CITY OF WESTMINSTER REGULARLY SCHEDULED MEETING
February 13, 2024 @ 6:00 PM
Westminster Fire Department
216 Emergency Lane, Westminster

Call to Order

Certification of Quorum

Invocation & Pledge of Allegiance

Public Comments:

The floor is now open for public comments. Citizens of Westminster or others who have registered for time with the Clerk can now address Council for any matters on tonight's agenda or other matters you wish to bring before the Council. Speakers are allowed up to 3 minutes and possibly longer if that Speaker is recognized in advance as representing a larger group with similar concerns. To preserve the decorum of this public meeting, and to allow adequate time for discussion among the elected membership of City Council, this will be the only time we will receive unsolicited comments tonight from the public.

Comments from the Mayor and Council

Special Presentation – FY2023 Annual Audit Report (Financial Statements for Year End 2023)

Special Presentation in Appreciation of First Responders

Routine Business

1. Approval of the January 9, 2024, Regular Meeting Minutes
2. Approval of the January 23, 2024, Planning Session Workshop Minutes
3. Approval of the January 23, 2024, Called Meeting Minutes
4. Approval of the January 24, 2024, Priority Setting Workshop Minutes
5. Comments from the Utilities Director
    a. USDA-RD Project Update
    b. Upcoming maintenance and repair on Highway 76 water line
    c. Other
6. Comments from City Administrator
    a. Police Chief Search update
    b. Anderson Park renovation update
    c. Request for Bids for street paving projects
    d. Other

Old Business

1. **Consideration of Second Reading of Ordinance NO. 2024-02-13-01; AN ORDINANCE TO AMEND TITLE VII CHAPTER 70 OF THE CODE OF ORDINANCES FOR THE CITY OF WESTMINSTER**

   The proposed change to TITLE VII CHAPTER 70 of the Code of Ordinances would provide additional tools for Westminster Police Officers when individuals are actively not complying with lawful requests or orders from officers. This ordinance would make it unlawful to not comply with these orders, creating an additional charge that the police department may levy

in such an event. The effects would be like that of Resisting Arrest but would enable officers to write a ticket for the incident to be handled in City Court, not General Session or other higher courts. Neighboring cities such as Walhalla and Seneca have versions of this ordinance of their own. This would result in:

(i) Allow police officers to ticket offenders without a warrant under City Code,
(ii) Offenders potentially avoiding an arrest record, and
(iii) Fines paid to remain in City Court, not the higher courts.

Staff Recommends Approval.

2. **Consideration of Ordinance NO. 2024-03-19-01; AN ORDINANCE TO AMMEND CERTAIN SECTIONS OF THE WESTMINSTER CODE OF ORDINANCES RELATED TO THE CITY ADMINISTRTOR, THE CITY ATTORNEY, POLICE CHIEF, THE CITY CLERK, THE UTILITIES DIRECTOR, AND OTHER MATTERS RELATED THERETO**

At the October 2023 City Council Meeting, the Council discussed sections of the City Ordinance concerning the Police Chief. Action on this ordinance was then tabled at the December 2023 City Council Meeting. The Police Chief and the City Clerk are currently appointed by the City Council while all of the department heads and city staff are hired by the City Administrator. For the Council's consideration are amendments to the City Code to have the Police Chief and the City Clerk hired by the City Administrator. Also, other sections of the Code that are out-of-date are presented for Council's consideration.
The amendments are:

Title III: Administration

Chapter 31: City Officials and Employees

City Administrator 31.25 Removal From Office

The City Administrator may be removed from office by a majority vote of the Council. Those members voting for removal shall state their reasons for such vote. The action of the Council in removing the City Administrator shall be final. ~~In all cases the City Administrator shall receive 90-days' notice of his or her removal or severance pay for 30 days where such removal is made effective immediately by a majority of the City Council.~~

Clerk and Treasurer 31.40 Election; Term

~~There shall be elected by the Council an officer known as the Clerk and Treasurer of the city who shall hold offices for such period of time as is provided by § 31.01.~~

City Attorney 31.57 Compensation

The City Attorney shall be paid at a rate, as set from time to time, as determined by the City Council. ~~the hourly rate of $85 per hour, $50 of which shall be paid from the General Funds of the city and $50 from the funds in the hands of the Commissioners of Public Works. The City Attorney shall be paid in addition thereto a reasonable amount for specific services rendered to the city, for appearances at trials, preparing resolutions, ordinances and other similar matters.~~

Chapter 33: Police and Fire Departments

Police Department 33.01 Composition; Appointment; Term of Office; Compensation

The Police Department of the City of Westminster shall consist of a Chief and such other number of police officers as the Council may from time to time determine necessary to provide adequate police protection for the city. ~~The Chief of Police and all police officers of the Department shall be appointed by the Council and shall hold office for the period of time as is provided by § 31.01 and shall receive such compensation for the performance of their duties as the Council may from time to time designate.~~

Police Department 33.05 Suspension of Chief, of Police Officers; Final Determination by Council

~~The Mayor may peremptorily suspend the Chief of Police for neglect of duty or failure to perform any duty of his or her office. The Chief may likewise suspend any member of the Department. All such suspensions shall be reported to the Council within 24 hours, who shall either affirm or revoke such suspension. The Council may, at any time, remove any member of the Department from office for cause.~~

Police Department; Chapter 33.02 Chief to be commander of Police Force; Acting Chief

The Chief of Police shall at all times be recognized and respected by members of the Police Department as their commander and superior officer, and they shall obey all orders of the Chief. In the event of the temporary absence or disability of the Chief, the ~~Council~~ City Administrator shall appoint an acting chief who shall have all the powers, duties and responsibilities of the Chief.

Police Department; Chapter 33.20 Composition, Supervision, Appointments and Removal

(A) The Fire Department of the City of Westminster shall consist of a Fire Chief and such other number of officers/firefighters as the City Council may from time to time determine as necessary to provide adequate fire protection to the city. ~~With the concurrence of the City Council,~~ T~~t~~he Fire Chief shall be appointed by the City Administrator…

Title IX: General Regulations;

Chapter 91 Streets and Sidewalks

Chapter 91.01 Public Parades and Assembles, Approvals and Restrictions

(B)The requests shall be forwarded to the Police Chief for review and comment. ~~Upon review of the Chief of Police, such requests shall be forwarded to the City Council for approval.~~ In the event the requested activity will use public roadways, the South Carolina Department of Transportation shall be notified of such request and their approval shall be required.

Chapter 91.31 Superintendent of Street Department

~~(A)~~ It shall be the responsibility of the Utilities Director ~~Superintendent of the Street Department~~ to coordinate all aspects of the ~~S~~snow and ~~I~~ice ~~R~~removal ~~Plan~~. This

individual shall work closely with the ~~Commission of Public Works,~~ Police Department, Fire Department, Mayor, appropriate Council members and City Hall employees to ensure the plan has been put into place after a snow or ice storm. ~~The Street Department Superintendent will communicate with the Superintendent of Public Works and Police Chief to determine the level of implementation of the Snow and Ice Plan.~~

(B) It shall be the responsibility of the ~~Mayor~~ City Administrator of the City of Westminster to notify the appropriate news media of the opening and closing schedule of the City Hall. These announcements are to advise the public at what level of service the city is operating. ~~The Street Superintendent will notify the Mayor of the conditions of the city streets and plans for removal of ice or snow. The Mayor will notify the appropriate news media. This will allow the public to modify their conduct and travel plans accordingly~~

Chapter 91.33 Crew

~~A Commission of Public Works crew and a Street Department crew will be established to accomplish the goals of the Snow and Ice Removal Plan. These crews will work in conjunction with the Police Department. See attachment #1 to Ord. 920408A for a list of these crews.~~

Chapter 91.36 Traffic Restrictions

The Police Chief will coordinate all traffic restrictions. Parking will be restricted in intersections, stop lights and at stop signs during inclement weather due to snow and ice. ~~The Police Chief will submit to the City Clerk a report on all accidents due to snow or icy conditions.~~ The Police Chief will notify the Utilities Director ~~Street Department Superintendent~~ of any roads that need to be closed. The Police Chief will also coordinate emergency services.

Chapter 91.37 Priority Routes
~~Priority routes will be based on road importance, traffic volume, functional classifications and critical facilities. See attachment #2 to Ord. 920408A for priority routes.~~

Staff recommends approval.

New Business

3. Consideration of **ORDINANCE NO. 2024-03-19-02; AN ORDINANCE AMENDING THE CITY OF WESTMINSTER'S BUDGET ORDINANCE, AN ORDINANCE MAKING APPROPRIATIONS FOR CERTAIN EXPENSES, CAPITAL IMPROVEMENTS AND INDEBTEDNESS OF THE CITY OF WESTMINSTER, SOUTH CAROLINA FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

General Fund – 010
010-200: Adjust budget expectations to reflect revenue and expenses from the Oconee County Fire Contract, including a transfer to Professional Services

		New Amount	(Net Change)
Revenue:	40101 County Fire Contract	$550,000	(-$235,000)
Expense:	05100 Salaries	$ 349,527	($ 207,358)
	05101 Overtime	$ 35,000	$ 13,000
	05104 Social Security	$ 26,500	($ 16,102)
	05105 Retirement Contributions	$ 75,600	($ 42,683)
	05106 Health Insurance Contributions	$ 78,950	($ 62,837)
	05204 Bunker/PPE Gear	$ 19,500	$ 12,000
	05212 Equipment Purchased	$ 24,000	$ 15,000
	05222 Supplies (Medical)	$ 15,000	$ 12,500
	05201 Fuel	$ 12,500	$ 2,500
010-100	05319 Professional Services	$ 58,980	$ 38,980

Capital Projects Fund – 070

070-100: Adjust to include State Budget Allocations. Funds are currently in LGIP.

Revenue:	40602 State Budget Allocation	$5,000,000.00
Expense:	070 Capital Projects	$5,000,000.00

General Fund - 010

010-300: State Police Grant

Revenue:	40602 State Police Grant	$ 33,245.64
Expense:	05359 Equipment Purchase	$ 33,245.64

Utility Fund – 020

020-350: USDA-RD Arrowhead Reimbursement. Arrowhead reimbursed City of Westminster for materials purchased. The City would spend the funds on Meter Maintenance.

Revenue:	40737 Contractor Reimbursement	$ 29,245.03
Expense:	05233 Meter Maintenance	$ 29,245.03

Capital Projects Fund – 070

070-004: Cooper's Mill Contractor Reimbursement. Funds to be spent on Water and Sewer Installation at Cooper's Mill.

Revenue:	04018 Contractor Reimbursement	$ 608,964.95
	003-00301-3000 Fund Balance	$ 5,244.35
Expense	05661 Cooper's Mill Water	$ 325,490.90
	05662 Cooper's Mill Sewer	$ 283,474.05
	05662 Retainer Fee	$ 5,244.35

4. Consideration of **Ordinance NO. 2024-03-19-03: AN ORDINANCE TO AMEND THE ZONING MAP OF THE CITY OF WESTMINSTER.**
   City of Westminster received an application to rezone one parcel located at 104 Pritchard Street (TMS #530-10-04-027) from Residential-25 to General Residential. Currently the property's structure has been condemned, and the property was grandfathered into R-25 as nonconforming use. The GR designation would allow for manufactured or permanent structure homes.

   The Planning Commission held a public hearing on the rezoning at their January meeting and does not recommend rezoning; citing and agreeing with public feedback from nearby residents that they did not wish to see additional mobile units in the area. The applicant did not attend. By staff oversight, the Planning Commission was not informed of the condemned status of the structure on the property. For this reason, the application should be reconsidered by the Planning Commission

   Staff recommends that the Application be remanded back to the Planning Commission for consideration.

5. Consideration of **Resolution 2024-02-13-01; A resolution designating February 2024 as Black History Month in the City of Westminster.**

   The resolution is provided to celebrate the roles that African Americans have and do play in shaping the history, culture, and achievements of the City, the state, and the nation. Designating a specific month to highlight and honor the accomplishments of African Americans fosters a sense of unity, understanding, and appreciation for the diverse experiences that have shaped our community.

   Staff recommends approval.

6. **Consideration of Resolution 2024-02-13-002; A resolution affirming the City of Westminster's Commitment to Accessibility and the principals presented in the American with Disabilities Act.**

   The City of Westminster is required by its recent Community Development Block Grant (CDBG) award for Anderson Park to update and review its ADA/504 Compliance Plan ("Reasonable Accommodations Policy"). Staff has done so by identifying and reidentifying possible areas of improvement. Improvements that can be made quickly will be, others that require planning due to complexity or significant funding will be developed. This resolution would accept that policy.

   Staff recommends approval

7. Consideration of **An Intergovernmental Agreement between the City of Westminster and Oconee County for the provision of Building Permit Services.**

   Oconee County currently manages the building permit services on behalf of the City and recently requested an Intergovernmental Agreement to sanction the activity. Approval by

both the City and the County is required to affect the agreement. An excerpt from the agreement which summarizes the scope is below.

"The County shall issue all appropriate and required building permits for projects within the City. Projects that require a City zoning, special use, or similar permits or approvals shall only be permitted by the County after satisfactory proof that all required permits and approvals have been executed and given by the City and presented to the County's Building Code's Department. The County shall have no jurisdiction over, or responsibilities relating to, zoning, planning, land use, water, sewer, property maintenance code, nuisance, or other matters not directly related to enforcement of the Building Codes within the City."

Staff recommends approval with final legal edits as may be agreed to by the City and County attorneys.

8. Consideration of **An Employment Contract between the City of Westminster and the City Administrator**

The City Administrator is employed through an Employment Contract. The current contract is set to expire on March 18, 2024 with an automatic renewal for a three year term unless notice to terminate the contract is provided three months prior to the auto renewal date. On December 18, 2023 the City Administrator provided notice to the City Council of his notice not to renew and his wishes to renegotiate the terms of the agreement. At the January 9, 2024 City Council Meeting, the Administrator and the City Council discussed terms for a new agreement. In principle, the City Council and the Administrator agreed to the terms included in the new Agreement.

Terms in the new agreement which are modified from the previous agreement are:

1) *Section 2. Term (D): Beginning date – March 2024, concluding date March 2027*
2) *Section 3. Termination and Severance Pay (A & B): the number of months provided for severance modified from four (4) to six (6).*
3) *Section 4. Salary: annual base salary modified to one hundred forty-two thousand $142,000 (current base pay is one hundred twenty thousand $120,000).*
4) *Section 6. Vehicle Allowance – this section is deleted (current monthly vehicle allowance is $800 per month. The annual amount of $9,600 is incorporated into the base salary).*
5) *Section 9. Paid Time Off (PTO) – language used at initial hiring is deleted "Notwithstanding the forgoing the employee shall receive an initial credit of 160 hours.")*

9. Consideration of **A MOTION to accept the City of Westminster Financial Statements for the Year Ended June 30, 2023**

A representative has presented the Financial Statements for the Year Ended June 30, 2023. The statements are included in the Council packet.

Staff recommends approval.

Adjourn

MINUTES
WESTMINSTER CITY COUNCIL
Regular Scheduled Meeting
Tuesday, January 9, 2024

The City Council of the City of Westminster met in a regular scheduled meeting on Tuesday, January 9, 2024, at 6:00 pm at the Westminster Fire Department with Mayor Brian Ramey presiding. Those in attendance were:

Brian Ramey	Audrey Reese	Daby Snipes	Ruth May
Jimmy Powell	Adam Dunn	Dale Glymph	

City Administrator, Kevin Bronson
Assistant to the City Administrator, Reagan Osbon
City Clerk, Rebecca Overton
Interim Police Chief, Caitlin Pope
Fire Chief, Michael Smith
Utility Director, Kevin Harbin
City Attorney, Andrew Holliday
Members of the public and press

Notice of the meeting and the agenda was posted on a window at the Fire Department and at westminstersc.org twenty-four hours prior to the meeting and all persons, organizations and local media requesting notification and the agenda were notified by email.

Swearing in of Members

Andrew Holliday swore in recently elected Mayor Brian Ramey, and Council Members Adam Dunn, Audrey Reese, and Daby Snipes.

Call to Order

Mayor Ramey called the meeting to order at 6:05 pm.

Certification of Quorum

Rebecca Overton certified a quorum.

Invocation and Pledge of Allegiance

Mrs. Audrey Reese led the Council in the invocation and the Pledge of Allegiance.

Public Comments

Mr. David Cooper spoke to Council and stressed his concerns about the overstretched police and fire departments. He suggested to Council to explore the possibility of obtaining a federal grant that would provide additional police officers, adding that nearby Lavonia, Georgis had done this recently. Mr. Cooper added that he would like to see a minimum of 9 full time Officers and a Police Chief making the Department a 10 Officer staff.

Election of Mayor Pro Tempore for 2024

Upon a motion by Mr. Dunn and seconded by Mrs. Reese, the motion to ***nominate Mr. Powell as Mayor Pro Tempore for 2024*** passed unanimously.

Member	Motion	Vote
Ramey		Yes
Glymph		Yes
Powell		Yes
Reese	Second	Yes
May		Yes
Dunn	Motion	Yes
Snipes		Yes

Comments from the Mayor and Council

Mrs. Snipes announced that is was National Law Enforcement Appreciation Day and she expressed her gratitude for all Police Officers and their dedication and work.

Mr. Glymph asked about the police vehicles and recent repairs. Chief Pope stated there had been some manufacturing issues with the new Tahoes and both had brakes replaced recently. He also asked about looking into a possible solution to the continuous damage to the marquis sign. Mr. Bronson added that they could discuss this at the upcoming Planning Session Workshop.

Mr. Ramey addressed the concerns that Mr. Cooper had spoke about and added that the biggest challenge for having more Police or Fire Officers is the budget.

Routine Business

1. Approval of the December 12, 2023, Regular City Council Meeting Minutes

   Upon a motion by Mrs. Reese and seconded by Mr. Glymph, the motion to ***approve the December 12, 2023, minutes as amended,*** passed unanimously.

Member	Motion	Vote
Ramey		Yes
Glymph	Second	Yes
Powell		Yes
Reese	Motion	Yes
May		Yes
Dunn		Yes
Snipes		Yes

2. Comments from the Utility Director
    a. Mr. Harbin informed Council that the USDA project had encountered some delays recently with the rain. He added that the Dixon Road water line was complete with over half of the residents active on the new line.
    b. Mr. Harbin informed Council that there had not been any electrical or other incidents with the recent heavy rains.

3. Comments from City Administrator
    a. Mr. Bronson informed Council that the tabled Ordinance concerning the appointment of Police Chief and City Clerk would be on the February agenda.
    b. Mr. Bronson informed Council that the FY 2023 Audit would be on ready for presentation at the February meeting.
    c. Mr. Bronson reminded Council that the Planning and Priority Workshops were recently cancelled and offered new dates for rescheduling those workshops. All Council Members were in favor of having those on January 23rd and 24th. Mr. Bronson added that the January 24th workshop would be facilitated by Chip Bentley of the Appalachian Council of Governments.

Old Business

None

New Business

1. Consideration of Ordinance No. 01-09-2024-01; An Ordinance to Amend Title VII, Chapter 70, of The Code of Ordinances for the City of Westminster

    Mr. Bronson informed Council that the proposed change to Title VII Chapter 70 of the Code of Ordinances would provide additional tools for Westminster Police Officers when individuals are actively not complying with lawful requests or orders from officers. He added that this ordinance would make it unlawful to not comply with these orders, creating an additional charge that the Police Department may levy in such event. Mr. Bronson stated that the effects would be

like that of Resisting Arrest but would enable officers to write a ticket for the incident to be handled in City Court, not General Session or other higher courts. He also added that neighboring cities such as Walhalla and Seneca have versions of this ordinance of their own. This would result in:

(i) Allow police officers to ticket offenders without a warrant under City Code,
(ii) Offenders potentially avoiding an arrest record, and
(iii) Fines paid to remain in City Court, not the higher courts.

Upon a motion by Mrs. Reese and seconded by Mrs. Snipes, the motion to ***approve first reading of Ordinance No. 01-09-2024-01; An Ordinance to Amend Title VII, Chapter 70, of The Code of Ordinances for the City of Westminster,*** passed unanimously.

Member	Motion	Vote
Ramey		Yes
Glymph		Yes
Powell		Yes
Reese	Motion	Yes
May		Yes
Dunn		Yes
Snipes	Second	Yes

2. Consideration of City Council Meeting Schedule

The 2024 City Council Meeting Schedule is recommended as follows:

January 9, 2024	6:00 PM
February 13, 2024	6:00 PM
March 19, 2024	6:00 PM
April 9, 2024	6:00 PM
May 14, 2024	6:00 PM
June 11, 2024	6:00 PM
July 9, 2024	6:00 PM
August 13, 2024	6:00 PM
September 10, 2024	6:00 PM
October 8, 2024	6:00 PM
November 12, 2024	6:00 PM
December 10, 2024	6:00 PM

Upon a motion by Mr. Glymph and seconded by Mrs. Snipes, the motion to ***approve the City Council Meeting Schedule*** passed unanimously.

Member	Motion	Vote
Ramey		Yes
Glymph	Motion	Yes
Powell		Yes
Reese		Yes
May		Yes
Dunn		Yes
Snipes	Second	Yes

3. Consideration of FY2025 Annual Budget Calendar

January 9, 2024	**City Council Priority Setting Workshop No. 1**	1:00-5:00PM
January 9, 2024	**City Council Meeting** Council consideration of proposed FY2025 Budget Calendar	6:00 PM
January 9, 2024	**City Council Priority Setting Workshop No 2**	9:00-1:00PM
January 24, 2024	Budget kick-off meeting with senior staff	
February 13, 2024	**Budget Workshop Expenditure Review Part 1- Utility Fund** Electric Water (includes Water Plant) Sewer **City Council Meeting**	4:00 PM 6:00 PM
February 14, 2024	Departmental budget requests due to CA	
March 4, 2024	Department Directors meet with CA	
March 5, 2024	Department Directors meet with CA	
March 19, 2024	**Budget Workshop Expenditure Review Part 2** General Fund Solid Waste Fund Youth Recreation Fund Hospitality and Accommodations Tax Fund **City Council Meeting**	4:00 PM 6:00 PM
April 9, 2024	**Budget Workshop Revenue Review** Utility Funds General Fund Solid Waste Fund Youth Recreation Fund Capital Projects Fund Hospitality and Accommodations Tax Fund **City Council Meeting**	4:00 PM 6:00 PM
April 30, 2024	**City Council 2022 Budget Workshop** Bringing it all together, all funds, revenue and expenditures - balanced. Reflects preferences and follows priorities of Council. Council directs modifications, adjustments.	4:00 PM
May 14, 2024	**Public Hearing and 1st Reading**	6:00 PM
June 11, 2024	**2nd Reading and Adoption**	6:00 PM

Upon a motion by Mrs. Reese and seconded by Mr. Glymph, the motion to ***approve the FY2025 Annual Budget Calendar*** passed unanimously.

Member	Motion	Vote
Ramey		Yes
Glymph	Second	Yes
Powell		Yes
Reese	Motion	Yes

May		Yes
Dunn		Yes
Snipes		Yes

4. Consideration of Resolution No. 01-09-2024-01; A Resolution Pledging to Practice and Promote Civility in The City of Westminster

Mr. Bronson informed Council that the Municipal Association of South Carolina's Civility Initiative calls upon cities and towns across the state to commit to civil and constructive discourse in everyday interactions with the public, elected officials, and staff. He added that as destructive as incivility can be in everyday life, it is particularly harmful in a city council meeting, or in municipal offices. Approval of this resolution will reaffirm the City and City Council's commitment to civility in 2024.

Upon a motion by Mrs. Reese and seconded by Mrs. Snipes the motion to ***approve Resolution No. 01-09-2024-01; A Resolution Pledging to Practice and Promote Civility in The City of Westminster*** passed unanimously.

Member	Motion	Vote
Ramey		Yes
Glymph		Yes
Powell		Yes
Reese	Motion	Yes
May		Yes
Dunn		Yes
Snipes	Second	Yes

5. Consideration Of Resolution No. 01-09-2024-02; A Resolution Committing the City of Westminster to Provide A Local Match for The Appalachian Regional Commission (ARC) Funds Managed by The South Carolina Department of Commerce Grants Administration

Mr. Bronson informed Council that staff is in the process of applying to the Appalachian Regional Commission (ARC) for grant funding to improve portions of the downtown streetscape along Main Street in between Retreat Street and Lucky Street, along Grey Street including the railroad underpass and surrounding areas. He added that the application for the grant requires the city to commit to provide a local cash match of $298,332.00, which equals the 50-percent local match required to support the application for a $596,663.00 Appalachian Regional Commission Grant.

