

North Augusta



South Carolina's Riverfront

MINUTES OF OCTOBER 30, 2023

Briton S. Williams, Mayor

Jenafer F. McCauley, Councilmember – Mayor Pro Tem

David B. Buck, Councilmember

Pat C. Carpenter, Councilmember

David W. McGhee, Councilmember

Eric H. Presnell, Councilmember

Kevin W. Toole, Councilmember

ORDER OF BUSINESS

STUDY SESSION

The Study Session of October 30, 2023 for the City Council of the City of North Augusta, having been duly publicized, was called to order by Mayor Briton S. Williams at 6:00 p.m. and also streamed online for public viewing at the City Facebook page: “City of North Augusta – Public Information” and City YouTube page: “City of North Augusta Public Information.”

Per Section 30-4-80(e) notice of the meetings was sent out by email to the current maintained “Agenda Mailout” list consisting of news media outlets and individuals or companies requesting notification. Notice of the meetings was also posted on the outside doors of the Municipal Center, the main bulletin board of the Municipal Center located on the first floor, and the City of North Augusta website.

Members present were Mayor Williams, Councilmembers Buck, Carpenter, McCauley, McGhee, Presnell, and Toole.

Also in attendance were James S. Clifford, City Administrator; Rachelle Moody, Assistant Administrator; Thomas C. Zeaser, Director of Engineering and Public Works; Chief John Thomas, Director of Public Safety; Thomas L. Paradise, Director of Planning and Development; Lynda Williamson, Director of Finance, Kayla Ferguson, Manager of Human Resources; Ricky Jones, Manager of Information Technology; and Jamie Paul, City Clerk.

ITEM 1. CITY COUNCIL MEETING:

Administrator Clifford led Council's discussion of items for the November 6, 2023 regular meeting. **(See Attachment #1)**

Assistant Administrator Moody stated that there will be additional Ordinances placed on the November 6, 2023 Council agenda to include amendments to the City Code to breakout the Tourism Department from Parks & Recreation and add the Departments of Human Resources, Information Technology, and add the position of Assistant Administrator.

ITEM 2. DEPARTMENT DETAILS:

City department directors and managers provided departmental updates. **(See Attachment #2)**

ITEM 3. MAYOR'S MATTERS:

(A) FOCUS ITEM(S):

- i. Aiken Center – Overview of Opioid funds to be distributed

Margaret M. Key, Representative from Aiken Center Substance Use Services spoke on the Resolution that will be in consideration at the November 6 Council meeting on the disbursement of opioid settlement funds to the Aiken Center for the development of an opioid misuse and disorder abatement program. She noted that the resolution presented to Council mirrors what County Council and City of Aiken Council has already passed. She stated that the South Carolina Opioid Recovery Fund (SCORF) board will release \$25,000 to the City to be dispersed to the Aiken Center specifically for the program noted. She added that she provided an update of overdose deaths to the Council for their information. She asked the Council to approve the Resolution at the November 6 meeting. **(See Attachment #3Ai)**

Administrator Clifford reviewed the process if the Resolution passed at the next council meeting and clarified that he would formally request the funds from SCORF if approved the following day to receive funds and once received he will have Finance Director Williamson transfer the funding to the Aiken Center.

- ii. Economic Development – Financial Update for Riverside Village at Hammond's Ferry

Finance Director Williamson provided a financial update for Riverside Village at Hammond's Ferry through Fiscal Quarter ending September 30, 2023. **(See Attachment #3Aii)**

- (B) Mayor Williams will share reflections and announcements related to current City events and opportunities

Mayor Williams stated that the Jack-O-Lantern Jubilee (JOJ) made the City a small-town America. He noted that 7500 people came to see Tobi Mac. He thanked all of the citizens for their attendance. In addition, he read each of the 78 volunteers from the City that helped with the 2-day event of JOJ. He thanked everyone involved to make the event a success.

ITEM 4. LEGAL: Executive Session – Request of the City Administrator

At 6:39 p.m. on the motion of Councilmember Toole, second by Councilmember McGhee, Council agreed to enter into an executive session in compliance with Section 30-4-70 (a) (5) the City Administrator requests an executive session for the purpose of:

(5) Discussion of matters relating to the proposed location, expansion, or the provision of services encouraging location or expansion of industries or other businesses in the area served by the public body

Discussion is specifically related to Riverside Village.

