

**CITY OF LANCASTER
REGULAR MEETING
TUESDAY, APRIL 25, 2023**



**CITY OF LANCASTER
REGULAR MEETING
TUESDAY, APRIL 25, 2023
7:00 PM**

- I. Invocation & Pledge of Allegiance – Council Member Hood**
- II. Roll Call**
- III. Citizen Comments***
- IV. Employee Comments**
- V. Approval of Minutes**
 - A. Work Session – April 11, 2023 **Pg. 1**
- VI. Monthly Reports for March 2023 (under separate cover)**
- VII. March Cash Management and Finance Report** **Pg. 4**
- VIII. Discussion and Action Items**
 - A. Lancaster Housing Authority Board Appointment **Pg. 26**
- IX. Ordinance**
 - A. O23-12 (First Reading) An Ordinance Authorizing and Directing the City of Lancaster, South Carolina to Enter Into an Intergovernmental Agreement Relating to South Carolina Local Revenue Services; To Participate in One Or More Local Revenue Service Programs; To Execute and Deliver One Or More Participant Program Supplements; And Other Matters Relating Thereto (*Streater*) **Pg. 27**
- X. Adjournment**

*Persons desiring to speak should notify the City Clerk prior to the beginning of the meeting. All persons wishing to speak must be signed in and present prior to the start 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
WORK SESSION
TUESDAY, APRIL 11, 2023

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A meeting of the Lancaster City Council was held in the City Hall Council Chambers on Tuesday, April 11, 2023, 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 about the meeting time and place. The meeting was open to the public and streamed live on the City's YouTube channel.

I. Invocation & Pledge of Allegiance

Mayor DeVenny offered the Invocation and led the Pledge of Allegiance

II. Roll Call

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

Absent: Council Member Jones and Council Member Taylor

Others Present: City Administrator Flip Hutfles, City Attorney Mitch Norrell, City Clerk Tracy Rabon, Police Chief Don Roper, IT Director Melissa Izzard, and Haley Jones with the Lancaster News

III. Special Presentation

A. Oakridge Middle School "Our Town" Project

Tracy Rabon, City Clerk, introduced Mr. Brian Herring, social studies teacher at Oakridge Middle School, to Council. Mr. Herring presented the flyer that middle school students Jella Drahola and Karlie Morris completed as a class project spotlighting the City of Lancaster. Mayor DeVenny presented the students with a Mayoral Appreciation plaque and a gift bag of Lancaster labeled items.

IV. Citizen Comments

Betty Melton of Penny Street addressed Council regarding a tree that was cut down in her neighbor's yard. Ms. Melton stated the woody waste has created an eyesore and she is requesting that the City remove the felled tree and limbs.

Tim Hammond of Rock Springs Rd. addressed Council regarding the appearance of Main Street. Mr. Hammond recommended that the City install signage at historical sites noting if the building is on the National Register of Historic Property. Mr. Hammond requested that Council develop an Ordinance stating the requirements of appearance if the building is vacant. Mr. Hammond also recommended installing weatherproof treated plywood on vacant buildings and hire an artist to paint a mural on the plywood.

Patti Ann Broome of Lakeside Circle addressed Council regarding property that was presented to the Planning Commission for rezoning. Ms. Broome stated that Tract "A" in the vicinity of 953 Anderson Drive was being rezoned to MF-Multifamily. Ms. Broome noted the increase in traffic and the need of additional schools that an apartment complex will bring. Ms. Broome asked that the rezoning be placed on hold until the City can assess the needs in the area. Mr. Hutfles noted this rezoning was presented to the Planning Commission on April 4th but has not been presented to Council for approval yet.

Tindall Yarborough addressed Council regarding homelessness and brought her friend, Brandy Lochridge. Ms. Lochridge discussed the lack of available property to place a tent. Ms. Lochridge noted that she has been in contact with multiple agencies, and no one is able to assist her with obtaining housing.

V. Employee Comments

Police Chief Don Roper recognized the City's Dispatchers for National Public Safety Telecommunicators Week, April 9-15

VI. Approval of Minutes

A. *Regular Meeting – March 28, 2023*

Motion: To approve the minutes for the Regular Meeting on March 28, 2023

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

Vote: Motion carried by unanimous roll call vote

Action: Approved

VII. Discussion and Action Items

A. *Proclaiming April as Fair Housing Month*

Tracy Rabon, City Clerk, presented Council with a Proclamation declaring April as Fair Housing Month noting that notification was also posted on the City's website and Facebook. Fair Housing Month flyers were also posted in various areas in City Hall.

Council Member Harris discussed the comments made during the Citizen Comments portion of the meeting and referred to an editorial made in *The Lancaster News* regarding housing. Council Member Harris noted that non-profit agencies such as LACH and United Way have not addressed Council to present a need to develop a partnership with the City. Mayor DeVenny noted that the City has multiple opportunities for area citizens to obtain affordable housing. Mayor DeVenny noted Abbington Willow Lake Apartments, Oakleaf Senior Residences, Miller's Ridge, Azalea Cottages, Azalea Gardens, Miller's Grove, Sycamore Run, Lancaster Manor, Palmetto Place, and The Housing Authority of Lancaster that offers Housing Choice Vouchers (Section 8) and Public Housing consisting of Frank L. Roddey Apartments, and Caroline Courts, all of which offer income-based housing.

Motion: To Proclaim April 2023 as Fair Housing Month

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

Vote: Motion carried by unanimous roll call vote

Action: Approved

VIII. Ordinance

A. *O23-10 (Second Reading) An Ordinance Annexing Into the City of Lancaster, South Carolina One Parcel of Land Totaling 7.7 Acres Located at 591 Highway 9 Bypass East, and Owned by Insite Lancaster, LLC*

Motion: To approve the second reading of O23-10 an Ordinance annexing into the City of Lancaster, SC one parcel of land totaling 7.7 acres located at 591 Highway 9 Bypass East, and owned by Insite Lancaster, LLC

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

Vote: Motion carried by unanimous roll call vote

Action: Approved

- B. *023-11 (Second Reading) An Ordinance to Amend the Official Zoning Map of the City of Lancaster, South Carolina as to Rezone One Parcel of Land, Identified As Tax map #0062-00-084.00, Totaling 21.8 Acres Located in the General Vicinity of 1926 University Drive, and Owned by Hazel R. Cauthen Jr.*

Motion: To approve the second reading of 023-11 an Ordinance to amend the official Zoning Map of the City of Lancaster, South Carolina as to rezone one parcel of land, identified as Tax Map #0062-00-084.00, totaling 21.8 acres located in the general vicinity of 1926 University Drive, and owned by Hazel R. Cauthen Jr.

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

Vote: Motion carried by unanimous roll call vote

Action: Approved

IX. Executive Session-Attorney Client Privilege (§30-4-70(a)(2))

- A. To receive legal advice on contractual matters with the Lancaster County Water & Sewer District

Motion: To enter Executive Session

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

Vote: Motion carried by unanimous roll call vote

Action: Approved

Council returned from Executive Session where no votes were taken.

Motion: To return to open session

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

Vote: Motion carried by unanimous roll call vote

Action: Approved

X. Adjournment

Motion: To adjourn

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

Vote: Motion carried by unanimous roll call vote

Action: Adjourned

There being no further business, Council adjourned at 8:27 p.m.

Respectfully submitted,

Tracy Rabon
City Clerk



City of Lancaster

FY 2022-2023

Finance Management Report

The following is a summary of the City's financial results for the major operating funds presented as of March 31, 2023.

The amount shown in the American Rescue Fund is the combined total of unspent ARPA money and interest earned.

GENERAL FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	15,445,313	7,290,629	47.20	-	-
Expenditures	15,445,313	9,017,683	58.38	2,044,497	71.62
Revenues Over (Under) Expenditures	-	(1,727,054)			

HOSPITALITY FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	1,175,280	939,033	79.90	-	-
Expenditures	1,175,280	392,854	33.43	115,609	43.26
Revenues Over (Under) Expenditures	-	546,179			

AMERICAN RESCUE FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	-	43,882	0.00	-	-
Expenses/Transfers	-	-	0.00	-	0.00
Revenues Over (Under) Expenditures	-	43,882			

GROSS REVENUE FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	14,714,458	6,655,849	45.23	-	-
Expenses/Transfers	14,714,458	7,105,414	48.29	3,835,743	74.36
Revenues Over (Under) Expenditures	-	(449,565)			

SOLID WASTE FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	4,885,834	2,171,523	44.45	-	-
Expenses/Transfers	4,885,834	3,494,440	71.52	307,841	77.82
Revenues Over (Under) Expenditures	-	(1,322,917)			

Budget Year Passed = 75% Budget Year Balance = 25%
 One month = 8.3%

City of Lancaster Monthly Financial Report Highlights

General Fund

General Fund revenues for the month are \$385,746 compared to revenues of \$798,682 during the same period last year. The difference is due to timing differences in revenue sources.

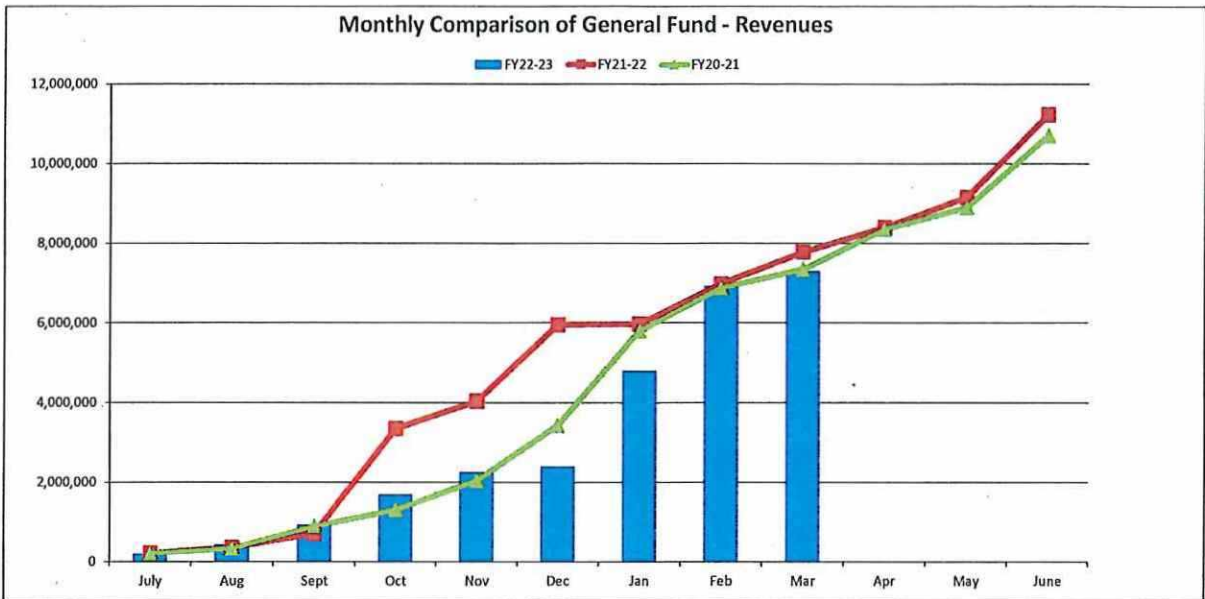
Year-to-date taxes received are \$5,390,524, which is 80.8% of the \$6,673,600 budgeted amount.

General Fund expenditures for the month totaled \$861,887 compared to expenditures of \$871,415 during the same period last year. The difference is immaterial. Year to date expenditures include encumbrances of \$2,044,497. Outstanding encumbrances are primarily for CIP, contracted services, and blanket purchase orders. This amount will increase and decrease throughout the year.

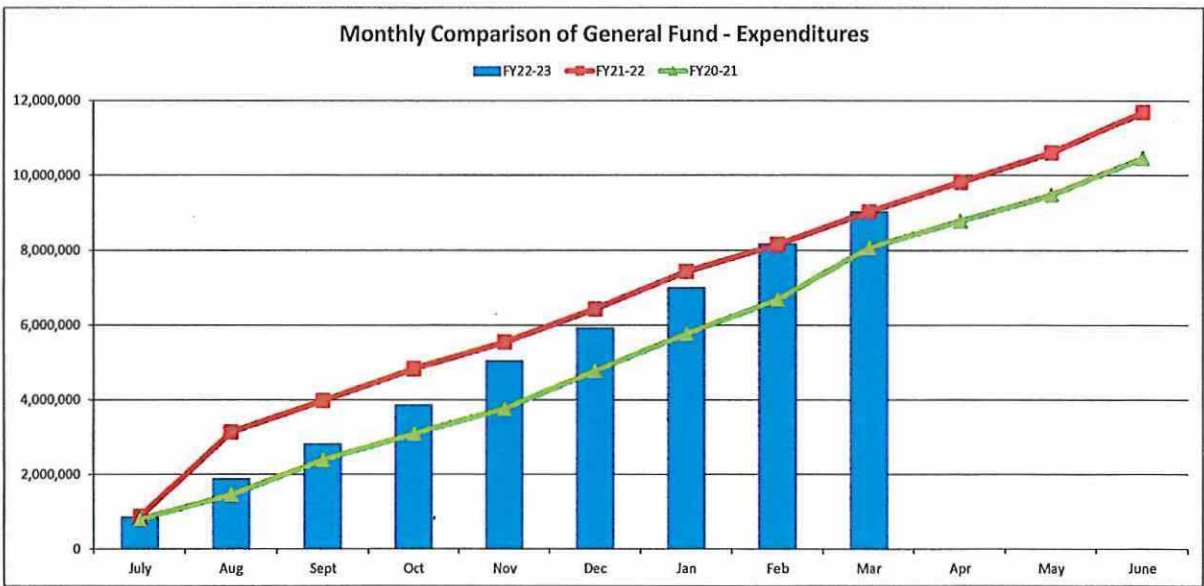
FY23 Capital Improvement Plan Summary

	FY23 Budget	YTD Actual	Outstanding Appropriation	Notes
Replacement Vehicle for Risk Safety Mgr	\$ 31,087	\$ 29,359	\$ 1,728	
FD 1 Camera and Keyless Entry	19,000	2,870	16,130	
Executive Timekeeping - Software	20,378	-	20,378	
HVAC Units at City Hall	35,000	42,467	(7,467)	
Bravos eCitation and Collision	35,000	-	35,000	
Compliance Software	15,000	13,696	1,304	
Replacement of Vehicle 580 and Equip.	65,000	45,998	19,002	
Replacement of Vehicle 581 and Equip.	65,000	45,998	19,002	
Replacement of Fire Cameras	22,000	-	22,000	
Improvement to Fire Stabilization Equip.	20,000	1,040	18,960	
Replacement of Fire Station Signage	20,000	-	20,000	
Fire Software Upgrade	15,000	13,060	1,940	
Clinton School - road repairs	15,000	11,900	3,100	
Truck to Replace Vehicle #519	40,000	34,832	5,168	
Zoning Trucks/Equipment (2)	64,000	58,718	5,282	
Building and Zoning Software	12,000	12,000	-	
Constitution Park	22,000	26,400	(4,400)	
Lindsay Pettus Greenway Trail Security	15,000	11,477	3,523	
Police Vehicles and Equipment (six)	390,235	222,000	168,235	
Fire Station Survey	38,000	-	38,000	
Dump Truck (Street)	63,500	64,343	(843)	
Service Truck	87,000	90,179	(3,179)	
Pickup Truck and Equipment (Main)	38,000	-	38,000	
Barr Street Fields	140,000	-	140,000	
40 Taser Units and Cartridges	111,000	98,548	12,452	ARPA
Thermal Imaging Cameras (three)	20,000	19,618	382	ARPA
Taylor Street Drainage Repairs	177,700	73,877	103,823	ARPA
Lyndon Drive Drainage Repairs	147,339	40,071	107,268	ARPA
Ferguson Street Drainage Study	76,300	19,300	57,000	ARPA
Sidewalk Master Plan	89,500	67,991	21,510	ARPA
Sidewalk Repairs	188,000	-	188,000	ARPA
Comprehensive Plan	90,000	19,550	70,450	ARPA
MJC Park Repairs	500,000	46,643	453,357	ARPA
	<u>\$ 2,687,039</u>	<u>\$ 1,111,935</u>	<u>\$ 1,575,104</u>	

Prior Year to Date 7,778,741	Current Year to Date 7,290,629	Difference (488,112)	Budget 15,445,313	% of Budget Collected 47.20
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Prior Year to Date 9,024,529	Current Year to Date 9,017,683	Difference (6,846)	Budget 15,445,313	% of Budget Expended 58.38
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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: March 31, 2023

	BEGINNING BALANCE	M-T-D DEBITS	M-T-D CREDITS	ENDING BALANCE
100 1-0011-10001 Checking-1st Citizens/GF	3,490,939.56	310,552.98	(458,136.40)	3,343,356.14
100 1-0011-10002 Imprest Acct./1st Citizen	(199,417.07)	1,614.84	(1,731,695.40)	(1,929,497.63)
100 1-0011-10007 ACH Account	100.00	0.00	0.00	100.00
100 1-0017-11601 GF Investments	5,509,397.36	32,309.95	0.00	5,541,707.31
100 1-0017-11602 SCLGIP-Downtown Development	1,428,271.08	0.00	0.00	1,428,271.08
100 1-0011-10004 First Citizens-City Court	0.00	0.00	0.00	0.00
100 1-0011-10006 Drug Fund	172,044.63	7.30	0.00	172,051.93
100 1-0011-10016 Econ Dev Incentive	100,384.08	21.32	0.00	100,405.40
100 1-0011-10018 Tax Rollback	3,161,642.02	244,723.36	0.00	3,406,365.38
100 1-0011-10019 American Rescue Plan	1,233,555.28	0.00	0.00	1,233,555.28
110 1-0011-10301 Hospitality Tax Account	2,895,688.74	103,345.80	0.00	2,999,034.54
115 1-0011-10911 E911 Funds	52,186.55	2,420.60	0.00	54,607.15
121 1-0011-10225 Southside Savings Acct	30,683.78	0.00	0.00	30,683.78
130 1-0011-10500 Fireman's Club Checking	56,453.29	0.00	0.00	56,453.29
140 1-0017-11610 American Rescue Fund	2,319,850.04	0.00	0.00	2,319,850.04
200 1-0011-10102 GR Fund Checking	371,202.62	1,038,512.06	(301.05)	1,409,413.63
200 1-0011-10104 GR ACH Acct	178,330.03	0.00	0.00	178,330.03
200 1-0017-11616 GR Replacement Fund	4,325,924.97	17,832.63	0.00	4,343,657.60
200 1-0017-11619 Series 2000 DSRF	92,921.32	0.00	0.00	92,921.32
200 1-0017-11621 Series 2002 DSRF	67,863.00	0.00	0.00	67,863.00
200 1-0017-11622 Series 2007 DSRF	376,204.52	0.00	0.00	376,204.52
200 1-0017-11617 Series 2016 Erwin Farms DSRF	152,082.17	0.00	0.00	152,082.17
200 1-0017-11623 Series 2017 DSRF	136,378.04	0.00	0.00	136,378.04
200 1-0017-11625 Contingent Fund	2,230,020.82	0.00	0.00	2,230,020.82
200 1-0017-11626 Depreciation Fund	2,223,536.61	0.00	0.00	2,223,536.61
200 1-0017-11627 GR Infrastructure Fee	701,188.10	2,901.10	0.00	704,089.20
210 1-0011-10200 Solid Waste	500,523.98	103,179.66	0.00	603,703.64
210 1-0011-10205 Solid Waste ACH Acct	100.00	0.00	0.00	100.00
210 1-0017-11629 Residential Garbage	506,586.77	0.00	0.00	506,586.77
210 1-0017-11630 Commercial Garbage	497,130.49	0.00	0.00	497,130.49
GRAND TOTAL	32,611,672.78	(1,857,421.60)	(2,190,132.85)	32,278,961.53

