\$40,000.00	8.1%
ELECTRICITY	\$275,000.00	\$275,000.00	\$375,000.00	36.4%
TELEPHONE	\$4,000.00	\$4,500.00	\$4,500.00	0%
CONTRACTED SERVICES	\$100,000.00	\$100,000.00	\$100,000.00	0%
EQUIPMENT REPAIRS	\$35,000.00	\$52,500.00	\$45,000.00	-14.3%
TRAVEL & TRAINING	\$3,900.00	\$3,900.00	\$3,900.00	0%
WATER & HEAT		\$0.00	\$1,800.00	N/A
MEM/DUES/SUBSCR	\$1,000.00	\$1,000.00	\$1,000.00	0%
TREE TRIMMING	\$15,000.00	\$15,000.00	\$20,000.00	33.3%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
STREET REPAIRS	\$100,000.00	\$125,000.00	\$140,000.00	12%
SERVICE CONTRACTS	\$600.00	\$400.00	\$500.00	25%
EQUIPMENT RENTAL	\$1,000.00	\$1,000.00	\$1,000.00	0%
EMPLOYMENT EXPENSE	\$1,520.00	\$1,520.00	\$1,360.00	-10.5%
TRANSPORTATION	\$0.00	\$168,300.00	\$268,000.00	59.2%
MACHINERY & EQUIPMENT	\$112,700.00	\$0.00	\$15,000.00	N/A
Total Streets:	\$1,273,783.00	\$1,385,836.00	\$1,648,488.00	19%
Sanitation				
SALARIES REGULAR	\$190,836.00	\$196,899.00	\$197,594.00	0.4%
SALARIES OVERTIME	\$3,000.00	\$3,000.00	\$3,000.00	0%
SOCIAL SECURITY	\$14,828.00	\$15,292.00	\$14,360.00	-6.1%
SC RETIREMENT	\$31,058.00	\$31,184.00	\$33,144.00	6.3%
DEFERRED COMP MATCH	\$1,170.00	\$1,170.00	\$1,170.00	0%
MEDICAL INSURANCE	\$30,829.00	\$30,820.00	\$35,140.00	14%
WORKERS COMPENSATION	\$7,606.00	\$7,756.00	\$8,907.00	14.8%
UNIFORMS	\$3,097.00	\$4,221.00	\$3,208.00	-24%
MATERIALS AND SUPPLIES	\$9,000.00	\$7,500.00	\$7,500.00	0%
VEHICLE MAINTENANCE	\$55,000.00	\$60,000.00	\$65,000.00	8.3%
GREASE & OIL	\$43,000.00	\$46,000.00	\$46,000.00	0%



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
ELECTRICITY		\$0.00	\$720.00	N/A
TELEPHONE	\$4,000.00	\$4,500.00	\$4,500.00	0%
CONTRACTED SERVICES	\$396,200.00	\$401,200.00	\$479,400.00	19.5%
TRAVEL & TRAINING	\$2,200.00	\$2,200.00	\$2,200.00	0%
WATER & HEAT		\$0.00	\$840.00	N/A
MEM/DUES/SUBSCR	\$1,600.00	\$1,400.00	\$1,000.00	-28.6%
LANDFILL COSTS	\$275,000.00	\$280,000.00	\$350,000.00	25%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
ROLLOUTS & REPAIR KITS	\$60,000.00	\$60,000.00	\$60,000.00	0%
EMPLOYMENT EXPENSE	\$1,360.00	\$1,360.00	\$1,360.00	0%
TRANSPORTATION		\$370,000.00	\$0.00	-100%
OTHER OUTLAY		\$0.00	\$40,000.00	N/A
Total Sanitation:	\$1,130,284.00	\$1,525,002.00	\$1,355,543.00	-11.1%
Fire Department				
SALARIES REGULAR	\$2,255,115.00	\$2,290,196.00	\$2,334,229.00	1.9%
SALARIES OVERTIME	\$180,000.00	\$180,000.00	\$180,000.00	0%
SOCIAL SECURITY	\$186,286.00	\$188,970.00	\$173,955.00	-7.9%
SC RETIREMENT	\$5,901.00	\$5,718.00	\$23,664.00	313.9%
DEFERRED COMP MATCH	\$11,180.00	\$11,180.00	\$10,660.00	-4.7%
LAW ENFORCEMENT RETIRE	\$448,667.00	\$443,095.00	\$441,273.00	-0.4%
MEDICAL INSURANCE	\$318,131.00	\$335,793.00	\$324,888.00	-3.2%
WORKERS COMPENSATION	\$61,355.00	\$59,142.00	\$66,047.00	11.7%
UNIFORMS	\$39,525.00	\$39,525.00	\$40,350.00	2.1%
MATERIALS AND SUPPLIES	\$202,600.00	\$194,500.00	\$242,850.00	24.9%
VEHICLE MAINTENANCE	\$50,000.00	\$60,000.00	\$120,000.00	100%
GREASE & OIL	\$30,000.00	\$30,000.00	\$32,000.00	6.7%
ELECTRICITY	\$30,000.00	\$30,000.00	\$30,000.00	0%
TELEPHONE	\$31,200.00	\$35,000.00	\$38,840.00	11%
RENTALS		\$0.00	\$3,300.00	N/A
EQUIPMENT REPAIRS	\$16,000.00	\$18,000.00	\$22,000.00	22.2%
TRAVEL & TRAINING	\$31,600.00	\$25,600.00	\$34,850.00	36.1%
WATER & HEAT	\$25,000.00	\$30,000.00	\$30,000.00	0%
MEM/DUES/SUBSCR	\$21,190.00	\$22,150.00	\$22,190.00	0.2%
ADVERTISING	\$500.00	\$500.00	\$500.00	0%
PHYSICALS	\$16,425.00	\$16,425.00	\$6,000.00	-63.5%
POSTAGE	\$450.00	\$450.00	\$450.00	0%
BLDGS/GRNDS MTC	\$52,000.00	\$54,000.00	\$95,000.00	75.9%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
FESTIVITIES	\$5,000.00	\$6,000.00	\$6,000.00	0%
PROFESSIONAL SERVICES		\$25,000.00	\$0.00	-100%
LEASE AGREEMENT		\$1,700.00	\$1,700.00	0%
SERVICE CONTRACTS	\$29,500.00	\$33,800.00	\$29,500.00	-12.7%



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
VEHICLE ACCESSORY	\$12,000.00	\$0.00	\$11,500.00	N/A
EMPLOYMENT EXPENSE	\$3,000.00	\$3,000.00	\$3,000.00	0%
TRANSPORTATION	\$60,000.00	\$0.00	\$36,000.00	N/A
MACHINERY & EQUIPMENT	\$69,700.00	\$50,000.00	\$136,000.00	172%
Total Fire Department:	\$4,192,825.00	\$4,190,244.00	\$4,497,246.00	7.3%
Building And Grounds				
SALARIES REGULAR	\$563,268.00	\$546,242.00	\$669,623.00	22.6%
SALARIES OVERTIME	\$25,000.00	\$25,000.00	\$25,000.00	0%
SOCIAL SECURITY	\$45,002.00	\$43,700.00	\$52,103.00	19.2%
SC RETIREMENT	\$92,308.00	\$87,211.00	\$114,750.00	31.6%
DEFERRED COMP MATCH	\$3,900.00	\$3,640.00	\$3,640.00	0%
MEDICAL INSURANCE	\$100,346.00	\$93,870.00	\$112,864.00	20.2%
WORKERS COMPENSATION	\$22,060.00	\$21,208.00	\$29,597.00	39.6%
UNIFORMS	\$10,325.00	\$10,695.00	\$11,095.00	3.7%
MATERIALS AND SUPPLIES	\$112,500.00	\$112,000.00	\$138,700.00	23.8%
VEHICLE MAINTENANCE	\$25,000.00	\$25,000.00	\$25,000.00	0%
GREASE & OIL	\$25,000.00	\$27,000.00	\$27,000.00	0%
ELECTRICITY		\$0.00	\$2,040.00	N/A
TELEPHONE	\$4,900.00	\$5,400.00	\$5,400.00	0%
CONTRACTED SERVICES	\$25,000.00	\$25,000.00	\$25,000.00	0%
EQUIPMENT REPAIRS	\$25,000.00	\$27,000.00	\$27,000.00	0%
TRAVEL & TRAINING	\$2,900.00	\$2,900.00	\$2,900.00	0%
WATER & HEAT		\$0.00	\$3,600.00	N/A
MEM/DUES/SUBSCR	\$5,210.00	\$5,210.00	\$5,210.00	0%
MISCELLANEOUS EXPENSE	\$1,200.00	\$500.00	\$500.00	0%
SERVICE CONTRACTS	\$600.00	\$400.00	\$500.00	25%
EQUIPMENT RENTAL	\$1,000.00	\$1,000.00	\$1,000.00	0%
EMPLOYMENT EXPENSE	\$1,240.00	\$1,240.00	\$1,240.00	0%
TRANSPORTATION		\$25,500.00	\$0.00	-100%
MACHINERY & EQUIPMENT	\$111,500.00	\$8,500.00	\$11,000.00	29.4%
OTHER OUTLAY		\$0.00	\$89,525.00	N/A
Total Building And Grounds:	\$1,203,259.00	\$1,098,216.00	\$1,384,287.00	26%
Parks And Recreation				
SALARIES REGULAR	\$495,568.00	\$512,178.00	\$548,752.00	7.1%
SALARIES OVERTIME	\$6,000.00	\$6,000.00	\$6,000.00	0%
SOCIAL SECURITY	\$38,370.00	\$39,641.00	\$35,907.00	-9.4%
SC RETIREMENT	\$72,361.00	\$72,269.00	\$80,094.00	10.8%
DEFERRED COMP MATCH	\$2,600.00	\$2,600.00	\$2,080.00	-20%
MEDICAL INSURANCE	\$67,192.00	\$67,172.00	\$80,939.00	20.5%
WORKERS COMPENSATION	\$8,153.00	\$6,741.00	\$6,861.00	1.8%
UNIFORMS	\$2,695.00	\$2,695.00	\$2,700.00	0.2%



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
MATERIALS AND SUPPLIES	\$74,975.00	\$57,054.00	\$64,275.00	12.7%
VEHICLE MAINTENANCE	\$3,000.00	\$3,000.00	\$3,500.00	16.7%
GREASE & OIL	\$10,000.00	\$10,000.00	\$10,000.00	0%
ELECTRICITY	\$43,000.00	\$43,000.00	\$60,000.00	39.5%
TELEPHONE	\$10,800.00	\$13,000.00	\$26,000.00	100%
CONTRACTED SERVICES	\$129,950.00	\$124,430.00	\$128,960.00	3.6%
RENTALS		\$0.00	\$85,000.00	N/A
EQUIPMENT REPAIRS	\$15,500.00	\$10,000.00	\$10,000.00	0%
TRAVEL & TRAINING	\$8,050.00	\$18,430.00	\$6,750.00	-63.4%
WATER & HEAT	\$30,600.00	\$30,600.00	\$30,600.00	0%
MEM/DUES/SUBSCR	\$9,070.00	\$10,200.00	\$9,675.00	-5.1%
ADVERTISING	\$7,000.00	\$7,000.00	\$6,500.00	-7.1%
ATHLETICS PGM SUPPLIES	\$167,921.00	\$153,385.00	\$151,415.00	-1.3%
BLDGS/GRNDS MTC	\$32,000.00	\$33,000.00	\$40,000.00	21.2%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
PARK IMPROVEMENTS		\$0.00	\$450,000.00	N/A
PROFESSIONAL SERVICES	\$89,000.00	\$89,500.00	\$4,500.00	-95%
LEASE AGREEMENT	\$3,600.00	\$1,700.00	\$1,700.00	0%
SERVICE CONTRACTS	\$16,850.00	\$13,650.00	\$12,600.00	-7.7%
EQUIPMENT RENTAL	\$1,000.00	\$1,000.00	\$1,000.00	0%
EMPLOYMENT EXPENSE	\$1,100.00	\$1,100.00	\$1,100.00	0%
TRANSPORTATION	\$26,000.00	\$26,000.00	\$30,000.00	15.4%
MACHINERY & EQUIPMENT	\$35,000.00	\$8,000.00	\$35,000.00	337.5%
OTHER OUTLAY	\$250,000.00	\$25,500.00	\$15,500.00	-39.2%
Total Parks And Recreation:	\$1,657,855.00	\$1,389,345.00	\$1,947,908.00	40.2%
Garage Services				
SALARIES REGULAR	\$99,640.00	\$102,622.00	\$105,695.00	3%
SALARIES OVERTIME	\$3,000.00	\$3,000.00	\$3,000.00	0%
SOCIAL SECURITY	\$7,852.00	\$8,080.00	\$7,679.00	-5%
SC RETIREMENT	\$16,452.00	\$16,484.00	\$17,967.00	9%
DEFERRED COMP MATCH	\$520.00	\$520.00	\$520.00	0%
MEDICAL INSURANCE	\$16,522.80	\$16,519.00	\$17,314.00	4.8%
WORKERS COMPENSATION	\$2,162.00	\$2,232.00	\$2,598.00	16.4%
UNIFORMS	\$2,000.00	\$3,075.00	\$2,050.00	-33.3%
MATERIALS AND SUPPLIES	\$10,000.00	\$16,500.00	\$16,500.00	0%
VEHICLE MAINTENANCE	\$2,000.00	\$3,000.00	\$3,000.00	0%
GREASE & OIL	\$8,000.00	\$9,000.00	\$9,000.00	0%
ELECTRICITY	\$7,000.00	\$7,000.00	\$7,000.00	0%
TELEPHONE	\$5,500.00	\$6,000.00	\$6,000.00	0%
TRAVEL & TRAINING	\$4,300.00	\$4,300.00	\$4,300.00	0%
WATER & HEAT	\$9,000.00	\$9,000.00	\$9,000.00	0%
MEM/DUES/SUBSCR	\$6,170.00	\$6,605.00	\$7,105.00	7.6%



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
BLDGS/GRNDS MTC	\$7,000.00	\$7,000.00	\$7,000.00	0%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
LEASE AGREEMENT		\$0.00	\$500.00	N/A
EMPLOYMENT EXPENSE	\$580.00	\$580.00	\$580.00	0%
MACHINERY & EQUIPMENT	\$15,000.00	\$0.00	\$14,000.00	N/A
OTHER OUTLAY	\$346,000.00	\$40,000.00	\$12,495.00	-68.8%
Total Garage Services:	\$569,198.80	\$262,017.00	\$253,803.00	-3.1%
Municipal Court				
SALARIES REGULAR	\$141,209.00	\$147,288.00	\$166,796.00	13.2%
SALARIES OVERTIME	\$2,000.00	\$2,000.00	\$2,000.00	0%
SOCIAL SECURITY	\$10,955.00	\$11,420.00	\$11,090.00	-2.9%
SC RETIREMENT	\$22,935.00	\$23,281.00	\$27,870.00	19.7%
DEFERRED COMP MATCH	\$520.00	\$520.00	\$520.00	0%
MEDICAL INSURANCE	\$12,896.00	\$12,892.00	\$13,564.00	5.2%
WORKERS COMPENSATION	\$215.00	\$319.00	\$266.00	-16.6%
UNIFORMS	\$800.00	\$800.00	\$800.00	0%
MATERIALS AND SUPPLIES	\$6,125.00	\$11,500.00	\$5,000.00	-56.5%
TELEPHONE	\$4,500.00	\$6,500.00	\$6,500.00	0%
TRAVEL & TRAINING	\$3,200.00	\$3,200.00	\$3,200.00	0%
MEM/DUES/SUBSCR	\$1,940.00	\$1,940.00	\$1,940.00	0%
POSTAGE	\$2,250.00	\$2,250.00	\$2,250.00	0%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$28,029.00	\$30,229.00	\$29,016.00	-4%
JURY TRIALS	\$1,500.00	\$1,500.00	\$1,500.00	0%
LEASE AGREEMENT	\$150.00	\$150.00	\$150.00	0%
COMPUTER OUTLAY		\$0.00	\$15,000.00	N/A
Total Municipal Court:	\$239,724.00	\$256,289.00	\$287,962.00	12.4%
Council				
SALARIES REGULAR	\$52,600.00	\$52,600.00	\$52,600.00	0%
SOCIAL SECURITY	\$4,024.00	\$4,024.00	\$4,012.00	-0.3%
SC RETIREMENT	\$8,448.00	\$8,185.00	\$8,709.00	6.4%
DEFERRED COMP MATCH	\$0.00	\$240.00	\$240.00	0%
MEDICAL INSURANCE	\$0.00	\$7,488.00	\$7,602.00	1.5%
WORKERS COMPENSATION	\$338.00	\$338.00	\$864.00	155.6%
UNIFORMS	\$1,000.00	\$1,000.00	\$1,000.00	0%
MATERIALS AND SUPPLIES	\$21,600.00	\$5,500.00	\$5,500.00	0%
TELEPHONE	\$5,500.00	\$5,500.00	\$5,500.00	0%
TRAVEL & TRAINING	\$10,000.00	\$10,000.00	\$10,000.00	0%
MEM/DUES/SUBSCR	\$5,695.00	\$5,695.00	\$5,695.00	0%
ADVERTISING	\$1,000.00	\$1,000.00	\$1,000.00	0%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
FESTIVITIES	\$6,000.00	\$6,000.00	\$6,000.00	0%
CONTINGENCIES	\$3,000.00	\$3,000.00	\$3,000.00	0%
ALLOCATION TO G REVENUE	-\$35,581.00	-\$33,321.00	-\$33,667.00	1%
Total Council:	\$84,124.00	\$77,749.00	\$78,555.00	1%
Total Expenditures:	\$22,184,243.80	\$23,837,555.00	\$26,156,360.00	9.7%

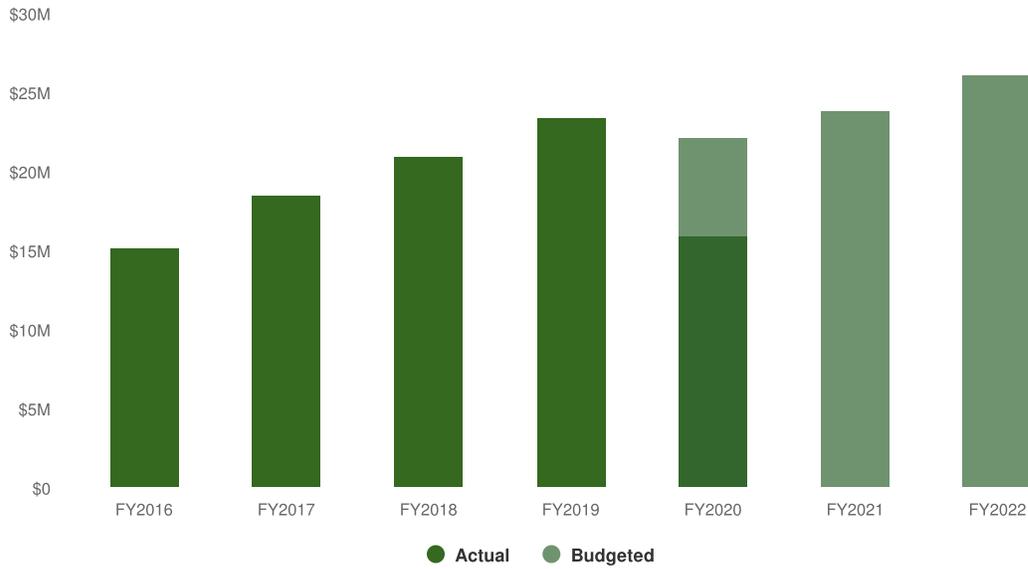


Revenue Source

Revenues Summary

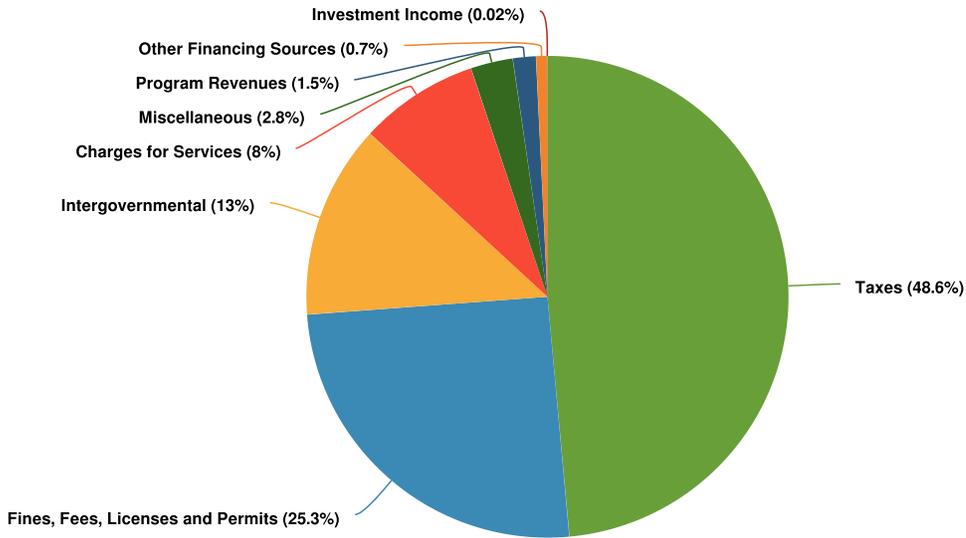
\$26,156,360 **\$2,318,805**
(9.73% vs. prior year)

Revenue Source Proposed and Historical Budget vs. Actual

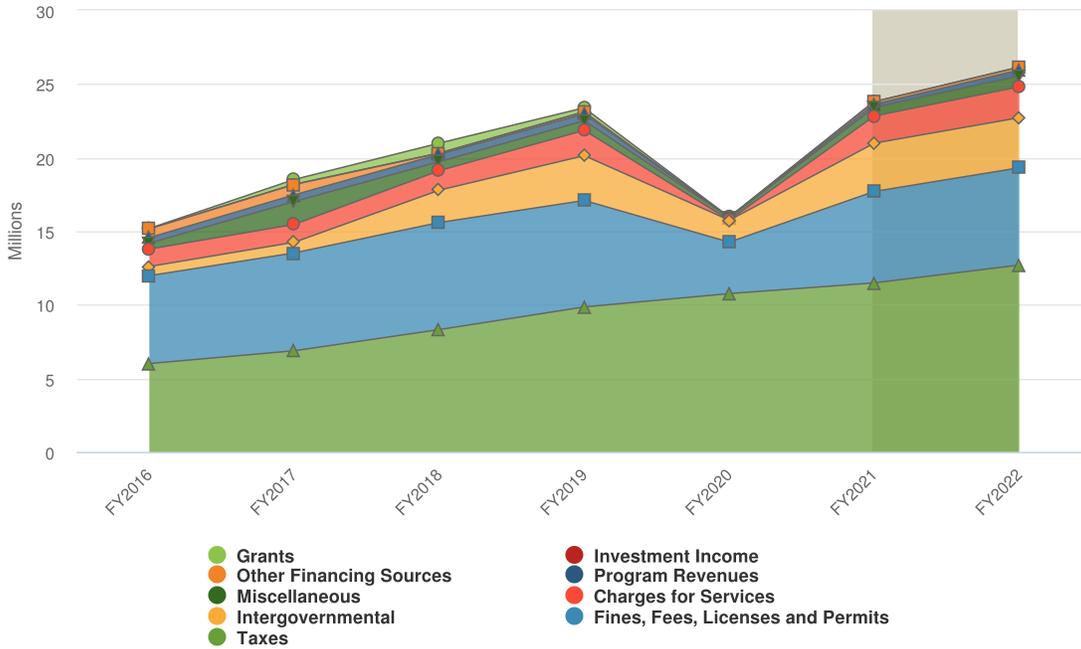


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Revenue Source					



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Taxes					
YORK COUNTY VEHICLE TAX	100-00-0000-000-445000	\$850,000.00	\$900,000.00	\$1,100,000.00	22.2%
REAL PROPERTY TAX	100-00-0000-000-445100	\$9,250,000.00	\$10,500,000.00	\$11,500,000.00	9.5%
REAL PROPERTY TAXES	100-00-0000-000-445110	\$500.00			N/A
EXECUTION COSTS PENALTIES	100-00-0000-000-445250	\$12,000.00	\$30,000.00	\$30,000.00	0%
ACCOMODATIONS TAX-STATE	100-00-0000-000-447220	\$37,000.00	\$37,000.00	\$37,000.00	0%
HOUSING AUTH LIEU OF TAX	100-00-0000-000-448100	\$45,000.00	\$22,500.00	\$35,000.00	55.6%
Total Taxes:		\$10,194,500.00	\$11,489,500.00	\$12,702,000.00	10.6%
Program Revenues					
ATHLETICS REVENUE	100-00-0000-000-443280	\$405,000.00	\$220,000.00	\$405,000.00	84.1%
Total Program Revenues:		\$405,000.00	\$220,000.00	\$405,000.00	84.1%
Fines, Fees, Licenses and Permits					
POLICE COURT FINES & BOND	100-00-0000-000-442100	\$60,000.00	\$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	0%
PRIVILEGE LICENSE	100-00-0000-000-443250	\$3,700,000.00	\$3,700,000.00	\$4,000,000.00	8.1%
DUKE POWER LIEU OF FEE	100-00-0000-000-443260	\$425,000.00	\$400,000.00	\$450,000.00	12.5%
IN LIEU OF FEE- YORK ELECT	100-00-0000-000-443270	\$650,000.00	\$700,000.00	\$735,000.00	5%
CODE ENFORCE FINES	100-00-0000-000-444110	\$1,000.00	\$0.00	\$750.00	N/A
MISCELLANEOUS PERMITS	100-00-0000-000-444350	\$200.00	\$0.00	\$200.00	N/A
PLANNING ZONING FEES	100-00-0000-000-444360	\$175,000.00	\$165,000.00	\$175,000.00	6.1%
Total Fines, Fees, Licenses and Permits:		\$6,211,200.00	\$6,213,000.00	\$6,608,950.00	6.4%
Charges for Services					
GARBAGE SERVICES	100-00-0000-000-441050	\$1,500,000.00	\$1,800,000.00	\$2,016,000.00	12%
CEMETERY LOTS/DEED FEES	100-00-0000-000-443150	\$50.00	\$0.00	\$0.00	0%
GRAVE OPENINGS	100-00-0000-000-443200	\$30,000.00	\$22,500.00	\$30,000.00	33.3%
PARKS RENTALS	100-00-0000-000-444070	\$40,000.00	\$20,000.00	\$40,000.00	100%



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
GYM RENTALS	100-00-0000-000-444090	\$14,000.00	\$5,000.00	\$14,000.00	180%
Total Charges for Services:		\$1,584,050.00	\$1,847,500.00	\$2,100,000.00	13.7%
Intergovernmental					
YORK COUNTY FIRE PROTECTION	100-00-0000-000-442120	\$30,000.00	\$31,731.00	\$33,318.00	5%
PARKS AND REC FUNDING-COU	100-00-0000-000-443130	\$155,341.00	\$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	5%
EQUIP RENTAL SURCHARGE	100-00-0000-000-444230	\$2,000,000.00	\$2,400,000.00	\$2,570,400.00	7.1%
AID TO SUBDIVISIONS	100-00-0000-000-447000	\$263,000.00	\$263,000.00	\$262,834.00	-0.1%
MANUFACTURER'S TAX EXEMPT	100-00-0000-000-447230	\$600.00	\$600.00	\$900.00	50%
MERCHANTS INVENTORY TAX	100-00-0000-000-447250	\$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	-100%
Total Intergovernmental:		\$2,809,951.80	\$3,280,194.00	\$3,404,660.00	3.8%
Miscellaneous					
SCHL DIST SAFTY OFCR-STATE	100-00-0000-000-444011	\$0.00	\$297,000.00	\$311,850.00	5%
MISCELLANEOUS INCOME	100-00-0000-000-444050	\$188,006.00	\$193,500.00	\$210,000.00	8.5%
SPRING FESTIVAL	100-00-0000-000-444080	\$200,000.00	\$25,000.00	\$150,000.00	500%
CRED CRD CONV FEE	100-00-0000-000-444120	\$60,000.00	\$60,000.00	\$60,000.00	0%
STREET ACCEPT FEES	100-00-0000-000-444500	\$4,000.00	\$0.00	\$3,000.00	N/A
RECYCLING	100-00-0000-000-448250	\$2,000.00	\$2,500.00	\$4,000.00	60%
Total Miscellaneous:		\$454,006.00	\$578,000.00	\$738,850.00	27.8%
Grants					
FEDERAL GRANT REV	100-00-0000-000-444010	\$300,000.00	\$32,461.00	\$0.00	-100%
Total Grants:		\$300,000.00	\$32,461.00	\$0.00	-100%
Investment Income					
INTEREST INCOME	100-00-0000-000-444200	\$5,500.00	\$5,500.00	\$5,500.00	0%
Total Investment Income:		\$5,500.00	\$5,500.00	\$5,500.00	0%
Other Financing Sources					