Also, in attendance were Jim Clifford, City Administrator; Rachelle Moody, Assistant City Administrator; Kelly Zier, City Attorney; Lynda Williamson, Director of Finance; Chris Schoen, Greenstone Properties; Addie Head, Greenstone Properties; John Long, Managing Director of South City Partners; Mark Randall, Managing Director of South City Partners; Brooks Young, VP of Development of South City Partners; Joe Lucas, Managing Member of Pope Flynn Group; and Jamie Paul, City Clerk.

At 8:09 p.m. on the motion of Councilmember Presnell, second by Councilmember Buck, Council adjourned the executive session of Section 30-4-70 (a) (5).

Council did not take action on matters discussed in Executive Session.

ITEM 5. LEGAL: Executive Session – Request of the City Attorney

At 6:39 p.m. on the motion of Councilmember Presnell, second of Councilmember McCauley, Council agreed to enter into an executive session in compliance with Section 30-4-70 (a) (2) the City Attorney requests an executive session for the purpose of:

(2) Discussion of negotiations incident to proposed contractual arrangements and proposed sale or purchase of property, the receipt of legal advice where the legal advice relates to a pending, threatened, or potential claim or other matters covered by the attorney-client privilege, settlement of legal claims, or the position of the public agency in other adversary situations involving the assertion against the agency of a claim

Discussion is specifically related to the Master Development Agreement for Riverside Village.

Also, in attendance were Jim Clifford, City Administrator; Rachelle Moody, Assistant City Administrator; Kelly Zier, City Attorney; Lynda Williamson, Director of Finance; Joe Lucas, Managing Member of Pope Flynn Group; and Jamie Paul, City Clerk.

Council concurred to take a ten-minute recess at 8:09 p.m. and reconvened at 8:19 p.m.

At 9:00 p.m. on the motion of Councilmember Buck, second by Councilmember Presnell, Council adjourned the executive session of Section 30-4-70 (a) (2).

Council did not take action on matters discussed in Executive Session.

The Study Session adjourned at 6:39 p.m.

APPROVED THIS 16th DAY OF
NOVEMBER, 2023.



Briton S. Williams
Mayor

Respectfully submitted,



Jamie Paul
City Clerk



PUBLIC POWER HOUR

November 6, 2023 – 5:30 p.m. - Municipal Center – 100 Georgia Avenue, 3rd Floor - Council Chambers

DRAFT AGENDA: CITY OF NORTH AUGUSTA REGULAR CITY COUNCIL MEETING

November 6, 2023 – 6:00 p.m. – Municipal Center – 100 Georgia Avenue, 3rd Floor - Council Chambers

The Public Power Hour and Regular City Council meeting will be streamed for public viewing online at:

- “City of North Augusta – Public Information” on www.Facebook.com
- “City of North Augusta Public Information” on www.YouTube.com

CITIZEN COMMENTS: Citizens may speak to Mayor and City Council on each item listed on this agenda. The Mayor will call for comments prior to Council’s discussion. Speakers shall give their name and address in an audible tone of voice. Speaker Forms are provided on the credenza at the entrance for speakers desiring that the minutes indicate that they addressed Council on a specific topic. The form will be included as part of the minutes of the meeting. Citizen comments are limited to five minutes.

CITIZEN ASSISTANCE: Individuals needing special assistance or sign interpreter to participate in the meeting, please notify the Administration Department 48 hours prior to the meeting.

1. **CALL TO ORDER:**
2. **INVOCATION AND PLEDGE OF ALLEGIANCE:**
3. **ROLL CALL:**
4. **APPROVAL OF MINUTES:**
 - City Council Meeting minutes of October 16, 2023
 - Study Session minutes of October 30, 2023
5. **PROCLAMATIONS:**
 - a. World Pancreatic Cancer Day, November 16, 2023
 - b. Small Business Saturday, November 25, 2023
6. **PERSONNEL:** Employee of the Quarter – July, August, and September 2023 – TBD

OLD BUSINESS

7. **FINANCE:** Ordinance No. 2023-19 Adopting a Budget for Fiscal Year 2024 Containing Estimates of Proposed Revenues and Expenditures by the City of North Augusta, South Carolina, for the Budget Year Beginning January 1, 2024, and Declaring that Same Shall Constitute the Budget of the City of North Augusta for Such Budget Year – Second Reading
8. **FINANCE:** Ordinance No. 2023-20 Levying the Annual Tax on Property in the City of North Augusta, South Carolina, for the Fiscal Year Beginning January 1, 2024, and Ending December 31, 2024 – Second Reading
9. **FINANCE:** Ordinance No. 2023-21 Establishing Stormwater Management Service Charges by Revising Section 14-138, Titled "Stormwater Management Service Charges," of the City Code of the City of North Augusta, South Carolina – Second Reading