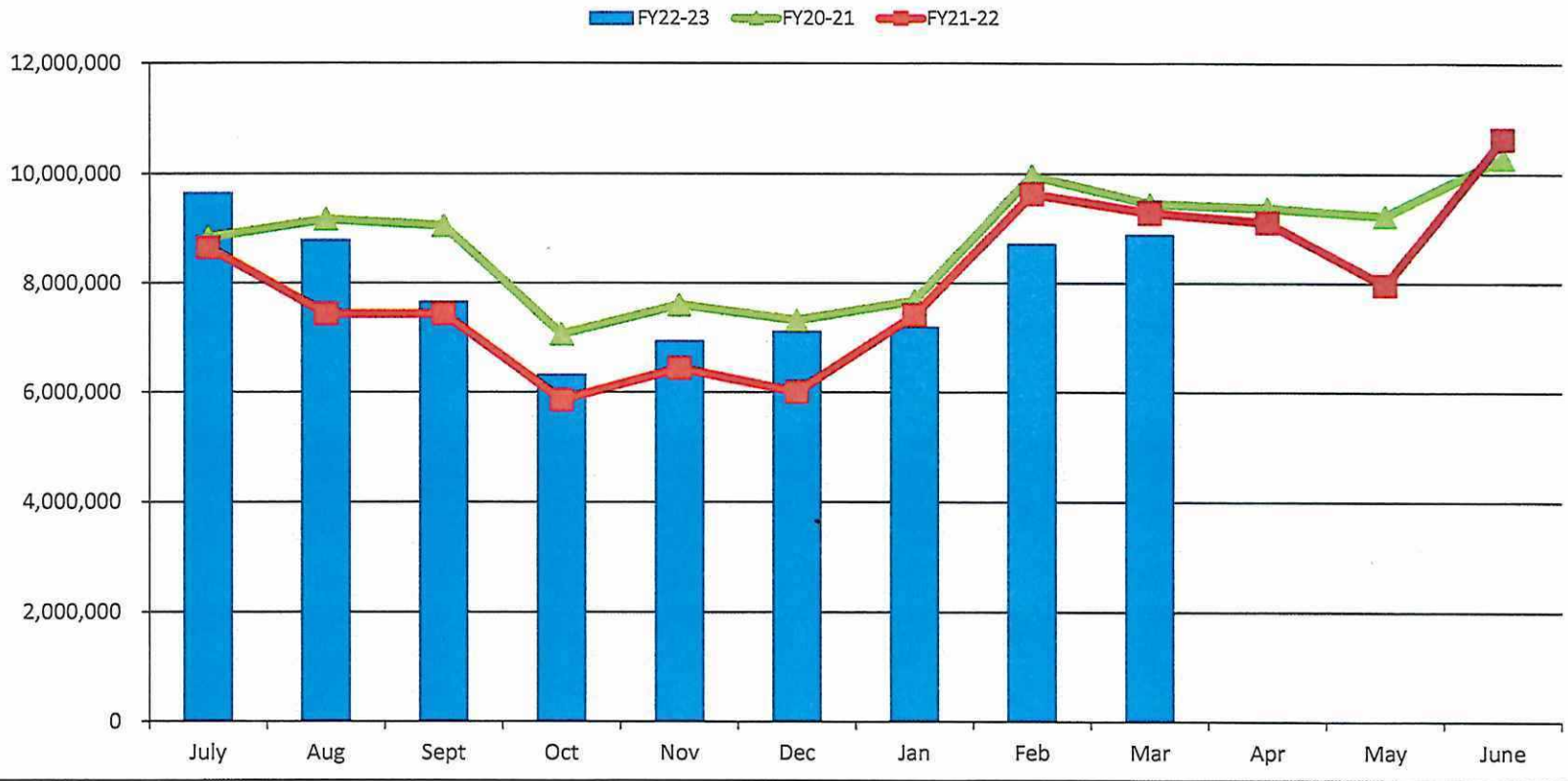
Cash Summary By Fund

	Restricted	Unrestricted	Total Cash
General Fund	6,340,649	8,885,163	15,225,812
Hospitality Tax Fund	2,999,035	-	2,999,035
E911 Fund	54,607	-	54,607
Southside Fund	30,684	-	30,684
Firemen's Fund	56,453	-	56,453
American Rescue Plan Fund	2,319,850	-	2,319,850
Gross Revenue Fund	9,800,994	1,409,414	11,210,408
Solid Waste Fund	-	1,607,521	1,607,521
	<u>21,602,272</u>	<u>11,902,098</u>	<u>33,504,370</u>

			6/30/2022	
Prior Year to Date	Current Year to Date	Difference	GF Unrestricted Cash	Fiscal YTD Difference
9,289,096	8,885,163	(403,933)	10,630,073	(1,744,910)



Monthly Comparison of General Fund Unrestricted Cash Balances



Hospitality Tax Fund

Hospitality Tax Fund revenues for the month totaled \$103,345 compared to revenues of \$87,954 the same period last year. This difference is based on a continuation of the population and spending growth in the City.

Year to date hospitality taxes collected are \$939,033. This is 91.1% of the budgeted revenue.

Hospitality Tax Fund expenditures for the month totaled \$58,606 compared to expenditures of \$26,149 the same period last year. The difference is due to open positions at this time last year. Year-to-date expenditures - including encumbrances of \$115,609 - account for 43% of the budget.

Hospitality Tax Fund cash ended the month at \$2,999,035, an increase of \$103,346 from the prior month. All dollars in the Hospitality Fund are restricted 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.

E911 Fund

E911 Fund cash ended the month at \$54,607, which is an increase of \$2,420 from the prior month. The FY 23 budget includes use of E911 funds for some IT related expenses.

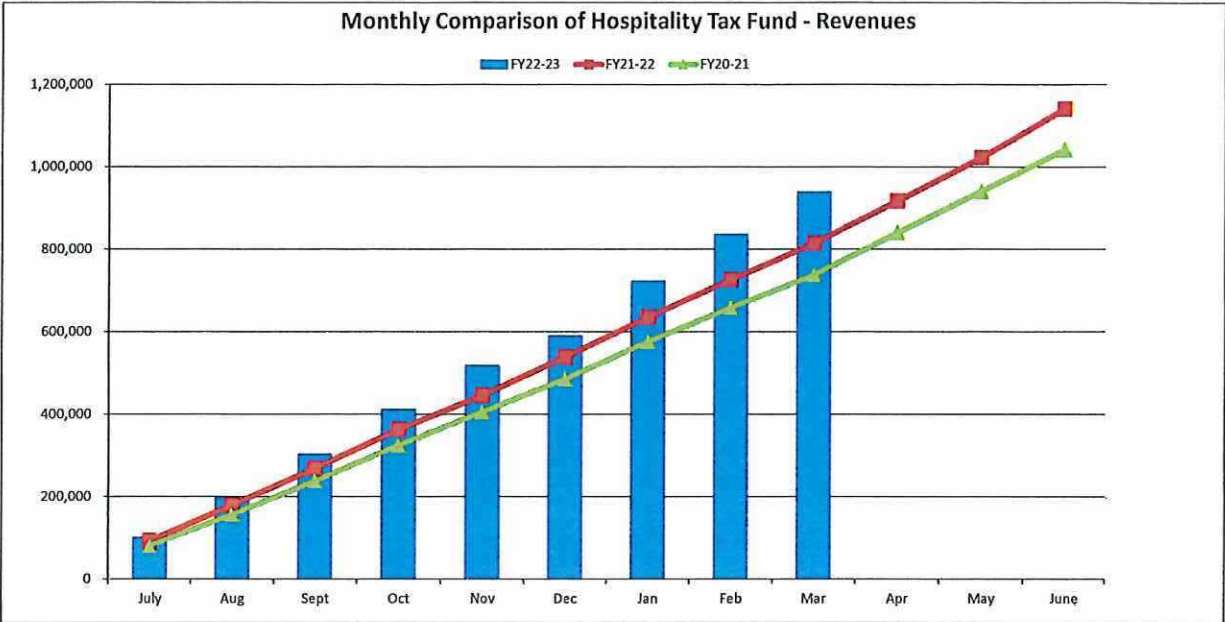
All dollars in the E911 Fund are restricted and can only be used to fund expenditures which comply with Section 23-47-40 of the South Carolina Code of Laws, 1976, as amended.

American Rescue Fund

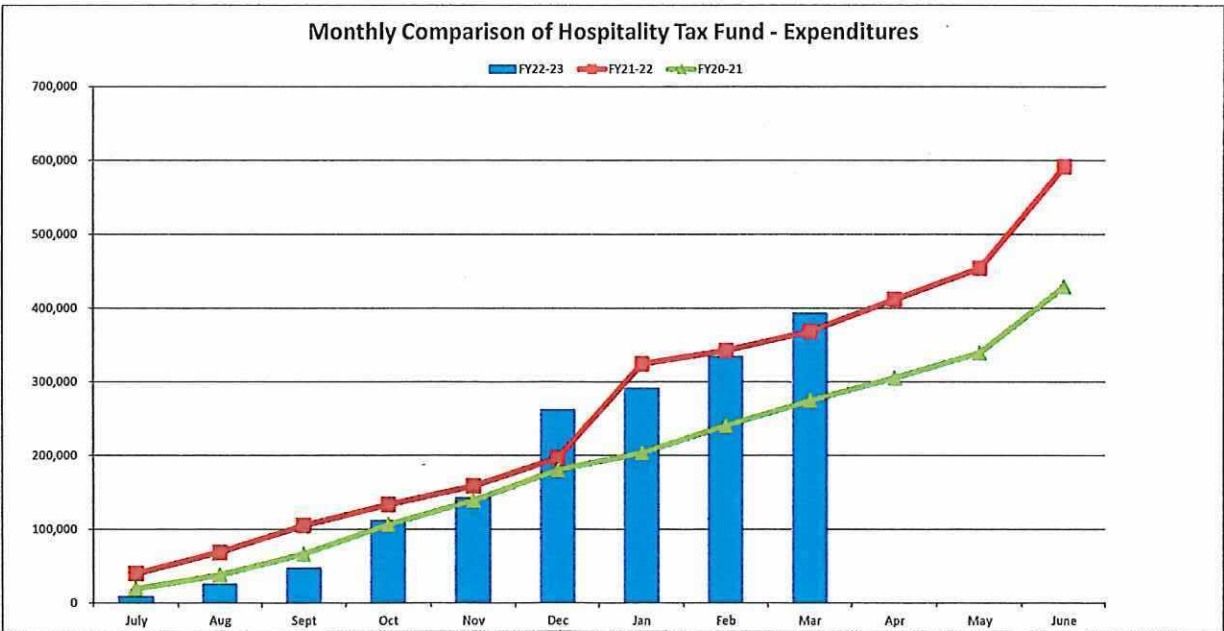
The American Rescue Fund ended the month at \$43,882. All monthly ARPA Fund revenues are from interest income.

The entire balance of the American Rescue Fund is restricted. The City's FY 23 budget includes a spending plan for the entirety of the ARPA funding. All funding is allocated based upon guidance from the ARPA Final Rule.

Prior Year to Date 814,244	Current Year to Date 939,033	Difference 124,789	Budget 1,175,280	% of Budget Collected 79.90
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Prior Year to Date 368,523	Current Year to Date 392,854	Difference 24,331	Budget 1,175,280	% of Budget Expended 33.43
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Gross Revenue Fund

Gross Revenue Fund revenues for the month totaled \$872,192 compared to revenues of \$811,747 for the same period last year. The difference is immaterial considering the fluctuation of customer payments.

Gross Revenue Fund expenses for the month totaled \$896,155 compared to expenses of \$782,814 for the same period last year. The difference is primarily due to payment timing differences. Year to date expenses are 74.4% of the annual budget. This amount includes \$3,835,743 of encumbrances for capital improvement projects and annual contracts.

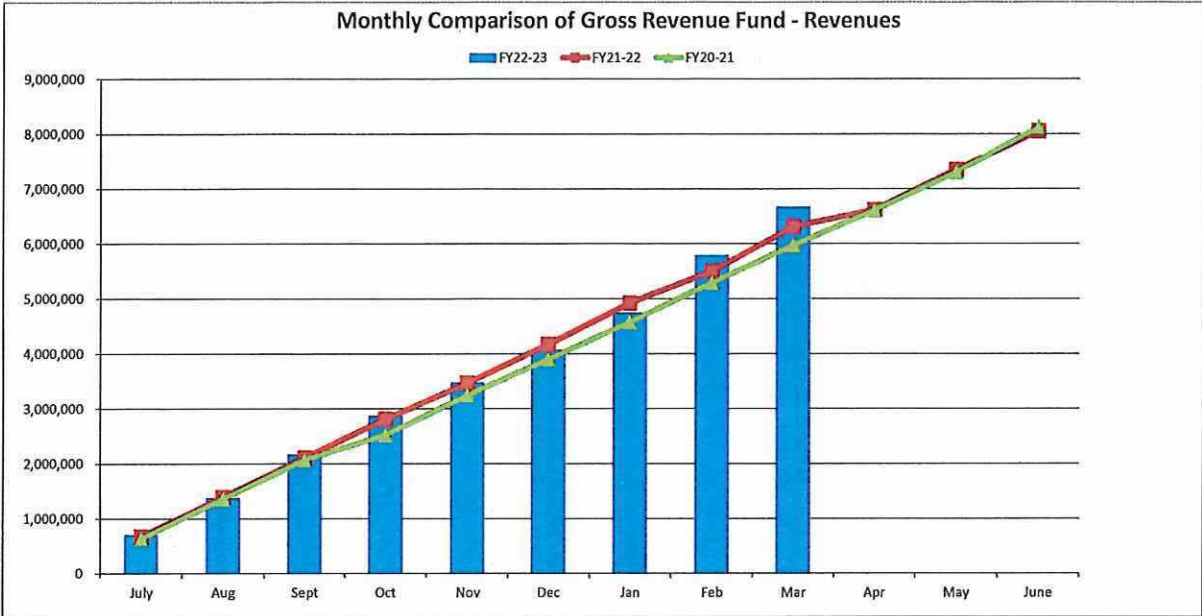
Line item detail of the revenue and expense activity is included at the back of this report.

FY 23 Capital Improvement Plan Summary:

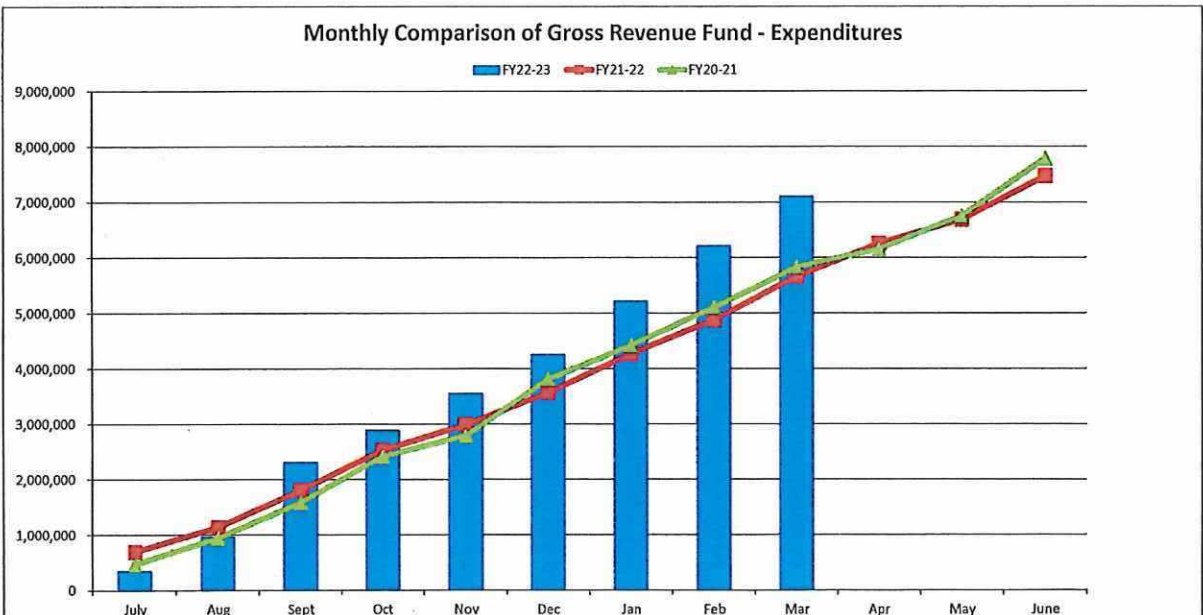
	FY23 Budget	YTD Actual	Outstanding Appropriation	Notes
Mini Excavator	\$ 60,000	\$ 64,843	\$ (4,843)	
8" Transfer Pump	80,000	73,225	6,775	
Gate and Card Reader	25,000	-	25,000	
Bush Hog for Tractor	2,500	1,831	669	
New Miox Cell	63,000	68,842	(5,842)	
Optimization Project	2,000,000	229,841	1,770,159	
Miller Ridge Lift Station Generator	60,000	54,864	5,136	
CAT Generator for MR and Commissary	111,500	64,949	46,551	
Camera Van (replace Van #547)	287,443	282,952	4,491	
Replace 2006 Chevy Silverado #448	34,395	34,832	(437)	
Asphalt Truck	207,542	199,493	8,049	
Deck Over Equipment Trailer	8,744	-	8,744	
Dump Truck (replace 1997 Ford)	115,000	-	115,000	
Harbon Trailer	70,000	69,037	963	
	<u>\$ 3,125,124</u>	<u>\$ 1,144,709</u>	<u>\$ 1,980,415</u>	

Gross Revenue Fund cash at month end is \$11,210,408, which is an increase of \$1,056,043 from the prior month. The Gross Revenue Cash Fund balance is split between \$1,409,414 (13%) which is unrestricted and \$9,800,994 (87%) restricted for specific uses. The restricted cash includes internal funding for the Depreciation Fund (\$2.22 million), Contingency Fund (\$2.23 million), Replacement Fund (\$4.34 million), and Debt Service (\$825K). A 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
6,311,002	6,655,849	344,847	14,714,458	45.23



Prior Year to Date	Current Year to Date	Difference	Budget	% of Budget Expended
5,663,838	7,105,414	1,441,576	14,714,458	48.29



Solid Waste Fund

Solid Waste Fund revenues for the month totaled \$149,549 compared to revenues of \$409,576 for the same period last year. The difference is based upon a prior year timing difference in revenues received.

Solid Waste Fund expenses for the month totaled \$160,085 compared to expenses of \$233,062 for the same period last year. This difference is based upon prior year timing differences. Year to date expenses equal 77.8% of the annual budget, including \$307,841 encumbered for blanket purchase orders and annual contracts.

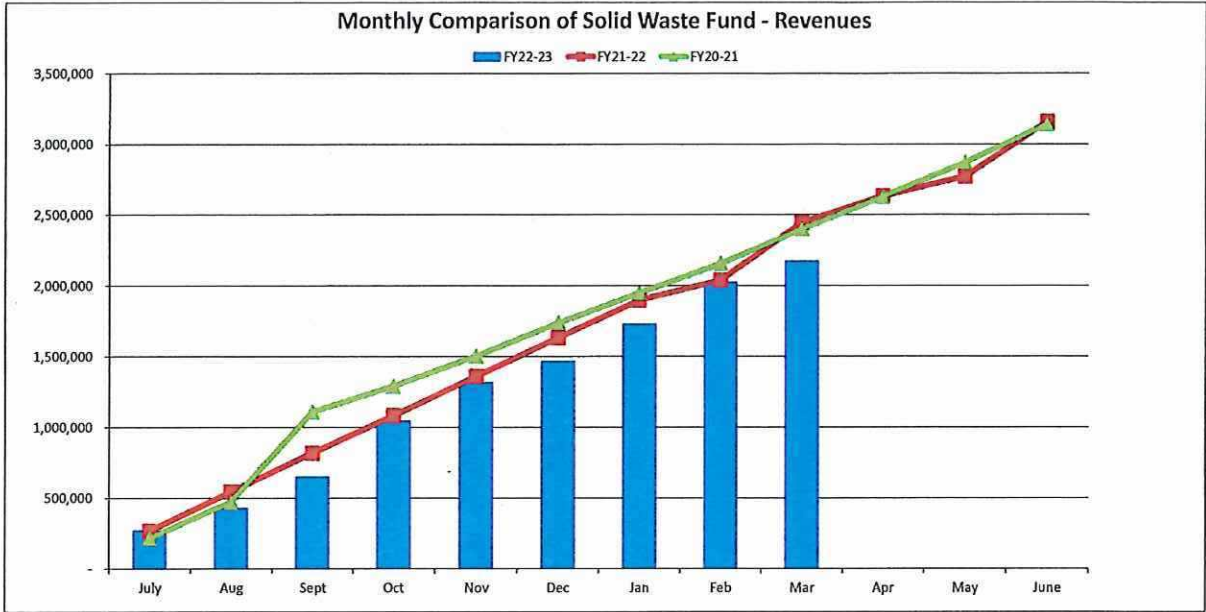
Line item detail of the revenue and expense activity is included at the back of this report.