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
OTHER FIN SOURCE-TSF IN	100-00-0000-000-416500	\$200,034.00	\$171,400.00	\$171,400.00	0%
OTHER FIN SOURCE-INS PROC	100-00-0000-000-416540	\$10,000.00	\$0.00	\$10,000.00	N/A
OTHER SALE OF FIXED ASSETS	100-00-0000-000-449050	\$10,000.00	\$0.00	\$10,000.00	N/A
Total Other Financing Sources:		\$220,034.00	\$171,400.00	\$191,400.00	11.7%
Total Revenue Source:		\$22,184,241.80	\$23,837,555.00	\$26,156,360.00	9.7%



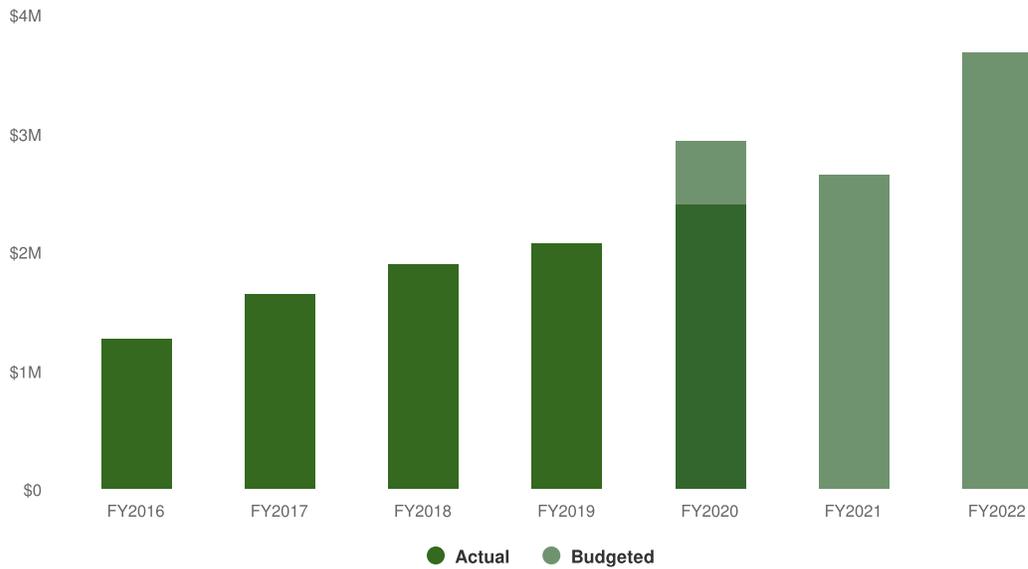
Administration



Expenditures Summary

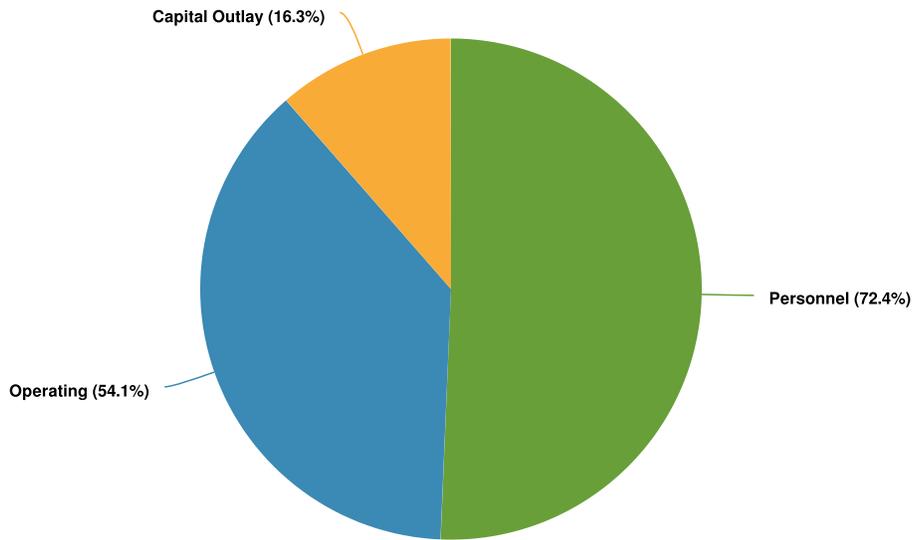
\$3,691,680 **\$1,042,528**
(39.35% vs. prior year)

Administration Proposed and Historical Budget vs. Actual

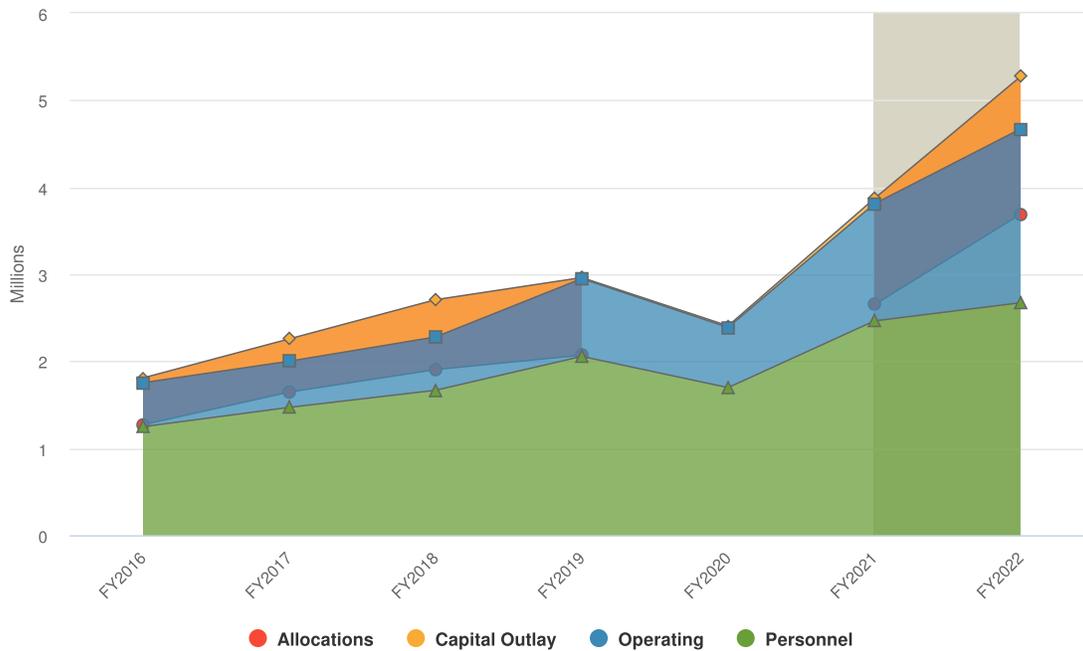


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel				
SALARIES REGULAR	\$1,733,473.00	\$1,812,831.00	\$1,952,479.00	7.7%
SALARIES OVERTIME	\$2,000.00	\$2,000.00	\$2,000.00	0%
SOCIAL SECURITY	\$132,764.00	\$138,835.00	\$144,317.00	3.9%
SC RETIREMENT	\$278,219.00	\$279,821.00	\$319,864.00	14.3%
DEFERRED COMP MATCH	\$7,800.00	\$7,865.00	\$6,500.00	-17.4%
MEDICAL INSURANCE	\$211,204.00	\$211,295.00	\$234,706.00	11.1%
WORKERS COMPENSATION	\$13,003.00	\$11,217.00	\$12,867.00	14.7%
Total Personnel:	\$2,378,463.00	\$2,463,864.00	\$2,672,733.00	8.5%
Operating				
UNIFORMS	\$7,200.00	\$4,950.00	\$7,300.00	47.5%
MATERIALS AND SUPPLIES	\$281,927.00	\$99,790.00	\$355,243.00	256%
VEHICLE MAINTENANCE	\$3,500.00	\$3,500.00	\$11,000.00	214.3%
GREASE & OIL	\$8,000.00	\$8,000.00	\$12,000.00	50%
ELECTRICITY	\$40,000.00	\$40,000.00	\$50,000.00	25%
TELEPHONE	\$53,000.00	\$65,000.00	\$76,400.00	17.5%
CONTRACTED SERVICES	\$20,000.00	\$60,000.00	\$95,000.00	58.3%
RENTALS		\$0.00	\$3,000.00	N/A
TRAVEL & TRAINING	\$209,350.00	\$165,350.00	\$207,480.00	25.5%
WATER & HEAT	\$11,200.00	\$11,000.00	\$11,000.00	0%
MEM/DUES/SUBSCR	\$55,635.00	\$57,341.00	\$73,356.00	27.9%
AUDITOR FEES	\$42,000.00	\$42,000.00	\$50,000.00	19%
ATTORNEY FEES	\$36,000.00	\$36,000.00	\$36,000.00	0%
ADVERTISING	\$9,500.00	\$9,500.00	\$9,500.00	0%
POSTAGE	\$10,000.00	\$10,000.00	\$10,000.00	0%
BLDGS/GRNDS MTC	\$17,000.00	\$33,000.00	\$17,000.00	-48.5%
CUSTODIAL SERVICES	\$11,000.00	\$11,000.00	\$11,000.00	0%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
FESTIVITIES	\$62,960.00	\$124,300.00	\$218,200.00	75.5%
PROFESSIONAL SERVICES	\$329,700.00	\$146,300.00	\$281,800.00	92.6%
LEASE AGREEMENT	\$8,400.00	\$8,400.00	\$9,000.00	7.1%
CONTINGENCIES	\$5,000.00	\$5,000.00	\$5,000.00	0%
SERVICE CONTRACTS	\$109,000.00	\$116,922.00	\$152,884.00	30.8%
SPRING FESTIVAL EXPENSES	\$200,000.00	\$200,000.00	\$208,000.00	4%
TAX HANDLING	\$10,000.00	\$12,000.00	\$12,000.00	0%
FACADE GRANT PROGRAM	\$15,000.00	\$15,000.00	\$15,000.00	0%
EMPLOYMENT EXPENSE	\$1,000.00	\$1,000.00	\$1,000.00	0%
CREDIT CARD PROCESS	\$60,000.00	\$60,000.00	\$60,000.00	0%
Total Operating:	\$1,616,872.00	\$1,345,853.00	\$1,998,663.00	48.5%
Capital Outlay				



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
TRANSPORTATION		\$0.00	\$107,432.00	N/A
COMPUTER OUTLAY	\$29,000.00	\$11,000.00	\$285,000.00	2,490.9%
OTHER OUTLAY	\$195,000.00	\$49,500.00	\$210,000.00	324.2%
Total Capital Outlay:	\$224,000.00	\$60,500.00	\$602,432.00	895.8%
Allocations				
ALLOCATION TO GROSS REVENUE	-\$1,275,209.00	-\$1,221,065.00	-\$1,582,148.00	29.6%
Total Allocations:	-\$1,275,209.00	-\$1,221,065.00	-\$1,582,148.00	29.6%
Total Expense Objects:	\$2,944,126.00	\$2,649,152.00	\$3,691,680.00	39.4%

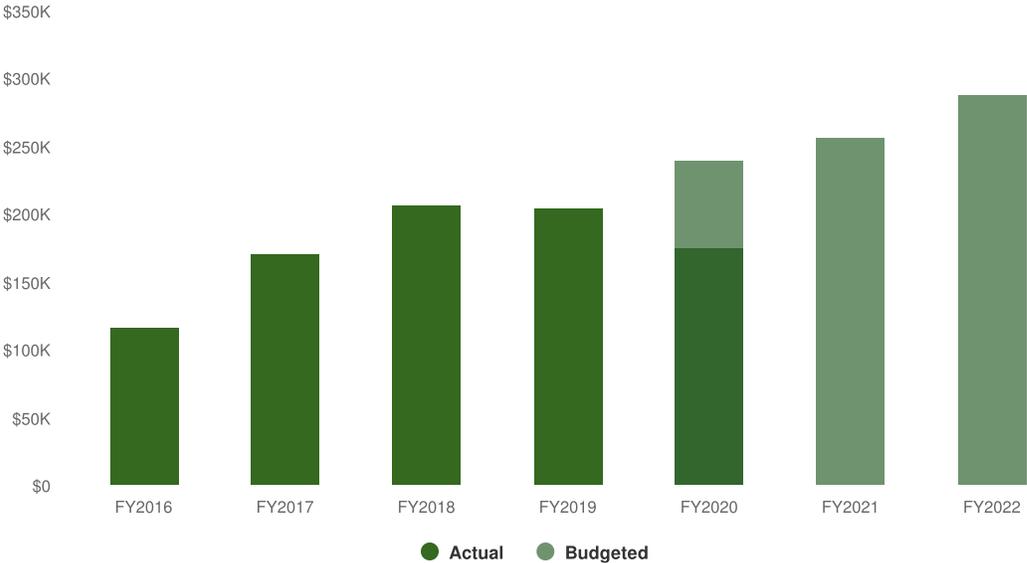


Municipal Court

Expenditures Summary

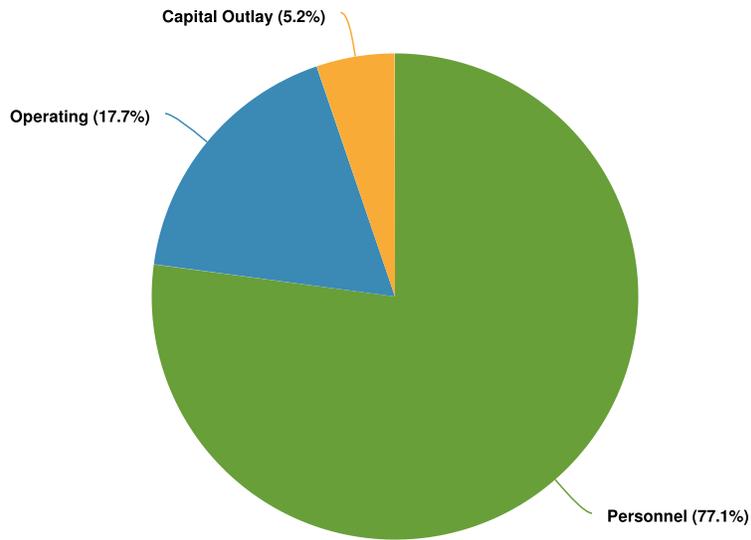
\$287,962 **\$31,673**
(12.36% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual

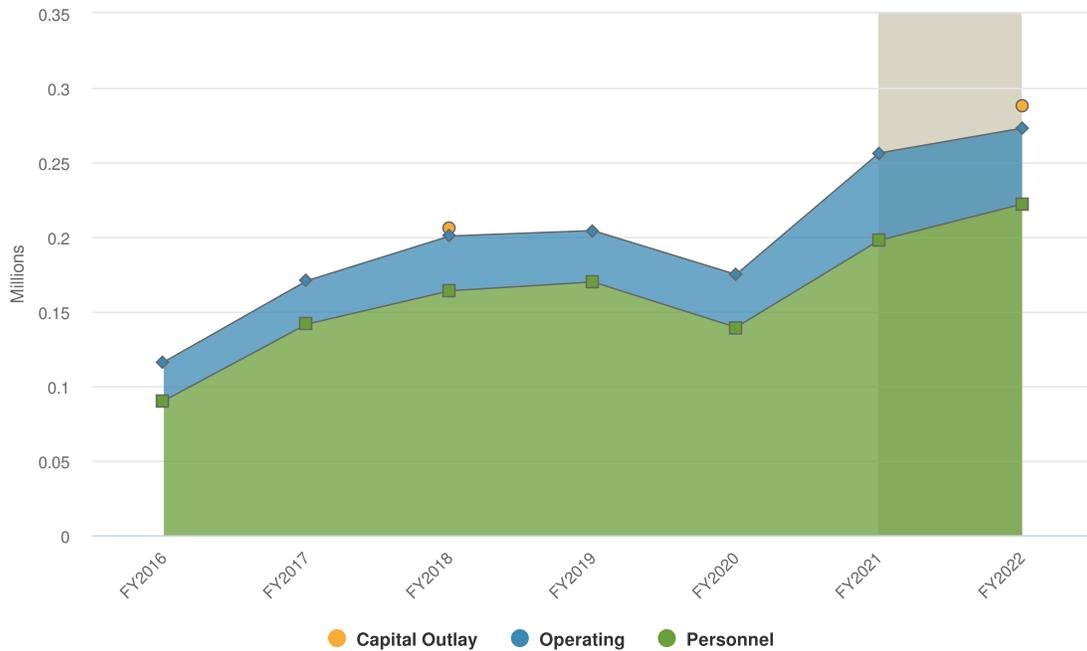


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel				
SALARIES REGULAR	\$141,209.00	\$147,288.00	\$166,796.00	13.2%
SALARIES OVERTIME	\$2,000.00	\$2,000.00	\$2,000.00	0%
SOCIAL SECURITY	\$10,955.00	\$11,420.00	\$11,090.00	-2.9%
SC RETIREMENT	\$22,935.00	\$23,281.00	\$27,870.00	19.7%
DEFERRED COMP MATCH	\$520.00	\$520.00	\$520.00	0%
MEDICAL INSURANCE	\$12,896.00	\$12,892.00	\$13,564.00	5.2%
WORKERS COMPENSATION	\$215.00	\$319.00	\$266.00	-16.6%
Total Personnel:	\$190,730.00	\$197,720.00	\$222,106.00	12.3%
Operating				
UNIFORMS	\$800.00	\$800.00	\$800.00	0%
MATERIALS AND SUPPLIES	\$6,125.00	\$11,500.00	\$5,000.00	-56.5%
TELEPHONE	\$4,500.00	\$6,500.00	\$6,500.00	0%
TRAVEL & TRAINING	\$3,200.00	\$3,200.00	\$3,200.00	0%
MEM/DUES/SUBSCR	\$1,940.00	\$1,940.00	\$1,940.00	0%
POSTAGE	\$2,250.00	\$2,250.00	\$2,250.00	0%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$28,029.00	\$30,229.00	\$29,016.00	-4%
JURY TRIALS	\$1,500.00	\$1,500.00	\$1,500.00	0%
LEASE AGREEMENT	\$150.00	\$150.00	\$150.00	0%
Total Operating:	\$48,994.00	\$58,569.00	\$50,856.00	-13.2%
Capital Outlay				
COMPUTER OUTLAY		\$0.00	\$15,000.00	N/A
Total Capital Outlay:		\$0.00	\$15,000.00	N/A
Total Expense Objects:	\$239,724.00	\$256,289.00	\$287,962.00	12.4%



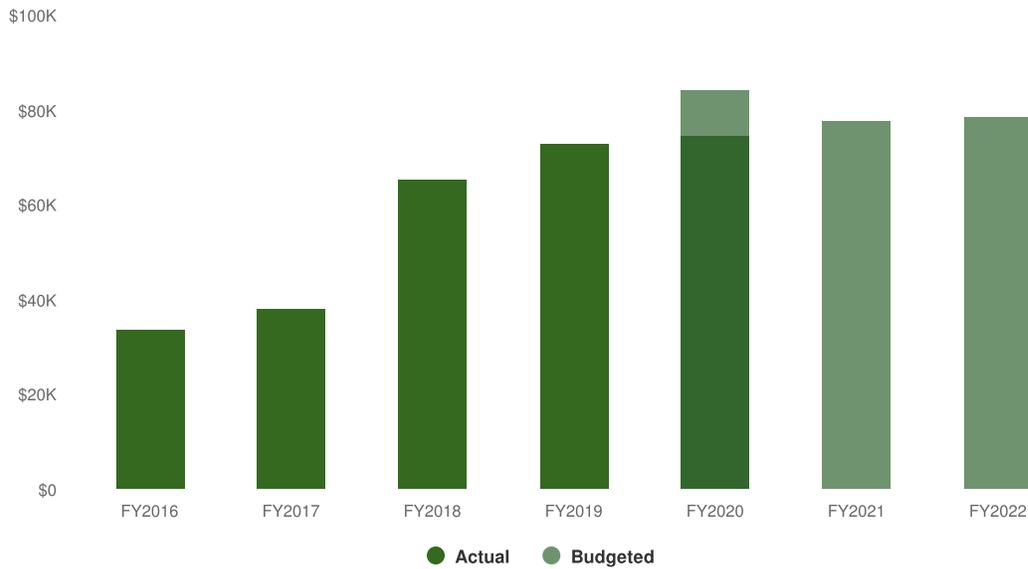
Council



Expenditures Summary

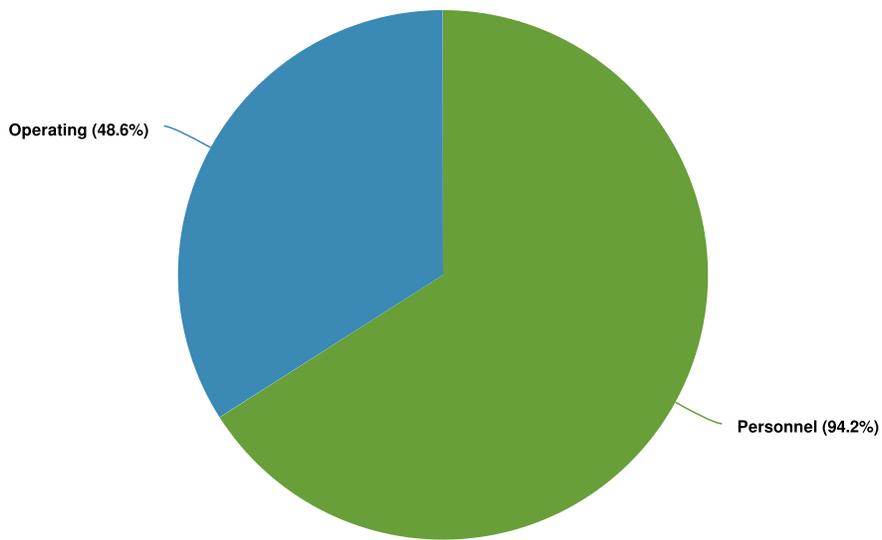
\$78,555 **\$806**
(1.04% vs. prior year)

Council Proposed and Historical Budget vs. Actual

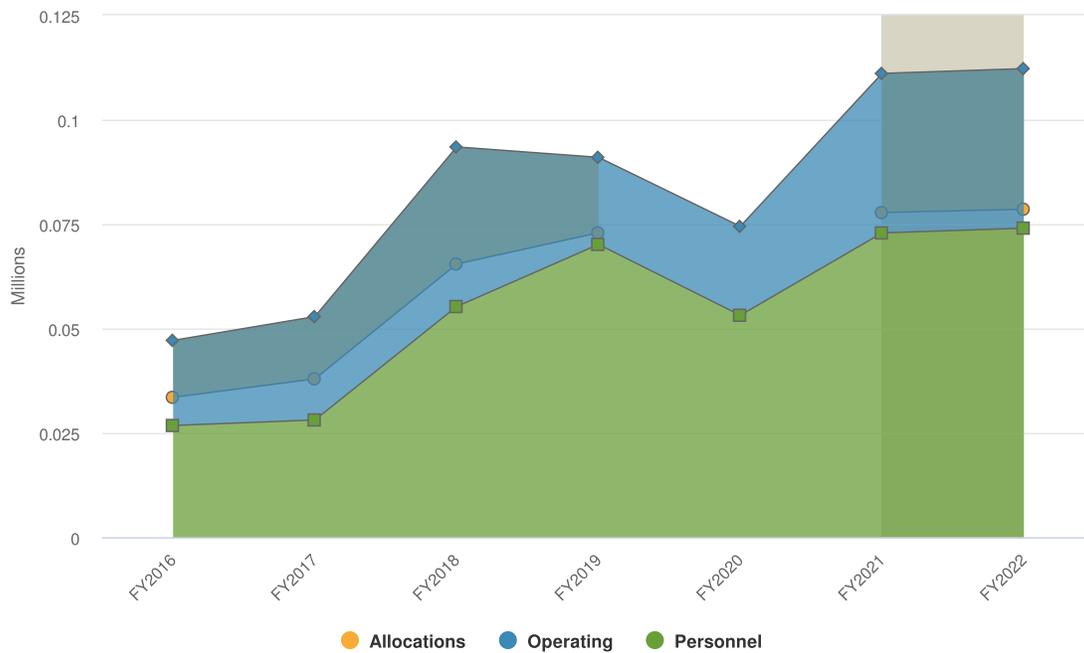


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel				
SALARIES REGULAR	\$52,600.00	\$52,600.00	\$52,600.00	0%
SOCIAL SECURITY	\$4,024.00	\$4,024.00	\$4,012.00	-0.3%
SC RETIREMENT	\$8,448.00	\$8,185.00	\$8,709.00	6.4%
DEFERRED COMP MATCH	\$0.00	\$240.00	\$240.00	0%
MEDICAL INSURANCE	\$0.00	\$7,488.00	\$7,602.00	1.5%
WORKERS COMPENSATION	\$338.00	\$338.00	\$864.00	155.6%
Total Personnel:	\$65,410.00	\$72,875.00	\$74,027.00	1.6%
Operating				
UNIFORMS	\$1,000.00	\$1,000.00	\$1,000.00	0%
MATERIALS AND SUPPLIES	\$21,600.00	\$5,500.00	\$5,500.00	0%
TELEPHONE	\$5,500.00	\$5,500.00	\$5,500.00	0%
TRAVEL & TRAINING	\$10,000.00	\$10,000.00	\$10,000.00	0%
MEM/DUES/SUBSCR	\$5,695.00	\$5,695.00	\$5,695.00	0%
ADVERTISING	\$1,000.00	\$1,000.00	\$1,000.00	0%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
FESTIVITIES	\$6,000.00	\$6,000.00	\$6,000.00	0%
CONTINGENCIES	\$3,000.00	\$3,000.00	\$3,000.00	0%
Total Operating:	\$54,295.00	\$38,195.00	\$38,195.00	0%
Allocations				
ALLOCATION TO G REVENUE	-\$35,581.00	-\$33,321.00	-\$33,667.00	1%
Total Allocations:	-\$35,581.00	-\$33,321.00	-\$33,667.00	1%
Total Expense Objects:	\$84,124.00	\$77,749.00	\$78,555.00	1%



