

**CITY OF LANCASTER
REGULAR MEETING
TUESDAY, OCTOBER 26, 2021**



**CITY OF LANCASTER
REGULAR MEETING
TUESDAY, OCTOBER 26, 2021
7:00 PM**

- I. **Invocation & Pledge of Allegiance** – Council Member Jones
- II. **Roll Call**
- III. **Special Presentation**
 - A. Presenting a Mayoral Proclamation for Red Ribbon Week Pg. 1
- IV. **Citizen Comments***
- V. **Employee Comments**
- VI. **Approval of Minutes**
 - A. Work Session – October 12, 2021 Pg. 2
- VII. **Monthly Reports for September 2021**
(under separate cover)
- VIII. **Cash Management & Finance Report for September 2021** Pg. 5
- IX. **Resolution**
 - A. R21-20 A Resolution Declaring Certain Equipment Surplus to the Needs of the City and Authorizing its Disposal (*Hutfles*) Pg. 26
 - B. R21-21 A Resolution Authorizing the City of Lancaster to Enter into an Inter-Governmental Agreement with Lancaster County for the Purpose of Providing Nurse Practitioner Services (*Roberson*) Pg. 27
- X. **Ordinance**
 - A. O21-16 (Second Reading) An Ordinance Annexing into the City of Lancaster, South Carolina One Parcel of Land Totaling 1.0 Acres Located at 1204 Woodlawn Avenue, and Owned by Homes of Lancaster, LLC (*Hutfles*) Pg. 31
 - B. O21-17 (First Reading) An Ordinance Adopting a Revised Business License Ordinance in Accordance with the Business License Standardization Act (2020 Act No. 176) (*Streater*) Pg. 40
- XI. **Executive Session-Personnel Matter (§30-4-70(a)(1))**
 - A. To review the Chief of Police applicants
 - B. To discuss the Finance Director selection procedures

N.B.: Upon returning to open session, Council may take action on matters discussed in executive session.

XII. Adjournment

*Persons desiring to speak should notify the City Clerk prior to the beginning of the meeting. Please begin by stating your name and address. You will have up to 3 minutes to address Council. The entire Citizen Comments portion of the agenda shall not extend longer than thirty (30) minutes. All statements should be addressed to Council as a body and not to individual Council Members. Please be advised that this is not a period of dialogue with Council or a question and answer period.



Any person requiring special accommodations should contact the Office of the City Administrator at (803) 289-1453 at least 24 hours prior to the scheduled meeting.

City of Lancaster

State of South Carolina

Mayoral Proclamation

- Whereas,* Alcohol and other drug abuse in this nation has reached epidemic stages; and
- Whereas,* it is imperative that visible, unified prevention education efforts by community members be launched to eliminate the demand for drugs; and
- Whereas,* The National Family Partnership is sponsoring the National Red Ribbon Campaign® offering citizens the opportunity to demonstrate their commitment to drug-free lifestyles (no use of illegal drugs, no illegal use of legal drugs); and
- Whereas,* The National Red Ribbon Campaign will be celebrated in every community in America during “Red Ribbon Week”, October 23-31; and
- Whereas,* Business, government, parents, law enforcement, media, medical, religious institutions, schools, senior citizens, service organizations and youth will demonstrate their commitment to healthy, drug-free lifestyles by wearing and displaying Red Ribbons during this weeklong campaign; and
- Whereas,* the City of Lancaster further commits its resources to ensure the success of the Red Ribbon Campaign®; and

Now, Therefore, I, T. Alston DeVenny, Mayor of the City of Lancaster, City Council and the City of Lancaster in the County of Lancaster, State of South Carolina, proclaim October 23 through October 31, 2021 as

RED RIBBON WEEK

In Lancaster, SC, and encourages its citizens to participate in drug prevention education activities, making a visible statement that we are strongly committed to a drug - free state

*T. Alston DeVenny, Mayor
City of Lancaster, South Carolina*

CITY OF LANCASTER
WORK SESSION
TUESDAY, OCTOBER 12, 2021

A meeting of the Lancaster City Council was held in the City Hall Council Chambers on Tuesday, October 12, 2021 at 7:00 p.m.

Mayor T. Alston DeVenny called the meeting to order. A notice of the meeting was posted at City Hall and placed on the City's website. The local news media was contacted of the meeting time and place. The meeting was open to the public with social spacing and the wearing of face coverings recommended. The Council Meeting was also streamed live on the City of Lancaster YouTube channel.

I. Invocation & Pledge of Allegiance

Council Member Sowell offered the Invocation and the lead the Pledge of Allegiance

II. Roll Call

Present: Mayor Alston DeVenny, Council Member Harris, Council Member Hood, Council Member Jones, and Council Member Sowell

Absent: Council Member Mackey, and Council Member Taylor

Others Present: City Administrator Flip Hutfles, City Clerk Tracy Rabon, Assistant Finance Director Tressie Barber Thompson, Interim Police Chief Phillip Hall, Greg Summers with The Lancaster News

Others Present Virtually: City Attorney Mitch Norrell

III. Citizen Comments

Tamecca Neely of 415 Kershaw Street addressed Council regarding the zoning in District 2. Ms. Neely stated the request for rezoning is a matter related to the development of the City and not an individual request. Ms. Neely asked for a moratorium to allow Council to research the change.

Nicole Ventoer of 502 West Barr Street addressed Council regarding an incident at Lancaster High School involving her son who has a disability. Ms. Ventoer stated that a teacher at the school violated her child's Individualized Education Plan (IEP). Ms. Ventoer additionally stated the School Resource Officer addressed her son in a very antagonistic manner, which escalated the situation. Ms. Ventoer asked if School Resource Officers are trained to communicate effectively with disabled students and if the officers were required to wear body cameras. Ms. Ventoer reported that she filed a complaint with the Police Department, and to date has not received a response.

Mayor DeVenny verified that a report had been filed. Ms. Ventoer stated that she followed the proper protocol and has followed up on the complaint on two separate occasions and has not received a response from the Police Department.

Council Member Harris asked Ms. Ventoer when the initial complaint was filed. Ms. Ventoer stated the initial complaint was filed September 30, 2021.

IV. Employee Comments

There were no employee comments

V. Approval of Minutes

A. Regular Meeting – September 28, 2021

Motion: To approve the minutes for the September 28, 2021 Regular Meeting.

Moved by Council Member Jones, **Seconded by** Council Member Harris

Vote: Motion carried by unanimous roll call vote

Action: Approved

VI. Ordinance

A. O21-14 (Second Reading) An Ordinance Amending the City of Lancaster Operating Budget for Fiscal Year 2020-2021

Assistant Finance Director Tressie Barber Thompson presented Council with the second reading of the budget with amendments to the Gross Revenue Fund. Ms. Barber Thompson also noted a scrivener error in the Solid Waste listing the department number as 3330. The correct department number should read 3300

Motion: To approve the second reading of O21-14 an Ordinance amending the City of Lancaster Operating budget for Fiscal Year 2020-2021

Moved by Council Member Harris, **Seconded by** Council Member Hood

Vote: Motion carried by unanimous roll call vote

Action: Approved

B. O21-15 (Second Reading) An Ordinance Annexing into the City of Lancaster, South Carolina One Parcel of Land Totaling 1.28 Acres Located at 1055 Memorial Park Road, and Owned by Vickie Hancock

Motion: To approve the second reading of O21-15 an Ordinance annexing into the City of Lancaster, South Carolina one parcel of land totaling 1.28 acres located at 1055 Memorial Park Road and owned by Vickie Hancock.

Moved by Council Member Hood, **Seconded by** Council Member Sowell

Vote: Motion carried by unanimous roll call vote

Action: Approved

C. O21-16 (First Reading) An Ordinance Annexing into the City of Lancaster, South Carolina One Parcel of Land Totaling 1.0 Acres Located at 1204 Woodlawn Avenue, and Owned by Homes of Lancaster, LLC

Mr. Hutfles presented Council with the first reading of O21-16 annexing 1204 Woodlawn Avenue into the City. The City Code state in part that if a structure has been without water or sewer service for six consecutive months, the customer shall execute a utility service/annexation agreement. This utility service to this structure was disconnected in January 2018.

Mr. Hutfles reported Homes of Lancaster, LLC purchased this property on November 3, 2020 and wishes to reestablish water and sewer service at this location. This property adjoins the city limits.

Motion: To approve the first reading of O21-16 an Ordinance annexing into the City of Lancaster, South Carolina one parcel of land totaling 1.0 acres located at 1204 Woodlawn Avenue, and owned by Homes of Lancaster, LLC.

Moved by Council Member Sowell, **Seconded by** Council Member Harris

Vote: Motion carried by unanimous roll call vote

Action: Approved

VII. Adjournment

Motion: To adjourn

Moved by Council Member Hood, **Seconded by** Council Member Harris

Vote: Motion carried by unanimous roll call vote

Action: Adjourned

There being no further business, Council adjourned at 7:18 p.m.

Respectfully submitted,

Tracy Rabon
City Clerk



City of Lancaster

FY 2021-2022

Finance Management Report

Month Ended September 30, 2021

The following is a summary of the City's financial results for the major operating funds; presented as of September 30, 2021.

Financial activities were as expected for the month; there were no anomalies for this month. The General Fund year-to-date expenditures are higher due to purchase of large CIP item and timing of receipts and payments.

GENERAL FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	13,505,172	706,586	5.23	-	
Expenditures	13,505,172	3,970,131	29.40	1,358,711	39.46
Rev Over(Under) Exp	-	(3,263,545)			

HOSPITALITY FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	1,191,401	267,669	22.47	-	
Expenditures	1,191,401	104,802	8.80	101,262	17.30
Rev Over(Under) Exp	-	162,867			

GROSS REVENUE FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	14,691,725	2,104,944	14.33	-	
Expenses/Transfers	14,691,725	1,805,799	12.29	2,518,583	29.43
Rev Over(Under) Exp	-	299,145			

SOLID WASTE FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	2,758,641	818,163	29.66	-	
Expenses/Transfers	2,758,641	678,017	24.58	378,533	38.30
Rev Over(Under) Exp	-	140,146			

Budget Year Passed = 25% Budget Year Balance = 75%
One month = 8%

City of Lancaster Monthly Financial Report Highlights

General Fund

General Fund revenues for the month are reported at 348,342 compared to revenues of 554,601 the same period last year; the difference is due to grant received for the NH Demolition project last year.

Year-to-date taxes received are 244,175 or 4% of the estimated amount 6,065,889.

General Fund expenditures for the month totaled 843,477 compared to expenditures of 933,572 the same period last year; the difference is due to purchase of CIP equipment and yearly service contracts. Year to date of expenditures including encumbrances of 1,358,711 which represent 39% of the budget. Outstanding encumbrances are for CIP, contracted services, and blanket purchase orders.

FY22 Capital Improvement Plan Summary:

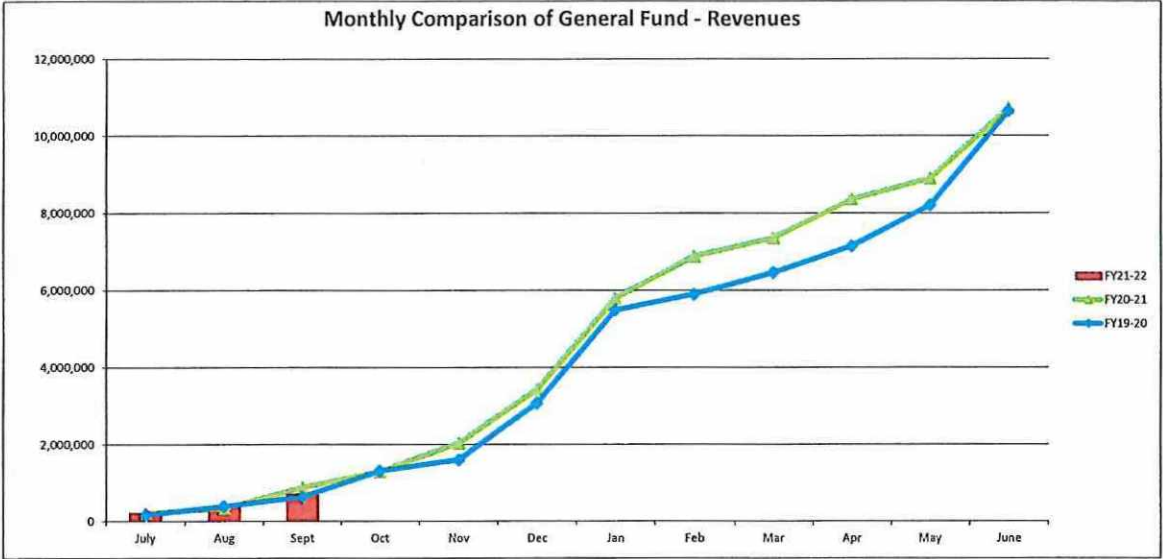
	FY 22 Budget	YTD Actual	Outstanding Appropriation	Notes
Tractor	37,000	-	37,000	
Server OS Upgrade Citywide (incl HT/E911	45,000	-	45,000	
(10) Police Vehicles & Equipment	585,000	25,645	559,355	
Upgrade Court Software	50,000	-	50,000	Rollover FY 21
Fire Station Survey	50,000	-	50,000	Rollover FY 21
(2) Fire Truck & Equipment (Amended Ladder Truck)	1,600,000	1,600,000	0	
Pickup Truck & Equipment	63,500	-	63,500	
1Ton Dump Truck	58,000	40,880	17,120	
Native American Studies parking lot	15,000	18,525	-3,525	Rollover FY 21
2 Truck Lifts	22,000	-	22,000	
Service Truck	87,000	-	87,000	
Pickup Truck & Equipment	38,000	-	38,000	
Barr Street Fields- Development	<u>150,000</u>	<u>-</u>	<u>150,000</u>	
	\$2,800,500	\$1,685,050	\$1,115,450	

General Fund cash for the month ended at 10,645,495 realizing an increase of 218,396 from the prior month. 3,201,320 or 30% of the General Fund cash is restricted for specific uses leaving 7,444,175 or 70% available for new expenditures. A more detailed analysis of General Fund cash can be found under the cash management section of this report.

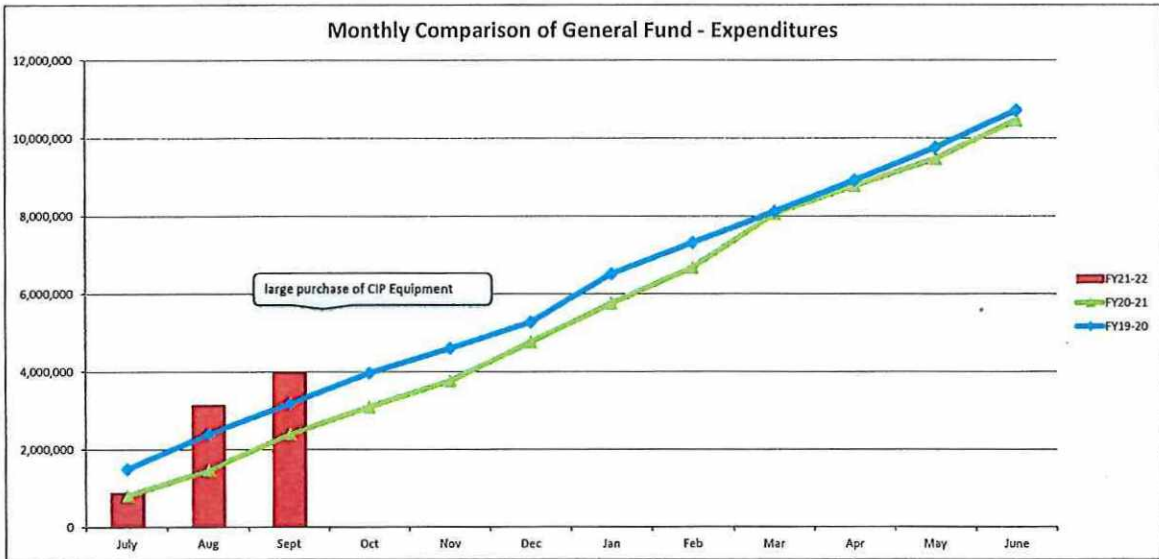
Budget Transfers

The City Code of ordinance (*Chapter 2, Article IX, Section 2-241*), requires the Finance Director to report all budget transfers in the next monthly finance report. A fiscal year-to-date budget transfers list is at the end of this report.