Upon a motion by Mr. Dunn and seconded by Mrs. Snipes, the motion to ***approve Resolution No. 01-09-2024-02; A Resolution Committing the City of Westminster to Provide a Local Match for The Appalachian Regional Commission (ARC) Funds Managed by The South Carolina Department of Commerce Grants Administration*** passed unanimously.

Member	Motion	Vote
Ramey		Yes
Glymph		Yes
Powell		Yes
Reese		Yes
May		Yes
Dunn	Motion	Yes
Snipes	Second	Yes

Executive Session

Upon a motion by Mr. Glymph and seconded by Mrs. Snipes, the motion to ***enter executive session*** passed unanimously.

Upon a motion by Mrs. Reese and seconded by Mr. Glymph, the motion to ***exit executive session*** passed unanimously.

Adjourn

Upon a motion by Mrs. Reese and seconded by Mr. Dunn, the motion ***to adjourn the meeting at 7:05 pm*** passed unanimously.

(Minutes submitted by Rebecca Overton)

_____ _____

Mayor Brian Ramey Date

MINUTES
WESTMINSTER CITY COUNCIL
Planning Session Workshop
Tuesday, January 23, 2024

The City Council of the City of Westminster met in a Planning Session Workshop on Tuesday January 23, 2024, at 1:00 pm at the Westminster Fire Department with Mayor Brian Ramey presiding. Those in attendance were:

Brian Ramey	Dale Glymph	Adam Dunn	Daby Snipes
Jimmy Powell	Ruth May	Audrey Reese	

City Administrator, Kevin Bronson
City Clerk, Rebecca Overton
Fire Chief, Michael Smith
Interim Police Chief, Caitlyn Pope
Members of the press

Notice of the meeting and the agenda was posted on the door at the Westminster Fire Department and at westminstersc.org twenty-four hours prior to the meeting and all persons, organizations and local media requesting notification and the agenda were notified by email.

Call to Order

Mayor Ramey called the meeting to order at 1:00 pm.

Invocation and Pledge of Allegiance

Mrs. Audrey Reese led the Council in the invocation and the pledge.

New Business

1. Planning Session

Mr. Bronson led the Council in a review of the previous year's financial reports. He presented a power point presentation which detailed an overview of all funds which included expenses, revenues, and transfers. He also reviewed some results from the 2023 Priority goals and discussed upcoming projects and grants. Attached to these minutes is the presentation.

Adjourn

Upon a motion by Mrs. Reese and seconded by Mrs. Snipes, the motion ***to adjourn the meeting at 4:00 pm*** passed unanimously.

(Minutes submitted by Rebecca Overton)

_____ _____

Mayor Brian Ramey Date

January 23, 2024

Annual Planning Workshop

Recapping 2023 and setting the stage for 2024

Westminster, South Carolina

Westminster
SOUTH CAROLINA
Together We Grow

Agenda for today

1) Recap of 2023 City Council priorities
2) Break (2:00 pm – give or take)
3) Recap of FY2024 financial information
4) Break (3:00 pm – give or take)
5) Laying the groundwork for 2024
6) 4:15 pm conclude

Westminster
SOUTH CAROLINA
Together We Grow

FY2024-25 Budget Schedule of events

Westminster SOUTH CAROLINA
Together We Grow

1 February

Expenditure Review Part 1 - February 13, 2024 @ 4:00 pm

- Utility Fund
  - (Electric, Water, Water Plant, Sewer)
- Capital Projects Fund

19 March 2024

Expenditure Review Part 2 – March 19, 2024 @ 4:00 pm

- General Fund
- Solid Waste Fund
- Youth Recreation Fund
- Hospitality and Accommodations Tax Fund

9 April 2024

Revenue Review – April 9, 2024 @ 4:00 pm

- Hospitality Tax Request Presentations

30 April 2024

City Council Budget Workshop – April 30, 2024 @ 4:00 pm (special called meeting)

14 May 2024

Public Hearing and 1st Reading – May 14, 2024 @ 6:00 pm City Council Meeting

11 June 2024

2nd Reading and Adoption – June 11, 2024 @ 6:00 pm City Council Meeting

Recap of 2023

On January 12, 2023 City Council set a list of priorities for 2023.

- These priorities were divided into 4 categories…

1. Must Do
2. Should Do
3. Could Do
4. Others

Recap of 2023 Must Do

1. Complete CIP (with estimates, timelines, and funding plan), pursue water improvement project, see SCIIP funding request through, implement sewer improvements with SCIIP if successful, and complete improvements to close out SCDHEC consent order.

   (secured state/federal grants for capital improvement projects; USDA-RD water improvements underway; secured $5 million in SCIIP funds; continue to work on consent order)

1. Close SCDHEC consent order by implementing sewer upgrades.

   (*secured SCIIP funds – all for sewer improvements, identified additional problematic areas in the sewer collection system, continue developing funding plans, staff continues to assess the system and make minor improvements)*

1. Hall Road Recreation Project- recreation complex, rec trails grant, funding for ball fields, working on funding plan for gym, piece together plan and present to City Council.

   (secured $5 million in state funding, application made for LWCF funds for Picnic Pavilion and accompanying amenities (possible $1 million))

Recap of 2023 Must Do

2. Main Street revitalization (both back and front sides), additional and upgraded parking, develop strategy for addressing dilapidation, streetscape Grey Street parking/underpass. Implement Downtown Master Plan.

(completed downtown master plan, completed marketing study, used the master plan to secure $750,000 in state CDBG funding for streetscape improvements and are in the process of securing ARC funds, implemented vacant building registry which includes downtown properties)

2. Add assistant to City Administrator, address fire this year and plan for police; evaluate sufficiency of staffing in police and fire, share info with council for consideration and next steps; evaluate and address competitive pay in all departments particularly address CDL pay.

(hired…

…increased police officer and firefighter pay to stay competitive with surrounding agencies, renegotiated fires service contract with Oconee County (secured additional funds, continue to monitor compensation trends for all positions)

Recap of 2023 Should Do

1. Old magistrate's office, develop plan for building, explore partnerships to renovate the building and utilize going forward.

   (developed a partnership with the Oconee County Chamber of Commerce to locate in the front office and maintain office hours; ongoing discussions about funding office improvements; developed a plan to renovate the building and City Hall, the cost is about $1.8 million, no action taken, needs further discussion and evaluation.)

2. Simpson Street fields, budget funding in FY 24 budget (scoreboard, dugouts, fencing, and bleachers).

   (dedicated Yousef Mefleh Memorial Fields in May 2023, dugouts, fencing were installed, still need funding for scoreboards, sound system, bathrooms, concessions.)

3. Demo old fire bays on the back of City Hall

   (demo completed in March 2023; the area was made into a small green space/park, partnered with Lazy Daisy's who sponsored Arbor Day tree planning of four Ginkgo trees, received a grant from the state which supplied 13 small trees planted on the City Hall campus.)

Westminster SOUTH CAROLINA
Together We Grow

Recap of 2023 Could Do (1 of 2)

1. For the 27-acre city-owned tract on Chauga River, evaluate prospects for property; conceptualize project/uses whether possible.

(no action taken)

2. Step up code enforcement on HWY 123 corridor, especially vacant properties; may include a vacant building registration program.

(increased code enforcement, several properties clean/junk removed, Council adopted Vacant Building Registry in September 2023, there were 22 commercial properties and 72 residential properties identified as vacant; property owners have been notified and the registry system is underway)

3. Implement Anderson Park project as awarded from the Community Development Block Grant fuds and develop a plan for programming at the park to generate activity and bring the community together.

(the project encountered a delay when no companies bid on the project in August 2023; a design consultant was hired, and the project will be re-bid by the end of January 2024)

Westminster SOUTH CAROLINA
Together We Grow

Recap of 2023 Could Do (2 of 2)

3. Increase marketing and tourism promotion using multimedia messaging, commercials, etc.

(new features were added to the city's new website)

3. Riley Street property, develop redevelopment plan.

(a proposal to sell the property was not approved by the City Council, the site has been cleaned)

3. Inventory buildings (commercial), assess condition, and identify the highest and best use for each whether private or public.

(this work is included in the Vacant Building Registry)

Recap of 2023 Others…(slide 1 of 3)

1. Cost-benefit (and feasibility) analysis of serving growth out of the town with water and sewer.
2. Develop plan for recruiting large retail, particularly clothing stores, groceries, and incentivizing their investment in Westminster; present to council for consideration.
3. Council/staff evaluate street lighting throughout the town, identify potential opportunities for upgrades (additional lights, LED…) Have council approve and incorporate in FY 2024 budget.
4. Improve current communication efforts to the public; identify new methods (digital sign, newsletter, etc.).
5. More sidewalks, staff to identify priority areas in consultation with City Council, estimate cost, identify funding.
6. Explore concepts for fitness trail, feasibility and implement as part of the Hall Road Project.
7. Evaluate feasibility of splash pad downtown to serve as a draw and amenity - estimate cost, determine funding source.
8. CATBUS route out to Westminster, explore and inform City Council.
9. Upgrade police station to meet current and future needs of department. Come up with approaches, estimate cost.

Westminster SOUTH CAROLINA
Together We Grow

Recap of 2023 Others...(slide 2 of 3)

10. Approach county and state agencies about concept of having regular office hours in Westminster by establishing a substation building, which would make the county and state more accessible to Westminster residents.

✓✓ 11. HWY 123 gateway, evaluate and conceptualize beautification improvements and sidewalks.

✓ 12. Housing for the displaced. As part of the discussion, engage state housing agency and participate in discussions and solutions; food for those in need/transition.

✓✓✓ 13. Improvement of city website.

✓ 14. Senior services-explore what City can do to make more readily and conveniently available to senior citizens of Westminster and surrounding area.

15. Old high school/LA building. Assess condition, possible uses, and related renovation and maintenance expenses (events, clinics, camps).

✓✓ 16. Speed limit signs, speed limit city wide unless otherwise specified and cross street signs; High School recognition signs for championships, west oak banners, and logo on water tanks (possible fundraising effort).

17. Mural, print a new one “Home of the West Oak Warriors.”

18. Artwork on railroad underpasses.

Westminster SOUTH CAROLINA
Together We Grow

Recap of 2023 Others...(slide 3 of 3)

19. Develop a plan to recruit a business that will provide an outlet for teenagers or look at a public activity center for them or some alternative.

20. Public restrooms downtown-construct may also incorporate into the magistrate building renovation project.

21. Recreation department- redo parking barriers, additional parking at gym, tennis courts, redo re-evaluate and convert to pickle ball, landscape plan for Owens Stadium and Simpsonville Street fields.

22. Utility Department- 5 year plan for equipment and capital projects, ROW maintenance schedule plan, line truck and bucket truck, 2 ½ ton pickups and 1 ¼ ton, dump truck, pave area behind shop, walk behind sidewalks, dig trenches. Fence around community garden.

23. Recreation clinics for players, coaches and officials. Approach Clemson regarding it and high school coaches.

24. Explore other camp concepts, maybe one-day art, one-day baseball.

25. Community events continue with monthly offerings and step-up promotions and communication of event info, info about programs and tournaments.

26. Police Department- flock cameras- more of them; restore 2 frozen positions; sign on bonus for certified officers with 2 years of experience; 2 vehicle per year replacement schedule; Tasers (move from obsolete X25 and move to Tasers 7S); EZ street program.

27. Fire Department- 3 more firefighters; updated reporting software.

Westminster SOUTH CAROLINA
Together We Grow

Let’s take a break

RECAP Summary of Approved FY2024 Budget

General Fund Totals	$	2,914,572
Utility Totals	$	8,301,415
Solid Waste Totals	$	915,046
Fire Department 1% Totals	$	13,609
Youth Recreation Fund	$	579,319
Local Development Corp Totals	$	47,031
Capital Project Fund/State ARP Totals	$	14,530,684
County ARP Totals	$	682,324
Hospitality Fund Totals	$	484,314
State & Local Accom. Totals	$	8,300
All Funds Total	$	28,476,614

Westminster SOUTH CAROLINA
Together We Grow

City-wide Summary RECAP (FY2023-2024)

The FY2024 Budget was a growth-oriented and reduced expenses to prepare for more future growth.

- Millage (tax) reduction – 3.5 mils
- Recreation Fees - increase ($5/participant)
- Tap Fee increases
  - Water Tap Fee (outside city)
  - Sewer Tap Fee (outside City)
- Depot Rental fee increase
- Anderson Park fee increase
- Added a Anderson Park (as a department in GF) $11,500

Personnel

- 5% COLA
- 3.7% health insurance increase

Rates

Water Rate – no increase
Electric Rate– no increase
Sewer Rate – no increase
Garbage Collection Fee - no increase

RECAP Debt Service

	Actual 2023	Budget 2024	Projection 2025	Projection 2026	Projection 2027	Projection 2028	Projection 2029	Projection 2030	Projection 2031	Projection 2032
Solid Waste Capital Lease										
Garbage Truck[1]	$30,677	$0	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Knuckleboom Truck[2]	$29,704	$0	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2023 garbage truck[3]	$ -	$ 46,062.64	$ 46,062.64	$ 46,062.64	$ 46,062.64	$ 46,062.64	$ 46,062.64	$ 46,062.64	$ 46,062.65	$ -
Utility Obligations										
principal - revenue bonds	$0	$0	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
interest - revenue bonds	$0	$0	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ConserFund[4]	$0	$40,115	$40,115	$40,115	$40,115	$40,115	$40,115	$40,115	$40,115	$40,115
2022 Utility equipment lease[5]	$79,332	$78,166	$77,001	$75,835	$74,669	$73,503	$39,506	$38,878	$ -	$ -
Electric line truck[6]	$ -	$ 39,526.65	$ 39,526.65	$ 39,526.65	$ 39,526.65	$ 39,526.65	$ 39,526.65	$ 39,526.65	$ 39,526.65	$ -
General Fund Obligations										
Police/Fire vehicles[7]	$ -	$ 50,659.22	$ 50,659.22	$ 50,659.22	$ -	$ -	$ -	$ -	$ -	$ -
Fire SCBA's[8]	$27,960.85	$ 27,960.85	$ 27,960.85	$ 27,960.85	$ 27,960.85	$ 27,960.85	$ 27,960.85	$ -	$ -	$ -
Combined Obligations										
2023 Vehicle/Equipment Lease[9]			$121,800.61	$ 121,800.61	$121,800.61	$121,800.61	$121,800.63			
TOTAL	**$167,674**	**$282,491**	**$281,325**	**$ 280,159.20**	**$228,334.22**	**$227,168.45**	**$193,170.69**	**$164,582.53**	**$125,704.22**	**$40,114.92**

RECAP Debt Service (FOOTNOTES)

[1] Garbage Truck lease - $284,460. 10 yr term @2.24%. May 2013-May2023

[2] Knuckleboom Truck lease - $145,000. 5 yr term @2.5%. January 2018-January 2023

[3] Garbage truck note- $310,000. 7 year term @ 4.01% January 2024-January 2031

[4] ConservFund Loan - $369,947.23. 10 yr term @ 1.5%. June 2023-June 2032

[5] 2022 utility equipment lease - $503,000. Various terms, max 8 yrs @ 1.64%. Three (3) pickup trucks, one (1) brush hog, one (1) bucket truck.

Source: Westminster FY2020 Audit and FY2021 Audit (note5)

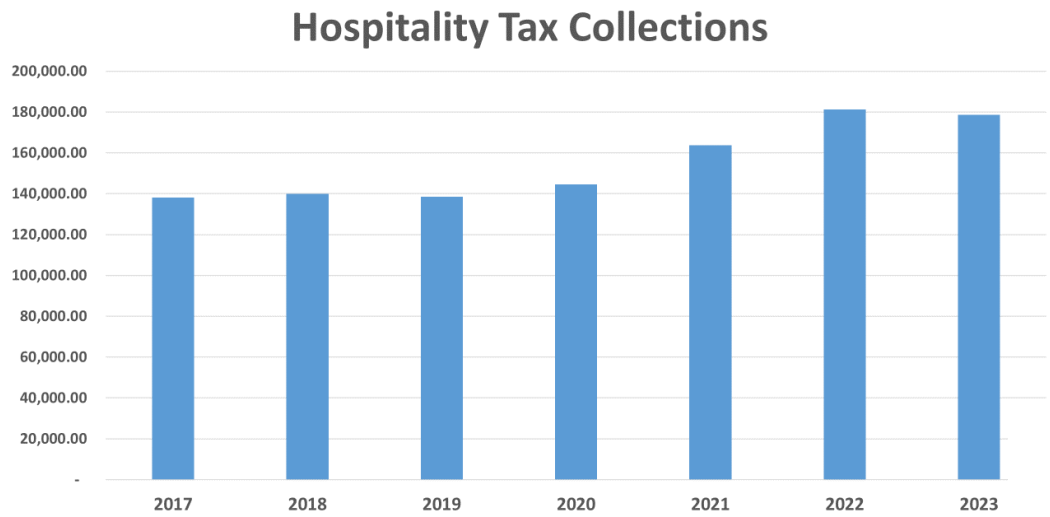
[6] Electric line truck- $272,500. 7 year term @3.43% August 2023-August 2030

[7] Police/Fire vehicles- $142,500. 2 year term @3.29% August 2023-August 2025

[8] SCBA's- $174,406. 7 year term September 2022-September 2028

[9] 2023 Vehicle/Equipment lease- $535,000. 5 year term @4.48% - September 2024-September 2028-
(2) police vehicles @ $90,000 total, (1) public works vehicle @ $44,045, (1) water pickup @ $46,000, (1) sewer pickup @ $55,000, (1) leaf truck @ $277,000

Hospitality tax, by the numbers



Hospitality tax, monthly collections

	2017	2018	2019	2020	2021	2022	2023
January	10,823.44	11,296.68	11,045.49	11,343.53	12,324.40	14,224.78	15,324.70
February	11,079.42	10,858.80	10,778.89	12,511.92	13,525.49	13,021.59	15,082.44
March	12,121.10	11,238.77	11,215.42	12,286.86	11,997.37	13,508.64	15,011.61
April	11,857.10	12,650.22	12,172.20	8,169.45	14,149.87	15,676.95	17,143.33
May	12,134.96	12,002.12	11,756.16	9,752.32	14,635.87	16,002.29	15,851.23
June	12,294.83	12,331.47	12,328.91	12,644.62	13,235.70	16,692.99	17,368.03
July	11,594.22	11,674.64	10,788.65	10,811.35	11,938.95	14,012.55	12,510.54
August	10,756.70	11,433.23	11,859.72	15,590.58	12,289.28	16,019.37	15,027.30
September	11,833.57	11,622.20	12,461.17	13,026.48	12,279.32	14,830.12	14,970.70
October	11,294.53	11,521.69	11,789.11	13,306.24	19,295.62	15,844.66	15,051.19
November	11,243.84	11,830.06	11,342.49	13,351.32	13,337.05	16,087.27	13,391.23
December	11,141.63	11,449.15	11,054.43	11,871.72	14,743.58	15,347.08	11,843.03
TOTAL	**138,175.34**	**139,909.03**	**138,592.64**	**144,666.39**	**163,752.50**	**181,268.29**	**178,575.33**

FY2021-2022

Htax		recurring	fund balance	
Revenues	$ 431,221	$ 165,100	$ 266,121	
		other	gf transfer out	yr transfer out
Expenditures	$ 431,221	$ 257,000	$ 62,600	$ 111,621

- Increase in projected revenue $22,800
- Fund Balance appropriation of $266,121
  - FY2020 fund balance $593,297
    (would leave a balance of $327,176)
- Reduce transfer to GF from $106,000 to $62,600
  - Transfer is tied to eligible activities
- Transfer to Youth Recreation $111,621
  - Transfer is tied to eligible activities

Htax – major expenses

- $25,000 for grant matches
- $40,000 for community grants (current requests are $69,800)
- $50,000 lighting for old practice field
- $100,000 capital projects
  - Lights at pool field
  - Dug outs
  - Playground equipment
    - Anderson Park
    - Pool property
    - Owens Field

FY2022-2023

Hospitality Tax

Hospitality Fund Totals

Expenditures		
Contractual Services	$	323,060
Capital Outlay	$	102,000
Other (Grants)	$	40,000
Total	**$**	**465,060**

Revenues		
Food & Beverage Tax	$	165,000
Fund Balance	$	300,060
Total	**$**	**465,060**

Highlights

- Transfer to GF [1] $104,100
- Transfer to Youth Recreation [1] $157,310
- Special Events Committee $ 15,000
- Christmas Decorations $ 25,000
- Anderson Park Improvements $ 42,000
- Hall Street Park – design $ 50,000
- Train Depot refresh $ 10,000
- Local Agency Grants $ 40,000

[1] tied to eligible activities

FY2023-2024

Hospitality Tax

Hospitality Fund Totals

Expenditures		
Contractual Services	$	352,314
Capital Outlay	$	92,000
Other (Grants)	$	40,000
Total	**$**	**484,314**

Revenues		
Misc. & Other	$	484,314
Total	**$**	**484,314**

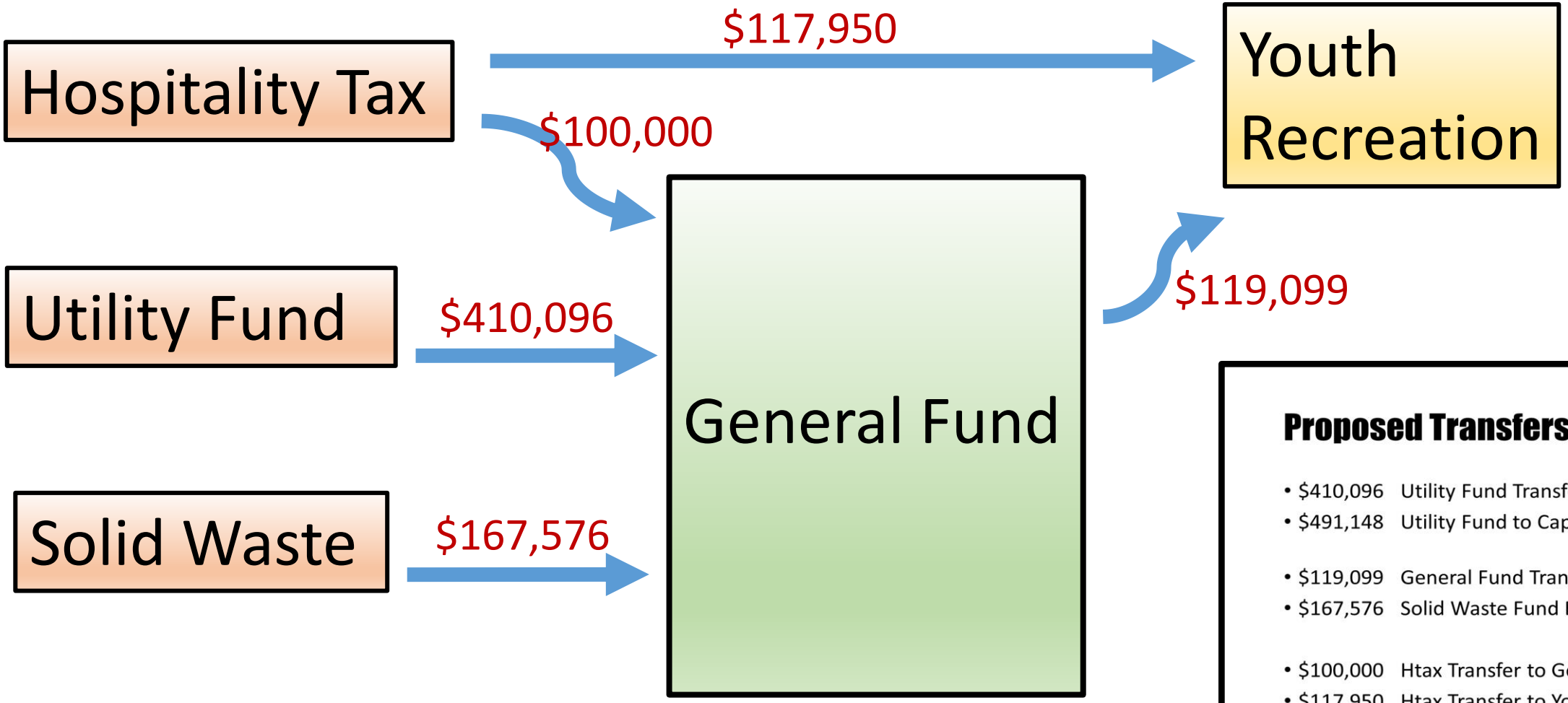
Highlights

- Income stream $200,000
- Fund balance appropriation $284,314

Highlights

- Transfer to GF [1] $100,000
- Transfer to Youth Recreation [1] $117,950
- Special Events Committee $ 8,000
- Christmas Decorations $ 25,000
- Downtown improvements $ 62,290
- Simpson Road fields $ 37,000
- Hall Road Recreation Complex $ 50,000
- Local Agency Grants $ 40,000

