



# City of Lancaster

FY 2021-2022

Finance Management Report

Month Ended February 28, 2022

The following is a summary of the City's financial results for the major operating funds presented as of February 28, 2022.

The General Fund revenue reflects the reclassification of the American Rescue grant proceeds to the American Rescue Fund (Special Revenue) as shown below. The American Rescue Fund was created to easily identify the revenues and expenditures related to the federal funding of this grant.

### GENERAL FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	13,505,172	6,980,059	51.68	-	-
Expenditures	13,505,172	8,153,114	60.37	1,126,118	68.71
Rev Over (Under) Exp	-	(1,173,055)			

### HOSPITALITY FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	1,239,401	726,290	58.60	-	-
Expenditures	1,239,401	342,374	27.62	101,127	35.78
Rev Over (Under) Exp	-	383,916			

### AMERICAN RESCUE FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	-	2,270,306	0.00	-	-
Expenses/Transfers	-	-	0.00	0	0.00
Rev Over (Under) Exp	-	2,270,306			

### GROSS REVENUE FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	14,691,725	5,499,255	37.43	-	-
Expenses/Transfers	14,691,725	4,881,024	33.22	1,637,482	44.37
Rev Over (Under) Exp	-	618,231			

### SOLID WASTE FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	3,091,641	2,036,994	65.89	-	-
Expenses/Transfers	3,091,641	1,821,635	58.92	324,502	69.42
Rev Over (Under) Exp	-	215,359			

Budget Year Passed = 67%    Budget Year Balance = 33%

One month = 8%

## City of Lancaster Monthly Financial Report Highlights

### General Fund

**General Fund revenues** for the month are reported at 1,007,189 compared to revenues of 1,081,560 the same period last year. The primary difference is due to timing and receipt of payments. Moreover, Business License renewals have been mailed to business owners; the renewal is due and payable by April 30, 2022 to avoid a 5% penalty.

Year-to-date taxes received are 5.4M or 90% of the estimated amount 6,065,889.

**General Fund expenditures** for the month totaled 719,954 compared to expenditures of 918,141 the same period last year; the difference is due to CIP purchases in FY21. Year to date expenditures including encumbrances of 1,126,118 which represent 69% of the budget. Outstanding encumbrances are for CIP, contracted services, and blanket purchase orders.

### **FY22 Capital Improvement Plan Summary:**

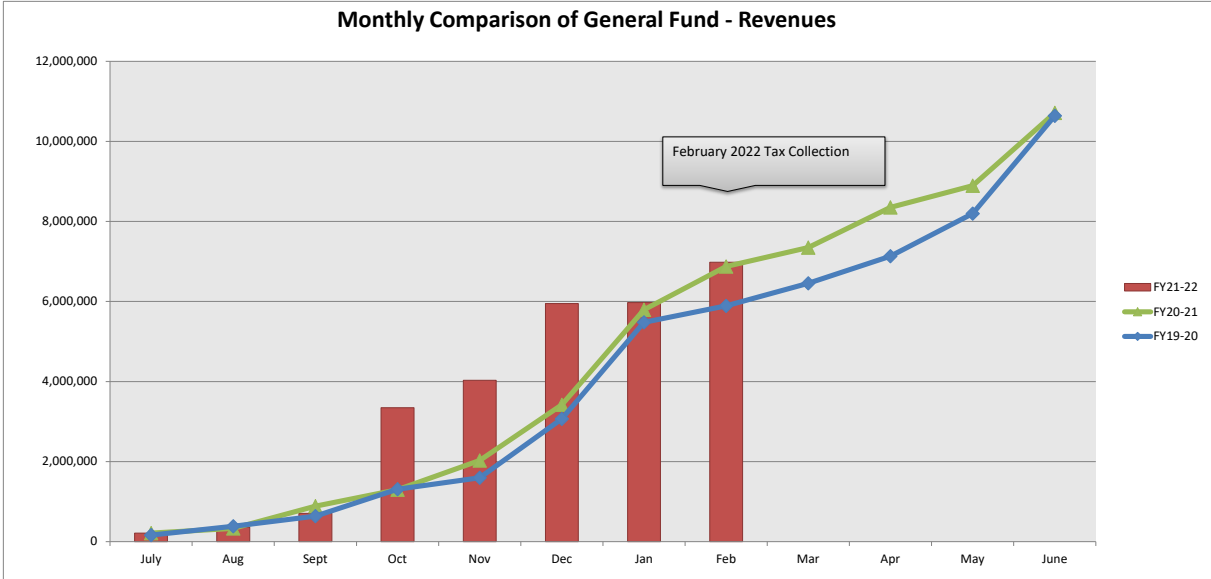
	FY 22 Budget	YTD Actual	Outstanding Appropriation	Notes
Tractor	\$ 37,000	\$ 35,464	\$ 1,536	
Server OS Upgrade Citywide (incl HT/E911	45,000	-	45,000	
(10) Police Vehicles & Equipment	585,000	126,181	458,819	
Upgrade Court Software	50,000	23,774	26,226	Rollover FY 21
Fire Station Survey	50,000	-	50,000	Rollover FY 21
(2) Fire Truck & Equipment (Amended Ladder Truck)	1,600,000	1,649,824	-	
Pickup Truck & Equipment	63,500	-	63,500	
1 Ton 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	22,758	(758)	
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>	
	<b>\$ 2,800,500</b>	<b>\$ 1,917,406</b>	<b>\$ 932,917</b>	

**General Fund cash** for the month ended at 12,305,228 realizing an increase of 1,615,261 from the prior month. 2,675,805 (22%) of the General Fund cash is restricted for specific uses, leaving 9,629,423 (78%) available for new expenditures. A more detailed analysis of General Fund cash can be found under the cash management section of this report.

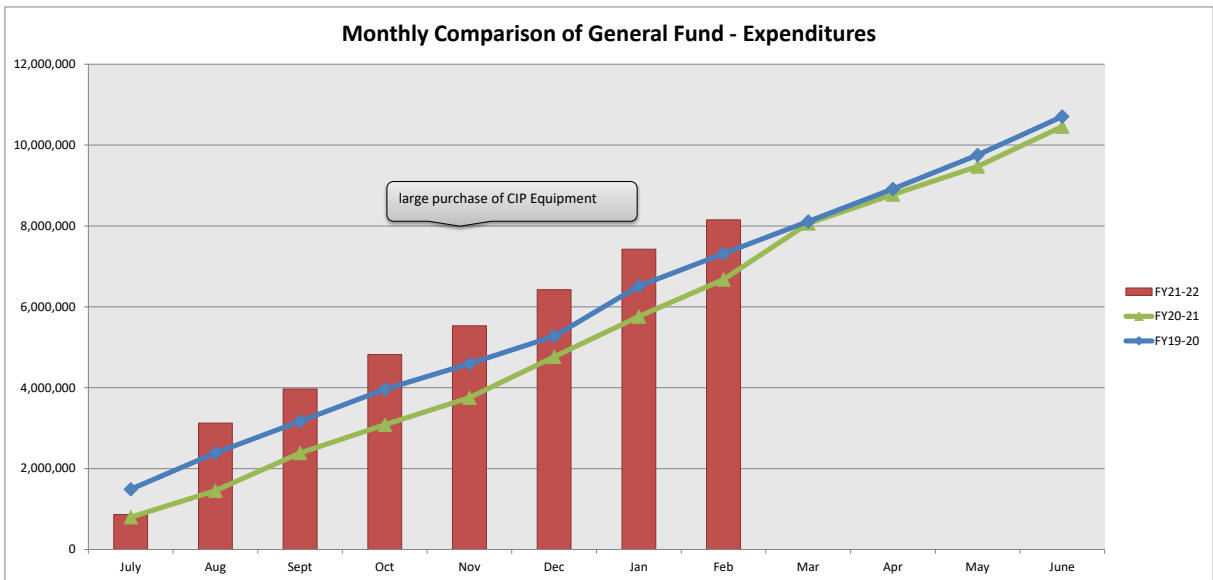
### **Budget Transfers**

The City Code of Ordinances (*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 6,875,747	Current Year to Date 6,980,059	Difference 104,312	Budget 13,505,172	% of Budget Collected 51.68
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Prior Year to Date 6,678,935	Current Year to Date 8,153,114	Difference 1,474,179	Budget 13,505,172	% of Budget Expended 60.37
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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: February 28, 2022

