

**CITY OF LANCASTER  
WORK SESSION  
TUESDAY, MARCH 12, 2024**



**CITY OF LANCASTER  
WORK SESSION  
TUESDAY, MARCH 12, 2024  
7:00 P.M.**

- I. **Invocation & Pledge of Allegiance** – Mayor DeVenny
- II. **Roll Call**
- III. **Citizen Comments\***
- IV. **Employee Comments**
- V. **Approval of Minutes**
  - A. Goal Session – February 10, 2024 Pg. 1
  - B. Work Session – February 13, 2024 Pg. 9
- VI. **Cash Management and Finance Report for January 2024** Pg. 12
- VII. **Discussion and Action Items**
  - A. To Discuss the Draft City Website (*Rabon*)
- VIII. **Resolution**
  - A. R24-08 A Resolution Authorizing the Submission and Acceptance of a South Carolina Department of Public Safety Highway Justice Assistance Grant for the Funding of One Gange Investigator Position and Related Equipment (*Roper*) Pg. 31
  - B. R24-09 A Resolution Amending Section 5.02 of the City of Lancaster Personnel Policy Manual (*Roberson*) Pg. 33
  - C. R24-10 A Resolution Adopting the City of Lancaster Budget Goal for Fiscal Year 2024-2025 (*Huffles*) Pg. 37
  - D. R24-11 A Resolution Authorizing the Establishment of Just Compensation for a Portion of Parcel #0081B-0P-006.00 (*Huffles*) Pg. 42
  - E. R24-12 A Resolution Authorizing the Acceptance and Distribution of Gift of \$28,500 From Nutramax Laboratories for the Purpose of Providing a \$500 Gross Bonus to All Employees of the City of Lancaster Police Department (*Roberson*) Pg. 132
  - F. R24-13 A Resolution Supporting Lancaster County’s 1% Transportation Sales Tax Initiative and Endorsing the List of City Transportation Projects to be Included in the Referendum (*Berry*) Pg. 134
- IX. **Ordinance**
  - A. O24-05 (Second Reading) An Ordinance Annexing Into the City of Lancaster, South Carolina One Parcel of Land Totaling 0.564 Acres Located at 734 Brooklyn Avenue and Owned by Delia Twitty (*Huffles*) Pg. 136
  - B. O24-06 (Second Reading) An Ordinance to Annexing Into the City of Lancaster, South Carolina One Parcel of Land Totaling 2.9835 Acres Located in the General Vicinity of 1701 Evans Drive and Owned by Howard Strickland Jr. (*Huffles*) Pg. 144
- 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**  
**GOAL SESSION**  
**SATURDAY, FEBRUARY 10, 2024**

A meeting of the Lancaster City Council was held in the City Hall Council Chambers on Saturday, February 10, 2024, at 9:00 a.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.

**I. Invocation & Pledge of Allegiance**

Mayor DeVenny offered the Invocation.

**II. Roll Call**

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

**Absent:** Council Member Hood, Council Member Jones, Council Member Taylor

**Others Present:** City Clerk Tracy Rabon, Court Administrator Cammie Heath, Finance Director James Absher, Fire Chief Justin McLellan, Police Chief Don Roper, Deputy Police Chief Steven Rice, Public Utilities Director Donnie Ledford, Public Works Director Rendell Mingo, Sanitation & Maintenance Operations Director Matt Berry, Human Resource Director Angela Roberson, and Information Technology Director Melissa Izzard.

**III. City Department FY 2024-2025 Goals, Projects, & Programs**

**A. Public Safety**

**i. Court**

Court Administrator Cammie Heath presented the department's goal as follows:

- Installation of a fence along the right side of the MJC parking lot to ensure safety.

Council Member Harris asked Sanitation & Maintenance Operations Director Matt Berry if the requested fence would be high enough to ensure safety. Mr. Berry stated that it would be sufficient and would also be enclosed with barbed wire.

Mayor DeVenny asked Judge Heath if the current operational funding was adequate for the departmental needs. Judge Heath stated that the current budget was working well with the needs of the department. Council Member Harris asked if an additional employee is needed. Judge Heath stated that the current staffing level was working well. Council Member Harris asked if the number of trials could be increased to decrease the current backlog. Judge Heath stated that she would research increasing the number of trials.

**ii. Fire**

Fire Chief Justin McLellan presented the Fire Department's goals as follows:

- Implement a career ladder.
- Implement an incentive for all current and future college degree holders.
- Implement salary increases based on years of services with the City of Lancaster
- Begin the building process of Station 3
- Repair damaged Bay Floor at Station I
- Replace the flooring inside Station I

- Paint the inside of Station I
- Paint the Bay at Station I

Finance Director James Absher asked if the requested 8% increase for employees with more than 15 years of service would be in addition to the career ladder increase. Chief McLellan stated it would be a one-time 8% increase and not an addition.

Council Member Harris stated that in addition to the repairs to the Fire Department, all City buildings need to be cleaned and updated, especially City Hall.

### iii. Police

Police Chief Don Roper presented the *Police Department's goals as follows:*

- Add two command staff positions to focus on community services and problem-solving policing.
- Update the Municipal Justice Center to add signage identifying the building as the Lancaster Police Department. Update the Police firearms range to include repairing the building, adding additional storage, and basic maintenance.
- Purchase equipment and tools to meet accreditation standards of SCLEA and CLEA.
- Provide Special Officers step increases in addition to regular Cost of Living raises.
- Contract with a licensed attorney to provide legal advice and direction.
- Conduct a market study to adjust civilian staff compensation.
- Continue yearly vehicle replacement and fleet maintenance with the addition of six new vehicles.
- Increase involvement in community events and department sponsored events.
- Develop a recruitment team and attend recruitment events.
- Develop a plan for a communications center upgrade and update and create an equipment replacement schedule.
- Increase video security capabilities by increasing the number of Flock Safety security cameras to assist in the detection, identification, and apprehension of criminal activity and violators.
- Purchase Cellebrite Universal Forensic Extraction Device that will allow officers access to critical digital evidence lawfully from devices.
- Increase limit on the City issued department credit card from \$2,000 to \$5,000.

Mayor DeVenny asked if the radio system is still a critical need with the use of cell phones. Chief Roper stated that with mass communications between agencies, the radio system is still needed and noted cell phones are helpful for one-to-one communication.

Council Member Harris asked why an increase is needed from the current \$2,000 limit on department credit cards. Chief Roper stated with the increasing cost of needed items and training, an increase would be helpful. Mr. Absher noted that credit card limits are based on the Purchasing Policy limit of \$2,000, which allows for purchases below that threshold not to have to go through procurement. Mr. Absher noted that all of the City's Policies need to be reviewed. IT Director Melissa Izzard asked about the Amazon credit card. Mr. Absher stated that he would research the reason as to why the card was cancelled.

## B. Enterprise Funds

### i. Public Works

Public Works Director Rendell Mingo presented the Public Work's goals as follows:

- Replace Meters throughout the City. The current meters are approximately 20 years old and not functioning properly. The estimated cost is \$2,894,362.69 to replace the entire meter system.
- Replace approximately 32 hydrants at an approximate cost of \$112,000.
- Replace all halogen light bulbs at the 15<sup>th</sup> Street building with LED bulbs. Duke Energy provided a total cost of \$78,915.71. With a project incentive of \$55,181.05, the cost to the City would be \$23,734.66
- Implement an On-Call pay for Public Works. On-call crew consists of one person carrying the phone and three other crew members. The employee carrying the phone would receive \$75 and the additional members would receive \$40 per week while on-call.
- Replace waterline on Main Street. Mr. Mingo stated there is currently a leak on Main Street that is running into the storm drain. These pipes have extended their life expectancy.
- Root cut and Reline Sewer lines.
- Wylie Park Road and Lakeside Circle move houses off 1 inch water main and replace with 6 inch main (in house)

Mayor DeVenny asked how the installation of new meters and waterlines would make the lives of citizens better. Mr. Mingo stated that this has the potential of reduced utility rates.

Council Member Harris asked how the department would determine which hydrants were repaired first. Mr. Mingo stated they would base the need on severity.

Council Member Harris agreed with the addition of the on-call pay.

Mayor DeVenny asked if the replacement of the water line on Main Street is a critical need. Mr. Mingo confirmed that it was due to any leaks on that line would require destruction of the roads and/or sidewalks versus repairing the lines now and then paving Main Street. Council Member Harris noted that this repair is a need prior to the redevelopment of Main Street and the focus needs to be the Main Street infrastructure. Mr. Absher noted that the City does not have a true Capital Improvement Plan.

Council Member Harris noted that the City Administrator and Department Heads need to meet regularly to look at long range issues and how those can be addressed. Council Member Harris also expressed concerns with developing plans that are not implemented and the lack of communication between department heads and the City Administrator. She recommended that Department Heads need to be urging the City Administrator to address the needs of their departments.

Mayor DeVenny asked to be provided with a visual showing the entire infrastructure within the City limits.

## ii. Solid Waste

Solid Waste Director Matt Berry presented the Solid Waste Department's goals as follows:

- The purchase of two adjoining lots beside solid waste for expansion.
- The purchase of the adjoining lot behind vehicle maintenance for expansion due to safety concerns.
- Increasing the pay scale for vehicle maintenance.
- Create a crew of three employees that would be responsible for maintenance repairs in city parks. They would also continue to clean and maintain city owned sidewalks, as well as cutting grass and maintain city owned lots.
- Develop a policy change that would allow the City to sell RAW containers to new customers. Doing so will cut down on stolen and damaged RAW containers because citizens are going to be responsible for their containers. Also, starting an audit for all RAW containers.
- Start the process for need equipment and employees to facilitate the current and future growth of the City. Examples: 1. Residential Garbage truck and employee, 2. One knuckle boom and two employees, 1. Two over the road trucks.
- Pave McCardell St., the remaining section of Gladstone and paving Sowell St. from Hampton Rd. to Cunningham St.
- Start the engineering process to repair the Westside Cemetery road that is washing away by the creek.

Mayor DeVenny asked how many containers were being stolen. Mr. Berry stated approximately 20-30 per week. Mayor DeVenny expressed concern with charging citizens for RAW containers. Council Member Harris asked how much revenue it would generate. Mr. Berry explained that with the upcoming growth, it will be critical to hire adequate staff.

Mayor DeVenny asked who was involved with the Lancaster County Transportation Committee (CTC) meetings to ensure that City roads are prioritized. Mr. Berry stated that both him and Solid Waste Supervisor Jonathon Carnes are involved with the CTC. Mayor DeVenny stated that the City needs to ensure the City's priorities are being addressed. Council Member Harris noted that Council use to be provided with a list of streets to prioritize.

## iii. Wastewater Treatment Plant

Information Technology Director Melissa Izzard presented the IT Department's goals as follows:

- Arc Flash study to ensure electrical safety in the workplace. This will be performed in compliance with the requirements of the Occupational Safety and Health Administration (OSHA), National Fire Protection Association (NFPA) 70 National Electrical Code and with NFPA Standard 70E – 2018 – Standard for Electrical Safety in the Workplace. This will be at a cost of \$28,000.
- Roof repair/install
  - Office- Replacement of sagging roof. The roof will be replaced and sloped to allow for water run off.
  - Old Master Control Center(MCC)/Shop – Replace roof that currently has substantial leaking. This building has significant power and is creating safety risk.
  - Press Building – Repair of small hole in the roof that is allowing water to flow inside of the building.

- Resurface/Rehab of Contact Chamber – Built in 1953, this building has been retrofitted to accommodate the new treatment process with liquid bleach versus chlorine gas. Chlorine is corrosive and the damage needs to be addressed by resurfacing and rehabilitating the tank, and replacing the overflow weirs. This repair will be outside of the WWTP Optimization project. The estimated cost will be \$105,000.

Mayor DeVenny noted that a rate structure needed to be implemented to continue growth. Mr. Ledford noted that City staff and Council will need to have conversations about the rapid expansion of the City. Mr. Ledford recommended that the Marketing staff work with departments and develop an information campaign about how City revenue is being spent.

### C. Hospitality Fund

#### i. Events & Promotions

Finance Director James Absher presented the Events & Promotion goals as follows:

- An increase in funding for the “I Have A Dream” Parade, Essay Contest and Ceremony, Rosie’s Easter Bash, Ag & Art Kick Off, Red Rose Festival, Juneteenth Event, Veteran’s Day (Float), and Finally Friday
- Collaborate with the Cultural Arts Center and Downtown restaurants to promote downtown activities and restaurants.
- Farm to Table Event Downtown with local farmers.
- Additional events to partner with the County, such as; Special Olympics, Relay for Life, and Breast Cancer
- Work with the Fire Department to involve the community in a 9/11 Event.
- Expand advertising area.
- Work with non-profits to assist in marketing
- Implement a Social District Ordinance to allow for beer and/or wine to be served at City events within the district
- Work with Marketing and Development to bring new investors in the downtown area
- Upgrade electrical in the downtown area to allow for additional Christmas decorations with an estimated cost of \$40,000.

#### ii. Marketing & Development

Finance Director James Absher presented the Events & Promotion goals as follows:

- Continuing to revitalize Main Street Lancaster and development needs for the City of Lancaster
- Updating and creating new grants for downtown businesses/buildings
- Joining Boards and attending conferences
  - Attending Main Street America at a cost of approximately \$2,250
  - Join the South Carolina Economic Development Association’s Annual Conference
- Marketing Goals and campaigns for tourism
  - Purchase ad space in the Southern Living Magazine at a cost of \$20,000
  - Participate in the Discover SC Guide at a cost of \$7,450
  - Rebranding for newly purchased vehicles
  - Adding a #LoveinLancaster scavenger hunt to bring foot traffic downtown.
  - Continuing to work closely with the Events and Promotions Manager on marketing projects.

Mr. Absher stated that the focus needs to be on getting the Red Rose Development Corporation and the See Lancaster Board active. Council Member Harris asked Mr. Absher to explain the difference between the two boards. Mr. Absher stated that the See Lancaster Board is to promote tourism. The Red Rose Development Corporation is to focus on downtown economic development. Mayor DeVenny noted that it is to focus on the City wide development. Mr. Absher stated that he will be the ex-officio on both boards, so the City will have financial oversight.

#### **D. General Fund**

##### *i. Information Technology*

Information Technology Director Melissa Izzard presented the IT Department's goals as follows:

- Addition of two positions – IT/GIS technician and a Contract/Project Administrator
- Increasing Cybersecurity by implementing Sophos Central Managed Detection and Response Complete. Sophos will protect against cyber attacks and will assist if a cyber attack happens.

Mayor DeVenny asked about using contracted vendors versus hiring staff. Ms. Izzard noted that VC3 would charge approximately \$108,000 per year to designate a staff position. If the City were to hire the two requested positions, it would cost \$94,000.

Mayor stated an extreme warning has been issued for ransomware for governments. Ms. Izzard stated that adding the Sonos Managed Detection and Response and Sophos Mobile Advanced will be \$46,517.44. This cost will be partially offset by discontinuing Solarwinds, SentinelOne, and MaaS360, that will decrease the yearly cost to \$19,317.44.

Mayor DeVenny stated that having onsite IT staff is a benefit to the City. Council Member Harris noted that having a person to call over a service is important.

##### *ii. Building, Planning, Zoning, & Licensing*

Mr. Absher presented the department's goals as follows:

- Development and Implement Department Succession Plan – Mr. Streater recommended adding two positions, a Building Official and a Code Enforcement Officer.
- Increase the base pay of the City Planner Position to attract qualified applicants.
- Add an Administrative Assistant/Permit Clerk position

Council Member Harris asked how additional staff help the department right now. Mr. Absher stated that this area is a highly specialized field and that Mr. Streater would like to get someone in the position to begin learning the department to prepare for his and Code Enforcement Officer Doug McClellan's retirement.

##### *iii. Human Resources*

Human Resource Director presented the HR Department's goals as follows:

- Begin the process of a Compensation Plan Market Study
- Addition of a full-time Human Resource Specialist. Ms. Roberson noted that the Payroll position and the HR Generalist position should not have been combined into one position.



- Research Insurance Benefits – Due to the upcoming 11.7% increase to the PEBA health insurance, alternative competitive benefit packages will need to be explored.

Mayor DeVenny asked if employees are considering the retirement benefits offered when discussing compensation. Mr. Absher noted that with the difference in pay, it is no longer as big of a benefit as it was. Mr. Absher also noted that the younger workforce is looking at the bottom dollar in their check today and not considering the future, and he also noted that they do not have a sense of loyalty to an employer as has been the case in the past.

Mr. Absher noted that a self-insurance plan is risky and works better for larger cities.

#### iv. Finance

Finance Director James Absher presented the Finance Department's goals as follows:

- Implement an additional fee to customers for the convenience of being able to use a credit card. Mr. Absher noted this will add approximately \$200,000 in revenue.
- Addition of an Accountant Position to be trained in governmental accounting to be able to move into the role as Director in the future. This position will also assist in grants management. This position will take a direct role in fixed assets, budget, year-end closing, external audit, and financial reporting for the City.
- Implement the Utility Billing Career Ladder. Mr. Absher expressed concern with the current policy of only giving a 6% or a minimum of the new paygrade to step into a higher-level position. Mr. Absher stated that loyal employees that express interest need to be promoted and rewarded. Ms. Roberson also noted concern with the policy of being able to hire a new employee from outside of the City at a higher hourly rate than a current employee. Mr. Berry also noted concern with the policy.
- Review and update all City Policies
- Implement Content Management in Incode that will eliminate the need to keep paper copies of all checks and supporting documents. This software module will cost approximately \$8,000 to \$10,000 in the first year of implementation and approximately \$3,000 to \$5,000 yearly after the first year.
- Increase raising the current infrastructure fee charged to utility billing customers.
- Reevaluate how the Cost of Living raises are given, if they are given. Mr. Absher recommended not basing the rate off the lowest paid employee, but to give a true cost of living adjustment.

Mayor DeVenny asked when the additional revenue will be apparent. Mr. Absher said it will likely be seen in next year's budget.

#### v. Administration

City Clerk Tracy Rabon presented Administration's goals as follows:

- Addition of a Deputy City Clerk. Ms. Rabon reported this position will cost approximately \$42,000 per year and would assist the City Administrator and Council. This position would also assist the City Clerk with grant management, contract management, Council meetings, and procurement.

Council Member Harris expressed concern with not having a front-line person to address citizen questions and/or concerns. Human Resource Director Angela Roberson noted that staffing levels have decreased resulting in added stress to current employees. Mr. Absher noted that there is less staff today than when he was here before. Mr. Ledford noted that departments were asked to tighten belts when Duracell closed due to a projected decrease in revenue. Mr. Absher noted that 16 positions were eliminated that year.

Mayor DeVenny asked if the growth is reflected in the revenue. Mr. Absher stated that it was not reflected in the millage value, but within a year there should be significant growth.

**IV. Adjournment**

**Motion:** To adjourn

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

**Vote:** Motion carried by unanimous roll call vote

**Action:** Adjourned

There being no further business, Council adjourned at 2:15 p.m.

Respectfully submitted,

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Tracy Rabon, MMC  
City Clerk

**CITY OF LANCASTER**  
**WORK SESSION**  
**TUESDAY, FEBRUARY 13, 2024**

A meeting of the Lancaster City Council was held in the City Hall Council Chambers Tuesday, February 13, 2024, 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**

City Attorney Mitch Norrell offered the Invocation and led the Pledge of Allegiance

**II. Roll Call**

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

**Absent:** Council Member Taylor

**Others Present:** City Administrator Flip Hutfles, City Attorney Mitch Norrell, City Clerk Tracy Rabon, Building and Zoning Director Louis Streater, Finance Director James Absher, Police Chief Don Roper, IT Director Melissa Izzard and Mandy Catoe with the Lancaster News.

**III. Citizen Comments**

Mendel Mackey of 837 Hardin Lane expressed concern about the road conditions in his neighborhood, and asked Council to consider repairing that area.

Council Member Harris asked Mr. Hutfles to explain the process of paving City roads that are owned by the state. Mr. Hutfles noted that the roads being discussed were City owned roads and that City staff is currently assessing the roads and will begin obtaining quotes for the repairs.

**IV. Employee Comments**

There were no citizen comments

**V. Approval of Minutes**

*A. Regular Meeting – January 23, 2024*

**Motion:** To approve the minutes for the Regular Meeting on January 23, 2024

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

**Vote:** Motion carried by unanimous roll call vote

**Action:** Approved

**VI. Ordinance**

*A. 024-01 (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 #00681-0J-015.00 Totaling 0.588 Acres Located at 414 Clinton Avenue, and Owned by Cox Investments Properties, LLC*

**Motion:** To approve the second reading of 024-01 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 #00681-0J-015.00 totaling 0.588 acres located at 414 Clinton Avenue, and owned by Cox Investments Properties, LLC

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

**Vote:** Motion carried by unanimous roll call vote

**Action:** Approved

- B. *024-02 (Second Reading) An Ordinance Annexing Into the City of Lancaster, South Carolina One Parcel of Land Totaling 0.12 Acres Locates at 1140 Skipper Avenue and Owned by CJ Services, LLC*

**Motion:** To approve the second reading of 024-02 an Ordinance annexing into the City of Lancaster, South Carolina one parcel of land totaling 0.12 acres located at 1140 Skipper Avenue and owned by CJ Services, LLC

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

**Vote:** Motion carried by unanimous roll call vote

**Action:** Approved

- C. *024-03 (First 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 #0081a-0j-002.00 And 0081a-0j-004.00 Totaling 1.511 Acres Located At 405 South French Street, Owned Builders Supply Company, Inc.*

Building and Zoning Director Louis Streater presented 024-03 an Ordinance to rezone 405 South French Street from R6-Residential to IND-Industrial. Mr. Streater stated that this property is adjacent to Builders Supply Company. The company intends to construct a 20,000 square foot warehouse building to house a door fabrication operation as well as to store windows awaiting delivery to homesites. Mr. Streater reported that the new business will add 15-20 jobs. Mr. Streater noted that the City Planning Commission recommended the rezoning and presented a letter from Scott Kirby and Michelle Baird of 210 Elm Street opposing the rezoning. Mr. Kirby and Ms. Baird expressed concern about the noise level increasing and trucks parking on the street blocking driveways. Mayor DeVenny noted that the loading dock would alleviate the concern with the trucks needing to park on the area streets.

**Motion:** To approve the first reading of 024-03 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 #0081a-0j-002.00 and 0081a-0j-004.00 totaling 1.511 acres located at 405 South French Street, owned Builders Supply Company, Inc.

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

**Vote:** Motion carried by unanimous roll call vote

**Action:** Approved

- D. *024-04 (First Reading) An Ordinance Amending the City of Lancaster Operating Budget for Fiscal Year 2023-2024*

Finance Director James Absher presented 024-04 an Ordinance amending the City's operating budget pointing out a few of the areas adjusted:

- \$106,500 moved from the Police Department overtime line item and added to allow for the enhancement of the 911 system call and mapping service.
- \$219,000 added to the Fire Department budget from the sell of one Ladder truck and one Fire Rescue truck to Fairfield County.
- Added \$80,000 for the fifty percent cost as a result from the revenue collected from a third-party collections for business license.
- \$38,000 added for the Police Department to purchase a vehicle.
- \$250,000 added to allow for the purchase of real property .
- \$23,000 added for the Juneteenth Celebration
- \$60,000 added to allow for two unexpected repairs at the Wate Water Treatment Plant.
- \$50,00 added to purchase a 2019 Dozer.

**Motion:** To approve the first reading of O24-04 an Ordinance amending the City of Lancaster Operating Budget for Fiscal Year 2023-2024 .

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

**Vote:** Motion carried by unanimous roll call vote

**Action:** Approved

**VII. Adjournment**

**Motion:** To adjourn

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

**Vote:** Motion carried by unanimous roll call vote

**Action:** Adjourned

There being no further business, Council adjourned at 7:33 p.m.

Respectfully submitted,

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Tracy Rabon, MMC  
City Clerk



**City of Lancaster**  
 FY 2023-2024  
 Finance Management Report

The following is a summary of the City's financial results for the major operating funds presented as of January 31, 2024.

Budget Year Completed = 58.33%

**GENERAL FUND SUMMARY**

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	19,839,948	7,668,442	38.65	-	-
Expenditures	19,839,948	8,767,566	44.19	1,302,163	50.75
Revenues Over (Under) Expenditures	-	(1,099,124)			

**HOSPITALITY FUND SUMMARY**

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	1,300,303	625,549	48.11	-	-
Expenditures	1,300,303	476,778	36.67	203,677	52.33
Revenues Over (Under) Expenditures	-	148,771			

**GROSS REVENUE FUND SUMMARY**

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	14,137,740	5,097,633	36.06	-	-
Expenses/Transfers	14,137,740	4,997,197	35.35	1,298,197	44.53
Revenues Over (Under) Expenditures	-	100,436			

**SOLID WASTE FUND SUMMARY**

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	4,258,560	1,939,377	45.54	-	-
Expenses/Transfers	4,258,560	1,834,844	43.09	662,783	58.65
Revenues Over (Under) Expenditures	-	104,533			

## City of Lancaster Monthly Financial Report Highlights

### General Fund

**General Fund revenues** for the month are \$2,855,543 compared to revenues of \$2,398,793 during the same period last year. The difference is primarily due to timing of property tax revenue receipts and sale of fixed assets compared to the same period last year.

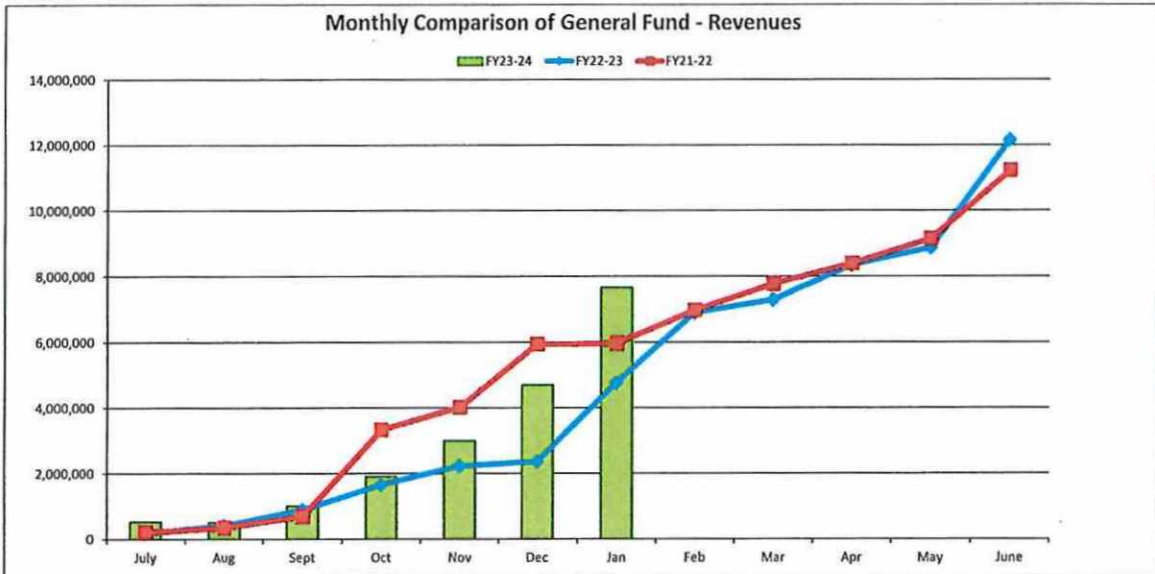
Year-to-date taxes received are \$5,567,708, which is 68.75% of the \$8,098,961 budgeted amount.

**General Fund expenditures** for the month totaled \$1,629,334 compared to expenditures of \$1,087,423 during the same period last year. The difference is primarily due to increased capital purchases (\$418,500) and increased salary/benefits expenditures due to pay increases. Year-to-date expenditures including encumbrances of \$1,302,163 total \$10,069,729 (50.75% of budget). Outstanding encumbrances are primarily for CIP, contracted services, and blanket purchase orders.

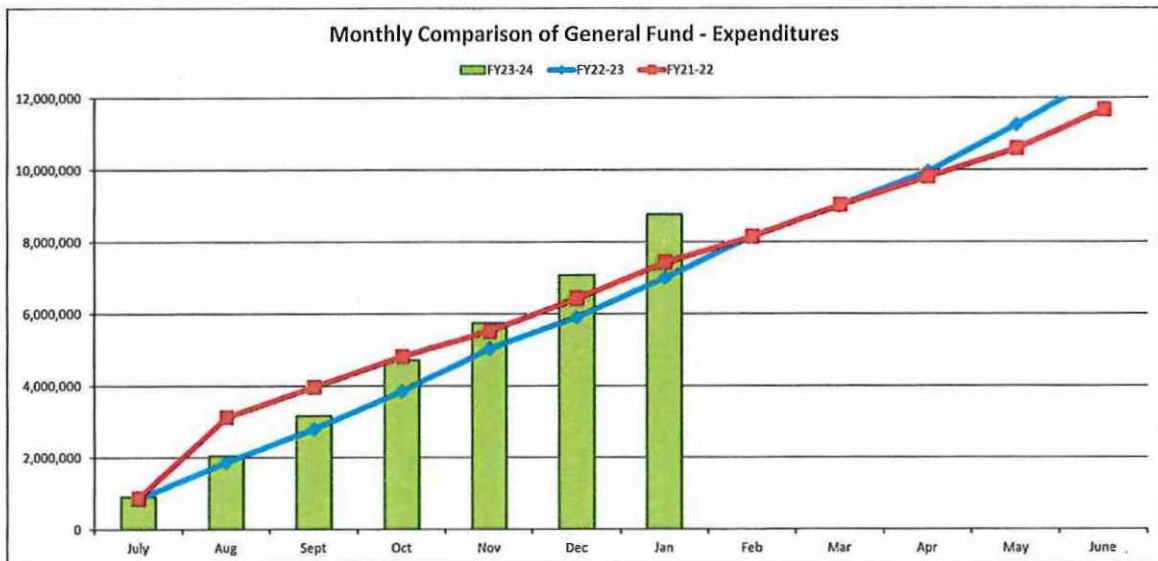
### FY 24 Capital Improvement Plan Summary

	FY 24 Budget	YTD Actual	Outstanding Appropriation	Notes
Cemetery Gazebo	\$ 20,000	\$ 16,800	\$ 3,200	
Upgrade Council Chamber AV	55,000	31,400	23,600	
HVAC Units at City Hall (one)	15,000	11,093	3,907	
Replace Spring House porch steps	30,000	18,932	11,068	
Replacement of (6) PD vehicle and Equip	450,000	274,270	175,730	
Replacement backup generator at PD	105,000		105,000	
PD generator - fencing for accreditation	10,000		10,000	
Four Flock cameras	17,000	14,600	2,400	
Replace 2014 F-150 and equipment	65,000	52,857	12,143	
Design and project manager -Station 3	75,000		75,000	
Replace backup generator at Station 1	82,000		82,000	
Replace backup generator at Station 2	82,000	81,216	784	
Re-pave City portion of Marion St	35,000	36,589	(1,589)	
Repave City portion of E. Dunlap St	42,000	27,992	14,008	
1234 YF AC machine (VM)	8,500	7,945	555	
18,000 Pound lift device	35,000		35,000	
Six (6) patrol & decal (Rollover)	240,000	38,051	201,949	
Upfitting 5 patrol vehicle (purchased 2023)	150,000	28,690	121,310	
Bravos eCitation and Collision (Rollover)	55,500		55,500	
Replacement of FD Signage	12,100	12,051	49	Rollover
Purchase of Fire St. 3 property/closing cost	390,000	389,366	634	
Barr Street Fields (Rollover)	150,000		150,000	
Purchase Two Dodge Chargers	-	80,170	-	SRO Grant
IT Building Repairs	-	38,219	-	Rollover
Taylor Street Drainage Repairs	927,700	9,118	918,582	ARPA Rollover
Lyndon Drive Drainage Repairs	155,000	109,325	45,675	ARPA Rollover
South Ferguson Street Drainage Study	50,000	4,550	45,450	ARPA Rollover
CDBG Sidewalk Installation	938,000		938,000	ARPA
Comprehensive Plan (B&Z)	70,000	18,700	51,300	ARPA
CDBG MJC Park Repairs	1,000,000	1,220	998,780	ARPA
	<u>\$ 5,264,800</u>	<u>\$ 1,303,154</u>	<u>\$ 4,080,035</u>	

Prior Year to Date 4,777,853	Current Year to Date 7,668,442	Difference 2,890,589	Budget 19,839,948	% of Budget Collected 38.65
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Prior Year to Date 6,992,610	Current Year to Date 8,767,566	Difference 1,774,956	Budget 19,839,948	% of Budget Expended 44.19
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**CASH MANAGEMENT DETAIL <sup>1</sup>**

**Statement of Monthly Changes in Cash Balances**

CITY OF LANCASTER  
MTD CASH BALANCES REPORT

AS OF: January 31, 2024

			BEGINNING BALANCE	M-T-D DEBITS	M-T-D CREDITS	ENDING BALANCE
100 1	0011	10001 Checking- 1st Citizens - GF	5,088,387.22	4,211,734.97	(3,060,622.11)	6,239,500.08
100 1	0011	10002 Imprest Acct./1st Citizens	0.00	2,385,975.13	(2,385,975.13)	0.00
100 1	0011	10007 ACH Account	11,398.61	187,983.84	(176,521.45)	22,861.00
100 1	0017	11601 GF Investments	3,486,945.95	16,615.28	0.00	3,503,561.23
100 1	0017	11602 SCLGIP-Downtown Development	1,630,761.46	7,770.56	0.00	1,638,532.02
100 1	0011	10006 Drug Fund	178,188.92	7.54	0.00	178,196.46
100 1	0011	10015 Municipal Court	9,175.57	7,839.50	(8,976.04)	8,039.03
100 1	0011	10016 Econ Dev Incentive	100,613.99	21.31	0.00	100,635.30
100 1	0011	10018 Tax Rollback	4,149,016.96	308.86	(925,481.06)	3,223,844.76
100 1	0011	10019 American Rescue Plan	695,305.28	0.00	0.00	695,305.28
110 1	0011	10301 Hospitality Tax Account	1,270,774.30	114,659.42	(146,612.18)	1,238,821.54
110 1	0017	11605 SCLGIP-Hospitality Tax	2,014,341.40	9,598.33	0.00	2,023,939.73
115 1	0011	10911 E911 Funds	66,946.15	2,282.42	(18,872.41)	50,356.16
121 1	0011	10225 Southside Savings Account	30,714.48	2.60	0.00	30,717.08
130 1	0011	10500 Fireman's Club Checking	63,204.81	-1,110.27	(2,947.50)	59,147.04
140 1	0017	11610 American Rescue Fund	2,436,256.18	11,608.76	0.00	2,447,864.94
200 1	0011	10102 GR Fund Checking	911,800.08	926,187.82	(1,221,342.59)	616,645.31
200 1	0011	10104 GR ACH Account	105,608.39	163,763.58	(114,581.32)	154,790.65
200 1	0017	11616 GR Replacement Fund	4,140,593.95	61,459.46	0.00	4,202,053.41
200 1	0017	11622 Series 2007 DSRF	395,081.69	1,882.58	0.00	396,964.27
200 1	0017	11617 Series 2016 ErwIn Farms DSRF	159,713.37	760.99	0.00	160,474.36
200 1	0017	11623 Series 2017 DSRF	143,221.09	682.46	0.00	143,903.55
200 1	0017	11625 Contingent Fund	2,333,037.17	11,116.93	0.00	2,344,154.10
200 1	0017	11626 Depreciation Fund	2,332,425.20	11,113.98	0.00	2,343,539.18
200 1	0017	11627 GR Infrastructure Fee	879,161.18	4,189.20	0.00	883,350.38
210 1	0011	10200 Solid Waste	888,095.84	253,469.66	(553,771.08)	587,794.42
210 1	0011	10205 Solid Waste ACH Acct	100.00	0.00	0.00	100.00
210 1	0017	11629 Residential Garbage	307,714.87	4,478.47	0.00	312,193.34
210 1	0017	11630 Commercial Garbage	297,784.04	4,431.13	0.00	302,215.17
		<b>Grand Total</b>	<b>34,293,629.38</b>	<b>8,399,380.73</b>	<b>(8,783,510.32)</b>	<b>33,909,499.79</b>

**Cash Summary By Fund**

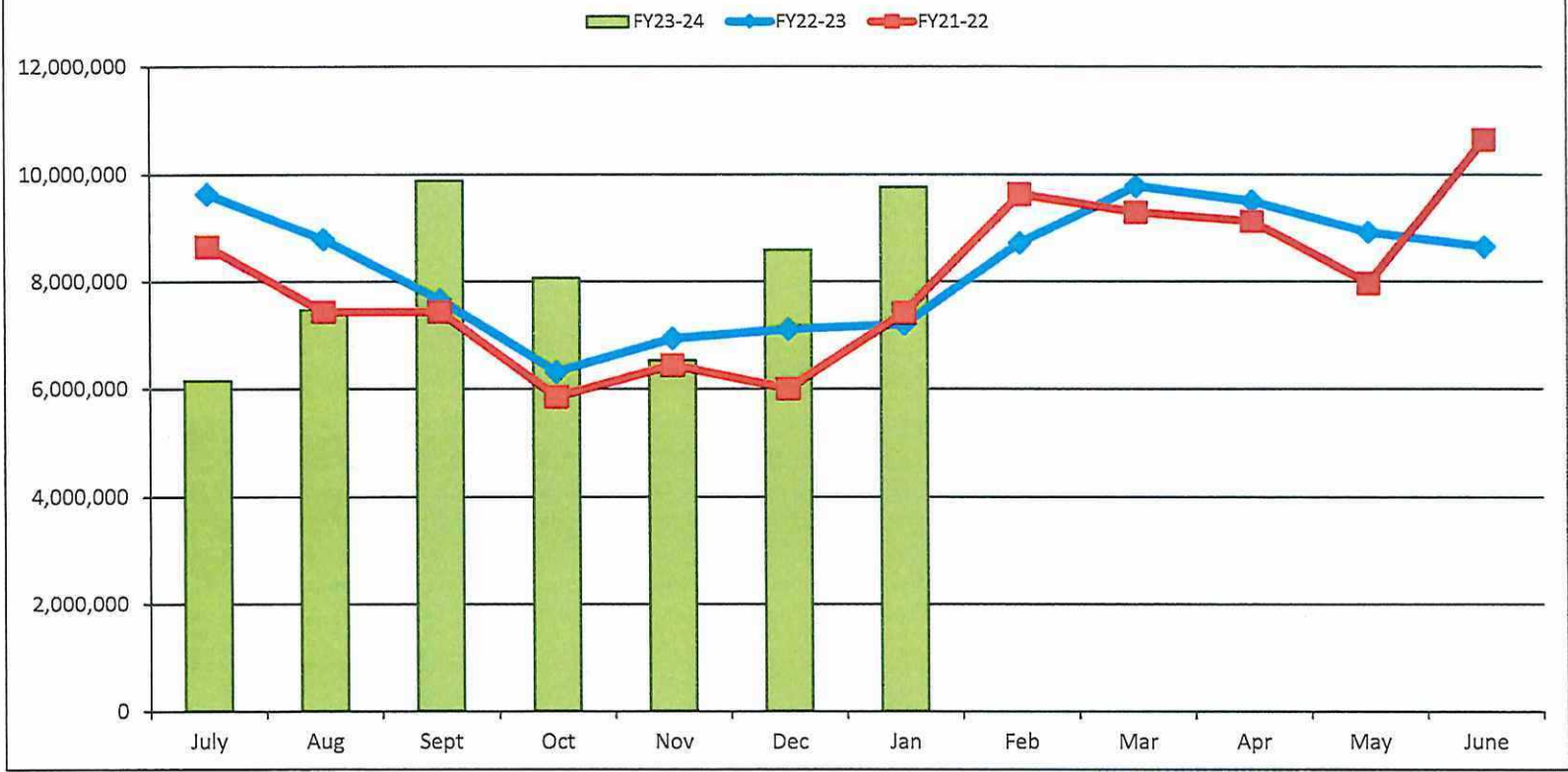
	Restricted	Unrestricted	Total Cash
General Fund	5,844,553	9,765,922	15,610,475
Hospitality Tax Fund	3,262,761	-	3,262,761
E911 Fund	50,356	-	50,356
Southside Fund	30,717	-	30,717
Firemen's Fund	59,147	-	59,147
American Rescue Plan Fund	2,447,865	-	2,447,865
Gross Revenue Fund	10,629,230	616,645	11,245,875
Solid Waste Fund	-	1,202,303	1,202,303
	<u>22,324,629</u>	<u>11,584,870</u>	<u>33,909,499</u>

<sup>1</sup> The City of Lancaster cash information was derived from the balances at month end on the January bank statements.

Prior Year to Date	Current Year to Date	Difference	6/30/2023 GF Unrestricted Cash	Fiscal YTD Difference
7,188,835	9,765,922	2,577,087	8,633,353	1,132,569



### Monthly Comparison of General Fund Unrestricted Cash Balances



**Hospitality Tax Fund**

**Hospitality Tax Fund revenues** for the month totaled \$100,368 compared to revenues of \$132,261 the same period last year. The difference is due timing of receipt for HTAX payments.

Year to date hospitality taxes received are \$603,699. This is 48.69% of the budgeted HTAX revenue.

**Hospitality Tax Fund expenditures** for the month totaled \$69,316 compared to expenditures of \$29,539 the same period last year. The difference is primarily due to increased costs associated with the MLK day celebration compared to last year. Year-to-date expenditures - including encumbrances of \$203,677 accounts for 52.33% of the budget.

