

**MAYOR**  
Michael D. Fuesser

**MAYOR PRO TEM**  
Edward Brown

**CITY MANAGER**  
Dalton Pierce, MPA



**CITY COUNCIL**  
Matt Hickey  
Marion Ramsey  
Stephanie Jarrett  
Charles Brewer  
Kellie Harrold

**CITY CLERK**  
Amy Craig

**York City Council**  
**Work Session Agenda**  
**Monday, September 18, 2023**  
**Meeting at 5:00 PM**

**1. WELCOME AND CALL TO ORDER**

**MAYOR MIKE FUESSER**

**2. PRAYER**

**MAYOR PRO TEM ED BROWN**

**3. PLEDGE OF ALLEGIANCE**

**MAYOR MIKE FUESSER**

**4. DISCUSSIONS:**

- 4.1 Rezoning Lee Street
- 4.2 Roosevelt Street – Complete Street and Parking Lot
- 4.3 FY2025 State Budget Earmark Appropriation Request
- 4.4 Proposed Organizational Changes
  - A. Handbook
  - B. Accrual Rates
  - C. Holidays

**5. ADJOURN**

**MAYOR**  
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Amy Craig

**York City Council**  
**Special Called Agenda**  
**Monday, September 18, 2023**  
**Immediately following the 5:00 PM Work Session**

1. **WELCOME AND CALL TO ORDER** **MAYOR MIKE FUESSER**
2. **PUBLIC HEARING:**
  - 2.1 Second Reading Ordinance 23-701 FY23-24 Budget
  - 2.2 Second Reading Ordinance 23-702 FY 23-24 Rates & Fees
3. **OLD BUSINESS**
  - 3.1 Second Reading Ordinance 23-701 FY23-24 Budget\*
  - 3.2 Second Reading Ordinance 23-702 FY23-24 Rates & Fees\*
4. **EXECUTIVE SESSION**
  - 4.1 Discussion of Negotiations Incident to Proposed Contractual Arrangements
  - 4.2 Discussion of Personnel Matters Related to the City Manager
5. **UPON RETURNING TO OPEN SESSION, COUNCIL MAY TAKE ACTION ON MATTERS DISCUSSED IN EXECUTIVE SESSION.**
6. **ADJOURN**

*\* Denotes Vote Required*

# City of York



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## Memo

**TO:** Mayor & City Council

**FROM:** Dalton Pierce, MPA, City Manager

**MEETING DATE:** September 18, 2023

**SUBJECT:** Discussions

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### **GENERAL INFORMATION 4.1**

Rezoning Lee Street

Rezoning Lee Street will amend the zoning from General Industrial to R7. The Planning Commission felt that the rezoning request would be compatible with the surrounding community and be consistent with the Comprehensive Plan.

### **GENERAL INFORMATION 4.2**

Roosevelt Street – Complete Street and Parking Lot  
Proposed Complete Street and parking lot conceptual.

### **GENERAL INFORMATION 4.3**

FY2025 State Budget Earmark Appropriation Request

Each Department Head has provided a list of requests that would be beneficial to their department for the upcoming FY2025 State Appropriation Requests, and they are working to obtain cost estimates for their requests.

### **GENERAL INFORMATION 4.4**

Proposed Organizational Changes

Since the spring, Human Resource Director Sarah Ramirez has presented to Council proposed organizational changes specifically regarding recommended changes to the employee handbook, an increase in accrual rates, and additional holidays. On August 21, 2023, at Council's Special Called Meeting, the Motion was Tabled for further Discussion.

# City of York

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## Memo

**TO:** Mayor & Council

**FROM:** Dalton Pierce, MPA, City Manager

**MEETING DATE:** September 18, 2023

**SUBJECT:** Public Hearing

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**Before enacting or amending certain ordinances, City Council shall hold a Public Hearing at which parties in interest and citizens shall have an opportunity to be heard. Speakers will be recognized for up to five (5) minutes. City of York residents may be recognized first by the Mayor.**

### **GENERAL INFORMATION 2.1**

#### **Second Reading Ordinance 23-701 FY23-24 Budget**

Since June, Budget Workshops have been held to discuss the City Manager's recommendations for the upcoming FY2023-2024 Budget. Council was given time to review the Budget recommendations and provide feedback. On September 5, 2023, at Council's regular meeting, First Reading Ordinance 23-701 FY23-24 Budget was adopted.

### **GENERAL INFORMATION 2.2**

#### **Second Reading Ordinance 23-702 FY23-24 Rates & Fees**

Since June, Staff and Administration have been discussing the current rates and fees charged for public services provided by the City of York. Ordinance 23-702 Rates & Fees provides a finalization of those identified recommended changes through budget workshop discussions. On September 5, 2023, at Council's regular meeting, First Reading Ordinance 23-702 Rates & Fees was adopted.

# City of York

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## Memo

**TO:** Mayor & City Council

**FROM:** Dalton Pierce, MPA, City Manager

**MEETING DATE:** September 18, 2023

**SUBJECT:** Second Reading 23-701 FY23-24 Budget

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### **GENERAL INFORMATION**

#### **Second Reading Ordinance 23-701 FY23-24 Budget**

Since June, Budget Workshops have been held to discuss the City Manager's recommendations for the upcoming FY2023-2024 Budget. Council was given time to review the Budget recommendations and provide feedback.

The overall goals of the FY2023-2024 Budget are to maintain the City's quality and level of service, provide amenities and opportunities for citizens of all ages, and continue to develop our strong financial position while minimizing the increased financial burden on our growing community. In addition, the recommendations support the Council's strategic goals of investing in initiatives to support employees, resilient infrastructure, economic development, efficient and effective government, dynamic community, and enhance current facilities while maintaining an affordable and charming City. Also, this budget represents the many hours of hard work by the City's Administration, Department Heads, Finance staff, and others.

It is my pleasure to respectfully present to you the balanced budget for FY 23-24.

### **STAFF RECOMMENDATIONS:**

Staff recommends that the Second Reading Ordinance 23-701 FY23-24 Budget is approved as it reflects the best interests of the community and City while maintaining the Council's objectives.

### **ATTACHMENT(S):**

- A. Ordinance 23-701 FY23-24 Budget

### **REQUESTED ACTION**

Council's Approval on 2<sup>nd</sup> Reading for Adoption





# City of York Budget

Fiscal Year 2023 – 2024



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# Introduction

Welcome to the City of York! This budget document and associated Strategic Goals and Objectives for FY2023-2024 represent the priorities and focus areas of the City Council and staff on fulfilling our mission and achieving our vision through accomplishing goals provided by City Council. We hope this document will prove to be a valuable tool for the City's Citizens, Businesses, Visitors, Council, and Staff.



The layout of the document is intended to take the reader from the broadest perspective (consolidated totals, etc.) to a more specific perspective (individual departments, divisions, etc.). Realizing that information needs differ for every reader, the document is divided into sections to make the information easy to locate.

**Transmittal Letter** – The Transmittal Letter provides the Budget Message; the City Manager discusses the proposed annual budget and any outside factors that were used in determining the budgeted expenditures and the revenues needed to cover these expenditures.



**A Year's Overview** - This section provides financial highlights, key performance indicators, and projects completed during the last twelve months.

**Budget Schedule and Timeline** - The budget schedule and timeline provide an overview of the FY 2023 -2024 budget process. It helps the reader understand what initiatives and other key elements are needed to produce a balanced budget through a collaborative effort for the annual budget.

**Organizational Chart** - This section provides an overview of the structure of the organization.

**Annual Budget Ordinance** - The Budget Ordinance is the legally binding ordinance that establishes the new annual budget.

**Individual Department Budget** - This section includes detailed information about the department's budget.

**Fiscal Year Strategic Goals and Objectives** - This budget integrates the City's strategic goals and objectives that are developed through the City's Strategic Plan Adopted in 2021.

**Link to the Adopted City of York Strategic Plan 2021:**

City of York Strategic Plan Adopted 2021







## 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 a pleasure to present to the citizens of York, members of City Council, and other interested readers the recommendation for adoption of the FY23-24 operating budget for the City of York, South Carolina. The FY22-23 budget was a milestone in terms of investment in improvements to the City's continued growth, new residential, commercial, and industrial developments in various phases of construction, and large investments in infrastructure. The FY23-24 budget builds off the growth and investment momentum by continued investment in personnel and resources to deliver on those historic infrastructure projects, which include the completion of the Ratchford Road Elevated Water Tank Remediation, audio and video upgrades in the Council Chambers, large investment in fleet upgrades and replacements, and security at our Public Operations facility, while continuing to deliver on City Council's priorities, continuing to tackle the short, mid, and long term objectives associated with the four focus areas of the Strategic Plan, and cultivating opportunities to complete objectives associated with the updated comprehensive plan, land use plan, and zoning ordinance. During FY22-23, the City received state appropriations through the FY2023-2024 SC State Budget, totaling \$4.77 million, which include an Automated Meter Intelligence Technology system upgrade, N. Congress St. Water Line Upgrade and Improvement, York Public Safety Facility Improvements, and the proposed S. Congress St. Hotel Project.

The budget for all funds is \$46,659,790, including a General Fund budget of \$12,248,268 and a Utility Fund Budget of \$6,693,200. This represents an overall total budgetary increase of 96.7% from the adopted FY22-23 operating budget. The General Fund millage rate for FY 2023-24 is set at 115.2 mills, representing no change from the prior year's millage. The FY23-24 budget includes a proposed 4% Cost of Living Increase, an 8% increase in solid waste fees, a 10% in the per thousand rate schedules for water and sewer, and increases in various planning and zoning, parks and recreation, Police, and the water and sewer utility fees. A summary of all funds is included at the end.

### **Roadmap to Building the FY 23-24 Budget**

Budget development for FY2023-2024 has been difficult based on the levels 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, 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 FY23-24 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. I am pleased that the proposed budget directs significant resources toward the Council's high-priority initiatives, while maintaining and developing a strong fund balance paired with investment into City Staff.