10. **FINANCE:** Ordinance No. 2023-22 Establishing Wastewater Service Charges by Revising Section 14-68, Titled "Schedule of Monthly Wastewater Service Charge," of the City Code of the City of North Augusta, South Carolina – Second Reading
11. **FINANCE:** Ordinance No. 2023-23 Establishing Water Service Charges by Revising Section 14-25, Titled "Water Rate Schedule–Generally," of the City Code of the City of North Augusta, South Carolina – Second Reading
12. **FINANCE:** Ordinance No. 2023-24 Amending the Business License Ordinance of the City of North Augusta to Update the Class Schedule as Required by Act 176 of 2020 – Second Reading
13. **ADMINISTRATION:** Ordinance No. 2023-25 Authorizing the Sale of Surplus City Property at 1711 Plank Road, Parcel 006-15-06-017 – Second Reading

NEW BUSINESS

14. **ADMINISTRATION:** Resolution No. 2023-42 Authorizing an Amendment to the Employment Contract of James S. Clifford, City Administrator dated the 19th Day of May, 2020
15. **ADMINISTRATION:** Resolution No. 2023-43 Authorizing the Disbursement of Opioid Settlement Funds to the Aiken Center for the Development of an Opioid Misuse and Disorder Abatement Program
16. **PLANNING AND DEVELOPMENT:** Resolution No. 2023-44 Accepting a Deed of Dedication for the Streets, Sanitary Sewer, Stormwater Collection and Fire Suppression Systems, and Associated Easements and Rights of Way, Along with a Maintenance Guarantee and Letter of Credit, for Gregory Landing, Phase 3
17. **PLANNING AND DEVELOPMENT:** Resolution No. 2023-45 Accepting a Deed of Dedication for the Sanitary Sewer and Fire Suppression Systems, and Associated Easements and Rights of Way, Along with a Maintenance Guarantee and Letter of Credit, for Village Square Townhomes
18. **ADMINISTRATIVE REPORTS:**
19. **PRESENTATIONS/COMMUNICATIONS/RECOGNITION OF VISITORS:**

A. **Citizen Comments:** *At this time, citizens may speak to Mayor and City Council regarding matters not listed on the agenda. Speakers shall give their name and address for the records. Speaker Forms are provided on the credenza for speakers desiring that the minutes indicate that they addressed Council on a specific topic. The form will be included as part of the minutes of the meeting. Citizen comments are limited to five minutes.*

B. **Council Comments:**

20. **ADJOURNMENT**

DEPARTMENT DETAILS

for October 30, 2023



FINANCE:

- Cycle 2 Disconnect Dates – November 1st and 2nd
- Cycle 1 Due Date – November 3rd
- Tax Sale – November 6th

PUBLIC SERVICES:

- Wastewater Interceptor Rehabilitation Project SCIP Grant – Week of November 6, utility contractor is scheduled to start cleaning and internally inspecting the interceptor pipeline from Womrath Road to River Oaks Drive.
- Clay Street Pump Station – Contractor Bid Opening Municipal Building Thursday November 2, 2:00 p.m.

PLANNING AND DEVELOPMENT:

- BZA meeting next week
- RFP for Impact Fee & CIP advertised with submittal deadline December 1st
- Kuleigh & Lastacia will be attending the SCAPA conference Wednesday to Friday

PUBLIC SAFETY:

- The DEA drug take back that was held at Parks Pharmacy last Friday, resulted in 146 lbs. turned in within 4 hours.
- “Sgt. Justice” made their debut appearance at the Jack-o-Lantern Jubilee Saturday.
- Live burn training will be held at Aiken Public Safety this Thursday-Saturday.