Prior Year to Date 886,274	Current Year to Date 706,586	Difference (179,688)	Budget 13,505,172	% of Budget Collected 5.23
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Prior Year to Date 2,387,223	Current Year to Date 3,970,131	Difference 1,582,908	Budget 13,505,172	% of Budget Expended 29.40
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CASH MANAGEMENT DETAIL

Statement of Monthly Changes in Cash Balances

CITY OF LANCASTER
MTD CASH BALANCES REPORT

PAGE: 1

AS OF: September 30, 2021

	BEGINNING BALANCE	M-T-D DEBITS	M-T-D CREDITS	ENDING BALANCE
100 1-0011-10001 Checking-1st Citizens/GF	1,691,693.36	1,559,152.64	(1,559,623.89)	1,691,222.11
100 1-0011-10002 Imprest Acct./1st Citizen	0.00	1,063,726.73	(1,063,726.73)	0.00
100 1-0011-10007 ACH Account	100.00	0.00	0.00	100.00
100 1-0017-11601 GF Investments	5,752,360.13	492.21	0.00	5,752,852.34
100 1-0017-11602 SCLGIP-Downtown Development	1,361,346.27	116.46	0.00	1,361,464.73
100 1-0011-10004 First Citizens-City Court	4,786.38	22,850.84	(25,475.96)	2,163.26
100 1-0011-10006 Drug Fund	160,674.79	1.32	0.00	160,676.11
100 1-0011-10016 Econ Dev Incentive	100,265.04	2.47	0.00	100,267.51
100 1-0011-10018 Tax Rollback	1,355,666.16	235,271.79	(14,391.64)	1,576,748.31
110 1-0011-10307 Hospitality Tax Account	1,983,615.23	68,750.36	(47,233.11)	2,025,132.46
115 1-0011-10911 E911 Funds	76,760.16	2,706.72	0.00	79,466.88
121 1-0011-10225 Southside Savings Acct	30,660.62	1.52	(0.76)	30,661.38
130 1-0011-10500 Fireman's Club Checking	42,421.98	15,372.70	(56.54)	57,738.14
200 1-0011-10102 GR Fund Checking	1,921,663.71	761,855.14	(1,094,814.46)	1,608,699.39
200 1-0011-10104 GR ACH Acct	185,439.34	61,483.17	(153,614.94)	93,307.57
200 1-0017-11616 GR Replacement Fund	3,261,539.02	53,610.27	0.00	3,315,149.29
200 1-0017-11619 Series 2000 DSRF	90,879.00	7.74	0.00	90,886.74
200 1-0017-11621 Series 2002 DSRF	66,370.99	5.68	0.00	66,376.67
200 1-0017-11622 Series 2007 DSRF	367,934.11	31.53	0.00	367,965.64
200 1-0017-11617 Series 2016 Erwin Farms DSRF	146,738.91	12.76	0.00	146,751.67
200 1-0017-11623 Series 2017 DSRF	133,379.65	11.38	0.00	133,391.03
200 1-0017-11625 Contingent Fund	2,172,726.14	165.90	0.00	2,172,912.04
200 1-0017-11626 Depreciation Fund	2,172,156.20	165.79	0.00	2,172,341.99
210 1-0011-10200 Solid Waste	793,952.42	373,667.88	(459,826.88)	707,793.42
210 1-0011-10205 Solid Waste ACH Acct	100.00	0.00	0.00	100.00
210 1-0017-11629 Residential Garbage	434,674.48	4,203.29	0.00	438,877.77
210 1-0017-11630 Commercial Garbage	425,425.79	4,202.51	0.00	429,628.30
GRAND TOTAL	24,735,535.88	(4,267,905.80)	(4,418,764.91)	24,584,676.77

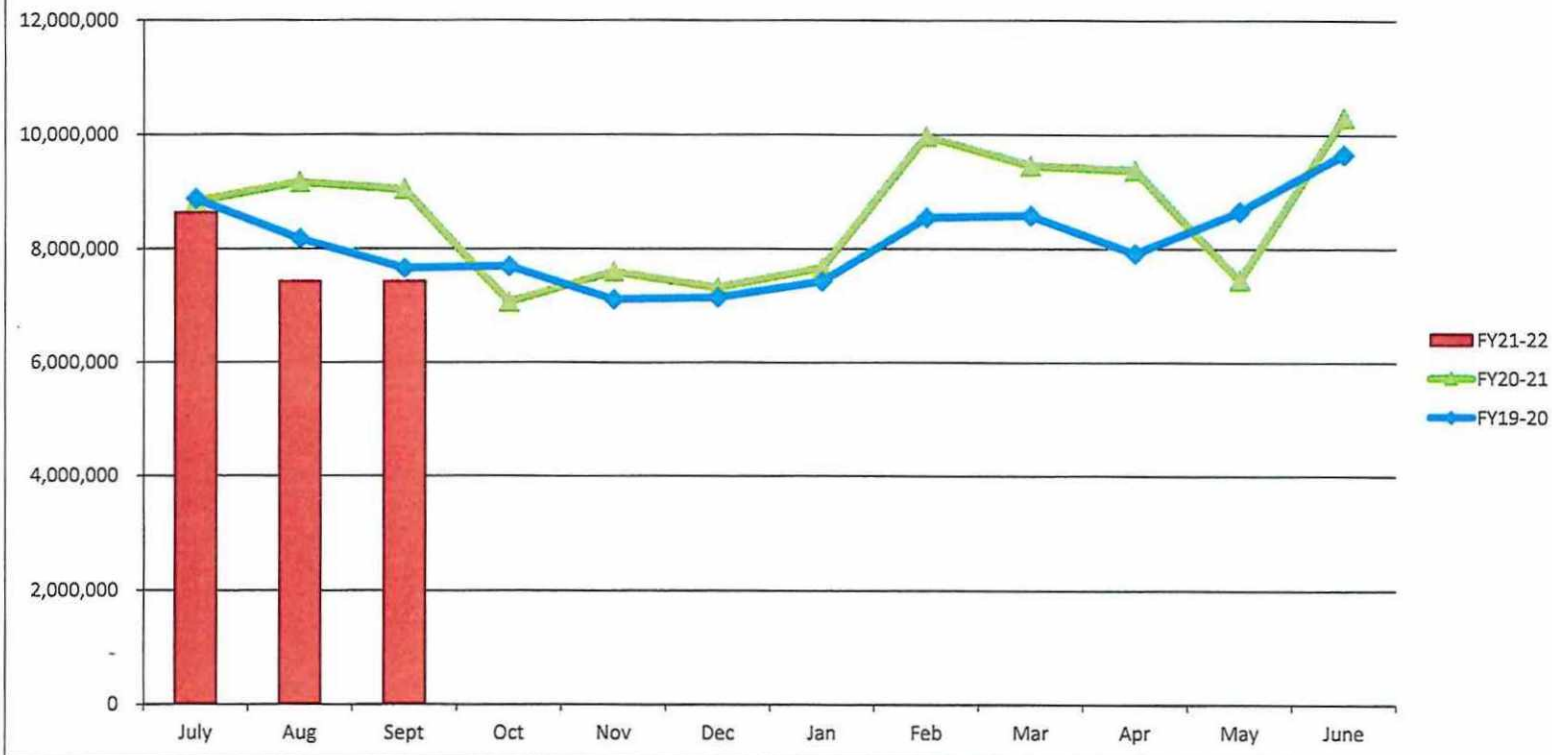
Cash Summary By Fund

	Restricted	Unrestricted	Cash Balance
General Fund	3,201,320	7,444,175	10,645,495
Hospitality Tax	2,025,132	-	2,025,132
E 911 Fund	79,469	-	79,469
Southside Fund	30,661	-	30,661
Firemen's Fund	57,738	-	57,738
Gross Revenue Fund	8,561,083	1,608,699	10,169,782
Solid Waste Fund	-	1,576,400	1,576,400
	13,955,403	10,629,274	24,584,677

Prior Year to Date	Current Year to Date	Difference	6/30/2021 GF Unrestricted Cash	Fiscal YTD Difference
9,057,836	7,444,175	(1,613,661)	10,288,467	(2,844,292)



Monthly Comparison of General Fund Unrestricted Cash Balances



Hospitality Tax Fund

Hospitality Tax Fund revenues for the month totaled 88,750 compared to revenues of 81,383 the same period last year. The difference is immaterial.

Year to date hospitality taxes collected totaled 265,586 or 29% of the budgeted revenue.

Hospitality Tax Fund expenditures for the month totaled 36,412 compared to expenditures of 28,392 the same period last year, the difference is immaterial. Year-to-date expenditures including encumbrances of 101,262 account for 17% of the budget.

Hospitality Tax Fund cash ended the month at 2,025,132; increased by 41,517 from the prior month. All dollars in the Hospitality Fund are restricted, as required, and can only be used in compliance to with Section 6-1-730 of the South Carolina Code of Laws, 1976, as amended; specifically tourism related costs.

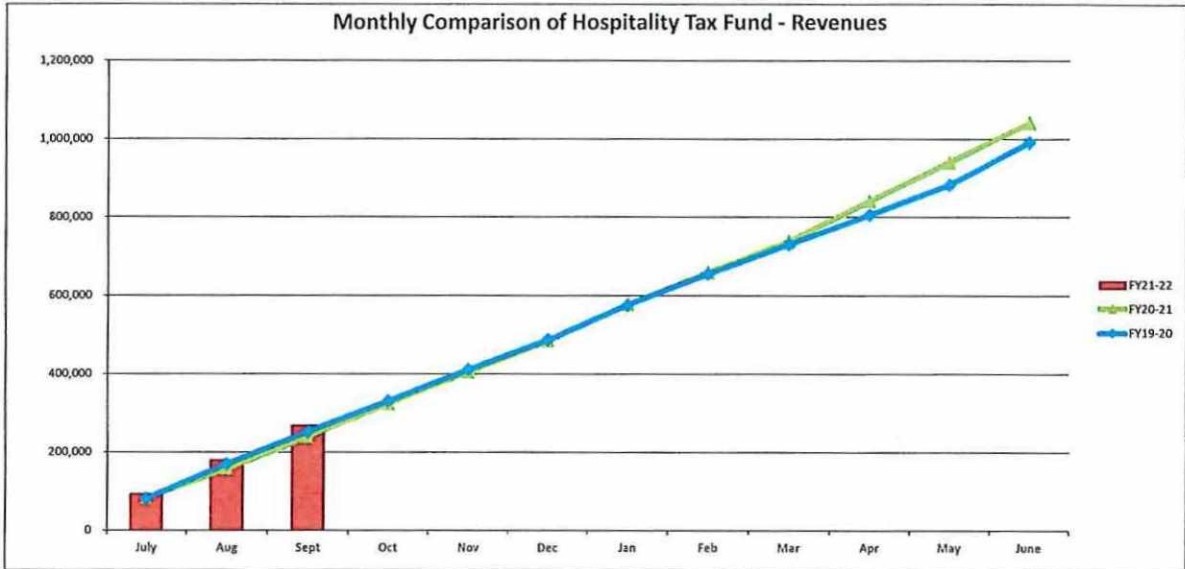
Line item detail of the revenue and expenditure activity is included at the back of this report.

E911 Fund

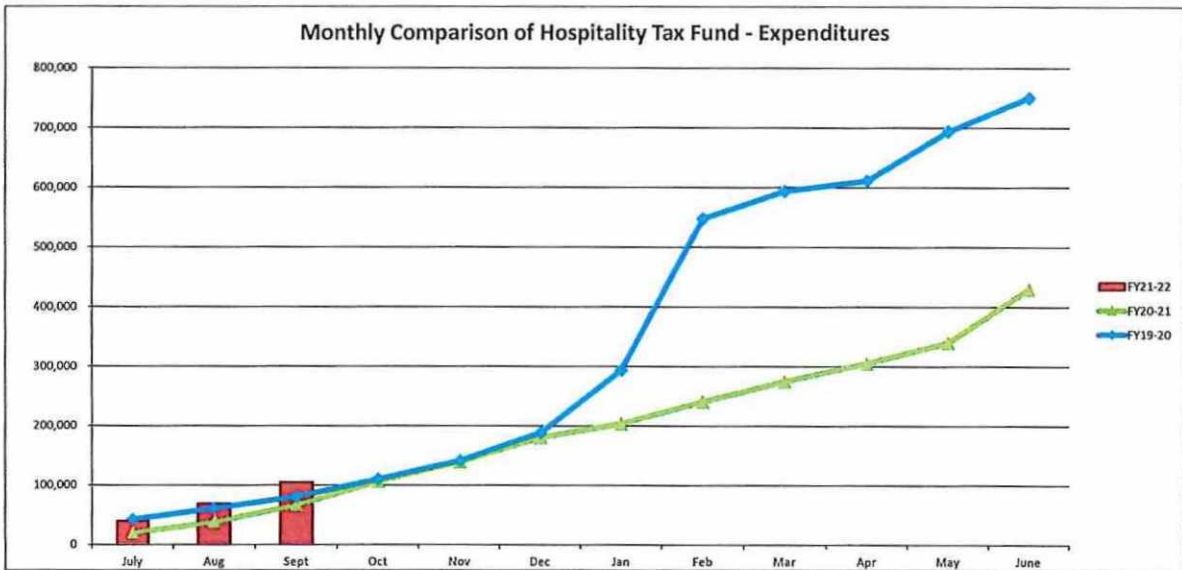
E911 Fund Cash Fund balance as of September 30, 2021 is 79,469; increased by 2,709 from the prior month. The FY22 budget includes use of E911 funds for some IT related expenses.

All dollars in the E911 Fund are restricted, as required, and can only be used to fund expenditures that comply with Section 23-47-40 of the South Carolina Code of Laws, 1976, as amended.

Prior Year to Date	Current Year to Date	Difference	Budget	% of Budget Collected
237,598	267,669	30,071	1,191,401	22.47



Prior Year to Date	Current Year to Date	Difference	Budget	% of Budget Expended
65,991	104,802	38,811	1,191,401	8.80



Gross Revenue Fund

Gross Revenue Fund revenues for the month totaled 718,925 compared to revenues of 715,744 the same period last year. The difference in the revenue is immaterial.

Gross Revenue Fund expenses for the month totaled 676,658 compared to expenses of 639,726 the same period last year; the difference is due to expenses related to CIP purchase and service contract. Year to date expenses accounted for 29% of the annual budget including \$2,518,583 of encumbrances for capital improvement projects and annual contracts.

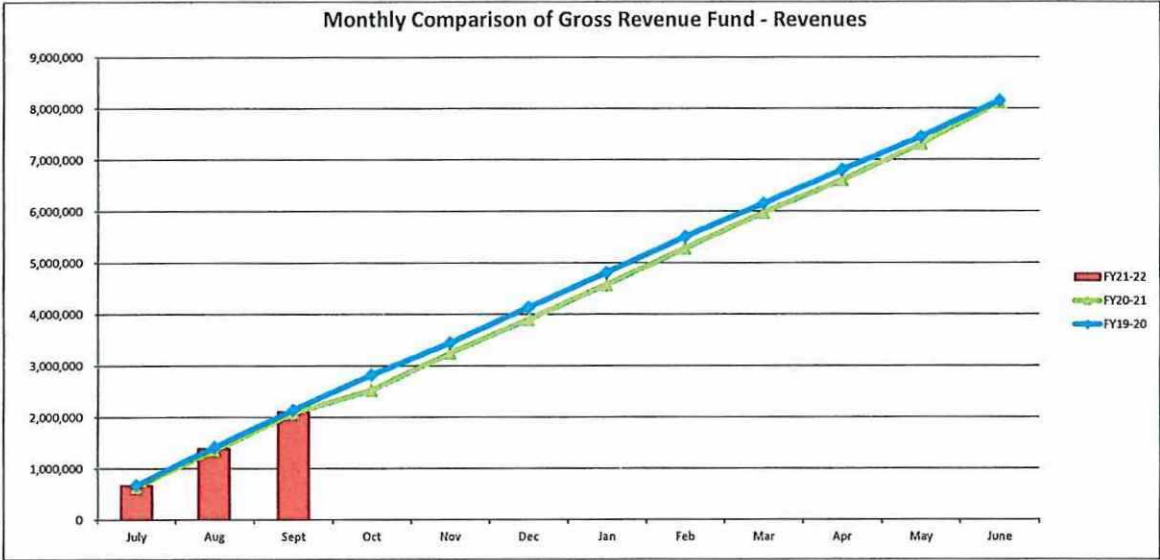
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FY22 Capital Improvement Plan Summary:

