



CITY OF YORK ANNUAL OPERATING BUDGET

FISCAL YEAR
2024 - 2025





City of York

FY 2024-25 Operating Budget



Adopted Version



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Introduction





CITY MANAGER TRANSMITTAL LETTER

Dalton Pierce, MPA, City Manager

The Honorable Michael D. Fuesser
Members of the City Council
City of York, South Carolina

Dear Mayor Fuesser and City Council Members:

It is with great pleasure and honor that I present to the citizens of York, members of the City Council, and other interested readers the recommendation for the adoption of the FY 2024-2025 budget for the City of York, South Carolina. The FY 2023-2024 budget was a significant milestone, marked by substantial investments in the City's growth, new residential, commercial, and industrial developments, and major infrastructure upgrades. The FY 2024-2025 budget is designed to build on this momentum, with continued investments in personnel, resources to deliver on our historic capital improvement projects, and various updates to plans and associated studies (i.e., comprehensive plan, property condition survey, and future needs assessment, downtown master plan update, etc.). These projects include the completion of City Park Phase II, Fire Station interior upgrades and improvements, demolition and remediation of the Water Filtration Plant, large investment in fleet upgrades and replacements, and security at our Public Operations facility. We will also continue to focus on the City Council's priorities and address the short-, mid-, and long-term goals associated with the four focus areas of the Strategic Plan. Our strategic planning, which ensures that we are not just reacting to immediate needs but also preparing for the future, is a testament to our unwavering commitment to the city's long-term prosperity. This commitment provides a sense of security and optimism for our community's future. We will seize opportunities to achieve the objectives outlined in the comprehensive plan, which will be updated in FY 2024-2025, land use plan, and zoning ordinance. During FY 2023-2024, the City received state appropriations through the FY2024-2025 SC State Budget, totaling \$6.6 million, which includes funding for Fire Station number two, fire apparatus, and improvements and upgrades at the City's Recreation Complex. The proposed budget considers the unique economic challenges such as continued inflation, supply chain disruption, rising benefit costs, increasing health and general liability insurance costs, and the competitive job market. Lastly, the FY24-25 Budget includes nine full-time positions and one part-time position throughout our organization to increase the overall organizational capacity and meet the demands and needs of our community.

The budget for all funds is \$61,859,076, including a General Fund budget of \$15,424,901 and a Utility Fund Budget of \$7,722,238. This represents an overall total budgetary increase of 19.9% from the amended FY 2023-2024 budget. The General Fund millage rate for FY24-25 is set at 115.2 mills, representing no change from the prior year's millage. The FY 2024-2024 budget includes a proposed 2% Cost of Living Increase with an up to 3% Merit increase, a 6% increase in commercial solid waste fees, a 4% increase for the per thousand rate schedules for water and sewer, and increases in various planning and zoning, parks and recreation, public safety, tourism, and the water and sewer utility fees. A summary of all funds is included at the end.



Roadmap to Developing the Budget

The FY 2024-2025 Budget is built upon the idea of a zero-based budget. The Government Finance Officers Association (GFOA) defines a zero-based budget as a “process that asks managers. build a budget from the ground up, starting from zero.” Through direct conversations with department heads, finance staff, and administration, each line item was evaluated based on future needs, current utilization, and past performance. The result of such action removes unnecessary excess in line items and more directly links projected expenditures with actual expenditures. Through a more precise evaluation of both revenues and expenditures, the budget more accurately reflects anticipated final revenues and expenditures and deploys needed capital to City Council priorities.

Budget development for FY 2024-2025 has been difficult based on the sustained high level of inflation not seen in this country in more than 40 years. Our City continues to feel the impacts of inflation and the ongoing supply chain crisis through spikes in material costs and fuel prices, lengthy delays for equipment purchases, and increased competition for human capital across all sectors and departments. These uncertainties made for a challenging environment as we developed this year’s budget.

During the development of the FY 2024-2025 Budget, the Council received updates on the City’s financial condition and priority Capital Improvement Projects, as well as progress on the City’s Strategic Plan. The City Council was a part of three budget workshops where they were given the opportunity to provide feedback and input regarding proposed programs, services, fees and rates, and initiatives. Also, the Administration met with department heads three separate times to methodically and strategically review budget requests and line-item trends. I am pleased that the proposed budget directs significant resources toward the Council’s high-priority initiatives while maintaining and developing a strong overall financial position paired with investment in City Staff.

Financial Outlook

Overall, City General Fund and Utility revenues have performed exceptionally well through the post-pandemic economic recovery. Property tax revenue in the General Fund has exceeded budget estimates in each of the last few fiscal years. Property taxes, which make up the largest portion of the City’s General Fund revenues, continue to grow at a steady rate annually. General fund revenue growth in the next fiscal year is expected to remain positive. In June, the Consumer Price Index for All Urban Consumers increased by -0.1 percent, seasonally adjusted, and rose 3.0 percent over the last 12 months, not seasonally adjusted.

On the expense side of the budget, the City of York has not been immune to inflationary pressures. Supply chain disruptions coupled with pent-up demand for goods following the economy’s reopening have led to the fastest increase in prices. While inflation has moderated over the last three years, it has been high and compounded monthly due to steady interest rate increases approved by the Federal Reserve, which has not decreased rates in the last 12 months. Inflation persists above the Federal Reserve target of two percent.

A few notable financial accomplishments have allowed the City to increase its positive financial position over the last year. Key performance indicators (KPIs) highlighted in the FY 2022-2023 Audit total assets for all governmental funds and proprietary funds exceed liabilities by \$33,932,000. The City’s governmental funds combined had an ending fund balance of \$11,950,000, which is an increase of \$3,342,000 from the prior fiscal year. The unassigned fund balance for the Governmental Funds increased from \$4,837,000 in FY2021-2022 to \$6,226,000 in FY 2022-2023 or 55% of the total governmental funds’ expenditures for FY 2022-2023. The Water & Sewer Utility Fund’s Total net position was \$25,188,592 in FY 2022-2023 compared to \$20,409,734 in FY 2021-2022 (\$4,778,858+). These types of positive contributions, increase in fund balance,



and increase in the water and sewer utility fund value will continue over the next several years due to the large growth ongoing in the City, which will allow for the City to plan to invest in infrastructure strategically and have the necessary policies, rate structure, and personnel to guide the City in making informed decisions through strategic planning while not missing out on any opportunities that the citizens of York deserve. Lastly, through strategic cash management practices, such as the use of the SC Local Government Investment Pool that has yielded over \$875,000+ in interest in FY 2023-2024 in just 11 months, stronger fiscal oversight, savings, cost reductions, structure modifications, and targeted operational enhancements of personnel and services, and increased efficiencies will allow for short, mid, and long-term impacts through the organization to improve public services for the community.

Employee Compensation

Our City is reliant on staff, our largest asset, to deliver core services, with approximately 46% of the City's Proposed Operating Budget dedicated to personnel costs between both the General and Utility Funds. The staff has also been diligent in reviewing our fringe benefits package and has found cost savings for the organization while also enhancing the coverage of the benefits currently provided with no additional cost to the staff, but also with the adoption of the updated City Handbook in 2023 has increased benefits in many areas. Significant adjustments were made implementing recommendations from the 2021 compensation study over multiple fiscal years; pandemic-induced disruptions in the labor market have continued to exacerbate further challenges in retaining and recruiting employees for many cities of all sizes. The recommended compensation changes allow for the City to invest heavily in employee compensation as wages continue to rise, and a competitive labor market calls for continued investment in our workforce. As a result, I am recommending a 2% Cost of Living Raise and up to 3% Merit Increase to maintain and improve the City's ability to recruit and retain a talented workforce to meet the historical workloads and demands for public services provided by the City.

Continued Investments in Services and Capital

The budget development process often focuses on new and expanded services and programs. Approximately 52% of the overall budget is dedicated to capital projects in this recommended budget, which funds ongoing investments aligned with Council Priorities and demonstrates a continued commitment to the 2021 City of York Strategic Plan. Over the past few years, the City of York has received substantial funding for multi-year capital projects that take an extended period of time to complete. The funding has been received from a variety of sources - the American Rescue Plan, State-directed appropriations, Community Development Block Grant (CDBG), SC Rural Infrastructure Authority SCIIP Grant, and numerous other grants. These funds will be used to complete City Council-prioritized capital projects. The list of capital projects included in the FY 2024-2025 Budget is below.

- | | |
|--|---|
| 1. Recreation Center Basketball Court Renovation | 11. Hidden Lakes Stormwater Outlet Repair |
| 2. Liberty Street Waterline | 12. Fishing Creek WWTP Upgrades |
| 3. Upper & Lower Dam Remediation | 13. AMI Water Meter System Upgrade |
| 4. N. Congress Street Waterline Upgrade | 14. Additional Booster Pump at Intake |
| 5. Water Filtration Plant Demolition | 15. Lincoln Road Sidewalk Extension |
| 6. S. Congress Street Hotel | 16. Kings Mountain St. Sidewalk Extension |
| 7. Wood Valley Park Improvements | 17. Lincoln Road Park Improvements |
| 8. York Recreation Complex Improvements | 18. York Fire House #2 |
| 9. York Police Department Gun Range Upgrades | 19. Railroad Ave Sidewalk |
| 10. Green Street Park Improvements | 20. Larson Road Light Industrial Park |

Summary

In closing, this recommended FY 2024-2025 Budget is balanced in accordance with State Statutes and attempts to address the goals and priorities that have been established by the City Council for the City's future while being mindful of the current economic conditions. Growth in the commercial and residential markets and a diversified employer base should help weather the current economy's uncertainty. The Recommended FY 2024-2025 Budget represents a level of funding that will



allow the City to maintain and enhance current service levels while making organizational changes to be cost-effective and more efficient.

Finally, I would like to thank the Mayor and Council for their leadership during the budget process. My proposed balanced budget is designed to address many of the priorities set forth by the Mayor and Council during our FY 2024-2025 budget workshops and the adopted Strategic Plan from 2021. I, along with staff, have been deliberate in ensuring we first provide excellent existing services to our citizens while looking for ways to further enhance the quality of life for our City. As always, the City staff has collaborated closely with me during the preparation of this document, and I am thankful to them. Our staff continues to display a culture that encourages cost savings to maximize resources to accomplish budget initiatives. As our City continues to grow and flourish, we aim to ensure we are correctly positioned and have the resources available to oversee the growth responsibly.

As your City Manager, I thank you for the confidence you have bestowed upon me and the opportunity you have given me to serve the residents and businesses of the City of York. We are truly blessed to have a strong leadership team and look forward to a continued bright future.

Respectfully Submitted,



Dalton Pierce, MPA
City Manager
City of York, SC



COMMUNITY PROFILE

OVERVIEW

South Carolina



The City of York is located in the north-central region of South Carolina, just a short drive from the bustling metropolitan areas of Charlotte, North Carolina, and Rock Hill, South Carolina. Known for its rich historical heritage and strategic growth, York serves as a central hub in York County, balancing its historical charm with modern amenities. York boasts a competitive housing market, a cost of living that remains below the national average, and a commitment to maintaining fiscal responsibility, contributing to its strong community appeal.

York is also becoming an increasingly popular destination for visitors seeking a blend of history and outdoor activities. The city's moderate climate provides a pleasant change of seasons with an average annual temperature of 61° F. Residents and visitors can enjoy numerous outdoor offerings, including beautiful parks, recreational trails, and a variety of annual events that celebrate the local culture and community spirit. York's recent addition of the NFC Fitness Court, the second of its kind in South Carolina, highlights the city's commitment to public health and wellness, offering a unique and accessible fitness option for all ages and

abilities.

Distance and Drive Times to Nearby Cities			
Charlotte, NC	25 Miles		35 Minutes
Rock Hill, SC	12 Miles		20 Minutes
Gastonia, NC	25 Miles		35 Minutes
Columbia, SC	81 Miles		1 Hour 27 Minutes
Spartanburg, SC	51 Miles		1 Hour 10 Minutes

ECONOMIC VITALITY AND QUALITY OF LIFE

The City of York places a strong emphasis on promoting a safe and vibrant community, focusing on quality-of-life issues such as recreation, green spaces, environmental sustainability, public safety, and community engagement. The city is dedicated to ensuring affordable housing for all residents, accessible quality public amenities, and balanced development to protect established neighborhoods.

York is committed to strengthening its economy through strategic planning, business recruitment, and retention efforts. The city actively monitors key areas of economic activity to support business growth and development. By working closely with economic development partners, York aims to retain existing businesses and attract new ones, facilitating the creation of meaningful job opportunities within the region.

Downtown York, with its charming historical architecture and a variety of shops and restaurants, is a popular destination for both residents and visitors. The city's downtown area offers a unique blend of local boutiques, dining options, and cultural attractions, creating a vibrant community hub. The city's efforts to enhance commercial districts outside of downtown, known as "gateway corridors," aim to encourage redevelopment and infill, benefiting both local neighborhoods and the broader region.



TOURISM AND COMMUNITY ENGAGEMENT

York is also becoming a favorite tourist destination in South Carolina, attracting visitors with its historical sites and community events. The city's commitment to preserving its rich heritage is evident in its well-maintained historical buildings and landmarks. Residents and visitors can enjoy a host of outdoor activities, including exploring the city's parks, attending seasonal festivals, and participating in community events that celebrate York's unique culture.

The City of York continues to focus on enhancing the quality of life for its residents through initiatives that promote public health, safety, and community engagement. By fostering a welcoming environment for businesses, residents, and visitors alike, York is poised for continued growth and success.



HEALTHCARE



The City of York offers a range of healthcare options to meet the needs of its residents. The community is served by Piedmont Medical Center, a reputable hospital providing comprehensive medical services, including emergency care, surgery, maternity services, and specialized treatment in cardiology, orthopedics, and oncology. Additionally, the city has several primary care clinics and urgent care centers that provide accessible and convenient healthcare services for non-emergency conditions and routine check-ups.

For specialized care, residents have access to various specialists in nearby Rock Hill and Charlotte, ensuring comprehensive medical support within a short drive. York is also home to several dental clinics, mental health services, and rehabilitation centers, ensuring holistic healthcare coverage. The city promotes wellness and preventive care through local fitness centers, community health programs, and public health initiatives, reflecting its commitment to fostering a healthy and thriving community.

TRANSPORTATION

York, SC, is accessible via several major routes, including U.S. Highway 321, which runs through the city, and Interstate 77, located just a short drive to the east. These highways provide convenient connections to nearby metropolitan areas such as Charlotte, NC, and Rock Hill, SC, enhancing York's appeal for residents, businesses, and visitors alike.

The Charlotte Douglas International Airport (CLT), located approximately 35 miles north of York, is one of the busiest airports in the United States, offering a vast array of domestic and international flights. CLT serves over 50 million passengers annually with numerous airlines providing extensive non-stop destinations, making it an essential gateway for both business and leisure travelers in the region.

York is also within proximity to several general aviation airports, including Rock Hill-York County Airport (Bryant Field). This facility supports the aviation needs of the local community, offering services such as fueling, hangar space, and maintenance. With a focus on general aviation, it plays a crucial role in supporting local business travel and recreational flying activities.

Public transportation in York is facilitated by the York County Public Transit, which provides fixed-route and demand-response services. This system ensures residents have access to essential destinations within York and surrounding areas, contributing to the city's commitment to accessibility and mobility for all.

While York does not have its own passenger rail service, nearby cities such as Charlotte provide Amtrak connections to major cities across the country. This accessibility to rail services offers additional travel options for York's residents and enhances the city's connectivity within the broader region.



For freight and commercial transportation, York benefits from its proximity to the CSX and Norfolk Southern rail lines, which facilitate efficient movement of goods and materials. These rail services are integral to supporting local businesses and the broader economy by providing reliable logistics and supply chain solutions.

York's strategic location and transportation infrastructure not only make it a convenient and attractive place to live and work but also position it as a key player in the regional economy, supporting growth and development in the heart of South Carolina.

EDUCATION

The City of York is served by the York School District 1, which provides quality education to over 5,000 students across several elementary, middle, and high schools. The district is known for its commitment to academic excellence, integrating advanced technology and innovative teaching methods to prepare students for future success.

York also offers access to public charter schools and several accredited private schools catering to a range of educational needs from early childhood through high school. These institutions provide diverse curricula and specialized programs that support the varied interests and talents of York's youth.

For higher education, York is in proximity to several prominent colleges and universities. Winthrop University, located just a short drive away in Rock Hill, is a highly regarded institution offering a wide range of undergraduate and graduate programs. The university is known for its strong emphasis on liberal arts and professional education.

Clinton College, also in nearby Rock Hill, provides a supportive environment for students pursuing higher education in liberal arts and sciences. It offers both associate and bachelor's degree programs, with a mission to foster intellectual, moral, and spiritual development.

York Technical College, located in Rock Hill, is a two-year public college accredited by the Southern Association of Colleges and Schools. It offers a variety of programs designed to meet the needs of the local workforce and provides students with the skills necessary to succeed in a competitive job market. The college's flexible scheduling and employer partnerships make it a vital part of the higher education landscape in the region.

Additionally, the University of South Carolina Lancaster campus, situated within an hour's drive from York, offers a range of associate and bachelor's degree programs. This satellite campus provides York residents with access to quality higher education and opportunities for professional growth without the need to relocate.

The proximity to these higher education institutions ensures that York residents have ample opportunities for continuing education and professional development, supporting the city's commitment to lifelong learning and community advancement.



RECREATION/ENTERTAINMENT

One of York's greatest attractions is its comprehensive system of parks, greenways, and public facilities. The largest park in the system is York Recreation Complex, a sprawling 140-acre site that offers a wide range of amenities for residents and visitors. The park features baseball and softball fields, soccer fields, a playground, walking trails, and both small-group and large-group picnic shelters, and the newly added NFC Fitness Court, the 2nd in South Carolina, making it a hub of community activity and outdoor enjoyment.

The complex also hosts various sports leagues and recreational programs throughout the year, fostering a strong sense of community and encouraging active lifestyles among all age groups. Its state-of-the-art facilities make it an ideal location for local sports tournaments and events.



City Park, located in the heart of York, is another key feature of the city's park system. This well-maintained park offers beautifully landscaped green spaces, a splash pad, an amphitheater for concerts and events, picnic areas, and a walking trail. The park is a popular spot for community gatherings, outdoor festivals, and family picnics, providing a scenic and welcoming environment for all.

York's commitment to outdoor recreation and environmental sustainability is also evident in its extensive network of greenways, including the Bike Trail. These greenways connect various parts of the city, offering residents safe and scenic routes for walking, jogging, and cycling. They play a crucial role in promoting active transportation and enhancing the city's overall quality of life.

The city is dedicated to expanding and improving its recreational facilities to meet the growing needs of its population. Planned upgrades and new developments are designed to enhance the existing amenities and create new opportunities for outdoor activities and community engagement.

Additionally, York's proximity to the Catawba River provides residents with easy access to water-based recreational activities. The river is ideal for kayaking, canoeing, and fishing, offering a tranquil escape and a chance to enjoy the natural beauty of the region.

York also boasts a vibrant downtown area with a variety of shops, restaurants, and cultural attractions. The city's commitment to preserving its historical charm while encouraging modern development makes it a unique and appealing destination for both residents and visitors. The blend of historical architecture and contemporary amenities creates a dynamic and inviting atmosphere.

Overall, York's parks, greenways, and public facilities play a vital role in enhancing the quality of life for its residents. They provide ample opportunities for recreation, promote community cohesion, and contribute to the city's reputation as a great place to live, work, and play.



THE ARTS

Public art and performance is a growing facet of the City of York. With the addition of an Amphitheatre at City Park, York intends to utilize this space for movie nights in the park, and performances whether theatrical or musical in nature.

The Sylvia Theater, located in the heart of downtown York, is a cultural gem that hosts a variety of free movies and shows for the public.



One of York's popular events, the Summer Concert Series, features live performances in the hub of York's downtown, every other week during the summer months.

York is also home to the annual Summerfest, a vibrant celebration that brings together residents and visitors for a day of music, art, and family-friendly activities. This event showcases local artists, musicians, and performers, highlighting the rich cultural tapestry of the city. Summerfest is a testament to York's dedication to fostering a strong sense of community through the arts.



York's commitment to preserving its historical charm while promoting contemporary cultural initiatives is evident in its vibrant arts and entertainment offerings. These efforts not only enhance the quality of life for residents but also make York an attractive destination for visitors seeking unique cultural experiences.



Yorks historic McCelvey center is undergoing renovations and hopes to utilize the auditorium for the arts. (Pictured above)

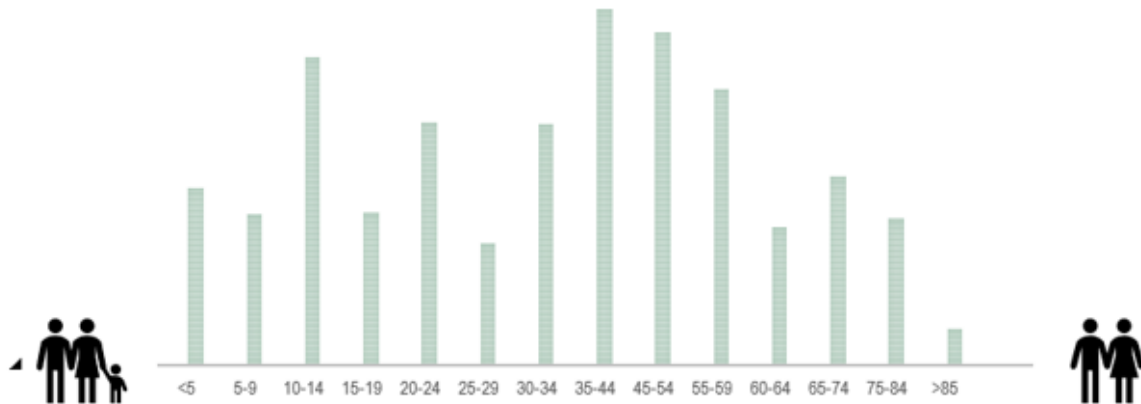
In summary, York's dedication to public art and cultural programming reflects its commitment to community enrichment and engagement. The city's array of theaters and festivals contribute to a lively and dynamic cultural scene, making York a vibrant place to live, work, and visit.



DEMOGRAPHICS

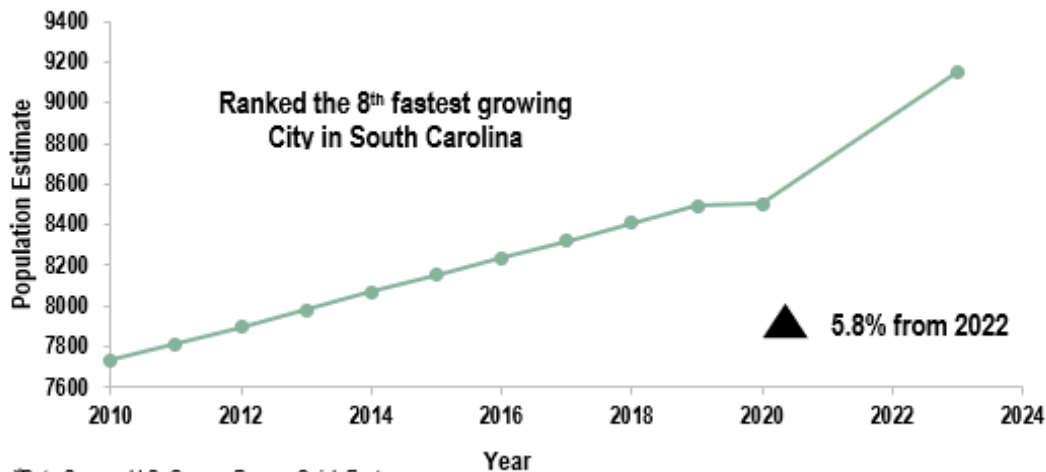
York's historical charm and proximity to the Charlotte metropolitan area, coupled with the approval of 16 subdivisions continue to contribute to significant growth, at present placing York as the 8th fastest growing City in South Carolina according to the US Census Bureau. The approval of a healthy mix of townhouses, single family homes and an apartment complex aims to attract a wide variety of residents. The below graphics illustrate the current population climate in the City of York.

POPULATION BY AGE GROUP



*Data Source: American Community Survey 5-Year Estimates

POPULATION GROWTH



*Data Source: U.S. Census Bureau Quick Facts



HOUSEHOLD ANALYSIS

Seniors Living Alone

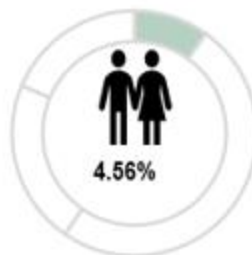


Family Households



**Data Source: American Community Survey 5-Year Estimates*

DINKS (Dual Income No Kids)



Singles

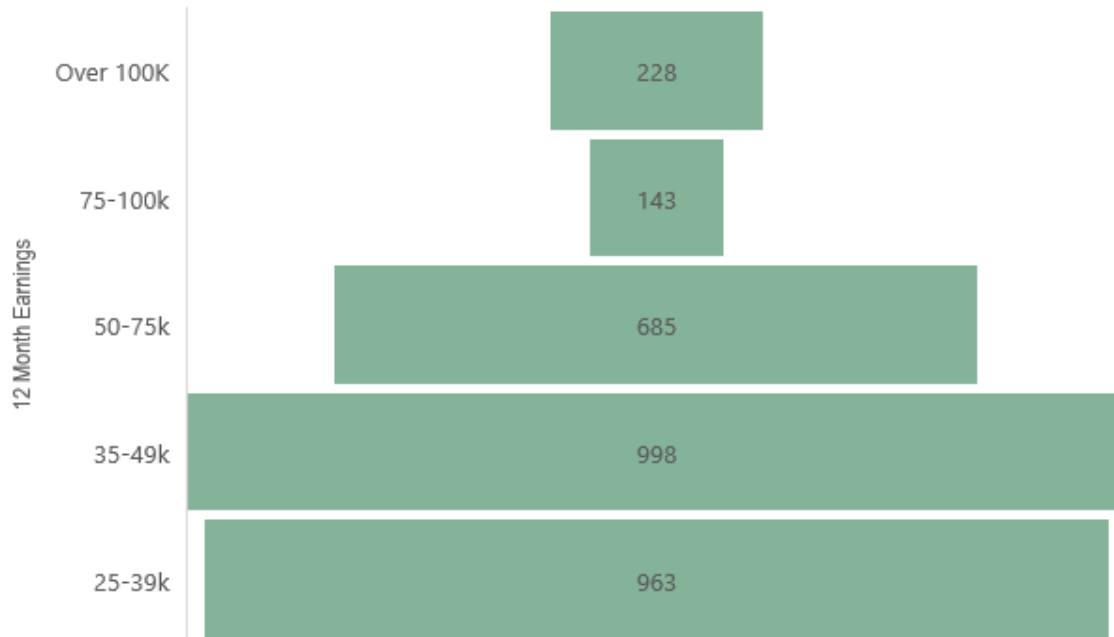


**Data Source: American Community Survey 5-Year Estimates
Remaining 24.04 percent represents single parent family household*



BUSINESS AND INDUSTRY

12 Month Earning Report by Number of People



TOP EMPLOYERS IN THE CITY OF YORK

#	Company	Employees	City	Primary Product or Service
1	York County	1,337	York*	Local Government
2	Duke Energy Catawba Nuclear Station	793	York	Nuclear Power Generation
3	York School District 1	703	York*	School District
4	Cummings-Meritor	500	York*	Manufacturer Brakes and Axles for Light and Commercial Vehicles
5	Maclean Power Systems	375	York	High Voltage Insulators and Protection Products
6	Metrolina Greenhouses, Inc.	364	York	Wholesale Nursery
7	Elkem Silicones USA	198	York	Silicone Manufacturing
8	Filtration Group LLC	170	York*	Manufacturer of Air Filters for HVAC
9	C.M. Steel, Inc.	150	York	Structural & Miscellaneous Fabricator
10	City of York	140	York*	Local Government
11	Fon as USA, Inc.	109	York*	Manufacturer of Rolled Seamless Steel Rings

* Designates located inside City Limits



CITY GOVERNMENT OVERVIEW

The City of York was incorporated in 1841 and adopted the Council-Manager form of government pursuant to Section 5-5-10 of the Code of Laws of South Carolina. The governing body is comprised of a mayor elected at-large and six council members, all of which are elected from their respective districts. The Council is a legislative body establishing policies with recommendations by the City Manager who administers all divisions of the City. All division heads are appointed by the City Manager.

Principal Officials

Mayor

Michael Fuesser

Mayor Pro-Tem

Edward Brown

Council Members








Charles Brewer

Matt Hickey

Marion Ramsey

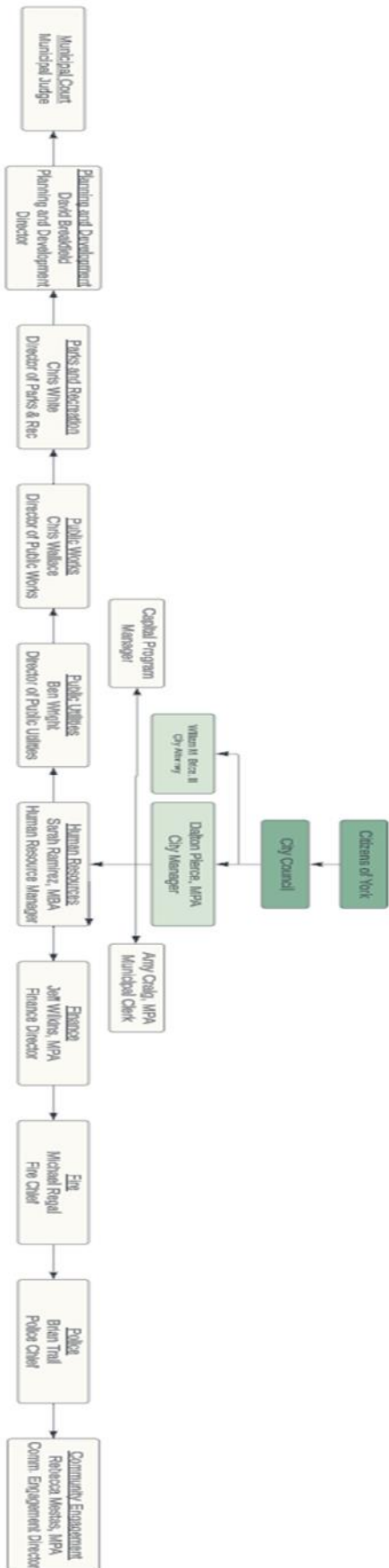
Kellie Harrold

Stephanie Jarrett

	Michael D. Fuesser	Mayor		Stephanie S. Jarrett	Council Member, District 4
	Edward Brown	Mayor Pro-Tem		Charles Brewer	Council Member, District 5
	Matt Hickey	Council Member District 1		Kellie Wine Harrold	Council Member, District 6
	Marion Ramsey	Council Member, District 3			



ORGANIZATIONAL CHART



FINANCIAL POLICIES AND PROCEDURE

The fiscal policy below is a comprehensive policy on how the City handles cash receipting procedures, cash management, investments, debt management, reporting, and fund balance. The City will likely amend this policy in the future to establish a transfer procedure for fund activity.