	BEGINNING BALANCE	M-T-D DEBITS	M-T-D CREDITS	ENDING BALANCE
100 1-0011-10001 Checking-1st Citizens/GF	2,659,180.45	3,856,187.49	( 4,241,794.98)	2,273,572.96
100 1-0011-10002 Imprest Acct./1st Citizen	0.00	1,215,987.14	( 1,215,987.14)	0.00
100 1-0011-10007 ACH Account	100.00	7,946.00	( 7,946.00)	100.00
100 1-0017-11601 GF Investments	4,755,146.56	2,600,603.49	0.00	7,355,750.05
100 1-0017-11602 SCLGIP-Downtown Development	1,362,049.79	172.89	0.00	1,362,222.68
100 1-0011-10004 First Citizens-City Court	1,991.00	21,281.20	( 21,188.20)	2,084.00
100 1-0011-10006 Drug Fund	163,207.32	1.25	0.00	163,208.57
100 1-0011-10016 Econ Dev Incentive	100,277.65	2.31	0.00	100,279.96
100 1-0011-10018 Tax Rollback	1,647,914.66	31.54	( 600,036.44)	1,047,909.76
100 1-0011-10019 American Rescue Plan	100.00	0.00	0.00	100.00
110 1-0011-10301 Hospitality Tax Account	2,265,501.28	91,204.55	( 117,418.20)	2,239,287.63
115 1-0011-10911 E911 Funds	67,963.69	2,651.88	( 3,451.46)	67,164.11
121 1-0011-10225 Southside Savings Acct	30,663.70	0.00	0.00	30,663.70
130 1-0011-10500 Fireman's Club Checking	46,061.70	0.00	( 1,034.67)	45,027.03
140 1-0017-11610 American Rescue Fund	2,270,021.37	288.09	0.00	2,270,309.46
200 1-0011-10102 GR Fund Checking	1,992,294.60	853,004.59	( 1,282,073.49)	1,563,225.70
200 1-0011-10104 GR ACH Acct	176,118.92	61,483.17	( 30,834.54)	206,767.55
200 1-0017-11616 GR Replacement Fund	3,529,955.33	53,786.03	0.00	3,583,741.36
200 1-0017-11619 Series 2000 DSRF	90,925.86	11.54	0.00	90,937.40
200 1-0017-11621 Series 2002 DSRF	66,405.18	8.42	0.00	66,413.60
200 1-0017-11622 Series 2007 DSRF	368,123.81	46.71	0.00	368,170.52
200 1-0017-11617 Series 2016 Erwin Farms DSRF	148,815.57	18.92	0.00	148,834.49
200 1-0017-11623 Series 2017 DSRF	133,448.29	16.95	0.00	133,465.24
200 1-0017-11625 Contingent Fund	2,173,845.82	275.88	0.00	2,174,121.70
200 1-0017-11626 Depreciation Fund	2,173,275.53	275.85	0.00	2,173,551.38
210 1-0011-10200 Solid Waste	843,702.71	384,432.92	( 378,472.56)	849,663.07
210 1-0011-10205 Solid Waste ACH Acct	100.00	0.00	0.00	100.00
210 1-0017-11629 Residential Garbage	455,734.16	4,224.22	0.00	459,958.38
210 1-0017-11630 Commercial Garbage	446,480.66	4,223.03	0.00	450,703.69
<b>GRAND TOTAL</b>	<b>27,969,405.61</b>	<b>( 9,158,166.06)</b>	<b>( 7,900,237.68)</b>	<b>29,227,333.99</b>

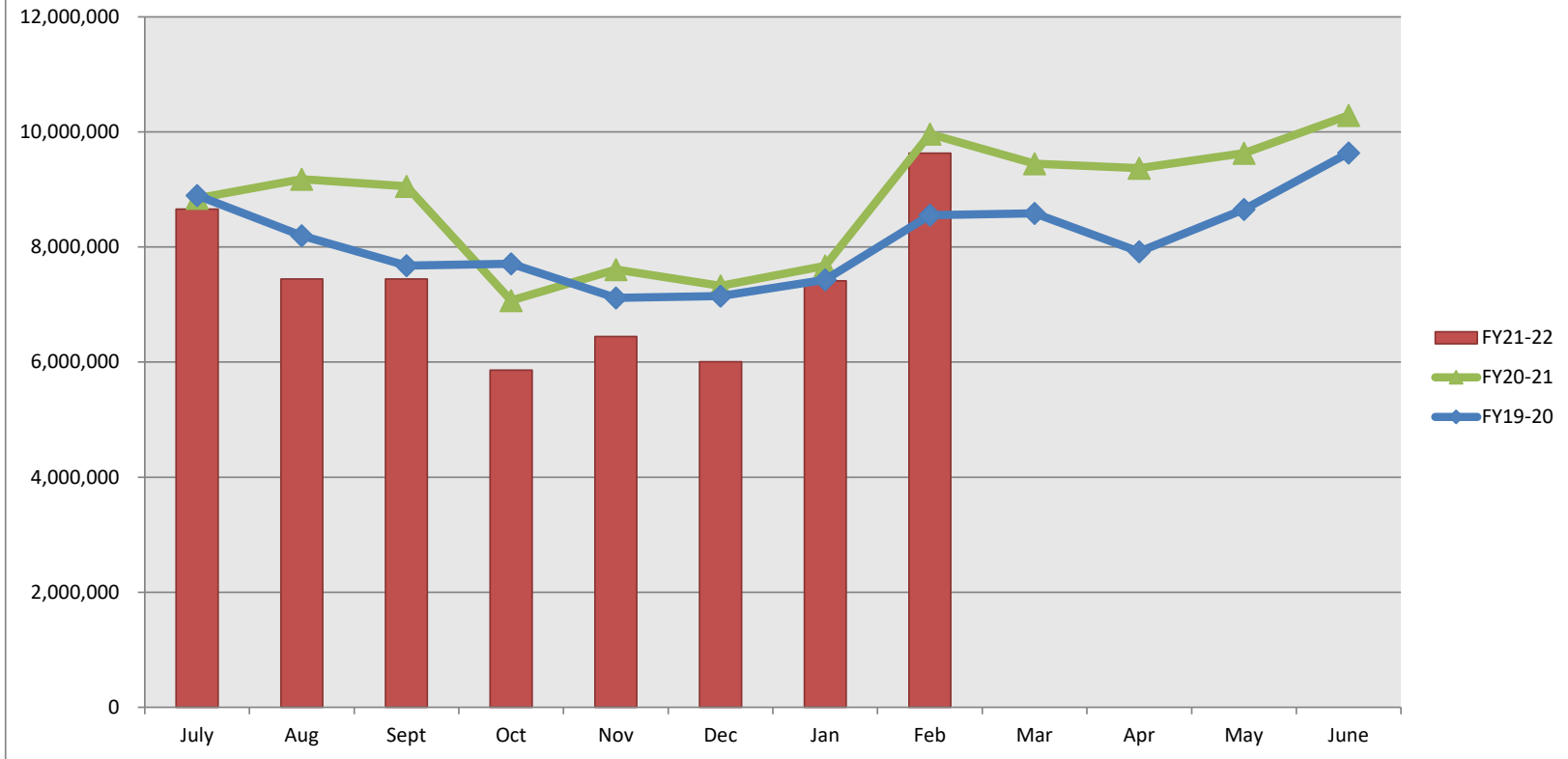
### Cash Summary By Fund

	Restricted	Unrestricted	Cash Balance
General Fund	2,675,805	9,629,423	12,305,228
Hospitality Tax Fund	2,239,288	-	2,239,288
E 911 Fund	67,164	-	67,164
Southside Fund	30,664	-	30,664
Firemen's Fund	45,027	-	45,027
American Rescue Plan Fund	2,270,309	-	2,270,309
Gross Revenue Fund	8,946,003	1,563,226	10,509,229
Solid Waste Fund	-	1,760,425	1,760,425
	<u>16,274,260</u>	<u>12,953,074</u>	<u>29,227,334</u>

Prior Year to Date	Current Year to Date	Difference	6/30/2021 GF Unrestricted Cash	Fiscal YTD Difference
9,965,087	9,629,423	(335,664)	10,288,467	(659,044)



**Monthly Comparison of General Fund Unrestricted Cash Balances**



### **Hospitality Tax Fund**

**Hospitality Tax Fund revenues** for the month totaled 91,196 compared to revenues of 82,700 the same period last year. The difference in revenue is immaterial.

Year to date hospitality taxes collected totaled 714,860 or 72% of the budgeted revenue.

**Hospitality Tax Fund expenditures** for the month totaled 18,137 compared to expenditures of 37,110 the same period last year. The difference is immaterial. Year-to-date expenditures - including encumbrances of 101,127 - account for 36% of the budget.

**Hospitality Tax Fund cash** ended the month at 2,239,288; decreased by 26,213 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 February 28, 2022 is 67,964; a decrease of 800 from the prior month. The FY22 budget includes use of E911 funds for some IT related expenses.

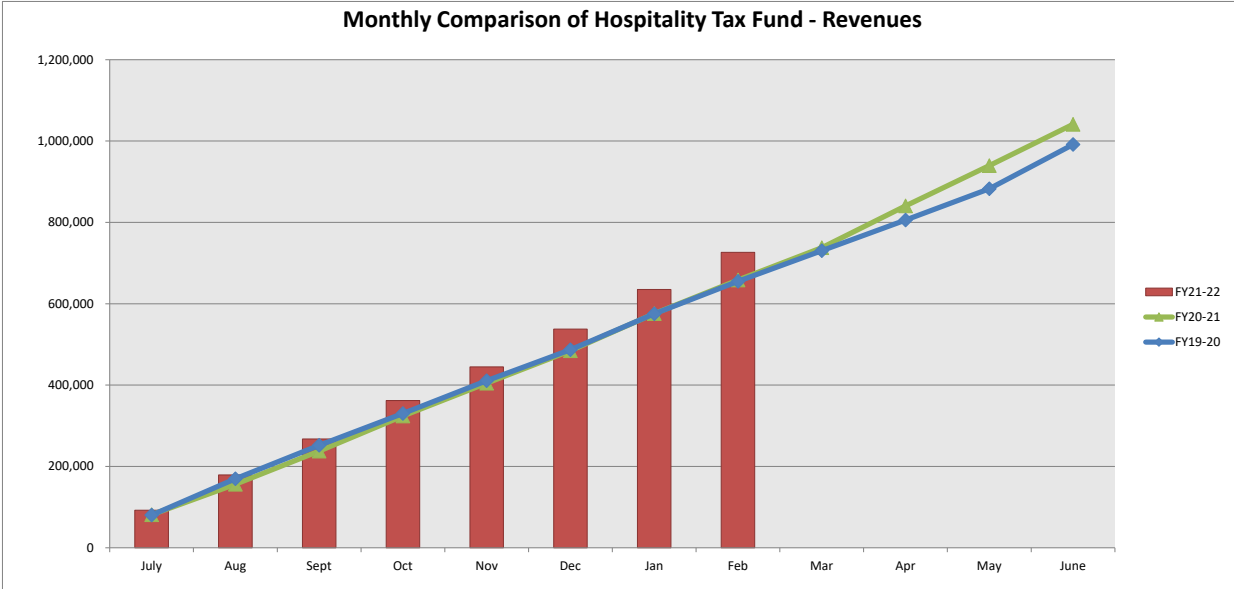
All dollars in the E911 Fund are restricted, as required, and can only be used to fund expenditures which comply with Section 23-47-40 of the South Carolina Code of Laws, 1976, as amended.