PARKS, RECREATION, AND TOURISM:

- Kid Jam 2023, the CSRA’s largest kid expo is this Saturday, 10am-4pm, at the Riverview Park Activities Center.
- Jack-O-Lantern Jubilee recap

ENGINEERING AND PUBLIC WORKS:

- Finance/Building Standards Customer Service Windows
- River Falls/W Martintown Utility Work

HUMAN RESOURCES:

- Open Enrollment – October 1-31
- Aiken SC Works Job Fair – November 9 from 10:00am – 1:00pm at Clearwater Baptist Church
- **See attached flyer for details**
- See the following page for the Employment Opportunities list



EMPLOYMENT OPPORTUNITIES

Assistant City Administrator – Administration

Grade: 47

Salary/Pay Rate: \$105,195.33 - \$116,559.38/Anually

Closing Date: November 10, 2023

Communications Technician I – Public Safety

Grade: 9

Salary/Pay Rate: \$17.96 - \$21.56

Closing Date: Until Filled

Firefighter – Public Safety

Grade: 4

Salary/Pay Rate: \$13.31 - \$15.97/hour

Closing Date: Until Filled

Grounds Worker II – Parks, Recreation, & Tourism

Grade: 6

Salary/Pay Rate: \$15.17 - \$18.20/hour

Closing Date: Until Filled

Grounds Worker II – Property Maintenance

Grade: 6

Salary/Pay Rate: \$15.17 - \$18.20/hour

Closing Date: Until Filled

Heavy Equipment Operator I – Streets & Drains

Grade: 9

Salary/Pay Rate: \$17.96 - \$21.56

Closing Date: Until Filled

Meter Reader/Service Technician – Utilities

Grade: 9

Salary/Pay Rate: \$17.96 - \$21.56

Closing Date: Until Filled

Public Safety Officer – Public Safety

Grade: 15

Salary/Pay Rate: \$22.04 - \$26.45/hour

Closing Date: Until Filled

Trades Worker – Streets & Drains

Grade: 8

Salary/Pay Rate: \$17.03 - \$20.44/hour

Closing Date: Until Filled

Utility Technician – Utilities

Grade: 9

Salary/Pay Rate: \$17.96 - \$21.56

Closing Date: Until Filled

Veterans Event: Resources For The Forces Aiken SC Works Job Fair Thursday, November 9 | 10AM-1PM

Clearwater First Baptist Church
310 Church Street
Beech Island, SC 29842

Employers:

Savannah River Nuclear Solutions, SCDC
Augusta Richmond County, Halocarbon, AutoZone
Aiken County Public Schools, Shaw Industries
MUSC Health, Centerra-SRS, Addus Homecare,
Aiken Dept. of Public Safety, Rural Health Services
North Augusta Public Safety, City of North Augusta
Allendale Co Hospital, SCDPPPS, DayBreak,
Kelly Education, Dominion Energy, Spherion
Landmark Construction, Alvin S Glenn, Kemper Life
Graniteville Specialty, Aiken-Barnwell Mental Health
SC Highway Patrol, Aiken Regional, Tri-Development
Right at Home, Career Personnel, AGY, Manpower
Medical Associates Plus, Aiken County Government

Community Resources:

Cumbee Center, ESGR
S.C. National Guard Service Member & Family Care
Southeastern Housing & Community Development
One80Place, VA Veteran Readiness & Employment
University of SC Salkehatchie, SC Election Commission
Technical College System of Georgia (GA Department of Labor)
South Carolina Legal Services, LSCOG, Gentiva Hospice
Columbia Vet Center, Blood Connection, Aiken Technical College
Army Community Service-Employment Readiness Service