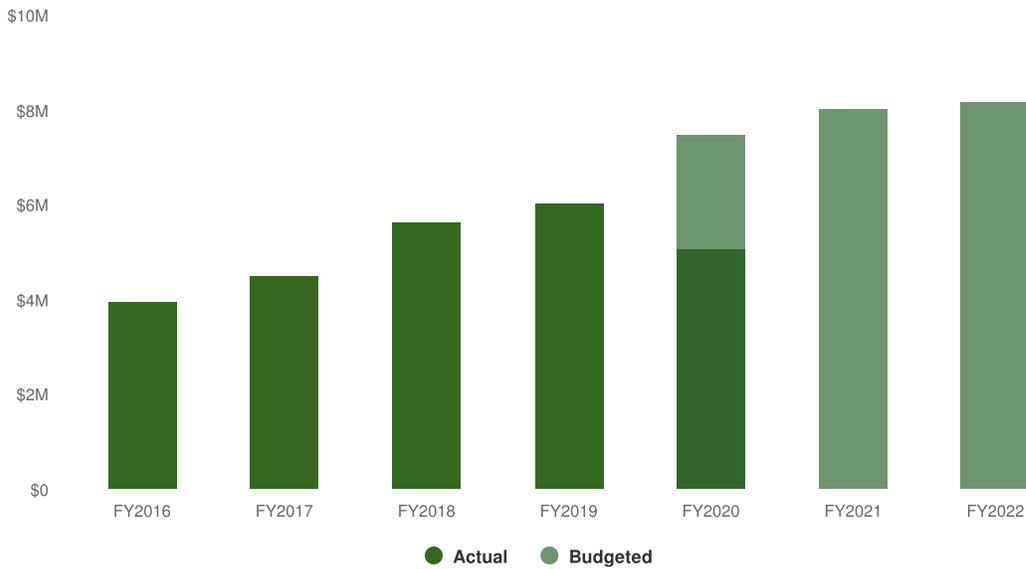
Police Department



Expenditures Summary

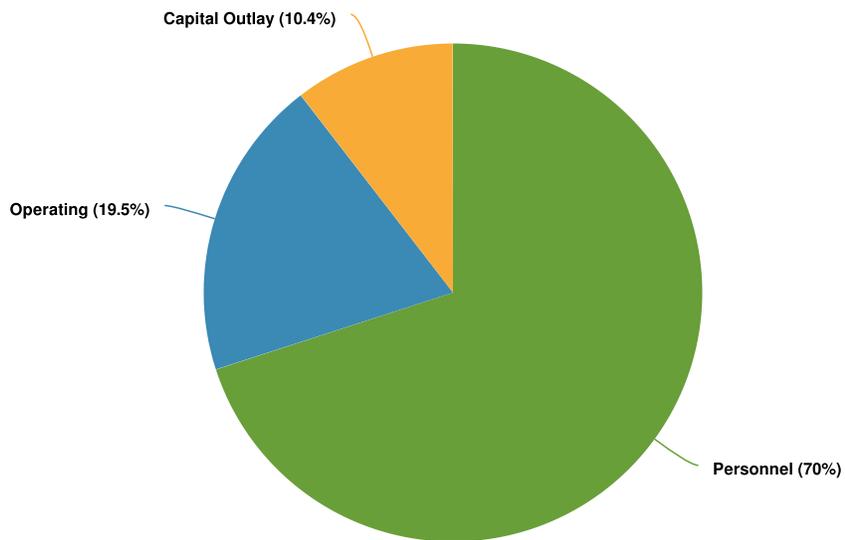
\$8,177,371 **\$155,193**
(1.93% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual

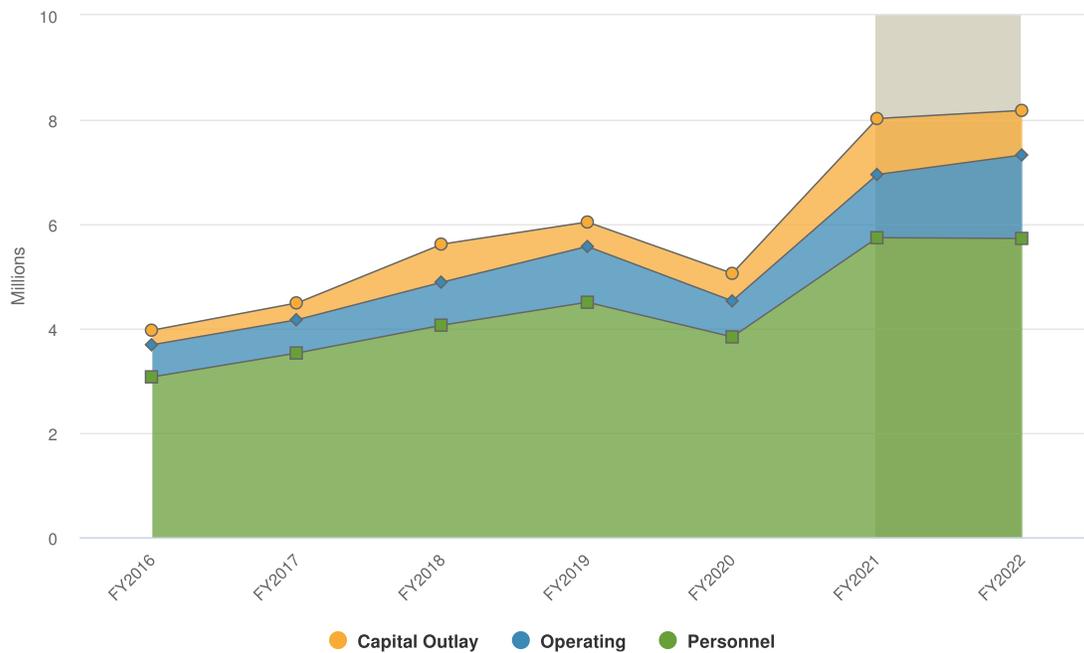


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel				
SALARIES REGULAR	\$3,589,921.00	\$3,922,297.00	\$3,870,318.00	-1.3%
SALARIES OVERTIME	\$118,000.00	\$118,000.00	\$130,000.00	10.2%
SOCIAL SECURITY	\$283,656.00	\$309,083.00	\$292,855.00	-5.3%
SC RETIREMENT	\$73,505.00	\$73,321.00	\$83,931.00	14.5%
DEFERRED COMP MATCH	\$17,420.00	\$18,785.00	\$13,260.00	-29.4%
LAW ENFORCEMENT RETIRE	\$607,838.00	\$650,786.00	\$670,754.00	3.1%
MEDICAL INSURANCE	\$483,941.00	\$523,466.00	\$538,202.00	2.8%
WORKERS COMPENSATION	\$112,908.00	\$122,517.00	\$125,792.00	2.7%
Total Personnel:	\$5,287,189.00	\$5,738,255.00	\$5,725,112.00	-0.2%
Operating				
CONTRACTED SERVICES		\$0.00	\$1,500.00	N/A
UNIFORMS	\$79,800.00	\$83,400.00	\$85,400.00	2.4%
MATERIALS AND SUPPLIES	\$90,926.00	\$67,850.00	\$73,060.00	7.7%
VEHICLE MAINTENANCE	\$88,620.00	\$94,528.00	\$94,528.00	0%
GREASE & OIL	\$144,000.00	\$133,600.00	\$170,048.00	27.3%
ELECTRICITY	\$50,000.00	\$40,000.00	\$50,000.00	25%
TELEPHONE	\$129,205.00	\$135,714.00	\$140,204.00	3.3%
EQUIPMENT REPAIRS	\$8,400.00	\$8,400.00	\$8,400.00	0%
TRAVEL & TRAINING	\$58,500.00	\$32,000.00	\$69,000.00	115.6%
WATER & HEAT	\$12,000.00	\$10,000.00	\$12,000.00	20%
MEM/DUES/SUBSCR	\$35,480.00	\$31,270.00	\$57,665.00	84.4%
ADVERTISING	\$1,000.00	\$1,000.00	\$1,000.00	0%
POSTAGE	\$1,500.00	\$1,500.00	\$2,500.00	66.7%
BLDGS/GRNDS MTC	\$50,000.00	\$63,161.00	\$65,179.00	3.2%
CUSTODIAL SERVICES		\$0.00	\$12,000.00	N/A
NARCOTICS EXPENSES	\$5,000.00	\$5,000.00	\$5,000.00	0%
PRISONERS EXPENSE	\$104,000.00	\$75,000.00	\$75,000.00	0%
MISCELLANEOUS EXPENSE	\$2,500.00	\$2,500.00	\$500.00	-80%
PROFESSIONAL SERVICES	\$27,286.00	\$15,336.00	\$17,300.00	12.8%
LEASE AGREEMENT	\$28,037.00	\$20,000.00	\$28,349.00	41.7%
SERVICE CONTRACTS	\$147,870.00	\$166,921.00	\$267,840.00	60.5%
SAFETY PATROL & CADETS	\$1,000.00	\$4,227.00	\$3,009.00	-28.8%
CRIME PREVENTION	\$4,000.00	\$2,000.00	\$4,000.00	100%
TRAFFIC SAFETY		\$0.00	\$1,000.00	N/A
VEHICLE ACCESSORY	\$238,246.00	\$129,666.00	\$264,832.00	104.2%
EMPLOYMENT EXPENSE	\$16,002.00	\$12,000.00	\$17,252.00	43.8%
WEAPONS & AMMO	\$90,151.00	\$76,055.00	\$71,719.00	-5.7%
Total Operating:	\$1,413,523.00	\$1,211,128.00	\$1,598,285.00	32%
Capital Outlay				
TRANSPORTATION	\$199,606.00	\$330,372.00	\$388,512.00	17.6%



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
COMPUTER OUTLAY	\$70,000.00	\$462,000.00	\$132,285.00	-71.4%
MACHINERY & EQUIPMENT	\$241,436.00	\$99,972.00	\$103,285.00	3.3%
OTHER OUTLAY	\$285,623.00	\$180,451.00	\$229,892.00	27.4%
Total Capital Outlay:	\$796,665.00	\$1,072,795.00	\$853,974.00	-20.4%
Total Expense Objects:	\$7,497,377.00	\$8,022,178.00	\$8,177,371.00	1.9%



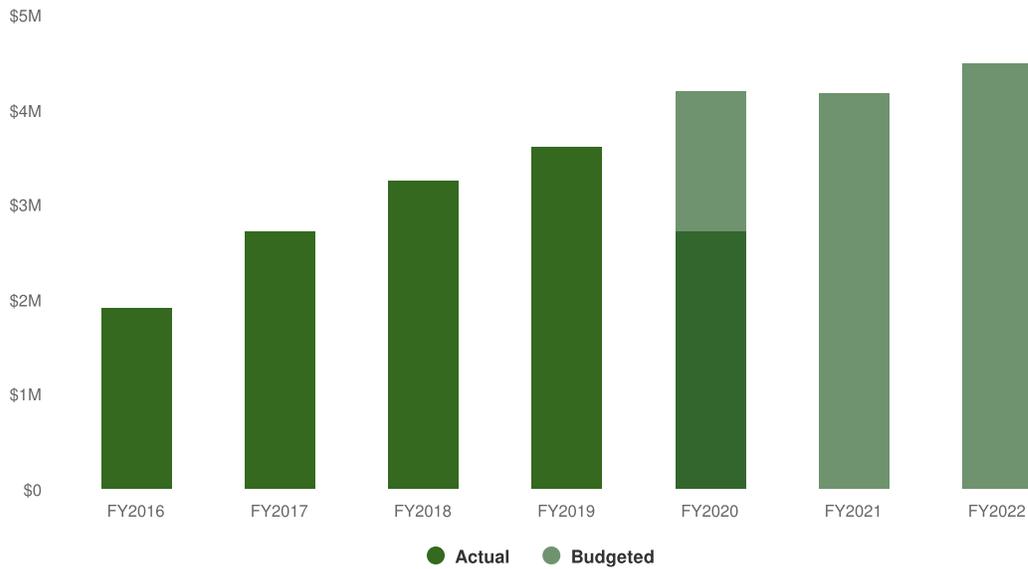
Fire Department



Expenditures Summary

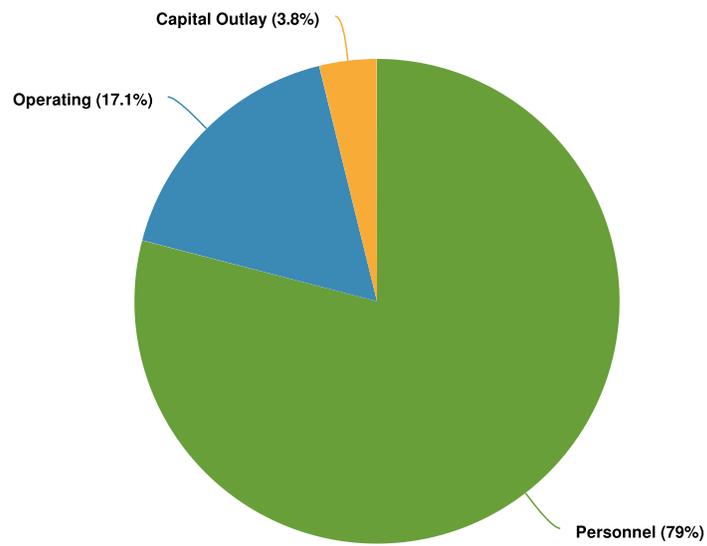
\$4,497,246 **\$307,002**
(7.33% vs. prior year)

Fire Department Proposed and Historical Budget vs. Actual

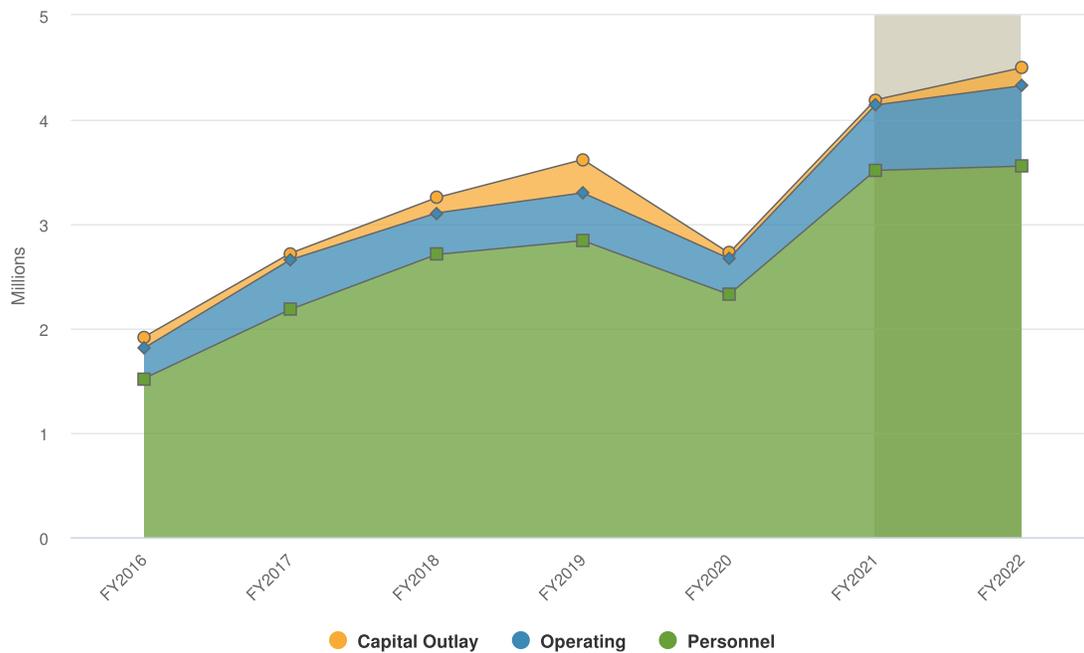


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel				
SALARIES REGULAR	\$2,255,115.00	\$2,290,196.00	\$2,334,229.00	1.9%
SALARIES OVERTIME	\$180,000.00	\$180,000.00	\$180,000.00	0%
SOCIAL SECURITY	\$186,286.00	\$188,970.00	\$173,955.00	-7.9%
SC RETIREMENT	\$5,901.00	\$5,718.00	\$23,664.00	313.9%
DEFERRED COMP MATCH	\$11,180.00	\$11,180.00	\$10,660.00	-4.7%
LAW ENFORCEMENT RETIRE	\$448,667.00	\$443,095.00	\$441,273.00	-0.4%
MEDICAL INSURANCE	\$318,131.00	\$335,793.00	\$324,888.00	-3.2%
WORKERS COMPENSATION	\$61,355.00	\$59,142.00	\$66,047.00	11.7%
Total Personnel:	\$3,466,635.00	\$3,514,094.00	\$3,554,716.00	1.2%
Operating				
UNIFORMS	\$39,525.00	\$39,525.00	\$40,350.00	2.1%
MATERIALS AND SUPPLIES	\$202,600.00	\$194,500.00	\$242,850.00	24.9%
VEHICLE MAINTENANCE	\$50,000.00	\$60,000.00	\$120,000.00	100%
GREASE & OIL	\$30,000.00	\$30,000.00	\$32,000.00	6.7%
ELECTRICITY	\$30,000.00	\$30,000.00	\$30,000.00	0%
TELEPHONE	\$31,200.00	\$35,000.00	\$38,840.00	11%
RENTALS		\$0.00	\$3,300.00	N/A
EQUIPMENT REPAIRS	\$16,000.00	\$18,000.00	\$22,000.00	22.2%
TRAVEL & TRAINING	\$31,600.00	\$25,600.00	\$34,850.00	36.1%
WATER & HEAT	\$25,000.00	\$30,000.00	\$30,000.00	0%
MEM/DUES/SUBSCR	\$21,190.00	\$22,150.00	\$22,190.00	0.2%
ADVERTISING	\$500.00	\$500.00	\$500.00	0%
PHYSICALS	\$16,425.00	\$16,425.00	\$6,000.00	-63.5%
POSTAGE	\$450.00	\$450.00	\$450.00	0%
BLDGS/GRNDS MTC	\$52,000.00	\$54,000.00	\$95,000.00	75.9%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
FESTIVITIES	\$5,000.00	\$6,000.00	\$6,000.00	0%
PROFESSIONAL SERVICES		\$25,000.00	\$0.00	-100%
LEASE AGREEMENT		\$1,700.00	\$1,700.00	0%
SERVICE CONTRACTS	\$29,500.00	\$33,800.00	\$29,500.00	-12.7%
VEHICLE ACCESSORY	\$12,000.00	\$0.00	\$11,500.00	N/A
EMPLOYMENT EXPENSE	\$3,000.00	\$3,000.00	\$3,000.00	0%
Total Operating:	\$596,490.00	\$626,150.00	\$770,530.00	23.1%
Capital Outlay				
TRANSPORTATION	\$60,000.00	\$0.00	\$36,000.00	N/A
MACHINERY & EQUIPMENT	\$69,700.00	\$50,000.00	\$136,000.00	172%
Total Capital Outlay:	\$129,700.00	\$50,000.00	\$172,000.00	244%
Total Expense Objects:	\$4,192,825.00	\$4,190,244.00	\$4,497,246.00	7.3%



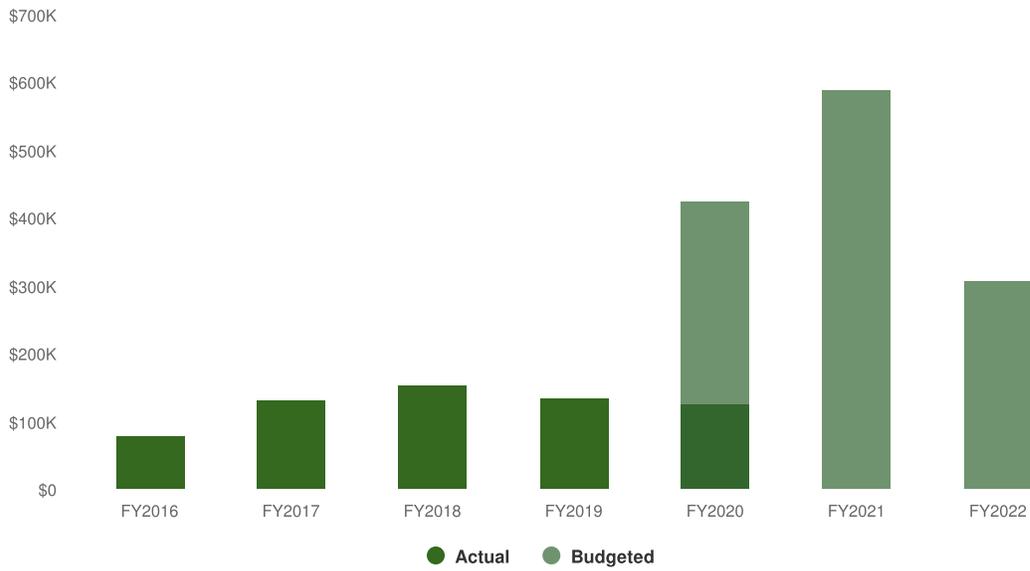
Public Works Administration



Expenditures Summary

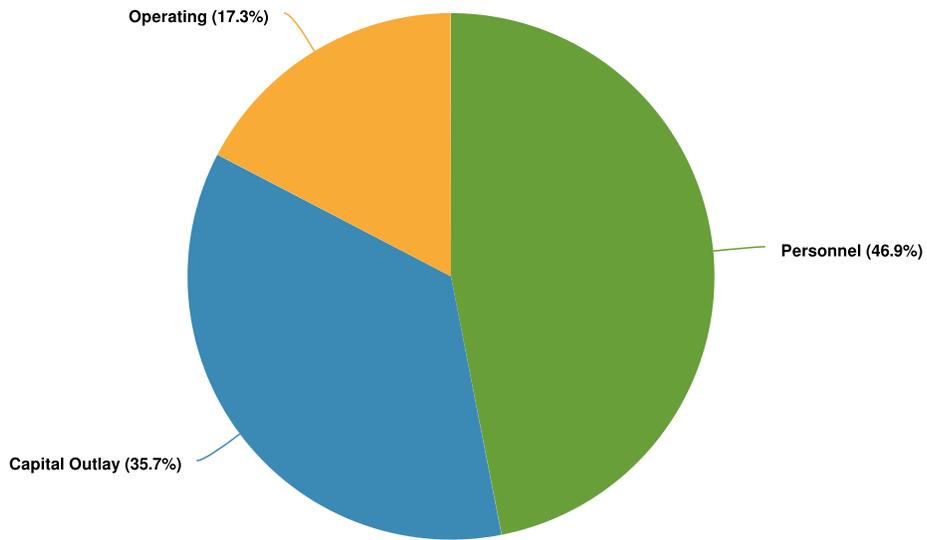
\$307,850 **-\$281,364**
(-47.75% vs. prior year)

Public Works Administration Proposed and Historical Budget vs. Actual

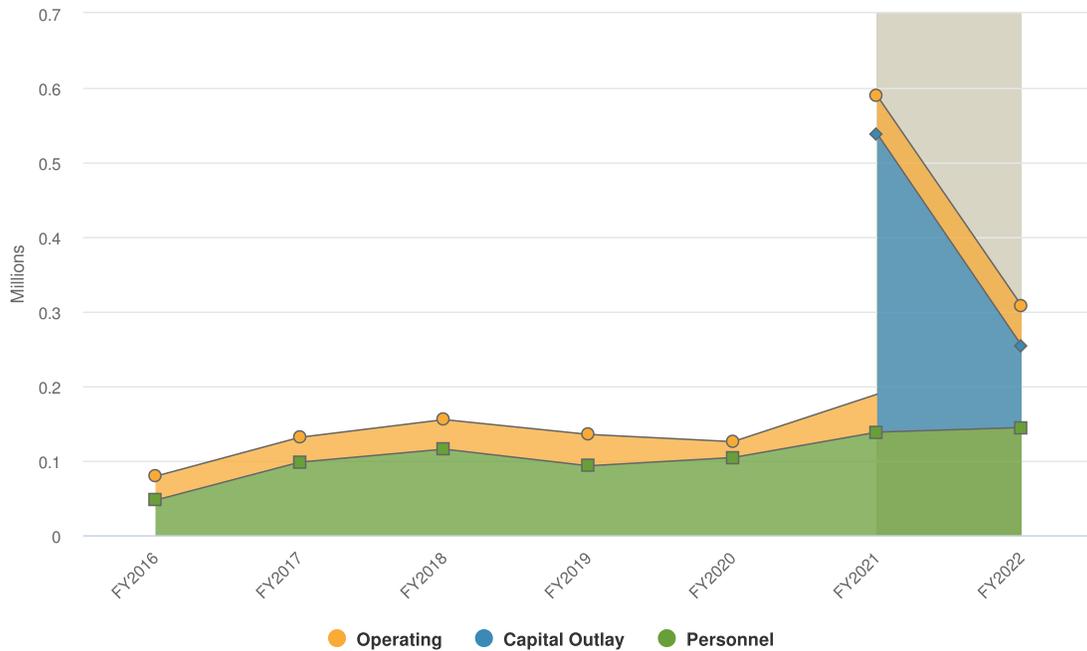


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel				
SALARIES REGULAR	\$97,060.00	\$99,967.00	\$102,962.00	3%
SALARIES OVERTIME	\$600.00	\$600.00	\$600.00	0%
SOCIAL SECURITY	\$7,471.00	\$7,693.00	\$7,468.00	-2.9%
SC RETIREMENT	\$15,660.00	\$15,703.00	\$17,124.00	9%
DEFERRED COMP MATCH	\$390.00	\$390.00	\$130.00	-66.7%
MEDICAL INSURANCE	\$13,299.00	\$13,296.00	\$12,428.00	-6.5%
WORKERS COMPENSATION	\$747.00	\$674.00	\$3,747.00	455.9%
Total Personnel:	\$135,227.00	\$138,323.00	\$144,459.00	4.4%
Operating				
UNIFORMS	\$925.00	\$925.00	\$925.00	0%
MATERIALS AND SUPPLIES	\$7,000.00	\$7,000.00	\$7,000.00	0%
VEHICLE MAINTENANCE	\$2,000.00	\$3,000.00	\$3,000.00	0%
GREASE & OIL	\$3,000.00	\$3,000.00	\$3,500.00	16.7%
ELECTRICITY	\$11,500.00	\$11,500.00	\$11,500.00	0%
TELEPHONE	\$4,000.00	\$5,200.00	\$5,200.00	0%
TRAVEL & TRAINING	\$2,300.00	\$2,300.00	\$2,300.00	0%
WATER & HEAT	\$3,861.00	\$3,861.00	\$3,861.00	0%
MEM/DUES/SUBSCR	\$3,455.00	\$2,105.00	\$2,105.00	0%
ADVERTISING	\$500.00	\$1,000.00	\$1,000.00	0%
POSTAGE		\$200.00	\$200.00	0%
BLDGS/GRNDS MTC	\$7,000.00	\$8,000.00	\$10,000.00	25%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$1,500.00	\$1,500.00	\$1,500.00	0%
SERVICE CONTRACTS	\$800.00	\$300.00	\$300.00	0%
EMPLOYMENT EXPENSE	\$500.00	\$500.00	\$500.00	0%
Total Operating:	\$48,841.00	\$50,891.00	\$53,391.00	4.9%
Capital Outlay				
OTHER OUTLAY	\$240,000.00	\$400,000.00	\$110,000.00	-72.5%
Total Capital Outlay:	\$240,000.00	\$400,000.00	\$110,000.00	-72.5%
Total Expense Objects:	\$424,068.00	\$589,214.00	\$307,850.00	-47.8%