Fiscal Policy

The purpose of the Finance Policy is to provide oversight to the financial activities of the City of York per

Section 1 – Cash Management

The purpose of the Cash Management Section is to develop a Cash Management Plan for the City of York. The cash management plan objectives are as follows:

1. Link long-term financial planning with short-term daily operations and decision-making.
2. Increase the amount of idle monies invested.
3. Generate non-tax revenues through increased investment earnings.
4. Ensure the safety and liquidity of the City's monies.
5. Comply with the South Carolina Code of Law regarding Local Government Financial Administration.

The plan addresses six key areas: legal authority, which grants investment practices; evaluation of past, present, and future cash flow trends; development of good relationships with local banking institutions; familiarization with municipal investment markets; good accurate accounting system, and development of sound methods of estimating cash receipts and expenditures.

Internal Controls

The Finance Director, in conjunction with the City Manager, is responsible for developing and implementing internal controls designed to prevent losses of public funds arising from fraud, employee error, misrepresentation of third parties, or imprudent actions by employees and officers of the City.

Plan Administration

The Finance Director, with the advice and assistance of the City Manager and City Council, is responsible for developing and implementing a uniform City plan to carry out the cash management process for the entire City.

Cash Receipts

The objectives of cash management over receipts are to use diligence in collecting funds owed to the City, to provide internal control over cash and cash equivalents, and to expedite the movement of monies collected into interest-bearing accounts. The official depositories/banks shall be approved by the City Council of the City of York. To accomplish these objectives, all plans adopted will include these rules:

1. Except as otherwise provided by law, all funds belonging to the City and received by an employee of the City in the normal course of their employment shall be deposited as follows:
 - a. All public funds are to be deposited daily into an official depository.
 - b. All deposits shall be made with the finance director or its designee within the finance department. Deposits in an official depository shall be immediately reported to the finance director by means of a duplicate deposit ticket.
2. Checks received and deposited which are returned for insufficient funds will receive prompt action in the collection of good funds.
3. Adjustments or corrections for overpayment will be made after the monies are deposited. Employees will not delay in depositing monies of this type. Refunds necessary from errors shall be made by City check through cash disbursements.



4. No official or employee shall have the authority to cash a check payable to the City. This does not include replenishment of Petty Cash with a limit not to exceed \$1,000 per department for accounts receivable.
5. No official or employee shall have the authority to open a bank account in the name of the City of any of its departments using public funds without prior approval of the City Manager and Finance Director or City Council.
6. All public funds shall follow the daily deposit guidelines.
7. The Finance Director, the Director's appropriate designee, shall conduct at least two random or risk based internal audits of cash receipting location per fiscal year.

Billing

All department heads who administer programs that receive money from other governments are to meet with the Finance Director to establish a cash flow/City reimbursement procedure and schedule for these monies to ensure prompt application, reports, and requests for reimbursement.

Analysis of Receipting Function

The Finance Director will meet quarterly with each department head that is responsible for a revenue source of the City to review the billing, collecting, depositing, and reporting procedures.

Forecasting Cash Flows

The Finance Director for the City, or his/her designee, shall monitor cash requirements. The objective shall be to ensure that sufficient funds will be available to meet the City's commitments and that the timing and amount of excess funds are known so as to properly identify the amount of money available for investment. A report to City Council shall be done on a semi-annual basis (June & December).

Cash Disbursements

The objective of this section of the City's Cash Management Plan is to retain monies for investment until the agreed-upon contractual date of payment unless early payment provides a benefit to the City.

The Finance Director shall appropriate and expend the City's monies to create the maximum amount of funds available for investments. The Finance Director shall pay the obligations of the City when due. The City's purchase order procedure will be used for payments. All payments to one vendor will be consolidated when paid from a single fund.

Dual signatures are required for all City checks. Currently, electronic and facsimile signatures are not approved by the City.

Electronic payments shall be fully utilized, when possible, when it is determined to be cost-effective by the Finance Director. Such payments shall be integrated with financial systems and shall follow proper data and internal control best practices.

The Finance Director, or the Director's appropriate designee, shall make payroll deposits bi-weekly to all employees. Payroll deposits shall be authorized by time sheets verified and kept by the Human Resources Director and signed by the Supervisor and/or City Manager. No payroll deposit will be issued without proper documentation in the Human Resources and Finance Departments and approved budgetary authority. The Finance Director, or the appropriate designee, shall submit all payroll deductions and reports to the proper agencies in a timely manner.

Analysis

The Finance Director and City Manager shall determine which financial institutions qualify to be the City's depository based on published reports and other procedures deemed appropriate.



Investment Policy

Public funds should be invested in a manner that will provide the highest return with the maximum security while meeting daily cash flow requirements and conforming to all state codes of laws governing local government investment of public funds.

The Prudent Person Standards shall apply in the management of an investment portfolio. Investments shall be made with good judgment and care, under then prevailing circumstances, which person of prudence, discretion, and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The Finance Director shall notify, via email or in person at a City Council Meeting, City Council and the City Manager of investment transfers over \$500,000. For all investment decisions, the Finance Director is required to inform the City Manager and consult with the City Manager prior to making any investment.

The Finance Director shall be responsible for all financial transactions and shall establish and maintain a system of controls to regulate the activities of subordinates.

In the absence of the Finance Director and those to whom he or she has delegated investment authority, the City Manager is authorized to execute investment activities.

Investment Objectives

The City's objectives in managing the investment portfolio, in order of priority, are safety, liquidity, and yield.

Safety

The safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To best mitigate credit risk (the risk of loss due to failure of the security issuer), diversification is required. The best mitigates against interest rate risk (the risk that changes in interest rates will adversely affect the market value of a security and that the security will have to be liquidated and the loss realized), the second objective, adequate liquidity, must be met.

Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating and debt service cash management requirements that may be reasonably anticipated. The portfolio will be structured so that securities mature concurrent with cash needs (static liquidity), with securities with an active secondary market (dynamic liquidity), and with deposits and investments in highly liquid money markets and mutual fund accounts.

Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary, economic, and interest rate cycles, taking into account investment risk constraints and liquidity needs.

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose to the City Manager any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial or investment.



portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individuals with whom business is conducted on behalf of the City.

Monitoring & Reporting

The objective of this section is to devise a reporting schedule for the City Manager and City Council and to provide a schedule for the systematic review of the plan itself to make necessary amendments and changes.

The Finance Director for the City of York shall maintain records of the status of investments. These records will be available to the City Manager and Council at all times.

The Finance Director shall report to the City Manager and City Council any changes in bank services.

Every three (3) years, the plan shall be reviewed by the Finance Director. The Finance Director shall report to the City Manager and City Council any amendments necessary to the plan, any procedural changes made, and any recommendations to enhance the Cash Management Plan.

Section 2 – Debt Management

The purpose of Debt Management Section is to manage the City's debt within City designated limits established by and within the legal boundaries established by the State of South Carolina.

Borrowing Guidelines

1. Long-term borrowing will be reserved for capital projects that cannot be financed from current revenues, and the need for such borrowing shall be justified and approved by either the City Manager and/or City Council as is required.
2. The City will utilize a balanced approach to capital funding when needs are in excess of current-year appropriations, utilizing debt financing, available capital reserves and/or fund balances.
3. Debt ratios will be calculated annually and included in the review of financial trends.

Section 3 – Fund Balance

The City will establish and maintain reservations of fund balances in both the governmental and proprietary funds. The purpose of this section is to establish an adequate level within the fund balance to provide the capacity for:

1. Sufficient cash flow for daily financial needs
2. Secure and maintain investment-grade bond ratings
3. Prepare for economic downturns or revenue shortfalls
4. Provide funds for unforeseen emergencies

Fund Balance Requirements

General Fund

There shall be maintained an unreserved fund balance equivalent to a minimum of thirty (30%) percent of the next budget year's budgeted operating expenditures (less capital outlay and transfers out budgeted for the fund) plus \$1,000,000 for natural disaster related events. For purposes of this calculation, the expenditures shall be the budget as originally adopted by the ordinance for the subsequent fiscal year. The reserve shall be in addition to all other required reserves or designation of fund balance.

Special Revenue Funds

These funds account for the proceeds of specific revenue sources that are legally restricted for specific purposes. The amount of any reservation of fund balance shall be governed by the legal authority underlying the creation of individual funds.



Proprietary Fund(s)

Enterprise Fund(s)

For each fund, a reservation of retained earnings shall be maintained equal to one hundred and eighty (180) days of operating costs. For purposes of this calculation, the expenditures shall be the budget as originally adopted by the ordinance for the subsequent fiscal year. This reserve shall be in addition to all other required reserves of retained earnings, including, but not limited to, amounts reserved for debt service and/or amounts reserved for renewal and replacement of long-lived assets.

Minimum Reserve Requirements

In the event funds are not available to meet minimum reserve requirements, the unassigned fund balance target shall be achieved by adding a designated amount to the budget to cover the deficiency or no more than five (5) fiscal years.

At times, City Council may elect to expend below the minimum required fund balances but shall not allow the funds to fall below 15%. Exceptions to this rule include situations that involve the following:

1. A Revenue Shortfall
2. Natural Disaster or other threat to the health or safety of residents
3. Unexpected opportunities that may be otherwise lost to the community
4. To protect the long-term financial security of the City of York
5. Funds needed as a part of a matching grant for a major project

Appropriation, when funds are at or below the minimum unassigned Fund Balance, shall require the approval of the City Council and shall be only for one-time expenditures, such as capital purchases, and not for ongoing expenditures unless a viable revenue plan designated to sustain the expenditures is simultaneously adopted.

Replenishment of Minimum Reserve Deficits

If the projected or estimated amount of undesignated fund balance is expected to fall below the minimum requirement, the City Manager shall submit a proposed budget plan which includes a plan to restore any fund to its stated fund balance requirement.

Use of Surplus Revenues

In the event that the undesignated fund balance exceeds the minimum requirements, the excess may be utilized for:

1. Any lawful purpose
2. Priority will be given to utilizing the excess within the fund in which it was generated
3. Appropriation to fund one-time expenditures or expenses which do not result in recurring operating costs
4. Appropriation for one-time costs, including the establishment of or increase in legitimate reservation or designation of fund balance or reservation of retained earnings in other funds

Annual Review

Policy compliance shall be reviewed as part of the annual budget adoption process.

Section 4 – Procurement

For purchases less than \$1,000, department heads have discretionary spending. Any purchase by a department head or designee of the department over \$1,000 requires the submittal of a requisition to the Finance Director that will either approve or deny. All purchases over \$1,500 follow the rules and procedures outlined in the City's Purchasing Ordinance.



Compliance with Applicable City Procurement – Article V. – Purchasing

DIVISION 1. - GENERALLY

- **Sec. 2-356. - Single purchase orders not exceeding \$1,500.00.**

Single purchase orders not exceeding \$1,500.00 may be awarded by the city manager, or some other person designated by the city manager without bids.

(Code 1977, § 2-121)

Editor's note— At the direction of the city, the above section has been amended to read as set out herein. The former section pertained to similar subject matter.

- **Sec. 2-357. - Single purchase orders exceeding \$1,501.00 but less than \$5,500.00.**

Single purchase orders exceeding \$1,501.00, but less than \$5,500.00, may be awarded by the city manager, the municipal clerk, or some other person designated by the city manager, to the vendor or supplier of such goods or services whose quotation is most advantageous to the city after the city has received telephone, oral or written quotations from at least two vendors or suppliers of such goods or services, when practicable and feasible.

(Code 1977, § 2-122)

- **Sec. 2-358. - Single purchase orders exceeding \$5,001.00 but less than \$25,000.00.**

Single purchase orders exceeding \$15,001.00, but less than \$25,000.00 may be awarded by the city manager, the municipal clerk, or some other person designated by the city manager, after telephone, oral or written quotations have been received from at least three vendors or suppliers of such goods and services, when practicable and feasible, and the purchase order has been approved by the city manager or municipal clerk.

(Code 1977, § 2-123)

- **Sec. 2-359. - Single purchase orders exceeding \$25,001.**

Single purchase orders which exceed the sum of \$25,001.00 shall be publicly advertised for bids at least once in a newspaper having a general circulation in the city, at least seven days prior to the date set for formal opening of written bids. Bids in writing, based on written specifications, shall be received by the municipal clerk until the advertised deadline. Upon receipt, the municipal clerk will maintain a record of the date received and forward bid packages to the treasurer. Bids will be secured in a lock box within the vault until the stated time of the bid opening. Bids shall be publicly opened at the date and hour specified in the advertisement soliciting bids by at least two members of the city's management staff, to be defined as follows: city manager, treasurer, public works director, fire chief, police chief, parks and recreation director, and planning director. At the bid opening, a form will be completed which includes the following information: item/project being bid, date and time of bid opening, contractors or firm bidding, amount of each bid and alternate bids where applicable. The city council shall award the contract for the furnishing of such goods and services to the vendor or supplier of such goods and services submitting the bid most advantageous to the city. The council shall receive a copy of the bid form and the bid package price pages prior to the council meeting at which the bid is to be awarded. Nothing contained in this article shall be construed to require the city manager, the treasurer or city council to accept the apparent low bid when it shall appear that the acceptance of some other bid shall be most advantageous to and in the best interests of the city government. If the bid selected as most advantageous to the city is not apparent low bid, the city manager shall prepare a full and complete statement of the reasons for accepting the bid of, or awarding the contract to, the vendor or supplier of goods and services other than the apparent low bidder. (Code 1977, § 2-124; Ord. No. 96-213, § 2-125, 11-5-1996)

- **Sec. 2-360. - Procurement through division of general services.**

When it shall appear advantageous to the city government to procure materials, goods, supplies or equipment through the purchasing



contracts of the division of general services of the state or any other form of municipal, county or federal government, such materials, goods, supplies or equipment may, with prior approval of the city council, be acquired through the division of general services of the state, or any other form of municipal, county or federal government; and in such event, the requirements of this article for obtaining quotations or bids may be waived.

(Code 1977, § 2-125; Ord. No. 96-213, § 2-125, 11-5-1996)

• **Sec. 2-361. - Waiver of article provisions.**

The policies, procedures and guidelines established by this article may be waived under the following conditions:

- (1) When there exists no possibility of a competitive bid, as in the case of only one source of supply.
- (2) When it is to the advantage of the city to acquire goods and services on the basis of a previously awarded bid.
- (3) In the case of emergency purchases.
- (4) Sole Source

Any request by an agency or department head that procurement be restricted to one potential source shall be accompanied by a letter from the using department signed by the department head stating why no other source will be suitable or acceptable to meet the needs. A contract may be awarded for a property, supply, service, or construction item without competition when the City Manager or designee determines in writing that there is only one source for the required property, supply, service, or construction item or that the proposed award to a single source is a permitted, non-competitive procurement as established herein. After verification of a sole source vendor or the justification of a sole source purchase is warranted, the City Manager, or designee, has the authority to negotiate the price, terms, and conditions of the procurement.

Examples of permissible, non-competitive procurement include, but are not limited to:

• When the City Manager and the Department Head has deemed the compatibility of equipment, accessories, services, systems, software or replacement of parts is to be of paramount importance.

• When public utility services are to be procured

(Code 1977, § 2-126)

• **Sec. 2-362. - Dividing contracts or purchases.**

Dividing contracts or purchases in order to evade any of the provisions of this article is prohibited.

(Code 1977, § 2-127)

• **Sec. 2-363. - Capital projects.** Two accepted methods of procuring capital projects are the following:

(1) *Construction management.* Management services provided to an owner of a project during the design phase, construction phase, or both, by a person or entity possessing requisite training and experience. Such management services may include advice on the time and cost consequences of design and construction decisions, scheduling, cost control, coordination of contract negotiations and awards, timely purchasing of critical materials and long-lead items, and coordination of construction activities.

(2) *Design build.* A method of project delivery in which the owner contracts directly with a single entity which is responsible for both design and construction services for a construction project.

(Ord. No. 01-346, 6-5-2001)

• **Secs. 2-364—2-385. - Reserved.**



FUND BALANCE AND NET POSITION

General Fund

As a general rule, budgets for the General Fund must balance projected revenues with anticipated expenditures, which would result in no change in fund balance from one year to the next. This only varies if fund balance is budgeted as a source of funds or based on the difference between revenues and expenditures. When revenues do not meet expectations during the year, anticipated expenditures are often adjusted. For Fiscal Year 2024, the City is appropriating \$13,000 of Fund Balance for capital items. In the general fund, the City maintains a policy of 40% fund balance over expenditures for each fiscal year. Per the last audit, FY-23, the City has a healthy fund balance of 55%. The City is exploring a transfer policy, so that excess fund balance may be transferred to capital projects. Please see the fiscal policy for additional information.

City of York, South Carolina
General Fund - Fund Balance



Fiscal Year Ending September 30, 2025

	General Fund	Special Revenue Funds	FY 25 Budget	FY 24 Budget	FY 23 Actual	FY 22 Actual
Revenues:						
Property Tax - Ad Valorem	\$ 5,200,000		\$ 5,200,000	\$ 4,685,000	\$ 4,270,641	\$ 4,056,496
Business Licenses and Permits	\$ 3,100,000		\$ 3,100,000	\$ 2,995,000	\$ 2,835,732	\$ 2,241,375
Intergovernmental Revenue	\$ 1,111,000		\$ 1,111,000	\$ 1,011,000	\$ 869,532	\$ 734,161
Franchise Fees	\$ 700,000		\$ 700,000	\$ 716,000	\$ 637,085	\$ 629,597
Fine and Forfeitures	\$ 30,000		\$ 30,000	\$ 55,000	\$ 73,088	\$ 48,960
Interest/Miscellaneous Revenue	\$ 320,500		\$ 320,500	\$ 742,000	\$ 391,436	\$ 175,212
Grants	\$ 1,496,401		\$ 1,496,401	\$ 1,323,268	\$ 593,218	\$ 502,495
Impact Fees	\$ -	\$ 1,325,000	\$ -	\$ 1,240,000	\$ -	\$ -
Charges for Services - General Fund	\$ 1,625,000		\$ 1,625,000	\$ 1,475,000	\$ 1,589,141	\$ 1,549,137
Total Source of Funds	\$ 13,582,901	\$ 1,325,000	\$ 13,582,901	\$ 14,242,268	\$ 11,259,873	\$ 9,937,433
Expenditures/Expenses:						
General Government	\$ 4,468,101		\$ 4,468,101	\$ 3,305,517	\$ 2,046,700	\$ 2,247,848
Public Safety	\$ 6,639,500		\$ 6,639,500	\$ 6,219,750	\$ 5,469,827	\$ 5,015,344
Recreation	\$ 941,800		\$ 941,800	\$ 935,500	\$ 808,425	\$ 751,101
Public Works	\$ 1,517,500		\$ 1,517,500	\$ 1,591,750	\$ 1,593,815	\$ 1,392,470
Capital Outlay	\$ 812,099		\$ 812,099	\$ 1,922,768	\$ 769,140	\$ 350,266
Debt Service	\$ 227,500		\$ 227,500	\$ 770,750	\$ 448,624	\$ 423,972
Total Use of Funds	\$ 14,606,500	\$ -	\$ 14,606,500	\$ 14,746,035	\$ 11,136,531	\$ 10,181,001
Other Financing Sources (Uses)						
Fund Balance Appropriated	\$ 13,000		\$ 13,000	\$ 493,000	\$ -	\$ -
Capital Lease Proceeds	\$ 420,000		\$ 420,000	\$ -	\$ 235,000	\$ 222,000
Sale/Disposal of Fixed Assets	\$ 20,000		\$ 20,000	\$ 45,000	\$ 11,513	\$ 29,220
Insurance Proceeds	\$ -		\$ -		\$ 80,246	
Transfer In	\$ 1,389,000		\$ 1,389,000	\$ 492,000	\$ 1,347,942	\$ 934,167
Transfer Out	\$ (818,401)	\$ (300,000)	\$ (818,401)	\$ (526,233)	\$ (60,500)	\$ (60,100)
Total Other Financing Sources (Uses)	\$ 1,023,599	\$ (300,000)	\$ 1,023,599	\$ 503,767	\$ 1,614,201	\$ 1,125,287
Net Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 1,737,543	\$ 881,719
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ 6,473,546	\$ 5,990,682
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (398,855)
Fund Balance, Beginning of Year, As Restated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,591,827
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ 8,211,089	\$ 6,473,546



Enterprise Fund

Budgets for the Enterprise Fund also must balance projected revenues with anticipated expenditures, which would result in no change in fund balance from one year to the next. This only varies if fund balance (net position) is budgeted as a source of funds or based on the difference between revenues and expenditures. Due to the Enterprise Fund working off of a full accrual-based system, it is recognized in terms of Net Position as opposed to Fund Balance. When revenues do not meet expectations during the year, anticipated expenditures are often adjusted. Many of the City's capital projects are being accomplished through our enterprise capital project fund with the support of grants and state appropriated funds. The City's fiscal policy maintains that the enterprise fund maintains 180 days of cash liquidity for operations and maintenance. Please see the fiscal policy for additional information.

City of York, South Carolina
Enterprise Fund - Net Position



Fiscal Year Ending September 30, 2025

	FY 25 Budget	FY 24 Budget	FY 23 Actual	FY 22 Actual
Revenues:				
Water and Sewer Revenue	\$ 5,478,000	\$ 5,100,000	\$ 5,044,996	\$ 4,597,369
Water and Sewer Taps	\$ 45,000	\$ 40,000	\$ 39,347	\$ 51,544
Meter Connection Fees	\$ 225,000	\$ 225,000	\$ 250,047	\$ 132,342
Sprinkler/Hydrant Fees	\$ 50,000	\$ 45,000	\$ 57,331	\$ 53,699
Pre-Treatment Wastewater	\$ 25,000	\$ 25,000	\$ 27,243	\$ 27,005
Administrative Fee	\$ 70,000	\$ 45,000	\$ 58,137	\$ 49,658
Other	\$ 1,604,238	\$ 1,319,200	\$ 33,988	\$ 19,056
Total Operating Revenues	\$ 7,497,238	\$ 6,799,200	\$ 5,511,089	\$ 4,930,673
Expenditures/Expenses:				
Utility Administration	\$ 6,892,238	\$ 6,394,200	\$ 4,475,270	\$ 4,127,243
Non-Departmental	\$ 360,000	\$ 385,000	\$ (11,863)	\$ 117,056
Depreciation	\$ -	\$ -	\$ 853,983	\$ 797,634
Total Operating Expenses	\$ 7,252,238	\$ 6,779,200	\$ 5,317,390	\$ 5,041,933
Operating Income (Loss)	\$ -	\$ -	\$ 193,699	\$ (111,260)
Non-Operating Revenues (Expenses)				
Capital Grants	\$ -	\$ -	\$ -	\$ 82,077
Capacity Fees	\$ -	\$ 1,360,000	\$ 1,317,977	\$ 634,123
Interest Earned	\$ -	\$ 160,000	\$ 174,785	\$ 1,492
Interest Expensed	\$ -	\$ (20,000)	\$ (27,721)	\$ (38,160)
Total Non-Operating Revenues (Expenses)	\$ -	\$ 1,500,000	\$ 1,465,041	\$ 679,532
Income Before Transfers	\$ -	\$ 1,520,000	\$ 1,658,740	\$ 568,272
Capital Grants	\$ -	\$ -	\$ 531,403	\$ -
Contributed Capital	\$ -	\$ -	\$ 334,528	\$ -
Transfers In	\$ -	\$ 85,000	\$ 3,975,647	\$ 20,732
Transfers Out	\$ (245,000)	\$ (1,605,000)	\$ (1,721,460)	\$ (232,000)
Change in Net Position	\$ -	\$ -	\$ 4,778,858	\$ 357,004
Net Position, Beginning of Year	\$ -	\$ -	\$ 19,878,367	\$ 19,521,363
Prior Period Adjustment	\$ -	\$ -	\$ 531,367	\$ -
Net Position, Beginning of Year, Restated	\$ -	\$ -	\$ 20,409,734	\$ -
Net Position, End of Year	\$ -	\$ -	\$ 25,188,592	\$ 19,878,367

*Waiting for FY-24 to end and audit to provide actual figures. FY-23 figures are the most up to date that we have.



Special Revenue

While the City has several special revenue accounts, only the tourism, impact and capacity funds are discussed here. Due to impact fund being relatively new and the capacity fees only noted under the enterprise fund, the portion will primarily focus on our Tourism Fund.

City of York, South Carolina
Tourism Fund - Fund Balance



Fiscal Year Ending September 30, 2025

	FY 25 Budget	FY 24 Budget	FY 23 Actual	FY 22 Actual
Revenues:				
Hospitality Tax	\$ 850,000	\$ 845,000	\$ 829,610	\$ 727,248
Accommodations Tax	\$ 140,000	\$ 140,000	\$ 143,313	\$ 146,821
Miscellaneous Revenue	\$ 53,000	\$ 59,500	\$ 66,709	\$ 70,143
Total Revenues	\$ 1,043,000	\$ 1,044,500	\$ 1,039,632	\$ 944,212
Expenditures/Expenses:				
Community Promotions	\$ 45,000	\$ 40,000	\$ 18,841	\$ 20,234
Other Capital Outlay	\$ 100,000	\$ 905,268	\$ 145,838	\$ 160,360
Professional Services	\$ 35,000	\$ 25,000	\$ 201,442	\$ 165,086
Utilities	\$ 106,000	\$ 100,000	\$ -	\$ -
Miscellaneous	\$ 472,000	\$ 104,500	\$ 242,118	\$ 179,053
Total Expenses	\$ 758,000	\$ 1,174,768	\$ 608,239	\$ 524,733
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 285,000	\$ (130,268)	\$ 431,393	\$ 419,479
Other Financing Sources (Uses)				
Fund Balance Appropriation	\$ (95,000)	\$ (280,000)	\$ -	\$ -
Grants	\$ -	\$ 362,268	\$ 37,500	\$ 100,350
Interest	\$ 20,000	\$ 15,000	\$ 1,116	\$ 130
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ (305,000)	\$ (247,000)	\$ 175,500	\$ (114,515)
Total Other Financing Sources (Uses)	\$ (380,000)	\$ (149,732)	\$ 214,116	\$ (14,035)
Net Changes in Fund Balances	\$ (95,000)	\$ (280,000)	\$ 217,277	\$ 405,444
Fund Balances, Beginning of Year	\$ 1,613,456	\$ 1,893,456	\$ 1,598,947	\$ 1,193,503
Net Position, End of Year	\$ 1,518,456	\$ 1,613,456	\$ 1,893,456	\$ 1,598,947



PRINCIPAL REVENUE SOURCES

The cost to provide City services requires financing sources of an equal dollar amount. Local revenues are generated from a number of sources, including property taxes, user fees, business licenses, franchise fees, fines, permits, and state-shared revenue. Revenue forecasting has historically been facilitated by current rate structures, state regulations, current economy, residential and commercial growth, along with a five-year collection patterns. More recently, due to the increase in inflation and population growth, the City is now reviewing three-year collection patterns. We have found that pre-pandemic numbers are not as beneficial due to the downturn of the economy during that period and the inflationary costs that have existed since then.

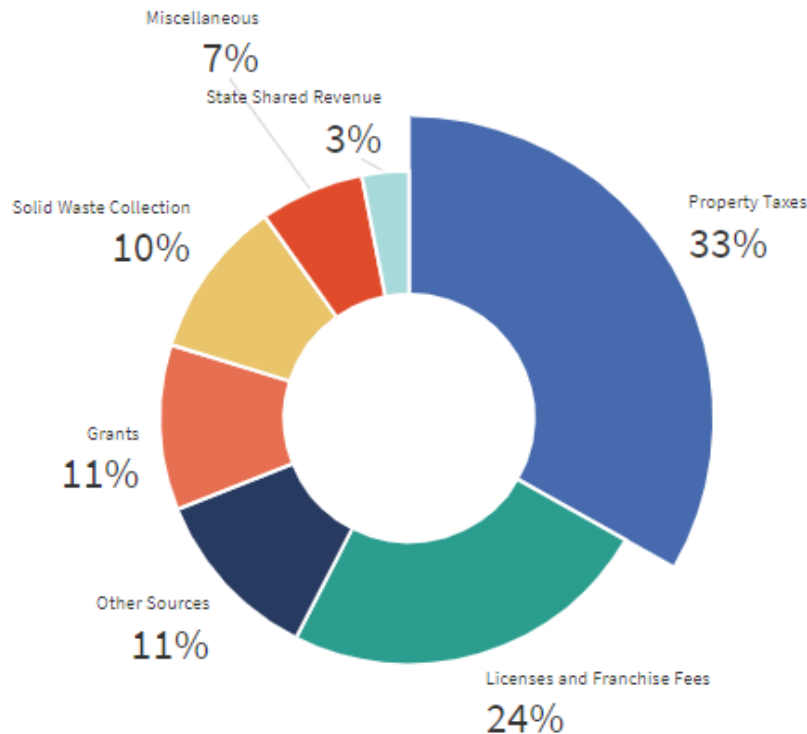
General Fund

General Fund revenues in FY 2024-2025 are projected to be 10.2% higher than FY 2023-2024 adopted budget. Below you will find a breakdown of some of the City's most significant revenue streams along with our most recent adopted rate and fee schedule ordinance that helps bring clarity to these revenue streams. All areas in red on the rate and fee ordinance reflect changes and/or additions to the prior year.

General Fund Allocation

GENERAL FUND BUDGET ALLOCATION

\$15,464,901 Projected Revenues for FY-25



Major revenue classifications are described below.

Property taxes are the City's largest revenue source, comprising roughly 33% of General Fund revenues excluding debt proceeds. Property taxes are levied on all residential, commercial, and personal property in the City of Greenville. The tax levy on a particular piece of property is determined by three factors: market value, assessment ratio, and millage rate.