FY 23 Capital Improvement Plan Summary:

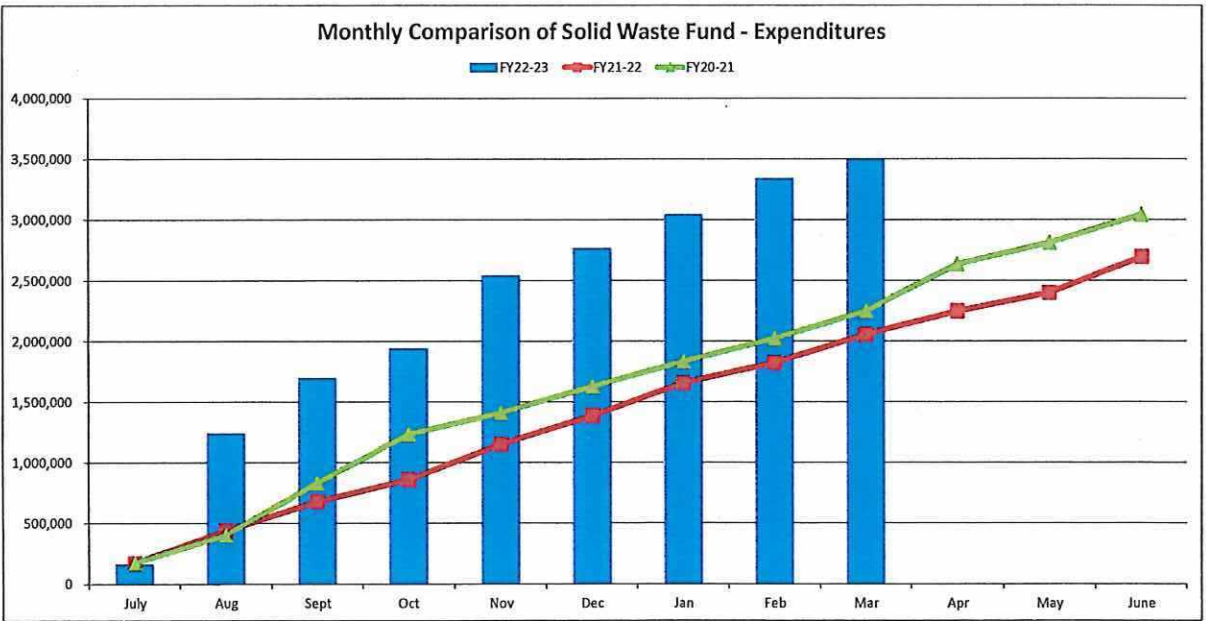
	<u>FY23 Budget</u>	<u>YTD Actual</u>	<u>Outstanding Appropriation</u>	<u>Notes</u>
C&D Material Shredder	\$ 650,000	\$ 565,948	\$ 84,052	ARPA
SW Camera System Upgrade	10,000	11,560	(1,560)	
Cardboard Bailer	42,000	46,053	(4,053)	
Pinnacle Trailer	220,000	245,211	(25,211)	
C&D Tipping Floor repairs	305,000	306,840	(1,840)	
Transfer Station concrete repair	15,000	24,500	(9,500)	
Other Capital Purchases	-	209,605	(209,605)	
	<u>\$ 1,242,000</u>	<u>\$ 1,409,717</u>	<u>\$ 41,888</u>	

Solid Waste Fund cash at month end is \$1,607,521, which is an increase of \$103,180 from the prior month. All of the Solid Waste Fund cash is unrestricted. A detailed analysis of Solid Waste Fund cash can be found under the cash management section of this report.

Prior Year to Date 2,446,570	Current Year to Date 2,171,523	Difference (275,047)	Budget 4,885,834	% of Budget Collected 44.45
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Prior Year to Date 2,054,697	Current Year to Date 3,494,440	Difference 1,439,743	Budget 4,885,834	% of Budget Expended 71.52
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Statement of Revenues

AS OF: March 31, 2023
% OF YEAR COMPLETED: 75.00%

100-General Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR TO DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
100-4-0100-41001 Current Taxes - Real	3,058,000	3,058,000	220.80	3,019,127.07	0.00	38,872.93	98.73
100-4-0100-41002 Current Taxes - Vehicl	278,000	278,000	30,413.95	227,521.31	0.00	50,478.69	81.84
100-4-0100-41003 Homestead Exemption	231,000	231,000	0.00	0.00	0.00	231,000.00	0.00
100-4-0100-41007 Manf Personal Exemptio	10,000	10,000	0.00	8,046.00	0.00	1,954.00	80.46
100-4-0100-41010 Property Tax Rollback	1,728,800	1,728,800	0.00	1,123,007.06	0.00	605,792.94	64.96
100-4-0100-41011 Local Option Tax Reven	1,020,000	1,020,000	92,346.14	669,322.18	0.00	350,677.82	65.62
100-4-0100-41013 Del Tax - Prior Yrs	40,000	40,000	74.91	4,851.48	0.00	35,148.52	12.13
100-4-0100-41014 Del Tax - Curr Yr	15,000	15,000	0.00	16,572.43	0.00	1,572.43	110.48
100-4-0100-41019 In Lieu of Taxes	269,800	269,800	44,097.29	316,207.56	0.00	46,407.56	117.20
100-4-0100-41022 Tax Penalties	25,000	25,000	0.68	5,869.24	0.00	19,130.76	23.48
100-4-0100-41023 Privilege License	2,550,000	2,550,000	12,348.73	204,096.46	0.00	2,345,903.54	8.00
100-4-0100-41025 Building Permits	198,000	291,500	55,336.80	328,235.45	0.00	36,735.45	112.60
100-4-0100-41026 Cable Franchise Fee	70,000	70,000	0.00	26,408.69	0.00	43,591.31	37.73
100-4-0100-41027 Telecommunications	32,000	32,000	0.00	0.00	0.00	32,000.00	0.00
100-4-0100-41031 Duke Energy Tax	620,000	620,000	0.00	324,322.34	0.00	295,677.66	52.31
100-4-0100-41032 Court Fines	100,000	100,000	2,881.37	17,759.24	0.00	82,240.76	17.76
100-4-0100-41033 Fire Protection Rescue	190,000	190,000	56,910.52	152,484.83	0.00	37,515.17	80.26
100-4-0100-41034 Sale of Assets	10,000	10,000	0.00	12,615.54	0.00	2,615.54	126.16
100-4-0100-41035 Victim's Revenue	5,000	5,000	225.66	1,579.80	0.00	3,420.20	31.60
100-4-0100-41038 School Guard & Sro	100,000	100,000	0.00	26,002.44	0.00	73,997.56	26.00
100-4-0100-41039 Cemetery Fees	5,000	5,000	960.00	3,459.00	0.00	1,541.00	69.18
100-4-0100-41041 Miscellaneous Income	20,000	20,000	90.00	17,240.95	0.00	2,759.05	86.20
100-4-0100-41043 Lot Clearing	11,000	11,000	0.00	10,650.25	0.00	349.75	96.82
100-4-0100-41045 Certification Fees	3,500	3,500	510.00	4,325.00	0.00	825.00	123.57
100-4-0100-41046 Insurance Proceeds	20,000	20,000	0.00	41,468.53	0.00	21,468.53	207.34
100-4-0100-41048 Donations	5,000	5,000	0.00	0.00	0.00	5,000.00	0.00
100-4-0100-41051 Interest on Savings	19,196	107,576	32,446.86	195,092.30	0.00	87,516.30	181.35
100-4-0100-41055 Planning And Zoning Re	8,000	8,000	1,450.00	10,780.00	0.00	2,780.00	134.75
100-4-0100-41061 Accommodations Tax	65,000	100,000	0.00	52,266.73	0.00	47,733.27	52.27
100-4-0100-41064 Merchants Inventory	71,000	71,000	0.00	53,765.37	0.00	17,234.63	75.73
100-4-0100-41065 Motor Carrier Property	90,000	90,000	29,338.60	111,122.36	0.00	21,122.36	123.47
100-4-0100-41066 Misc Intergovernmental	50,000	50,000	0.00	0.00	0.00	50,000.00	0.00
100-4-0100-41067 Local Government Fund	200,000	200,000	0.00	99,133.52	0.00	100,866.48	49.57
100-4-0100-41075 Grant Proceeds	182,883	182,883	24,918.54	131,151.63	0.00	51,731.37	71.71
100-4-0100-41076 Grant Proceeds/Pass Th	0	0	0.00	0.00	0.00	0.00	0.00
100-4-0100-41082 Police Dept Revenues	40,000	40,000	1,324.50	26,143.75	0.00	13,856.25	65.36
100-4-0100-41084 County Payments	50,000	50,000	0.00	50,000.00	0.00	0.00	100.00
100-4-0100-41090 Carryover - Cip	2,730,539	3,122,789	0.00	0.00	0.00	3,122,789.00	0.00
100-4-0100-41092 Carryover - Downtown	0	0	0.00	0.00	0.00	0.00	0.00
100-4-0100-41094 Carryover - Other	714,465	714,465	0.00	0.00	0.00	714,465.00	0.00
100-4-0100-41095 Loan Proceeds	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	14,836,183	15,445,313	385,745.53	7,290,628.51	0.00	8,154,684.49	47.20

110-Hospitality Tax Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR TO DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
110-4-0100-41088 Performing Arts	6,500	6,500	0.00	872.40	0.00	5,627.60	13.42
110-4-0100-44001 Hospitality Tax	1,022,000	1,022,000	103,099.32	930,758.81	0.00	91,241.19	91.07
110-4-0100-44041 Miscellaneous Income	11,730	11,730	0.00	5,375.92	0.00	6,354.08	45.83
110-4-0100-44046 Insurance Proceeds	0	0	0.00	0.00	0.00	0.00	0.00
110-4-0100-44051 Interest	450	450	246.48	2,026.24	0.00	1,576.24	450.28
110-4-0100-44066 Misc Intergovernmental	0	0	0.00	0.00	0.00	0.00	0.00
110-4-0100-44075 Sponsors, Grants, Dona	2,600	2,600	0.00	0.00	0.00	2,600.00	0.00
110-4-0100-44092 Carryover-Restricted	132,000	132,000	0.00	0.00	0.00	132,000.00	0.00
TOTAL REVENUES	1,175,280	1,175,280	103,345.80	939,033.37	0.00	236,246.63	79.90

115-E911 Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR TO DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
115-4-0100-41094 Carryover - Other	2,600	2,600	0.00	0.00	0.00	2,600.00	0.00
115-4-0100-49110 E911 Fees	39,400	39,400	2,420.60	17,324.44	0.00	22,075.56	43.97
TOTAL REVENUES	42,000	42,000	2,420.60	17,324.44	0.00	24,675.56	41.25

Statement of Revenues cont.

AS OF: March 31, 2023
% OF YEAR COMPLETED: 75.00%140-American Rescue Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY REVENUE	YEAR TO DATE REVENUE	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET RECEIVED
140-4-0100-41000 Interest on Savings	0	0	0.00	43,881.86	0.00	(43,881.86)	0.00
140-4-0100-41075 Grant Proceeds	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	43,881.86	0.00	(43,881.86)	0.00

200-Gross Revenue Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR TO DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
200-4-0100-42001 In City Water	1,930,000	1,930,000	153,988.30	1,461,001.25	0.00	468,998.75	75.70
200-4-0100-42002 Outside Water	1,200,000	1,200,000	95,990.85	904,301.80	0.00	295,698.20	75.36
200-4-0100-42003 Joslyn Clark Controls,	2,000	2,000	175.10	1,701.90	0.00	298.10	85.10
200-4-0100-42004 Water Penalties	130,000	130,000	10,717.19	107,714.17	0.00	22,285.83	82.86
200-4-0100-42005 Water Taps	35,000	35,000	15,750.00	68,650.00	0.00	1,350.00	98.07
200-4-0100-42006 Second Penalty	95,000	95,000	4,750.00	72,375.00	0.00	22,625.00	76.18
200-4-0100-42007 Miscellaneous Receipts	42,000	42,000	3,092.75	23,077.87	0.00	18,922.13	54.95
200-4-0100-42009 MUSC Health Lancaster	50,000	50,000	4,845.66	63,564.13	0.00	(13,564.13)	127.13
200-4-0100-42010 MFG Companies Water	12,000	12,000	157.41	10,985.18	0.00	1,014.82	91.54
200-4-0100-42011 Soliant Llc Water	30,000	30,000	2,654.16	23,663.37	0.00	6,336.63	78.88
200-4-0100-42013 Administrative Fee	8,000	8,000	540.00	4,158.89	0.00	3,841.11	51.99
200-4-0100-42031 In City Sewer	1,975,000	1,975,000	153,497.11	1,443,696.91	0.00	531,303.09	73.10
200-4-0100-42032 Outside Sewer	1,320,000	1,320,000	105,653.54	972,917.81	0.00	347,082.19	73.71
200-4-0100-42033 Springs Industries	2,000	2,000	174.46	5,862.99	0.00	(3,862.99)	293.15
200-4-0100-42034 Joslyn Clark Controls,	800	800	81.32	897.18	0.00	(97.18)	112.15
200-4-0100-42035 Sewer Taps	40,000	75,000	17,191.67	72,941.67	0.00	2,058.33	97.26
200-4-0100-42036 Soliant Llc Sewer	40,000	40,000	3,493.13	31,133.54	0.00	8,866.46	77.83
200-4-0100-42038 Septic Tank Fees	40,000	40,000	0.00	24,679.90	0.00	15,320.10	61.70
200-4-0100-42039 MUSC Health Lancaster	65,000	65,000	6,183.67	81,822.58	0.00	(16,822.58)	125.88
200-4-0100-42040 MFG Companies Sewer	8,000	8,000	185.34	14,273.38	0.00	(6,273.38)	178.42
200-4-0100-42041 Lanc. Co W/S District	625,000	625,000	0.00	321,295.99	0.00	303,704.01	51.41
200-4-0100-42042 WSD - Ft Lawn Sewer	60,000	60,000	0.00	31,112.55	0.00	28,887.45	51.85
200-4-0100-42046 Sale of Assets	5,000	5,000	0.00	625.00	0.00	4,375.00	12.50
200-4-0100-42047 Insurance Proceeds	0	0	0.00	0.00	0.00	0.00	0.00
200-4-0100-42048 Restitution Payments	0	0	0.00	0.00	0.00	0.00	0.00
200-4-0100-42060 Interest on Savings	15,000	95,100	20,733.73	230,720.32	0.00	(135,620.32)	242.61
200-4-0100-42066 Miscellaneous Credits	10,000	10,000	0.00	2,604.62	0.00	7,395.38	26.05
200-4-0100-42068 Grant Proceeds	1,446,940	1,446,940	257,646.47	542,683.45	0.00	904,256.55	37.51
200-4-0100-42069 County Reimbursements	50,000	50,000	0.00	4,959.68	0.00	45,040.32	9.92
200-4-0100-42080 Capital Contributions	0	0	0.00	0.00	0.00	0.00	0.00
200-4-0100-42085 Infrastructure Fee	140,000	140,000	11,590.00	104,528.00	0.00	35,472.00	74.66
200-4-0100-42090 Carryover-Clip Allocati	3,125,124	3,125,124	0.00	0.00	0.00	3,125,124.00	0.00
200-4-0100-42091 Carryover - Other	2,062,494	2,062,494	0.00	0.00	0.00	2,062,494.00	0.00
200-4-0100-42092 Carryover - Restricted	0	0	0.00	0.00	0.00	0.00	0.00
200-4-0100-42095 Loan Proceeds	0	0	0.00	0.00	0.00	0.00	0.00
200-4-0100-42096 Lease Proceeds	0	0	3,100.00	27,900.00	0.00	(27,900.00)	0.00
TOTAL REVENUES	14,564,358	14,714,458	872,191.86	6,655,849.13	0.00	8,058,608.87	45.23

210-Solid Waste Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR TO DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
210-4-0100-46066 Miscellaneous Credits	7,000	7,000	0.00	0.00	0.00	7,000.00	0.00
210-4-0100-46100 Residential Garbage	1,025,000	1,025,000	91,030.00	809,128.00	0.00	215,872.00	78.94
210-4-0100-46200 Commercial Garbage	675,000	675,000	55,381.00	499,800.25	0.00	175,199.75	74.04
210-4-0100-46300 Recycling Sales	100,000	100,000	553.00	20,985.96	0.00	79,014.04	20.99
210-4-0100-46400 Interest on Savings	1,834	21,834	0.00	18,424.27	0.00	3,409.73	84.38
210-4-0100-46500 Miscellaneous	25,000	25,000	0.00	15,717.18	0.00	9,282.82	62.87
210-4-0100-46510 Sale of Assets	2,000	8,000	0.00	8,657.00	0.00	(657.00)	108.21
210-4-0100-46600 Insurance Proceeds	0	0	0.00	0.00	0.00	0.00	0.00
210-4-0100-46700 Roll-Off Containers	60,000	60,000	0.00	38,412.00	0.00	21,588.00	64.02
210-4-0100-46701 Utility - Roll-Off Con	0	0	0.00	0.00	0.00	0.00	0.00
210-4-0100-46710 Transfer Station Use	1,692,000	1,692,000	0.00	733,158.63	0.00	958,841.37	43.33
210-4-0100-46711 Tipping Fees	0	0	0.00	0.00	0.00	0.00	0.00
210-4-0100-46714 SW Penalties	30,000	30,000	2,585.41	27,239.79	0.00	2,760.21	90.80
210-4-0100-46800 Carryover - Clip	1,242,000	1,242,000	0.00	0.00	0.00	1,242,000.00	0.00
210-4-0100-46810 Carryover - Other	0	0	0.00	0.00	0.00	0.00	0.00
210-4-0100-46880 Grant, Settlement Proc	0	0	0.00	0.00	0.00	0.00	0.00
210-4-0100-46896 Lease Proceeds	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	4,859,834	4,885,834	149,549.41	2,171,523.08	0.00	2,714,310.92	44.45

Departmental Expenditure/Expense Summary

AS OF: March 31, 2023
% OF YEAR COMPLETED: 75.00%

100-General Fund

EXPENDITURE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR-TO-DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
Mayor & Council	128,437	128,937	5,880.88	63,401.85	31,306.72	34,228.43	73.45
City Administrator	259,423	260,923	16,500.46	196,085.71	65.00	64,772.29	75.18
Grounds Maintenance	385,964	385,964	38,125.45	287,593.69	63,384.53	34,985.79	90.94
Human Resources	263,460	263,460	16,606.86	186,713.09	6,706.91	70,040.00	73.42
Finance	258,180	242,530	14,550.30	169,223.36	9,710.86	63,595.78	73.78
Information Technology	735,978	735,978	42,137.80	534,045.48	131,078.15	70,854.37	90.37
Legal Services	35,361	52,011	3,564.23	32,134.73	2,500.00	17,376.27	66.59
General Expense	1,801,964	1,806,964	30,961.75	1,169,937.66	154,387.25	482,639.09	73.29
See Lancaster	29,330	64,330	1,824.00	76,337.87	1,725.00	(13,732.87)	121.35
Police	3,912,402	3,941,282	191,266.90	2,486,975.88	185,546.57	1,268,759.55	67.81
Victim's Services	30,579	30,579	1,687.62	21,753.80	263.08	8,562.12	72.00
Court Admin	451,433	451,433	19,926.38	292,686.03	2,660.00	156,086.97	65.42
Fire	2,159,360	2,311,610	125,858.82	1,715,589.70	30,338.14	565,682.16	75.53
Street Division	798,578	798,578	17,166.50	348,804.52	44,605.09	405,168.39	49.26
Vehicle Maintenance	143,903	143,903	7,765.19	76,491.11	4,567.42	62,844.47	56.33
Building Official	385,292	385,292	26,174.22	237,616.12	23,629.27	124,046.61	67.80
Parks & Playgrounds	159,000	159,000	16,644.44	71,677.86	49,749.69	37,572.45	76.37
Comm Service Grants	167,000	167,000	0.00	14,499.92	0.00	152,500.08	8.68
Debt Service	0	0	0.00	0.00	0.00	0.00	0.00
CIP Expenditures	2,730,539	3,115,539	285,246.00	1,036,115.00	1,302,273.15	777,150.85	75.06
TOTAL EXPENDITURES	14,836,183	15,445,313	861,887.80	9,017,683.37	2,044,496.83	4,383,132.80	71.62

110-Hospitality Tax Fund

EXPENDITURE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR-TO-DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
Hospitality	699,765	698,265	24,001.49	182,662.17	46,610.22	468,992.61	32.83
IT Hospitality	39,134	39,134	4,583.80	17,469.20	0.00	21,664.80	44.64
See Lancaster	56,509	56,509	3,638.07	26,133.88	0.00	30,375.12	46.25
Events Management	322,322	323,822	26,383.00	145,044.16	68,770.90	110,006.94	66.03
Performing Arts	57,550	57,550	0.00	21,544.72	227.97	35,777.31	37.83
TOTAL EXPENDITURES	1,175,280	1,175,280	58,606.36	392,854.13	115,609.09	666,816.78	43.26

115 E911 FUND

EXPENDITURE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR-TO-DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
E911 Fund	42,000	42,000	224.00	45,132.30	3,296.00	(6,428.30)	115.31
TOTAL EXPENDITURES	42,000	42,000	224.00	45,132.30	3,296.00	(6,428.30)	115.31

200-Gross Revenue Fund

EXPENDITURE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR-TO-DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
Public Works Admin	332,207	336,207	18,807.94	234,262.22	(793.81)	102,738.59	69.44
Water Service	1,879,739	1,887,439	65,538.11	1,173,695.56	122,710.61	591,032.83	68.69
Ground Maintenance	51,220	51,220	2,857.63	37,357.00	0.00	13,863.00	72.93
Vehicle Maintenance	73,410	73,410	4,554.00	51,002.14	0.00	22,407.86	69.48
Information Technology	399,074	399,074	20,866.26	236,151.60	73,904.59	89,017.81	77.69
Utility Billing	257,815	272,815	17,311.80	199,532.58	21,451.40	51,831.02	81.00
Wastewater Treatment	1,276,663	1,364,963	88,523.15	848,331.84	251,398.72	265,232.44	80.57
Lift Station Mtn	122,400	122,400	1,465.57	72,505.25	7,703.96	42,190.79	65.53
Wastewater Collection	896,657	906,657	46,455.41	568,707.01	20,245.89	317,704.10	64.96
GR General Expense	1,369,093	1,394,193	(3,842.76)	609,114.38	96,853.91	688,224.71	50.64
Debt Service	1,613,956	1,613,956	0.00	372,651.77	0.00	1,241,304.23	23.09
EPA Projects	50,000	50,000	0.00	25,919.50	0.00	24,080.50	51.84
Capital Improvements	3,117,000	3,117,000	606,094.91	1,567,376.65	2,345,430.12	(795,806.77)	125.53
CIP Expenditures	3,125,124	3,125,124	20,164.19	1,108,806.41	896,837.91	1,119,479.68	64.18
TOTAL EXPENDITURES	14,564,358	14,714,458	888,796.21	7,105,413.91	3,835,743.30	3,773,300.79	74.36

Departmental Expenditure/Expense Summary cont.