### **American Rescue Fund**

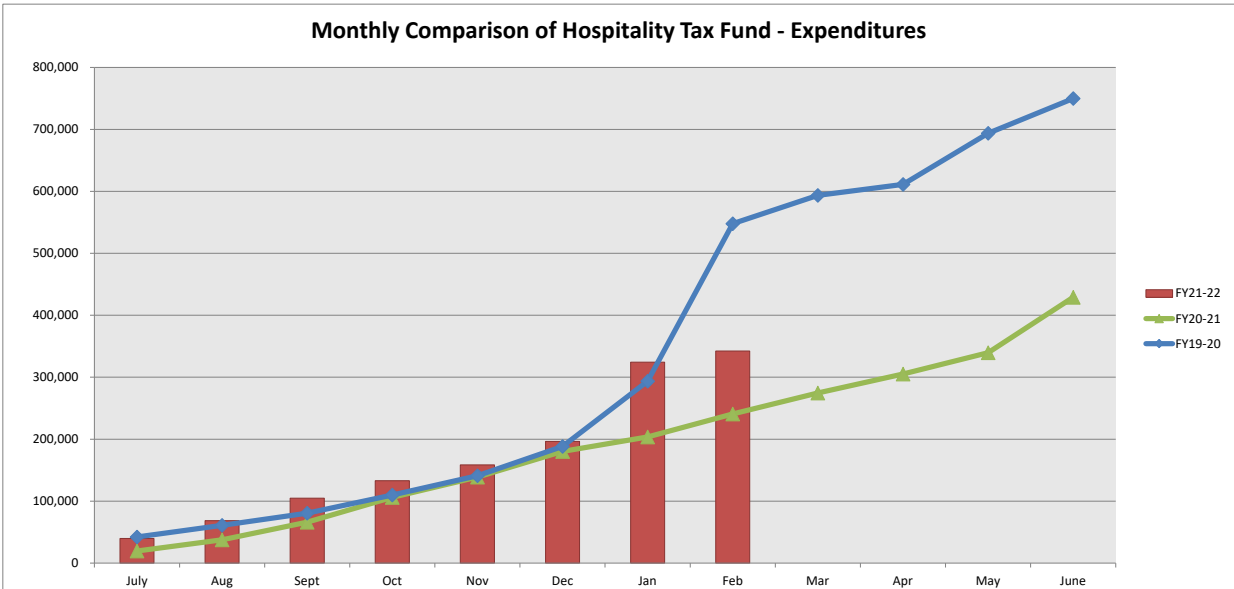
American Rescue Fund Cash Fund balance as of February 28, 2022 is 2,270,021; an increase from 288 from prior month.

All dollars in the American Rescue Fund are restricted, as required. Under the Interim Rule, approved expenditures were limited to four funding criteria set forth by Department of Administration: (1) water, sewer and storm drainage, (2) COVID 19 public health emergencies, (3) funding to help businesses recover from the pandemic, and (4) premium pay for essential workers. The recently released Final Rule greatly increases the options available to the City in terms of determining the best use for ARPA funding.

Prior Year to Date	Current Year to Date	Difference	Budget	% of Budget Collected
658,411	726,290	67,879	1,239,401	58.60



Prior Year to Date	Current Year to Date	Difference	Budget	% of Budget Expended
240,689	342,374	101,685	1,239,401	27.62



## Gross Revenue Fund

**Gross Revenue Fund revenues** for the month totaled 591,527 compared to revenues of 709,921 for the same period last year. The difference is due to delays in the capital projects for water and sewer system.

**Gross Revenue Fund expenses** for the month totaled 611,953 compared to expenses of 686,492 for the same period last year. The difference is immaterial. Year to date expenses accounted for 44% of the annual budget including \$1,637,482 of encumbrances for capital improvement projects and annual contracts.

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

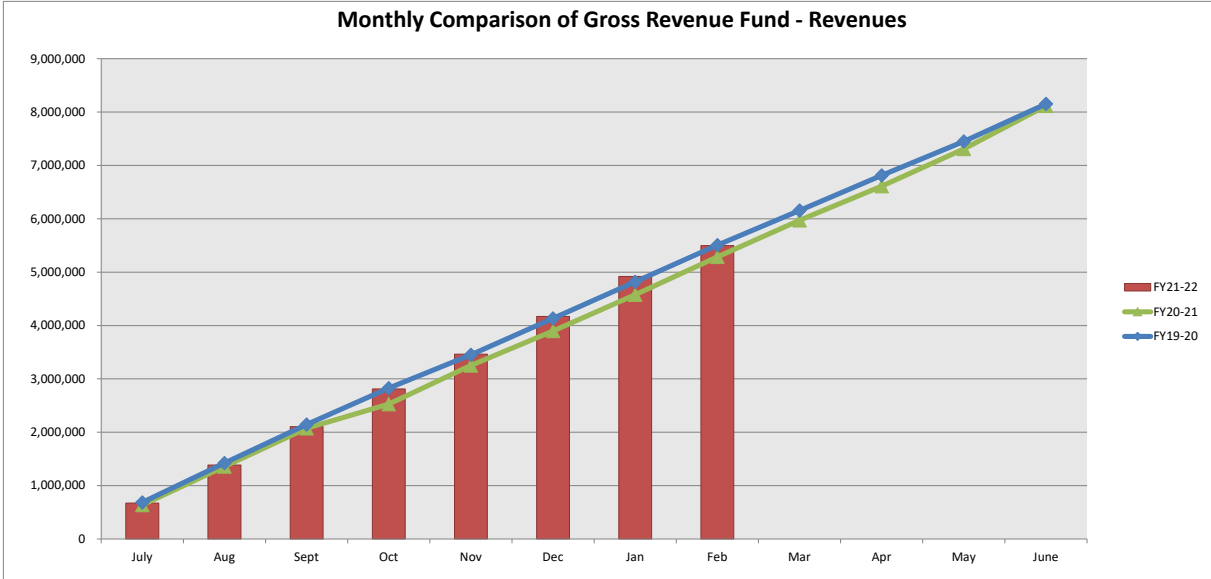
### **FY22 Capital Improvement Plan Summary:**

	FY22 Budget	YTD Actual	Outstanding Appropriation	Notes
Server OS Upgrade Citywide	\$ 12,500	\$ -	\$ 12,500	
Track Loader	70,000	69,296	704	
Master Plan for Water Dist & WW Collection Syst	165,000	122,800	42,200	Rollover FY21
Kubota, RTV 900	17,000	16,123	877	
Dump Truck (Replace 1995 International)	110,330	111,198	(868)	
Dump Truck (Replace 1997 Ford)	110,330	-	110,330	
Harbon Trailer	70,000	-	70,000	
Excavator (Replace 2010 Bobcats)	73,000	-	73,000	
CAT Generator	75,000	60,156	14,844	
WWTP Optimization	-	-	-	
	<u>\$ 703,160</u>	<u>\$ 379,573</u>	<u>\$ 323,587</u>	