- Market value is determined by the York County Assessor's Office using a variety of factors such as size, condition, location, and recent selling prices of comparable properties.
- Assessment ratio is a percentage which is multiplied by the appraised market value of a property to determine the assessed value. Owner-occupied residences are assessed at 4%. Commercial properties and motor vehicles are generally assessed at 6% and personal property at 10.5%.
- Millage is a term used to describe the rate of taxes levied. A mill is calculated at one dollar per one thousand dollars of assessed value:

$$\frac{\$1 \text{ of tax}}{\$1,000 \text{ assessed value}} = .001 = 1 \text{ mill}$$

For property taxes to be fair and uniform, property values need to be updated to reflect market values for every property. State law requires reassessment every five years. A reassessment occurred in Tax Year 2020, and the next reassessment will occur in Tax Year 2025. The current City millage for this budget year is 115.2 mills. Below is a sample calculation of a property tax bill for the City of York.

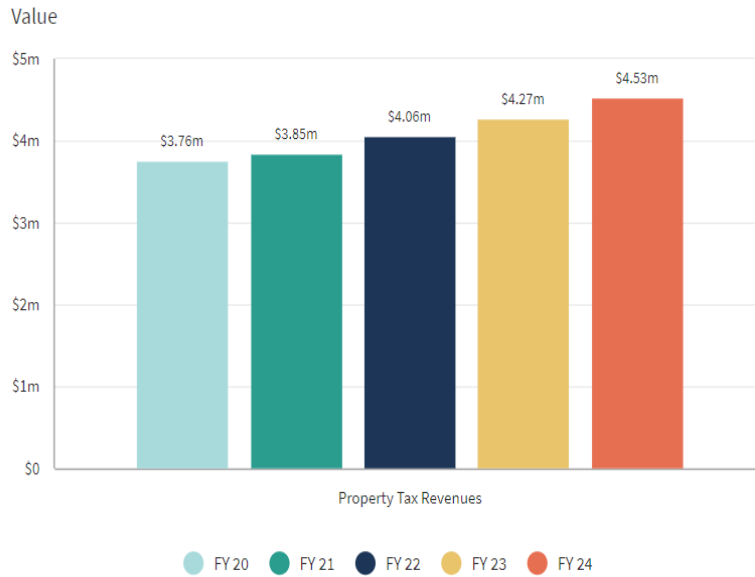
Calculation of City Tax on a \$350,000 owner-occupied residence

Using current City millage (for illustration only)

Market Value	\$350,000
<u>x Assessment Ratio</u>	<u>x .04</u>
Asses Value	\$14,000
<u>x Millage Rate</u>	<u>x .1152</u>
Tax Bill	\$1,613



5 YEAR PROPERTY TAX REVENUE COMPARISON



20.5%

INCREASE

From Fiscal Year 2020 to Fiscal Year 2025.

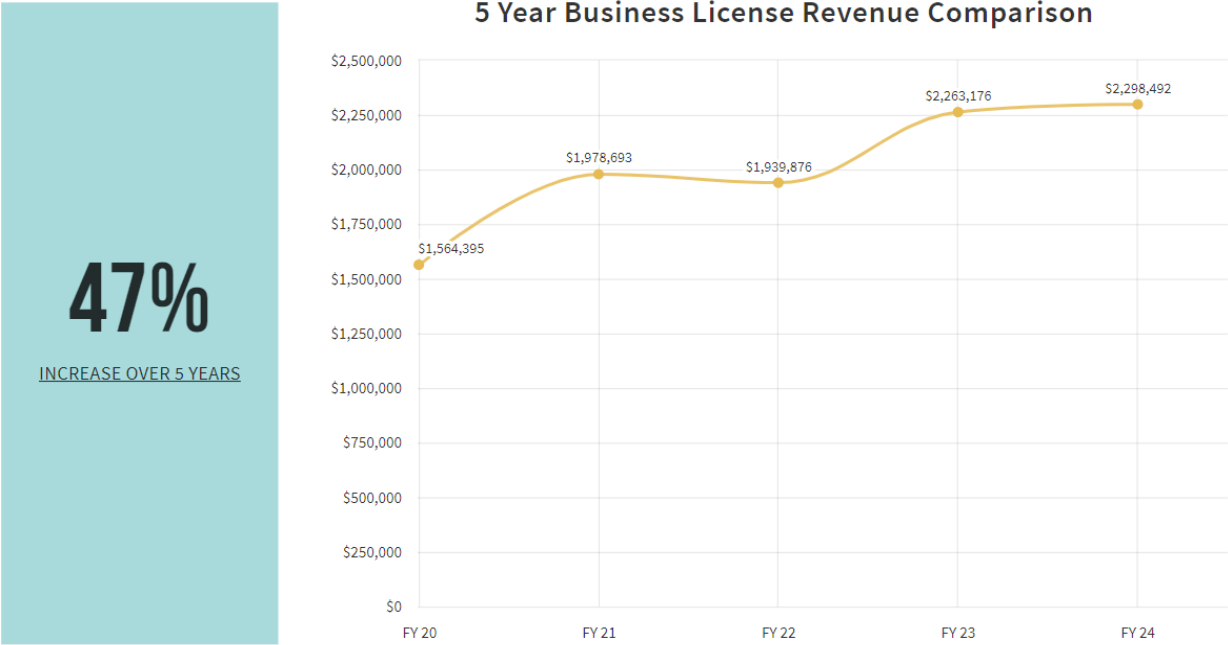
The South Carolina State Code of Laws limits the annual percentage increase in the millage rate to the increase in the Consumer Price Index plus the annual projected increase in population, with the exception that a municipality may utilize any allowed, but unused millage rate increases for the three previous tax years.

Below is a list of the principal taxpayers located within the City, their assessed value and the percent of total assessed valuation as of September 30, 2023.

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Value</u>	<u>City Taxes Paid</u>
Meritor Heavy Vehicle Systems LLC	Manufacturer	\$ 1,865,049	\$ 214,854
Duke Energy Carolinas LLC	Electric Company	\$ 1,638,500	\$ 188,755
Fomas Inc.	Industrial	\$ 1,034,108	\$ 119,129
Agree Eastern LLC	Retail	\$ 748,421	\$ 86,218
York Electric Cooperative Inc.	Electric Company	\$ 731,123	\$ 84,225
SGS York Propco LLC	Assisted Living	\$ 596,916	\$ 68,765
Lava USA Inc.	Manufacturer	\$ 491,990	\$ 56,677
Lowe's Home Centers Inc. (1776)	Retail	\$ 476,676	\$ 54,913
Filtration Group LLC	Industrial	\$ 449,350	\$ 51,765
HC Fergus Crossing LLC	Construction	\$ 433,052	\$ 49,888
		\$ 8,465,185	\$ 975,189

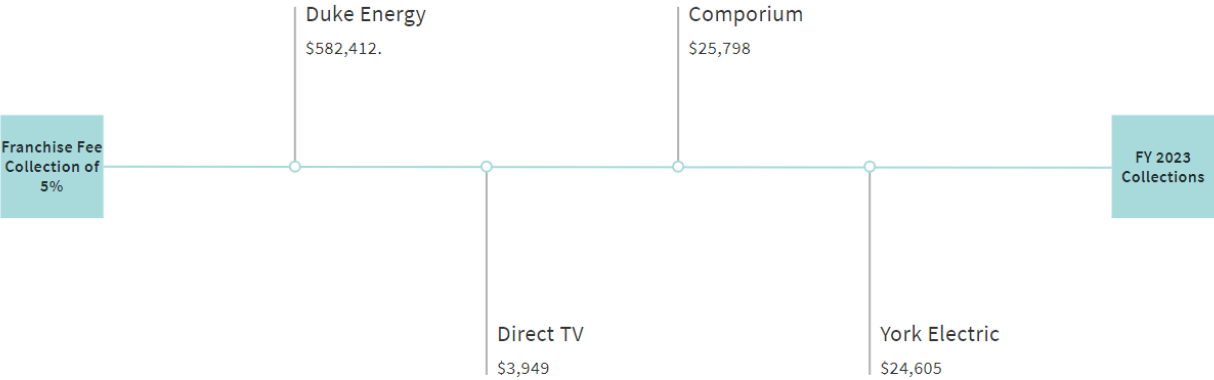


Business Licenses represent the second largest revenue source for the City, comprising approximately 15.6% of General Fund revenues. The most significant source is the business license fee, a levy based upon gross receipts, sales, or premiums of business done within the corporate limits of the City. Pursuant to State Law, the City restructured its business license classifications and rate structure with an effective date of January 1, 2022. This restructuring included statewide standardization of business license categories and moved the deadline for filing from the last day in February to April 30 annually. The City also receives revenue from companies which issue health, life, and fire insurance premiums in the City. This revenue, based on a rate of .75% of gross premiums for life/health insurance and 2.75% of gross premiums for fire insurance, is collected and disbursed by the Municipal Association of South Carolina.



Permit fees generally are collected based on new developments along with exterior and interior upgrades to residential and commercial properties. These fees are processed through the planning department based on the value of the project being applied for. These fees as a revenue source have grown significantly over the past few years, primarily due to the residential growth that the City has incurred.

Franchise fees include franchise fees for electric, gas, and cable television. The rate structure is based upon a certain percentage of gross receipts in each case, and the basis of each forecast is trend analysis which generally parallels the rate of inflation.



Intergovernmental revenue includes grants and allocations from county, state, and federal governments. State-shared revenue is generally distributed on a pro-rata basis according to population or other set formula. The single largest source is Aid to Subdivisions distributed quarterly from the Local Government Fund and funded by a transfer of 4.5% of state general fund revenues. Counties receive 83.3% and municipalities 16.7% of the distribution. The budget for Aid to Subdivisions for fiscal year 2023-2024 is \$475,000.

Fees and charges levied for services are on the premise that the cost of the service should be borne by those who directly benefit from the service. In the General Fund, user fees include zoning appeals and plan review. Fees are based on a fixed dollar rate, and the revenue forecast for these sources is based on historical trends. Certain user fees established by the City are deposited in funds to support the respective operations. These also include solid waste fees.

- **Solid waste fees** are levied through a \$11.46 monthly charge within the city limits and \$18 monthly charge from outside the city limits collected from approximately 4,000 residential units. Revenues are based on the number of units combined with the projected growth in single family units. There is no increase proposed for residential units for FY-25. Commercial units are based on cubic yard per dumpster. The changes from FY-24 to FY-25 are reflected in the updated rate and fee schedule ordinance below.
- **Fines and forfeitures** consist of fines imposed and collected by the Municipal Court for misdemeanor crimes, moving traffic violations, and court costs. The forecast is based on historical trends and adjusted for any known changes in police arrest or prosecution policies, and/or changes in court jurisdictions and fine limitations.

Interest earnings, which are dependent upon prevailing market rates, the City's fund balance, the timely receipt of taxes, effective cash management practices, and the amount of funds available for investment throughout the year. The City has five different local government accounts that have produced compounded high yielding returns over the past two fiscal years. The City also utilizes CD's and high yielding money market accounts. Administration takes every opportunity to wisely utilize cash flow and timely investments to make the best use of all funds.

\$53K

REVENUE FROM FY 20 - FY 22



\$533K

REVENUE FROM FY 23 - FY 24



Interfund transfers consist of redirecting monies from one accounting fund to another, rather than the receipt of "new" revenue. Transfers include transfers from other funds within the City. The transfer from the Impact Fee Fund, Capacity Fee Fund, Tourism Fund and Enterprise Fund relates to the City's internal cost allocation for central charges such as human resources, accounting, budget and other operations and maintenance expenses. The transfers from Hospitality Tax, State Accommodations Tax and Local Accommodations Tax are policy-driven transfers. Please reference the applicable funds for more information.

INTERFUND TRANSFERS TO GENERAL FUND

	Transfer from Utility Fund	Transfer from Hospitality Tax	Transfer from Accommodations Tax	Transfer from Impact Fees	Transfer from Orbet	Transfer from DEU Fund
FY 21	\$262,625	\$95,000	-	-	-	-
FY 22	\$226,000	\$84,515	\$25,000	-	-	-
FY 23	\$230,000	\$115,000	\$25,000	\$18,000	-	-
FY 24	\$245,000	\$212,000	\$35,000	-	-	-
FY 25	248,000	260,000	40,000	497,500	165,000	13,500



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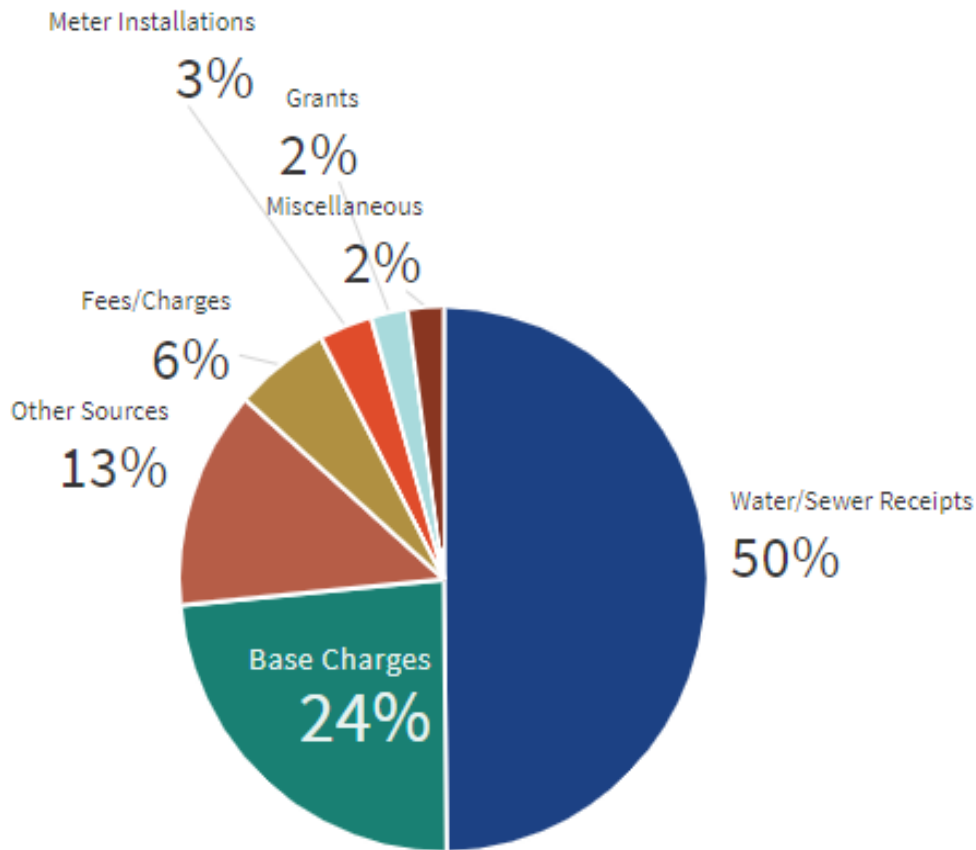


Enterprise Fund Allocation

Enterprise Fund revenues in FY 2024-2025 are projected to be 7.68% higher than FY 2023-2024 adopted budget. The rate and fee ordinance for FY-25 reflects changes in red for the upcoming year related to price per gallon used. The primary sources of revenue for the Enterprise Fund are described below.

ENTERPRISE FUND BUDGET ALLOCATION

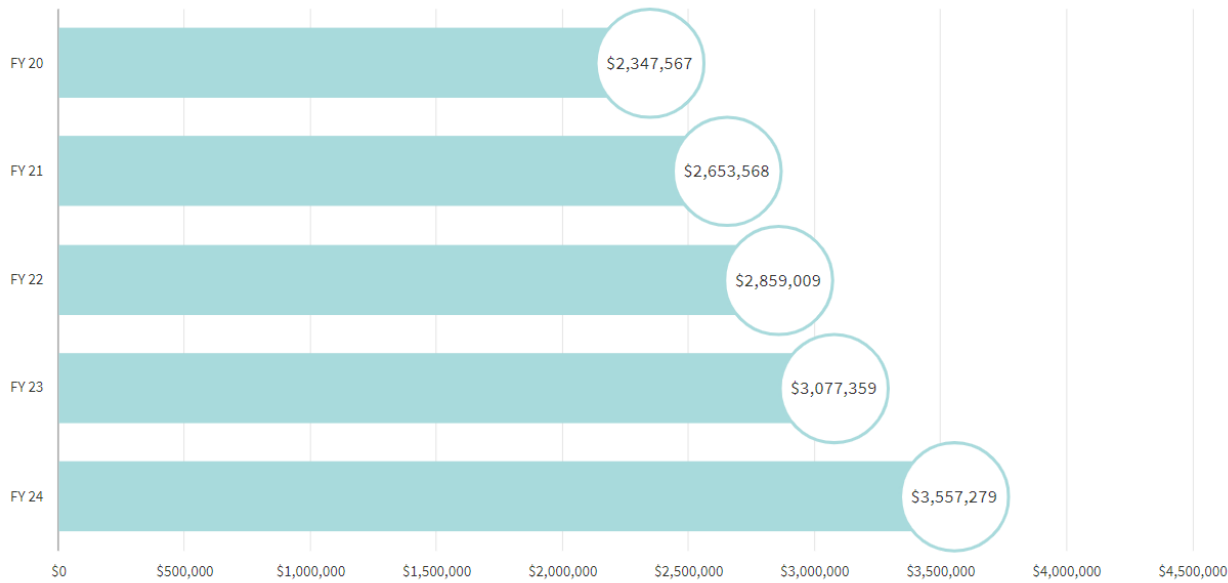
\$7,722,238 Projected Revenues for FY-25



A sewer user fee and water user fee finance their respective operations. The rates are influenced by costs, weather conditions, growth of area, and improvements to the system. Water and Sewer usage revenue continues to increase, as shown in the chart below, due to growth that the City continues to incur. It is the largest revenue stream within the Enterprise Fund.



5 Year Water and Sewer Receipts Comparison



Below is a list of the principal water and sewer consumers located within and outside of the City. Revenues are based off of whether the consumer is outside or inside of the City limits and whether they are residential, commercial, or industrial.

<u>Utility User</u>	<u>Gallons Used</u>	<u>% of Total Usage</u>	<u>% of Total Revenue*</u>
York County Public Works	32,816,000	4.29%	7.26%
Fomas	14,640,000	1.91%	2.02%
Meritor	10,990,000	1.44%	1.53%
Moss Justice Center	9,538,000	1.25%	2.70%
Forrest Brook Apartments	9,190,000	1.20%	1.30%
York Comprehensive High School	6,868,000	0.90%	0.97%
White Oak Manor	6,068,000	0.79%	0.86%
Maclean Power	11,394,000	1.49%	3.23%
Hazelhurst Town Homes	5,596,000	0.73%	0.79%
Elkem Silicones USA	5,336,000	0.70%	1.52%
	112,436,000	14.70%	22.18%

*Consists of various water and sewer revenues (i.e. inside/outside, residential, commercial, industrial, etc.)

The **base charge** for water services is the fee that each customer pays for the first 3,000 gallons of water consumption. This revenue source has also seen a steady increase due to the amount of new residential and commercial construction. The amount expected to be collected for fiscal year 2023-2024 is approximately \$1,825,000.

Meter Installation fees have increased over the past several years due to the growth of the City and developers purchasing meters in bulk to install during the construction phase of these homes. The budget for meter installations for the fiscal year 2023-2024 is \$250,000.



STRATEGIC PLAN

The purpose of strategic planning is to foster a consensus around a singular vision for the future of a community or organization. This process is designed for local governments to achieve efficiency and effectiveness in the administration and delivery of municipal services to fulfill this shared vision. A successful strategic planning process, which is a collaborative effort involving multiple internal and external stakeholders, brings together diverse perspectives to examine opportunities for improving all areas for which a local government has responsibility. Most importantly, a municipal strategic plan helps a community to define who they are, who they serve, what services they provide, and how best to provide those services.

In 2020, the City of York engaged the Catawba Regional Council of Governments to assist in the creation of the City's Strategic Plan. The City focused on building a community-based plan that included key information gathered from a comprehensive community survey, three focus group meetings, discussions with department leaders, and workshops with elected officials. These activities produced an abundance of ideas, concerns, themes, goals, and strategies to improve the City of York and the municipal organization. Throughout these discussions, a vision statement and several major themes emerged. These themes included:

- Water & Sewer Infrastructure
- Downtown & Economic Development
- Transportation
- Recreation & Walkability
- Housing & Code Enforcement
- Historic Character
- Community Facilities Upgrades & Maintenance

After identifying these themes, the next step in the planning process was to define a set of broad-based goals and develop targeted strategies to achieve each. Four focus areas quickly emerged:

- Resilient Infrastructure
- Economic Development
- Dynamic Community
- Efficient and Effective Government

One of the final steps in the strategic planning process was done by the Council, ensuring that the plan's direction was in line with the community's needs and expectations. This step included setting a City vision and selecting the final strategies and estimated timeframes. The timeframes are broken down into short-term (12-18 months), mid-term (18 months-3 years), and long-term (3-5 years).

Finally, through partnerships and collaborations, the City is committed to implementing the strategic plan and incorporating community input to shape future strategic plans. To this end, it should be understood that the 2021 Strategic Plan is a living document that must be regularly updated and modified to address changing circumstances, budget limitations, and shifting community priorities. The City Council is committed to annually reviewing the strategic plan and making necessary changes to reflect the shared vision of the community. The City Council adopted the Strategic Plan at the June 1, 2021, City Council meeting.

The FY 2024-2025 recommended budget also includes funding related to the City's Strategic Plan's associated objectives, initiatives, and goals.



Resilient Infrastructure

Resilient Infrastructure begins with maintaining and enhancing a high-quality, growth-ready water and sewer system for York's citizens, businesses, and visitors. The City is committed to ensuring affordable access to safe drinking water, making strategic growth-focused investments, and sustaining business-type activities.

Goals	Strategies	Timeframes
Enhance Trust and Reliability	Review and deploy advanced meter reading technology through City-wide implementation of a wireless meter reading system.	Mid-Term
	Provide tools for customers to better understand utility usage.	Short-Term
	Develop programs to assist low to moderate income households with utility bills and infrastructure improvements.	Short-Term
Maintain and Repair Aging Infrastructure	Utilize state and federal annual grant funding to improve water and sewer infrastructure.	Short-Term
	Develop a long-term utility line replacement program.	Mid-Term
	Conduct a Wastewater Inflow and Infiltration Study.	Mid-Term
	Develop and implement a Fats Oil and Grease program.	Mid-Term
	Conduct an assessment for improvements and upgrades to Fishing Creek Wastewater Treatment Plant.	Short-Term
	Remediate/redevelop the water treatment plant site.	Mid-Term
	Repair or remove the spillway and dam at Lake Caldwell.	Short-Term
	Ensure an adequate and reliable network of fire hydrants.	Short-Term
Build and Save for the Future	Maintain competitive water and sewer rates by tracking regional water rates and making necessary rate adjustments to ensure the sustainability of business-type activities.	Short-Term
	Update the 2016 Willdan Water and Wastewater Capital Funding Plan.	Mid-Term
	Create and maintain a dedicated reserve fund.	Short-Term
	Study current and future capacity fee rates.	Mid-Term
	Initiate key investments and the expansion of water and sewer services into new areas, including the bypass and major future growth corridors.	Mid-Term

Projects & Initiatives included for FY24-25 are:

1. Fishing Creek Wastewater Treatment Plant Upgrades & Improvements
2. Liberty St. Waterline Upgrade & Improvement
3. Advanced Metering Infrastructure System Upgrade
4. N. Congress St. Waterline Upgrade & Improvement
5. Purchase an Additional Booster Pump for the Shiloh Road Water Intake Facility



Economic Development

A commitment to economic development will provide opportunities for creating and retaining local employment, economic prosperity, and enhancing citizens' quality of life. The City seeks to ensure a fair, equitable, and diverse economy that capitalizes on the Historic Downtown, tourism, and local agribusiness. This focus area includes initiatives such as revitalizing the historic downtown, boosting commercial and industrial growth, and promoting local and regional tourism.

Goals	Strategies	Timeframes
Revitalize Historic Downtown	Expand the Façade Improvement Grant to include full preservation of historic facades.	Short-Term
	Implement a wayfinding strategy for Historic Downtown.	Short-Term
	Extend the downtown streetscaping design to California Street.	Mid-Term
	Develop and implement a plan to increase public parking access.	Mid-Term
	Repair, replace, or install sidewalks to improve pedestrian mobility.	Mid-Term
	Evaluate participation in the Main Street South Carolina program.	Short-Term
	Support businesses through regular engagement and communication.	Short-Term
	Develop and staff a Visitors Center.	Mid-Term
	Complete the redevelopment of City Park with the installation of bathrooms, a performance stage, and playground equipment.	Mid-Term
Boost Commercial and Industrial Growth	Develop and implement a retail strategy to attract and retain retail and service-oriented businesses.	Short-Term
	Evaluate and update economic development incentives to encourage growth in gateway corridors.	Mid-Term
	Enhance partnerships with economic development and small business partners to support entrepreneurs and local businesses.	Short-Term
	Examine the feasibility of a light industrial park.	Long-Term
Promote Local and Regional Tourism	Develop and implement a marketing strategy to encourage local and regional tourism.	Short-Term
	Specifically design tourism destination spaces utilizing the Historic Downtown.	Mid-Term
	Enhance and market sports and recreation facilities to advance regional sports tourism.	Mid-Term
	Cultivate cultural tourism by focusing on local arts opportunities and development.	Mid-Term
	Develop and implement a comprehensive civic and wayfinding signage program.	Short-Term

Projects & Initiatives included for FY24-25 are:

1. Larson Light Industrial Park Project
2. Gateway Signage Project
3. S. Congress St. Hotel Project
4. Façade Grant Program Update
5. Hospitality Tax Grant Program Update
6. Update 2004 Downtown Master Plan
7. Roosevelt St. Complete Street Project
8. City Market Parking Lot Expansion
9. Partner Main St. America Program
10. Retail Strategies Partnership & Program



Dynamic Community

The City of York is committed to building and maintaining an inclusive, attractive, family-oriented, dynamic community that strives to provide a high quality of life for all residents. This focus area includes initiatives such as cultivating community development and engagement, enhancing transportation, and expanding recreation and health opportunities.

Goals	Strategies	Timeframes
Cultivate Community Development and Engagement	Develop a strategy for the redevelopment of Pinckney Street and the surrounding area.	Mid-Term
	Ensure controlled, planned growth through the use of innovative land use practices.	Mid-Term
	Support local and regional partners to encourage community development.	Short-Term
	Enhance and expand opportunities for community engagement.	Mid-Term
	Actively promote volunteerism and community engagement.	Short-Term
Enhance Transportation	Work with local and regional partners to increase public transportation opportunities.	Mid-Term
	Work with local and regional partners to address traffic and road maintenance issues.	Short-Term
	Conduct a feasibility study for the development of a local public transportation system.	Mid-Term
Expand Recreation and Health Opportunities	Implement an annual sidewalk repair and maintenance program to increase the walkability of the community.	Short-Term
	Update the Bike and Pedestrian Study.	Mid-Term
	Utilize the Master Parks Study to implement community-recommended improvements to recreational parks and facilities.	Short-Term
	Evaluate the need for additional public facilities, including a community pool.	Mid-Term
	Expand recreational program offerings to include non-sport activities, STEAM opportunities, and cultural activities.	Mid-Term
	Utilize regional partnerships to develop a regional trail plan connecting existing trails to Rock Hill and across greater York County.	Mid-Term
	Make strategic investments in recreational facilities and parks.	Mid-Term
	Evaluate the long-term need for leased recreation facilities.	Mid-Term
	Promote and support active lifestyles through year-round recreational programs for youths and adults.	Short-Term
	Recruit local and regional healthcare partners to open additional healthcare service distribution points.	Mid-Term
	Promote public welfare by increasing access to quality healthcare services.	Mid-Term

Projects & Initiatives included for FY24-25 are:

1. Lincoln Road Sidewalk Project
2. Railroad Ave Sidewalk Project
3. Kings Mountain St. Sidewalk Extension Project
4. Green St. Park Upgrades & Improvements
5. Lincoln Road Park Upgrades & Improvements
6. Wood Valley Park Upgrades & Improvements
7. Recreation Complex Upgrades & Improvements
8. Update the 2016 York Bicycle and Pedestrian Infrastructure Study
9. Provide York County, SCDOT, and Catawba Regional Council of Government an Annual Needs List of Roadway Infrastructure in Critical Need of Improvements.



Efficient & Effective Government

Efficient and Effective Government is critical in delivering community-focused services and building trust and transparency between the City government and residents. This focus area includes initiatives such as enhanced service delivery, ensuring fiscal responsibility, and sustainable City finances.

Goals	Strategies	Timeframes
Enhance Service Delivery	Conduct a facilities study to determine the need for additional fire and police service locations.	Mid-Term
	Regularly review City Ordinances and make necessary updates to ensure compliance with state and federal codes.	Short-Term
	Evaluate the need for additional code enforcement strategies, including the adoption of property maintenance requirements.	Short-Term
	Review and implement strategies to ensure compliance with building and zoning regulations.	Short-Term
	Examine the need for additional regulation related to property maintenance and appearance.	Short-Term
	Renew commitment to community policing strategies in order to maintain good community relations throughout the City.	Short-Term
Ensure Fiscally Responsible and Sustainable City Finances	Research and implement policies to maintain the long-term financial stability of the City.	Short-Term
	Evaluate and implement an impact fee for growth and new developments.	Short-Term
	Segment funds to ensure separation between government activities and business-like activities.	Mid-Term
	Develop a Capital Improvements Program.	Short-Term
	Develop and implement a Facility Maintenance Plan to improve and extend the service life of existing public facilities.	Mid-Term
	Review and update procurement policies to streamline purchasing; eliminate waste; implement financial controls; and ensure consistency with local, state, and federal procurement standards.	Short-Term

Projects & Initiatives included for FY24-25 are:

1. Lake Caldwell Dam Remediation
2. Water Filtration Plant Demolition
3. Upper/Lower York Reservoir Dam Remediation
4. Roosevelt Fire Department Station Upgrades & Improvements
5. Fire Station #2 Construction at Arrow Road & Alexander Love Bypass
6. City Hall Basement Renovation & Improvements
7. Purchase Additional Fire Apparatus Purchase
8. Purchase Two Additional Solid Waste Trucks
9. York Police Department Gun Range Upgrades & Improvements
10. Water & Sewer Asset Inventory and Management Planning Study
11. Accounting Software Suite Integration and Change Over
12. Update the 2019 Comprehensive Plan
13. Municipal Facilities Property Condition Survey and Future Needs Assessment
14. Recruitment of Ten New Full Time Positions due to the Substantial Growth of the Community



BUDGET OVERVIEW



BUDGET ORDINANCE

STATE OF SOUTH CAROLINA
COUNTY OF YORK

)
)
)

CITY OF YORK

ORDINANCE 24-728

AN ORDINANCE ADOPTING A BUDGET PROPOSED BY THE CITY MANAGER CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES BY THE CITY OF YORK, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025 AND DECLARING THAT SAME SHALL CONSTITUTE THE BUDGET OF THE CITY OF YORK FOR SUCH FISCAL YEAR.