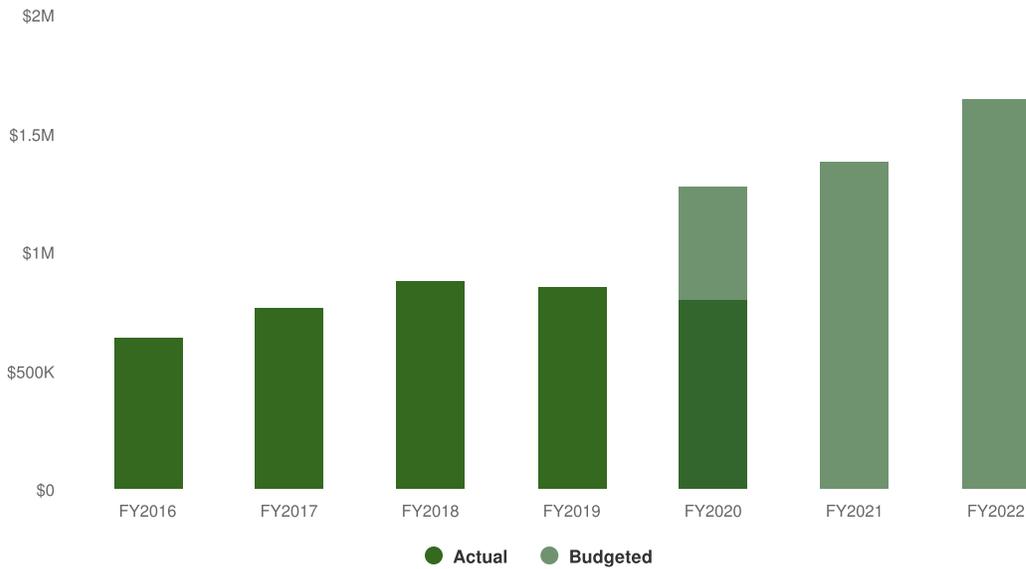
Streets



Expenditures Summary

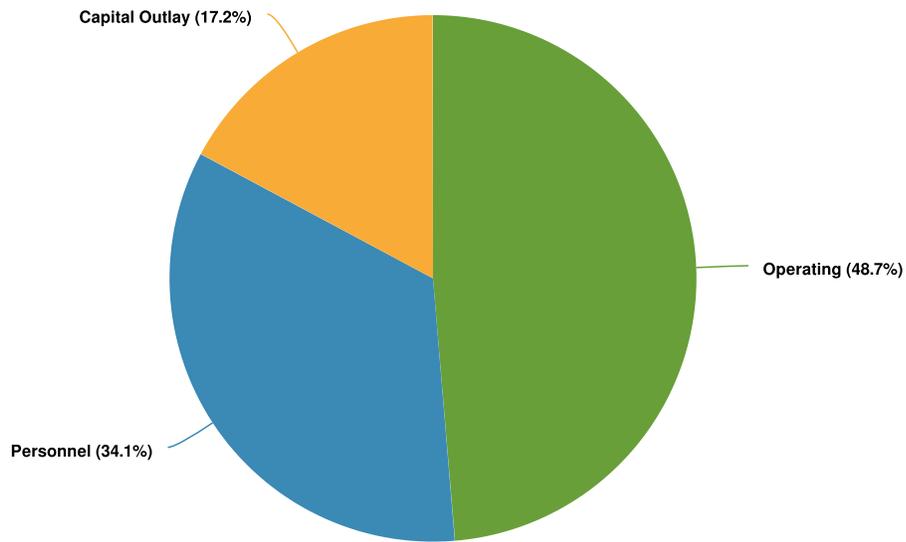
\$1,648,488 **\$262,652**
(18.95% vs. prior year)

Streets Proposed and Historical Budget vs. Actual

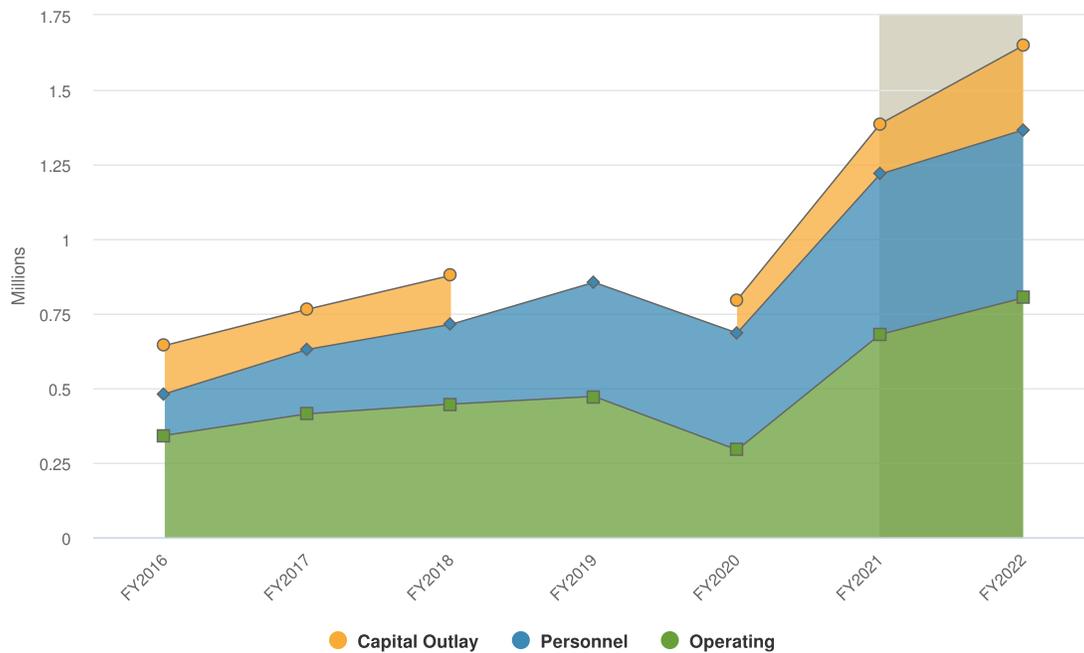


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel				
SALARIES REGULAR	\$360,492.00	\$369,694.00	\$379,619.00	2.7%
SALARIES OVERTIME	\$4,000.00	\$4,000.00	\$4,000.00	0%
SOCIAL SECURITY	\$27,884.00	\$28,588.00	\$28,542.00	-0.2%
SC RETIREMENT	\$58,385.00	\$58,287.00	\$63,370.00	8.7%
DEFERRED COMP MATCH	\$2,470.00	\$2,470.00	\$1,430.00	-42.1%
MEDICAL INSURANCE	\$61,994.00	\$63,050.00	\$68,906.00	9.3%
WORKERS COMPENSATION	\$14,303.00	\$11,344.00	\$16,992.00	49.8%
Total Personnel:	\$529,528.00	\$537,433.00	\$562,859.00	4.7%
Operating				
UNIFORMS	\$7,235.00	\$6,783.00	\$6,069.00	-10.5%
MATERIALS AND SUPPLIES	\$19,800.00	\$21,000.00	\$27,000.00	28.6%
VEHICLE MAINTENANCE	\$32,000.00	\$35,000.00	\$35,000.00	0%
GREASE & OIL	\$35,000.00	\$37,000.00	\$40,000.00	8.1%
ELECTRICITY	\$275,000.00	\$275,000.00	\$375,000.00	36.4%
TELEPHONE	\$4,000.00	\$4,500.00	\$4,500.00	0%
CONTRACTED SERVICES	\$100,000.00	\$100,000.00	\$100,000.00	0%
EQUIPMENT REPAIRS	\$35,000.00	\$52,500.00	\$45,000.00	-14.3%
TRAVEL & TRAINING	\$3,900.00	\$3,900.00	\$3,900.00	0%
WATER & HEAT		\$0.00	\$1,800.00	N/A
MEM/DUES/SUBSCR	\$1,000.00	\$1,000.00	\$1,000.00	0%
TREE TRIMMING	\$15,000.00	\$15,000.00	\$20,000.00	33.3%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
STREET REPAIRS	\$100,000.00	\$125,000.00	\$140,000.00	12%
SERVICE CONTRACTS	\$600.00	\$400.00	\$500.00	25%
EQUIPMENT RENTAL	\$1,000.00	\$1,000.00	\$1,000.00	0%
EMPLOYMENT EXPENSE	\$1,520.00	\$1,520.00	\$1,360.00	-10.5%
Total Operating:	\$631,555.00	\$680,103.00	\$802,629.00	18%
Capital Outlay				
TRANSPORTATION	\$0.00	\$168,300.00	\$268,000.00	59.2%
MACHINERY & EQUIPMENT	\$112,700.00	\$0.00	\$15,000.00	N/A
Total Capital Outlay:	\$112,700.00	\$168,300.00	\$283,000.00	68.2%
Total Expense Objects:	\$1,273,783.00	\$1,385,836.00	\$1,648,488.00	19%



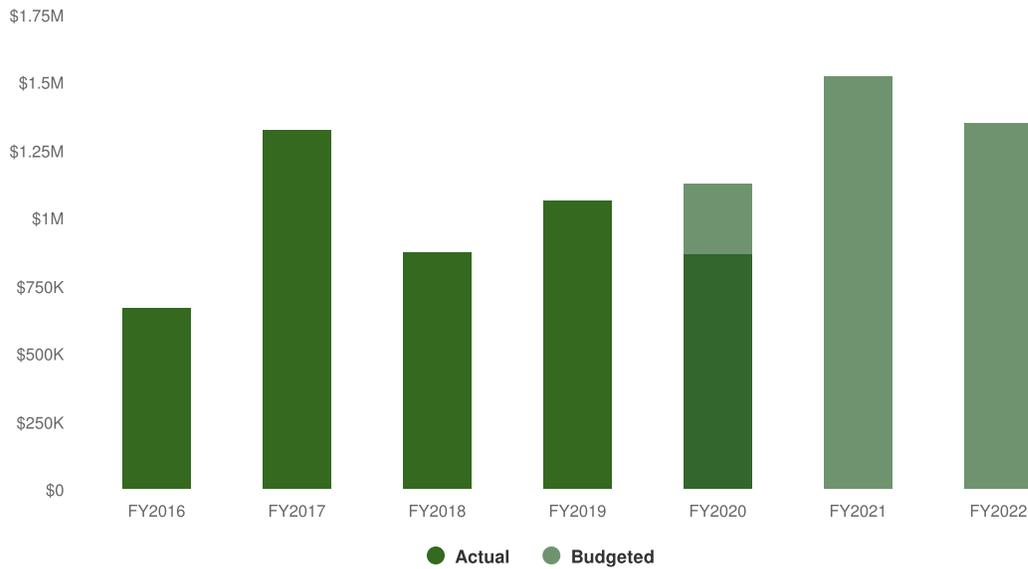
Sanitation



Expenditures Summary

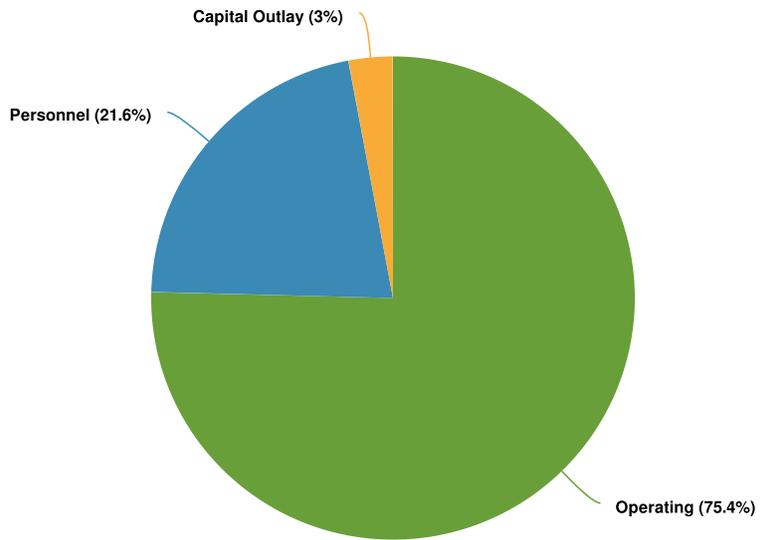
\$1,355,543 **-\$169,459**
(-11.11% vs. prior year)

Sanitation Proposed and Historical Budget vs. Actual

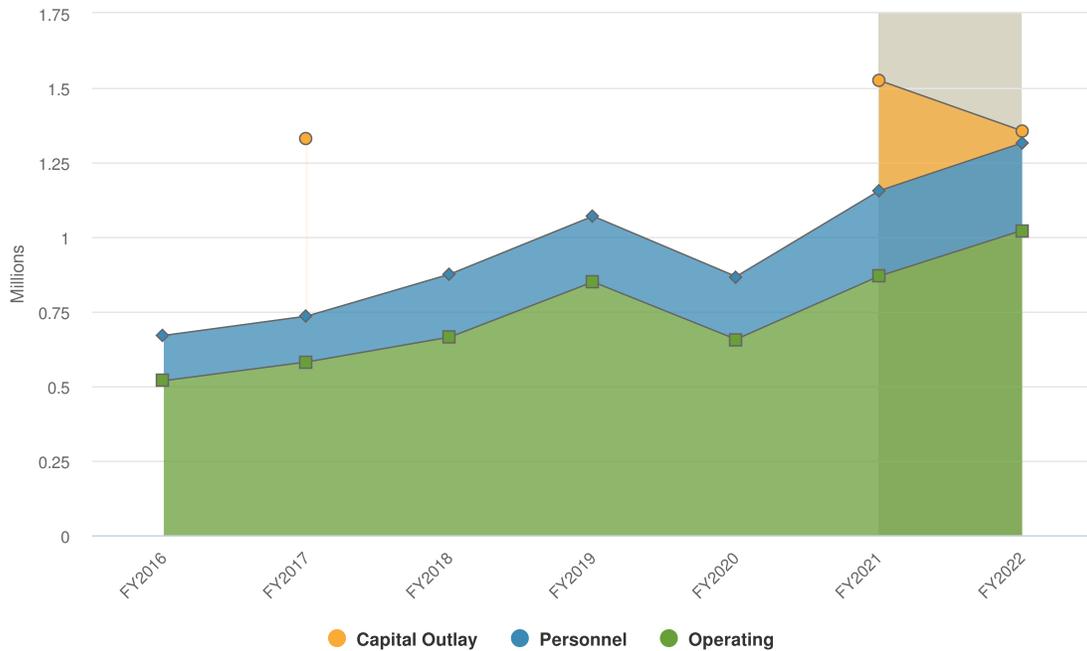


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel				
SALARIES REGULAR	\$190,836.00	\$196,899.00	\$197,594.00	0.4%
SALARIES OVERTIME	\$3,000.00	\$3,000.00	\$3,000.00	0%
SOCIAL SECURITY	\$14,828.00	\$15,292.00	\$14,360.00	-6.1%
SC RETIREMENT	\$31,058.00	\$31,184.00	\$33,144.00	6.3%
DEFERRED COMP MATCH	\$1,170.00	\$1,170.00	\$1,170.00	0%
MEDICAL INSURANCE	\$30,829.00	\$30,820.00	\$35,140.00	14%
WORKERS COMPENSATION	\$7,606.00	\$7,756.00	\$8,907.00	14.8%
Total Personnel:	\$279,327.00	\$286,121.00	\$293,315.00	2.5%
Operating				
UNIFORMS	\$3,097.00	\$4,221.00	\$3,208.00	-24%
MATERIALS AND SUPPLIES	\$9,000.00	\$7,500.00	\$7,500.00	0%
VEHICLE MAINTENANCE	\$55,000.00	\$60,000.00	\$65,000.00	8.3%
GREASE & OIL	\$43,000.00	\$46,000.00	\$46,000.00	0%
ELECTRICITY		\$0.00	\$720.00	N/A
TELEPHONE	\$4,000.00	\$4,500.00	\$4,500.00	0%
CONTRACTED SERVICES	\$396,200.00	\$401,200.00	\$479,400.00	19.5%
TRAVEL & TRAINING	\$2,200.00	\$2,200.00	\$2,200.00	0%
WATER & HEAT		\$0.00	\$840.00	N/A
MEM/DUES/SUBSCR	\$1,600.00	\$1,400.00	\$1,000.00	-28.6%
LANDFILL COSTS	\$275,000.00	\$280,000.00	\$350,000.00	25%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
ROLLOUTS & REPAIR KITS	\$60,000.00	\$60,000.00	\$60,000.00	0%
EMPLOYMENT EXPENSE	\$1,360.00	\$1,360.00	\$1,360.00	0%
Total Operating:	\$850,957.00	\$868,881.00	\$1,022,228.00	17.6%
Capital Outlay				
TRANSPORTATION		\$370,000.00	\$0.00	-100%
OTHER OUTLAY		\$0.00	\$40,000.00	N/A
Total Capital Outlay:		\$370,000.00	\$40,000.00	-89.2%
Total Expense Objects:	\$1,130,284.00	\$1,525,002.00	\$1,355,543.00	-11.1%



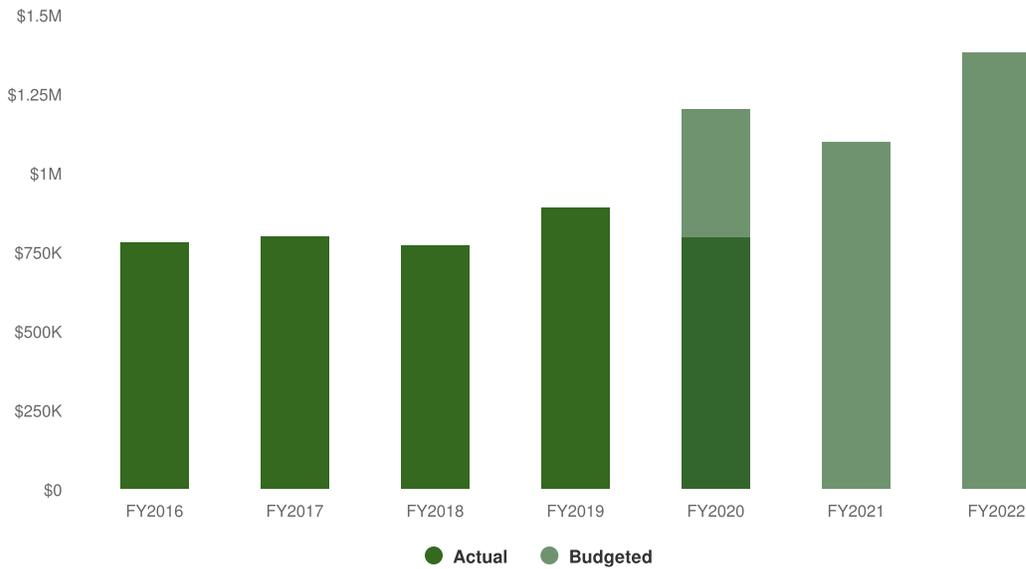
Building And Grounds



Expenditures Summary

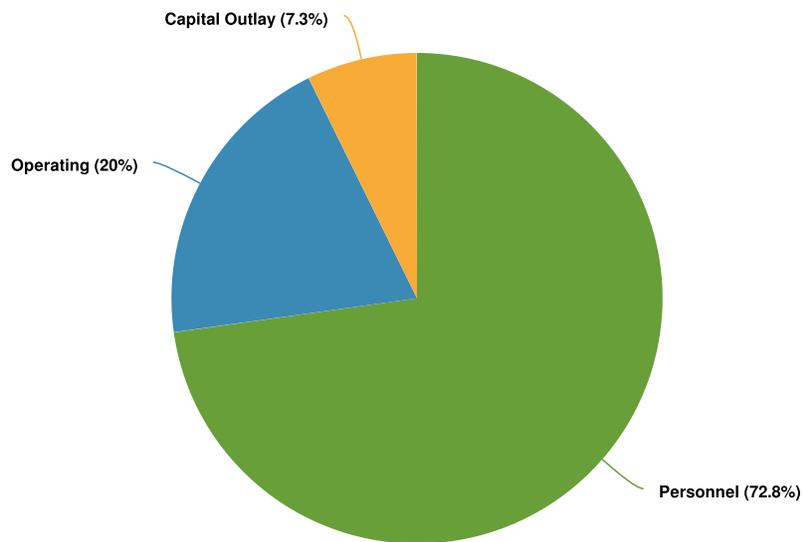
\$1,384,287 **\$286,071**
(26.05% vs. prior year)

Building And Grounds Proposed and Historical Budget vs. Actual

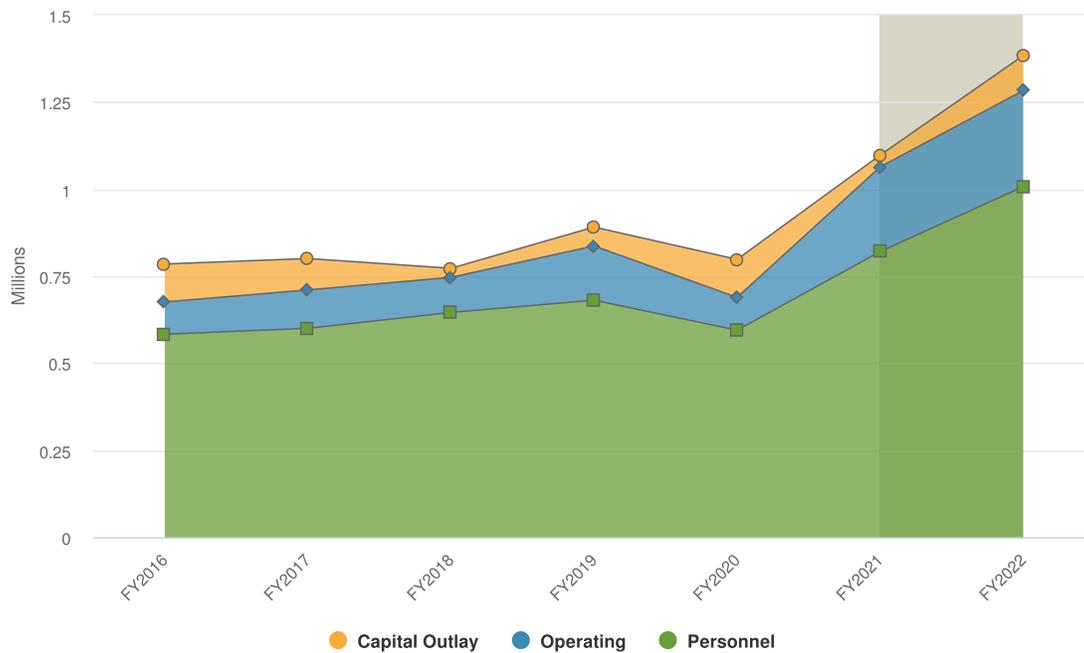


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel				
SALARIES REGULAR	\$563,268.00	\$546,242.00	\$669,623.00	22.6%
SALARIES OVERTIME	\$25,000.00	\$25,000.00	\$25,000.00	0%
SOCIAL SECURITY	\$45,002.00	\$43,700.00	\$52,103.00	19.2%
SC RETIREMENT	\$92,308.00	\$87,211.00	\$114,750.00	31.6%
DEFERRED COMP MATCH	\$3,900.00	\$3,640.00	\$3,640.00	0%
MEDICAL INSURANCE	\$100,346.00	\$93,870.00	\$112,864.00	20.2%
WORKERS COMPENSATION	\$22,060.00	\$21,208.00	\$29,597.00	39.6%
Total Personnel:	\$851,884.00	\$820,871.00	\$1,007,577.00	22.7%
Operating				
UNIFORMS	\$10,325.00	\$10,695.00	\$11,095.00	3.7%
MATERIALS AND SUPPLIES	\$112,500.00	\$112,000.00	\$138,700.00	23.8%
VEHICLE MAINTENANCE	\$25,000.00	\$25,000.00	\$25,000.00	0%
GREASE & OIL	\$25,000.00	\$27,000.00	\$27,000.00	0%
ELECTRICITY		\$0.00	\$2,040.00	N/A
TELEPHONE	\$4,900.00	\$5,400.00	\$5,400.00	0%
CONTRACTED SERVICES	\$25,000.00	\$25,000.00	\$25,000.00	0%
EQUIPMENT REPAIRS	\$25,000.00	\$27,000.00	\$27,000.00	0%
TRAVEL & TRAINING	\$2,900.00	\$2,900.00	\$2,900.00	0%
WATER & HEAT		\$0.00	\$3,600.00	N/A
MEM/DUES/SUBSCR	\$5,210.00	\$5,210.00	\$5,210.00	0%
MISCELLANEOUS EXPENSE	\$1,200.00	\$500.00	\$500.00	0%
SERVICE CONTRACTS	\$600.00	\$400.00	\$500.00	25%
EQUIPMENT RENTAL	\$1,000.00	\$1,000.00	\$1,000.00	0%
EMPLOYMENT EXPENSE	\$1,240.00	\$1,240.00	\$1,240.00	0%
Total Operating:	\$239,875.00	\$243,345.00	\$276,185.00	13.5%
Capital Outlay				
TRANSPORTATION		\$25,500.00	\$0.00	-100%
MACHINERY & EQUIPMENT	\$111,500.00	\$8,500.00	\$11,000.00	29.4%
OTHER OUTLAY		\$0.00	\$89,525.00	N/A
Total Capital Outlay:	\$111,500.00	\$34,000.00	\$100,525.00	195.7%
Total Expense Objects:	\$1,203,259.00	\$1,098,216.00	\$1,384,287.00	26%



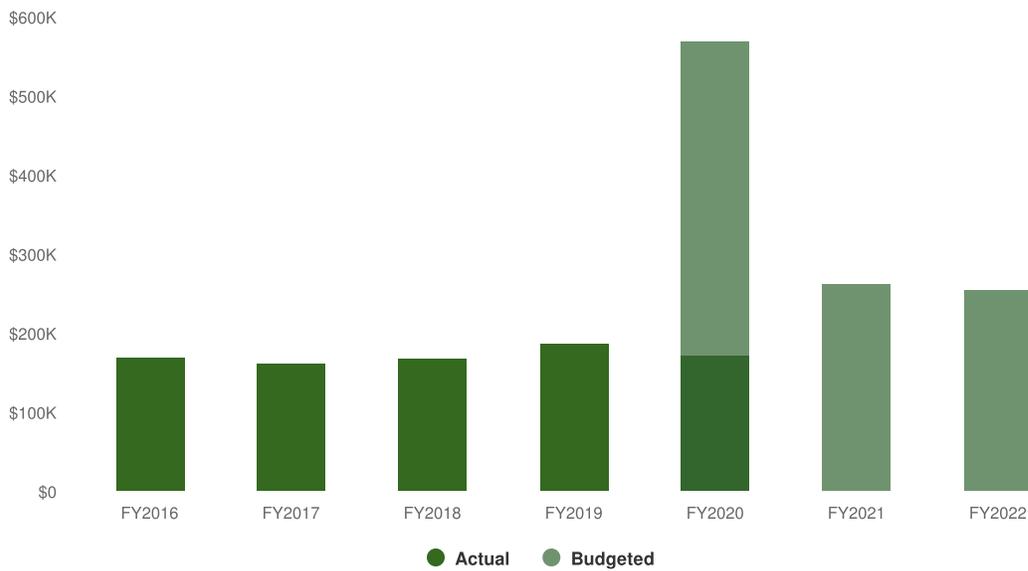
Garage Services



Expenditures Summary

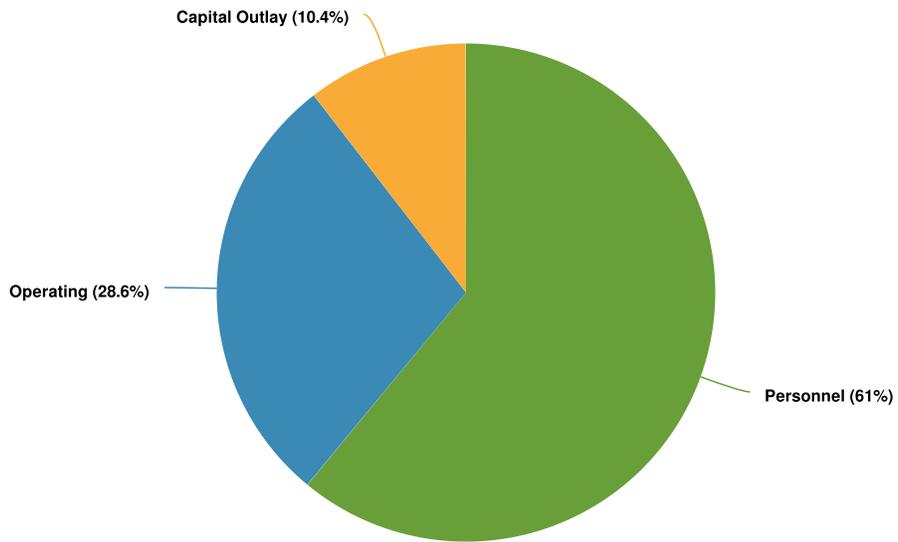
\$253,803 **-\$8,214**
(-3.13% vs. prior year)