Open To The Public, Food Trucks, Giveaways, and Raffles

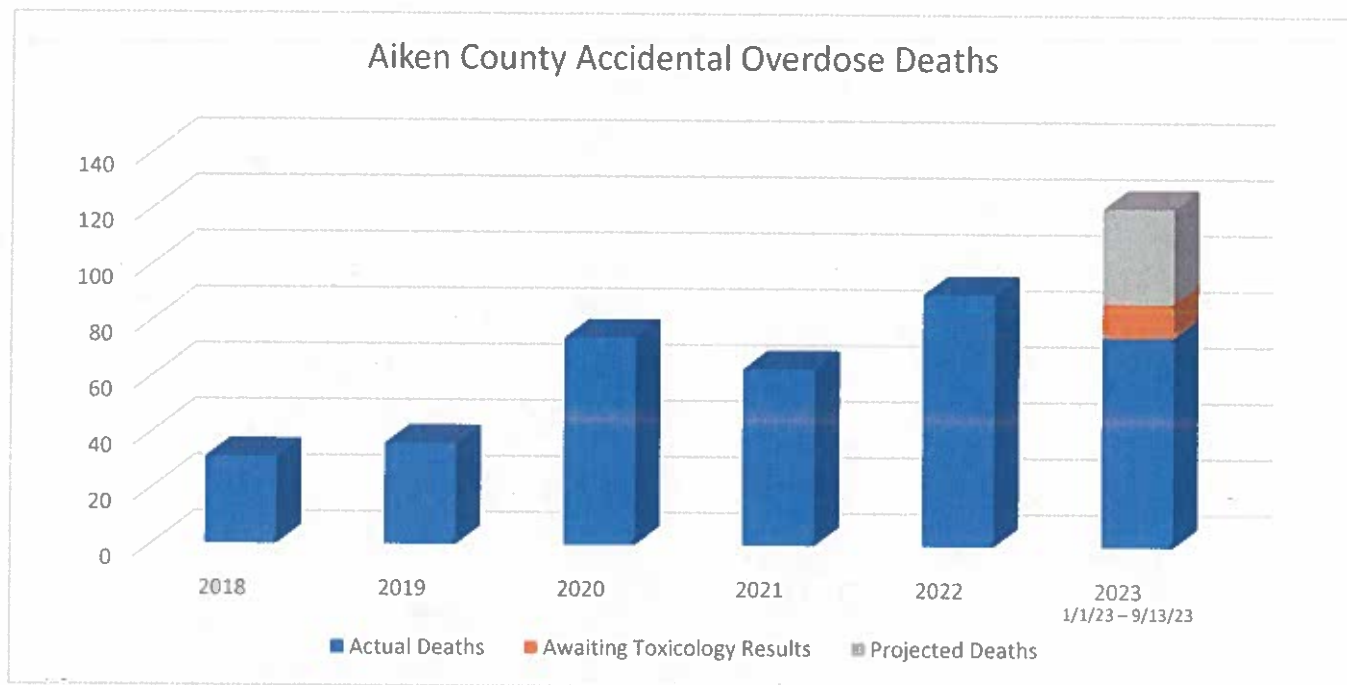
Sponsors: Williston Disc Golf Club, LSCOG & Delta 4 Security

<https://app.brazenconnect.com/a/scdew-central/e/0JV2D>



For program funding details in compliance with the Stevens Amendment, please visit www.dew.sc.gov/funding

An Equal Opportunity Employer/Program. Auxiliary aids and services available upon request to individuals with disabilities.



***Note:** Deaths by suicide using substances, and cases where homicide by substances charges are pending in the criminal justice system are not included in these numbers.

1/1/23 - 9/13/23 Overdose Deaths Analysis:

- 73% of victims are male (70% in 2022)
- 2/3 of the deaths involved 2+ substances (62% in 2022)
- Fentanyl was present in 79% of cases (80% in 2022)
- Meth was present in 40% of cases (41% in 2022)
- Xylazine was present in 7% of cases (21% in 2022)
- 72% of the deceased were white; 28% were black

Age Range	Number of Victims	Percentage
18-20	2	3%
21-30	13	17%
31-40	16	21%
41-50	18	24%
51-60	17	23%
61+	9	12%

- 60% of the victims had either a North Augusta or an Aiken address.
- 435 suspected overdose cases were reported in Aiken County between 1/1/23 and 10/13/23, including fatal and non-fatal cases.
- Naloxone (Narcan) was administered in 209 of the 435 cases. (Source OD MAP)

**CITY COUNCIL
STUDY SESSION
OF
October 30, 2023**

**Voluntary Continuing Disclosure
North Augusta Public Facilities Corporation/City of North Augusta Series 2017B
Voluntary Filing for the Fiscal Quarter Ended September 30, 2023**

The following information is being provided by the City of North Augusta, South Carolina (the "City") as a voluntary disclosure and not as a disclosure required by any continuing disclosure undertaking made pursuant to the obligations of SEC Rule 15c2-12 (the "Rule"). Furthermore, this filing is not made in connection with a purchase or sale of securities and accordingly is not intended to contain all information material to a decision to purchase or sell obligations of the City or the North Augusta Public Facilities Corporation (the "Corporation"). In providing this notice, neither the City nor the Corporation makes any representation with respect to the materiality of the information herein to update or provide future voluntary filings except to its date and neither the City nor the Corporation is under any obligation to update or provide future voluntary filings except to the extent the information contained herein is also provided in accordance with a disclosure undertaking pursuant to the Rule.