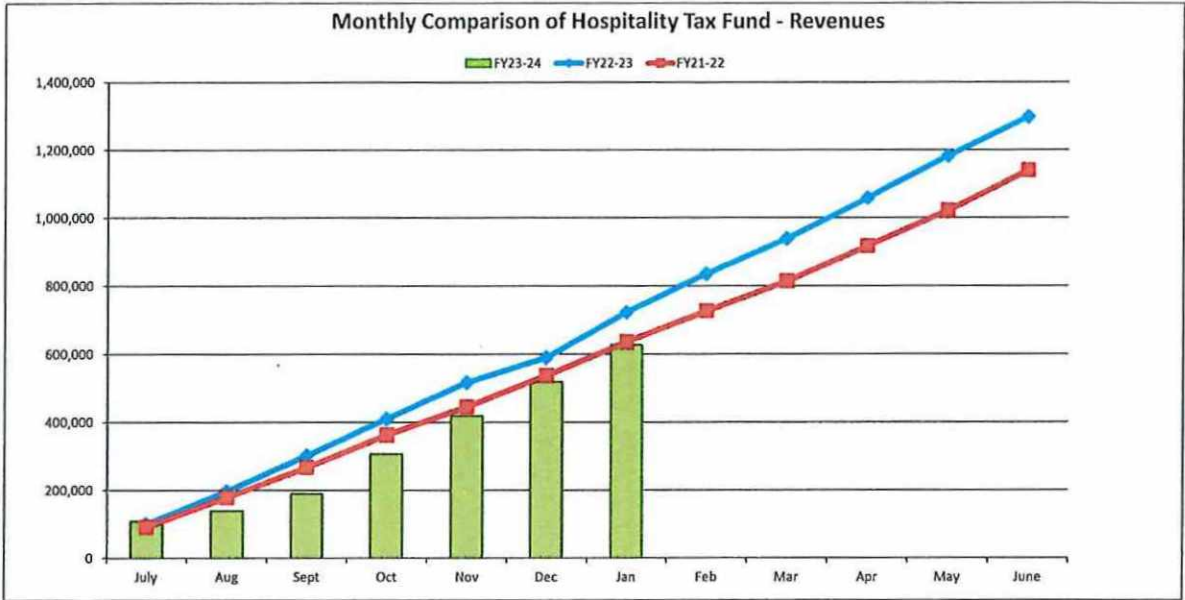
**Hospitality Tax Fund cash** ended the month at \$3,262,761 a decrease of \$22,355 from the prior month. All dollars in the Hospitality Fund are restricted and can only be used in compliance to with Section 6-1-730 of the *South Carolina Code of Laws, 1976, as amended; specifically tourism related costs.*

**E911 Fund**

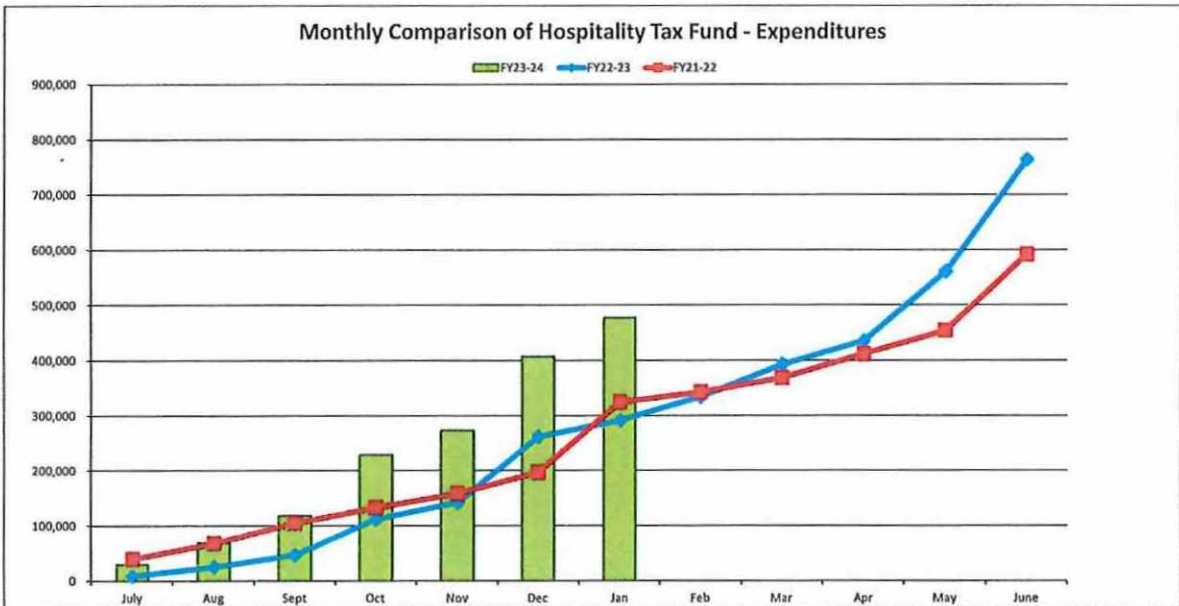
**E911 Fund cash** ended the month at \$50,356, which is a decrease of \$1,659 from the prior month. The FY 24 budget includes use of E911 funds for some IT related expenses.

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.*

Prior Year to Date	Current Year to Date	Difference	Budget	% of Budget Collected
722,303	625,549	(96,754)	1,300,303	48.11



Prior Year to Date	Current Year to Date	Difference	Budget	% of Budget Expended
291,307	476,778	185,471	1,300,303	36.67



**Gross Revenue Fund**

**Gross Revenue Fund revenues** for the month totaled \$660,552 compared to revenues of \$671,030 for the same period last year. The difference is primarily due to timing of the Lancaster County billings (\$102,865) compared to the same period last year and grant proceeds (\$84,330).

**Gross Revenue Fund expenses** for the month totaled \$715,969 compared to expenses of \$963,171 for the same period last year. The difference is primarily due to a decrease in SCMIT/SCMIRF expenses (\$112,890) and capital purchases (\$129,320) from the same period last fiscal year. Year to date expenses are 44.53% of the annual budget; including \$1,298,197 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.

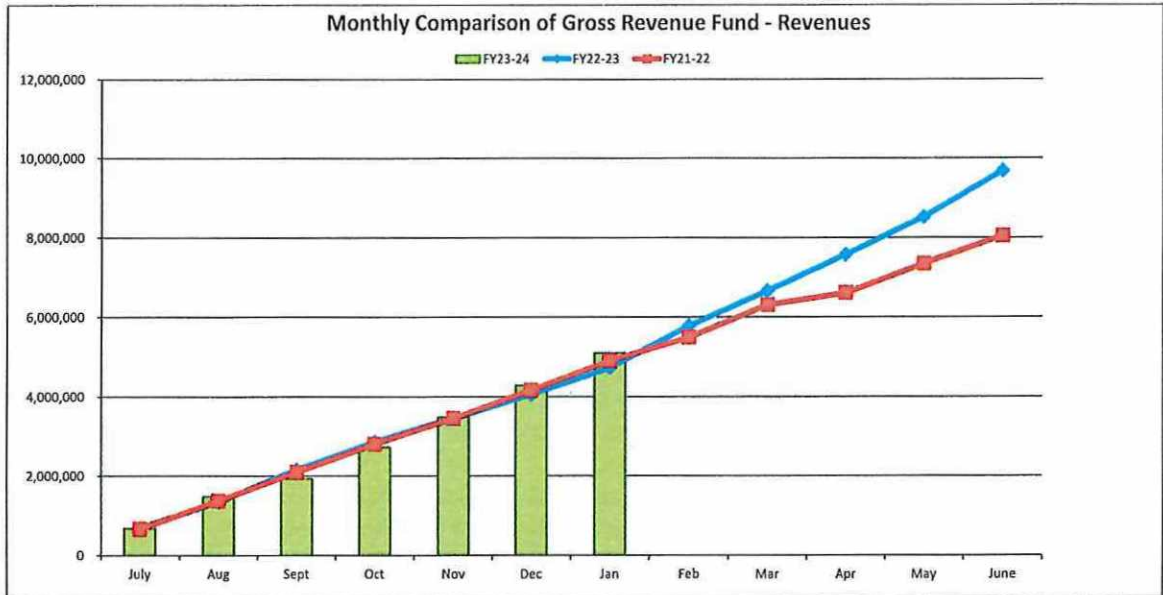
**FY 24 Capital Improvement Plan Summary:**

	FY 24 Budget	YTD Actual	Outstanding Appropriation	Notes
F-450 Service Truck (Replace Veh #458)	\$ 100,000	\$ 74,665	\$ 25,335	
Ford Ranger 4x4 (replace veh #419)	68,750	49,615	19,135	
Ferros Lawnmower	11,880	11,475	405	
Tractor/Bush Hog	79,450	85,806	(6,356)	
Sign Board	6,102	6,318	(216)	
Generator/Willow Oak LS	79,200	77,760	1,440	
15th Street Building Facelift	45,000		45,000	
Bypass Pump	80,000	61,803	18,197	
7-Ton Hudson Trailer		8,972		FY23 Rollover
RAS/WAS Pumps		161,987		FY23 Rollover
F-250 Truck (Replace Veh #444 WWTP)	70,000	57,744	12,256	
	\$ 540,382	\$ 596,145	\$ 115,196	

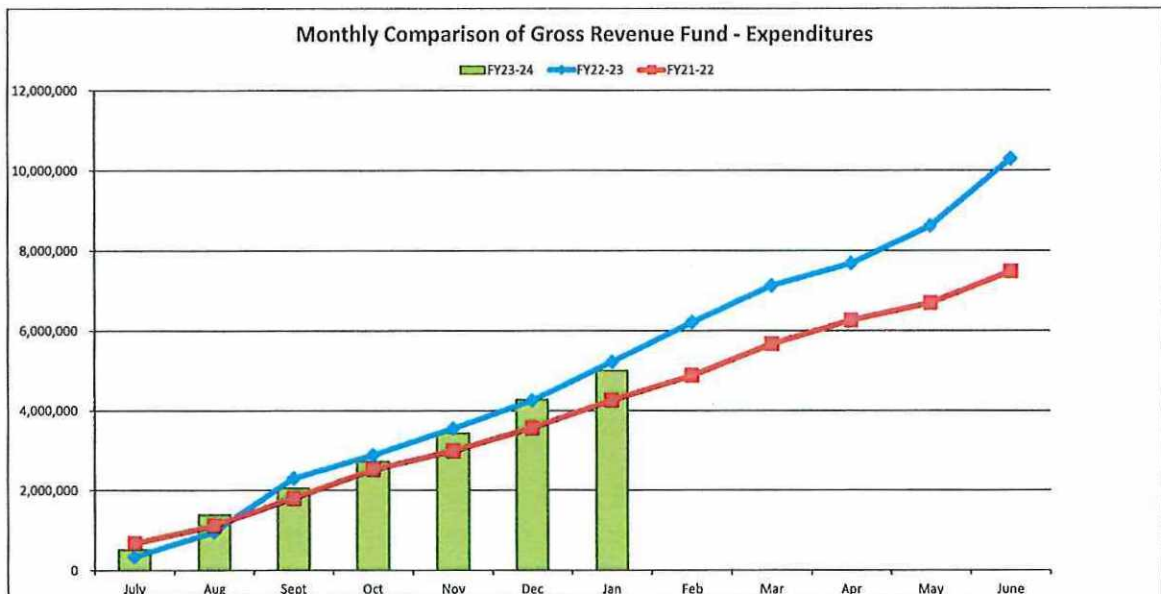
**Gross Revenue Fund cash** at month end is \$11,245,875, which is a decrease of \$154,767 from the prior month. The Gross Revenue Cash Fund balance is split between \$616,645 (5.48%) which is unrestricted and \$10,629,230 (94.52%) restricted for specific uses. The restricted cash includes internal funding for the Depreciation Fund (\$2.3 million), Contingency Fund (\$2.3 million), Replacement Fund (\$4.2 million), Debt Service (\$701K) and Infrastructure (883K)<sup>2</sup>. A detailed analysis of Gross Revenue Fund cash can be found under the cash management section of this report.

<sup>2</sup> Includes the Infrastructure fee collected monthly to be used towards future water improvement projects.

Prior Year to Date	Current Year to Date	Difference	Budget	% of Budget Collected
4,733,376	5,097,633	364,257	14,137,740	36.06



Prior Year to Date	Current Year to Date	Difference	Budget	% of Budget Expended
5,216,296	4,997,197	(219,099)	14,137,740	35.35



**Solid Waste Fund**

**Solid Waste Fund revenues** for the month totaled \$284,905 compared to revenues of \$262,974 for the same period last year. The difference is primarily due to the receipt of revenue from the transfer station.

**Solid Waste Fund expenses** for the month totaled \$225,334 compared to expenses of \$276,653 for the same period last year. This difference is primarily due a decrease in SCMIT/SCMIRF expenses (\$29,129) and transfer station expenses (\$12,641). Year to date expenses equal 58.65% of the annual budget, including \$662,783 encumbered for blanket purchase orders and annual contracts.

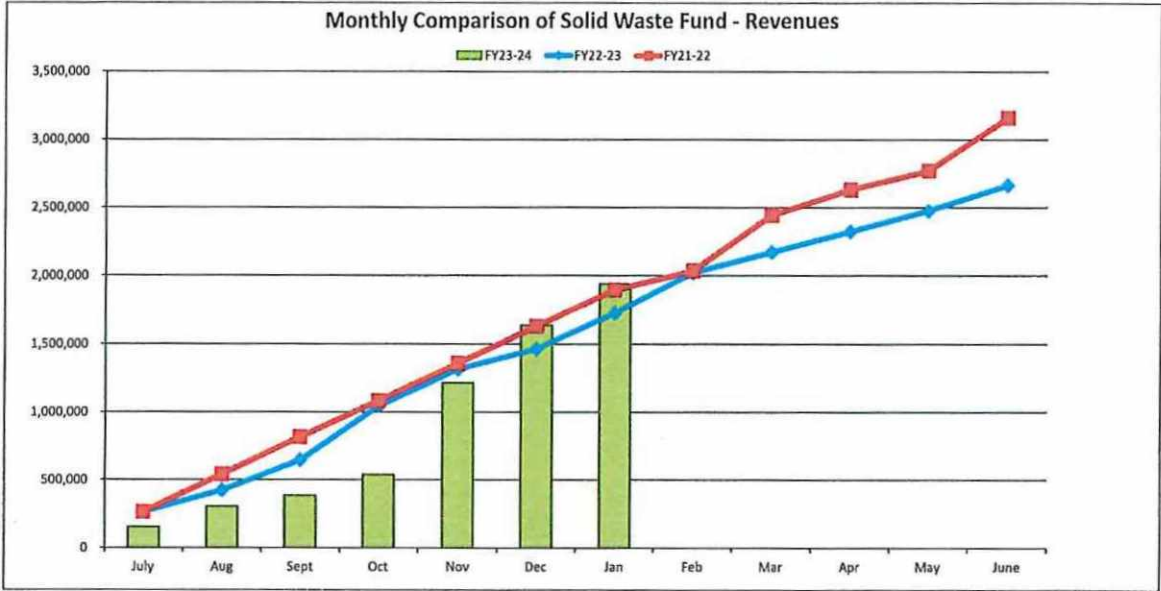
Line item detail of the revenue and expense activity is included at the back of this report.

**FY 24 Capital Improvement Plan Summary:**

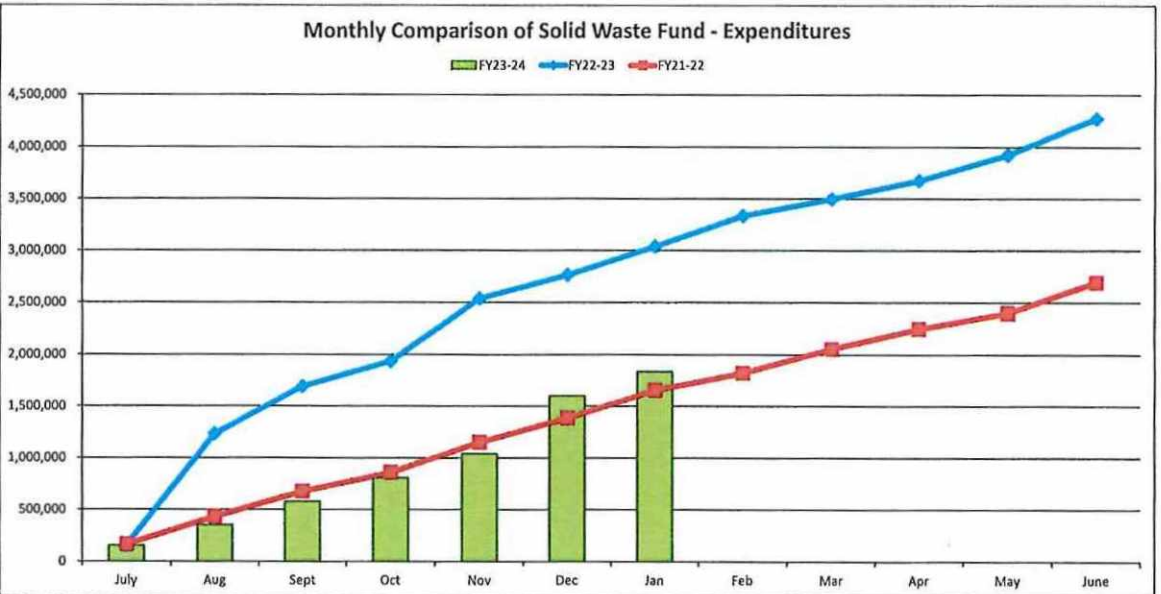
	FY 24 Budget	YTD Actual	Outstanding Appropriation	Notes
Repalce one HVAC Unit	\$ 15,000	\$ 13,623	\$ 1,377	
Purchase New Garbage Truck Replace veh #483	360,000		360,000	
Replace gate/operator- Storage Area	15,000	10,400	4,600	
20 KW Genset at Scale House	45,000		45,000	
New Leaf Truck		265,000		
Two new road tractors	320,000		320,000	
	\$ 755,000	\$ 289,023	\$ 730,977	

**Solid Waste Fund cash** at month end is \$1,202,303, which is a decrease of \$291,392 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	Current Year to Date	Difference	Budget	% of Budget Collected
1,727,188	1,939,377	212,189	4,258,560	45.54



Prior Year to Date	Current Year to Date	Difference	Budget	% of Budget Expended
3,038,644	1,834,844	(1,203,800)	4,258,560	43.09





# Statement of Revenues

AS OF: JANUARY 31ST, 2024  
% OF YEAR COMPLETED: 58.33

## 100-General Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY REVENUES	YEAR TO DATE REVENUES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
100-4-0100-41001 Current Taxes - Real	3,311,549	3,311,549	1,415,484.89	2,974,538.69	0.00	337,010.31	89.82
100-4-0100-41002 Current Taxes - Vehicl	303,000	303,000	26,133.43	186,364.27	0.00	116,635.73	61.51
100-4-0100-41003 Homestead Exemption	222,000	222,000	0.00	0.00	0.00	222,000.00	0.00
100-4-0100-41007 Manf Personal Exemptio	8,000	8,000	0.00	0.00	0.00	6,000.00	0.00
100-4-0100-41010 Property Tax Rollback	2,702,412	2,702,412	925,481.06	1,472,868.13	0.00	1,229,543.87	54.50
100-4-0100-41011 Local Option Tax Reven	1,162,000	1,162,000	0.00	516,685.95	0.00	645,314.05	44.47
100-4-0100-41013 Del Tax - Prior Yrs	40,000	40,000	664.72	25,435.43	0.00	14,564.57	63.59
100-4-0100-41014 Del Tax - Curr Yr	50,000	50,000	0.00	19,835.13	0.00	30,164.87	39.67
100-4-0100-41019 In Lieu of Taxes	275,000	275,000	111,227.37	364,781.10	0.00	89,781.10	132.65
100-4-0100-41022 Tax Penalties	25,000	25,000	8.05	7,199.02	0.00	17,800.98	28.80
100-4-0100-41023 Privilege License	3,240,000	3,240,000	19,246.96	317,481.44	0.00	2,922,518.56	9.80
100-4-0100-41025 Building Permits	375,000	375,000	21,348.85	344,009.65	0.00	30,990.35	91.74
100-4-0100-41026 Cable Franchise Fee	60,000	60,000	0.00	11,956.31	0.00	48,043.69	19.93
100-4-0100-41027 Telecommunications	0	0	0.00	0.00	0.00	0.00	0.00
100-4-0100-41031 Duke Energy Tax	616,000	616,000	0.00	197,946.39	0.00	418,053.61	32.13
100-4-0100-41032 Court Fines	30,000	30,000	7,549.23	30,167.55	0.00	167.55	100.56
100-4-0100-41033 Fire Protection Rescue	200,000	200,000	59,290.21	143,765.67	0.00	56,234.33	71.88
100-4-0100-41034 Sale of Assets	15,000	15,000	139,500.00	78,280.00	0.00	63,280.00	521.87
100-4-0100-41035 Victim's Revenue	5,000	5,000	827.43	2,557.36	0.00	2,442.64	51.15
100-4-0100-41038 School Guard & Sro	100,000	100,000	13,446.97	42,149.02	0.00	57,850.98	42.15
100-4-0100-41039 Cemetary Fees	5,000	5,000	286.00	4,302.80	0.00	697.20	86.06
100-4-0100-41041 Miscellaneous Income	20,000	20,000	60.00	2,909.64	0.00	17,090.36	14.55
100-4-0100-41043 Lot Clearing	15,000	15,000	805.00	26,745.03	0.00	11,745.03	178.30
100-4-0100-41045 Certification Fees	4,000	4,000	2,540.00	4,005.00	0.00	5.00	100.13
100-4-0100-41046 Insurance Proceeds	20,000	20,000	8,780.00	54,345.58	0.00	34,345.58	271.73
100-4-0100-41048 Donations	5,000	5,000	0.00	4,352.94	0.00	647.06	87.06
100-4-0100-41051 Interest on Savings	260,000	260,000	0.00	117,600.37	0.00	142,399.63	45.23
100-4-0100-41055 Planning And Zoning Re	25,000	25,000	710.00	6,165.00	0.00	18,835.00	24.66
100-4-0100-41061 Accommodations Tax	98,000	98,000	0.00	25,665.53	0.00	72,334.47	26.19
100-4-0100-41064 Merchants Inventory	71,687	71,687	17,921.79	53,765.37	0.00	17,921.63	75.00
100-4-0100-41065 Motor Carrier Property	120,000	120,000	15,164.62	73,406.94	0.00	46,593.06	61.17
100-4-0100-41066 Misc Intergovernmental	50,000	50,000	0.00	45,724.04	0.00	4,275.96	91.45
100-4-0100-41067 Local Government Fund	210,000	210,000	0.00	52,045.09	0.00	157,954.91	24.78
100-4-0100-41075 Grant Proceeds	2,793,000	2,793,000	69,311.78	391,133.00	0.00	2,401,867.00	14.00
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	50,000	50,000	1,100.50	20,254.50	0.00	29,745.50	40.51
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	3,268,800	3,268,800	0.00	0.00	0.00	3,268,800.00	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	34,500	34,500	0.00	0.00	0.00	34,500.00	0.00
100-4-0100-41095 Loan Proceeds	0	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>19,839,948</b>	<b>19,839,948</b>	<b>2,855,543.32</b>	<b>7,668,441.94</b>	<b>0.00</b>	<b>12,171,506.06</b>	<b>38.65</b>

## 110-Hospitality Tax Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY REVENUES	YEAR TO DATE REVENUES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
110-4-0100-41088 Performing Arts	6,100	6,100	0.00	0.00	0.00	5,100.00	0.00
110-4-0100-44001 Hospitality Tax	1,240,000	1,240,000	99,609.25	603,699.19	0.00	636,300.81	48.69
110-4-0100-44041 Miscellaneous Income	15,000	15,000	758.86	14,883.78	0.00	116.22	99.23
110-4-0100-44046 Insurance Proceeds	0	0	0.00	0.00	0.00	0.00	0.00
110-4-0100-44051 Interest	4,103	4,103	0.00	5,884.85	0.00	1,781.85	143.43
110-4-0100-44066 Misc Intergovernmental	0	0	0.00	1,081.65	0.00	1,081.65	0.00
110-4-0100-44075 Sponsors, Grants, Dona	5,000	5,000	0.00	0.00	0.00	5,000.00	0.00
110-4-0100-44092 Carryover-Restricted	30,100	30,100	0.00	0.00	0.00	30,100.00	0.00
<b>TOTAL REVENUES</b>	<b>1,300,303</b>	<b>1,300,303</b>	<b>100,368.11</b>	<b>625,549.47</b>	<b>0.00</b>	<b>674,753.53</b>	<b>48.11</b>

Statement of Revenues *continued*

AS OF: JANUARY 31ST, 2024  
% OF YEAR COMPLETED: 58.33

200-Gross Revenue Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY REVENUES	YEAR TO DATE REVENUES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
200-4-0100-42001 In City Water	1,940,000	1,940,000	157,534.93	1,079,940.05	0.00	860,059.95	55.67
200-4-0100-42002 Outside Water	1,210,000	1,210,000	113,506.77	675,127.03	0.00	534,872.97	55.80
200-4-0100-42003 Joslyn Clark Controls,	2,000	2,000	160.49	1,084.68	0.00	915.32	54.23
200-4-0100-42004 Water Penalties	132,500	132,500	11,600.36	86,135.29	0.00	46,364.71	65.01
200-4-0100-42005 Water Taps	95,000	95,000	7,700.00	71,875.00	0.00	23,125.00	75.66
200-4-0100-42006 Second Penalty	95,000	95,000	9,950.00	75,517.50	0.00	19,482.50	79.49
200-4-0100-42007 Miscellaneous Receipts	42,000	42,000	2,235.35	17,343.42	0.00	24,656.58	41.29
200-4-0100-42009 MUSC Health Lancaster	70,000	70,000	3,251.09	37,678.35	0.00	32,321.65	53.83
200-4-0100-42010 MFG Companies Water	12,000	12,000	178.75	3,971.85	0.00	8,028.15	33.10
200-4-0100-42011 Soliant Llc Water	30,000	30,000	1,785.23	16,326.71	0.00	13,673.29	54.42
200-4-0100-42013 Administrative Fee	5,500	5,500	380.00	3,332.00	0.00	2,168.00	60.58
200-4-0100-42031 In City Sewer	1,984,000	1,984,000	153,740.68	1,044,078.21	0.00	939,921.79	52.62
200-4-0100-42032 Outside Sewer	1,320,000	1,320,000	127,414.42	725,731.81	0.00	594,268.19	54.98
200-4-0100-42033 Springs Industries	3,000	3,000	118.97	1,729.47	0.00	1,270.53	57.65
200-4-0100-42034 Joslyn Clark Controls,	1,000	1,000	62.28	457.92	0.00	542.08	45.79
200-4-0100-42035 Sewer Taps	110,000	110,000	6,551.67	63,861.69	0.00	46,138.31	58.06
200-4-0100-42036 Soliant Llc Sewer	40,000	40,000	2,311.77	21,447.30	0.00	18,552.70	53.62
200-4-0100-42038 Septic Tank Fees	40,000	40,000	0.00	29,554.00	0.00	10,446.00	73.89
200-4-0100-42039 MUSC Health Lancaster	98,000	98,000	4,092.32	48,301.29	0.00	49,698.71	49.29
200-4-0100-42040 MFG Companies Sewer	15,000	15,000	232.30	5,195.39	0.00	9,804.61	34.64
200-4-0100-42041 Lanc. Co W/S District	650,000	650,000	0.00	401,554.83	0.00	248,445.17	61.78
200-4-0100-42042 WSD - Ft Lawn Sewer	110,000	110,000	19,281.57	129,790.92	0.00 (	19,790.92)	117.99
200-4-0100-42046 Sale of Assets	5,000	5,000	0.00	30,508.00	0.00 (	25,508.00)	610.16
200-4-0100-42047 Insurance Proceeds	0	0	18,744.00	18,744.00	0.00 (	18,744.00)	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	302,358	302,358	0.00	234,862.01	0.00	67,495.99	77.68
200-4-0100-42066 Miscellaneous Credits	10,000	10,000	0.00	13,426.18	0.00 (	3,426.18)	134.26
200-4-0100-42068 Grant Proceeds	3,750,000	3,750,000	0.00	132,571.00	0.00	3,617,429.00	3.54
200-4-0100-42069 County Reimbursements	50,000	50,000	4,891.14	29,057.12	0.00	20,942.88	58.11
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	11,728.00	76,730.00	0.00	63,270.00	54.81
200-4-0100-42090 Carryover-Cip Allocati	540,382	540,382	0.00	0.00	0.00	540,382.00	0.00
200-4-0100-42091 Carryover - Other	1,335,000	1,335,000	0.00	0.00	0.00	1,335,000.00	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	21,700.00	0.00 (	21,700.00)	0.00
<b>TOTAL REVENUES</b>	<b>14,137,740</b>	<b>14,137,740</b>	<b>660,552.09</b>	<b>5,097,633.02</b>	<b>0.00</b>	<b>9,040,106.98</b>	<b>36.06</b>

210-Solid Waste Fund

210-4-0100-46066 Miscellaneous Credits	9,000	9,000	0.00	8,773.56	0.00	226.44	97.48
210-4-0100-46100 Residential Garbage	1,080,000	1,080,000	93,060.00	603,385.00	0.00	476,615.00	55.87
210-4-0100-46200 Commercial Garbage	666,500	666,500	60,932.50	367,746.50	0.00	298,753.50	55.18
210-4-0100-46300 Recycling Sales	25,869	25,869	2,021.72	17,928.41	0.00	7,940.59	69.30
210-4-0100-46400 Interest on Savings	41,191	41,191	0.00	13,870.24	0.00	27,320.76	33.67
210-4-0100-46500 Miscellaneous	25,000	25,000	2,274.57	13,902.44	0.00	11,097.56	55.61
210-4-0100-46510 Sale of Assets	10,000	10,000	0.00	0.00	0.00	10,000.00	0.00
210-4-0100-46600 Insurance Proceeds	0	0	8,843.65	168,953.65	0.00 (	168,953.65)	0.00
210-4-0100-46700 Roll-Off Containers	60,000	60,000	2,660.00	33,483.00	0.00	26,517.00	55.81
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	1,556,000	1,556,000	111,968.70	689,028.07	0.00	866,971.93	44.28
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	3,144.09	22,306.58	0.00	7,693.42	74.36
210-4-0100-46800 Carryover - Cip	755,000	755,000	0.00	0.00	0.00	755,000.00	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
<b>TOTAL REVENUES</b>	<b>4,258,560</b>	<b>4,258,560</b>	<b>284,905.23</b>	<b>1,939,377.45</b>	<b>0.00</b>	<b>2,319,182.55</b>	<b>45.54</b>

# Fund Expenditure Summary

AS OF: JANUARY 31ST, 2024  
% OF YEAR COMPLETED: 58.33

## 100-General Fund

EXPENDITURE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR-TO-DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
Mayor & Council	100,587	100,587	7,681.39	54,057.42	( 4,167.16)	50,696.74	49.60
City Administrator	275,532	275,532	21,960.67	157,726.02	519.80	117,286.18	57.43
Grounds Maintenance	398,684	398,684	37,887.58	247,634.29	46,841.49	104,208.22	73.86
Human Resources	277,631	277,631	20,567.83	141,532.85	7,444.20	128,653.95	53.66
Finance	259,951	259,951	22,956.00	146,495.60	1,960.83	111,494.57	57.11
Information Technology	799,119	799,119	68,804.06	470,097.44	105,626.74	223,394.82	72.04
Legal Services	35,594	35,594	4,543.58	14,477.73	5,475.00	15,641.27	56.06
General Expense	1,855,925	1,855,925	205,327.10	1,189,124.13	191,281.07	475,519.80	74.38
See Lancaster	89,180	89,180	4,032.48	9,002.76	21,497.00	58,680.24	34.20
Police	5,647,745	5,647,745	375,201.42	2,516,740.07	72,798.68	3,058,206.25	45.85
Victim's Services	31,759	31,759	0.00	12,076.87	0.00	19,682.13	38.03
Court Admin	415,998	415,998	42,857.19	223,576.82	3,215.77	189,205.41	54.52
Fire	2,639,081	2,639,081	224,183.54	1,454,927.63	33,621.83	1,150,531.54	56.40
Street Division	834,128	834,128	49,567.03	438,360.44	5,708.10	390,059.46	53.24
Vehicle Maintenance	131,636	131,636	12,599.23	61,425.65	6,299.01	63,911.34	51.45
Building Official	379,998	379,998	33,802.80	245,540.41	8,364.29	126,093.30	66.82
Parks & Playgrounds	180,600	180,600	9,365.33	66,615.74	67,860.27	46,123.99	74.46
Comm Service Grants	222,000	222,000	0.00	15,000.00	0.00	207,000.00	6.76
Debt Service	0	0	0.00	0.00	0.00	0.00	0.00
CIP Expenditures	5,264,800	5,264,800	487,996.95	1,303,154.22	727,816.06	3,233,829.72	38.58
<b>TOTAL EXPENDITURES</b>	<b>19,839,948</b>	<b>19,839,948</b>	<b>1,629,334.18</b>	<b>8,767,566.09</b>	<b>1,302,162.98</b>	<b>9,770,218.93</b>	<b>50.75</b>

## 110-Hospitality Tax Fund

EXPENDITURE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR-TO-DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
Hospitality	717,310	717,310	22,615.26	174,485.41	129,042.26	413,782.33	42.31
If Hospitality	38,718	38,718	3,163.80	21,312.84	0.00	17,405.16	55.05
See Lancaster	56,398	56,398	4,751.35	34,684.14	8.24	21,705.62	61.51
Events Management	405,727	405,727	38,785.26	186,192.79	74,626.10	144,908.11	64.28
Performing Arts	82,150	82,150	0.00	60,102.43	0.00	22,047.57	73.16
<b>TOTAL EXPENDITURES</b>	<b>1,300,303</b>	<b>1,300,303</b>	<b>69,315.67</b>	<b>476,777.61</b>	<b>203,676.60</b>	<b>619,848.79</b>	<b>52.33</b>

## 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	341,928	341,928	30,317.42	193,394.36	3,403.99	145,129.65	57.56
Water Service	2,172,902	2,172,902	164,751.70	936,333.89	77,444.58	1,159,123.53	46.66
Ground Maintenance	48,091	48,091	4,104.70	26,955.31	0.00	21,135.69	56.05
Vehicle Maintenance	73,136	73,136	5,256.90	40,255.89	0.00	32,880.11	55.04
Information Technology	397,911	397,911	41,427.35	242,453.68	32,328.52	123,128.80	69.06
Utility Billing	261,471	261,471	22,498.49	167,508.50	17,746.16	76,216.34	70.85
Wastewater Treatment	1,534,077	1,534,077	133,052.80	657,277.09	342,642.56	534,157.35	65.18
Lift Station Mtn	128,000	128,000	3,598.72	18,727.12	0.00	109,272.88	14.63
Wastewater Collection	928,490	928,490	65,153.72	413,212.11	25,888.69	489,389.20	47.29
GR General Expense	1,333,545	1,333,545	77,653.85	683,831.21	145,092.57	504,621.22	62.16
Debt Service	1,242,807	1,242,807	0.00	326,242.85	0.00	916,564.15	26.25
EPA Projects	50,000	50,000	0.00	0.00	0.00	50,000.00	0.00
Capital Improvements	5,085,000	5,085,000	6,756.27	694,859.68	643,650.07	3,746,490.25	26.32
CIP Expenditures	540,382	540,382	161,396.95	596,144.93	10,000.00	( 65,762.93)	112.17
<b>TOTAL EXPENDITURES</b>	<b>14,137,740</b>	<b>14,137,740</b>	<b>715,968.87</b>	<b>4,997,196.62</b>	<b>1,298,197.14</b>	<b>7,842,346.24</b>	<b>44.53</b>

## 210-Solid Waste Fund

EXPENDITURE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR-TO-DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
General Expense	415,045	415,045	38,315.50	255,602.20	35,618.15	123,824.65	70.17
Solid Waste Admin	169,945	169,945	15,724.96	92,023.94	0.00	77,921.06	54.15
Information Technology	99,208	99,208	9,704.04	47,864.10	7,356.86	43,987.04	55.66
Residential Garbage	417,148	417,148	26,181.68	203,811.20	2,487.47	210,849.33	49.45
Recycling	112,145	112,145	10,650.75	56,035.08	1,297.75	54,812.17	51.12
Commercial Garbage	865,936	865,936	25,367.58	230,770.65	162,657.06	472,508.29	45.43
Transfer Station	1,052,405	1,052,405	74,371.46	511,551.98	14,052.87	526,800.15	49.94
Ground Maintenance	48,094	48,094	4,104.62	26,954.73	0.00	21,139.27	56.05
Vehicle Maintenance	144,914	144,914	10,513.54	77,575.44	0.00	67,338.56	53.53
Debt Service	178,720	178,720	0.00	43,632.02	43,632.02	91,455.96	48.83
CIP - Expense	755,000	755,000	10,400.00	289,022.55	395,681.23	70,296.22	90.69
<b>TOTAL EXPENDITURES</b>	<b>4,258,560</b>	<b>4,258,560</b>	<b>225,334.13</b>	<b>1,834,843.89</b>	<b>662,783.41</b>	<b>1,760,932.70</b>	<b>58.65</b>