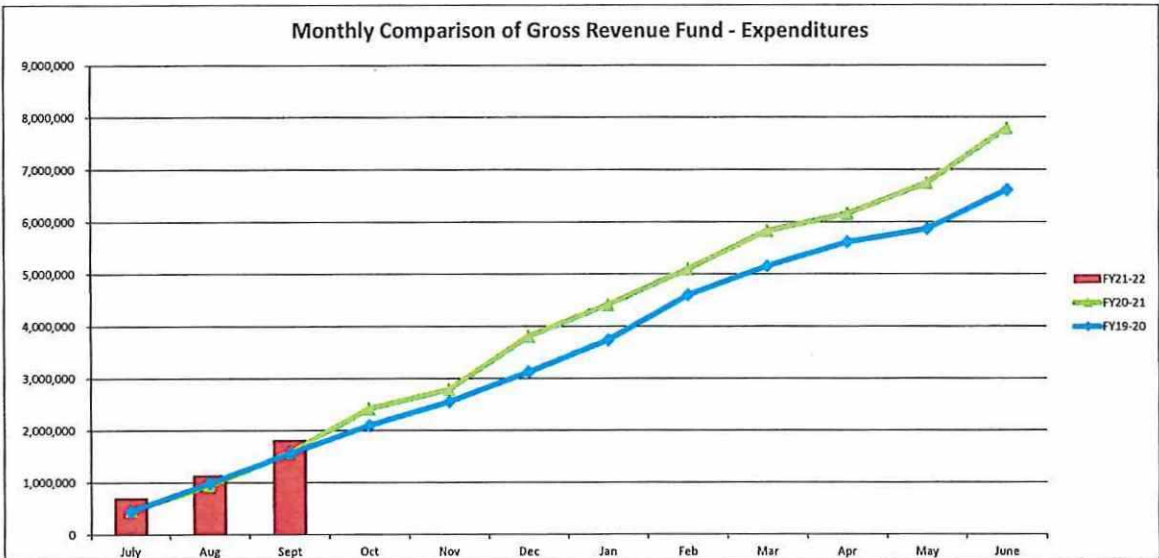
	FY22 Budget	YTD Actual	Outstanding Appropriation	Notes
Server OS Upgrade Citywide	12,500	-	12,500	
Track Loader	70,000	-	70,000	
Master Plan for Water Dist & WW Collection Syst	165,000	43,350	121,650	Rollover FY21
Kubota, RTV 900	17,000	-	17,000	
Dump Truck (Replace 1995 International)	110,330	-	110,330	
Dump Truck (Replace 1997 Ford)	110,330	-	110,330	
Harbon Trailer	70,000	-	70,000	
Escavator - Replace 2010 Bobcast	73,000	-	73,000	
CAT Generator	75,000	-	75,000	
WWTP Optimization	-	-	-	
	<u>\$ 703,160</u>	<u>\$ 43,350</u>	<u>\$ 659,810</u>	

Gross Revenue Fund cash for the month ended at 10,169,782; realizing a decrease of 351,045 from the prior month. Gross Revenue Cash Fund balance of 1,608,699 or 16% is unrestricted and 8,561,083 or 84% is restricted for specific uses. The restricted cash includes internal funding for the Depreciation Fund- 2.17M, Contingency Fund- 2.17M , Replacement Fund 3.3M and Debt Service - 901k. A more detailed analysis of Gross Revenue Fund cash can be found under the cash management section of this report.

Prior Year to Date	Current Year to Date	Difference	Budget	% of Budget Collected
2,075,603	2,104,944	29,341	14,691,725	14.33



Prior Year to Date	Current Year to Date	Difference	Budget	% of Budget Expended
1,581,873	1,805,799	223,926	14,691,725	12.29



Solid Waste Fund

Solid Waste Fund revenues for the month totaled 273,179 compared to revenues of 637,047 the same period last year. The difference is due to receipt of lease proceeds for the purchase of CIP equipment last fiscal year.

Solid Waste Fund expenses for the month totaled 241,141 compared to expenses of 426,344 the same period last year, the difference is due to the purchase of CIP Equipment last fiscal year. Year to date expenses represent 38% of the annual budget, including 378,533 encumbered blanket purchase orders and annual contracts.

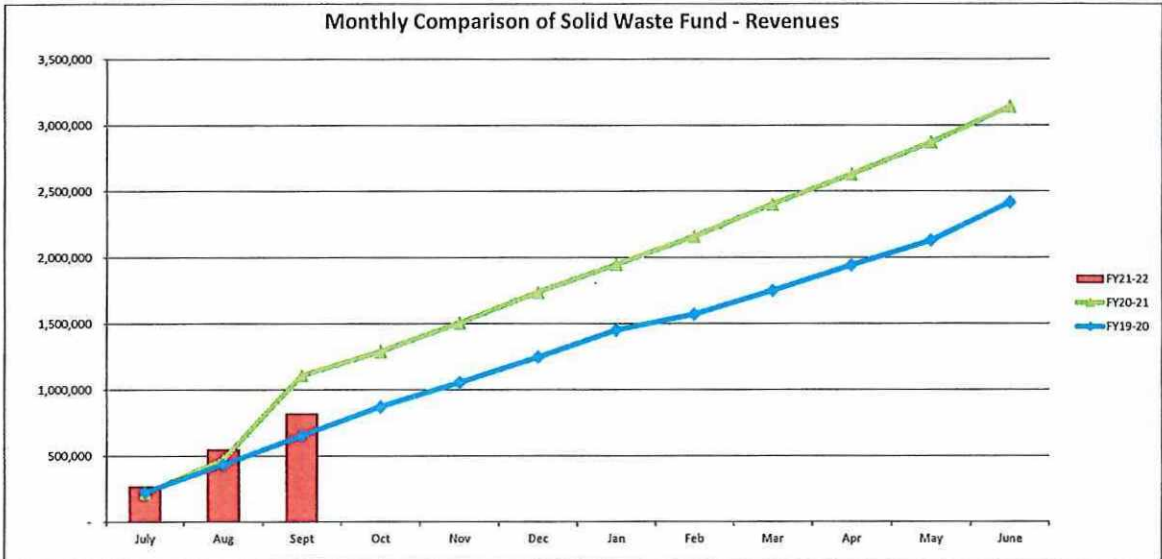
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FY22 Capital Improvement Plan Summary:

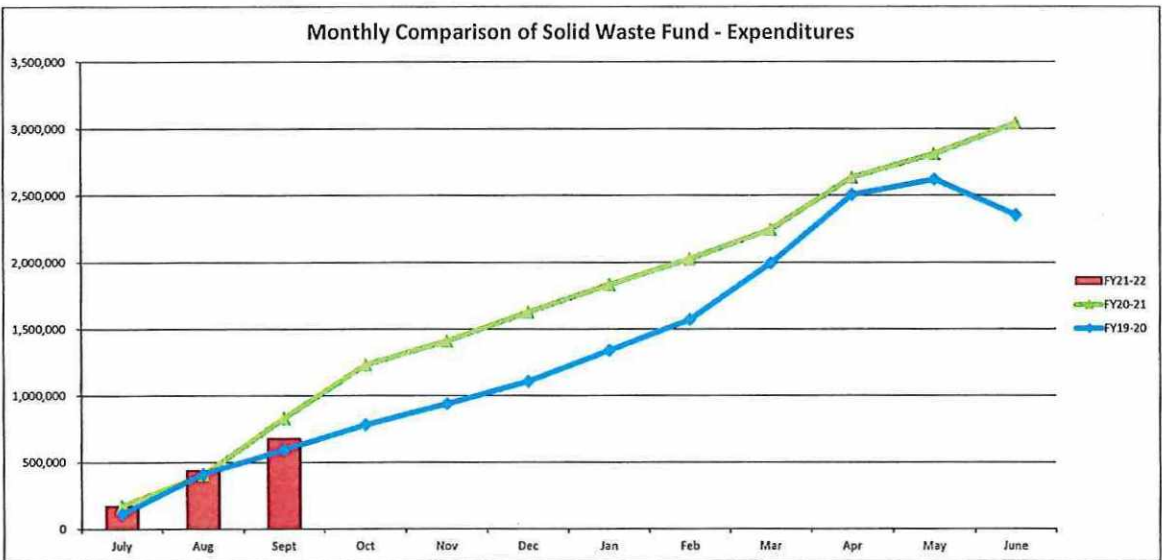
	FY22 Budget	YTD Actual	Outstanding Appropriation	Notes
Servier OS Upgrade Citywide	12,500	-	12,500	
Backhoe (Replace 1990 Backhoe)	<u>103,500</u>	<u>-</u>	<u>103,500</u>	
	\$ 116,000	\$ -	\$ 116,000	

Solid Waste Fund cash for the month ended at 1,576,400 realizing a decrease of 77,753 from the prior month. All of the Solid Waste Fund Cash is unrestricted. A more detailed analysis of Solid Waste Fund cash can be found under the cash management section of this report.

Prior Year to Date	Current Year to Date	Difference	Budget	% of Budget Collected
1,110,149	818,163	(291,986)	2,758,641	29.66



Prior Year to Date	Current Year to Date	Difference	Budget	% of Budget Expended
830,212	678,017	(152,195)	2,758,641	24.58



Statement of Revenues

AS OF: September 30, 2021
% OF YEAR COMPLETED: 25.00

100-General Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY REVENUE	YEAR-TO-DATE REVENUE	BUDGET BALANCE	BUDGET & RECEIVED
100-4-0100-41001 Current Taxes - Real	2,587,000	2,587,000.0	15.29	14,406.37	2,572,593.63	0.56
100-4-0100-41002 Current Taxes - Vehicl	276,000	276,000.0	19,469.15	68,878.72	207,121.28	24.96
100-4-0100-41003 Homestead Exemption	220,000	220,000.0	0.00	0.00	220,000.00	0.00
100-4-0100-41007 Manf Personal Exemptio	10,000	10,000.0	0.00	0.00	10,000.00	0.00
100-4-0100-41010 Property Tax Rollback	1,701,000	1,701,000.0	14,391.64	37,938.15	1,663,061.85	2.23
100-4-0100-41011 Local Option Tax Reven	915,000	915,000.0	100,324.66	100,324.66	814,675.34	10.96
100-4-0100-41013 Del Tax - Prior Yrs	50,000	50,000.0	13,557.29	14,371.08	35,628.92	28.74
100-4-0100-41014 Del Tax - Curr Yr	25,000	25,000.0	0.00	4,894.89	20,105.11	19.58
100-4-0100-41019 In Lieu of Taxes	256,889	256,889.0	0.00	0.00	256,889.00	0.00
100-4-0100-41022 Tax Penalties	25,000	25,000.0	2,135.92	3,361.53	21,638.47	13.45
100-4-0100-41023 Privilege License	2,385,000	2,385,000.0	17,779.05	74,367.24	2,310,632.76	3.12
100-4-0100-41025 Building Permits	75,000	75,000.0	6,509.35	37,590.15	37,409.85	50.12
100-4-0100-41026 Cable Franchise Fee	74,000	74,000.0	0.00	0.00	74,000.00	0.00
100-4-0100-41027 Telecommunications	32,000	32,000.0	0.00	0.00	32,000.00	0.00
100-4-0100-41031 Duke Energy Tax	630,000	630,000.0	0.00	0.00	630,000.00	0.00
100-4-0100-41032 Court Fines	90,000	90,000.0	15,873.36	33,248.49	56,751.51	36.94
100-4-0100-41033 Fire Protection Rescue	170,000	170,000.0	48,475.60	83,174.60	86,825.40	48.93
100-4-0100-41034 Sale of Assets	14,000	14,000.0	0.00	0.00	14,000.00	0.00
100-4-0100-41035 Victim's Revenue	4,500	4,500.0	999.02	2,052.47	2,447.53	45.61
100-4-0100-41038 School Guard & Sro	99,000	99,000.0	10,864.56	17,854.65	81,145.35	18.04
100-4-0100-41039 Cemetary Fees	5,500	5,500.0	470.00	470.00	5,030.00	8.55
100-4-0100-41041 Miscellaneous Income	16,953	16,953.0	600.00	1,258.06	15,694.94	7.42
100-4-0100-41043 Lot Clearing	10,000	10,000.0	1,241.08	2,455.88	7,544.12	24.56
100-4-0100-41045 Certification Fees	3,500	3,500.0	150.00	500.00	3,000.00	14.29
100-4-0100-41046 Insurance Proceeds	0	0.0	30,259.89	53,038.00	53,038.00	0.00
100-4-0100-41048 Donations	0	0.0	10,250.00	16,823.00	16,823.00	0.00
100-4-0100-41051 Interest on Savings	20,000	20,000.0	691.09	2,461.73	17,538.27	12.31
100-4-0100-41055 Planning And Zoning Re	5,000	5,000.0	6,305.00	7,805.00	2,805.00	156.10
100-4-0100-41061 Accommodations Tax	60,000	60,000.0	0.00	0.00	60,000.00	0.00
100-4-0100-41064 Merchants Inventory	71,687	71,687.0	0.00	17,921.79	53,765.21	25.00
100-4-0100-41065 Motor Carrier Property	90,000	90,000.0	9,155.90	21,743.44	68,256.56	24.16
100-4-0100-41066 Misc Intergovernmental	51,400	51,400.0	0.00	0.00	51,400.00	0.00
100-4-0100-41067 Local Government Fund	217,600	217,600.0	0.00	0.00	217,600.00	0.00
100-4-0100-41075 Grant Proceeds	182,883	182,883.0	35,619.75	35,619.75	147,263.25	19.48
100-4-0100-41076 Grant Proceeds/Pass Th	0	0.0	0.00	0.00	0.00	0.00
100-4-0100-41082 Police Dept Revenues	20,000	20,000.0	3,204.00	4,026.50	15,973.50	20.13
100-4-0100-41084 County Payments	50,000	50,000.0	0.00	50,000.00	0.00	100.00
100-4-0100-41090 Carryover - Cip	2,787,500	2,787,500.0	0.00	0.00	2,787,500.00	0.00
100-4-0100-41092 Carryover - Downtown	0	0.0	0.00	0.00	0.00	0.00
100-4-0100-41094 Carryover - Other	273,760	273,760.0	0.00	0.00	273,760.00	0.00
100-4-0100-41095 Loan Proceeds	0	0.0	0.00	0.00	0.00	0.00
TOTAL REVENUES	13,505,172	13,505,172	348,341.60	706,586.15	12,798,585.85	5.23

110-Hospitality Tax Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY REVENUE	YEAR-TO-DATE REVENUE	BUDGET BALANCE	BUDGET & RECEIVED
110-4-0100-41088 Performing Arts	30,000	30,000.0	775.30	1,279.32	28,720.68	4.26
110-4-0100-44001 Hospitality Tax	928,000	928,000.0	87,901.02	265,585.65	662,414.35	28.62
110-4-0100-44041 Miscellaneous Income	10,000	10,000.0	25.00	657.36	9,342.64	6.57
110-4-0100-44046 Insurance Proceeds	0	0.0	0.00	0.00	0.00	0.00
110-4-0100-44051 Interest	401	401.0	49.04	147.00	254.00	36.66
110-4-0100-44066 Misc Intergovernmental	0	0.0	0.00	0.00	0.00	0.00
110-4-0100-44075 Sponsors, Grants, Dona	1,000	1,000.0	0.00	0.00	1,000.00	0.00
110-4-0100-44092 Carryover-Restricted	222,000	222,000.0	0.00	0.00	222,000.00	0.00
TOTAL REVENUES	1,191,401	1,191,401	88,750.36	267,669.33	923,731.67	22.47

115-E911 Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY REVENUE	YEAR-TO-DATE REVENUE	BUDGET BALANCE	BUDGET & RECEIVED
115-4-0100-41094 Carryover - Other	7,600	7,600.0	0.00	0.00	7,600.00	0.00
115-4-0100-49110 E911 Fees	34,000	34,000.0	2,708.72	2,708.72	31,291.28	7.97
TOTAL REVENUES	41,600	41,600	2,708.72	2,708.72	38,891.28	6.51