Garage Services Proposed and Historical Budget vs. Actual

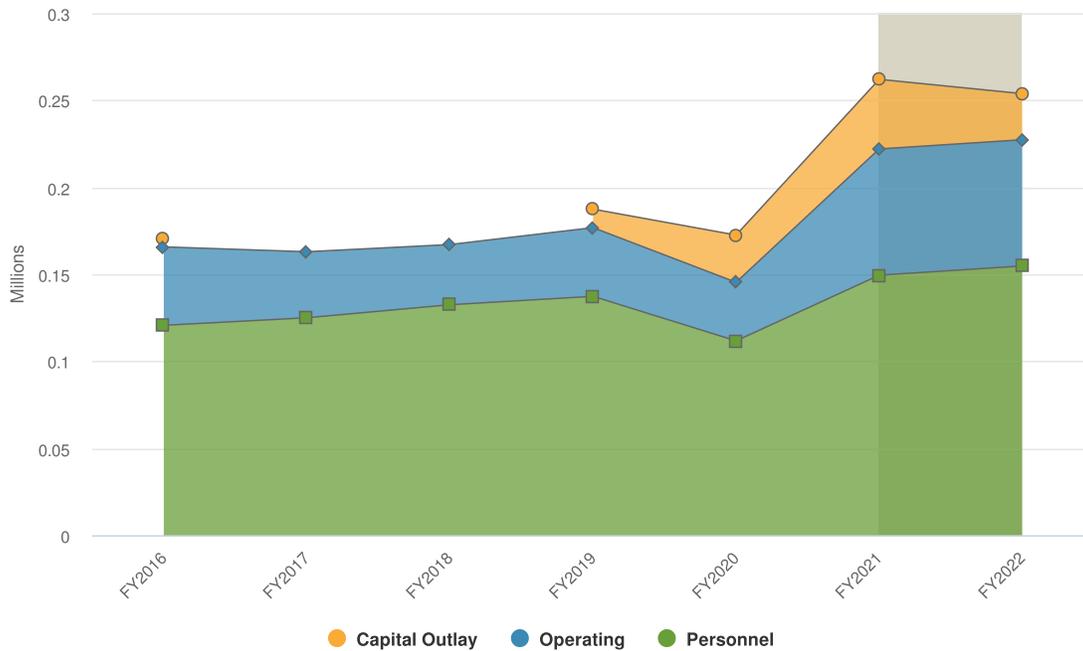


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel				
SALARIES REGULAR	\$99,640.00	\$102,622.00	\$105,695.00	3%
SALARIES OVERTIME	\$3,000.00	\$3,000.00	\$3,000.00	0%
SOCIAL SECURITY	\$7,852.00	\$8,080.00	\$7,679.00	-5%
SC RETIREMENT	\$16,452.00	\$16,484.00	\$17,967.00	9%
DEFERRED COMP MATCH	\$520.00	\$520.00	\$520.00	0%
MEDICAL INSURANCE	\$16,522.80	\$16,519.00	\$17,314.00	4.8%
WORKERS COMPENSATION	\$2,162.00	\$2,232.00	\$2,598.00	16.4%
Total Personnel:	\$146,148.80	\$149,457.00	\$154,773.00	3.6%
Operating				
UNIFORMS	\$2,000.00	\$3,075.00	\$2,050.00	-33.3%
MATERIALS AND SUPPLIES	\$10,000.00	\$16,500.00	\$16,500.00	0%
VEHICLE MAINTENANCE	\$2,000.00	\$3,000.00	\$3,000.00	0%
GREASE & OIL	\$8,000.00	\$9,000.00	\$9,000.00	0%
ELECTRICITY	\$7,000.00	\$7,000.00	\$7,000.00	0%
TELEPHONE	\$5,500.00	\$6,000.00	\$6,000.00	0%
TRAVEL & TRAINING	\$4,300.00	\$4,300.00	\$4,300.00	0%
WATER & HEAT	\$9,000.00	\$9,000.00	\$9,000.00	0%
MEM/DUES/SUBSCR	\$6,170.00	\$6,605.00	\$7,105.00	7.6%
BLDGS/GRNDS MTC	\$7,000.00	\$7,000.00	\$7,000.00	0%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
LEASE AGREEMENT		\$0.00	\$500.00	N/A
EMPLOYMENT EXPENSE	\$580.00	\$580.00	\$580.00	0%
Total Operating:	\$62,050.00	\$72,560.00	\$72,535.00	0%
Capital Outlay				
MACHINERY & EQUIPMENT	\$15,000.00	\$0.00	\$14,000.00	N/A
OTHER OUTLAY	\$346,000.00	\$40,000.00	\$12,495.00	-68.8%
Total Capital Outlay:	\$361,000.00	\$40,000.00	\$26,495.00	-33.8%
Total Expense Objects:	\$569,198.80	\$262,017.00	\$253,803.00	-3.1%



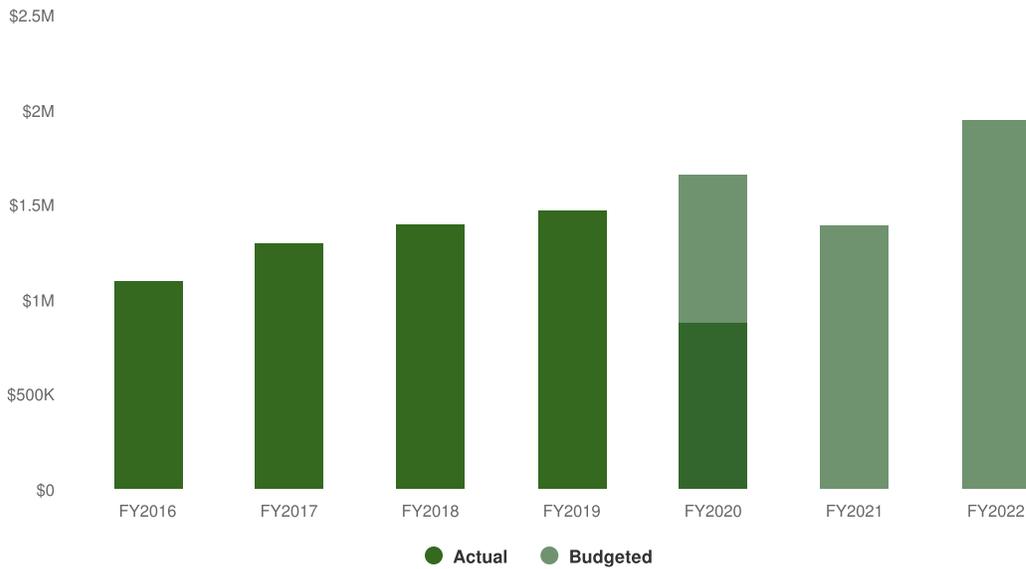
Parks And Recreation



Expenditures Summary

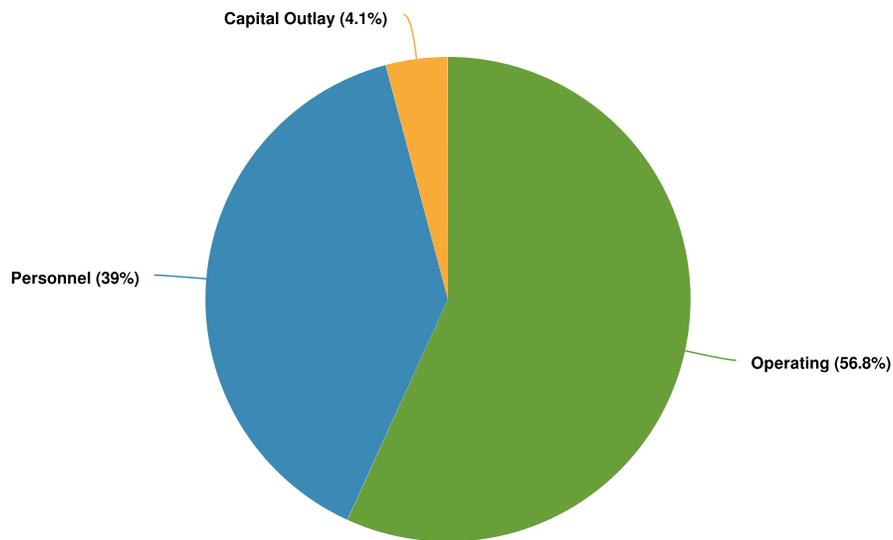
\$1,947,908 **\$558,563**
(40.20% vs. prior year)

Parks And Recreation Proposed and Historical Budget vs. Actual

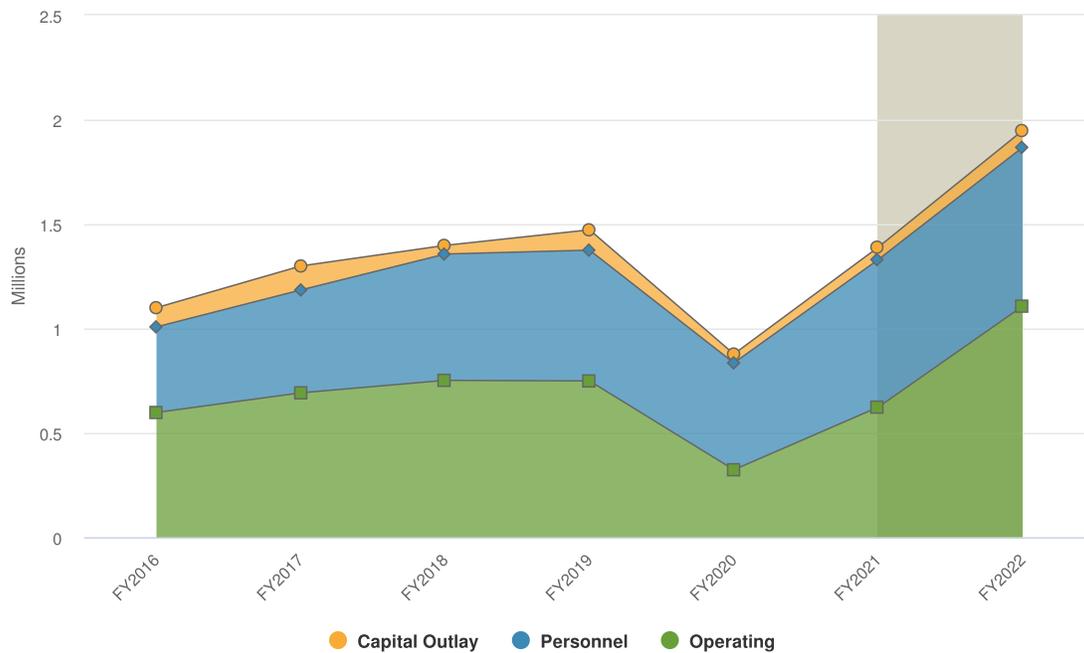


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel				
SALARIES REGULAR	\$495,568.00	\$512,178.00	\$548,752.00	7.1%
SALARIES OVERTIME	\$6,000.00	\$6,000.00	\$6,000.00	0%
SOCIAL SECURITY	\$38,370.00	\$39,641.00	\$35,907.00	-9.4%
SC RETIREMENT	\$72,361.00	\$72,269.00	\$80,094.00	10.8%
DEFERRED COMP MATCH	\$2,600.00	\$2,600.00	\$2,080.00	-20%
MEDICAL INSURANCE	\$67,192.00	\$67,172.00	\$80,939.00	20.5%
WORKERS COMPENSATION	\$8,153.00	\$6,741.00	\$6,861.00	1.8%
Total Personnel:	\$690,244.00	\$706,601.00	\$760,633.00	7.6%
Operating				
UNIFORMS	\$2,695.00	\$2,695.00	\$2,700.00	0.2%
MATERIALS AND SUPPLIES	\$74,975.00	\$57,054.00	\$64,275.00	12.7%
VEHICLE MAINTENANCE	\$3,000.00	\$3,000.00	\$3,500.00	16.7%
GREASE & OIL	\$10,000.00	\$10,000.00	\$10,000.00	0%
ELECTRICITY	\$43,000.00	\$43,000.00	\$60,000.00	39.5%
TELEPHONE	\$10,800.00	\$13,000.00	\$26,000.00	100%
CONTRACTED SERVICES	\$129,950.00	\$124,430.00	\$128,960.00	3.6%
RENTALS		\$0.00	\$85,000.00	N/A
EQUIPMENT REPAIRS	\$15,500.00	\$10,000.00	\$10,000.00	0%
TRAVEL & TRAINING	\$8,050.00	\$18,430.00	\$6,750.00	-63.4%
WATER & HEAT	\$30,600.00	\$30,600.00	\$30,600.00	0%
MEM/DUES/SUBSCR	\$9,070.00	\$10,200.00	\$9,675.00	-5.1%
ADVERTISING	\$7,000.00	\$7,000.00	\$6,500.00	-7.1%
ATHLETICS PGM SUPPLIES	\$167,921.00	\$153,385.00	\$151,415.00	-1.3%
BLDGS/GRNDS MTC	\$32,000.00	\$33,000.00	\$40,000.00	21.2%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
PARK IMPROVEMENTS		\$0.00	\$450,000.00	N/A
PROFESSIONAL SERVICES	\$89,000.00	\$89,500.00	\$4,500.00	-95%
LEASE AGREEMENT	\$3,600.00	\$1,700.00	\$1,700.00	0%
SERVICE CONTRACTS	\$16,850.00	\$13,650.00	\$12,600.00	-7.7%
EQUIPMENT RENTAL	\$1,000.00	\$1,000.00	\$1,000.00	0%
EMPLOYMENT EXPENSE	\$1,100.00	\$1,100.00	\$1,100.00	0%
Total Operating:	\$656,611.00	\$623,244.00	\$1,106,775.00	77.6%
Capital Outlay				
TRANSPORTATION	\$26,000.00	\$26,000.00	\$30,000.00	15.4%
MACHINERY & EQUIPMENT	\$35,000.00	\$8,000.00	\$35,000.00	337.5%
OTHER OUTLAY	\$250,000.00	\$25,500.00	\$15,500.00	-39.2%
Total Capital Outlay:	\$311,000.00	\$59,500.00	\$80,500.00	35.3%
Total Expense Objects:	\$1,657,855.00	\$1,389,345.00	\$1,947,908.00	40.2%



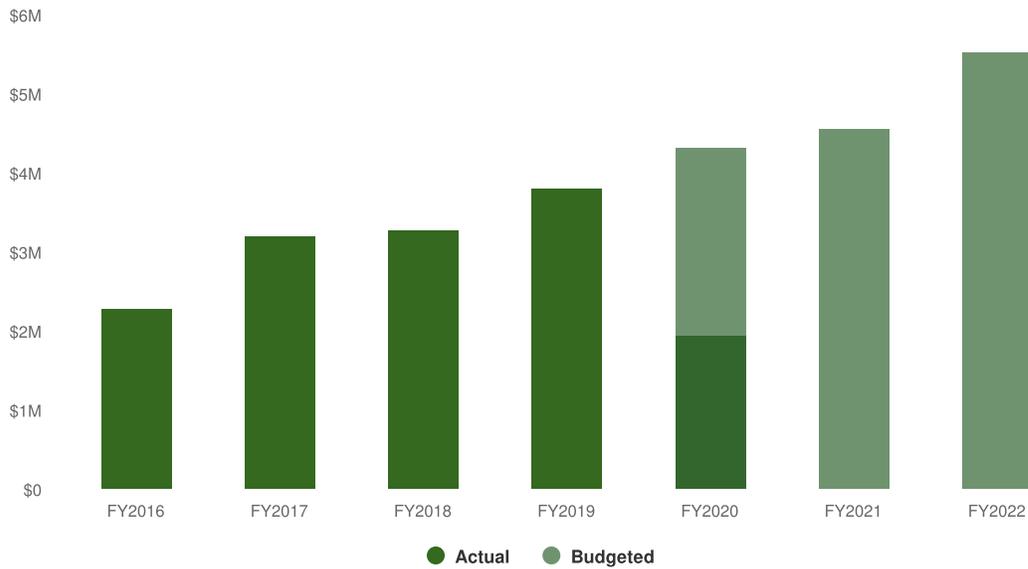
Water-Sewer Administration



Expenditures Summary

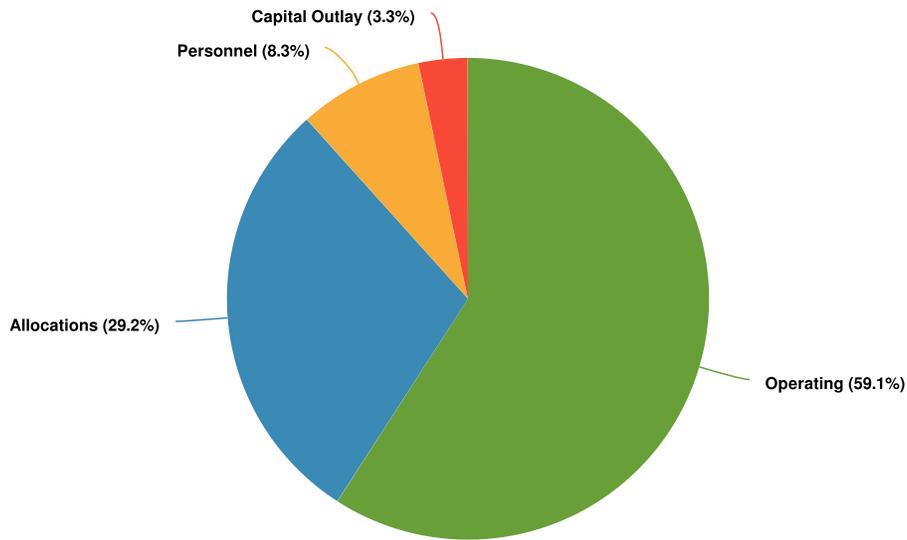
\$5,527,995 **\$953,913**
(20.85% vs. prior year)

Water-Sewer Administration Proposed and Historical Budget vs. Actual

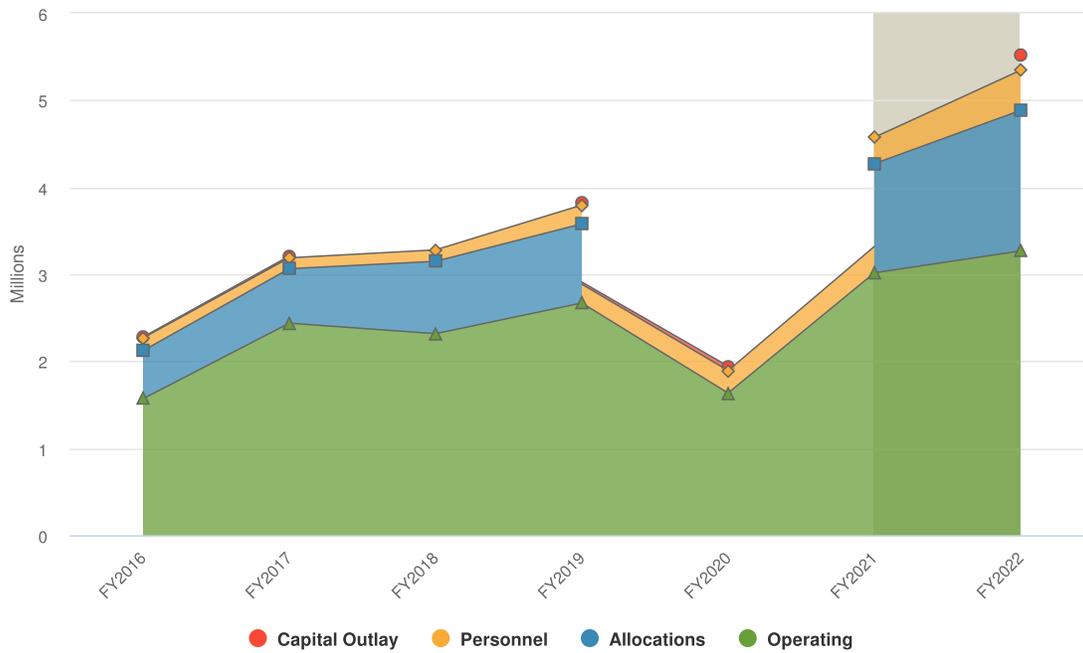


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel				
SALARIES REGULAR	\$259,612.00	\$221,882.00	\$331,613.00	49.5%
SALARIES OVERTIME	\$600.00	\$600.00	\$600.00	0%
SOCIAL SECURITY	\$19,906.00	\$17,019.00	\$24,538.00	44.2%
SC RETIREMENT	\$41,766.00	\$34,773.00	\$54,922.00	57.9%
DEFERRED COMP MATCH	\$1,170.00	\$910.00	\$910.00	0%
MEDICAL INSURANCE	\$30,493.00	\$26,188.00	\$41,715.00	59.3%
WORKERS COMPENSATION	\$2,229.00	\$1,646.00	\$7,013.00	326.1%
Total Personnel:	\$355,776.00	\$303,018.00	\$461,311.00	52.2%
Operating				
UNIFORMS	\$4,795.00	\$1,250.00	\$5,125.00	310%
MATERIALS AND SUPPLIES	\$35,880.00	\$38,000.00	\$41,700.00	9.7%
VEHICLE MAINTENANCE	\$2,000.00	\$2,000.00	\$2,500.00	25%
GREASE & OIL	\$5,000.00	\$5,000.00	\$6,000.00	20%
ELECTRICITY	\$4,000.00	\$4,000.00	\$1,800.00	-55%
TELEPHONE	\$6,760.00	\$12,540.00	\$8,760.00	-30.1%
TRAVEL & TRAINING	\$11,000.00	\$11,000.00	\$13,000.00	18.2%
WATER & HEAT	\$2,500.00	\$5,000.00	\$1,300.00	-74%
MEM/DUES/SUBSCR	\$24,830.00	\$25,370.00	\$31,310.00	23.4%
PERMITS	\$15,550.00	\$15,550.00	\$15,550.00	0%
ADVERTISING	\$4,000.00	\$4,000.00	\$4,000.00	0%
POSTAGE	\$60,000.00	\$250.00	\$55,000.00	21,900%
BLDGS/GRNDS MTC	\$6,500.00	\$7,500.00	\$12,500.00	66.7%
MISCELLANEOUS EXPENSE	\$1,000.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$160,000.00	\$160,000.00	\$150,000.00	-6.2%
LEASE AGREEMENT	\$720.00	\$720.00	\$720.00	0%
BULK WATER	\$2,223,800.00	\$2,685,238.00	\$2,873,204.00	7%
SERVICE CONTRACTS	\$38,260.00	\$37,760.00	\$44,400.00	17.6%
EMPLOYMENT EXPENSE	\$1,000.00	\$1,000.00	\$1,000.00	0%
Total Operating:	\$2,607,595.00	\$3,016,678.00	\$3,268,369.00	8.3%
Capital Outlay				
TRANSPORTATION	\$46,000.00	\$0.00	\$27,500.00	N/A
COMPUTER OUTLAY	\$3,000.00	\$0.00	\$20,000.00	N/A
OTHER OUTLAY		\$0.00	\$135,000.00	N/A
Total Capital Outlay:	\$49,000.00	\$0.00	\$182,500.00	N/A
Allocations				
GROSS REVENUE ALLOCATION	\$1,310,790.00	\$1,254,386.00	\$1,615,815.00	28.8%
Total Allocations:	\$1,310,790.00	\$1,254,386.00	\$1,615,815.00	28.8%
Total Expense Objects:	\$4,323,161.00	\$4,574,082.00	\$5,527,995.00	20.9%



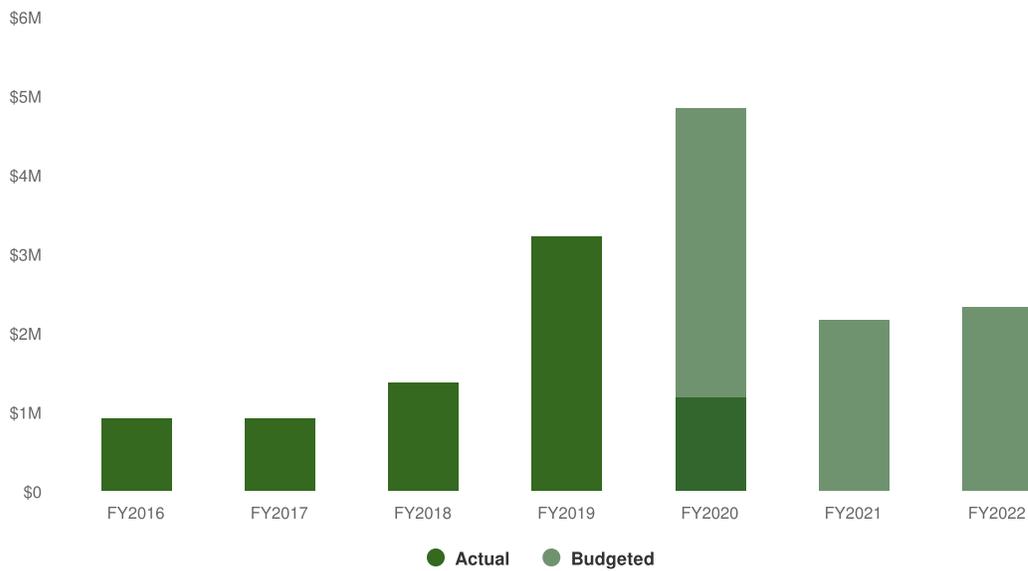
Water Maintenance



Expenditures Summary

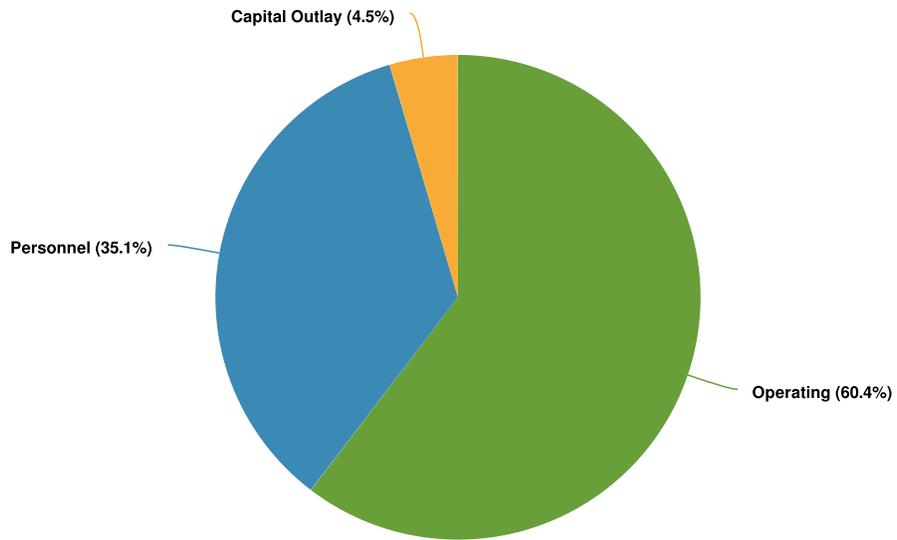
\$2,331,145 **\$154,823**
(7.11% vs. prior year)