Transfers (FY2023-2024 budget)



Proposed Transfers - Summary

- $410,096 Utility Fund Transfer to General Fund *(5.0% g*
- $491,148 Utility Fund to Capital Projects Fund *(SCIIP m*

- $119,099 General Fund Transfer to Youth Recreation
- $167,576 Solid Waste Fund Balance Transfer to Gene

- $100,000 Htax Transfer to General Fund
- $117,950 Htax Transfer to Youth Recreation

(1) FY2022 Audit shows a $457,614 Cash and Cash Equivalents, unrestricted fund balance (FY2022 Audit, page 21)

Let’s take a break

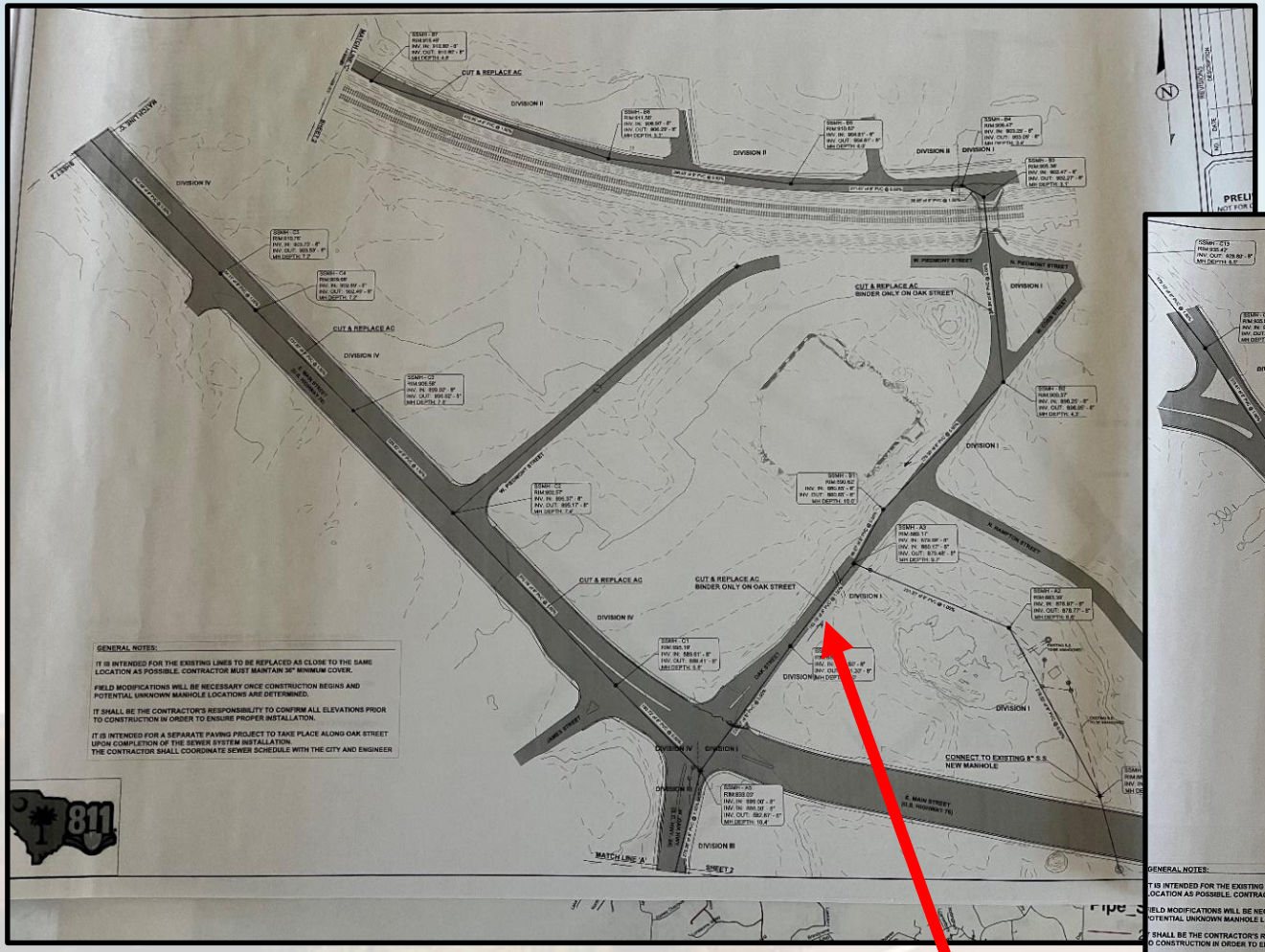
Four things to think about

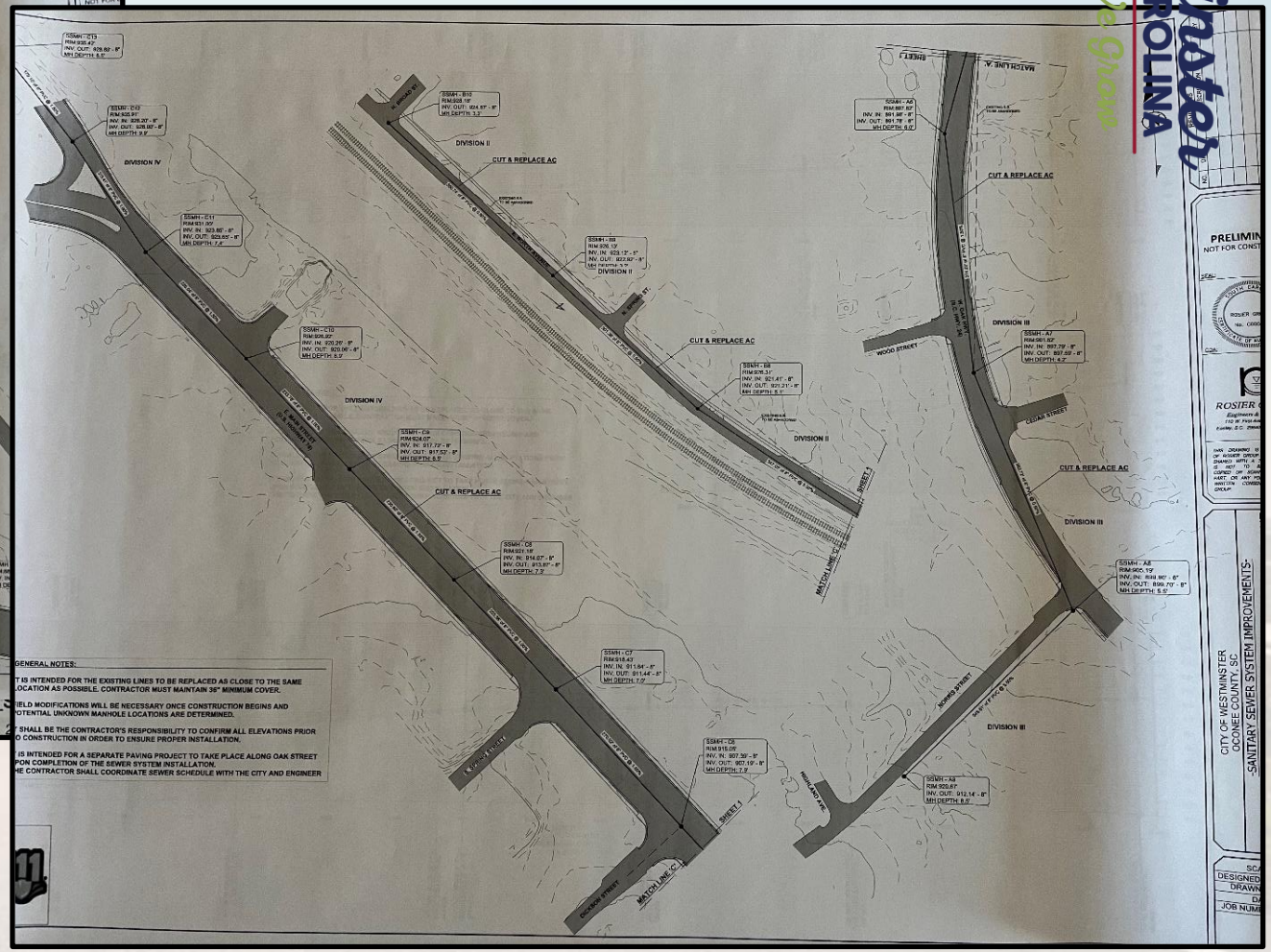
- State of the economy
- Anticipated construction activity
- Future capital needs
- Best interests of city residents

…laying the groundwork

…on the cusp

On the Horizon – Oak Street area sewer





Westminster
SOUTH CAROLINA
Together We Grow

On the Horizon

- Hire new Police Chief
- O&M agreement for electric
- Electric system reliability improvements
- Westminster Recreation Complex
- Downtown Improvements
- TreesUpstate – tree planting at Yousef Fields
- OJRSA sewer planning study – governance study
- OJRSA central basin study
- PMPA next steps
  - Litigation is settled
  - Construct new agreements
- Annexations
  - Grow the tax base
  - Grow the population
- Attract commercial investment
- Oak Street sewer basin
- Yousef Mefleh Memorial Fields
- Downtown water and sewer improvements
- Future Land Use Map
- New Zoning Ordinance
- Vacant Building Registry implementation
- Code enforcement (how quick do we move)

Westminster SOUTH CAROLINA
Together We Grow

On the Horizon

Source of funds	Project	Grant	City Match	Total
Funded - In progress				
C-Funds	street repaving	$ 760,000	$ -	$ 760,000
SC Energy Office	LED Lights in downtown	$ 9,942	$ 1,462	$ 11,404
Oconee County Atax	wayfinding signage in downtown	$ 6,500	$ -	$ 6,500
CDBG	Anderson Park	$ 250,000	$ 54,800	$ 304,800
SC EMD	backup generators	$ 257,634	$ 28,626	$ 286,260
SCIIP	sewer system improvements	$ 3,929,180	$ 982,295	$ 4,911,475
USDA-RD	water system improvements	$ 8,705,000	$ -	$ 8,705,000
SC Budget	Recreation Complex	$ 5,000,000	$ -	$ 5,000,000
SCDPS	body-worn Camera	$ 18,246	$ -	$ 18,246
SCDPS	hand-held radios	$ 15,000	$ -	$ 15,000
Funded - planning				
CDBG	Main Street (Retreat to Lucky)	$ 750,000	$ 550,000	$ 1,300,000
Federal earmark	water plant generator	$ 1,429,000	$ 285,800	$ 1,714,800
Not funded (source idntified)				
ARC	Grey Street improvements	$ 298,331	$ 298,331	$ 596,662
RIA	Unity Tank improvements	$ 428,274	$ 224,230	$ 652,504
LWCF	Pavillion for recreation complex	$ 500,000	$ 500,000	$ 1,000,000
SC TAP	downtown streetscape	$ 2,000,000	$ 400,000	$ 2,400,000
SC PARD	Hall Street parking safety rails	$ 16,160	$ 4,040	$ 20,200
Federal earmark	City Hall rennovation	$ 1,396,851	$ 349,213	$ 1,746,064
	TOTAL	**$ 25,770,118**	**$ 3,678,797**	**$ 29,448,915.00**

Westminster SOUTH CAROLINA
Together We Grow

challenges

- Hospitality Tax limitations
  - Htax grants
  - Htax eligible projects – more needs than funds
- Setting aside grant matches in the upcoming budget(s)
- There are a lot of projects in the works – managing them well and not losing momentum
- Utility rate increases – there were none last year, expect some this year
- Competitive pay and benefits – retain and recruit employees (expected 11.7% PEBA increase)
- Special events
- Building permits and inspections
- Consent Order for sewer distribution system
- Building the tax base through economic development
- Differentiation (what our City offers)

Westminster SOUTH CAROLINA
Together We Grow

…what to do?

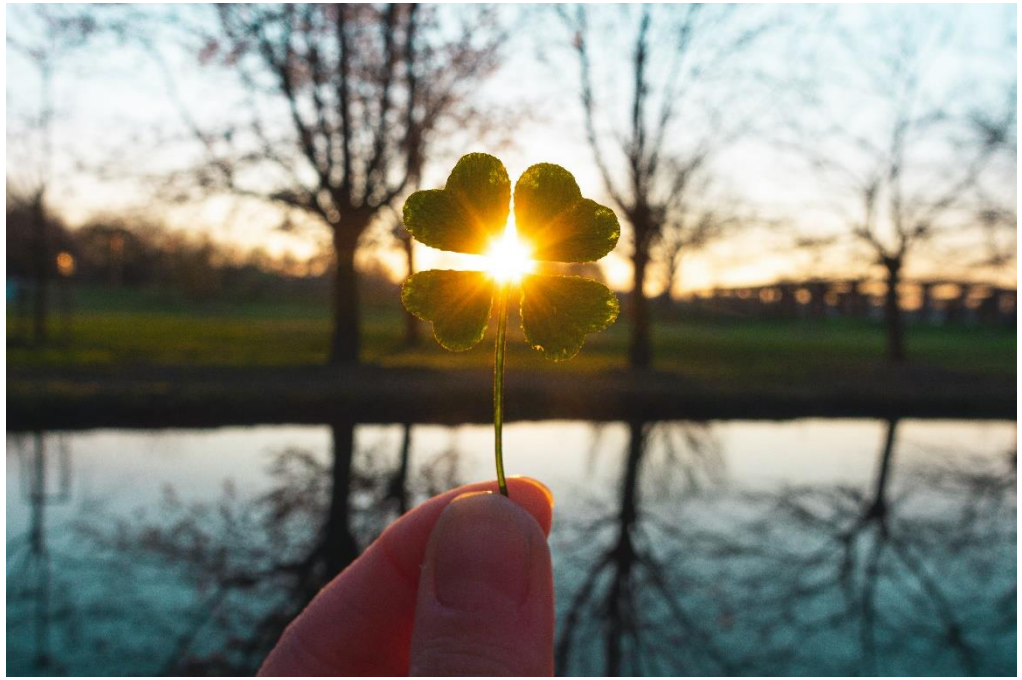
- Riley Street property
- Recreation improvements
- City Hall campus improvements
  - Council Chamber project
  - Police Station renovations
  - Oconee Chamber/Visit Oconee
- Mimosa Street – sidewalk rehabilitation
- Anderson Park – additional elements
- Matching funds for grants
- $$$ water/sewer projects?
- State budget?
- In-fill development
  - commercial
  - residential
- Oak Street area sewer project
- Maintenance on recreation facilities
- Fundraiser events
- How to market the city to prospective investors
- Continue with equipment replacements (utilities, police/fire, recreation)
- Increasing the tax base
  - Incentives
  - Recruitment
  - …other?
- Restructure USDA loan
- Leverage debt as a tool – utility borrowing
- Jump start revitalization
- Market downtown
- Sidewalks
- Special events
- Pay increases for employees
- Expecting 11.7% PEBA increase (state)
- Water system software (SCADA)

It all comes down to…

#1 - What is the most important?

#2 - What do we fund, at what amount?

Thank you.



The End.

You may go home now ☺

MINUTES
WESTMINSTER CITY COUNCIL
Called Meeting
Tuesday, January 23, 2024

The City Council of the City of Westminster met in a called meeting on Tuesday, January 23, 2024, at 4:30 pm at the Westminster Fire Department with Mayor Brian Ramey presiding. Those in attendance were:

Brian Ramey	Adam Dunn	Daby Snipes	Audrey Reese
Jimmy Powell	Dale Glymph	Ruth May	

City Administrator, Kevin Bronson
City Clerk, Rebecca Overton
Fire Chief, Michael Smith
Interim Police Chief, Caitlyn Pope
Members of the press

Notice of the meeting and the agenda was posted on the door at the Westminster Fire Department and at westminstersc.org twenty-four hours prior to the meeting and all persons, organizations and local media requesting notification and the agenda were notified by email.

Call to Order

Mayor Ramey called the meeting to order at 4:30 pm.

Invocation and Pledge of Allegiance

Mrs. Audrey Reese led the Council in the invocation and the pledge.

Certification of Quorum

Rebecca Overton certified a quorum.

Public Comments

There were no public comments.

New Business

1. Consideration of Resolution No. 01-23-2024-01; A Resolution Committing the City of Westminster to Provide A Local Match for The Appalachian Regional Commission

(ARC) Funds Managed By The South Carolina Department of Commerce Grants Administration

Mr. Bronson reminded Council that at the January 9 City Council Meeting, Council approved a Resolution committing matching funds for an Appalachian Regional Commission (ARC) Grant to improve portions of the downtown streetscape along Main Street between Retreat and Lucky Streets and along Grey Street, including the railroad underpass and surrounding areas. He added that resolution amount did not include fees from Appalachian Council of Governments (ACOG) to manage the grant or the cost of the environmental review and that the updated resolution reflects those changes and raises the local cash matching commitment to $355,523.00 from $298,332.00. The grant funding request is now $711,046.00 for a new total project cost of $1,066,569.00.

Upon a motion by Mrs. Reese and seconded by Mrs. Snipes, the motion ***to approve Resolution No. 01-23-2024-01; A Resolution Committing the City of Westminster to Provide a Local Match for The Appalachian Regional Commission (ARC) Funds Managed By The South Carolina Department of Commerce Grants Administration*** passed unanimously.

Member	Motion	Vote
Ramey		Yes
Glymph		Yes
Powell		Yes
Reese	Motion	Yes
Dunn		Yes
May		Yes
Snipes	Second	Yes

Executive Session

Upon a motion by Mrs. Reese and seconded by Mr. Glymph, the motion to ***enter executive session*** passed unanimously.

Upon a motion by Mrs. Reese and seconded by Mrs. Snipes, the motion to ***exit executive session*** passed unanimously.

Adjourn

Upon a motion by Mayor Ramey and seconded by Mrs. Reese, the motion ***to adjourn the meeting at 6:00 pm*** passed unanimously.

(Minutes submitted by Rebecca Overton)

January 23, 2024

_____ _____

Mayor Brian Ramey Date

MINUTES
WESTMINSTER CITY COUNCIL
Priority Setting Workshop
Wednesday, January 24, 2024

The City Council of the City of Westminster met in a Priority Setting Workshop on Wednesday January 24, 2024 at 9:00 am at the Westminster Fire Department with Mayor Brian Ramey presiding. Those in attendance were:

Brian Ramey	Dale Glymph	Adam Dunn	Daby Snipes
Jimmy Powell	Ruth May	Audrey Reese	

City Administrator, Kevin Bronson
City Clerk, Rebecca Overton
Fire Chief, Michael Smith
Interim Police Chief, Caitlyn Pope
Chip Bentley, ACOG
Members of the press

Notice of the meeting and the agenda was posted on the door at the Westminster Fire Department and at westminstersc.org twenty-four hours prior to the meeting and all persons, organizations and local media requesting notification and the agenda were notified by email.

Call to Order

Mayor Ramey called the meeting to order at 9:00 am.

Invocation and Pledge of Allegiance

Mrs. Audrey Reese led the Council in the invocation and the pledge.

New Business

1. Priority Setting Workshop led and facilitated by Chip Bentley from the Appalachian Council of Governments

   Mr. Chip Bentley led the Council in a priority setting discussion and encouraged Council Members to identify issues or projects that should be looked at in the coming year. Mr. Bentley then helped Council group and consolidate similar issues together. Council Members then placed dots on their priority issues. Mr. Bently then ranked the issues based on the dots received and led Council in further discussion of the issues that seemed to be top priorities. Council further discussed the top ranked issues more in depth and established steps and goals to move forward.

Adjourn

Upon a motion by Mayor Ramey and seconded by Mrs. Reese, the motion ***to adjourn the meeting at 1:00 pm*** passed unanimously.

(Minutes submitted by Rebecca Overton)

_____ _____

Mayor Brian Ramey Date

ORDINANCE NO. 2024-02-13-01

AN ORDINANCE TO AMEND TITLE VII CHAPTER 70 OF THE CODE OF ORDINANCES FOR THE CITY OF WESTMINSTER

WHEREAS, the Westminster City Council desires to update and modernize certain offenses of the City with regards to law enforcement; and

WHEREAS, the Westminster City Council has determined that it would be in the City and citizens' best interest to clarify and amend laws regarding the Westminster Police Department's authority with regards to suspect's compliance with Police directives; and

NOW, THEREFORE BE IT ORDAINED by the Mayor and City Council of the City of Westminster, South Carolina, Title VII Chapter 70 **is amended as follows**:

~~Indicates Matter Stricken~~

Indicates New Matter

By **AMENDING** Title VII, Chapter 70 as follows:

§ **70.03 OBEDIENCE TO POLICE.**

a. No person shall willfully fail or refuse to comply with any lawful order or direction of a police officer. It shall be unlawful to refuse to obey any legal instruction of any officer of the City.
b. It shall be unlawful for any person, having been placed under arrest or taken into custody by the police or other persons authorized to do so, to refuse to accompany an arresting officer or to endeavor to force the officer to drag, pull, carry, or employ other use of force to the place of destination.
c. It shall be unlawful for any person operating a vehicle or any conveyance to refuse to stop when hailed by either voice, siren or other device by a police officer of the City within the corporate limits.

1st reading: _____

2nd reading_____

_____
Brian Ramey, Mayor

Attest:

_____ [SEAL]
Rebecca Overton, City Clerk

Approved as to form:

_____
Andrew Holliday, City Attorney

ORDINANCE NO. 2024-03-19-01

AN ORDINANCE TO AMMEND CERTAIN SECTIONS OF THE WESTMINSTER CODE OF ORDINANCES RELATED TO THE CITY ADMINISTRTOR, THE CITY ATTORNEY, POLICE CHIEF, THE CITY CLERK, THE UTILITIES DIRECTOR AND OTHER MATTERS RELATED THERETO

WHEREAS, the City of Westminster's Code of Ordinances contains directing the actions and compensation of the City Administrator and City Attorney;

WHEREAS, the City of Westminster's Code of Ordinances contains provisions for the appointment of and responsibility of duties for the Police Chief, and the City Clerk;

WHEREAS, the City of Westminster's Code of Ordinances contains provisions for the responsibility of duties for situations encountered by and the duties of the Utilities Director;

WHEREAS, the City of Westminster City Council has identified the need to amend the Code of Ordinances to reflect the appointment of and administrative oversight of the Police Chief and the City Clerk, and other matters related thereto,

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Westminster, as follows:

Title III: Administration
Chapter 31: City Officials and Employees

City Administrator 31.25 Removal From Office
The City Administrator may be removed from office by a majority vote of the Council. Those members voting for removal shall state their reasons for such vote. The action of the Council in removing the City Administrator shall be final. ~~In all cases the City Administrator shall receive 90-days' notice of his or her removal or severance pay for 30 days where such removal is made effective immediately by a majority of the City Council.~~

Clerk and Treasurer 31.40 Election; Term
~~There shall be elected by the Council an officer known as the Clerk and Treasurer of the city who shall hold offices for such period of time as is provided by § 31.01.~~

City Attorney 31.57 Compensation
The City Attorney shall be paid at a rate, as set from time to time, as determined by the City Council. ~~the hourly rate of $85 per hour, $50 of which shall be paid from the General Funds of the city and $50 from the funds in the hands of the Commissioners of Public Works. The City Attorney shall be paid in addition thereto a reasonable amount for specific services rendered to the city, for appearances at trials, preparing resolutions, ordinances and other similar matters.~~

Chapter 33: Police and Fire Departments

Police Department 33.01 Composition; Appointment; Term of Office; Compensation

The Police Department of the City of Westminster shall consist of a Chief and such other number of police officers as the Council may from time to time determine necessary to provide adequate police protection for the city. ~~The Chief of Police and all police officers of the Department shall be appointed by the Council and shall hold office for the period of time as is provided by § 31.01 and shall receive such compensation for the performance of their duties as the Council may from time to time designate.~~

Police Department 33.05 Suspension of Chief, of Police Officers; Final Determination by Council

~~The Mayor may peremptorily suspend the Chief of Police for neglect of duty or failure to perform any duty of his or her office. The Chief may likewise suspend any member of the Department. All such suspensions shall be reported to the Council within 24 hours, who shall either affirm or revoke such suspension. The Council may, at any time, remove any member of the Department from office for cause.~~

Police Department; Chapter 33.02 Chief to be commander of Police Force; Acting Chief

The Chief of Police shall at all times be recognized and respected by members of the Police Department as their commander and superior officer, and they shall obey all orders of the Chief. In the event of the temporary absence or disability of the Chief, the ~~Council~~ City Administrator shall appoint an acting chief who shall have all the powers, duties and responsibilities of the Chief.