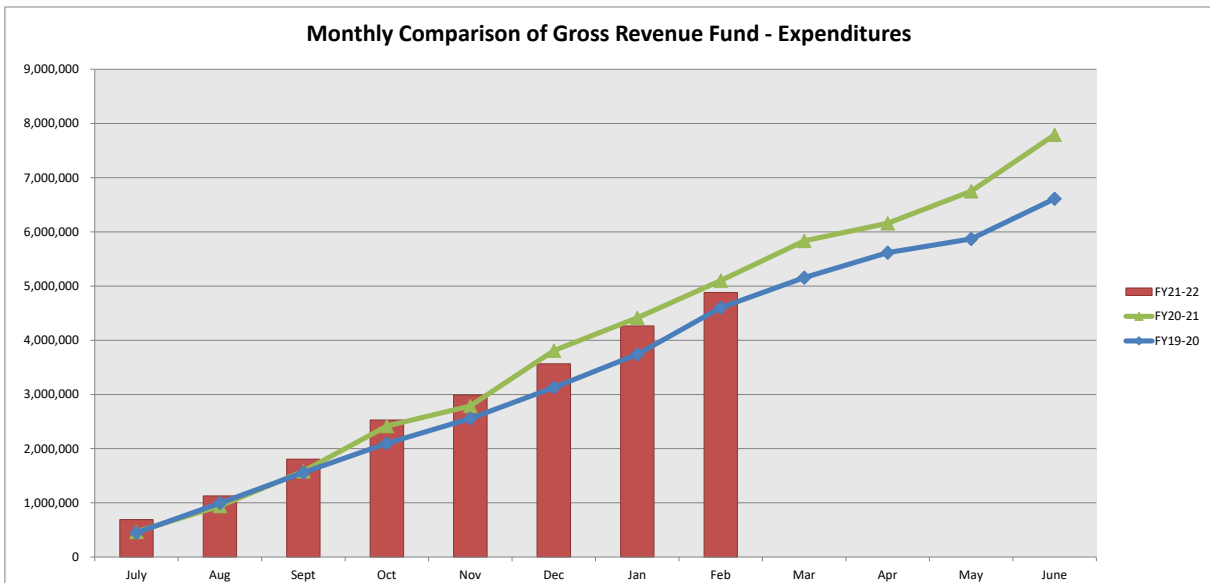
**Gross Revenue Fund cash** for the month ended at 10,509,229 realizing a decrease of 343,980 from the prior month. Gross Revenue Cash Fund balance of 1,563,226 or 15% is unrestricted and 8,946,003 or 85% is restricted for specific uses. The restricted cash includes internal funding for the Depreciation Fund - 2.17M, Contingency Fund - 2.17M , Replacement Fund - 3.6M and Debt Service - \$1M. 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
5,287,391	5,499,255	211,864	14,691,725	37.43



Prior Year to Date	Current Year to Date	Difference	Budget	% of Budget Expended
5,101,831	4,881,024	(220,807)	14,691,725	33.22



**Solid Waste Fund**

**Solid Waste Fund revenues** for the month totaled 140,001 compared to revenues of 209,346 for the same period last year. The difference is due to timing of the receipt of transfer station revenue payments for this month.

**Solid Waste Fund expenses** for the month totaled 164,779 compared to expenses of 190,969 for the same period last year; the difference is immaterial. Year to date expenses represent 69% of the annual budget, including 324,502 encumbered blanket purchase orders and annual contracts.

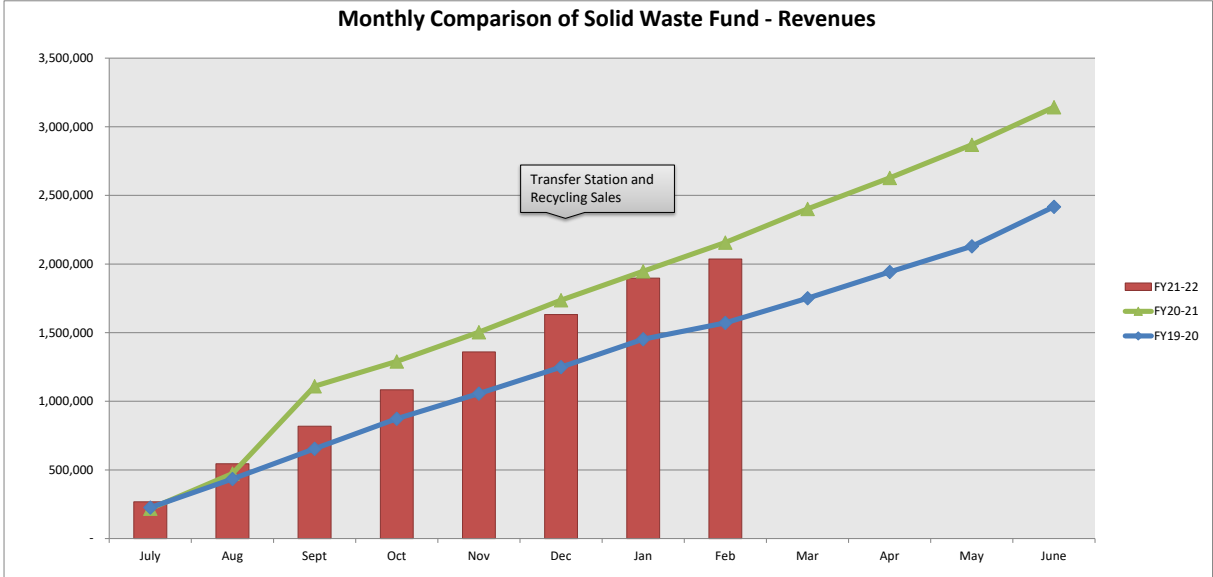
Line item detail of the revenue and expense activity is included at the back of this report.

**FY22 Capital Improvement Plan Summary:**

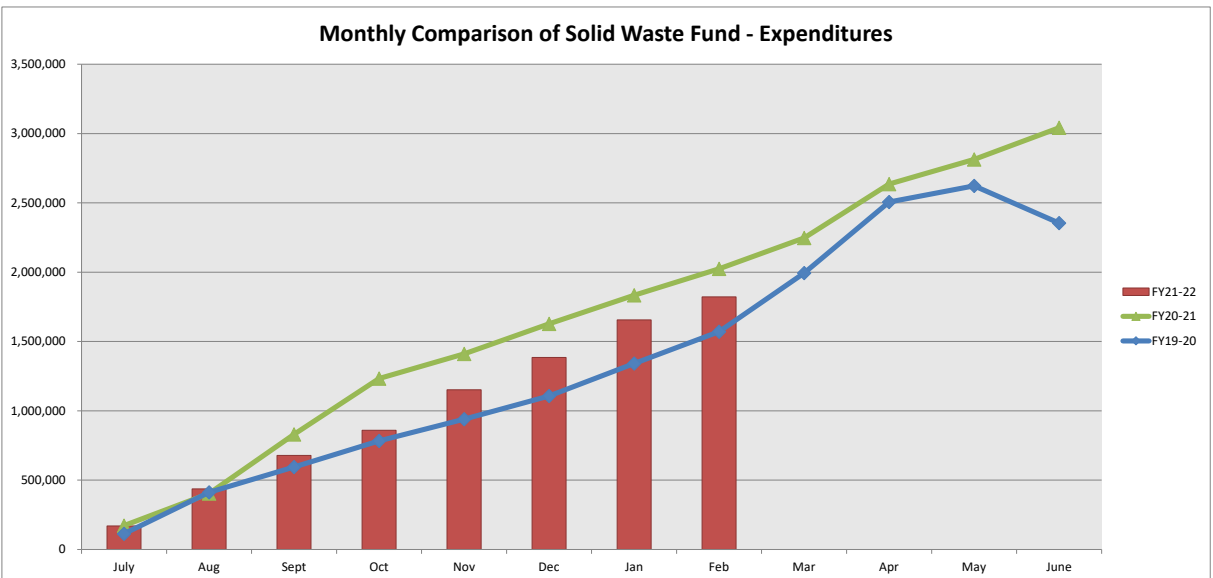
	FY22 Budget	YTD Actual	Outstanding Appropriation	Notes
Servier OS Upgrade Citywide	\$ 12,500	\$ -	\$ 12,500	
Backhoe (replace 1990 Backhoe)	<u>103,500</u>	<u>101,952</u>	<u>1,548</u>	
	\$ 116,000	\$ 101,952	\$ 14,048	

**Solid Waste Fund cash** for the month ended at 1,760,425, realizing an increase of 14,407 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 2,156,727	Current Year to Date 2,036,994	Difference <b>(119,733)</b>	Budget 3,091,641	% of Budget Collected 65.89
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Prior Year to Date 2,024,650	Current Year to Date 1,821,635	Difference <b>(203,015)</b>	Budget 3,091,641	% of Budget Expended 58.92
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# Statement of Revenues