Water Maintenance Proposed and Historical Budget vs. Actual

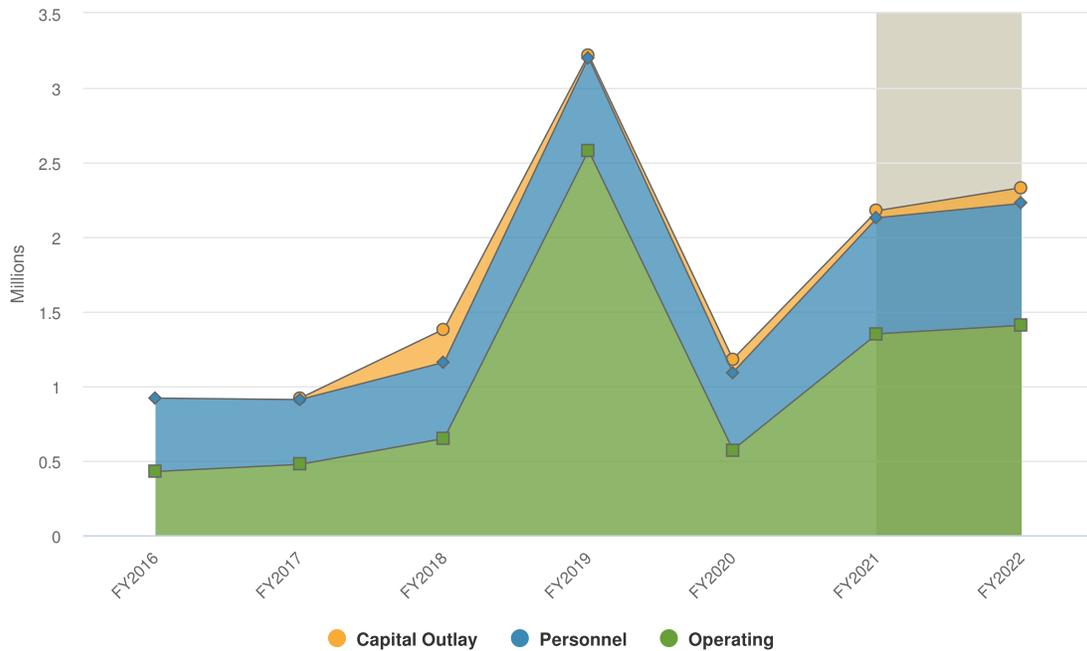


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel				
SALARIES REGULAR	\$469,183.00	\$514,066.00	\$536,239.00	4.3%
SALARIES OVERTIME	\$30,000.00	\$30,000.00	\$30,000.00	0%
SOCIAL SECURITY	\$38,187.00	\$41,621.00	\$41,832.00	0.5%
SC RETIREMENT	\$80,000.00	\$84,798.00	\$93,548.00	10.3%
DEFERRED COMP MATCH	\$3,250.00	\$3,510.00	\$1,690.00	-51.9%
MEDICAL INSURANCE	\$83,352.00	\$90,849.00	\$98,558.00	8.5%
WORKERS COMPENSATION	\$11,204.00	\$13,251.00	\$15,603.00	17.7%
Total Personnel:	\$715,176.00	\$778,095.00	\$817,470.00	5.1%
Operating				
UNIFORMS	\$10,837.00	\$12,537.00	\$14,560.00	16.1%
MATERIALS AND SUPPLIES	\$139,600.00	\$157,000.00	\$199,200.00	26.9%
VEHICLE MAINTENANCE	\$9,000.00	\$12,000.00	\$12,000.00	0%
GREASE & OIL	\$20,000.00	\$20,000.00	\$25,000.00	25%
ELECTRICITY		\$0.00	\$2,500.00	N/A
TELEPHONE	\$11,000.00	\$13,000.00	\$14,800.00	13.8%
CONTRACTED SERVICES	\$655,000.00	\$260,000.00	\$235,000.00	-9.6%
RENTALS	\$5,000.00	\$5,000.00	\$5,000.00	0%
EQUIPMENT REPAIRS	\$20,000.00	\$20,000.00	\$20,000.00	0%
TRAVEL & TRAINING	\$15,300.00	\$5,800.00	\$13,500.00	132.8%
WATER AND HEAT		\$0.00	\$2,500.00	N/A
MEM/DUES/SUBSCR	\$2,340.00	\$2,155.00	\$3,160.00	46.6%
POSTAGE		\$250.00	\$250.00	0%
MISCELLANEOUS EXPENSE	\$1,000.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$97,000.00	\$102,000.00	\$102,000.00	0%
STREET REPAIRS	\$100,000.00	\$100,000.00	\$100,000.00	0%
LEASE AGREEMENT		\$720.00	\$720.00	0%
SERVICE CONTRACTS	\$21,765.00	\$21,765.00	\$24,985.00	14.8%
WATER LINE REHAB/ MTC		\$100,000.00		N/A
EMPLOYMENT EXPENSE	\$2,000.00	\$2,000.00	\$2,000.00	0%
HYDRANT REPAIRS & MTC	\$60,000.00	\$60,000.00	\$60,000.00	0%
WATER METERS	\$456,000.00	\$456,000.00	\$570,000.00	25%
Total Operating:	\$1,625,842.00	\$1,350,727.00	\$1,407,675.00	4.2%
Capital Outlay				
TRANSPORTATION	\$32,000.00	\$0.00	\$81,000.00	N/A
COMPUTER OUTLAY	\$5,000.00			N/A
MACHINERY & EQUIPMENT	\$6,000.00	\$47,500.00	\$25,000.00	-47.4%
OTHER OUTLAY	\$2,460,557.00	\$0.00		N/A
Total Capital Outlay:	\$2,503,557.00	\$47,500.00	\$106,000.00	123.2%
Total Expense Objects:	\$4,844,575.00	\$2,176,322.00	\$2,331,145.00	7.1%



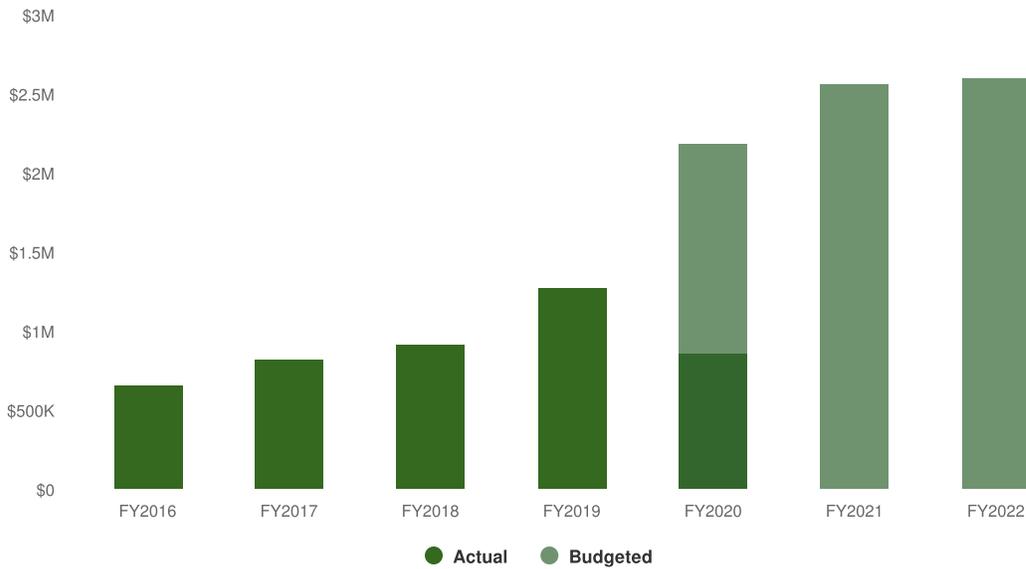
Sewer Maintenance



Expenditures Summary

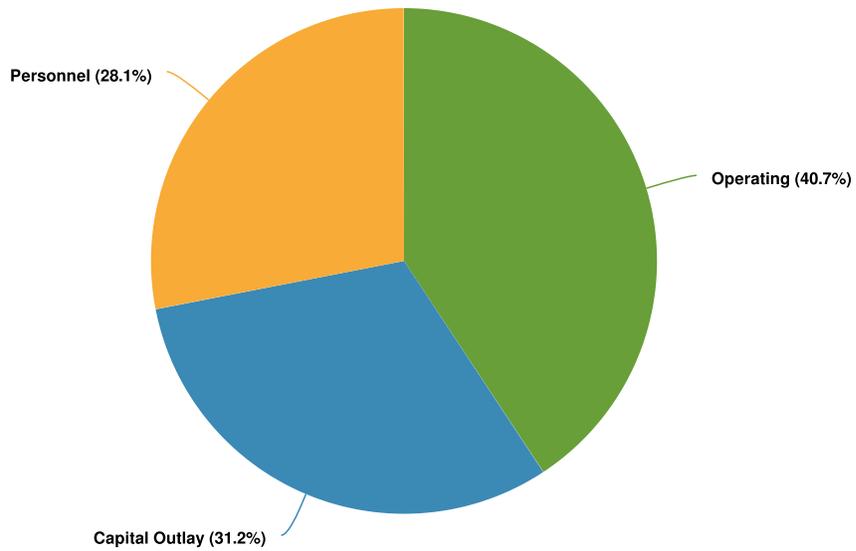
\$2,601,597 **\$36,743**
(1.43% vs. prior year)

Sewer Maintenance Proposed and Historical Budget vs. Actual

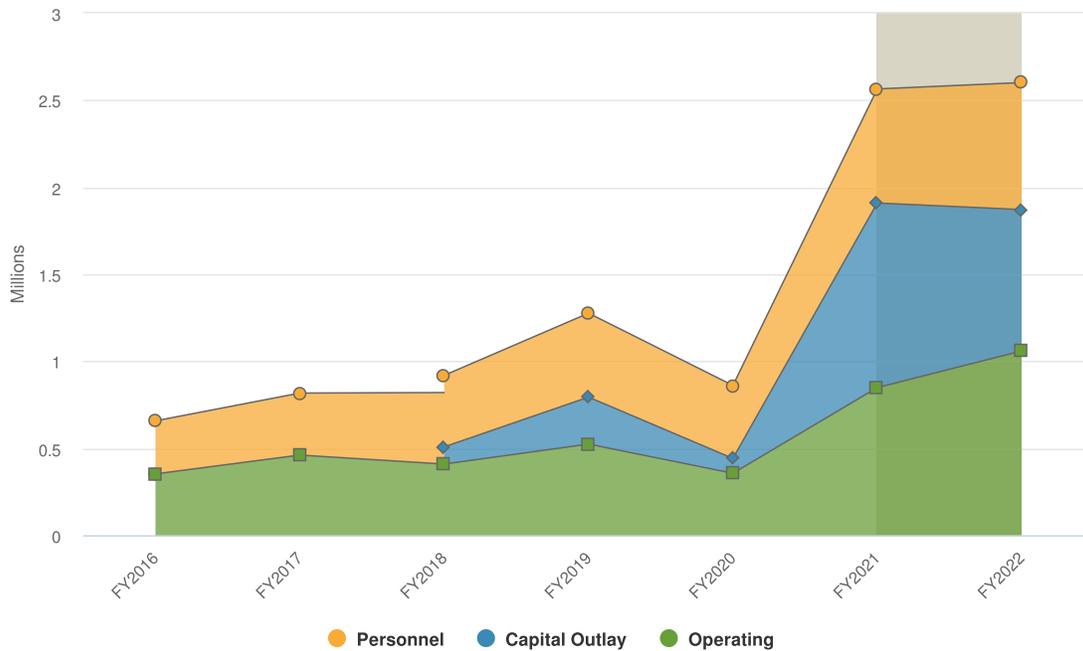


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel				
SALARIES REGULAR	\$419,000.00	\$432,470.00	\$490,137.00	13.3%
SALARIES OVERTIME	\$20,000.00	\$20,000.00	\$20,000.00	0%
SOCIAL SECURITY	\$33,583.00	\$34,614.00	\$37,831.00	9.3%
SC RETIREMENT	\$70,351.00	\$70,418.00	\$84,273.00	19.7%
DEFERRED COMP MATCH	\$2,990.00	\$2,990.00	\$2,210.00	-26.1%
MEDICAL INSURANCE	\$77,818.00	\$81,403.00	\$77,700.00	-4.5%
WORKERS COMPENSATION	\$10,536.00	\$13,448.00	\$17,626.00	31.1%
Total Personnel:	\$634,278.00	\$655,343.00	\$729,777.00	11.4%
Operating				
UNIFORMS	\$10,837.00	\$11,037.00	\$12,730.00	15.3%
MATERIALS AND SUPPLIES	\$100,000.00	\$102,500.00	\$106,200.00	3.6%
VEHICLE MAINTENANCE	\$5,000.00	\$5,000.00	\$12,000.00	140%
GREASE & OIL	\$21,000.00	\$21,000.00	\$25,000.00	19%
ELECTRICITY		\$0.00	\$2,500.00	N/A
TELEPHONE	\$9,800.00	\$12,000.00	\$17,760.00	48%
CONTRACTED SERVICES	\$117,000.00	\$162,000.00	\$87,000.00	-46.3%
RENTALS	\$5,000.00	\$5,000.00	\$8,000.00	60%
EQUIPMENT REPAIRS	\$20,000.00	\$20,000.00	\$20,000.00	0%
TRAVEL & TRAINING	\$10,700.00	\$6,500.00	\$13,500.00	107.7%
WATER AND HEAT		\$0.00	\$2,500.00	N/A
MEM/DUES/SUBSCR	\$3,210.00	\$2,290.00	\$5,110.00	123.1%
BLDGS/GRNDS MTC	\$5,000.00			N/A
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$75,000.00	\$75,350.00	\$76,000.00	0.9%
LEASE AGREEMENT		\$720.00	\$720.00	0%
ELECTRICITY LIFT STATIONS	\$96,000.00	\$100,000.00	\$100,000.00	0%
PUMP STATION REPAIRS	\$150,000.00	\$150,000.00	\$200,000.00	33.3%
SERVICE CONTRACTS		\$300.00	\$300.00	0%
YORK CO. SEWER PROCESSING	\$110,000.00	\$135,000.00	\$135,000.00	0%
TEGA CAY SWR TRANSP/TRTMT	\$10,000.00	\$15,000.00	\$210,000.00	1,300%
EMPLOYMENT EXPENSE	\$2,000.00	\$500.00	\$500.00	0%
PUMP STATION MONITORING	\$24,000.00	\$24,000.00	\$24,000.00	0%
Total Operating:	\$775,047.00	\$848,697.00	\$1,059,320.00	24.8%
Capital Outlay				
TRANSPORTATION	\$25,000.00	\$25,500.00	\$27,500.00	7.8%
COMPUTER OUTLAY	\$2,500.00			N/A
MACHINERY & EQUIPMENT		\$255,000.00	\$0.00	-100%
OTHER OUTLAY	\$750,000.00	\$780,314.00	\$785,000.00	0.6%
Total Capital Outlay:	\$777,500.00	\$1,060,814.00	\$812,500.00	-23.4%
Total Expense Objects:	\$2,186,825.00	\$2,564,854.00	\$2,601,597.00	1.4%



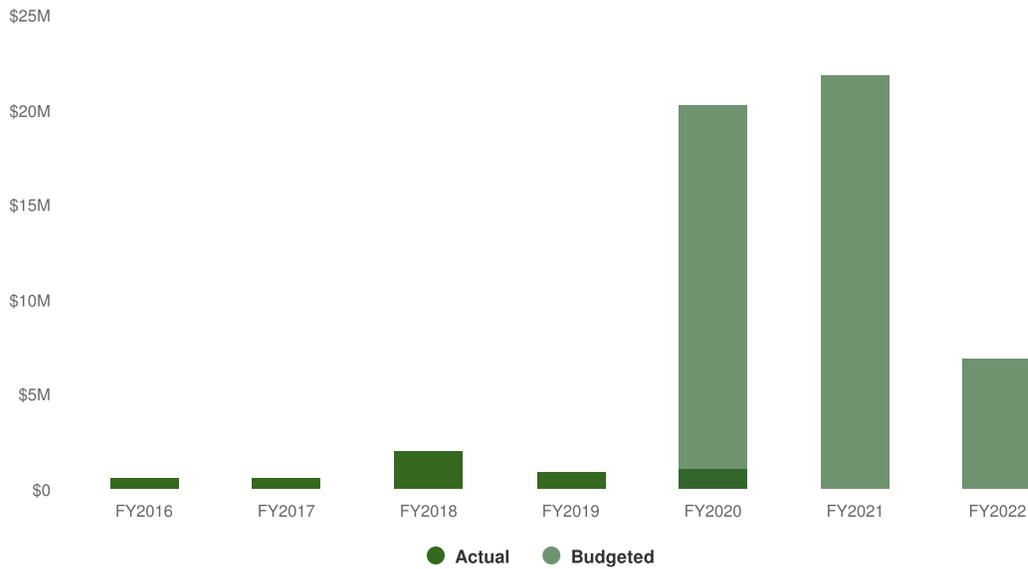
Waste Treatment Plant



Expenditures Summary

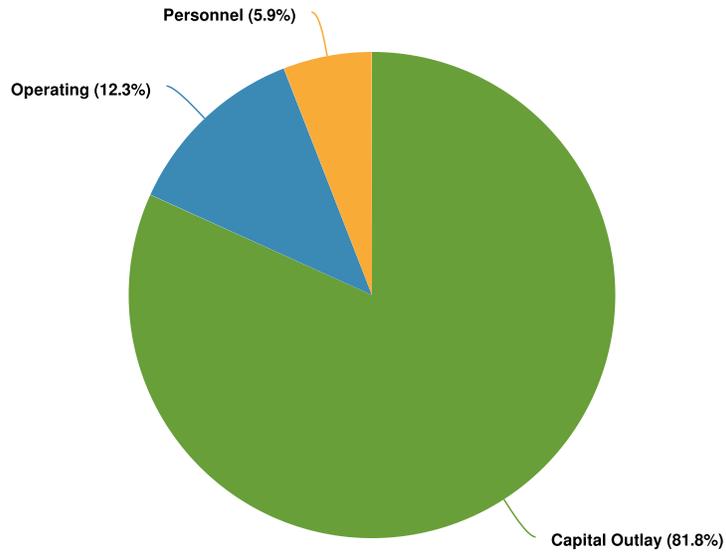
\$6,880,020 **-\$14,944,466**
(-68.48% vs. prior year)

Waste Treatment Plant Proposed and Historical Budget vs. Actual

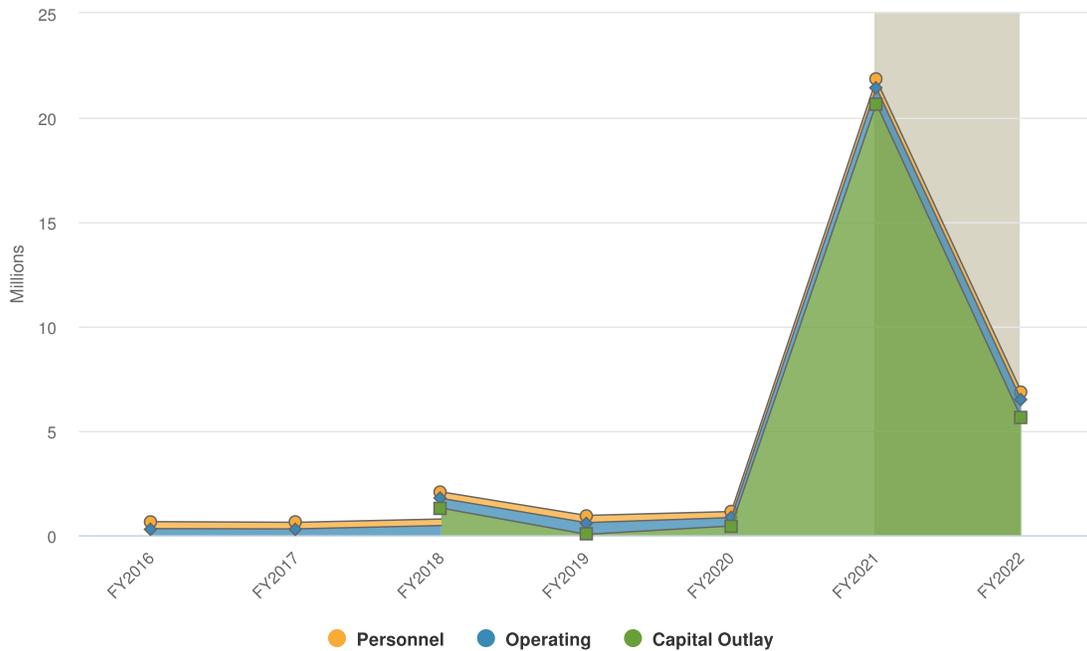


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel				
SALARIES REGULAR	\$259,460.00	\$268,129.00	\$273,094.00	1.9%
SALARIES OVERTIME	\$15,000.00	\$15,000.00	\$15,000.00	0%
SOCIAL SECURITY	\$20,996.00	\$21,659.00	\$21,311.00	-1.6%
SC RETIREMENT	\$43,998.00	\$44,185.00	\$47,626.00	7.8%
DEFERRED COMP MATCH	\$1,300.00	\$1,300.00	\$1,300.00	0%
MEDICAL INSURANCE	\$35,867.00	\$35,856.00	\$37,573.00	4.8%
WORKERS COMPENSATION	\$8,020.00	\$8,229.00	\$9,537.00	15.9%
Total Personnel:	\$384,641.00	\$394,358.00	\$405,441.00	2.8%
Operating				
UNIFORMS	\$4,200.00	\$1,500.00	\$3,000.00	100%
MATERIALS AND SUPPLIES	\$23,500.00	\$27,500.00	\$30,000.00	9.1%
VEHICLE MAINTENANCE	\$3,000.00	\$3,000.00	\$3,000.00	0%
GREASE & OIL	\$6,000.00	\$6,000.00	\$6,000.00	0%
ELECTRICITY	\$175,000.00	\$175,000.00	\$250,000.00	42.9%
TELEPHONE	\$8,000.00	\$14,500.00	\$15,220.00	5%
CONTRACTED SERVICES	\$6,000.00	\$8,000.00	\$10,000.00	25%
EQUIPMENT REPAIRS	\$50,000.00	\$100,000.00	\$100,000.00	0%
TRAVEL & TRAINING	\$6,800.00	\$2,000.00	\$5,000.00	150%
WATER & HEAT	\$4,100.00	\$4,100.00	\$4,100.00	0%
MEM/DUES/SUBSCR	\$5,375.00	\$2,875.00	\$3,625.00	26.1%
PERMITS	\$3,500.00	\$4,500.00	\$4,500.00	0%
POSTAGE		\$250.00	\$250.00	0%
BLDGS/GRNDS MTC	\$6,000.00	\$6,000.00	\$6,000.00	0%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
LAB SUPPLIES	\$15,000.00	\$20,000.00	\$20,000.00	0%
PROFESSIONAL SERVICES	\$66,000.00	\$66,000.00	\$70,000.00	6.1%
LANDFILL FEES SLUGE	\$192,000.00	\$192,000.00	\$192,000.00	0%
CHEMICALS	\$50,000.00	\$50,000.00	\$50,000.00	0%
SERVICE CONTRACTS	\$10,000.00	\$10,000.00	\$10,000.00	0%
LIME	\$30,000.00	\$30,000.00	\$30,000.00	0%
ALUM	\$35,000.00	\$35,000.00	\$35,000.00	0%
EMPLOYMENT EXPENSE	\$1,000.00	\$1,000.00	\$1,000.00	0%
Total Operating:	\$700,975.00	\$759,725.00	\$849,195.00	11.8%
Capital Outlay				
COMPUTER OUTLAY	\$2,500.00			N/A
OTHER OUTLAY	\$19,192,014.00	\$20,670,403.00	\$5,625,384.00	-72.8%
Total Capital Outlay:	\$19,194,514.00	\$20,670,403.00	\$5,625,384.00	-72.8%
Total Expense Objects:	\$20,280,130.00	\$21,824,486.00	\$6,880,020.00	-68.5%



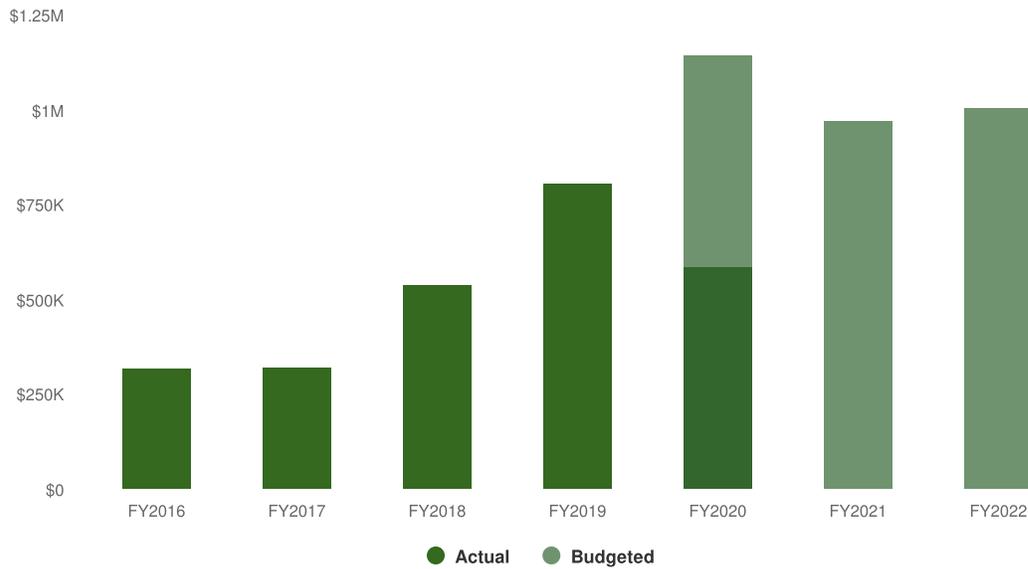
Stormwater



Expenditures Summary

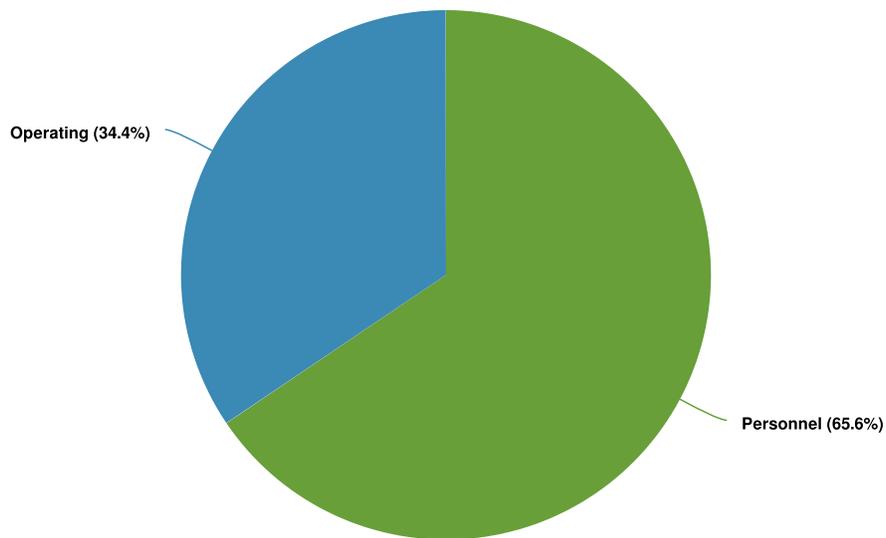
\$1,006,031 **\$35,102**
(3.62% vs. prior year)