Police Department; Chapter 33.20 Composition, Supervision, Appointments and Removal

(A) The Fire Department of the City of Westminster shall consist of a Fire Chief and such other number of officers/firefighters as the City Council may from time to time determine as necessary to provide adequate fire protection to the city. ~~With the concurrence of the City Council,~~ T~~t~~he Fire Chief shall be appointed by the City Administrator…

Title IX: General Regulations;
Chapter 91 Streets and Sidewalks

Chapter 91.01 Public Parades and Assembles, Approvals and Restrictions

(B)The requests shall be forwarded to the Police Chief for review and comment. ~~Upon review of the Chief of Police, such requests shall be forwarded to the City Council for approval.~~ In the event the requested activity will use public roadways, the South Carolina Department of Transportation shall be notified of such request and their approval shall be required.

Chapter 91.31 Superintendent of Street Department

~~(A)~~ It shall be the responsibility of the Utilities Director ~~Superintendent of the Street Department~~ to coordinate all aspects of the ~~S~~snow and ~~I~~ice ~~R~~removal

~~Plan.~~ This individual shall work closely with the ~~Commission of Public Works,~~ Police Department, Fire Department, Mayor, appropriate Council members and City Hall employees to ensure the plan has been put into place after a snow or ice storm. ~~The Street Department Superintendent will communicate with the Superintendent of Public Works and Police Chief to determine the level of implementation of the Snow and Ice Plan.~~

(B) It shall be the responsibility of the ~~Mayor~~ City Administrator of the City of Westminster to notify the appropriate news media of the opening and closing schedule of the City Hall. These announcements are to advise the public at what level of service the city is operating. ~~The Street Superintendent will notify the Mayor of the conditions of the city streets and plans for removal of ice or snow. The Mayor will notify the appropriate news media. This will allow the public to modify their conduct and travel plans accordingly~~

Chapter 91.33 Crew

~~A Commission of Public Works crew and a Street Department crew will be established to accomplish the goals of the Snow and Ice Removal Plan. These crews will work in conjunction with the Police Department. See attachment #1 to Ord. 920408A for a list of these crews.~~

Chapter 91.36 Traffic Restrictions

The Police Chief will coordinate all traffic restrictions. Parking will be restricted in intersections, stop lights and at stop signs during inclement weather due to snow and ice. ~~The Police Chief will submit to the City Clerk a report on all accidents due to snow or icy conditions.~~ The Police Chief will notify the Utilities Director ~~Street Department Superintendent~~ of any roads that need to be closed. The Police Chief will also coordinate emergency services.

Chapter 91.37 Priority Routes

~~Priority routes will be based on road importance, traffic volume, functional classifications and critical facilities. See attachment #2 to Ord. 920408A for priority routes.~~

CITY OF WESTMINSTER, SOUTH CAROLINA

_____

Brian Ramey, Mayor

[SEAL]

_____

Rebecca Overton, City Clerk

First Reading:
Public Hearing:
Second Reading:

Reviewed by City Attorney and approved as to form.

_____

Andrew Holliday, City Attorney

ORDINANCE NO. 2024-03-19-02

AN ORDINANCE AMENDING THE CITY OF WESTMINSTER'S BUDGET ORDINANCE, AN ORDINANCE MAKING APPROPRIATIONS FOR CERTAIN EXPENSES, CAPITAL IMPROVEMENTS AND INDEBTEDNESS OF THE CITY OF WESTMINSTER, SOUTH CAROLINA FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

WHEREAS, the City of Westminster, South Carolina (the "***City***") is a legally constituted municipal corporation incorporated by Act No. 744 of the Acts and Joint Resolutions of the General Assembly of the State of South Carolina for the year 1875); and

WHEREAS, the City adopted Ordinance #2023-06-13-01, its Budget Ordinance for the year beginning July 1, 2023 and ending June 30, 2024; and

WHEREAS, the City desires to make certain budget amendments to account for grants awarded since the adoption of the FY 2023-2024 Budget and other budgetary adjustments ; and

NOW, THEREFORE, BEING DULY ASSEMBLED, BE IT ORDAINED BY THE MAYOR AND THE CITY COUNCIL OF THE CITY OF WESTMINSTER, AS FOLLOWS:

General Fund – 010

010-200: Adjust budget expectations to reflect revenue and expenses from the Oconee County Fire Contract. Notably

		New Amount	**(Net Change)**
Revenue:	40101 County Fire Contract	$550,000	(-$235,000)
Expense:	05100 Salaries	$ 349,527	($ 207,358)
	05101 Overtime	$ 35,000	$ 13,000
	05103 Annual Bonus	$ 2,070	$ 0
	05104 Social Security	$ 26,500	($ 16,102)
	05105 Retirement Contributions	$ 75,600	($ 42,683)
	05106 Health Insurance Contributions	$ 78,950	($ 62,837)
	05204 Bunker/PPE Gear	$ 19,500	$ 12,000
	05212 Equipment Purchased	$ 24,000	$ 15,000
	05222 Supplies (Medical)	$ 15,000	$ 12,500
	05201 Fuel	$ 12,500	$ 2,500
010-100	05319 Professional Services	$ 58,980	$ 38,980

Capital Projects Fund – 070
070-100: Adjust to include State Budget Allocations. Funds are currently in LGIP.

Revenue:	40602 State Budget Allocation	$5,000,000.00
Expense:	070 Capital Projects	$5,000,000.00

General Fund - 010
010-300: State Police Grant

Revenue:	40602 State Police Grant	$ 33,245.64
Expense:	05359 Equipment Purchase	$ 33,245.64

Utility Fund – 020
020-350: USDA-RD Arrowhead Reimbursement. Arrowhead reimbursed City of Westminster for materials purchased. The City would spend the funds on Meter Maintenance.

Revenue:	40737 Contractor Reimbursement	$ 29,245.03
Expense:	05233 Meter Maintenance	$ 29,245.03

Capital Projects Fund – 070
070-004: Cooper's Mill Contractor Reimbursement. Funds to be spent on Water and Sewer Installation at Cooper's Mill.

Revenue:	04018 Contractor Reimbursement	$ 608,964.95
	003-00301-3000 Fund Balance	$ 5,244.35
Expense	05661 Cooper's Mill Water	$ 325,490.90
	05662 Cooper's Mill Sewer	$ 283,474.05
	05662 Retainer Fee	$ 5,244.35

DONE AND ORDAINED, this 19th day of March 2024.

CITY OF WESTMINSTER,
SOUTH CAROLINA

(SEAL)

By:_____
Mayor Brian Ramey

Attest:

By:_____
Rebecca Overton, City Clerk

_____
Andrew Holliday, City Attorney

First Reading: February 13, 2024
Second Reading: March 19, 2024

CITY OF WESTMINSTER ORDINANCE NO. 2024-03-19-03:

AN ORDINANCE TO REZONE A CERTAIN PARCEL IN THE CITY OF WESTMINSTER FROM R-25 (ONE-FAMILY RESIDENTIAL) TO GR (GENERAL RESIDENTIAL).

WHEREAS certain property in the City of Westminster on Pritchard Street and further identified by Oconee County Tax # 530-10-04-027 is currently owned by Mr. Jordan Elliot of Townville, and

WHEREAS, Mr. Elliot has applied as agent to have this lot rezoned from R-25 One-Family Residential to GR General Residential in order that he be given flexibility to make improvements to the site as he see fit, and

WHEREAS, the property surrounding the site is occupied and zoned residential, and

WHEREAS, the Planning Commission met in order to conduct a public hearing and to consider the rezoning request, and

WHEREAS, the Planning Commission evaluated the rezoning request in accordance with the guidelines of City Code,

WHEREAS, the Planning Commission voted to not recommend to the City Council that the property be rezoned from R-25 to GR, and

WHEREAS, the City Council met in order to consider the recommendation from the Planning Commission and has overridden the recommendation.

NOW THEREFORE BE IT ORDAINED by the governing body of the City of Westminster in Council duly assembled and by the authority of the same: That the boundaries of the zoning districts as indicated on the Official Zoning Map of the City which is part of the Westminster Zoning Code, be amended to reflect that the parcel identified as Oconee Tax Map #530-10-01-027 be rezoned from R-25 Single-Family Residential to GR General Residential.

APPROVED, this 12th day of March 2024.
First Reading: February 13th, 2024.
Second Reading: March 12th, 2024.

_____ _____

Brian Ramey, Mayor Rebecca Overton, City Clerk

Reviewed by City Attorney and approved as to form:

_____

Andrew Holliday, City Attorney

#2024-001

City of Westminster

ZONING AMENDMENT APPLICATION

Code Compliance and Development Office
100 E Windsor St, Westminster, SC 29693-0399
864-647-3200 x 105 www.westminstersc.org

Notes and Instructions:
Zoning amendments should be consistent with the comprehensive plan. A pre-application meeting prior to submission of a zoning amendment application is recommended. The form below must be fully executed and signed by the property owner(s) and submission of the required information and application fee paid before the scheduling of a public hearing.

APPLICATION & PUBLIC NOTICE INFORMATION

APPLICATION DATE:		ZA - - -	
PUBLIC HEARING DATE:	Jan. 22, 2024	RECEIVED BY:	Reagan Osborne
PROPERTY POSTED DATE:		FEE:	Paid $75-20
PUBLICATION DATE:		RECEIPT #:	

SUBJECT PROPERTY INFORMATION

STREET ADDRESS:	Darlene Lane	TMS/PIN #:		CURRENT ZONING:	~~RMG~~ MF
DEED BOOK/PAGE #:		PLAT BOOK/PAGE#:		PROPOSED ZONING:	GR
SUBDIVISION NAME:	N/A	BLOCK: N/A	LOT: N/A	AREA SQ. FT.	79,587

OWNER(S) OF RECORD

OWNER(S) NAME:	Jordan Robert Elliott				
MAILING ADDRESS:	353 Hopkins Road Townville, SC 29689	PHYSICAL ADDRESS:			
HOME PHONE:	864.985.4444	WORK PHONE:	Same	CELL PHONE:	Same
EMAIL:	bobelliott947@gmail.com				

I (We) certify that the information submitted is true and accurate; there are no recorded deed restrictions or restrictive covenants that apply to this property which are contrary to, conflict with, or prohibit the permitted activity being requested.

☐ **I (We) appoint the below named person as my (our) agent to represent me (us) in this request for zoning amendment.**

DATE: 10-03-2023

Jordan Robert Elliott

OWNER(S) SIGNATURE

OWNER(S) AGENT/DESIGNEE

AGENT NAME:					
MAILING ADDRESS:		PHYSICAL ADDRESS:			
HOME PHONE:		WORK PHONE:		CELL PHONE:	
EMAIL:					
DATE:		AGENT/DESIGNEE SIGNATURE:			

DESCRIPTION OF REQUEST (Answer all questions under this section)

A. Describe the existing uses of the subject property and the existing site improvements, buildings, and activities:

Land is vacant at this time

B. Describe the proposed uses of the subject property and the proposed site improvements, buildings, and activities:

Proposed use of property would be GR which would allow for more consistency of the applicants property

C. Describe the existing land use and zoning district classification of all abutting properties:

Open land, undeveloped. Adjoining properties are zoned R25 & GR

D. Describe how the existing conditions have changed making the request valid :

I am attempting to make the proposed zoning change so that my property has as few zoning classifications as needed.

E. Describe how the proposed amendment will answer the changes of conditions:

This zoning classification change would allow the applicants property to have one zoning classification.

F. Describe how the proposed amendment furthers the objectives of the comprehensive plan:

The requested zoning change would help eliminate a single piece of property having more than one zoning classification.

SUBMITTAL CHECKLIST

☐ PRE-APPLICATION CONFERENCE Date:	☐ SITE PLAN – (1"=20' Scale or larger) showing boundaries, buildings, site-improvements with setbacks for each.	☐ ELEVATIONS if new construction or addition.
☐ TRANSPORTATION ANALYSIS, if requested.	☐ CONCEPTUAL MASTER PLAN, if request.	☐ ADDITIONAL INFORMATION, if requested.
☐ OTHER:		

Property Map Zoning Application 2024-001

1/9/2024, 2:08:25 PM

1:1,128

0 0.01 0.01 0.03 mi

0 0.01 0.03 0.05 km

Addresses

Roads

Parcels

Buildings_2020

Land Hooks

Imagery collected in 2020 by Kucera International. Imagery is managed by Adam DeMars, South Carolina State GIS Coordinator and hosted by ESRI.,

OCSCGIS

Hart EMC, Esri, HERE, Garmin, GeoTechnologies, Inc., USGS, EPA | Imagery collected in 2020 by Kucera International. Imagery is managed by Adam DeMars, South Carolina State GIS Coordinator and hosted by ESRI. |

Property Map Zoning Application 2024-001

1/9/2024, 2:24:16 PM

1:4,514

0 0.03 0.06 0.12 mi

0 0.05 0.1 0.2 km

Addresses

Buildings_2020

Roads

Land Hooks

Parcels

Imagery collected in 2020 by Kucera International. Imagery is managed by Adam DeMars, South Carolina State GIS Coordinator and hosted by ESRI.,

OCSCGIS

Hart EMC, Esri, HERE, Garmin, GeoTechnologies, Inc., USGS, EPA | Imagery collected in 2020 by Kucera International. Imagery is managed by Adam DeMars, South Carolina State GIS Coordinator and hosted by ESRI. |

Westminster SOUTH CAROLINA

Together We Grow

RESOLUTION NO. 2024-02-13-01: A RESOLUTION DESIGNATING FEBRUARY AS BLACK HISTORY MONTH IN THE CITY OF WESTMINSTER

WHEREAS, the City of Westminster recognizes the rich and diverse cultural heritage of its residents; and

WHEREAS, Black History Month is a tradition dedicated to celebrating the achievements, contributions, and history of African Americans; and

WHEREAS, acknowledging the significant role that African Americans have played in shaping the history, culture, and achievements of the City of Westminster, State of South Carolina, and the nation is of paramount importance; and

WHEREAS, designating a specific month to highlight and honor the accomplishments of African Americans fosters a sense of unity, understanding, and appreciation for the diverse experiences that have shaped our community; and

WHEREAS, the City of Westminster is committed to promoting inclusivity, diversity, and equality for all its residents, fostering an environment that respects and values the contributions of every individual.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Westminster:

Section 1: The City Council hereby designates the month of February as Black History Month in the City of Westminster.

Section 2: The City encourages residents, businesses, schools, and community organizations to participate in activities, events, and programs that celebrate and promote awareness of Black history, culture, and contributions throughout the month of February.

Section 3: The City Council affirms its commitment to fostering an inclusive and diverse community that values and recognizes the contributions of all its residents.

Section 4: This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Westminster this 13th day of February, 2024.

[CITY SEAL]

_____

Mayor Brian Ramey

_____

City Clerk Rebecca Overton

Westminster SOUTH CAROLINA

Together We Grow

RESOLUTION 2024-02-13-002: A RESOLUTION AFFIRMING THE CITY OF WESTMINSTER'S COMMITMENT TO ACCESSIBILITY AND THE PRINCIPLES PRESENTED IN THE AMERICANS WITH DISABILITIES ACT.

Whereas, The City of Westminster Is a participant In the Federal Community Development Block Grant Program for the purpose of undertaking various Important community and economic development activities throughout the town,

Whereas, The Community Development Block Grant Program requires a reasonable accommodations policy for Section 504 regulations,

Whereas, The City of Westminster, acting by and through the City of Westminster, desires to comply with all necessary Grant requirements.

Whereas, The City of Westminster, acting by and through the City of Westminster Council, is hereby willing to make reasonable accommodations for the known physical or mental impairments of an otherwise qualified participant or employee, providing it does not cause undue financial or administrative burden on the City of Westminster or cause a fundamental alteration of the Town's program.

Whereas, The City of Westminster recognizes that the policy created hereunder includes employees, applicants for employment, and the public when the public is involved in City activities,

Whereas, The City of Westminster has recently updated its Reasonable Accommodation Policy,

Therefore, be it resolved, that:

The City of Westminster is committed to creating an inclusive and accessible environment to all citizens and will strive to accommodate the individual needs of the people it serves.

_____ [SEAL]
Mayor Bryan Ramey

_____
City Clerk
Rebecca Overton

Westminster SOUTH CAROLINA

Together We Grow

Grievance Procedure Section
504/ADA

This Grievance Procedure is established to meet the requirements of the Americans with Disabilities Act. It may be used by anyone who wishes to file a complaint alleging discrimination based on disability in employment practices and policies or the provision of services, activities, programs, or benefits by the City of Westminster.

The complaint should be in writing and contain information about the alleged discrimination such as name, address, phone number of complainant and location, date, and description of the problem. Alternative means of filing complaints, such as personal interviews or a tape recording of the complaint will be made available for persons with disabilities upon request.

The complaint should be submitted by the grievant and/or his/her designee as soon as possible but no later than 60 calendar days after the alleged violation to:

Rebecca Overton
City Clerk
864 647-3202
P.O. Box 399
Westminster, SC 29693

Within 15 calendar days after receipt of the complaint, the ADA Coordinator, or their designee, will meet with the complainant to discuss the complaint and possible resolutions. Within 15 calendar days after the meeting, the ADA coordinator will respond in writing, and, where appropriate, in a format accessible to the complainant, such as large print or audio tape. The response will explain the position of the City of Westminster and offer options for substantive resolution of the complaint.

If the response by the ADA coordinator does not satisfactorily resolve the issue, the complainant and/or his/her designee may appeal the decision of the ADA coordinator within 15 calendar days after the receipt of the response to the Westminster City Council.

Within 15 calendar days after receipt of the appeal, the Westminster City Council will meet with the complainant to discuss the complaint and possible resolutions. Within 15 calendar days after the meeting, the City Council will respond in writing, and, where appropriate, in a format accessible to the complainant, with a final resolution of the complaint.

All written complaints received by the ADA coordinator, appeals to the City Council, and responses from the ADA coordinator and City Council will by kept by the City of Westminster for at least three years.

Updated February 8, 2024.

City of Westminster
Self-Evaluation Plan

Updated February, 2024

ADA/Section 504 Coordinator:

Rebecca Overton
PO Box 399
Westminster, SC 29693
864-647-3202

ADA/Section 504 Comment and Review Committee:

Regan Osbon	PO Box 399 Westminster, SC 29693	864-647-3212
Kevin Harbin	PO Box 399 Westminster, SC 29693	864-647-3217
Bon Jones	PO Box 399 Westminster, SC 29693	864-647-3205
Audrey Reese	206 N Isundega Street Westminster, SC 29693	864-276-2987

This Self-Evaluation Plan is done to insure that building and services are accessible to all residents. The City of Westminster will review and update plans continuously to promote and ensure accessibility.

SELF EVALUATION PLAN
City of Westminster

EXECUTIVE SUMMARY

INTRODUCTION

In order to comply with the Americans with Disabilities Act of July 1990 and Section 504 of the Rehabilitation Act of 1973, this plan was completed as the first step in addressing the requirements the city must meet. This plan is available for review and will be maintained by the city ADA/Section 504 coordinator for at least three years. The following summary highlights the main points of the plan.

ADA/SECTION 504 REQUIREMENTS

Under the Acts, Westminster is required to do the following:

1) Designate an ADA/Section 504 coordinator
2) Adopt a grievance procedure
3) Complete a self evaluation of all programs and activities
4) Complete a transition plan identifying structural changes necessary to make programs accessible
5) Notify beneficiaries and employees of non-discrimination on the basis of disability
6) Retain files on all ADA/Section 504 related activities

Westminster has completed or is in the process of completing each of these requirements.

PROCESS

An ADA/Section 504 coordinator was appointed by the City Clerk and City Council. Departmental coordinators were named by the ADA/504 coordinator and were responsible for listing the programs and services of their respective departments.

Representatives of the Appalachian Council of Governments assisted Westminster in the gathering of information. Training tools and guidance for the project were provided by Woo/pert and Associates of Charlotte, NC. Each department was surveyed individually to list programs and possible barriers to those programs. After this information was gathered, solutions to all listed barriers were identified. In following with the requirements of ADA/504, physical barriers will be dealt with in great detail as part of the Transition Plan and will not be covered in the Self Evaluation.

The title of this final work is the City of Westminster Self Evaluation Plan. This plan forms the basis for evaluating and eventually removing barriers to City programs. Used in conjunction with the Transition Plan, this work should serve as a guide for the removal of all barriers to City services.

The categories of the Self Evaluation are as follows:

1) Program - Description of Program
2) Barrier - Identified barrier
3) Solution - How to overcome the barrier
4) Date Removed - To monitor progress

FINDINGS

Through completion of the Self Evaluation Plan, many common barriers to program participation were identified. Solutions were recommended to remove these barriers.

COMMON BARRIERS AND SOLUTIONS

1) Communication with hearing and/or speech impaired
   A. Provide auxiliary services upon request
   B. Provide services in a sensitive manner

2) Communication with the visually impaired
   A. Provide alternate formats upon request, such as audio tapes, large print, etc.
   B. Provide adequate signage for interpretation of accessible routes
3) Communication with the cognitively impaired
   A. Provide sensitivity training for staff
   B. Provide assistance upon request

4) Access to information locations for those having mobility impairments
   A. Move program to accessible location
   B. Provide staff assistance upon request

CONCLUSIONS

The purpose of this plan is to help the City comply with ADA/504 standards, This plan should be considered a living document; with each new program, service, or solution to be added as they become apparent. Also, the City will work to continue the process of evaluation with individuals who may have a disability and are willing to contribute their needs, concerns, and personal experiences.

DEFINITION OF SELECTED TERMS

Alternative Format - material provided to the public in a variety of formats; such as having large print agendas or agendas on audio tape available upon request.

Auxiliary Services - a term used in conjunction with "alternative format," but may also extend to programs that may require some staff assistance.

Multi-media advertising - Advertising in more than one media outlet; such as advertising t:Jy newspaper and radio tor a public meeting. This will be directly affected by the number of media outlets in the area.

Sensitivity training - creating staff awareness of the needs of those having a disability and staff understanding of local policies to those having a disability.

DEPARTMENT: ATTORNEY

PROGRAM	BARRIER	SOLUTION	DATE REMOVED
Act as the chief spokesperson for the city on all legal matters such as: Depositions Legal Notices Contracts Litigation Legal Opinion	Communication with people with sight impairments	Make alternate formats available upon request. Advertise in multi-media formats	
	Communication with the speech and hearing impaired	Make auxiliary aids and services available upon request.	
	Communication with those having cognitive or mental impairments.	Sensitivity training for staff	
	Access to program for those with mobility impairments.	Move program to alternate site upon identification of need or upon request.	