AS OF: February 28, 2022  
% OF YEAR COMPLETED: 66.67

## 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	27,797.11	2,880,047.54 (	293,047.54)	111.33
100-4-0100-41002 Current Taxes - Vehicl	276,000	276,000.0	24,431.27	170,765.34	105,234.66	61.87
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	600,036.44	1,687,059.71	13,940.29	99.18
100-4-0100-41011 Local Option Tax Reven	915,000	915,000.0	0.00	561,734.74	353,265.26	61.39
100-4-0100-41013 Del Tax - Prior Yrs	50,000	50,000.0	3,571.32	44,934.75	5,065.25	89.87
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	99,012.92	157,876.08	38.54
100-4-0100-41022 Tax Penalties	25,000	25,000.0	2,603.48	10,480.48	14,519.52	41.92
100-4-0100-41023 Privilege License	2,385,000	2,385,000.0	40,771.79	159,184.78	2,225,815.22	6.67
100-4-0100-41025 Building Permits	75,000	75,000.0	18,133.90	118,238.30 (	43,238.30)	157.65
100-4-0100-41026 Cable Franchise Fee	74,000	74,000.0	0.00	35,534.59	38,465.41	48.02
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	130,099.44	305,402.62	324,597.38	48.48
100-4-0100-41032 Court Fines	90,000	90,000.0	7,112.02	72,119.45	17,880.55	80.13
100-4-0100-41033 Fire Protection Rescue	170,000	170,000.0	0.00	134,173.35	35,826.65	78.93
100-4-0100-41034 Sale of Assets	14,000	14,000.0	6,669.00	8,843.00	5,157.00	63.16
100-4-0100-41035 Victim's Revenue	4,500	4,500.0	386.26	4,469.87	30.13	99.33
100-4-0100-41038 School Guard & Sro	99,000	99,000.0	9,906.55	92,855.26	6,144.74	93.79
100-4-0100-41039 Cemetery Fees	5,500	5,500.0	0.00	1,195.00	4,305.00	21.73
100-4-0100-41041 Miscellaneous Income	16,953	16,953.0	18,610.76	22,857.82 (	5,904.82)	134.83
100-4-0100-41043 Lot Clearing	10,000	10,000.0	400.00	12,150.98 (	2,150.98)	121.51
100-4-0100-41045 Certification Fees	3,500	3,500.0	605.00	2,920.00	580.00	83.43
100-4-0100-41046 Insurance Proceeds	0	0.0	6,500.00	72,794.00 (	72,794.00)	0.00
100-4-0100-41048 Donations	0	0.0	0.00	16,823.00 (	16,823.00)	0.00
100-4-0100-41051 Interest on Savings	20,000	20,000.0	922.42	6,491.49	13,508.51	32.46
100-4-0100-41055 Planning And Zoning Re	5,000	5,000.0	675.00	11,630.00 (	6,630.00)	232.60
100-4-0100-41061 Accommodations Tax	60,000	60,000.0	21,408.45	33,310.19	26,689.81	55.52
100-4-0100-41064 Merchants Inventory	71,687	71,687.0	17,921.79	53,765.37	17,921.63	75.00
100-4-0100-41065 Motor Carrier Property	90,000	90,000.0	8,954.44	62,355.18	27,644.82	69.28
100-4-0100-41066 Misc Intergovernmental	51,400	51,400.0	0.00	46,029.94	5,370.06	89.55
100-4-0100-41067 Local Government Fund	217,600	217,600.0	46,726.38	93,932.81	123,667.19	43.17
100-4-0100-41075 Grant Proceeds	182,883	182,883.0	10,295.68	74,361.07	108,521.93	40.66
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	2,650.50	29,690.25 (	9,690.25)	148.45
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
<b>TOTAL REVENUES</b>	<b>13,505,172</b>	<b>13,505,172</b>	<b>1,007,189.00</b>	<b>6,980,058.69</b>	<b>6,525,113.31</b>	<b>51.68</b>

## 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	6,500.0	2,709.80	6,156.90	343.10	94.72
110-4-0100-44001 Hospitality Tax	928,000	999,500.0	88,325.37	714,860.25	284,639.75	71.52
110-4-0100-44041 Miscellaneous Income	10,000	10,000.0	10.00	3,580.61	6,419.39	35.81
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	50.60	413.32 (	12.32)	103.07
110-4-0100-44066 Misc Intergovernmental	0	0.0	0.00	953.70 (	953.70)	0.00
110-4-0100-44075 Sponsors, Grants, Dona	1,000	1,000.0	100.00	325.00	675.00	32.50
110-4-0100-44092 Carryover-Restricted	222,000	222,000.0	0.00	0.00	222,000.00	0.00
<b>TOTAL REVENUES</b>	<b>1,191,401</b>	<b>1,239,401</b>	<b>91,195.77</b>	<b>726,289.78</b>	<b>513,111.22</b>	<b>58.60</b>

## 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	2,651.88	16,030.84	17,969.16	47.15
<b>TOTAL REVENUES</b>	<b>41,600</b>	<b>41,600</b>	<b>2,651.88</b>	<b>16,030.84</b>	<b>25,569.16</b>	<b>38.54</b>

# Statement of Revenues *cont.*

AS OF: February 28, 2022  
% OF YEAR COMPLETED: 66.67

## 140-American Rescue Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY REVENUE	YEAR-TO-DATE REVENUE	BUDGET BALANCE	BUDGET % RECEIVED
140-4-0100-41000 Interest on Savings	0	0.0	288.09	389.92 (	389.92)	0.00
140-4-0100-41075 Grant Proceeds	0	0.0	0.00	2,269,919.54 (	2,269,919.54)	0.00
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>288.09</b>	<b>2,270,309.46 (</b>	<b>2,270,309.46)</b>	<b>0.00</b>

## 200-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	158,828.44	1,322,900.21	597,099.79	68.90
200-4-0100-42002 Outside Water	1,200,000	1,200,000.0	90,443.39	804,536.77	395,463.23	67.04
200-4-0100-42003 Joslyn Clark Controls,	1,950	1,950.0	171.25	1,675.81	274.19	85.94
200-4-0100-42004 Water Penalties	130,000	130,000.0	12,573.85	85,248.63	44,751.37	65.58
200-4-0100-42005 Water Taps	25,000	25,000.0	5,200.00	26,638.02 (	1,638.02)	106.55
200-4-0100-42006 Second Penalty	85,000	85,000.0	8,050.00	61,600.00	23,400.00	72.47
200-4-0100-42007 Miscellaneous Receipts	5,000	5,000.0	1.40	198.47	4,801.53	3.97
200-4-0100-42009 MUSC Health Lancaster	95,000	95,000.0	3,882.22	52,949.31	42,050.69	55.74
200-4-0100-42010 MFG Companies Water	12,000	12,000.0	614.34	6,170.97	5,829.03	51.42
200-4-0100-42011 Soliant Llc Water	28,000	28,000.0	3,366.10	20,157.97	7,842.03	71.99
200-4-0100-42013 Administrative Fee	8,000	8,000.0	515.00	3,710.00	4,290.00	46.38
200-4-0100-42031 In City Sewer	1,950,000	1,950,000.0	164,646.30	1,328,030.08	621,969.92	68.10
200-4-0100-42032 Outside Sewer	1,320,000	1,320,000.0	99,715.89	877,930.52	442,069.48	66.51
200-4-0100-42033 Springs Industries	10,000	10,000.0	149.64	1,394.89	8,605.11	13.95
200-4-0100-42034 Joslyn Clark Controls,	775	775.0	76.31	1,025.29 (	250.29)	132.30
200-4-0100-42035 Sewer Taps	30,000	30,000.0	6,750.00	31,062.50 (	1,062.50)	103.54
200-4-0100-42036 Soliant Llc Sewer	40,000	40,000.0	4,461.06	26,483.09	13,516.91	66.21
200-4-0100-42038 Septic Tank Fees	40,000	40,000.0	1,364.80	12,360.64	27,639.36	30.90
200-4-0100-42039 MUSC Health Lancaster	120,000	120,000.0	4,920.07	68,072.38	51,927.62	56.73
200-4-0100-42040 MFG Companies Sewer	12,000	12,000.0	803.60	8,076.47	3,923.53	67.30
200-4-0100-42041 Lanc. Co W/S District	625,000	625,000.0	0.00	350,834.94	274,165.06	56.13
200-4-0100-42042 WSD - Ft Lawn Sewer	80,000	80,000.0	0.00	35,328.72	44,671.28	44.16
200-4-0100-42046 Sale of Assets	8,060	8,060.0	0.00	3,708.00	4,352.00	46.00
200-4-0100-42047 Insurance Proceeds	0	0.0	0.00	2,375.43 (	2,375.43)	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	1,106.97	7,038.21	7,961.79	46.92
200-4-0100-42066 Miscellaneous Credits	0	0.0	0.00	13,330.75 (	13,330.75)	0.00
200-4-0100-42068 Grant Proceeds	4,039,290	4,039,290.0	7,946.00	221,380.31	3,817,909.69	5.48
200-4-0100-42069 County Reimbursements	50,000	50,000.0	4,472.51	32,078.61	17,921.39	64.16
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	11,468.00	92,958.00	44,042.00	67.85
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
<b>TOTAL REVENUES</b>	<b>14,691,725</b>	<b>14,691,725</b>	<b>591,527.14</b>	<b>5,499,254.99</b>	<b>9,192,470.01</b>	<b>37.43</b>

## 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	8,691.04 (	2,091.04)	131.68
210-4-0100-46100 Residential Garbage	834,922	834,922.0	74,331.00	596,766.00	238,156.00	71.48
210-4-0100-46200 Commercial Garbage	631,373	631,373.0	53,951.75	425,286.00	206,087.00	67.36
210-4-0100-46300 Recycling Sales	45,000	80,000.0	9,101.75	75,708.85	4,291.15	94.64
210-4-0100-46400 Interest on Savings	2,000	2,000.0	115.25	724.94	1,275.06	36.25
210-4-0100-46500 Miscellaneous	3,550	3,550.0	0.00	17,055.93 (	13,505.93)	480.45
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	2,973.39 (	2,973.39)	0.00
210-4-0100-46700 Roll-Off Containers	45,000	45,000.0	0.00	38,228.62	6,771.38	84.95
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	1,340,196.0	0.00	852,801.86	487,394.14	63.63
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	2,501.24	18,757.03	11,242.97	62.52
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
<b>TOTAL REVENUES</b>	<b>2,758,641</b>	<b>3,091,641</b>	<b>140,000.99</b>	<b>2,036,993.66</b>	<b>1,054,647.34</b>	<b>65.89</b>