### **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 at 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. In 2021, the City contracted with the HR Bridging to complete a Total Compensation Study. While significant adjustments were made implementing recommendations from the study over multiple fiscal years, pandemic-induced disruptions in the labor market further exacerbated challenges in retaining and recruiting employees for many cities of all sizes. Compensation changes included in the 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 4% Cost of Living Raise 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 that funds ongoing investments aligned with Council Priorities that demonstrates a continued commitment to the 2021 City of York Strategic Plan.

### **Next Steps & Summary**

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 FY23-24 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. As our City continues to grow and flourish, our goal is to ensure we are correctly positioned and have the resources available to oversee the growth responsibly.

As your City Manager, 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 bright future.

Respectively Submitted,

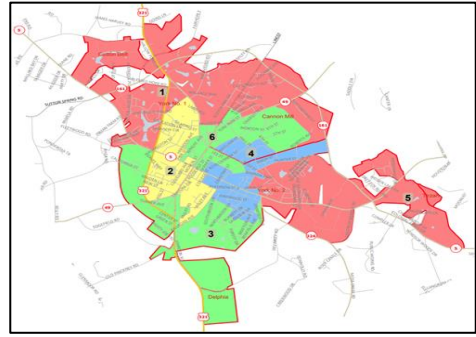


Dalton Pierce, MPA  
City Manager  
City of York, SC

# A Year's Overview

## Financial Highlights & More

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 but slightly slower compared to the last two years as the Federal Reserve continues interest rate increases to reduce inflation. In April, the Consumer Price Index for All Urban Consumers increased by 0.4 percent, seasonally adjusted, and rose 4.9 percent over the last 12 months, not seasonally adjusted. The index for all items less food and energy increased 0.4 percent in April (SA), up 5.5 percent over the year (NSA).



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 reopening of the economy have led to the fastest increase in prices. While inflation has moderated over the last two years, inflation has been high and compounded monthly, due to steady interest rate increases approved by the Federal Reserve, 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 FY22 Audit are Assets exceeded Liabilities by \$24,755,000, and the City's capital assets decreased by approximately 3% with the depreciation expense totaling \$1,631,000 for the year. The City's governmental funds combined had an ending fund balance of \$8,608,000, which is an increase of \$1,607,000 from the prior year. The unassigned fund balance for the General Fund increased from \$4,837,000, or 48% of the total general fund expenditures of FY22. The Water & Sewer Utility Fund's Total net position was \$19,878,367 compared to \$19,521,363 in FY21 (\$357,004+). 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 \$380,000+ in interest in FY22-23 in just ten 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.



### **Notable Projects and Policies Completed**

1. Redistricting Plan (2020 Census) Adopted
2. Moratorium Ordinance
  - a. Zoning Ordinance Updates
  - b. Comprehensive Plan Updates
3. Finance & Procurement Policy
4. Downtown Sidewalk & Paver Remediation
5. Ratchford Road Elevated Water Tank Remediation
6. Recreation Complex Bathroom Renovations
7. Black Highway Water Line Extension

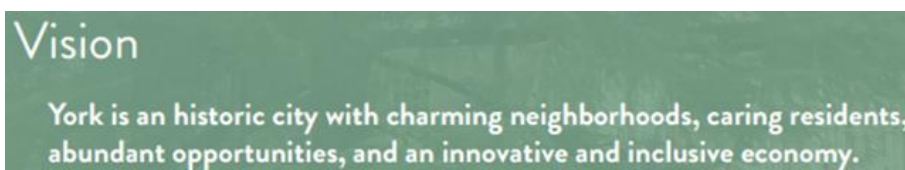
### **Current/Ongoing Projects**

1. Liberty Street Waterline
2. Fishing Creek WWTP Upgrade
3. U/L Water Dam Remediation
4. Water Filtration Plant Remediation
5. AMI Water Meter System Upgrade
6. N. Congress St. Water Line Upgrade
7. Lake Caldwell
8. City Park Phase II
9. Railroad Ave Sidewalk
10. Lincoln Road Sidewalk
11. Kings Mountain St. Sidewalk
12. Larson Road Industrial Park
13. South Congress St. Hotel
14. Gateway Signs



### **Performance Management**

A progressive organization needs to know how well it is doing towards achieving its vision and goals. The City is developing quantifiable measurements, Key Performance Indicators, to track how efficiently and effectively the organization is meeting its objectives and fulfilling strategic initiatives. Selective benchmarking is undertaken during the development of departmental budget requests. Performance measures are reviewed by the City's Administration on a quarterly basis to identify successful processes and structurally modify areas that need improvement. Measures are included throughout the budget structure and development to illustrate how the City is performing, but can improve performance and service output for fiscal years to come.





# FY23-24 Budget Schedule & Timeline



## FY 2023-2024 Budget Schedule

### Dates & Phases

March 22, 2023

April 1- 30, 2023

May 1, 2023

### Phase 1: Budget Planning

May 2 - 14, 2023

May 15 - 28, 2023

May 29 - June 18, 2023

### Phase 2: Budget Prioritization

June 19, 2023

June 13 - 18, 2023

June 19, 2023

June 20 - 30, 2023

### Phase 3: Budget Formulation & Adoption Process

July 5 - 12, 2023

July 12 - 14, 2023

July 17, 2023

July 18 - 28, 2023

July 29 - August 12, 2023

August 14 - 18, 2023

August 15, 2023

August 21, 2023

August 22 - September 2, 2023

September 5, 2023

September 18, 2023

September 19, 2023

### Phase 4: Budget Execution

October 1, 2023 - September 30, 2024

### Task

Department Head's notified by City Manager of the start of FY 2024 Budget Preparation and Budget Requests due 5/1/2023

City Administration Preliminary Budget Discussions and Preparation

Department Head Budget Requests due to City Manager & Finance Director

City Administration Review Department Head Budget Requests

1st Individual Department Budget Meetings: Administration, Police, Fire, Planning & Zoning, Parks & Rec., Public Works, & Public Utilities

Budget Expense Review, Preliminary Revenue Projection Analysis, Rate & Fee Schedule Review

2nd Individual Department Budget Meetings: Administration, Police, Fire, Planning & Zoning, Parks & Rec., Public Works, & Public Utilities

Budget Expense Draft Final & Revenue Projection Analysis

Presentation of the Overview for the Proposed Budget for FY2023 - 2024 at Work Shop #1 *(At a City Council Workshop)*

Review feedback from City Council from the proposed Budget for FY2023 - 2024 Workshop #1

Final Individual Department Budget Meetings: Administration, Police, Fire, Planning & Zoning, Parks & Rec., Public Works, & Public Utilities

City Administration Preliminary Final Review Budget Expense & Revenue Projection

Presentation of the Overview for the Proposed Budget for FY2023 - 2024 at Work Shop #2 *(At a City Council Workshop)*

Review feedback from City Council from the proposed Budget for FY2023 - 2024 Workshop #2

City Administration Budget Expense & Revenue Projection Final Recommendation

Final FY2023 - 2024 Budget prepared and sent to City Council & Department Heads for Final Review

Publication date of Public Notice of Public Hearing for FY2023 - 2024 Budget *(Requires 15 Day Notice; Publish in Herald )*

Publication date of Public Notice of Public Hearing for FY2023 - 2024 Rate & Fee Schedule *(Requires 15 Day Notice; Publish in Herald )*

Presentation of the Final Proposed Budget for FY2023 - 2024 at Work Shop #3 *(At a City Council Workshop)*

City Administration Final Review Department Head Budget Requests & Budget Expense Draft Final & Revenue Projection Analysis

First Reading of FY2023 - 2024 Budget Ordinance *(At a Regular Scheduled City Council Meeting)*

Public Hearing for FY2023 - 2024 Budget Ordinance *(At a Regular Scheduled City Council Meeting)*

Public Hearing for FY2023 - 2024 Rate & Fee Schedule *(At a Regular Scheduled City Council Meeting)*

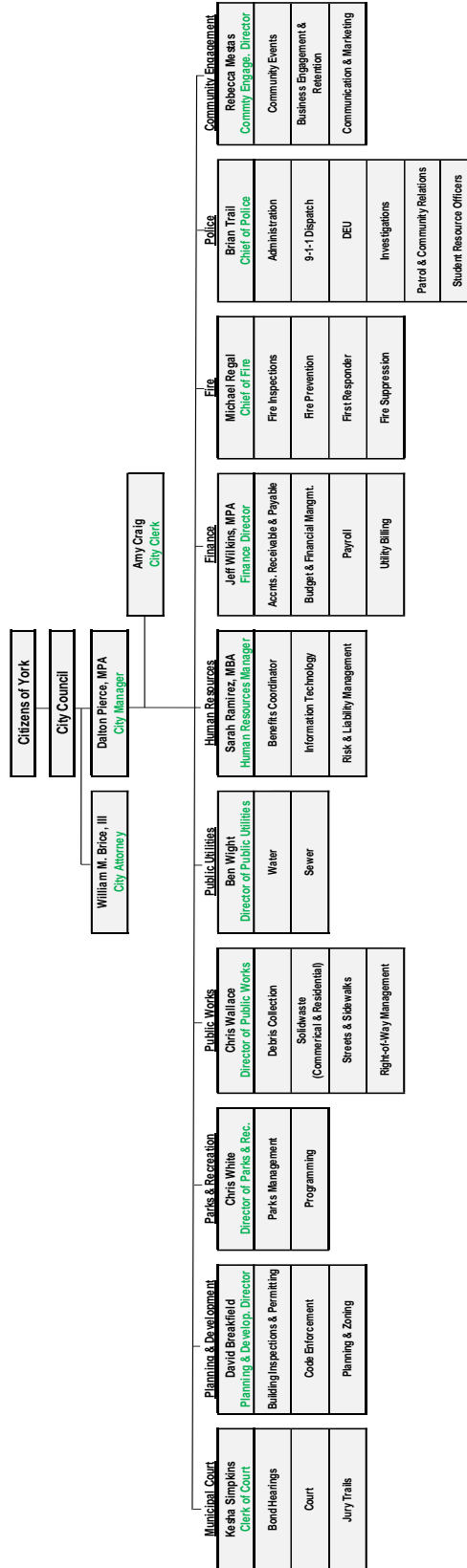
Second Reading and Adoption of FY2023 - 2024 Budget Ordinance *(At a Special City Council Meeting)*

Second Reading and Adoption of FY2023 - 2024 Rate & Fee Schedule *(At a Special City Council Meeting)*

Budget Sent to Printer & Uploaded into the Accounting System



# Organizational Chart



## FY23-24 Budget Ordinance

STATE OF SOUTH CAROLINA

CITY OF YORK

COUNTY OF YORK

**ORDINANCE 23-701**

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, 2023 AND ENDING SEPTEMBER 30, 2024 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, 2023, and ending September 30, 2024; 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 2023-2024 (beginning October 1, 2023, and ending September 30, 2024) 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, 2023, and ending September 30, 2024, 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, 2023. PASSED AND APPROVED by the City Council of the City of York on the 18<sup>th</sup> day of September, 2023.