AS OF: March 31, 2023
% OF YEAR COMPLETED: 75.00%

210-Solid Waste Fund

EXPENDITURE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR-TO-DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
General Expense	406,835	410,535	1,747.39	248,582.77	22,219.37	139,732.86	65.96
Solid Waste Admin	168,150	169,150	7,957.27	112,999.89	156.25	55,993.86	66.90
Information Technology	100,887	100,887	14,675.64	58,877.54	24,211.52	17,797.94	82.36
Residential Garbage	412,854	415,854	22,715.06	280,863.35	6,255.29	128,735.36	69.04
Recycling	114,910	114,910	5,155.90	66,985.10	3,084.60	44,840.30	60.98
Commercial Garbage	867,883	867,883	51,898.55	296,445.41	162,520.38	408,917.21	52.88
Transfer Station	1,009,557	1,022,857	45,748.25	745,521.40	23,945.70	253,389.90	75.23
Ground Maintenance	51,220	51,220	2,857.57	37,356.49	0.00	13,863.51	72.93
Vehicle Maintenance	141,818	146,818	9,107.89	102,003.53	0.00	44,814.47	69.48
Debt Service	343,720	343,720	0.00	135,087.75	65,448.03	143,184.22	58.34
CIP - Expense	1,242,000	1,242,000	0.00	1,409,717.06	0.00	167,717.06	113.50
TOTAL EXPENDITURES	4,859,834	4,885,834	158,368.75	3,494,440.29	307,841.14	1,083,552.57	77.82

Line-Item Expenditures/Expense

AS OF: March 31, 2023
% OF YEAR COMPLETED: 75.00%

	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR TO DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
100-5-0110-51001 Salaries Regular	65,000	65,000	5,416.72	43,333.76	0.00	21,666.24	66.67
100-5-0110-51004 Fica	4,973	4,973	398.96	3,597.06	0.00	1,375.94	72.33
100-5-0110-51006 SC Retirement	11,414	11,414	0.00	8,633.18	0.00	2,780.82	75.64
100-5-0110-52009 Clothing	700	700	0.00	0.00	0.00	700.00	0.00
100-5-0110-52010 Travel And Training	8,700	8,700	0.00	4,689.65	0.00	4,010.35	53.90
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	0.00	112.68	450.72	436.60	56.34
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	30,500	30,500	0.00	350.00	30,150.00	0.00	100.00
100-5-0110-52020 Materials And Supplies	2,100	2,100	65.20	936.67	706.00	457.33	78.22
100-5-0110-52021 Unclassified Expense	3,950	4,450	0.00	1,748.85	0.00	2,701.15	39.30
100-5-0120-51001 Salaries Regular	196,908	196,908	15,068.00	150,882.21	0.00	46,025.79	76.63
100-5-0120-51003 Overtime	1,000	2,500	242.46	1,765.28	0.00	734.72	70.61
100-5-0120-51004 Fica	15,752	15,752	1,104.20	11,857.55	0.00	3,894.45	75.28
100-5-0120-51006 SC Retirement	34,753	34,753	0.00	26,692.84	0.00	8,060.16	76.81
100-5-0120-52009 Clothing	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0120-52010 Travel And Training	5,300	5,300	27.81	2,293.26	0.00	3,006.74	43.27
100-5-0120-52011 Operation Motor Vehicl	900	900	0.00	86.14	0.00	813.86	9.57
100-5-0120-52012 Communications	200	200	0.00	134.31	0.00	65.69	67.16
100-5-0120-52015 Printing And Advertisi	1,400	1,400	0.00	908.09	0.00	491.91	64.86
100-5-0120-52016 Subscriptions And Dues	1,410	1,410	57.99	1,232.99	0.00	177.01	87.45
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	0.00	233.04	65.00	1,501.96	16.56
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	121,202	121,202	8,948.54	97,546.62	0.00	23,655.38	80.48
100-5-0121-51003 Overtime	3,500	3,500	51.72	914.99	0.00	2,585.01	26.14
100-5-0121-51004 Fica	10,764	10,764	657.37	7,678.81	0.00	3,085.19	71.34
100-5-0121-51006 SC Retirement	21,898	21,898	0.00	16,050.44	0.00	5,847.56	73.30
100-5-0121-52009 Clothing	3,100	3,100	183.05	1,178.50	1,504.55	416.95	86.55
100-5-0121-52011 Operation Motor Vehicl	13,500	13,500	0.00	5,371.36	558.76	7,569.88	43.93
100-5-0121-52012 Communications	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0121-52017 Maint & Service Contra	163,000	163,000	28,106.85	133,206.57	57,050.28	27,256.85	116.72
100-5-0121-52018 Special Contracts	20,000	20,000	0.00	16,000.00	0.00	4,000.00	80.00
100-5-0121-52019 Repairs And Maintenanc	6,000	6,000	0.00	0.00	0.00	6,000.00	0.00
100-5-0121-52020 Materials And Supplies	18,000	18,000	177.92	7,640.39	1,255.34	9,104.27	49.42
100-5-0121-52042 Cemetary Internment	5,000	5,000	0.00	2,006.00	3,015.60	21.60	100.43
100-5-0122-51001 Salaries Regular	181,704	181,704	13,510.08	137,372.58	0.00	44,331.42	75.60
100-5-0122-51002 Salaries Special	7,250	7,250	0.00	2,588.61	0.00	4,661.39	35.70
100-5-0122-51003 Overtime	1,500	1,500	32.97	715.06	0.00	784.94	47.67
100-5-0122-51004 Fica	15,182	15,182	976.96	10,867.27	0.00	4,314.73	71.59
100-5-0122-51006 SC Retirement	33,444	33,444	0.00	23,596.65	0.00	9,847.35	70.56
100-5-0122-52009 Clothing	400	400	0.00	0.00	0.00	400.00	0.00
100-5-0122-52010 Travel And Training	3,450	3,450	0.00	1,143.76	0.00	2,306.24	33.15
100-5-0122-52011 Operation Motor Vehicl	2,500	2,500	0.00	1,488.83	0.00	1,011.17	59.55
100-5-0122-52012 Communications	500	500	0.00	268.84	0.00	231.16	53.77
100-5-0122-52015 Printing And Advertisi	7,500	7,500	0.00	1,744.82	6,549.04	793.86	110.58
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	86.85	760.25	130.60	639.15	58.23
100-5-0122-52020 Materials And Supplies	3,000	3,000	0.00	2,140.31	27.27	832.42	72.25
100-5-0122-52021 Unclassified Expense	500	500	0.00	26.11	0.00	473.89	5.22
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 Expa	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0130-51001 Salaries Regular	187,399	169,249	13,543.40	127,231.20	0.00	42,017.80	75.17
100-5-0130-51002 Salaries Special	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0130-51003 Overtime	1,500	4,000	7.03	2,320.01	0.00	1,679.99	58.00
100-5-0130-51004 Fica	14,910	14,910	999.87	10,922.47	0.00	3,987.53	73.26
100-5-0130-51006 SC Retirement	33,171	33,171	0.00	22,931.29	0.00	10,239.71	69.13
100-5-0130-52009 Clothing	300	300	0.00	0.00	0.00	300.00	0.00
100-5-0130-52010 Travel And Training	1,500	1,500	0.00	0.00	0.00	1,500.00	0.00
100-5-0130-52012 Communications	1,000	1,000	0.00	658.80	0.00	341.20	65.88
100-5-0130-52015 Printing And Advertisi	3,000	3,000	0.00	121.08	0.00	2,878.92	4.04
100-5-0130-52016 Subscriptions And Dues	900	900	0.00	465.00	150.00	585.00	35.00
100-5-0130-52018 Special Contracts	11,500	11,500	0.00	2,761.00	9,782.00	1,043.00	109.07
100-5-0130-52020 Materials And Supplies	2,500	2,500	0.00	1,767.79	78.86	653.35	73.87

100-5-0130-52021	Unclassified Expense	500	500	0.00	44.72	0.00	455.28	8.94
100-5-0135-51001	Salaries Regular	76,639	76,639	7,421.08	62,390.36	0.00	14,248.64	81.41
100-5-0135-51003	Overtime	3,000	3,000	29.57	447.91	0.00	2,552.09	14.93
100-5-0135-51004	Fica	6,704	6,704	556.96	4,887.17	0.00	1,816.83	72.90
100-5-0135-51006	SC Retirement	13,985	13,985	0.00	11,252.01	0.00	2,732.99	80.46
100-5-0135-52009	Clothing	600	600	0.00	0.00	0.00	600.00	0.00
100-5-0135-52010	Travel and Training	5,200	5,200	0.00	4,780.42	0.00	419.58	91.93
100-5-0135-52011	Operation Motor Vehicl	6,500	6,500	0.00	2,706.94	0.00	3,793.06	41.65
100-5-0135-52012	Communications	500	500	0.00	0.00	0.00	500.00	0.00
100-5-0135-52015	Printing and Advertisi	1,800	1,800	0.00	237.75	0.00	1,562.25	13.21
100-5-0135-52016	Subscriptions and Dues	2,000	2,000	0.00	626.82	0.00	1,373.18	31.34
100-5-0135-52017	Maint. & Serv. Contrac	532,550	532,550	24,676.99	393,769.43	114,077.43	24,703.14	95.36
100-5-0135-52018	Special Contracts	0	0	0.00	107.77	0.00	107.77	0.00
100-5-0135-52020	Materials and Supplies	12,500	12,500	75.20	2,200.99	0.00	10,299.01	17.61
100-5-0135-52021	Unclassified Expenses	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0135-52034	Data Processing	8,000	8,000	0.00	10,339.76	0.00	2,339.76	129.25
100-5-0135-52046	Non Capital - IT	66,000	66,000	9,378.00	40,298.15	17,000.72	8,701.13	86.82
100-5-0140-51001	Salaries Regular	23,250	23,250	937.50	13,932.37	0.00	9,317.63	59.92
100-5-0140-51004	Fica	1,779	1,779	71.73	1,104.54	0.00	674.46	62.09
100-5-0140-51006	SC Retirement	4,082	4,082	0.00	2,502.76	0.00	1,579.24	61.31
100-5-0140-52010	Travel And Training	150	800	0.00	795.56	0.00	4.44	99.45
100-5-0140-52016	Subscriptions And Dues	100	100	0.00	0.00	0.00	100.00	0.00
100-5-0140-52018	Special Contracts	6,000	22,000	2,555.00	13,799.50	2,500.00	5,700.50	74.09
100-5-0150-51007	GASB 45 Contribution	50,000	50,000	0.00	0.00	0.00	50,000.00	0.00
100-5-0150-51008	Insurance	901,200	901,200	6,756.52	542,523.50	0.00	358,676.50	60.20
100-5-0150-51009	Unemployment Insurance	2,000	2,000	0.00	0.00	0.00	2,000.00	0.00
100-5-0150-51122	Fringe Benefits & Test	38,925	38,925	1,574.40	14,008.32	13,997.20	10,919.48	71.95
100-5-0150-52012	Communications	500	500	0.00	0.00	0.00	500.00	0.00
100-5-0150-52013	Electricity	25,000	25,000	0.00	15,597.95	0.00	9,402.05	62.39
100-5-0150-52014	Fuel for Heating/Water	40,000	40,000	0.00	28,485.99	0.00	11,514.01	71.21
100-5-0150-52015	Printing And Advertisi	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0150-52016	Subscriptions and Dues	4,950	4,950	0.00	4,723.51	0.00	226.49	95.42
100-5-0150-52017	Maint. & Serv. Contrac	106,300	106,300	6,735.45	40,961.98	47,538.00	17,800.02	83.25
100-5-0150-52018	Special Contracts	93,500	93,500	0.00	45,543.87	40,509.00	7,447.13	92.04
100-5-0150-52019	Repairs And Maintenanc	110,000	110,000	15,816.30	63,045.70	14,389.27	32,565.03	70.40
100-5-0150-52020	Materials And Supplies	1,000	1,000	79.08	118.62	366.08	515.30	48.47
100-5-0150-52021	Unclassified Expense	800	800	0.00	154.25	0.00	645.75	19.28
100-5-0150-52023	Sales & Use Tax	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0150-52025	Bank Charges /Late Fee	10,000	10,000	0.00	4,089.22	0.00	5,910.78	40.89
100-5-0150-52026	Credit/Debit Charges	8,000	13,000	0.00	7,426.65	0.00	5,573.35	57.13
100-5-0150-52029	Transfer to Other Fund	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0150-52030	Special Proj - Springs	3,500	3,500	0.00	0.00	0.00	3,500.00	0.00
100-5-0150-52035	SCMIT & SMIRF	401,559	401,559	0.00	403,258.10	37,587.70	39,286.80	109.78
100-5-0150-52045	Jei Service Payment	3,730	3,730	0.00	0.00	0.00	3,730.00	0.00
100-5-0150-52052	Downtown Reserve-Duke	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0150-52053	GF Reserve Appropriati	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0150-53029	Claims Fund	1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
100-5-0150-53035	Capital Expense	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0162-51001	Salaries Regular	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0162-51003	Overtime	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0162-51004	Fica	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0162-51006	SC Retirement	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0162-52010	Travel and Training	1,000	3,000	0.00	800.00	0.00	2,200.00	26.67
100-5-0162-52012	Communications	130	130	0.00	36.19	0.00	91.81	29.38
100-5-0162-52015	Printing and Advertisi	11,050	22,550	0.00	14,521.50	0.00	8,028.50	64.40
100-5-0162-52016	Subscriptions and Dues	150	150	0.00	0.00	0.00	150.00	0.00
100-5-0162-52018	Special Contracts	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0162-52020	Materials and Supplies	2,000	2,000	0.00	71.18	0.00	1,928.82	3.56
100-5-0162-52021	Unclassified Expense	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0162-52030	Spec Proj - Events	15,000	36,500	1,824.00	60,907.00	1,725.00	26,132.00	171.59
100-5-0210-51001	Salaries Regular	2,525,477	2,427,817	145,533.61	1,635,849.68	0.00	791,967.32	67.38
100-5-0210-51002	Salaries Special	1,800	30,000	1,132.97	21,867.25	0.00	8,132.75	72.89
100-5-0210-51003	Overtime	160,000	160,000	14,742.80	125,995.66	0.00	34,004.34	78.75
100-5-0210-51004	Fica	216,134	216,134	11,797.62	138,103.21	0.00	78,030.79	63.90
100-5-0210-51006	SC Retirement	530,411	530,411	0.00	337,256.92	0.00	193,154.08	63.58
100-5-0210-51122	Fringe Benefits & Test	4,500	4,500	405.00	2,032.00	2,873.00	405.00	109.00
100-5-0210-52009	Clothing	64,000	64,000	1,482.00	8,994.61	25,299.81	29,705.58	53.59
100-5-0210-52010	Travel And Training	42,365	42,365	5,850.72	27,675.12	10,334.84	4,355.04	89.72
100-5-0210-52011	Operation Motor Vehicl	127,000	219,000	9,235.13	125,942.89	8,616.76	84,440.35	61.44
100-5-0210-52012	Communications	7,000	7,000	0.00	277.17	0.00	6,722.83	3.96
100-5-0210-52013	Electricity	25,000	25,000	0.00	15,410.26	0.00	9,589.74	61.64
100-5-0210-52014	Fuel for Heating/Water	0	2,500	0.00	2,125.53	0.00	374.47	85.02
100-5-0210-52015	Printing And Advertisi	4,100	4,100	87.05	1,539.68	0.00	2,560.32	37.55
100-5-0210-52016	Subscriptions And Dues	19,725	19,725	0.00	4,996.00	15,000.00	271.00	101.37
100-5-0210-52018	Special Contracts	80,780	80,780	0.00	20,771.90	14,146.89	45,861.21	43.23
100-5-0210-52019	Repairs And Maintenanc	12,000	12,000	0.00	950.40	0.00	11,049.60	7.92
100-5-0210-52020	Materials And Supplies	44,610	44,610	0.00	12,039.43	7,340.42	25,230.15	43.44
100-5-0210-52021	Unclassified Expense	5,500	9,340	0.00	5,148.17	0.00	4,191.83	55.12
100-5-0210-52022	Seized/Forfeitur Drug	24,000	24,000	0.00	0.00	0.00	24,000.00	0.00
100-5-0210-53035	Capital Expense	18,000	18,000	0.00	0.00	101,934.85	83,934.85	566.30
100-5-0211-51001	Salaries Regular	21,068	21,068	1,572.80	17,095.01	0.00	3,972.99	81.14
100-5-0211-51003	Overtime	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0211-51004	Fica	1,611	1,611	114.82	1,362.80	0.00	248.20	84.59
100-5-0211-51006	SC Retirement	3,700	3,700	0.00	2,841.43	0.00	858.57	76.80
100-5-0211-52009	Clothing	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0211-52010	Travel And Training	1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
100-5-0211-52011	Operation Motor Vehicl	1,500	1,500	0.00	277.53	0.00	1,222.47	18.50
100-5-0211-52012	Communications	300	300	0.00	0.00	0.00	300.00	0.00
100-5-0211-52015	Printing And Advertisi	500	500	0.00	0.00	263.08	236.92	52.62
100-5-0211-52016	Subscriptions And Dues	200	200	0.00	0.00	0.00	200.00	0.00
100-5-0211-52017	Maint. & Serv. Contrac	400	400	0.00	0.00	0.00	400.00	0.00
100-5-0211-52020	Materials And Supplies	300	300	0.00	177.03	0.00	122.97	59.01
100-5-0211-52021	Unclassified Expense	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0220-51001	Salaries Regular	283,386	283,386	19,616.91	223,790.40	0.00	59,595.60	78.97
100-5-0220-51003	Overtime	8,000	8,000	393.80	3,054.97	0.00	4,945.03	38.19
100-5-0220-51004	Fica	24,280	24,280	1,486.39	17,810.42	0.00	6,469.58	73.35
100-5-0220-51006	SC Retirement	51,167	51,167	0.00	37,183.01	0.00	13,983.99	72.67
100-5-0220-52009	Clothing	700	700	0.00	0.00	0.00	700.00	0.00
100-5-0220-52010	Travel And Training	5,000	5,000	0.00	2,042.57	0.00	2,957.43	40.85
100-5-0220-52012	Communications	2,000	2,000	0.00	809.16	0.00	1,190.84	40.46
100-5-0220-52015	Printing And Advertisi	1,500	1,500	0.00	1,433.53	0.00	66.47	95.57
100-5-0220-52016	Subscriptions And Dues	1,500	1,500	210.00	1,444.60	0.00	55.40	96.31
100-5-0220-52018	Special Contracts	10,000	10,000	500.00	4,822.09	2,660.00	2,517.91	74.82