Line Item Expenditure Detail

AS OF: JANUARY 31ST, 2024  
% OF YEAR COMPLETED: 58.33

		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	36,346.19	0.00	28,653.81	55.92
100-5-0110-51004	Fica	4,973	4,973	398.63	2,792.39	0.00	2,180.61	56.15
100-5-0110-51006	SC Retirement	12,064	12,064	1,025.44	7,574.26	0.00	4,489.74	62.78
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	310.00	3,775.20	750.00	4,174.80	52.01
100-5-0110-52015	Printing And Advertisi	1,000	1,000	225.36	225.36	225.36	549.28	45.07
100-5-0110-52016	Subscriptions and Dues	100	100	100.00	364.28	0.00	464.28	364.28-
100-5-0110-52018	Special Contracts	1,500	1,500	0.00	378.00	5,368.00	6,490.00	332.67-
100-5-0110-52020	Materials And Supplies	2,100	2,100	89.79	1,252.86	55.12	792.02	62.28
100-5-0110-52021	Unclassified Expense	4,450	4,450	115.45	2,077.44	170.36	2,202.20	50.51
100-5-0120-51001	Salaries Regular	207,327	207,327	15,895.57	117,806.51	0.00	89,520.49	56.82
100-5-0120-51003	Overtime	2,000	2,000	0.00	640.86	0.00	1,359.14	32.04
100-5-0120-51004	Fica	16,014	16,014	1,137.96	8,779.48	0.00	7,234.52	54.82
100-5-0120-51006	SC Retirement	38,851	38,851	4,664.96	25,238.06	0.00	13,612.94	64.96
100-5-0120-52009	Clothing	100	100	0.00	64.38	0.00	35.62	64.38
100-5-0120-52010	Travel And Training	5,500	5,500	139.00	2,573.60	519.80	2,406.60	56.24
100-5-0120-52011	Operation Motor Vehicl	900	900	0.00	104.45	0.00	795.55	11.61
100-5-0120-52012	Communications	200	200	73.18	100.54	0.00	99.46	50.27
100-5-0120-52015	Printing And Advertisi	1,400	1,400	0.00	918.32	0.00	481.68	65.59
100-5-0120-52016	Subscriptions And Dues	1,440	1,440	50.00	1,189.75	0.00	250.25	82.62
100-5-0120-52020	Materials And Supplies	1,800	1,800	0.00	310.07	0.00	1,489.93	17.23
100-5-0121-51001	Salaries Regular	122,279	122,279	9,742.10	71,102.32	0.00	51,176.68	58.15
100-5-0121-51003	Overtime	2,500	2,500	4.30	103.45	0.00	2,396.55	4.14
100-5-0121-51004	Fica	9,546	9,546	712.57	5,319.83	0.00	4,226.17	55.73
100-5-0121-51006	SC Retirement	23,159	23,159	2,910.02	15,018.80	0.00	8,140.20	64.85
100-5-0121-52009	Clothing	3,000	3,000	0.00	816.90	1,538.70	644.40	78.52
100-5-0121-52011	Operation Motor Vehicl	13,500	13,500	31.34	3,305.55	0.00	10,194.45	24.49
100-5-0121-52017	Maint & Service Contra	181,200	181,200	22,886.76	141,230.72	44,065.55	4,096.27	102.26
100-5-0121-52018	Special Contracts	20,800	20,800	0.00	0.00	0.00	20,800.00	0.00
100-5-0121-52020	Materials And Supplies	19,500	19,500	602.09	5,291.44	1,237.24	12,971.32	33.48
100-5-0121-52042	Cemetery Internment	4,000	4,000	998.40	5,445.28	0.00	1,445.28	136.13
100-5-0122-51001	Salaries Regular	181,633	181,633	13,838.33	103,941.33	0.00	77,691.67	57.23
100-5-0122-51002	Salaries Special	7,250	7,250	0.00	0.00	0.00	7,250.00	0.00
100-5-0122-51003	Overtime	1,000	1,000	33.91	530.67	0.00	469.33	53.07
100-5-0122-51004	Fica	14,526	14,526	1,004.87	7,781.19	0.00	6,744.81	53.57
100-5-0122-51006	SC Retirement	35,242	35,242	4,259.37	22,153.50	0.00	13,088.50	62.86
100-5-0122-52009	Clothing	500	500	0.00	0.00	0.00	500.00	0.00
100-5-0122-52010	Travel And Training	16,950	16,950	0.00	1,665.26	0.00	15,284.74	9.82
100-5-0122-52011	Operation Motor Vehicl	3,000	3,000	0.00	559.02	0.00	2,440.98	18.63
100-5-0122-52012	Communications	500	500	85.98	279.51	0.00	220.49	55.90
100-5-0122-52015	Printing And Advertisi	7,500	7,500	0.00	1,279.42	6,862.28	641.70	108.56
100-5-0122-52016	Subscriptions And Dues	1,000	1,000	60.00	60.00	0.00	940.00	6.00
100-5-0122-52018	Special Contracts	1,530	1,530	173.90	615.80	228.20	686.00	55.16
100-5-0122-52020	Materials And Supplies	3,000	3,000	1,111.47	1,542.15	353.72	1,104.13	63.20
100-5-0122-52027	Educational Benefits	4,000	4,000	0.00	1,125.00	0.00	2,875.00	28.13
100-5-0130-51001	Salaries Regular	188,462	188,462	15,198.87	104,272.44	0.00	84,189.56	55.33
100-5-0130-51003	Overtime	1,500	1,500	13.97	55.87	0.00	1,444.13	3.72
100-5-0130-51004	Fica	14,532	14,532	1,140.80	8,075.21	0.00	6,456.79	55.57
100-5-0130-51006	SC Retirement	35,257	35,257	4,329.20	21,443.36	0.00	13,813.64	60.82
100-5-0130-52009	Clothing	300	300	136.20	136.20	0.00	163.80	45.40
100-5-0130-52010	Travel And Training	1,500	1,500	0.00	42.66	0.00	1,457.34	2.84
100-5-0130-52012	Communications	1,000	1,000	191.18	801.52	0.00	198.48	80.15
100-5-0130-52015	Printing And Advertisi	3,000	3,000	181.00	1,379.05	146.00	1,474.95	50.84
100-5-0130-52016	Subscriptions And Dues	900	900	195.00	510.00	0.00	390.00	56.67
100-5-0130-52018	Special Contracts	10,500	10,500	1,810.00	8,496.00	1,534.00	470.00	95.52
100-5-0130-52020	Materials And Supplies	2,500	2,500	121.78	1,257.82	280.83	961.35	61.55
100-5-0130-52021	Unclassified Expense	500	500	0.00	25.47	0.00	474.53	5.09
100-5-0135-51001	Salaries Regular	73,494	73,494	6,127.05	43,186.21	0.00	30,307.79	58.76
100-5-0135-51003	Overtime	1,000	1,000	0.00	312.63	0.00	687.37	31.26
100-5-0135-51004	Fica	5,699	5,699	448.59	3,276.10	0.00	2,422.90	57.49
100-5-0135-51006	SC Retirement	13,826	13,826	1,715.70	9,046.87	0.00	4,779.13	65.43
100-5-0135-52009	Clothing	800	800	82.04	82.04	0.00	717.96	10.26
100-5-0135-52010	Travel and Training	10,200	10,200	0.00	5,452.14	0.00	4,747.86	53.45
100-5-0135-52011	Operation Motor Vehicle	7,500	7,500	75.00	3,725.60	0.00	3,774.40	49.67
100-5-0135-52012	Communications	500	500	0.00	1.89	0.00	498.11	0.38
100-5-0135-52015	Printing and Advertisi	1,800	1,800	58.94	307.08	0.00	1,492.92	17.06
100-5-0135-52016	Subscriptions and Dues	2,000	2,000	499.98	1,203.81	0.00	796.19	60.19
100-5-0135-52017	Maint. & Serv. Contrac	550,000	550,000	50,917.94	302,385.28	101,845.03	145,769.69	73.50
100-5-0135-52018	Special Contracts	15,000	15,000	0.00	7,881.00	0.00	7,119.00	52.54
100-5-0135-52020	Materials and Supplies	13,500	13,500	0.00	3,170.30	118.08	10,211.62	24.36
100-5-0135-52034	Data Processing	23,800	23,800	0.00	8,132.40	3,300.00	12,367.60	48.04
100-5-0135-52046	Non Capital - IT	80,000	80,000	8,878.82	81,934.09	363.63	2,297.72	102.87
100-5-0140-51001	Salaries Regular	23,250	23,250	3,975.00	11,212.88	0.00	12,037.12	48.23
100-5-0140-51004	Fica	1,779	1,779	304.10	883.64	0.00	895.36	49.67
100-5-0140-51006	SC Retirement	4,315	4,315	264.48	1,706.21	0.00	2,608.79	39.54
100-5-0140-52010	Travel And Training	150	150	0.00	150.00	0.00	0.00	100.00
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	6,000	0.00	525.00	5,475.00	0.00	100.00
100-5-0150-51007	GASB 45 Contribution	50,000	50,000	50,000.00	50,000.00	0.00	0.00	100.00
100-5-0150-51008	Insurance	911,600	911,600	73,247.20	521,672.56	0.00	389,927.44	57.23
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	39,525	39,525	896.35	9,122.45	19,428.40	10,974.15	72.23
100-5-0150-52013	Electricity	26,000	26,000	2,741.70	15,146.66	0.00	10,853.34	58.26
100-5-0150-52014	Fuel for Heating/Water	41,000	41,000	6,364.35	24,952.34	0.00	16,047.66	60.86
100-5-0150-52016	Subscriptions and Dues	4,750	4,750	2,892.20	4,252.41	200.00	297.59	93.73
100-5-0150-52017	Maint. & Serv. Contrac	121,400	121,400	530.04	17,305.16	38,999.50	65,095.34	46.38
100-5-0150-52018	Special Contracts	32,750	32,750	8,502.21	15,893.99	66,584.29	49,728.28	251.84
100-5-0150-52019	Repairs And Maintenan	95,000	95,000	13,753.71	55,210.79	11,784.41	28,004.80	70.52
100-5-0150-52020	Materials And Supplies	2,000	2,000	39.54	388.15	242.76	1,369.09	31.55
100-5-0150-52021	Unclassified Expense	800	800	0.00	0.00	0.00	800.00	0.00
100-5-0150-52025	Bank Charges /Late Fee	10,000	10,000	0.00	1,408.48	0.00	8,591.52	14.08
100-5-0150-52026	Credit/Debit Charges	12,000	12,000	655.96	6,187.64	0.00	5,812.36	51.56
100-5-0150-52030	Special Proj - Springs	3,500	3,500	0.00	2,588.99	911.01	0.00	100.00

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	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR TO DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
100-5-0150-52035	SCMIT & SMRF	502,600	502,600	45,703.84	464,994.51	53,130.70	( 15,525.21) 103.09
100-5-0150-53029	Claims Fund	1,000	1,000	0.00	0.00	0.00	1,000.00 0.00
100-5-0162-52010	Travel and Training	2,250	2,250	0.00	1,459.40	0.00	790.60 64.86
100-5-0162-52012	Communications	130	130	0.00	0.00	0.00	130.00 0.00
100-5-0162-52015	Printing and Advertisi	22,250	22,250	0.00	0.00	21,497.00	753.00 96.62
100-5-0162-52016	Subscriptions and Dues	50	50	0.00	50.00	0.00	0.00 100.00
100-5-0162-52018	Special Contracts	5,000	5,000	0.00	0.00	0.00	5,000.00 0.00
100-5-0162-52020	Materials and Supplies	12,500	12,500	4,032.48	7,493.36	0.00	5,006.64 59.95
100-5-0162-52030	Spec Proj - Events	47,000	47,000	0.00	0.00	0.00	47,000.00 0.00
100-5-0210-51001	Salaries Regular	3,534,728	3,534,728	239,504.32	1,699,925.79	0.00	1,844,802.21 47.81
100-5-0210-51002	Salaries Special	30,000	30,000	1,726.98	15,054.41	0.00	14,945.59 50.18
100-5-0210-51003	Overtime	350,000	350,000	5,292.73	52,745.11	0.00	297,254.89 15.07
100-5-0210-51004	Fica	299,477	299,477	18,190.33	131,803.31	0.00	167,593.69 44.04
100-5-0210-51006	SC Retirement	816,840	816,840	78,720.58	395,947.13	0.00	420,892.87 48.47
100-5-0210-51122	Fringe Benefits & Test	9,350	9,350	0.00	5,999.00	5,707.00	( 2,356.00) 125.20
100-5-0210-52009	Clothing	64,600	64,600	3,477.91	15,974.33	23,491.37	25,134.30 61.09
100-5-0210-52010	Travel And Training	48,865	48,865	511.00	8,342.81	1,242.70	39,279.49 19.62
100-5-0210-52011	Operation Motor Vehicl	173,000	173,000	14,933.46	113,512.53	696.01	58,791.46 66.02
100-5-0210-52012	Communications	7,000	7,000	51.24	136.21	0.00	6,863.79 1.95
100-5-0210-52013	Electricity	25,000	25,000	1,613.32	17,726.77	0.00	7,273.23 70.91
100-5-0210-52014	Fuel for Heating/Water	0	0	495.89	1,119.29	0.00	( 1,119.29) 0.00
100-5-0210-52015	Printing And Advertisi	5,600	5,600	605.06	4,598.32	0.00	1,001.68 82.11
100-5-0210-52016	Subscriptions And Dues	48,675	48,675	490.00	17,678.00	15,615.00	15,382.00 68.40
100-5-0210-52018	Special Contracts	103,500	103,500	6,201.89	31,059.63	24,719.56	47,720.81 53.89
100-5-0210-52019	Repairs And Maintenanc	21,000	21,000	0.00	3,266.44	0.00	17,733.56 15.55
100-5-0210-52020	Materials And Supplies	62,110	62,110	1,302.39	5,591.55	1,143.50	55,374.95 10.84
100-5-0210-52021	Unclassified Expense	6,000	6,000	2,084.32	6,179.44	183.54	( 362.98) 106.05
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	0.00	18,000.00 0.00
100-5-0211-51001	Salaries Regular	21,202	21,202	0.00	7,455.24	0.00	13,746.76 35.16
100-5-0211-51004	Fica	1,622	1,622	0.00	566.97	0.00	1,055.03 34.95
100-5-0211-51006	SC Retirement	3,935	3,935	0.00	2,052.18	0.00	1,882.82 52.15
100-5-0211-52010	Travel And Training	1,800	1,800	0.00	1,965.40	0.00	( 165.40) 109.19
100-5-0211-52011	Operation Motor Vehicl	1,500	1,500	0.00	0.00	0.00	1,500.00 0.00
100-5-0211-52012	Communications	300	300	0.00	37.08	0.00	262.92 12.36
100-5-0211-52015	Printing And Advertisi	500	500	0.00	0.00	0.00	500.00 0.00
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	0.00	0.00	300.00 0.00
100-5-0220-51001	Salaries Regular	289,557	289,557	22,381.87	158,725.16	0.00	130,831.84 54.82
100-5-0220-51003	Overtime	4,000	4,000	96.75	3,087.34	0.00	912.66 77.18
100-5-0220-51004	Fica	22,457	22,457	1,672.08	12,308.74	0.00	10,148.26 54.81
100-5-0220-51006	SC Retirement	54,484	54,484	6,811.26	32,411.14	0.00	22,072.86 59.49
100-5-0220-52009	Clothing	700	700	0.00	0.00	0.00	700.00 0.00
100-5-0220-52010	Travel And Training	5,500	5,500	708.41	733.41	0.00	4,766.59 13.33
100-5-0220-52012	Communications	2,000	2,000	84.20	787.46	0.00	1,212.54 39.37
100-5-0220-52015	Printing And Advertisi	1,500	1,500	0.00	1,236.69	0.00	263.31 82.45
100-5-0220-52016	Subscriptions And Dues	1,500	1,500	0.00	600.00	0.00	900.00 40.00
100-5-0220-52018	Special Contracts	10,000	10,000	1,680.00	4,180.00	2,740.14	3,079.86 69.20
100-5-0220-52019	Repairs And Maintenanc	400	400	0.00	0.00	0.00	400.00 0.00
100-5-0220-52020	Materials And Supplies	5,500	5,500	12.58	1,486.42	424.72	3,588.86 34.75
100-5-0220-52021	Unclassified Expense	1,000	1,000	0.00	102.73	50.91	846.36 15.36
100-5-0220-52037	State Assessments	17,400	17,400	9,410.04	7,917.73	0.00	9,482.27 45.50
100-5-0230-51001	Salaries Regular	1,867,541	1,867,541	147,611.26	1,029,112.25	0.00	838,428.75 55.11
100-5-0230-51002	Salaries Special	1,200	1,200	0.00	285.50	0.00	914.50 23.79
100-5-0230-51003	Overtime	4,000	4,000	0.00	2,147.51	0.00	1,852.49 53.69
100-5-0230-51004	Fica	143,265	143,265	10,889.58	77,042.76	0.00	65,422.24 54.33
100-5-0230-51006	SC Retirement	397,770	397,770	49,965.19	239,718.47	0.00	158,051.53 60.27
100-5-0230-51122	Fringe Benefits & Test	8,600	8,600	0.00	4,722.80	8,600.00	( 4,722.80) 194.92
100-5-0230-52009	Clothing	43,350	43,350	2,686.93	12,196.61	6,425.91	24,727.48 42.96
100-5-0230-52010	Travel And Training	37,350	37,350	35.00	13,780.87	2,132.80	21,436.33 42.61
100-5-0230-52011	Operation Motor Vehicl	55,000	55,000	4,862.59	42,832.99	2,316.26	9,850.75 82.09
100-5-0230-52012	Communications	250	250	0.00	116.88	0.00	133.12 46.75
100-5-0230-52013	Electricity	750	750	27.12	194.63	0.00	555.37 25.95
100-5-0230-52014	Fuel for Heating/Water	375	375	0.00	0.00	0.00	375.00 0.00
100-5-0230-52015	Printing And Advertisi	2,500	2,500	128.89	387.07	0.00	2,112.93 15.48
100-5-0230-52016	Subscriptions And Dues	6,530	6,530	255.00	3,684.41	200.00	2,645.59 59.49
100-5-0230-52018	Special Contracts	3,750	3,750	1,776.06	5,026.06	1,723.94	( 3,000.00) 180.00
100-5-0230-52019	Repairs And Maintenanc	2,800	2,800	1,061.37	1,455.22	753.33	591.45 78.88
100-5-0230-52020	Materials And Supplies	61,850	61,850	4,884.55	20,553.58	11,424.85	29,871.57 51.70
100-5-0230-52021	Unclassified Expense	2,200	2,200	0.00	870.02	44.74	1,285.24 41.58
100-5-0320-51001	Salaries Regular	253,153	253,153	16,301.02	117,554.54	0.00	135,598.46 46.44
100-5-0320-51003	Overtime	2,000	2,000	19.83	946.08	0.00	1,053.92 47.30
100-5-0320-51004	Fica	19,519	19,519	1,211.30	8,968.60	0.00	10,550.40 45.95
100-5-0320-51006	SC Retirement	47,356	47,356	4,818.93	25,486.65	0.00	21,869.35 53.82
100-5-0320-52009	Clothing	3,500	3,500	176.99	985.20	1,694.10	820.70 76.55
100-5-0320-52011	Operation Motor Vehicl	70,000	70,000	43.13	32,227.73	514.00	37,258.27 46.77
100-5-0320-52015	Printing And Advertisi	500	500	0.00	0.00	0.00	500.00 0.00
100-5-0320-52018	Special Contracts	85,000	85,000	75.00	61,297.91	3,500.00	20,202.09 76.23
100-5-0320-52020	Materials And Supplies	37,600	37,600	0.00	7,917.58	0.00	29,682.42 21.06
100-5-0320-52021	Unclassified Expense	500	500	0.00	293.40	0.00	206.60 58.68
100-5-0320-52038	Street Lights	315,000	315,000	26,920.83	182,682.75	0.00	132,317.25 57.99
100-5-0330-51001	Salaries Regular	55,948	55,948	3,723.59	30,242.55	0.00	25,705.45 54.05
100-5-0330-51003	Overtime	2,000	2,000	139.76	970.55	0.00	1,029.45 48.53
100-5-0330-51004	Fica	4,433	4,433	280.82	2,325.50	0.00	2,107.50 52.46
100-5-0330-51006	SC Retirement	10,755	10,755	1,112.59	6,716.34	0.00	4,038.66 62.45
100-5-0330-52009	Clothing	4,000	4,000	178.16	1,677.77	2,163.75	158.48 96.04
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	869.66	4,181.15	875.00	10,943.85 31.60
100-5-0330-52013	Electricity	7,200	7,200	420.22	3,789.75	0.00	3,410.25 52.64
100-5-0330-52014	Fuel for Heating/Water	3,000	3,000	648.52	1,053.00	0.00	1,947.00 55.10
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	8,800	8,800	4,925.81	5,577.97	60.26	3,161.77 64.07
100-5-0330-52020	Materials And Supplies	16,500	16,500	300.10	4,695.56	3,200.00	8,604.44 47.85
100-5-0330-52021	Unclassified Expense	500	500	0.00	195.51	0.00	304.49 39.10
100-5-0410-51001	Salaries Regular	239,265	239,265	16,103.25	122,178.33	0.00	117,086.67 51.06
100-5-0410-51003	Overtime	1,000	1,000	0.00	305.16	0.00	694.84 30.52

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ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR TO DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED	
100-5-0410-51004 Fica	18,380	18,380	1,195.04	9,265.10	0.00	9,114.90	50.41
100-5-0410-51006 SC Retirement	44,593	44,593	5,341.05	26,265.38	0.00	18,327.62	58.90
100-5-0410-52009 Clothing	1,300	1,300	0.00	0.00	0.00	1,300.00	0.00
100-5-0410-52010 Travel And Training	4,000	4,000	0.00	523.06	0.00	3,476.94	13.08
100-5-0410-52011 Operation Motor Vehicl	8,000	8,000	24.24	1,576.63	0.00	6,423.37	19.71
100-5-0410-52012 Communications	5,500	5,500	181.96	1,146.46	0.00	4,353.54	20.84
100-5-0410-52015 Printing And Advertisi	5,300	5,300	5.68	1,608.31	108.00	3,583.69	32.38
100-5-0410-52016 Subscriptions And Dues	1,060	1,060	107.99	107.99	0.00	952.01	10.19
100-5-0410-52018 Special Contracts	46,000	46,000	9,743.31	79,639.39	7,795.29 (	41,434.68)	190.08
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	697.60	1,947.68	397.13	1,255.19	65.13
100-5-0410-52021 Unclassified Expense	1,000	1,000	402.68	976.92	63.87 (	40.79)	104.08
100-5-0510-52017 Maint & Service Contra	90,600	90,600	7,548.33	52,838.31	37,860.27 (	98.58)	100.11
100-5-0510-52018 Special Contracts	60,000	60,000	1,000.00	8,325.00	30,000.00	21,675.00	63.88
100-5-0510-52019 Repairs And Maintenanc	20,000	20,000	817.00	5,452.43	0.00	14,547.57	27.26
100-5-0510-53035 Capital Expenses	10,000	10,000	0.00	0.00	0.00	10,000.00	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 Façade Grants	219,000	219,000	0.00	15,000.00	0.00	204,000.00	6.85
100-5-0910-53100 Capital Outlay - Cash	5,264,800	5,264,800	487,996.95	1,303,154.22	727,816.06	3,233,829.72	38.50
110-5-1100-51008 Insurance	6,100	6,100	513.56	3,511.52	0.00	2,588.48	57.57
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
110-5-1100-52013 Electricity	0	0	46.96	446.73	0.00 (	446.73)	0.00
110-5-1100-52015 Printing And Advertisi	4,710	4,710	0.00	780.00	0.00	3,930.00	16.56
110-5-1100-52016 Subscriptions and Dues	1,700	1,700	375.00	401.95	0.00	1,298.05	23.64
110-5-1100-52017 Maint & Service Contra	116,600	116,600	6,235.50	34,572.50	77,599.25	4,428.25	96.20
110-5-1100-52018 Special Contracts	278,000	278,000	2,600.00	60,566.70	13,796.31	203,636.99	26.75
110-5-1100-52019 Repairs And Maintenanc	20,000	20,000	0.00	8,303.49	500.00	11,196.51	44.02
110-5-1100-52020 Materials And Supplies	77,000	77,000	1,494.63	21,218.11	28,694.15	27,087.74	64.82
110-5-1100-52021 Unclassified Expense	0	0	0.00	54.94	0.00 (	54.94)	0.00
110-5-1100-52025 Bank Charges/Late Fees	0	0	0.00	9.37	0.00 (	9.37)	0.00
110-5-1100-52026 Credit/Debit Charges	0	0	209.36	1,733.39	0.00 (	1,733.39)	0.00
110-5-1100-52030 Special Projects	62,100	62,100	11,140.25	42,886.71	8,452.55	10,760.74	82.67
110-5-1135-51001 Salaires Regular	30,177	30,177	2,321.22	16,441.67	0.00	13,735.33	54.48
110-5-1135-51003 Overtime	500	500	0.00	68.87	0.00	431.13	13.77
110-5-1135-51004 Fica	2,347	2,347	168.47	1,231.39	0.00	1,115.61	52.47
110-5-1135-51006 SC Retirement	5,694	5,694	674.11	3,570.91	0.00	2,123.09	62.71
110-5-1162-51001 Salaries Regular	41,997	41,997	3,446.72	25,251.04	0.00	16,745.96	60.13
110-5-1162-51003 Overtime	1,500	1,500	0.00	769.51	0.00	730.49	51.30
110-5-1162-51004 Fica	3,328	3,328	287.05	2,105.64	0.00	1,222.36	63.27
110-5-1162-51006 SC Retirement	8,073	8,073	1,017.58	5,773.09	0.00	2,299.91	71.51
110-5-1162-52009 Clothing	100	100	0.00	64.38	0.00	35.62	64.38
110-5-1162-52016 Subscription & Dues	150	150	0.00	0.00	0.00	150.00	0.00
110-5-1162-52020 Materials & Supplies	1,250	1,250	0.00	720.48	8.24	521.28	58.30
110-5-1163-51001 Salaires Regular	44,980	44,980	3,633.00	25,740.26	0.00	19,239.74	57.23
110-5-1163-51002 City Events Staff	20,000	20,000	1,556.25	8,868.75	0.00	11,131.25	44.34
110-5-1163-51003 Overtime	3,000	3,000	348.71	1,621.92	0.00	1,378.08	54.06
110-5-1163-51004 Fica	5,200	5,200	286.70	2,033.37	0.00	3,166.63	39.13
110-5-1163-51006 SC Retirement	12,617	12,617	1,058.59	5,847.30	0.00	6,769.70	46.34
110-5-1163-52009 Clothing	600	600	0.00	64.38	0.00	535.62	10.73
110-5-1163-52010 Travel and Training	1,500	1,500	0.00	53.46	0.00	1,446.54	3.56
110-5-1163-52011 Operation Motor Vehicl	200	200	24.24	755.18	357.26 (	912.44)	556.22
110-5-1163-52012 Communications	1,070	1,070	0.00	1.26	0.00	1,068.74	0.12
110-5-1163-52015 Printing and Advertisi	34,000	34,000	763.63	7,647.53	10,437.00	15,915.47	53.19
110-5-1163-52016 Subscriptions and Dues	360	360	0.00	57.99	0.00	302.01	16.11
110-5-1163-52020 Materials and Supplies	3,200	3,200	0.00	260.34	1,517.09	1,422.57	55.54
110-5-1163-52030 Special Projects - Eve	199,000	199,000	31,114.14	115,579.55	44,653.25	38,767.20	80.52
110-5-1163-52032 Special Proj - Red Ros	80,000	80,000	0.00	17,661.50	17,661.50	44,677.00	44.15
110-5-1164-52012 Communications	550	550	0.00	0.00	0.00	550.00	0.00
110-5-1164-52015 Printing and Advertisi	4,000	4,000	0.00	0.00	0.00	4,000.00	0.00
110-5-1164-52018 Special Contracts	11,600	11,600	0.00	0.00	0.00	11,600.00	0.00
110-5-1164-52020 Materials and Supplies	5,700	5,700	0.00	102.43	0.00	5,597.57	1.80
110-5-1164-52021 Unclassified Expense	60,000	60,000	0.00	60,000.00	0.00	0.00	100.00
110-5-1164-52040 Admissions Tax	300	300	0.00	0.00	0.00	300.00	0.00
115-5-0911-52017 Maint. & Serv. Contrac	42,000	42,000	12,802.41	30,070.81	3,152.00	8,777.19	79.10
115-5-0911-52020 Materials and Supplies	1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
200-5-1201-51001 Salaires Regular	191,198	191,198	14,430.72	110,202.50	0.00	80,995.50	57.64
200-5-1201-51003 Overtime	1,000	1,000	0.00	121.52	0.00	878.48	12.15
200-5-1201-51004 Fica	14,703	14,703	1,046.23	8,219.94	0.00	6,483.06	55.91
200-5-1201-51006 SC Retirement	35,672	35,672	4,768.39	23,470.39	0.00	12,201.61	65.79
200-5-1201-52009 Clothing	500	500	145.89	172.88	0.00	327.12	34.58
200-5-1201-52010 Travel And Training	2,250	2,250	0.00	1,645.62	0.00	604.38	73.14
200-5-1201-52011 Operation Motor Vehicl	3,900	3,900	27.30	2,257.10	53.34	1,589.56	59.24
200-5-1201-52012 Communications	10,000	10,000	1,177.89	9,083.06	2,830.13 (	1,913.19)	119.13
200-5-1201-52013 Electricity	72,500	72,500	4,666.31	32,787.84	0.00	39,712.16	45.22
200-5-1201-52015 Printing And Advertisi	2,100	2,100	14.53	159.06	0.00	1,940.94	7.57
200-5-1201-52016 Subscriptions And Dues	3,605	3,605	3,607.00	3,607.00	0.00 (	2,000)	100.06
200-5-1201-52020 Materials And Supplies	4,000	4,000	408.20	713.38	385.53	2,901.09	27.47
200-5-1201-52021 Unclassified Expense	500	500	24.96	954.07	134.99 (	589.06)	217.81
200-5-1220-51001 Salaires Regular	419,276	419,276	27,295.06	202,791.05	0.00	216,484.95	48.37
200-5-1220-51003 Overtime	17,000	17,000	1,409.49	8,130.25	0.00	8,869.75	47.83
200-5-1220-51004 Fica	33,375	33,375	2,069.28	15,612.61	0.00	17,762.39	46.78
200-5-1220-51006 SC Retirement	80,973	80,973	8,062.60	47,208.25	0.00	33,764.75	58.30
200-5-1220-52009 Clothing	10,100	10,100	482.90	4,304.28	5,361.66	434.06	95.70
200-5-1220-52010 Travel And Training	10,500	10,500	0.00	4,000.62	0.00	6,499.38	38.10
200-5-1220-52011 Operation Motor Vehicl	59,400	59,400	242.74	39,420.07	357.27	19,622.66	66.97
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	0.00	0.00	300.00	0.00
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	21,558.78	59,297.33	0.00	34,202.67	63.42
200-5-1220-52018 Special Contracts	48,400	48,400	4,922.65	19,629.35	17,644.65	11,126.00	77.01
200-5-1220-52020 Materials And Supplies	610,678	610,678	24,627.04	136,174.29	31,837.23	442,666.48	27.51
200-5-1220-52021 Unclassified Expense	2,000	2,000	0.00	180.61	0.00	1,819.39	9.03
200-5-1220-52026 W/S District Payments	726,000	726,000	61,805.78	385,009.38	0.00	340,990.62	53.03
200-5-1220-53037 Utility Line Rep/Repl	60,000	60,000	12,275.38	14,575.80	22,243.77	23,180.43	61.37
200-5-1221-51001 Salaires Regular	36,854	36,854	3,000.26	20,955.04	0.00	15,898.96	56.86
200-5-1221-51003 Overtime	1,250	1,250	2.15	51.76	0.00	1,198.24	4.14

AS OF: JANUARY 31ST, 2024  
 % OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR TO DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
200-5-1221-51004 Fica	2,915	2,915	216.12	1,543.82	0.00	1,371.18	52.96
200-5-1221-51006 SC Retirement	7,072	7,072	886.17	4,404.69	0.00	2,667.31	62.28
200-5-1230-51001 Salaries Regular	55,948	55,948	3,723.68	30,243.13	0.00	25,704.87	54.06
200-5-1230-51003 Overtime	2,000	2,000	139.77	970.63	0.00	1,029.37	48.53
200-5-1230-51004 Fica	4,433	4,433	280.84	2,325.62	0.00	2,107.38	52.46
200-5-1230-51006 SC Retirement	10,755	10,755	1,112.61	6,716.51	0.00	4,038.49	62.45
200-5-1235-51001 Salaries Regular	81,862	81,862	6,192.21	46,570.47	0.00	35,291.53	56.89
200-5-1235-51003 Overtime	1,500	1,500	0.00	527.28	0.00	972.72	35.15
200-5-1235-51004 Fica	6,377	6,377	461.15	3,551.09	0.00	2,825.91	55.69
200-5-1235-51006 SC Retirement	15,472	15,472	2,109.91	10,021.59	0.00	5,450.41	64.77
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	80.00	399.00	( 479.00)	0.00
200-5-1235-52017 Maint & Service Contra	262,500	262,500	32,664.08	181,703.25	31,929.52	48,867.23	81.38
200-5-1235-52046 Non-Capital IP	30,000	30,000	0.00	0.00	0.00	30,000.00	0.00
200-5-1240-51001 Salaries Regular	155,831	155,831	11,958.97	89,148.71	0.00	66,682.29	57.21
200-5-1240-51003 Overtime	8,000	8,000	48.00	4,188.33	0.00	3,811.67	52.35
200-5-1240-51004 Fica	12,533	12,533	843.70	6,758.03	0.00	5,774.97	53.92
200-5-1240-51006 SC Retirement	30,407	30,407	3,695.37	19,903.62	0.00	10,503.38	65.46
200-5-1240-52009 Clothing	400	400	33.75	33.75	0.00	366.25	8.44
200-5-1240-52010 Travel And Training	1,200	1,200	0.00	275.00	0.00	1,475.00	22.92
200-5-1240-52012 Communications	1,600	1,600	8.19	1,180.71	0.00	419.29	73.79
200-5-1240-52015 Printing And Advertisi	500	500	0.00	149.45	0.00	350.55	29.89
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	5,749.49	44,300.55	17,320.32	( 16,120.87)	135.43
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	161.02	2,098.77	425.84	2,475.39	50.49
200-5-1240-52021 Unclassified Expense	0	0	0.00	21.58	0.00	( 21.58)	0.00
200-5-1250-51001 Salaries Regular	232,712	232,712	20,850.17	147,665.28	0.00	85,046.72	63.45
200-5-1250-51003 Overtime	3,500	3,500	863.18	3,952.09	0.00	( 452.09)	112.92
200-5-1250-51004 Fica	18,070	18,070	1,603.64	11,406.94	0.00	6,663.06	63.13
200-5-1250-51006 SC Retirement	43,841	43,841	6,049.69	31,811.69	0.00	12,029.31	72.56
200-5-1250-52009 Clothing	3,500	3,500	1,021.49	1,579.87	74.81	1,845.32	47.28
200-5-1250-52010 Travel And Training	6,000	6,000	0.00	3,746.15	0.00	2,253.85	62.44
200-5-1250-52011 Operation Motor Vehicl	23,900	23,900	413.46	10,505.75	5,607.86	7,786.39	67.42
200-5-1250-52012 Communications	0	0	0.00	37.41	0.00	( 37.41)	0.00
200-5-1250-52013 Electricity	318,000	318,000	43,490.48	160,318.97	0.00	157,681.03	50.41
200-5-1250-52015 Printing And Advertisi	500	500	0.00	67.68	0.00	432.32	13.54
200-5-1250-52016 Subscriptions And Dues	5,200	5,200	0.00	1,310.00	0.00	3,890.00	25.19
200-5-1250-52017 Maint. & Serv. Contrac	36,750	36,750	1,219.00	6,245.66	11,700.00	18,804.34	48.83
200-5-1250-52018 Special Contracts	55,000	55,000	456.50	10,088.95	9,511.55	35,399.50	35.64
200-5-1250-52019 Repairs And Maintenanc	156,535	156,535	20,910.72	74,742.41	76,392.08	5,400.51	96.55
200-5-1250-52020 Materials And Supplies	66,660	66,660	( 1,188.86)	15,810.87	18,816.39	32,032.74	51.95
200-5-1250-52021 Unclassified Expense	500	500	0.00	118.80	88.54	292.56	41.49
200-5-1250-52029 Solids Disposal	316,160	316,160	25,695.23	81,611.86	133,479.23	101,068.91	68.03
200-5-1250-52039 Lab Supplies	247,249	247,249	11,668.10	96,256.71	86,972.00	64,020.29	74.11
200-5-1252-52013 Electricity	31,000	31,000	3,464.34	17,715.43	0.00	13,284.57	57.15
200-5-1252-52019 Repairs And Maintenanc	92,000	92,000	134.38	1,011.69	0.00	90,988.31	1.10
200-5-1252-52020 Materials And Supplies	5,000	5,000	0.00	0.00	0.00	5,000.00	0.00
200-5-1260-51001 Salaries Regular	446,426	446,426	34,732.23	257,588.43	0.00	188,837.57	57.70
200-5-1260-51003 Overtime	17,000	17,000	1,741.08	9,613.22	0.00	7,386.78	56.55
200-5-1260-51004 Fica	35,452	35,452	2,638.55	19,922.21	0.00	15,529.79	56.19
200-5-1260-51006 SC Retirement	86,012	86,012	11,220.55	55,066.52	0.00	30,945.48	64.02
200-5-1260-52009 Clothing	8,300	8,300	419.88	4,313.73	3,833.80	152.47	98.16
200-5-1260-52010 Travel And Training	9,500	9,500	0.00	0.00	0.00	9,500.00	0.00
200-5-1260-52011 Operation Motor Vehicl	88,000	88,000	6,959.09	34,768.44	229.84	53,001.72	39.77
200-5-1260-52015 Printing And Advertisi	300	300	0.00	166.44	0.00	133.56	55.48
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	3,800	3,800	12.44	62.20	0.00	3,737.80	1.64
200-5-1260-52018 Special Contracts	7,000	7,000	0.00	1,740.04	0.00	5,259.96	24.86
200-5-1260-52019 Repairs And Maintenanc	10,500	10,500	4,318.70	10,915.75	0.00	( 415.75)	103.96
200-5-1260-52020 Materials And Supplies	144,800	144,800	3,111.20	19,055.13	7,389.68	118,355.19	18.26
200-5-1260-52021 Unclassified Expense	1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
200-5-1260-53037 Utility Line Rep/Repl	70,000	70,000	0.00	0.00	14,435.37	55,564.63	20.62
200-5-1270-51008 Insurance	237,400	237,400	21,018.84	185,513.80	0.00	51,886.20	78.14
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	260.72	3,660.56	8,903.84	1,855.60	87.13
200-5-1270-52016 Subscriptions And Dues	125	125	0.00	134.73	0.00	( 9.73)	107.78
200-5-1270-52017 Maint. & Serv. Contrac	52,000	52,000	0.00	6,212.61	21,987.39	23,800.00	54.23
200-5-1270-52018 Special Contracts	38,700	38,700	1,213.00	5,138.00	61,348.00	( 27,886.00)	171.80
200-5-1270-52020 Materials And Supplies	8,000	8,000	256.54	2,488.73	687.36	4,823.91	39.70
200-5-1270-52022 Replacement Fnd W/S 50	500,000	500,000	0.00	0.00	0.00	500,000.00	0.00
200-5-1270-52025 Bank Charges/Late Fees	1,000	1,000	0.00	161.90	0.00	838.10	16.19
200-5-1270-52026 Credit/Debit Charges	115,000	115,000	28,810.43	105,380.44	28,024.75	( 18,405.19)	116.00
200-5-1270-52035 SMIT & SMIRF	311,900	311,900	21,179.30	323,561.00	24,141.23	( 35,802.23)	111.48
200-5-1270-53029 Claims Fund	3,000	3,000	0.00	0.00	0.00	3,000.00	0.00
200-5-1270-58080 Nulla Bonas	50,000	50,000	4,915.02	51,579.44	0.00	( 1,579.44)	103.16
200-5-1290-54054 Contingent Fund	300,000	300,000	0.00	0.00	0.00	300,000.00	0.00
200-5-1290-54055 Depreciation Fund	300,000	300,000	0.00	0.00	0.00	300,000.00	0.00
200-5-1290-54092 Interest Expense	65,269	65,269	0.00	31,248.69	0.00	34,020.31	47.88
200-5-1290-57097 SRF 4 - Waste Lines	30,889	30,889	0.00	30,888.46	0.00	0.54	100.00
200-5-1290-57098 SRF 5 - 2007 WTP	330,631	330,631	0.00	164,902.52	0.00	165,728.48	49.88
200-5-1290-57103 SRF 6 - Erwin Farms EP	109,699	109,699	0.00	48,343.78	0.00	61,355.22	44.07
200-5-1290-57104 SRF Loan #7 - 2017 Not	106,319	106,319	0.00	50,859.40	0.00	55,459.60	47.84
200-5-1291-52018 Special Contracts	50,000	50,000	0.00	0.00	0.00	50,000.00	0.00
200-5-1292-52018 Special Contracts	985,000	985,000	6,756.27	442,759.44	53,413.82	488,826.74	50.37
200-5-1292-53041 Capital Improvements	4,100,000	4,100,000	0.00	252,100.24	590,236.25	3,257,663.51	20.54
200-5-1295-53100 Capital Outlay - Cash	540,382	540,382	161,396.95	596,144.93	10,000.00	( 65,762.93)	112.17
210-5-3000-51008 Insurance	164,700	164,700	12,718.00	103,885.10	0.00	60,814.90	63.08
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	260.72	1,370.24	6,130.80	2,168.96	77.57
210-5-3000-52016 Subscriptions & Dues	125	125	0.00	134.73	0.00	( 9.73)	107.78
210-5-3000-52018 Special Contracts	4,450	4,450	4,669.60	5,479.00	9,407.00	( 10,436.00)	334.52
210-5-3000-52019 Repairs and Maintenanc	5,000	5,000	0.00	7,086.12	200.00	( 2,286.12)	145.72
210-5-3000-52020 Materials And Supplies	8,000	8,000	256.54	2,621.53	687.36	4,691.11	41.36
210-5-3000-52025 Bank Charges/Late Fee	100	100	0.00	93.71	0.00	6.29	93.71
210-5-3000-52026 Credit/Debit Charges	12,000	12,000	2,240.73	4,882.22	0.00	7,117.78	40.69
210-5-3000-52032 Res Garbage Repl. Fund	36,000	36,000	0.00	0.00	0.00	36,000.00	0.00