WHEREAS, Pursuant to the provisions of the Laws of the State of South Carolina, and the Charter and Ordinances of the City of York, the City Manager is required to submit to the Council a Budget for the next fiscal year beginning October 1, 2024, and ending September 30, 2025; and

WHEREAS, The City Manager has prepared and filed such proposed Budget with the Municipal Clerk, and the same has ever since been in the Office of said Municipal Clerk, and open to public inspection; and

WHEREAS, This Budget contains the Budgets for the General Fund, Utility Fund, Enterprise Capital Projects Fund, Capital Projects Fund, Capacity Fee Fund, Impact Fee Fund, Tourism Fund, and other Funds managed by the City; and,

NOW, THEREFORE, THE COUNCIL OF THE CITY OF YORK HEREBY ORDAINS:

Section 1. That the City of York Budget for Fiscal Year 2024-2025 (beginning October 1, 2024, and ending September 30, 2025) as hereto attached is approved and adopted.

Section 2. There shall be and is hereby levied upon all of the taxable property of the City of York for ordinary purposes, for the fiscal year beginning October 1, 2024, and ending September 30, 2025, a tax of 115.2 mills upon each one dollar (\$1) (115.2 cents per \$1,000) of taxable property in the City of York to pay the amounts appropriated in the Budget duly adopted for the said City of York for said fiscal year, after deducting from said Budget the estimated revenue accruing to the City of York from other sources.

Section 3. To achieve the goals of the budget, the City Manager is hereby authorized to transfer any sum from one budget line item to another, or from one department or division to another department or division; provided, however, that no such transfer shall (a) be made from one fund to another fund, (b) conflict with any existing Bond Ordinance, or (c) conflict with any previously adopted policy of the City Council. Any change in the budget which would increase or decrease the total of all authorized expenditures must be approved by the City Council.

Section 4. That, should any part of this Ordinance be held invalid by a Court of competent jurisdiction, the remaining parts shall be severable and shall continue to be in full force and effect.

Section 5. That all Ordinances or parts of Ordinances conflicting with the provisions of this Ordinance are hereby repealed, insofar as the same affect this



Ordinance.

Section 6. That this Ordinance shall take effect and be in force from and after October 1, 2024. PASSED AND APPROVED by the City Council of the City of York on the 16th day of September, 2024.


Michael D. Fuesser, Mayor

ATTEST: Amy M. Craig
Municipal Clerk

First Reading: Sept. 3, 2024

Public Hearing: Sept. 16, 2024

Second Reading: Sept. 16, 2024



BUDGET TIMELINE

Listed below is the condensed and full version of the FY 2024-2025 Budget Schedule.

BUDGET TIMELINE

February 19, 2024	-----	City Council Budget Workshop #1 Kick-Off Discussion (At a City Council Workshop)
May 1, 2024	-----	Department Head Budget Requests due to City Manager & Finance Director
May 13-17, 2024	-----	1st Individual Department Budget Meetings: Administration, Police, Fire, Planning & Zoning, Parks and Rec, Public Works and Public Utilities
June 10-14, 2024	-----	2nd Individual Department Budget Meetings: Administration, Police, Fire, Planning & Zoning, Parks and Rec, Public Works and Public Utilities
June 17, 2024	-----	Presentation of the Overview for the Proposed Budget for FY2024-2025 at Workshop #2 (At a City Council Workshop)
July 1-5, 2024	-----	Final Individual Department Budget Meetings: Administration, Police, Fire Planning & Zoning, Parks and Rec, Public Works and Public Utilities
August 14-18, 2024	-----	Final FY2024-2025 Budget Prepared and sent to City Council & Department Heads for Final Review
September 3, 2024	-----	First Reading of FY2024-2025 Budget Ordinance (At a Regular Scheduled City Council Meeting)
September 16, 2024	-----	Second Reading and Adoption of FY2024-2025 Budget Ordinance, Rate & Fee Schedule
September 17, 2024	-----	Budget sent to Printer and uploaded into the Accounting System



BUDGET SCHEDULE



FY 2024-2025 Budget Schedule

<u>Dates & Phases</u>	<u>Task</u>
February 19, 2024	City Council Budget Workshop #1 Kick-Off Discussion <i>(At a City Council Workshop)</i>
March 25, 2024	Department Head's notified by City Manager of the start of FY2024-2025 Budget Preparation and Budget Requests due 5/1/2024
April 1 - 30, 2024	City Administration Preliminary Budget Discussions and Preparation
May 1, 2024	Department Head Budget Requests due to City Manager & Finance Director
<u>Phase 1: Budget Planning</u>	
May 2 - 12, 2024	City Administration Review Department Head Budget Requests
May 13 - 17, 2024	1st Individual Department Budget Meetings: Administration, Police, Fire, Planning & Zoning, Parks & Rec., Public Works, & Public Utilities
May 18 - June 8, 2024	Budget Expense Review, Preliminary Revenue Projection Analysis, Rate & Fee Schedule Review
<u>Phase 2: Budget Prioritization</u>	
June 10 - 14, 2024	2nd Individual Department Budget Meetings: Administration, Police, Fire, Planning & Zoning, Parks & Rec., Public Works, & Public Utilities
June 11 - 16, 2024	Budget Expense Preliminary Draft Final & Revenue Projection Analysis
June 17, 2024	Presentation of the Overview for the Proposed Budget for FY2024 - 2025 at Work Shop #2 <i>(At a City Council Workshop)</i>
June 18 - 30, 2024	Review feedback from City Council from the proposed Budget for FY2024 - 2025 Workshop #2
<u>Phase 3: Budget Formulation & Adoption Process</u>	
July 1 - 5, 2024	Final Individual Department Budget Meetings: Administration, Police, Fire, Planning & Zoning, Parks & Rec., Public Works, & Public Utilities
July 6 - 14, 2024	City Administration Preliminary Final Review Budget Expense & Revenue Projection
July 15, 2023	Presentation of the Overview for the Proposed Budget for FY2024 - 2025 at Work Shop #3 <i>(At a City Council Workshop)</i>
July 16 - 28, 2024	Review feedback from City Council from the proposed Budget for FY2024 - 2025 Workshop #3
July 29 - August 12, 2024	City Administration Budget Expense & Revenue Projection Recommendation
August 14 - 18, 2024	Final FY2024 - 2025 Budget prepared and sent to City Council & Department Heads for Final Review
August 15, 2024	Publication date of Public Notice of Public Hearing for FY2024 - 2025 Budget <i>(Requires 15 Day Notice; Publish in Herald)</i> Publication date of Public Notice of Public Hearing for FY2024 - 2025 Rate & Fee Schedule <i>(Requires 15 Day Notice; Publish in Herald)</i>
August 19, 2024	Presentation of the Final Proposed Budget for FY2024 - 2025 at Work Shop #4 <i>(At a City Council Workshop)</i>
August 22 - September 2, 2024	City Administration Final Review Department Head Budget Requests & Budget Expense Draft Final & Revenue Projection Analysis
September 3, 2024	First Reading of FY2024 - 2025 Budget Ordinance <i>(At a Regular Scheduled City Council Meeting)</i>
September 16, 2024	Second Reading and Adoption of FY2024 - 2025 Budget Ordinance <i>(At a Special City Council Meeting)</i> Second Reading and Adoption of FY2024 - 2025 Rate & Fee Schedule <i>(At a Special City Council Meeting)</i> Public Hearing for FY2024 - 2025 Budget Ordinance <i>(At a Regular Scheduled City Council Meeting)</i> Public Hearing for FY2024 - 2025 Rate & Fee Schedule <i>(At a Regular Scheduled City Council Meeting)</i>
September 17, 2024	Budget Sent to Printer & Uploaded into the Accounting System
<u>Phase 4: Budget Execution</u>	
October 1, 2024 - September 30, 2025	



BUDGET PROCESS AND BUDGET AMENDMENTS

In accordance with the General Statutes of the State of South Carolina, the City Council is required to adopt an annual balanced budget prior to October 1st. The City uses the adopted budget as a management control device during the year. A balanced budget is achieved when the City is able to equate the revenues with expenditures over the business cycles.

The budget process begins in March and carries on through September at the adoption of the budget. This process includes multiple meetings with department heads, workshops every month for Council to provide ongoing feedback, and opportunities for the public to be a part of the process and given the final opportunity to speak at the public hearing prior to the adoption of the budget. The breakdown below provides the process by which we prepare, review and adopt the budget for the upcoming fiscal year along with procedures for amending the budget after adoption:

1. Preparation and Planning:

- **Financial Forecasting:** Assessing revenue projections based on taxes, fees, grants, and other income sources. This process is generally data driven by researching growth in CPI, historical trends, population and sales growth, salary market analysis, etc.)
- **Needs Assessment:** Identifying community and departmental needs and priorities through consultations with departments, Council, and residents.
- **Goal Setting:** Establishing strategic goals and objectives that the budget will support. The City establishes the budget to tell the story of how the City plans to achieve the upcoming financial goals for the fiscal year. The City also consults with First Tryon Advisors to determine assist with financial health, debt management and future goals.

2. Budget Formulation:

- **Departmental Requests:** Each department or agency submits budget requests detailing funding needs for personnel, operations, and capital projects. The budget process begins in March with the beginning of comprehensive work sessions in which the Finance Department and City Manager's Office meets with all Departments to discuss current and future trends, needs, and goals of the City. Prior to the initial departmental meetings, budget request forms are distributed to each department head to turn in prior to the first meeting.
- **Revenue Estimation:** Projecting revenue streams and determining how much can be allocated to different areas. The Finance Department and City Manager review historical trends and current data trends (i.e. population growth, certificate of occupancies, restaurant sales, etc.)
- **Budget Constraints:** Considering legal requirements, debt limits, and fiscal policies that guide spending. The City practices taking conservative measures as it relates to projections and forecasting by evaluating principals of macroeconomics and following the economic conditions of the national and global economies.

3. Review and Analysis:

- **Budget Review:** The budget review process takes place over the course of the budget schedule. Staff and Council spend these six months seeking to align the budget with community priorities, financial constraints, and the City's Master Plan.
- **Public Input:** Soliciting feedback from residents and stakeholders at a public hearing which is offered prior to the second reading of the budget. Residents are also encouraged to attend budget workshops throughout the budgetary process.

4. Approval and Adoption:

- **Council Approval:** The budget is debated, amended if necessary, and ultimately approved by the City Council. Generally by this point, Council has had adequate time to discuss the budget with staff to provide any feedback.
- **Legal Compliance:** Ensuring the budget complies with legal and regulatory requirements before adoption. Prior to formal adoption of the budget, the City must hold a public hearing and two readings of the budget ordinance are required. The City, required by state law, provides a public notice to the Rock Hill Herald 15 days prior to the public hearing. The public hearing date is also posted within City Hall.



5. **Implementation:**

- **Allocations:** Allocating funds to departments and programs based on approved budgetary allocations. Once the budget is approved by the City Council, it is then uploaded into the accounting software for the beginning of the fiscal year.
- **Monitoring:** Tracking expenditures and revenues throughout the fiscal year to ensure they stay within budgetary limits. The finance department provides monthly updates to each department head along with monthly and quarterly financial reports which are provided to the Council during the first meeting of each month.

6. **Evaluation and Audit:**

- **Performance Evaluation:** Assessing how well budget allocations meet intended goals and community needs. This is based on ongoing monthly financial reviews which could result in reallocation of departmental budgets by fund, which the budget ordinance permits for the City Manager to approve or a budget amendment.
- **Financial Audit:** Conducting audits to verify financial accuracy and compliance with legal standards. The City has contracted Greene, Finney and Cauley for auditing services. The audit is usually conducted around the beginning of the calendar year and presented during a summer Council meeting.

7. **Adjustments and Amendments:**

- **Mid-Year Adjustments:** The City adjustments to the budget if revenues or expenses vary significantly from initial projections. The adjustments come in the form of a budget amendment which is usually completed in the final quarter of the fiscal year to provide the best financial review which will then in turn allow financial staff and the City Manager to make the best decisions regarding allocation of funds for the budget amendment.
- **Emergency Appropriations:** Addressing unforeseen circumstances or emergencies that require additional funding.

Throughout this process, transparency and accountability are critical to maintain public trust and ensure that resources are allocated efficiently to meet the needs of the community.



BASIS OF BUDGETING

Budgetary and Accounting Systems

The accounting policies of the City of York conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for establishing governmental accounting and financial reporting principles. In most cases this conforms to the way the City prepares its financial reports, except as follows:

Compensated absences liabilities that are expected to be liquidated with expendable financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (budget basis).

Budgeting

In accordance with the General Statutes of the State of South Carolina, the City Council is required by state statute to adopt an annual balanced budget by ordinance prior to October 1st. City Council has the authority to amend the budget ordinance. Appropriations lapse at the fiscal year end.

Appropriations are authorized in the annual budget ordinance generally at the department level. The legal level of budgetary control is at the fund level; however, in practice, the City maintains control at the department level. Administrative control is further maintained through more detailed line-item budgets.

Basis of Accounting

The accounting and financial reporting applied to a fund are determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. Only current assets and current liabilities generally are included on the balance sheet.

Governmental Fund Types are those through which most governmental functions of the City are financed. The City's expendable financial resources and related balance sheet items (except for those accounted for in the Proprietary Fund) are accounted for through governmental funds. The governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. The City's fund governmental funds are as follows:

The **General Fund, a major fund** and a budgeted fund, is the general operating fund of the City and accounts for all governmental revenues and expenditures of the City. All general tax revenues and other receipts that (a) are not allocated by law or contractual agreement to other funds or (b) that have not been restricted, committed, or assigned to other funds are accounted for in the General Fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

Special revenue funds are used to account for and report the proceeds of specific revenue sources (that are expected to continue to comprise a substantial portion of the inflows of the fund) that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Proprietary Fund Types are accounted for based on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of enterprise funds are primarily charges for services and fees. Operating expenses for enterprise funds



include the expense for providing goods and services, administrative expenses, maintenance, and depreciation of capital assets. All revenues and expenses not meeting this definition are generally reported as non-operating items. Proprietary funds are made up of two classes: enterprise funds and internal service funds. The City does not have any internal service funds and has one enterprise fund. The proprietary funds use the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recognized with incurred.

Basis of Accounting and Budgeting

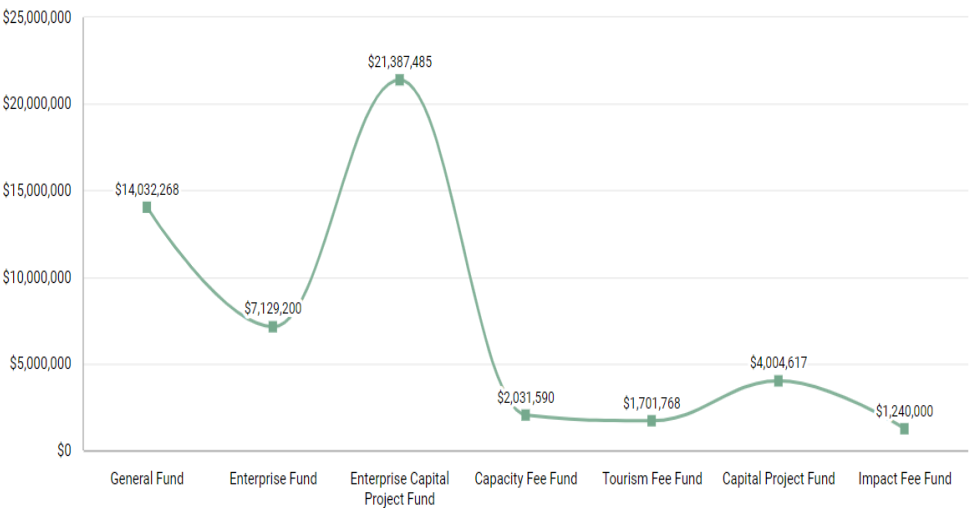
All Budgetary Funds

Fund Type	Accounting Basis	Budgeting Basis
General Fund	Modified Accrual	Modified Accrual
Special Revenue Fund	Modified Accrual	Modified Accrual
Proprietary Fund	Full Accrual	Full Accrual

Fund Accounting

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The fund balance of each fund is the excess of an entity’s assets over its liabilities. All funds are subject to appropriation.

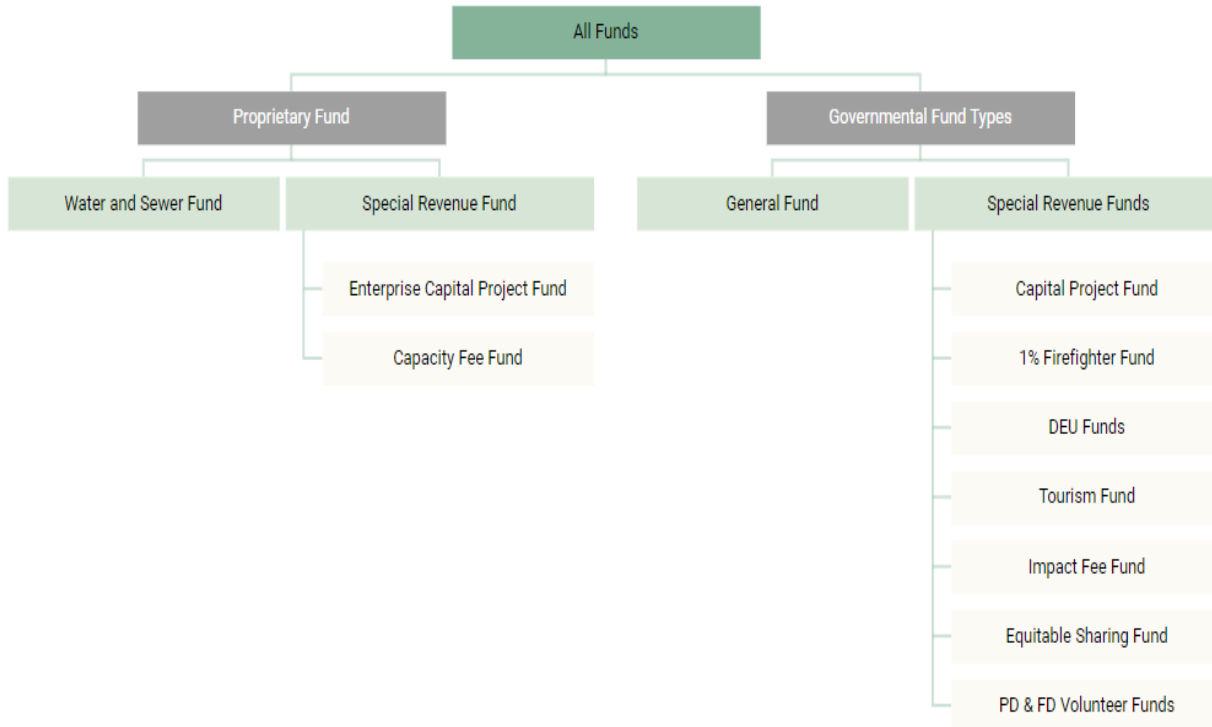
The City has two major funds (general fund, enterprise fund, and tourism fund). Major funds represent the significant activities of the City and basically include any fund whose revenue or expenditures, excluding other financing sources and uses, constitute the majority of the revenues or expenditures of the appropriated budget. The breakdown of major and non-major funds for the City of York is included below.



BUDGET ORGANIZATION

The main body of the budget is organized by fund, then division. Each division is, in turn, broken down into one or more departments. At this level, the major activity presents detailed information about staffing and expenditures.

Annual budgets are legally adopted for the General Fund, Enterprise Fund, Enterprise Capital Projects Fund, Capacity Fee Fund, Tourism Fund, DEU Funds, Police Department Fund, 1% Fire Department Fund, Volunteer Fire Department Fund, Equitable Sharing Fund, Capital Projects Fund, and Impact Fee Fund. See chart below:



FUND SUMMARIES



GENERAL FUND

The general fund encompasses a wide range of revenues and expenditures that support the day-to-day operations and essential services provided by the government. These services typically include public safety (police, fire, emergency services), public work, planning, parks and recreation, general administration, and municipal court services.

Revenues for the general fund come from various sources, including taxes (such as property, vehicle, and commercial taxes), fees, fines, licenses, permits, grants, and intergovernmental transfers. Unlike special revenue funds, which are restricted to specific purposes, the general fund provides flexibility in allocating resources to meet the evolving needs of the community.

The general fund finances core governmental functions and services that benefit the entire community or jurisdiction. These services are essential for maintaining public order, promoting economic development, building critical infrastructure, and enhancing the overall quality of life for residents.

Expenditures from the general fund cover a wide range of operating expenses, including personnel costs (salaries, wages, benefits), supplies, utilities, maintenance, contractual services, and other day-to-day expenses associated with delivering public services. These expenditures are typically recurring and ongoing in nature.

The general fund is subject to an annual budget process, where revenues and expenditures are forecasted, appropriated, and monitored throughout the fiscal year. Governmental entities adopt a balanced budget, ensuring that projected revenues are sufficient to cover planned expenditures within the general fund. As the budget is monitored throughout the fiscal year, it is possible that a budget amendment may be required due to any unforeseen changes in revenues or expenses.

The city maintains a 40% fund balance policy plus an additional \$1 million reserved for emergencies, economic downturns, or unforeseen contingencies. Maintaining adequate reserves helps ensure fiscal stability and provides a buffer against revenue fluctuations or unexpected expenses. (For more information, please see the fiscal policy section)

The city is required to maintain detailed accounting records for the general fund to track revenues, expenditures, and fund balances accurately. Financial statements, such as the Statement of Revenues, Expenditures, and Changes in Fund Balance, provide transparency and accountability in the management of public funds. The city currently has an agreement with Greene, Finney, & Cauley, LLP to provide the City's financial audit after the end of each fiscal year.

As the primary fund for financing government operations, the general fund is subject to public scrutiny and accountability. Elected officials and City staff are responsible for managing general fund resources prudently and in accordance with legal and regulatory requirements.

In summary, the general fund serves as the financial backbone of City's governmental operations, providing the resources necessary to deliver essential services, support public infrastructure, and meet the needs of the community. Its flexibility, broad scope, and budgetary control mechanisms make it a critical component of governmental finance.





Fiscal Year Ending September 30, 2025

General Fund

Operating Revenue		FY 25	Operating Expenditures	
Property Taxes	\$	5,200,000	Administration	\$ 1,106,500
Business License	\$	2,400,000	City Council	\$ 180,250
Franchise Fees	\$	700,000	Municipal Court	\$ 355,250
Permits and Fees	\$	700,000	Police Department	\$ 5,289,950
Solid Waste Fees	\$	1,625,000	Fire Department	\$ 2,160,000
Fines and Forfeitures	\$	30,000	Planning and Zoning	\$ 812,000
Program Revenue	\$	67,000	Parks and Recreation	\$ 1,142,000
Other Governments	\$	1,111,000	Public Works	\$ 1,905,000
Miscellaneous Income	\$	153,500	Public Works - Commercial	\$ 459,850
PD Special Duty Revenue	\$	65,000	Non-Departmental	\$ 1,195,700
Grant Revenue	\$	1,496,401		
Total Operating Revenues	\$	13,547,901	Total Operating Expenses	\$ 14,606,500
Other Sources and Non-Operating Revenue			Other Uses and Non-Operating Expenditures	
Sale of Fixed Assets	\$	20,000.00	Transfer Out - Capital Projects	\$ 818,401
Capital Lease Proceeds	\$	420,000		
Interest Income	\$	200,000	Total Operating Expenditures, Other Uses and Non-Operating Expenditures	\$ 818,401
Transfer in - ORBET	\$	165,000		
Transfer in - Tourism Fund	\$	260,000		
Transfer in - Accommodations Tax	\$	40,000		
Transfer in - DEU Fund	\$	13,500		
Transfer in - Fund Balance Appropriation	\$	13,000		
Transfer in - Utility Fund	\$	248,000		
Transfer in - Impact Fee Fund	\$	497,500		
Total Other Sources and Non-Operating Revenue	\$	1,877,000		
Total Operating Revenues, Other Sources and Non-Operating Revenue	\$	15,424,901	Balance of Revenue versus Expenditures	\$ 15,424,901





Fiscal Year Ending September 30, 2025
General Fund

Operating Revenue	FY 23 Actual	FY 24	FY 25	Variance FY24/25
Property Taxes	\$ 4,270,641	\$ 4,630,000	\$ 5,200,000	\$ 570,000
Business License	\$ 2,262,444	\$ 2,225,000	\$ 2,400,000	\$ 175,000
Franchise Fees	\$ 637,085	\$ 670,000	\$ 700,000	\$ 30,000
Permits and Fees	\$ 572,556	\$ 750,000	\$ 700,000	\$ (50,000)
Solid Waste Fees	\$ 1,589,141	\$ 1,500,000	\$ 1,625,000	\$ 125,000
Fines and Forfeitures	\$ 73,088	\$ 40,000	\$ 30,000	\$ (10,000)
Police Special Duty	\$ 65,000	\$ 70,000	\$ 65,000	\$ (5,000)
Other Governments	\$ 759,386	\$ 992,000	\$ 1,111,000	\$ 119,000
Program Revenue	\$ 60,000	\$ 65,000	\$ 67,000	\$ 2,000
Miscellaneous Income	\$ 377,314	\$ 104,000	\$ 153,500	\$ 49,500
Grant Revenue	\$ 593,218	\$ 1,160,268	\$ 1,496,401	\$ 336,133
Total Operating Revenues	\$ 11,259,873	\$ 12,206,268	\$ 13,547,901	\$ 1,341,633
Other Sources and Non-Operating Revenue				
Capital Lease Proceeds	\$ 235,000	\$ -	\$ 420,000	\$ 420,000
Sale of Fixed Assets	\$ 11,513	\$ 45,000	\$ 20,000	\$ (25,000)
Insurance Proceeds	\$ 80,246	\$ -	\$ -	\$ -
Interest Income	\$ -	\$ 450,000	\$ 200,000	\$ (250,000)
Transfer In - ORBET	\$ -	\$ -	\$ 165,000	\$ 165,000
Transfer In - Tourism	\$ 115,000	\$ 212,000	\$ 260,000	\$ 48,000
Transfer In - Accommodations Tax	\$ 25,000	\$ 35,000	\$ 40,000	\$ 5,000
Transfer In - Fund Balance	\$ -	\$ 493,000	\$ 13,000	\$ (480,000)
Transfer In - DEU Fund	\$ -	\$ -	\$ 13,500	\$ 13,500
Transfer In - Utility Fund	\$ 230,000	\$ 245,000	\$ 248,000	\$ 3,000
Transfer In- ARPA Fund	\$ 977,942	\$ -	\$ -	\$ -
Transfer In - Impact Fees	\$ -	\$ -	\$ 497,500	\$ 497,500
Total Other Sources and Non-Operating Revenue	\$ 1,674,701	\$ 1,435,000	\$ 1,877,000	\$ 397,000
Total Operating Revenues, Other Sources and Non-Operating Revenue	\$ 12,934,574	\$ 13,641,268	\$ 15,424,901	\$ 1,783,633





Fiscal Year Ending September 30, 2025
General Fund

Operating Expenditures	FY 23	FY 24	FY 25	Variance FY24/25
Administrative	\$ 785,000	\$ 856,000	\$ 1,089,500	\$ 233,500
Executive (Council)	\$ 142,000	\$ 179,750	\$ 180,500	\$ 750
Municipal Court	\$ 164,500	\$ 220,150	\$ 265,000	\$ 44,850
Police Department	\$ 3,769,000	\$ 4,946,250	\$ 5,149,500	\$ 203,250
Fire Department	\$ 1,451,000	\$ 1,954,750	\$ 2,030,500	\$ 75,750
Fire Suppression/County	\$ 15,500	\$ -	\$ -	\$ -
Planning and Zoning	\$ 591,500	\$ 823,800	\$ 804,000	\$ (19,800)
Recreation	\$ 769,000	\$ 935,500	\$ 1,130,400	\$ 194,900
Public Works	\$ 1,130,000	\$ 1,977,250	\$ 1,629,000	\$ (348,250)
Public Works - Commercial	\$ 268,500	\$ 336,250	\$ 358,500	\$ 22,250
Public Works - Recycling	\$ 128,500	\$ 175,250	\$ -	\$ (175,250)
Non-Departmental	\$ 461,000	\$ 1,149,550	\$ 890,600	\$ (258,950)
				\$ -
Total Operating Expenditures	\$ 9,675,500	\$ 13,554,500	\$ 13,527,500	\$ (27,000)
				\$ -
Non-Operating Uses				\$ -
Transfer Out - Capital Projects	\$ 60,500	\$ 110,500	\$ 13,000	\$ (97,500)
Transfer Out - Tourism	\$ -	\$ 367,268	\$ -	\$ (367,268)
				\$ -
Total Non-Operating Users	\$ 60,500	\$ 477,768	\$ 13,000	\$ (464,768)
				\$ -
Grand Total Operating Expenditures and Other and Other Non-Operating Uses	\$ 9,736,000	\$ 14,032,268	\$ 13,540,500	\$ (491,768)



ENTERPRISE FUND

The enterprise fund has been established for activities that provide goods or services to the public on a user-fee basis. These activities operate in a manner similar to private-sector businesses, generating revenue through the sale of goods or services rather than relying solely on taxes or government appropriations.

The primary characteristic of the enterprise fund is financial self-sufficiency. Revenue generated from user fees, charges, or sales is intended to cover the full cost of providing the goods or services, including operating expenses, debt service, capital improvements, and any other associated costs.

The enterprise fund for the City includes water and sewer utilities. Revenue for enterprise funds is generated through user fees, charges, or rates established based on the cost of providing the goods or services. These fees are set to recover the direct and indirect costs associated with operating and maintaining the enterprise, including capital expenditures and debt service.

The enterprise fund operates with a significant degree of budgetary autonomy compared to general funds or other governmental funds. They are typically managed as self-contained entities, with separate accounting records, budgets, and financial reporting requirements.

The City is required to maintain separate accounting records for each enterprise fund to track revenues, expenditures, assets, liabilities, and fund balances accurately. Financial statements, such as the Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Fund Net Position, provide transparency and accountability in the management of enterprise funds. The city currently has an agreement with Greene, Finney, & Cauley, LLP to provide the City's financial audit after the end of each fiscal year.