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Michael D. Fuesser, Mayor

ATTEST:

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Municipal Clerk

First Reading:

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Public Hearing:

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Second Reading:

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# General Fund



## Departments:

1. Administration
2. City Council
3. Municipal Court
4. Police
5. Fire
6. Planning & Development
7. Parks & Recreation
8. Public Works
  - a. Commercial
  - b. Recycling
9. Non-Departmental

# General Fund Revenue



## GENERAL FUND

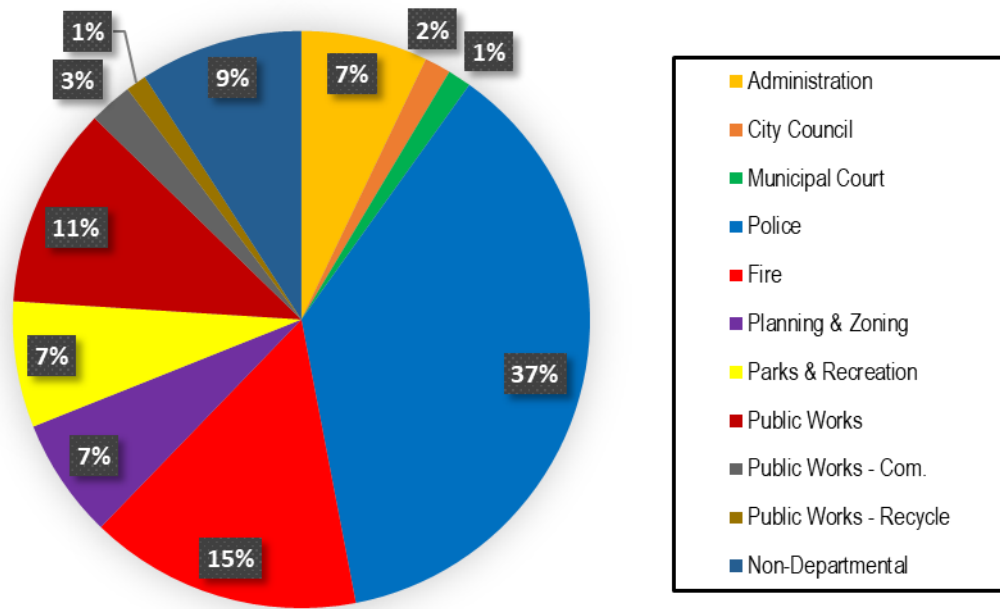
General Fund	Revenues	2022-2023	2023-2024
		Adopted Revenues	City Manager Recommendation
100-1000-7110	Property Tax	\$ 3,500,000	\$ 3,750,000
100-1000-7120	Vehicle Tax	\$ 325,000	\$ 345,000
100-1000-7130	Franchise Fees	\$ 630,000	\$ 670,000
100-1000-7140	Delinquent Tax	\$ 185,000	\$ 100,000
100-1000-7180	Fees in Lieu of Taxes	\$ 120,000	\$ 125,000
100-1000-7210	State Shared Revenue	\$ 375,000	\$ 425,000
100-1000-7310	Business License	\$ 685,000	\$ 875,000
100-1000-7320	Business License - Insurance	\$ 1,130,000	\$ 1,250,000
100-1000-7330	Building Permits & Development Fees	\$ 225,000	\$ 450,000
100-1000-7410	Court Fees/Fees Revenue	\$ 40,000	\$ 40,000
100-1000-7510	Interest	\$ 8,000	\$ 75,000
100-1000-7525	Rent -Recreation	\$ 1,000	\$ 1,000
100-1000-7610	Garbage Fees	\$ 1,210,000	\$ 1,475,000
100-1000-7640	Fire Protection	\$ 109,000	\$ 109,000
100-1000-7650	Recreation Fees	\$ 60,000	\$ 65,000
100-1000-7651	Recreation Supplement	\$ 100,000	\$ 126,000
100-1000-7652	Rec Concessions	\$ 4,000	\$ 3,000
100-1000-7660	Recycling Fees	\$ 62,000	\$ 65,000
100-1000-7720	Transfer from Utility Fund	\$ 230,000	\$ 245,000
100-1000-7730	Transfer from Hospitality Fund	\$ 115,000	\$ 212,000
100-1000-7740	PEBA Pension Allocation Credit	\$ 42,000	\$ 42,000
100-1000-7751	Sale of Fixed Assets	\$ 5,000	\$ 10,000
100-1000-7755	Capital Lease Proceeds	\$ -	\$ 235,000
100-1000-7760	Miscellaneous	\$ 65,000	\$ 75,000
100-1000-7772	Police - Special Duty Revenue	\$ 65,000	\$ 65,000
100-1000-7780	Recreation Grant	\$ 5,000	\$ 247,268
100-1000-7781	Fire Grants	\$ 2,000	\$ 2,000
100-1000-7782	Police Grants	\$ 31,000	\$ 45,000
100-1000-7783	Public Works Grants	\$ 2,000	\$ 3,000
100-1000-7910	SRO Reimbursement	\$ 185,000	\$ 190,000
100-1000-7911	State SRO Grant	\$ 195,000	\$ 300,000
100-1000-7930	Transfer from A-Tax	\$ 25,000	\$ 35,000
100-1000-7955	Developer Fee-in-Lieu	\$ -	\$ 100,000
100-1000-7960	Fund Balance Appropriation	\$ -	\$ 493,000
	<b>Total General Fund Revenues</b>	<b>\$ 9,736,000</b>	<b>\$ 12,248,268</b>



## General Fund Expenses

Fund Type	Department	FY22-23 Adopted Budget	City Manager Recommendation
<b>General Fund</b>	Administration	\$ 785,000	\$ 856,000
	City Council	\$ 142,000	\$ 179,750
	Municipal Court	\$ 164,500	\$ 161,150
	Police	\$ 3,769,000	\$ 4,542,250
	Fire	\$ 1,451,000	\$ 1,868,250
	Planning & Zoning	\$ 591,500	\$ 824,050
	Parks & Recreation	\$ 769,000	\$ 864,500
	Public Works	\$ 1,130,000	\$ 1,382,250
	Public Works - Com.	\$ 268,500	\$ 296,250
	Public Works - Recycle	\$ 128,500	\$ 142,250
	Non-Departmental	\$ 521,500	\$ 1,131,568
	<b>Total</b>	<b>\$ 9,736,000</b>	<b>\$ 12,248,268</b>

### FY23-24 General Fund Department Expenditure



# Administration



## FISCAL YEAR 2023-2024 BUDGET ADMINISTRATION

Account Number	Expenses	2022-2023	2023-2024
		Adopted Budget	City Manager Recommendation
100-4110-3001	Administration Salaries	\$ 491,000.00	\$ 471,500.00
100-4110-3002	Administration Overtime	\$ 1,000.00	\$ 1,000.00
100-4110-3563	Health Insurance	\$ 54,500.00	\$ 82,000.00
100-4110-3564	Workers Compensation	\$ 2,000.00	\$ 2,000.00
100-4110-3565	Dental Insurance	\$ 3,000.00	\$ 5,000.00
100-4110-3567	Retirement	\$ 75,000.00	\$ 87,000.00
100-4110-3568	Social Security	\$ 32,500.00	\$ 36,000.00
100-4110-4010	Office Supplies	\$ 8,000.00	\$ 8,500.00
100-4110-4011	Printing Expense	\$ 12,000.00	\$ 14,000.00
100-4110-4014	Membership & Dues	\$ 5,000.00	\$ 5,000.00
100-4110-4015	Travel & Training	\$ 7,000.00	\$ 14,000.00
100-4110-4016	Advertising	\$ 500.00	\$ 1,000.00
100-4110-4019	Bank Fees	\$ 5,000.00	\$ 5,500.00
100-4110-4020	Utilities	\$ 8,000.00	\$ 12,000.00
100-4110-4021	Telephone	\$ 8,000.00	\$ 6,000.00
100-4110-4026	Service Contracts	\$ 31,000.00	\$ 26,500.00
100-4110-4028	Building Maintenance	\$ 1,000.00	\$ 2,000.00
100-4110-4041	Uniforms	\$ 1,500.00	\$ 1,500.00
100-4110-4062	Insurance	\$ 8,000.00	\$ 12,000.00
100-4110-4073	Professional Services	\$ 30,000.00	\$ 26,500.00
100-4110-4075	Employee Appreciation Events	\$ -	\$ 5,000.00
100-4110-6000	Capital Outlay	\$ -	\$ 30,000.00
100-4110-6082	Furniture	\$ 1,000.00	\$ 2,000.00
Total		\$ 785,000.00	\$ 856,000.00