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	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR TO DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
210-5-3000-52033 Com Garbage Repl. Fund	36,000	36,000	0.00	0.00	0.00	36,000.00	0.00
210-5-3000-52035 SCMIT & SMIRF	127,000	127,000	16,690.55	116,408.02	19,192.99 (	8,601.01)	106.77
210-5-3000-58080 Nulla Bonas	10,000	10,000	1,479.96	13,641.53	0.00 (	3,641.53)	136.42
210-5-3001-51001 Salaries Regular	93,640	93,640	7,168.92	53,457.03	0.00	40,182.97	57.09
210-5-3001-51003 Overtime	1,000	1,000	0.00	11.77	0.00	988.23	1.18
210-5-3001-51004 Fica	7,240	7,240	527.82	4,032.73	0.00	3,207.27	55.70
210-5-3001-51006 SC Retirement	17,565	17,565	2,135.05	11,380.41	0.00	6,184.59	64.79
210-5-3001-52009 Clothing	400	400	0.00	0.00	0.00	400.00	0.00
210-5-3001-52011 Operation Motor Vehicl	5,500	5,500	0.00	574.44	0.00	4,925.56	10.44
210-5-3001-52012 Communications	1,000	1,000	18.75	112.71	0.00	887.29	11.27
210-5-3001-52013 Electricity	22,500	22,500	1,667.69	13,369.49	0.00	9,130.51	59.42
210-5-3001-52014 Fuel for Heating/Water	12,500	12,500	3,835.16	6,952.83	0.00	5,547.17	55.62
210-5-3001-52015 Printing and Advertisi	1,200	1,200	0.00	190.46	0.00	1,009.54	15.87
210-5-3001-52017 Maint & Svc Contracts	900	900	293.52	1,134.29	0.00 (	234.29)	126.03
210-5-3001-52020 Materials and Supplies	2,000	2,000	78.05	360.00	0.00	1,640.00	18.00
210-5-3001-52021 Unclassified Expense	1,000	1,000	0.00	447.78	0.00	552.22	44.78
210-5-3001-53035 Capital Expense	3,500	3,500	0.00	0.00	0.00	3,500.00	0.00
210-5-3035-51001 Salaries Regular	30,170	30,170	2,321.22	16,441.67	0.00	13,728.33	54.50
210-5-3035-51003 Overtime	500	500	0.00	68.87	0.00	431.13	13.77
210-5-3035-51004 Fica	2,346	2,346	168.46	1,231.33	0.00	1,114.67	52.49
210-5-3035-51006 SC Retirement	5,692	5,692	674.00	3,570.51	0.00	2,121.49	62.73
210-5-3035-52017 Maint. & Serv. Contrac	40,500	40,500	6,540.36	26,551.72	7,356.86	6,591.42	83.72
210-5-3035-52046 Non Capital - IT	20,000	20,000	0.00	0.00	0.00	20,000.00	0.00
210-5-3100-51001 Salaries Regular	167,509	167,509	11,302.12	89,306.92	0.00	78,202.08	53.31
210-5-3100-51003 Overtime	7,000	7,000	370.55	2,524.19	0.00	4,475.81	36.06
210-5-3100-51004 Fica	13,350	13,350	825.83	6,664.64	0.00	6,685.36	49.92
210-5-3100-51006 SC Retirement	32,389	32,389	3,361.78	20,779.83	0.00	11,609.17	64.16
210-5-3100-52009 Clothing	3,400	3,400	213.36	1,701.98	1,111.38	586.64	82.75
210-5-3100-52011 Operation Motor Vehicl	161,000	161,000	9,886.45	81,700.89	1,376.09	77,923.02	51.60
210-5-3100-52016 Subscriptions and Dues	500	500	0.00	0.00	0.00	500.00	0.00
210-5-3100-52020 Materials And Supplies	7,000	7,000	221.59	1,132.75	0.00	5,867.25	16.18
210-5-3100-53035 Capital Expense	25,000	25,000	0.00	0.00	0.00	25,000.00	0.00
210-5-3110-51001 Salaries Regular	48,834	48,834	3,887.10	28,663.56	0.00	20,170.44	58.70
210-5-3110-51003 Overtime	1,000	1,000	0.00	33.32	0.00	966.68	3.33
210-5-3110-51004 Fica	3,812	3,812	292.28	2,206.59	0.00	1,605.41	57.89
210-5-3110-51006 SC Retirement	9,249	9,249	1,395.36	6,382.06	0.00	2,866.94	69.00
210-5-3110-52009 Clothing	650	650	36.84	230.25	256.59	163.16	74.90
210-5-3110-52011 Operation Motor Vehicl	40,000	40,000	4,794.32	15,532.80	768.28	23,698.92	40.75
210-5-3110-52020 Materials and Supplies	8,600	8,600	244.85	2,986.50	272.88	5,340.62	37.90
210-5-3200-51001 Salaries Regular	40,269	40,269	4,118.78	24,066.37	0.00	16,202.63	59.76
210-5-3200-51003 Overtime	1,000	1,000	35.08	274.61	0.00	725.39	27.46
210-5-3200-51004 Fica	3,157	3,157	292.38	1,875.97	0.00	1,281.03	59.42
210-5-3200-51006 SC Retirement	7,660	7,660	945.03	4,999.29	0.00	2,660.71	65.26
210-5-3200-52009 Clothing	650	650	0.00	0.00	450.00	200.00	69.23
210-5-3200-52011 Operation Motor Vehicl	130,000	130,000	605.51	39,330.32	628.63	90,041.05	30.74
210-5-3200-52018 Special Contracts	600,000	600,000	19,370.80	136,845.77	161,578.43	301,575.80	49.74
210-5-3200-52020 Materials And Supplies	20,200	20,200	0.00	19,003.38	0.00	1,196.62	94.08
210-5-3200-53035 Capital Expense	63,000	63,000	0.00	4,374.94	0.00	58,625.06	6.94
210-5-3300-51001 Salaries Regular	471,674	471,674	40,213.83	276,670.52	0.00	195,003.48	58.66
210-5-3300-51003 Overtime	50,000	50,000	1,832.69	9,587.53	0.00	40,412.47	19.18
210-5-3300-51004 Fica	39,908	39,908	3,035.42	20,768.55	0.00	19,139.45	52.04
210-5-3300-51006 SC Retirement	96,823	96,823	11,888.23	60,646.30	0.00	36,176.70	62.64
210-5-3300-52009 Clothing	4,500	4,500	306.08	2,386.40	1,093.08	1,020.52	77.32
210-5-3300-52011 Operation Motor Vehicl	330,000	330,000	13,254.50	133,815.30	144.85	196,039.85	40.59
210-5-3300-52013 Electricity	1,000	1,000	96.51	502.79	0.00	497.21	50.28
210-5-3300-52018 Special Contracts	17,000	17,000	0.00	1,204.00	11,296.00	4,500.00	73.53
210-5-3300-52019 Repairs And Maintenanc	25,000	25,000	3,517.00	4,909.00	1,450.00	18,641.00	25.44
210-5-3300-52020 Materials And Supplies	10,500	10,500	227.20	1,061.59	68.94	9,369.47	10.77
210-5-3300-53035 Capital Expense	6,000	6,000	0.00	0.00	0.00	6,000.00	0.00
210-5-3321-51001 Salaries Regular	36,856	36,856	3,000.26	20,955.04	0.00	15,900.96	56.86
210-5-3321-51003 Overtime	1,250	1,250	2.15	51.76	0.00	1,198.24	4.14
210-5-3321-51004 Fica	2,915	2,915	216.09	1,543.41	0.00	1,371.59	52.95
210-5-3321-51006 SC Retirement	7,073	7,073	886.12	4,404.52	0.00	2,668.48	62.27
210-5-3330-51001 Salaries Regular	111,819	111,819	7,447.29	57,557.21	0.00	54,261.79	51.47
210-5-3330-51003 Overtime	3,000	3,000	279.55	1,934.54	0.00	1,065.46	64.48
210-5-3330-51004 Fica	8,784	8,784	561.56	4,651.03	0.00	4,132.97	52.95
210-5-3330-51006 SC Retirement	21,311	21,311	2,225.14	13,432.66	0.00	7,878.34	63.03
210-5-3400-54092 Interest Expense	3,961	3,961	0.00	1,285.64	986.57	1,688.79	57.36
210-5-3400-57102 2017A Lease Purchase	89,768	89,768	0.00	0.00	0.00	89,768.00	0.00
210-5-3400-57103 2020 First Citizens Le	84,991	84,991	0.00	42,346.38	42,645.45 (	0.83)	100.00
210-5-3500-53100 Capital Outlay - Cash	755,000	755,000	10,400.00	289,022.55	395,681.23	70,296.22	90.69

**FY24 Budget Transfers**

No Budget Transfers for the month of January 2024



**RESOLUTION R24-08**

**A RESOLUTION AUTHORIZING THE SUBMISSION AND ACCEPTANCE OF A SOUTH CAROLINA DEPARTMENT OF PUBLIC SAFETY HIGHWAY JUSTICE ASSISTANCE GRANT FOR THE FUNDING OF ONE GANG INVESTIGATOR POSITION AND RELATED EQUIPMENT**

**WHEREAS**, recently the City of Lancaster has seen an significant increase in shooting and gang related crimes; and

**WHEREAS**, the South Carolina Department of Public Safety, Office of Highway Safety and Justice Programs administers the federally-funded Justice Assistance Grant (JAG) Program, which funds may be used to provide additional personnel, equipment, supplies, and training for criminal justice purpose; and

**WHEREAS**, the City of Lancaster Police Department will submit an application for the funding of one Gang Investigator, with the rank of Detective Sergeant, in the amount of \$225,000 to augment personnel costs, uniforms, undercover vehicle upfitting, weapons, Kevlar vest, travel and training, and a universal forensic extraction device in an effort to reduce gang activities; and

**WHEREAS**, grants made under the JAG Program require a 10% cash match of total line-item costs; and

**WHEREAS**, the City Council of the City of Lancaster deems it in the best interest of the City to authorize the submission of an application to the JAG Program for said available funds.

**NOW THEREFORE, BE IT RESOLVED**, by the Mayor and Council of the City of Lancaster, South Carolina, in Council assembled, that the Lancaster Police Chief is hereby authorized to submit, and, if approved, accept JAG funding and to execute on the City’s behalf all documents related thereto.

**DONE IN MEETING ASSEMBLED** on the 12<sup>th</sup> day of March 2024, and to become effective March 12, 2024.

Requested by:

Yeas \_\_\_\_\_ Nays \_\_\_\_\_

Police Chief

\_\_\_\_\_  
T. Alston DeVenny, Mayor

Approved as to Form:

\_\_\_\_\_  
Mitch Norrell, City Attorney

\_\_\_\_\_  
Tracy Rabon, City Clerk



**CITY OF LANCASTER**  
**Human Resources Department**

PO Box 1149 - 216 South Catawba Street  
 Lancaster, SC 29721

www.lancastercitysc.com

Angela Roberson: 803-577-1545 Susan Berry: 803-289-1456

March 12, 2024

TO: Mayor DeVenny and City Council  
 City Administrator, Flip Hutfles

From: Angela Roberson, Human Resources Director

Re: Proposed Policy Revisions to Section 5.02 of the Personnel Policy

Upon thoroughly reviewing personnel policy section 5.02 -Salary Increases, specifically subsection B, I made a few observations.

The policy currently states that employees demoted for *any reason* shall be reduced to a level in the lower grade no greater than the level at which the employee was paid in the grade from which demotion occurs. **This does not address employees who may apply for and voluntarily accept a position in a lower paygrade.**

I contend that there is a distinct difference between a disciplinary demotion and a voluntary reassignment. Our current practice in which we use a formula to determine an employee's new payrate when being demoted or reassigned to a lower pay grade for non-disciplinary reasons, often places that employee at the minimum of the lower pay grade.

I do not believe our current policies support the practice of forcing an employee to take a prescribed cut in salary when they accept a position in a lower pay grade as noted below.

**Personnel policy section 4.05** states that The City Administrator, interdepartmentally, or department heads, within their department, have the authority to reassign an employee to another position within the same or lower salary grade. Such action is permitted when reassignment is logical to develop an employee's potential for greater responsibility; when it is determined an employee can be better used elsewhere in the City, or when reassignment is determined to be in the City's best interest.

See attached Personnel Policy Section 5.02 referencing proposed changes which have been reviewed and approved by our Labor Attorney, Mike Malone.

The intent of this proposed policy change is to allow current, in-house employees the opportunity to be considered for positions which may be in a lower grade, by using the same application process as external candidates. This allows us to negotiate pay based on the employee's qualifications instead of compensating them based on a formula.

The Administrative Services Standing Committee recommends approval of resolution R24-09.

RESOLUTION R24-09

A RESOLUTION AMENDING SECTION 5.02 OF THE CITY OF LANCASTER PERSONNEL POLICY MANUAL

WHEREAS, on July 12, 2004, the City of Lancaster City Council adopted a personnel policy manual known as the "City of Lancaster Personnel Policy Manual"; and

WHEREAS, said manual sets forth those policies pertaining to compensation, salary increases, decreases, promotions, demotions, disciplinary actions, and related matters; and

WHEREAS, it is City Council's intention to amend section 5.02 of the Personnel Policy Manual to allow employees to voluntarily accept a position in a lower pay grade while still being paid a market rate salary; and

WHEREAS, City Council finds that the City needs to amend the Personnel Policy Manual to more effectively meet employee hiring, retention and other vital City needs.

NOW THEREFORE, BE IT RESOLVED, by the Mayor and Council of the City of Lancaster, South Carolina, in Council assembled, that Section 5.02 of the City of Lancaster Personnel Policy Manual regarding salary increases, is hereby amended, as attached hereto, and included herein by reference.

DONE IN MEETING ASSEMBLED on the 12<sup>th</sup> day of March 2024, and to become effective March 12<sup>th</sup>, 2024.

Yeas, \_\_\_\_\_ Nays, \_\_\_\_\_

Requested by:

\_\_\_\_\_  
Human Resources Director

\_\_\_\_\_  
T. Alston DeVenny, Mayor

Approved as to form:

\_\_\_\_\_  
Mitch Norrell, City Attorney

\_\_\_\_\_  
Tracy Rabon, Municipal Clerk

# City of Lancaster

## Personnel Policy Manual

### DISCLAIMER

THIS IS NOT A CONTRACT OF EMPLOYMENT. EMPLOYMENT REMAINS "AT WILL" AND MAY BE TERMINATED BY EITHER PARTY AT ANY TIME, WITH OR WITHOUT NOTICE OR REASON.

#### F. A second conviction of reckless driving in a three-year period

The accumulation of nine (9) points under the South Carolina Department of Motor Vehicle's license point system will cause the appropriate department head to review the driving history of the employee and make a written recommendation to the City Administrator to continue or deny the employee the privilege of operating a City motor vehicle.

Nothing in this policy shall preclude a more stringent review of driver history information, where mandated by various state agencies (such as the South Carolina Criminal Justice Academy or the Fire Academy) or when the City determines that doing so would be in the City's best interests.

#### 4.14 New Employee Processing and Orientation

It is City policy to provide an orientation program for all new employees. The program is designed to welcome new employees, to help them feel "part of the team," to provide general information about employment with the City, to complete necessary paperwork related to employment with the City, and to help them understand the City's general expectations.

### SECTION 5 COMPENSATION

#### 5.01 Employment Rates

The City maintains a position classification and compensation plan composed of specific job descriptions and pay grades. Employees shall be compensated at a pay rate not less than the minimum amount established for the pay grade for the position to which they are regularly and officially assigned. If the employee possesses training or experience substantially in excess of the minimum required by the appropriate position specification, the City Administrator may, based on written recommendation of the department head, authorize a starting salary between the pay grade's minimum and mid-point.

#### 5.02 Salary Increases

In no instance will an employee receive more than the maximum amount established for the position and grade to which they are assigned. Regular full-time and regular part-time employees are eligible for pay increases.

# City of Lancaster

## Personnel Policy Manual

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The Merit System is developed as part of this plan to allow the City latitude in recommending deserving employees monetary rewards for exceptional motivation, adaptability, and productive performance. This increase is normally available for all regular full-time employees when performance "meets expectations at an acceptable level of competence" as recorded in a performance appraisal rating form after the required introductory period has been successfully completed and when the financial condition of the City (as determined by the City) permits such increases.

The City Administrator may approve merit increases for an employee who meets the criteria described above. Such recommendations will be submitted to the City Administrator for consideration and approval. Merit increases will be considered based on demonstrated performance, potential, the financial policies of the City, and other economic considerations.

No individual will receive more than one merit increase during any fiscal year. No merit increase may be granted to an employee which would cause the employee to exceed the maximum pay in that pay grade.

Merit increases which are approved by the City Administrator will be effective at the beginning of a pay period to be determined by the City Administrator.

The City Council may, from time to time, approve a general pay adjustment for all employees to be effective on a date determined by City Council.

The City may, upon appropriate notification of economic changes, approve a cost of living adjustment or other modification to the Compensation (Pay) Plan's salary schedule by adjusting to each pay grades salary range, i.e., the minimum salary, the mid-point salary, and the maximum salary.

A. An annual evaluation period will be established by the City Administrator. Performance evaluation scores for such period, or probationary or other special evaluation scores awarded, will form the basis of any general performance-based compensation increase.

B. Employees who are promoted to a higher-level position shall receive a salary increase amounting to the greater of the minimum salary of the grade to which the employee is promoted or six percent (6%) of current salary. Promotions will take effect at the beginning of a pay period unless the Human Resources Director authorizes otherwise with the consent and approval of the City Administrator.

~~Compensation for employees who are demoted for any reason shall be reduced to a level in the lower grade no greater than the level at which the employee was paid in the grade from which demotion occurs.~~

# City of Lancaster

## Personnel Policy Manual

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- C. An employee temporarily assigned or appointed (as interim) to a position in a higher salary grade shall receive a six percent (6%) salary increase for all hours worked in the higher-grade position provided the duration of such assignment exceeds eighty (80) hours for non-exempt positions and thirty (30) working days for exempt positions. Payment is retroactive to date assigned or appointed. No salary increase shall be given for temporary assignments in a higher-grade non-exempt position for duration of eighty (80) hours or less or thirty (30) or fewer days in an exempt position.
- D. Compensation for employees who are demoted for disciplinary reasons will result in a reduction of salary to a level in the lower grade no greater than the level at which the employee was paid in the grade from which demotion occurs. To ensure consistency, a formula is used to determine the demoted employee's new pay rate.
- E. An employee who wishes to accept a position in a lower pay grade may request a voluntary reassignment by using the same application process as external candidates. A voluntary reassignment is not a disciplinary action and is made without using the above-referenced disciplinary procedures. If the employee possesses training or experience in excess of the minimum required by the appropriate position specification, a starting salary above the pay grade's minimum may be authorized.

### 5.03 Payroll Deductions

Deductions from an employee's paycheck are authorized as follows.

- A. Deductions shall be made (with or without employee authorization) for required social security, federal income tax, state income tax, and state retirement system withholdings or contributions. In addition, any deduction(s) ordered by a court of competent jurisdiction with which the City must comply will be made.
- B. Deductions may be made for employee or dependent portions of premiums related to the approved employee benefits plan, and in which full or partial City premium participation has been authorized, by City Council. Except as specifically authorized by formal action of City Council, deductions for any other insurance related premium amounts are prohibited.
- C. Deductions may be made for contributions to the United Way, but are not authorized for other or individual charitable contributions except as may be required by law.

### 5.04 Pay for On-Call Time

**RESOLUTION R24-10**

**A RESOLUTION ADOPTING THE CITY OF LANCASTER BUDGET GOALS FOR FISCAL YEAR 2024-2025**

**WHEREAS**, the City of Lancaster City Council has a fiduciary responsibility to ensure public funds are appropriately managed and for the best possible public benefit; and

**WHEREAS**, written and adopted budgetary goals have many benefits in assisting the City Council with financial management of the City, as well as focusing the efforts of the City Council and staff on specific plans of actions; and

**WHEREAS**, the Lancaster City Council held a workshop on February 20, 2024 to develop the 2024-2025 Budget Goals, which staff has prepared corresponding objectives, cost estimates, responsible actors, and action steps for said goals; and

**WHEREAS**, the City Council uses the Must Do, Should Do, and Could Do prioritization technique where the Must Do goals will receive a minimum of 60% of resources to implement, while the Should Do goals will receive no more than 20% of resources to implement, and the Could Do goals receives any remaining resources and effort.

**NOW THEREFORE, BE IT RESOLVED**, by the Mayor and Council of the City of Lancaster, South Carolina, in Council assembled, that the City of Lancaster Budget Goals for Fiscal Year 2024-2025, attached hereto as FY 2024-2025 Goals, is hereby adopted.

**DONE IN MEETING ASSEMBLED** on the 12<sup>th</sup> day of March 2024, and to become effective July 1, 2024.

Yeas \_\_\_\_\_ Nays \_\_\_\_\_

Requested by:

City Administrator \_\_\_\_\_

\_\_\_\_\_  
T. Alston DeVenny, Mayor

Approved as to form:

\_\_\_\_\_  
Mitch Norrell, City Attorney

\_\_\_\_\_  
Tracy Rabon, City Clerk

FY 2024-2025 GOALS

<b>Must Do Goal #1: Continue to Encourage Employees to Aspire to be the Best by Enhancing Workplace Motivation</b>			
Objective	Who	Cost	Actions
<ul style="list-style-type: none"> <li>To instill a culture of excellence and continuous improvement in the City workforce and recognizing that their accomplishments help establish the City's reputation of excellence by providing the necessary resources and rewards to the employees.</li> </ul>	City Administrator, Human Resource Director, & Finance Director	Unknown	<ul style="list-style-type: none"> <li>Find funding for new positions to lessen the workload of current employees.</li> <li>By July 2024 begin developing policy revisions to allow for on-call/standby pay.</li> <li>By August 2024 issue an RFQ for a Compensation &amp; Pay Study.</li> <li>For FY 24-25 Budget implement a 3% COLA, a 1% merit raise, and a onetime nonrecurring longevity bonus.</li> <li>Continue to provide funding for employees' training and development despite budget constraints.</li> </ul>

<b>Must Do Goal #2: Seek and Attract Private Investments That Support and Leverages Public Investment in Downtown</b>			
Objective	Who	Cost	Actions
<ul style="list-style-type: none"> <li>To facilitate catalytic projects that can achieve maximum benefit from major private and public investments.</li> </ul>	City Administrator & Marketing & Development Manager	\$400,000	<ul style="list-style-type: none"> <li>By July, 2024 implement a local Accommodations Tax to be used for augment public investments.</li> <li>By October 2024 present the finish engineer/architectural drawings for the farmers market.</li> <li>Provide \$400,000 to the Red Rose City Development Corporation to use for building rehabilitation grants.</li> <li>Secure funding from State and Federal Agencies.</li> <li>Create transparent pathways for development by properly identifying investment risks.</li> </ul>

<b>Must Do Goal #3: Hire a Senior Accountant</b>			
Objective	Who	Cost	Actions
<ul style="list-style-type: none"> <li>To help lessen current workload of the Finance Department and to ensure the City is meeting its fiduciary obligations.</li> </ul>	Finance Director & Human Resource Director	\$69,000	<ul style="list-style-type: none"> <li>By June 2024 review and revised the Senior Accountant job description position.</li> <li>By July 2024 post Senior Accountant position.</li> <li>By October 2024 position filled.</li> </ul>



FY 2024-2025 GOALS

<b>Should Do Goal #1: Replace the City's Aged Automated Meters with Advanced Metering Infrastructure</b>			
Objective	Who	Cost	Actions
<ul style="list-style-type: none"> <li>To allow the City's water consumption to be transmitted remotely, securely, and directly to the City and its customers on a daily basis which will allow real time alerts about possible leaks at residence/business and on City mains, and to further encourage better water use management with online and smart phone visibility and remote disconnects.</li> </ul>	Public Works Director & Finance Director	≈\$4.5 Mil	<ul style="list-style-type: none"> <li>By July 2024 begin research on the latest AMI system that uses cellular data.</li> <li>By October 2024 presentations made to Council on the AMI technology that suits the City's needs.</li> <li>By November 2024 RFP issued for selected AMI system.</li> <li>By January 2025 company selected.</li> <li>By March 2025 financing options presented to Finance Committee.</li> <li>By April 2025 bonding ordinance introduced to Council for adoption.</li> <li>By June 2025 replacement project begins.</li> </ul>

<b>Should Do Goal #2: Seek Additional Funding for Road Maintenance and Advocate for More Road Maintenance</b>			
Objective	Who	Cost	Actions
<ul style="list-style-type: none"> <li>To preserve roadway capacity, reduce crash potential, and to contributed to economic development and growth by having well maintained roads.</li> </ul>	Sanitation & Maintenance Operations Director	Unknown	<ul style="list-style-type: none"> <li>Work with the County Transportation Commission to ensure City and State secondary roads inside the city limits are being funded.</li> <li>Provide information to the public on the County's 1% Transportation Tax referendum.</li> <li>Investigate the possibility of implementing a vehicle fee for the City.</li> <li>Work with our State delegation on securing additional CTC funding.</li> <li>Advocate for additional funding.</li> </ul>

FY 2024-2025 GOALS

Should Do Goal #3: Replace the Main Street Waterline from Meeting Street to Emmons Street			
Objective	Who	Cost	Actions
<ul style="list-style-type: none"> <li>To provide improvements to the City's existing water distribution system by taking necessary proactive steps to replace an aged waterline in downtown to ensure existing and new businesses are provided best-in-class water service.</li> </ul>	Public Works Director & City Administrator	≈\$3.2 Mil	<ul style="list-style-type: none"> <li>Make the Main Street Waterline Replacement Project the #1 priority for the 2024 Needs Assessment List</li> <li>By August 2024 update the Preliminary Engineer Report and Opinion of Probable Construction Costs.</li> <li>By September 2024 working with the COG to find possible grant funding</li> <li>By October 2024 submit project to be considered for SRF loan funding.</li> <li>By spring 2025 pass Ordinance issuing revenue bond financing.</li> <li>By June 2025 project bid is advertised.</li> </ul>

FY 2024-2025 GOALS

<b>Could Do Goal #1: Purchase a Cellbrite Universal Forensic Extraction Device</b>			
Objective	Who	Cost	Actions
<ul style="list-style-type: none"> <li>To purchase an end-to-end platform to help the Special Operations teams to gather critical evidence which will help them close cases faster, smarter, and more defensibly.</li> </ul>	Police Chief	\$15,000	<ul style="list-style-type: none"> <li>By August 2024 IT Department ensures Cellbrite's platform is compatible with City's system and make require adjustment if needed.</li> <li>By October 2024 device is purchased and in operation.</li> </ul>

<b>Could Do Goal #2: Continue Supporting the Greenway Extension</b>			
Objective	Who	Cost	Actions
<ul style="list-style-type: none"> <li>To leverage public investments to ensure that the next extension of the Greenway from the Gillsbrook Underpass to the MUSC Health Medical Center is built.</li> </ul>	Finance Director	\$150,000	<ul style="list-style-type: none"> <li>By April 2024 inform the County that it is the City's intent to provide financial support to Greenway.</li> <li>By August 2024 payment issued.</li> </ul>

<b>Could Do Goal #3: Modify the Fire Department Paygrade to Match the Police Department Paygrade</b>			
Objective	Who	Cost	Actions
<ul style="list-style-type: none"> <li>To attract, recruit, and retain highly skilled and competent firefighters.</li> </ul>	Fire Chief & Human Resource Director	\$465,000	<ul style="list-style-type: none"> <li>By June 2024 develop a special firefighter compensation paygrade that avoids salary compression for the firefighter positions and that also matches the corresponding police department positions.</li> <li>By July 9, 2024 new paygrade takes effect.</li> </ul>

Agenda Item VIII.D

**City of Lancaster  
City Council Meeting  
March 12, 2024**

**TO:** City Council  
**SUBJECT:** Just Compensation  
**INITIATED BY:** City Administrator  
**PREPARED BY:** City Administrator

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**Background:** Due to the City not being able to secure upstream easements for the Taylor Street Drainage Project, the engineers had to modify the storm drain culverts headwalls on Miller Street, which in turn required redesigning the project downstream. One repercussions of the redesign is the drainage channel is shallower, necessitating the existing sewer line running on Taylor Street to be diverted through Jeanette Hunter's property. This requires the City to obtain a 1,833 s.f. permanent utility easement.

Jeanette Hunter has requested compensation for the permanent easement. Following CDBG rules, the City had the permanent utility easement appraised by Fred H. Belk and Associates, and a review appraisal to confirm and certify the validity of the valuation established by Tedford & Associates. The appraisal amount from Fred H. Belk and Associates is \$2,500 for the 1,833 s.f. permanent utility easement and the review appraisal amount is \$2,100.

Staff is recommending a just compensation amount of \$2,500.

**Financial:** The \$2,500 is not a CDBG reimbursable expense and will be paid as part of the City's project expense as well as the approximately \$70,000 to Duke Energy for the relocation and rerouting of electrical distribution lines.

**Policy Considerations:** Resolution R22-07 states in part that the City will provide any additional funds required for the completion of this project.

**Recommendations/Actions:** Approve Resolution R24-11.

**Attachments:** Resolution R24-11, appraisal report, and appraisal review report.

**RESOLUTION R24-11**

**A RESOLUTION AUTHORIZING THE ESTABLISHMENT OF JUST COMPENSATION FOR A PORTION OF PARCEL #0081B-0P-006.00**

**WHEREAS**, appraisal report by Fred H. Beck and Associates, LLC for parcel shown below was presented to the City of Lancaster Council for their review; and

**WHEREAS**, a review appraiser has confirmed and certified to the validity of the valuation established in the appraisal report; and

**WHEREAS**, all work performed to date is in compliance with the Final Government-wide Rule Implementing Changes to the Uniform Relocation Act (Public Law 100-17), State Law, and Grants Administration Policies and Procedures

**NOW THEREFORE, BE IT RESOLVED**, by the Mayor and Council of the City of Lancaster, South Carolina, in Council assembled, that just compensation is hereby established for the parcel of property to be acquired as follows:

Parcel #:	Address:	Just Compensation Amount:
0081B-0P-006.00 (portion of parcel, See attached map)	718 Taylor Street Lancaster, SC 29720	\$2,500.00

**DONE IN MEETING ASSEMBLED** on the 12<sup>th</sup> day of March 2024, and to become effective March 12, 2024.

Requested by: Yeas \_\_\_\_\_ Nays \_\_\_\_\_

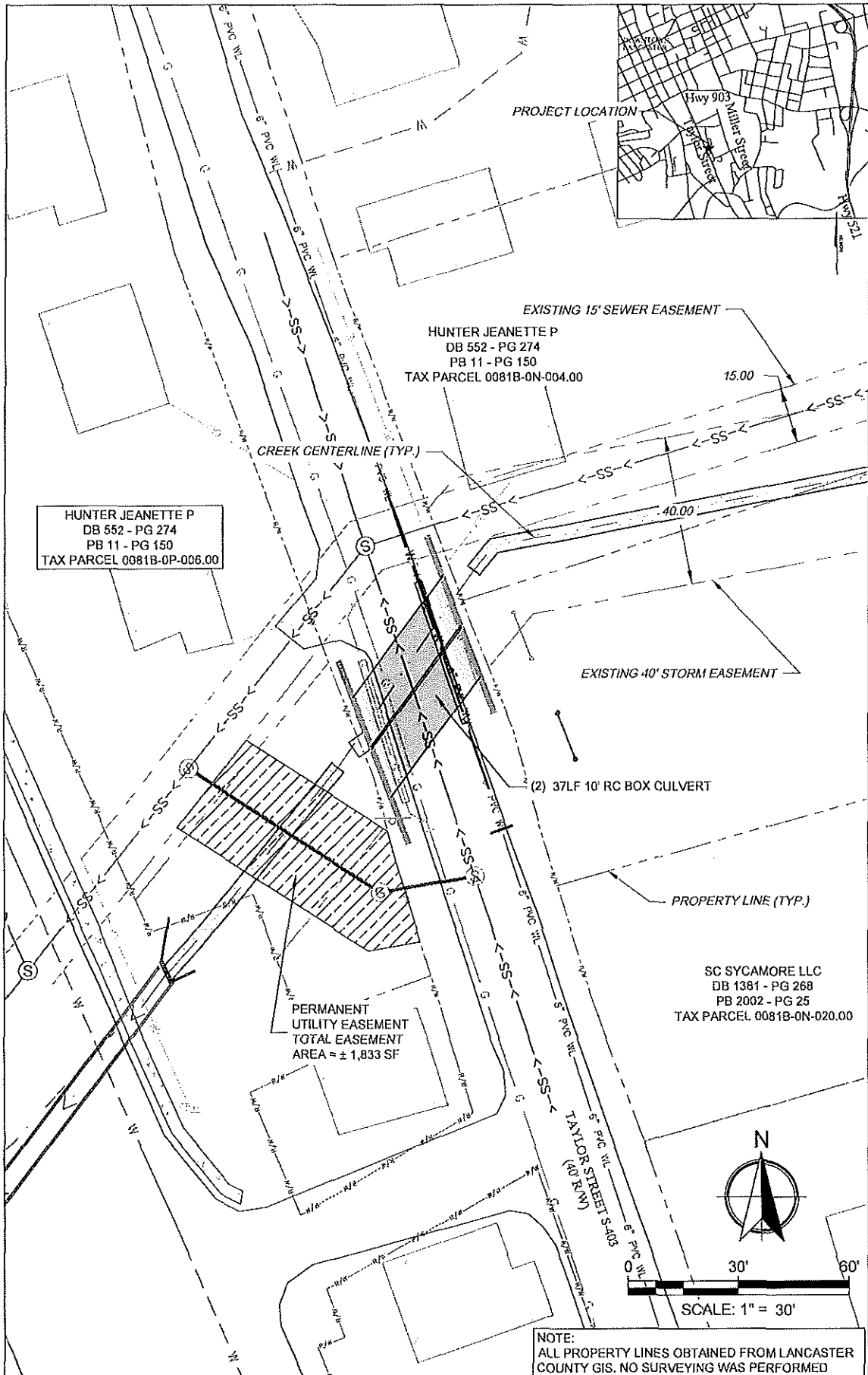
City Administrator \_\_\_\_\_

\_\_\_\_\_  
T. Alston DeVenny, Mayor

Approved as to Form:

\_\_\_\_\_  
Mitch Norrell, City Attorney

\_\_\_\_\_  
Tracy Rabon, City Clerk



SCALE:	1" = 30'
CHECKED BY:	MDC
DRAWN BY:	JAD
DATE:	10/31/2023

**keck+wood**  
COLLABORATION BY DESIGN  
keckwood.com

Taylor and Miller Street Culverts  
Tax Map # 0081B-0P-006.00  
Easement Exhibit  
JOB NUMBER: 226074

EXHIBIT NO.  
**E.7**



**FRED H. BECK AND ASSOCIATES, LLC**  
*Real Estate Appraisers  
& Consultants*

**APPRAISAL REPORT**

1,833 SF Permanent Sewer Easement  
718 (aka 720, 722, & 723) Taylor Street  
Lancaster, Lancaster County, South Carolina 29720

**PREPARED FOR**

City of Lancaster  
Attn: Steven "Flip" Huffles, City Administrator  
PO Box 1149  
216 South Catawba Street  
Lancaster, SC 29721

**DATE OF REPORT**

December 20, 2023

**EFFECTIVE DATE OF APPRAISAL**

"As Is" December 13, 2023

**APPRAISED BY**

FRED H. BECK & ASSOCIATES, LLC  
Fred H. Beck, Jr., MAI, CCIM  
Michael T. Slattery



FRED H. BECK AND ASSOCIATES, LLC  
Real Estate Appraisers  
& Consultants

December 20, 2023

City of Lancaster  
Attn: Steven "Flip" Huffles, City Administrator  
PO Box 1149  
216 South Catawba Street  
Lancaster, SC 29721

**REFERENCE:** 1,833 SF Permanent Sewer Easement  
718 (aka 720, 722, & 723) Taylor Street  
Lancaster, Lancaster County, South Carolina 29720

Dear Mr. Huffles:

As requested, we have inspected the above-mentioned property for the purpose of providing an opinion of its market value(s). Based on our inspection and analysis of the information obtained, it is our opinion that the market value of the subject property is summarized as follows:

**MARKET VALUE for "Sewer Easement" as of December 13, 2023 \$2,500**

*The following Hypothetical Condition is included in this assignment: The site that is to be crossed by the proposed easement is currently improved. In our opinion, the easement will have no effect on the value, utility, or marketability of the improvements. As such, we have not considered the value of the improvements in this valuation. Instead, only the value of the underlying land is impacted. As this is the only portion of the property that will be affected by the easement, we have chosen to only value the land, if vacant. As the land is not vacant, this constitutes a hypothetical value.*

This value conclusion is supported by the data and reasoning set forth in the attached narrative. Your attention is invited to the Assumptions and Limiting Conditions attached and made a part of this report. We certify that we have no present or contemplated future interest in the property appraised and that our fee for this assignment was in no way contingent upon the value conclusions supplied. This appraisal assignment was not based on a requested minimum valuation, specific valuation, or the approval of a loan.

This report complies with the *Uniform Standards of Professional Appraisal Practice (USPAP)* including the ethics and competency provisions, as promulgated by the Appraisal Standards Board of The Appraisal Foundation.

The undersigned hereby acknowledges considerable input, investigation, and analysis by Michael T. Slattery, who contributed to the information set forth in the attached narrative. Thank you for the opportunity to be of service and please let us know if you have any questions.

Respectfully Submitted,  
FRED H. BECK & ASSOCIATES, LLC

Fred H. Beck, Jr., MAI, CCIM  
State-Certified General Real Estate Appraiser  
S.C. Certificate No. CG1117

Michael T. Slattery  
State-Certified General Real Estate Appraiser  
S.C. Certificate No. CG8059



**CERTIFICATE OF THE APPRAISER / MAI**

I, **Fred H. Beck, Jr., MAI, CCIM**, certify that, to the best of my knowledge and belief:

1. The statements of facts contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported Assumptions and Limiting Condition, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
3. I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
4. I have no bias with respect to this property that is the subject of this report or to the parties involved with this assignment.
5. My engagement in this assignment was not contingent upon developing or reporting predetermined results.
6. My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
7. My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice* (USPAP), and with the requirements of the State of North Carolina for State Certified Appraisers. The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute.
8. The use of this report is subject to the requirement of the Appraisal Institute relating to review by its duly authorized representatives.
9. I have not made personal inspection of the property that is the subject of this report.
10. No one provided significant real property appraisal assistance to the person signing this certification, other than **Michael T. Slattery**.
11. As of the date of this report, **Fred H. Beck, Jr., MAI, CCIM** has completed the continuing education program for Designated Members of the Appraisal Institute.
12. I have not performed services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding the agreement to perform this assignment.

**12/20/2023****FRED H. BECK, JR., MAI, CCIM****DATE**

State-Certified General Real Estate Appraiser  
S.C. Certificate No. CG1117

## CERTIFICATE OF THE APPRAISER

I, **Michael T. Slattery**, certify that, to the best of my knowledge and belief:

1. The statements of facts contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported Assumptions and Limiting Condition, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
3. I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
4. I have no bias with respect to this property that is the subject of this report or to the parties involved with this assignment.
5. My engagement in this assignment was not contingent upon developing or reporting predetermined results.
6. My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
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8. The use of this report is subject to the requirement of the Appraisal Institute relating to review by its duly authorized representatives.
9. I have made personal inspection of the property that is the subject of this report.
10. No one provided significant real property appraisal assistance to the person signing this certification, other than **Fred H. Beck, Jr., MAI, CCIM**.
11. I have not performed services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding the agreement to perform this assignment.



**12/20/2023**

---

**MICHAEL T. SLATTERY**

**DATE**

State-Certified General Real Estate Appraiser  
S.C. Certificate No. CG8059

<b>SUMMARY OF IMPORTANT FACTS AND CONCLUSIONS</b> <b>1,833 SF Permanent Sewer Easement</b> <b>718 (aka 720, 722, &amp; 723) Taylor Street</b> <b>Lancaster County, South Carolina 29720</b>	
Property Location	718 (aka 720, 722, & 723) Taylor, Lancaster, Lancaster County, South Carolina 29720
Property Owner	JEANETTE P. HUNTER
Date of Report	December 20, 2023
Effective Date of Appraisal	December 13, 2023 ("As Is")
Property Rights Appraised	Fee Simple Interest
Zoning	B-3, General Business – City of Lancaster
Tax Map Reference	0081B-0P-006.00
Land Area	0.76 Acres; 33,106 SF
Improvements	Three single family dwellings
Present Use	Three single family dwellings
Highest and Best Use	Commercial development
Appraisal Procedures	Sales Comparison Approach
Extraordinary Assumption	The following hypothetical condition is included in this assignment: The site that is to be crossed by the proposed easement is currently improved. In our opinion, the easement will have no effect on the value, utility, or marketability of the improvements. As such, we have not considered the value of the improvements in this valuation. Instead, only the value of the underlying land is impacted. As this is the only portion of the property that will be affected by the easement, we have chosen to only value the land, if vacant. As the land is not vacant, this constitutes a hypothetical value.
SUMMARY OF VALUES	
<b>SALES COMPARISON APPROACH</b>	
LAND VALUE - Before	\$44,700
LAND VALUE – After	<u>\$42,200</u>
MARKET VALUE of EASEMENT	\$ 2,500
FINAL OPINION OF MARKET VALUE	
<b>FINAL MARKET VALUE – PERMANENT EASEMENT</b>	<b>\$ 2,500</b>

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## INTRODUCTION

### PROPERTY IDENTIFICATION

The property being appraised in this report consists of a proposed 1,833 square foot permanent sewer easement within a 0.76-acre (33,106 SF) parcel of land which is improved with three single family dwellings. The property is located on the east side of S Market Street and west side of Taylor Street, between Gooch Street and Tiny Street, in the City of Lancaster, Lancaster County, South Carolina 29720. The property has the address of 718 (aka 720, 722, & 723) Taylor Street, Lancaster, South Carolina 29720. The parcel number is 0081B-0P-006.00. Various exhibits further describing and/or depicting the subject property are included throughout the body of this report and in the addenda. An aerial tax plat of the subject property is presented below.



AERIAL TAX MAP

### PROPERTY HISTORY

According to the Lancaster County public records, the subject property appraised in this report is held in the ownership name JEANETTE P. HUNTER. The current owner acquired the subject property, along with 28 other properties, from JEANETTE P. HUNTER and OLGA K. HUNTER on December 31, 2009 for \$0. This was a non-arm's length transaction.

We have been requested to provide an opinion of market value for the area within the sewer line easement for the City of Lancaster. The residential dwellings are not part of this assignment. The City Administrator informed us that the subject property owner has asked

to be compensated for the sewer line to cross the property. No compensation amount has been agreed upon as of the effective date of this report.

We are unaware of any sales transactions over the previous three years. We are not aware of any current contracts or offers for sale.

**DATE OF REPORT**

The date of this report is December 20, 2023.

**DATE OF INSPECTION**

The subject was physically inspected on December 13, 2023.

**VALUES REPORTED**

Values are typically reported on the basis of one or more of the following situations.

Market Value "As Is" on the Appraisal Date: Market Value "As Is" on the appraisal date is an opinion of the market value of a property in the condition observed upon inspection and as it physically and legally exists without hypothetical conditions, assumptions, or qualifications as of the date the appraisal is prepared.

Prospective Value Upon Completion of Construction: Prospective value "upon completion" of construction is the prospective future value of a property on the date that construction, conversion, or rehabilitation is completed, based upon market conditions forecast to exist as of that completion date. The opinion of value at this stage of value should be stated in current dollars as of a current date.

Prospective Value Upon Reaching Stabilized Occupancy: Prospective value "upon reaching stabilized occupancy" is the prospective future value of a property when all improvements have been physically constructed and the property has been leased to its optimum level of long-term occupancy at the market rent level. The opinion of value at this stage of value should be stated in current dollars as of a current date.

Retrospective Market Value: A retrospective value is an opinion of value that is provided as of a specific historic date, utilizing data and market perceptions as of that historic date.

For this appraisal, we have developed an "As Is" market value opinion of the subject.

**EFFECTIVE DATE OF VALUE**

The effective date of date of the "As Is" value is December 13, 2023.

**INTENDED USE/USER OF REPORT**

The intended user of this appraisal is **CITY OF LANCASTER**. The intended use is for internal planning.

**DEFINITION OF "MARKET VALUE"**

This appraisal was developed to provide an opinion of "market value" of the subject. The following definition of market value is approved by the Office of the Comptroller of the Currency of the United States of America and by the Office of Thrift Supervision in compliance with Title XI of the Financial Institutions Reform Recovery and Enforcement Act (FIRREA). For the purposes of this analysis, market value is defined as follows:

"The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- 1) Buyer and seller are typically motivated.
- 2) Both parties are well informed or well advised, and acting in what they consider their own best interests.
- 3) A reasonable time is allowed for exposure in the open market.
- 4) Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
- 5) The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale."<sup>1</sup>

**PROPERTY RIGHTS APPRAISED**

The three primary types of property rights that may be appraised are defined as follows:

**FEE SIMPLE INTEREST**

Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat.