# Departmental Expenditure/Expense Summary

AS OF: February 28, 2022  
% OF YEAR COMPLETED: 66.67

## 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	7,950.74	64,580.72	22,371.76	41,884.02	67.49
City Administrator	245,261	245,261	18,224.45	157,678.01	145.66	87,437.33	64.35
Grounds Maintenance	315,260	315,260	12,712.85	179,056.79	69,840.16	66,363.05	78.95
Human Resources	246,190	246,190	19,808.28	153,004.87	4,857.43	88,327.70	64.12
Finance	243,996	214,060	10,941.38	89,781.97	7,721.03	116,557.00	45.55
Information Technology	728,620	728,620	22,567.22	430,554.47	202,475.89	95,589.14	86.88
Legal Services	16,017	37,565	2,428.33	24,302.62	2,475.00	10,787.38	71.28
General Expense	1,460,551	1,464,051	129,442.55	1,053,630.43	153,206.52	257,214.05	82.43
See Lancaster	29,330	29,330	0.00	752.15	0.00	28,577.85	2.56
Police	3,547,365	3,512,887	226,707.91	1,908,158.17	48,148.02	1,556,580.81	55.69
Victim's Services	27,738	27,738	1,828.89	15,798.64	0.00	11,939.36	56.96
Court Admin	402,420	402,420	27,226.09	256,698.15	2,500.00	143,221.85	64.41
Fire	2,047,109	2,047,109	135,773.02	1,280,091.59	96,467.41	670,550.00	67.24
Street Division	621,290	621,290	13,311.82	322,984.37	11,942.82	286,362.81	53.91
Vehicle Maintenance	116,259	128,150	11,966.50	63,893.26	1,206.89	63,049.85	50.80
Building Official	314,170	314,170	21,422.04	172,178.83	10,824.67	131,166.50	58.25
Parks & Playgrounds	184,200	211,675	7,818.00	66,912.38	33,230.59	111,532.03	47.31
Comm Service Grants	38,000	38,000	0.00	1,600.00	0.00	36,400.00	4.21
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	49,823.80	1,906,398.47	458,704.12	422,397.41	84.85
<b>TOTAL EXPENDITURES</b>	<b>13,505,172</b>	<b>13,505,172</b>	<b>719,953.87</b>	<b>8,153,113.74</b>	<b>1,126,117.97</b>	<b>4,225,940.29</b>	<b>68.71</b>

## 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	747,115	10,905.33	111,286.99	68,492.23	567,335.78	24.06
IT Hospitality	38,998	38,998	2,865.11	24,830.97	0.00	14,167.03	63.67
See Lancaster	4,050	4,050	0.00	315.00	0.00	3,735.00	7.78
Events Management	297,628	302,628	2,499.69	124,946.29	18,138.11	159,543.60	47.28
Performing Arts	151,610	146,610	1,867.05	80,994.71	14,496.47	51,118.82	65.13
<b>TOTAL EXPENDITURES</b>	<b>1,191,401</b>	<b>1,239,401</b>	<b>18,137.18</b>	<b>342,373.96</b>	<b>101,126.81</b>	<b>795,900.23</b>	<b>35.78</b>

## 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	3,451.46	31,989.69	2,716.00	6,894.31	83.43
<b>TOTAL EXPENDITURES</b>	<b>41,600</b>	<b>41,600</b>	<b>3,451.46</b>	<b>31,989.69</b>	<b>2,716.00</b>	<b>6,894.31</b>	<b>83.43</b>

## 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	312,086	21,919.95	192,393.86	2,758.98	116,933.16	62.53
Water Service	1,748,201	1,761,701	111,257.18	1,040,885.48	106,478.68	614,336.84	65.13
Ground Maintenance	33,634	42,002	3,131.68	27,433.33	0.00	14,568.67	65.31
Vehicle Maintenance	66,733	66,733	4,205.42	36,930.47	0.00	29,802.53	55.34
Information Technology	381,806	381,806	17,790.76	220,586.42	83,814.02	77,405.56	79.73
Utility Billing	235,258	238,358	18,661.82	145,159.71	25,781.28	67,417.01	71.72
Wastewater Treatment	1,391,367	1,447,267	221,860.07	858,671.90	315,230.90	273,364.20	81.11
Lift Station Mtn	111,500	111,500	2,228.65	25,042.98	29,705.81	56,751.21	49.10
Wastewater Collection	830,356	835,356	58,435.70	439,492.07	8,220.23	387,643.70	53.60
GR General Expense	1,282,230	1,396,242	60,071.78	575,997.13	55,375.82	764,869.05	45.22
Debt Service	1,716,654	1,516,024	30,834.54	496,820.13	0.00	1,019,203.87	32.77
EPA Projects	50,000	50,000	4,271.20	41,038.20	8,961.80	0.00	100.00
Capital Improvements	5,829,490	5,829,490	30,951.77	413,670.95	632,549.66	4,783,269.39	17.95
CIP Expenditures	703,160	703,160	26,332.91	366,901.42	368,605.26	32,346.68	104.60
<b>TOTAL EXPENDITURES</b>	<b>14,691,725</b>	<b>14,691,725</b>	<b>611,953.43</b>	<b>4,881,024.05</b>	<b>1,637,482.44</b>	<b>8,173,218.51</b>	<b>44.37</b>

# Departmental Expenditure/Expense Summary cont.

AS OF: February 28, 2022  
% OF YEAR COMPLETED: 66.67

## 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	398,470	23,410.66	211,286.10	22,868.76	164,315.14	58.76
Solid Waste Admin	214,600	212,600	16,575.94	100,887.79	195.31	111,516.90	47.55
Information Technology	94,498	94,498	2,865.85	51,709.51	28,656.64	14,131.85	85.05
Residential Garbage	339,078	339,578	19,989.46	171,467.29	10,818.63	157,292.08	53.68
Recycling	92,624	97,624	4,442.09	60,418.37	12.31	37,193.32	61.90
Commercial Garbage	326,923	621,923	40,647.71	332,597.95	198,204.15	91,120.90	85.35
Transfer Station	805,232	851,232	45,305.19	555,453.03	19,613.77	276,165.20	67.56
Ground Maintenance	70,968	48,968	3,131.60	27,432.96	0.00	21,535.04	56.02
Vehicle Maintenance	132,527	132,527	8,410.59	73,860.25	0.00	58,666.75	55.73
Debt Service	178,721	178,721	0.00	135,087.74	43,632.02	1.24	100.00
CIP - Expense	115,500	115,500	0.00	101,452.16	500.00	13,547.84	88.27
<b>TOTAL EXPENDITURES</b>	<b>2,758,641</b>	<b>3,091,641</b>	<b>164,779.09</b>	<b>1,821,653.15</b>	<b>324,501.59</b>	<b>945,486.26</b>	<b>69.42</b>

## Line Item Expenditures/Expense

AS OF: February 28, 2022  
% OF YEAR COMPLETED: 66.67

	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	37,917.04	0.00	27,082.96	58.33
100-5-0110-51004 Fica	4,973	4,973	382.33	3,064.22	0.00	1,908.28	61.62
100-5-0110-51006 SC Retirement	11,414	11,414	937.21	7,389.34	0.00	4,024.66	64.74
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	352.46	4,348.84	0.00	4,501.16	49.14
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	450.72	545.72	90.00	364.28	63.57
100-5-0110-52016 Subscriptions and Dues	100	100	0.00	100.00	0.00	0.00	100.00
100-5-0110-52018 Special Contracts	31,500	31,500	378.00	9,458.00	22,042.00	0.00	100.00
100-5-0110-52020 Materials And Supplies	2,100	2,100	33.30	221.03	239.76	1,639.21	21.94
100-5-0110-52021 Unclassified Expense	3,200	3,200	0.00	1,415.61	0.00	1,784.39	44.24
100-5-0120-51001 Salaries Regular	186,202	186,202	14,173.59	120,406.43	0.00	65,795.57	64.66
100-5-0120-51003 Overtime	1,000	1,000	444.74	1,019.19	0.00	19.19	101.92
100-5-0120-51004 Fica	14,321	14,321	1,065.31	9,555.45	0.00	4,765.55	66.72
100-5-0120-51006 SC Retirement	32,873	32,873	2,356.43	21,289.98	0.00	11,583.02	64.76
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	21.71	2,513.14	0.00	2,536.86	49.77
100-5-0120-52011 Operation Motor Vehicl	900	900	20.18	209.48	0.00	690.52	23.28
100-5-0120-52012 Communications	250	250	4.77	71.78	0.00	178.22	28.71
100-5-0120-52015 Printing And Advertisi	1,400	1,400	125.20	456.27	0.00	943.73	32.59
100-5-0120-52016 Subscriptions And Dues	1,365	1,365	0.00	1,285.00	0.00	80.00	94.14
100-5-0120-52018 Special Contracts	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0120-52019 Repairs And Maintenanc	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0120-52020 Materials And Supplies	1,800	1,800	12.52	871.29	145.66	783.05	56.50
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	8,142.04	61,145.25	0.00	24,579.75	71.33
100-5-0121-51003 Overtime	3,500	3,500	301.36	1,652.45	0.00	1,847.55	47.21
100-5-0121-51004 Fica	6,826	6,826	619.54	4,841.32	0.00	1,984.68	70.92
100-5-0121-51006 SC Retirement	15,668	15,668	1,409.85	10,165.97	0.00	5,502.03	64.88
100-5-0121-52009 Clothing	2,900	2,900	0.00	892.17	34.75	1,973.08	31.96
100-5-0121-52011 Operation Motor Vehicl	9,000	9,000	92.70	6,564.26	0.00	2,435.74	72.94
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	0.00	85,212.31	64,906.87	3,228.18	102.20
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 Maintenance	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	2,147.36	6,847.03	583.54	7,069.43	51.25
100-5-0121-52042 Cemetery Internment	6,000	6,000	0.00	1,736.03	4,315.00	51.03	100.85
100-5-0122-51001 Salaries Regular	166,615	166,615	12,712.16	109,008.98	0.00	57,606.02	65.43
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	8.28	712.83	0.00	787.17	47.52
100-5-0122-51004 Fica	13,526	13,526	921.45	8,772.52	0.00	4,753.48	64.86
100-5-0122-51006 SC Retirement	31,049	31,049	2,189.52	18,831.53	0.00	12,217.47	60.65
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	799.44	0.00	3,650.56	17.96
100-5-0122-52011 Operation Motor Vehicl	2,000	2,000	1,331.27	2,225.60	0.00	225.60	111.28
100-5-0122-52012 Communications	500	500	24.29	329.56	0.00	170.44	65.91
100-5-0122-52015 Printing And Advertisi	6,500	6,500	350.56	2,628.47	4,627.24	755.71	111.63
100-5-0122-52016 Subscriptions And Dues	1,000	1,000	0.00	60.00	0.00	940.00	6.00
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	79.35	845.35	135.40	549.25	64.10
100-5-0122-52020 Materials And Supplies	3,500	3,500	191.40	1,678.10	94.79	1,727.11	50.65
100-5-0122-52021 Unclassified Expense	820	820	0.00	94.36	0.00	725.64	11.51
100-5-0122-52027 Educational Benefits	4,000	4,000	2,000.00	4,000.00	0.00	0.00	100.00
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	142,537	7,604.00	64,985.93	0.00	77,550.57	45.59
100-5-0130-51003 Overtime	1,500	1,500	0.00	54.32	0.00	1,445.68	3.62
100-5-0130-51004 Fica	13,309	13,309	551.36	5,147.64	0.00	8,161.26	38.68
100-5-0130-51006 SC Retirement	30,550	30,550	1,280.63	12,005.55	0.00	18,544.05	39.30