Management of the enterprise fund involves strategic planning, financial forecasting, rate setting, cost control, asset management, and customer service. The goal is to ensure the efficient and effective delivery of goods or services while maintaining financial sustainability and meeting regulatory requirements.

The enterprise fund is subject to regulatory oversight by governmental agencies or regulatory bodies responsible for monitoring the quality, safety, and affordability of the goods or services provided. Compliance with regulatory requirements is essential to protect public health, safety, and welfare.

In summary, the enterprise fund plays a vital role in financing and managing revenue-generating activities that operate in a business-like manner within the City. It promotes financial self-sufficiency, accountability, and transparency while delivering essential goods or services to the public.





Fiscal Year Ending September 30, 2025

Enterprise Fund

Operating Revenue	FY 25	Operating Expenditures	
Water/Sewer Receipts	\$ 3,850,000	Utilities O&M	\$ 7,062,569
Base Charge	\$ 1,825,000	Utilities Non-Departmental	\$ 214,500
DHEC Charges	\$ 90,000		
Penalty Fees	\$ 110,000	Total Operating Expenses	\$ 7,277,069
Water/Sewer Taps	\$ 45,000		
Delinquent Debt Recovery	\$ 5,000	Other Uses and Non-Operating Expenditures	
Connection Fees	\$ 50,000	Transfer Out - Capital Projects	\$ -
Hydrant/Sprinkler Fees	\$ 10,000	Transfer Out - General Fund	\$ 248,000
Miscellaneous Income	\$ 20,000	Transfer Out - Fund Balance	\$ 197,169
Meter Installation	\$ 250,000		
Administration Fees	\$ 70,000	Total Operating Expenditures, Other Uses and Non-Operating Expenditures	\$ 445,169
Pretreatment	\$ 25,000		
Hydrant Repair Maintenance	\$ 50,000		
Grant Revenue	\$ 174,000		
		Balance of Revenue versus Expenditures	\$ 7,722,238
Total Operating Revenues	\$ 6,574,000		
Other Sources and Non-Operating Revenue			
Interest Income	\$ 150,000		
Transfer in - Capacity Fees	\$ 430,000		
State Aid Revenue	\$ 568,238		
Total Other Sources and Non-Operating Revenue	\$ 1,148,238		
Total Operating Revenues, Other Sources and Non-Operating Revenue	\$ 7,722,238		





Fiscal Year Ending September 30, 2025
General Fund

Operating Revenue	FY 23 Actual	FY 24 Budgeted	FY 25 Budgeted	Variance FY24/25
Water/Sewer Receipts	\$ 3,161,842	\$ 3,350,000	\$ 3,625,000	\$ 275,000
Base Charge	\$ 1,683,154	\$ 1,750,000	\$ 1,850,000	\$ 100,000
DHEC Charges	\$ 84,584	\$ 85,000	\$ 90,000	\$ 5,000
Penalty Fees	\$ 115,416	\$ 100,000	\$ 110,000	\$ 10,000
Water/Sewer Taps	\$ 39,347	\$ 40,000	\$ 45,000	\$ 5,000
Delinquent Debt Recovery	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Connection Fees	\$ 61,236	\$ 50,000	\$ 50,000	\$ -
Hydrant/Sprinkler Fees	\$ 57,331	\$ 10,000	\$ 10,000	\$ -
Miscellaneous Income	\$ 33,988	\$ 4,000	\$ 20,000	\$ 16,000
Meter Installation	\$ 188,155	\$ 225,000	\$ 225,000	\$ -
Administration Fees	\$ 58,137	\$ 45,000	\$ 70,000	\$ 25,000
Pretreatment	\$ 27,243	\$ 25,000	\$ 25,000	\$ -
Hydrant Repair and Maintenance	\$ 48,301	\$ 45,000	\$ 50,000	\$ 5,000
Grant Revenue	\$ 531,403	\$ 2,000	\$ 174,000	\$ 172,000
				\$ -
Total Operating Revenues	\$ 6,095,137	\$ 5,736,000	\$ 6,349,000	\$ 613,000
				\$ -
Other Sources and Non-Operating Revenue				\$ -
Interest Income	\$ -	\$ 160,000	\$ 150,000	\$ (10,000)
Sale of Fixed Assets	\$ -	\$ 190,000	\$ -	
State Aid Revenue	\$ -	\$ 588,200	\$ 568,238	
Transfer In - Capacity Fees	\$ -	\$ 70,000	\$ 80,000	\$ 10,000
Transfer In - Fund Balance	\$ -	\$ 385,000	\$ 350,000	\$ (35,000)
				\$ -
Total Other Sources and Non-Operating Revenue	\$ -	\$ 1,393,200	\$ 1,148,238	\$ (244,962)
				\$ -
Total Operating Revenues, Other Sources and Non-Operating Revenue	\$ 6,095,137	\$ 7,129,200	\$ 7,497,238	\$ 368,038





Fiscal Year Ending September 30, 2025
General Fund

Operating Expenditures	FY 23	FY 24	FY 25	Variance FY24/25
Administrative	\$ 785,000	\$ 856,000	\$ 1,089,500	\$ 233,500
Executive (Council)	\$ 142,000	\$ 179,750	\$ 180,500	\$ 750
Municipal Court	\$ 164,500	\$ 220,150	\$ 265,000	\$ 44,850
Police Department	\$ 3,769,000	\$ 4,946,250	\$ 5,149,500	\$ 203,250
Fire Department	\$ 1,451,000	\$ 1,954,750	\$ 2,030,500	\$ 75,750
Fire Suppression/County	\$ 15,500	\$ -	\$ -	\$ -
Planning and Zoning	\$ 591,500	\$ 823,800	\$ 804,000	\$ (19,800)
Recreation	\$ 769,000	\$ 935,500	\$ 1,130,400	\$ 194,900
Public Works	\$ 1,130,000	\$ 1,977,250	\$ 1,629,000	\$ (348,250)
Public Works - Commercial	\$ 268,500	\$ 336,250	\$ 358,500	\$ 22,250
Public Works - Recycling	\$ 128,500	\$ 175,250	\$ -	\$ (175,250)
Non-Departmental	\$ 461,000	\$ 1,149,550	\$ 890,600	\$ (258,950)
				\$ -
Total Operating Expenditures	\$ 9,675,500	\$ 13,554,500	\$ 13,527,500	\$ (27,000)
				\$ -
Non-Operating Uses				\$ -
Transfer Out - Capital Projects	\$ 60,500	\$ 110,500	\$ 13,000	\$ (97,500)
Transfer Out - Tourism	\$ -	\$ 367,268	\$ -	\$ (367,268)
				\$ -
Total Non-Operating Users	\$ 60,500	\$ 477,768	\$ 13,000	\$ (464,768)
				\$ -
Grand Total Operating Expenditures and Other and Other Non-Operating Uses	\$ 9,736,000	\$ 14,032,268	\$ 13,540,500	\$ (491,768)

TOURISM FUND

The primary purpose of the City's Tourism Fund is to generate revenue to support tourism promotion, marketing, infrastructure development, and other projects aimed at enhancing the visitor experience and driving economic growth in the hospitality sector. These initiatives may include advertising campaigns, events, festivals, beautification projects, facility improvements, and destination branding efforts.

The fund is financed through the imposition of a local hospitality tax accommodations tax within the municipality. Accommodations tax money also comes in from the South Carolina Hospitality Fund as a percentage that the State collects from accommodations. Common revenue sources subject to the tax or fee may include accommodations (such as hotels, motels, vacation rentals), food and beverage sales at restaurants, bars, and catering services, and admission fees to entertainment venues or attractions.

Revenue collected through the South Carolina Hospitality Fund or from local businesses is allocated for specific purposes outlined in the City's local ordinance to govern the fund. These purposes may include tourism promotion and marketing activities, infrastructure improvements to enhance visitor amenities, support for cultural and recreational events, and grants or incentives to local businesses and organizations in the hospitality industry.

Funds may be allocated for the development, maintenance, and enhancement of tourism-related infrastructure and amenities, such as parks, trails, beaches, waterfronts, historic sites, signage, parking facilities, public transportation, and visitor centers. These investments aim to improve the overall visitor experience and support sustainable tourism development.

The City is required to establish transparent accounting practices and reporting mechanisms to ensure proper oversight and accountability in the use of funds. Regular audits, financial statements, and public disclosures may be conducted to assess the effectiveness of fund allocation and compliance with legal and regulatory requirements.

Overall, the Tourism Fund plays a crucial role in supporting tourism promotion, economic development, and community enhancement efforts in municipalities across the state, contributing to the vitality and sustainability of the hospitality industry and the overall economy.





TOURISM

	2022-2023	2023-2024	2024-2025
Revenue	Adopted Budget	Adopted Budget	Adopted Budget
Interest	\$ -	\$ 500	\$ 20,000
Event Revenue	\$ -	\$ 12,000	\$ 12,500
Revenue H Tax	\$ 625,000	\$ 745,000	\$ 850,000
Revenue A Tax	\$ 100,000	\$ 140,000	\$ 140,000
Sponsorship revenue	\$ -	\$ 32,500	\$ 33,000
Vendor Revenue	\$ -	\$ 7,500	\$ 7,500
Transfer From General Fund	\$ -	\$ 212,268	\$ -
Fund Balance	\$ -	\$ 387,500	\$ 95,000
Total	\$ 725,000	\$ 1,537,268	\$ 1,158,000

	2022-2023	2023-2024	2024-2025
Expense	Adopted Budget	Adopted Budget	Adopted Budget
Printing & Supplies	\$ 14,000	\$ 15,000	\$ 18,000
City Events	\$ 150,000	\$ 130,000	\$ 230,000
Summerfest Event	\$ -	\$ 85,000	\$ -
Capital Outlay	\$ 166,500	\$ 754,768	\$ 100,000
Tourism Facility Utilities	\$ 75,000	\$ 100,000	\$ 106,000
H-Tax Transfer to GF	\$ 115,000	\$ 212,000	\$ 260,000
Transfer to Summerfest	\$ 35,000	\$ -	\$ -
H-Tax Event Grants	\$ 50,000	\$ 50,000	\$ 75,000
A-Tax Grants	\$ 47,000	\$ 50,000	\$ 50,000
A-Tax Visit YC	\$ 22,500	\$ 40,000	\$ 45,000
A-Tax Transfer to GF	\$ 25,000	\$ 35,000	\$ 40,000
Professional Services	\$ 25,000	\$ 25,000	\$ 35,000
Facade Grant	\$ -	\$ -	\$ 100,000
Service Contracts	\$ -	\$ 40,500	\$ 99,000
Total	\$ 725,000	\$ 1,537,268	\$ 1,158,000



CAPITAL PROJECT FUNDS

Capital project funds are a specific type of fund used by the City to account for and manage financial resources dedicated to capital projects. These projects typically involve the acquisition, construction, or renovation of major capital assets such as buildings, infrastructure (like roads, water utilities and sewer utilities), equipment, or land improvements. The City has two capital project funds, one fund is dedicated to general capital projects and the other is committed to enterprise capital projects. Both are held to the standards and purposes below.

The primary purpose of the capital project funds is to account for financial resources that are restricted or earmarked for capital projects. These funds are used to ensure that money allocated for such projects is properly managed and accounted for separately from other types of funds.

These funds receive their funding from various sources, including bonds issued specifically for capital projects, special assessments, grants, donations, or transfers from other funds within the organization.

The City typically creates its budget for capital projects funded through these funds. Budgets outline planned expenditures, funding sources, and timelines for completion. This helps ensure that projects stay within approved financial limits and are completed on schedule.

The fund's financial management focuses on tracking expenditures related to the capital project, ensuring that costs are properly authorized and documented. This includes monitoring cash flows, managing investments, and ensuring compliance with legal and regulatory requirements.

Separate accounting records are maintained for capital project funds to track revenues, expenditures, and fund balances. This segregation helps in providing transparency and accountability in financial reporting.

Once a capital project is completed, any remaining funds in the capital project fund may be transferred to other funds or used for other capital projects, depending on legal and organizational policies.

Overall, capital project funds play a crucial role in ensuring that funds dedicated to long-term infrastructure and asset improvements are managed efficiently, transparently, and in accordance with legal and regulatory requirements.





ENTERPRISE CAPITAL PROJECTS

	2023-2024	2024-2025
Revenue	Adopted Budget	Adopted Budget
State Aid-Liberty St. Waterline	\$ 1,500,000.00	\$ 1,500,000.00
State Aid-FC WWTP Upgrade	\$ 1,500,000.00	\$ 1,500,000.00
State Aid - U/L Water Dam Rem.	\$ 164,320.00	\$ 135,970.00
State Aid - Water Filtration Plant Rem.	\$ 672,070.00	\$ -
State Aid - AMI Water Meter Upgrade	\$ 1,555,000.00	\$ 360,974.00
State Aid - N. Congress St WL Upgrade	\$ 619,000.00	\$ 619,000.00
SCIIP Grant - Liberty St Waterline	\$ 3,500,000.00	\$ 3,500,000.00
SCIIP Grant - FC WWTP Upgrade	\$ 6,500,000.00	\$ 6,500,000.00
Fund Balance Appropriation	\$ 3,415,505.00	\$ 2,917,876.00
Transfer from Capacity Fees	\$ 1,055,621.00	\$ 2,035,468.00
Total	\$ 20,481,516.00	\$ 19,069,288.00

	2023-2024	2024-2025
Expense	Adopted Budget	Adopted Budget
Liberty Street Waterline	\$ 6,042,337.00	\$ 7,365,720.00
Fishing Creek WWTP Upgrade	\$ 10,216,200.00	\$ 10,295,990.00
U/L Water Dam Remediation	\$ 164,320.00	\$ 134,895.00
Water Filtration Plant Remed.	\$ 672,070.00	\$ -
Larson Rd. Industrial Park	\$ 762,589.00	\$ 143,016.00
AMI Water Meter System Updgrade	\$ 1,855,000.00	\$ 360,974.00
N. Congress St. Water Line Upgrade	\$ 769,000.00	\$ 768,693.00
Total	\$ 20,481,516.00	\$ 19,069,288.00





CAPITAL PROJECTS

	2023-2024	2024-2025
Revenue	Adopted Budget	Adopted Budget
State Aid - Lincoln Rd. Sidewalk	\$ 294,317.00	\$ 750,000.00
State Aid - Hotel Project	\$ 2,000,000.00	\$ 1,016,016.00
State Aid - Fire Station	\$ -	\$ 3,400,000.00
State Aid - York Rec. Complex Imp.	\$ -	\$ 2,000,000.00
State Aid - Fire Apparatus 2027	\$ -	\$ 1,200,000.00
State Aid - PD Gun Range/Fire Dept Upgrades	\$ 600,000.00	\$ 549,876.00
Transfer from Impact Fees	\$ 1,065,800.00	\$ 2,864,444.00
Transfer from GF	\$ 100,000.00	\$ 818,401.00
Total	\$ 4,060,117.00	\$ 12,598,737.00

	2023-2024	2024-2025
Expense	Adopted Budget	Adopted Budget
Lincoln Road Sidewalk	\$ 689,117.00	\$ 1,053,232.00
PD Gun Range/Fire Dept. Upgrades	\$ 600,000.00	\$ 599,876.00
S. Congress St. Hotel	\$ 2,000,000.00	\$ 1,016,016.00
Kings Mountain St. Sidewalk	\$ 100,000.00	\$ 50,000.00
Recreation Complex Upgrades	\$ -	\$ 2,500,000.00
Green St. Park Improvements	\$ 325,000.00	\$ 278,423.00
Railroad Avenue Sidewalk	\$ -	\$ 418,401.00
Fire Apparatus 2027	\$ -	\$ 1,200,000.00
Lincoln Road Park	\$ -	\$ 982,789.00
York Fire House #2 - Arrow Rd.	\$ 50,000.00	\$ 4,500,000.00
Total	\$ 3,764,117.00	\$ 12,598,737.00



IMPACT AND CAPACITY FEE FUND

Impact fee funds are earmarked for specific types of public infrastructure or services that are impacted by new development. This can include transportation improvements (such as roads and intersections), parks and recreational facilities, schools, fire and police services, water and sewer infrastructure, and other public amenities.

Impact fees are typically collected at the time of development approval or issuance of building permits. The amount of the fee is calculated based on the projected impact of the development on public infrastructure and services, as determined by studies or assessments conducted by the local government.

Impact fee funds are segregated from other revenue sources and dedicated exclusively to the purposes specified in the impact fee ordinance or resolution. They cannot be used for general government operations or unrelated expenses.

Local governments are usually required to maintain separate accounting records for impact fee funds to ensure transparency and accountability in their use. These funds may be subject to periodic audits or reporting requirements to verify compliance with legal and regulatory provisions. The City's Finance Director or City Manager provides a yearly analysis of this fund to the City Council.

Impact fee funds are typically expended over time as projects are planned, designed, and constructed to address the impacts of growth. Local governments may prioritize projects based on need, available funding, and other factors related to the Impact Fee Capital Improvement Plan. State law requires that impact fee funding be expensed within three years of collection.

The imposition and administration of impact fees are governed by state laws and local ordinances, which vary depending on the jurisdiction. These regulations prescribe procedures for fee calculation, collection, expenditure, and any appeals or disputes related to impact fee assessments.

Impact fee funds contribute to the enhancement of public infrastructure and services, benefiting both existing residents and future inhabitants of the community. By mitigating the impacts of growth, impact fees help maintain or improve the quality of life and ensure sustainable development.

Overall, impact fee funds play a crucial role in financing the costs associated with accommodating growth and development, allowing local governments to manage growth in a manner that is fiscally responsible and equitable.





CAPACITY FEE

	2023-2024	2024-2025
Revenue	Adopted Budget	Adopted Budget
Interest Income	\$ 2,000.00	\$ 30,000
Capacity Fees	\$ 1,000,000.00	\$ 1,300,000
Fund Balance Appropriation	\$ -	\$ 1,135,468.00
Total	\$ 1,002,000.00	\$ 2,465,468.00

	2023-2024	2024-2025
Expense	Adopted Budget	Adopted Budget
Transfer to Enterprise Fund Capital Projects	\$ 1,055,621.00	\$ 2,035,468.00
Transfer to Enterprise Fund	\$ 70,000.00	\$ 430,000.00
Contingency	\$ -	\$ -
Total	\$ 1,125,621.00	\$ 2,465,468.00



IMPACT FEE

	2023-2024	2024-2025
Revenue	Adopted Budget	Adopted Budget
Interest Income	\$ 2,000.00	\$ 25,000
Recreation Impact Fee	\$ 566,750.00	\$ 806,000
Fire Protect Impact Fee	\$ 142,000.00	\$ 208,000
Municipal Impact Fee	\$ 197,000.00	\$ 286,000
Fund Balance Appropriation	\$ 158,050.00	\$ 2,036,944
Total	\$ 1,065,800.00	\$ 3,361,944.00

	2023-2024	2024-2025
Expense	Adopted Budget	Adopted Budget
Transfer to Capital Projects	\$ 1,065,800.00	\$ 2,864,444.00
Transfer to General Fund	\$ -	\$ 497,500.00
Total	\$ 1,065,800.00	\$ 3,361,944.00



SPECIAL RESTRICTED FUNDS

Police Officer's Fund*:

The primary purpose of the Police Department Officers Fund is to provide financial assistance, benefits, and support services to police officers and their families in times of need or emergency situations. This may include assistance with medical expenses, funeral costs, housing support, educational scholarships for children of officers, and other forms of financial aid.

The fund is typically supported by contributions from various sources, including donations from the public, fundraising events, grants, and allocations from government budgets. In some cases, a portion of fines, penalties, or forfeitures collected by law enforcement agencies may also be dedicated to the fund.

The administration and management of the Police Department Officers Fund are subject to oversight and accountability measures to ensure transparency, fairness, and responsible stewardship of funds. Financial records, expenditures, and disbursements are typically subject to auditing and reporting requirements to maintain integrity and public trust.

Fire Department 1% Fund:

The primary purpose of the Fire Department 1% fund is to finance the operations, equipment purchases, facility maintenance, training programs, and other expenses associated with providing fire protection and emergency services to the community.

1% money is a public fund derived from taxation. Its source is an annual tax assessment levied on the fire insurance premiums paid by property owners to insurance companies who do business in South Carolina. This tax is levied on buildings and improvements to real estate, not on the land itself.

Governments are required to maintain transparent accounting records and financial reporting for the Fire Department 1% fund, including annual audits and public disclosure of financial statements. This ensures accountability in the management and use of taxpayer funds for fire protection services.

Fire Department Volunteer Fund*:

The primary purpose of the Volunteer Fire Department Fund is to provide financial assistance and resources to support the essential firefighting and emergency response services provided by volunteer fire departments. These departments are staffed by volunteer firefighters who dedicate their time and effort to protecting the community from fires, accidents, and other emergencies.

The fund is typically financed through a combination of sources, including grants, donations from the public, fundraising events, and personal contributions.

The administration and management of the Volunteer Fire Department Fund are typically subject to oversight and accountability measures to ensure transparency, fiscal responsibility, and compliance with legal and regulatory requirements. Financial records, expenditures, and fund allocations are subject to auditing and reporting to maintain integrity and public trust.



DEU AND EQUITABLE SHARING FUNDS

The primary purpose of the Equitable Sharing Fund is to provide a mechanism for state and local law enforcement agencies to receive a portion of the proceeds from forfeited assets seized during joint investigations with federal law enforcement agencies. These assets may include cash, vehicles, real estate, financial instruments, and other property obtained through illegal activities such as drug trafficking, money laundering, and organized crime.

Asset forfeiture is a legal process through which law enforcement agencies seize property that is believed to be involved in or derived from criminal activity. Civil forfeiture typically involves the seizure of assets without requiring a criminal conviction, while criminal forfeiture occurs because of a criminal conviction. The Equitable Sharing Fund allows participating agencies to receive a share of the proceeds from both civil and criminal forfeiture actions.

The Equitable Sharing Fund operates under a sharing formula outlined in federal law and DOJ guidelines. Under this formula, participating agencies may receive up to 80% of the net proceeds from forfeited assets, with the remaining portion allocated to federal agencies involved in the investigation and prosecution of the underlying criminal activity. The distribution of funds is intended to reflect the level of contribution and involvement of each agency in the forfeiture proceedings.

Participating agencies are required to comply with reporting and accountability requirements established by the DOJ to ensure transparency and oversight in the use of Equitable Sharing funds. Agencies must submit annual reports detailing the receipt, expenditure, and use of forfeiture proceeds, as well as any audits or reviews conducted by internal or external oversight bodies.



RESTRICTED FUNDS

	2023-2024	2024-2025
Revenues	Adopted Budget	Projected Budget
1% Fire Money	\$ 30,000	\$ 40,000
Drug Enforcement <\$1000	\$ 13,000	\$ 13,500
Drug Enforcement >\$1000	\$ 5,000	\$ 5,000

	2023-2024	2024-2025
Expenses	Adopted Budget	Projected Budget
1% Fire Money	\$ 30,000	\$ 40,000
Drug Enforcement <\$1000	\$ 13,000	\$ 13,500
Drug Enforcement >\$1000	\$ 5,000	\$ 5,000

*The Fire Department and Police Department Volunteer Funds do not have an operating budget. These funds are overseen by the City but the funding is strictly managed by boards on those departments due to the funds deriving from sponsorships and donations to purchase items that these departments need on a daily basis.



DEPARTMENT BUDGET AND OVERVIEW



GENERAL FUND

Government Organization – Department Overview with Budget

Executive

- Under the Council-Manager form of government, Section 5-13-10 et seq., of the South Carolina Code, the City Council is the governing body of the City of Anderson.
- Its membership includes the mayor, elected at large, and eight Council members elected to staggered four-year terms.
- The mayor serves as the presiding officer at City Council meetings and as an ex-officio member of all standing committees.
- The mayor represents the City in a variety of functions, holds those emergency powers provided by City code, and exercises political leadership to develop consensus and form coalitions on issues of community interest.
- Legislative policy direction is provided to the City Manager who is directly responsible for the operations of City government.
- Regular City Council meetings are held on the first Tuesday of the month with Council workshops being held on the third Monday of the month.





Salaries and Benefits	FY 23	FY 24	FY 25	Variance FY24/25
Council Salaries	\$ 52,000	\$ 52,000	\$ 52,000	\$ -
Health Insurance	\$ 9,500	\$ 16,500	\$ 16,000	\$ (500)
Worker's Compensation	\$ 500	\$ 500	\$ 500	\$ -
Dental Insurance	\$ 1,000	\$ 500	\$ 1,000	\$ 500
Retirement	\$ 7,000	\$ 10,000	\$ 7,250	\$ (2,750)
Social Security	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Liability Insurance	\$ 2,500	\$ 3,250	\$ 4,000	\$ 750
				\$ -
Total Salaries and Benefits	\$ 76,500	\$ 86,750	\$ 84,750	\$ (2,000)
				\$ -
Operating Expenditures				\$ -
Office Supplies	\$ 2,000	\$ 3,500	\$ 4,000	\$ 500
Membership and Dues	\$ 3,500	\$ 5,500	\$ 5,500	\$ -
Travel and Training	\$ 14,000	\$ 14,000	\$ 12,000	\$ (2,000)
Advertising	\$ 500	\$ 500	\$ 500	\$ -
Telephone	\$ 4,000	\$ 4,500	\$ 4,500	\$ -
Service Contracts	\$ 2,000	\$ 5,000	\$ 6,500	\$ 1,500
Uniforms	\$ 1,500	\$ 1,500	\$ 2,500	\$ 1,000
Professional Services	\$ 38,000	\$ 50,000	\$ 60,000	\$ 10,000
Election Expense	\$ -	\$ 8,500	\$ -	\$ (8,500)
				\$ -
				\$ -
Total Operating Expenditures	\$ 65,500	\$ 93,000	\$ 95,500	\$ 2,500
				\$ -
Total Expenditures	\$ 142,000	\$ 179,750	\$ 180,250	\$ 500

Administration

The Administration Department guides each department in improving the City's quality of life. Activities included, but not limited to are:

- Working with City Council to develop solutions and programs to address city needs and issues.
- Administrating the implementation of solutions that are incorporated into the municipal policy structure to ensure they meet the physical, social, and cultural needs of our growing city.
- Overseeing the activities of the city municipal departments, their initiatives, and goals.
- Providing efficient administration of municipal resources and departmental operations, incorporating the policies established by the City Council.
- Prepares a budget for the governing body's consideration.
- Recruits, hires, supervises, and terminates government staff.
- Serves as the governing body's chief advisor by providing complete and objective information about local operations, discussing options, offering an assessment of the long-term consequences of decisions, and making policy recommendations.
- Carries out the policies established by the governing body.

Future Goals and Current Initiatives

The City of York is in an unprecedented era of growth that no other era of administration in the City has had to manage, both internally and externally, but also mitigate challenges while cultivating opportunities strategically. Below are a few of the many goals and initiatives being cultivated to enhance our City.

- Developing resilient infrastructure through strategic capital investments, built upon the assets that make the community unique, while cultivating new growth that strengthens the City's character and quality of life.
- Integrating sustaination initiatives and through existing and new programs to increase the current public services provided performances, but also provide unparalleled return on investment for the community.
- Providing fiscal sustainability, resiliency, and transparency
- Improving organizational capability, capacity, and effectiveness delivered by a high-quality workforce that strives for continuous improvement in all areas of the organization
- Developing a systems approach, driven by data, to effectively solve problems, creatively pursue opportunities for improvement, and develop innovative solutions.

Human Resources

The Human Resource department with the City of York can be broken down into two segments: human resource-related functions and non-human resource-related functions or human resource-adjacent functions.

Human Resource related functions: Payroll, recruiting, hiring, onboarding, training, disciplinary policy management, benefits administration, performance management, employee and labor relations, culture and engagement, invoice management, policy creation and administration, legal compliance, workers compensation management, exit interviews, various additional administrative responsibilities.

Non-human resource or human resource adjacent functions: SCMRF or property liability management, vendor management and selection, facilities management including cleaning services, re-keying, exterminating, and medical supply oversight.

Future Goals and Initiatives

In addition to the continued execution, completion, and subsequent management of the initiatives outlined in the Human Resource



Strategic Plan, the department will continuously audit best practices in human resources and lean into trends, peer success, and organic improvement ideas to make the City of York a desirable place to work. In evaluating gaps in the strategic plan, the department will develop a new set of initiatives to accomplish in this fiscal year. The goals are briefly summarized below.

Onboarding:

- Improve the onboarding process with the use of technology like SharePoint, which will allow new hires to fill everything out electronically.
- Utilize employee portal to improve new hire paperwork process.

Recruitment:

- Improve the marketing strategy around recruiting that both increased awareness around our openings and promotes current employees and their job satisfaction with employee of the month related social media content.

Culture:

- Discover and promote the culture of the City of York and seek ways to identify opportunities for improvement.
- More proactive in conversations with existing personnel.
- Create and distribute employee surveys.
- Integrate BS&A employee portal technology
- Explore the idea of employee focus groups.

Finance

The Finance Department staff members are responsible for improving the City's financial condition, administering all financial policies and procedures while representing the City in financial matters with all community stakeholders. Responsibilities within this department include the following:

- Accounting
- Budgeting
- Auditing
- Procurement
- Cash Management
- Utility Billing
- Hospitality Collections
- Cash Receipts and Collections
- Payroll

Future Goals and Current Initiatives

- Be awarded for the first time ever a positive credit rating.
- Receive the Certificate for Excellence in Distinguished Budget Presentation from the Government Finance Officers Association of the United States and Canada for the City's Annual Adopted Budget for the fiscal year ended September 30, 2025. This is the City's first submittal for this prestigious award.
- Finance Director completing the South Carolina Certified Finance Officer Program and passing the exams to become a South Carolina Certified Finance Officer.
- Present a new CIP for both the Capacity and Impact Fee Funds.
- Provide Council with an audit with no findings for Fiscal Year 2023-2024.
- Partner with First Tryon Financial Advisors to provide Council with 5-year financial forecasting.
- Distribute financial statements to all department heads within 10 days of the close of the month.
- Complete the conversion and implementation process with limited issues with our new accounting software company, BS&A.
- Operate within the 2024-2025 budget adopted by the City Council.
- Continue to utilize high yielding accounts to grow earned interest.
- Maintain a balanced budget for FY24-25.