Statement of Revenues *cont.*AS OF: September 30, 2021
% OF YEAR COMPLETED: 25.00200-Gross Revenue Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY REVENUE	YEAR-TO-DATE REVENUE	BUDGET BALANCE	BUDGET % RECEIVED
200-4-0100-42001 In City Water	1,920,000	1,920,000.0	177,447.88	505,217.09	1,414,782.91	26.31
200-4-0100-42002 Outside Water	1,200,000	1,200,000.0	108,079.58	310,162.32	889,837.68	25.85
200-4-0100-42003 Joslyn Clark Controls,	1,950	1,950.0	169.18	838.77	1,111.23	43.01
200-4-0100-42004 Water Penalties	130,000	130,000.0	11,131.71	32,666.74	97,333.26	25.13
200-4-0100-42005 Water Taps	25,000	25,000.0	1,300.00	9,100.00	15,900.00	36.40
200-4-0100-42006 Second Penalty	85,000	85,000.0	6,575.00	23,175.00	61,825.00	27.26
200-4-0100-42007 Miscellaneous Receipts	5,000	5,000.0	164.00	524.48	4,475.52	10.49
200-4-0100-42009 MUSC Health Lancaster	95,000	95,000.0	9,757.88	30,216.42	64,783.58	31.81
200-4-0100-42010 MFG Companies Water	12,000	12,000.0	1,424.01	3,800.64	8,199.36	31.67
200-4-0100-42011 Soliant Llc Water	28,000	28,000.0	3,005.71	8,417.20	19,582.80	30.06
200-4-0100-42013 Administrative Fee	8,000	8,000.0	420.00	1,410.00	6,590.00	17.63
200-4-0100-42031 In City Sewer	1,950,000	1,950,000.0	180,625.80	500,170.13	1,449,829.87	25.65
200-4-0100-42032 Outside Sewer	1,320,000	1,320,000.0	119,242.54	334,621.52	985,378.48	25.35
200-4-0100-42033 Springs Industries	10,000	10,000.0	182.24	554.13	9,445.87	5.54
200-4-0100-42034 Joslyn Clark Controls,	775	775.0	72.30	668.80	106.20	86.30
200-4-0100-42035 Sewer Taps	30,000	30,000.0	3,437.50	12,937.50	17,062.50	43.13
200-4-0100-42036 Soliant Llc Sewer	40,000	40,000.0	3,971.08	11,097.61	28,902.39	27.74
200-4-0100-42038 Septic Tank Fees	40,000	40,000.0	10,995.84	10,995.84	29,004.16	27.49
200-4-0100-42039 MUSC Health Lancaster	120,000	120,000.0	12,626.28	39,115.34	80,884.66	32.60
200-4-0100-42040 MFG Companies Sewer	12,000	12,000.0	1,865.53	4,978.33	7,021.67	41.49
200-4-0100-42041 Lanc. Co W/S District	625,000	625,000.0	44,552.55	156,474.18	468,525.82	25.04
200-4-0100-42042 WSD - Ft Lawn Sewer	80,000	80,000.0	4,855.20	18,303.39	61,696.61	22.88
200-4-0100-42046 Sale of Assets	8,060	8,060.0	0.00	0.00	8,060.00	0.00
200-4-0100-42047 Insurance Proceeds	0	0.0	0.00	0.00	0.00	0.00
200-4-0100-42048 Restitution Payments	0	0.0	0.00	0.00	0.00	0.00
200-4-0100-42060 Interest on Savings	15,000	15,000.0	721.35	2,244.24	12,755.76	14.96
200-4-0100-42066 Miscellaneous Credits	0	0.0	0.00	0.00	0.00	0.00
200-4-0100-42068 Grant Proceeds	4,039,290	4,039,290.0	0.00	37,934.38	4,001,355.62	0.94
200-4-0100-42069 County Reimbursements	50,000	50,000.0	4,606.41	14,230.35	35,769.65	28.46
200-4-0100-42080 Capital Contributions	0	0.0	0.00	0.00	0.00	0.00
200-4-0100-42085 Infrastructure Fee	137,000	137,000.0	11,696.00	35,090.00	101,910.00	25.61
200-4-0100-42090 Carryover-Cip Allocati	703,160	703,160.0	0.00	0.00	703,160.00	0.00
200-4-0100-42091 Carryover - Other	2,001,490	2,001,490.0	0.00	0.00	2,001,490.00	0.00
200-4-0100-42092 Carryover - Restricted	0	0.0	0.00	0.00	0.00	0.00
200-4-0100-42095 Loan Proceeds	0	0.0	0.00	0.00	0.00	0.00
200-4-0100-42096 Lease Proceeds	0	0.0	0.00	0.00	0.00	0.00
TOTAL REVENUES	14,691,725	14,691,725	718,924.57	2,104,944.40	12,586,780.60	14.33

210-Solid Waste Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY REVENUE	YEAR-TO-DATE REVENUE	BUDGET BALANCE	BUDGET % RECEIVED
210-4-0100-46066 Miscellaneous Credits	6,600	6,600.0	0.00	0.00	6,600.00	0.00
210-4-0100-46100 Residential Garbage	834,922	834,922.0	74,738.00	223,780.00	611,142.00	26.80
210-4-0100-46200 Commercial Garbage	631,373	631,373.0	51,749.00	155,125.00	476,248.00	24.57
210-4-0100-46300 Recycling Sales	45,000	45,000.0	12,891.82	23,452.97	21,547.03	52.12
210-4-0100-46400 Interest on Savings	2,000	2,000.0	73.80	228.94	1,771.06	11.45
210-4-0100-46500 Miscellaneous	3,550	3,550.0	2,473.59	7,654.78	4,104.78	215.63
210-4-0100-46510 Sale of Assets	2,500	2,500.0	0.00	0.00	2,500.00	0.00
210-4-0100-46600 Insurance Proceeds	0	0.0	0.00	0.00	0.00	0.00
210-4-0100-46700 Roll-Off Containers	45,000	45,000.0	5,023.47	18,176.47	26,823.53	40.39
210-4-0100-46701 Utility - Roll-Off Con	0	0.0	0.00	0.00	0.00	0.00
210-4-0100-46710 Transfer Station Use	1,042,196	1,042,196.0	123,673.86	382,737.17	659,458.83	36.72
210-4-0100-46711 Tipping Fees	0	0.0	0.00	0.00	0.00	0.00
210-4-0100-46714 SW Penalties	30,000	30,000.0	2,555.40	7,007.27	22,992.73	23.36
210-4-0100-46800 Carryover - Cip	115,500	115,500.0	0.00	0.00	115,500.00	0.00
210-4-0100-46810 Carryover - Other	0	0.0	0.00	0.00	0.00	0.00
210-4-0100-46880 Grant, Settlement Proc	0	0.0	0.00	0.00	0.00	0.00
210-4-0100-46896 Lease Proceeds	0	0.0	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,758,641	2,758,641	273,178.94	818,162.60	1,940,478.40	29.66

Departmental Expenditure/Expense Summary

AS OF: September 30, 2021
% OF YEAR COMPLETED: 25.00

100-General Fund

EXPENDITURE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR-TO-DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
Mayor & Council	128,837	128,837	7,115.05	18,161.09	31,590.00	79,085.41	38.62
City Administrator	245,261	245,261	17,879.82	55,217.48	940.00	189,103.52	22.90
Grounds Maintenance	315,260	315,260	38,627.11	66,652.98	110,661.36	137,945.66	56.24
Human Resources	246,190	246,190	18,805.95	55,189.33	6,920.00	184,080.67	25.23
Finance	243,996	243,996	9,377.95	32,174.66	11,516.24	200,305.10	17.91
Information Technology	728,620	728,620	59,971.64	168,776.69	326,397.19	233,445.62	67.96
Legal Services	16,017	16,017	4,150.63	9,289.59	2,880.00	3,847.41	75.98
General Expense	1,460,551	1,460,551	96,163.46	419,470.73	388,831.68	652,248.59	55.34
See Lancaster	29,330	29,330	305.72	364.04	0.00	28,965.96	1.24
Police	3,547,365	3,547,365	235,074.66	644,872.55	73,990.86	2,828,501.59	20.26
Victim's Services	27,738	27,738	1,887.53	5,581.56	0.00	22,156.44	20.12
Court Admin	402,420	402,420	36,781.48	94,539.57	4,500.00	303,380.43	24.61
Fire	2,047,109	2,047,109	144,789.36	445,911.80	100,767.88	1,500,429.32	26.70
Street Division	621,290	621,290	54,106.99	138,240.87	626.06	482,423.07	22.35
Vehicle Maintenance	116,259	116,259	8,775.73	20,854.57	44.89	95,359.54	17.98
Building Official	314,170	314,170	20,580.01	60,124.48	14,000.49	240,045.03	23.59
Parks & Playgrounds	184,200	184,200	18,428.20	33,350.59	52,255.07	98,594.34	46.47
Comm Service Grants	38,000	38,000	0.00	0.00	0.00	38,000.00	0.00
Debt Service	5,060	5,060	0.00	5,057.85	0.00	2.15	99.96
CIP Expenditures	2,787,500	2,787,500	70,655.29	1,696,300.29	232,789.15	858,410.56	69.21
TOTAL EXPENDITURES	13,505,172	13,505,172	843,476.58	3,970,130.72	1,358,710.87	8,176,330.41	39.46

110-Hospitality Tax Fund

EXPENDITURE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR-TO-DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
Hospitality	699,115	699,115	23,308.64	36,260.12	67,802.80	595,052.08	14.88
IT Hospitality	38,998	38,998	2,865.17	8,682.92	0.00	30,315.08	22.27
See Lancaster	4,050	4,050	0.00	0.00	0.00	4,050.00	0.00
Events Management	297,628	297,628	8,190.70	57,460.95	22,147.43	218,019.62	26.75
Performing Arts	151,610	151,610	2,047.76	2,397.76	11,312.00	137,900.24	9.04
TOTAL EXPENDITURES	1,191,401	1,191,401	36,412.27	104,801.75	101,262.23	985,337.02	17.30

115 E911 FUND

EXPENDITURE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR-TO-DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
E911 Fund	41,600	41,600	0.00	6,362.80	24,388.00	10,849.20	73.92
TOTAL EXPENDITURES	41,600	41,600	0.00	6,362.80	24,388.00	10,849.20	73.92

200-Gross Revenue Fund

EXPENSE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENSES	YEAR-TO-DATE EXPENSES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
Public Works Admin	311,336	311,336	24,300.63	67,247.13	3,348.46	240,740.41	22.68
Water Service	1,748,201	1,748,201	172,523.15	406,583.05	183,700.52	1,157,917.43	33.77
Ground Maintenance	33,634	33,634	3,106.20	9,269.11	0.00	24,364.89	27.56
Vehicle Maintenance	66,733	66,733	4,311.01	13,950.03	0.00	52,782.97	20.90
Information Technology	381,806	381,806	31,128.35	108,977.69	101,830.69	170,997.62	55.21
Utility Billing	235,258	235,258	15,226.73	48,978.98	38,959.88	147,319.14	37.38
Wastewater Treatment	1,391,367	1,391,367	112,344.99	276,104.41	584,810.74	530,451.85	61.88
Lift Station Mtn	111,500	111,500	3,855.69	12,869.55	27,096.81	71,533.64	35.84
Wastewater Collection	830,356	830,356	53,288.40	144,972.59	16,617.90	668,765.51	19.46
GR General Expense	1,282,230	1,282,230	51,808.33	250,544.50	167,842.20	863,843.30	32.63
Debt Service	1,716,654	1,716,654	153,614.94	302,864.26	0.00	1,413,789.74	17.64
EPA Projects	50,000	50,000	10,207.50	13,132.50	36,867.50	0.00	100.00
Capital Improvements	5,829,490	5,829,490	14,932.00	106,955.25	801,816.10	4,920,718.65	15.59
CIP Expenditures	703,160	703,160	26,010.00	43,350.00	555,692.12	104,117.88	85.19
TOTAL EXPENDITURES	14,691,725	14,691,725	676,657.92	1,805,799.05	2,518,582.92	10,367,343.03	29.43

Departmental Expenditure/Expense Summary cont.

AS OF: September 30, 2021
% OF YEAR COMPLETED: 25.00

210-Solid Waste Fund

EXPENSE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENSES	YEAR-TO-DATE EXPENSES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
General Expense	387,970	387,970	17,387.25	87,236.64	73,243.89	227,489.47	41.36
Solid Waste Admin	214,600	214,600	11,508.74	33,450.47	3,383.34	177,756.19	17.17
Information Technology	94,498	94,498	8,462.59	20,515.77	25,995.06	47,987.17	49.22
Residential Garbage	339,078	339,078	25,494.89	62,753.05	5,575.41	270,749.54	20.15
Recycling	92,624	92,624	7,360.50	19,125.41	4,656.62	68,841.97	25.68
Commercial Garbage	326,923	326,923	51,380.00	104,529.70	75,602.02	146,791.28	55.10
Transfer Station	805,232	805,232	86,002.61	199,965.06	23,166.58	582,100.36	27.71
Ground Maintenance	70,968	70,968	3,106.21	9,269.04	0.00	61,698.96	13.06
Vehicle Maintenance	132,527	132,527	8,621.90	27,899.86	0.00	104,627.14	21.05
Debt Service	178,721	178,721	21,816.01	113,271.73	65,448.03	1.24	100.00
CIP - Expense	115,500	115,500	0.00	0.00	101,452.16	14,047.84	87.84
TOTAL EXPENDITURES	2,758,641	2,758,641	241,140.70	678,016.73	378,533.11	1,702,091.16	38.30

Line Item Expenditures/Expense

AS OF: September 30, 2021
% OF YEAR COMPLETED: 25.00

	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXP	YEAR TO DATE EXP	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
100-5-0110-51001 Salaries Regular	65,000	65,000	5,416.72	10,833.44	0.00	54,166.56	16.67
100-5-0110-51004 Fica	4,973	4,973	383.26	1,149.78	0.00	3,822.72	23.12
100-5-0110-51006 SC Retirement	11,414	11,414	937.21	2,703.29	0.00	8,710.71	23.68
100-5-0110-52009 Clothing	700	700	0.00	120.92	0.00	579.08	17.27
100-5-0110-52010 Travel And Training	8,850	8,850	134.40	2,748.98	0.00	6,101.02	31.06
100-5-0110-52012 Communications	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0110-52015 Printing And Advertisi	1,000	1,000	95.00	95.00	90.00	815.00	18.50
100-5-0110-52016 Subscriptions and Dues	100	100	0.00	0.00	0.00	100.00	0.00
100-5-0110-52018 Special Contracts	31,500	31,500	0.00	0.00	31,500.00	0.00	100.00
100-5-0110-52020 Materials And Supplies	2,100	2,100	0.00	112.13	0.00	1,987.87	5.34
100-5-0110-52021 Unclassified Expense	3,200	3,200	148.46	397.55	0.00	2,802.45	12.42
100-5-0120-51001 Salaries Regular	186,202	186,202	14,198.31	41,553.33	0.00	144,648.67	22.32
100-5-0120-51003 Overtime	1,000	1,000	0.00	231.64	0.00	768.36	23.16
100-5-0120-51004 Fica	14,321	14,321	1,033.24	3,696.15	0.00	10,624.85	25.81
100-5-0120-51006 SC Retirement	32,873	32,873	2,348.68	8,079.95	0.00	24,793.05	24.58
100-5-0120-52009 Clothing	100	100	0.00	0.00	0.00	100.00	0.00
100-5-0120-52010 Travel And Training	5,050	5,050	255.00	765.99	0.00	4,284.01	15.17
100-5-0120-52011 Operation Motor Vehicl	900	900	34.06	67.09	0.00	832.91	7.45
100-5-0120-52012 Communications	250	250	6.70	29.97	0.00	220.03	11.99
100-5-0120-52015 Printing And Advertisi	1,400	1,400	0.00	0.00	0.00	1,400.00	0.00
100-5-0120-52016 Subscriptions And Dues	1,365	1,365	0.00	190.00	750.00	425.00	68.86
100-5-0120-52018 Special Contracts	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0120-52019 Repairs And Maintenan	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0120-52020 Materials And Supplies	1,800	1,800	3.83	603.36	190.00	1,006.64	44.08
100-5-0120-52021 Unclassified Expense	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0120-53035 Capital Expense	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0121-51001 Salaries Regular	85,725	85,725	4,876.90	14,066.04	0.00	71,658.96	16.41
100-5-0121-51003 Overtime	3,500	3,500	154.45	452.52	0.00	3,047.48	12.93
100-5-0121-51004 Fica	6,826	6,826	362.75	1,260.15	0.00	5,565.85	18.46
100-5-0121-51006 SC Retirement	15,668	15,668	818.23	2,759.16	0.00	12,908.84	17.61
100-5-0121-52009 Clothing	2,900	2,900	121.68	395.46	0.00	2,504.54	13.64
100-5-0121-52011 Operation Motor Vehicl	9,000	9,000	1,795.46	2,513.38	262.82	6,223.80	30.85
100-5-0121-52012 Communications	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0121-52017 Maint & Service Contra	146,891	146,891	28,184.30	42,276.45	104,613.98	0.57	100.00
100-5-0121-52018 Special Contracts	20,000	20,000	0.00	0.00	0.00	20,000.00	0.00
100-5-0121-52019 Repairs And Maintenan	4,250	4,250	0.00	0.00	0.00	4,250.00	0.00
100-5-0121-52020 Materials And Supplies	14,500	14,500	1,768.34	2,384.82	329.56	11,785.62	18.72
100-5-0121-52042 Cemetary Internment	6,000	6,000	545.00	545.00	5,455.00	0.00	100.00
100-5-0122-51001 Salaries Regular	166,615	166,615	12,712.13	37,352.93	0.00	129,262.07	22.42
100-5-0122-51002 Salaries Special	8,700	8,700	0.00	2,918.13	0.00	5,781.87	33.54
100-5-0122-51003 Overtime	1,500	1,500	0.00	315.25	0.00	1,184.75	21.02
100-5-0122-51004 Fica	13,526	13,526	918.68	3,517.94	0.00	10,008.06	26.01
100-5-0122-51006 SC Retirement	31,049	31,049	2,105.12	6,944.35	0.00	24,104.65	22.37
100-5-0122-52009 Clothing	500	500	0.00	100.00	0.00	400.00	20.00
100-5-0122-52010 Travel And Training	4,450	4,450	0.00	0.00	0.00	4,450.00	0.00
100-5-0122-52011 Operation Motor Vehicl	2,000	2,000	100.15	323.48	0.00	1,676.52	16.17
100-5-0122-52012 Communications	500	500	28.51	117.29	0.00	382.71	23.46
100-5-0122-52015 Printing And Advertisi	6,500	6,500	825.60	1,096.60	5,729.00	325.60	105.01
100-5-0122-52016 Subscriptions And Dues	1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
100-5-0122-52017 Maint. & Serv. Contrac	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0122-52018 Special Contracts	1,530	1,530	110.25	326.00	291.00	913.00	40.33
100-5-0122-52020 Materials And Supplies	3,500	3,500	0.00	83.00	900.00	2,517.00	28.09
100-5-0122-52021 Unclassified Expense	820	820	5.51	94.36	0.00	725.64	11.51
100-5-0122-52027 Educational Benefits	4,000	4,000	2,000.00	2,000.00	0.00	2,000.00	50.00
100-5-0122-52028 Prisoners Medical Expe	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0130-51001 Salaries Regular	172,473	172,473	7,604.00	22,484.19	0.00	149,988.31	13.04
100-5-0130-51003 Overtime	1,500	1,500	0.00	0.00	0.00	1,500.00	0.00
100-5-0130-51004 Fica	13,309	13,309	559.52	1,972.91	0.00	11,335.99	14.82
100-5-0130-51006 SC Retirement	30,550	30,550	1,259.22	4,891.01	0.00	25,658.99	16.01
100-5-0130-52009 Clothing	300	300	0.00	168.48	0.00	131.52	56.16
100-5-0130-52010 Travel And Training	3,000	3,000	0.00	0.00	0.00	3,000.00	0.00
100-5-0130-52012 Communications	1,200	1,200	87.65	249.72	0.00	950.28	20.81
100-5-0130-52015 Printing And Advertisi	2,500	2,500	141.00	1,870.22	300.00	329.78	86.81
100-5-0130-52016 Subscriptions And Dues	955	955	0.00	190.00	0.00	765.00	19.90
100-5-0130-52018 Special Contracts	11,960	11,960	0.00	0.00	11,000.00	960.00	91.97
100-5-0130-52020 Materials And Supplies	5,750	5,750	8.56	348.13	216.24	5,185.63	9.82
100-5-0130-52021 Unclassified Expense	500	500	0.00	0.00	0.00	500.00	0.00