**LEASED FEE INTEREST**

The ownership interest held by the lessor, which includes the right to receive the contract rent specified in the lease plus the reversionary right when the lease expires.

**LEASEHOLD INTEREST**

The right held by the lessee to use and occupy real estate for a stated term and under the conditions specified in the lease.<sup>2</sup>

Herein, we will provide an opinion of value of the **FEE SIMPLE INTEREST** of the subject.

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<sup>1</sup> Code of Federal Regulations (CFR), Title 12, §34.42(g), 55 Federal Register 34696, August 24, 1990, as amended at 57 Federal Register 12202, April 9, 1992; 59 Federal Register 29499, June 7, 1994.

<sup>2</sup> The Dictionary of Real Estate Appraisal, 7th ed. Chicago, IL: The Appraisal Institute, 2022. Page 105.

**TYPE OF REPORT**

According to the Uniform Standards of Professional Appraisal Practice, Standards Rule 2-2, each written appraisal report must be prepared under one of the following options:

**APPRAISAL REPORT**

The minimum content of an Appraisal Report is to *summarize* the scope of work, information analyzed, appraisal methods and techniques employed, and the reasoning that supports the analyses, opinions, and conclusions.<sup>3</sup>

**RESTRICTED APPRAISAL REPORT**

The minimum content of the Restricted Appraisal Report is to *state* the scope of work and the appraisal methods and techniques employed; *state* the value opinion(s) and conclusion(s) reached; and *reference* the appraiser's workfile.<sup>4</sup>

The reporting option utilized must be consistent with the intended use of the appraisal and prominently stated within the report. This appraisal is prepared as an **APPRAISAL REPORT**.

**SPECIAL APPRAISAL INSTRUCTIONS**

There have been no special appraisal instructions for this assignment.

**APPRAISER COMPETENCY**

Fred H. Beck, Jr., MAI, CCIM and Michael T. Slattery, both South Carolina Certified General Real Estate Appraisers, have been appraising vacant land for over 20 years combined. During this time, Mr. Beck, Mr. Slattery, and Fred H. Beck & Associates, LLC, have appraised numerous vacant land parcels in South Carolina and North Carolina. Therefore, we have met the requirements of the USPAP Competency Provision.

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<sup>3</sup> *Uniform Standards of Professional Appraisal Practice*, 2020-2021 ed. Washington, DC: The Appraisal Foundation. 2020. Standards Rule 2-2(a), Pages 20-22, Lines 589-640.

<sup>4</sup> *Uniform Standards of Professional Appraisal Practice*, 2020-2021 ed. Washington, DC: The Appraisal Foundation. 2020. Standards Rule 2-2(b), Pages 22-23, Lines 641-689.



**SCOPE OF WORK**

The report must contain sufficient information to allow intended users to understand the scope of work performed. The following steps were completed for this assignment:

1. We identified the subject.
2. We understood and clearly stated the intended use and user of the report.
3. We applied appropriate appraisal methodology in accordance with USPAP.
4. We analyzed the comparable data to arrive at a probable range of value via each approach utilized.
5. We reconciled the results of each approach into a credible final opinion of value, as defined herein; and
6. We estimated a reasonable exposure time and marketing time associated with the value opinion.

As part of these specific steps, we conducted several independent analyses. In addition to data compiled by Fred H. Beck & Associates, LLC on a regular basis, the investigations undertaken, and major data sources utilized are discussed in the following paragraphs.

**LEGAL CONSTRAINTS**

The subject property is situated in the City of Lancaster, Lancaster County, South Carolina, and is subject to the provisions of the City of Lancaster's Zoning Ordinance. According to the City of Lancaster zoning records, the subject property is zoned **B-3, General Business**. There appear to be no legal constraints which would negatively impact the value or marketability of the subject property.

**AREA AND NEIGHBORHOOD ANALYSIS**

An inspection of the surrounding neighborhood was conducted on December 13, 2023. Information on the surrounding area was obtained from various publications, our files, and discussions with real estate professionals familiar with the area.

**SITE DESCRIPTION AND ANALYSIS**

The site was inspected on December 13, 2023, and photographs of the subject property were taken at that time. In addition, tax and legal descriptions were also researched around this time.

**IMPROVEMENT DESCRIPTION AND ANALYSIS**

There are three single family dwellings; however, they are not part of this assignment. We are only valuing the land to determine the market value for the area within the proposed 1,833 SF permanent sewer easement.

**COST APPROACH**

The cost approach is typically not germane when appraising the area within a proposed permanent sewer easement such as the subject. Therefore, we have not developed a cost approach.

**INCOME APPROACH**

The Income Approach is not applicable as the proposed permanent sewer easement will not be income producing. Therefore, we have not developed an income approach.

**SALES COMPARISON APPROACH**

Several land sales were researched, verified, and used as a basis of comparison with the subject property. Sources researched included various brokers, other appraisers, national data services (CoStar & Loopnet), and internal databases of Fred H. Beck & Associates. This valuation will be based on a price per square foot analysis. As we are to provide an opinion of value for the Fee Simple Interest in the subject property, we rely on this form of analysis.

**EXTRAORDINARY ASSUMPTIONS**

There are no extraordinary assumptions in this assignment.

**HYPOTHETICAL CONDITIONS**

The following hypothetical condition is included in this assignment: The site that is to be crossed by the proposed easement is currently improved. In our opinion, the easement will have no effect on the value, utility, or marketability of the improvements. As such, we have not considered the value of the improvements in this valuation. Instead, only the value of the underlying land is impacted. As this is the only portion of the property that will be affected by the easement, we have chosen to only value the land as vacant. Since the land is not vacant, this constitutes a hypothetical value.

**JURISDICTIONAL EXCEPTIONS**

There are no jurisdictional exceptions that apply to this assignment.

**SUPPLEMENTAL STANDARDS**

This firm has an executed engagement letter from the client, a copy of which is included in the addenda of this report.

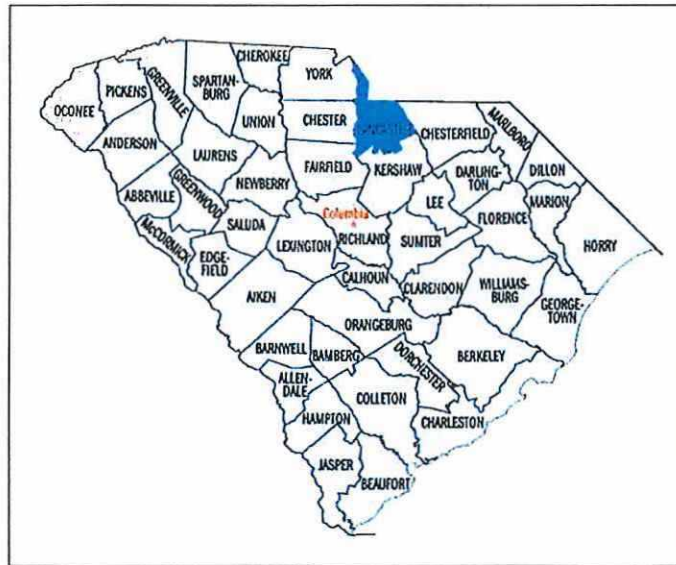
**TESTIMONY, CONSULTATION, COMPLETION OF CONTRACT FOR REPORT SERVICES**

The contract for report, consultation, or analytical service is fulfilled and the total fee payable upon completion of the report, unless otherwise specified. **FRED H. BECK & ASSOCIATES, LLC** or those assisting in preparation of the report, will not be asked, or required to give testimony in court or hearing because of having made the report, in full or in part, nor engage in post report consultation with client or third parties except under separate and special arrangement and at an additional fee. If testimony or deposition is required because of any subpoena, the client shall be responsible for any additional time, fees, and charges, regardless of issuing party.

### AREA PROFILE LANCASTER COUNTY, SOUTH CAROLINA

#### INTRODUCTION

The value of real property is directly related to economic and demographic forces within its metropolitan area. Those forces are analyzed by the appraiser and used in determining appreciation/depreciation, the highest and best use of the site, and reconciliation into a final opinion of value. The metropolitan components of the local market that influence property values are discussed within the following narrative.



#### LOCATION

Lancaster County is located in northern South Carolina, just south of the Charlotte MSA. Lancaster County is situated midway along the Atlantic Coast and is considered part of the Southeastern United States. The major cities within this general section of the nation and their approximate distances from Lancaster County are shown in the following table.

LANCASTER COUNTY • DISTANCE TO SELECT CITIES		
Columbia, SC	Southwest	54 miles
Florence, SC	Southeast	61 miles
Greenville, SC	Southwest	106 miles
Charleston, SC	Southeast	149 miles

SOURCE: Synergos Technologies, Inc. | www.ersys.com

**POPULATION**

The following statistics at the town and county levels are available through Claritas, LLC. Current estimates and future projections are based on Census 2020 data applied to an urban growth simulation model. Historical & projected population statistics are summarized as follows.

AREA POPULATION STATISTICS							
Area	Census 2010	Census 2020	Annual Change	Estimate 2023	Annual Change	Projection 2028	Annual Change
City of Lancaster	8,616	8,460	-0.2%	8,613	0.6%	8,899	0.7%
Lancaster County	76,669	96,016	2.3%	103,257	2.5%	112,417	1.7%
Charlotte MSA	2,243,622	2,660,329	1.7%	2,757,733	1.2%	2,917,612	1.1%

Between 2010 and 2020, the local population decreased in the City by 0.2% and increased in the County and MSA at annual rates ranging from 2.3% and 1.7%, respectively. Between 2020 and 2023, the population continued to increase in each data set at rates ranging from 0.6% to 2.5%. The population trends posted over the previous three years are projected to continue through 2028, with annual growth rates of 0.7% in the City, 1.7% in the County, and 1.1%.

**HOUSEHOLDS**

Again, current estimates and future projections are based on Census 2020 data applied to an urban growth simulation model. Historical household statistics for the area are summarized as follows.

AREA HOUSEHOLD STATISTICS							
Area	Census 2010	Census 2020	Annual Change	Estimate 2023	Annual Change	Projection 2028	Annual Change
City of Lancaster	3,511	3,514	0.0%	3,615	0.9%	3,776	0.9%
Lancaster County	29,703	37,903	2.5%	40,934	2.6%	44,749	1.8%
Charlotte MSA	858,369	1,034,018	2.5%	1,074,475	1.6%	1,139,938	1.2%

Source: Claritas, LLC

The previous discussion of area population trends is also applicable to household trends. Between 2010 and 2020, the number of households was stable in the City, and increased within the County and MSA at annual rates 2.5% in each data set. Household growth continued between 2020 and 2023 at annual rates ranging from 0.9% to 2.6%. Claritas, LLC projects households to continue increasing over the next five years at growth rates of 0.9% in the City, 1.8% in the County, and 1.2% in the MSA.

**2023 EMPLOYMENT STATISTICS**

The following estimated employment statistics were obtained from Claritas, LLC.

<b>EST. 2023 EMPLOYMENT STATISTICS</b>						
Description	City of Lancaster		Lancaster County		Charlotte MSA	
	Total	% Tot	Total	% Tot	Total	% Tot
<b>OVERALL CLASSIFICATION</b>						
For-Profit Private Workers	1,988	66.1%	32,474	72.7%	1,048,045	74.5%
Non-Profit Private Workers	163	5.4%	1,623	3.6%	92,617	6.6%
Local Government Workers	186	6.2%	2,937	6.6%	71,312	5.1%
State Government Workers	155	5.2%	1,869	4.2%	49,168	3.5%
Federal Government Workers	44	1.5%	378	0.8%	15,120	1.1%
Self-Employed Workers	468	15.6%	5,207	11.7%	126,008	9.0%
Unpaid Family Workers	4	0.1%	206	0.5%	3,527	0.3%
<b>Total Employment</b>	<b>3,008</b>	<b>100.0%</b>	<b>44,694</b>	<b>100.0%</b>	<b>1,405,797</b>	<b>100.0%</b>
<b>INDUSTRY CLASSIFICATION</b>						
Architect/Engineer	39	1.3%	758	1.7%	25,512	1.8%
Arts/Entertainment/Sports	14	0.5%	892	2.0%	25,741	1.8%
Building & Grounds Maintenance	168	5.6%	1,783	4.0%	43,005	3.1%
Business/Financial Operations	72	2.4%	2,057	4.6%	97,381	6.9%
Community/Social services	24	0.8%	398	0.9%	24,828	1.7%
Computer/Mathematical	13	0.4%	1,161	2.6%	55,892	3.9%
Construction/Extraction	68	2.3%	1,682	3.8%	68,177	4.8%
Education/Training/Library	158	5.3%	2,283	5.1%	76,276	5.4%
Farming/Fishing/Forestry	25	0.8%	119	0.3%	3,744	0.2%
Food Preparation/Serving	176	5.9%	1,098	2.5%	75,190	5.4%
Health Practitioner/Technician	155	5.2%	3,352	7.5%	77,444	5.4%
Healthcare Support	223	7.4%	1,748	3.9%	35,867	2.6%
Maintenance Repair	121	4.0%	1,955	4.4%	47,178	3.4%
Legal	25	0.8%	289	0.6%	13,103	0.9%
Life/Physical/Social Science	11	0.4%	153	0.3%	6,717	0.5%
Management	303	10.1%	5,021	11.2%	168,978	12.0%
Office/Administrative Support	329	10.9%	5,735	12.8%	150,057	10.7%
Production	345	11.5%	4,903	11.0%	86,497	6.2%
Protective Services	42	1.4%	618	1.4%	25,083	1.8%
Sales/Related	297	9.9%	3,951	8.8%	154,973	11.1%
Personal Care/Services	65	2.2%	1,356	3.0%	37,208	2.7%
Transportation/Moving	335	11.1%	3,382	7.6%	106,946	7.6%
<b>Total Employment</b>	<b>3,008</b>	<b>100.0%</b>	<b>44,694</b>	<b>100.0%</b>	<b>1,405,797</b>	<b>100.0%</b>

Source: Claritas, LLC

**LABOR FORCE**

The following labor force statistics were obtained from the US Bureau of Labor Statistics and represent the most current data available as of the report date.

AREA LABOR FORCE STATISTICS										
Annual Average of Year:	2014	2015	2016	2017	2018	2019	2020	2021	2022	Oct '23
<b>Lancaster County</b>										
Total Civilian Labor Force	35,261	36,684	38,222	38,564	39,292	40,905	42,247	42,882	43,389	45,113
Total Employment	32,785	34,401	36,233	36,799	37,832	39,563	39,455	41,051	41,829	43,652
Total Unemployment	2,476	2,283	1,989	1,765	1,460	1,342	2,792	1,831	1,560	1,461
Unemployment Rate	7.0%	6.2%	5.2%	4.6%	3.7%	3.3%	6.6%	4.3%	3.6%	3.2%
<b>Charlotte MSA</b>										
Total Civilian Labor Force	1,205,394	1,239,514	1,274,375	1,292,183	1,312,975	1,345,917	1,329,192	1,366,061	1,426,036	1,472,781
Total Employment	1,133,169	1,172,526	1,213,116	1,236,766	1,264,009	1,298,223	1,234,590	1,302,839	1,377,095	1,426,168
Total Unemployment	72,225	66,988	61,259	55,417	48,966	47,694	94,602	63,222	48,941	46,613
Unemployment Rate	6.0%	5.4%	4.8%	4.3%	3.7%	3.5%	7.1%	4.6%	3.4%	3.2%
<b>STATE &amp; NATIONAL RATES</b>										
South Carolina	6.3%	5.9%	4.9%	4.2%	3.4%	2.8%	6.0%	3.9%	3.2%	3.0%
United States	6.2%	5.3%	4.9%	4.4%	3.9%	3.7%	8.1%	5.3%	3.6%	3.5%*
Source: US Bureau of Labor Statistics										*Nov '23

Lancaster County's annual unemployment rate has consistently been higher than the state and national averages. The unemployment rate spiked from 4.2% in March 2020 to 11.2% in April 2020, which was mainly due to the Covid-19 Pandemic. The county's unemployment rate of 3.2% (October 2023) is higher than the state average and below the national average.

**2023 INCOME STATISTICS**

Current area income statistics are summarized in the following table.

2023 HOUSEHOLD INCOME STATISTICS		
Area	Average	Median
City of Lancaster	\$60,241	\$38,608
Lancaster County	\$97,627	\$73,060
Charlotte MSA	\$106,806	\$73,940
Source: Claritas, LLC		

**TRANSPORTATION**

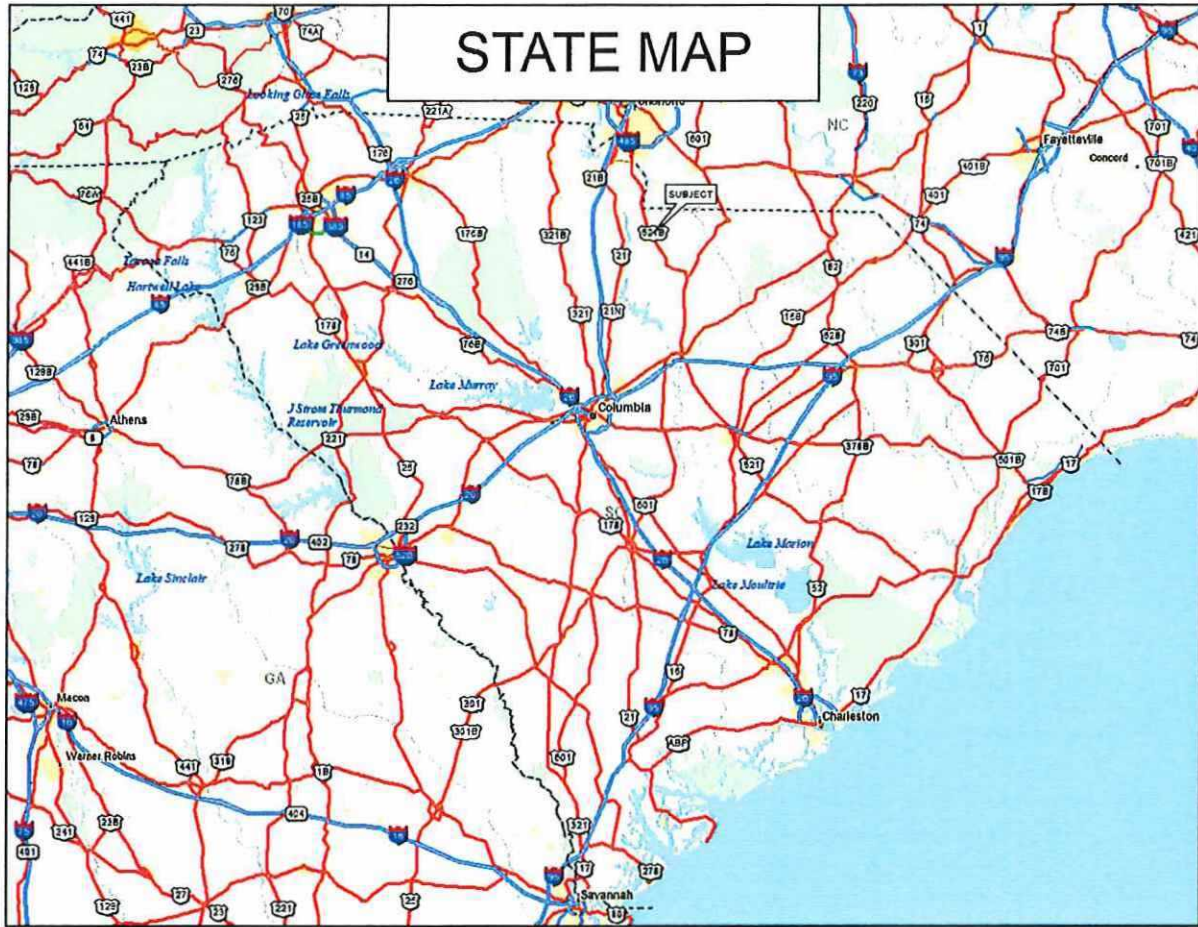
Lancaster County has several primary highways traversing the county. The highways serving the area are US 521, US 21 and US 601. Also impacting Lancaster County is Interstate 77. From the City of Lancaster I-77 is approximately 18 miles if traveling South (Great Falls), but 23 miles if traveling north, (Rock Hill). The City of Lancaster is only a 45 minute drive to Charlotte/Douglas International Airport, located in Charlotte, North Carolina. Charlotte/Douglas Airport is one of the fastest growing airports in the country. Lancaster is also home to the Lancaster County Municipal Airport, one of the longest non-commercial runways in the region. The 6,000 foot long runway easily accommodates the largest corporate jets. The Lancaster & Chester Railroad is locally owned.

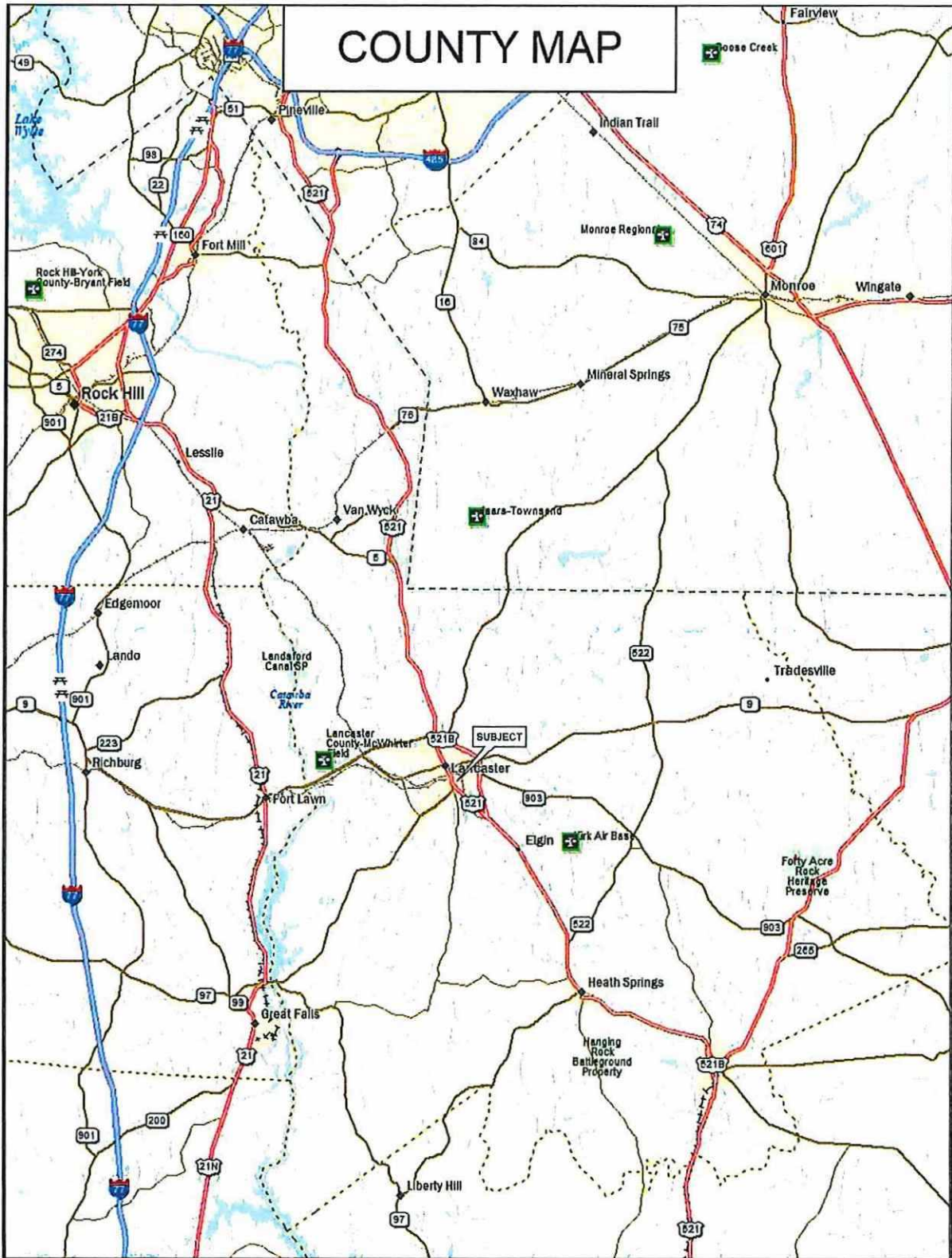
Also, there is the Norfolk-Southern Railroad serving the Lancaster area. The Carolinas abound in freight and air freight companies. This is why the Carolina area ranks as one of the foremost distribution centers in North America. Greyhound has two nearby stations, one in Rock Hill, South Carolina located 23 miles away and the other in Charlotte, North Carolina located 45 miles away. There are also two Amtrak stations within 50 miles of Lancaster. The Camden, South Carolina station and the Charlotte, North Carolina station are located 40 miles from Lancaster. Highway, rail and air transportation serving the Lancaster area is considered to be good.

**CONCLUSION**

Due to the abundance of land, relatively low property taxes, and its close proximity to Charlotte, recent growth within Lancaster and Lancaster County has been relatively significant despite the loss of manufacturing jobs in the region. Diversification of the economic base has been proactively pushed by area business and government leaders in the area. Utilities and transportation infrastructures as well as city services are all believed to be favorable, with the capacity to serve future growth.







**NEIGHBORHOOD ANALYSIS**

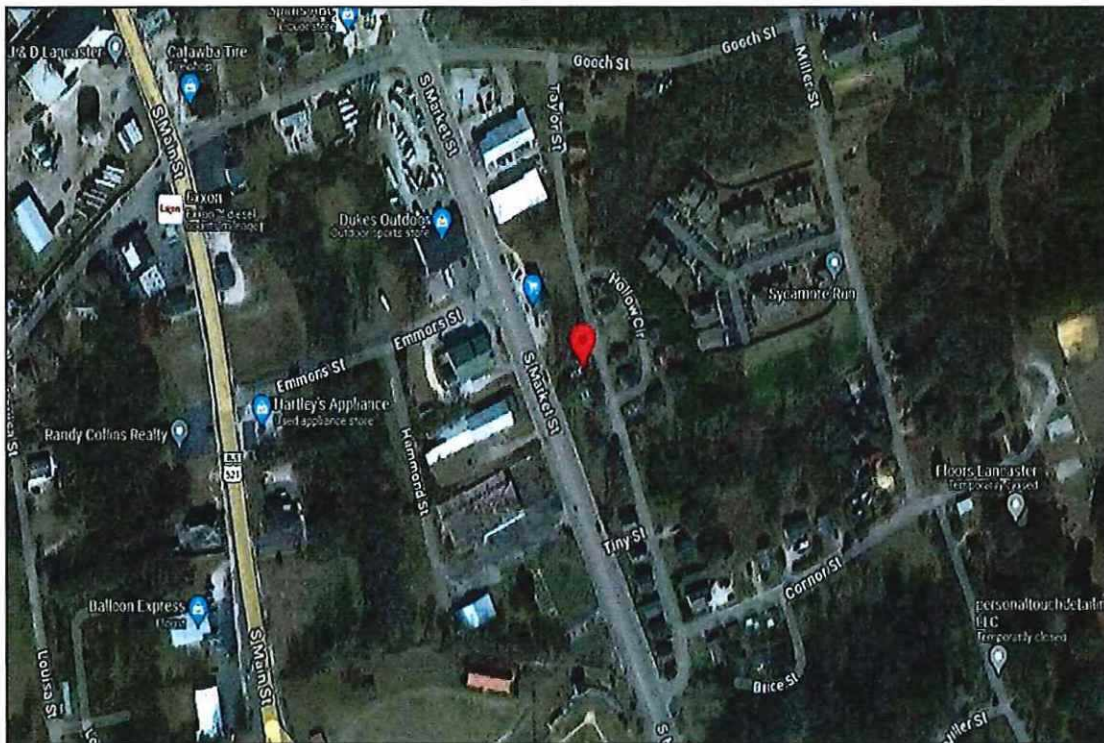
**DEFINITION**

Within a community, there is a marked tendency toward the grouping of land uses. The areas devoted to these various uses are termed "physical neighborhoods". Neighborhood use in this context is further defined as:

"A portion of a larger community, or an entire community, in which there is a homogenous grouping of inhabitants, buildings or business enterprises. Inhabitants of a neighborhood usually have a more than casual community of interests and a similarity of economic level or cultural background. Neighborhood boundaries may consist of well defined, natural or man-made barriers or they may be, more or less, well defined by distinct change in land use or in the character of the inhabitants."

**LOCATION/BOUNDARIES**

The subject has the address of 718 (aka 720, 722, & 723) Taylor, Lancaster, South Carolina. The neighborhood boundaries can be loosely defined as the S Market Street corridor from Chesterfield Villas to the north and S Main Street to south (where it intersects with S Market Street.) This is just southeast of the downtown area of the City of Lancaster. The surrounding properties are residential and commercial. An aerial map of the immediate area is illustrated below.



**AERIAL VIEW OF IMMEDIATE SUBJECT AREA**

**LAND USE PATTERNS**

The immediate area contains mainly commercial and residential uses. The subject area is an established portion of Lancaster County and City of Lancaster. Generally, the land uses found within the neighborhood are considered to be homogenous.

**TRAFFIC ARTERIES/TRANSPORTATION**

Neighborhood access is considered to be good. Main Street one block to the west becomes US Route 521 (aka Charlotte Highway) to the north. Chesterfield Avenue (aka SC 903) and E Arch Street (aka SC 9) just to the north are main east/west roadways. In addition, US Route 21 and Interstate 77 are further to the west. The Charlotte-Douglas International Airport is located approximately 49 miles north of the neighborhood and is accessed by traversing north along Interstate 77.

**ZONING**

The subject is zoned **B-3, General Business** by the City of Lancaster. This zoning classification is homogeneous with the surrounding zoning districts in the surrounding area.

**UTILITIES**

The subject neighborhood is adequately served by municipal water and sewer, electricity, natural gas, internet, and telephone service. Municipal utilities are assumed to be available in adequate quantity to meet the needs of the neighborhood.

**ENVIRONMENTAL CHARACTERISTICS**

The primary environmental characteristics to be considered are any nuisances or hazards as a result of the land uses within the subject neighborhood. No Environmental Site Assessment (ESA) was provided. We suggest an expert in this field be retained.

**DEMOGRAPHICS**

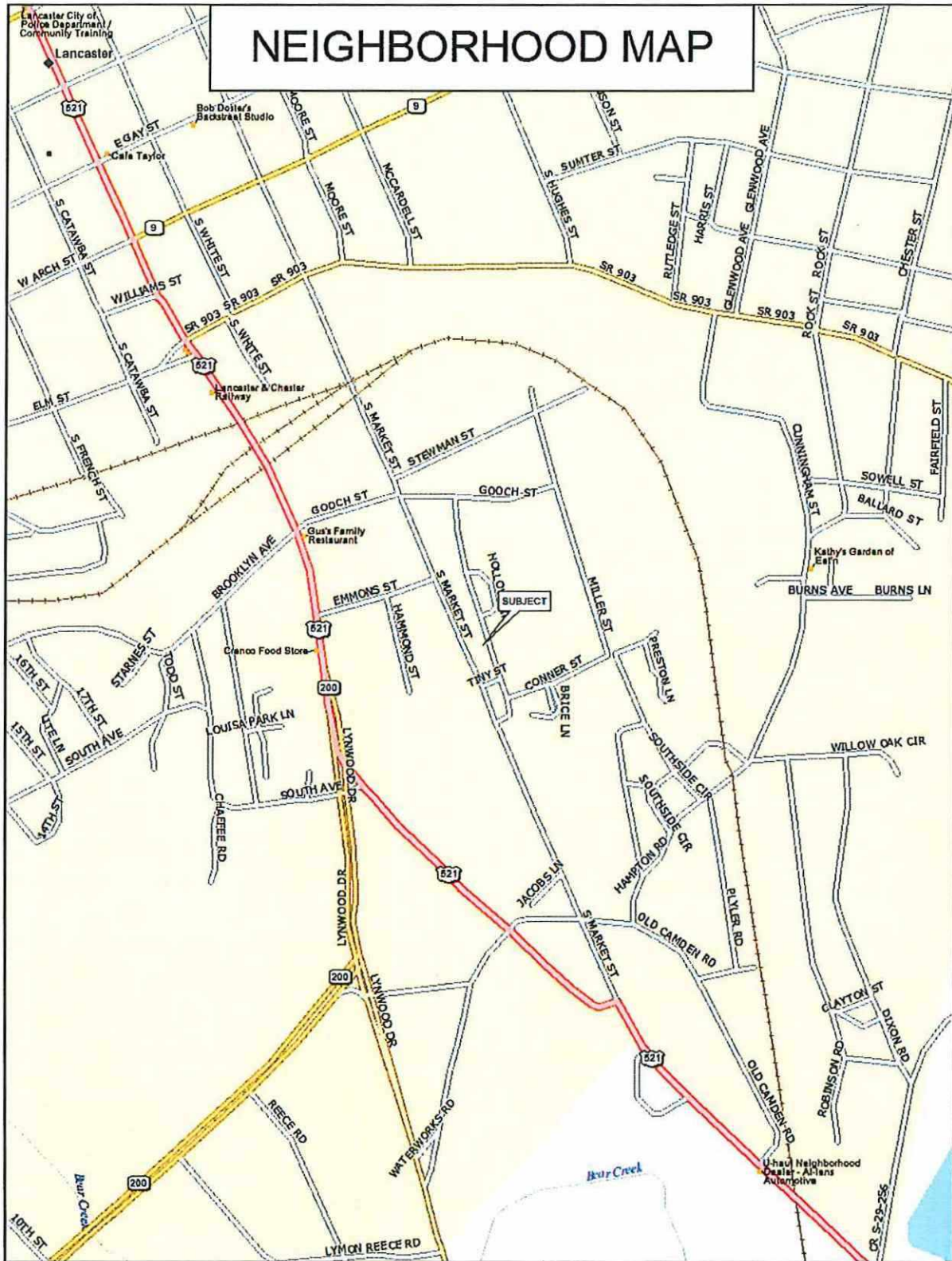
Population growth has been on an upward trend within the subject neighborhood. Selected neighborhood demographics in a one-mile, three-mile, and five-mile radius from the subject are shown within the table on the following page.

Trade Area: 718 Taylor St. - 1 mi., 718 Taylor St. - 3 mi., 718 Taylor St. - 5 mi.			
	718 Taylor St. - 1 mi.	718 Taylor St. - 3 mi.	718 Taylor St. - 5 mi.
<b>Population</b>			
2010 Census	4,629	20,179	32,100
2020 Census	4,301	19,551	31,347
2023 Estimate	4,448	20,356	32,638
2028 Projection	4,603	21,280	34,104
<b>Population Growth</b>			
Percent Change: 2010 to 2020	-7.09	-3.11	-2.35
Percent Change: 2020 to 2023	3.42	4.12	4.12
Percent Change: 2023 to 2028	3.48	4.44	4.49
	718 Taylor St. - 1 mi.	718 Taylor St. - 3 mi.	718 Taylor St. - 5 mi.
<b>Households</b>			
2010 Census	1,869	7,852	12,515
2020 Census	1,782	7,806	12,669
2023 Estimate	1,863	8,333	13,361
2028 Projection	1,949	8,831	14,157
<b>Household Growth</b>			
Percent Change: 2010 to 2020	-4.66	0.56	1.23
Percent Change: 2020 to 2023	4.54	5.53	5.46
Percent Change: 2023 to 2028	4.62	5.90	5.96
	718 Taylor St. - 1 mi.	718 Taylor St. - 3 mi.	718 Taylor St. - 5 mi.
<b>Family Households</b>			
2010 Census	1,087	5,155	8,592
2023 Estimate	1,081	5,505	9,214
2028 Projection	1,131	5,842	9,770
<b>Family Household Growth</b>			
Percent Change: 2010 to 2023	-0.55	6.79	7.24
Percent Change: 2023 to 2028	4.63	6.12	6.03
Benchmark: USA			
© 2023 Claritas, LLC. All rights reserved. Source: © Claritas, LLC 2023. ( <a href="https://claritas.uspolling.com/Spring17/About/3/2023">https://claritas.uspolling.com/Spring17/About/3/2023</a> )			

The immediate subject area experienced a decrease in population and housing growth followed by an increase. Growth is expected to continue at a similar level over the next five years.

**CONCLUSION**

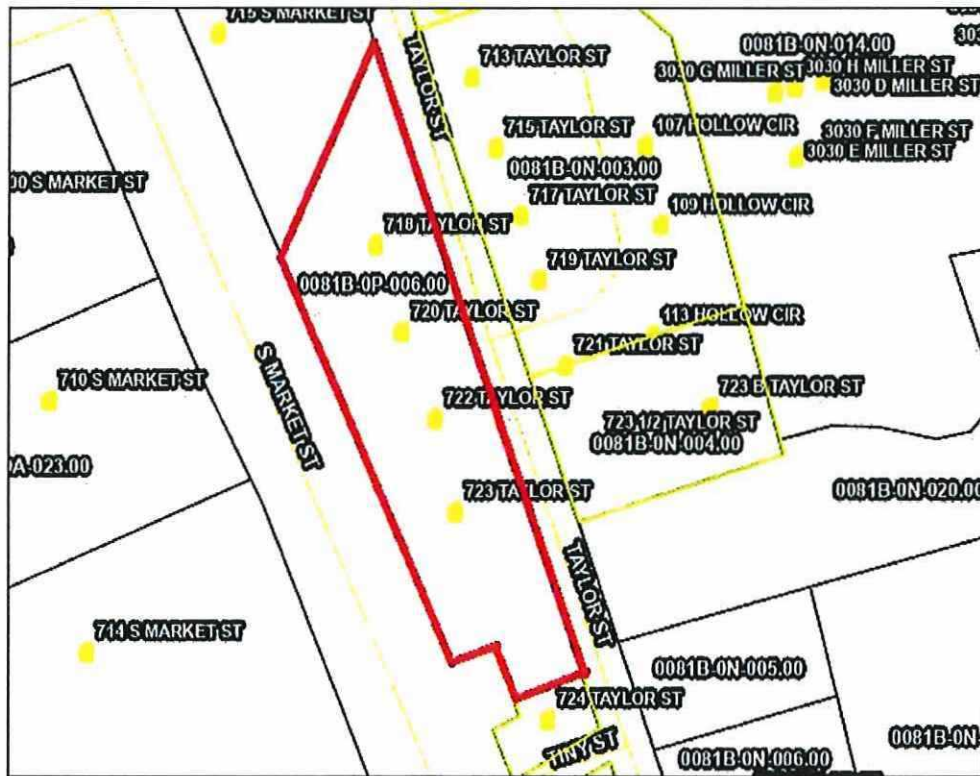
In considering the four cycles of neighborhood development (growth, stability, decline, and revitalization), the general neighborhood is considered to be stable.



### SITE ANALYSIS

#### LOCATION

The subject has a street address of 718 (aka 720, 722, & 723) Taylor Street in Lancaster, Lancaster County, South Carolina 29720. The property is identified by the Lancaster County Tax Assessor's office as PIN number 0081B-0P-006.00 containing 0.76 acres (33,106 SF.) The tax map of the subject property is presented below.



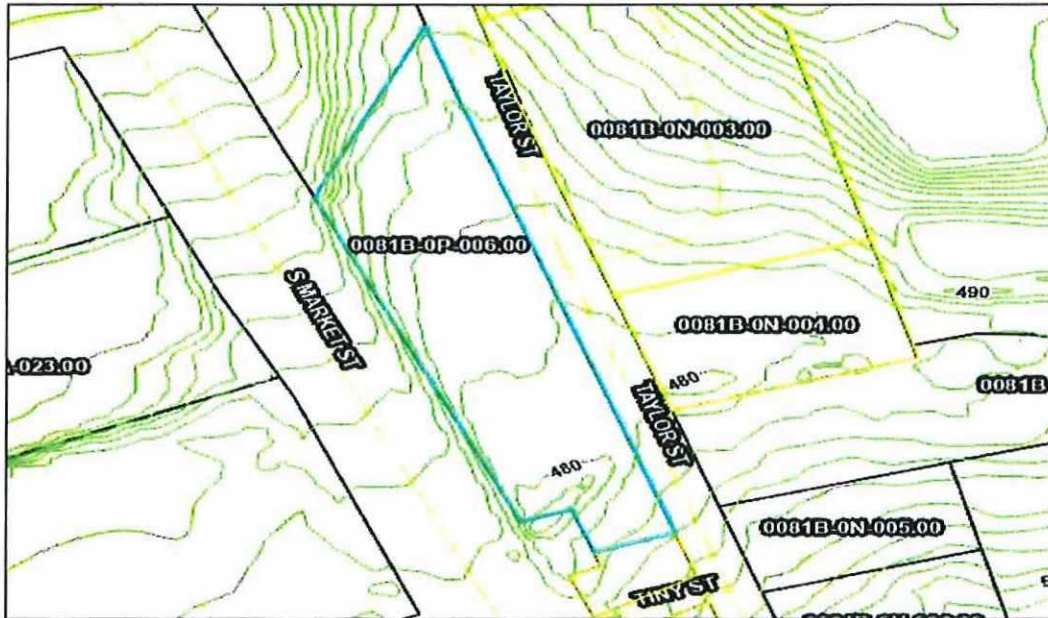
TAX MAP OF SUBJECT PROPERTY

#### SIZE/DIMENSIONS

According to the information provided to us, the site contains 0.76 acres (33,106 SF.) The site is irregular in shape as shown in the preceding tax map.