Fiscal Year Ending September 30, 2025
General Fund

Salaries and Benefits	FY23	FY24	FY25	Variance FY24/25
Administrative Salaries	\$ 491,000	\$ 471,500	\$ 615,000	\$ 143,500
Administrative Overtime	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Health Insurance	\$ 54,500	\$ 82,000	\$ 102,000	\$ 20,000
Worker's Compensation	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Dental Insurance	\$ 3,000	\$ 5,000	\$ 6,000	\$ 1,000
Retirement	\$ 75,000	\$ 87,000	\$ 113,250	\$ 26,250
Social Security	\$ 32,500	\$ 36,000	\$ 46,750	\$ 10,750
Liability Insurance	\$ 8,000	\$ 12,000	\$ 16,000	\$ 4,000
				\$ -
Total Salaries and Benefits	\$ 667,000	\$ 696,500	\$ 902,000	\$ 205,500
				\$ -
Operating Expenditures				\$ -
Office Supplies	\$ 8,000	\$ 8,500	\$ 9,000	\$ 500
Printing Expense	\$ 12,000	\$ 14,000	\$ 20,000	\$ 6,000
Membership and Dues	\$ 5,000	\$ 5,000	\$ 6,500	\$ 1,500
Travel and Training	\$ 7,000	\$ 14,000	\$ 24,000	\$ 10,000
Advertising	\$ 500	\$ 1,000	\$ 5,000	\$ 4,000
Bank Fees	\$ 5,000	\$ 5,500	\$ 5,000	\$ (500)
Utilities	\$ 8,000	\$ 12,000	\$ 13,000	\$ 1,000
Telephone	\$ 8,000	\$ 6,000	\$ 47,000	\$ 41,000
Service Contracts	\$ 31,000	\$ 26,500	\$ 40,000	\$ 13,500
Building Maintenance	\$ 1,000	\$ 2,000	\$ 2,000	\$ -
Uniforms	\$ 1,500	\$ 1,500	\$ 2,000	\$ 500
Professional Services	\$ 30,000	\$ 26,500	\$ 20,000	\$ (6,500)
Employee Appreciation Events	\$ -	\$ 5,000	\$ 9,000	\$ 4,000
Furniture	\$ 1,000	\$ 2,000	\$ 2,000	\$ -
Capital Outlay	\$ -	\$ 30,000	\$ -	\$ (30,000)
				\$ -
Total Operating Expenditures	\$ 118,000	\$ 159,500	\$ 204,500	\$ 45,000
Total Expenditures	\$ 785,000	\$ 856,000	\$ 1,106,500	\$ 250,500



Municipal Court

The Municipal Court's primary mission is providing the citizens, businesses, and law enforcement with an accessible forum for the fair and efficient administration of justice in the City of York.

Future Goals and Current Initiatives

- Streamline case processing to reduce wait times and backlog.
- Make court processes and decisions more transparent to the public by providing data metrics.
- Educate the community about their rights and responsibilities under the law by making sure is citizen is aware of court programs.
- Hire a part-time judge to oversee municipal court, staff, and continued education in the new CMS software system.

City of York, South Carolina

Department: Court

Fiscal Year Ending September 30, 2025

General Fund



Salaries and Benefits	FY 23	FY 24	FY 25	Variance FY24/25
Court Salaries	\$ 90,500	\$ 57,000	\$ 91,000	\$ 34,000
Health Insurance	\$ -	\$ 9,000	\$ 16,000	\$ 7,000
Worker's Compensation	\$ 500	\$ 500	\$ 500	\$ -
Dental Insurance	\$ -	\$ 900	\$ 1,000	\$ 100
Retirement	\$ 16,000	\$ 11,000	\$ 16,750	\$ 5,750
Social Security	\$ 7,000	\$ 4,500	\$ 7,000	\$ 2,500
Liability Insurance	\$ 1,000	\$ 1,250	\$ 1,500	\$ 250
				\$ -
Total Salaries and Benefits	\$ 115,000	\$ 84,150	\$ 133,750	\$ 49,600
				\$ -
Operating Expenditures				\$ -
Office Supplies	\$ 1,000	\$ 2,500	\$ 3,000	\$ 500
Membership and Dues	\$ 500	\$ 500	\$ 1,000	\$ 500
Travel and Training	\$ 1,500	\$ 1,500	\$ 2,000	\$ 500
Telephone	\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,000
Service Contracts	\$ 45,000	\$ 130,000	\$ 201,000	\$ 71,000
Jury Fees	\$ 500	\$ 500	\$ 500	\$ -
Victim's Assistance	\$ -	\$ -	\$ 12,000	\$ 12,000
Total Operating Expenditures	\$ 49,500	\$ 136,000	\$ 221,500	\$ 85,500
Total Expenditures	\$ 164,500	\$ 220,150	\$ 355,250	\$ 135,100



Police

The York Police Department's core function of the department is to protect and serve the citizens of the City of York and their property and protect their children in schools. The Department has five divisions: Enforcement Division, Criminal Investigations Division (FSU, CID, DEU), Administration Division (Chief, Captain, Administrative Officer, Evidence, Records, Training), School Resource Officers Division, and Telecommunications Division

Future Goals and Current Initiatives

Personnel

- Retention incentives
- Physical & Mental health policy
- Upgrade the gym and to offer on-the-clock time to work-out throughout the week
- Work with SLED & HSI to perform drug suppression operations
- Assist in investigating and deterring violent crimes
- Gather intelligence & conduct suppression on gang activity

Equipment

- Create additional patrol units by exchanging out two unmarked Police Interceptors into patrol vehicles and obtaining two vehicles off a car lot for administrative duties
- Creating four vehicles for the fleet for the price of one patrol vehicle
- Process of creating unified patrol uniforms with new system and vendor
- Process of obtaining additional YPD polo's for new hires prior to Academy start date

Technology

- Expansion of digital forensics lab; both equipment, storage & training
- Issue city-owned cell phones for all officers

The Police department is very active when it comes to public safety services. The department is continuing to evolve and meet the demands of the growth of the City with many exciting projects (current & future) and demanding times; the department is constantly changing to meet the public's needs by improving the way we operate to include strategies & tactics. Below are current initiatives and future goals we are moving towards.

- State Accreditation
- Recruitment and Retention of high-caliber human capital for the department.
- Locate and apply for more grant opportunities for operational needs.
- Stay within budget and complete the upgrade and improvements for the Gun Range Capital Improvement Project.
- Stay within budget and complete work on both interior and exterior upgrades, but also identify, budget, and plan for future facility needs.
- Coordinate and work with the Fire Department on the proposed York Police Department sub- station in Fire Station #2.





Fiscal Year Ending September 30, 2025
General Fund

Salaries and Benefits	FY 23	FY 24	FY 25	Variance FY24/25
PD Salaries	\$ 2,062,000	\$ 2,457,000	\$ 2,656,000	\$ 199,000
PD Overtime	\$ 60,000	\$ 119,000	\$ 70,000	\$ (49,000)
PD Events	\$ -	\$ -	\$ 60,000	\$ 60,000
Special Duty Expense	\$ 60,000	\$ 70,000	\$ 80,000	\$ 10,000
Health Insurance	\$ 310,000	\$ 370,000	\$ 439,000	\$ 69,000
Worker's Compensation	\$ 74,000	\$ 84,500	\$ 85,500	\$ 1,000
Dental Insurance	\$ 20,000	\$ 24,000	\$ 23,000	\$ (1,000)
Retirement	\$ 441,500	\$ 547,250	\$ 610,000	\$ 62,750
Social Security	\$ 167,000	\$ 186,000	\$ 218,500	\$ 32,500
Liability Insurance	\$ 72,500	\$ 120,000	\$ 153,500	\$ 33,500
				\$ -
Total Salaries and Benefits	\$ 3,267,000	\$ 3,977,750	\$ 4,395,500	\$ 417,750
				\$ -
Operating Expenditures				\$ -
Printing and Supplies	\$ 44,000	\$ 32,000	\$ 35,000	\$ 3,000
Membership and Dues	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Travel and Training	\$ 17,000	\$ 17,000	\$ 15,000	\$ (2,000)
Advertising	\$ 500	\$ 500	\$ 1,500	\$ 1,000
Automotive Fuel	\$ 74,000	\$ 80,000	\$ 90,000	\$ 10,000
Utilities	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
Telephone	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Service Contracts	\$ 146,000	\$ 167,000	\$ 185,000	\$ 18,000
Repairs	\$ 35,000	\$ 45,000	\$ 55,000	\$ 10,000
Building Maintenance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Uniforms	\$ 30,000	\$ 35,000	\$ 35,000	\$ -
Boarding of Prisoners	\$ 30,000	\$ 35,000	\$ 35,000	\$ -
Professional Services	\$ 3,000	\$ 4,000	\$ 5,000	\$ 1,000
Capital Outlay	\$ -	\$ 74,000	\$ 225,000	\$ 151,000
Grant Expenses	\$ -	\$ 191,000	\$ 160,700	\$ (30,300)
Debt Service	\$ 75,500	\$ 238,000	\$ 12,500	\$ (225,500)
Interest Expense	\$ 6,500	\$ 11,000	\$ 750	\$ (10,250)
Total Operating Expenditures	\$ 500,500	\$ 968,500	\$ 894,450	\$ (74,050)
Total Expenditures	\$ 3,767,500	\$ 4,946,250	\$ 5,289,950	\$ 343,700



Fire

The department's core functions are fire suppression, emergency medical response, hazardous materials response, fire prevention, and education. Members of the Department respond to all major events, such as weather-related incidents and any other emergent needs from homeowners in the community. However, members of the Department do much more than just respond to emergencies. Other programs offered by the Department include CPR, defibrillator, and fire extinguisher training.



Future Goals and Current Initiatives

The fire department is very dynamic when it comes to the service department. With many exciting projects (current & future) and demanding times, we find ourselves constantly changing to meet the customer's needs by improving the way we operate to include strategies & tactics when related to incidents and development.

- Complete a Strategic Plan.
- Design & Purchase a New Ladder Truck.
- Complete Standards of Cover.
- Best Practice Overhaul.
- Submit for Firehouse Sub Grant.
- Submit for Walmart Grant.
- Replace the Roof & Gutters (Repair).
- Start Grounding Breaking on Fire Station #2.
- Continue to improve the medical delivery service by adding an Advanced EMT per shift.
- Purchase & install new Gear Lockers, utilizing 1% funding.





Fiscal Year Ending September 30, 2025

General Fund

Salaries and Benefits	FY 23	FY 24	FY 25	Variance FY24/25
FD Salaries	\$ 700,000	\$ 817,000	\$ 991,000	\$ 174,000
FD Overtime	\$ 50,000	\$ 75,000	\$ 90,000	\$ 15,000
Special Duty Expense	\$ 2,000	\$ 2,000	\$ 5,000	\$ 3,000
Health Insurance	\$ 110,000	\$ 146,000	\$ 171,000	\$ 25,000
Worker's Compensation	\$ 20,000	\$ 25,000	\$ 16,000	\$ (9,000)
Dental Insurance	\$ 6,000	\$ 9,500	\$ 10,000	\$ 500
Retirement	\$ 152,000	\$ 190,000	\$ 230,000	\$ 40,000
Social Security	\$ 57,500	\$ 68,000	\$ 84,000	\$ 16,000
Liability Insurance	\$ 20,000	\$ 25,000	\$ 35,000	\$ 10,000
Total Salaries and Benefits	\$ 1,117,500	\$ 1,357,500	\$ 1,632,000	\$ 274,500
Operating Expenditures				
Station Supplies	\$ 3,000	\$ 13,000	\$ 15,000	\$ 2,000
Membership and Dues	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Travel and Training	\$ 6,000	\$ 6,000	\$ 10,000	\$ 4,000
Automotive Fuel	\$ 20,000	\$ 15,000	\$ 20,000	\$ 5,000
Utilities	\$ 18,000	\$ 21,500	\$ 20,000	\$ (1,500)
Telephone	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
Service Contracts	\$ 24,000	\$ 20,000	\$ 35,000	\$ 15,000
Repairs	\$ 20,000	\$ 25,000	\$ 40,000	\$ 15,000
Building Maintenance	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Uniforms	\$ 13,000	\$ 20,000	\$ 25,000	\$ 5,000
Specialized Supplies	\$ 25,000	\$ 16,000	\$ 30,000	\$ 14,000
Professional Services	\$ 12,000	\$ 12,000	\$ 25,000	\$ 13,000
Medical Supplies	\$ -	\$ 27,000	\$ 30,000	\$ 3,000
PPE Supplies	\$ -	\$ 14,000	\$ 30,000	\$ 16,000
Furniture	\$ 2,000	\$ 3,000	\$ 5,000	\$ 2,000
Office Machines	\$ 3,000	\$ 3,500	\$ 3,500	\$ -
Capital Outlay	\$ -	\$ 120,000	\$ 25,000	\$ (95,000)
Grant Expenses	\$ -	\$ 15,000	\$ 105,000	\$ 90,000
Debt Service	\$ 143,500	\$ 223,500	\$ 74,000	\$ (149,500)
Interest Expense	\$ 16,000	\$ 14,750	\$ 7,500	\$ (7,250)
Total Operating Expenditures	\$ 333,500	\$ 597,250	\$ 528,000	\$ (69,250)
Total Expenditures	\$ 1,451,000	\$ 1,954,750	\$ 2,160,000	\$ 205,250

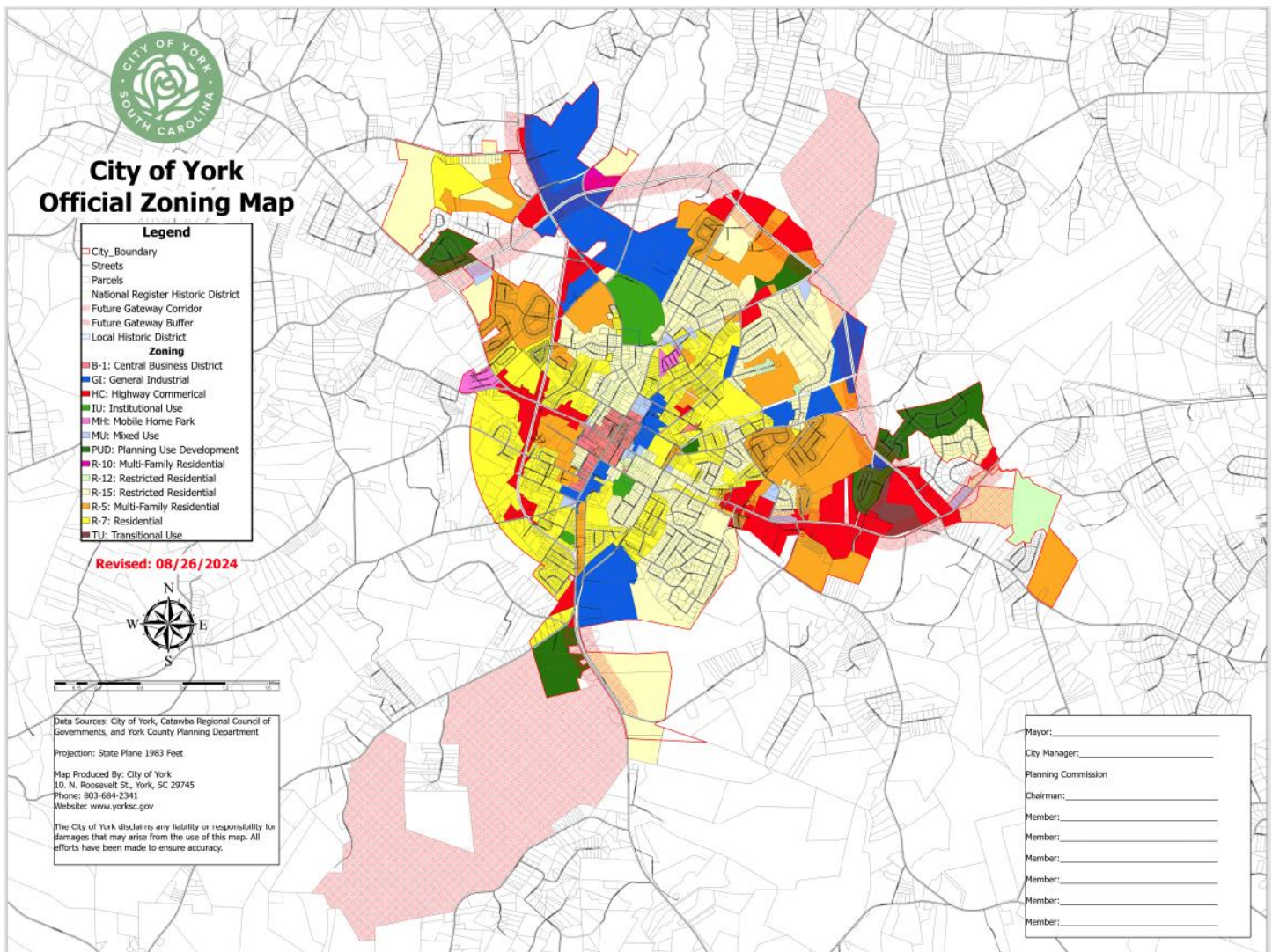


Planning and Development

The Planning and Development Department serves as the point of contact for applicants regarding detailed information pertaining to the City's zoning and land development standards; the submission/review of site plans as well as plats for the subdivision of properties into residential, commercial, or industrial projects; the building permit process for various types of construction; plan review and inspections for many different types of construction projects; the process for opening a business and obtaining a business license; and the submission of complaints regarding overgrown lots, trash/ debris, junk cars. Additionally, the Planning and Development Department coordinates/handles all activities related to the Board of Architectural Review, Planning Commission, Board of Zoning Appeals, and Construction Board of Adjustment and Appeals.

Future Goals and Current Initiatives

- Revise elements of the Comprehensive Plan.
- Continue to integrate Evolve Software to improve efficiency.
- Improve internal efficiencies with the addition of a Permit Technician and Residential Building Inspector.





Fiscal Year Ending September 30, 2025
 General Fund

Salaries and Benefits	FY 23	FY 24	FY 25	Variance FY24/25
Planning Salaries	\$ 700,000	\$ 360,000	\$ 400,000	\$ 40,000
Planning Overtime	\$ 50,000	\$ 1,000	\$ 3,000	\$ 2,000
Health Insurance	\$ 110,000	\$ 58,000	\$ 93,000	\$ 35,000
Worker's Compensation	\$ 20,000	\$ 1,500	\$ 2,000	\$ 500
Dental Insurance	\$ 6,000	\$ 4,800	\$ 3,500	\$ (1,300)
Retirement	\$ 152,000	\$ 70,500	\$ 75,000	\$ 4,500
Social Security	\$ 57,500	\$ 29,000	\$ 30,500	\$ 1,500
Liability Insurance	\$ 20,000	\$ 6,000	\$ 7,500	\$ 1,500
Total Salaries and Benefits	\$ 1,115,500	\$ 530,800	\$ 614,500	\$ 83,700
Operating Expenditures				
Printing and Supplies	\$ 3,000	\$ 15,000	\$ 8,000	\$ (7,000)
Membership and Dues	\$ 1,000	\$ 2,000	\$ 2,000	\$ -
Travel and Training	\$ 6,000	\$ 8,000	\$ 8,000	\$ -
Advertising		\$ 2,500	\$ 4,000	\$ 1,500
Automotive Fuel	\$ 20,000	\$ 3,000	\$ 3,000	\$ -
Utilities	\$ 18,000	\$ 5,000	\$ 6,000	\$ 1,000
Telephone	\$ 7,000	\$ 6,000	\$ 6,000	\$ -
Service Contracts	\$ 24,000	\$ 25,000	\$ 40,000	\$ 15,000
Repairs	\$ 20,000	\$ 3,000	\$ 10,000	\$ 7,000
Uniforms	\$ 13,000	\$ 2,000	\$ 2,000	\$ -
Specialized Supplies	\$ 25,000	\$ 3,500	\$ 3,500	\$ -
Professional Services	\$ 12,000	\$ 50,000	\$ 60,000	\$ 10,000
Machinery and Equipment	\$ -	\$ 5,000	\$ 5,000	\$ -
Furniture	\$ 2,000	\$ 5,000	\$ 5,000	\$ -
Office Machines	\$ 3,000	\$ 15,000	\$ 5,000	\$ (10,000)
Capital Outlay	\$ -	\$ 75,000	\$ 15,000	\$ (60,000)
Grant Expenses	\$ -	\$ 20,000	\$ -	\$ (20,000)
Debt Service	\$ 143,500	\$ 31,500	\$ -	\$ (31,500)
Interest Expense	\$ 16,000	\$ 1,500	\$ -	\$ (1,500)
Derelict Structures	\$ 16,000	\$ 15,000	\$ 15,000	\$ -
Total Operating Expenditures	\$ 329,500	\$ 293,000	\$ 197,500	\$ (95,500)
Total Expenditures	\$ 1,445,000	\$ 823,800	\$ 812,000	\$ (11,800)



Parks and Recreation

The City of York Parks and Recreation Department provides a variety of recreational opportunities for residents of all ages through our recreational programs, facilities, and parks. The department has two divisions that are under the recreation department. First, the grounds and maintenance department. This department is staffed by two full-time employees (Buildings & Grounds Supervisor & Building & Grounds Assistant). This division of our department is responsible for the general maintenance and upkeep of our facilities and our ball fields. This includes tasks such as prepping the baseball/football fields, mowing, edging, and litter control of our city's parks (in the offseason), routine maintenance in parks, and assisting various departments throughout the city with event setups. The second division is the programs/athletics department. The core function of this department is to maintain a quality parks and recreation program that benefits the community and satisfies the needs of its participants. This is achieved by listening to the wants and needs of the community and being open to new trends and concepts. We plan, coordinate, and monitor youth and adult athletics and programs. Currently, we offer the following athletic programs/programs:

- Flag and youth tackle football
- Fall and Spring Tee Ball, Baseball, and Softball
- Youth Basketball
- Gymnastics
- Futsal free play (indoor soccer)
- Adult softball

Future Goals and Current Initiatives

- Acquire land for future Parks and Recreation expansion.
- Work through the Parks Master Plan to continue to improve Parks in York.
- Partner with the York School District for continued facility usage.
- Expand Programs with the help of the Community Engagement Department.
- Utilize state-appropriated funds to make improvements to existing recreation facilities.





Salaries and Benefits	FY 23	FY 24	FY 25	Variance FY24/25
Recreation Salaries	\$ 339,000	\$ 355,000	\$ 455,000	\$ 100,000
Recreation Overtime	\$ 3,500	\$ 4,000	\$ 5,000	\$ 1,000
Health Insurance	\$ 54,000	\$ 55,000	\$ 60,000	\$ 5,000
Worker's Compensation	\$ 7,000	\$ 8,000	\$ 6,500	\$ (1,500)
Dental Insurance	\$ 3,000	\$ 3,250	\$ 4,000	\$ 750
Retirement	\$ 60,000	\$ 66,750	\$ 85,000	\$ 18,250
Social Security	\$ 26,500	\$ 27,250	\$ 34,500	\$ 7,250
Liability Insurance	\$ 12,000	\$ 17,750	\$ 22,000	\$ 4,250
Total Salaries and Benefits	\$ 505,000	\$ 537,000	\$ 672,000	\$ 135,000
Operating Expenditures				
Printing and Supplies	\$ 5,000	\$ 10,000	\$ 13,000	\$ 3,000
Refunds	\$ 500	\$ 1,000	\$ 1,500	\$ 500
Membership and Dues	\$ 500	\$ 2,000	\$ 3,000	\$ 1,000
Travel and Training	\$ 2,000	\$ 2,000	\$ 4,000	\$ 2,000
Advertising	\$ 500	\$ 1,000	\$ 1,000	\$ -
Automotive Fuel	\$ 6,000	\$ 9,000	\$ 8,000	\$ (1,000)
Utilities	\$ 55,000	\$ -	\$ -	\$ -
Telephone	\$ 6,000	\$ 10,000	\$ 8,000	\$ (2,000)
Service Contracts	\$ 57,000	\$ 54,500	\$ 59,000	\$ 4,500
Repairs	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Building Maintenance	\$ 30,000	\$ 30,000	\$ 40,000	\$ 10,000
Uniforms	\$ 2,500	\$ 3,000	\$ 5,000	\$ 2,000
Vehicle Repairs	\$ 2,500	\$ 6,000	\$ 6,000	\$ -
Specialized Supplies	\$ 1,000	\$ 4,000	\$ 4,000	\$ -
Professional Services	\$ -	\$ 500	\$ 500	\$ -
Programs Expense	\$ 60,000	\$ 114,000	\$ 120,000	\$ 6,000
Concessions Expense	\$ 1,500	\$ 3,000	\$ 3,000	\$ -
Capital Outlay	\$ 19,000	\$ 133,500	\$ 179,000	\$ 45,500
Total Operating Expenditures	\$ 264,000	\$ 398,500	\$ 470,000	\$ 71,500
Total Expenditures	\$ 769,000	\$ 935,500	\$ 1,142,000	\$ 206,500



Community Engagement

The Community Engagement Department is responsible for the development of marketing strategies that promote tourism in the City of York, city-wide marketing and communication, planning and executing community events, and management of the Hospitality and Accommodations Tax Grant Programs.

Future Goals and Current Initiatives

- Resource Development – Seek additional funding through grants, sponsorships, vendor fees, etc. to support and expand community engagement activities
- Establish a Parks, Recreation, and Tourism Department to bolster local and regional sports and entertainment tourism
- Attracting and retaining business in the downtown area of York
- Official Downtown York Facebook page creation – featuring business spotlights, storytelling posts, event promotions, virtual tours, and more
- Official City of York Facebook page upgrades – featuring employee spotlights, ‘did you know’ posts about city departments and more
- Establish a vacant building ordinance
- Create Youth Volunteer Program
- Collaborate with the school district on City Hall tours for youth, job shadowing opportunities, “Mayor for a day”, etc.
- Façade Grant Updates
- Special Event Permit Updates
- Improve Communication and Outreach—Utilize multiple channels, including social media, newsletters, and websites, to better inform and engage residents.
- Social Media Content Calendar
- Department Job Matrix
- Department Strategic Plan
- Expand fall events, specifically fall movie nights at City Park



(Future hotel conceptual with plans to open in 2027, which will increase Tourism within the City.)



Public Works

The City of York Public Works Department provides the city with seasonal leaf pick-up, year-round limb, and tree trimming removal, along with furniture and appliance removal. The department also picks up residential and commercial garbage and recycling daily. The public works department also assists with different events that the city has, and twice weekly, downtown is cleaned. The Public Works Department also has a litter control employee who works 4 hours a day, 5 days a week, to help keep the streets a little cleaner.

Future Goals and Current Initiatives

- Additional sidewalk maintenance and more sidewalk repairs.
- Purchase two additional dump trucks to better service residents.
- Utilize downtown for City beautification projects.

City of York, South Carolina

Department: Public Works - Commercial

Fiscal Year Ending September 30, 2025

General Fund



Salaries and Benefits	FY 23	FY 24	FY 25	Variance FY24/25
PW Commercial Salaries	\$ 38,000	\$ 40,000	\$ 42,000	\$ 2,000
PW Commercial Overtime	\$ 1,000	\$ 3,000	\$ 4,500	\$ 1,500
Security/Events	\$ 500	\$ 500	\$ 500	\$ -
Health Insurance	\$ 9,000	\$ 8,250	\$ 8,000	\$ (250)
Worker's Compensation	\$ 3,000	\$ 3,000	\$ 5,000	\$ 2,000
Dental Insurance	\$ 500	\$ 500	\$ 500	\$ -
Retirement	\$ 7,000	\$ 8,000	\$ 8,600	\$ 600
Social Security	\$ 3,000	\$ 3,500	\$ 3,500	\$ -
Liability Insurance	\$ 2,000	\$ 2,500	\$ 7,500	\$ 5,000
Total Salaries and Benefits	\$ 64,000	\$ 69,250	\$ 80,100	\$ 10,850
Operating Expenditures				
Printing and Supplies	\$ 1,000	\$ -	\$ 3,500	\$ 3,500
Automotive Fuel	\$ 20,000	\$ 25,000	\$ 24,000	\$ (1,000)
Repairs	\$ 15,000	\$ 60,000	\$ 45,000	\$ (15,000)
Uniforms	\$ 1,500	\$ 2,000	\$ 3,000	\$ 1,000
Specialized Supplies	\$ 26,000	\$ 30,000	\$ 30,000	\$ -
Landfill Fees	\$ 140,000	\$ 150,000	\$ 176,500	\$ 26,500
Debt Service	\$ -	\$ -	\$ 75,750	\$ 75,750
Interest	\$ -	\$ -	\$ 22,000	\$ 22,000
Total Operating Expenditures	\$ 203,500	\$ 267,000	\$ 379,750	\$ 112,750
Total Expenditures	\$ 267,500	\$ 336,250	\$ 459,850	\$ 123,600





Salaries and Benefits	FY 23	FY 24	FY 25	Variance FY24/25
Public Works Salaries	\$ 322,000	\$ 329,000	\$ 370,000	\$ 41,000
Public Works Overtime	\$ 6,500	\$ 7,000	\$ 15,000	\$ 8,000
Security/Events	\$ 2,000	\$ 2,000	\$ 1,000	\$ (1,000)
Health Insurance	\$ 65,000	\$ 58,000	\$ 60,000	\$ 2,000
Worker's Compensation	\$ 12,000	\$ 12,500	\$ 8,000	\$ (4,500)
Dental Insurance	\$ 3,500	\$ 3,750	\$ 3,500	\$ (250)
Retirement	\$ 58,000	\$ 61,000	\$ 69,000	\$ 8,000
Social Security	\$ 25,500	\$ 25,000	\$ 29,000	\$ 4,000
Liability Insurance	\$ 12,000	\$ 17,500	\$ 25,500	\$ 8,000
Total Salaries and Benefits	\$ 506,500	\$ 515,750	\$ 581,000	\$ 65,250
Operating Expenditures				
Printing and Supplies	\$ 29,000	\$ 29,000	\$ 25,000	\$ (4,000)
Travel and Training	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Automotive Fuel	\$ 50,000	\$ 55,000	\$ 55,000	\$ -
Utilities	\$ 16,000	\$ 16,000	\$ 16,000	\$ -
Telephone	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Service Contracts	\$ 22,000	\$ 34,500	\$ 34,500	\$ -
Repairs	\$ 50,000	\$ 100,000	\$ 95,000	\$ (5,000)
Building Maintenance	\$ 18,000	\$ 30,000	\$ 40,000	\$ 10,000
Uniforms	\$ 10,000	\$ 12,000	\$ 12,000	\$ -
Specialized Supplies	\$ 16,000	\$ 16,000	\$ 25,000	\$ 9,000
Professional Services	\$ 1,000	\$ 2,000	\$ 2,000	\$ -
Landfill Fees	\$ 250,000	\$ 270,000	\$ 282,500	\$ 12,500
Capital Outlay	\$ -	\$ 550,000	\$ 417,000	\$ (133,000)
Machinery and Equipment	\$ 12,000	\$ 35,000	\$ 20,000	\$ (15,000)
Sidewalk Maintenance & Repair	\$ 15,000	\$ 15,000	\$ 37,000	\$ 22,000
Debt Service	\$ 109,000	\$ 259,500	\$ 26,250	\$ (233,250)
Interest Expense	\$ 7,500	\$ 16,500	\$ 8,750	\$ (7,750)
Storm Drain Repairs	\$ 10,000	\$ 10,000	\$ 220,000	\$ 210,000
Total Operating Expenditures	\$ 623,500	\$1,458,500	\$ 1,324,000	\$ (134,500)
Total Expenditures	\$ 1,130,000	\$1,974,250	\$ 1,905,000	\$ (69,250)



General Fund: Non-Departmental

The non-departmental budget is comprised of several items such as fringe benefits, contributions, IT services, professional services, contingency, debt service and other line items that either do not fit within a departmental budget or the line item spans multiple departments.