210-5-3300-51004 Fica	30,227	30,227	2,189.10	8,207.48	0.00	22,019.52	27.15
210-5-3300-51006 SC Retirement	69,383	69,383	4,917.62	17,815.66	0.00	51,567.34	25.68
210-5-3300-52009 Clothing	3,500	3,500	128.56	476.75	0.00	3,023.25	13.62
210-5-3300-52010 Travel And Training	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3300-52011 Operation Motor Vehicl	240,000	240,000	28,711.77	60,618.76	5,389.73	173,991.51	27.50
210-5-3300-52012 Communications	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3300-52013 Electricity	1,000	1,000	73.57	217.28	0.00	782.72	21.73
210-5-3300-52018 Special Contracts	14,000	14,000	585.00	585.00	6,915.00	6,500.00	53.57
210-5-3300-52019 Repairs And Maintenanc	15,000	15,000	0.00	0.00	0.00	15,000.00	0.00
210-5-3300-52020 Materials And Supplies	8,000	8,000	1,065.64	1,484.60	152.30	6,363.10	20.46
210-5-3300-52021 Unclassified Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3300-53035 Capital Expense	29,000	29,000	18,290.45	18,290.45	10,709.55	0.00	100.00
210-5-3300-54097 Pension Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3300-54098 OPEB Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3321-51001 Salaries Regular	54,929	54,929	2,438.51	7,033.15	0.00	47,895.85	12.80
210-5-3321-51003 Overtime	1,750	1,750	77.23	226.30	0.00	1,523.70	12.93
210-5-3321-51004 Fica	4,336	4,336	181.38	630.05	0.00	3,705.95	14.53
210-5-3321-51006 SC Retirement	9,953	9,953	409.09	1,379.54	0.00	8,573.46	13.86
210-5-3321-54097 Pension Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3321-54098 OPEB Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3330-51001 Salaries Regular	101,844	101,844	6,676.56	20,255.34	0.00	81,588.66	19.99
210-5-3330-51003 Overtime	4,000	4,000	272.12	1,466.65	0.00	2,533.35	36.67
210-5-3330-51004 Fica	8,097	8,097	507.76	1,931.70	0.00	6,165.30	23.86
210-5-3330-51006 SC Retirement	18,586	18,586	1,165.46	4,246.17	0.00	14,339.83	22.85
210-5-3330-54097 Pension Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3330-54098 OPEB Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3400-54092 Interest Expense	7,976	7,976	1,266.76	4,610.90	3,364.63	0.47	99.99
210-5-3400-57096 SW 13-14 First Cit Lea	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3400-57101 2015B Lease Purchase	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3400-57102 2017A Lease Purchase	88,112	88,112	0.00	88,111.58	0.00	0.42	100.00
210-5-3400-57103 2020 First Citizens Le	82,633	82,633	20,549.25	20,549.25	62,083.40	0.35	100.00
210-5-3500-53100 Capital Outlay - Cash	115,500	115,500	0.00	0.00	101,452.16	14,047.84	87.84
210-5-3500-53110 Capital Outlay - Lease	0	0	0.00	0.00	0.00	0.00	0.00
300-5-0101-54097 Pension Exp - Gen Adm	0	0	0.00	0.00	0.00	0.00	0.00
300-5-0101-54098 OPEB Exp - General Adm	0	0	0.00	0.00	0.00	0.00	0.00
300-5-0201-54097 Pension Exp - Public S	0	0	0.00	0.00	0.00	0.00	0.00
300-5-0301-54097 Pension Exp - Public W	0	0	0.00	0.00	0.00	0.00	0.00
300-5-0401-54097 Pension Exp - Code Enf	0	0	0.00	0.00	0.00	0.00	0.00
310-5-0101-54096 Depr Exp - General Adm	0	0	0.00	0.00	0.00	0.00	0.00
310-5-0201-54096 Depr Exp - Public Safe	0	0	0.00	0.00	0.00	0.00	0.00
310-5-0301-54096 Depr Exp - Public Work	0	0	0.00	0.00	0.00	0.00	0.00
310-5-0401-54096 Depr Exp - Code Enf	0	0	0.00	0.00	0.00	0.00	0.00
310-5-0501-54096 Depr Exp - Recreation	0	0	0.00	0.00	0.00	0.00	0.00

FY21-22 Budget Transfers

No Budget Transfers for SEPTEMBER 2021

A RESOLUTION DECLARING CERTAIN EQUIPMENT SURPLUS TO THE NEEDS OF THE CITY AND AUTHORIZING ITS DISPOSAL

WHEREAS, Section 5.01 of the City of Lancaster Purchasing Policy Manual allows for the disposal of surplus property from time to time; and

WHEREAS, the City Administrator shall select the disposal method that is in the best interest of the City; and

WHEREAS, the Department Heads have prepared a list of City owned items that are inoperable, obsolete, or otherwise surplus to City needs; and

NOW THEREFORE, BE IT RESOLVED, by the Mayor and Council of the City of Lancaster, South Carolina, in Council assembled, that the following equipment, supplies, and materials be declared surplus and designated for sale:

Police Department

- Veh # 475, 2007 Ford Crown Vic (Parts Only)
- Check Gate 9000 walk thru metal detector

Public Works Department

- 48 Volt 881 Industrial EZ Go Electric Golf Cart
- Norton Floor Saw
- 4350 Watts Homelite Generator & Power Guard
- 2 Zurn Wilkins 3” Back Flow Devices
- Sinco Air Powered Saw
- 2 Honda Water Pumps
- Clark Forklift (Parts Only) & Pincher
- Bobcat Hydraulic Grapple
- 30 Lockers
- Old Water Pumps
- 1999 Kawasaki Bayou 300 Four-Wheeler
- 250 gal. Water Tank
- Husqvarna KV7 Cutting Cart

BE IT FURTHER RESOLVED, that the proceeds of the sales will be used to supplement the respective departments material and supply budgetary line item.

DONE IN MEETING ASSEMBLED on the 26th day of October 2021, and to become effective October 26, 2021.

Yeas _____ Nays _____

Requested by:

City Administrator _____

T. Alston DeVenny, Mayor

Approved as to form:

Mitch Norrell, City Attorney

Tracy Rabon, City Clerk

Agenda Item IX.B

**City of Lancaster
City Council Meeting
October 26, 2021**

TO: City Council
SUBJECT: Nurse Practitioner
INITIATED BY: Lancaster County
PREPARED BY: Human Resource Director

Background: Since 2017 the City has piggyback on the County with regards to the use of a contracted nurse practitioner to provide acute care for our employees. The County provide a space for the nurse and the City pays our share of the cost for treating our employees. Because of this arrangement City employees have been able to see a nurse who can write prescriptions. This has been a great benefit to the employees as they do not have to wait to see their own medical providers, and there have been times that an employee is back at work in less than an hour.

With the current two-year contract with MUSC expiring a new contract must be signed. John DuBose, the County Attorney, is recommending that an intergovernmental agreement between the City and County for providing the nurse practitioner be signed.

Besides providing acute medical services to the employees, the contract with MUSC also provide for pre-employment and random drug testing, on-the-job injuries assessment, fitness for duty certification, police/fire physicals, and post-accident evaluations.

Financial: \$30,600 has been budgeted for the nurse practitioner.

Policy Considerations: The City must provide the services stated above and the City has always contracted with a medical office to provide these services. By piggybacking on the County, the City was able to expand the benefits we offer to our employees.

Recommendations/Actions: Approve Resolution R21-21.

Attachments: Resolution R21-21 and the Intergovernmental Agreement.

RESOLUTION R21-21

A RESOLUTION AUTHORIZING THE CITY OF LANCASTER TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT WITH LANCASTER COUNTY FOR THE PURPOSE OF PROVIDING NURSE PRACTITIONER SERVICES

WHEREAS, Section 4-9-40 of the South Carolina Code of Laws authorizes the City of Lancaster and Lancaster County to enter into mutual beneficial agreements; and

WHEREAS, both the City of Lancaster and Lancaster County wish to provide the City and County employees access to a contracted nurse practitioner for primary and preventative healthcare services; and

WHEREAS, due to economies of scale, the City of Lancaster and Lancaster County can find a cost advantage by combining resources; and

WHEREAS, the City of Lancaster City Council finds it in the best interest of the City and County employees to enter into an intergovernmental agreement with Lancaster County to provide a joint nurse practitioner to provide medical services for the employees.

NOW THEREFORE, BE IT RESOLVED, by the Mayor and Council of the City of Lancaster, South Carolina, in Council assembled, that the intergovernmental agreement between the City of Lancaster and the Lancaster County for the purpose of providing nurse practitioner medical services.

DONE IN MEETING ASSEMBLED on the 26th day of October 2021, and to become effective October 26, 2021.

Yeas _____ Nays _____

Requested by:

Human Resource Director

T. Alston DeVenny, Mayor

Approved as to form:

Mitch Norrell, City Attorney

Tracy Rabon, City Clerk

**INTERGOVERNMENTAL AGREEMENT
BETWEEN LANCASTER COUNTY, SOUTH CAROLINA
AND CITY OF LANCASTER**

THIS AGREEMENT is entered on the ____ day of _____ 2021, by and between Lancaster County, South Carolina (“County”) and City of Lancaster (“City”) for the purpose of providing nurse practitioner medical services.

WHEREAS, in accordance with the laws of the State of South Carolina, the City is desirous of using the MUSC Nurse Practitioner contracted with Lancaster County to provide primary and preventative healthcare services for its employees; and

WHEREAS, the Council of City signed Resolution No. R21-21, authorizing City to enter into an agreement with Lancaster County to use the Nurse Practitioner for primary and preventive healthcare services for City’s employees; and

WHEREAS, the Council of County signed Resolution No.____, permitting County to enter into an agreement with City for a joint Nurse Practitioner to provide medical services for County and City employees; and

WHEREAS, the Agreement is not intended to, and does not alter or change the responsibilities of each of the parties, nor does it relieve any party of any function, duty, or obligation otherwise imposed by law; and

WHEREAS, County and City are authorized to enter into this Agreement by virtue of the provisions of Sections 4-9-40 and 14-25-5 of the South Carolina Code of Laws 1976, as amended.

NOW, THEREFORE, it is mutually agreed by and between the City and County as follows:

1. The Nurse Practitioner shall perform primary and preventative healthcare services under the direction of a physician preceptor for City of Lancaster employees. These services include but are not limited to the following: Assessment, evaluation, and treatment of acute episodic illnesses and/or injuries; pre-employment and random drug testing; employee injuries on-the-job; fitness for duty certification for off the job injuries and illnesses; worker’s compensation authorization, post-accident evaluations, and follow ups, and alcohol and breathalyzer testing.

2. The Nurse Practitioner is currently present and available to treat County and City employees approximately four (4) hours per day, each weekday. County will be responsible for payment of sixty (60%) percent of the invoicing and City will be responsible for payment of forty (40%) percent of the invoicing. City and County agree that MUSC will directly invoice each entity.

3. The Agreement shall remain effective from the date of its execution by the parties for a period of not less than 2 years unless it is terminated by mutual agreement of the parties. If not terminated prior to or at the end of the 2-year period, it shall continue in effect.

4. The Agreement may be terminated prior to the expiration of the 2-year period set forth above only by the mutual agreement of the parties. The Agreement may be terminated after the expiration of the 2-year period set forth above by the unilateral action of either of the parties to the Agreement, provided that such termination action may only occur after the party seeking termination provides notice to the other party to the Agreement at least ninety (90) days prior to taking such action and notices, schedules, and provides the other party an opportunity to be heard.

5. It is understood and agreed by the parties that in the event funds are not appropriated in the current fiscal year or any subsequent fiscal years, this Agreement will become null and void and the parties will only be required to pay for services completed to their satisfaction.

6. The Agreement may be amended only by the mutual consent of the parties and in the same manner as its original adoption.

7. To the extent of any conflict between existing Resolutions or Ordinances and this Agreement, this Agreement will be deemed to be controlling. This Agreement is not intended to amend or repeal any existing County or City Resolutions or Ordinances.

8. The County and the City agree to cooperate with each other in all respects regarding the matters addressed in this Agreement.

WHEREFORE, the parties have caused this Agreement to be signed as of the date and year first written above.

COUNTY OF LANCASTER

CITY OF LANCASTER

By its: Administrator

By its: Administrator

Agenda Item X.A

**City of Lancaster
City Council Meeting
October 26, 2021**

TO: City Council
SUBJECT: Annexation Ordinance
INITIATED BY: Homes of Lancaster
PREPARED BY: City Administrator

Background: Article I Chapter 28 of the City Code states in part that neither water nor sewer services shall be furnished or rendered in any area outside the city limits to an existing structure if the structure has been without water and sewer service for a period of 6 consecutive months unless the customer executes a utility service/annexation agreement. Furthermore, this agreement states that the City can call at any time for the owner to petition to annex into the City.

The utility service to the property at 1204 Woodlawn Avenue was disconnected in January 2018. Home of Lancaster, LLC purchase this property on November 3, 2020, and now wish to reestablish water and sewer service at this location.

1204 Woodlawn Avenue adjoins the city limits to the west next to a 20-foot easement that is located inside the city limits.

City Council unanimously approved the first reading of Ordinance O21-16 at the October 12, 2021 City Council meeting.

Financial: 1204 Woodlawn Avenue, even though being an isolated city parcel west of the Williams Estate Subdivision, will not place any additional burden on the existing police and fire services, and residential trash. As a primary residential dwelling unit, the property will be assessed at the 4% residential rate. The parcel is currently appraised at \$76,900 which will generate approximately \$541 in property tax.

Policy Considerations: Section 28-1, 28-2, and 28-3 of the City Code. Furthermore, the proposed annexation would be in the best interest of the City as there will be no additional burdens placed on existing City residents.

Recommendations/Actions: Approve Ordinance O21-16.

Attachments: Ordinance O21-16, annexation petition, deed, and location map.