210-5-3200-52011	Operation Motor Vehicl	97,000	97,000	8,773.75	48,901.33	1,292.53	46,806.14	51.75
210-5-3200-52015	Printing And Advertisi	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3200-52018	Special Contracts	130,000	428,000	26,890.96	235,982.85	192,017.15	0.00	100.00
210-5-3200-52019	Repairs And Maintenanc	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3200-52020	Materials And Supplies	19,000	19,000	0.00	14,234.03	3,440.84	1,325.13	93.03
210-5-3200-52021	Unclassified Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3200-53035	Capital Expense	25,000	25,000	4,883.00	18,442.16	1,440.84	5,117.00	79.53
210-5-3200-54097	Pension Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3200-54098	OPEB Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3300-51001	Salaries Regular	375,122	375,122	28,136.78	247,767.26	0.00	127,354.74	66.05
210-5-3300-51003	Overtime	20,000	48,500	2,056.01	30,347.68	0.00	18,152.32	62.57
210-5-3300-51004	Fica	30,227	30,227	2,156.83	21,852.07	0.00	8,374.93	72.29
210-5-3300-51006	SC Retirement	69,383	69,383	5,443.57	48,514.53	0.00	20,868.47	69.92
210-5-3300-52009	Clothing	3,500	3,500	91.79	1,246.25	81.19	2,172.56	37.93
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	257,500	6,593.21	179,691.76	2,634.04	75,174.20	70.81
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	0.00	506.75	0.00	493.25	50.68
210-5-3300-52018	Special Contracts	14,000	14,000	587.00	1,759.00	5,741.00	6,500.00	53.57
210-5-3300-52019	Repairs And Maintenanc	15,000	15,000	100.00	3,063.00	0.00	11,937.00	20.42
210-5-3300-52020	Materials And Supplies	8,000	8,000	140.00	2,414.28	447.99	5,137.73	35.78
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	0.00	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	32,929	2,378.22	21,119.08	0.00	11,809.92	64.14
210-5-3321-51003	Overtime	1,750	1,750	150.70	826.30	0.00	923.70	47.22
210-5-3321-51004	Fica	4,336	4,336	180.15	1,694.88	0.00	2,641.12	39.09
210-5-3321-51006	SC Retirement	9,953	9,953	422.53	3,792.70	0.00	6,160.30	38.11
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	6,374.48	55,866.65	0.00	45,977.35	54.86
210-5-3330-51003	Overtime	4,000	4,000	513.51	3,891.99	0.00	108.01	97.30
210-5-3330-51004	Fica	8,097	8,097	491.97	4,688.93	0.00	3,408.07	57.91
210-5-3330-51006	SC Retirement	18,586	18,586	1,030.63	9,412.68	0.00	9,173.32	50.64
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	0.00	5,805.22	2,170.31	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	0.00	41,170.94	41,461.71	0.35	100.00
210-5-3500-53100	Capital Outlay - Cash	115,500	115,500	0.00	101,452.16	500.00	13,547.84	88.27
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 Admi	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

### Fund 100: General Fund

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
5-0130-51001	Salaries Regular	2/22/2022	BUDGET ADJ NO# : 000502 Mid-Year Ord. 022-01	172,472.50	29,936.00CR	142,536.50
5-0135-52015	Printing and Advertising	11/30/2021	BUDGET ADJ NO# : 000502 Lunch Staff-Switch Phones	1,800.00	300.00CR	1,500.00
5-0135-52017	Maint. & Serv. Contracts	10/12/2021	BUDGET ADJ NO# : 000499 Live Scan Upgrade	503,950.00	5,000.00CR	498,950.00
5-0135-52021	Unclassified Expenses	11/30/2021	BUDGET ADJ NO# : 000502 Lunch Staff-Switch Phones		300.00	300.00
5-0135-52046	Non Capital - IT	10/12/2021	BUDGET ADJ NO# : 000499 Live Scan Upgrade	72,000.00	5,000.00	77,000.00
5-0140-51001	Salaries Regular	2/22/2022	BUDGET ADJ NO# : 000505 Mid-Year Ord. 022-01	7,800.00	17,200.00	25,000.00
5-0140-51004	Fica	2/22/2022	Mid-Year Ord. 022-01	597.00	1,318.00	1,915.00
5-0140-51006	SC Retirement	2/22/2022	Mid-Year Ord. 022-01	1,370.00	3,030.00	4,400.00
5-0150-52016	Subscriptions and Dues	11/30/2021	BUDGET ADJ NO# : 000502 NLC Dues	4,950.00	600.00	5,550.00
5-0150-52019	Repairs And Maintenance	11/30/2021	NLC Dues	59,750.00	600.00CR	59,150.00
BUDGET ADJ NO# : 000505						

5-0150-52026	Credit/Debit Charges	2/22/2022	Mid-Year Ord. 022-01	5,000.00	3,500.00	8,500.00
5-0210-51001	Salaries Regular	2/22/2022	Mid-Year Ord. 022-01	2,315,052.00	99,478.00CR	2,215,574.00
5-0210-51003	Overtime	2/22/2022	Mid-Year Ord. 022-01	100,000.00	40,000.00	140,000.00
5-0210-52013	Electricity	2/22/2022	Mid-Year Ord. 022-01		25,000.00	25,000.00

				BUDGET ADJ NO# : 000502		
5-0210-52014	Fuel for Heating/Water	11/30/2021	Budget Deficit-Fuel & Hea		1,000.00	1,000.00
5-0210-52015	Printing And Advertising	11/30/2021	Budget Deficit-Fuel & Hea	4,100.00	1,000.00CR	3,100.00

				BUDGET ADJ NO# : 000504		
5-0230-52020	Materials And Supplies	1/20/2022	Carabiners - Turnout Gear	40,350.00	1,003.00CR	39,347.00
5-0230-53035	Capital Expense	1/20/2022	Carabiners - Turnout Gear	75,000.00	1,003.00	76,003.00

				BUDGET ADJ NO# : 000505		
5-0330-51001	Salaries Regular	2/22/2022	Mid-Year Ord. 022-01	51,797.00	7,003.00	58,800.00
5-0330-51003	Overtime	2/22/2022	Mid-Year Ord. 022-01	2,000.00	2,500.00	4,500.00
5-0330-51004	Fica	2/22/2022	Mid-Year Ord. 022-01	4,115.00	735.00	4,850.00

				BUDGET ADJ NO# : 000505		
5-0330-51006	SC Retirement	2/22/2022	Mid-Year Ord. 022-01	9,447.00	1,653.00	11,100.00
5-0510-52017	Maint & Service Contracts	2/22/2022	Mid-Year Ord. 022-01	42,200.00	27,475.00	69,675.00

				BUDGET ADJ NO# : 000502		
5-0900-54092	Interest Expense	11/30/2021	Budget Deficit- Interest	50.00	1.00	51.00
5-0900-57093	Johnson Controls 0506	11/30/2021	Budget Deficit- Interest	5,010.00	1.00CR	5,009.00