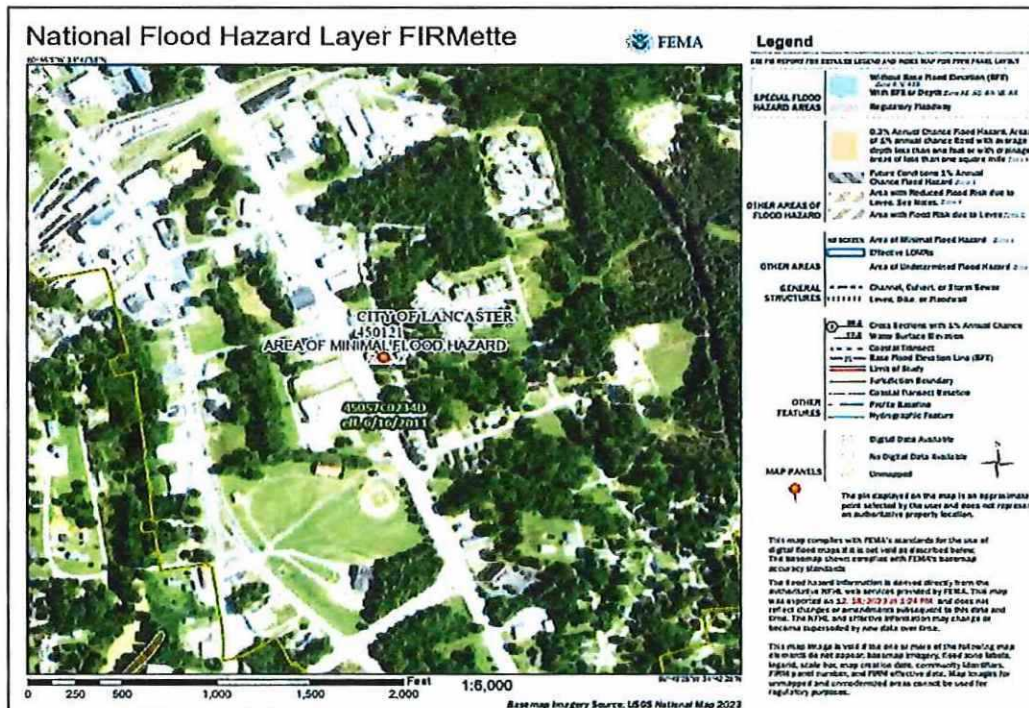
#### TOPOGRAPHY

The topography of the site is generally level and part gently sloping. A copy of the Lancaster County Topography Map indicating 2-foot contours is illustrated on the following page.



TOPOGRAPHY MAP

In reference to flood plain, according to community panel number 45057C0234D, published by the Federal Emergency Management Agency (FEMA) as of June 16, 2011, the site is located within Zone X. The definition provided on the map states that Zone X is defined as "an area determined to be outside the 500-year flood plain."



FLOOD MAP

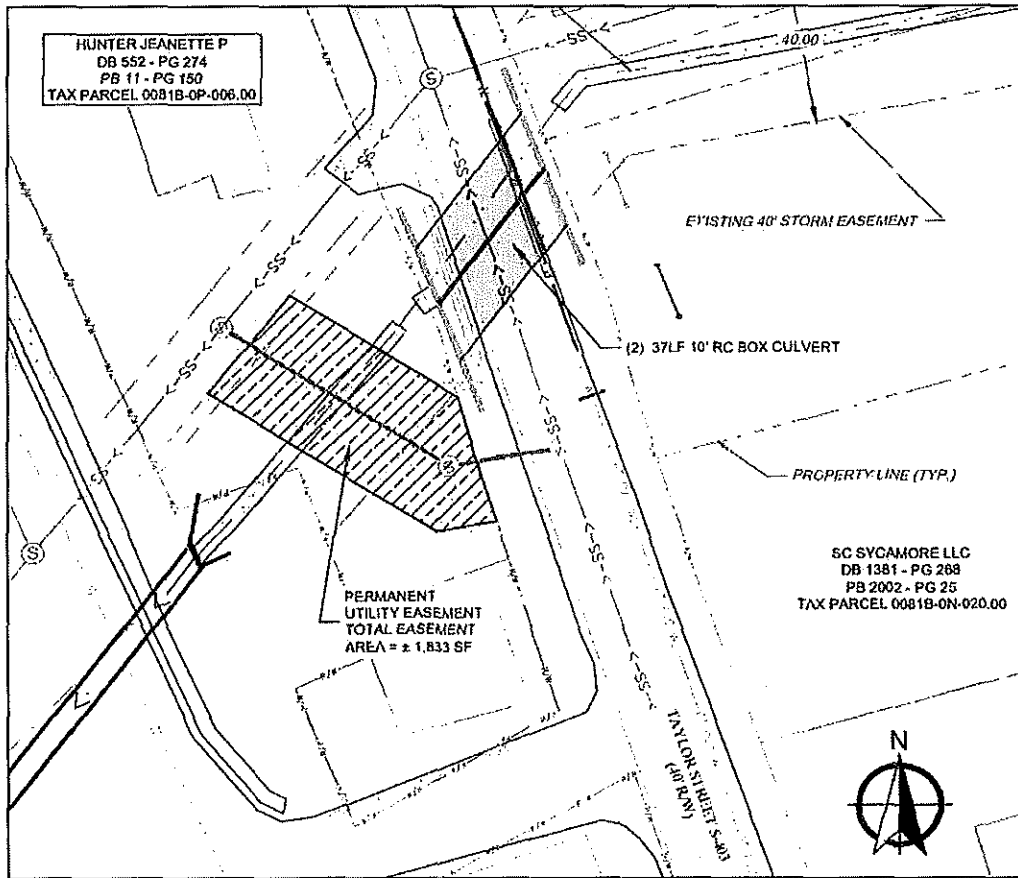


**SOIL ANALYSIS**

We were not provided with any Environmental Site Assessments (ESA.) The values rendered herein are predicated upon the assumption that no additional adverse soil conditions exist to the level that would preclude development. We reserve the right to modify any value conclusions as a result of a current soil analysis. We suggest an expert in this field be retained.

**EASEMENTS/ENCROACHMENTS**

Other than the standard utility easements, there are no adverse conditions, which arise from any unknown encroachments or easements. We make the assumption that there are no easements or encroachments that would impact the value of the property. If unknown easements or encroachments are revealed in the future, we reserve the right to amend this report. As per provided documentation, the proposed 1,833 SF permanent sewer easement is to be situated near the southerly portion of the site. A copy of the easement document is illustrated below.



**EASEMENT DOCUMENT**

**LEGAL CONSTRAINTS**

The subject is zoned **B-3, General Business** by the City of Lancaster. This zoning classification is homogeneous with the surrounding commercial and residential districts in the surrounding area.

**ACCESS / FRONTAGE**

The subject is located on the east side of S Market Street and the west side of Taylor Street. Access and frontage of the subject site is considered good. At this point, S Market Street is a moderately traveled north/southbound roadway, and Taylor Street is a lightly traveled north/southbound residential roadway, which terminates a half-block to the north and one block to the south of the subject.

**UTILITIES**

The subject property has access to all municipal utilities, including electricity, natural gas, water, sewer, internet, and telephone. The available utilities are assumed to be adequate.

**SUMMARY**

It is our opinion that the site does not have any characteristics that would impede its use as a residential or commercial property. Based on our inspection, the site appears functionally adequate in each of the categories discussed above.

**SUBJECT PHOTOGRAPHS**



Street view facing northerly along Taylor Street.  
Subject on the left.



Street view facing southerly along Taylor Street.  
Subject on the right.



Street view facing northerly along S Market Street.  
Subject on the right.



Street view facing southerly along S Market Street.  
Subject on the left.



Illustrates the Taylor Street frontage.



Illustrates the Taylor Street frontage.

**SUBJECT PHOTOGRAPHS**



Illustrates the Taylor Street frontage.



Illustrates the Taylor Street frontage.



Illustrates the Taylor Street frontage.



Illustrates the Taylor Street frontage.



Illustrates the S Market Street frontage.



Illustrates the S Market Street frontage.

**ASSESSMENTS AND TAXES**

In South Carolina, real property tax values are set by the county tax assessor and the real estate tax rates are determined separately by the different city and county governments. Tax values for real property are based on the status of the property as of January 1 of a given tax year. The valuation of the subject property for taxation is completed by the Lancaster County Tax Assessor's Office. Real estate taxes on the subject property are levied by Lancaster County at 345.5 mills and the City of Lancaster at 202 mills, which total 547.5 mills. We have shown the assessed value by property component. The following assessments and taxes are illustrated as follows.

Assessed Values				
	2023	2022	2021	2020
Market Land Value	\$20,000	\$20,000	\$20,000	\$20,000
+ Market Improvement Value	\$34,800	\$34,800	\$34,800	\$43,100
+ Market Misc Value	\$0	\$0	\$0	\$0
= Total Market Value	\$54,800	\$54,800	\$54,800	\$63,100
Taxable Land Value	\$20,000	\$20,000	\$20,000	\$20,000
+ Taxable Improvement Value	\$34,800	\$34,800	\$34,800	\$43,100
+ Taxable Misc Value	\$0	\$0	\$0	\$0
- Ag Credit Value	\$0	\$0	\$0	\$0
= Total Taxable Value	\$54,800	\$54,800	\$54,800	\$63,100
Assessed Land Value	\$1,200	\$1,200	\$1,200	\$1,200
+ Assessed Improvement Value	\$2,088	\$2,088	\$2,088	\$2,566
+ Assessed Misc Value	\$0	\$0	\$0	\$0
= Total Assessed Value	\$3,288	\$3,288	\$3,288	\$3,766

**ASSESSMENT RATIO**


Assessment ratios are established by the S.C. Department of Revenue based on property classifications, as shown in the following table. The subject is classified as non-qualified residential, which falls under the "All Other Real Property" classification and is assessed at a ratio of **6.0%**.

Type of Property	Assessment Ratio
Manufacturing Property	10.5% of fair market value
Primary Residences	4.0% of fair market value
All Other Real Property	6.0% of fair market value
Personal Property	10.5% of income tax depreciated value

Therefore, the subject's Assessed Value per the Lancaster County Tax Assessor's Office is 6% of the Lancaster County's indicated subject Market Value. The calculation for the real estate taxes is illustrated in the chart below.

<b>Tax ID Number</b>	<b>0081B-OP-006.00</b>
Land Assessment	\$20,000
Improvements Assessment	\$34,800
Miscellaneous Assessment	\$0
<b>Total Assessment Value</b>	<b>\$54,800</b>
Assessment Rate	6%
<b>Assessment Value</b>	<b>\$3,290 (Rounded)</b>
Total Millage Rate (2022)	0.5475
Resulting Taxes	\$1,801.28
Less Total Tax Credit	\$334.61
<b>Taxes</b>	<b>\$1,466.67</b>

The 2023 tax bill is shown below.



**CARRIE W. HELMS**  
COUNTY TREASURER  
P.O. BOX 729  
LANCASTER, S.C. 29721

**HUNTER JEANETTE P**  
4128 JENKINS HILL RD  
LANCASTER SC, 29720

PERSONAL ASSESSMENT	REAL ASSESSMENT	TAX LEVY	PROPERTY TAX
	3,290.00	345.50	1,154.70
	3,290.00	202	661.53

NO. ACRES	NO. LOTS	NO. BUILDINGS	TOTAL APPRAISAL	TOTAL ASSESSMENT
0	1	3	54,800.00	3,290.00

PERSONAL APPRAISAL	RATIO	PERSONAL ASSESSMENT	RATIO	REAL ASSESSMENT	RATIO	LAND ASSESSMENT
			20.00	6%		1200

MAP REFERRED	PERSONAL APPRAISAL	RATIO	BUILDING ASSESSMENT
0081B-OP-006.00			

PERSONAL APPRAISAL	RATIO	BUILDING ASSESSMENT
34800	6%	2,090.00

**PROPERTY / LOCATION DESCRIPTION**

718 TAYLOR  
DB 552 274

**2023**  
**LANCASTER COUNTY, SOUTH CAROLINA**  
**PROPERTY TAX NOTICE**

RECEIPT NUMBER	DISTRICT	TOWN	PROPERTY TYPE
023082-23-3	01	L	Property

COUNTY TAX DOLLARS DISTRIBUTION		
APPROVED BY BOARD OF EDUCATION	LEVY/MILL	TAX
School Operations		592.59
School Bond Debt		213.86
<b>APPROVED BY COUNTY COUNCIL</b>	<b>LEVY/MILL</b>	<b>TAX</b>
County Operations		292.16
County Debt Service		22.70
USC-Lancaster		15.13
Capital Improvement		17.44
Court Security		12.83
<b>APPROVED BY CITY COUNCIL</b>	<b>LEVY/MILL</b>	<b>TAX</b>
MUNICIPAL TAX	202	654.58

TOTAL TAX	COUNTY	CITY
1,136.70	1,136.70	664.58
LESS HOMESTEAD EXEMPTION		
LESS SCHOOL TAX CREDIT		
LESS LOST CREDIT		
PLUS FIRE FEE	47.46	287.15
PLUS ASSESSMENT FEES		
PLUS STORMWATER FEE		
PLUS BROOKCHASE FEE		

**PAY THIS AMOUNT BY OR BEFORE**  
**January 15, 2024**

**\$1,466.67**

After January 15, 2024 Plus 3%	<b>\$1,516.67</b>
After February 4, 2024 Plus 10%	<b>\$1,613.34</b>
After March 17, 2024 Plus 15%	<b>\$1,751.67</b>

A 15% Penalty will be added after the final due date above to unpaid taxes and fees due. Unpaid amounts will be forwarded to the Delinquent Tax Collector and will be subject to additional costs. After the final due date, contact the Delinquent Tax Office for payment of current tax amounts due.

**SUBJECT TAX BURDEN 2023 - \$1,467 (Rd.)**

A review of county tax records indicates that all subject real estate property taxes are current and there were no past due taxes. The 2023 taxes have not been paid.

**ZONING | LAND USE CONTROL**

The subject property is under the zoning control of the City of Lancaster, South Carolina. The site is zoned **B-3, GENERAL BUSINESS** district. The purpose of the B-3 district:

"The B-3 General Commercial District is designed to accommodate a wide variety of general commercial uses characterized primarily by retail, office and service establishments which are oriented primarily towards major traffic corridors and/or extensive areas of predominantly commercial usage and characteristics. Commercial uses encouraged in this district are generally patronized in single purpose trips and emphasize large general merchandise establishments, sale of large or bulky items, commercial services, repair services, automobile related sales and repair, various types of convenience stores, restaurants, and other recreational and entertainment uses. This district is also suited to accommodate travel oriented uses such as hotels and motels and gas stations. Outdoor storage shall be permitted."

Some allowable uses include nursing home; automobile sales/service; building material, garden equipment and supplies dealers; farm machinery and implemented sales/service; farmers market; bakery; barber and beauty shop; pharmacy; food service and drinking place; health and personal care services; medical and dental laboratory; office, business or professional; pawn shop; restaurants; and religious institutions. Single-family, two-family, and multi-family developments are not permitted.

Dimensional Requirements for **B-3** zoning are as follows:

<b>Setback Requirements</b>	<b>B-3</b>
Minimum Lot Size	7,000 SF
Minimum Lot Width	60 Feet
Minimum Front Yard	50 Feet
Minimum Side Yard	15 Feet (If adjacent to property zoned for or used for residential purposes, a 20-foot setback shall be provided)
Minimum Rear Yard	20 Feet
Maximum Height	35 Feet

Parking requirements differ per use.

The current use as three single family dwellings appears to be a pre-existing, non-conforming use. A copy of the zoning map is located on the following page.



ZONING MAP



### MARKETING TIME AND EXPOSURE TIME

The marketability analysis focuses on marketing time and exposure time, both of which are functions of time, price, use, and market conditions. The *market conditions* component distinguishes marketing time from exposure time because these two conditions often differ in a dynamic market. USPAP defines **MARKETING TIME** as "an opinion of the amount of time it might take to sell a real or personal property interest at the concluded market value or a benchmark price during the period immediately after the effective date of an appraisal." Marketing time is a forecast that is made looking forward from the effective date of an appraisal.<sup>5</sup> USPAP defines **EXPOSURE TIME** as "an opinion, based on supporting market data, of the length of time that the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal."<sup>6</sup>

The subject property consists of 0.76 acres zoned B-3, General Business. For this property type, typical purchasers would include local and regional developers who would develop it to a higher and better use such as commercial development. Several sources of information were reviewed in order to determine a typical marketing time for the property. We also considered information derived from interviews with local area real estate professionals and brokers who are active in selling vacant land and/or improved properties for redevelopment. The consensus was a marketing time of twelve months to dispose of the overall subject property if the property were prudently priced and professional marketing efforts are applied. We believe the discussion of the marketing period is also applicable to the exposure time, and a period of twelve months is identified. Pricing would typically be based primarily on recent sale data for similar type properties.

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<sup>5</sup> USPAP *Advisory Opinions*, 2020-2021 ed. Washington, DC: The Appraisal Foundation. 2020. AO-7, Page 74, Lines 13-15.

<sup>6</sup> *Uniform Standards of Professional Appraisal Practice*, 2020-2021 ed. Washington, DC: The Appraisal Foundation. 2020. Definitions, Page 4, Lines 108-110.

### HIGHEST AND BEST USE

The analysis of highest and best use can be thought of as the logical end of a spectrum of market analysis procedures, running from the study of a property's area, through more detailed marketability studies into the financial analysis of alternatives to determine the most profitable use, and finally to the reconciliation and formal conclusion of highest and best use, the timing of that use, and the most probable buyer. All these forms of analysis are interrelated processes that measure the economic potential of alternative uses of real estate.<sup>7</sup> *The Dictionary of Real Estate Appraisal* defines **HIGHEST AND BEST USE** as:

"The reasonably probable use of property that results in the highest value. The four criteria that the highest and best use must meet are legal permissibility, physical possibility, financial feasibility, and maximum productivity."<sup>8</sup>

The first sentence contains a simple definition and the second states the requisite criteria for "reasonably probable" use. The first three conditions that must be satisfied are:

- The use must be *physically possible* (or it is reasonably probably to render it so).
- The use must be *legally permissible* (or it is reasonably probably to render it so).
- The use must be *financially feasible*.

Uses that meet the three criteria of reasonably probable uses are tested for economic *productivity*, and the reasonably probable use with the highest value is the highest and best use.

The highest and best use for land or a property can be defined in two ways: as vacant and as improved. The highest and best use of a site as though vacant assumes that a parcel of land is vacant or that it can be made vacant through the demolition of any improvements. The question to be answered in this type of analysis is "what use should be made of it and what, if any, type of building or other improvement should be constructed on the land?" The second type, highest and best use of a property as improved, pertains to the use that should be made of the property as it currently exists. The question is "should the existing improvements be maintained, renovated, expanded, partially demolished, or completely demolished and replaced with a different type of use altogether?"

For each type of highest and best use, the criteria considered are that the highest and best use must be (1) legally permissible, (2) physically possible, (3) financially feasible, and (4) maximally productive. Based on the foregoing, we will present an analysis "As Vacant."

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<sup>7</sup> *The Appraisal of Real Estate Appraisal*. 15th ed. Chicago, IL: The Appraisal Institute, 2020. Page 305.

<sup>8</sup> *The Dictionary of Real Estate Appraisal*. 7th ed. Chicago, IL: The Appraisal Institute, 2022. Page 88.

## **AS VACANT**

### ***LEGALLY PERMISSIBLE***

The first criterion identifies what uses are legally permissible under the current zoning classification and/or deed restrictions. The property is zoned B-3, General Business, which allows for a variety of commercial uses. The most likely uses would be some type commercial or mixed-use development.

### ***PHYSICALLY POSSIBLE***

The second criterion for analyzing highest and best use of the site considers what uses would be physically adaptable to the site. Some uses may be inappropriate due to physical characteristics such as size, shape, ingress and egress, utilities, soil conditions, and topography. The site is considered functional for most of the legally permissible uses. The size is the primary factor, which limits the size of potential improvements. The subject site contains an area of 0.76 acres which is large enough to accommodate a variety of commercial type projects. Access and visibility of the subject site are considered good and the property has access to municipal utilities. Soil conditions are assumed to be adequate for development. Based on the physical characteristics of the site, it is our opinion that the subject site is physically capable of supporting any of the legally permissible potential uses.

### ***FINANCIALLY FEASIBLE***

The third criterion for determining highest and best use analyzes those uses that are financially feasible. In considering the physical characteristics of the site, the current zoning, and surrounding land use pattern, the most likely use would be some type of commercial or mixed-use development. The subject appears to be financially feasible for the allowable type uses and based upon the surrounding uses, and some type of commercial use or mixed use is considered to be the most likely use.

### ***MAXIMALLY PRODUCTIVE***

The use, which results in the maximum profitability of the site, is beyond the scope of this assignment. The recipient of the property's productivity (e.g., the lender, equity investor, the public, etc.) greatly determines what the use should be. Regardless, the use(s) for the subject should conform to the neighborhood trends and be consistent with existing land uses. The maximum profitable use would be for some type commercial use or mixed use development.

## METHODS OF VALUATION

The appraisal process typically involves three approaches in forming an opinion of value, which consists of the Sales Comparison Approach, the Income Approach and the Cost Approach. A brief description of each technique is as follows:

### ***THE SALES COMPARISON APPROACH***

An appraisal procedure using sale prices of properties similar to the subject property as a basis for forming an opinion of market value. The underlying assumption is that an informed purchaser will pay no more for a property than would have to be paid for a similar property of comparable utility.

### ***THE INCOME APPROACH***

An appraisal procedure using capitalization of expected future income as a basis for forming an opinion of market value. The underlying assumption is that an informed purchaser will pay no more for the subject property than would have to be paid for another property with an income stream of comparable amount, duration and quality.

### ***THE COST APPROACH***

An appraisal procedure using depreciated replacement or reproduction costs of improvements plus land value as a basis for forming an opinion of market value. The underlying assumption is that an informed purchaser will pay no more than the cost of producing a substitute property with the same utility as the subject property.

## APPRAISAL PROCEDURES

In this report, we have been requested to provide an opinion of the Market Value of the Fee Simple interest in the subject property. We are to consider the land within the permanent easement and the effect of that easement on the value of the subject.

We will begin our analysis by looking at the value of the land before the easement and then compare that to the value of the land, net of the area in the easement. The difference in the two values will be considered to be the value of the land in the 1,833 SF permanent easement. This will be developed via the Sales Comparison Approach. We have analyzed a number of sales but included only those believed most similar to the subject. The unit of comparison will be the price paid per square foot. The following sales are offered as an indication of value for the subject property as of the effective date of value of this assignment.

## LAND VALUATION

Land value can be estimated using one or more of the six recognized methods. These methods include sales comparison, extraction, allocation, land residual, ground rent capitalization, and discounted cash flow (subdivision development analysis.). Sales comparison is the most common method used to value land and is the preferred method when comparable sales data is available. The sales comparison approach is based primarily on the principle of substitution, which indicates that when several parcels of land with similar utility are available, the greatest demand will be generated for the lowest priced land. Thus, a buyer will not pay more for one parcel of land than for another equivalent parcel.

In this analysis, the sales comparison approach is used. Commercial land sales from the subject's immediate and surrounding areas were reviewed for the analysis. The sales data is then verified, analyzed, and compared to the subject. The sales prices of the comparable parcels are converted into an appropriate unit of comparison and then are adjusted for differences to provide a value indication for the subject. Adjustments are applied to the sales to reflect typical buyer actions to characteristics significantly different from the subject. It is the adjusted values that provide an indication of the subject's value. Data sheets for the selected sales and an adjustment grid are located on the following pages. The adjustment grid indicates the adjustments applied to the sales and includes market and physical characteristics. The unit of comparison is the price paid per square foot.

**COMPARABLE LAND SALE NO.1**

LOCATION	S Main St., Lancaster, Lancaster County, SC
TAX ID NUMBER	0081G-0A-003.00
GRANTOR	Lynn C. Blackmon
GRANTEE	Derik R. Harris
DATE OF SALE	July 14, 2022
DEED REFERENCE	1570/146
SIZE	43,560 SF; 1.0 Acre
FRONTAGE	Good
TOPOGRAPHY	Part level and part gently sloping
UTILITIES	All available
ZONING	B-3, General Commercial
IMPROVEMENTS	None
PRESENT USE	Vacant land
SALES PRICE	\$65,000
PRICE PER SQUARE FOOT	\$1.49
COMMENTS	This comparable sale is located two blocks west of the subject.



**COMPARABLE LAND SALE NO. 2**

LOCATION	203 N White St., Lancaster, Lancaster County, SC
TAX ID NUMBER	0068P-0F-005.00
GRANTOR	C. Farris Cauthen aka C. Ferris Cauthen
GRANTEE	42 Solutions, LLC
DATE OF SALE	March 19, 2021
DEED REFERENCE	1419/54
SIZE	26,092 SF; 0.599 Acres
FRONTAGE	Good
TOPOGRAPHY	Generally level
UTILITIES	All available
ZONING	B-1, Central Business
IMPROVEMENTS	None
PRESENT USE	Vacant land
SALES PRICE	\$37,500
PRICE PER SQUARE FOOT	\$1.44
COMMENTS	This comparable sale is approximately 0.9 miles northwest of the subject.



**COMPARABLE LAND SALE NO. 3**

LOCATION	206 E Dunlap St., Lancaster, Lancaster County, SC
TAX ID NUMBER	0068P-0H-008.00
GRANTOR	S. Louie Watts, Jr. and Rick S. Chandler, Jr.
GRANTEE	Ellen Dean LLC
DATE OF SALE	February 11, 2020
DEED REFERENCE	1307/7
SIZE	20,909 SF; 0.48 Acres
FRONTAGE	Good
TOPOGRAPHY	Gently sloping
UTILITIES	All available
ZONING	B-1, Central Business
IMPROVEMENTS	None
PRESENT USE	Vacant land
SALES PRICE	\$20,000
PRICE PER SQUARE FOOT	\$0.96
COMMENTS	This comparable sale is located approximately 0.7 miles northwest of the subject.







LAND SALES ADJUSTMENT GRID				
Sale No.	Subject	1	2	3
Address	718 Taylor St., Lancaster, SC	S Main St., Lancaster, SC	203 N White St., Lancaster, SC	206 E Dunlap St., Lancaster, SC
Transaction Date		July 14, 2022	March 19, 2021	February 11, 2020
Size (Square Feet)	33,106	43,560	26,092	20,909
Zoning	B-3	B-3	B-1	B-1
Price		\$65,000	\$37,500	\$20,000
Price Per Square Foot		\$1.49	\$1.44	\$0.96
Adjustments				
Property Rights				
Financing				
Conditions of Sale				
Market Conditions		+5%	+10%	+25%
Adjusted Price Per SF		\$1.56	\$1.58	\$1.20
Location		-5%		+15%
Size (Square Feet)			-5%	-5%
Shape		-10%		
Topography				
Zoning			-5%	-5%
Utilities				
Access/Frontage/Visibility				
Total Adjustments		-15%	-10%	+5%
Adjusted Sale Price / SF		\$1.33	\$1.42	\$1.26

**EXPLANATION OF ADJUSTMENTS**

The following are generally accepted adjustment categories. The first four categories - real property rights appraised, financing, conditions of sale, and market conditions (time) are cumulative when the adjustments are percentages. Normally, a sale should first be adjusted for the cumulative adjustment where the remaining adjustments such as location and other physical characteristics are applied. Location, physical characteristics, and other adjustments are additive, and may be in any order. An explanation of each adjustment category is as follows:

**PROPERTY RIGHTS APPRAISED**

The real property rights conveyed is the first adjustment. The appraisal of the subject property rights is best compared to similar property rights. All the comparable sales are fee simple transactions, which are the same property rights appraised with the subject; therefore, no adjustments were necessary.

**FINANCING**

A financing adjustment is a specific motivation adjustment and often is not capable of being accurately derived from the mathematical discounting process. The most reliable financing adjustment is from paired sales that are generally not available through sales information. Cash equivalency is the adjustment of a sales price to an equivalent price if sold for cash, absent the contract terms of the loan. The adjustment may be negative to reflect favorable terms to positive to reflect unfavorable terms. All sales were cash transactions and no adjustments were required.

**CONDITIONS OF SALE (MOTIVATION)**

Typical adjustments under this category include adjustments for plottage, purchasing additional land for expansion, or other typically motivated sales. The Comparable Sales are considered arm's length transactions and no adjustments were required.

**MARKET CONDITIONS (TIME)**

It is market conditions and not the passage of time that cause prices to change. This is an example of the principle of change. A market conditions adjustment is a cumulative adjustment within the sales comparison approach. The Comparable Sales occurred between February 2020 and July 2022, and upward adjustments were applied for improving market conditions.

**LOCATION**

Factors directly related to location as well as trends and characteristics such as population, labor supply, transportation, and existing land uses are considered. Comparable Sale 1 superior in location to the subject as it is located along the main commercial arterial in the area. Therefore, a downward adjustment was applied. Comparable Sale 2 is similar in location to the subject, and no adjustment was made. Comparable Sale 3 is inferior in location to the subject as it is located along a side street, and an upward adjustment was applied.

**SIZE**

Adjustments are considered based on optimum size, shape, and overall utility of the comparable sales as compared to the subject. Economies of scale are often considered in this adjustment when market proof supports the premise that the larger the property size, the lower the price per sale unit, and vice versa. The subject contains 33,106 square feet. Comparable Sale 1 is similar to the subject and no adjustment was applied. Comparable Sales 2 and 3 are adjusted downward for their smaller sizes.

**SHAPE**

The subject is long and narrow in shape, which could impact its full development potential. Comparable Sale 1 is rectangular in shape which likely maximizes its full development potential, and a downward adjustment was applied. The shape of the subject and Comparable Sales 2 and 3 generally possess similar shapes, and no adjustments were made.

**TOPOGRAPHY**

The effects of topography and terrain are considered in this adjustment and the relative differences between the comparable and the subject are considered. The subject and the Comparable Sales are similar, and no adjustments were applied.

**ZONING**

This adjustment is considered when different classifications of zoning are analyzed. Potential government restrictions are considered in this adjustment. The subject is zoned B-3, General Business. Comparable Sale 1 has the same zoning as the subject, and no adjustment was applied. Comparable Sales 2 and 3 are zoned B-1, Central Business, which is less restrictive in development compared to the subject's B-3 zoning, and downward adjustments were made.

**UTILITIES**

Public utilities are available to the subject site and all of the Comparable Sales have access to utilities; therefore, no adjustments were deemed necessary.

**ACCESS/FRONTAGE/VISIBILITY**

This adjustment is based on the premise that a purchaser would pay more per unit of comparison for a commercial property that has superior access, frontage and/or visibility. The subject has access, frontage, and visibility from two roadways. However, Taylor Street is a residential roadway which only traverses approximately three blocks. All of the Comparable Sales front along one roadway, and no adjustments were deemed necessary.

**RECONCILIATION OF LAND VALUE**

We believe all the comparable sale properties presented provide a good basis to estimate the subject's land value because they are of the same or relatively similar zoned parcels in the subject's area that have or will likely be developed into commercial type uses.

Prior to adjustments, the Comparable Sales ranged from \$0.96 to \$1.49 per square foot. After adjustments, the land sales ranged from \$1.26 to \$1.42 per square foot and averaged \$1.34 per square foot. Based on the comparable sales, we selected a price per square foot for the subject of \$1.35. Given a land size of 33,106 square feet and the estimated value per square foot of \$1.35, the hypothetical site value equates to \$44,693 rounded to **\$44,700**, as if vacant.

**HYPOTHETICAL LAND VALUE**  
**"AS IS" as of DECEMBER 13, 2023**  
**\$44,700**

**LAND VALUE – NET OF EASEMENT**

The next step in the process is value the site, net of the area in the proposed permanent sewer easement. We will use the same sales that were discussed previously, but we will use the net land area of 31,273 SF instead of the 33,106 SF that was valued previously. Our analysis of the net land area is summarized in the following chart.

LAND SALES ADJUSTMENT GRID				
Sale No.	Subject	1	2	3
Address	718 Taylor St., Lancaster, SC	S Main St., Lancaster, SC	203 N White St., Lancaster, SC	206 E Dunlap St., Lancaster, SC
Transaction Date		July 14, 2022	March 19, 2021	February 11, 2020
Size (Square Feet)	31,273 SF Net of 1,833 SF Easement	43,560	26,092	20,909
Zoning	B-3	B-3	B-1	B-1
Price		\$65,000	\$37,500	\$20,000
Price Per Square Foot		\$1.49	\$1.44	\$0.96
Adjustments				
Property Rights				
Financing				
Conditions of Sale				
Market Conditions		+5%	+10%	+25%
Adjusted Price Per SF		\$1.56	\$1.58	\$1.20
Location		-5%		+15%
Size (Square Feet)			-5%	-5%
Shape		-10%		
Topography				
Zoning			-5%	-5%
Utilities				
Access/Frontage/Visibility				
Total Adjustments		-15%	-10%	+5%
Adjusted Sale Price / SF		\$1.33	\$1.42	\$1.26

The same adjustments in the 33,106 SF valuation are applied to the 31,273 SF, net of the proposed 1,833 SF permanent sewer easement valuation.

Prior to adjustments, the Comparable Sales ranged from \$0.96 to \$1.49 per square foot. After adjustments, the land sales ranged from \$1.26 to \$1.42 per square foot and averaged \$1.34 per square foot. Based on the comparable sales, we selected a price per square foot for the subject of \$1.35. Given a land size of 31,273 square feet and the estimated value per square foot of \$1.35, the hypothetical site value equates to \$42,219 rounded to **\$42,200**, as if vacant.

**HYPOTHETICAL NET LAND VALUE**  
**"AS IS" as of DECEMBER 13, 2023**  
**\$42,200**

**PERMANENT EASEMENT VALUE**

As show on the previous pages, it is our opinion that the hypothetical market value of the subject site if vacant on an "As Is" basis is \$44,700. The hypothetical value net of the land within the proposed permanent easement is \$42,200. The difference of \$2,500 would be the Market Value (not hypothetical value) of the land within the proposed 1,833 SF permanent sewer easement.

**MARKET VALUE OF LAND IN THE PERMANENT SEWER EASEMENT**  
as of DECEMBER 13, 2023  
**\$2,500**

**ADDENDA**

DEED

PLAT

EASEMENT

ENGAGEMENT LETTER

ASSUMPTIONS AND LIMITING CONDITIONS

APPRAISERS' CERTIFICATION / POCKET CARD(s)

QUALIFICATIONS OF THE APPRAISERS





Signed, Sealed and Delivered  
In the Presence of:

WITNESSES:

Jamie L. Davis  
(witness #1)

Olga K. Hunter  
OLGA K. HUNTER, GRANTOR

Helena R. Bell  
(witness #2)

STATE OF NORTH CAROLINA )  
COUNTY OF MECKLENBURG )

ACKNOWLEDGEMENT

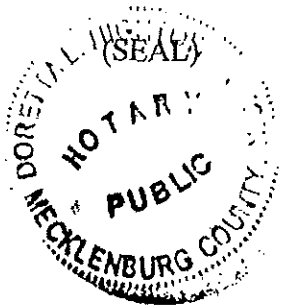
THE FOREGOING instrument was acknowledged before me this 31st day of December, 2009, by OLGA K. HUNTER, Grantor.

Donetta L. Hightower (SEAL)  
Notary Public

DONETTA L. HIGHTOWER  
Print Notary Name

My Commission Expires:

My Commission Expires June 5, 2011



Signed, Sealed and Delivered  
In the Presence of:

WITNESSES:

Laura n. Slane  
(witness #1)

Met Lida  
(witness #2)

Jeanette P. Hunter  
JEANETTE P. HUNTER, GRANTOR

STATE OF SC )  
COUNTY OF Lancaster )

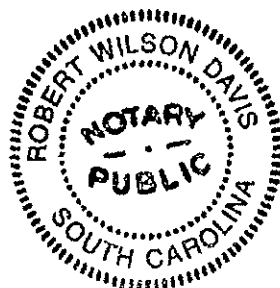
ACKNOWLEDGEMENT

THE FOREGOING instrument was acknowledged before me this 31st day of December, 2009, by JEANETTE P. HUNTER, Grantor.

Met Lida (SEAL)  
Notary Public  
Robert Wilson Davis  
Print Notary Name

My Commission Expires:  
9-19-2015

(SEAL)



STATE OF SOUTH CAROLINA )  
COUNTY OF LANCASTER )

AFFIDAVIT

PERSONALLY appeared before me the undersigned, who being duly sworn, deposes and says:

- 1. I have read the information on this affidavit and I understand such information.
- 2. The parcels located in Lancaster County having Tax Parcel Numbers (See Exhibit A attached) were transferred by JEANETTE P. HUNTER and OLGA K. HUNTER to JEANETTE P. HUNTER on December 31st 2009.
- 3. Check one of the following: The deed is
  - (a)  subject to the deed recording fee as a transfer for consideration paid or to be paid in money or money's worth.
  - (b)  subject to the deed recording fee as a transfer between a corporation, a partnership or other entity and a stockholder, partner, or owner of the entity, or is a transfer to a trust or as a distribution to a trust beneficiary.
  - (c)  exempt from the deed recording fee because (See Information section of affidavit) Exemption No. 5  
(If exempt, please skip items 4 - 7, and go to item 8 of this affidavit.)

If exempt under exemption #14 as described in the information section of this affidavit, did the agent and principal relationship exist at the time of the original sale and was the purpose of this relationship to purchase the realty?  
Check: Yes  or No

- 4. Check one of the following if either item 3(a) or item 3(b) above has been checked (See Information section of this affidavit):
  - (a)  The fee is computed on the consideration paid or to be paid in money or money's worth in the amount of \$ \_\_\_\_\_.
  - (b)  The fee is computed on the fair market value of the realty which is \$ \_\_\_\_\_.
  - (c)  The fee is computed on the fair market value of the realty as established for property tax purposes which is \$ \_\_\_\_\_.

5. Check: Yes  or No  for the following: A lien or encumbrance existed on the land, tenement, or realty before the transfer and remained on the land, tenement, or realty after the transfer. If "Yes," the amount of the outstanding balance of this lien or encumbrance is: \$ \_\_\_\_\_.

- 6. The deed recording fee is computed as follows:
  - (a) Place the amount listed in item 4 above here: \$ \_\_\_\_\_
  - (b) Place the amount listed in item 5 above here: \$ \_\_\_\_\_  
(If no amount is listed, place zero here.)
  - (c) Subtract line 6(b) from Line 6(a) and place result here: \$ \_\_\_\_\_

7. The deed recording fee due is based on the amount listed on Line 6(c) above and the deed recording fee due is: \$ \_\_\_\_\_.

8. As required by Code Section 12-24-70, I state that I am a responsible person who was connected with the transaction as: Legal Representative.

9. I understand that a person required to furnish this affidavit who willfully furnishes a false or fraudulent affidavit is guilty of a misdemeanor and, upon conviction, must be fined not more than one thousand dollars or imprisoned not more than one year, or both.

Janice L. Davies  
Responsible Person Connected with the Transaction

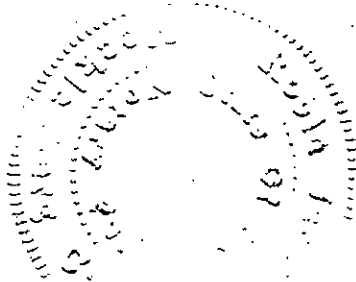
Janice L. Davies  
Print or type the above name here

SWORN to before me this 9<sup>th</sup> day of  
February, 2010.

Robin Jacob  
Notary Public

Robin Jacob  
Print Notary Name

My commission expires: 1-3-2015  
(NOTARIAL SEAL)



**EXHIBIT A**  
**JEANETTE P. HUNTER and OLGA K. HUNTER, Grantor;**  
**JEANETTE P. HUNTER, Grantee**

All that certain piece, parcel or lot of land lying and being situate in Gills Creek Township, Lancaster County, South Carolina, located in Hyde Park Section and North of Highway No. 903, fronting South on a dirt road leading off Highway No. 903 for a distance of 37.5' and being Lot no. 16 and one half of Lot no. 15 as shown on plat of survey made by J. M. Bailes and recorded in the Office of the Clerk of Court for Lancaster County in Deed Book Z at page 620. By Deed recorded in Book T-4 at page 17, J. E. Snipes, now Deceased, conveyed to J. D. Snipes, now Deceased, one half of Lots 14, 15 and 16, and the lots herein conveyed comprise the remaining one half which were devised to Ollie Herring and Barbara Jean H. Faulkenberry by Will of J. E. Snipes (Item III-Docia Snipes is now Deceased) as found recorded in Will Book G at page 124. See also Deed Book R-3 at page 67 and Deed Book X-3 at page 328. Being the identical property conveyed to John Bruce Hunter and Ralph Jack Hunter by deed of distribution of Sara E. Hunter recorded in Deed Book 552, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.

Tax Map No. 0080J-0C-014.01

All that piece, parcel or lot of land situated near the Eastern limits of the town of Lancaster, in Gills Creek Township, said County and State, and fronting 66 feet on Ferguson Street, and having a uniform depth of 150 feet, and being designated as lots nos. 17 and 18 in block "Q" of a map of Sinclair Heights, recorded in the office of the clerk of Court for Lancaster County, in Deed Book "Q", pages 220-221, and being bounded North by lot now or formerly belonging to Z. W. Caskey and Henry Pardue; South by lot of Ben C. Hough, formerly W.P. Bennett and West by Ferguson Street, the same being identical lot of land conveyed Emma Jackson by deed of R. B. Robinson dated August 6, 1938 and recorded in the office of the Clerk of Court for Lancaster County, S.C. in Deed Book H at page 318 and now recorded in Book Z-5 of Deeds page 912.

Being the identical tract of land conveyed to Sarah J. Hunter by deed recorded in said Office in Deed Book Z-5, at page 2188.1 and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deed of distribution of Sara E. Hunter recorded in Deed Book 552, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.