This slide continues to be the same for all updates

Assessed Value of Taxable Property

The assessed value of all taxable real and personal property in the City for each of the last five years available is set forth in the following table:

Assessed Value of Taxable Property					
Fiscal Year Ended December 31	Tax Year	Real Property	Personal Property ⁽¹⁾	Total	
2022	2021	\$ 128,916,969	\$ 47,567,398	\$ 176,484,367	
2021	2020	114,076,665	40,594,219	154,670,884	
2020	2019	111,102,458	33,204,209	144,306,667	
2019	2018	83,448,499	31,654,277	115,102,776	
2018	2017	82,341,248	27,375,296	109,716,544	

⁽¹⁾ Due to a law passed in 1980 by the S.C. General Assembly that provided for the billing and collection of personal property taxes on motor vehicles on a staggered basis according to expiration of the license tag, the City uses different tax years for real and personal property taxes.

This table remains unchanged since the previous update

Tax Rates

The millage imposed in the City in each of the last five tax years is set forth below:

Tax Rates				
Fiscal Year Ended December 31	Tax Year ⁽¹⁾	Operating Millage	Debt Service Millage	Total City Millage
2023	2022	75.50	-	75.50
2022	2021	73.50	-	73.50
2021	2020	73.50	-	73.50
2020	2019	73.50	-	73.50
2019	2018	73.50	-	73.50

⁽¹⁾ Due to a law passed in 1980 by the S.C. General Assembly that provided for the billing and collection of personal property taxes on motor vehicles on a staggered basis according to expiration of the license tag, the City uses different tax years for real and personal property taxes.

This table remains unchanged since the previous update

City General Fund Budget

The original General Fund Budget for the fiscal year ending December 31, 2023 was adopted on November 7, 2022 by City Council and is shown in the following table:

Annual General Fund Budget for Fiscal Year Ending 12/31/23	
Revenues	
Ad valorem property taxes	\$ 9,601,646
Licenses and Permits	6,944,524
Fines and forfeitures	954,982
Charges for services	1,280,996
Intergovernmental	962,800
Miscellaneous	1,021,376
Transfers	1,442,261
Total Revenues	\$ 22,208,585
Expenditures	
General Government	\$ 6,943,225
Public Safety	9,960,468
Public Works	2,015,999
Parks, Recreation and Tourism	3,288,893
Total Expenditures	\$ 22,208,585

This table remains unchanged since the previous update

Ten Largest Taxpayers in the City

The ten largest taxpayers in the City, the assessed value for the fiscal year ended December 31, 2022 of the taxable property of each located within the City, and the amount of 2021 taxes paid to the City are as follows:

Ten Largest Taxpayers in the City 12/31/2022		
Taxpayer	Assessed Value	Taxes Paid
S.C. Electric & Gas Co.	\$ 3,422,270	\$ 251,537
Graybul Ironwood LLC	2,700,450	198,483
Wal-Mart, Inc.	2,651,680	194,898
Allnex Industries, Inc.	2,366,530	173,940
Ackerman Greenstone North Augusta	2,212,620	162,628
Halocarbon Chemicals, Inc.	1,455,610	106,987
SUSO 3 Augusta, LP	1,181,730	86,857
SRP Federal Credit Union	980,390	72,059
CVS SC Distribution, Inc.	978,570	71,925
Next Chapter Sweetwater LLC	837,530	61,558

This table remains unchanged since the previous update

Tax Collection Record of the City

The following table shows the amount of taxes levied for City purposes, including additions and abatements, taxes collected as of December 31 of the year following the year in which the levy was made, and the amount of delinquent taxes collected in the City for the fiscal years shown:

Tax Collection Record of the City							
Fiscal Year Ended December 31	Tax Year ⁽¹⁾	Taxes Levied for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy			Amount
2022	2021	\$ 12,971,601	\$ 12,883,770	99.32%	\$ -	\$ 12,883,770	99.32%
2021	2020	11,368,310	11,326,981	99.64%	12,761	11,339,742	99.75%
2020	2019	10,606,540	9,655,624	91.03%	904,305	10,559,929	99.56%
2019	2018	8,460,054	8,404,331	99.34%	19,870	8,424,201	99.58%
2018	2017	8,064,166	8,018,222	99.43%	18,865	8,037,087	99.66%

⁽¹⁾ Due to a law passed in 1980 by the S.C. General Assembly that provided for the billing and collection of personal property taxes on motor vehicles on a staggered basis according to expiration of the license tag, the City uses different tax years for real and personal property taxes.