City of York, South Carolina

Department: Non-Departmental

Fiscal Year Ending September 30, 2025

General Fund



	FY 23	FY 24	FY 25	Variance FY24/25
Salaries and Benefits				
Retiree Leave Payout	\$ 70,000	\$ 42,500	\$ 25,000	\$ (17,500)
Merit Bonus	\$ -	\$ -	\$ 35,000	\$ 35,000
Christmas Bonus	\$ 27,000	\$ 24,500	\$ 24,500	\$ -
Retiree Health Insurance	\$ 128,000	\$ 150,000	\$ 165,000	\$ 15,000
Retirement	\$ 18,000	\$ 3,000	\$ 4,500	\$ 1,500
Social Security	\$ 8,000	\$ 5,500	\$ 6,000	\$ 500
Healthcare Reimbursement Account	\$ -	\$ -	\$ 15,000	\$ 15,000
Total Salaries and Benefits	\$ 251,000	\$ 225,500	\$ 275,000	\$ 49,500
Operating Expenditures				
Postage	\$ 5,000	\$ 5,000	\$ 6,500	\$ 1,500
Service Contracts	\$ 4,500	\$ 104,000	\$ 41,600	\$ (62,400)
IT Solutions	\$ -	\$ 161,000	\$ 170,000	\$ 9,000
Property Tax Rebate	\$ 17,000	\$ 40,000	\$ 40,000	\$ -
Professional Services	\$ 31,000	\$ 42,500	\$ 245,000	\$ 202,500
Bonding	\$ 500	\$ 500	\$ -	\$ (500)
Contingency	\$ 1,000	\$ 162,550	\$ 224,000	\$ 61,450
Street Lighting	\$ 119,000	\$ 150,000	\$ 140,000	\$ (10,000)
Land Purchase	\$ -	\$ 160,000	\$ -	\$ (160,000)
Capital Outlay	\$ -	\$ 35,000	\$ 50,000	\$ 15,000
Debt Service	\$ 29,500	\$ 61,500	\$ -	\$ (61,500)
Interest Expense	\$ 2,500	\$ 2,000	\$ -	\$ (2,000)
Transfer to Tourism	\$ -	\$ 367,268	\$ -	\$ (367,268)
Internship	\$ -	\$ -	\$ 3,600	\$ 3,600
Transfer to Capital Project	\$ 60,500	\$ 110,500	\$ 818,401	\$ 707,901
Total Operating Expenditures	\$ 270,500	\$ 1,401,818	\$ 1,739,101	\$ 337,283
Total Expenditures	\$ 521,500	\$ 1,627,318	\$ 2,014,101	\$ 386,783



ENTERPRISE FUND

Water & Sewer

The City of York Water and Sewer Department operates and maintains a water and wastewater utility system that provides water and wastewater service to over 4,125 water and sewer customers located throughout the City of York corporate limits and outside the City's corporate limits. The City of York Public Utilities Department maintains the water system that consists of more than 91 miles of water main and 615-plus fire hydrants, and the sewer collection system that has nearly 80 miles of sewer piping.

Future Goals and Current Initiatives

- See the current 5 Capital Projects under construction through to completion.
- Expanding PPE training and safety throughout the department.
- Be more proactive with leak repair.
- Train new employees on correct O&M.
- Help with the implementation of the Respirator Program for the City.
- Continue to work with administration to develop a city-wide safety policy.
- Continue to provide job specific training for operations and certifications.
- Continue developing current and future CIP for the City.
- Build a 500k water tower in the NW section to provide better pressure and fire protection.
- Secure additional grant funding for projects.
- Repair fire hydrants.





Salaries and Benefits	FY 23	FY 24	FY 25	Variance FY24/25
Utilities Salaries	\$ 710,000	\$ 943,500	\$ 990,000	\$ 46,500
Utilities Overtime Overtime	\$ 30,000	\$ 10,000	\$ 20,000	\$ 10,000
Health Insurance	\$ 85,000	\$ 150,000	\$ 136,000	\$ (14,000)
Worker's Compensation	\$ 22,000	\$ 28,000	\$ 13,000	\$ (15,000)
Dental Insurance	\$ 6,000	\$ 12,000	\$ 8,000	\$ (4,000)
Retirement	\$ 128,000	\$ 176,000	\$ 188,000	\$ 12,000
Social Security	\$ 56,000	\$ 73,000	\$ 77,500	\$ 4,500
Liability Insurance	\$ 41,000	\$ 52,000	\$ 76,000	\$ 24,000
Total Salaries and Benefits	\$ 1,078,000	\$ 1,444,500	\$ 1,508,500	\$ 64,000
Operating Expenditures				
Printing and Supplies	\$ 15,000	\$ 17,000	\$ 17,000	\$ -
Membership and Dues	\$ 5,000	\$ 16,000	\$ 12,000	\$ (4,000)
Travel and Training	\$ 4,000	\$ 6,000	\$ 8,000	\$ 2,000
Automotive Fuel	\$ 26,000	\$ 26,000	\$ 26,000	\$ -
Utilities	\$ 316,000	\$ 360,000	\$ 348,000	\$ (12,000)
Telephone	\$ 15,000	\$ 21,000	\$ 28,000	\$ 7,000
Chemical Expense	\$ 170,000	\$ 192,000	\$ 220,000	\$ 28,000
Bank Fees	\$ -	\$ -	\$ 5,000	\$ 5,000
Water Materials	\$ 60,000	\$ 60,000	\$ 75,000	\$ 15,000
Sewer Materials	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Contract Labor	\$ 40,000	\$ 40,000	\$ 50,000	\$ 10,000
Service Contracts	\$ 260,000	\$ 143,000	\$ 195,000	\$ 52,000
IT Solutions	\$ -	\$ 16,000	\$ 60,000	\$ 44,000
Repairs and Maintenance	\$ 200,000	\$ 200,000	\$ 225,000	\$ 25,000
Building and Grounds	\$ 10,000	\$ 10,000	\$ 15,000	\$ 5,000
Stone and Gravel	\$ 10,000	\$ 15,000	\$ 25,000	\$ 10,000
Equipment Repair	\$ 23,000	\$ 23,000	\$ 25,000	\$ 2,000
Sampling/Testing	\$ -	\$ 54,000	\$ 70,000	\$ 16,000
Rent/Lease Equipment	\$ 10,000	\$ 10,000	\$ 15,000	\$ 5,000
Uniforms	\$ 13,000	\$ 17,000	\$ 25,000	\$ 8,000
Safety/PPE	\$ 1,500	\$ 6,000	\$ 6,000	\$ -
Purchased Water	\$ 1,276,500	\$ 1,759,500	\$ 1,650,000	\$ (109,500)
Specialized Supplies	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Water Meters and Supplies	\$ 50,000	\$ 85,000	\$ 130,000	\$ 45,000
Professional Services	\$ 70,000	\$ 90,000	\$ 100,000	\$ 10,000
Landfill Fees	\$ 85,000	\$ 85,000	\$ 95,000	\$ 10,000
Hydrant Repair	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Capital Outlay	\$ -	\$ 145,000	\$ 350,000	\$ 205,000
Lake Caldwell	\$ -	\$ 938,200	\$ 950,538	\$ 12,338
Asset Management Grant Expense	\$ -	\$ -	\$ 120,000	\$ 120,000
Debt Service	\$ 478,000	\$ 505,000	\$ 588,531	\$ 83,531
Interest Expense	\$ 32,000	\$ 20,000	\$ 10,000	\$ (10,000)
Total Operating Expenditures	\$3,280,000	\$4,969,700	\$5,554,069	\$ 584,369
Total Expenditures	\$4,358,000	\$ 6,414,200	\$7,062,569	\$ 648,369



Enterprise Fund: Non-Departmental

The non-departmental budget is comprised of various transfers to other funds, bad debt expense, contingency, certain fringe benefits and fund balance appropriation. These are generally line items that do not naturally fit within the departmental budget's primary budgeted items.

City of York, South Carolina
Department: Non-Departmental

Fiscal Year Ending September 30, 2025
Enterprise Fund



Salaries and Benefits	FY 23	FY 24	FY 25	Variance FY24/25
Christmas Bonus	\$ -	\$ 4,000	\$ 4,500	\$ 500
Healthcare Reimbursement Account	\$ -	\$ -	\$ 10,000	\$ 10,000
Total Salaries and Benefits	\$ -	\$ 4,000	\$ 14,500	\$ 10,500
Operating Expenditures				
Transfer to General Fund	\$ 230,000	\$ 245,000	\$ 248,000	\$ 3,000
Utility Contingency	\$ -	\$ -	\$ 200,000	\$ 200,000
Transfer to Fund Balance	\$ 150,000	\$ 85,000	\$ 197,169	\$ 112,169
Transfer to Capital Projects	\$ 6,000	\$ -	\$ -	\$ -
Total Operating Expenditures	\$ 386,000	\$ 330,000	\$ 645,169	\$ 315,169
Total Expenditures	\$ 386,000	\$ 334,000	\$ 659,669	\$ 325,669



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PERSONNEL

SUMMARY OF PERSONNEL CHANGES

The following table represents changes in the Authorized Staffing for FY 2024-2025. Please see the Authorized Staffing section for complete position listing.

FY 2024-25 SUMMARY OF PERSONNEL CHANGES

General Fund Department	Position(s)	Amount Budgeted
Administration	Capital Program Manager	\$ 90,000.00
Administration	Business Operations Specialist	\$ 50,000.00
Administration	Main Street Coordinator	\$ 45,000.00
Administration	Part-Time Municipal Judge	\$ 30,000.00
Planning	Reduction - Planning Assistant	\$ (41,600.00)
Planning	Permit Technician	\$ 45,000.00
Police Department	Police Officers (2)	\$ 84,000.00
Fire Department	Firefighters (3)	\$ 120,000.00
Total, General Fund Personnel Changes		\$ 422,400.00
Other Funds		
Fund	Position(s)	Amount Budgeted
Utility	Crew Worker I	\$ 40,000.00
Total, Enterprise Fund Personnel Changes		\$ 40,000.00



CITY OF YORK

Comprehensive position count listing shown below. Authorized staffing totals shown in each applicable fund or department.

	FY2022	FY2023	FY2024	FY2025	NET CHANGE
ADMINISTRATION					
1000 CITY MANAGER	1	1	1	1	
1001 MUNICIPAL CLERK	1	1	1	1	
1002 HUMAN RESOURCE	1	1	1	1	
1003 EVENT COORDINATOR	1	1	1	1	
1005 COMMUNITY ENGAGEMENT DIRECTOR	0	0	1	1	
1006 INTERN	1	0	0	1	
1007 MAIN STREET COORDINATOR	0	0	0	1	
2001 DIRECTOR OF FINANCE	1	1	1	1	
2003 COURT CLERK	1	1	1	1	
2004 UTILITY BILLING CLK	1	1	1	1	
2005 ADMINISTRATIVE CLERK	1	1	1	1	
2007 AP/PURCHASING CLERK	1	1	1	1	
2008 ACCOUNTING ASSISTANT	0	0	0	1	
2009 BUSINESS OPERATIONS SPECIALIST	0	0	0	1	
2010 CAPITAL PROGRAM MANAGER	0	0	0	1	
8000 COUNCILMEMBER	7	7	7	7	
8002 MUNICIPAL JUDGE	2	2	0	1	
8003 CITY ATTORNEY	1	1	1	1	
TOTAL ADMIN PERSONNEL	20	19	18	24	6



POLICE DEPARTMENT	FY2022	FY2023	FY2024	FY2025	NET CHANGE
3001 POLICE CHIEF	1	1	1	1	
3002 POLICE LT (TRAINING)	1	2	1	1	
3004 RECORDS CLERK (POL)	1	1	1	1	
3005 POLICE LIEUTENANT (ADMIN)	1	1	1	1	
3101 POLICE LIEUTENANT	4	3	3	3	
3102 POLICE SERGEANT	3	3	4	6	
3103 POLICE CORPORAL	4	4	5	7	
3104 LANCE CORPORAL	4	4	5	6	
3105 PFC	2	3	2	5	
3106 UNCERTIFIED	2	3	3	0	
3108 DETECTIVE LIEUTENANT	1	1	1	1	
3109 SRO CORPORAL	5	3	4	3	
3110 SRO SERGEANT	2	2	2	2	
3111 ADM. SERGEANT	1	1	1	1	
3112 SRO LANCE CORPORAL	1	1	1	1	
3201 POLICE CAPTAIN	1	1	1	1	
3202 DETECTIVE SERGEANT	1	1	1	1	
3301 TELECOM/JAILER I	4	4	1	1	
3302 TELECOM/JAILER II	0	0	1	1	
3303 TELECOM/JAILER III	0	0	3	2	
3304 TELECOM SUPERVISOR	1	1	1	1	
3501 NARCOTICS SERGEANT	2	2	1	1	
TOTAL POLICE PERSONNEL	42	42	44	47	3

FIRE DEPARTMENT	FY2022	FY2023	FY2024	FY2025	NET CHANGE
4000 FIRE CHIEF	1	1	1	1	
4001 ASST FIRE CHIEF	1	1	1	1	
4002 FIRE CAPTAIN	2	2	2	2	
4003 FIREFIGHTER/EMT	5	2	0	0	
4004 FIRE OFFICE MANAGER	1	1	1	1	
4005 FIREFIGHTER	4	3	5	8	
4006 FIRE LIEUTENANT	3	3	3	3	
4008 APPARATUS OPERATOR	3	3	4	4	
TOTAL FIRE PERSONNEL	20	16	17	20	3



PLANNING DEPARTMENT	FY2022	FY2023	FY2024	FY2025	NET CHANGE
5001 PLANNING DIRECTOR	1	1	1	1	
5002 PLANNING ASSISTANT	1	1	1	0	
5003 BUILDING INSPECTOR	1	1	2	2	
5004 ZONING ADMINISTRATOR	1	1	1	1	
5005 CODE ENFORCEMENT OFFICER	1	1	1	1	
5006 PLANNER 1	0	0	1	1	
5007 PERMIT TECHNICIAN	0	0	0	1	
TOTAL PLANNING PERSONNEL	5	5	7	7	0
PARKS AND RECREATION DEPARTMENT	FY2022	FY2023	FY2024	FY2025	NET CHANGE
6001 RECREATION DIRECTOR	1	1	1	1	
6101 PROGRAM DIRECTOR REC	2	2	1	1	
6102 PROGRAM COORDINATOR	1	1	1	1	
6104 PROGRAM ASSISTANT	0	0	1	1	
6201 B/G SUPV (REC)	1	1	1	1	
6202 ASST B/G SUPV (REC)	1	1	1	1	
6204 REC P-T	3	4	3	3	
6205 REC SEASONAL	18	21	18	18	
6206 REC SECURITY	2	1	3	3	
6207 MAINTENANCE	0	0	0	1	
TOTAL PARKS & REC PERSONNEL	29	32	30	31	1
PUBLIC WORKS/COMMERCIAL DEPARTMENT	FY2022	FY2023	FY2024	FY2025	NET CHANGE
7001 DIR PUBLIC WORKS	1	1	1	1	
7103 HEAVY EQUIP OP (PW)	8	6	6	7	
7108 Litter Control Technician	2	1	1	1	
7103 HEAVY EQUIP OP (RECYCLING)	1	1	1	0	
TOTAL PUBLIC WORKS PERSONNEL	12	9	9	9	0



UTILITIES DEPARTMENT	FY2022	FY2023	FY2024	FY2025	NET CHANGE
7003 SECRETARY (PW)/BACKFLOW COORD.	1	1	0	0	
7107 CREW WORKER I	3	5	4	6	
7200 METER READER	1	1	0	0	
7201 MAINT CREWLEADER	1	1	1	1	
7202 MAINTENANCE TECH	1	1	0	0	
7203 UTILITIES DIRECTOR	1	1	1	1	
7204 UTILITY PROJECT MANAGER	0	0	2	2	
7302 WATER OPERATOR II	1	1	1	1	
7402 WWTP OPERATOR II	1	1	1	1	
7403 WWTP OPERATOR I	1	1	1	0	
7404 LAB TECH	0	0	1	1	
7407 OPERATOR TRAINEE	0	0	2	0	
7408 UTILITY TECHNICIAN	0	0	1	1	
TOTAL UTILITIES PERSONNEL	11	13	15	14	1

	FY2022	FY2023	FY2024	FY2025	NET CHANGE
TOTAL FULL TIME PERSONNEL	117	112	121	132	11
TOTAL PART-TIME PERSONNEL	22	24	19	20	1
TOAL ALL PERSONNEL	139	136	140	152	12

Note: Position count for FY 2024-25 reflects organizational changes through August, 2024 along with positions added / created in the budget appropriation.



CAPITAL PROJECTS



MAJOR CAPITAL IMPROVEMENT PLAN INITIATIVES

Asset Inventory Management Program – The City was awarded a Rural Infrastructure Authority Grant that has provided funding for a comprehensive study of our water and sewer infrastructure. The study was awarded to Keck and Wood and is expected to be completed in late Spring of 2025. This will allow the City to have a detailed inventory and condition of assets, so that future infrastructure needs may be identified and improved and/or added to within the overall system.

Downtown Master Plan - Implementing the Downtown Master Plan includes the construction/installation of additional streetscape improvements, including but not limited to, pedestrian amenities such as lighting, sidewalks, crosswalks, signage, street furniture, and landscaping, development of parks and greenspace, the addition of public art, parking improvements, and parking and event management equipment.

Pedestrian and Bike Plan – Will allow the City to review existing conditions related to sidewalks, crosswalks, signage, etc. while also determining ADA compliance. The goal will be to provide safety for all pedestrians and cyclists by addressing improvements in high-risk areas, ensuring accessibility and improving connectivity throughout the City.

Strategic Plan – In 2020, the City of York engaged the Catawba Regional Council of Governments to assist in the creation in the City's Strategic Plan. The City focused on building a community-based plan that included key information gathered from a comprehensive community survey, three focus group meetings, discussions with department leaders, and workshops with elected officials. These activities produced an abundance of ideas, concerns, themes, goals, and strategies to improve the City of York and the municipal organization. Throughout these discussions, a vision statement and several major themes emerged. These themes included:

- Water / Sewer Infrastructure
- Transportation
- Housing / Code Enforcement
- Community Facilities Upgrades / Maintenance
- Downtown / Economic Development
- Recreation / Walkability
- Historic Character

Property Condition Survey and Future Needs Assessment – The property condition future needs assessment involves evaluating City properties to determine their current condition and predicting its future maintenance or upgrade needs. This type of assessment is crucial for the City as it helps in planning for future expenditures and ensuring that the property remains in good condition. It will also help the City identify growing demand for operating space as City staff continues to grow based on the needs of population growth.

Parks and Recreation Master Plan – In 2019, the City of York developed a 2019 – 2029 Comprehensive Plan to provide a framework for efficient use of public funds, future growth, and development and redevelopment of the jurisdiction. Building on the Comprehensive Plan, the York Parks Master Plan provides a 10-year vision and foundation for parks and recreation projects and programming specifically.

Comprehensive Plan Update - A comprehensive plan update is a crucial process for maintaining and enhancing a community's strategic vision for its future. It typically involves reviewing and revising the existing comprehensive plan, which is a long-term blueprint for land use, development, and policy direction. This process will include assessment of the current plan, stakeholder engagement and resource allocation.

All of these past, present and future initiatives will play a vital role in helping to determine not only the capital projects and improvements in this budget year and the future, but they will also provide a resource on how to best budget and plan for the evolving costs associated with our capital improvement projects.



CAPITAL BUDGET FUNDING SOURCES

Capital improvements and outlay is divided into five major funding sources (where the money is derived from) used to finance capital expenditures: General Fund, Utilities Funds, Impact Fee Fund, Capacity Fee Fund, and Hospitality Fund. The following is a summary of the funding sources identified in the Capital Budget:

- **General Fund**

The main source of funding is derived primarily from ad valorem property tax revenues, capital fees and business license fees. Other potential resources include the issuance of general obligation bonds and capital leases. (The issuance of debt during any fiscal year presented in this plan is not guaranteed, therefore, the projects listed herein are also not guaranteed.)

- **Enterprise Fund**

The Enterprise Fund includes revenue from primarily water and sewer usage along with base charges. Other resources include the issuance of revenue bonds, grants and state appropriated funding.

- **Hospitality Fund**

The Hospitality Fee is a 2% fee charged on prepared food and beverages sold in the City for immediate consumption or take out. Hospitality Fee revenue is legally restricted to fund park facilities and capital expenditures to promote quality of life, tourism, recreation, cultural, and historic structures.

- **Capacity Fee Fund**

Capacity fees are collected during the permitting phase for new homes or housing developments. These fees are assessed to new builders or developers as a way to contribute payment back to the water and sewer system that is being connected to. This removes the burden that new developments especially place on older infrastructure that other long-term residents have been paying into historically.

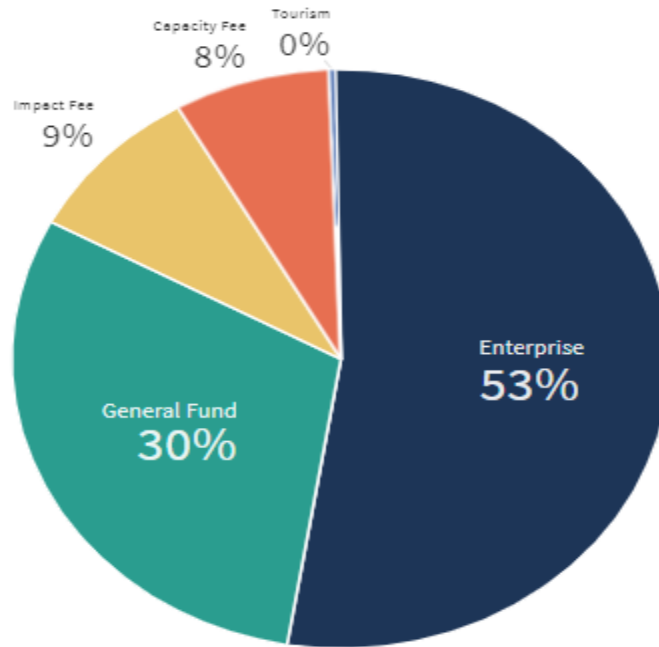
- **Impact Fee Fund**

Impact fees are collected during the permitting phase for new homes or housing developments. These fees are assessed to new builders or developers as a way to contribute payment back to the demand placed on administrative, public safety and recreation infrastructure that is being utilized by new residents. This removes the burden those new developments especially place on depreciating capital related to above mentioned areas, that other long-term residents have been paying into historically.



CAPITAL NEEDS BY FUND

Capital Needs by Fund



CAPITAL NEEDS BY FISCAL YEAR

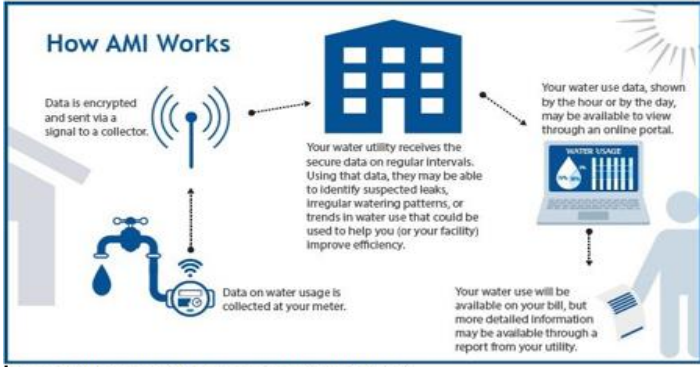
	FY-24 Capital Projects	FY-25 Capital Projects	FY-26 Capital Projects*	FY-27 Capital Projects*	FY-28 Capital Projects*
General Fund	\$2,994,317	\$9,734,293	\$10,700,000	\$7,250,000	\$4,400,000
Enterprise Fund	\$19,425,898	\$17,033,820	\$15,169,000	\$13,735,000	\$9,350,000
Tourism Fund	\$754,768	\$100,000	\$125,000	\$150,000	\$150,000
Capacity Fee Fund	\$1,055,621	\$2,035,468	\$1,400,000	\$900,000	\$775,000
Impact Fee Fund	\$1,065,800	\$2,864,444	\$1,300,000	\$1,100,000	\$665,000
Total - All Funds	\$25,296,404	\$31,768,025	\$28,694,000	\$23,135,000	\$15,340,000


**Future capital projects can grow and are contingent upon continued residential growth, state appropriations, collection of fee revenue, and continuation of receiving grant awards. These projected numbers are conservative based on what has already been awarded and collected. It is the City's desire to continue to see capital projects grow to provide residents with the best quality of life.*




FY 2024-2025 CAPITAL PROJECTS

The City of York has 20 capital projects budgeted for the upcoming fiscal year. These range from infrastructure upgrades, land use renovations, building improvements, economic development, construction, utilization of outdoor recreation space, and signage. 16 of these projects are listed below with the other four being smaller capital projects. Each listing below provides a description of the project. Most of the projects are anticipated to cross multi budget cycles with some of them already being in final phases of the project. The majority of these projects have compounding financing mechanisms such as grants, state appropriation, interfund transfers, and fund balance appropriations to help finance them. The City is proud of all that it has set out to accomplish through these capital projects and how they will beneficially impact the lives of our residents.

	Project Name	Advanced Metering Infrastructure Upgrade
	Department	Utilities
	Project Manager	Utilities Director
	Project Location	City Wide
	Funding Sources	State Appropriations - \$1,550,000 Capacity Fees - \$300,000
	Service Type	Infrastructure Improvements
	Implementation Stage	In Progress
	Description (Justification and Explanation) This project will provide remote collection of water use data in real-time. It also allows the City to quickly identify excessive water use that could be the result of a leak or major issues impacting the utility system. It will also allow for the replacement and upgrade of all water meters in the water distribution system.	

	Project Name	N. Congress St. Waterline Upgrade
	Department	Utilities
	Project Manager	Utilities Director
	Project Location	N. Congress St.
	Funding Sources	State Appropriations - \$619,000 Capacity Fees - \$150,000
	Service Type	Infrastructure Improvements
	Implementation Stage	Awaiting Engineering Phase
	Description (Justification and Explanation) This project will replace and upgrade a fifty-year-old lead pipe waterline to increase water quality and water pressure through this area of the City, while also helping to achieve the Lead and Copper Compliance Rule handed down by the EPA.	

	Project Name	York Police Department Gun Range
	Department	Police Department
	Project Manager	Police Chief
	Project Location	Ecology Rd.
	Funding Sources	State Appropriations - \$300,000
	Service Type	Public Safety Improvements
	Implementation Stage	Construction Phase
	Description (Justification and Explanation) This project will help to construct a gun range with state-of-the-art technology to increase the training and quality of our law enforcement officers.	





Project Name	York Fire Department Interior & Exterior Upgrades
Department	Fire Department
Project Manager	Fire Chief
Project Location	N. Roosevelt St.
Funding Sources	State Appropriations - \$300,000
Service Type	Public Safety Improvements
Implementation Stage	Construction Phase

Description (Justification and Explanation)

This project will provide interior and exterior upgrades to the City's Fire Department, which is a facility that is 25 years old. This will allow for more functionality of day-to-day operations that will increase the City's level of service to the public.



Project Name	Downtown Hotel Project
Department	Administrative
Project Manager	City Manager
Project Location	S. Congress St.
Funding Sources	State Appropriations - \$2,000,000
Service Type	Economic Development
Implementation Stage	Engineering Phase

Description (Justification and Explanation)

This project will stimulate the local economy and economic development by providing accommodation to visitors to the City. This will in turn, encourage more tourism into our historic downtown area along with various parts of the community.



Project Name	Fishing Creek Waste Water Treatment Plant Upgrades
Department	Utilities
Project Manager	Utilities Director
Project Location	Ecology Dr.
Funding Sources	State Appropriations - \$1,500,000 Fund Balance Appropriation - \$1,886,000 SCIIP Grant - \$6,500,000 Capacity Fees - \$410,900
Service Type	Infrastructure Improvements
Implementation Stage	Construction Phase

Description (Justification and Explanation)

This project will provide renovations to the worn-out apparatuses and expand certain equipment to handle a greater flow capacity. The City is planning to replace two clarifiers, pumps, an influent mechanical bar screen and remove solids from the equalization basin. These upgrades will continue to help the City with its endeavors of future growth.

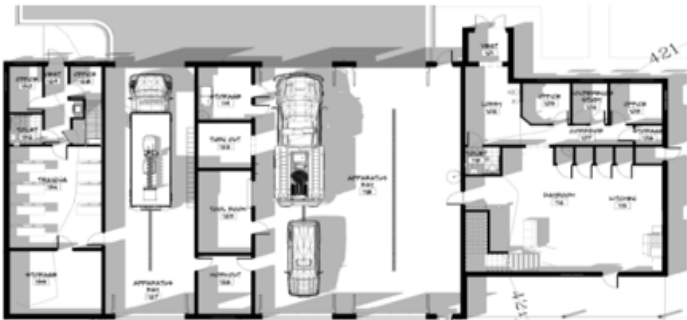




Project Name	Liberty St. Waterline Replacement
Department	Utilities
Project Manager	Utilities Director
Project Location	Liberty St.
Funding Sources	State Appropriations - \$1,500,000 Fund Balance Appropriation - \$888,860 SCIIP Grant - \$3,500,000 Capacity Fees - \$157,242
Service Type	Infrastructure Improvements
Implementation Stage	Engineering Phase

Description (Justification and Explanation)

This project is to replace water lines on Liberty Street, Jefferson Street and Georgia Avenue. The current lines are over 80 years old and are in constant repair. By replacing these lines it will stabilize our water system, decrease maintenance, and provide stronger water pressure.