Tax Map No. 0068J-0F-007.00

"All that piece, parcel or lot of land with buildings and improvements thereon, situated in the Town of Lancaster, Lancaster County, Gills Creek Township and designated as Lot No. nine (9) on the Plat of Survey made by A. N. Joyner, Surveyor, on the 28<sup>th</sup> day of December, 1946. and recorded in the Office of the Clerk of Court for Lancaster County in Deed Book 11, at Page 217, the said lot having a frontage on West Arch Street of Fifty (50) feet, beginning at a corner marked by an iron stake, twenty-nine feet (29) from the Eastern corner of Estate lands of H. W. Plyler and running in an Easterly direction along West Arch Street for a distance of Fifty (50) feet to an iron stake marking the corner, adjoining lands formerly owned by W. Ben Williams, and running along the line between the W. Ben Williams lands in a Northerly direction for a

distance of one hundred fifty-seven and five tenths (157.5) feet to a corner marked with an iron stake; thence in a Westerly direction for a distance of forty-five and nine tenths feet (45.9) to another corner marked with an iron stake; thence back to the original corner on West Arch Street for a distance of one hundred sixty-seven (167) feet. Being the identical property conveyed to Dorothy W. Gregory by deed recorded in Deed Book Z-4, at Page 463." Also being the identical property conveyed to Sara J. Hunter by deed recorded in Deed Book A-6, Page 4011.1 and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deed of distribution of Sara E. Hunter recorded in Deed Book 552, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.

"All that piece, parcel or lot of land lying, being and situate in the Town of Lancaster, Gills Creek Township, Lancaster County, said State as shown on Plat of Survey made by A. N. Joyner, Surveyor, on the 28<sup>th</sup> day of December, 1946, and recorded in the office of the Clerk of Court for Lancaster County, South Carolina, in Plat Book 11, at Page 217. The said lot adjoining Lot of Fouche Furniture Co. beginning at the northern rear corner of said lot at an iron stake and running South along the line of lot of Fouche Furniture Co. for a distance of fifty (50) feet to another iron stake; thence in an Easterly direction forty-one and seven tenths (41.7) feet to a corner, thence East along the rear line of lots numbers 8 and 9 for a distance of 89.8 feet to the Eastern corner of Lot No. 9 for a distance of 89.8 feet; thence in a Northerly direction for a distance of fifty-seven and five tenths (57.5) feet to an iron stake; thence West for a distance of forty-five (45) feet to another iron stake on the rear line of Lot No. 5 sold to Boyd H. Love; thence South for twenty-six (26) feet to another corner; thence forty-one and seven tenths (41.7) feet to the beginning corner. Being the identical property conveyed to Dorothy W. Gregory by deed recorded in Deed Book A-5, Page 463." Also being the identical property conveyed to Sara J. Hunter by deed recorded in Deed Book A-6, Page 4012.1 and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deed of distribution of Sara E. Hunter recorded in Deed Book 552, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.  
Tax Map No. 0081A-0B-025.00

"All that piece, parcel or lot of land with improvements thereon, consisting of a four room house, fronting 66.1 feet on the southerly line of Elm Street, southwest of its junction with Fifteenth Street, in Lancaster Plant Village, Lancaster County, South Carolina, having courses and distances as follows: Beginning at a point on the southerly line of Elm Street which point lies S 71 - 12W 21.3 feet, S 79 - 59W 79.5 feet N 18 - 35 W 16 feet, S 70 - 17 W 131.8 feet from the southwesterly corner of the junction of Elm Street and Fifteenth Street; thence with the southerly line of Elm Street S 70 - 17 W 66.1 feet; thence S 17 - 50 E 96.1 feet to a point in the northerly line of Southern Railway right of way; thence with the northerly line of Southern Railway right of way N 81 - 45 E 63.2 feet; thence N 15 - 59 W 109 feet to the point of beginning, containing .15 acres more or less; the same being lot number 3 in black C on map of said area, prepared September 1955, and recorded in the Office of the Clerk of Court for Lancaster County, South Carolina, in Plat Book 8, at Page 133.

Being the identical property conveyed to Brice Hunter by Deed dated August 31, 1978 from Wilson E. Criminger and Bleeka H. Criminger and recorded in the Office of the Clerk of Court for Lancaster County on September 5, 1978 in Deed Book D-6, Page 802 and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deed of distribution of Brice Hunter recorded in Deed Book 552, at Page 179 in the Clerk of Court's Office for Lancaster County, South Carolina.  
Tax Map No. 0081A-0K-022.00

All that certain piece, parcel or lot of land situate, lying and being in the State of south Carolina, County of Lancaster, fronting on East Dunlap Street in the City of Lancaster and being designated as Lot "B" as shown on plat of R. H. Iseley, RLS, dated March 10, 1967, recorded in the office of the Clerk of Court for Lancaster County in Plat Book 17, at page 179, and having the following courses and distances: Beginning at iron pipe at corner of Lot "A" on East Dunlap Street and running thence S. 10 00 E 114.0 feet to an iron pipe; thence S. 79 26 W. 66.0 feet to iron pipe; thence N. 10 00 W 114.00 feet to iron pipe; thence along East Dunlap Street N. 79 26 E. 66.0 feet to iron pipe, the point of beginning.

Being the identical property conveyed Thomas H. Catoe & Marcine F. Catoe by Secretary of Housing and Urban Development by Deed recorded in Deed Book Z05, at page 1095. See also Judgment Roll No. 83-CP-29-439. Also being the identical property conveyed to John Bruce Hunter and Ralph Jack Hunter by Deed recorded in Deed Book E-6, at Page 5900 in the Clerk of Court's Office for Lancaster County, South Carolina.  
Tax Map No. 0068O-0D-005.00

All those pieces, parcels or lots of land, with the buildings and improvements thereon, lying, being and situate on the East side of Alternate S.C. State Highway No. 521 and on the West side of Taylor Street in the Town of Lancaster, Lancaster County, South Carolina fronting West on Alternate State Highway No. 521 for a distance of 68 1/2 feet, designated as Lot Nos. 2, 3, 4, 5, 6, 7, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30 and 31 on a plat of Subdivision made by Paul Clark, Surveyor, dated August 3, 1960, recorded in the Office of the Clerk of Court for Lancaster County, South Carolina, in Plat Book 11 at Page 150 reference to which Plat is made for a more particular description.

The above being the identical land conveyed to Brice Hunter in Deed Book Z-4, page 167 and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deeds of distribution of Brice Hunter recorded in Deed Book B12, at Page 1, and of Sara Hunter recorded in Deed Book O12, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.

Tax Map Nos. 0081B-0N-003.00; 0081B-0P-006.00; 0081B-0P-007.00; 0081B-0P-008.00; 0081B-0P-009.00



All those pieces, parcels or lots of land, lying, being and situate on the East side of Taylor Street in the Town of Lancaster, Lancaster County, South Carolina, fronting West on Taylor Street for a distance of 100 feet, designated as Lot No. 8, 9, 10 and 11 on a Plat of Subdivision made by Paul Clark, Surveyor, dated August 3, 1960, recorded in the Office of the Clerk of Court for Lancaster County, South Carolina, in Plat Book 11, at Page 150, reference to which Plat is made for a more particular description.

Being the identical property conveyed to Brice Hunter by deed of S.F. Hunter and Ruth Hunter, dated April 8, 1965, and recorded in Deed Book B-5 at page 435 and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deeds of distribution of Brice Hunter recorded in Deed Book B12, at Page 1, and of Sara Hunter recorded in Deed Book O12, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.

TAM 81B-N-4

"All that certain piece, parcel or lot of land, with 4-room house lying, being and situate in Gills Creek Township, Lancaster County, South Carolina, being designated as Lot No. 7 on a plat made by H.A. Mathis, Surveyor, February 24, 1945, and recorded in the Office of the Clerk of Court for Lancaster County in Plat Book 2 at page 120, and being bounded North by Lots Nos. 8, 9, 10, 11: East by Southern Railway Company Right-of-Way: South by Lot No. 6 and on the West by the old Lancaster-Camden Road. Being the identical property conveyed to Brice Hunter by deed of Lee O. Montgomery, dated February 24, 1962, and recorded in said office in Deed Book B5 at page 479 and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deeds of distribution of Brice Hunter recorded in Deed Book B12, at Page 1, and of Sara Hunter recorded in Deed Book O12, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.

TAM 81J-C-5

"All that piece, parcel or lot of land with all improvements thereon, lying and being situate in Lancaster County, South Carolina, located about three miles East of the City of Lancaster and being shown and designated as Lots No. 35, 36 & 1/2 37 on Plat of Survey made by C. M. Bailes, Surveyor, and recorded in Deed Book Z, at page 604 and Deed Book Z, page 929."

Being the identical property conveyed to John Bruce Hunter and Ralph Jack Hunter by deed of distribution recorded in Deed Book B-12, at Page 183 less Lot No. 34 that was sold to Dennis P. Faulkenberry and Sylvia A. Faulkenberry as evidenced by Deed recorded in Deed Book N-13 at Page 22, in the Clerk of Court's Office for Lancaster County, South Carolina.

TAM 80-J-C-14

"All that certain piece, parcel or lot of land lying, being and situate in Jacob's Hollow Section of the Town of Lancaster, Gills Creek Township, Lancaster County, South Carolina, being designated as Lot No. Eight (8) on Plat of Survey made by W.B. Turkett, R.L.S., dated April 11, 1953, and recorded in Plat Book 6, at Page 228. For a more particular description, reference is craved to said Plat. Being bound on the North by Lot Number Nine (9); East by a Street; South by Lot Number Seven (7) and West by lands of Henry Neely."

Being the identical property conveyed to Brice Hunter by Deed of Robin, Inc. as found recorded in the Office of the Clerk of Court for Lancaster County in Deed Book A6, at Page 2548 and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deeds of distribution of Brice Hunter recorded in Deed Book B12, at Page 1, and of Sara Hunter recorded in Deed Book O12, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.

TAM 81G-B-28

"All those certain pieces, parcels or tracts of land lying, being and situate in Cane Creek Township, Lancaster County, South Carolina, being designated as Lots Nos. ten (10) and eleven (11) on a plat of survey made by H.A. Mathis, Surveyor, March 9, 1946, said Plat being recorded in Plat Book 2 at page 151 in the Office of the Clerk of Court for Lancaster County, reference being craved to said Plat for a more minute description for metes and bounds."

Being the identical property conveyed to Brice Hunter by deed recorded in the Office of the Clerk of Court for Lancaster County in Deed Book B-6 at page 2035, records of Lancaster County and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deeds of distribution of Brice Hunter recorded in Deed Book B12, at Page 1, and of Sara Hunter recorded in Deed Book O12, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.

TAM 82M-N-1.01

"All that certain piece, parcel or tract of land lying, being and situate on the North side of Arch Street in the Town of Lancaster, Lancaster County, South Carolina in the shape of a triangle, fronting South on Arch Street for a distance of twenty-five (25') feet, and running back North therefrom for a distance of two hundred, fifteen (215') feet, more or less, on its Western boundary. Having a width at the rear of seventy-five (75') feet, more or less. Bounded on the North by lands now or formerly of Mrs. M.H. Johnson; on the East by a ditch separating said lands from lands heretofore conveyed by Waldo E. Blakeney to George M. Jenkins, et al; on the South by Arch Street; and on the West by lands now or formerly of Mrs. Virginia Johnson or M.H. Johnson."

Being the identical property conveyed to Brice Hunter by Deed of Frank Parker dated December 27, 1977 and recorded December 29, 1977 in the Office of the Clerk of Court for Lancaster County in Deed Book C-6, at Page 5428 and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deeds of distribution of Brice Hunter recorded in Deed Book B12, at Page 1, and of Sara Hunter recorded in Deed Book O12, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.

TAM 81A-B-25.01

"All that certain piece, parcel or tract of land lying, being and situate in Lancaster County, South Carolina, and being shown and designated as Lot No. 12 and Lot No. 13 in Block Thirteen on Map of Sinclair Heights as recorded in the Office of the Clerk of Court for Lancaster County in Deed Book Q at Pages 220 and 221; said lot beginning at a stake on Gay Street and running N 24 W 190 1/2 feet to a stake; thence S 66 W 66 feet to a stake; thence S 24 E 190 1/2 feet to a stake;

thence N 66 E 66 feet to the point of beginning. For a more minute description, reference to said plat is hereby craved.

The above property being the identical property conveyed to Brice Hunter by deed of E.C. Parker as recorded in the Office of the Clerk of Court for Lancaster County in Deed Book B6 at Page 4733 and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deeds of distribution of Brice Hunter recorded in Deed Book B12, at Page 1, and of Sara Hunter recorded in Deed Book O12, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.

TAM -68O-E-5

All those pieces, parcels or lots of land, with the buildings and improvements thereon, lying, being and situate in Gills Creek Township, Lancaster County, South Carolina, on the East side of S.C. State Highway No. 529, fronting for a distance of one hundred (100) feet, on said Highway and being more particularly described on a plat of survey dated January 6, 1956, made by James B. Baker, R.L.S., recorded in the office of the Clerk of Court for Lancaster County, S.C. in Plat Book 8, at page 54, as follows: Commencing at an iron stake on the northwest corner of said lot and running thence S 74 degrees 29 minutes E for a distance of two hundred (200) feet to an iron stake; thence S 13 degrees 16 minutes 40" W a distance of one hundred (100) feet to an iron stake; thence N 74 degrees 29 minutes W for a distance of 200 feet to an iron stake; thence N 13 degrees 16 minutes 40" E for a distance of one hundred (100) feet to the beginning corner.

Being the identical property conveyed to Brice Hunter by Deed of Jesse William Rogers, dated August 28, 1959, and recorded in Deed Book W4, at page 197 and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deeds of distribution of Brice Hunter recorded in Deed Book B12, at Page 1, and of Sara Hunter recorded in Deed Book O12, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.

TAM- 87-O-F-11

All those pieces, parcels or lots of land, with the buildings and improvements thereon, lying, being and situate in the Town of Lancaster, Lancaster County, South Carolina, being more specifically designated as Lot Nos. 1, 34 and 36 on a Plat of Survey made by Paul Clark, Surveyor, on August 3, 1960, and recorded in the Office of the Clerk of Court for Lancaster County in Plat Book 11 at Page 150.

Being identical property conveyed to Brice Hunter by Deed H5, page 61 and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deeds of distribution of Brice Hunter recorded in Deed Book B12, at Page 1, and of Sara Hunter recorded in Deed Book O12, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.

TAM 81G-B- 6 & 8 and 81B-N-2

"All that piece, parcel or lot of land, with the buildings and improvements thereon, situate, lying and being in the State of South Carolina, County of Lancaster, Gills Creek Township, near the Eastern limits of the Town of Lancaster, being Lots. Nos. 5 and 6 of the Scarborough property, designated on a plat of survey made by Spratt, Surveyors in September of 1925, fronting fifty (50) feet on Fairview Street, as shown on said plat, and having a uniform depth of one hundred fifty (150) feet, bounded North by Fairview Street: East by Lot No. 7 belonging to Nathaniel Thompson; South by lands of Mrs. Neil R. Connors; and West by Lot No. 4. For a more complete description, see plat recorded in Plat Book 2, at page 320. Being the identical property conveyed to Brice Hunter by Deed recorded in the office of the Clerk of Court for Lancaster County in Deed Book O4, page 568 and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deeds of distribution of Brice Hunter recorded in Deed Book B12, at Page 1, and of Sara Hunter recorded in Deed Book O12, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.

Portion of TAM 81B-H-1

"All that piece, parcel or lot of land, lying, being and situate in Gills Creek Township, Lancaster County, South Carolina, near the Town of Lancaster, fronting for a distance of 118.5 feet more or less on the South side of Fairview Street, its southern boundary, and being more specifically designated as Lot Nos. 1, 2, 3, 4, 7 and 8 on a Plat entitled "Property of W.W. Scarborough and D.Cunningham" dated September, 1925 made by Spratt & Spratt, Surveyors. Said property being bounded on the North by Fairview Street: on the West by Hampton Avenue; on the East by Lots. No. 5 and 6 and on the South by lands now or formerly of the Neil R. Connors Estate.

Being the identical property conveyed to Brice Hunter by Deed H4, page 524 and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deeds of distribution of Brice Hunter recorded in Deed Book B12, at Page 1, and of Sara Hunter recorded in Deed Book O12, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.

Portion of TAM 81B-H-1

"All that piece, parcel or lots of land, together with all improvements thereon, lying, being and situate in the Town of Lancaster, Lancaster County, South Carolina, fronting for a distance of Sixty-Six (66') feet on the South side of Gay Street, and running back in a uniform width for a distance of One Hundred, Ninety-Two (192') feet, and being shown, described and designated as Lots One (1) and Two (2) in Block 14 on a Map of Sinclair Heights, which is recorded in the Office of the Clerk of Court for Lancaster County, South Carolina. Said lots are bounded as follows: NORTH by Gay Street, EAST by Ferguson Street, SOUTH by a Sixteen (16') foot alley and WEST by lands of Anderson Blackmon."

Being the identical property conveyed to Brice Hunter by Deed in Deed Book E-6 at page 1148 and Deed Book B6 at page 4949 and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deeds of distribution of Brice Hunter recorded in Deed Book B12, at Page 1, and of Sara Hunter recorded in Deed Book O12, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.

TAM- 68-O -H-1

"All that piece, parcel or lot of land, with the buildings and improvements thereon, lying, being and situate on the South side of Conner Street in the Town of Lancaster, Lancaster County, South Carolina, fronting North on Conner Street for a distance of 47 feet, designated as Lot No 35 on a Plat of Subdivision made by Paul Clark, Surveyor, dated August 3, 1960, recorded in the Office of the Clerk of Court for Lancaster County, South Carolina, in Plat Book 11 at Page 150, reference to which Plat is made for a more particular description.

All that piece, parcel or lot of land lying, being and situate on the South side of Conner Street in the Town of Lancaster, Lancaster County, S.C., fronting North on Conner Street for a distance of 25 feet, designated as Lot No. 37 on a Plat of Subdivision made by Paul Clark, Surveyor, dated August 3, 1960, recorded in the Office of the Clerk of Court for Lancaster County, S.C. in Plat Book 11 at Page 150, reference to which Plat is made for a more particular description.

All those pieces, parcels or lots of land, lying, being and situate immediately to the rear of the property hereinabove described, in the Town of Lancaster, Lancaster County, South Carolina, designated as Lot No. 38, 39, 40 and 41 on a Plat of Subdivision made by Paul Clark, Surveyor, dated August 3, 1960, recorded in the Clerk of Court for Lancaster County, S.C. in Plat Book 11 at Page 150, reference to which Plat is made for a more particular description.

Being the identical property conveyed to Brice Hunter by Deed of Olin Williams dated February 18, 1964 and recorded in Deed Book H5 at Page 21 and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deeds of distribution of Brice Hunter recorded in Deed Book B12, at Page 1, and of Sara Hunter recorded in Deed Book O12, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.

"All that piece, parcel or lots of land lying, being and situate partly in the Town, and partly out, Lancaster County and State aforesaid, being Lots. Nos. Sixty-four (64) through Ninety-eight (98) as shown by Plat survey made by Paul Clark, Registered Surveyor on June 8th, 9th and 10th, 1961 and recorded in the Office of the Clerk of Court for Lancaster County, South Carolina in Plat Book 12, at Page 16 for which reference is hereby made for a more minute description.

The above being the same property deeded by deeds recorded in Deed Book A-6 at Page 3811 and, thereafter, to John Bruce Hunter and Ralph Jack Hunter by deeds of distribution of Brice Hunter recorded in Deed Book B12, at Page 1, and of Sara Hunter recorded in Deed Book O12, at Page 183 in the Clerk of Court's Office for Lancaster County, South Carolina.

Tax Map Nos. 0081G-0B-003.00; 0081G-0B-004.00; 0081G-0B-005.00; 0081G-0B-007.00; 0082D-0P-021.00; 0082D-0P-025.00; 0082D-0P-031.00



## ASSUMPTIONS AND LIMITING CONDITIONS

### GENERAL ASSUMPTIONS

1. The owner of record is assumed to have a free and clear fee simple title with no encumbrances that cannot be cleared through normal channels.
2. The information on which this appraisal is based on has been obtained from sources normally used by **FRED H. BECK & ASSOCIATES, LLC** and is considered to be reliable, but is in no sense guaranteed.
3. The information furnished by others is believed to be reliable. No warranty is given for its accuracy.
4. **FRED H. BECK & ASSOCIATES, LLC** reserves the right to alter its opinions of value on the basis of information withheld or not discovered in the normal course of a diligent investigation.
5. The appraiser assumes no responsibility for the legal description or matters of a legal nature affecting the property or the title thereto. The appraiser does not render any opinion as to title, which is assumed to be good and marketable.
6. Responsible ownership and competent property management are assumed.
7. It is assumed that there is full compliance with all applicable federal, state and local environmental regulations and laws unless noncompliance is stated, defined and considered in the appraisal report.
8. It is assumed that all applicable zoning and use regulations and restrictions have been complied with, unless a nonconformity has been stated, defined and considered in the appraisal report.
9. It is assumed that all required licenses, certificates of occupancy, consents or other legislative or administrative authority from any local, state or national government or private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based.
10. The appraiser is not required to give testimony or appear in court because of having made this appraisal with reference to the property in question, unless arrangements have been previously made therefore. The fee charged for this appraisal does not include payment for court testimony or for further consultation.
11. No opinion of an engineering nature is intentionally expressed or implied and no responsibility is assumed for matters of this nature.
12. No survey was made especially for this appraisal. Property lines, area, etc., of record or otherwise provided, are assumed to be correct.
13. No engineering survey has been made by the appraiser. Except as specifically stated, size and area were taken from sources considered reliable and no encroachment of real property improvements is assumed to exist.
14. Maps, plats and exhibits are for illustration only as an aid in visualizing matters discussed within the report. They should not be considered as surveys or relied upon for any other purpose.
15. It is assumed that there are no hidden or unapparent conditions of the property, subsoil or structures that render it more or less valuable. No responsibility is assumed for such conditions or for arranging for engineering studies that may be required to discover them.
16. No opinion is expressed as to the value of subsurface oil, gas or mineral rights. The property is not subject to surface entry for the exploration or removal of such materials except as is expressly stated.
17. Disclosure of the contents of the appraisal is governed by the Bylaws and Regulations of the professional organizations with which **FRED H. BECK & ASSOCIATES, LLC** is affiliated.
18. Acceptance of and/or use of this report constitutes acceptance of these assumptions and limiting conditions.
19. This report is intended to comply with the Code of Ethics and Standards of Professional Appraisal practice of the Appraisal Institute. It is further intended to comply with the Uniform Standards of Professional Appraisal Practice (USPAP) and the guidelines set forth by the Financial Institution's Report, Recovery and Enforcement Act of 1989 (FIRREA).

**LIMITING CONDITIONS**

1. Possession of this report, or a copy, does not carry with it the right of publication.
2. Neither all nor any part of the contents of this report (especially any conclusions as to value, identity of the appraisers or firm with which they are connected or any reference to the Appraisal Institute or the MAI or SRA designations) shall be disseminated to the public through the advertising media or any other public means of communication without the prior written consent and approval of **FRED H. BECK & ASSOCIATES, LLC** and the signatories of the report. Acceptance of and/or use of this report constitutes acceptance of these restrictions.
3. The distribution, if any, of the total valuation in this report between land and improvements applies only under the stated program of utilization. The separate allocations for land and buildings must not be used in conjunction with any other appraisal and are invalid if so used.
4. The forecasts, projections or operating estimates contained herein are based upon current market conditions, anticipated short term supply and demand factors and a continued stable economy. These forecasts are, therefore, subject to changes in future conditions.
5. Load bearing capacity of subsoil is assumed to be adequate for the present utilization, but no borings or engineering studies have been made especially for this appraisal and the value conclusion could be affected by such information.
6. We have not been supplied with building plans and specifications, site plans, surveys or occupancy permits. No responsibility or representation is assumed or made for any costs associated with obtaining same for any deficiencies discovered before or after they are obtained.
7. We have personally inspected the subject property and found no obvious evidence of structural deficiencies except as stated in this report; however, no responsibility for hidden defects or conformity to specific governmental requirements, such as fire, building and safety or occupancy codes, can be assumed without provision of specific professional or governmental inspections.
8. No termite inspection report was made available. We personally inspected the subject property and found no significant evidence of termite damage or infestation.
9. Unless otherwise stated in this report, we make no representation or warranties as to the adequacy or condition of appliances, electrical systems, plumbing and heating, air conditioning, presence of insulation, adequacy or condition of structural systems or any other subsystem within the property. We assume no responsibility for any costs incurred to discover or correct any deficiencies present in the property.
10. Unless otherwise stated, no consideration in the valuation process has been given mineral deposits (oil, gas, coal, gravel, etc.) or timber, if any, that may be found on the subject.
11. Unless otherwise stated in this report, the existence of hazardous material, which may or may not be present on the property, was not observed by the appraiser. The appraisers, however, are not qualified to detect such substances. The presence of substances such as asbestos, urea-formaldehyde foam insulation or other potentially hazardous materials may affect the value of the property. The value estimate is predicated on the assumption that there is no such material on or in the property that would cause a loss in value. No responsibility is assumed for any such conditions or for any expertise or engineering knowledge required to discover them. The client is urged to retain an expert in this field, if desired.
12. On January 26, 1992, The Americans with Disabilities Act (ADA) took effect. This report has not considered this act and the impact it may have on the subject with respect to renovation cost and general compliance. Should a report be provided which indicates a possible renovation, we reserve the right to amend this report.
13. The appraisers have prepared this report in compliance with the competency provision explicitly detailed in the Uniform Standards of Professional Appraisal Practice (USPAP). The appraisers are fully experienced in the appraisal of this product type (see Qualifications).



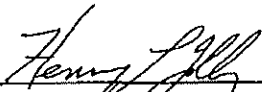
# State Of South Carolina Real Estate Appraisers Board

FRED H. BECK JR.  
CG 1117

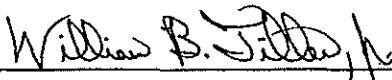
Having Satisfied The Qualifications Of The South Carolina Real Estate Appraisers Board And Having Complied With The Requirements Prescribed By Law, Is Hereby Entitled To Practice As A

## State Certified General Real Estate Appraiser

In Witness Whereof The South Carolina Real Estate Appraisers Board By Virtue Of The Authority Vested In It By Chapter 60, Title 40 Code Of Laws Of South Carolina Has Caused This Document To Be Issued With Its Seal Imprinted Hereon.

  
Real Estate Commissioner



  
Director, Licensing and Certification



**QUALIFICATIONS OF THE APPRAISER****FRED H. BECK, JR., MAI, CCIM****FRED H. BECK & ASSOCIATES, LLC**  
8000 Corporate Center Drive, Suite 110  
Charlotte, NC 28226

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**EDUCATION**

Bachelor of Science Degree - Appalachian State University, Boone, NC  
Business Administration

Completed The Appraisal Institute Courses:

- Course 1A - Real Estate Appraisal Principles
- Course 1B - Capitalization Theory and Techniques
- Course 1I - Urban Properties
- Course IV - Litigation
- Standards of Professional Practice - Part A and B

Commercial Investment Real Estate Institute:

- C1101 - Financial Analysis for Commercial Real Estate
- C1201 - Market Analysis for Commercial Real Estate
- C1404 - Tax Planning for Commercial Real Estate

**EXPERIENCE**

- Formed Fred H. Beck & Associates, LLC (November 1994)
- Formed Stout-Beck & Associates, Inc. (July 1987)
- Appraising real estate since 1973
- Principal and Broker In Charge of Torquay Realty, LLC – Charlotte, N.C. (August 2008 – Present)

**PROFESSIONAL AFFILIATIONS**

- Member, The Appraisal Institute (MAI #7073)
- Member, Commercial Investment Real Estate Institute (CCIM #5568)
- State-Certified General Real Estate Appraiser, North Carolina Certificate No. A1329
- State-Certified General Real Estate Appraiser, South Carolina Certificate No. CG1117
- State-Certified General Real Estate Appraiser, Georgia Certificate No. 2627
- State-Certified General Real Estate Appraiser, Virginia License No. 4001 013461
- Real Estate Brokers License, North Carolina No. 26399
- Real Estate Brokers License, South Carolina No. 2713
- Real Estate Brokers License, Georgia No. 216546
- Member, Charlotte Regional Commercial Board of Realtors

**State of South Carolina  
Real Estate Appraisers Board**

**MICHAEL SLATTERY  
8059**

Having Satisfied The Qualifications Of The South Carolina Real Estate Appraisers Board And Having Complied With The Requirements Prescribed By Law, Is Hereby Entitled To Practice As A

**CERTIFIED GENERAL APPRAISER**

In Witness Whereof, The State Of South Carolina Real Estate Appraisers Board By Virtue Of The Authority Vested In It By Chapter 60, Title 40, Code Of Laws Of South Carolina Has Caused This Document To Be Issued With Its Seal Imprinted Hereon.



*Laura B. Smith*  
Administrator

Property of South Carolina Real Estate Appraisers Board

South Carolina Department of Labor, Licensing and Regulation  
Real Estate Appraisers Board



CERTIFIES THAT:  
**MICHAEL SLATTERY**  
IS AUTHORIZED TO PRACTICE  
**Certified General Appraiser**

LICENSE NO.  
**AB .8059 CG**

EXPIRATION DATE: 06/30/2024

To verify current license status, go to <http://verify.llronline.com/LicLookup/LookupMain.aspx>

**QUALIFICATIONS OF THE APPRAISER  
MICHAEL T. SLATTERY**

**FRED H. BECK & ASSOCIATES, LLC  
8000 Corporate Center Drive, Suite 110  
Charlotte, NC 28226**

---

**EDUCATION**

Bachelor of Arts – State University of New York, Albany, NY (1999) - Communications

Associates of Applied Science – State University of New York, Cobleskill, NY (1997) - Business

**COMPLETED THE APPRAISAL INSTITUTE COURSES:**

- Basic Appraisal Principles – Course 110 (2002)
- Basic Appraisal Procedures – Course 110 (2002)
- Residential Case Study – Course 210 (2003)
- Basic Income Capitalization – Course G1 (2006)
- 15-Hour National USPAP Course – (2006)

**COMPLETED MERRILL INSTITUE – APPRAISAL EDUCATION NETWORK SCHOOL COURSES:**

- Principles of Income Property Appraising – Course G2 (2007)
- Applied Income Property Valuation – Course G3 (2007)

**EXPERIENCE**

Fred H. Beck & Associates, LLC – Charlotte, NC (July 2020 – Present)

- Commercial Staff Appraiser

Withers Engelke & Associates, LLC – Babylon, NY (January 2002-July 2020)

- Commercial Staff Appraiser

**PROFESSIONAL AFFILIATIONS**

State-Certified General Real Estate Appraiser - North Carolina Certificate No. A8532

State-Certified General Real Estate Appraiser – South Carolina Certificate No. CG8059

State-Certified General Real Estate Appraiser – New York Certificate No. 46000048743



**TEDFORD & ASSOCIATES  
PO BOX 1677  
FORT MILL, S.C. 29716  
(803) 802-3983**

**APPRAISAL REVIEW REPORT  
OF**

**AN 1,833 SF PERMANENT SEWER EASEMENT  
718 (AKA 720, 722 & 723) TAYLOR STREET  
LANCASTER, SC 29720**

**SUBMITTED TO:  
MATT BERRY, DIRECTOR OF SOLID WASTE & MAINTENANCE  
CITY OF LANCASTER  
1309 LYNWOOD DRIVE  
LANCASTER, SC  
29720**

**Prepared By:  
Stewart B. Tedford, MAI, SRA  
SC CG 333**



January 15, 2024

Matt Berry, Director of Solid Waste  
& Maintenance  
City of Lancaster, S.C.  
29720

RE: Review of Taylor Street Appraisal

Dear Mr. Berry:

Enclosed, please find my conclusions of my review of the appraisal for the property located at 718 Taylor Street, Lancaster, South Carolina. The appraisal was prepared by Fred H. Beck, Jr., MAI, CCIM, & Michael T. Slatterly of Fred H. Beck and Associates, LLC. The property appraised is a proposed 1,833 square foot permanent sewer easement within a 0.76 acre (33,106 SF) parcel of land which is improved with three single-unit homes. The property is located on the east side of South Market Street and the west side of Taylor Street, between Gooch Street and Tiny Street, in the City of Lancaster, South Carolina. The property address is 718 (aka 720, 722 & 723), Lancaster, South Carolina.

The purpose of this appraisal review is to provide you with an opinion of the quality of the appraisal report under review. Within this context, I have reviewed the appraisal for its completeness, accuracy, adequacy, relevance, and reasonableness. I have not been asked to provide a separate market value opinion of the property under review. The use of this report is to assist my client with internal quality control. The intended user of the report is the City of Lancaster. The date of this review report is January 15, 2024.

This appraisal review report is intended to comply with the reporting requirements conformity with the requirements of the Code of Professional Ethics and Standards of Professional Practice of the Appraisal Institute, which include the Uniform Standards of Professional Appraisal Practice.

The report, of which this letter is a part, describes in detail the review methods employed and contains pertinent data considered in reaching my conclusions. Your attention is also directed to the Limiting Conditions and Assumptions upon which the value conclusions are contingent.

Respectfully submitted,

  
Stewart B. Tedford, MAI, SRA, AI-GRS  
SC CG 333

**CERTIFICATION**

I certify that, to the best of my knowledge and belief,

The statements of fact contained in the report are true and correct.

The reported analysis, opinions and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, unbiased professional analysis, opinions and conclusions.

I have no present or prospective interest in the property that is the subject of the work under review and no personal interest with respect to the parties involved.

I have performed no services, as an appraiser or in any other capacity, regarding the work under review within the three-year period immediately preceding acceptance of this assignment.

I have no bias with respect to the property that is the subject of the work under review or to the parties involved with this assignment.

*My engagement in this assignment was not contingent upon developing or reporting predetermined results.*

My compensation is not contingent on an action or event resulting from the analysis, opinions, or conclusions in this review or from its use.

My compensation for completing this assignment is not contingent upon the development or reporting of predetermined assignment results or assignment results that favors the cause of the client, the attainment of stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal review.

My analysis, opinions, or conclusions were developed, and this review report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.

I have made a personal inspection of the subject of the work under review.

No one provided significant appraisal or appraisal review assistance to the person signing this certification.

The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute.



The use of this report is subject to the requirements of the Appraisal Institute relating to review by its authorized representatives.

As of the date of this report, I, Stewart B. Tedford have completed the continuing education program for Designated Members of the Appraisal Institute.

**EXECUTIVE SUMMARY**

Appraiser(s):	Fred H. Beck, Jr., MAI, CCIM, & Michael T. Slatterly
Property Location:	718 (aka 720, 722 & 723), Lancaster, South Carolina.
Tax Map Number:	0081B-0P-006.00
Property Owner:	Jeanette P. Hunter
Real Property Interest:	Fee Simple
Extraordinary Assumptions:	Applicable
Hypothetical Conditions:	Applicable (Homes Excluded From Appraisal)
Jurisdictional Exception:	None Apply
Zoning:	B-3
Present Use:	3 Single-Unit Homes
Highest & Best Use:	Not Specifically Identified
Date of Appraisal Report:	December 20, 2023
Effective Date of Appraisal:	December 13, 2023
Site Area:	0.76 Acres; 33,106 SF
Acquisition Area:	1,833 SF
Client:	Matt Berry
Intended User:	City of Lancaster
Intended Use:	Quality Control
Value Conclusion:	
Sales Comparable Approach:	\$1,325,000
Date of Review:	August 1, 2015
Reviewer's Client:	City of Lancaster
Intended User of Review:	City of Lancaster
Review Conclusions:	Revisions required

## LIMITING CONDITIONS AND ASSUMPTIONS

The use of this review appraisal report for any purpose signifies the reading and acceptance of all assumptions, attachments and limiting conditions. These conditions are a part of the review appraisal report, they are a preface to any certification, definition, fact or analysis, and are intended to establish as a matter of record that the reviewer's function is solely to review reports prepared by third parties, and is not intended to provide a present market value indication for the property which is the subject of the reports reviewed. This review report should not be construed as an appraisal or an appraisal report.

The appraisal report reviewed is based upon the appraiser's observations as to the subject property and real estate market, and is an economic study to estimate value as defined in the report. It is not an engineering, construction, environmental, legal, or architectural study nor survey and no such expertise by the review appraiser is implied. No testing of material, equipment, soils, water, air or vegetation were made on or off site of the property which is the subject of the appraisal report reviewed by the review appraiser. The review appraiser did not inspect the property which is the subject of the appraisal report reviewed.

The limiting conditions and assumptions which follow should be considered as a part of the reviewer's report.

Assumptions relevant to the acceptance and completion of this review:

1. That the legal description as given in the report are correct.
2. That the title to the property in the report reviewed is good and marketable.
3. That certain opinions, data, and estimates furnished by others in the course of the appraiser's investigation are correct.
4. That no recorded restrictions or zoning ordinance would prohibit the use of the property for any purpose indicated to be the Highest and Best Use unless cited in the report.
5. That the factual information contained in the report under review is true and correct, and has not been verified by the reviewer.
6. That the sales shown in the reports reviewed are assumed to be the most recent comparable sales available.
7. No confirmation of market data in the appraisal report reviewed was undertaken.

Limiting conditions which apply to the acceptance and completion of this review:

1. The review appraiser has no responsibility for matters of a technical or legal nature, including those affecting title of the property, which is the subject of the appraisal report reviewed.
2. No obligation for court testimony with regard to this review appraisal report exists, unless arrangements have been previously made.

3. The review appraiser has no responsibility for any drawings, sketches, or maps as included in the report reviewed.
4. It is assumed that the appraisal report reviewed is based on there being no hidden or unapparent conditions of the property, subsoil, or structures, which would render it more or less valuable. The review appraiser has no responsibility for such conditions, or for engineering studies which might be required to discover such factors.
5. Users of this appraisal report reviewed are directed to obtain the services of a professional engineer to determine the presence and/or absence of hazardous materials including but not limited to: asbestos and/or radon gas and/or urea formaldehyde foam insulation.
6. The review appraiser has not made any form of environmental study of the property which is the subject of the appraisal report reviewed, nor have any such studies been made available to the reviewer. The review appraisal report assumes that the subject of the appraisal report is free and clear of any and all contamination, either on or underground, above ground, air borne, water borne, or any improvements thereon. The reviewers cannot assume liability for offsite environmental problems, either unrevealed, unidentified, or in no way provided to the reviewer.
7. The appraisal report reviewed is an economic study for value, it is not an engineering, structural, mechanical, feasibility, or architectural study.
8. The liability of the review appraisal firm and its employees is limited to the client only.
9. Possession of this review appraisal report or any copy thereof does not carry with it the right of publication, nor may it be used for other than its intended use; the physical report remains the property of the appraiser for use of the client, the fee being for analytical services only. Use of this review report is limited to the person, persons, agency or firm for whom it is prepared, and to the appraiser. The Bylaws and Regulations of the Appraisal Institute require each Member or Candidate to control the use and distribution of each appraisal report signed by such member, except as hereinafter provided. The client may distribute copies of this review report in its entirety to third parties however, *parties without prior written consent of the signatories of this review appraisal report.* Further, there is no accountability, obligation, or liability to any third party. It is however, the third parties responsibility to assure itself that the information contained in the appraisal report reviewed is accurate and complete. Any reliance on the contents shall be solely at the third parties' risk. This document when provided to third parties is without any warranty or representation, expressed or implied, as to its content, its suitability for any purpose, its accuracy or completeness. Neither all nor any part of this review appraisal report shall be disseminated to the general public by the use of advertising media, public relations, news, sales or other media for public communication without prior consent of the appraiser.

10. This appraisal review report is to be used only in its entirety and no part is to be used without the whole report. The appraiser so indicated on the individual certification prepared all the conclusions and opinions concerning the review report. No change of any item in the review report shall be made by anyone other than the review appraiser. The reviewer and firm shall have no responsibility if any such unauthorized change is made.
11. The Bylaws and Regulations of the professional appraisal organizations with which the appraiser is affiliated govern disclosure of the contents of the review appraisal report.
12. This review appraisal was obtained from Tedford & Associates or related companies and/or its individuals or related independent contractors and consists of "trade secrets and commercial or financial information" which is privileged and confidential and exempted under 5 U.S.C. 522(b)(4). Notify the individuals signing the report or an officer of Tedford & Associates of any request to reproduce this appraisal in whole or in part.
13. Review appraisals are maintained for five years or two years after final disposition in court.

## **REVIEW SCOPE OF WORK**

**Regulatory Compliance:** *My review development and this review report comply with:*

1. USPAP - Standard 3, SVP - Standard 3

**Purpose of the Assignment:** *This review concludes the appraisal report's credibility by analyzing:*

1. Completeness of the material presented within the applicable scope of work
2. Accuracy, adequacy and relevance of the data and propriety of adjustments of the data  
*the propriety of adjustments of the data*
3. Appropriate appraisal methods and techniques
4. Appropriate and reasonableness of the analysis, opinions, and conclusions
5. Current usefulness to the intended users of my review report

### **Extent of Review**

*The appraisal report prepared by Fred H. Beck & Michael T. Slatterly, was read in its entirety and evaluated for its compliance with USPAP. In addition, the logic and methodology of the appraisal was reviewed in the context of the standards cited above.*

*I have made a physical inspection of the subject property and the sales. I did not conduct additional market research as part of this appraisal review assignment.*

*I did independently confirm the market data that was included in the appraisal report under review or physically inspect the comparable properties.*

*I did not conduct additional market research as part of this appraisal review assignment.*

### **Extraordinary Assumptions**

*I base this review report on information and data contained in the appraisal report*

*I assume that the data contained in the appraisal report are factual and accurate.*

*I reserve reconsidering my review conclusions should information become available that contradicts the data relied on in the appraisal report.*



**Hypothetical Conditions**

None apply for the review

**Consult with Appraiser**

None

**Assignment Instructions**

The appraisal report adequately describes the specific instructions to the appraiser.