This table remains unchanged since the previous update

Outstanding Indebtedness

Outstanding Indebtedness 12/31/2022	
General Obligation Debt	\$ 8,592,000
Tax Increment Debt	42,693,000 Includes Series 2017A Bonds *see note below
Outstanding Installment Purchase Revenue Bonds	67,375,000 Series 2017B Bonds *see note below
Outstanding Lease Purchase Obligations	
2023	1,373,925
2024	1,115,456
2025	801,025
2026	383,304
Subtotal	3,673,710
Interest	(103,004)
Present Value of minimum lease payments	3,570,706
Revenue Debt	
Waterworks and Sewer System Refunding Revenue, Series 2021	16,033,000 Matures May 1, 2036 **see note below

This table remains unchanged since the previous update

General Obligation Bonds The City is authorized by the State Constitution to incur general obligation indebtedness without voter approval in an amount not exceeding eight percent of the assessed value of all taxable property in the City for any corporate purpose of the municipality. As of 9/30/2023 the City's entire eight percent capacity is available.

On November 6, 2018, a favorable bond referendum was held in the City of North Augusta authorizing the City to issue not exceeding \$10,250,000 of general obligation bonds as part of a favorable Capital Projects Sales Tax referendum. These bonds were issued in 2020 to construct and equip a public safety headquarters and bond payments will be made from revenues collected from the capital projects sales tax.

General Obligation Bonds	
Fiscal Year	Amount
2023 1st, 2nd, & 3rd Qtr ⁽¹⁾	\$ 6,914,000
2022	8,592,000
2021	10,250,000
2020	10,250,000
⁽¹⁾ UNAUDITED	

Dates have been updated but numbers remain unchanged

Local Hospitality Taxes City Council, pursuant to the Local Hospitality Tax Act and the Hospitality Tax Ordinance, established a uniform hospitality tax, which imposed, effective December 1, 1998, a one percent (1%) tax on the sales of prepared meals and beverages, including alcoholic beverages, beer and wine, at businesses within the City. Effective December 1, 2017, the hospitality tax rate was raised to the maximum of two percent (2%) with collections beginning in January 2018. The reduced collections in 2020 are related to the outbreak of the 2019 Novel Coronavirus Disease (“COVID-19”).

Local Hospitality Taxes		
Fiscal Year	City Hospitality Taxes	Increase in Collections over Prior Fiscal Year
2023 1st, 2nd, & 3rd Qtr (1)	\$ 1,938,076	N/A
2022	2,353,058	10.20%
2021	2,135,168	26.13
2020	1,692,819	(5.33)
2019	1,788,174	11.13
2018	1,609,103	118.67
2017	735,845	3.18
2016	713,152	7.27
2015	664,804	9.68
(1) UNAUDITED		

Local Accommodations Taxes City Council, pursuant to the Local Accommodations Tax Act and the Accommodations Tax Ordinance established a local accommodations tax, which imposed, effective December 1, 1998, a three percent (3%) tax on furnishing of accommodations to transients within the City. The reduced collections in 2020 are related to the outbreak of COVID-19.

Local Accommodations Taxes		
Fiscal Year	City Accommodations Taxes	Increase (Decrease) in Collections over Prior Fiscal Year
2023 1st, 2nd, & 3rd Qtr (1)	\$ 280,584	N/A
2022	311,939	24.75%
2021	250,050	81.52
2020	137,752	(39.86)
2019	229,047	109.96
2018	109,092	98.70
2017	54,904	7.86
2016	50,904	3.68
2015	49,099	(11.39)
(1) UNAUDITED		

Tax Increment Revenues The TIF Act authorizes municipalities to incur indebtedness for the purpose of redevelopment in areas which are or which are threatened to become blighted and to fund the debt service of such indebtedness from the additional tax revenues which result from such redevelopment. Under the TIF Act, all property taxes of all taxing jurisdictions imposed and collected within the Redevelopment Project Area in excess of the amount attributable to the "total initial equalized assessed value" of all taxable real property in the Redevelopment Project Area shall be paid to the municipality which shall deposit the taxes into a special tax allocation fund for the purpose of paying redevelopment project costs and discharging the obligations incurred in the payment of such costs. Certain portions of the taxes deposited to or otherwise subject to deposit to the special tax allocation fund are disbursed to overlapping taxing entities in accordance with agreements between the City and political subdivisions pursuant to which they agreed to participate in the TIF on a modified basis. As of 9/30/2023, \$10,838.62 has been disbursed to overlapping taxing entities. The Tax Increment Revenues table below includes special assessments billed and collected on the City's property tax bills. The special assessments are further defined in the MID Assessments section following.