Project Name	Fire House #2 & Police Substation
Department	Fire Department
Project Manager	Fire Chief
Project Location	Hunter St.
Funding Sources	State Appropriations - \$3,400,000 Impact Fees - \$1,100,000
Service Type	Public Safety
Implementation Stage	Preliminary Phase

Description (Justification and Explanation)

The City of York had a third-party consultant complete a fire services study that was presented to the City Council in June 2023 with the recommendation of an additional station at Arrow Rd. and Alexander Love Bypass. The City is incurring a substantial amount of growth and fire/EMT services to critical to the City, but also the 65+ square mile fire district the City serves. This funding request would allow the City to continue to move forward with the construction and completion of this project, which will serve a dual purpose with public safety.



Project Name	Fire Apparatus
Department	Fire Department
Project Manager	Fire Chief
Project Location	Manufacturer
Funding Sources	State Appropriations - \$1,200,000
Service Type	Infrastructure Improvements
Implementation Stage	Preliminary Phase

Description (Justification and Explanation)

The City of York had a third-party consultant complete a fire services study that was presented to the City Council in June 2023 with the recommendation of an additional station at Arrow Rd. and Alexander Love Bypass. The City is incurring a substantial amount of growth and fire/EMT services to critical to the City, but also the 65+ square mile fire district the City serves, which puts a great deal of wear and tear on our aged fire apparatus. This allows the City to move forward in purchasing a new apparatus to go with out Fire Station project.



Project Name	City Park Upgrades and Improvements
Department	Parks and Recreation
Project Manager	Recreation Director
Project Location	Fourth St.
Funding Sources	State Appropriations - \$2,000,000 Impact Fees - \$500,000
Service Type	Recreation Additions and Improvements
Implementation Stage	Preliminary Phase

Description (Justification and Explanation)

The continued growth over the last five years of our parks and recreation programs and participants has led to this capital need being identified for the City. This project will upgrade and renovate the existing Recreation Complex while also expanding the complex's parking lot and adding additional multi-purpose fields.



Project Name	Railroad Avenue Sidewalk Expansion
Department	Public Works
Project Manager	Utilities Director
Project Location	Railroad Avenue
Funding Sources	CDBG Grant - \$452,701 General Fund - \$50,680
Service Type	Sidewalk Addition
Implementation Stage	Engineering Phase

Description (Justification and Explanation)

This project will provide walkability and streetscape down Railroad Avenue with the goal to connect residential neighborhoods with the downtown district and City amenities.



Project Name	Lincoln Rd. Sidewalk Addition
Department	Public Works
Project Manager	Utilities Director
Project Location	Lincoln Rd.
Funding Sources	State Appropriations - \$725,000 Transfer from Tourism Fund - \$185,000 Impact Fees - \$399,178
Service Type	Sidewalk Addition
Implementation Stage	Engineering Phase

Description (Justification and Explanation)

This project will provide connectivity for residential neighborhoods and the local high school to the downtown district and City amenities. This will also protect residents from the danger of walking in the road and the possibility of an injury or fatality.



Project Name	Lincoln Rd. Park Upgrades
Department	Parks and Recreation
Project Manager	Recreation Director
Project Location	Lincoln Rd.
Funding Sources	CDBG Grant - \$300,000 Impact Fees - \$682,789
Service Type	Park Upgrades
Implementation Stage	Preliminary Phase

Description (Justification and Explanation)

The project concerns improvements to the existing Lincoln Park. The project will consist of upgrades to include stormwater and drainage improvements, renovated parking, playground expansion with new playground surface, basketball court renovation, new gravel trail, new sidewalks, new picnic shelter and picnic tables, new single-family bathroom, lighting, landscaping, improved fencing, benches, signage and trashcans.



Project Name	Liberty St. Waterline Replacement
Department	Utilities
Project Manager	Utilities Director
Project Location	Lake Caldwell
Funding Sources	State Appropriations - \$750,000 Capacity Fees - \$350,000
Service Type	Infrastructure Improvements
Implementation Stage	Engineering Phase

Description (Justification and Explanation)

This project is to rebuild the emergency spillway that was severely damaged through flooding and reconstructing the primary spillway while also refortifying the dam. This is a SCDHEC requirement.



Project Name	Green St. Park Improvements
Department	Parks and Recreation
Project Manager	Recreation Director
Project Location	Lincoln Rd.
Funding Sources	Impact Fees - \$445,000
Service Type	Park Upgrades
Implementation Stage	Preliminary Phase

Description (Justification and Explanation)

This project is to renovate the dilapidated Green St. Park by providing the park with a complete overhaul including an updated basketball courts, playground equipment, fencing, lighting, and landscaping.



Project Name	Gateway Signs
Department	Administration
Project Manager	City Manager
Project Location	City Wide
Funding Sources	Tourism Fund - \$70,000
Service Type	Economic Engagement
Implementation Stage	Construction

Description (Justification and Explanation)

The City is entering its third phase of gateway signage that will help residents and visitors alike to navigate the City's primary attractions while also provide quality signage that provides where the City limits begin and engage drivers in navigating the City while also welcoming all people into our beautiful city.

20

PROJECTS



\$32.3M

PROJECT COSTS



DEBT SERVICE



DEBT SERVICE

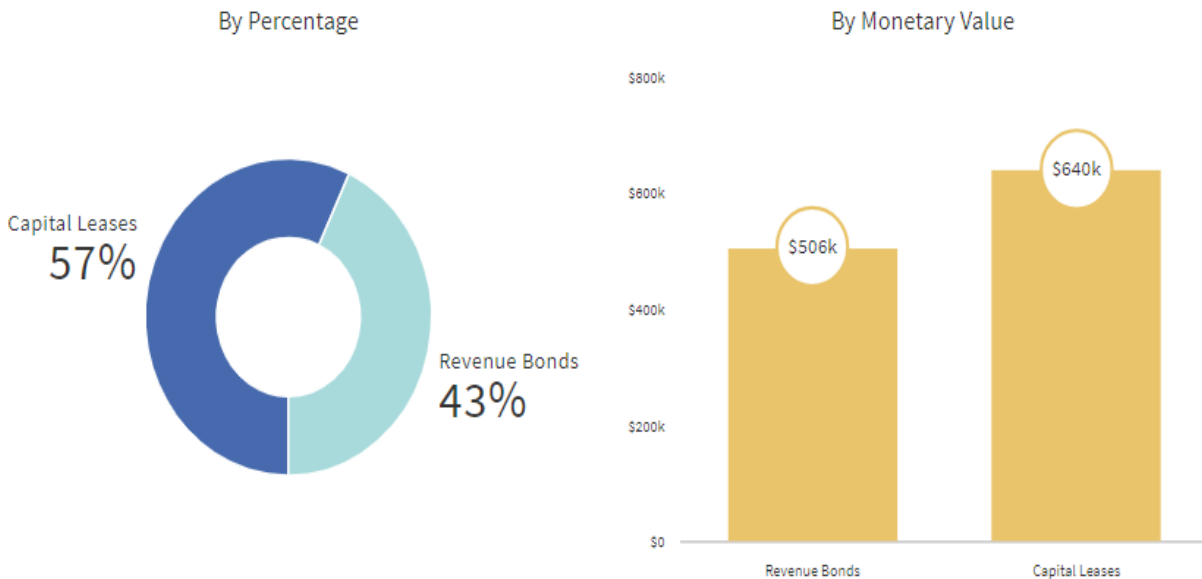
Debt Service Debt Service is established to account for the accumulation of resources for and the payment of general long-term debt: general obligation, tax increment financing, state revolving loans, or revenue bonds as well as major capital lease purchases. The City has decided to account for all debt in their respective funds and not in a debt service fund. Where feasible, the City develops and utilizes revenues, special fees, or other revenue in lieu of debt.

Total general obligation bonded debt will not exceed 8% of the assessed value of taxable property in the City without referendum, as prescribed by Title 5, Chapter 21, Article 1 of the Code of Laws of the State of South Carolina. The City finances major capital equipment and facilities based on the asset life of the capital equipment. It is not prudent to spend operating cash on assets that have lives greater than 5 years because long lived capital items are paid for gradually over their useful lives by an annual depreciation charge to the current accounting period. This is a requirement for the governmental funds under GASB 34 rules, but depreciation has always been charged to the proprietary funds. Any projects financed through the issuance of debt are financed for a period not to exceed the useful life of the facility or equipment.

Long-term financing are not used to support current operating expenditures and the City does not issue notes or debt to finance operating deficiencies.

The graph below provides details of each debt obligation the City has for fiscal year 2024-2025.

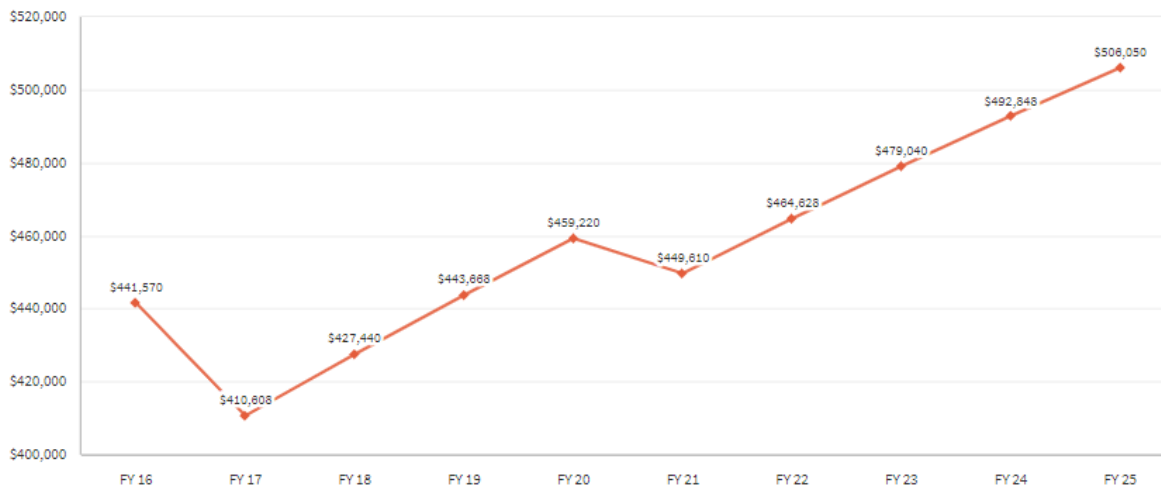
DEBT BY TYPE



GENERAL OBLIGATION BONDS, REVENUE BONDS AND CAPITAL LEASES

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. The bonds are direct obligations and pledged by the full faith, credit and taxing power of the City. The City currently holds no general obligation bonds. The City issues revenue bonds to provide financing for enterprise related long-term capital assets with the revenue produced by the enterprise. The City will pay off a revenue bond for its wastewater treatment plant in FY 2024-2025. The bond was a refinancing of an earlier bond from 2009. The refinancing of the bond took place in 2014 on a 10-year amortization schedule in the amount of \$4 million. The impact of this payoff will have great implications for budget cycles to come as it will allow the City to focus on building the enterprise fund balance along with going to help fund enterprise projects.

REVENUE BOND 10 YEAR DEBT SERVICE



The City also has a policy of acquiring certain fixed assets using lease purchase agreements. For lease purchases to be paid through annual appropriations, the debt service is accounted for in the respective governmental fund, and the related liabilities are recorded as long-term debt.

THE FUTURE OF DEBT SERVICE

Due to the incurred growth of the City and increase in revenues during FY 2023-2024 the City has taken an aggressive approach at paying a significant portion of its capital leases by paying off number of loans which will impact the FY 2024-2025 budget year in a positive way. It will allow the City to reallocate these resources to outright purchase capital assets and to help with capital projects. The City hopes to maintain this aggressive approach of reducing capital leases, by compounding financing efforts through state aid appropriations, impact fees, capacity fees, and federal/state grants. The City will make every effort to find additional financial resources to provide a steady stream of revenues to help fund future capital assets and projects. This will also help save the City money paid out in capital lease interest, especially given the high interest rates that are currently impacting the market.



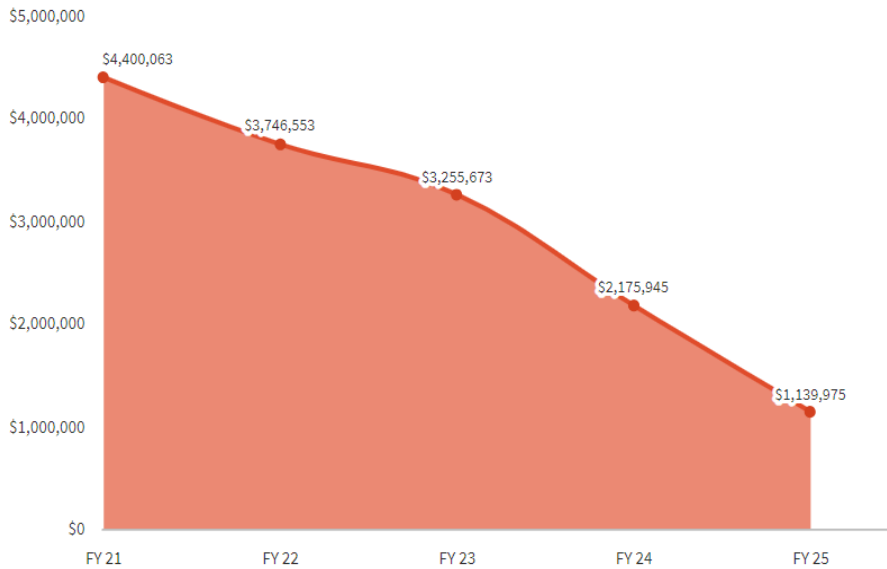
GOVERNMENT TYPE DEBT

	Balance September 30, 2023	Balance September 30, 2024	Balance September 30, 2025
Revenue Bonds:			
\$4,000,000 Water and Sewer System Revenue Bond; Due in annual installments of \$441,570 - \$506,050 through 2024; Interest semi-annually at 2.42%. Refinanced bond for 2009 Waste Water Treatment Plant Expansion.	\$ 975,000	\$ 500,000	\$ -
Total Revenue Bonds	<u>\$ 975,000</u>	<u>\$ 500,000</u>	<u>\$ -</u>
Capital Leases:			
Capital Equipment Lease \$714,917 due in annual payments of \$64,000 to \$79,300 through 2027; Interest payable annually at 2.37% - Fire Apparatus.	\$ 378,367	\$ 306,196	\$ 232,316
Capital Equipment Lease \$62,000 due in annual payments of \$12,000 to \$13,000 through 2026; Interest payable annually at 1.67% - 2 Police Department DEU Vehicles.	\$ 50,007	\$ 37,814	\$ 25,418
Capital Equipment Lease \$145,000 due in annual payments of \$28,000 to \$30,100 through 2026; Interest payable annually at 1.77% - Four Utilities vehicles.	\$ 117,009	\$ 88,522	\$ 59,531
Capital Equipment Lease \$235,000 due in annual payments of \$27,500 to \$33,500 through 2030. Interest payable annually at 4.19% - Public Works Leaf Truck.	\$ 235,000	\$ 207,443	\$ 181,330
Additional Capital Leases that were paid off early in FY 2023-2024*	\$ 420,562	\$ -	\$ -
Total Capital Leases	<u>\$1,200,945</u>	<u>\$ 639,975</u>	<u>\$498,595</u>
Grand Total for Revenue Bonds and Capital Leases	<u>\$2,175,945</u>	<u>\$1,139,975</u>	<u>\$498,595</u>

* The early payoff of capital leases consisted of 9 different loans through Truist. The loans consisted of a variety of capital equipment such as a wheel loader, IT Upgrades, 2 Solid Waste Trucks, Fire Department Radios and Hose, Recycling Truck, 2 Fire Vehicles, 2 Planning Vehicles, 9 Police Vehicles and a Tinks Bucket.



TOTAL DEBT BY YEAR



TAKEAWAY:

74%

decrease in debt service
over the last 5 fiscal years.

CITY OF YORK - LEGAL DEBT MARGIN COMPUTATION

Based on June 30, 2024 Data*

Total Assessed Value	\$42,933,556
Debt Limit - (8% of total assed value)	\$3,434,684
Current General Bonded Debt	\$0
Legal Debt Margin	\$3,434,684

*Data provided by the York County Auditor.



RATES AND FEES



STATE OF SOUTH CAROLINA)

COUNTY OF YORK)

CITY OF YORK

ORDINANCE 24-729

**AN ORDINANCE TO AMEND THE CITY OF YORK CODE OF ORDINANCES BY
IMPLEMENTING A REVISED FEE SCHEDULE AS PERTAINS TO THE RATES AND FEES
OF VARIOUS DEPARTMENTS**

Commercial Solid Waste

Commercial Solid Waste Current Rate Schedule						Proposed FY23-25 Fee Schedule					
Commercial Pickup Frequency	2 Cu Yd Dumpster	4 Cu Yd Dumpster	6 Cu Yd Dumpster	8 Cu Yd Dumpster	10 Cu Yd Dumpster	Commercial Pickup Frequency	2 Cu Yd Dumpster	4 Cu Yd Dumpster	6 Cu Yd Dumpster	8 Cu Yd Dumpster	10 Cu Yd Dumpster
1 per week	\$32.11	\$54.21	\$96.31	\$128.42	\$160.52	1 per week	\$34.03	\$66.06	\$102.09	\$136.13	\$170.15
2 per week	\$54.22	\$128.41	\$192.63	\$256.85	\$321.04	2 per week	\$68.07	\$136.12	\$204.19	\$272.26	\$340.30
3 per week	\$96.31	\$192.62	\$288.94	\$385.27	\$481.56	3 per week	\$102.09	\$204.18	\$306.28	\$408.38	\$510.45
4 per week	\$128.43	\$256.82	\$385.26	\$513.69	\$642.08	4 per week	\$136.14	\$272.23	\$408.37	\$544.51	\$680.61
5 per week	\$160.54	\$321.03	\$481.57	\$642.11	\$802.60	5 per week	\$170.17	\$340.29	\$510.47	\$680.64	\$850.76
Unscheduled	\$14.81/ea	\$29.63/ea	\$44.45/ea	\$59.27/ea	\$74.08/ea	Unscheduled	\$15.70/ea	\$31.41/ea	\$47.12/ea	\$62.83/ea	\$78.53/ea

Streets**Proposed Fee Schedule FY24-25**

Description	Fee
Application for Street Acceptance	\$2.00 per Linear foot
1 Application for Street Acceptance: Applications for street acceptance shall be subject to the City's Street Acceptance Policy. The application fee shall not apply to any street which was recorded on or before September 30, 2024.	

Tourism**Proposed Fee Schedule FY24-25**

Description	Fee
Special Event Application	\$25

Planning & Zoning

Current Fee Schedule	FY24-25 Proposed Fee Schedule
19. Special Exception: \$300.00	19. Special Exception: \$350.00
20. Variance: \$300.00	20. Variance: \$350.00
21. Administrative Appeal: \$300.00	21. Administrative Appeal: \$350.00
23. Amendment: \$200.00	23. Amendment: \$350.00

Parks & Recreation


City Park's Amphitheater	750.00 for 5 hours. Must reserve for a minimum of 5 hour 150.00 for each additional hour 375.00 security deposit (proposed)
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Utilities

Current Rate Schedule						Proposed FY24-25 Rate Schedule					
Inside City Limits			Outside City Limits			Inside City Limits			Outside City Limits		
Gallons per Month	Water	Sewer	Gallons per Month	Water	Sewer	Gallons per Month	Water	Sewer	Gallons per Month	Water	Sewer
0 - 500,000	\$5.30 per Thousand	\$5.50 per Thousand	0 - 500,000	\$11.00 per Thousand	\$11.00 per Thousand	0 - 500,000	\$5.72 per Thousand	\$5.72 per Thousand	0 - 500,000	\$11.44 per Thousand	\$11.44 per Thousand
500,001 - 1,000,000	\$4.85 per Thousand	\$4.85 per Thousand	500,001 - 1,000,000	\$7.65 per Thousand	\$7.65 per Thousand	500,001 - 1,000,000	\$5.34 per Thousand	\$5.04 per Thousand	500,001 - 1,000,000	\$7.95 per Thousand	\$7.95 per Thousand
1,000,001 - 2,000,000	\$4.64 per Thousand	\$4.64 per Thousand	1,000,001 - 2,000,000	\$7.35 per Thousand	\$7.35 per Thousand	1,000,001 - 2,000,000	\$4.83 per Thousand	\$4.63 per Thousand	1,000,001 - 2,000,000	\$7.65 per Thousand	\$7.65 per Thousand
2,000,001 & Up	\$4.45 per Thousand	\$4.45 per Thousand	2,000,001 & Up	\$7.11 per Thousand	\$7.11 per Thousand	2,000,001 & Up	\$4.53 per Thousand	\$4.53 per Thousand	2,000,001 & Up	\$7.30 per Thousand	\$7.30 per Thousand

DONE IN COUNCIL ASSEMBLED on the dates hereafter set forth.


Michael D. Fuesser, Mayor

ATTEST:


Municipal Clerk

First Reading:

Sept. 3, 2024

Public Hearing:

Sept. 16, 2024

Second Reading:

Sept. 16, 2024



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GLOSSARY

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on the application of the person seeking the abatement and only by the committing governmental unit.

Accommodations Tax: A mandatory 2 percent charge applies to all accommodations statewide. Accommodations are defined as the rental or charges for any rooms, campground spaces, lodgings, or sleeping accommodations furnished to transients by any hotel, inn, tourist court, tourist camp, motel, campground, residence, or any place in which rooms, lodgings, or sleeping accommodations are furnished to transients for consideration.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrual Accounting: A basis of accounting in which revenues are recognized when earned, and expenses when incurred.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ADA: The Americans with Disabilities Act. The Act became law in 1990 and prohibits discrimination against individuals with disabilities in all areas of public life, including jobs, transportation and all public and private places that are open to the public.

Aid-to-Subdivisions: Historically, a collection of local taxes collected by the State and reallocated to counties and municipalities. The mechanics have been replaced by the Local Government Fund (LGF) appropriation, but the revenue is still recognized under the same name.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Annual Report: Comprehensive Annual Financial Report. A set of financial statements comprising the financial report of a state, municipal or other government entity that complies with the accounting requirements promulgated by the Government Accounting Standards Board (GASB).

Appropriation: A legal authorization made by City Council to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher-yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by the County Assessor as the basis for levying taxes.

Assessment Ratio: A percentage multiplied by the appraised market value of a property to determine its assessed value.

Assets: Resources with present service capacity that the government presently controls.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes (a) a statement of the scope of the audit, (b) explanatory comments as to the application of auditing procedures, (c) findings and opinions. It is almost always accompanied by a management letter, which contains supplementary comments and recommendations.



Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, capital expenditures, or other one-time costs.

Balanced Budget: Current revenues plus fund balance appropriated equals or exceeds approved expenditures.

Balance Sheet: A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: The balance of a bond authorization has not yet been sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes but must be rescinded by the community's legislative body to be removed from the community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poor, use rating systems which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capacity Fees: these fees represent financial payments made from a developer to the local government to offset the costs of capital improvements needed to facilitate future growth regarding water and sewer infrastructure.

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Expenditure: Expense that acquires or maintains fixed assets, such as land, buildings, and equipment.

Capital Improvement Program (CIP): A schedule of capital expenditures to be incurred over a multi-year period of time and the proposed means of financing them.

Capital Improvement Project: An item whose construction or other acquisition presents a physical improvement to the community and adds to the total physical worth of the City. The improvement should have a useful life of not less than 10 years and normally will exceed \$100,000 in total cost.

Capital Outlay: In the operating budget, refers to any item with an expected useful life of greater than 3 years and an estimated unit cost of \$5,000 or more.



Cash: Currency, coin, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

CDBG: Community Development Block Grant. A program of the U.S. Department of Housing and Urban Development that provides annual grants to states and local governments for the purpose of promoting greater community development.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Comprehensive Annual Financial Report: A set of financial statements comprising the financial report of a state, municipal or other government entity that complies with the accounting requirements promulgated by the Government Accounting Standards Board (GASB).

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

CPI: Consumer Price Index. An average measure of change in price levels over time using a predetermined market basket of consumer goods and services as a basis. The index is widely used as a measure of inflation.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost of the principal and interest on any particular bond issue is usually stated in annual terms and based on an amortization schedule.

Depreciation: A non-cash expense, via an accounting entry, that reduces the value of an asset over time.

DHEC: The Department of Health and Environmental Control is a state agency in South Carolina responsible for the protection of the public's health and environment.

DOT: The Department of Transportation (also known as SCDOT) is a South Carolina government agency at state and federal levels responsible for promoting safe and efficient transportation by administering mass transit services and constructing and maintaining roads and bridges.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of the total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the



operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues, often based on the previous year's receipts, and represents funding sources necessary to support a community's annual budget.

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Facade Improvement Grant: is a storefront improvement grant initiative administered by the City of York. The purpose of the program is to encourage and assist property and business owners located in City of York Main Street Area to restore and improve the appearance of the facades of their buildings

Fiscal Year (FY): A designated 12-month period beginning October 1st and ending September 30th.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Franchise Fee: Municipalities may establish a franchise fee payable under the state franchise, but the fee may not exceed 5% of gross revenues. A franchise is a charge for the privilege of physically occupying the municipality's streets and rights of way.

Freedom of Information Act (FOIA): Since 1967, the Freedom of Information Act has provided the public the right to request access to records from any federal agency.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Full-Time Employee (FTE): A regular, full-time employee whose normal work schedule is 40 hours per week, or greater. Regular employees are eligible to participate in the benefits plan and leave programs offered by the City.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: The excess of an entity's assets over its liabilities, which may include reserves and designations.



GAAP: Generally Accepted Accounting Practices. A set of accounting guidelines that establish a standardized procedure for recording accounting information and preparing financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another major pronouncement of the Governmental Accounting Standards Board that each public entity accounts for and reports other post-employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

GASB 87: This is another major pronouncement of the Governmental Accounting Standards Board requiring that each public entity account for and report leases. A lease is a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Geographic Information Systems (GIS): A software system that analyzes and interprets geographically oriented data in a manner in which relationships and patterns are easily identified.

GO Bond: A General Obligation Bond is a municipal bond issued by a state or local government that is secured by the full faith and credit of the issuer.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Government Finance Officers Association (GFOA): A non-profit organization that is comprised of government finance officers dedicated to helping governments maintain high financial standards.

Governmental Fund: Funds generally used to account for tax-supported activities, including the General Fund, special revenue fund, and the Capital Projects fund.

Human Resources (HR): Human Resources Department.

Hospitality Tax: is a uniform tax of 2% on the gross proceeds derived from the sales of prepared meals, food, and beverages sold in or by establishments or those licensed for on-premises consumption of alcoholic beverages, beer, or wine.

Impact Fees: this fee represents financial payments made from a developer to the local government to offset the costs of specific off-site capital improvements needed to facilitate future growth. Fees are to be collected for public facilities and services, including but not limited to public safety, parks and recreation, and municipal facilities.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.



Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

ISO: Insurance Services Office. The ISO provides information including premiums, claims and loss data used in calculating insurance policy prices.

Liability: A financial obligation that results in the sacrifice of monetary resources for which the government has little or no discretion to avoid.

Line-Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Local Government Fund: A State appropriation statutorily based on 4.5% of the State's General Fund revenue from the previous year. County governments receive 8.278% of the LGF and municipal governments receive 16.722%, which represents the percentage of Aid-to-Subdivisions distributed between county and municipal governments in 1990.

Local Government Investment Pool (LGIP): is an investment mechanism authorized by the Legislature and signed into law on May 13, 1983, to allow local governments to acquire maximum returns on investments by pooling available funds with funds from other political subdivisions. Section 6-6-10, Section 12-45-220, and Section 11-1-60 of the 1976 Code of Laws of South Carolina authorize the State Treasurer to sell to all political subdivisions of the State participation units in the Pool, which shall be legal investments for the subdivisions.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Mill: A unit of value calculated at one dollar per one through dollars of assessed value.

Millage: A term used to describe the rate of taxes levied.

Modified Accrual Accounting: A basis of account in which revenues are recognized when they become measurable and available as net assets, and expenditures are recognized when the related fund liability is incurred. Modified accrual accounting is recommended as the standard for most governmental funds.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Municipal Association of South Carolina (MASC): A membership association of municipal governments that offers the services, programs and tools to provide municipal officials the knowledge and experience for enabling the most efficient and effective operation of their municipalities in the complex world of municipal government.

Net Assets: Assets less liabilities equals net assets.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Operating Expense: General category of expense that includes fixed costs (e.g., insurance and utilities) and non-fixed costs (e.g., materials and contractual services) of a recurring nature.

PEBA: South Carolina Public Employee Benefit Authority manages retirement plans for the S.C. public workforce by serving as the fiduciary stewards of the contributions and disbursements of the pension trust funds.



Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Permanent Part-Time Position (PT): A permanent part-time employee is one who regularly and consistently works less than a full-time schedule (40 hours per week). Permanent part-time employees who annually work an average of 1040 hours, or more, per year are eligible to participate in the medical and dental benefits plan and leave programs offered by the City.

Personnel Service: This category of expense includes full-time and part-time salaries, overtime, supplemental pay, and fringe pay.

PORS: Police Officers Retirement System. A defined retirement plan administered by South Carolina Public Employee Benefit Authority (PEBA) Retirement Benefits.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Fund: A fund used to account for activities that involve business-like transactions either within the government or outside of it.

Purchased Services: The cost of services that are provided by a vendor.

Reserve Fund: An amount set aside annually within the budget of a City to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Rural Infrastructure Authority (RIA): The SC Rural Infrastructure Authority was established in 2012 to assist communities with financing qualified infrastructure projects for water and wastewater systems as well as stormwater drainage facilities. Although RIA initially offered grants for projects in rural and distressed counties, the programs were expanded to make grant and loan assistance available statewide.

South Carolina Retirement System (SCRS): A defined retirement plan administered by South Carolina Public Employee Benefit Authority (PEBA) Retirement Benefits.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for a specific purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Uncollected Funds: Recently deposited checks are included in an account's balance but drawn on other banks and have not yet been credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves, and they are not available for disbursement.)



Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved and are, therefore, available for expenditure once certified as part of free cash.

User Fee: An assessed fee for direct receipt of a public service by the party benefiting from the service.

Valuation (100 Percent): The legal requirement that a community's assessed value on the property must reflect its market or full and fair cash value.

Variance: The difference between a budgeted or planned revenue/expenditure and the actual amount realized/incurred.