100-5-0220-52019	Repairs And Maintenanc	400	400	0.00	280.00	0.00	120.00	70.00
100-5-0220-52020	Materials And Supplies	5,000	5,000	0.00	2,944.86	0.00	2,055.14	58.90
100-5-0220-52021	Unclassified Expense	500	500	0.00	86.80	0.00	413.20	17.36
100-5-0220-52073	State Assessments	58,000	58,000	(2,280.72)	(3,016.38)	0.00	61,016.38	5,200.00
100-5-0230-51001	Salaries Regular	1,523,071	1,668,071	113,400.88	1,270,944.24	0.00	397,126.76	76.19
100-5-0230-51002	Salaries Special	9,000	9,000	50.00	789.50	0.00	8,210.50	8.77
100-5-0230-51003	Overtime	3,500	3,500	200.51	1,084.02	0.00	2,415.98	30.97
100-5-0230-51004	Fica	126,804	126,804	8,360.10	99,876.79	0.00	26,927.21	78.76
100-5-0230-51006	SC Retirement	310,800	310,800	0.00	247,060.88	0.00	63,739.12	79.49
100-5-0230-51122	Fringe Benefits & Test	8,600	8,600	0.00	0.00	8,600.00	0.00	100.00
100-5-0230-52009	Clothing	34,430	34,430	0.00	13,599.75	4,102.66	16,727.59	51.42
100-5-0230-52010	Travel And Training	30,250	30,250	5.00	8,250.99	1,635.00	20,364.01	32.68
100-5-0230-52011	Operation Motor Vehicl	50,000	50,000	2,021.66	37,097.76	2,627.94	10,274.30	79.45
100-5-0230-52012	Communications	250	250	0.00	76.07	0.00	173.93	30.43
100-5-0230-52013	Electricity	750	750	0.00	194.73	0.00	555.27	25.96
100-5-0230-52014	Fuel for Heating/Water	500	500	0.00	0.00	0.00	500.00	0.00
100-5-0230-52015	Printing And Advertisi	3,000	3,000	0.00	490.75	110.00	2,399.25	20.03
100-5-0230-52016	Subscriptions And Dues	6,140	6,140	1,747.50	5,085.14	1,745.00	(690.14)	111.24
100-5-0230-52018	Special Contracts	3,250	10,500	0.00	6,165.18	4,000.00	334.82	96.81
100-5-0230-52019	Repairs And Maintenanc	2,150	2,150	0.00	10,565.66	100.00	(8,515.66)	496.08
100-5-0230-52020	Materials And Supplies	44,665	44,665	73.17	13,762.16	7,417.54	23,485.30	47.42
100-5-0230-52021	Unclassified Expense	2,200	2,200	0.00	546.08	0.00	1,653.92	24.82
100-5-0230-53035	Capital Expense	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0320-51001	Salaries Regular	244,041	244,041	9,607.51	91,690.14	0.00	152,350.86	37.57
100-5-0320-51003	Overtime	4,000	4,000	58.73	204.09	0.00	3,795.91	5.10
100-5-0320-51004	Fica	19,281	19,281	709.62	7,119.90	0.00	12,161.10	36.93
100-5-0320-51006	SC Retirement	43,556	43,556	0.00	16,276.42	0.00	27,279.58	37.37
100-5-0320-52009	Clothing	4,100	4,100	96.42	771.43	2,689.27	639.30	84.41
100-5-0320-52010	Travel And Training	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0320-52011	Operation Motor Vehicl	70,000	70,000	3,869.52	17,867.62	3,857.12	48,275.26	31.04
100-5-0320-52012	Communications	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0320-52015	Printing And Advertisi	500	500	0.00	0.00	0.00	500.00	0.00
100-5-0320-52016	Subscriptions And Dues	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0320-52018	Special Contracts	75,000	75,000	2,620.50	36,643.62	34,769.98	3,586.40	95.22
100-5-0320-52019	Repairs And Maintenanc	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0320-52020	Materials And Supplies	37,600	37,600	204.20	4,255.59	3,321.20	30,023.21	20.15
100-5-0320-52021	Unclassified Expense	500	500	0.00	234.73	(32.48)	297.75	40.45
100-5-0320-52038	Street Lights	300,000	300,000	0.00	173,740.98	0.00	126,259.02	57.91
100-5-0320-52042	Cemetery Internment	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0320-53035	Capital Expense	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0330-51001	Salaries Regular	57,127	54,627	4,110.00	39,148.79	0.00	15,478.21	71.67
100-5-0330-51003	Overtime	2,000	4,500	138.04	1,765.18	0.00	2,734.82	39.23
100-5-0330-51004	Fica	5,594	5,594	305.87	3,157.51	0.00	2,436.49	56.44
100-5-0330-51006	SC Retirement	10,383	10,383	0.00	6,929.49	0.00	3,453.51	66.74
100-5-0330-52009	Clothing	4,300	4,300	142.56	2,228.56	1,783.40	288.04	93.30
100-5-0330-52010	Travel And Training	2,000	2,000	0.00	0.00	0.00	2,000.00	0.00
100-5-0330-52011	Operation Motor Vehicl	16,000	16,000	385.00	8,702.10	385.00	6,912.90	56.79
100-5-0330-52012	Communications	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0330-52013	Electricity	6,000	6,000	0.00	1,668.59	0.00	4,331.41	27.81
100-5-0330-52014	Fuel for Heating/Water	3,500	3,500	0.00	1,990.87	0.00	1,509.13	56.88
100-5-0330-52016	Subscriptions And Dues	500	500	0.00	0.00	0.00	500.00	0.00
100-5-0330-52017	Maint & Svc Contracts	8,300	8,300	110.96	1,761.93	281.13	6,256.94	24.62
100-5-0330-52018	Special Contracts	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0330-52019	Repairs And Maintenanc	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0330-52020	Materials And Supplies	16,500	16,500	2,572.76	8,859.80	2,117.89	5,522.31	66.53
100-5-0330-52021	Unclassified Expense	500	500	0.00	278.29	0.00	221.71	55.66
100-5-0330-53035	Capital Expense	11,199	11,199	0.00	0.00	0.00	11,199.00	0.00
100-5-0410-51001	Salaries Regular	246,287	246,287	15,697.92	167,480.04	0.00	78,806.96	68.00
100-5-0410-51003	Overtime	1,000	1,000	415.39	666.79	0.00	333.21	66.68
100-5-0410-51004	Fica	20,141	20,141	1,178.77	13,169.84	0.00	6,971.16	65.39
100-5-0410-51006	SC Retirement	43,424	43,424	0.00	28,271.10	0.00	15,152.90	65.10
100-5-0410-52009	Clothing	700	700	0.00	0.00	0.00	700.00	0.00
100-5-0410-52010	Travel And Training	4,000	4,000	0.00	1,338.82	0.00	2,661.18	33.47
100-5-0410-52011	Operation Motor Vehicl	6,000	6,000	163.98	3,960.36	0.00	2,039.64	66.01
100-5-0410-52012	Communications	5,500	5,500	0.00	1,092.45	0.00	4,407.55	19.86
100-5-0410-52015	Printing And Advertisi	5,300	5,300	877.03	2,603.31	980.63	1,716.06	67.62
100-5-0410-52016	Subscriptions And Dues	940	940	0.00	57.99	0.00	882.01	6.17
100-5-0410-52018	Special Contracts	46,000	46,000	7,841.13	16,750.73	22,636.59	6,612.68	85.62
100-5-0410-52019	Repairs And Maintenanc	1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
100-5-0410-52020	Materials And Supplies	3,600	3,600	0.00	2,087.77	12.05	1,500.18	58.33
100-5-0410-52021	Unclassified Expense	1,400	1,400	0.00	136.92	0.00	1,263.08	9.78
100-5-0510-52017	Maint & Service Contra	75,000	75,000	8,581.55	46,229.75	37,351.80	(8,581.55)	111.44
100-5-0510-52018	Special Contracts	66,000	66,000	0.00	14,750.00	3,800.00	47,450.00	28.11
100-5-0510-52019	Repairs And Maintenanc	10,000	10,000	7,197.89	9,778.41	7,197.89	(6,976.30)	169.76
100-5-0510-53035	Capital Expenses	8,000	8,000	865.00	919.70	1,400.00	5,680.30	29.00
100-5-0510-53038	Contingency	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0610-52018	Special Contracts	3,000	3,000	0.00	0.00	0.00	3,000.00	0.00
100-5-0610-52030	Facade Grants	164,000	164,000	0.00	14,499.92	0.00	149,500.08	8.84
100-5-0610-52044	Special Grant Exp	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0900-54092	Interest Expense	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0900-57093	Johnson Controls 0506	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0900-57102	2016 First Citizens La	0	0	0.00	0.00	0.00	0.00	0.00
100-5-0910-53100	Capital Outlay - Cash	2,730,539	3,115,539	285,246.00	1,036,115.00	1,302,273.15	777,150.85	75.06
100-5-0910-53110	Capital Outlay - Lease	0	0	0.00	0.00	0.00	0.00	0.00
110-5-1100-51008	Insurance	16,200	13,600	(423.96)	2,800.48	0.00	10,799.52	20.59
110-5-1100-51122	Fringe Benefits & Test	1,100	1,100	0.00	0.00	0.00	1,100.00	0.00
110-5-1100-52002	Hospitality Grants	150,000	150,000	0.00	0.00	0.00	150,000.00	0.00
110-5-1100-52010	Travel And Training	0	0	0.00	0.00	0.00	0.00	0.00
110-5-1100-52012	Communications	0	0	0.00	0.00	0.00	0.00	0.00
110-5-1100-52013	Electricity	0	1,100	0.00	570.57	0.00	529.43	51.87
110-5-1100-52015	Printing And Advertisi	6,000	6,000	0.00	708.00	0.00	5,292.00	11.80
110-5-1100-52016	Subscriptions And Dues	5,225	5,225	0.00	1,744.15	0.00	3,480.85	33.38
110-5-1100-52017	Maint & Service Contra	31,240	31,240	8,581.55	23,442.65	16,452.90	(8,655.55)	127.71
110-5-1100-52018	Special Contracts	37,200	37,200	11,700.00	26,961.84	12,900.00	(2,661.84)	107.16
110-5-1100-52019	Repairs And Maintenanc	15,000	15,000	0.00	198.85	100.00	14,701.15	1.99
110-5-1100-52020	Materials And Supplies	162,700	162,700	3,982.65	103,933.01	17,157.32	41,609.67	74.43
110-5-1100-52021	Unclassified Expense	0	0	0.00	36.70	0.00	(36.70)	0.00
110-5-1100-52023	Sales & Use Tax	0	0	0.00	0.00	0.00	0.00	0.00
110-5-1100-52025	Bank Charges/Late Fees	0	0	0.00	0.00	0.00	0.00	0.00
110-5-1100-52026	Credit/Debit Charges	0	0	0.00	1,956.10	0.00	(1,956.10)	0.00
110-5-1100-52030	Special Projects	275,100	275,100	161.25	20,309.82	0.00	254,790.18	7.38
110-5-1100-53035	Capital Expense	0	0	0.00	0.00	0.00	0.00	0.00

110-5-1135-51001	Salaires Regular	30,255	30,255	4,267.16	13,966.17	0.00	16,388.83	45.83
110-5-1135-51003	Overtime	1,000	1,000	0.00	33.45	0.00	966.55	3.35
110-5-1135-51004	Fica	2,391	2,391	316.64	1,063.00	0.00	1,328.00	44.46
110-5-1135-51006	SC Retirement	5,488	5,488	0.00	2,506.58	0.00	2,981.42	45.67
110-5-1162-51001	Salaires Regular	40,697	36,697	3,309.63	18,930.64	0.00	17,766.36	51.59
110-5-1162-51003	Overtime	1,000	1,000	23.34	365.72	0.00	634.28	36.57
110-5-1162-51004	Fica	3,190	3,190	254.98	1,499.04	0.00	1,690.96	46.99
110-5-1162-51006	SC Retirement	7,322	7,322	0.00	2,838.30	0.00	4,483.70	38.76
110-5-1162-52009	Clothing	100	100	0.00	96.69	0.00	3.31	96.69
110-5-1162-52010	Travel and Training	0	1,500	50.12	74.88	0.00	1,574.88	4.99-
110-5-1162-52016	Subscription & Dues	450	450	0.00	468.75	0.00	18.75	104.17
110-5-1162-52018	Special Contracts	2,500	2,500	0.00	0.00	0.00	2,500.00	0.00
110-5-1162-52020	Materials & Supplies	1,250	3,750	0.00	2,009.62	0.00	1,740.38	53.59
110-5-1163-51001	Salaires Regular	42,711	42,711	3,360.00	27,998.50	0.00	14,712.50	65.55
110-5-1163-51002	City Events Staff	20,000	20,000	0.00	9,731.25	0.00	10,268.75	48.66
110-5-1163-51003	Overtime	3,000	3,000	94.50	1,165.53	0.00	1,834.47	38.85
110-5-1163-51004	Fica	5,027	5,027	251.02	2,220.05	0.00	2,806.95	44.16
110-5-1163-51006	SC Retirement	11,539	11,539	0.00	5,050.89	0.00	6,488.11	43.77
110-5-1163-52009	Clothing	600	600	0.00	109.33	0.00	490.67	18.22
110-5-1163-52010	Travel and Training	500	2,000	183.12	183.12	0.00	1,816.88	9.16
110-5-1163-52011	Operation Motor Vehicl	900	900	0.00	0.00	0.00	900.00	0.00
110-5-1163-52012	Communications	1,480	1,480	0.00	4.05	0.00	1,475.95	0.27
110-5-1163-52015	Printing and Advertisi	39,500	39,500	1,381.60	11,249.57	10,491.35	17,759.08	55.04
110-5-1163-52016	Subscriptions and Dues	365	365	0.00	149.90	0.00	215.10	41.07
110-5-1163-52018	Special Contracts	0	0	0.00	0.00	0.00	0.00	0.00
110-5-1163-52020	Materials and Supplies	3,000	3,000	991.92	1,646.50	1,146.47	207.03	93.10
110-5-1163-52021	Unclassified Expense	0	0	0.00	68.76	0.00	68.76	0.00
110-5-1163-52030	Special Projects - Eve	119,200	119,200	2,260.81	67,606.68	13,101.05	38,492.27	67.71
110-5-1163-52032	Special Proj - Red Ros	74,500	74,500	17,860.03	17,860.03	44,032.03	12,607.94	83.08
110-5-1164-51001	Salaires Regular	0	0	0.00	0.00	0.00	0.00	0.00
110-5-1164-51003	Overtime	0	0	0.00	0.00	0.00	0.00	0.00
110-5-1164-51004	Fica	0	0	0.00	0.00	0.00	0.00	0.00
110-5-1164-51006	SC Retirement	0	0	0.00	0.00	0.00	0.00	0.00
110-5-1164-52009	Clothing	0	0	0.00	0.00	0.00	0.00	0.00
110-5-1164-52010	Travel and Training	0	0	0.00	0.00	0.00	0.00	0.00
110-5-1164-52012	Communications	1,200	1,200	0.00	0.00	0.00	1,200.00	0.00
110-5-1164-52015	Printing and Advertisi	10,000	10,000	0.00	0.00	0.00	10,000.00	0.00
110-5-1164-52016	Subscriptions and Dues	0	0	0.00	0.00	0.00	0.00	0.00
110-5-1164-52018	Special Contracts	39,400	39,400	0.00	21,400.00	0.00	18,000.00	54.31
110-5-1164-52020	Materials and Supplies	6,200	6,200	0.00	144.72	227.97	5,827.31	6.01
110-5-1164-52021	Unclassified Expense	0	0	0.00	0.00	0.00	0.00	0.00
110-5-1164-52040	Admissions Tax	750	750	0.00	0.00	0.00	750.00	0.00
115-5-0911-52017	Maint. & Serv. Contrac	41,000	41,000	224.00	42,232.30	3,296.00	4,528.30	111.04
115-5-0911-52020	Materials and Supplies	1,000	1,000	0.00	2,900.00	0.00	1,900.00	290.00
121-5-0420-52025	Bank Charges	0	0	0.00	0.00	0.00	0.00	0.00
121-5-0420-53050	Administration	0	0	0.00	0.00	0.00	0.00	0.00
121-5-0420-58080	Bad Debt	0	0	0.00	0.00	0.00	0.00	0.00
121-5-1100-51000	Forgiven Mortgage Loan	0	0	0.00	0.00	0.00	0.00	0.00
130-5-5000-52020	Materials And Supplies	0	0	0.00	14,497.75	0.00	14,497.75	0.00
130-5-5000-52025	Bank Charges	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1201-51001	Salaires Regular	187,236	187,236	14,130.73	145,120.75	0.00	42,115.25	77.51
200-5-1201-51003	Overtime	1,000	1,000	0.00	6.16	0.00	993.84	0.62
200-5-1201-51004	Fica	15,012	15,012	1,027.65	11,253.95	0.00	3,758.05	74.97
200-5-1201-51006	SC Retirement	33,054	33,054	0.00	25,137.24	0.00	7,916.76	76.05
200-5-1201-52009	Clothing	200	200	0.00	196.29	0.00	3.71	98.15
200-5-1201-52010	Travel And Training	1,250	1,250	0.00	1,015.00	0.00	235.00	81.20
200-5-1201-52011	Operation Motor Vehicl	2,200	2,200	0.00	1,211.53	30.00	958.47	56.43
200-5-1201-52012	Communications	10,000	14,000	1,113.02	12,872.99	823.81	1,950.82	86.07
200-5-1201-52013	Electricity	72,500	72,500	0.00	32,523.53	0.00	39,976.47	44.86
200-5-1201-52014	Fuel for Heating/Water	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1201-52015	Printing And Advertisi	2,100	2,100	0.00	323.59	0.00	1,776.41	15.41
200-5-1201-52016	Subscriptions And Dues	2,905	2,905	2,536.54	2,536.54	0.00	368.46	87.32
200-5-1201-52018	Special Contracts	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1201-52019	Repairs And Maintenanc	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1201-52020	Materials And Supplies	4,250	4,250	0.00	1,527.54	0.00	2,722.46	35.94
200-5-1201-52021	Unclassified Expense	500	500	0.00	537.11	0.00	37.11	107.42
200-5-1201-52030	Special Projects	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1201-54097	Pension Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1201-54098	OPEB Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1220-51001	Salaires Regular	401,811	401,811	26,634.23	283,923.66	0.00	117,887.34	70.66
200-5-1220-51003	Overtime	15,000	22,700	1,654.84	15,382.65	0.00	7,317.35	67.76
200-5-1220-51004	Fica	34,028	34,028	2,015.75	22,991.76	0.00	11,036.24	67.57
200-5-1220-51006	SC Retirement	73,192	73,192	0.00	50,222.04	0.00	22,969.96	68.62
200-5-1220-52009	Clothing	8,900	8,900	384.13	3,568.95	4,679.93	651.12	92.68
200-5-1220-52010	Travel And Training	10,500	10,500	0.00	5,233.50	0.00	5,266.50	49.84
200-5-1220-52011	Operation Motor Vehicl	59,400	59,400	2,332.73	52,845.27	4,565.77	1,988.96	96.65
200-5-1220-52012	Communications	300	300	0.00	0.00	0.00	300.00	0.00
200-5-1220-52015	Printing And Advertisi	300	300	0.00	75.12	0.00	224.88	25.04
200-5-1220-52016	Subscriptions And Dues	1,100	1,100	0.00	0.00	0.00	1,100.00	0.00
200-5-1220-52017	Maint & Service Contra	93,500	93,500	0.00	57,271.87	0.00	36,228.13	61.25
200-5-1220-52018	Special Contracts	45,500	45,500	844.20	19,287.53	3,654.85	22,557.62	50.42
200-5-1220-52020	Materials And Supplies	353,208	353,208	24,415.87	251,341.11	97,746.46	4,120.43	98.83
200-5-1220-52021	Unclassified Expense	2,000	2,000	31.16	236.22	0.00	1,763.78	11.81
200-5-1220-52026	W/S District Payments	726,000	726,000	0.00	404,090.68	0.00	321,909.32	55.66
200-5-1220-53035	Capital Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1220-53037	Utility Line Rep/Repl	55,000	55,000	7,225.20	7,225.20	12,063.60	35,711.20	35.07
200-5-1220-54097	Pension Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1220-54098	OPEB Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1221-51001	Salaires Regular	39,157	39,157	2,640.91	29,782.11	0.00	9,374.89	76.06
200-5-1221-51003	Overtime	1,750	1,750	25.86	457.59	0.00	1,292.41	26.15
200-5-1221-51004	Fica	3,129	3,129	190.86	2,315.06	0.00	813.94	73.99
200-5-1221-51006	SC Retirement	7,184	7,184	0.00	4,802.24	0.00	2,381.76	66.85
200-5-1221-54097	Pension Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1221-54098	OPEB Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1230-51001	Salaires Regular	56,629	54,129	4,110.05	39,149.50	0.00	14,979.50	72.33
200-5-1230-51003	Overtime	2,000	4,500	138.04	1,765.30	0.00	2,734.70	39.23
200-5-1230-51004	Fica	4,486	4,486	305.91	3,157.68	0.00	1,328.32	70.39
200-5-1230-51006	SC Retirement	10,295	10,295	0.00	6,929.66	0.00	3,365.34	67.31
200-5-1230-54097	Pension Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1230-54098	OPEB Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1235-51001	Salaires Regular	83,212	83,212	8,002.20	54,898.01	0.00	28,313.99	65.97
200-5-1235-51003	Overtime	1,500	1,500	35.02	812.14	0.00	687.86	54.14
200-5-1235-51004	Fica	6,787	6,787	595.36	4,339.18	0.00	2,447.82	63.93