Tax Increment Revenues		
Fiscal Year	City TIF Revenues	% Growth
2023 1st, 2nd, & 3rd Qtr (1)	\$ 3,261,114	N/A
2022	3,318,251	-14%
2021 ⁽²⁾	3,878,726	126%
2020	1,716,832	113
2019	804,992	7
2018	751,052	22
2017	613,831	19
2016	516,829	14
2015	453,883	9
⁽¹⁾ UNAUDITED		
⁽²⁾ A delay in payment for some 2019 taxes expected to be received in FY 2020 were received in FY 2021.		

MID Assessments The municipal improvement district (MID District) consists of certain parcels owned by the private developers within the TIF District where private improvements will be constructed. The City has imposed a special assessment on the parcels in the MID District owned by the private developers. The special assessment has been set on an annual basis at an amount equal to an estimate of the TIF revenues that will result from the private improvement specified in the Master Development Agreement. 2020 was the first year the special assessments were billed and payable. These assessments are due to the City no later than May 1 in the year the special assessments are billed to avoid penalty.

MID Assessments			
Fiscal Year Ended	Tax Year	MID Assessments	MID Receipts
December 31			
2023 1st, 2nd, & 3rd Qtr (1)	2022	\$ 744,282	\$ 744,282
2022	2021	771,758	771,758
2021	2020	777,779	1,547,627
2020	2019	1,183,327	413,479
(1) UNAUDITED			

This table remains unchanged since the previous update

Parking Revenues Parking revenues are received from certain parking facilities owned or operated by the City including the Medac Deck, Hotel Deck and various lots owned by the City. Revenues received are netted against expenditures incurred for operations and maintenance of the parking facilities. The reduced collections in 2020 are related to the outbreak of COVID-19. The City is currently working with the hotel developer and hotel management to reconcile: 1) amounts due to the City for the City's pro rata share of parking revenues collected by the hotel and 2) amounts due from the City for reimbursement of agreed upon operating expenses of the hotel deck and agreed upon management fee. Total net parking revenues will be updated upon reconciliation.

Parking Revenues		
Fiscal Year	Net Amount	% Growth
2023 1st, 2nd, & 3rd Qtr (1)	\$ 8,304	N/A
2022	(34,456)	(135)
2021	99,689	147
2020	40,380	(69)
2019	128,499	18
2018	108,885	N/A
⁽¹⁾ UNAUDITED		

Stadium Revenues Stadium revenues are received from GreenJackets Baseball for performance license fees, retail space rent, corporate naming rights, and stadium rent. The GreenJackets Baseball 2020 season was canceled on June 30, 2020 along with all Minor League Baseball teams related to the outbreak of COVID-19. Admissions tax payments are received from the South Carolina Department of Revenue (SCDOR).

Stadium Revenues						
Fiscal Year	Admissions Tax ⁽⁵⁾	Performance License Fees ⁽²⁾	Retail Space Rent ⁽³⁾	Corporate Naming Rights ⁽⁴⁾	Rent ⁽³⁾	Total
2023 1st, 2nd, & 3rd Qtr (1)	\$ 20,597	\$ 54,970	\$ 100,000	\$ -	\$ 250,000	\$425,567
2022	38,265	52,206	100,000	100,000	250,000	540,471
2021	32,167	4,286	100,000	100,000	250,000	486,453
2020	12,696	74,894	100,000	100,000	250,000	537,590
2019	71,244	64,884	100,000	100,000	250,000	586,128
2018	18,336	-	100,000	100,000	250,000	468,336
(1) UNAUDITED						
(2) Revenue stream due 1/31/xx of each year for the prior calendar year						
(3) Revenue stream due 4/1/xx of each year						
(4) Revenue stream due 12/31/xx of each year						
(5) Payments received throughout the year from SCDOR						