Stormwater Proposed and Historical Budget vs. Actual

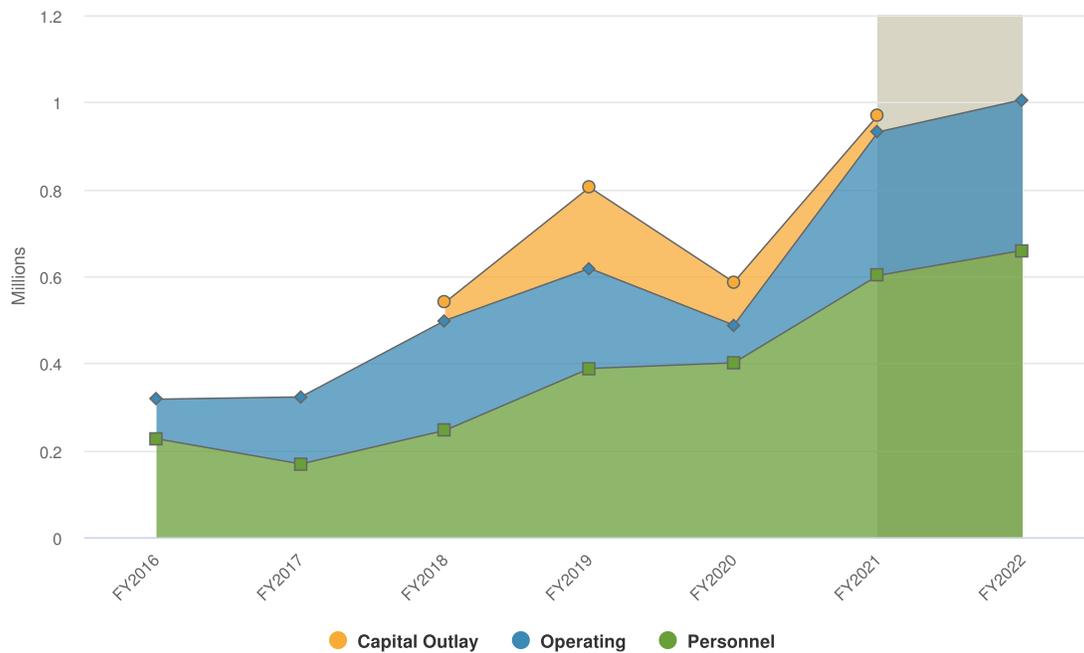


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel				
SALARIES REGULAR	\$415,287.00	\$427,395.00	\$459,539.00	7.5%
SALARIES OVERTIME	\$2,000.00	\$2,000.00	\$2,000.00	0%
SOCIAL SECURITY	\$31,922.00	\$32,848.00	\$34,269.00	4.3%
SC RETIREMENT	\$66,872.00	\$67,007.00	\$76,282.00	13.8%
DEFERRED COMP MATCH	\$2,340.00	\$2,340.00	\$1,560.00	-33.3%
GROUP INSURANCE	\$55,882.00	\$58,013.00	\$72,870.00	25.6%
WORKERS COMPENSATION	\$12,443.00	\$12,434.00	\$12,999.00	4.5%
Total Personnel:	\$586,746.00	\$602,037.00	\$659,519.00	9.5%
Operating				
UNIFORMS	\$11,635.00	\$4,560.00	\$14,385.00	215.5%
MATERIALS AND SUPPLIES	\$86,600.00	\$49,050.00	\$48,800.00	-0.5%
VEHICLE REPAIRS	\$2,500.00	\$2,500.00	\$2,500.00	0%
GREASE & OIL	\$8,000.00	\$8,000.00	\$8,000.00	0%
ELECTRICITY	\$3,570.00	\$3,570.00	\$3,570.00	0%
TELEPHONE	\$13,800.00	\$12,000.00	\$12,720.00	6%
CONTRACTED SERVICES		\$21,000.00	\$37,000.00	76.2%
TRAVEL & TRAINING	\$15,000.00	\$1,000.00	\$10,000.00	900%
WATER AND HEAT		\$0.00	\$500.00	N/A
MEM/DUES/SUBSCR	\$7,910.00	\$5,095.00	\$6,245.00	22.6%
PERMITS	\$2,000.00	\$2,000.00	\$2,000.00	0%
BLDGS/GRNDS MTC	\$10,031.00	\$1,000.00	\$0.00	-100%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$100,000.00	\$84,348.00	\$100,000.00	18.6%
LEASE AGREEMENT	\$720.00	\$720.00	\$720.00	0%
CONTINGENCIES	\$49,954.00	\$60,362.00	\$25,385.00	-57.9%
SERVICE CONTRACTS	\$14,800.00	\$8,300.00	\$8,300.00	0%
STORMSEWER MAINTENANCE	\$85,000.00	\$25,000.00	\$25,000.00	0%
OTHER INS EXPENSE	\$38,464.00	\$40,387.00	\$40,387.00	0%
EMPLOYMENT EXPENSE	\$500.00	\$500.00	\$500.00	0%
Total Operating:	\$450,984.00	\$329,892.00	\$346,512.00	5%
Capital Outlay				
TRANSPORTATION		\$39,000.00	\$0.00	-100%
MACHINERY & EQUIPMENT	\$105,000.00			N/A
Total Capital Outlay:	\$105,000.00	\$39,000.00	\$0.00	-100%
Total Expense Objects:	\$1,142,730.00	\$970,929.00	\$1,006,031.00	3.6%

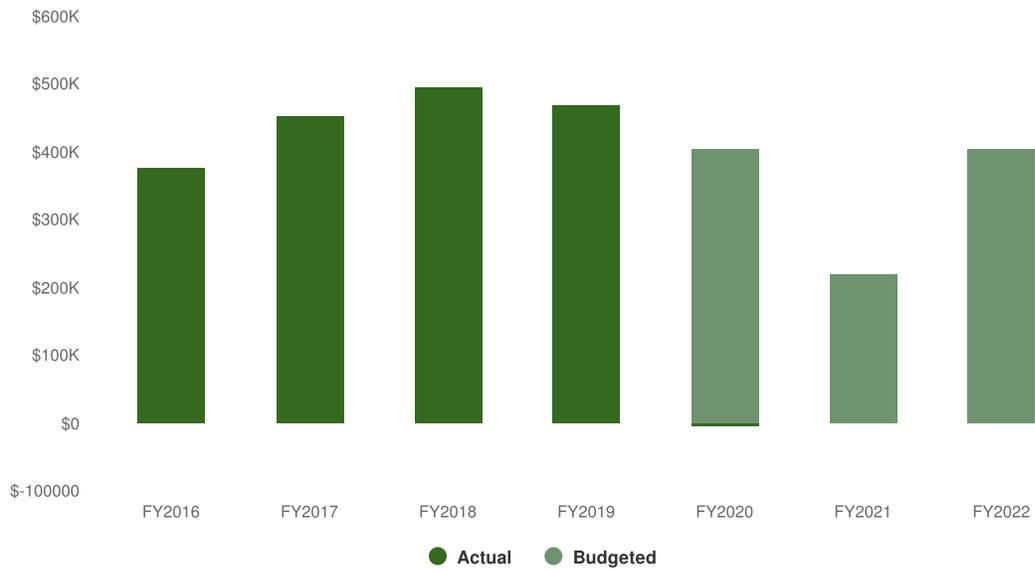


Program Revenues

Revenues Summary

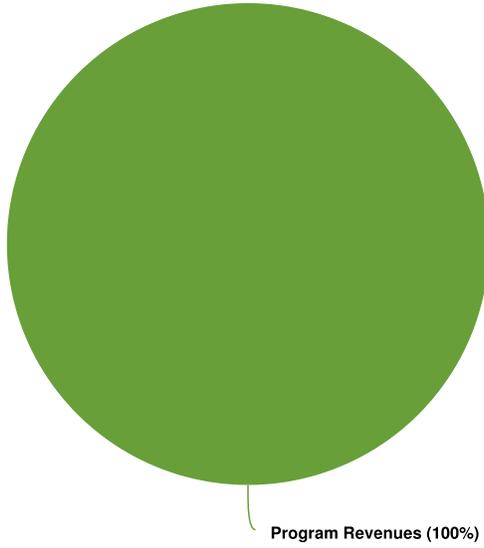
\$405,000 **\$185,000**
(84.09% vs. prior year)

Program Revenues Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Revenue Source					



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Program Revenues					
ATHLETICS REVENUE	100-00-0000-000-443280	\$405,000.00	\$220,000.00	\$405,000.00	84.1%
Total Program Revenues:		\$405,000.00	\$220,000.00	\$405,000.00	84.1%
Total Revenue Source:		\$405,000.00	\$220,000.00	\$405,000.00	84.1%

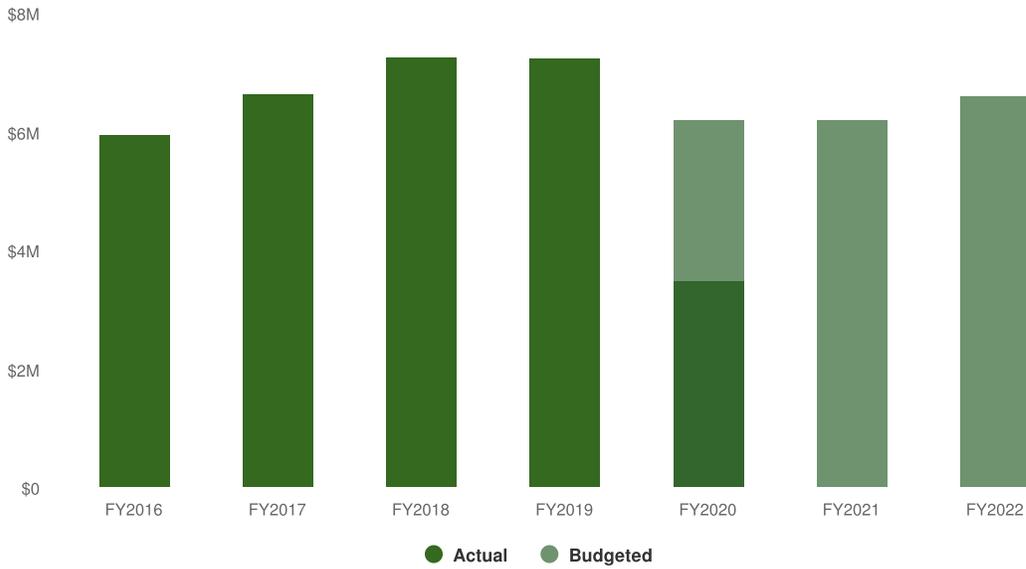


Fines, Fees, Licenses and Permits

Revenues Summary

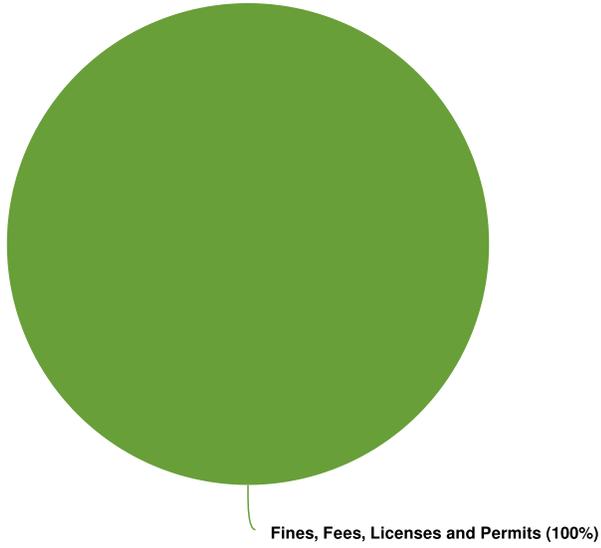
\$6,608,950 **\$395,950**
(6.37% vs. prior year)

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



Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Revenue Source					



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Fines, Fees, Licenses and Permits					
POLICE COURT FINES & BOND	100-00-0000-000-442100	\$60,000.00	\$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	0%
PRIVILEGE LICENSE	100-00-0000-000-443250	\$3,700,000.00	\$3,700,000.00	\$4,000,000.00	8.1%
DUKE POWER LIEU OF FEE	100-00-0000-000-443260	\$425,000.00	\$400,000.00	\$450,000.00	12.5%
IN LIEU OF FEE- YORK ELECT	100-00-0000-000-443270	\$650,000.00	\$700,000.00	\$735,000.00	5%
CODE ENFORCE FINES	100-00-0000-000-444110	\$1,000.00	\$0.00	\$750.00	N/A
MISCELLANEOUS PERMITS	100-00-0000-000-444350	\$200.00	\$0.00	\$200.00	N/A
PLANNING ZONING FEES	100-00-0000-000-444360	\$175,000.00	\$165,000.00	\$175,000.00	6.1%
Total Fines, Fees, Licenses and Permits:		\$6,211,200.00	\$6,213,000.00	\$6,608,950.00	6.4%
Total Revenue Source:		\$6,211,200.00	\$6,213,000.00	\$6,608,950.00	6.4%

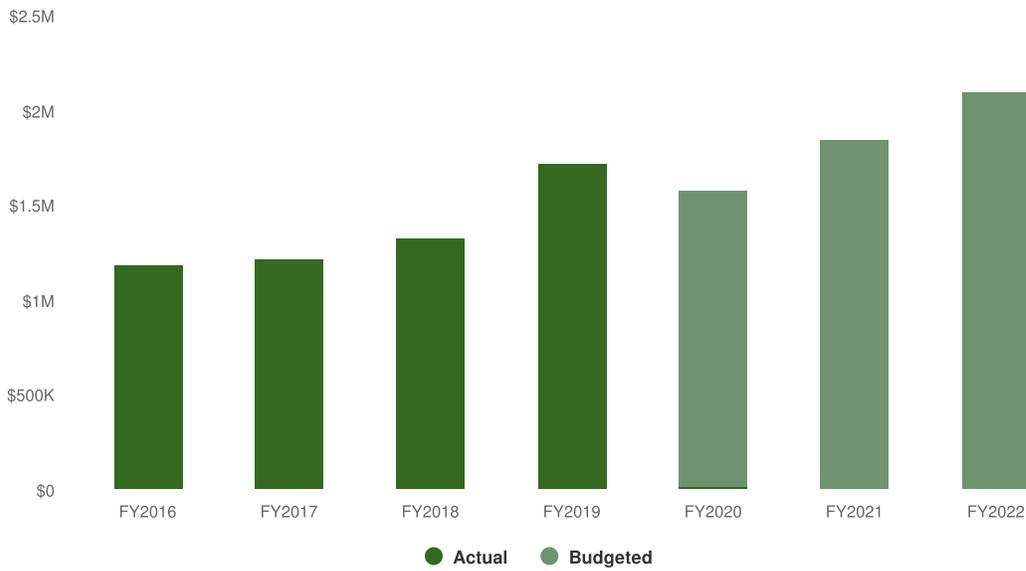


Charges for Services

Revenues Summary

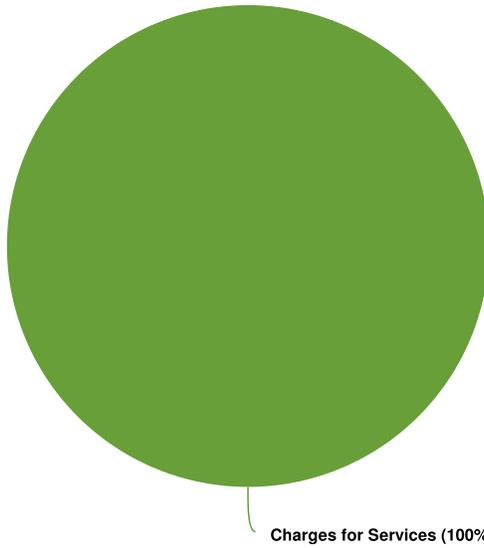
\$2,100,000 **\$252,500**
(13.67% vs. prior year)

Charges for Services Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Revenue Source					



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Charges for Services					
GARBAGE SERVICES	100-00-0000-000-441050	\$1,500,000.00	\$1,800,000.00	\$2,016,000.00	12%
CEMETERY LOTS/DEED FEES	100-00-0000-000-443150	\$50.00	\$0.00	\$0.00	0%
GRAVE OPENINGS	100-00-0000-000-443200	\$30,000.00	\$22,500.00	\$30,000.00	33.3%
PARKS RENTALS	100-00-0000-000-444070	\$40,000.00	\$20,000.00	\$40,000.00	100%
GYM RENTALS	100-00-0000-000-444090	\$14,000.00	\$5,000.00	\$14,000.00	180%
Total Charges for Services:		\$1,584,050.00	\$1,847,500.00	\$2,100,000.00	13.7%
Total Revenue Source:		\$1,584,050.00	\$1,847,500.00	\$2,100,000.00	13.7%

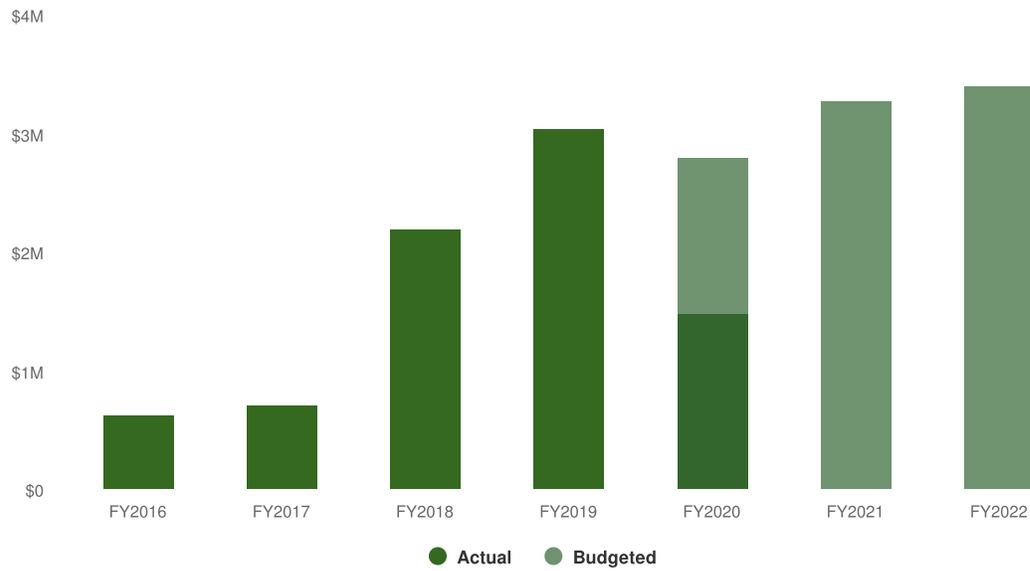


Intergovernmental

Revenues Summary

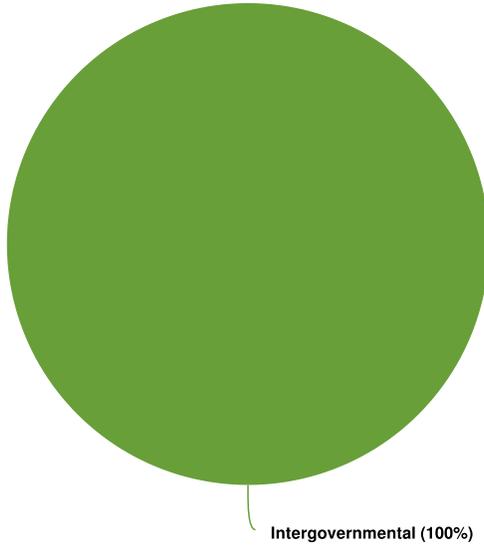
\$3,404,660 **\$124,466**
(3.79% vs. prior year)

Intergovernmental Proposed and Historical Budget vs. Actual

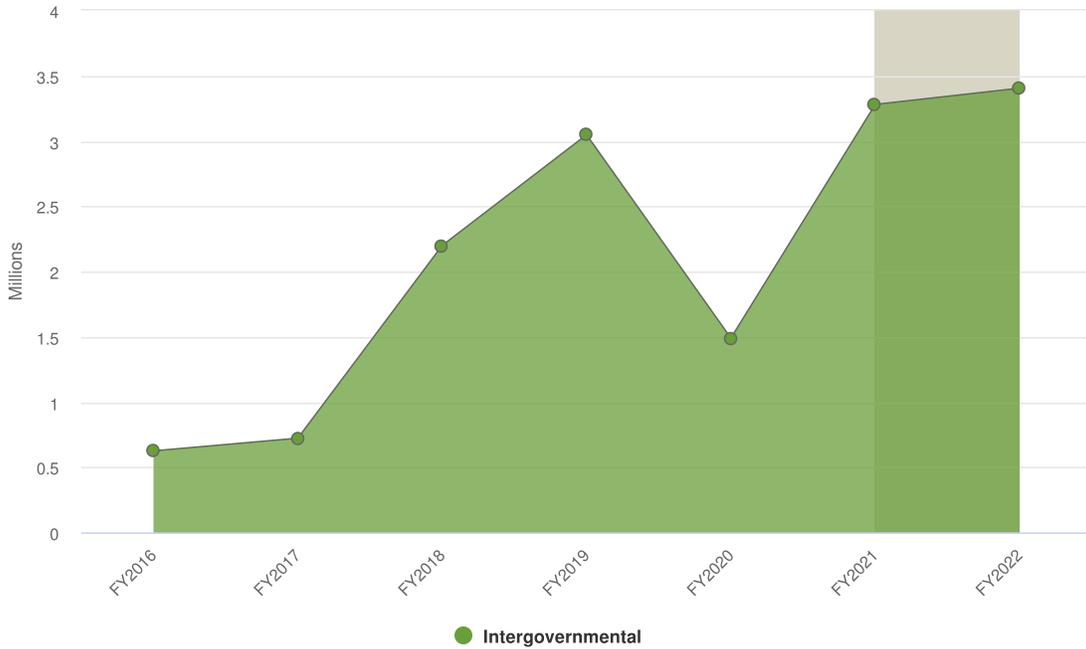


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Revenue Source					



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Intergovernmental					
YORK COUNTY FIRE PROTECTION	100-00-0000-000-442120	\$30,000.00	\$31,731.00	\$33,318.00	5%
PARKS AND REC FUNDING-COU	100-00-0000-000-443130	\$155,341.00	\$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	5%
EQUIP RENTAL SURCHARGE	100-00-0000-000-444230	\$2,000,000.00	\$2,400,000.00	\$2,570,400.00	7.1%
AID TO SUBDIVISIONS	100-00-0000-000-447000	\$263,000.00	\$263,000.00	\$262,834.00	-0.1%
MANUFACTURER'S TAX EXEMPT	100-00-0000-000-447230	\$600.00	\$600.00	\$900.00	50%
MERCHANTS INVENTORY TAX	100-00-0000-000-447250	\$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	-100%
Total Intergovernmental:		\$2,809,951.80	\$3,280,194.00	\$3,404,660.00	3.8%
Total Revenue Source:		\$2,809,951.80	\$3,280,194.00	\$3,404,660.00	3.8%

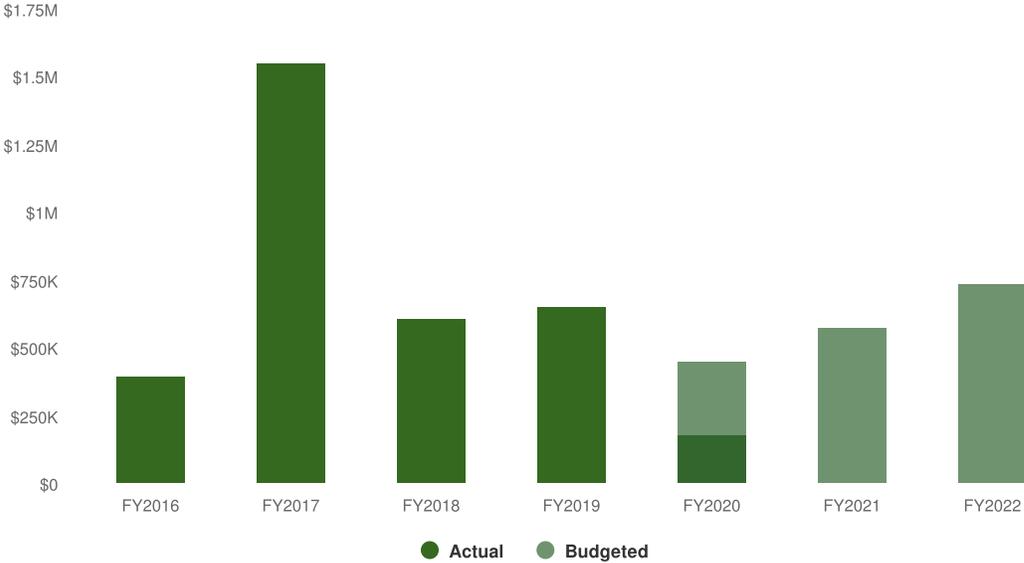


Miscellaneous

Revenues Summary

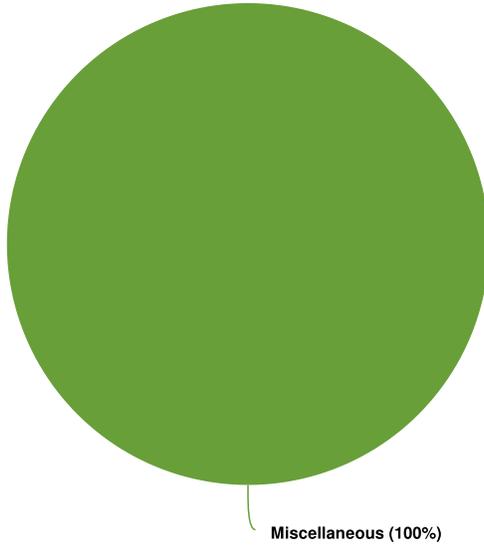
\$738,850 **\$160,850**
(27.83% vs. prior year)

Miscellaneous Proposed and Historical Budget vs. Actual

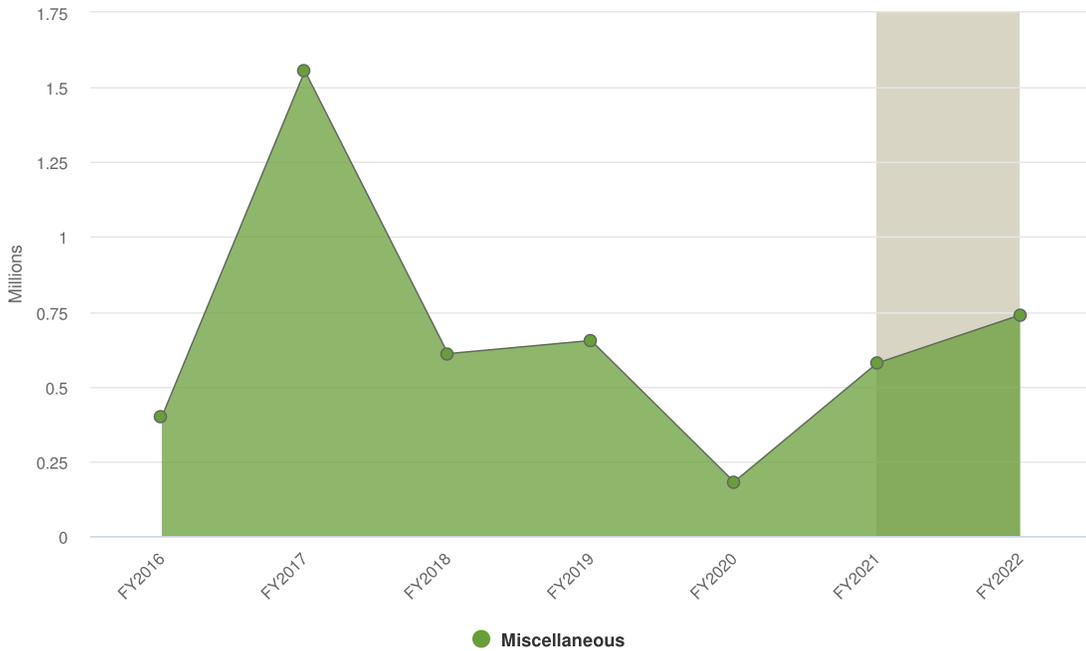


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Revenue Source					



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Miscellaneous					
SCHL DIST SAFTY OFCR-STATE	100-00-0000-000-444011	\$0.00	\$297,000.00	\$311,850.00	5%
MISCELLANEOUS INCOME	100-00-0000-000-444050	\$188,006.00	\$193,500.00	\$210,000.00	8.5%
SPRING FESTIVAL	100-00-0000-000-444080	\$200,000.00	\$25,000.00	\$150,000.00	500%
CRED CRD CONV FEE	100-00-0000-000-444120	\$60,000.00	\$60,000.00	\$60,000.00	0%
STREET ACCEPT FEES	100-00-0000-000-444500	\$4,000.00	\$0.00	\$3,000.00	N/A
RECYCLING	100-00-0000-000-448250	\$2,000.00	\$2,500.00	\$4,000.00	60%
Total Miscellaneous:		\$454,006.00	\$578,000.00	\$738,850.00	27.8%
Total Revenue Source:		\$454,006.00	\$578,000.00	\$738,850.00	27.8%