ORDINANCE O21-16

AN ORDINANCE ANNEXING INTO THE CITY OF LANCASTER, SOUTH CAROLINA ONE PARCEL OF LAND TOTALING 1.0 ACRE LOCATED AT 1204 WOODLAWN AVENUE, AND OWNED BY HOMES OF LANCASTER, LLC

WHEREAS, the South Carolina Code of Laws of 1976, as amended, Title 5 Chapter 3 provides for the process for municipalities to annex property; and

WHEREAS, the City of Lancaster has enacted a Zoning Ordinance which governs the annexation and rezoning of annexed property; and

WHEREAS, a proper petition has been filed with the City of Lancaster by 100 percent of the freeholders owning 100 percent of the assessed value of the contiguous property hereinafter described petitioning for annexation of the property to the City of Lancaster under provisions of South Carolina Code Section 5-3-150(3); and

WHEREAS, it appears to Council that annexation would be in the best interest of the property owner and the City of Lancaster.

NOW, THEREFORE, BE IT ORDAINED, by Mayor and Council of the City of Lancaster, South Carolina, in Council assembled, that the property herein described below is hereby annexed to and becomes a party of the City of Lancaster.

ALL THAT CERTAIN piece, parcel, or lot of land, together with any and all improvements thereon, lying, being and situate in Cane Creek Township, Lancaster County, South Carolina containing one acre, more or less, and being bounded now or formerly as follows: On the North by lands of Norman Robinson; on the East by lands of Springs Industries; on the South by Deaton Circle; and on the East by lands of J.T. Deaton

Tax Map No.: 0082F-0C-010.00

The property shall have an interim zoning classification of R-10 pending rezoning pursuant to the Zoning Ordinance.

DONE IN MEETING ASSEMBLED on the 9th day of November 2021, and to become effective November 9, 2021.

Yeas _____ Nays _____

Requested by:

Home of Lancaster, LLC

T. Alston DeVenny, Mayor

Approved as to Form:

Mitch Norrell, City Attorney

Tracy Rabon, Municipal Clerk

First Reading: October 12, 2021
Second Reading: October 26, 2021



City of Lancaster Annexation Petition

33
216 South Catawba Street
PO Box 1149
Lancaster SC 29721-1149
Phone: 803-283-4253

INFORMATION	
Petitioner/Owner Name <i>Homes of Lancaster LLC</i>	Telephone: <i>283-9961</i>
Mailing Address / City ST ZIP <i>PO Box 1146 Lancaster SC 29721</i>	
Additional Owner Name (if applicable) <i>Howard Strickland</i>	Telephone <i>577-5016</i>
Mailing Address / City ST ZIP <i>PO Box 1691 Lancaster SC 29721</i>	
Additional Owner Name (if applicable) <i>Michael C. Williams</i>	Telephone <i>803-283-9961</i>
Mailing Address / City ST ZIP <i>PO Box 1146 Lancaster SC 29721</i>	

GENERAL LOCATION OF SUBJECT PROPERTY OR PROPERTIES		
<i>1204 Woodlawn Avenue</i>	Tax Map # <i>0082F-0C-010A</i>	Requested Zoning <i>MDR R-10</i>
	Tax Map # Acres (±) <i>1 acre</i>	Requested Zoning
	Tax Map # Acres (±)	Requested Zoning
	Tax Map # Acres (±)	Requested Zoning
	Tax Map # Acres (±)	Requested Zoning

Attach a metes and bounds legal description prepared by a surveyor registered in South Carolina as Exhibit A of this petition.

PETITIONER'S STATEMENT AND ASSURANCES

I, the undersigned, pursuant to Section 5-3-150(3) of the Code of Laws of the State of South Carolina, representing to be at least 18 years of age and owner of all the area described on Exhibit A attached hereto at the date hereof, and whose name(s) appear on the county tax records as the owner(s) of said real estate, do by this petition, request that the property described on Exhibit A attached hereto be annexed into the City of Lancaster, South Carolina, and be classified in the above indicated City Zoning District. I certify that I have received a copy of, understand and agree to Sections 28-2 and 31-24(e) of the City of Lancaster Code of Ordinances regarding provision of utility services to contiguous properties and extension of City services pending final action by City Council regarding annexation.

PRINTED NAME(S) AND SIGNATURE(S) OF PETITIONER/PROPERTY OWNER(S) AND DATE

<i>Howard Strickland JR</i>	<i>Howard Strickland JR</i>	<i>9-23-21</i>
<i>Michael C. Williams</i>	<i>Michael C. Williams</i>	<i>9-24-21</i>

ACTION BY LANCASTER CITYCOUNCIL

Petition <input type="checkbox"/> Approved <input type="checkbox"/> Denied	Action Date
Signature of Authorized City Representative	Date Signed

PREPARED BY Trimnal & Myers, LLC

LANCASTER COUNTY ASSESSOR

Tax Map:
 0062N 0A 006 00
 0086C 0H 008 00
 0086C 0G 005 00
 0082F 0C 011 00
 0082F 0C 010 00
 0086C 0H 007 00

LANCASTER COUNTY, SC	
2020019472	DEED
RECORDING FEES	\$15.00
STATE TAX	\$832.00
COUNTY TAX	\$352.00
PRESENTED & RECORDED	
11-03-2020	12:14:23 PM
BRITTANY GRANT	
REGISTER OF DEEDS	
LANCASTER, COUNTY SC	
By: STEPHANIE KNIGHT	
BK:DEED 1379 PG:266-270	

STATE OF SOUTH CAROLINA)
)
 COUNTY OF LANCASTER)

TITLE TO REAL ESTATE

KNOW ALL MEN BY THESE PRESENTS, THAT **Caroline Morgan Reeves, Gilbert Brown Heath IV, Deanna Brown Heath nka Deanna Shannon and Alex Elizabeth Heath** (hereinafter called "Grantors") in the State aforesaid, for and in consideration of the sum of **Three Hundred Twenty Thousand and 00/100 (\$ 320,000.00) Dollars**, to it paid by **Homes of Lancaster LLC** (hereinafter called "Grantee/s") in the State aforesaid (the receipt whereof is hereby acknowledged), have granted, bargained, sold and released, and by these Presents (do(es) grant, bargain, sell and release, unto the said:

Homes of Lancaster LLC, Its Successors and/or Assigns Forever:

All that piece, parcel, or tract of land lying with any and all improvements thereon, being and situate in Gills Creek Township, Lancaster County, South Carolina, near Gillsbrook Road Extension, about one (1) mile Northern corner of the intersection of Forrest Drive and Oakwood Lane, which streets run along the property lines of Ingram and the Gregory subdivision, and running; along Forrest Drive N 36-47 W 208.7 feet; thence S 36-54 E 208,7 feet; thence S 52-47 W 208.7 feet to the beginning. This property is more particularly described by plat of Eugene H. Smith and Anna A. Smith property by James B. Baker, L.S., recorded in the Lancaster County Clerk of Court's Office in Plat Book 8 at Page 232. Plat craved for a more accurate description.

Tax Map Number: 0062N-0A-006,00

ALSO: All that certain piece, parcel or lot of land lying, lying with any and all improvements thereon being and situate in Cane Creek Township, Lancaster County, South Carolina being designated as Lot No. 32 on a Plat of Survey made by E.S. Clyburn, LS dated December 6, 1960 and recorded in the Office of the Clerk of Court for Lancaster County in Plat Book 11 at Page 145. For a more complete description reference to said plat is craved. Plat craved for a more accurate description.

RECORDED THIS 3rd DAY
 OF NOVEMBER, 2020
 IN BOOK 00 PAGE 00

Stephanie Knight
 Auditor, Lancaster County, SC

Tax Map Number: 0086C-OH-008.00

ALSO: All that certain piece, parcel or lot of land situate, lying with any and all improvements thereon, and being in the State of South Carolina, County of Lancaster, about three (3) miles southwest of the City of Lancaster, designated as Lot #2 as shown on plat reference of R.H. Iseley, R.L.S. dated October 23, 1970 recorded in the Office of the Clerk of Court for Lancaster County in Plat Book 19, at Page 248. For a more complete description reference to said plat is craved.

Tax Map Number: 0086C-OG-005.00

ALSO: All that certain piece, parcel, or lot of land, with buildings and improvements thereon, lying, being and situate near the town of Lancaster, Lancaster County, South Carolina, containing 47/100 of an acre, more or less, measuring a distance of 158.6 feet to its southern boundary, a distance of 136.7 feet to its Western boundary, a distance of 162 feet to its northern boundary, and a distance of 212.8 feet on its eastern boundary. Being bounded, now or formerly, as follows: On the West by lands of Tom Deaton; North by lands of L. & C Railroads; East by lands of Springs Cotton Mills; and South by lands of Walter A. Cauthen, and being more particularly described on a plat of survey made by F.B. Kerr, dated February 25, 2954, as recorded in Plat Book 7 at Page 34. Plat craved for a more accurate description.

Tax Map Number: 0082F-OC-011.00

ALSO: All that certain piece, parcel or lot of land, together with any and all improvements thereon, lying, being and situate in Cane Creek Township, Lancaster County, South Carolina, containing one acre, more or less, and being bounded now or formerly as follows: On the North by lands of Norman Robinson; on the East by lands of Springs Industries; on the South by Deaton Circle; and on the East by lands of J.T. Deaton.

Tax Map Number: 0082F-OC-010.00

ALSO: All that certain piece, parcel or lot of land lying, being and situate with any and all improvements thereon, in Cane Creek Township, Lancaster County, South Carolina, being designated as Lot No. 21 on a Plat of Survey made by E.S. Clyburn, LS dated December 6, 1960 and recorded in the Office of the Clerk of Court for Lancaster County in Plat Book 11 at Page 145. For a more complete description reference to said plat is craved.

Tax Map Number: 0086C-OH-007.00

Derivation This being the same property conveyed to Caroline Morgan Reeves, et al by Deed recorded September 5, 2019 in the Register of Deeds/Clerk of Court for Lancaster County, South Carolina in Deed Book 1266 at Page 230.

Address: P. O. Box 1691, Lancaster, SC 29721

This conveyance is made subject to all existing easements, restrictions, rights of way and/or encroachments,

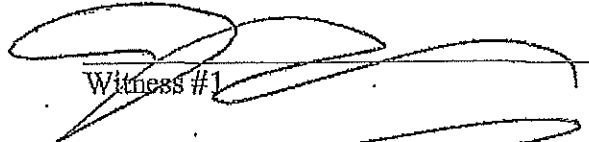
TOGETHER will all and singular the Rights, Members, Hereditaments and Appurtenances to the said Premises belonging, or in anywise incident or appertaining.

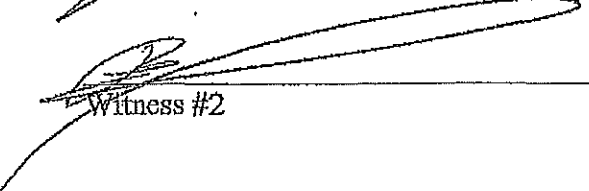
TO HAVE AND TO HOLD, all and singular the said premises before mentioned unto the said GRANTEE/S, Their Heirs and/or Assigns forever.

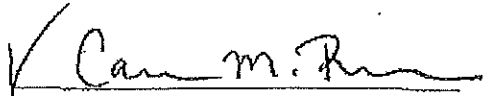
AND the said GRANTOR/S do hereby bind themselves and their heirs and/or assigns to warrant and forever defend all and singular the said premises unto the said GRANTEE/S, Their Heirs and/or Assigns, against Themselves and Their Heirs and/or Assigns and against every person whomsoever lawfully claiming or to claim the same, or any part thereof.

WITNESS our Hand(s) and Seal(s) this 3 day of Nov, in the year of our Lord 2020.

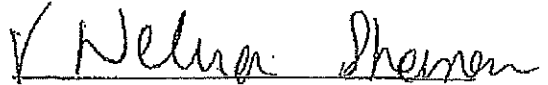
SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:


Witness #1


Witness #2


Caroline Morgan Reeves

(SEE ATTACHED PAGE)
Gilbert Brown Heath IV


Deanna Brown Heath
nka Deanna Shannon


Alex Elizabeth Heath

Signature Page attached to Deed

WITNESSES:

✓ [Signature]
witness 1

✓ [Signature]
witness 2

✓ [Signature] (Seal)
Gilbert Brown Heath IV

Date executed: 10-30-2020

✓ STATE OF Colorado }
✓ COUNTY OF Larimer }

Before me Lisa D. Newton, Notary Public personally appeared Grantor and acknowledged the execution of the foregoing document.

Witness my hand and deal this 30th day of October, 2020.

SWORN to before me this 30th day of October, 2020

✓ [Signature]
NOTARY PUBLIC FOR State of Colorado
My Commission Expires: 6-3-2023

LISA D. NEWTON
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20154021950
MY COMMISSION EXPIRES 06-03-2023

STATE OF SOUTH CAROLINA)
COUNTY OF LANCASTER)

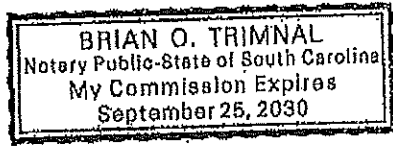
ACKNOWLEDGEMENT

I, Brian O Trimnal, Notary Public for the State of SC

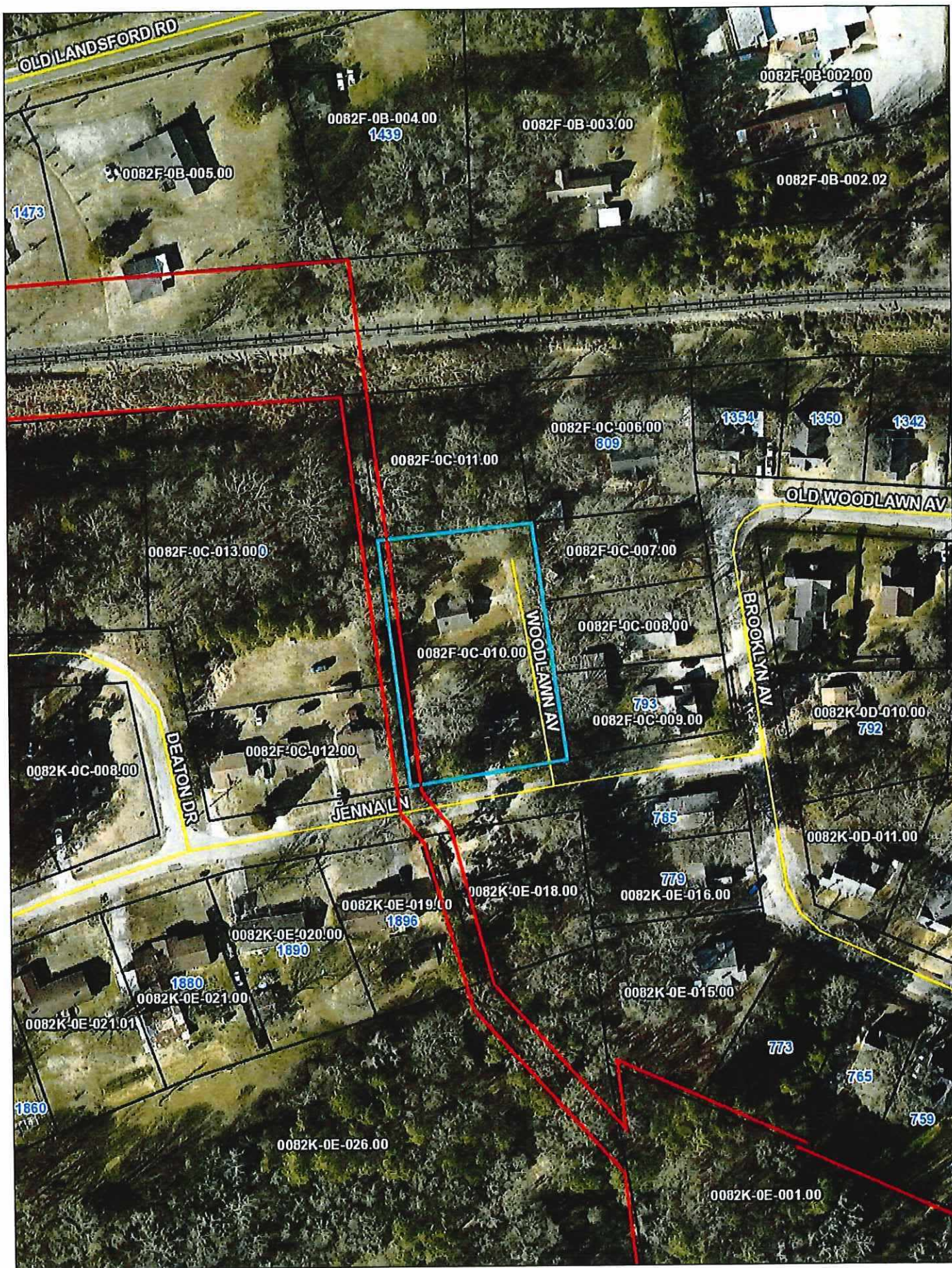
do hereby certify that GRANTOR/S personally appeared before me this day and acknowledged the due execution of the foregoing deed.