DEPARTMENT: CLERK

PROGRAM	BARRIER	SOLUTION	DATE REMOVED	RESPONSIBLE PARTY
Providing information and communication to the general public in the form of written materials and audible communication by telephone or in person. This information is usually related to codes and ordinances, resolutions. licensing, permits, minutes/ agendas, meetings, Council information, personnel.	Persons with mobility impairments may not be able to access physical locations where information is being presented or is available.	Ensure physical access to all public information and/or meetings. Provide program at alternate site.		ADA Coordinator
	Access to programs and information may be limited for those with visual impairments	Provide written material in alternative format upon request, display appropriate signage, provide staff assistance, and staff sensitivity training. Use multi-media advertising.		
	Persons with hearing impairments may not be able to communicate by phone or in person.	Auxiliary services should be made available upon request, including providing written materials.		
	Persons with speech impairments may not be able to communicate by phone or in person.	Provide auxiliary services upon request, provide assistance provide sensitivity training.		
	Persons with cognitive or mental impairments may not be able to communicate by phone or in person.	Sensitivity training for staff.		

DEPARTMENT: CLERK

PROGRAM	BARRIER	SOLUTION	DATE REMOVED	RESPONSIBLE PARTY
Conducting Council meetings or other meetings as necessary.	Access for persons with mobility impairments	Ensure physical access to meetings (see Transition Plan) if meeting is held on non-town owned property: visit, inspect, and ensure accessibility. Provide program at alternate site.		ADA Coordination.
	Communication with those having speech impairments	Auxilium services upon request provide assistance, sensitivity training for staff.		
	Communication with those having hearing impairments.	Provide auxiliary aids and services upon request, provide assistance, provide sensitivity, sensitivity training to staff and Council members, provide written agendas and information.		
	Communication with those having visual impairments (related ta visual or written presentations given during meetings)	Provide audible descriptions of information, provide written information in alternative format, staff and Council sensitivity training. Use multi-media advertising.		
	Persons with cognitive or mental impairments may not be able to understand Information and communication presented at Council Meetings	Sensitivity training for staff and Council.		

DEPARTMENT: CLERK

PROGRAM	BARRIER	SOLUTION	DATE REMOVED	RESPONSIBLE PARTY
Personnel, employment applications, employee benefits, handbook, workers compensation	Persons with mobility impairments may not be able to access location of information	Ensure physical access through staff assistance and/or building modification (see Transition Plan). Provide program at alternate site upon request.		ADA Coordinator
	Communication with those having speech impairments	Provide auxiliary services upon request, provide assistance, sensitivity training for staff.		
	Communication with those having hearing impairments.	Provide auxiliary services upon request, provide assistance, sensitivity training for staff.		
	Communication with those having visual impairments.	Provide written material in alternate format upon request, use multimedia advertising.		
	Communication with persons having cognitive or mental impairments.	Sensitivity training for staff.		

DEPARTMENT: CLERK

PROGRAM	BARRIER	SOLUTION	DATE REMOVED	RESPONSIBLE PARTY
Personnel, employment applications, employee benefits, handbook, workers compensation	Persons with mobility impairments may not be able to access location of information	Ensure physical access through staff assistance and/or building modification (see Transition Plan). Provide program at alternate site upon request.		ADA Coordinator
	Communication with those having speech impairments	Provide auxiliary services upon request. provide assistance, sensitivity training for staff.		
	Communication with those having hearing impairments.	Provide auxiliary services upon request, provide assistance, sensitivity training for staff.		
	Communication with those having visual impairments.	Provide written material in alternate format upon request, use multi-media advertising.		
	Communication with persons having cognitive or mental impairments.	Sensitivity training for staff.		

DEPARTMENT: CLERK

PROGRAM	BARRIER	SOLUTION	DATE REMOVED	RESPONSIBLE PARTY
Provides information to the public concerning Council meetings, agendas, minutes, board appointments, applications, complaints, policies, ordinances, and various other programs as adopted by Council.	Persons with physical impairments may not be able to access physical locations where information is presented	Ensure program access through staff assistance and/or building modification (see Transition Plan)		ADA Coordinator
	Communication with those having a speech impairment	Provide auxiliary services upon request, provide assistance, sensitivity training for staff		
	Communication with those having hearing impairments	Provide auxiliary services upon request, provide assistance, sensitivity training for staff		
	Communication with impaired	Provide alternate formats upon request, staff assistance, use multi-media advertising, provide written information in alternative formats upon request, sensitivity training for staff		
	Communication with cognitively or mentally impaired	Staff sensitivity training		

DEPARTMENT: CLERK

PROGRAM	BARRIER	SOLUTION	DATE REMOVED	RESPONSIBLE PARTY
Provide forms and applications to the general public, such as commission and board appointments. road paving requests, etc.	Persons with physical impairments may not be able to access physical locations where information is presented	Ensure program access through staff assistance and/or building modification (see Transition Plan) Move program to alternate site.		ADA Coordinator
	Communication with those having a speech impairment	Provide auxiliary services upon request, provide assistance, sensitivity training for staff.		
	Communication with the visually impaired	Provide alternate formats upon request, staff assistance, use multi-media advertising, provide written information in alternative formats upon request, sensitivity training for staff.		
	Communication will, cognitively or mentally impaired	Staff sensitivity timing		

DEPARTMENT: CLERK

PROGRAM	BARRIER	SOLUTION	DATE REMOVED	RESPONSIBLE PARTY
Advertise and notify the general public of meetings such as Council meetings, public hearings, requests for proposals, bond issues, bid openings. CDBG activity	Persons who are visually impaired may not receive information from a written advertisement	Provide advertisements in multi-media outlets, such as written (newspaper), audible (radio), television, or telephone based. Move programs to alternate sites upon request. Provide staff assistance upon request		ADA Coordinator

DEPARTMENT: CLERK

PROGRAM	BARRIER	SOLUTION	DATE REMOVED	RESPONSIBLE PARTY
Adoption of grievance policy for investigation and mediation of alleged discrimination	Persons with physical impairments may not be able to access physical locations where information is presented	Ensure program access through staff assistance and/or Building modification (See Transition Plan) Move program to alternate site, accept complaints in alternate formats.		ADA Coordinator
	Communication with those having a speech impairment	Provide auxiliary services upon request, provide assistance, sensitivity training for staff		
	Communication with the visually impaired	Provide alternate formats upon request, staff assistance, use multi-media advertising, provide written information in alternative formats upon request, sensitivity training for staff		
	Communication with cognitively or mentally impaired	Staff sensitivity training		

DEPARTMENT: EMS/ FIRE

PROGRAM	BARRIER	SOLUTION	DATE REMOVED	RESPONSIBLE PARTY
Provide ambulance service and emergency medical attention, bill clients for service, provides fire protection and related services	Persons with visual impairments may not be able to read bills	Provide alternate format upon request, sensitivity training·		ADA Coordinator
	Communication with those having speech or hearing impairments	Provide auxiliary services upon request, sensitivity training		
	Communication with those having cognitive or mental impairments	Sensitivity training for staff		

DEPARTt,1ENT: POLICE

PROGRAM	Barrier	SOLUTION	DATE APPROVED	RESPONSIBLE PARTY
Providing information and communication in the form of written materials and audible communication of information by telephone or in person. This information is usually related to criminal inquiries, crime reports, OARE programs, other duties as related to the protection of the citizens and enforcement of laws	Persons with physical impairments may not be able to access physical locations where program is presented (school, church, etc.)	Ensure program access through staff assistance and/or building modification (see Transition Plan) Move program to alternate site upon request		ADA Coordinator
	Communication with those having a speech impairment by phone or in person	Provide auxiliary services upon request, provide assistance, sensitivity training for staff		
	Communication with the hearing impaired by ·phone or in person	Provide auxiliary services upon request, provide assistance, sensitivity training for staff		
	Communication with the visually impaired	Provide alternate formats upon request, staff assistance, use multi-media advertising, provide written information in alternative formats upon request. sensitivity training for staff		
	Communication with cognitively or mentally impaired	Staff sensitivity training		

DEPARTMENT: CHIEF MAGISTRATE

PROGRAM	BARRIER	SOLUTION	DATE REMOVED
Judicial officer for the area, dealing with cases that require a magistrate's decision or cases before they go to higher court	Persons with physical impairments may not be able to access physical locations where program is presented or information is available	Ensure program access through staff assistance, offer information by mail, or move program to alternate location	
	Communication with those having a speech impairment by phone or in person	Provide auxiliary services upon request, provide assistance, sensitivity training for staff	
	Communication with the hearing impaired by phone or in person	Provide auxiliary services upon request, provide assistance, sensitivity training for staff	
	Communication with the visually impaired	Provide alternate formats upon request, _staff assistance, use multi-media advertising, provide written information in alternative formals upon request, sensitivity training for staff	
	Communication with cognitively or mentally impaired	Staff sensitivity training	

DEPARTMENT: PLANNING

PROGRAM	BARRIER	SOLUTION	DATE RE 1OVED	RESPONSIBLE PARTY
Provides the area with a program for planned and orderly growth. Creates maps for land use, zoning, etc. Attends planning commission meetings. Serves as clearinghouse for information on the area as a whole.	Persons with physical impairments may not *be* able to access physical locations where program is presented or information is available	Ensure program access through staff assistance, offer information by mail, or move program to alternate location		ADA Coordinator
	Communication with those having a speech impairment by phone or in person	Provide auxiliary services upon request, provide assistance, sensitivity training for staff		
	Communication with the hearing impaired by phone or in person	Provide auxiliary services upon request, provide assistance, sensitivity training for staff		
	Communication with the visually impaired	Provide alternate formats upon request, staff assistance, use multi-media advertising, provide written information in alternative formats upon request, sensitivity training for staff		
	Communication with cognitively or mentally impaired	Staff sensitivity training		

DEPARTMENT: PUBLIC WORKS

PROGRAM	BARRIER	SOLUTION	DATE REMOVED	RESPONSIBLE PARTY
Provides services such as water, sewer, and gas to residents as well as billing for services. Includes garbage pick up, road repair, and auto repair for vehicles.	Persons with physical impairments may not be able to access physical locations where program is presented or information is available	Ensure program access through staff assistance, offer information by mail, or move program to alternate location		ADA Coordinator
	Communication with those having a speech impairment by phone or in person	Provide auxiliary services upon request, provide assistance, sensitivity training for staff		
	Communication with the hearing impaired by phone or in person	Provide auxiliary services upon request, provide assistance, sensitivity training for staff		
	Communication with the visually impaired	Provide alternate formats upon request, staff assistance, use multimedia advertising, provide written information in alternative formats upon request, sensitivity training for staff		
	Communication with cognitively or mentally impaired	Slaff sensitivity training		

DEPARTMENT: BUILDING INSPECTION/ ENGINEERING

PROGRAM	BARRIER	SOLUTION	DATE REMOVED
Provides services such as inspecting new construction to ensure that it meets accepted building codes. assessing existing structures to determine what needs to be done to bring them up to code, assessing traffic patterns to determine location of traffic signals, other duties as needed to protect the safety of the citizens.	Persons with physical impairments may not be able to access physical location where program is presented or information is available	Ensure program access through staff assistance. offer information by mail, or move program lo alternate location	
	Communication with those having a speech impairment by phone or in person	Provide auxiliary services upon request, provide assistance, sensitivity training for staff	
	Communication with the hearing impaired by phone or in person	Provide auxiliary services upon request, provide assistance, sensitivity training for staff	
	Communication with the visually impaired	Provide alternate formats upon request, staff assistance, use multi-media advertising, provide writte11 information in alternative formats upon request, sensitivity training for staff	
	Communication will, cognitively or mentally impaired	Staff sensitivity training	

Department: RECREATION

PROGRAM	BARRIER	SOLUTION	DATE REMOVED	RESPONSIBLE PARTY
Administers and provides recreation opportunities to all area residents, including but not limited to tennis, soccer. football, baseball, and basketball. Programs are through contracted services for all citizens, including those who may have a disability.	Persons with physical impairments may no! be able to access physical locations where program is presented or information is available	Ensure program access through staff assistance, offer information by mail, or move program to alternate location		ADA Coordinator
	Communication with those having a speech impairment by phone or in person	Provide m1xilinry services upo11 request, provide assistance, sensitivity training for staff		
	Communication with the hearing impaired by phone or in person	Provide auxiliary services upon request, provide assistance, sensitivity training for staff		
	Communication with the visually imp.1ired	Provide alternate formats upon request, staff assistance, use multi-media advertising, provide written information in alternative formats upon request, sensitivity training for staff		
	Communication with cognitively or mentally impaired	Staff sensitivity !raining		
	Lack of Accessible Park space for physically and mentally disabled children	Create/renovate new park with accessible equipment and spaces.		

DEPARTMENT: SANITATION

PROGRAM	BARRIER	SOLUTION	DATE REMOVED	RESPONSIBLE PARTY
Includes garbage pick up. road repair, and auto repair for vehicles.	Persons with physical impairments may not be able to access physical locations where program is presented or information is available	Ensure program access through staff assistance, offer information by mail, or move program to alternate location		ADA Coordinator
	Communication with those having a speech impairment by phone or in person	Provide auxiliary services upon request, provide assistance. sensitivity training for staff		
	Communication with the hearing Impaired by phone or in person	Provide auxiliary services upon request, provide assistance. sensitivity training for staff		
	Communication with the visually imp:1ircd	Provide alternate formats upon request, staff assistance, use multi-media advertising, provide written information in alternative formals upon request, sensitivity !mining for staff		
	Communication with cognitively or mentally impaired	Staff sensitivity training		

City of Westminster
Transition Plan

Updated February, 2024

ADA/Section 504 Coordinator:

Jennifer Adams
PO Box 399
Westminster, SC 29693

ADA/Section 504 Comment and Review Committee:

Regan Osbon	PO Box 399 Westminster, SC 29693	864-647-3212
Kevin Harbin	PO Box 399 Westminster, SC 29693	864-647-3217
Bon Jones	PO Box 399 Westminster, SC 29693	864-647-3205
Audrey Reese	206 N Isundega Street Westminster, SC 29693	864-276-2987

This Transition Plan is done to insure that building and services are accessible to all residents. The City will review and update plans continuously to promote accessibility.

Town of Westminster
Transition Plan

EXECUTIVE SUMMARY

INTRODUCTION

In order to comply with the Americans With Disabilities Act of July 1990 and Section 504 of the Rehabilitation Act of 1973, this plan was completed as the first step in addressing the requirements the town must meet. This plan is available for review and will be maintained by the town ADA/Section 504 coordinator for at least three years. The following summary highlights the main points of the plan.

ADA/SECTION 504 REQUIREMENTS

Under the Acts, Westminster is required to do the following:

1) Designate an ADA/Section 504 coordinator
2) Adopt a grievance procedure
3) Complete a self evaluation of all programs and activities
4) Complete a transition plan identifying structural changes necessary to make programs accessible
5) Notify beneficiaries and employees of non-discrimination on the basis of disability
6) Retain files on all ADA/Section 504 related activities

Westminster has completed or is in the process of completing each of these requirements.

PROCESS

An ADA/Section 504 coordinator was appointed by the Mayor and Town Council. Departmental coordinators were named by the ADA/504 coordinator and were responsible for listing the programs and services of their respective departments.

Representatives of the Upper Savannah Council of Governments assisted Westminster in the gathering of information. Training tools and guidance for the project were provided by Woolpert and Associates of Charlotte, NC. Each Town-owned building was surveyed individually to list barriers and possible solutions to those barriers. After this information was gathered, solutions to all listed barriers were identified. In following with the requirements of ADA/504, program barriers will be dealt with in great detail as part of the Self Evaluation Plan and will not be covered in the Transition Plan.

The title of this final work is the City of Westminster Transition Plan. This plan forms the basis for evaluation and eventually removing barriers to town programs. Used in conjunction with the Self Evaluation Plan, this work should serve as guide for the removal of all barriers to town services.

The categories of the Transition Plan are as follows:

1) Program - Description of Program
2) Barrier - Identified barrier
3) Solution - How to overcome the barrier
4) Date Removed- To monitor progress

FINDINGS

Through completion of the Transition Plan, many barriers to building access and use were identified. Solutions were recommended to remove these barriers.

COMMON BARRIERS AND SOLUTIONS

1) Parking and parking signage
   A. Provide au adequate number and size of parking spaces
   B. Provide appropriate signage to mark places

2) Interior and Exterior building signage
   A. Display signs of a correct size to show accessible route and accessible entrance
   B. Mark all offices with appropriate signage

3) Restrooms
   A. Designate accessible restrooms if public restrooms are available
   B. Insure that restroom is of the adequate size and shape to accommodate the needs of those who may have a disability.

CONCLUSIONS

The purpose of this plan is to help the town comply with ADA/504 standards. This plan should be considered a living document; with each newly acquired building surveyed and added, while discarding information on buildings as they are sold. Also, the town will work to continue . the process of evaluation with individuals who may have a disability and are willing to contribute their needs, concerns, and personal experiences.

Westminster Probate Judge Building

Date of Transition Plan - May 1998
Date of Latest Revision – February 2024

ADA Compliant as of new County Owned building in 2022.

City of Westminster Transition Plan

Westminster City Hall

Date of Transition Plan - May 1998
Date of Latest Revision - September 2012

Element	Barrier	Recommendations	Planned Removal Date	Actual Removal Date	Responsible Party
Parking	Designated parking is on the street	Move parking to area between City Hall and Municipal Court Building for safer access to both buildings	7/09	*7/09*	ADA coordinator
Interior Route	Doorknobs	All door hardware along accessible route should be changed from a kind that requires grasping and twisting motion to a lever style	12/2011	12/2011	ADA coordinator
Interior Route	Doors swing out into clear pathway	Prop doors open during public meetings to ensure access	5/98	5/98	ADA coordinator
Interior Route	Wheelchair space in former council chambers	Move chairs when necessary to accommodate visitors who may be disabled	5/98	5/98	ADA coordinator
Signage	Directional signs are needed throughout the building	Add signs for each office and to show directions	2/99	5/05	
Telecommunications		Utilize SC Relay 711 System	9/12	*9/12*	

Westminster Depot

Date of Transition Plan - May 1998
Date of Latest Revision – February 2024

The Westminster Depot was renovated in 2009 and meets ADA standards.

Marshall D Cleveland Recreation Center

Date of Transition Plan - May 1998
Date of Latest Revision - September 2012

Element	Barrier	Recommendations	Planned Removal Date	Actual Removal Date	Responsible
Parking	No vertical parking sign	Add vertical parking space signs in addition to painted markings	7/11	7/11	ADA coordinator
Interior Route	Water Fountain	Cup dispenser should be added to make the fountain more accessible	02/24		ADA coordinator
Baseball Fields					
Parking	No vertical parking sign	Add vertical parking space signs in addition to painted markings	02/24		ADA coordinator
Restrooms	Steps into	Ramp should be added to make smooth access to restrooms. Other modifications such as grab bars, covering of pipes, widening doors and lowering of mirrors will have to be considered after the questions of initial access to the room is solved.	02/24		ADA coordinator
Anderson Park	Lack of handicap Accessible playground Equipment.	Identify and implement grant funding for project.	12/20		

STATE OF SOUTH CAROLINA)
) INTERGOVERNMENTAL AGREEMENT
COUNTY OF OCONEE)

THIS AGREEMENT ("Agreement") is made this _____ day of _____, 2024, by and between the City of Westminster, South Carolina, a municipal corporation duly organized and existing under the laws of the State of South Carolina, hereinafter referred to as the "City," and Oconee County, a body politic and corporate and a political subdivision of the State of South Carolina, hereinafter referred to as the "County."

WHEREAS, pursuant to the authority established in Article VIII, Section 13 of the South Carolina Constitution and particularly the authority established in Chapter 9 of Title 6 (the "Act") of the Code of Laws of South Carolina (the "Code"), municipalities and counties may establish agreements with other governmental entities of the State of South Carolina (the "State") to issue permits and enforce building codes pursuant to the Act in order to provide services required by the Code;

WHEREAS, the City has adopted the most recent editions of the following national codes and standards, as modified and adopted by the South Carolina Building Codes Council, for the regulation of construction within the City:

1. International Building Code;
2. International Residential Code;
3. International Existing Building Code;
4. International Fire Code;
5. National Electric Code;
6. International Plumbing Code;
7. International Mechanical Code;
8. International Fuel Gas Code; and the
9. International Energy Conservation Code.

(Collectively and exclusively, the "Building Codes").[1]

WHEREAS, as required by the Act, the City has adopted the Building Codes as its municipal law, and it desires to enter into this Agreement to designate and authorize the County's building officials to apply and enforce the Building Codes within the City's corporate limits;

WHEREAS, the County is willing to enter into this Agreement, whereby its building officials will be authorized to apply and enforce the Building Codes within the City's corporate limits; and

[1] The City has also adopted the International Property Maintenance Code, but the County will not be enforcing that code on the City's behalf.

WHEREAS, the City and the County agree to use the County's appellate procedures and bodies as the City's appellate procedures and bodies for the administration and enforcement of the Building Codes.

NOW, THEREFORE, in consideration of the foregoing and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the City and County (collectively the "Parties" or singularly the "Party") agree as follows:

1. The City hereby designates and authorizes County building officials to act as building officials for the City in order to administer and enforce the Building Codes within the City's corporate limits.

2. The County hereby authorizes and directs County building officials, pursuant to this Agreement, to act as the City's building officials in order to administer and enforce the Building Codes within the City's corporate limits.

3. The City hereby authorizes and directs the use of the County's appellate procedures and bodies as the City's appellate procedures and bodies for the administration and enforcement of the Building Codes, and the County consents to such use. Therefore, no such appeals shall be heard or otherwise handled by the City.

4. The County shall issue all appropriate and required building permits for projects within the City. Projects that require a City zoning, special use, or similar permits or approvals shall only be permitted by the County after satisfactory proof that all required permits and approvals have been executed and given by the City and presented to the County's Building Code's Department. The County shall have no jurisdiction over, or responsibilities relating to, zoning, planning, land use, water, sewer, property maintenance code, nuisance, or other matters not directly related to enforcement of the Building Codes within the City.

5. The City shall pay to the County all fees collected within the City pursuant to the terms and provisions of the Building Codes, the fee schedule adopted with the County's annual budget, and this Agreement, in order to defray costs incurred by the County in the administration and enforcement of the Building Codes within the City.

6. The City shall indemnify, defend, and hold the County, its Council members, employees, agents, and representatives harmless from all damages and claims for damages to persons and property, including court costs and attorney's fees, arising out of or in any way connected with this Agreement.

7. The City shall give its complete corporation to the County and provide assistance as requested by the County in relation to the administration and enforcement of the Building Codes and the terms of this Agreement.

DRAFT

8. If any provision of this Agreement shall be held to be invalid or unenforceable by a court of competent jurisdiction, the remaining provisions shall remain in full force and such determination shall not affect the remainder of this Agreement, all of which is hereby deemed separable. In the event such invalid or unenforceable provision is considered an essential element of this Agreement by the Parties, the Parties shall promptly negotiate a replacement provision.

9. This Agreement shall become effective upon the date of execution and shall remain in effect through _____, 2025. Thereafter, this Agreement shall automatically renew for successive terms of one (1) year, for up to four (4) such one (1) year extensions, unless terminated in accordance with the provisions of Paragraph 10 of this Agreement.

10. This Agreement may be terminated at any time by either Party upon at least forty-five (45) days written notice to the other of its intent to terminate this Agreement. Such written notice shall be deemed duly given if either Party personally delivers or correctly mails (as of the postmark date) its intent to terminate this Agreement to the respective addresses stated below:

    To the County at: County of Oconee
    Attn: County Administrator
    415 S. Pine Street
    Walhalla, SC 29691

    To the City at: City of Westminster
    Attn. City Administrator
    100 Windsor Street
    P.O. Box 399
    Westminster, SC 29693

    These addresses shall serve as the proper addresses for all other notices necessary or required under this Agreement, excluding the transmission of information and materials that by their nature should be delivered directly to the County's Building Code's Department.

    Either Party may, at any time, change the address for notices to such Party by delivering or mailing a notice at least five (5) days prior to such address change, which sets forth the new address.

11. Any change or modification to this Agreement will not be effective unless it is made in writing, signed by the City and the County, and specifically indicates that it is an amendment, change, or modification to this Agreement.

DRAFT

12. This Agreement constitutes the entire Agreement between the Parties, and it supersedes any prior oral understandings, written agreements, proposals, or other communications between the Parties in relation to the subject matter hereof.

13. This Agreement may be executed by scanned signature, facsimile, or other electronic means, in one or more counterparts, each of which shall be deemed an original and when taken together will constitute one instrument.