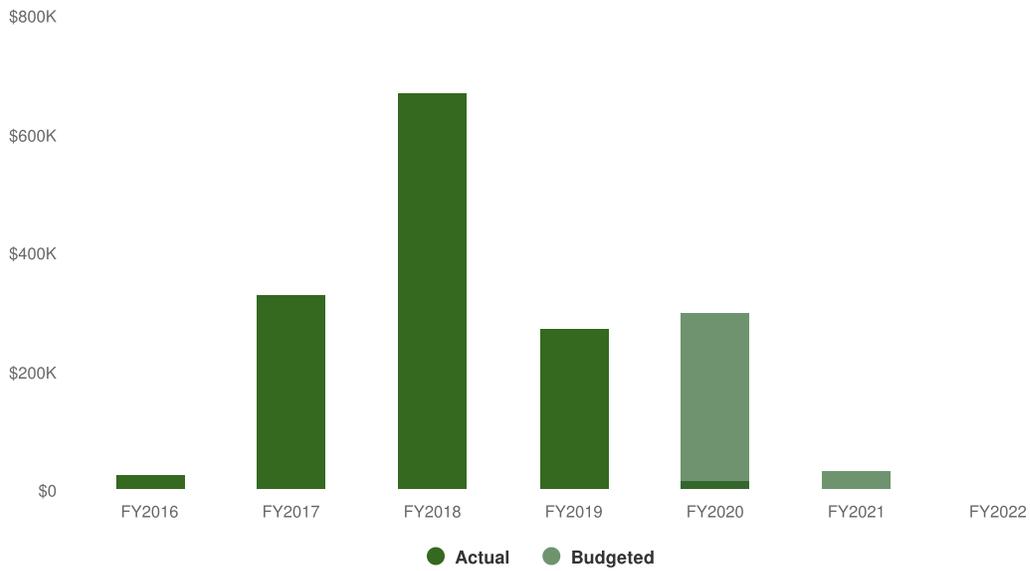


Grants

Revenues Summary

\$0 **-\$32,461**
(-100.00% vs. prior year)

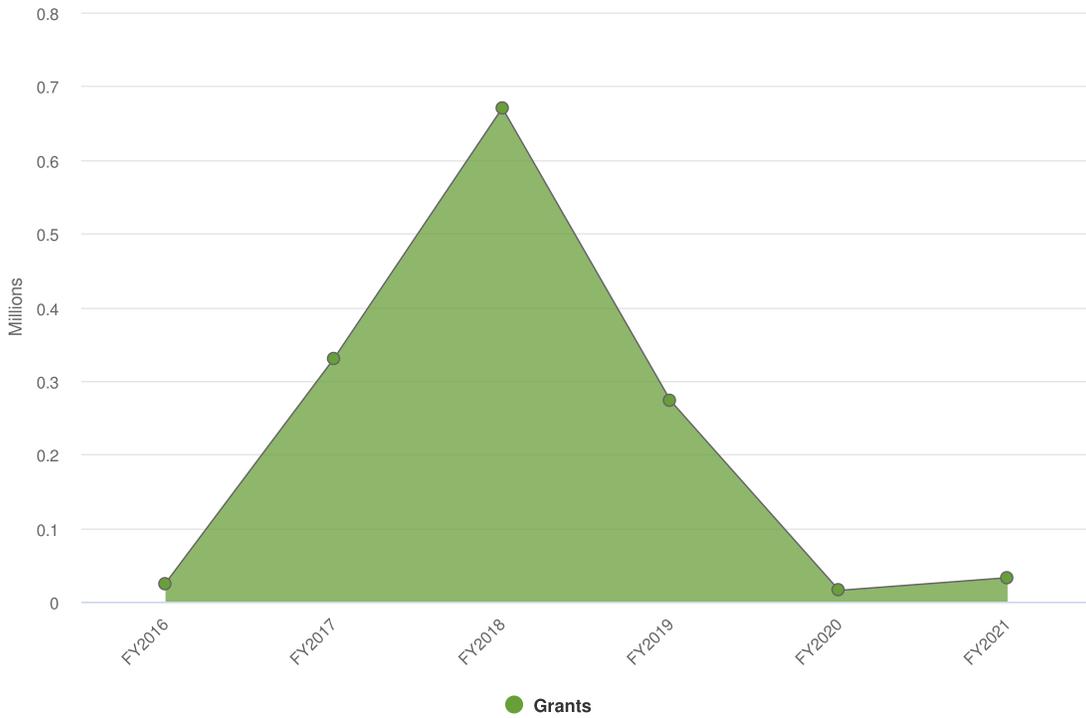
Grants Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2022 Revenues by Source

Budgeted and Historical 2022 Revenues by Source



Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Revenue Source					



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

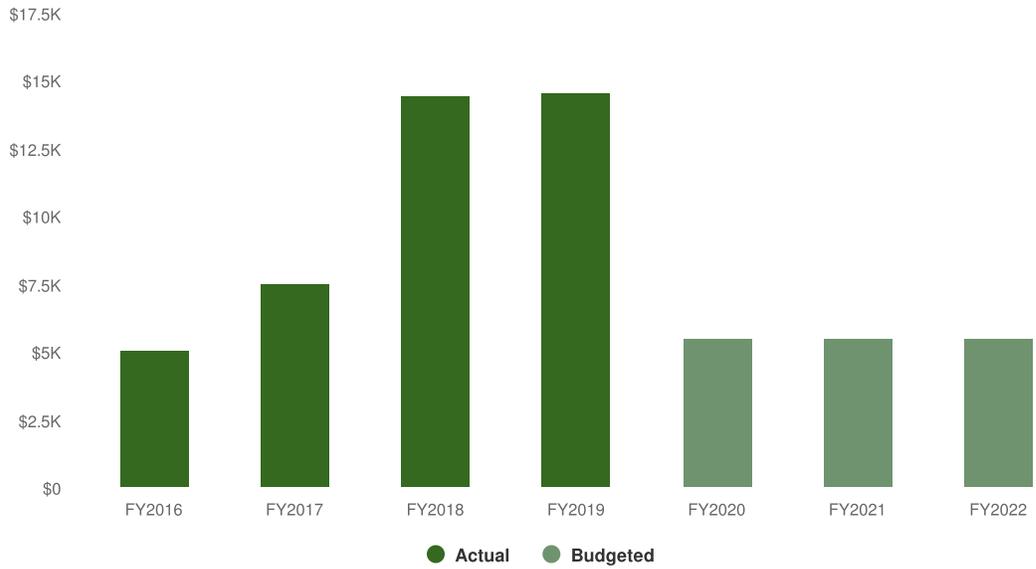


Investment Income

Revenues Summary

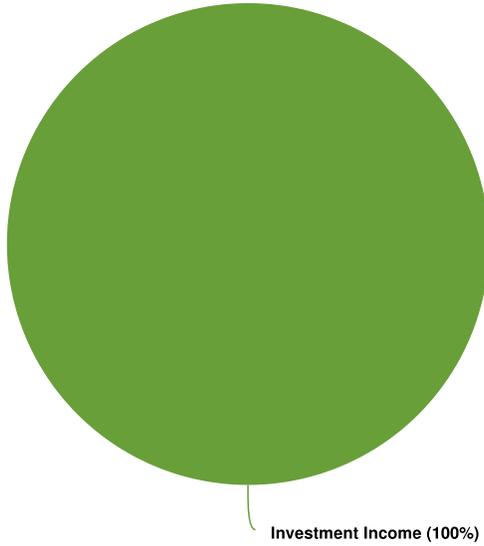
\$5,500 **\$0**
(0.00% vs. prior year)

Investment Income Proposed and Historical Budget vs. Actual

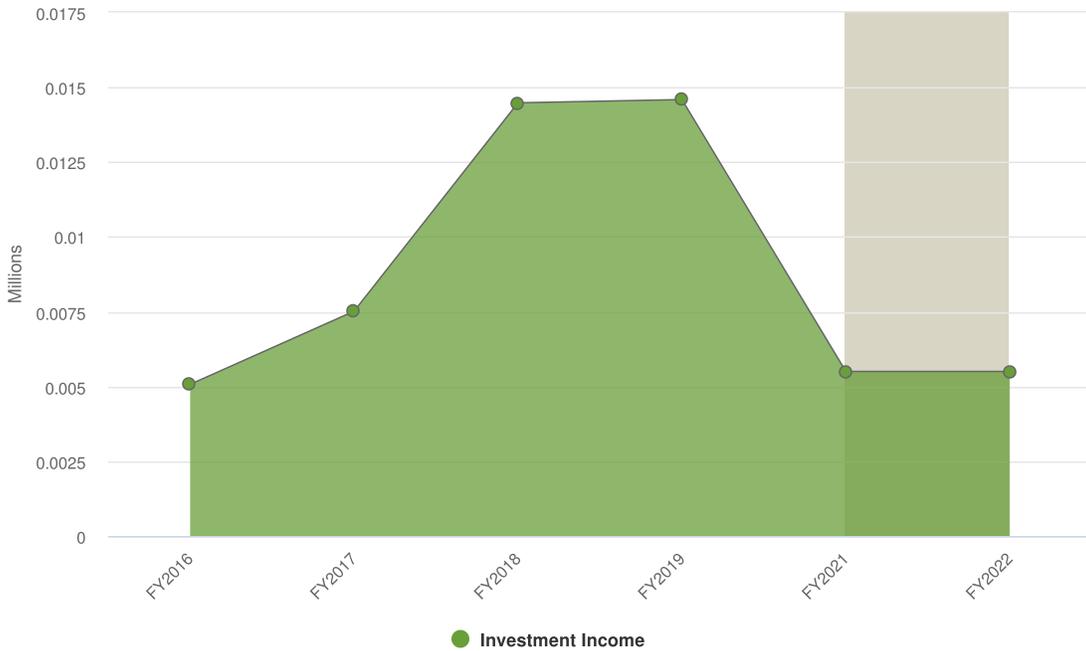


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Revenue Source					



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



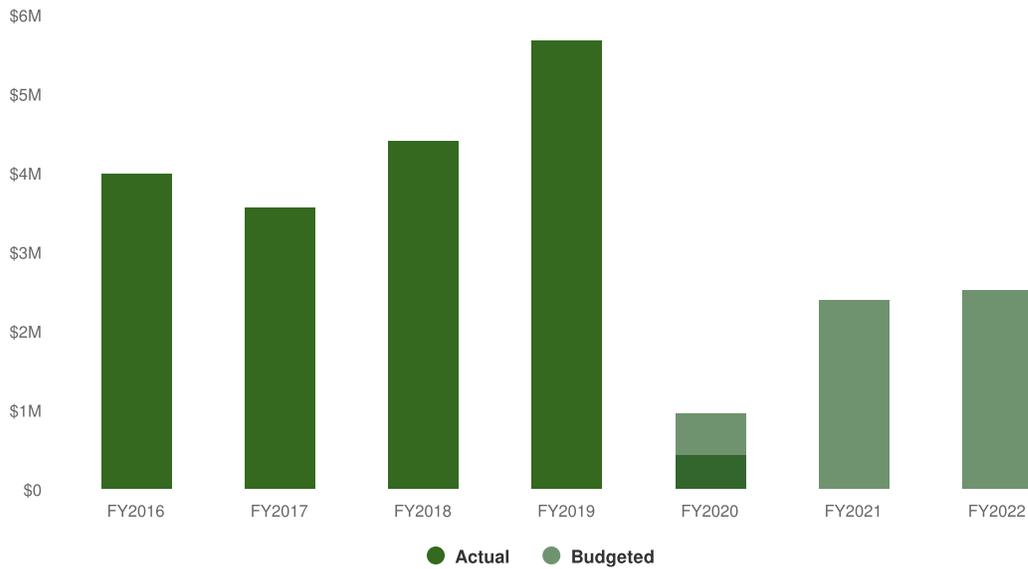
Non Departmental - General Fund



Expenditures Summary

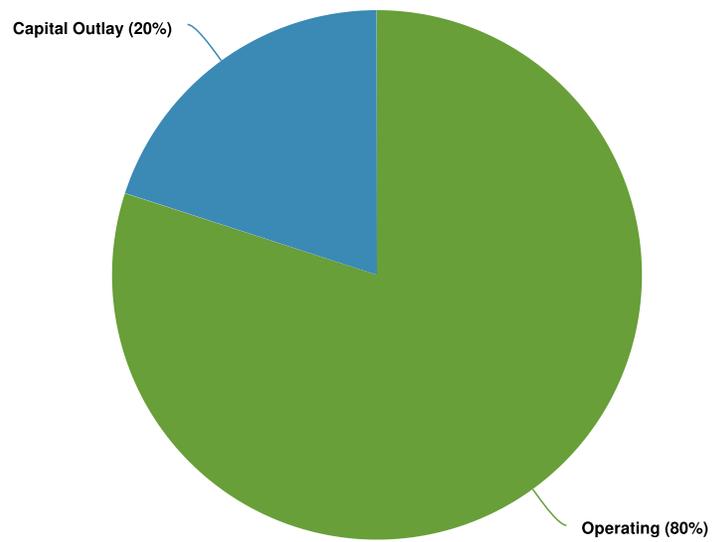
\$2,525,667 **\$133,354**
(5.57% vs. prior year)

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

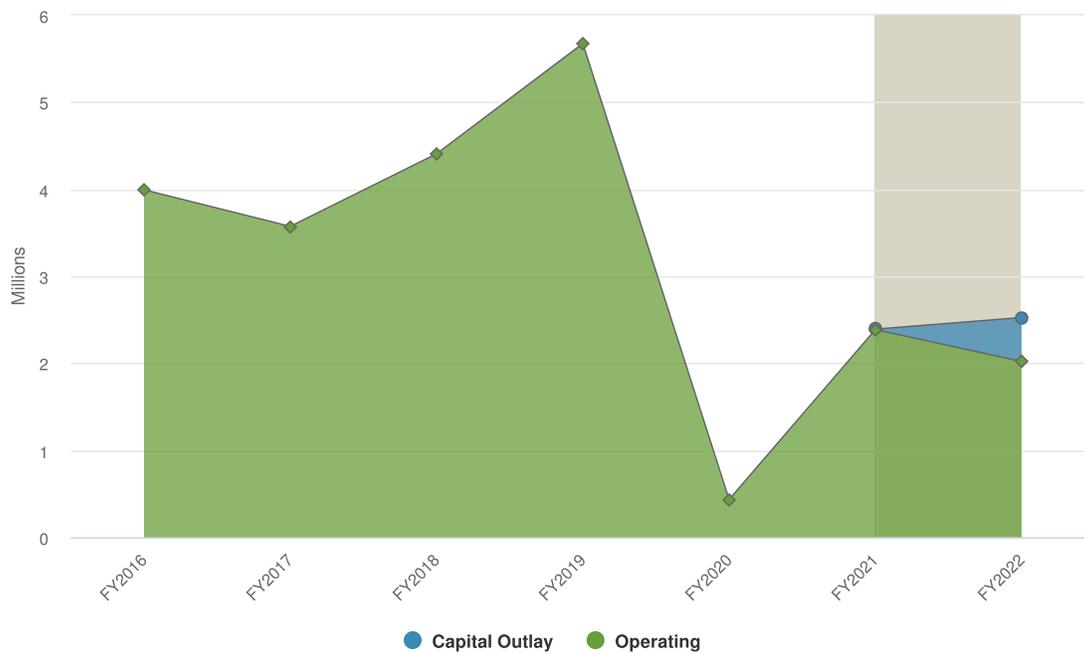


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Adopted	FY2021 Adopted	FY2022 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Operating				
INTEREST EXPENSE	\$44,446.00	\$37,926.00	\$31,235.00	-17.6%
MISCELLANEOUS EXPENSE	\$500.00	\$500.00	\$500.00	0%
PROFESSIONAL SERVICES	\$2,000.00	\$2,000.00	\$127,000.00	6,250%
CONTINGENCIES	\$397,865.00	\$1,853,060.00	\$1,086,064.00	-41.4%
OTHER INS EXPENSE	\$166,927.00	\$166,927.00	\$175,275.00	5%
GO BOND 2012-DOBY PK	\$99,108.00	\$102,230.00	\$105,450.00	3.1%
FM ECONIC COUNCIL EXP	\$500.00	\$10,000.00	\$10,000.00	0%
ASSEMBLY CENTER	\$2,000.00	\$0.00	\$2,000.00	N/A
LEASE-PURCHASE PAYMENTS	\$186,974.00	\$162,370.00	\$165,843.00	2.1%
UNEMPLOYMENT CLAIMS	\$10,000.00	\$20,000.00	\$10,000.00	-50%
LAND LEASE	\$32,300.00	\$32,300.00	\$32,300.00	0%
ELECTIONS	\$10,000.00	\$0.00	\$15,000.00	N/A
DONATIONS	\$5,000.00	\$0.00	\$260,000.00	N/A
Total Operating:	\$957,620.00	\$2,387,313.00	\$2,020,667.00	-15.4%
Capital Outlay				
ROAD RE-CONSTRUCT		\$5,000.00	\$5,000.00	0%
LIGHT REPL MAIN ST		\$0.00	\$500,000.00	N/A
COMMUNITY DEVELOPMENT	\$10,000.00			N/A
Total Capital Outlay:	\$10,000.00	\$5,000.00	\$505,000.00	10,000%
Total Expense Objects:	\$967,620.00	\$2,392,313.00	\$2,525,667.00	5.6%



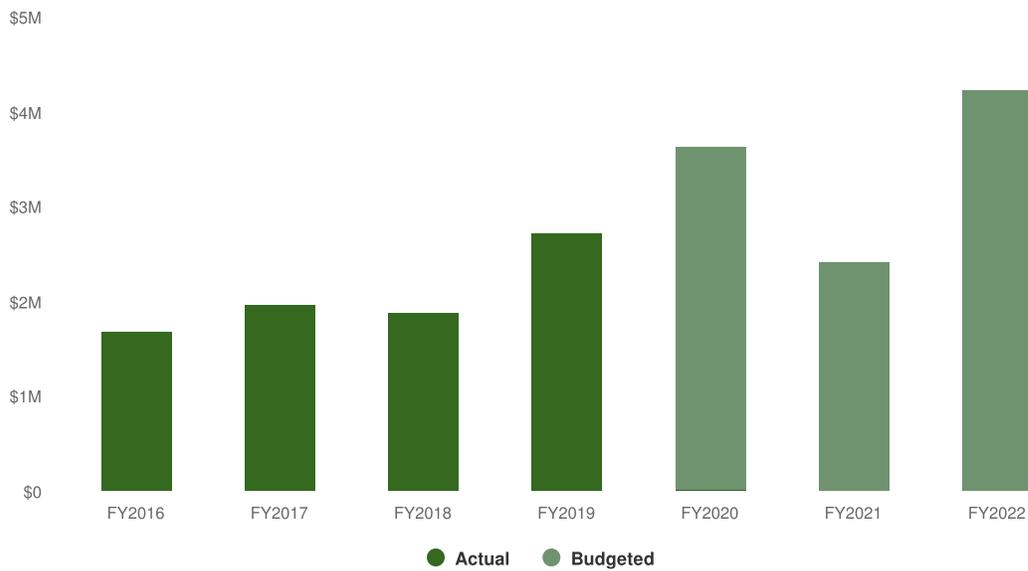
Non Departmental - Gross Revenue Fund



Expenditures Summary

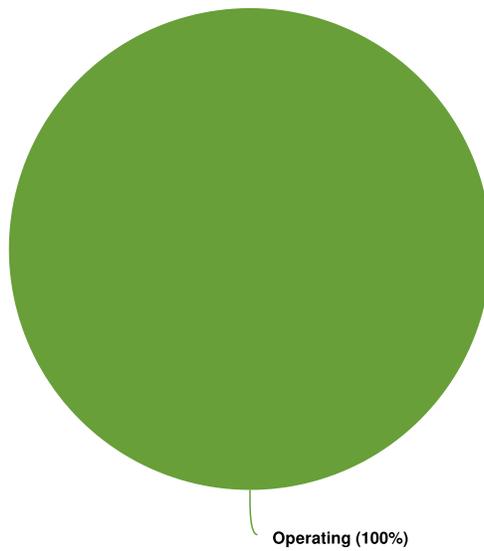
\$4,224,866 **\$1,806,140**
(74.67% vs. prior year)

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 Recommended	FY2021 Adopted vs. FY2022 Budgeted (% Change)
Expense Objects				
Operating				
LOAN PAYMENT ROCK HILL	\$196,334.00			N/A
DEPRECIATION FUND	\$100,000.00	\$133,734.00	\$133,734.00	0%
O & M MAINTENANCE	\$100,000.00	\$133,734.00	\$133,734.00	0%
INTEREST EXPENSE	\$2,276,520.88	\$1,136,825.00	\$1,991,324.00	75.2%
CONTINGENCIES	\$65,116.00	\$86,880.00	\$73,185.00	-15.8%
BOND ADMINISTRATION FEE	\$12,000.00	\$12,000.00	\$12,000.00	0%
LOAN PAYMENT SERIES 2011	\$500,000.00	\$505,000.00	\$515,000.00	2%
LOAN PAYMENT SERIES 2011B	\$100,000.00	\$104,000.00	\$0.00	-100%
LOAN PAYMENT SERIES 2013A	\$103,000.00	\$105,000.00	\$107,000.00	1.9%
LOAN PAYMENT SERIES 2015	\$120,000.00	\$135,000.00	\$255,000.00	88.9%
LOAN PAYMENT SERIES 2019		\$0.00	\$933,889.00	N/A
OTHER INS EXPENSE	\$66,553.00	\$66,553.00	\$70,000.00	5.2%
Total Operating:	\$3,639,523.88	\$2,418,726.00	\$4,224,866.00	74.7%
Total Expense Objects:	\$3,639,523.88	\$2,418,726.00	\$4,224,866.00	74.7%



Fund Balance Appropriations

Revenues Summary

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

Fund Balance Appropriations Proposed and Historical Budget vs. Actual

\$0

FY2021

FY2022



Revenues by Source

Projected 2022 Revenues by Source

Budgeted and Historical 2022 Revenues by Source

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



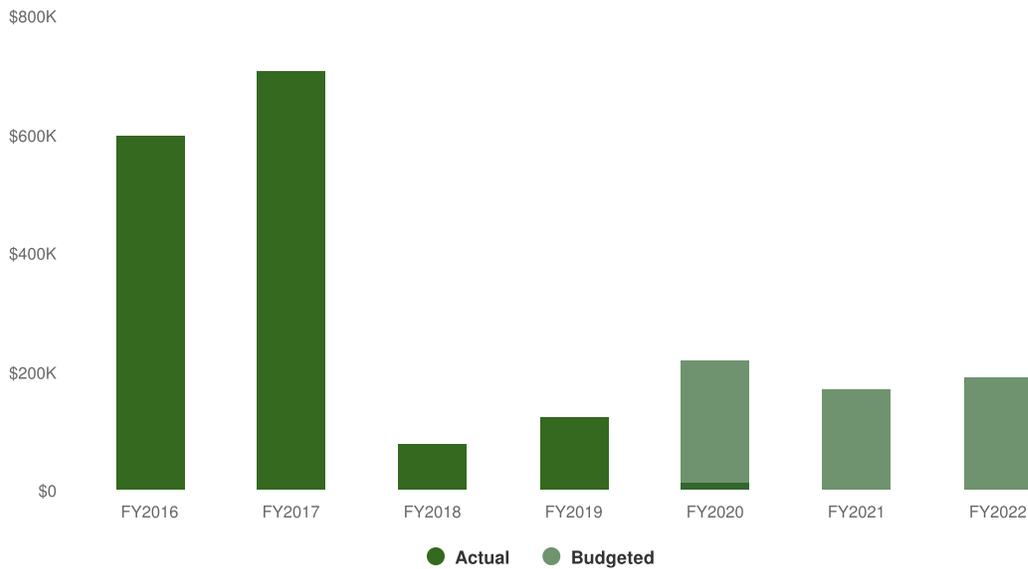
Other Financing Sources



Revenues Summary

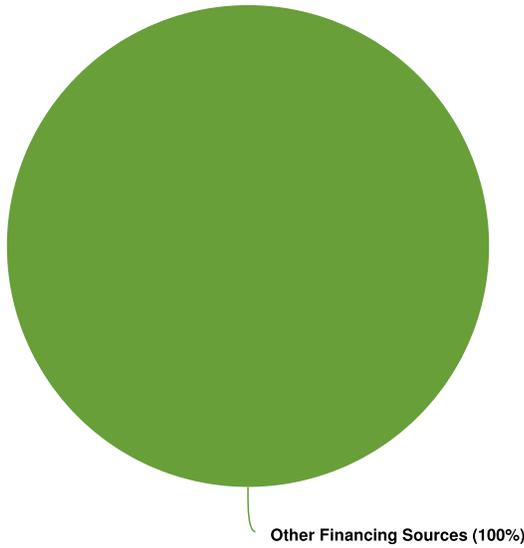
\$191,400 **\$20,000**
(11.67% vs. prior year)

Other Financing Sources Proposed and Historical Budget vs. Actual

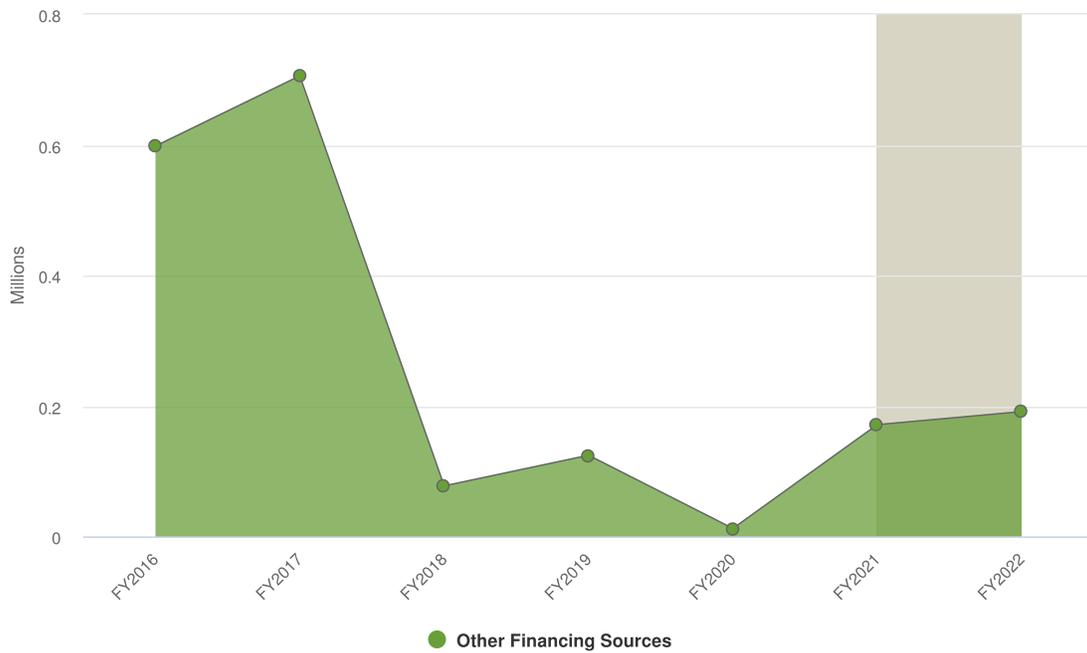


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2019 Actual	FY2020 Budgeted
Revenue Source			
Other Financing Sources			



Name	Account ID	FY2019 Actual	FY2020 Budgeted
OTHER FIN SOURCE-TSF IN	100-00-0000-000-416500	\$15,730.75	\$200,034.00
OTHER FIN SOURCE-INS PROC	100-00-0000-000-416540	\$76,041.41	\$10,000.00
OTHER SALE OF FIXED ASSETS	100-00-0000-000-449050	\$32,750.00	\$10,000.00
Total Other Financing Sources:		\$124,522.16	\$220,034.00
Total Revenue Source:		\$124,522.16	\$220,034.00



CAPITAL IMPROVEMENTS



There are no submitted Capital Requests



There are no submitted Capital Requests



DEBT



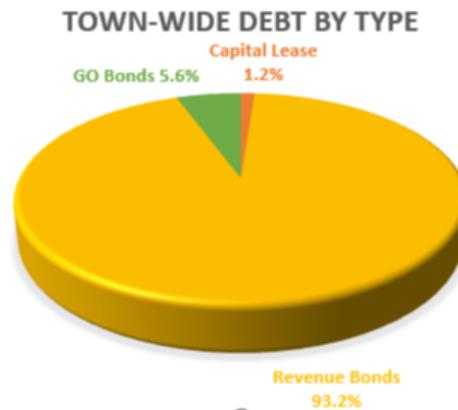
Debt Service

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.