Sworn before me this 3 day
of Nov, 2020

[Signature]
Notary Public for the State of SC



My Commission Expires: 9/25/2030



Agenda Item X.B

City of Lancaster
City Council Meeting
October 26, 2021

TO: City Council
SUBJECT: Business License Standardization
INITIATED BY: Building & Zoning Director
PREPARED BY: Building & Zoning Director

Background: The Business License Standardization Enactment Ordinance and the 2022 Business License Model Ordinance were written by the Municipal Association of South Carolina. The City added the following to the Model Ordinance:

- The inclusion of Option 1 for the rate schedule, which set the base rate at \$40.00 and the fraction rate of \$1.20 and capped the declining rate at 65% for businesses that have a gross income of over \$7 million;
- The inclusion of the existing economic development incentive for manufacturing (new manufactures pay a maximum of \$1,000 for the first five years and then a maximum of \$2,000 for all preceding year);
- Defining that the management of rental properties are required to obtain a business license when the number of units offered for rent exceeds 5; and
- Having the 2022 business license year commencing on June 1, 2022, but thereafter the yearly license will be from May 1 to April 30.

Financial: Based on the revenue collected from the 2019 business license, the new rate classes and rate schedule the City is projected to lose \$1,792.06.

Policy Considerations: The South Carolina Business License Tax Standardization Act requires all municipalities and counties that impose a business license tax to utilize standard licensing requirement and class schedule. The Act also requires municipalities and counties to update their business license class schedules every odd year based on the latest available IRS statistics.

Recommendations/Actions: Approve Ordinance O21-17.

Attachments: Ordinance O21-17 and 2022 Business License Ordinance.

ORDINACE O21-17

AN ORDINANCE ADOPTING A REVISED BUSINESS LICENSE ORDINANCE IN ACCORDANCE WITH THE BUSINESS LICENSE STANDARDIZATION ACT (2020 ACT NO. 176)

WHEREAS, in September 2020 the South Carolina General Assembly adopted the South Carolina Business License Tax Standardization Act (2020 Act No. 176), now codified at S.C. Code Sections 6-1-400 to 6-1-420 (the “Act”); and

WHEREAS, the Act requires all municipalities and counties that impose a business license tax to adopt a standard business license year of May 1 through April 30; and

WHEREAS, the Act requires all municipalities and counties that impose a business license tax to utilize the Act’s standard business licensing requirements and class schedule; and

WHEREAS, the Act requires all municipalities and counties to update their business license class schedules every odd year based on the latest available IRS statistics; and

WHEREAS, in order to comply with the requirements of the Act, the City of Lancaster (the “Municipality”) has prepared the attached 2022 Business License Ordinance, which is incorporated herein by reference.

NOW THEREFORE, BE IT ORDAINED, by the Mayor and Council of the City of Lancaster, South Carolina, in Council assembled, that:

1. The attached 2022 Business License Ordinance is hereby adopted and shall become effective beginning with the business license period commencing on May 1, 2022.
2. All prior ordinances of the Municipality related to business licensing which are in effect at the time of this enactment are hereby repealed and replaced in their entirety with the 2022 Business License Ordinance; provided that any prior ordinances of the Municipality related to collections programs administered by the Municipal Association of South Carolina, including without limitation the Insurance Tax Collection Program (ITCP), the Brokers Tax Collection Program (BTCP), the Telecommunications Tax Collection Program (TTCP), and Setoff Debt Collection Program, shall remain in full force and effect in accordance with their terms except to the extent specifically amended by the 2022 Business License Ordinance.

DONE IN MEETING ASSEMBLED on the 9th day of November 2021, and to become effective November 9, 2021.

Yeas _____ Nays _____

Requested by:

Building & Zoning Director

T. Alston DeVenny, Mayor

Approved as to form:

Mitch Norrell, City Attorney

Tracy Rabon, City Clerk

First Reading: October 26, 2021
Second Reading: _____

2022 BUSINESS LICENSE ORDINANCE

Section 12-1. License Required. Every person engaged or intending to engage in any business, calling, occupation, profession, or activity engaged in with the object of gain, benefit, or advantage, in whole or in part within the limits of the City of Lancaster, South Carolina, is required to pay an annual license tax for the privilege of doing business and obtain a business license as herein provided. Where dates establishing deadlines within this chapter fall on a Saturday, Sunday or a city-observed holiday, the deadline so established shall be extended through the following regular business day.

Section 12-2. Definitions. The following words, terms, and phrases, when used in this ordinance, shall have the meaning ascribed herein. Defined terms are not capitalized when used in this ordinance unless the context otherwise requires.

“Business” means any business, calling, occupation, profession, or activity engaged in with the object of gain, benefit, or advantage, either directly or indirectly.

“Charitable Organization” means an organization that is determined by the Internal Revenue Service to be exempt from Federal income taxes under 26 U.S.C. Section 501(c)(3), (4), (6), (7), (8), (10) or (19).

“Charitable Purpose” means a benevolent, philanthropic, patriotic, or eleemosynary purpose that does not result in personal gain to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization.

“Classification” means that division of businesses by NAICS codes subject to the same license rate as determined by a calculated index of ability to pay based on national averages, benefits, equalization of tax burden, relationships of services, or other basis deemed appropriate by the Council.

“Council” means the City Council of the City of Lancaster.

“Domicile” means a principal place from which the trade or business of a licensee is conducted, directed, or managed. For purposes of this ordinance, a licensee may be deemed to have more than one domicile.

“Gross Income” means the gross receipts or gross revenue of a business, received or accrued, for one calendar or fiscal year collected or to be collected from business done within the Municipality. If the licensee has a domicile within the Municipality, business done within the Municipality shall include all gross receipts or revenue received or accrued by such licensee. If the licensee does not have a domicile within the Municipality, business done within the Municipality shall include only gross receipts or revenue received or accrued within the Municipality. In all cases, if the licensee pays a business license tax to another county or municipality, then the licensee’s gross income for the purpose of computing the tax within the Municipality must be reduced by the amount of revenues or receipts taxed in the other county or municipality and fully reported to the Municipality. Gross income for business license tax

purposes shall not include taxes collected for a governmental entity, escrow funds, or funds that are the property of a third party. The value of bartered goods or trade-in merchandise shall be included in gross income. The gross receipts or gross revenues for business license purposes may be verified by inspection of returns and reports filed with the Internal Revenue Service, the South Carolina Department of Revenue, the South Carolina Department of Insurance, or other government agencies. In calculating gross income for certain businesses, the following rules shall apply:

- A. Gross income for agents shall be calculated on gross commissions received or retained, unless otherwise specified. If commissions are divided with other brokers or agents, then only the amount retained by the broker or agent is considered gross income.
- B. Except as specifically required by S.C. Code § 38-7-20, gross income for insurance companies shall be calculated on gross premiums written.
- C. Gross income for manufacturers of goods or materials with a location in the Municipality shall be calculated on the lesser of (i) gross revenues or receipts received or accrued from business done at the location, (ii) the amount of income allocated and apportioned to that location by the business for purposes of the business's state income tax return, or (iii) the amount of expenses attributable to the location as a cost center of the business. Licensees reporting gross income under this provision shall have the burden to establish the amount and method of calculation by satisfactory records and proof. Manufacturers include those taxpayers reporting a manufacturing principal business activity code on their federal income tax returns.

"License Official" means a person designated to administer this ordinance. Notwithstanding the designation of a primary license official, the Municipality may designate one or more alternate license officials to administer particular types of business licenses, including without limitation for business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code.

"Licensee" means the business, the person applying for the license on behalf of the business, an agent or legal representative of the business, a person who receives any part of the net profit of the business, or a person who owns or exercises control of the business.

"Municipality" means the **City** of Lancaster, South Carolina.

"NAICS" means the North American Industry Classification System for the United States published under the auspices of the Federal Office of Management and Budget.

"Person" means any individual, firm, partnership, limited liability partnership, limited liability company, cooperative non-profit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principal.

Section 12-3. Purpose and Duration. The business license required by this ordinance is for the purpose of providing such regulation as may be required for the business subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. The license year

ending on April 30, 2022, shall commence on June 1, 2022 and shall run for a 11 month period. Thereafter, the license periods shall be established as follows. Except as set forth below for business licenses issued to contractors with respect to specific construction projects, each yearly license shall be issued for the twelve-month period of May 1 to April 30. A business license issued for a construction contract may, at the request of the licensee, be stated to expire at the completion of the construction project; *provided*, any such business license may require that the licensee file, by each April 30 during the continuation of the construction project, a statement of compliance, including but not limited to a revised estimate of the value of the contract. If any revised estimate of the final value of such project exceeds the amount for which the business license was issued, the licensee shall be required to pay a license fee at the then-prevailing rate on the excess amount. The provisions of this ordinance and the rates herein shall remain in effect from year to year as amended by the Council.

Section 12-4. Business License Tax, Refund.

- A. The required business license tax shall be paid for each business subject hereto according to the applicable rate classification on or before the due date of the 30th day of April in each year, except for those businesses in Rate Class 8 for which a different due date is specified. Late payments shall be subject to penalties as set forth in Section 12 hereof, except that admitted insurance companies may pay before June 1 without penalty.
- B. A separate license shall be required for each place of business and for each classification or business conducted at one place. If gross income cannot be separated for classifications at one location, the business license tax shall be computed on the combined gross income for the classification requiring the highest rate. The business license tax must be computed based on the licensee's gross income for the calendar year preceding the due date, for the licensee's twelve-month fiscal year preceding the due date, or on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The business license tax for a new business must be computed on the estimated probable gross income for the balance of the license year. A business license related to construction contract projects may be issued on a per-project basis, at the option of the taxpayer. No refund shall be made for a business that is discontinued.
- C. A licensee that submits a payment greater than the amount owed may request a refund. To be considered, a refund request must be submitted in writing to the Municipality before the June 1 immediately following the April 30 on which the payment was due and must be supported by adequate documentation supporting the refund request. The Municipality shall approve or deny the refund request, and if approved shall issue the refund to the business, within thirty days after receipt of the request.

Section 12- 5. Registration Required- Penalty

- A. The owner, agent, or legal representative of every business subject to this ordinance, whether listed in the classification index or not, shall register the business and make application for a business license on or before the due date of each year; *provided*, a new business shall be required to have a business license prior to operation within the

Municipality, and an annexed business shall be required to have a business license within thirty (30) days of the annexation. Failure to obtain the proper license prior to beginning work will subject the violator to a doubling of the license fee or two hundred dollars (\$200) plus the license fee, whichever amount is less. A license for a bar (NAICS 722410) must be issued in the name of the individual who has been issued the corresponding state alcohol, beer, or wine permit or license and will have actual control and management of the business.

- B. Application shall be on the then-current standard business license application as established and provided by the Director of the South Carolina Revenue and Fiscal Affairs Office and shall be accompanied by all information about the applicant, the licensee, and the business deemed appropriate to carry out the purpose of this ordinance by the license official. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross receipts and gross revenue figures.
- C. The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported (or estimated for a new business) without any unauthorized deductions, and that all assessments, personal property taxes on business property, and other monies due and payable to the Municipality have been paid.
- D. The Municipality shall allow application, reporting, calculation, and payment of business license taxes through the business license tax portal hosted and managed by the South Carolina Revenue and Fiscal Affairs Office, subject to the availability and capability thereof. Any limitations in portal availability or capability do not relieve the applicant or Licensee from existing business license or business license tax obligations.
- E. Owners, agents of owners, real estate managers and any others engaging in the ownership and/or management of real estate rental properties are required to obtain a license when the number of units, regardless of use, offered for rent exceeds five (5).

Section 12- 6. Deductions, Exemptions, and Charitable Organizations.

- A. No deductions from gross income shall be made except income earned outside of the Municipality on which a license tax is paid by the business to some other municipality or county and fully reported to the Municipality, taxes collected for a governmental entity, or income which cannot be included for computation of the tax pursuant to state or federal law. Properly apportioned income from business in interstate commerce shall be included in the calculation of gross income and is not exempted. The applicant shall have the burden to establish the right to exempt income by satisfactory records and proof.
- B. No person shall be exempt from the requirements of the ordinance by reason of the lack of an established place of business within the Municipality, unless exempted by state or federal law. The license official shall determine the appropriate classification for each business in accordance with the latest issue of NAICS. No person shall be exempt from this ordinance by reason of the payment of any other tax, unless exempted by state law, and no person shall be relieved of liability for payment of any other tax or fee by reason of application of this ordinance.

- C. Wholesalers are exempt from business license taxes unless they maintain warehouses or distribution establishments within the Municipality. A wholesale transaction involves a sale to an individual who will resell the goods and includes delivery of the goods to the reseller. It does not include a sale of goods to a user or consumer.
- D. A charitable organization shall be exempt from the business license tax on its gross income unless it is deemed a business subject to a business license tax on all or part of its gross income as provided in this section. A charitable organization, or any affiliate of a charitable organization, that reports income from for-profit activities or unrelated business income for federal income tax purposes to the Internal Revenue Service shall be deemed a business subject to a business license tax on the part of its gross income from such for-profit activities or unrelated business income.
- E. A charitable organization shall be deemed a business subject to a business license tax on its total gross income if (1) any net proceeds of operation, after necessary expenses of operation, inure to the benefit of any individual or any entity that is not itself a charitable organization as defined in this ordinance, or (2) any net proceeds of operation, after necessary expenses of operation, are used for a purpose other than a charitable purpose as defined in this ordinance. Excess benefits or compensation in any form beyond fair market value to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization shall not be deemed a necessary expense of operation.

Section 12-7. False Application Unlawful. It shall be unlawful for any person subject to the provisions of this ordinance to make a false application for a business license or to give or file, or direct the giving or filing of, any false information with respect to the license or tax required by this ordinance.

Section 12- 8. Display and Transfer.

- A. All persons shall display the license issued to them on the original form provided by the license official in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident shall carry the license upon his person or in a vehicle used in the business readily available for inspection by any authorized agent of the Municipality.
- B. A change of address must be reported to the license official within ten (10) days after removal of the business to a new location and the license will be valid at the new address upon written notification by the license official and compliance with zoning and building codes. Failure to obtain the approval of the license official for a change of address shall invalidate the license and subject the licensee to prosecution for doing business without a license. A business license shall not be transferable, and a transfer of controlling interest shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on old business income.

Section 12- 9. Administration of Ordinance. The license official shall administer the provisions of this ordinance, collect business license taxes, issue licenses, make or initiate investigations and audits to ensure compliance, initiate denial or suspension and revocation procedures, report violations to the municipal attorney, assist in prosecution of violators, produce forms, undertake

reasonable procedures relating to the administration of this ordinance, and perform such other duties as may be duly assigned.

Section 12-10. Inspection and Audits.

- A. For the purpose of enforcing the provisions of this ordinance, the license official or other authorized agent of the Municipality is empowered to enter upon the premises of any person subject to this ordinance to make inspections and to examine and audit books and records. It shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that the licensee has filed false information, the costs of the audit shall be added to the correct business license tax and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of business license tax shall constitute a separate offense.
- B. The license official shall have the authority to make inspections and conduct audits of businesses to ensure compliance with the ordinance. Financial information obtained by inspections and audits shall not be deemed public records, and the license official shall not release the amount of business license taxes paid or the reported gross income of any person by name without written permission of the licensee, except as authorized by this ordinance, state or federal law, or proper judicial order. Statistics compiled by classifications are public records.

Section 12-11. Assessments, Payment under Protest, Appeal.

- A. Assessments, payments under protest, and appeals of assessment shall be allowed and conducted by the Municipality pursuant to the provisions of S.C. Code § 6-1-410, as amended. In preparing an assessment, the license official may examine such records of the business, or any other available records as may be appropriate and conduct such investigations and statistical surveys as the license official may deem appropriate to assess a business license tax and penalties as provided herein.
- B. The license official shall establish a uniform local procedure consistent with S.C. Code § 6-1-410 for hearing an application for adjustment of assessment and issuing a notice of final assessment; provided that for particular types of business licenses, including without limitation for business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the Municipality, by separate ordinance, may establish a different procedure and may delegate one or more rights, duties, and functions hereunder to the Municipal Association of South Carolina.

Section 12-12. Delinquent License Taxes, Partial Payment.

- A. For non-payment of all or any part of the correct business license tax, the license official shall impose and collect a late penalty of five (5%) percent of the unpaid tax for each month or portion thereof after the due date until paid. Penalties shall not be waived. If any business license tax remains unpaid for sixty (60) days after its due date, the license official shall report it to the municipal attorney for appropriate legal action.