200-5-1235-51006	SC Retirement	14,875	14,875	0.00	9,364.03	0.00	5,510.97	62.95
200-5-1235-52009	Clothing	200	200	0.00	0.00	0.00	200.00	0.00
200-5-1235-52010	Travel and Training	0	0	0.00	349.00	0.00	349.00	0.00
200-5-1235-52017	Maint & Service Contra	262,500	262,500	2,855.68	157,011.24	59,749.59	45,739.17	82.58
200-5-1235-52034	Data Processing	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1235-52046	Non-Capital IT	30,000	30,000	9,378.00	9,378.00	14,155.00	6,467.00	78.44
200-5-1235-54097	Pension Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1235-54098	OPEB Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1240-51001	Salaries Regular	159,742	159,742	11,520.02	118,873.76	0.00	40,868.24	74.42
200-5-1240-51003	Overtime	1,500	16,500	1,379.05	15,304.36	0.00	1,195.64	92.75
200-5-1240-51004	Fica	13,559	13,559	912.73	10,235.99	0.00	3,323.01	75.49
200-5-1240-51006	SC Retirement	28,314	28,314	0.00	20,975.70	0.00	7,338.30	74.08
200-5-1240-52009	Clothing	400	400	0.00	0.00	0.00	400.00	0.00
200-5-1240-52010	Travel And Training	1,200	1,200	3,500.00	4,046.62	3,500.00	6,346.62	628.89
200-5-1240-52012	Communications	1,600	1,600	0.00	730.40	0.00	869.60	45.65
200-5-1240-52015	Printing And Advertisi	500	500	0.00	226.64	0.00	273.36	45.33
200-5-1240-52016	Subscriptions And Dues	200	200	0.00	0.00	0.00	200.00	0.00
200-5-1240-52018	Special Contracts	45,500	45,500	0.00	27,632.03	17,925.05	57.08	100.13
200-5-1240-52019	Repairs And Maintenanc	300	300	0.00	0.00	0.00	300.00	0.00
200-5-1240-52020	Materials And Supplies	5,000	5,000	0.00	1,507.08	26.35	3,466.57	30.67
200-5-1240-52021	Unclassified Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1240-53035	Capital Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1240-54097	Pension Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1240-54098	OPEB Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1250-51001	Salaries Regular	214,359	214,359	16,007.28	173,371.85	0.00	40,987.15	80.88
200-5-1250-51002	Salaries Special	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1250-51003	Overtime	3,000	4,500	326.46	4,267.74	0.00	232.26	94.84
200-5-1250-51004	Fica	18,005	18,005	1,202.04	13,861.04	0.00	4,143.96	76.98
200-5-1250-51006	SC Retirement	38,168	38,168	0.00	29,172.22	0.00	8,995.78	76.43
200-5-1250-52009	Clothing	1,750	1,750	953.27	1,677.71	953.27	880.98	150.34
200-5-1250-52010	Travel And Training	5,500	5,500	0.00	1,852.03	0.00	3,647.97	33.67
200-5-1250-52011	Operation Motor Vehicl	22,650	22,600	242.98	9,683.15	100.00	12,816.85	43.29
200-5-1250-52012	Communications	0	50	0.00	16.53	0.00	33.47	33.06
200-5-1250-52013	Electricity	235,000	235,000	0.00	137,274.27	0.00	97,725.73	58.41
200-5-1250-52015	Printing And Advertisi	500	500	0.00	37.80	0.00	462.20	7.56
200-5-1250-52016	Subscriptions And Dues	5,200	5,200	0.00	180.00	0.00	5,020.00	3.46
200-5-1250-52017	Maint. & Serv. Contrac	24,750	24,750	0.00	695.70	5,615.94	18,438.36	25.50
200-5-1250-52018	Special Contracts	63,700	63,700	7,937.35	53,386.84	18,208.55	7,895.39	112.39
200-5-1250-52019	Repairs And Maintenanc	135,410	135,410	418.95	66,643.88	12,505.91	56,260.21	58.45
200-5-1250-52020	Materials And Supplies	59,400	59,400	9,834.38	41,477.35	9,637.15	8,285.50	86.05
200-5-1250-52021	Unclassified Expense	500	500	0.00	203.67	0.00	296.33	40.73
200-5-1250-52029	Solids Disposal	237,523	324,323	23,458.25	191,013.89	116,053.24	17,255.87	94.68
200-5-1250-52039	Lab Supplies	211,248	211,248	28,142.19	122,605.20	83,324.66	5,318.14	97.48
200-5-1250-53035	Capital Expense	0	0	0.00	910.97	5,000.00	5,910.97	0.00
200-5-1250-54097	Pension Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1250-54098	OPEB Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1252-52013	Electricity	28,000	28,000	0.00	17,779.58	0.00	10,220.42	63.50
200-5-1252-52019	Repairs And Maintenanc	90,200	90,200	1,098.91	54,269.03	7,353.96	28,577.01	68.32
200-5-1252-52020	Materials And Supplies	4,200	4,200	366.66	456.64	350.00	3,393.36	19.21
200-5-1252-53035	Pump Station Upgrade	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1260-51001	Salaries Regular	431,105	431,105	31,555.23	340,709.01	0.00	90,395.99	79.03
200-5-1260-51003	Overtime	15,000	25,000	1,298.35	16,568.65	0.00	8,431.35	66.27
200-5-1260-51004	Fica	36,116	36,116	2,402.65	27,726.86	0.00	8,389.14	76.77
200-5-1260-51006	SC Retirement	78,336	78,336	0.00	58,891.46	0.00	19,444.54	75.18
200-5-1260-52009	Clothing	8,300	8,300	1,039.48	7,380.40	1,830.56	910.96	110.98
200-5-1260-52010	Travel And Training	8,100	8,100	0.00	1,697.50	0.00	6,402.50	20.96
200-5-1260-52011	Operation Motor Vehicl	88,200	88,200	674.87	74,443.64	3,712.49	10,043.87	88.61
200-5-1260-52012	Communications	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1260-52013	Electricity	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1260-52015	Printing And Advertisi	200	200	0.00	100.16	0.00	99.84	50.08
200-5-1260-52016	Subscriptions And Dues	400	400	0.00	0.00	0.00	400.00	0.00
200-5-1260-52017	Maint. & Svc Contracts	3,200	3,200	10.80	83.70	127.10	2,989.20	6.59
200-5-1260-52018	Special Contracts	6,600	6,600	3,318.70	7,965.59	9,153.50	10,519.09	259.38
200-5-1260-52019	Repairs And Maintenanc	10,500	10,500	1,644.90	5,962.84	1,122.00	3,415.16	67.47
200-5-1260-52020	Materials And Supplies	140,100	140,100	4,510.43	26,787.60	4,300.24	109,012.16	22.19
200-5-1260-52021	Unclassified Expense	500	500	0.00	389.60	0.00	110.40	77.92
200-5-1260-53035	Capital Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1260-53037	Utility Line Rep/Repl	70,000	70,000	0.00	0.00	0.00	70,000.00	0.00
200-5-1260-54097	Pension Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1260-54098	OPEB Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1270-51008	Insurance	260,000	260,000	1,426.01	190,166.36	0.00	69,833.64	73.14
200-5-1270-51009	Unemployment Insurance	2,000	2,000	0.00	0.00	0.00	2,000.00	0.00
200-5-1270-51122	Fringe Benefits & Trai	14,420	14,420	787.20	6,073.76	6,052.00	2,294.24	84.09
200-5-1270-52012	Communications	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1270-52015	Printing And Advertisi	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1270-52016	Subscriptions and Dues	275	375	0.00	350.73	0.00	24.27	93.53
200-5-1270-52017	Maint. & Serv. Contrac	44,640	44,640	0.00	8,990.29	14,105.71	21,544.00	51.74
200-5-1270-52018	Special Contracts	14,500	39,500	0.00	12,120.50	30,980.00	3,600.50	109.12
200-5-1270-52019	Repairs & Maintenance	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1270-52020	Materials And Supplies	6,900	6,900	220.98	3,964.57	738.90	2,196.53	68.17
200-5-1270-52021	Unclassified Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1270-52022	Replacement End H/S 50	640,000	640,000	0.00	0.00	0.00	640,000.00	0.00
200-5-1270-52023	Sales & Use Tax	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1270-52025	Bank Charges/Late Fees	1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
200-5-1270-52026	Credit/Debit Charges	95,000	95,000	0.00	75,749.54	27,546.25	8,295.79	108.73
200-5-1270-52030	Special Proj-Sherwood	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1270-52034	Data Processing	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1270-52035	SCMIT & SMIRF	220,798	220,798	0.00	271,883.18	17,431.05	68,516.23	131.03
200-5-1270-52045	JCI Service Payment	16,560	16,560	0.00	0.00	0.00	16,560.00	0.00
200-5-1270-53029	Claims Fund	3,000	3,000	0.00	0.00	0.00	3,000.00	0.00
200-5-1270-53035	Capital Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1270-54096	Depreciation Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1270-58080	Nulla Bonas	50,000	50,000	3,424.93	39,815.45	0.00	10,184.55	79.63
200-5-1290-54054	Contingent Fund	470,000	470,000	0.00	0.00	0.00	470,000.00	0.00
200-5-1290-54055	Depreciation Fund	470,000	470,000	0.00	0.00	0.00	470,000.00	0.00
200-5-1290-54092	Interest Expense	71,992	71,992	0.00	42,288.93	0.00	29,703.07	58.74
200-5-1290-54093	Annual Bond Fees	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1290-57093	Johnson Controls 0506	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1290-57094	SRF 3 2001 Revolving F	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1290-57097	SRF 4 - Waste Lines	60,747	60,747	0.00	45,097.84	0.00	15,649.16	74.24
200-5-1290-57098	SRF 5 - 2007 WTP	327,345	327,345	0.00	163,263.75	0.00	164,081.25	49.88
200-5-1290-57103	SRF 6 - Erwin Farms EP	108,610	108,610	0.00	71,647.28	0.00	36,962.72	65.97
200-5-1290-57104	SRF Loan #7 - 2017 Not	105,262	105,262	0.00	50,353.97	0.00	54,908.03	47.84

200-5-1291-52018	Special Contracts	50,000	50,000	0.00	25,919.50	0.00	24,080.50	51.84
200-5-1291-52020	Materials/Supplies	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1291-52021	Unclassified Expense	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1291-53035	Capital Purchases	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1291-53041	Capital Improvements	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1292-52018	Special Contracts	2,017,000	2,017,000	269,583.06	1,045,050.53	1,767,757.12	(795,807.65)	139.46
200-5-1292-53038	Contingency	0	0	0.00	0.00	0.00	0.00	0.00
200-5-1292-53041	Capital Improvements	1,100,000	1,100,000	336,511.85	522,326.12	577,673.00	0.88	100.00
200-5-1295-53100	Capital Outlay - Cash	3,125,124	3,125,124	20,164.19	1,108,806.41	896,837.91	1,119,479.68	64.18
200-5-1295-53110	Capital Outlay - Lease	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3000-51008	Insurance	168,000	168,000	(2,119.73)	109,235.67	0.00	58,764.33	65.02
210-5-3000-51009	Unemployment Insurance	2,000	2,000	0.00	0.00	0.00	2,000.00	0.00
210-5-3000-51122	Fringe Benefits & Trai	9,670	9,670	262.40	1,782.12	5,441.80	2,446.08	74.70
210-5-3000-52015	Printing And Advertisi	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3000-52016	Subscriptions & Dues	250	450	0.00	350.73	0.00	99.27	77.94
210-5-3000-52017	Maint. & Serv. Contrac	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3000-52018	Special Contracts	4,400	4,400	0.00	3,123.50	1,276.50	0.00	100.00
210-5-3000-52019	Repairs and Maintenanc	5,000	8,500	564.30	6,522.62	564.30	1,413.08	83.38
210-5-3000-52020	Materials And Supplies	6,000	6,000	220.99	3,897.03	775.32	1,327.65	77.87
210-5-3000-52021	Unclassified Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3000-52023	Salas & Use Tax	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3000-52025	Bank Charges/Late Fee	100	100	0.00	0.00	0.00	100.00	0.00
210-5-3000-52026	Credit/Debit Charges	10,000	10,000	0.00	8,647.55	0.00	1,352.45	86.48
210-5-3000-52030	Special Projects	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3000-52032	Res Garbage Repl. Fund	42,000	42,000	0.00	0.00	0.00	42,000.00	0.00
210-5-3000-52033	Com Garbage Repl. Fund	42,000	42,000	0.00	0.00	0.00	42,000.00	0.00
210-5-3000-52035	SCMT & SMIRF	107,415	107,415	0.00	104,595.44	14,161.45	(11,341.89)	110.56
210-5-3000-54096	Depreciation Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3000-58080	Nulla Bonas	10,000	10,000	(675.34)	10,428.11	0.00	(428.11)	104.28
210-5-3001-51001	Salaries Regular	92,235	92,235	6,943.37	70,908.07	0.00	21,326.93	76.88
210-5-3001-51003	Overtime	1,000	1,000	9.23	129.28	0.00	870.72	12.93
210-5-3001-51004	Fica	7,745	7,745	512.71	5,566.68	0.00	2,178.32	71.87
210-5-3001-51006	SC Retirement	16,370	16,370	0.00	12,112.53	0.00	4,257.47	73.99
210-5-3001-52009	Clothing	700	700	0.00	199.12	0.00	500.88	28.45
210-5-3001-52010	Travel and Training	0	0	381.00	381.00	0.00	(381.00)	0.00
210-5-3001-52011	Operation Motor Vehicl	5,500	5,500	0.00	517.81	0.00	4,982.19	9.41
210-5-3001-52012	Communications	1,000	1,000	0.00	157.44	0.00	842.56	15.74
210-5-3001-52013	Electricity	22,500	22,500	0.00	12,940.54	0.00	9,559.46	57.51
210-5-3001-52014	Fuel for Heating/Water	12,500	12,500	0.00	7,415.23	0.00	5,084.77	59.32
210-5-3001-52015	Printing and Advertisi	1,200	2,200	0.00	1,391.87	75.12	733.01	66.68
210-5-3001-52016	Subscriptions and Dues	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3001-52017	Maint & Svc Contracts	900	900	110.96	929.83	81.13	(110.96)	112.33
210-5-3001-52018	Special Contracts	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3001-52020	Materials and Supplies	2,000	2,000	0.00	327.86	0.00	1,672.14	16.39
210-5-3001-52021	Unclassified Expense	1,000	1,000	0.00	22.63	0.00	977.37	2.26
210-5-3001-53035	Capital Expense	3,500	3,500	0.00	0.00	0.00	3,500.00	0.00
210-5-3001-54097	Pension Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3001-54098	OPEB Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3035-51001	Salaries Regular	31,255	31,255	4,267.16	13,866.17	0.00	17,388.83	44.36
210-5-3035-51003	Overtime	1,000	1,000	0.00	33.45	0.00	966.55	3.35
210-5-3035-51004	Fica	2,468	2,468	316.56	1,062.92	0.00	1,405.08	43.07
210-5-3035-51006	SC Retirement	5,664	5,664	0.00	2,506.65	0.00	3,157.35	44.26
210-5-3035-52017	Maint. & Serv. Contrac	40,500	40,500	713.92	31,557.85	9,269.02	(326.87)	100.81
210-5-3035-52018	Special Contracts	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3035-52034	Data Processing	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3035-52046	Non Capital - IT	20,000	20,000	9,378.00	9,850.50	14,942.50	(4,793.00)	123.97
210-5-3035-54097	Pension Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3035-54098	OPEB Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3100-51001	Salaries Regular	164,118	164,118	17,438.12	146,356.91	0.00	17,761.09	89.18
210-5-3100-51003	Overtime	7,500	10,500	328.48	7,203.27	0.00	3,296.73	68.60
210-5-3100-51004	Fica	14,200	14,200	1,261.99	11,624.62	0.00	2,575.38	81.86
210-5-3100-51006	SC Retirement	30,136	30,136	0.00	25,102.18	0.00	5,033.82	83.30
210-5-3100-52009	Clothing	3,400	3,400	823.55	2,949.67	754.86	(304.53)	108.95
210-5-3100-52010	Travel And Training	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3100-52011	Operation Motor Vehicl	161,000	161,000	2,862.92	68,499.19	2,583.19	89,917.62	44.15
210-5-3100-52012	Communications	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3100-52013	Electricity	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3100-52014	Fuel for Heating/Water	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3100-52015	Printing and Advertisi	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3100-52016	Subscriptions and Dues	500	500	0.00	0.00	0.00	500.00	0.00
210-5-3100-52018	Special Contracts	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3100-52019	Repairs & Maintenance	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3100-52020	Materials And Supplies	7,000	7,000	0.00	639.26	1,948.48	4,412.26	36.97
210-5-3100-52021	Unclassified Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3100-53035	Capital Expense	25,000	25,000	0.00	18,488.25	968.76	5,542.99	77.83
210-5-3100-54097	Pension Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3100-54098	OPEB Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3110-51001	Salaries Regular	49,195	49,195	3,453.92	38,821.64	0.00	10,373.36	78.91
210-5-3110-51003	Overtime	3,000	3,000	0.00	267.15	0.00	2,732.85	8.91
210-5-3110-51004	Fica	4,299	4,299	249.24	3,123.47	0.00	1,175.53	72.66
210-5-3110-51006	SC Retirement	9,166	9,166	0.00	6,746.60	0.00	2,419.40	73.60
210-5-3110-52009	Clothing	650	650	32.14	281.38	200.76	167.86	74.18
210-5-3110-52010	Travel and Training	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3110-52011	Operation Motor Vehicl	40,000	40,000	1,420.60	15,834.62	2,883.84	21,281.54	46.80
210-5-3110-52012	Communications	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3110-52015	Printing and Advertisi	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3110-52018	Special Contracts	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3110-52020	Materials and Supplies	8,600	8,600	0.00	1,910.24	0.00	6,689.76	22.21
210-5-3110-52021	Unclassified Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3110-53035	Capital Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3110-54097	Pension Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3110-54098	OPEB Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3200-51001	Salaries Regular	39,154	39,154	2,893.76	29,742.83	0.00	9,411.17	75.96
210-5-3200-51003	Overtime	4,000	4,000	0.00	88.16	0.00	3,911.84	2.20
210-5-3200-51004	Fica	3,301	3,301	221.38	2,298.97	0.00	1,002.03	69.64
210-5-3200-51006	SC Retirement	7,578	7,578	0.00	4,751.29	0.00	2,826.71	62.70
210-5-3200-52009	Clothing	650	650	0.00	549.88	0.00	100.12	84.60
210-5-3200-52010	Travel And Training	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3200-52011	Operation Motor Vehicl	130,000	130,000	652.82	45,161.24	652.82	84,185.94	35.24
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	600,000	600,000	19,098.50	184,095.95	135,002.55	280,901.50	53.18
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	20,200	20,200	11,032.09	11,757.09	8,865.01	(422.10)	102.09

210-5-3200-52021	Unclassified Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3200-53035	Capital Expense	63,000	63,000	18,000.00	18,000.00	18,000.00	27,000.00	57.14
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	449,420	449,420	33,927.20	352,874.62	0.00	96,545.38	78.52
210-5-3300-51003	Overtime	40,000	50,000	1,754.57	33,100.80	0.00	16,899.20	66.20
210-5-3300-51004	Fica	40,195	40,195	2,533.14	29,706.20	0.00	10,488.00	73.91
210-5-3300-51006	SC Retirement	85,942	85,942	0.00	65,272.01	0.00	20,669.99	75.95
210-5-3300-52009	Clothing	4,500	4,500	231.12	2,496.41	1,001.30	1,002.29	77.73
210-5-3300-52010	Travel And Training	0	0	0.00	288.14	0.00	288.14	0.00
210-5-3300-52011	Operation Motor Vehicl	330,000	330,000	6,385.22	250,474.12	13,848.40	65,677.48	80.10
210-5-3300-52012	Communications	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3300-52013	Electricity	1,000	4,300	0.00	2,364.90	0.00	1,935.10	55.00
210-5-3300-52018	Special Contracts	17,000	17,000	602.00	1,806.00	8,796.00	6,398.00	62.36
210-5-3300-52019	Repairs And Maintenanc	25,000	25,000	315.00	5,850.63	300.00	18,849.37	24.60
210-5-3300-52020	Materials And Supplies	10,500	10,500	0.00	1,287.57	0.00	9,212.43	12.26
210-5-3300-52021	Unclassified Expense	0	0	0.00	0.00	0.00	0.00	0.00
210-5-3300-53035	Capital Expense	6,000	6,000	0.00	0.00	0.00	6,000.00	0.00
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	39,157	39,157	2,640.91	29,782.11	0.00	9,374.89	76.06
210-5-3321-51003	Overtime	1,750	1,750	25.86	457.59	0.00	1,292.41	26.15
210-5-3321-51004	Fica	3,129	3,129	190.80	2,314.49	0.00	814.51	73.97
210-5-3321-51006	SC Retirement	7,184	7,184	0.00	4,802.30	0.00	2,381.70	66.85
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	109,264	109,264	8,220.11	78,298.96	0.00	30,965.04	71.66
210-5-3330-51003	Overtime	4,000	9,000	276.09	3,530.58	0.00	5,469.42	39.23
210-5-3330-51004	Fica	8,665	8,665	611.70	6,314.81	0.00	2,350.19	72.88
210-5-3330-51006	SC Retirement	19,889	19,889	0.00	13,659.18	0.00	6,029.82	69.68
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	5,148	5,148	0.00	3,565.14	2,558.08	975.22	118.94
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	89,768	89,768	0.00	89,768.09	0.00	0.09	100.00
210-5-3400-57103	2020 First Citizens Le	248,804	248,804	0.00	41,754.52	62,889.95	144,159.53	42.06
210-5-3500-53100	Capital Outlay - Cash	1,242,000	1,242,000	0.00	1,409,717.06	0.00	167,717.06	113.50
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
GRAND TOTAL EXPENDITURES		35,477,655	36,262,885	1,967,883.12	20,070,021.75	6,306,986.36	9,885,876.89	72.74