14. This Agreement shall be construed and enforced under the laws of the State of South Carolina without regard to conflict of law principles.

WITNESS our hands and seals this _____ day of _____, 2024.

Witnesses

_____

_____

OCONEE COUNTY, SOUTH CAROLINA

By: _____
Amanda F. Brock
Its: County Administrator

Witnesses

_____

_____

CITY OF WESTMINSTER

By: _____
Brian Ramey
Its: Mayor

DRAFT

STATE OF SOUTH CAROLINA)
CITY OF WESTMINSTER) EMPLOYMENT CONTRACT
COUNTY OF OCONEE)

THIS CONTRACT, made and entered into this ___ day of March, 2024, by and between the City of Westminster, South Carolina, a municipal corporation, hereinafter referred to as the "City", as part of the first part, and William Kevin Bronson, hereinafter referred to as the "Employee" as part of the second part, both of whom contract as follows:

WITNESSETH:

WHEREAS, the City desires to employ the services of said William Kevin Bronson as City Administrator of the City of Westminster, South Carolina; and

WHEREAS, it is the desire of City Council to provide certain benefits, establish certain conditions of employment, and to set working conditions of said Employee; and

WHEREAS, it is the desire of City Council to (1) retain the services of Employee and to provide inducement for him to remain in such employment, (2) to make possible full work productivity by assuring Employee's morale and peace of mind with respect to future security, and (3) to provide a just means for terminating Employee's services at such time as he may be unable to discharge his duties due to age or disability or when the City may desire to otherwise terminate his employment; and

WHEREAS, Employee desires to continue his employment as City Administrator of the City of Westminster, South Carolina;

NOW THEREFORE, in consideration of the mutual covenants herein contained, the parties hereto contract as follows:

SECTION 1. <u>DUTIES</u>

The City hereby contracts to employ the said William Kevin Bronson as the City Administrator of said City for the period set out below, to perform such legally permissible and proper duties and functions as the Mayor and City Council shall from time to time assign.

SECTION 2. <u>TERM</u>

(A) The employee agrees to remain in exclusive employment of the City until the end of any extension of this Agreement unless this Agreement is earlier terminated as hereinafter provided. Notwithstanding the foregoing, Employee shall have a reasonable amount of time as may from time to time be necessary to work on other projects which may include occasional teaching, writing, and consulting.

(B) Nothing in this contract shall prevent, limit or otherwise interfere with the right of the Mayor and City Council to terminate the services of the Employee at any time, subject only to the provisions set forth in Section 3, paragraph (A) and (B) of this contract.

(C) Nothing in this Contract shall prevent, limit or otherwise interfere with the right of the Employee to resign at any time from his position with the City, subject only to the provision set forth in Section 3, paragraph (C) of this Contract.

(D) The term of this Contract shall be for an initial period of three (3) years from March ___, 2024 to March ____, 2027. This Contract shall automatically be renewed on its anniversary date for a three (3) year term unless notice that the Contract shall terminate is given at least three (3) months before the expiration date. In the event the Contract is not renewed, all compensation, benefits and requirements of the Contract shall remain in effect until the expiration of the term of the Contract unless Employee voluntarily resigns.

SECTION 3. **TERMINATION AND SEVERANCE PAY**

(A) In the event Employee is terminated by the Mayor and City Council before the expiration of the aforesaid term of employment and during such time that the Employee is willing and able to perform the duties of City Administrator, then, in that event, the City agrees to pay Employee a lump sum cash payment equal to six (6) months aggregate salary; provided however, that in the event Employee is terminated because of his arrest, idictment, or conviction of any serious misdemeandor or any felony, his immoral conduct, or acts of moral turptitude then, in that event, the City shall have no obligation to pay the aggregate severance sum designated in this paragraph.

(B) In the event, at any time during the employment term of the Employee, the City acts to reduce the salary, financial, or fringe benefits of the Employee in a greater percentage that an applicable across-the-board reduction of all City employees, or the City abolishes or eliminates the Employee's position by ordinance or otherwise, or in the event the City refuses, following a written request from the Employee, to comply with any of the provisions of this Contract at the date of such reduction or such refusal to comply with any of the provisions of this contract, and shall be entitled to the lump sum cash payment equal to six (6) months aggregate salary pursuant to the requirements set out in Section 3 (A) above.

(C) In the event the Employee voluntarily resigns his position with the City before the expiration of the aforesaid term of employment, then Employee shall give the City sixty (60) days notice in advance. Employee shall work the entirity of the notice period and shall not be compensated during this notice period in the event the Employee is not actively assisting the City and otherwise performing his duties under this Agreement.

SECTION 4. **SALARY**

The City agrees to pay Employee for his services rendered, pursuant hereto, an annual base salary of One Hundred Forty-Two Thousand $142,000.00 Dollars per annum, payable in installments at the same time as other employees of the City are paid. The City agrees to increase the compensation of the Employee each year by the average across the board increase granted to other employees of the Employer, if any.

SECTION 5. **HOURS OF WORK**

(A) It is recognized that the Employee must devote a great deal of time outside normal office hours to the business of the City, and to that end Employee will be allowed to take reasonable time off as he shall deem appropriate during said normal office hours.

(B) The employee shall not spend more than ten (10) hours per week in teaching, consulting or other non-City connected business without the express prior approval of the Mayor and City Council.

SECTION 6. **VEHICLE ALLOWANCE**

INTENTIONALLY DELETED

SECTION 7. **DUES AND SUBSCRIPTIONS**

The City agrees to budget and to pay the professional dues and subscriptions of the Employee that are reasonable and necessary for his continuation and participation in national, state and local associations and organizations necessary and desirable for his continued professional development, growth and advancement for the good of the City. The City shall pay the dues of the employee for his participation in one (1) local civic or service organization at the option of the Employee.

SECTION 8. PROFESSIONAL DEVELOPMENT

The City hereby agrees to budget and pay the reasonable travel and subsistence expense of the Employee for professional and official travel, meetings and occasions adequate to continue to the professional development of the Employee and to adequately pursue necessary official and other functions for the City, including by not limited to, conferences held by the International City/County Management Association, the South Carolina City and County Management Association and other such national, state or local governmental groups and committees of which Employee is a member.

SECTION 9. PAID TIME OFF (PTO)

The Employee shall accrue PTO at the same rate as every other City Employee and he shall have credited to his account PTO at the same rate as other general employees of the City. The PTO credited to the Employee's account shall be payable to the Employee upon Employee's termination or resignation as provided herein in addition to severance pay, if applicable pursuant to the Employee Handbook and other applicable City policies.

SECTION 10. DISABILITY, HEALTH, LIFE AND DENTAL INSURANCE

The City agrees to keep in force and to make required premium payments for Employee for insurance policies for life, accident, sickness, disability income benefits, major medical and comprehensive health, and dental insurance covering the Employee during the term of this Contract. In addition to the regular benefit set out as aforementioned, the City shall maintain a term life insurance policy in an amount not less than one-hundred thousand dollars ($100,000.00) with premiums to be paid by the City; the Employee shall be the sole person responsible for designating the beneficiary of the term life insurance policy.

SECTION 11. OTHER TERMS AND CONDITIONS OF EMPLOYMENT

(A) All provisions of the Code of Ordinances for Westminster, the Employee Handbook, and regulations and rules of the City relating to PTO, holidays and other fringe benefits and working conditions as they now exist or hereafter may be amended, also shall apply to the Employee as they would to other employees of the City, in addition to said benefits enumerated specifically for the benefit of the Employee, as herein provided.

(B) The Employee shall be entitled to receive the same PTO benefits as are accorded other City employees, including provisions governing accrual payment therefore on terminations of or retirement from employment and as specifically set out herein. The employee shall have the right to convert annual leave to cash in any and all years that this contract is in effect over and above the normal eighty (80) hours afforded to the other employees of the City in this regard.

(C) The Employee shall at no time during the term of this agreement be required to live within the City limits of Westminster.

SECTION 12. GENERAL PROVISIONS

(A) The text herein shall constitute the entire Contract between the parties.

(B) This contract shall be binding upon and inure, to the benefit of the heirs at law and executors of the Employee.

(C) This Contract shall become effective commencing March ___, 2024.

(D) If any provisions, or any portion thereof, contained in this Contract is held to be unconstitutional, invalid or unenforceable, the remainder of this Contract, or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

IN WITNESS WHEREOF, the City of Westminster has caused this Contract to be signed and executed on its behalf by its Mayor and City Council, and duly attested by its City Clerk, and the Employee has signed and executed this Agreement, both in duplicate, the day and first above written.

Done at Westminster, South Carolina, _____ of March, 2024.

_____
Brian Ramey, Mayor

_____
Rebecca Overton, City Clerk

_____
William Kevin Bronson, Employee

STATE OF SOUTH CAROLINA)
CITY OF WESTMINSTER) EMPLOYMENT CONTRACT
COUNTY OF OCONEE)

THIS CONTRACT, made and entered into this ___ day of March, 2024, by and between the City of Westminster, South Carolina, a municipal corporation, hereinafter referred to as the "City", as part of the first part, and William Kevin Bronson, hereinafter referred to as the "Employee" as part of the second part, both of whom contract as follows:

WITNESSETH:

WHEREAS, the City desires to employ the services of said William Kevin Bronson as City Administrator of the City of Westminster, South Carolina; and

WHEREAS, it is the desire of City Council to provide certain benefits, establish certain conditions of employment, and to set working conditions of said Employee; and

WHEREAS, it is the desire of City Council to (1) retain the services of Employee and to provide inducement for him to remain in such employment, (2) to make possible full work productivity by assuring Employee's morale and peace of mind with respect to future security, and (3) to provide a just means for terminating Employee's services at such time as he may be unable to discharge his duties due to age or disability or when the City may desire to otherwise terminate his employment; and

WHEREAS, Employee desires to continue his employment as City Administrator of the City of Westminster, South Carolina;

NOW THEREFORE, in consideration of the mutual covenants herein contained, the parties hereto contract as follows:

SECTION 1. <u>DUTIES</u>

The City hereby contracts to employ the said William Kevin Bronson as the City Administrator of said City for the period set out below, to perform such legally permissible and proper duties and functions as the Mayor and City Council shall from time to time assign.

SECTION 2. <u>TERM</u>

(A) The employee agrees to remain in exclusive employment of the City until the end of any extension of this Agreement unless this Agreement is earlier terminated as hereinafter provided. Notwithstanding the foregoing, Employee shall have a reasonable amount of time as may from time to time be necessary to work on other projects which may include occasional teaching, writing, and consulting.

(B) Nothing in this contract shall prevent, limit or otherwise interfere with the right of the Mayor and City Council to terminate the services of the Employee at any time, subject only to the provisions set forth in Section 3, paragraph (A) and (B) of this contract.

(C) Nothing in this Contract shall prevent, limit or otherwise interfere with the right of the Employee to resign at any time from his position with the City, subject only to the provision set forth in Section 3, paragraph (C) of this Contract.

(D) The term of this Contract shall be for an initial period of three (3) years from March ___, 2024 to March ____, 2027. This Contract shall automatically be renewed on its anniversary date for a three (3) year term unless notice that the Contract shall terminate is given at least three (3) months before the expiration date. In the event the Contract is not renewed, all compensation, benefits and requirements of the Contract shall remain in effect until the expiration of the term of the Contract unless Employee voluntarily resigns.

SECTION 3. **TERMINATION AND SEVERANCE PAY**

(A) In the event Employee is terminated by the Mayor and City Council before the expiration of the aforesaid term of employment and during such time that the Employee is willing and able to perform the duties of City Administrator, then, in that event, the City agrees to pay Employee a lump sum cash payment equal to ~~four~~ six (6~~4~~) months aggregate salary; provided however, that in the event Employee is terminated because of his arrest, idictment, or conviction of any serious misdemeandor or any felony, his immoral conduct, or acts of moral turptitude then, in that event, the City shall have no obligation to pay the aggregate severance sum designated in this paragraph.

(B) In the event, at any time during the employment term of the Employee, the City acts to reduce the salary, financial, or fringe benefits of the Employee in a greater percentage that an applicable across-the-board reduction of all City employees, or the City abolishes or eliminates the Employee's position by ordinance or otherwise, or in the event the City refuses, following a written request from the Employee, to comply with any of the provisions of this Contract at the date of such reduction or such refusal to comply with any of the provisions of this contract, and shall be entitled to the lump sum cash payment equal to ~~four (4)~~six (6) months aggregate salary pursuant to the requirements set out in Section 3 (A) above.

(C) In the event the Employee voluntarily resigns his position with the City before the expiration of the aforesaid term of employment, then Employee shall give the City sixty (60) days notice in advance. Employee shall work the entirity of the notice period and shall not be compensated during this notice period in the event the Employee is not actively assisting the City and otherwise performing his duties under this Agreement.

SECTION 4. **SALARY**

The City agrees to pay Employee for his services rendered, pursuant hereto, an annual base salary of One Hundred Forty-Two Thousand ~~$~~ $142,000.00 Dollars per annum, payable in installments at the same time as other employees of the City are paid. The City agrees to increase the compensation of the Employee each year by the average across the board increase granted to other employees of the Employer, if any.

SECTION 5. **HOURS OF WORK**

(A) It is recognized that the Employee must devote a great deal of time outside normal office hours to the business of the City, and to that end Employee will be allowed to take reasonable time off as he shall deem appropriate during said normal office hours.

(B) The employee shall not spend more than ten (10) hours per week in teaching, consulting or other non-City connected business without the express prior approval of the Mayor and City Council.

SECTION 6. **VEHICLE ALLOWANCE**

INTENTIONALLY DELETED

SECTION 7. **DUES AND SUBSCRIPTIONS**

The City agrees to budget and to pay the professional dues and subscriptions of the Employee that are reasonable and necessary for his continuation and participation in national, state and local associations and organizations necessary and desirable for his continued professional development, growth and advancement for the good of the City. The City shall pay the dues of the employee for his participation in one (1) local civic or service organization at the option of the Employee.

SECTION 8. PROFESSIONAL DEVELOPMENT

The City hereby agrees to budget and pay the reasonable travel and subsistence expense of the Employee for professional and official travel, meetings and occasions adequate to continue to the professional development of the Employee and to adequately pursue necessary official and other functions for the City, including by not limited to, conferences held by the International City/County Management Association, the South Carolina City and County Management Association and other such national, state or local governmental groups and committees of which Employee is a member.

SECTION 9. PAID TIME OFF (PTO)

The Employee shall accrue PTO at the same rate as every other City Employee and he shall have credited to his account PTO at the same rate as other general employees of the City. ~~Notwithstanding the forgoing, The Employee shall receive an initial credit of 160 hours.~~ The PTO credited to the Employee's account shall be payable to the Employee upon Employee's termination or resignation as provided herein in addition to severance pay, if applicable pursuant to the Employee Handbook and other applicable City policies.

SECTION 10. DISABILITY, HEALTH, LIFE AND DENTAL INSURANCE

The City agrees to keep in force and to make required premium payments for Employee for insurance policies for life, accident, sickness, disability income benefits, major medical and comprehensive health, and dental insurance covering the Employee during the term of this Contract. In addition to the regular benefit set out as aforementioned, the City shall maintain a term life insurance policy in an amount not less than one-hundred thousand dollars ($100,000.00) with premiums to be paid by the City; the Employee shall be the sole person responsible for designating the beneficiary of the term life insurance policy.

SECTION 11. OTHER TERMS AND CONDITIONS OF EMPLOYMENT

(A) All provisions of the Code of Ordinances for Westminster, the Employee Handbook, and regulations and rules of the City relating to PTO, holidays and other fringe benefits and working conditions as they now exist or hereafter may be amended, also shall apply to the Employee as they would to other employees of the City, in addition to said benefits enumerated specifically for the benefit of the Employee, as herein provided.

(B) The Employee shall be entitled to receive the same PTO benefits as are accorded other City employees, including provisions governing accrual payment therefore on terminations of or retirement from employment and as specifically set out herein. The employee shall have the right to convert annual leave to cash in any and all years that this contract is in effect over and above the normal eighty (80) hours afforded to the other employees of the City in this regard.

(C) The Employee shall at no time during the term of this agreement be required to live within the City limits of Westminster.

SECTION 12. GENERAL PROVISIONS

(A) The text herein shall constitute the entire Contract between the parties.

(B) This contract shall be binding upon and inure, to the benefit of the heirs at law and executors of the Employee.

(C) This Contract shall become effective commencing March ___, 2024.

(D) If any provisions, or any portion thereof, contained in this Contract is held to be unconstitutional, invalid or unenforceable, the remainder of this Contract, or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

IN WITNESS WHEREOF, the City of Westminster has caused this Contract to be signed and executed on its behalf by its Mayor and City Council, and duly attested by its City Clerk, and the Employee has signed and executed this Agreement, both in duplicate, the day and first above written.

Done at Westminster, South Carolina, _____ of March, 2024.

_____
Brian Ramey, Mayor

_____
Rebecca Overton, City Clerk

_____
William Kevin Bronson, Employee

TO THE HONORABLE MAYOR
AND MEMBERS OF CITY COUNCIL

CITY OF WESTMINSTER

JUNE 30, 2023

McKinley, Cooper & Co., LLC
CERTIFIED PUBLIC ACCOUNTANTS

REQUIRED COMMUNICATIONS ABOUT THE FINANCIAL STATEMENT AUDIT

To the Honorable Mayor and Members of City Council
City of Westminster
Westminster, South Carolina

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate fund information of the City of Westminster, South Carolina (the "City") for the year ended June 30, 2023, and have issued our report thereon dated December 7, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and government auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our previously issued engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

> Management's estimate of depreciation is based on the estimated useful lives of associated assets. Purchased or constructed capital assets are reported at cost or estimated historical cost. Assets are depreciated on the straight-line basis. We evaluated the key factors and assumptions used to develop depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.
>
> Management's estimate of the accrual for the City's net pension liability (along with related deferred outflows and inflows of resources) for its participation in the South Carolina Retirement System and the Police Officer's Retirement System (collectively referred to as the "System") is based on information provided by the South Carolina Public Employee Benefit Authority (PEBA). PEBA administers the

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retirement System. The net pension liability of each defined benefit pension plan was determined based on actuarial valuations, using membership data, projected forward to the end of the fiscal year, and financial information of the pension trust funds as of June 30, 2022, using generally accepted actuarial procedures.

The net pension liability is calculated separately for each system and represents that particular System's total pension liability determined in accordance with GASB No. 67 less that System's fiduciary net position. We evaluated the key factors and assumptions used to develop the accrual for net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of long-term debt in Note 6 to the financial statements summarizes the City's bond activity and annual requirements for debt service on bonds outstanding at June 30, 2023.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 7, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's

opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements, including the management's discussion and analysis, General Fund budgetary schedules, and the required pension schedules. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining nonmajor fund statements and the schedule of police fines, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

This information is intended solely for the use of the Mayor and City Council, management, and others within the City and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

McKinley, Cooper & Co., LLC

Greenville, South Carolina
December 7, 2023

CITY OF WESTMINSTER
SOUTH CAROLINA

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

CITY OF WESTMINSTER, SOUTH CAROLINA

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McKinley, Cooper & Co., LLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of City Council
City of Westminster
Westminster, South Carolina

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Westminster, South Carolina (the "City") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Westminster, South Carolina as of June 30, 2023, and the respective changes in its financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Westminster, South Carolina and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Westminster, South Carolina's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Westminster, South Carolina's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Westminster, South Carolina's ability to continue as going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

To the Honorable Mayor and Members of City Council
City of Westminster
December 7, 2023

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual for the General Fund, Schedule of City's Proportionate Share of Net Pension Liability – SCRS and PORS and Schedule of City's Contributions – SCRS and PORS, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinion on the financial statements that collectively comprise the City's basic financial statements. The other supplementary information, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2023, on our consideration of the City of Westminster's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Westminster, South Carolina's internal control over financial reporting or on compliance.

To the Honorable Mayor and Members of City Council
City of Westminster
December 7, 2023

That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Westminster's internal control over financial reporting and compliance.

McKinley, Cooper & Co., LLC

Greenville, South Carolina
December 7, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the City of Westminster ("City") offers readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2023 ("FY 2023" or "2023") compared to the fiscal year ended June 30, 2022 ("FY 2022" or "2022"). The intent of this management's discussion and analysis ("MD&A") is to look at the City's financial performance as a whole. Readers are encouraged to not only consider the information presented here, but also the information provided in the financial statements, the notes to the financial statements, the required supplementary information, and the supplementary information to enhance their understanding of the City's overall financial performance.

Financial Highlights

- In the Statement of Net Position, the City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by $12,918,655. Unrestricted net position was $392,207 at June 30, 2023.
- The City's total net position decreased by $757,007 from the prior year net position, since revenues of $12,268,001 were exceeded by expenses of $13,025,008.
- As of the close of the current year, the City's governmental funds reported combined ending fund balances of $2,082,637, a decrease of $393,876.
- At the end of the current year, unassigned fund balance for the General Fund was $1,440,021, 69% of total General Fund expenditures for 2023.
- The City's capital assets increased by $503,040 (4%). The increase in capital assets was primarily due to capital costs exceeding depreciation related to various equipment and vehicle purchases.
- The City's total debt increased $775,878 during 2023, due to regularly scheduled principal payments of $160,852 and new borrowings of $936,730.
- The City's net pension liability increased by $722,788 (24%) to $3,731,259 at June 30, 2023.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of two parts – *Financial Section* (which includes the MD&A, the financial statements, the required supplementary information, and the supplementary information) and the *Compliance Section*.

Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's financial statements. The City's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The financial statements present two different views of the City through the use of government-wide and fund financial statements. In addition to the financial statements, this report contains required supplementary information and supplementary information that will enhance the reader's understanding of the financial condition of the City.

Government-Wide Financial Statements. The financial statements include two statements that present different views of the City. These are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business.

OVERVIEW OF FINANCIAL STATEMENTS (CONTINUED)

The *Statement of Net Position* presents information on all of the City's assets and deferred outflows of resources ("deferred outflows") and liabilities and deferred inflows of resources ("deferred inflows"), with the differences between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements are divided into two categories: 1) governmental activities; and 2) business-type activities. The governmental activities include administrative and general, judicial services, public safety (police and fire), public works, and recreation and tourism. The business-type activities are the City's sewer, water, electric, and solid waste operations. The government-wide financial statements can be found as listed in the table of contents.

Fund Financial Statements. The fund financial statements provide a more detailed look at the City's most significant activities. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like all other governmental entities in South Carolina, uses fund accounting to ensure and reflect compliance with finance-related legal requirements, such as the General Statutes or the City's budget ordinance. All of the funds of the City can be divided into two categories: governmental funds and proprietaryfunds.

Governmental Funds – The City uses *governmental funds* to account for those functions reported as governmental activities in the government-wide financial statements. Most of the City's basic services are accounted for in governmental funds. The focus of these funds is on how assets can readily be converted into cash flow (in and out), and what monies are left at year-end that will be available for spending in the next year. The governmental funds report using an accounting method called *modified accrual accounting* which provides a short-term spending focus. As a result, the governmental funds financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the City's services. The relationship between *governmental activities* (reported in the government-wide financial statements) and *governmental funds* is described in a reconciliation that is a part of the fund financial statements.

The City maintains fiveindividual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenue, expenditures and changes in fund balances for the General Fund and the American Rescue Plan Fund. The Hospitality Tax Fund, Firemen's 1% Fund, and Recreation Fund are non-major funds and are combined for presentation purposes. The governmental funds financial statements can be found as listed in the table of contents.

Proprietary Funds – The City maintains one type of proprietary fund. *Enterprise Funds* are used to account for operations that (a) are financed and operated in a manner similar to private business enterprises — where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The City uses an enterprise fund to account for its sewer, water, and electric activities and a separate fund to account for its solid waste operations. The proprietary fund financial statements can be found as listed in the table of contents.

Fiduciary Fund – The City maintains one type of fiduciary fund. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found as listed in the table of contents.

OVERVIEW OF FINANCIAL STATEMENTS (CONTINUED)

Required Supplementary Information – A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with their budgets. Required pension plan schedules have been included which provide relevant information regarding the City's participation in the State retirement plans. Required supplementary information can be found as listed in the table of contents.