# City Council



## FISCAL YEAR 2023-2024 BUDGET City Council

Account Number	Expenses	2022-2023	2023-2024
		Adopted Budget	City Manager Recommendation
100-4130-3001	Salaries	\$ 52,000.00	\$ 52,000.00
100-4130-3563	Health Insurance	\$ 9,500.00	\$ 16,500.00
100-4130-3564	Workers Comp	\$ 500.00	\$ 500.00
100-4130-3565	Dental Insurance	\$ 1,000.00	\$ 500.00
100-4130-3567	Retirement Fund	\$ 7,000.00	\$ 10,000.00
100-4130-3568	Social Security Taxes	\$ 4,000.00	\$ 4,000.00
100-4130-4010	Printing/Office Supplies	\$ 2,000.00	\$ 3,500.00
100-4130-4014	Membership & Dues	\$ 3,500.00	\$ 5,500.00
100-4130-4015	Travel & Training	\$ 14,000.00	\$ 14,000.00
100-4130-4016	Advertising	\$ 500.00	\$ 500.00
100-4130-4021	Telephone	\$ 4,000.00	\$ 4,500.00
100-4130-4026	Service Contracts	\$ 2,000.00	\$ 5,000.00
100-4130-4041	Uniforms	\$ 1,500.00	\$ 1,500.00
100-4130-4062	Auto & Property Insurance	\$ 2,500.00	\$ 3,250.00
100-4130-4073	Professional Services	\$ 38,000.00	\$ 50,000.00
100-4130-4075	Election Expense	\$ -	\$ 8,500.00
<b>Total</b>		<b>\$ 142,000.00</b>	<b>\$ 179,750.00</b>

# Municipal Court



## FISCAL YEAR 2023-2024 BUDGET Municipal Court

Account Number	Expenses	2022-2023	2023-2024
		Adopted Budget	City Manager Recommendation
100-4150-3001	Salaries	\$ 90,500.00	\$ 57,000.00
100-4150-3564	Workers Compensation	\$ 500.00	\$ 500.00
100-4150-3567	Retirement	\$ 16,000.00	\$ 11,000.00
100-4150-3568	Social Security Taxes	\$ 7,000.00	\$ 4,500.00
100-4150-3565	Dental Insurance	\$ -	\$ 900.00
100-4150-4010	Printing and Supplies	\$ 1,000.00	\$ 2,500.00
100-4150-4014	Membership & Dues	\$ 500.00	\$ 500.00
100-4150-4015	Travel & Training	\$ 1,500.00	\$ 1,500.00
100-4150-4021	Telephone	\$ 1,000.00	\$ 1,000.00
100-4150-4026	Service Contracts	\$ 45,000.00	\$ 80,000.00
100-4150-4029	Jury Fees	\$ 500.00	\$ 500.00
100-4150-4062	Insurance	\$ 1,000.00	\$ 1,250.00
	<b>Total</b>	<b>\$ 164,500.00</b>	<b>\$ 161,150.00</b>

# Police



## FISCAL YEAR 2023/2024 BUDGET Police

Account Number	Expenses	2022-2023	2023-2024
		Adopted Budget	City Manager Recommendation
100-4210-3001	Salaries	\$ 2,062,000.00	\$ 2,457,000.00
100-4210-3002	Over Time	\$ 60,000.00	\$ 119,000.00
100-4210-3004	Special Duty Expense	\$ 60,000.00	\$ 65,000.00
100-4210-3563	Health Insurance	\$ 310,000.00	\$ 370,000.00
100-4210-3564	Workers Comp	\$ 74,000.00	\$ 84,500.00
100-4210-3565	Dental Insurance	\$ 20,000.00	\$ 24,000.00
100-4210-3567	Retirement	\$ 441,500.00	\$ 547,250.00
100-4210-3568	FICA	\$ 167,000.00	\$ 186,000.00
100-4210-4010	Printing & Supplies	\$ 44,000.00	\$ 32,000.00
100-4210-4014	Membership & Dues	\$ 3,000.00	\$ 3,000.00
100-4210-4015	Travel & Training	\$ 17,000.00	\$ 17,000.00
100-4210-4016	Advertising	\$ 500.00	\$ 500.00
100-4210-4017	Automotive Fuel	\$ 74,000.00	\$ 90,000.00
100-4210-4020	Utilities	\$ 11,000.00	\$ 11,000.00
100-4210-4021	Telephone	\$ 20,000.00	\$ 20,000.00
100-4210-4026	Service Contracts	\$ 146,000.00	\$ 157,000.00
100-4210-4027	Repairs	\$ 35,000.00	\$ 45,000.00
100-4210-4028	Building & Grounds	\$ 5,000.00	\$ 5,000.00
100-4210-4041	Uniforms	\$ 30,000.00	\$ 35,000.00
100-4210-4042	Boarding of Prisoners	\$ 30,000.00	\$ 35,000.00
100-4210-4043	K-9 Expense	\$ 1,500.00	\$ 3,000.00
100-4210-4062	Insurance	\$ 72,500.00	\$ 120,000.00
100-4210-4073	Professional Services	\$ 3,000.00	\$ 4,000.00
100-4210-6084	Other Outlay (Capital)	\$ -	\$ 30,000.00
100-4210-6503	Debt Service	\$ 75,500.00	\$ 77,000.00
100-4210-6505	Interest Expense	\$ 6,500.00	\$ 5,000.00
	<b>Total</b>	<b>\$ 3,769,000.00</b>	<b>\$ 4,542,250.00</b>



# Fire



## FISCAL YEAR 2023-2024 BUDGET

### Fire

Account Number	Expenses	2022-2023	2023-2024
		Adopted Budget	City Manager Recommendation
100-4220-3001	Salaries	\$ 700,000.00	\$ 817,000.00
100-4220-3002	Fire Overtime	\$ 50,000.00	\$ 75,000.00
100-4220-3004	Security/Events	\$ 2,000.00	\$ 2,000.00
100-4220-3563	Health Insurance	\$ 110,000.00	\$ 146,000.00
100-4220-3564	Workers Comp	\$ 20,000.00	\$ 25,000.00
100-4220-3565	Dental Insurance	\$ 6,000.00	\$ 9,500.00
100-4220-3567	Retirement	\$ 152,000.00	\$ 190,000.00
100-4220-3568	Social Security Taxes	\$ 57,500.00	\$ 68,000.00
100-4220-4010	Printing & Supplies	\$ 3,000.00	\$ 13,000.00
100-4220-4014	Membership and Dues	\$ 1,000.00	\$ 1,000.00
100-4220-4015	Travel & Training	\$ 6,000.00	\$ 6,000.00
100-4220-4017	Automotive Fuel	\$ 20,000.00	\$ 22,000.00
100-4220-4020	Utilities	\$ 18,000.00	\$ 21,500.00
100-4220-4021	Telephone	\$ 7,000.00	\$ 7,000.00
100-4220-4026	Service Contracts	\$ 24,000.00	\$ 20,000.00
100-4220-4027	Repairs	\$ 20,000.00	\$ 25,000.00
100-4220-4028	Building & Grounds	\$ 20,000.00	\$ 20,000.00
100-4220-4041	Uniforms	\$ 13,000.00	\$ 20,000.00
100-4220-4044	Specialized Supplies	\$ 25,000.00	\$ 16,000.00
100-4220-4045	Fire Supplies	\$ -	\$ 27,000.00
100-4220-4050	PPE	\$ -	\$ 14,000.00
100-4220-4062	Insurance	\$ 20,000.00	\$ 25,000.00
100-4220-4073	Professional Services	\$ 12,000.00	\$ 12,000.00
100-4220-6082	Furniture	\$ 2,000.00	\$ 3,000.00
100-4220-6083	Office Machines	\$ 3,000.00	\$ 3,500.00
100-4220-6084	Capital Outlay	\$ -	\$ 120,000.00
100-4220-6503	Debt Service	\$ 143,500.00	\$ 147,000.00
100-4220-6505	Interest Expense	\$ 16,000.00	\$ 12,750.00
<b>Total</b>		<b>\$ 1,451,000.00</b>	<b>\$ 1,868,250.00</b>

# Planning & Zoning



## FISCAL YEAR 2023-2024 BUDGET Planning & Zoning

Account Number	Expenses	2022-2023	2023-2024
		Adopted Budget	City Manager Recommendation
100-4230-3001	Salaries	\$ 312,500.00	\$ 380,000.00
100-4230-3002	Salaries - Overtime	\$ 500.00	\$ 1,000.00
100-4230-3563	Health Insurance	\$ 36,000.00	\$ 58,000.00
100-4230-3564	Workers Comp	\$ 1,500.00	\$ 1,500.00
100-4230-3565	Dental Insurance	\$ 2,000.00	\$ 4,800.00
100-4230-3567	Retirement	\$ 55,000.00	\$ 70,500.00
100-4230-3568	Social Security Taxes	\$ 24,000.00	\$ 29,000.00
100-4230-4010	Printing & Supplies	\$ 8,000.00	\$ 15,000.00
100-4230-4014	Membership and Dues	\$ 2,000.00	\$ 2,000.00
100-4230-4015	Travel & Training	\$ 5,000.00	\$ 8,000.00
100-4230-4016	Advertising	\$ 2,000.00	\$ 2,500.00
100-4230-4017	Automotive Fuel	\$ 2,000.00	\$ 3,000.00
100-4230-4020	Utilities	\$ 3,500.00	\$ 5,000.00
100-4230-4021	Telephone	\$ 4,500.00	\$ 6,000.00
100-4230-4026	Service Contracts	\$ 25,000.00	\$ 25,000.00
100-4230-4027	Repairs	\$ 2,000.00	\$ 3,000.00
100-4230-4041	Uniforms	\$ 1,000.00	\$ 2,000.00
100-4230-4044	Specialized Supplies	\$ 3,000.00	\$ 3,500.00
100-4230-4062	Insurance	\$ 3,500.00	\$ 6,000.00
100-4230-4073	Professional Services	\$ 54,000.00	\$ 50,000.00
100-4230-6081	Machinery & Equipment	\$ -	\$ 5,000.00
100-4230-6082	Furniture	\$ 1,000.00	\$ 5,000.00
100-4230-6083	Office Machines	\$ 7,000.00	\$ 15,000.00
100-4230-6083	Capital Outlay	\$ -	\$ 75,000.00
100-4230-6503	Debt Service	\$ 12,500.00	\$ 12,500.00
100-4230-6505	Interest Expense	\$ 1,000.00	\$ 750.00
100-4230-6510	Grants Expense	\$ 18,000.00	\$ 20,000.00
100-4230-6511	Derelict Structures	\$ 5,000.00	\$ 15,000.00
	<b>Total</b>	<b>\$ 591,500.00</b>	<b>\$ 824,050.00</b>