- B. Partial payment may be accepted by the license official to toll imposition of penalties on the portion paid; *provided*, however, no business license shall be issued or renewed until the full amount of the tax due, with penalties, has been paid.

Section 12- 13. **Notices.** The license official may, but shall not be required to, mail written notices that business license taxes are due. If notices are not mailed, there shall be published a notice of the due date in a newspaper of general circulation within the Municipality three (3) times prior to the due date in each year. Failure to receive notice shall not constitute a defense to prosecution for failure to pay the tax due or grounds for waiver of penalties.

Section 12-14. **Denial of License.** The license official may deny a license to an applicant when the license official determines:

- A. The application is incomplete or contains a misrepresentation, false or misleading statement, or evasion or suppression of a material fact;
- B. The activity for which a license is sought is unlawful or constitutes a public nuisance *per se* or *per accidens*;
- C. The applicant, licensee, prior licensee, or the person in control of the business has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
- D. The applicant, licensee, prior licensee, or the person in control of the business has engaged in an unlawful activity or nuisance related to the business or to a similar business in the Municipality or in another jurisdiction;
- E. The applicant, licensee, prior licensee, or the person in control of the business is delinquent in the payment to the Municipality of any tax or fee;
- F. A licensee has actual knowledge or notice, or based on the circumstances reasonably should have knowledge or notice, that any person or employee of the licensee has committed a crime of moral turpitude on the business premises, or has permitted any person or employee of the licensee to engage in the unlawful sale of merchandise or prohibited goods on the business premises and has not taken remedial measures necessary to correct such activity; or
- G. The license for the business or for a similar business of the licensee in the Municipality or another jurisdiction has been denied, suspended, or revoked in the previous license year.

A decision of the license official shall be subject to appeal as herein provided. Denial shall be written with reasons stated.

Section 12-15. **Suspension or Revocation of License.** When the license official determines:

- A. A license has been mistakenly or improperly issued or issued contrary to law;
- B. A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this ordinance;

- C. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, or evasion or suppression of a material fact in the license application;
- D. A licensee has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
- E. A licensee has engaged in an unlawful activity or nuisance related to the business; or
- F. A licensee is delinquent in the payment to the Municipality of any tax or fee,

the license official may give written notice to the licensee or the person in control of the business within the Municipality by personal service or mail that the license is suspended pending a single hearing before Council or its designee for the purpose of determining whether the suspension should be upheld and the license should be revoked.

The written notice of suspension and proposed revocation shall state the time and place at which the hearing is to be held, and shall contain a brief statement of the reasons for the suspension and proposed revocation and a copy of the applicable provisions of this ordinance.

Section 12- 16. Appeals to Council or its Designee.

- A. Except with respect to appeals of assessments under Section 11 hereof, which are governed by S.C. Code § 6-1-410, any person aggrieved by a determination, denial, or suspension and proposed revocation of a business license by the license official may appeal the decision to the Council or its designee by written request stating the reasons for appeal, filed with the license official within ten (10) days after service by mail or personal service of the notice of determination, denial, or suspension and proposed revocation.
- B. A hearing on an appeal from a license denial or other determination of the license official and a hearing on a suspension and proposed revocation shall be held by the Council or its designee within ten (10) business days after receipt of a request for appeal or service of a notice of suspension and proposed revocation. The hearing shall be held upon written notice at a regular or special meeting of the Council, or, if by designee of the Council, at a hearing to be scheduled by the designee. The hearing may be continued to another date by agreement of all parties. At the hearing, all parties shall have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by Council or its designee shall govern the hearing. Following the hearing, the Council by majority vote of its members present, or the designee of Council if the hearing is held by the designee, shall render a written decision based on findings of fact and conclusions on application of the standards herein. The written decision shall be served, by personal service or by mail, upon all parties or their representatives and shall constitute the final decision of the Municipality.

- C. Timely appeal of a decision of Council or its designee does not effectuate a stay of that decision. The decision of the Council or its designee shall be binding and enforceable unless overturned by an applicable appellate court after a due and timely appeal.
- D. For business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the Municipality may establish a different procedure by ordinance.

Section 12-17. Consent, franchise, or license required for use of streets.

- A. It shall be unlawful for any person to construct, install, maintain, or operate in, on, above, or under any street or public place under control of the Municipality any line, pipe, cable, pole, structure, or facility for utilities, communications, cablevision, or other purposes without a consent agreement or franchise agreement issued by the Council by ordinance that prescribes the term, fees, and conditions for use.
- B. The annual fee for use of streets or public places authorized by a consent agreement or franchise agreement shall be set by the ordinance approving the agreement and shall be consistent with limits set by state law. Existing franchise agreements shall continue in effect until expiration dates in the agreements. Franchise and consent fees shall not be in lieu of or be credited against business license taxes unless specifically provided by the franchise or consent agreement.

Section 12-18. Confidentiality. Except in accordance with proper judicial order or as otherwise provided by law, no official or employee of the Municipality may divulge or make known in any manner the amount of income or any financial particulars set forth or disclosed in any report or return required under this ordinance. Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns. Any license data may be shared with other public officials or employees in the performance of their duties, whether or not those duties relate to enforcement of this ordinance.

Section 12-19. Violations. Any person violating any provision of this ordinance shall be deemed guilty of an offense and shall be subject to a fine of up to \$500.00, not to include other fees and assessments or imprisonment for not more than thirty (30) days or both, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent taxes, penalties, and costs provided for in this ordinance.

Section 12-20. Severability. A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions. To the extent of any conflict between the provisions of this ordinance and the provisions of the South Carolina Business License Tax Standardization Act, as codified at S.C. Code §§ 6-1-400 *et seq.*, the standardization act shall control.

Section 12-21. Classification and Rates.

- A. The business license tax for each class of businesses subject to this ordinance shall be computed in accordance with the current business license rate schedule, designated as Appendix A to this ordinance, which may be amended from time to time by the Council.

- B. The current business license class schedule is attached hereto as Appendix B. Hereafter, no later than December 31 of each odd year, the Municipality shall adopt, by ordinance, the latest standardized business license class schedule as recommended by the Municipal Association of South Carolina and adopted by the Director of the South Carolina Revenue and Fiscal Affairs Office. Upon adoption by the Municipality, the revised business license class schedule shall then be appended to this ordinance as a replacement Appendix B.
- C. The classifications included in each rate class are listed with NAICS codes, by sector, sub-sector, group, or industry. The business license class schedule (Appendix B) is a tool for classification and not a limitation on businesses subject to a business license tax. The classification in the most recent version of the business license class schedule adopted by the Council that most specifically identifies the subject business shall be applied to the business. The license official shall have the authority to make the determination of the classification most specifically applicable to a subject business.
- D. A copy of the class schedule and rate schedule shall be filed in the office of the municipal clerk.

APPENDIX A: BUSINESS LICENSE RATE SCHEDULE

RATE CLASS	INCOME: \$0 - \$2,000	INCOME OVER \$2,000
	BASE RATE	RATE PER \$1,000 OR FRACTION THEREOF
1	\$ 40.00	\$ 1.20
2	\$ 45.00	\$ 1.32
3	\$ 50.00	\$ 1.44
4	\$ 55.00	\$ 1.56
5	\$ 60.00	\$ 1.68
6	\$ 65.00	\$ 1.80
7	\$ 70.00	\$ 1.92
8.1	\$ 32.80	\$ 1.05
8.2	\$ 295.00 Set by state statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$12.50 + \$12.50 per machine	
8.52	\$12.50 + \$180.00 per machine	
8.6	\$43.70 plus \$5.00 -OR- \$12.50 per table	\$ 1.30
9.1	\$ 71.00	\$ 1.85
9.2	\$ 54.60	\$ 2.20
9.3	\$ 32.80	\$ 1.05
9.41	\$ 150.00	\$ 3.30
9.42	\$ 11.00	\$0.00
9.5	\$ 65.00	\$ 1.20
9.6	\$ 125.00	\$0.00
9.7	\$ 109.20	\$ 5.50

New manufacturers shall pay in each of the first five (5) years of operation a fee at the rate scheduled for the applicable rate class with a maximum of one thousand dollars (\$1,000.00).

Starting with year six (6) and preceding thereafter, a fee will be charged for the applicable rate, not to exceed two thousand dollars (\$2,000.00).

NON-RESIDENT RATES

Unless otherwise specifically provided, all taxes and rates shall be doubled for nonresidents and itinerants having no fixed principal place of business within the Municipality.

DECLINING RATES

Declining Rates apply in all Classes for gross income in excess of \$1,000,000, unless otherwise specifically provided for in this ordinance.

<u>Gross Income in \$ Millions</u>	<u>Percent of Class Rate for each additional \$1,000</u>
0 - 1	100%
1 - 2	95%
2 - 3	90%
3 - 4	85%
4 - 5	80%
5 - 6	75%
6 - 7	70%
OVER 7	65%

CLASS 8 RATES

Non-resident rates do not apply except where indicated.

8.1 NAICS 230000 – Contractors, Construction, All Types [Non-resident rates apply].

Resident rates, for contractors having a permanent place of business within the Municipality:

Minimum on first \$2,000	\$32.80 PLUS
Each additional 1,000.....	\$1.05

Non-resident rates apply to contractors that do not have a permanent place of business within the Municipality. A trailer at the construction site or structure in which the contractor temporarily resides is not a permanent place of business under this ordinance.

No contractor shall be issued a business license until all state and municipal qualification examination and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job. No deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

No contractor shall be issued a business license until all performance and indemnity bonds required by the Building Code have been filed and approved. Zoning permits must be obtained when required by the Zoning Ordinance.

Each prime contractor shall file with the License Official a list of sub-contractors furnishing labor or materials for each project.

For licenses issued on a per-job basis, the total tax for the full amount of the contract shall be paid prior to commencement of work and shall entitle the contractor to complete the job without regard to the normal license expiration date. An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base tax shall be paid in a license year. Licensees holding a per-job license shall file, by each April 30 during the continuation of the construction project, a statement of compliance, including but not limited to a revised estimate of the value of the contract. If any revised estimate of the final value of such project exceeds the amount for which the business license was issued, the licensee shall be required to pay a license fee at the then-prevailing rate on the excess amount.

8.2 NAICS 482 – Railroad Companies (See S.C. Code § 12-23-210).

8.3 NAICS 517311, 517312 – Telephone Companies.

With respect to “retail telecommunications services” as defined in S. C. Code § 58-9-2200, the Municipality participates in a collections program administered by the Municipal Association of

South Carolina. The Municipality has approved participation in the collections program by separate ordinance (the “Telecommunications Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to retail telecommunications services are set forth in the Telecommunications Collections Ordinance.

8.4 NAICS 5241 and 5242 – Insurance Companies and Brokers:

Independent agents and their employees are subject to a business license tax based on their natural class. With respect to insurers subject to license fees and taxes under Chapter 7 of Title 38 and to brokers under Chapter 45 of Title 38, the Municipality participates in a collections program administered by the Municipal Association of South Carolina. The Municipality has approved participation in the collections program by separate ordinance (the “Insurers and Brokers Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to insurers and brokers are set forth in the Insurers and Brokers Collections Ordinance.

8.51 NAICS 713120 – Amusement Machines, coin operated (except gambling). Music machines, juke boxes, kiddie rides, video games, pin tables with levers, and other amusement machines with or without free play feature licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(1) and (A)(2) [Type I and Type II].

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2746:

Per Machine	\$12.50 PLUS
Business license	\$12.50

Distributors that sell or lease machines and are not licensed by the state as an operator pursuant to §12-21-2728 are not subject to Subclass 8.51.

8.52 NAICS 713290 – Amusement Machines, coin operated, non-payout. Amusement machines of the non-payout type or in-line pin game licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(3) [Type III].

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2720(B):

Per Machine	\$180.00 PLUS
Business license	\$12.50

Distributors that sell or lease machines and are not licensed by the state as an operator pursuant to §12-21-2728 are not subject to Subclass 8.52.

8.6 NAICS 713990 – Billiard or Pool Rooms, all types. (A) Pursuant to SC Code § 12-21-2746, license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that; PLUS, (B) with respect to gross income from the entire business in addition to the tax authorized by state law for each table:

Minimum on first \$2,000	\$43.70 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$1.30

MUNICIPAL ASSOCIATION OF SOUTH CAROLINA
BUSINESS LICENSE STANDARDIZATION CLASS NINE SUPPLEMENT

Appendix A of the Association’s Model Business License Ordinance includes a list of mandatory or recommended Class 8 rates. Under S.C. Code Section 6-1-400(G)(2), municipalities “may provide for additional reasonable subclassifications ... based upon particularized considerations as needed for economic stimulus or the enhanced or disproportionate demands by specific business subclassifications on taxing jurisdiction services or infrastructure.”

Commonly used optional subclasses are listed below. These subclasses are not mandatory. The adopting municipality should review the list below, compare it to its existing class schedule, and determine which subclasses below (if any) to continue or adopt following standardization. Note that in the process of standardization, the subclasses have been renumbered from the number assigned in the Association’s prior Model Business License Ordinance. The numbering from the prior Model Ordinance is indicated below.

The Association strongly recommends that, if a municipality adopts one or more optional Class 9 subclasses, it uses the numbering and suggested language provided below.

9.1 NAICS 423930 – Junk or Scrap Dealers [Non-resident rates apply].

Minimum on first \$2,000	\$71.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$1.85

9.2 NAICS 522298 – Pawn Brokers [All Types].

Minimum on first \$2,000	\$54.60 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$2.20

9.3 NAICS 4411, 4412 – Automotive, Motor Vehicles, Boats, Farm Machinery or Retail.

(except auto supply stores - see 4413)

Minimum on first \$2,000	\$32.80 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$1.05

One sales lot not more than 400 feet from the main showroom may be operated under this license provided that proceeds from sales at the lot are included in gross receipts at the main office when both are operated under the same name and ownership.

Gross receipts for this classification shall include value of trade-ins. Dealer transfers or internal repairs on resale items shall not be included in gross income.

NAICS 454390 – Peddlers, Solicitors, Canvassers, Door-To-Door Sales.

Direct retail sales of merchandise. [Non-resident rates apply]

9.41 Peddlers, all types, itinerant (compliance with all administrative regulations required. Regular activities [more than two sale periods of more than three days each per year]

Minimum on first \$2,000 \$150.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$3.30

9.42 Crafters, Seasonal activities [not more than two sale periods of not more than three days each year, separate license required for each sale period]

Fee..... \$11.00

Applicants for a license to sell on private property must provide written authorization from the property owner to use the intended location.

9.5 NAICS 713290 – Bingo halls, parlors.

Minimum on first \$2,000 \$65.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$1.20

9.6 NAICS 711190 – Promoters, Carnivals and Circuses.

Fee..... \$125.00
Or \$10.00 per vendor not to exceed \$125.00

9.7 NAICS 722410 – Drinking Places, bars, lounges, cabarets (Alcoholic beverages consumed on premises).

Minimum on first \$2,000 \$109.20 PLUS
Per \$1,000, or fraction, over \$2,000..... \$5.50

License must be issued in the name of the individual who has been issued a state alcohol, beer or wine permit or license and will have actual control and management of the business.

APPENDIX B
2021 BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	2.00
21	Mining	4.00
31	Manufacturing	2.00
32	Manufacturing	2.00
33	Manufacturing	2.00
42	Wholesale trade	1.00
44	Retail trade	1.00
45	Retail trade	1.00
48	Transportation and warehousing	2.00
49	Transportation and warehousing	2.00
51	Information	4.00
52	Finance and insurance	7.00
53	Real estate and rental and leasing	7.00
54	Professional, scientific, and technical services	5.00
55	Management of companies	7.00
56	Administrative and support and waste management and remediation se	4.00
61	Educational services	4.00
62	Health care and social assistance	4.00
71	Arts, entertainment, and recreation	3.00
721	Accommodation	3.00
722	Food services and drinking places	1.00
81	Other services	5.00
Class 8		
23	Construction	8.10
482	Rail Transportation	8.20
517311	Wired Telecommunications Carriers	8.30
517312	Wireless Telecommunications Carriers (except Satellite)	8.30
5241	Insurance Carriers	8.40
5242	Insurance Brokers for non-admitted Insurance Carriers	8.40
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries (pool tables)	8.60
Class 9		
423930	Recyclable Material Merchant Wholesalers (Junk)	9.10
522298	Pawnshops	9.20
4411	Automobile Dealers	9.30
4412	Other Motor Vehicle Dealers	9.30
454390	Other Direct Selling Establishments (Regular Peddlers)	9.41
454390	Other Direct Selling Establishments (Seasonal Peddlers)	9.42
713290	Bingo Halls	9.50
711190	Other Performing Arts Companies (Carnivals and Circuses)	9.60
722410	Drinking Places (Alcoholic Beverages)	9.70

Note: Class Schedule is based on 2017 IRS data.