Supplementary Information – In addition to the financial statements, notes, and required supplementary information, this report includes certain supplementary information which is presented immediately following the required supplementary information. These schedules can be found as listed in the table of contents.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the City's net position at June 30, 2023 and 2022:

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and Other Assets	$ 2,509,387	$ 2,587,580	$ 3,607,398	$ 3,765,753	$ 6,116,785	$ 6,353,333
Capital Assets	2,480,348	2,274,096	10,419,468	10,122,680	12,899,816	12,396,776
Total Assets	4,989,735	4,861,676	14,026,866	13,888,433	19,016,601	18,750,109
Deferred Outflows of Resources	399,211	379,237	457,992	287,090	857,203	666,327
Current Liabilities	401,585	86,485	763,550	817,370	1,165,135	903,855
Long-Term Liabilities	452,171	146,358	1,521,453	1,020,177	1,973,624	1,166,535
Net Pension Liability	1,596,476	1,426,029	2,134,783	1,582,442	3,731,259	3,008,471
Total Liabilities	2,450,232	1,658,872	4,419,786	3,419,989	6,870,018	5,078,861
Deferred Inflows of Resources	46,071	376,699	39,060	285,214	85,131	661,913
Net Investment in Capital Assets	2,191,403	2,274,096	9,405,051	9,557,872	11,596,454	11,831,968
Restricted	425,607	1,173,418	504,387	283,517	929,994	1,456,935
Unrestricted	275,633	(242,172)	116,574	628,931	392,207	386,759
Total Net Position	$ 2,892,643	$ 3,205,342	$ 10,026,012	$ 10,470,320	$ 12,918,655	$ 13,675,662

The City's total assets increased $266,492 from the prior year. Current and other assets decreased $236,548 primarily due to a decrease in cash and cash equivalents and accounts receivable. Capital assets increased $503,040 from the prior year due to capital asset additions exceeding depreciation. Total liabilities increased $1,791,157 from the prior year primarily due to an increase in net pension liability. The changes in deferred outflows and inflows of resources was primarily due to differences between expected and actual liability/investment experience, changes in assumptions, and changes in the percentage of the City's share of the net pension liability in the State retirement plans.

The City's net position decreased by $757,007 during the current fiscal year primarily due to expenses exceeding revenues in 2023. Please see the discussion following the next table regarding this decrease.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

The City's assets and deferred outflows exceeded liabilities and deferred inflows by $12,918,655 as of June 30, 2023. 90% (or $11,596,454) of total net position reflects the City's net investment in capital assets (i.e., land, buildings, water, sewer, and electric utility system, equipment, vehicles, infrastructure, etc.) less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt generally must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

$929,994 of net position represents resources that are subject to external restrictions on how they may be used. This net position is restricted primarily for tourism related expenses (hospitality taxes) and public safety expenses.

The remaining portion of the City's net position is an unrestricted net position of $392,207.

The following table shows the changes in the City's net position for the years ended June 30, 2023 and 2022:

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program Revenues:						
Charges for Services	$ 616,397	$ 630,523	$ 8,507,198	$ 7,957,274	$ 9,123,595	$ 8,587,797
Operating Grants and Contributions	353,889	320,362	-	-	353,889	320,362
Capital Grants and Contributions	1,546,679	810,212	9,750	-	1,556,429	810,212
General Revenues:						
Taxes	975,189	923,569	-	-	975,189	923,569
Other	232,997	221,251	25,902	26,047	258,899	247,298
Total Revenues	3,725,151	2,905,917	8,542,850	7,983,321	12,268,001	10,889,238
Expenses:						
Administrative and General	565,678	501,510	-	-	565,678	501,510
Public Safety	1,445,131	1,218,401	-	-	1,445,131	1,218,401
Public Works	582,618	212,962	-	-	582,618	212,962
Recreation and Tourism	666,541	600,817	-	-	666,541	600,817
Sewer	-	-	1,408,416	1,382,191	1,408,416	1,382,191
Water	-	-	4,206,454	1,938,380	4,206,454	1,938,380
Electric	-	-	3,761,878	3,441,700	3,761,878	3,441,700
Solid Waste	-	-	388,292	341,010	388,292	341,010
Total Expenses	3,259,968	2,533,690	9,765,040	7,103,281	13,025,008	9,636,971
Change in Net Position Before Transfers	465,183	372,227	(1,222,190)	880,040	(757,007)	1,252,267
Transfers	(777,882)	140,829	777,882	(140,829)	-	-
Change in Net Position	(312,699)	513,056	(444,308)	739,211	(757,007)	1,252,267
Net Position - Beginning of Year	3,205,342	2,692,286	10,470,320	9,731,109	13,675,662	12,423,395
Net Position - End of Year	$ 2,892,643	$ 3,205,342	$ 10,026,012	$ 10,470,320	$ 12,918,655	$ 13,675,662

Governmental Activities: Governmental activities had a decrease in net position of $312,699. Governmental activities revenues increased by $819,234 (28%) from the prior year, primarily due to ARP grant funds.

Expenses related to total governmental activities increased by $726,278, or 29%, from the prior year. This increase was primarily from expenditure of ARP funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

***Business-Type Activities*:** Net position related to business-type activities (i.e., water, sewer, electric, and solid waste operations) decreased by $444,308. This decrease was primarily due to expenses of $9,765,040 exceeding revenues of $8,542,850 and transfers in of $777,882. Revenues increased by $559,529 when compared to the prior year, primarily because the City received ARP grant money. Expenses increased by $2,661,759 from the prior year due to ARP grant expenses.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's governmental funds reported ending fund balance of $2,082,637, a decrease of $393,876, or 16% lower than the prior year fund balance.

$1,440,021 (69%) of the total fund balance of the governmental funds constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of the fund balance is restricted/committed to indicate that it is not available for new spending: (1) for tourism-related expenditures ($129,016), (2) for public safety ($85,066), (3) for federal and county approved programs ($211,525) and, for (4) debt service ($23,941). Total unassigned fund balance of the governmental funds (General Fund) represents 40% of total governmental funds expenditures.

Highlights for the General Fund were as follows:

- Total General Fund revenues increased by $412,094 from the prior year.
- Total General Fund expenditures increased by $1,089,798 from the prior year, primarily due to higher public safety and public works costs, as well as ARP grant expenditures.

Proprietary Funds. The City's proprietary funds provide the same type of information found in the government-wide statements, but in more detail. Net position of the proprietary funds at the end of 2023 was $10,026,012. Please see "Business-Type Activities" discussion in the previous section for details.

General Fund Budgetary Highlights: If budget amendments are made, they generally fall into one of three categories: amendments made to adjust the estimates used to prepare the original budget ordinance once exact information is available; amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and increases in appropriations that become necessary to maintain services.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The City's capital assets as of June 30, 2023 amounted to $12,899,816. The City's capital assets include land, buildings, improvements, machinery and equipment, vehicles, infrastructure, and the water, sewer, and electric utility system. The City's capital assets (net of depreciation) as of June 30, 2023 and 2022 were as follows:

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	$ 756,058	$ 672,000	$ 53,025	$ 53,025	$ 809,083	$ 725,025
Construction in Progress	65,454	65,454	75,785	200,785	141,239	266,239
Buildings and	826,341	770,774	1,202,919	1,262,628	2,029,260	2,033,402
Improvements Vehicles and	177,469	75,489	1,015,927	441,332	1,193,396	516,821
Equipment Infrastructure	655,026	690,379	8,071,812	8,164,910	8,726,838	8,855,289
Total	$ 2,480,348	$ 2,274,096	$ 10,419,468	$ 10,122,680	$ 12,899,816	$ 12,396,776

The total increase in the City's capital assets for 2023 was $503,040. Major capital asset events during 2023 included the following:

- Capital asset additions consisted primarily of:
    - Chauga Raw Water Site Project- approximately $278,500.
    - Garbage Truck – approximately $295,000
- Depreciation expense of approximately $139,000 for governmental activities and $566,000 for business-type activities.

Additional information on the City's capital assets can be found in Note 4 in the notes to the financial statements.

Debt

As of June 30, 2023, the City had total outstanding debt of $1.673,309. The City's total debt as of June 30, 2023 and 2022 were as follows:

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Capital Lease Payable	$ 288,945	$ -	$ 1,014,417	$ 564,808	$ 1,303,362	$ 564,808
Conserfund Loan	-	-	369,947	332,623	369,947	332,623
Total	$ 288,945	$ -	$ 1,384,364	$ 897,431	$ 1,673,309	$ 897,431

The total increase in the City's debt for 2023 was $775,878 or 86%. Major events during 2023 included the following:

Business-Type Activities:

- Capital lease issuance of $937,000.
- Scheduled principal payments on revenue bonds and capital leases of approximately $161,000.
- ConserFund borrowing of approximately $37,000.

Additional information regarding the City's long-term obligations can be found in Note 5 in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The City's elected officials and staff considered many factors when setting the fiscal year end June 30, 2023 budget. The state of the economy, anticipated construction activity, future capital needs, and the best interests of the City's residents were all taken into account.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide Westminster's citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances, and to demonstrate the City's accountability for the public assets under its management. Please contact the City of Westminster Administration Department, PO Box 399, Westminster, South Carolina 29693, with any questions or to request additional information.

GOVERNMENT - WIDE FINANCIAL STATEMENTS

CITY OF WESTMINSTER, SOUTH CAROLINA

STATEMENT OF NET POSITION
JUNE 30, 2023

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
ASSETS			
Cash and Cash Equivalents	$ 1,625,593	$ 1,573,097	$ 3,198,690
Accounts Receivable	414,877	1,444,512	1,859,389
Taxes Receivable	40,645	-	40,645
Interfund Balances	(5,245)	5,245	-
Inventory	-	80,157	80,157
Restricted Assets			
Cash and Cash Equivalents	433,517	504,387	937,904
Capital Assets			
Non Depreciable	821,512	128,810	950,322
Depreciable	4,331,221	24,043,108	28,374,329
Less Accumulated Depreciation	(2,672,385)	(13,752,450)	(16,424,835)
TOTAL ASSETS	4,989,735	14,026,866	19,016,601
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Charges	399,211	457,992	857,203
TOTAL DEFERRED OUTFLOWS OF RESOURCES	399,211	457,992	857,203
LIABILITIES			
Accounts Payable	365,874	391,515	757,389
Employee Benefits Withheld and Accrued	35,711	33,313	69,024
Customer Deposits	-	338,722	338,722
Non-Current Liabilities			
Due Within One Year			
Compensated Absences	81,614	68,544	150,158
Capital Leases Payable	68,034	134,895	202,929
ConserFund Loan Payable	-	34,566	34,566
Due In More Than One Year			
Compensated Absences	81,612	68,545	150,157
Capital Leases Payable	220,911	879,522	1,100,433
ConserFund Loan Payable after One Year	-	335,381	335,381
Net Pension Liability	1,596,476	2,134,783	3,731,259
TOTAL LIABILITIES	2,450,232	4,419,786	6,870,018
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Credits	46,071	39,060	85,131
TOTAL DEFERRED INFLOWS OF RESOURCES	46,071	39,060	85,131
NET POSITION			
Investment in Capital Assets	2,191,403	9,405,051	11,596,454
Restricted for			
Public Safety	85,066	-	85,066
Recreation and Tourism	129,016	-	129,016
Other	211,525	504,387	715,912
Unrestricted	275,633	116,574	392,207
TOTAL NET POSITION	$ 2,892,643	$ 10,026,012	$ 12,918,655

The accompanying notes are an integral part of these financial statements.

CITY OF WESTMINSTER, SOUTH CAROLINA

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

		PROGRAM REVENUES			NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION PRIMARY GOVERNMENT		
FUNCTION/PROGRAM ACTIVITIES	**EXPENSES**	**CHARGES FOR SERVICES**	**OPERATING GRANTS AND CONTRIBUTIONS**	**CAPITAL GRANTS AND CONTRIBUTIONS**	**GOVERNMENTAL ACTIVITIES**	**BUSINESS-TYPE ACTIVITIES**	**TOTAL**
PRIMARY GOVERNMENT:							
GOVERNMENTAL ACTIVITIES:							
General Government	$ 565,678	$ 343,870	$ -	$ 1,183,348	$ 961,540	$ -	$ 961,540
Public Safety	1,445,131	86,952	303,889	139	(1,054,151)	-	(1,054,151)
Public Works	582,618	-	-	363,192	(219,426)	-	(219,426)
Recreation and Tourism	666,541	185,575	50,000	-	(430,966)	-	(430,966)
TOTAL GOVERNMENTAL ACTIVITIES	3,259,968	616,397	353,889	1,546,679	(743,003)	-	(743,003)
BUSINESS-TYPE ACTIVITIES:							
Sewer System	1,408,416	869,412	-	-	-	(539,004)	(539,004)
Water System	4,206,454	2,898,653	-	9,750	-	(1,298,051)	(1,298,051)
Electric System	3,761,878	4,294,320	-	-	-	532,442	532,442
Solid Waste	388,292	444,813	-	-	-	56,521	56,521
TOTAL BUSINESS-TYPE ACTIVITIES	9,765,040	8,507,198	-	9,750	-	(1,248,092)	(1,248,092)
TOTAL PRIMARY GOVERNMENT	$ 13,025,008	$ 9,123,595	$ 353,889	$ 1,556,429	(743,003)	(1,248,092)	(1,991,095)
GENERAL REVENUES:							
TAXES:							
Property Taxes, Levied for General Purposes					717,132	-	717,132
Hospitality Tax					192,822	-	192,822
Accommodation Taxes					5,700	-	5,700
Payments in Lieu of Taxes and Franchise Fees					59,535	-	59,535
Grants and Contributions Not Restricted to Specific Programs					59,623	-	59,623
Interest Income					15,097	1,566	16,663
Miscellaneous					158,277	24,336	182,613
Interfund Transfers					(777,882)	777,882	-
TOTAL GENERAL REVENUES AND TRANSFERS					430,304	803,784	1,234,088
CHANGE IN NET POSITION					(312,699)	(444,308)	(757,007)
NET POSITION, BEGINNING OF YEAR					3,205,342	10,470,320	13,675,662
NET POSITION, END OF YEAR					$ 2,892,643	$ 10,026,012	$ 12,918,655

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

CITY OF WESTMINSTER, SOUTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023

	GENERAL FUND	AMERICAN RESCUE PLAN FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash and Cash Equivalents	$ 1,415,009	$ -	$ 210,584	$ 1,625,593
Restricted Assets - Cash and Cash Equivalents	46,958	211,525	175,034	433,517
Accounts Receivable	67,917	330,884	16,076	414,877
Taxes Receivable	40,645	-	-	40,645
Interfund Receivable	-	325,639	-	325,639
TOTAL ASSETS	$ 1,570,529	$ 868,048	$ 401,694	$ 2,840,271
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	$ 26,562	$ 325,639	$ 13,673	$ 365,874
Employee Benefits Withheld and Accrued	31,823	-	3,888	35,711
Interfund Payable	-	330,884	-	330,884
TOTAL LIABILITIES	58,385	656,523	17,561	732,469
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	25,165	-	-	25,165
TOTAL DEFERRED INFLOWS OF RESOURCES	25,165	-	-	25,165
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	83,550	656,523	17,561	757,634
FUND BALANCES				
Restricted for:				
Debt Service	23,941	-	-	23,941
Public Safety	13,660	-	71,406	85,066
Tourism Related Expenditures	9,357	-	119,659	129,016
Federal and County Approved Programs	-	211,525	-	211,525
Committed to:				
Recreation and Tourism	-	-	193,068	193,068
Unassigned	1,440,021	-	-	1,440,021
TOTAL FUND BALANCES	1,486,979	211,525	384,133	2,082,637
TOTAL LIABILITIES AND FUND BALANCES	$ 1,570,529	$ 868,048	$ 401,694	$ 2,840,271

CITY OF WESTMINSTER, SOUTH CAROLINA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Fund balances - total governmental funds	$ 2,082,637
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds. The cost of the assets was $5,152,733 and the accumulated depreciation was $2,672,385.	2,480,348
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore have been deferred in the governmental funds.	25,165
The City's proportionate shares of the net pension liability, deferred outflows of resources, and deferred inflows of resources related to its participation in the State retirement plans are not recorded in the governmental funds but are recorded in the Statement of Net Position.	(1,243,336)
Long-term liabilities, debt and capital lease obligations, are not due or payable in the current period and therefore are not reported as liabilities in the governmental funds. Long-term liabilities consisted of the following:	
Capital lease payable	(288,945)
Compensated absences	(163,226)
Net position of governmental activities	$ 2,892,643

CITY OF WESTMINSTER, SOUTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2023

	GENERAL FUND	AMERICAN RESCUE PLAN FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Property Taxes	$ 716,549	$ -	$ -	$ 716,549
Intergovernmental Revenues	357,469	-	63,647	421,116
Licenses, Permits and Fees	346,795	-	378,397	725,192
Fines and Forfeitures	86,952	-	-	86,952
Miscellaneous and Other	459,632	-	29,753	489,385
Payments in Lieu of Taxes and Franchise Fees	59,535	-	-	59,535
Interest Income	15,097	-	-	15,097
TOTAL REVENUES	2,042,029	-	471,797	2,513,826
EXPENDITURES				
CURRENT OPERATING				
General Government	555,608	-	-	555,608
Public Safety	1,492,545	-	10,915	1,503,460
Public Works	541,202	-	-	541,202
Recreation and Tourism	48,095	-	595,017	643,112
Capital Outlay	159,638	-	185,743	345,381
DEBT SERVICE				
Principal Retirement	27,961	-	-	27,961
TOTAL EXPENDITURES	2,825,049	-	791,675	3,616,724
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(783,020)	-	(319,878)	(1,102,898)
OTHER FINANCING SOURCES (USES)				
Capital Lease Proceeds	316,906	-	-	316,906
Interfund Transfers In	-	1,169,998	-	1,169,998
Interfund Transfers In (Out)	587,481	(1,464,691)	99,328	(777,882)
NET CHANGE IN FUND BALANCES	121,367	(294,693)	(220,550)	(393,876)
FUND BALANCES, BEGINNING	1,365,612	506,218	604,683	2,476,513
FUND BALANCES, ENDING	$ 1,486,979	$ 211,525	$ 384,133	$ 2,082,637

The accompanying notes are an integral part of these financial statements.

CITY OF WESTMINSTER, SOUTH CAROLINA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2023

Net change in fund balances - total governmental funds	$	(393,876)
Amounts reported for the governmental activities in the Statement of Activities are different because:		
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. They are considered revenues in the Statement of Activities.		583
Repayment of bond principal (including refunding principal payments) is recognized in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position. This amount is the total reduction in outstanding principal in the current year.		27,961
Capital lease proceeds provide current financial resources to the governmental fund, but issuing debt or entering into notes payable increases long-term liabilities in the Statement of Net Position.		(316,906)
The governmental funds report capital asset additions as expenditures. However, in the Statement of Activities, capital outlay expenses that qualify as capital assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense of $139,129 was exceeded by capital asset additions of $345,381 in the current period.		206,252
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		(16,868)
Changes in the City's proportionate share of the net pension liability, deferred outflows of resources, and deferred inflows of resources for the current year are not reported in the governmental funds but are reported in the Statement of Activities.		180,155
Change in net position of governmental activities	$	(312,699)

The accompanying notes are an integral part of these financial statements.

CITY OF WESTMINSTER, SOUTH CAROLINA

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2023

	UTILITY FUND	SOLID WASTE FUND	TOTAL ENTERPRISE FUNDS
ASSETS			
CURRENT ASSETS			
Cash	$ 1,071,418	$ 501,679	$ 1,573,097
Restricted Assets - Cash and Cash Equivalents	504,387	-	504,387
Accounts Receivable	1,370,591	73,921	1,444,512
Interfund Receivables	330,884	-	330,884
Inventory	80,157	-	80,157
TOTAL CURRENT ASSETS	3,357,437	575,600	3,933,037
CAPITAL ASSETS			
Land and Land Rights	53,025	-	53,025
Construction in Progress	75,785	-	75,785
Buildings and Improvements	5,421,882	10,000	5,431,882
Equipment and Vehicles	2,261,557	934,644	3,196,201
Infrastructure	15,415,025	-	15,415,025
Less Accumulated Depreciation	(13,135,809)	(616,641)	(13,752,450)
TOTAL NON-CURRENT ASSETS	10,091,465	328,003	10,419,468
TOTAL ASSETS	13,448,902	903,603	14,352,505
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Charges	399,078	58,914	457,992
TOTAL DEFERRED OUTFLOWS OF RESOURCES	399,078	58,914	457,992
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable	388,399	3,116	391,515
Employee Benefits Withheld and Accrued	29,401	3,912	33,313
Customer Deposits	338,722	-	338,722
Interfund Payable	325,639	-	325,639
Compensated Absences	54,219	14,325	68,544
Capital Leases Payable	101,263	33,632	134,895
ConserFund Loan Payable	34,566	-	34,566
TOTAL CURRENT LIABILITIES	1,272,209	54,985	1,327,194
NON-CURRENT LIABILITIES			
Compensated Absences	54,220	14,325	68,545
Capital Leases Payable after One Year	603,154	276,368	879,522
ConserFund Loan Payable after One Year	335,381	-	335,381
Net Pension Liability	1,860,174	274,609	2,134,783
TOTAL NON-CURRENT LIABILITIES	2,852,929	565,302	3,418,231
TOTAL LIABILITIES	4,125,138	620,287	4,745,425
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Credits	34,035	5,025	39,060
TOTAL DEFERRED INFLOWS OF RESOURCES	34,035	5,025	39,060
NET POSITION			
Net Investment in Capital Assets	9,387,048	18,003	9,405,051
Restricted - Other	504,387	-	504,387
Unrestricted	(202,628)	319,202	116,574
TOTAL NET POSITION	$ 9,688,807	$ 337,205	$ 10,026,012

The accompanying notes are an integral part of these financial statements.

CITY OF WESTMINSTER, SOUTH CAROLINA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2023

	UTILITY FUND	SOLID WASTE FUND	TOTAL ENTERPRISE FUNDS
OPERATING REVENUES			
Utility Billings	$ 7,909,001	$ 444,813	$ 8,353,814
Other Customer Fees	60,705	-	60,705
Other	115,599	-	115,599
TOTAL OPERATING REVENUES	8,085,305	444,813	8,530,118
OPERATING EXPENSES			
Electric	3,426,665	-	3,426,665
Sewer	1,066,075	-	1,066,075
Water	3,501,914	-	3,501,914
Solid Waste	-	347,995	347,995
Administrative	833,922	-	833,922
Depreciation	526,328	40,297	566,625
TOTAL OPERATING EXPENSES	9,354,904	388,292	9,743,196
OPERATING INCOME (LOSS)	(1,269,599)	56,521	(1,213,078)
NON-OPERATING REVENUES (EXPENSES)			
Interest Income	1,566	-	1,566
Interest Expense	(20,390)	(1,455)	(21,845)
TOTAL NON-OPERATING REVENUES (EXPENSES)	(18,824)	(1,455)	(20,279)
INCOME (LOSS) BEFORE OTHER FINANCING SOURCES (USES)	(1,288,423)	55,066	(1,233,357)
OTHER FINANCING SOURCES (USES)			
Grant Award	9,750	-	9,750
Sale of Capital Assets	-	1,417	1,417
Interfund Transfers In (Out)	764,309	13,573	777,882
TOTAL OTHER FINANCING SOURCES (USES)	774,059	14,990	789,049
CHANGE IN NET POSITION	(514,364)	70,056	(444,308)
NET POSITION, BEGINNING OF YEAR	10,203,171	267,149	10,470,320
NET POSITION, END OF YEAR	$ 9,688,807	$ 337,205	$ 10,026,012

The accompanying notes are an integral part of these financial statements.