\*\* FUND TOTALS \*\* 3,478,810.50

FUND: 110 Hospitality Tax Fund

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
				BUDGET ADJ NO# : 000506		
4-0100-41088	Performing Arts	2/22/2022	Mid-Year Ord. 022-01	30,000.00CR	23,500.00CR	6,500.00CR
4-0100-44001	Hospitality Tax	2/22/2022	Mid-Year Ord. 022-01	928,000.00CR	71,500.00	999,500.00CR
				BUDGET ADJ NO# : 000502		
5-1100-52013	Electricity	11/30/2021	Budget Deficit- Electrici		1,000.00	1,000.00
				BUDGET ADJ NO# : 000500		
5-1100-52018	Special Contracts	10/12/2021	Add't duties CIS-Greenway	142,500.00	5,000.00CR	137,500.00
				BUDGET ADJ NO# : 000502		
5-1100-52018	Special Contracts	11/30/2021	Budget Deficit- Electrici		1,000.00CR	136,500.00
5-1100-52018	Special Contracts	11/30/2021	Budget Deficit- CC Fees		1,000.00CR	135,500.00
				BUDGET ADJ NO# : 000506		
5-1100-52019	Repairs And Maintenance	2/22/2022	Mid-Year Ord. 022-01	15,000.00	23,000.00	38,000.00
				BUDGET ADJ NO# : 000500		
5-1100-52020	Materials And Supplies	10/12/2021	Add't duties CIS-Greenway	73,350.00	5,000.00	78,350.00
				BUDGET ADJ NO# : 000506		
5-1100-52020	Materials And Supplies	2/22/2022	Mid-Year Ord. 022-01		25,000.00	103,350.00
				BUDGET ADJ NO# : 000502		
5-1100-52025	Bank Charges/Late Fees	11/30/2021	Budget Deficit- CC Fees		1,000.00	1,000.00
				BUDGET ADJ NO# : 000501		
5-1163-52030	Special Projects - Events	11/11/2021	Cost inc -supplies, activ	91,000.00	5,000.00	96,000.00
5-1164-52018	Special Contracts	11/11/2021	Cost inc -supplies, activ	103,400.00	5,000.00CR	98,400.00
				BUDGET ADJ NO# : 000501		
				** FUND TOTALS **		
				532,750.00CR 96,000.00		

FUND: 200 Gross Revenue Fund

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
				BUDGET ADJ NO# : 000502		
5-1201-52009	Clothing	11/30/2021	Clothing	200.00	50.00	250.00
				BUDGET ADJ NO# : 000507		
5-1201-52010	Travel And Training	2/22/2022	Mid-Year Ord. 022-01	1,250.00	750.00	2,000.00
				BUDGET ADJ NO# : 000502		
5-1201-52016	Subscriptions And Dues	11/30/2021	Clothing	2,905.00	50.00CR	2,855.00
				BUDGET ADJ NO# : 000507		
5-1220-51003	Overtime	2/22/2022	Mid-Year Ord. 022-01	1,500.00	13,500.00	15,000.00
5-1221-51001	Salaries Regular	2/22/2022	Mid-Year Ord. 022-01	25,112.00	7,015.00	32,127.00
5-1221-51004	Fica	2/22/2022	Mid-Year Ord. 022-01	2,055.00	418.00	2,473.00

5-1221-51006	SC Retirement	2/22/2022	Mid-Year Ord. 022-01	4,717.00	935.00	5,652.00
5-1240-51003	Overtime	2/22/2022	Mid-Year Ord. 022-01	1,500.00	3,000.00	4,500.00
5-1240-52021	Unclassified Expense	2/22/2022	Mid-Year Ord. 022-01		100.00	100.00
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BUDGET ADJ NO# : 000502						
5-1250-52010	Travel And Training	11/30/2021	Postage	5,500.00	50.00CR	5,450.00
5-1250-52012	Communications	11/30/2021	Postage		50.00	50.00
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BUDGET ADJ NO# : 000507						
5-1250-52018	Special Contracts	2/22/2022	Mid-Year Ord. 022-01	44,000.00	55,000.00	99,000.00
5-1250-52021	Unclassified Expense	2/22/2022	Mid-Year Ord. 022-01	500.00	900.00	1,400.00
5-1260-51003	Overtime	2/22/2022	Mid-Year Ord. 022-01	15,000.00	5,000.00	20,000.00
5-1270-52026	Credit/Debit Charges	2/22/2022	Mid-Year Ord. 022-01	35,000.00	63,500.00	98,500.00
5-1270-52035	SCMIT & SMIRF	2/22/2022	Mid-Year Ord. 022-01	203,500.00	50,000.00	253,500.00
5-1270-52045	JCI Service Payment	2/22/2022	Mid-Year Ord. 022-01	16,560.00	512.00	17,072.00
5-1290-54054	Contingent Fund	2/22/2022	Mid-Year Ord. 022-01	470,000.00	100,315.00CR	369,685.00
5-1290-54055	Depreciation Fund	2/22/2022	Mid-Year Ord. 022-01	470,000.00	100,315.00CR	369,685.00
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BUDGET ADJ NO# : 000502						
5-1290-57094	SRF 3 2001 Revolving Fund	11/30/2021	Budget Deficit-Debt Pmt	42,299.00	1.00	42,300.00
5-1290-57098	SRF 5 - 2007 WTP	11/30/2021	Budget Deficit-Debt Pmt	324,092.00	1.00CR	324,091.00
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** FUND TOTALS **				1,665,690.00		

**FUND: 210 Solid Waste Fund**

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
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BUDGET ADJ NO# : 000508						
4-0100-46300	Recycling Sales	2/22/2022	Mid-Year Ord. 022-01	45,000.00CR	35,000.00	80,000.00CR
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BUDGET ADJ NO# : 000503						
4-0100-46710	Transfer Station Use	1/11/2022	Increase TS activities	1,042,196.00CR	298,000.00	1,340,196.00CR
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BUDGET ADJ NO# : 000502						
5-3000-52017	Maint. & Serv. Contracts	11/30/2021	General inspection maint		1,000.00	1,000.00
5-3000-52019	Repairs and Maintenance	11/30/2021	General inspection maint	6,000.00	1,000.00CR	5,000.00
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BUDGET ADJ NO# : 000508						
5-3000-52026	Credit/Debit Charges	2/22/2022	Mid-Year Ord. 022-01	400.00	11,100.00	11,500.00
5-3000-52032	Res Garbage Repl. Fund	2/22/2022	Mid-Year Ord. 022-01	50,000.00	8,500.00CR	41,500.00
5-3000-52033	Com Garbage Repl. Fund	2/22/2022	Mid-Year Ord. 022-01	50,000.00	8,500.00CR	41,500.00
5-3000-52035	SCMIT & SMIRF	2/22/2022	Mid-Year Ord. 022-01	99,000.00	16,400.00	115,400.00
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BUDGET ADJ NO# : 000502						
5-3001-51001	Salaries Regular	11/30/2021	Overtime-short staff admi	134,931.00	1,000.00CR	133,931.00
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BUDGET ADJ NO# : 000508						
5-3001-51001	Salaries Regular	2/22/2022	Mid-Year Ord. 022-01		5,000.00CR	128,931.00
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BUDGET ADJ NO# : 000502						
5-3001-51003	Overtime	11/30/2021	Overtime-short staff admi	1,000.00	1,000.00	2,000.00
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BUDGET ADJ NO# : 000508						
5-3001-51003	Overtime	2/22/2022	Mid-Year Ord. 022-01		3,000.00	5,000.00
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BUDGET ADJ NO# : 000502						
5-3001-52016	Subscriptions and Dues	11/30/2021	Amazon Prime Membership		200.00	200.00
5-3001-52021	Unclassified Expense	11/30/2021	Amazon Prime Membership	1,000.00	200.00CR	800.00
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BUDGET ADJ NO# : 000508						
5-3100-52009	Clothing	2/22/2022	Mid-Year Ord. 022-01	2,000.00	500.00	2,500.00
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BUDGET ADJ NO# : 000502						
5-3100-52015	Printing And Advertising	11/30/2021	Ricoh overage of copier		250.00	250.00
5-3100-52020	Materials And Supplies	11/30/2021	Ricoh overage of copier	6,000.00	250.00CR	5,750.00
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BUDGET ADJ NO# : 000508						
5-3110-52011	Operation Motor Vehicles	2/22/2022	Mid-Year Ord. 022-01	29,500.00	2,500.00	32,000.00
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BUDGET ADJ NO# : 000508						
5-3110-52020	Materials and Supplies	2/22/2022	Mid-Year Ord. 022-01	5,500.00	2,500.00	8,000.00
5-3200-51001	Salaries Regular	2/22/2022	Mid-Year Ord. 022-01	38,667.00	3,000.00CR	35,667.00
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BUDGET ADJ NO# : 000503						
5-3200-52018	Special Contracts	1/11/2022	Increase TS tonnage	130,000.00	298,000.00	428,000.00
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BUDGET ADJ NO# : 000508						
5-3300-51003	Overtime	2/22/2022	Mid-Year Ord. 022-01	20,000.00	28,500.00	48,500.00
5-3300-52011	Operation Motor Vehicles	2/22/2022	Mid-Year Ord. 022-01	240,000.00	17,500.00	257,500.00
5-3321-51001	Salaries Regular	2/22/2022	Mid-Year Ord. 022-01	54,929.00	22,000.00CR	32,929.00
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** FUND TOTALS **				218,269.00CR	666,000.00	