FY22-23 Budget Transfers

FUND: 100 General Fund

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000517						
4-0100-41025	Building Permits	12/31/2022	increase in housing start	198,000.00CR	93,500.00	291,500.00CR
4-0100-41051	Interest on Savings	12/31/2022	higher return on investme	19,196.00CR	88,380.00	107,576.00CR
4-0100-41061	Accommodations Tax	12/31/2022	higher taxes collected	65,000.00CR	35,000.00	100,000.00CR
4-0100-41090	Carryover - Cip	12/31/2022	Fire Station 3 - land;IT	2,730,539.00CR	392,250.00	3,122,789.00CR
5-0110-52021	Unclassified Expense	12/31/2022	council meals	3,950.00	500.00	4,450.00
5-0120-51003	Overtime	12/31/2022	reflect actual costs	1,000.00	1,500.00	2,500.00
5-0130-51001	Salaries Regular	12/31/2022	offset numerous accts	187,399.00	18,150.00CR	169,249.00
5-0130-51003	Overtime	12/31/2022	increase in required cove	1,500.00	2,500.00	4,000.00
5-0140-52010	Travel And Training	12/31/2022	city attorney MASC	150.00	650.00	800.00
5-0140-52018	Special Contracts	12/31/2022	reflect actual costs	6,000.00	16,000.00	22,000.00
5-0150-52026	Credit/Debit Charges	12/31/2022	city covering credit card	8,000.00	5,000.00	13,000.00
5-0162-52010	Travel and Training	12/31/2022	M&D Manager-training	1,000.00	2,000.00	3,000.00
5-0162-52015	Printing and Advertising	12/31/2022	higher accommodation tax	11,050.00	11,500.00	22,550.00
5-0162-52030	Spec Proj - Events	12/31/2022	higher accommodation tax	15,000.00	21,500.00	36,500.00
5-0210-51001	Salaries Regular	12/31/2022	offset numerous accounts	2,525,477.00	97,660.00CR	2,427,817.00
5-0210-51002	Salaries Special	12/31/2022	increase off duty work	1,800.00	28,200.00	30,000.00
5-0210-52011	Operation Motor Vehicles	12/31/2022	higher fuel costs	127,000.00	92,000.00	219,000.00
5-0210-52014	Fuel for Heating/Water	12/31/2022	unfunded expenditure	2,500.00	2,500.00	2,500.00
5-0210-52021	Unclassified Expense	12/31/2022	welcome reception Roper	5,500.00	3,840.00	9,340.00
5-0230-51001	Salaries Regular	12/31/2022	extra shifts ISO 1	1,523,071.00	145,000.00	1,668,071.00
5-0230-52018	Special Contracts	12/31/2022	Station 3 appraisal	3,250.00	7,250.00	10,500.00
5-0330-51001	Salaries Regular	12/31/2022	offset 100-0330-51002	57,127.00	2,500.00CR	54,627.00
5-0330-51003	Overtime	12/31/2022	reflect actual costs	2,000.00	2,500.00	4,500.00
5-0910-53100	Capital Outlay - Cash	12/31/2022	station 3 land purchase	2,730,539.00	385,000.00	3,115,539.00

FUND: 110 Hospitality Tax Fund

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000517						
5-1100-51008	Insurance	12/31/2022	offset 110-1100-52013 &	16,200.00	2,600.00CR	13,600.00
5-1100-52013	Electricity	12/31/2022	unfunded expenditures	1,000.00	1,100.00	1,100.00
5-1162-51001	Salaries Regular	12/31/2022	offset numerous accounts	40,697.00	4,000.00CR	36,697.00
5-1162-52010	Travel and Training	12/31/2022	training develop & market	1,500.00	1,500.00	1,500.00
5-1162-52020	Materials & Supplies	12/31/2022	new laptop	1,250.00	2,500.00	3,750.00
5-1163-52010	Travel and Training	12/31/2022	additional training	500.00	1,500.00	2,000.00

FUND: 200 Gross Revenue Fund

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000517						
4-0100-42005	Water Taps	12/31/2022	increase in housing start	35,000.00CR	35,000.00	70,000.00CR
4-0100-42035	Sewer Taps	12/31/2022	increase in housing start	40,000.00CR	35,000.00	75,000.00CR
4-0100-42060	Interest on Savings	12/31/2022	higher return on investme	15,000.00CR	80,100.00	95,100.00CR
5-1201-52012	Communications	12/31/2022	higher call center costs	10,000.00	4,000.00	14,000.00
5-1220-51003	Overtime	12/31/2022	additional coverage requi	15,000.00	7,700.00	22,700.00
5-1230-51001	Salaries Regular	12/31/2022	offset 200-1230-51003	56,629.00	2,500.00CR	54,129.00
5-1230-51003	Overtime	12/31/2022	additional coverage requi	2,000.00	2,500.00	4,500.00
5-1240-51003	Overtime	12/31/2022	additional coverage requi	1,500.00	15,000.00	16,500.00
5-1250-51003	Overtime	12/31/2022	additional coverage requi	3,000.00	1,500.00	4,500.00
5-1250-52011	Operation Motor Vehicles	12/31/2022	offset 200-1250-52012	22,650.00	50.00CR	22,600.00
5-1250-52012	Communications	12/31/2022	to cover unfunded line it		50.00	50.00
5-1250-52029	Solids Disposal	12/31/2022	wet weather requires land	237,523.00	86,800.00	324,323.00
5-1260-51003	Overtime	12/31/2022	additional coverage requi	15,000.00	10,000.00	25,000.00
5-1270-52016	Subscriptions and Dues	12/31/2022	increased membership char	275.00	100.00	375.00
5-1270-52018	Special Contracts	12/31/2022	system development fees	14,500.00	25,000.00	39,500.00

FUND: 210 Solid Waste Fund

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000517						
4-0100-46400	Interest on Savings	12/31/2022	higher return on investme	1,834.00CR	20,000.00	21,834.00CR
4-0100-46510	Sale of Assets	12/31/2022	better than expected retu	2,000.00CR	6,000.00	8,000.00CR
5-3000-52016	Subscriptions & Dues	12/31/2022	increased dues	250.00	200.00	450.00
5-3000-52019	Repairs and Maintenance	12/31/2022	gate repair	5,000.00	3,500.00	8,500.00
5-3001-52015	Printing and Advertising	12/31/2022	higher printing costs	1,200.00	1,000.00	2,200.00
5-3100-51003	Overtime	12/31/2022	additional coverage requi	7,500.00	3,000.00	10,500.00
5-3300-51003	Overtime	12/31/2022	additional coverage requi	40,000.00	10,000.00	50,000.00
5-3300-52013	Electricity	12/31/2022	to correct underfunded li	1,000.00	3,300.00	4,300.00
5-3330-51003	Overtime	12/31/2022	additional coverage requi	4,000.00	5,000.00	9,000.00

Agenda Item VIII.A

**City of Lancaster
City Council Meeting
April 25, 2023**

TO: City Council
SUBJECT: Housing Authority Board Appointments
INITIATED BY: City Administrator
PREPARED BY: City Administrator

Background: Ms. Sabrina Stewart Hammond's term on the Lancaster Housing Authority Board ends in April 2023. The Lancaster Housing Authority Board of Commissioners unanimously recommends reappointing Ms. Hammond to another five-year term, which will end in April 2028.

Date: February 28, 2023

To: Mayors, Managers, Administrators, Clerks and
Local Revenue Service Contacts

From: Caitlin Cothran, Manager for Local Revenue Services

Re: Ordinance, Agreement, and Supplement for Local Revenue Service Programs
PROMPT ACTION REQUIRED

For many years, the Municipal Association has offered collection programs for certain business license taxes. These programs include the Insurance Tax Collection Program, the Brokers Tax Collection Program, and the Telecommunication Tax Program. The Municipal Association has collectively rebranded these programs as Local Revenue Services and has renamed the three business license programs as the Insurance Tax Program (ITP), the Brokers Tax Program (BTP), and the Telecommunication Tax Program (TTP).

In addition, by Act 176 of 2020,¹ the General Assembly standardized business licensing in the State of South Carolina. Following the adoption of this Act, the Municipal Association provided a revised model business license ordinance. Every municipality in the State has adopted a revised business license ordinance based on Act 176 and the new model ordinance.

As a result of the Local Revenue Services rebranding and the adoption of new local business license ordinances under Act 176, the Association is required to update the ordinances and agreement by which municipalities may participate in Local Revenue Services. Please note as follows:

- There are THREE attachments to this memo: (1) an ordinance to participate in Local Revenue Services, (2) an intergovernmental agreement for the programs, and (3) a program participant supplement by which a municipality elects which programs to join.
- In order to continue to participate in Local Revenue Services, **your municipality must (1) enact the attached ordinance and, (2) once the ordinance is enacted, sign the attached agreement and supplement.**
- The ordinance must be **completed where highlighted and then enacted exactly as written.**
- The agreement must be **signed exactly as written.**
- The supplement must be **completed where highlighted and then signed exactly as written.**
- The Setoff Debt Program is not affected by the attached documents, which relate only to ITP, BTP, and TTP.
- The Association must have a certified copy of your amended ordinance, together with the original signed agreement and supplement, by **May 26, 2023.** We will send you a copy of the final agreement with the Municipal Association's signature for your file. If you require an original signed agreement for your files, provide two signed agreements to the Municipal Association.

¹ The Business License Standardization Act, found at S.C. Code Sec. 6-1-400 to -420.

The new program documents will not substantially change the operation of the Local Revenue Services programs from your perspective. The Municipal Association will continue to administer and collect business license taxes within ITP, BTP, and TTP. The rates for the Municipal Association's services will remain exactly the same as they are now. Finally, distributions of collected amounts will be made in the same manner and at approximately the same times as they are now.

The substantial changes to the Local Revenue Services programs are as follows:

- The new agreement is an intergovernmental agreement among all of the participating governments, rather than a series of standalone agreements.
- Local Revenue Services will act in its own name as a division of the Municipal Association and will be governed by a committee of the Municipal Association's Board of Directors.
- The terms on which the Municipal Association is delegated the authority to resolve litigation on behalf of its members have been clarified.
- An appeals process, as required by and consistent with Act 176, has been formally adopted.

If you have questions about the attached documents, please contact Caitlin Cothran at (803) 354-4786 or ccothran@amsc.sc.

If your municipal attorney has questions about the attached documents, please direct him or her to contact Eric Shytle, General Counsel of the Municipal Association, at (803) 933-1214 or eshytle@masc.sc.

ORDINANCE O23-12

AN ORDINANCE AUTHORIZING AND DIRECTING THE CITY OF LANCASTER, SOUTH CAROLINA TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT RELATING TO SOUTH CAROLINA LOCAL REVENUE SERVICES; TO PARTICIPATE IN ONE OR MORE LOCAL REVENUE SERVICE PROGRAMS; TO EXECUTE AND DELIVER ONE OR MORE PARTICIPANT PROGRAM SUPPLEMENTS; AND OTHER MATTERS RELATING THERETO.

WHEREAS, the City of Lancaster (the "Municipality") is authorized by S.C. Code Section 5-7-30 and Title 6, Chapter 1, Article 3 to impose a business license tax on gross income; and

WHEREAS, under State law, certain business license taxes are applicable in a manner or at a rate that applies throughout the State ("Statewide Business License Taxes"); and

WHEREAS, such Statewide Business License Taxes include without limitation the business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; to brokers under Title 38, Chapter 45 of the S.C. Code; and to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code; and

WHEREAS, the Municipal Association of South Carolina (the "Association") has previously established local revenue service programs in which the Association administers Statewide Business License Taxes on behalf of and for the benefit of participating municipalities; and

WHEREAS, such local revenue service programs include a program known as the Insurance Tax Program ("ITP") that administers business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; a program known as the Brokers Tax Program ("BTP") that administers business license taxes applicable to brokers under Title 38, Chapter 45 of the S.C. Code; and a program known as the Telecommunications Tax Program ("TTP") that administers business license taxes applicable to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code; and

WHEREAS, the Municipality currently participates in ITP, BTP, and TTP; and

WHEREAS, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code Sections 6-1-400 to -420 (the "Standardization Act"), the South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes; and

WHEREAS, following the enactment of the Standardization Act, the Municipality enacted Ordinance No. O21-17 on November 9, 2021, in order to comply with the requirements of the Standardization Act (the "Current Business License Ordinance"); and

WHEREAS, in connection with the enactment of the Standardization Act and the adoption of locally compliant business license ordinances, the municipalities of the State have determined that it would be advisable and prudent to update the existing local revenue service programs; and

WHEREAS, in particular, the municipalities of the State have determined to establish and join South Carolina Local Revenue Services ("LRS") by intergovernmental agreement, which among

other things, will administer Statewide Business License Taxes on behalf of its participants, including but not limited to by continuing to offer the services provided by the ITP, BTP, and TTP; and

WHEREAS, Article VIII, Section 13(A) of the South Carolina Constitution provides that “(a)ny county, incorporated municipality, or other political subdivision may agree with the State or with any other political subdivision for the joint administration of any function and exercise of powers and the sharing of the costs thereof”; and

WHEREAS, the City Council of the Municipality (the “Council”) now wishes to authorize and direct the Municipality to join LRS and to participate in one or more local revenue service programs.

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

SECTION 1. Direction to Apply to and Join LRS. The form of the Local Revenue Services Agreement (the “Agreement”) pursuant to which a municipality may request to participate in LRS and, if approved, become a participant is attached hereto as Exhibit A. The City Administrator (the “Executive Officer”) is hereby authorized and directed to apply to participate in LRS. If the Municipality’s application is approved by LRS, then the Executive Officer shall execute and deliver a counterpart to the Agreement in substantially the form attached hereto. The Council hereby approves the terms and conditions of and agrees to comply with the Agreement upon the execution and delivery thereof by the Executive Officer.

SECTION 2. Participation in Local Revenue Service Programs. The Council determines that, if admitted to LRS, the Municipality will participate in the ITP, the BTP, and the TTP. The Executive Officer is hereby authorized and directed to execute and deliver any required Participant Program Supplements (as such term is defined in the Agreement) as may be necessary to participate in such local revenue service programs.

SECTION 3. Business License Taxes Applicable to Insurance Companies. Notwithstanding anything in the Current Business License Ordinance to the contrary, the following provisions shall apply to insurance companies subject to Title 38, Chapter 7 of the S.C. Code.

- a) Except as set forth below, “gross premiums” for insurance companies means gross premiums written for policies for property or a risk located within the municipality. In addition, “gross premiums” shall include premiums written for policies that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by (1) the insurance company’s office located in the municipality, (2) the insurance company’s employee conducting business within the municipality, or (3) the office of the insurance company’s licensed or appointed producer (agent) conducting business within the municipality, regardless of where the property or risk is located, provided no tax has been paid to another municipality in which the property or risk is located based on the same premium.
- b) As to fire insurance, “gross premiums” means gross premiums (1) collected in the municipality, and/or (2) realized from risks located within the limits of the municipality.

- c) As to bail bonds, “gross premiums” shall exclude any amounts retained by a licensed bail bondsman as defined in Title 38, Chapter 53 of the S.C. Code for authorized commissions, fees, and expenses.
- d) Gross premiums shall include all business conducted in the prior calendar year. Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums, or deposit.
- e) Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute conducting business within the municipality, regardless of whether or not an office is maintained in the municipality.
- f) The business license tax for insurance companies under Title 38, Chapter 7 of the S.C. Code shall be established at the rates set forth below. Declining rates shall not apply.

NAICS
Code

524113 **Life, Health, and Accident.** 0.75% of Gross Premiums.

524126 **Fire and Casualty.** 2% of Gross Premiums.

524127 **Title Insurance.** 2% of Gross Premiums.

- g) License taxes for insurance companies shall be payable on or before May 31 in each year without penalty. The penalty for delinquent payments shall be 5% of the tax due per month, or portion thereof, after the due date until paid.

SECTION 4. Business License Tax Applicable to Brokers. Title 38, Chapter 45 of the S.C. Code (the “Brokers Act”) establishes a blended premium tax rate applicable to brokers of 6 percent, comprising a 4 percent State premium tax and a 2 percent municipal premium tax, each to be collected by the South Carolina Department of Insurance. Pursuant to §§ 38-45-10 and 38-45-60 of the Brokers Act, the Municipal Association of South Carolina is designated the municipal agent for purposes of administration of the municipal broker’s premium tax.

SECTION 5. Business License Taxes Applicable to Telecommunication Companies.

- a) Notwithstanding any other provisions of the Current Business License Ordinance, the business license tax for “retail telecommunications services,” as defined in S. C. Code Section 58-9-2200, shall be at the maximum rate authorized by S. C. Code Section 58-9-2220, as it now provides or as provided by its amendment. Declining rates shall not apply.
- b) The business license tax year for retail telecommunications services shall begin on January 1 of each year. The business license tax for retail telecommunications services shall be due on January 1 of each year and payable by January 31 of that year, without penalty. The delinquent penalty shall be five percent (5%) of the tax due for each month, or portion thereof, after the due date until paid.

- c) In conformity with S.C. Code Section 58-9-2220, the business license tax for “retail telecommunications services” shall apply to the gross income derived from the sale of retail telecommunications services for the preceding calendar or fiscal year which either originate or terminate in the municipality and which are charged to a service address within the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality. The measurement of the amounts derived from the retail sale of mobile telecommunications services shall include only revenues from the fixed monthly recurring charge of customers whose service address is within the boundaries of the municipality. For a business in operation for less than one year, the amount of business license tax shall be computed on a twelve-month projected income.
- d) Nothing in this Ordinance shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement. All fees collected under such a franchise or contractual agreement shall be in lieu of fees or taxes which might otherwise be authorized by this Ordinance.

SECTION 6. No Exemption for Interstate Commerce. Properly apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

SECTION 7. LRS to Appoint Business License Official and to Designate Appeals Board. Pursuant to the Agreement, LRS is hereby authorized to appoint one or more individuals (each, an “LRS Business License Official”) to act as the Municipality’s business license official for purposes of administering Statewide Business License Taxes. In addition, LRS is hereby authorized pursuant to the Agreement to designate an appeals board (the “Appeals Board”) for purposes of appeals arising with respect to such taxes. The LRS Business License Official so appointed and the Appeals Board so designated shall have all of the powers granted to the Municipality’s business license official and appeals board under the Current Business License Ordinance, except as may be modified by this ordinance.

SECTION 8. Appeals Process. With respect to the calculation, assessment, and collection of Statewide Business License Taxes, in lieu of the appeals process described in the Current Business License Ordinance, the following appeals process required by S.C. Code Section 6-1-410 shall apply:

- a) If a taxpayer fails or refuses to pay a Statewide Business License Tax by the date on which it is due, the LRS Business License Official may serve notice of assessment of the Statewide Business License Tax due on the taxpayer by mail or personal service. Within thirty days after the date of postmark or personal service, a taxpayer may request, in writing with reasons stated, an adjustment of the assessment. An informal conference between the LRS Business License Official and the taxpayer must be held within fifteen days of the receipt of the request, at which time the taxpayer may present any information or documents in support of the requested adjustment. Within five days after the conference, the LRS Business License Official shall issue a notice of final assessment and serve the taxpayer by mail or personal service with the notice and provide a form for any further

appeal of the assessment by the taxpayer.

- b) Within thirty days after the date of postmark or personal service, the taxpayer may appeal the notice of final assessment by filing a completed appeal form with the LRS Business License Official, by mail or personal service, and by paying to LRS in protest at least eighty percent of the business license tax based on the final assessment. The appeal must be heard and determined by the Appeals Board. The Appeals Board shall provide the taxpayer with written notice of the hearing and with any rules of evidence or procedure prescribed by the Appeals Board. The hearing must be held within thirty days after receipt of the appeal form unless continued to another date by agreement of the parties. A hearing by the Appeals Board must be held at a regular or specially called meeting of the Appeals Board. At the appeals hearing, the taxpayer and LRS have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The hearing must be recorded and must be transcribed at the expense of the party so requesting. The Appeals Board shall decide the assessment by majority vote. The Appeals Board shall issue a written decision explaining the basis for the decision with findings of fact and conclusions and shall inform the taxpayer of the right to request a contested case hearing before the Administrative Law Court. The written decision must be filed with the LRS Business License Official and served on the taxpayer by mail or personal service. The decision is the final decision of LRS on the assessment.
- c) Within thirty days after the date of postmark or personal service of LRS’s written decision on the assessment, a taxpayer may appeal the decision to the Administrative Law Court in accordance with the rules of the Administrative Law Court.

SECTION 9. Repealer, Effective Date. All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective on the date of final reading.

DONE IN MEETING ASSEMBLED on the 9th day of May 2023, and to become effective May 9, 2023.