# Parks & Recreation



## FISCAL YEAR 2023-2024 BUDGET

### Parks & Recreation

Account Number	Expenses	2022-2023	2023-2024
		Adopted Budget	City Manager Recommendation
100-4240-3001	Salaries	\$ 339,000.00	\$ 355,000.00
100-4240-3002	Salaries - Overtime	\$ 3,500.00	\$ 4,000.00
100-4240-3563	Health Insurance	\$ 54,000.00	\$ 55,000.00
100-4240-3564	Workers Comp	\$ 7,000.00	\$ 8,000.00
100-4240-3565	Dental Insurance	\$ 3,000.00	\$ 3,250.00
100-4240-3567	Retirement	\$ 60,000.00	\$ 66,750.00
100-4240-3568	Social Security Taxes	\$ 26,500.00	\$ 27,250.00
100-4240-4010	Printing & Supplies	\$ 5,000.00	\$ 10,000.00
100-4240-4012	Refunds	\$ 500.00	\$ 1,000.00
100-4240-4014	Membership and Dues	\$ 500.00	\$ 2,000.00
100-4240-4015	Travel & Training	\$ 2,000.00	\$ 2,000.00
100-4240-4016	Advertising	\$ 500.00	\$ 1,000.00
100-4240-4017	Automotive Fuel	\$ 6,000.00	\$ 9,000.00
100-4240-4020	Utilities	\$ 55,000.00	\$ -
100-4240-4021	Telephone	\$ 6,000.00	\$ 10,000.00
100-4240-4026	Service Contracts	\$ 57,000.00	\$ 54,500.00
100-4240-4027	Property Repairs	\$ 15,000.00	\$ 15,000.00
100-4240-4028	Buildings & Grounds	\$ 30,000.00	\$ 30,000.00
100-4240-4030	Vehicles Repairs	\$ 2,500.00	\$ 6,000.00
100-4240-4041	Uniforms	\$ 2,500.00	\$ 3,000.00
100-4240-4044	Specialized Supplies	\$ 1,000.00	\$ 4,000.00
100-4240-4062	Insurance	\$ 12,000.00	\$ 17,750.00
100-4240-4073	Professional Services	\$ -	\$ 500.00
100-4240-4074	Programs Expense	\$ 60,000.00	\$ 114,000.00
100-4240-4075	Concessions Expense	\$ 1,500.00	\$ 3,000.00
100-4230-6084	Other Capital Outlay	\$ 19,000.00	\$ 32,500.00
100-4230-6085	Outdoor Fitness Equipment Project - Rec Complex	\$ -	\$ 30,000.00
	<b>Total</b>	<b>\$ 769,000.00</b>	<b>\$ 864,500.00</b>

# Public Works



## FISCAL YEAR 2023-2024 BUDGET Public Works

Account Number	Expenses	2022-2023	2023-2024
		Adopted Budget	City Manager Recommendation
100-4250-3001	Salaries	\$ 322,000.00	\$ 329,000.00
100-4250-3002	Salaries - Overtime	\$ 6,500.00	\$ 7,000.00
100-4250-3004	Security/Events	\$ 2,000.00	\$ 2,000.00
100-4250-3563	Health Insurance	\$ 65,000.00	\$ 58,000.00
100-4250-3564	Workers Comp	\$ 12,000.00	\$ 12,500.00
100-4250-3565	Dental Insurance	\$ 3,500.00	\$ 3,750.00
100-4250-3567	Retirement	\$ 58,000.00	\$ 61,000.00
100-4250-3568	Social Security Taxes	\$ 25,500.00	\$ 25,000.00
100-4250-4010	Printing & Supplies	\$ 29,000.00	\$ 29,000.00
100-4250-4015	Travel & Training	\$ 2,000.00	\$ 2,000.00
100-4250-4017	Automotive Fuel	\$ 50,000.00	\$ 50,000.00
100-4250-4020	Utilities	\$ 16,000.00	\$ 16,000.00
100-4250-4021	Telephone	\$ 6,000.00	\$ 6,000.00
100-4250-4026	Service Contracts	\$ 22,000.00	\$ 34,500.00
100-4250-4027	Repairs	\$ 50,000.00	\$ 80,000.00
100-4250-4028	Buildings & Grounds	\$ 18,000.00	\$ 30,000.00
100-4250-4041	Uniforms	\$ 10,000.00	\$ 12,000.00
100-4250-4044	Specialized Supplies	\$ 16,000.00	\$ 16,000.00
100-4250-4062	Insurance	\$ 12,000.00	\$ 17,500.00
100-4250-4073	Professional Services	\$ 1,000.00	\$ 2,000.00
100-4240-4074	Landfill Fees	\$ 250,000.00	\$ 270,000.00
100-4250-6000	Capital Outlay	\$ -	\$ 100,000.00
100-4230-6081	Machinery & Equipment	\$ 12,000.00	\$ 35,000.00
100-4250-6503	Debt Service	\$ 109,000.00	\$ 145,750.00
100-4250-6505	Interest Expense	\$ 7,500.00	\$ 13,250.00
100-4250-6506	Sidewalk Maintenance & Repair	\$ 15,000.00	\$ 15,000.00
100-4230-6507	Strom Drain Repairs	\$ 10,000.00	\$ 10,000.00
<b>Total</b>		<b>\$ 1,130,000.00</b>	<b>\$ 1,382,250.00</b>

# Public Works - Commercial



## FISCAL YEAR 2023-2024 BUDGET Public Works - Commercial

Account Number	Expenses	2022-2023	2023-2024
		Adopted Budget	City Manager Recommendation
100-4256-3001	Salaries	\$ 38,000.00	\$ 40,000.00
100-4256-3002	Salaries - Overtime	\$ 1,000.00	\$ 3,000.00
100-4256-3004	Security/Events	\$ 500.00	\$ 500.00
100-4256-3563	Health Insurance	\$ 9,000.00	\$ 8,250.00
100-4256-3564	Workers Comp	\$ 3,000.00	\$ 3,000.00
100-4256-3565	Dental Insurance	\$ 500.00	\$ 500.00
100-4256-3567	Retirement	\$ 7,000.00	\$ 8,000.00
100-4256-3568	Social Security Taxes	\$ 3,000.00	\$ 3,500.00
100-4256-4017	Automotive Fuel	\$ 20,000.00	\$ 25,000.00
100-4256-4027	Repairs	\$ 15,000.00	\$ 20,000.00
100-4256-4041	Uniforms	\$ 1,500.00	\$ 2,000.00
100-4256-4044	Specialized Supplies	\$ 26,000.00	\$ 30,000.00
100-4256-4062	Insurance	\$ 2,000.00	\$ 2,500.00
100-4256-4074	Landfill Fees	\$ 140,000.00	\$ 150,000.00
<b>Total</b>		<b>\$ 268,500.00</b>	<b>\$ 296,250.00</b>

# Public Works - Recycling



## FISCAL YEAR 2023-2024 BUDGET Public Works - Recycling

Account Number	Expenses	2022-2023	2023-2024
		Adopted Budget	City Manager Recommendation
100-4258-3001	Salaries	\$ 38,000.00	\$ 40,000.00
100-4258-3002	Salaries - Overtime	\$ 1,000.00	\$ 1,000.00
100-4258-3563	Health Insurance	\$ 9,000.00	\$ 8,250.00
100-4258-3564	Workers Comp	\$ 2,000.00	\$ 2,000.00
100-4258-3565	Dental Insurance	\$ 500.00	\$ 500.00
100-4258-3567	Retirement	\$ 7,000.00	\$ 7,750.00
100-4258-3568	Social Security Taxes	\$ 3,000.00	\$ 3,250.00
100-4258-4017	Automotive Fuel	\$ 12,000.00	\$ 13,000.00
100-4258-4027	Repairs	\$ 7,000.00	\$ 15,000.00
100-4258-4041	Uniforms	\$ 1,000.00	\$ 1,500.00
100-4258-4044	Specialized Supplies	\$ 3,000.00	\$ 4,000.00
100-4258-4062	Insurance	\$ 4,500.00	\$ 4,000.00
100-4258-4074	Landfill Fees	\$ 7,000.00	\$ 8,000.00
100-4258-6503	Debt Service	\$ 31,500.00	\$ 32,500.00
100-4258-4078	Interest Expense	\$ 2,000.00	\$ 1,500.00
	<b>Total</b>	<b>\$ 128,500.00</b>	<b>\$ 142,250.00</b>



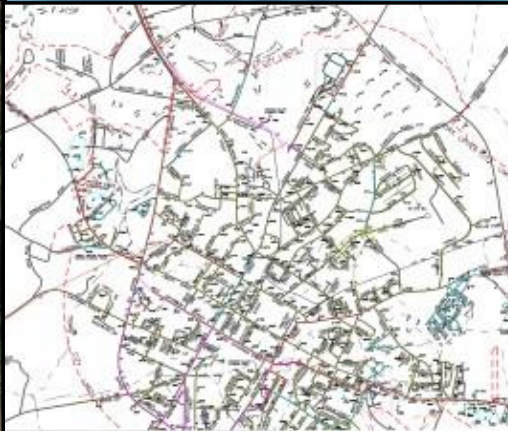
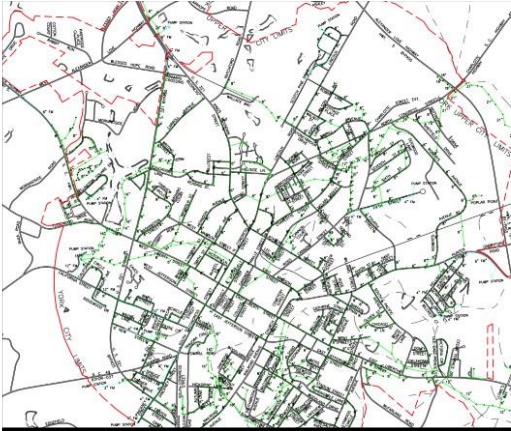
# General Fund Non-Departmental