**REVIEW REPORTS**

**Certification**

Adequate - Complies with USPAP

**Limiting Conditions**

Adequate

**Extraordinary Assumptions**

Adequate

**Hypothetical Conditions**

Adequate

**Jurisdictional Exceptions**

None Apply - Adequate

**Scope of Work**

USPAP requires that the appraiser identify the problem to be solved and within that identification the following elements must be identified:

- Client and other intended users;
- Intended use of the appraiser's opinions and conclusions;
- Type and definition of value;
- Effective date of appraiser's opinions and conclusions;
- Subject of the assignment and its relevant characteristics;
- Assignment conditions

Client is identified in the appraisal report as the City of Lancaster, South Carolina. The report indicates that there are no other intended users.

The report states that the report option is in a appraisal report format - Standards Rule 2-2(a) of USPAP.

The intended use of the report is adequately stated in the report as being utilized for internal planning.

The definition of market value and its source conform to USPAP. The report states that the type of market value is "as is".

The property rights appraised is stated in the report as fee simple.

The effective date of the appraisal is stated as December 13, 2023.

The report date is stated as December 20, 2023.

The ownership and sales history of the report states that the property is in the ownership of Jeanette P. Hunter. The current owner acquired the subject property, along with 28 other properties, from Jeanette P. Hunter and Olga K. Hunter on December 9, for \$0. The report reasonably concludes that this was not an arm's length transaction.

#### **Property Inspection**

The appraisal adequately states that the appraiser inspected the subject property on December 13, 2023.

#### **Property Description**

The property description is adequately summarized by deed reference, address and assessor's parcel number.

#### **Appraised/Assessed Value and Tax Load**

The appraisal provides a 4 year (2020-2024) appraised value and tax load for the property. The appraisal provides no insight as to whether the appraised value is high, low, or reasonable.

#### **Zoning and Restrictions**

The appraisal report adequately states that the zoning in effect as of the date of value was B-3 (Residential).

#### **Area Analysis**

The area analysis adequately summarized and analyzed and provides a reasonably comprehensive context for the subject site.

**Neighborhood Analysis**

The neighborhood analysis is adequate, however, according to the 2010 to 2020 Census data, the population within the neighborhood actually declined. Estimates moving forward indicate population increases.

**Site Description**

The site description is incomplete. The topography of the site is described as being “level and part gently sloping”. This is true, however, the site is significantly below grade where it fronts on S. Market Street, one of the primary north/south transportation corridors in Lancaster. This fact could negatively impact the market value of the site due to potential site development costs (this assumes access could be provided from S. Market Street).

The shape of the site has been omitted from this section of the report. The site is long and relatively narrow. This would likely impacted the market value of the site with respect to functional utility.

Access to the site has also been omitted fro this section. Current access is from Taylor Street, an established residential neighborhood of low quality homes in various states of repair. Could access be obtained from S. Market Street?

**Highest & Best Use (As Vacant)****Legally Permissible**

Adequately stated in the report as RR-3 (Residential).

**Physically Possible**

The report adequately describes the physical ayytibutes .

**Financially feasible**

The report indicates that the immediate use as a residential subdivision is the most reasonable financially feasible use of the site based on the current development trends in the area. This is adequately supported in the report.

**Maximally Productive**

The report states that the maximally productive use of the subject is for single-family lots. This is adequately supported in the report.

**Highest & Best Use (As Improved) - Not included in report**

Although the highest and best use of the site “as vacant” is supported in the report, the site is improved with an 1,800 square foot storage building with three bays and which, according to the public record, was built in 2000. The photograph provided in the report appears to depict that the building is in good condition.

The appraisal should address the building and its lack of contributory value in this part of the highest and best use analysis. Should the cost of demolition be included in the Sales Comparison Approach? Could the building be adaptively re-used as a development amenity?

#### **Marketing Period/Exposure Time**

The report adequately and reasonably summarizes the conclusion that the marketing period for the subject would be 6-12 months and the exposure time would be 6-10 months.

#### **Appraisal Methodology**

The appraisal has relied solely on the **Sales Comparison Approach** to appraise the subject. This is adequately explained in the report.

#### **Sales Comparison Approach**

##### **Comparable Sales Selection**

The appraisal utilized six vacant land transactions (one under contract - May 15, 2015) in the report.

The sales range in size from 1.380 acres to 45.760 acres, while the subject is 10.10 acres. The sales are analyzed utilizing price per acre and are also analyzed utilizing price per lot - which apparently is also identified as price per unit and price per blank, either on the sales sheets or the Chart of Adjustments. The report should be consistent in the comparable units of measurement.

The range of unadjusted prices per acre is \$92,096 (for the 45.76 acre sale - Sale 1) to \$685,507 (for the 1.380 acre sale - Sale 6).

The range of unadjusted prices per lot is \$38,956 (for Sale 1) to \$71,698 (for Sale 3 - 16.65 acres).

#### **Property Adjustments**

**Size** - None of the sales were adjusted for size although the size range of the comparable sales is 1.38 acres to 45.76 acres and the subject contains 10.10 acres. This is not reasonable when comparing the subject to the sales on a per acre basis as, after adjustment for location, the price per acre range is \$91,175 to \$616,957 with a mean of \$243,858. This range is excessive.

The price per developable lot comparison provides a closer range after adjustment for location. The range is \$35,060 to \$64,528 with a mean of \$47,212.

#### **Reconciliation**

The appraisal concludes that the indicated market value of the subject on a per acre basis is \$125,000 and then utilizes \$130,000 in the calculation. In either case, this value conclusion is not supported in the report as the mean of the sales utilized is \$243,858 per acre and there is no support provided to reconcile a final value conclusion of \$130,000 per acre

Tedford & Associates - Review of 718 Taylor Street Appraisal, Lancaster, SC

### **RECAP**

The appraiser's acquisition value is shown as follows:

$$\$44,700 - \$42,200 = \$2,500$$

The review appraisers acquisition value is shown as follows:

$$\$38,100 - \$36,000 = \$2,100$$

The differential is \$400 between the subject appraiser and review appraiser

### **REVIEW CONCLUSIONS**

#### **Completeness & Accuracy of the Material Presented**

The shape, access and topography (at S. Market Street) of the subject should be addressed. The site size of Sales Comparable 1 appears to be inaccurate. The size of Sale 1 modifies the value estimate in the before and after.

#### **Adequacy & Relevance**

The adequacy and relevance as shown in the appraisal are supported.

#### **Appropriateness of Appraisal Methods and Techniques**

Appropriately, the appraiser relied solely on the Sales Comparison Approach.

#### **Reasonableness of Analysis, Opinions, and Conclusions**

With the exception of the size exception of Sale 1, the analysis and conclusions are reasonable.

#### **Reliability of Value Conclusions as of the Date of the Review Report.**

With the exception of Sale 1, the appraisal report is reliable as there were a minimal number of errors.

**Conclusion** - There is a small discrepancy in the value conclusion as the result of Sale 1 analysis. I note that there is no recent boundary survey for this sale.

RESOLUTION R24-12

**A RESOLUTION AUTHORIZING THE ACCEPTANCE AND DISTRIBUTION OF A GIFT OF \$28,500 FROM NUTRAMAX LABORATORIES FOR THE PURPOSE OF PROVIDING A \$500 GROSS BONUS TO ALL EMPLOYEES OF THE CITY OF LANCASTER POLICE DEPARTMENT**

**WHEREAS**, section 2.02.A and 2.02D of the City of Lancaster Personnel Policy states in part that the City of Lancaster Departments are permitted to accept gifts for the benefit of Department employees upon formal advance approval by City Council, and any gift cannot and will not influence the employees, directly or indirectly, in the performance of their official duties; and

**WHEREAS**, Nutramax Laboratories has graciously provided a gift of \$28,500 to be used for providing a \$500 gross bonus to 57 employees of the City of Lancaster Police Department, which includes one temporary employee, one volunteer employee, one part-time employee, and three conditional employees; and

**WHEREAS**, all required employee and employer federal and state payroll taxes will be deducted from the gift proceeds; and

**WHEREAS**, under the South Carolina Retirement System rules one-time bonuses and incentive-type payments are considered wages not subject to retirement contributions requirements; and

**WHEREAS**, the City of Lancaster City Council finds that it is appropriate to accept the gift.

**NOW THEREFORE, BE IT RESOLVED**, by the Mayor and Council of the City of Lancaster, South Carolina, in Council assembled, the following:

1. The gift described above is hereby graciously accepted by the City of Lancaster and shall be used in accordance with the purpose stated above.
2. The Director of Human Resources is hereby directed to issue a one-time bonus in the gross amount of \$500 to all Police Department employees and to deduct all required employee and employers federal and state contributions.
3. The Director of Finance is hereby directed to issue a receipt to Nutramax Laboratories acknowledging the City's receipt of the gift.
4. Police Department employees shall only receive their gift upon all Police Department employees, not included the three conditional employees, acknowledge in writing that the acceptance of the gift cannot and will not influence them, directly or indirectly, in the performance of their official duties.

**BE IT FURTHER RESOLVED**, that the City Council expresses its deepest gratitude to Nutramax Laboratories for their generous gift.

**DONE IN MEETING ASSEMBLED** on the 12<sup>th</sup> day of March 2024, and to become effective March 12, 2024.

Requested by:

Yeas \_\_\_\_\_ Nays \_\_\_\_\_

Nutramax Laboratories

\_\_\_\_\_  
T. Alston DeVenny, Mayor

Approved as to Form:

\_\_\_\_\_  
Mitch Norrell, City Attorney

\_\_\_\_\_  
Tracy Rabon, City Clerk



March 5, 2024

Lancaster City Police Department  
PO Box 1008  
405 East Arch Street  
Lancaster, SC 29721

Dear Chief Roper,

We truly appreciate all the time, service, and daily sacrifices that each employee of the Lancaster City Police Department provides to our community. We know that you and your staff always go above and beyond the call of duty to help the citizens of the City of Lancaster, as well as keep us safe.

To express our appreciation, we would love to make a donation to the City of Lancaster. Our hope is that the donation amount of \$28,500 should be distributed in a way that each of the 57 employees of the police department receive an equal amount as a pay supplement.

Thank you for all of your help with this. Please feel free to reach out to me with any questions you may have.

Sincerely,

A handwritten signature in blue ink that reads "Athena Ciulla". The signature is fluid and cursive, with the first name being more prominent.

Athena Ciulla  
Government & Community Relations Manager

**RESOLUTION R24-13**

**A RESOLUTION SUPPORTING LANCASTER COUNTY’S 1% TRANSPORTATION SALES TAX INITIATIVE AND ENDORSING THE LIST OF CITY PROJECTS TO BE INCLUDED IN THE REFERENDUM**

**WHEREAS**, quality transportation facilities and services are necessary to support and enhance our community’s continued success by fostering a high quality of life to residents and sustained health of the economy; and

**WHEREAS**, due to road funding opportunities being limited, Lancaster County is seeking an additional funding stream through the passing of a 1% transportation sales tax, which is estimated to generate annually \$15,000,000; and

**WHEREAS**, this funding can be used for the resurfacing, rehabilitation, road widening, streetscapes, and pedestrian trails; and

**WHEREAS**, the City of Lancaster desires to include transportation projects to be incorporated into the 1% Transportation Sales Tax Referendum.

**NOW THEREFORE, BE IT RESOLVED**, by the Mayor and Council of the City of Lancaster, South Carolina, in Council assembled, hereby expresses support for Lancaster County’s 1% Transportation Sales Tax initiative as a long-range transportation improvement effort focused on addressing the community’s transportation challenges.

**BE IT FURTHER RESOLVED**, that the City of Lancaster City Council hereby endorses the list of City projects to be included in the 1% Transportation Sales Tax referendum as shown as Exhibit A, attached hereto and included herein by reference.

**DONE IN MEETING ASSEMBLED** on the 12<sup>th</sup> day of March 2024, and to become effective March 12, 2024.

Requested by:

Yeas \_\_\_\_\_ Nays \_\_\_\_\_

Sanitation & Maintenance Operations Director

\_\_\_\_\_  
T. Alston DeVenny, Mayor

Approved as to Form:

\_\_\_\_\_  
Mitch Norrell, City Attorney

\_\_\_\_\_  
Tracy Rabon, City Clerk



## EXHIBIT A

### Road Rehabilitation Projects

- Arch Street from Main Street to western terminus
- Barron Boulevard from Wylie Street to Cross Street
- Catawba Street from French Street to Springs Street
- Central Avenue from Roberts Drive to Wylie Park Road
- Cunningham Street from Chesterfield Avenue to Hampton Road
- Dunlap Street from Pleasant Hill Street to Willow Lake Road
- Elm Street from French Street to 7<sup>th</sup> Street
- French Street from Dunlap to Elm Street
- Gay Street from York Street to Gregory Street
- Gregory Street from Arch Street to Meeting Street
- Hardin Street from Hubbard Drive to Wilson Drive
- Hunter Street from Your Street to Roberts Street
- Hollis Place from 9 Bypass to Grandiflora Avenue
- Hood Street from Frech Street to Catawba Street
- Lyndon Drive from Wilson Street to Hardin Street
- Market Street from Barr Street to Almetta Street
- Meadowbrook Drive from University Drive to Riveroaks Lane
- Penny Street from Meeting Street to Wylie Park Road
- Pleasant Hill Street from Meeting Street to Gay Street
- Plyler Street from Arch Street to Gay Street
- Rickenbacker Street from Wylie Street to southern terminus
- Riveroaks Lane from Meadowbrook Drive to Shady Lane
- Ruth Street from Clinton Avenue to eastern terminus
- Seaboard Circle from Elm Street to 15<sup>th</sup> Street
- Shady Lane from University Drive to Riveroaks Lane
- Sowell Street from Cunningham Street to Fairfield Street
- Taylor Street from Market Street to Gooch Street
- Willow Lake Road from Arch Street to Meeting Street
- 7<sup>th</sup> Street from Old Landford Road to southern terminus
- Constructing a roundabout at Hubbard Drive and University Drive

### Pedestrian Trail Projects

- Expanding the Lindsay Pettus Greenway from its western terminus to Sommerset Drive and the Springdale Recreation Complex

## Agenda Item IX.A

**City of Lancaster  
City Council Meeting  
March 12, 2024**

**TO:** City Council  
**SUBJECT:** Annexation Ordinance  
**INITIATED BY:** Delia Twitty  
**PREPARED BY:** Building, Planning, Zoning, & Licensing Director

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**Background:** Article I Chapter 40 of the City Code states in part that neither water nor sewer services shall be furnished or rendered in any area outside the city limits to an existing structure if the structure has been without water and sewer service for a period of 6 consecutive months unless the customer executes a utility service/annexation agreement. Furthermore, this agreement states that the City can call at any time for the owner to petition to annex into the City.

Utility service to the property at 734 West Brooklyn Avenue was disconnected on February 28, 2023. Ms. Twitty wishes to reestablish water and sewer service at this location in order to rent the single family residential dwelling unit. However, since water at this address has been disconnected for almost a year Ms. Twitty was required to submit a petition for annexation in order to have services reconnected.

734 West Brooklyn Avenue adjoins the city limits to the south along West Brooklyn Avenue.

Council unanimously approved the first reading of Ordinance 24-05 at the February 27, 2024 City Council meeting.

**Financial:** 734 West Brooklyn Avenue will not place any additional burden on the existing police and fire services, and residential trash. As a rental property, this parcel will be assessed at the 6% rate. The parcel is currently appraised at \$63,900 which will generate approximately \$775 in property tax.

**Policy Considerations:** Section 40-1, 40-2, and 40-3 of the City Code. Furthermore, the proposed annexation would be in the best interest of the City as there will be no additional burdens placed on existing City residents.

**Recommendations/Actions:** Approve Ordinance O24-05.

**Attachments:** Ordinance O24-05, annexation petition, deed, plat, and location map.

**ORDINANCE 024-05**

**AN ORDINANCE ANNEXING INTO THE CITY OF LANCASTER, SOUTH CAROLINA ONE PARCEL OF LAND TOTALING 0.564 ACRES LOCATED AT 734 BROOKLYN AVENUE AND OWNED BY DELIA D. TWITTY**

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

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

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

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

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

All that certain piece, parcel or lot of land, together with improvements thereon, lying, being and situate in Lancaster County, South Carolina, located west of Springdale Road, fronting on the north side of W. Brooklyn Avenue for a distance of 146.00 feet, containing 0.564 acres, being designated as Lot 3 Block J on plat of Williams Village, more particularly described on plat of survey entitled "Plat Of Survey for Rachel Hatfield" dated July 22, 1997 made by Jack Smith Surveying and recorded as Plat No. 97-572 in the Office of the Register of Deeds for Lancaster County, South Carolina, which plat is by reference made a part hereof.

Being the identical property conveyed to Founders Federal Credit Union by Deed of Robert W. Davis, Special Referee, dated February 5, 2014 and recorded February 6, 2014 in Deed Book 780 page 153 in the Register of Deeds Office, Lancaster County, South Carolina.

Tax Map No.: 0082K-0D-016.00

The property shall have an interim zoning classification of R10-Residential pending rezoning pursuant to the Zoning Ordinance.

**DONE IN MEETING ASSEMBLED** on the 12<sup>th</sup> day of March 2024, and to become effective March 12, 2024.

Yeas \_\_\_\_\_ Nays \_\_\_\_\_

Requested by:

Delia D. Twitty

T. Alston DeVenny, Mayor

Approved as to Form:

Mitch Norrell, City Attorney

Tracy Rabon, Municipal Clerk

First Reading: February 27, 2024

Second Reading: March 12, 2024



# City of Lancaster Annexation Petition

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

INFORMATION	
Petitioner/Owner Name <u>Delia D Twitty</u>	Telephone <u>803 577 6225</u>
Mailing Address / City ST ZIP <u>1016 Jenna Ln Lancaster SC 29720</u>	
Additional Owner Name (if applicable)	Telephone
Mailing Address / City ST ZIP	
Additional Owner Name (if applicable)	Telephone
Mailing Address / City ST ZIP	

GENERAL LOCATION OF SUBJECT PROPERTY OR PROPERTIES		
<u>734 W Brooklyn Ave Lancaster SC 29720</u>	Tax Map # <u>00824-0D-016</u> Acres (±) <u>0.564</u>	Requested Zoning <u>R10</u>
	Tax Map # Acres (±)	Requested Zoning
	Tax Map # Acres (±)	Requested Zoning
	Tax Map # Acres (±)	Requested Zoning
	Tax Map # Acres (±)	Requested Zoning

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

### PETITIONER'S STATEMENT AND ASSURANCES

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

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

<u>Delia Twitty</u>	<u>Delia Twitty</u>	<u>2/06</u>

### ACTION BY LANCASTER CITY COUNCIL

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

LANCASTER COUNTY ASSESSOR

Tax Map:  
0082K 0D 016 00

2014006272

DEED DRAWN BY:  
ROBERT K. FOLKS  
ATTORNEY AT LAW

RECORDED THIS 21st DAY  
OF MAY, 2014  
IN BOOK 2014 PAGE F-1

*Royal A. Morgan*  
Auditor, Lancaster County, SC

DEED	
RECORDING FEES	\$10.00
STATE TAX	\$57.20
COUNTY TAX	\$24.20
PRESENTED & RECORDED:	
05-19-2014	10:02 AM
JOHN LANE	
REGISTER OF DEEDS	
LANCASTER COUNTY, SC	
By: CANDICE PHILLIPS DEPUTY	
BK: DEED 797	
PG: 77-78	

STATE OF SOUTH CAROLINA )  
  )  
COUNTY OF LANCASTER        )

TITLE TO REAL ESTATE

KNOW ALL MEN BY THESE PRESENTS, that, **Founders Federal Credit Union**, ("Grantor"), in the State aforesaid, for and in consideration of the sum of Twenty One Thousand Six Hundred and no/100ths (\$21,600.00) Dollars, to the Grantor in hand paid at and before the sealing and delivery of these Presents, by the Grantee hereinafter named (the receipt whereof is hereby acknowledged), has granted, bargained, sold and released, and by these Presents does grant, bargain, sell and release unto **Delia D. Twitty**, ("Grantee"), and Grantee's heirs, successors and assigns, the following described property, to wit:

All that certain piece, parcel or lot of land, together with the improvements thereon, lying, being and situate in Lancaster County, South Carolina, located west of Springdale Road, fronting on the north side of W. Brooklyn Avenue for a distance of 146.00 feet, containing 0.564 acres, being designated as Lot 3 Block J on plat of Williams Village, more particularly described on plat of survey entitled "Plat Of Survey for Rachel Hatfield" dated July 22, 1997 made by Jack Smith Surveying and recorded as Plat No. 97-572 in the Office of the Register of Deeds for Lancaster County, South Carolina, which plat is by reference made a part hereof.

Being the identical property conveyed to Founders Federal Credit Union by Deed of Robert W. Davis, Special Referee, dated February 5, 2014 and recorded February 6, 2014 in Deed Book 780 page 153 in the Register of Deeds Office, Lancaster County, South Carolina.

**Tax Map No. 82K-D-16**

**Grantee's Address:**  
1816 Jenna Lane  
Lancaster, SC 29720

The within described property is conveyed subject to existing easements and rights of way, whether of record or not, and to restrictions, if any, appearing in the chain of title which said restrictions, if any, are not intended to be reimposed hereby.

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

**TO HAVE AND TO HOLD**, all and singular, the said premises before mentioned, unto the said Grantee and Grantee's Heirs, Successors and Assigns forever.

**AND** the Grantor does hereby bind Grantor's Heirs, Successors, Executors and Administrators, to warrant and forever defend all and singular the said premises unto the said Grantee and Grantee's Heirs, Successors and Assigns, against Grantor and whomsoever lawfully claiming, or to claim by, through, or under Grantor, the same or any part thereof.

**WITNESS** the Grantor's Hand and Seal this 19<sup>th</sup> day of May, 2014, and in the two hundred thirty eighth year of the Sovereignty and Independence of the United States of America.

SIGNED, SEALED AND DELIVERED  
IN THE PRESENCE OF:

Grant R. Johnson  
Michelle D. Craig

FOUNDERS FEDERAL CREDIT UNION (SEAL)

By: [Signature]  
Dena Phillips, OREO Coordinator

STATE OF SOUTH CAROLINA    )  
  )  
COUNTY OF LANCASTER        )

ACKNOWLEDGMENT

I, the undersigned notary public, do hereby certify that the above named Grantor personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

Witness my hand and official seal this the 19<sup>th</sup> day of May, 2014.

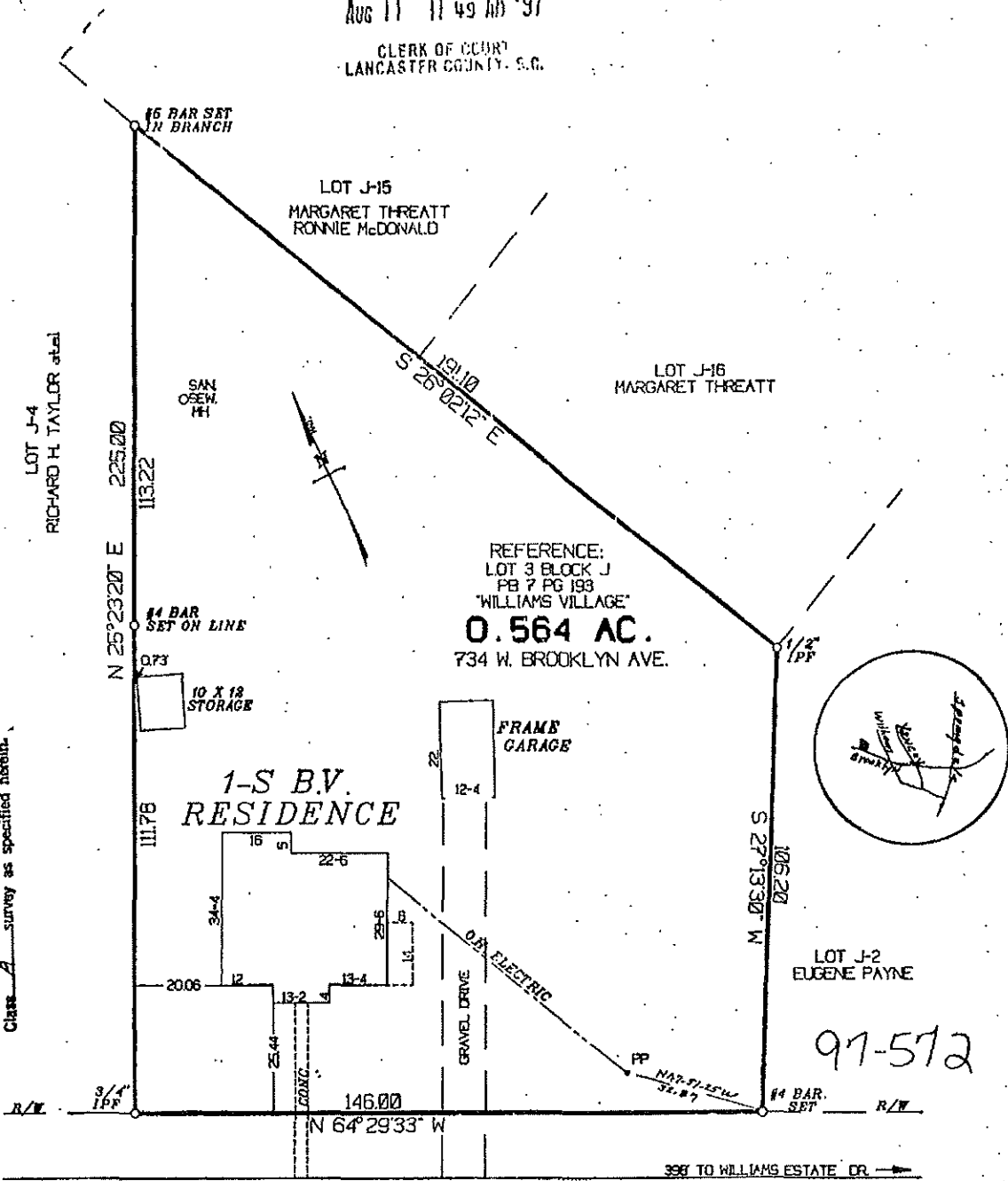
Grant R. Johnson (Seal)  
NOTARY PUBLIC FOR SOUTH CAROLINA  
My Commission Expires: 3/30/21

FILED  
OFFICE OF CLERK  
OF COURT

AUG 11 11 49 AM '97

CLERK OF COURT  
LANCASTER COUNTY, S.C.

To the best of my knowledge, the survey shown hereon was made in accordance with the Minimum Standards Manual for the Practice of Land Surveying in South Carolina, and meets the requirements for a Class A survey as specified herein.



W. BROOKLYN AVENUE 50' R/W 20572

STATE OF SOUTH CAROLINA  
COUNTY OF LANCASTER  
PLAT OF SURVEY FOR

APPROVED FOR RECORDING  
*Rachel Hatfield* 7-29-97  
Lancaster County Surveying Commission

**RACHEL HATFIELD**

LOCATED AT THE SOUTH-WEST EDGE OF LANCASTER, WEST OF SPRINGDALE ROAD, ON THE NORTH SIDE OF W. BROOKLYN AVENUE.  
I CERTIFY THERE ARE NO VISIBLE ENCROACHMENTS OR PROJECTIONS OTHER THAN SHOWN AND THIS LOT DOES NOT LIE WITHIN A DESIGNATED FLOOD HAZARD AREA.



**JACK SMITH SURVEYING**  
800 FOREST DR. (803) 283-2646 LANCASTER, SOUTH CAROLINA

DRAWN BY PS	SCALE 1" = 30'	COMPUTED BY Book 97 Page 0.002	APPROVED DATE
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0082F-0C-002.00

0082F-0C-001.00

0082E-0B-008.00

OLD WOODLAWN AV

0082E-0B-002.00

0082K-0D-007.00

0082K-0D-006.00

0082E-0B-003.00

WILLIAMS ESTATE DR

0082E-0B-004.00

ELMWOOD AV

0082K-0D-005.00

0082K-0D-013.00

0082K-0D-004.00

0082L-0A-003.00

0082K-0D-014.00

0082K-0D-003.00

WILLIAMS ESTATE DR

0082L-0A-004.00

0082K-0D-016.00

0082K-0D-002.00

BROOKLYN AV

0082K-0E-011.00

0082K-0D-001.00

0082K-0E-007.00

0082K-0E-006.00

0082K-0E-005.00

0082K-0E-001.00

## Agenda Item IX.B

**City of Lancaster  
City Council Meeting  
February 12, 2024**

**TO:** City Council  
**SUBJECT:** Annexation Ordinance  
**INITIATED BY:** Howard Strickland Jr.  
**PREPARED BY:** Building Planning, Zoning, & Licensing Director

---

**Background:** Howard Strickland Jr. has submitted an annexation petition for a single parcel consisting of almost three acres that is located next to 1967 Evans Drive. Ideally Mr. Strickland plans to subdivide this parcel into six half acres tracts and build six single-family residential dwelling units. Mr. Strickland wishes to be annexed into the City in order to have the City's police and fire services along with the ability to subdivided the parcel and construct more than one residential dwelling unit.

This parcel is contiguous to the City on the north, which is the old City reservoir. The utility service for this parcel will be provided by Lancaster County Water & Sewer District.

Council unanimously approved the first reading of Ordinance 24-06 at the February 27, 2024 City Council meeting.

**Financial:** Even though this parcel is located over one and half miles from the corner of Main Street/Lynwood Drive and Great Falls Highway it is not expected to place a significant strain on police and trash service. The Fire Chief at this time does not think the annexation would create an issue; however Evans Drive is going outside of the Fire Department's 1.5 miles coverage area for an engine company. Using data from recent single family residential units developments, staff has calculated that the potential appraised valuation for the six houses is \$1,950,000 (\$325,000 per house). This will generate approximately an annual total of \$15,756 in property tax.

**Policy Considerations:** Section 5-3-150(3) of the South Carolina Code of Laws. Furthermore, the proposed annexation would be in the best interest of the City as there will be no additional burdens placed on existing City residents.

**Recommendations/Actions:** Approve Ordinance O24-06.

**Attachments:** Ordinance O24-06, annexation petitions, deed, survey plat, and location map.

**ORDINANCE 024-06**

**AN ORDINANCE ANNEXING INTO THE CITY OF LANCASTER, SOUTH CAROLINA ONE PARCEL OF LAND TOTALING 2.9835 ACRES LOCATED IN THE GENERAL VICINITY OF 1701 EVANS DRIVE AND OWNED BY HOWARD STRICKLAND JR.**

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

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

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

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

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

- All that certain piece, parcel, or tract of land, together with the improvements thereon, lying, being and situate in Lancaster County, South Carolina, located about 3 miles south of Lancaster, on the north side of Evans Drive, containing 5.88 acres, being shown, described and designated on that certain plat of survey entitled "Plat Showing Property of Henry L. Vernon and Rhonda L. Vernon" made by Jack Smith, RLS, dated July 29, 1986 and recorded as Plat No. 8046 in the Office of the Clerk of Court for Lancaster County, which plat is by reference made a part hereof. The legal description was obtained from a previously recorded instrument.

Derivation: This being the same property conveyed to Indus Hospitality LLC by Deed recorded November 4, 2016 in the Register of Deeds/Clerk of Court for Lancaster County, South Carolina in Deed Book 1009 at Page 27

Tax Map No.: 0087-00-014.00

The property shall have an interim zoning classification of R10 Residential pending rezoning pursuant to the Zoning Ordinance.

**DONE IN MEETING ASSEMBLED** on the 12<sup>th</sup> day of March 2024, and to become effective March 12, 2024.

Yeas \_\_\_\_\_ Nays \_\_\_\_\_

Requested by:

Howard Strickland Jr.

T. Alston DeVenny, Mayor

Approved as to Form:

Mitch Norrell, City Attorney

Tracy Rabon, Municipal Clerk

First Reading: February 27, 2024

Second Reading: March 12, 2024



# City of Lancaster Annexation Petition

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

INFORMATION	
Petitioner/Owner Name <b>Howard Strickland Jr</b>	Telephone <b>803-577-5016</b>
Mailing Address / City ST ZIP <b>PO Box 1691 Lancaster SC 29721</b>	
Additional Owner Name (if applicable)	Telephone
Mailing Address / City ST ZIP	
Additional Owner Name (if applicable)	Telephone
Mailing Address / City ST ZIP	

GENERAL LOCATION OF SUBJECT PROPERTY OR PROPERTIES		
Evans Drive	Tax Map # <b>0087-00-01409</b>	Requested Zoning <b>R-10</b>
	Tax Map # Acres (±)	Requested Zoning
	Tax Map # Acres (±)	Requested Zoning
	Tax Map # Acres (±)	Requested Zoning
	Tax Map # Acres (±)	Requested Zoning

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

### PETITIONER'S STATEMENT AND ASSURANCES

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

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

Howard Strickland Jr		1-23-24

### ACTION BY LANCASTER CITY COUNCIL

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

LANCASTER COUNTY ASSESSOR

Tax Map:  
0087 00 014 00

PREPARED BY Trimnal & Myers, LLC  
RECORDED THIS 19th DAY  
OF AUGUST, 2019  
IN BOOK 00 PAGE 00

*Steven D. Hunter*  
Auditor, Lancaster County, SC

2019012140	
DEED	
RECORDING FEES	\$15.00
STATE TAX	\$44.20
COUNTY TAX	\$18.70
PRESENTED & RECORDED:	
08-15-2019 04:05 PM	
Brittany Grant REGISTER OF DEEDS LANCASTER COUNTY, SC	
By: BRITTANY GRANT ROD	
BK:DEED 1261	
PG:92-93	

P148

STATE OF SOUTH CAROLINA )  
 )  
COUNTY OF LANCASTER )

TITLE TO REAL ESTATE

KNOW ALL MEN BY THESE PRESENTS, THAT **Indus Hospitality LLC** (hereinafter called "Grantors") in the State aforesaid, for and in consideration of the sum of **Seventeen Thousand and no 00/100 (\$ 17,000.00) Dollars**, to it paid by **Howard Strickland Jr.** (hereinafter called "Grantee/s") in the State aforesaid (the receipt whereof is hereby acknowledged), have granted, bargained, sold and released, and by these Presents (do(es) grant, bargain, sell and release, unto the said:

**Howard Strickland Jr., his/her/their Heirs and/or Assigns Forever:**

All that certain piece, parcel, or tract of land, together with the improvements thereon, lying, being and situate in Lancaster County, South Carolina, located about 3 miles south of Lancaster, on the north side of Evans Drive, containing 5.88 acres, being shown, described and designated on that certain plat of survey entitled 'Plat Showing Property of Henry L. Vernon and Rhonda L. Vernon' made by Jack Smith, RLS, dated July 29, 1986 and recorded as Plat No. 8046 in the Office of the Clerk of Court for Lancaster County, which plat is by reference made a part hereof. The legal description was obtained from a previously recorded instrument.

TMS# 0087-00-014.00

Derivation This being the same property conveyed to **Indus Hospitality LLC** by Deed recorded November 4, 2016 in the Register of Deeds/Clerk of Court for Lancaster County, South Carolina in Deed Book 1009 at Page 27

Grantee's Address: PO Box 1691, Lancaster SC 29721

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

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

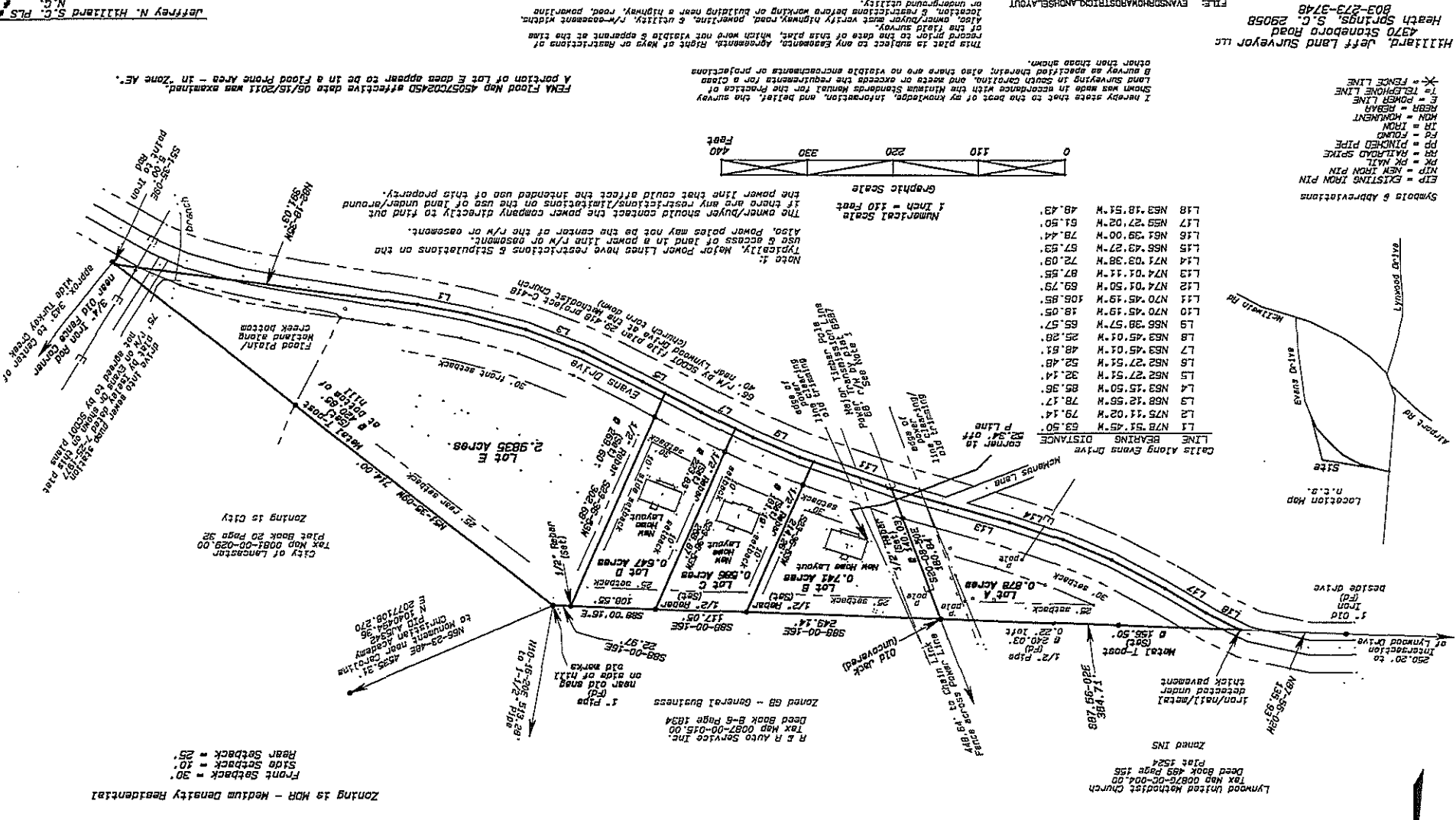


This Plat Represents a Minor Subdivision Survey at the Request of Howard Strickland Jr. Being a 5.8355 Acre Tract of Howard Strickland Jr.'s Property Divided into Five Lots as Shown Having Such Shape, Form, Marks, & Boundaries as Shown Located at 1659 Evans Drive Between Lynwood Drive & McIlwain Road Lancaster County, South Carolina July 27, 2021

Reference Tax Map 0087-00-014.00  
Deed Book 1251 Page 92  
Plat 8045  
Plat 2021-20

Zoning is MDR - Medium Density Residential  
Front Setback = 30'  
Side Setback = 10'  
Rear Setback = 25'

Note:  
This Plat Shows New Home Layout/Location on Lots B, C, & D.  
Same Plat as Recorded Plat 2021-59.



Callis Along Evans Drive  
LINE BEARING DISTANCE  
CORNER TO  
NS 34° 34' off  
L1 N78° 51' 45" N 63.50'  
L2 N75° 11' 02" N 79.14'  
L3 N68° 15' 50" N 85.96'  
L4 N62° 27' 51" N 32.14'  
L5 N52° 27' 51" N 52.48'  
L6 N63° 45' 01" N 48.81'  
L7 N63° 45' 01" N 25.28'  
L8 N63° 45' 01" N 65.57'  
L9 N66° 39' 57" N 18.05'  
L10 N70° 45' 19" N 108.85'  
L11 N74° 01' 50" N 69.79'  
L12 N74° 01' 11" N 87.55'  
L13 N71° 03' 38" N 72.09'  
L14 N71° 03' 38" N 72.09'  
L15 N68° 43' 27" N 67.53'  
L16 N61° 39' 00" N 78.44'  
L17 N59° 27' 02" N 61.50'  
L18 N63° 48' 51" N 48.43'

- Symbols & Abbreviations
- EXP = EXISTING IRON PIN
  - MTP = NEW IRON PIN
  - PK = PK NAIL
  - RR = RAILROAD SPIKE
  - PP = PILED PIPE
  - FD = FOUND
  - IR = IRON
  - MOM = MOUNTMENT
  - E = POWER LINE
  - T = TELEPHONE LINE
  - \* = FENCE LINE

Numerical Scale  
1 Inch = 110 Feet

Graphic Scale  
0 110 220 330 440 Feet

Note 1:  
Typically, Major Power Lines have restrictions & stipulations on the use & access of land in a power line R/W or easement.  
Also, power poles may not be the center of the R/W or easement.  
The owner/buyer should contact the power company directly to find out if there are any restrictions/limitations on the use of land under/around the power line that could affect the intended use of this property.

FEMA Flood Map 45070245D effective date 05/15/2011 was examined.  
A portion of Lot E does appear to be in a Flood Prone Area - in Zone AE.