Yeas _____ Nays _____

Requested by:

City Administrator

T. Alston DeVenny, Mayor

Approved as to Form:

Mitch Norrell, City Attorney

Tracy Rabon, City Clerk

First Reading: April 25, 2023

Second Reading: _____

EXHIBIT A

LOCAL REVENUE SERVICES AGREEMENT

THIS AGREEMENT, made and entered into this 9th day of May, 2023, by and among the Municipal Association of South Carolina (the "Association") and all the parties who are now or may hereafter become participants ("Participants") in South Carolina Local Revenue Services, a division of the Association ("LRS"),

WITNESSETH:

WHEREAS, certain governmental functions may be more efficiently and effectively provided in cooperation with other governments, particularly when the sharing of such functions may deliver economies of scale, avoid redundancies in staffing, facilitate intergovernmental communication and coordination, benefit the citizens and taxpayers of the State by offering single points of contact, and allow retention of highly trained and specialized staff or private contractors in situations in which it would not be cost effective for a single government to retain such professionals;

WHEREAS, Article VIII, sec. 13 of the South Carolina Constitution provides that any incorporated municipality "may agree with . . . any other political subdivision for the joint administration of any function and exercise of powers and the sharing of the costs thereof," and that "[n]othing in this Constitution may be construed to prohibit the State or any of its counties, incorporated municipalities, or other political subdivisions from agreeing to share the lawful cost, responsibility, and administration of functions with any one or more governments, whether within or without this State;"

WHEREAS, S.C. Code § 4-9-41(A) provides that any "incorporated municipality ... may provide for the joint administration of any function and exercise of powers as authorized by Section 13 of Article VIII of the South Carolina Constitution;"

WHEREAS, certain municipalities in the State have determined that it would be effective and efficient to jointly perform certain functions, including without limitation the business license functions more fully described below;

WHEREAS, LRS is a division of the Association and a committee of the board of directors of the Association and will establish or continue one or more Revenue Service Programs (as hereinafter defined); and

WHEREAS, the Participants, through action of their respective governing bodies, have elected to comply with the conditions of this Agreement and to authorize LRS to perform the functions and exercise the powers herein described;

NOW, THEREFORE, for and in consideration of the mutual covenants, promises, and obligations herein contained, which are given to and accepted by each signatory hereof to the other, the parties hereto agree as follows:

Section 1. Definitions. As used in this Agreement, the following terms shall have the meanings set forth below:

- (a) "Appeals Board" means the board created pursuant to Section 8 hereof for purposes of hearing and determining appeals under this Agreement.
- (b) "Association" means the Municipal Association of South Carolina.
- (c) "Gross Proceeds" means, with respect to any Revenue Service Program and for any period of calculation, the total amount of Impositions collected by LRS during such period.
- (d) "Imposition" means any tax, fee, rate, charge, fine, penalty, or interest charge that has been lawfully imposed by a Participant and for which a Revenue Service Program has been established. Such Impositions include, without limitation, Statewide Business License Taxes.
- (e) "LRS" means South Carolina Local Revenue Services, established by this Agreement.
- (f) "LRS Board of Directors" means the board of directors of LRS.
- (g) "LRS Business License Official" shall mean the person designated from time to time by the LRS Board of Directors to act as the business license official (as such term is used in S.C. Code §§ 6-1-400 to -420) with respect to one or more Revenue Service Programs. The LRS Board of Directors may, but need not, designate different persons as the LRS Business License Official for different Revenue Service Programs.
- (h) "Participant" means a local government that has become a participant in LRS by applying to LRS for admission and, if approved, accepting the terms of participation in LRS by ordinance and signing this Agreement in counterpart.
- (i) "Net Proceeds" means, with respect to any Revenue Service Program and for any period of calculation, the amount of Gross Proceeds that remain for distribution to Participants after the payment of operation and maintenance expenses (including, without limitation, LRS's compensation) for such period.
- (j) "Revenue Service Programs" means any one or more programs established or continued by LRS to administer, assess, collect, and enforce Impositions. Such Revenue Service Programs may include, without limitation, programs for the administration, assessment, collection, and enforcement of Statewide Business License Taxes.
- (k) "S.C. Code" means the South Carolina Code of Laws of 1976, as amended.
- (l) "State" means the State of South Carolina.
- (m) "Statewide Business License Taxes" means business license taxes that, pursuant to the S.C. Code, are applicable in a manner or at a rate that applies throughout the State. Such business license taxes include without limitation the business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; to brokers under Title 38, Chapter 45 of the S.C. Code; to telecommunications companies under Title 58, Chapter 9, Article 20

of the S.C. Code; and such other business license taxes as may now or hereafter be made applicable throughout the State in a manner or at a rate that has been established by State law.

Section 2. Authorization of LRS. The municipalities that are initial signatories hereto do hereby establish LRS and authorize it to perform the functions and exercise the powers described in this Agreement. The functions to be performed hereunder are more specifically described in Section 5 below and the powers to be exercised are more specifically described in Section 6 below. The Participants, regardless of their respective dates of admission to LRS, further agree as follows:

- (a) The functions and powers described in this Agreement would be more efficiently and effectively performed and exercised in cooperation with other governments through LRS;
- (b) The Participants shall comply with the conditions of this Agreement and, by joining LRS, shall jointly perform the functions and exercise the powers herein described by contract with LRS.

Section 3. Participation. The right to participate in LRS shall be limited to local governments within the State. A qualifying entity may become a Participant by applying to LRS for admission and, if approved, accepting the terms of participation in LRS by ordinance and signing this Agreement in counterpart. LRS shall be sole judge of whether an applicant shall be admitted as a Participant. A Participant may be suspended or expelled by the LRS Board of Directors from LRS, provided that such suspension or expulsion shall not be effective until 30 days after written notice of suspension or expulsion has been mailed to it.

Section 4. LRS Board of Directors. LRS shall be governed by a Board of Directors containing five Directors. The members of the Association's Executive Committee (comprising the President, First Vice President, Second Vice President, Third Vice President, and Immediate Past President of the Association) shall serve *ex officio* as Directors of LRS, with terms of office coterminous with their terms as officers of the Association. The President of the Association, or in his or her absence the First Vice President of the Association, shall serve as chair at meetings of the LRS Board of Directors. With respect to LRS's officers, the members of the LRS Board of Directors shall occupy the same offices as they do with respect to the Association.

Section 5. Functions of LRS. LRS may, and at the direction of and subject to the control of the LRS Board of Directors shall, establish or continue one or more Revenue Service Programs including, without limitation, for the administration, assessment, collection, and enforcement of Statewide Business License Taxes and other Impositions related to Statewide Business License Taxes. LRS's functions with respect to the Revenue Service Programs shall include, without limitation, training employees; developing resources to assist business license functions; making necessary investigations into entities or individuals subject to Impositions; developing databases for the application, calculation, allocation, and distribution of Impositions; establishing procedures for determining and calculating the amounts due as Impositions; communicating with entities or individuals subject to Impositions; collecting current and delinquent Impositions; initiating,

defending, managing, resolving, and settling disputes or litigation matters that affect more than one Participant; and acquiring, licensing, developing, improving, maintaining, and protecting software and other information technology infrastructure.

Section 6. Powers of LRS. LRS shall have the following powers:

- (a) adopt bylaws for the regulation of its affairs and the conduct of its business and prescribe rules and policies and promulgate regulations in connection with the performance of its functions and duties;
- (b) adopt an official seal and alter it at its pleasure;
- (c) maintain an office at a place it determines;
- (d) sue and be sued in its own name and plead and be impleaded;
- (e) require documentation of amounts due from taxpayers, including without limitation by requiring reconciliation reports in which the taxpayer provides sufficient information to verify whether revenues of the taxpayer are appropriate for exclusion as non-municipal revenues and to determine the proper allocation of Impositions among Participants;
- (f) receive, administer, and comply with the conditions and requirements of a gift, grant, or donation of property or money;
- (g) acquire by purchase, lease, gift, or otherwise, or obtain options for the acquisition of, any property, real or personal, improved or unimproved, including an interest in land less than the fee thereof in conformity with state law;
- (h) sell, lease, exchange, transfer, mortgage, or otherwise dispose of, or grant options for any such purposes with respect to, any real or personal property or interest therein in conformity with state law;
- (i) make and execute contracts, agreements, or other undertakings with such agents, service contractors, persons, firms, corporations, and attorneys as it deems appropriate to perform its functions and exercise its powers;
- (j) acquire, license, develop, improve, maintain, and protect software and other information technology infrastructure;
- (k) employ professionals, support staff, attorneys, appraisers, financial advisors, and other consultants and employees as required in the judgment of LRS and fix and pay their compensation from funds available to LRS for that purpose;
- (l) transact any lawful business that will aid the purposes and functions of LRS;
- (m) make payments or donations, or do any other act, not inconsistent with law, that furthers the business and affairs of LRS; and
- (n) do all things necessary or convenient, not inconsistent with law, to further the activities and affairs of LRS

Section 7. Attorney-in-Fact Designation; Dispute Resolution and Conduct of Litigation. Each Participant hereby appoints LRS and its designees as its agent and attorney-in-fact to act on its behalf with respect to Impositions. As agent and attorney-in-fact, LRS shall be fully empowered to initiate, defend, manage, resolve, and settle any disputes or litigation (whether in its own name or in the name of the Participants) relating to Impositions owing or payable to one or more Participants; to pay all expenses, costs, and judgments that might be incurred against LRS when acting on behalf of its Participants for communication, investigation, negotiation, enforcement, defense, or settlement with respect to Impositions; and to take all other actions as may be necessary to administer, collect, investigate, enforce, and implement the Revenue Service Programs. Each Participant, pursuant to Rule 17 of the S. C. Rules of Civil Procedure and Rule 17 of the Federal Rules of Civil Procedure, specifically acknowledges the standing of LRS to prosecute a civil action for collection in its behalf and hereby ratifies any such action that LRS may commence.

The LRS Board of Directors may, by majority vote, authorize a third party (including without limitation the Association) to act as attorney-in-fact to the same extent as set forth in this section on behalf of the Participants.

LRS's authority to initiate, defend, manage, resolve, and settle disputes and litigation shall be subject to the following terms and conditions:

- (a) If, with respect to any particular dispute, a proposed compromise or settlement would reduce the amount asserted by LRS to be payable to an individual Participant by more than ten percent (10%) of the total amount remitted by LRS to such Participant in the immediately preceding year for the relevant Revenue Service Program, then, notwithstanding subsections 7(b) and 7(c) below, LRS shall be required to secure the written consent of such Participant before compromising or settling such dispute with respect to such Participant. Otherwise, LRS shall be entitled to compromise or settle such dispute on behalf of each Participant without further authorization by such Participants beyond that contained herein.
- (b) Any proposed compromise or settlement that would result in a reduction of \$100,000 or less from the amount originally claimed to be due and owing by LRS may be approved or denied by LRS without separate approval by the LRS Board of Directors. The LRS Board of Directors shall, by appropriate action from time to time, designate one or more staff members or contractual counterparties who are authorized to compromise or settle such disputes.
- (c) Any proposed compromise or settlement that would result in a reduction of more than \$100,000 from the amount originally claimed to be due and owing by LRS must be approved or denied by the LRS Board of Directors.

- (d) Any proposed compromise or settlement that would result in a waiver of penalties, interest, late charges, or other amounts owing due to late payment of an Imposition must be approved or denied by the LRS Board of Directors.

Section 8. Appeals Process. The Participants acknowledge that, pursuant to local ordinances, regulations, and rules, each Participant has its own procedures by which matters relating to the calculation, assessment, and collection of business license taxes may be appealed. With respect to Impositions subject to this Agreement, however, each Participant has enacted a local ordinance by which appeals relating to such Impositions are excluded from the otherwise applicable local ordinance. Each Participant agrees that the appeals process described in this Section shall apply to all appeals relating to Impositions subject to this Agreement. Each Participant hereby consents to the adoption of the appeals process described in this Section; specifically declares its intention that such appeals process shall be deemed an exception to its otherwise applicable local ordinances, regulations, and rules; and agrees that it has or will approve such appeals process by appropriate local action.

- (a) There is hereby created a board for purposes of hearing appeals pursuant to this Section (the "Appeals Board"). The Appeals Board shall contain three members. The President of the Association, the Executive Director of the Association, and the President of the South Carolina Business Licensing Officials Association ("BLOA") shall each serve *ex officio* as members of the Appeals Board, with terms of office coterminous with their terms as officers of the Association or BLOA, as appropriate. The President of the Association, or in his or her absence the Executive Director of the Association, shall serve as chair at meetings of the Appeals Board.
- (b) With respect to the calculation, assessment, and collection of Impositions, the following appeals process, as required by Section 6-1-410, shall apply.
- (1) If a taxpayer fails or refuses to pay an Imposition by the date on which such Imposition is due, the LRS Business License Official may serve notice of assessment of the Imposition due on the taxpayer by mail or personal service. Within thirty days after the date of postmark or personal service, a taxpayer may request, in writing with reasons stated, an adjustment of the assessment. An informal conference between the LRS Business License Official and the taxpayer must be held *within fifteen days of the receipt of the request, at which time the taxpayer may present any information or documents in support of the requested adjustment.* Within five days after the conference, the LRS Business License Official shall issue a notice of final assessment and serve the taxpayer by mail or personal service with the notice and provide a form for any further appeal of the assessment by the taxpayer.
 - (2) Within thirty days after the date of postmark or personal service, the taxpayer may appeal the notice of final assessment by filing a completed appeal form with the LRS Business License Official, by mail or personal service, and by paying to LRS

in protest at least eighty percent of the business license tax based on the final assessment. The appeal must be heard and determined by the Appeals Board. The Appeals Board shall provide the taxpayer with written notice of the hearing and with any rules of evidence or procedure prescribed by the Appeals Board. The hearing must be held within thirty days after receipt of the appeal form unless continued to another date by agreement of the parties. A hearing by the Appeals Board must be held at a regular or specially called meeting of the Appeals Board. At the appeals hearing, the taxpayer and LRS have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The hearing must be recorded and must be transcribed at the expense of the party so requesting. The Appeals Board shall decide the assessment by majority vote. The Appeals Board shall issue a written decision explaining the basis for the decision with findings of fact and conclusions and shall inform the taxpayer of the right to request a contested case hearing before the Administrative Law Court. The written decision must be filed with the LRS Business License Official and served on the taxpayer by mail or personal service. The decision is the final decision of LRS on the assessment.

- (3) Within thirty days after the date of postmark or personal service of LRS's written decision on the assessment, a taxpayer may appeal the decision to the Administrative Law Court in accordance with the rules of the Administrative Law Court.

Section 9. LRS May Be Separately Organized. Hereafter, the LRS Board of Directors may determine, for corporate governance, recordkeeping, and operational purposes, that LRS should be established as a separate entity, either under the South Carolina Nonprofit Corporation Act, currently codified at Title 33, Chapter 31 of the S.C. Code, or otherwise. If the LRS Board of Directors so determines, it may take all such actions as may be necessary to organize LRS as a separate entity without further approval by the Participants, provided that such organization shall not otherwise vary or modify the terms of this Agreement except to the extent necessary to reflect the new organizational structure of LRS.

Section 10. Participation in a Revenue Service Program. A Participant may elect to participate in a Revenue Service Program by signing and delivering a separate supplement to this Agreement with respect to such Revenue Service Program (each, a "Participant Program Supplement"). The Participant Program Supplements shall be substantially identical within each Revenue Service Program. The form of the Participant Program Supplement is attached hereto as Appendix A.

Section 11. Collection of Impositions; Distributions; Payment for Services; Prohibition on Lobbying Activity.

- (a) LRS shall collect, subject to the Participant Program Supplements, all Impositions subject to this Agreement.

- (b) The Participants will compensate LRS for its services. Initially, such compensation shall be in the amount of four percent of Gross Proceeds collected for the benefit of each Participant within each Revenue Service Program, subject to any volume discount approved from time to time by the LRS Board of Directors, together with any interest earned on funds held on deposit prior to disbursement. The Participants acknowledge that this amount represents operating expenses payable to LRS for services rendered. For accounting and recordkeeping purposes, LRS will apply this rate to each Participant separately within each Revenue Service Program. Hereafter, and notwithstanding Section 13 below, the LRS Board of Directors by majority vote may amend the compensation method by giving notice to all participating Participants at least ninety days prior to the effective date of such amendment. Such amendment shall become effective after the ninety-day notice period with respect to each Participant without further action by such Participant, provided that such Participant may withdraw from participation at any time within ninety days after notice of the amendment is provided.
- (c) LRS will regularly, and not less than once in each calendar quarter, distribute the Net Proceeds to Participants.
- (d) No funds or personnel of LRS may be used or employed to influence any election; support or oppose any partisan organization; support or oppose the enactment, repeal, or modification of any federal or state legislation; or seek to influence any federal or state local government officials in the discharge of their official functions.

Section 12. Fiscal Year. LRS shall operate on a fiscal year from 12:01 a.m. January 1 of each year to 12:00 midnight December 31 of the succeeding year (the "LRS Year"). Application for participation, when approved in writing by LRS shall constitute a continuing contract for each succeeding LRS Year unless cancelled by LRS.

Section 13. Amendment. This Agreement may be amended by an agreement executed by those Participants constituting a majority of the Participants in LRS during the current LRS Year. In lieu of this amendment procedure, the Participants hereby appoint a 4/5 majority (i.e., at least four Directors) of the LRS Board of Directors agents to make any amendments to this Agreement that would not fundamentally alter the contemplated arrangement. Written notice of any amendment proposed for adoption by the LRS Board of Directors shall be mailed to each Participant not less than 30 days in advance. Written notice of amendments finally adopted by the LRS Board of Directors shall be mailed to each Participant not more than 30 days after adoption.

Section 14. Terms Applicable on Admission. Any entity that formally applies to participate in LRS and is accepted by LRS shall thereupon become a party to this Agreement and be bound by all of the terms and conditions hereof. A Participant may withdraw from participation by delivery of written notice of withdrawal at least 90 days prior to the end of an LRS Year, to be effective as of the end of such LRS Year.

Section 15. Term; Dissolution. LRS has been established with the bona fide intention that it shall be continued in operation indefinitely and that the contributions to LRS shall continue for an indefinite period. However, the LRS Board of Directors reserves the right at any time to terminate LRS by a written instrument to that effect executed by at least four-fifths (4/5) of the members of the LRS Board of Directors. Such written termination notice shall be delivered to each Participant no less than 120 days prior to the effective date of termination. In the event of such termination, Participant contributions shall cease as of the date of termination and the assets then remaining in the fund shall continue to be used and applied, to the extent available, for the (a) payment of claims arising prior to such termination and (b) payment of reasonable and necessary expenses incurred in such termination. Any monies or other assets thereafter remaining in LRS shall be distributed pro rata to the Participants in LRS as of the day of termination. In no event shall any such assets be returned or distributed to any individual. Upon such termination, the LRS Board of Directors shall continue to serve for such period of time and to the extent necessary to effectuate termination of LRS.

[signatures appear on following page]

IN WITNESS WHEREOF, the Participants listed below acknowledge their participation in LRS and acceptance of obligations thereunder, by the due execution hereof, following appropriate governmental body approval, by its mayor or other duly authorized official. Further, LRS has caused these presents to be signed by its President and attested by its Vice President.

MUNICIPAL ASSOCIATION OF SOUTH CAROLINA

B. Todd Glover, Executive Director

**LOCAL REVENUE SERVICES, A DIVISION OF THE
MUNICIPAL ASSOCIATION OF SOUTH CAROLINA**

Mayor Rick Osbon, President of LRS

ATTEST:

Mayor Barbara Blain-Bellamy, Vice President of LRS

PARTICIPANT SIGNATURE PAGE

CITY OF LANCASTER, SOUTH CAROLINA

Name: Steven "Flip" Hutfles
Title: City Administrator

ATTEST:

Name: Tracy Rabon
Title: City Clerk of Lancaster

APPENDIX A: FORM OF PARTICIPANT PROGRAM SUPPLEMENT

WHEREAS, the City of Lancaster (the "Municipality") has applied for and been approved to participate in South Carolina Local Revenue Services ("LRS");

WHEREAS, the Municipality has executed a counterpart of the Local Revenue Services Agreement (the "Agreement") by and among itself and all other participants in LRS;

WHEREAS, capitalized terms used and not otherwise defined herein have the meaning given to such terms in the Agreement;

WHEREAS, pursuant to the Agreement, LRS has established Revenue Service Programs for Statewide Business Licenses and other Impositions; and

WHEREAS, the Municipality now desires to agree to participate in one or more Revenue Service Programs;

NOW, THEREFORE, the Municipality hereby agrees with LRS as follows:

Section 1. Participation in Revenue Service Programs. The Municipality hereby elects and agrees to participate in the following Revenue Service Programs: ITP, BTP, and TTP.

Section 2. Term. This Participant Program Supplement is effective until December 31, 2023, and shall continue from year-to-year thereafter until terminated by either party upon notice delivered in writing given at least 90 days prior to the next upcoming December 31.

Section 3. Payment for Services. The Municipality agrees that it will compensate LRS for its services as set forth in the Agreement. Initially, such compensation shall be in the amount of four percent of Gross Proceeds collected for the benefit of the Municipality within each Revenue Service Program, subject to any volume discount approved from time to time by the LRS Board of Directors, together with any interest earned on funds held on deposit prior to disbursement. The Municipality acknowledges that this amount represents operating expenses payable to LRS for services rendered. For accounting and recordkeeping purposes, LRS will apply this rate to the Municipality separately within each Revenue Service Program.

Section 4. Expenses; Fund Accounting. (a) The rate for services established herein shall be inclusive of all administrative expenses of LRS, except legal expenses incurred in connection with the services rendered. Legal expenses incurred by LRS are not included in the base rate and shall be prorated to all Participants in direct relationship to the disbursements of the Revenue Service Program to which the legal expenses relate.

(b) LRS will deposit all funds received in an appropriate account for which accurate records will be maintained. Business license taxes collected for the Municipality, less the service charge herein agreed to, will be disbursed to the Municipality on or before March 1 of each calendar year and thereafter as remaining collections permit.

Section 5. Special Provisions for BTP. (a) Pursuant to Title 38, Chapter 45 of the South Carolina Code of Laws (the "Brokers Insurance Statute"), the Municipality designates the Municipal

Association of South Carolina as the municipal agent to act on behalf of the municipality for the purposes of the Brokers Insurance Statute.

(b) The Brokers Insurance Statute governs the receipt from the South Carolina Department of Insurance ("DOI") and distribution to the Municipality of all municipal premium taxes from brokers for non-admitted surplus lines insurance. Upon receipt of the taxes from the DOI, LRS will deposit all funds received in an appropriate account for which accurate records will be maintained. Taxes will be disbursed to the Municipality, less the service charge herein agreed to, as collections permit.

PARTICIPANT PROGRAM SUPPLEMENT

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WHEREAS, the Municipality has executed a counterpart of the Local Revenue Services Agreement (the "Agreement") by and among itself and all other participants in LRS;

WHEREAS, capitalized terms used and not otherwise defined herein have the meaning given to such terms in the Agreement;

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CITY OF LANCASTER, SOUTH CAROLINA

Name: Steven "Flip" Hutfles
Title: City Administrator

ATTEST:

Name: Tracy Rabon
Title: City Clerk of Lancaster