## FISCAL YEAR 2023-2024 BUDGET Non-Departmental

Account Number	Expenses	2022-2023	2023-2024
		Adopted Budget	City Manager Recommendation
100-4500-3001	Retiree Leave Payout	\$ 70,000.00	\$ 42,500.00
100-4500-3002	Christmas Bonus	\$ 27,000.00	\$ 24,500.00
100-4500-3563	Retiree Health Insurance	\$ 128,000.00	\$ 118,000.00
100-4500-3567	Retirement Fund	\$ 18,000.00	\$ 8,000.00
100-4500-3568	Social Security Taxes	\$ 8,000.00	\$ 5,500.00
100-4500-4011	Postage	\$ 5,000.00	\$ 5,000.00
100-4500-4026	Service Contracts	\$ 4,500.00	\$ 104,000.00
100-4500-4030	IT Solutions	\$ -	\$ 95,000.00
100-4500-4066	Property Tax Rebate	\$ 17,000.00	\$ 40,000.00
100-4500-4073	Professional Services	\$ 31,000.00	\$ 42,500.00
100-4500-4010	Bonding	\$ 500.00	\$ 500.00
100-4500-4160	Contingency	\$ 1,000.00	\$ 56,300.00
100-4500-4180	Street Lighting	\$ 119,000.00	\$ 150,000.00
100-4500-6084	Capital Outlay	\$ -	\$ 35,000.00
100-4500-6503	Debt Service	\$ 29,500.00	\$ 30,500.00
100-4500-6505	Interest Expense	\$ 2,500.00	\$ 1,500.00
100-4500-6600	Transfer to Tourism	\$ -	\$ 212,268.00
100-4500-6900	Transfer to Capital Projects	\$ 60,500.00	\$ 160,500.00
<b>Total</b>		<b>\$ 521,500.00</b>	<b>\$ 1,131,568.00</b>

# Utility Fund



## Departments:

1. Water
2. Sewer
3. Non-Departmental

## Utility Fund Revenue

Utility Fund	Revenues	2022-2023	2023-2024
		Adopted Revenues	City Manager Recommendation
200-1020-7510	Interest	\$ 500	\$ 4,000
200-1020-7725	Transfer from Capacity Fee Fund	\$ 150,000	\$ 70,000
200-1020-7753	Grant Revenue	\$ 4,000	\$ 2,000
200-1020-7760	Miscellaneous	\$ -	\$ 4,000
200-1020-8120	Water/Sewer Receipts	\$ 2,730,000	\$ 3,350,000
200-1020-8124	Base Charge	\$ 1,475,000	\$ 1,750,000
200-1020-8126	DHEC Charges	\$ 75,000	\$ 85,000
200-1020-8127	Penalty	\$ 75,000	\$ 85,000
200-1020-8130	Water/Sewer Taps	\$ 50,000	\$ 40,000
200-1020-8135	Delinquent Debt Recovery	\$ 1,000	\$ 5,000
200-1020-8140	Connection Fees	\$ 35,000	\$ 50,000
200-1020-8150	Hydrant/Sprinkler Fees	\$ 8,000	\$ 10,000
200-1020-8161	Meter Installation	\$ 50,000	\$ 150,000
200-1020-8170	Administration Fees	\$ 34,000	\$ 45,000
200-1020-8180	Pretreatment	\$ 20,000	\$ 25,000
200-1020-8190	Hydrant Repair & Maintenance	\$ 38,000	\$ 45,000
200-1020-8185	State Aid	\$ -	\$ 588,200
200-1020-7960	Fund Balance Appropriation	\$ -	\$ 385,000
	<b>Total Water &amp; Sewer Revenues</b>	<b>\$ 4,745,500</b>	<b>\$ 6,693,200</b>

# Utility Fund Expenditure



## FISCAL YEAR 2023/2024 BUDGET

### Utility Fund

Account Number	Expenses	2022-2023	2023-2024
		Adopted Budget	City Manager Recommendation
200-6000-3001	Salaries	\$ 710,000.00	\$ 896,000.00
200-6000-3002	Salaries - Overtime	\$ 30,000.00	\$ 10,000.00
200-6000-3563	Health Insurance	\$ 85,000.00	\$ 150,000.00
200-6000-3564	Workers Compensation	\$ 22,000.00	\$ 28,000.00
200-6000-3565	Dental Insurance	\$ 6,000.00	\$ 12,000.00
200-6000-3567	State Retirement	\$ 128,000.00	\$ 167,000.00
200-6000-3568	Social Security Taxes	\$ 56,000.00	\$ 69,000.00
200-6000-4010	Printing/Office Supplies	\$ 15,000.00	\$ 17,000.00
200-6000-4014	Membership & Dues	\$ 5,000.00	\$ 16,000.00
200-6000-4015	Travel & Training	\$ 4,000.00	\$ 6,000.00
200-6000-4017	Fuel	\$ 26,000.00	\$ 26,000.00
200-6000-4020	Utilities	\$ 316,000.00	\$ 360,000.00
200-6000-4021	Telephone	\$ 15,000.00	\$ 21,000.00
200-6000-4022	Chemical Expense	\$ 170,000.00	\$ 192,000.00
200-6000-4023	Water Materials	\$ 60,000.00	\$ 60,000.00
200-6000-4024	Sewer Materials	\$ 50,000.00	\$ 50,000.00
200-6000-4025	Contract Labor	\$ 40,000.00	\$ 40,000.00
200-6000-4026	Service Contracts	\$ 260,000.00	\$ 143,000.00
200-6000-4031	IT Solutions	\$ -	\$ 16,000.00
200-6000-4027	Repairs & Maintenance	\$ 200,000.00	\$ 200,000.00
200-6000-4028	Buildings & Grounds	\$ 10,000.00	\$ 10,000.00
200-6000-4029	Stone & Gravel	\$ 10,000.00	\$ 15,000.00
200-6000-4030	Equipment Repair	\$ 23,000.00	\$ 23,000.00
200-6000-4032	Sampling/Testing	\$ -	\$ 54,000.00
200-6000-4040	Rent/Lease Equipment	\$ 10,000.00	\$ 10,000.00
200-6000-4041	Uniforms	\$ 13,000.00	\$ 17,000.00
200-6000-4042	Safety/PPE	\$ 1,500.00	\$ 6,000.00
200-6000-4044	Specialized Supplies	\$ 20,000.00	\$ 20,000.00
200-6000-4045	Purchased Water - County	\$ 1,276,500.00	\$ 1,765,000.00
200-6000-4046	Water Meters & Supplies	\$ 50,000.00	\$ 85,000.00
200-6000-4062	Auto & Property Insurance	\$ 41,000.00	\$ 52,000.00
200-6000-4073	Professional Services	\$ 70,000.00	\$ 90,000.00
200-6000-4074	Landfill Fees	\$ 85,000.00	\$ 85,000.00
200-6000-4080	Hydrant Repair	\$ 40,000.00	\$ 40,000.00
200-6000-6000	Capital Outlay	\$ -	\$ 145,000.00
200-6000-6401	Lake Caldwell	\$ -	\$ 938,200.00
200-6000-6503	Debt Service	\$ 478,000.00	\$ 505,000.00
200-6000-6505	Interest Expense	\$ 32,000.00	\$ 20,000.00
Total		\$ 4,359,500.00	\$ 6,359,200.00

# Utility Fund Non-Departmental



## FISCAL YEAR 2023-2024 BUDGET Utility Fund Non-Departmental

		2022-2023	2023-2024
Account Number	Expenses	Adopted Budget	City Manager Recommendation
200-6400-3001	Transfer to General Fund	\$ 230,000.00	\$ 245,000.00
200-6400-3005	Christmas Bonus	\$ -	\$ 4,000.00
200-6400-4195	Transfer to Fund Balance	\$ 150,000.00	\$ 85,000.00
Total		\$ 386,000.00	\$ 334,000.00

# Enterprise Capital Projects Fund



## FISCAL YEAR 2023-2024 BUDGET

### Enterprise Capital Projects

		2023-2024
Account Number	Revenue	City Manager Recommendation
225-1020-7520	State Aid-Liberty St. Waterline	\$ 1,500,000.00
225-1020-7530	State Aid-FC WWTP Upgrade	\$ 1,500,000.00
225-1020-7540	State Aid - U/L Water Dam Rem.	\$ 164,320.00
225-1020-7550	State Aid - Water Filtration Plant Rem.	\$ 672,070.00
225-1020-7555	State Aid - AMI Water Meter Upgrade	\$ 1,555,000.00
225-1020-7560	State Aid - N. Congress St WL Upgrade	\$ 619,000.00
225-1020-7525	SCIP Grant - Liberty St Waterline	\$ 3,500,000.00
225-1020-7535	SCIP Grant - FC WWTP Upgrade	\$ 6,500,000.00
225-1020-7960	Fund Balance Appropriation	\$ 3,415,505.00
225-1020-7515	Transfer from Capacity Fees	\$ 1,055,621.00
<b>Total</b>		<b>\$ 20,481,516.00</b>

		2023-2024
Account Number	Expense	City Manager Recommendation
225-6400-6401	Liberty Street Waterline	\$ 6,042,337.00
225-6400-6402	Fishing Creek WWTP Upgrade	\$ 10,216,200.00
225-6400-6403	U/L Water Dam Remediation	\$ 164,320.00
225-6400-6404	Water Filtration Plant Remed.	\$ 672,070.00
225-6400-6407	AMI Water Meter System Updgrade	\$ 1,855,000.00
225-6400-6408	N. Congress St. Water Line Upgrade	\$ 769,000.00
225-6400-6406	Larson Rd. Industrial Park	\$ 762,589.00
<b>Total</b>		<b>\$ 20,481,516.00</b>



# Capacity Fee Fund



## FISCAL YEAR 2023-2024 BUDGET Capacity Fee

		2023-2024
Account Number	Revenue	City Manager Recommendation
250-1020-7510	Interest Income	\$ 2,000.00
250-1020-4073	Capacity Fees	\$ 897,250.00
250-1020-7960	Fund Balance Appropriation	\$ 226,371.00
Total		\$ 1,125,621.00

		2023-2024
Account Number	Expense	City Manager Recommendation
250-6400-4194	Transfer to Enterprise Fund Capital Projects	\$ 1,055,621.00
250-6400-4195	Transfer to Enterprise Fund	\$ 70,000.00
Total		\$ 1,125,621.00

# Tourism Fund



## FISCAL YEAR 2023-2024 BUDGET Tourism

Account Number	Revenue	2022-2023	2023-2024
		Adopted Budget	City Manager Recommendation
310-0310-7510	Interest	\$ -	\$ 500
310-0310-7760	Event Revenue	\$ -	\$ 12,000
310-0310-7782	Revenue H Tax	\$ 625,000	\$ 745,000
310-0310-7783	Revenue A Tax	\$ 100,000	\$ 140,000
310-0310-7790	Sponsorship revenue	\$ -	\$ 32,500
310-0310-7791	Vendor Revenue	\$ -	\$ 7,500
310-0310-7900	Transfer From General Fund	\$ -	\$ 212,268
310-0310-7960	Fund Balance	\$ -	\$ 387,500
<b>Total</b>		<b>\$ 725,000</b>	<b>\$ 1,537,268</b>

Account Number	Expense	2022-2023	2023-2024
		Adopted Budget	City Manager Recommendation
310-4110-4010	Printing & Supplies	\$ 14,000	\$ 15,000
310-4110-4073	City Events	\$ 150,000	\$ 130,000
310-4110-3200	Summerfest Event	\$ -	\$ 85,000
310-4110-6084	Capital Outlay	\$ 166,500	\$ 754,768
310-4240-4020	Tourism Facility Utilities	\$ 75,000	\$ 100,000
310-4500-4190	H-Tax Transfer to GF	\$ 115,000	\$ 212,000
310-4500-6901	Transfer to Summerfest	\$ 35,000	\$ -
310-4600-4070	H-Tax Event Grants	\$ 50,000	\$ 50,000
310-4600-4073	A-Tax Grants	\$ 47,000	\$ 50,000
310-4600-4075	A-Tax Visit YC	\$ 22,500	\$ 40,000
310-4600-4075	A-Tax Transfer to GF	\$ 25,000	\$ 35,000
310-6000-4073	Professional Services	\$ 25,000	\$ 25,000
310-6000-4075	Service Contracts	\$ -	\$ 40,500
<b>Total</b>		<b>\$ 725,000</b>	<b>\$ 1,537,268</b>

## 1% Fire Money

		2023-2024
Fund	Revenues	City Manager Recommendation
430	1% Fire Money	\$ 30,000
	Total	\$ 30,000

		2023-2024
Fund	Expense	City Manager Recommendation
430	1% Fire Money	\$ 30,000
	Total	\$ 30,000

## Drug Enforcement Fund <\$1,000

		2023-2024
Fund	Revenues	City Manager Recommendation
451	Drug Enforcement <\$1000	\$ 13,000
	Total	\$ 13,000

		2023-2024
Fund	Expense	City Manager Recommendation
451	Drug Enforcement <\$1000	\$ 13,000
	Total	\$ 13,000

## Drug Enforcement Fund >\$1,000

		2023-2024
Fund	Revenues	City Manager Recommendation
452	Drug Enforcement >\$1000	\$ 5,000
	Total	\$ 5,000

		2023-2024
Fund	Expense	City Manager Recommendation
452	Drug Enforcement >\$1000	\$ 5,000
	Total	\$ 5,000

# Capital Projects Fund



## FISCAL YEAR 2023-2024 BUDGET Capital Projects

		2023-2024
Account Number	Revenue	City Manager Recommendation
500-1000-8000	State Aid - Lincoln Rd. Sidewalk	\$ 294,317.00
500-1000-8001	State Aid - Hotel Project	\$ 2,000,000.00
500-1000-7726	Transfer from Impact Fees	\$ 1,065,800.00
500-1000-8002	Transfer from GF	\$ 100,000.00
Total		\$ 3,460,117.00

		2023-2024
Account Number	Expense	City Manager Recommendation
500-4240-8000	Lincoln Road Sidewalk	\$ 689,117.00
500-4500-8001	S. Congress St. Hotel	\$ 2,000,000.00
500-4250-8002	Kings Mountain St. Sidewalk	\$ 100,000.00
500-4240-8003	Recreation Center Parking Lot	\$ 25,000.00
500-4240-8004	Green St. Park Improvements	\$ 325,000.00
500-4240-8005	Rec. Complex Batting Cages	\$ 96,000.00
500-4240-8006	Land Purchase Rec. Complex	\$ 175,000.00
500-4240-8007	York Fire Station #2 - Arrow Rd.	\$ 50,000.00
Total		\$ 3,460,117.00

# Impact Fee Fund



## FISCAL YEAR 2023-2024 BUDGET

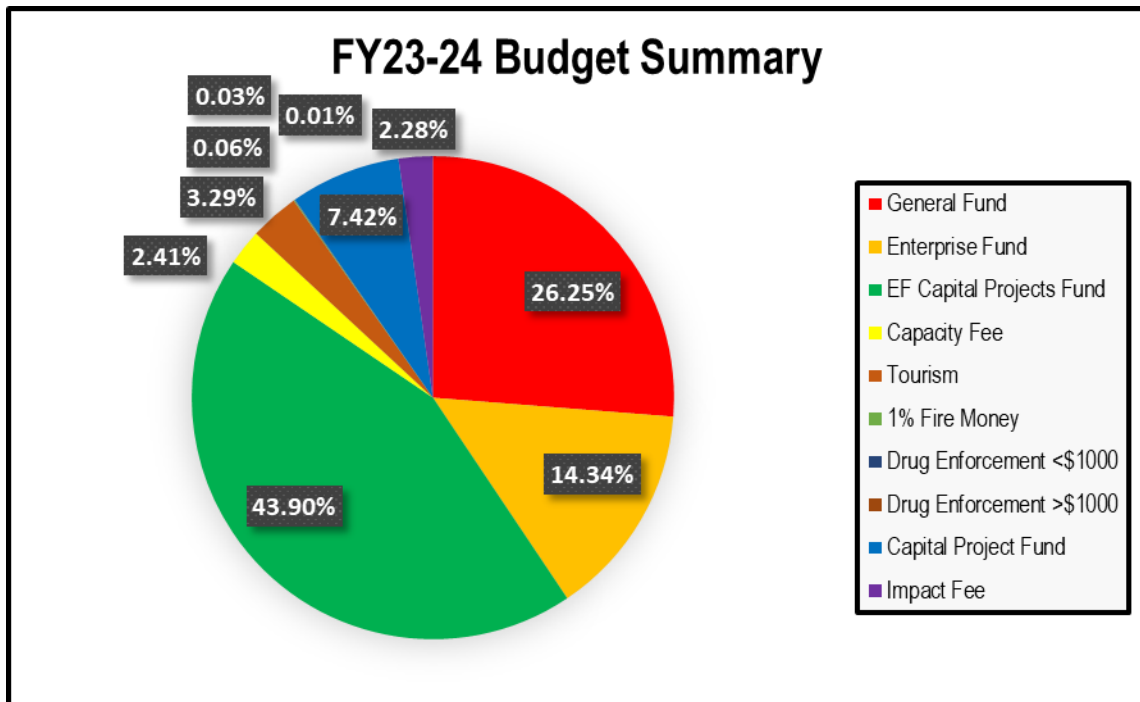
### Impact Fee

		2023-2024
Account Number	Revenue	City Manager Recommendation
700-1000-7510	Interest Income	\$ 2,000.00
700-1000-7801	Recreation Impact Fee	\$ 566,750.00
700-1000-7802	Fire Protect Impact Fee	\$ 142,000.00
700-1000-7802	Municipal Impact Fee	\$ 197,000.00
700-1000-7960	Fund Balance Appropriation	\$ 158,050.00
<b>Fund Balance Appropriation</b>		<b>\$ 1,065,800.00</b>

		2023-2024
Account Number	Expense	City Manager Recommendation
700-6400-6900	Transfer to Capital Projects	\$ 1,065,800.00
<b>Total</b>		<b>\$ 1,065,800.00</b>

## FY2023-2024 Budget Summary

		FY2023-2024	FY2023-2024
Fund #	Department	Revenue	Expenses
100	General Fund	\$12,248,268	\$12,248,268
200	Enterprise Fund	\$6,693,200	\$6,693,200
225	EF Capital Projects Fund	\$20,481,516	\$20,481,516
250	Capacity Fee	\$1,125,621	\$1,125,621
310	Tourism	\$1,537,268	\$1,537,268
430	1% Fire Money	\$30,000	\$30,000
451	Drug Enforcement <\$1000	\$13,000	\$13,000
452	Drug Enforcement >\$1000	\$5,000	\$5,000
500	Capital Project Fund	\$3,460,117	\$3,460,117
700	Impact Fee	\$1,065,800	\$1,065,800
<b>Total</b>		<b>\$46,659,790</b>	<b>\$46,659,790</b>





# 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 application of the person seeking the abatement and only by the committing governmental unit.

**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 which is multiplied by the appraised market value of a property to determine 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 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, for 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.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**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:** Balance of a bond authorization not yet 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 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 Poors, 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)

**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 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 present 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 an 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, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**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 through the administration of mass transit services and the construction and maintenance of 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 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 represent 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.

**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.

**FOIA:** The Freedom of Information Act. 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 Position (FT):** 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 Governmental Accounting Standards Board major pronouncement that each public entity account for and report 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.

**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.

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

**GIS:** Geographic Information Systems. 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.

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

**HR:** Human Resources Department.

**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.

**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 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:** Category of expense that 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 the 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.

**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 included in an account's balance but drawn on other banks and not yet 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 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.

# City of York

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## Memo

**TO:** Mayor & City Council

**FROM:** Dalton Pierce, MPA, City Manager

**MEETING DATE:** September 18, 2023

**SUBJECT:** Second Reading 23-702 Rates & Fees

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### **GENERAL INFORMATION**

#### **Second Reading Ordinance 23-702 Rates & Fees**

Since June, Staff and Administration have been discussing the current rates and fees charged for public services provided by the City of York. Ordinance 23-702 Rates & Fees provides a finalization of those identified recommended changes through budget workshop discussions. On September 5, 2023, at Council's regular meeting, First Reading Ordinance 23-702 Rates & Fees was adopted.

### **STAFF RECOMMENDATIONS:**

Staff recommends the adoption of Second Reading Ordinance 23-702 Rates & Fees.

### **ATTACHMENT(S):**

- A. Ordinance 23-702 Rates & Fees

### **REQUESTED ACTION**

Council's Approval on 2<sup>nd</sup> Reading

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CITY OF YORK

## ORDINANCE 23-702

**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**

## Planning & Zoning

## AMENDING APPENDIX C FEE SCHEDULE FOR SERVICES RENDERED BY THE PLANNING DEPARTMENT

BE IT ORDAINED, by the York City Council that the Code of the City of York be amended as follows:

### 1. Building Permit Fee

Valuation	Fee
Less than \$1,000	Permit is not required unless required by Authorized Agency (\$40.00 fee is required in this case)
\$1,000 to \$2,999.99	\$40.00
\$3,000 to \$49,999.99	\$40.00 for the first \$3,000.00, plus \$6.00 for each additional thousand or fraction thereof
\$50,000.00 to \$99,999.99	\$325.00 for the first \$50,000.00, plus \$4.00 for each additional thousand or fraction thereof
\$100,000.00 to \$499,999.99	\$525.00 for the first \$100,000.00, plus \$3.50 for each additional thousand or fraction thereof
\$500,000 and up	\$1,725.00 for the first 500,000.00, plus \$2.50 for each additional thousand or fraction thereof

## 2. Building Plan Review

Valuation	Fee
Residential Plan Review	Residential Plan Review fee shall equal ¼ of the building permit fee (minimum \$40.00)
Construction Plan Review	The Construction Plan Review fee shall equal ½ of the construction permit fee (minimum \$40.00)

### 3. Mechanical/Gas/Electrical/Plumbing Permit Fees

Valuation	Fee
Up to \$2,999.99	\$40.00
\$3,000 to \$99,999.99	Add \$4.00 for each additional thousand or fraction thereof
\$100,00 and up	Add \$3.00 for each additional thousand or fraction thereof

#### 4. Sign Permit Fees

Valuation	Fee
Up to \$2,999.99	<b>\$40.00</b>
\$3,000 to \$99,999.99	Add \$5.00 for each additional thousand or fraction thereof

14. Re-inspection Fees: 1<sup>st</sup>=\$50.00

Each Additional Inspection add \$50.00 to the cost of the previous inspection

15. Site Plan Review: \$350.00

16. Site Plan Re-Review: \$50.00

17. Home Occupation: \$75.00

40. Bond Program Fees

Posting: \$250.00

Reduction: \$250.00

Replacement: \$250.00

Release: \$250.00

## Parks & Recreation

### AMENDING THE PARKS & RECREATION FEE SCHEDULE

BE IT ORDAINED, by the York City Council that the Fee Schedule for Parks & Recreation be amended as follows:

Fee Schedule for FY2023-2024			
	Early Registration	Regular Registration	Late Registration
Youth Basketball	\$50	\$60	\$70
Spring Sports			
T-Ball	\$45	\$55	\$65
Coach Pitch (5-6)	\$45	\$55	\$65
DYB Coach Pitch (6-8)	\$50	\$60	\$70
DYB Minors (8-10)	\$50	\$60	\$70
DYB Ozone (10-12)	\$50	\$60	\$70
Dixie Boys (12-14)	\$50	\$60	\$70
8U Softball	\$50	\$60	\$70
10U Softball	\$50	\$60	\$70
12U Softball	\$50	\$60	\$70
16U Softball	\$50	\$60	\$70
Adult Softball (per team)		\$300	
Fall Sports			
T-Ball	\$45	\$55	\$65
Coach Pitch (5-6)	\$45	\$55	\$65
DYB Coach Pitch (6-8)	\$50	\$60	\$70
DYB Minors (8-10)	\$50	\$60	\$70
DYB Ozone (10-12)	\$50	\$60	\$70
8U Softball	\$50	\$60	\$70
10U Softball	\$50	\$60	\$70
12U Softball	\$50	\$60	\$70
Flag Football	\$45	\$55	\$65
Small Fry Football (8-10)	\$50	\$60	\$70
Mites Football (11-12)	\$50	\$60	\$70

## Public Works

### AMENDING THE CITY OF YORK CODE OF ORDINANCES AS PERTAINS TO GARBAGE FEES

BE IT ORDAINED, by the York City Council on the dates hereinafter set forth, that Chapter 36, *Solid Waste Management*, Article II, *Collections and Removal*, Sec. 36-50, *Fees*, be amended as follows:

- (1) All in-City users of residential roll-outs shall be assessed the sum of ~~ten dollars and sixty-nine cents (\$10.69)~~ eleven dollars and fifty-four cents (\$11.54) per month garbage fee and ~~eight dollars and seventy-seven cents (\$8.77)~~ nine dollars and forty-seven cents (\$9.47) per month landfill fee. All out-of-City users of residential roll-outs shall be assessed the sum of ~~sixteen dollars and sixty-nine cents (\$16.69)~~ eighteen dollars (\$18.00) per month garbage fee and ~~eight dollars and seventy-seven cents (\$8.77)~~ nine dollars and forty-seven cents (\$9.47) per month landfill fee. A fee of ~~nineteen dollars (\$19.00)~~ twenty dollars (\$20.00) will be charged for each unscheduled (extra) pickup.
- (2) All business and commercial establishments to which service is rendered by the City shall be assessed and shall pay for such service in accordance with the following schedule of rates:

#### Garbage Fees

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/mo.	64.21/mo.	96.31/mo.	128.42/mo.	160.52/mo.
2 per week	64.22/mo.	128.41/mo.	192.63/mo.	256.85/mo.	321.04/mo.
3 per week	96.31/mo.	192.62/mo.	288.94/mo.	385.27/mo.	481.56/mo.
4 per week	128.43/mo.	256.82/mo.	385.26/mo.	513.69/mo.	642.08/mo.
5 per week	160.54/mo.	321.03/mo.	481.57/mo.	642.11/mo.	802.60/mo.
Unscheduled pickup	14.81/ea	29.63/ea	44.45/ea	59.27/ea	74.08/ea

## Police

### AMENDING THE SECURITY AND EVENTS FEES FOR YORK POLICE DEPARTMENT

BE IT ORDAINED, by the York City Council that the Security and Events Fees for York Police Department be amended as follows:

Description	Fee
Police Officer Security	Non-profit business \$50 per hour, For profit business \$75 per hour
Community Events	\$50 per hour

## Water & Sewer

### AMENDING THE CODE OF ORDINANCES BY REVISING CHAPTER 44, UTILITIES, ARTICLE II, RATES AND CHARGES, AS PERTAINS TO WATER AND SEWER RATES

**BE IT ORDAINED** by the York City Council on the dates hereinafter set forth, that Chapter 44, *Utilities*, Article 11, *Rates and Charges*, Sec. 44-41, *Water rates*, and Sec. 44-43, *Sewer rates*, be amended as follows:

*There shall be a base rate of twenty-six dollars and twenty-two cents (\$26.22) per month for each dwelling or living unit, whether all of said units are located within one building or in separate buildings, and providing that the units are located within the corporate limits of the City of York.*

*There shall be a base rate of twenty-six dollars and twenty-two cents (\$26.22) per month for each dwelling or living unit, whether all of said units are located within one building or in separate buildings, and providing that the units are located outside the corporate limits of the City of York.*

Inside City Limits

Gallons per Month	Water	Sewer
0 - 500,000	\$5.50 per Thousand	\$5.50 per Thousand
500,001 – 1,000,000	\$4.85 per Thousand	\$4.85 per Thousand
1,000,001 – 2,000,000	\$4.64 per Thousand	\$4.64 per Thousand
2,000,0001 & Up	\$4.45 per Thousand	\$4.45 per Thousand

Outside City Limits

Gallons per Month	Water	Sewer
0 - 500,000	\$11.00 per Thousand	\$11.00 per Thousand
500,001 – 1,000,000	\$7.65 per Thousand	\$7.65 per Thousand
1,000,001 – 2,000,000	\$7.36 per Thousand	\$7.36 per Thousand
2,000,0001 & Up	\$7.11 per Thousand	\$7.11 per Thousand

Description	Fee
AMI ¾" Meter with Box	\$660.00
AMI ¾" Meter without Box	\$800.00
¾" Water Tap	\$1,500.00
1" Water Tap (minimum)	\$2,000.00
1 ½" Water Tap (minimum)	\$3,000.00
2" Water Tap (minimum)	\$4,000.00
4" Sewer Tap	\$1,300.00
Labor per hour (8 hour day) Man & Backhoe	\$100 per hour
*Minimum 4 hours labor*	
Labor per hour (8 hour day) Two Men & Truck	\$100 per hour
*Minimum 4 hours labor*	
OVERTIME RATE – Labor per hour	\$135 per hour

DONE IN COUNCIL ASSEMBLED on the dates hereafter set forth.

\_\_\_\_\_  
Michael D. Fuesser, Mayor

ATTEST:

\_\_\_\_\_  
Municipal Clerk

First Reading: \_\_\_\_\_

Public Hearing: \_\_\_\_\_

Second Reading: \_\_\_\_\_