CITY OF WESTMINSTER, SOUTH CAROLINA

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2023

	UTILITY FUND	SOLID WASTE FUND	TOTAL ENTERPRISE FUNDS
CASH FLOWS FROM OPERATIONS			
Receipts from Customers	$ 7,716,272	$ 437,108	$ 8,153,380
Payments to Employees and Related Benefits	(1,240,184)	(240,423)	(1,480,607)
Payments to Suppliers	(7,150,464)	(119,400)	(7,269,864)
NET CASH FLOWS FROM OPERATING ACTIVITIES	(674,376)	77,285	(597,091)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund Transfers of Cash In (Out)	764,309	13,573	777,882
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	764,309	13,573	777,882
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from Grant Award	9,750	-	9,750
Proceeds from Issuance of Long-term Debt	309,824	310,000	619,824
Principal Paid on Long-term Debt	(71,083)	(61,808)	(132,891)
Interest Paid on Long-term Debt	(20,390)	(1,455)	(21,845)
Sale of Capital Assets	-	1,416	1,416
Purchase of Capital Assets	(568,473)	(294,946)	(863,419)
NET CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(340,372)	(46,793)	(387,165)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on Investments	1,573	-	1,573
NET CASH FLOWS FROM INVESTING ACTIVITIES	1,573	-	1,573
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(248,866)	44,065	(204,801)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,824,671	457,614	2,282,285
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 1,575,805	$ 501,679	$ 2,077,484
CLASSIFIED AS:			
Current Assets	$ 1,071,418	$ 501,679	$ 1,573,097
Restricted Assets	504,387	-	504,387
TOTALS	$ 1,575,805	$ 501,679	$ 2,077,484

(Continued)

CITY OF WESTMINISTER

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS (Continued)
YEAR ENDED JUNE 30, 2023

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES:	**UTILITY FUND**	**SOLID WASTE FUND**	**TOTAL ENTERPRISE FUNDS**
OPERATING INCOME (LOSS)	$ (1,269,599)	$ 56,521	$ (1,213,078)
ADJUSTMENTS NOT AFFECTING CASH			
Depreciation	526,328	40,297	566,625
CHANGE IN ASSETS AND LIABILITIES			
Accounts Receivable	(38,149)	(7,705)	(45,854)
Inventory	4,653	-	4,653
Interfund Receivable	(330,884)	-	(330,884)
Accounts Payable	(60,985)	633	(60,352)
Interfund Payable	325,639	-	325,639
Customer Deposits	(5)	-	(5)
Compensated Absences	1,755	12,588	14,343
Employee Benefits Withheld and Accrued	6,456	81	6,537
Net Pension Liability	523,874	28,467	552,341
CHANGE IN DEFERRED OUTFLOWS/INFLOWS OF RESOURCES			
Deferred Pension Charges	(156,644)	(14,258)	(170,902)
Deferred Pension Credits	(206,815)	(39,339)	(246,154)
TOTAL ADJUSTMENTS	595,223	20,764	615,987
NET CASH FLOWS FROM OPERATING ACTIVITIES	$ (674,376)	$ 77,285	$ (597,091)

The accompanying notes are an integral part of these financial statements.

CITY OF WESTMINSTER, SOUTH CAROLINA

STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUND
JUNE 30, 2023

	LOCAL DEVELOPMENT AGENCY - CUSTODIAL FUND
ASSETS	
Cash and Cash Equivalents	$ 34,296
TOTAL ASSETS	$ 34,296
NET POSITION	
RESTRICTED FOR	
Individuals, Organizations, and Other Governments	$ 34,296
TOTAL NET POSITION	$ 34,296

The accompanying notes are an integral part of these financial statements.

CITY OF WESTMINSTER, SOUTH CAROLINA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUND
JUNE 30, 2023

	LOCAL DEVELOPMENT AGENCY CUSTODIAL FUND
ADDITIONS	
CONTRIBUTIONS	
Commissions and Economic Development	$ 20,679
INVESTMENT EARNINGS	
Interest Earned	2
TOTAL ADDITIONS	$ 20,681
DEDUCTIONS	
Beneficiary Payments to Individuals	$ 18,794
TOTAL DEDUCTIONS	18,794
CHANGE IN NET POSITION	1,887
NET POSITION, BEGINNING	32,409
NET POSITION, ENDING	$ 34,296

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

The City of Westminster ("City"), South Carolina was incorporated in 1874. Section 47-26 of the 1962 Code of Laws, as amended ("Home Rule Act"), requires that municipalities adopt a specific form of government. The City operates under a council form of government. The Mayor and Council are vested with the legislative and policymaking powers of the City. The Council appoints a City Administrator who serves as the chief executive officer of the City and is responsible to the Council for proper administration of all affairs of the City.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP"), as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

As required by GAAP, the financial statements must present the City's financial information with any of its component units. The primary criterion for determining inclusion or exclusion of a legally separate entity ("component unit") is financial accountability, which is presumed to exist if the City both appoints a voting majority of the entity's governing body, and either 1) the City is able to impose its will on the entity or, 2) there is a potential for the entity to provide specific financial benefits to, or impose specific financial burdens on the City. If either or both of the foregoing conditions are not met, the entity could still be considered a component unit if it is fiscally dependent on the City and there is a potential that the entity could either provide specific financial benefits to, or to impose specific financial burdens on the City.

In order to be considered fiscally independent, an entity must have the authority to do all of the following: (a) determine its budget without the City having the authority to approve or modify that budget; (b) levy taxes or set rates or charges without approval by the City; and (c) issue bonded debt without approval by the City. An entity has a financial benefit or burden relationship with the City if, for example, any one of the following conditions exists: (a) the City is legally entitled to or can otherwise access the entity's resources, (b) the City is legally obligated or has otherwise assumed the obligation to finance the deficits or provide financial support to, the entity, or (c) the City is obligated in some manner for the debt of the entity. Finally, an entity could be a component unit even if it met all the conditions described above if excluding it would cause the City's financial statements to be misleading. Blended component units, although legally separate entities, are in substance, part of the government's operations and data from these units are combined with data of the primary government in the fund financial statements. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the City. Based on the criteria above, the City has one fiduciary component unit – the Westminster Local Development Corporation.

Major Operations
The City's major governmental operations include: general government, public safety (police and fire), public works, and recreation and tourism. In addition, the City provides water, sewer, electric, and solid waste operations through its enterprise funds.

B. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the City (the "Primary Government"). For the most part, the effect of interfund activity (except for interfund services provided and used between functions) has been removed from these financial statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely, to a significant extent, on fees and charges for support.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the City.

The **government-wide financial statements** are reported using the *economic resources measurement focus* and the *accrual basis of accounting,* as are the Proprietary Fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Non-exchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, includes property taxes, grants, and donations. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met. The government-wide financial statements are prepared using a different measurement focus from the manner in which the governmental fund financial statements are prepared (see further detail below). Therefore, governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements and the governmental fund financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Property taxes, hospitality taxes, accommodation taxes, fire protection fees and charges for services, fines and forfeitures, business licenses, franchise fees, intergovernmental revenues, external service reimbursements and interest associated with the current fiscal period are all considered to be measurable and susceptible to accrual and so have been recognized as revenues of the current fiscal period. For this purpose, the government generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period with the exception of certain reimbursement expenditure grants for which a twelve-month availability period is generally used.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, lease purchase expenditures, capital lease expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payments are due and payable. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds. Proceeds of long-term debt, lease purchase obligations, and acquisitions under capital leases are reported as other financing sources. Fund financial statements report detailed information about the City. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. When both restricted and unrestricted resources are available for use, it is the City's practice to use restricted resources first, then unrestricted resources as they are needed.

The accounts of the government are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The following major funds and fund types are used by the City.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

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

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

The **American Rescue Plan Fund**, a major fund, is used to account for the proceeds of the American Rescue Plan grant revenues that are restricted or committed to expenditures for specified purposes.

The **Hospitality Tax Fund**, a nonmajor fund, is used to account for the City's hospitality tax collections and expenses. These funds are legally restricted for tourism related expenditures.

The **Fireman's 1% Fund**, a nonmajor fund, is used to account for the City's 1% premium collections and expenses. These funds are restricted for eligible fire fighter expenditures.

The **Recreation Fund**, a nonmajor fund, is used to account for the City's recreation revenue and expenses. These funds are committed to recreation expenditures.

Proprietary Fund Types are accounted for based on the economic resources measurement focus and use of the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds are made up of two classes: enterprise funds and internal service funds. The City does not have any internal service funds and has two enterprise funds.

A proprietary fund distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of enterprise funds are primarily charges for services and fees. Operating expenses for the enterprise fund include the expense for providing goods and services, administrative expenses, maintenance, and depreciation of capital assets. All revenues and expenses not meeting these general definitions are reported as non-operating revenues and expenses. The City's proprietary fund type and major funds are as follows:

Enterprise Fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises — where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City has the following enterprise funds:

The **Utility Fund, a major fund**, is used to account for the City's water, sewer, and electric operations.

The **Solid Waste Fund, a major fund**, is used to account for the City's solid waste operations.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

The City reports the following other fund type:

> ***Custodial Fund*** is used to account for the financial transactions of the Westminster Local Development Corporation. These funds are custodial in nature and do not include revenues and expenditures for the general operation of the City.

C. Cash, Cash Equivalents, and Investments

The City considers all highly liquid investments (including restricted assets) with original maturities of three months or less when purchased and investments in the South Carolina Local Government Investment Pool to be cash equivalents. Securities with an initial maturity of more than three months (from when initially purchased) are reported as investments.

The City's operating cash and investment policy is designed to operate within existing statutes (which are identical for all non-fiduciary funds, fund types, and component units within the State of South Carolina). The statutes of the State of South Carolina authorize the City to invest in the following:

(a) Obligations of the United States and its agencies, the principal and interest of which is fully guaranteed by the United States.

(b) Obligations issued by the Federal Financing Bank, Federal Farm Credit Bank, the Bank of Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, and the Farmers Home Administration, if, at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations.

(c) General obligations of the State of South Carolina or any of its political units; or (ii) revenue obligations of the State of South Carolina or its political units, if at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations.

(d) Savings and Loan Associations to the extent that the same are insured by an agency of the federal government.

(e) Certificates of deposit where the certificates are collaterally secured by securities of the type described in (a) and (b) above held by a third party as escrow agent or custodian, of a market value not less than the amount of the certificates of deposit so secured, including interest; provided, however, such collateral shall not be required to the extent the same are insured by an agency of the federal government.

(f) Repurchase agreements when collateralized by securities as set forth in this section.

(g) No load open-end or closed-end management type investment companies or investment trusts registered under the Investment Company Act of 1940, as amended, where the investment is made by a bank or trust company or savings and loan association or other financial institution when acting as trustee or agent for a bond or other debt issue of that local government unit, political subdivision, or county treasurer if the particular portfolio of the investment company or investment trust in which the investment is made (i) is limited to obligations described in items (a), (b), (c), and (f) of this subsection, and (ii) has among its objectives the attempt to maintain a constant net asset value of one dollar a share and to that end, value its assets by the amortized cost method.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Cash, Cash Equivalents, and Investments (Continued)

The City's cash and investment objectives are preservation of capital, liquidity, and yield. The City reports its cash and investments at fair value which is normally determined by quoted market prices. The City currently or in the past year has primarily used the following investments in its operating activities:

South Carolina Local Government Investment Pool ("LGIP" or "Pool") investments are invested with the South Carolina State Treasurer's Office, which established the South Carolina Pool pursuant to Section 6-6-10 of the South Carolina Code. The Pool is an investment trust fund, in which public monies in excess of current needs, which are under the custody of any City treasurer or any governing body of a political subdivision of the State, may be deposited. In accordance with GASB Statement No. 31 "*Accounting and Financial Reporting for Certain Investments and for External Investment Pools*" and GASB Statement No. 72 "*Fair Value Measurement and Application,"* investments are carried at fair value determined annually based upon (a) quoted market prices for identical or similar investments or (b) observable inputs other than quoted market prices. The total fair value of the Pool is apportioned to the entities with funds invested on an equal basis for each share owned, which are acquired at a cost of $1.00. Funds may be deposited by Pool participants at any time and may be withdrawn upon 24 hours' notice. Financial statements for the Pool may be obtained by writing the Office of State Treasurer, Local Government Investment Pool, P.O. Box 11778, Columbia, SC 29211-1960.

D. Receivables and Payables

During the course of its operations, the City has numerous transactions occurring between funds. These transactions include expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as transfers in (out). To the extent that certain transactions between funds had not been paid or received as of year-end, balances of interfund amounts or payables have been recorded.

All trade and property taxes receivable are shown net of an allowance for uncollectible amounts (if material). Trade receivables are comprised of amounts due from entities and individuals for a variety of types of fees, charges and services, including franchise fees, hospitality fees, sanitation, water, sewer, electric, and other fees and charges.

E. Inventories and Prepaid Items

Inventories of materials, supplies, and gasoline are stated at average cost, which approximates market. The costs of inventories and prepaid items are accounted for using the consumption method (expensed when consumed).

F. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives	Capitalization Level
Land and Land Rights	N/A	N/A
Buildings and Improvements	10-60 Years	$ 25,000
Vehicles and Equipment	5-20 Years	$ 5,000
Infrastructure	10-50 Years	$ 25,000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Compensated Absences

The City accrues accumulated unpaid vacation when earned by the employee, with a maximum of 520 hours available to be accrued. The current portion is the amount estimated to be used in the following year. The City does not provide sick leave.

The City reports compensated absences in accordance with the provisions of GASB Statement No. 16 "*Accounting for Compensated Absences*." The entire compensated absence liability and expense is reported on the government-wide financial statements. The portion applicable to the proprietary funds is also recorded in the enterprise funds. The governmental funds will not recognize a liability for compensated absences unless they have matured, for example, as a result of employee resignation or retirement prior to fiscal year end (if material).

H. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. The portions applicable to the proprietary funds are also recorded in the proprietary fund financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method (as it approximates the effective interest method) if material. Debt is reported net of applicable bond premiums and discounts.

In the governmental fund financial statements, bond premiums and discounts are recognized immediately. The face amount of debt, lease purchases, or capital leases issued is reported as other financing sources. Premiums received on issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are reported as debt service expenditures.

In general, payables and accrued liabilities that will be paid from the governmental funds are reported on the governmental fund financial statements regardless of whether they will be liquidated with current financial resources. However, claims and judgments, debt, lease purchases, capital leases, compensated absences, and other related long-term liabilities that will eventually be paid from the governmental funds are not reported as a liability in the fund financial statements until due and payable.

I. Interfund Transactions

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide columnar presentation.

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one type of deferred outflow of resources, *deferred pension charges*. The City reports *deferred pension charges* in its Statements of Net Position in connection with its participation in the South Carolina Retirement System and South Carolina Police Officers Retirement System. These *deferred pension charges* are either (a) recognized in the subsequent period as a reduction of the net pension liability (which includes pension contributions made after the measurement date) or (b) amortized in a systematic and rational method as pension expense in future periods in accordance with GAAP.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Deferred Outflows/Inflows of Resources (continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of deferred inflows of resources, (1) *unavailable revenue – property taxes* only in the governmental funds balance sheet; it is deferred and recognized as an inflow of resources (property tax revenues) in the period the amounts become available, and (2) *deferred pension credits* in its proprietary fund and government-wide Statements of Net Position in connection with its participation in the South Carolina Retirement System and South Carolina Police Officers Retirement System ("Plans"). These *deferred pension credits* are amortized in a systematic and rational method and recognized as a reduction of pension expense in future periods in accordance with GAAP.

K. Fund Balance

In accordance with GASB Statement No. 54 "*Fund Balance Reporting and Governmental Fund Type Definitions*" ("GASB #54"), the City classifies its governmental fund balances as follows:

Nonspendable – includes amounts that inherently cannot be spent either because it is not in spendable form (i.e. prepaids, inventories, etc.) or because of legal or contractual requirements (i.e. principal on an endowment, etc.).

Restricted – includes amounts that are constrained by specific purposes which are externally imposed by (a) other governments through laws and regulations, (b) grantors or contributions through agreements, (c) creditors through debt covenants or other contracts, or (d) imposed by law through constitutional provisions or enabling legislation.

Committed – includes amounts that are constrained for specific purposes that are internally imposed by the government through formal action made by the highest level of decision making authority (City Council) before the end of the reporting period. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Assigned – includes amounts that are intended to be used for specific purposes that are neither considered restricted or committed and for which such assignments are made before the report issuance date. City Council formally granted the City Administrator the right to make assignments of fund balance for the City.

Unassigned – includes amounts that do not qualify to be accounted for and reported in any of the other fund balance categories. This classification represents the amount of fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The City generally uses restricted amounts to be spent first when both restricted and unrestricted (committed, assigned, and unassigned) fund balance is available unless there are legal documents, contracts, or agreements that prohibit doing such. Additionally, the City generally would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Net Position

Net position represents the difference between assets and deferred outflows (if any) and liabilities and deferred inflows (if any) in the statement of net position. Net position is classified as net investment in capital assets; restricted; and unrestricted. Net investment in capital assets consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Outstanding debt which has not been spent is included in the same net position component as the unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments.

M. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditures are recorded to reflect the use of the applicable spending appropriations, is used by the governmental funds during the year to control expenditures. Encumbrances do not constitute expenditures or liabilities. For budget purposes encumbrances and unused expenditure appropriations lapse at year end.

N. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, deferred inflows of resources, disclosures of contingent balances at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

O. Property Tax

Property taxes receivable represent current real and personal property as well as delinquent real and personal property taxes, less an allowance for amounts estimated to be uncollectible (if material). All property taxes receivable at year end, except those collected within 60 days, are recorded as deferred tax revenue and thus not recognized as revenue until collected in the governmental funds.

Property taxes are assessed and collected by Oconee County (“County”). The County generally levies its real property taxes in October based upon assessed valuations on January 1st of each year. Assessed values are established by the County Assessor, the County Auditor, and the South Carolina Department of Revenue and Taxation at various rates of 4 to 10.5 percent of the estimated market value. Real property and all personal property taxes other than vehicle property taxes attach as an enforceable lien on property as of January 16th. Taxes are levied and billed in October on all property other than vehicles and are payable without penalty until January 15th of the following year. Penalties are assessed on unpaid taxes on the following dates:

January 15th	3%
February 2nd	an additional 7%
March 17th	an additional 5%

After proper notification, the law requires "exclusive possession" of property necessary to satisfy the delinquent taxes. Properties with unpaid taxes are sold at a public auction during the month of October.

Vehicle property taxes attach a lien and are levied throughout the year depending on when the vehicles' license tags expire. The lien and collection date for motor vehicle taxes is the last day of the month in which the motor vehicle license expires.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Comparative Data

Comparative data (i.e. presentation of prior year totals by fund type) has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Q. Pensions

In government-wide financial statements, pensions are required to be recognized and disclosed using the accrual basis of accounting, regardless of the amount recognized as pension expenditures on the modified accrual basis of accounting. The City recognizes a net pension liability for its participation in the Plans, which represents the City's proportionate share of the total pension liability over the fiduciary net position of the Plans, measured as of the City's preceding fiscal year-end.

Changes in the net pension liability during the period are recorded as pension expense, or as deferred outflows or inflows of resources depending on the nature of the change, in the period incurred. Those changes in net pension liability that are recorded as deferred outflows or inflows of resources that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience are amortized over the weighted average remaining service life of all participants in the respective qualified pension plan and recorded as a component of pension expense beginning with the period in which they are incurred. Projected earnings on qualified pension plan investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred outflows or inflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred.

R. Fair Value

The fair value measurement and disclosure framework provides for a three-tier fair value hierarchy that gives highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the City can access at the measurement date.

Level 2 – Inputs to the valuation methodology, other than quoted prices included in Level 1, that are observable for an asset or liability either directly or indirectly and include:

- Quoted prices for similar assets and liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted market prices that are observable for the asset or liability.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 – Inputs to the valuation methodology that are unobservable for an asset or liability and include:

- Fair value is often based on developed models in which there are few, if any, observable inputs.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Fair Value (continued)

The valuation methodologies described above may produce a fair value calculation that may not be indicative of future net realizable values or reflective of future fair values. The City believes that the valuation methods used are appropriate and consistent with GAAP. The use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no significant changes from the prior year in the methodologies used to measure fair value.

NOTE 2 – DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk for deposits - Custodial credit risk is the risk that the City's deposits will not be returned to it. The City has no formal policy regarding custodial credit risk. The total cash balances are insured by the FDIC up to $250,000 per bank. From time to time during the year, the City may have cash on deposit with banks that exceeds the balance insured by the FDIC. However, at June 30, 2023, none of the City's bank balances of approximately $3,630,000 (with a carrying value of approximately $3,790,000) were exposed to custodial credit risk.

Investments

As of June 30, 2023, the City had the following investments and maturities:

			Investment Maturities in Years			
Investment Type	**Credit Rating**	**Fair Value**	**< 1 yr**	**1-3 yrs**	**3-5 yrs**	**> 5 yrs**
State Government Local Investment Pool	Unrated	$ 501,443	$ 501,443	-	-	-

Interest Rate Risk: The City does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

Custodial Credit Risk for Investments: Custodial credit risk for investments is the risk that, in the event of a bank failure, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City does not have an investment policy for custodial credit risk but follows the investment policy statutes of the State of South Carolina.

Credit Risk for Investments: Credit risk for investments is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City does not have an investment policy for credit risk but follows the investment policy statutes of the State of South Carolina.

Concentration of Credit Risk for Investments: The City places no limit on the amount the City may invest in any one issuer. Investments issued by or explicitly guaranteed by the U.S. Government and investments in mutual funds, external investment pools and other pooled investments are exempt from concentration of credit risk disclosures.

Certain deposits and investments of the City are legally restricted for specified purposes. The major types of restrictions at June 30, 2023 were those imposed by the revenue source (i.e. hospitality fees, grants, etc.).

NOTE 3 – INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2023, consisted of the following:

Fund	Transfers In	Transfers Out
Major Fund:		
General	$ 818,943	$ 231,462
American Rescue Plan Fund	-	1,464,691
Utility	1,141,812	377,503
Solid Waste	13,573	-
Other Non-Major Funds:		
Recreation	288,588	-
Hospitality	-	189,260
Total	$ 2,262,916	$ 2,262,916

Funds are transferred to the General Fund from the Utility Fund in lieu of property taxes and franchise fees (that would be collected if a private utility company provided water, sewer, and electric services). The General Fund also transferred funds to the Solid Waste Fund and the Recreation Fund to help support its ongoing operations. Council approves the amounts transferred annually during the budget process.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the City's governmental activities for the year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Capital Assets not being Depreciated:				
Land	$ 672,000	$ 84,058	$ -	$ 756,058
Construction in Progress	65,454			65,454
Total Capital Assets not being Depreciated	737,454	84,058		821,512
Capital Assets being Depreciated:				
Buildings & Improvements	1,505,211	101,685	-	1,606,896
Infrastructure	945,710	-	-	945,710
Vehicles & Equipment	1,618,977	159,638	-	1,778,615
Total Capital Assets being Depreciated	4,069,898	261,323	-	4,331,221
Less Accumulated Depreciation for:				
Buildings and Improvements	(734,437)	(46,118)	-	(780,555)
Infrastructure	(255,331)	(35,353)	-	(290,684)
Vehicles & Equipment	(1,543,488)	(57,658)	-	(1,601,146)
Total Accumulated Depreciation	(2,533,256)	(139,129)	-	(2,672,385)
Total Capital Assets being Depreciated, Net	1,536,642	122,194	-	1,658,836
Governmental Activities Capital Assets, Net	$ 2,274,096	$ 206,252	$ -	$ 2,480,348

Depreciation expense for governmental activities was charged to functions/programs as follows:

General Government	$ 28,958
Public Safety	48,504
Public Works	35,022
Recreation and Tourism	26,645
Total Depreciation Expense	$ 139,129

NOTE 4 – CAPITAL ASSETS (CONTINUED)

Capital asset activity for the City's business-type activities for the year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Business-Type Activities:				
Capital Assets not being Depreciated:				
Land and Land Rights	$ 53,025	$ -	$ -	$ 53,025
Construction in Progress	200,785	86,254	(211,254)	75,785
Total Capital Assets not being Depreciated	253,810	86,254	(211,254)	128,810
Capital Assets being Depreciated:				
Buildings and Improvements	5,374,384	57,498	-	5,431,882
Equipment and Vehicles	2,476,540	719,661	-	3,196,201
Infrastructure	15,203,771	211,254	-	15,415,025
Total Capital Assets being Depreciated	23,054,695	988,413	-	24,043,108
Less Accumulated Depreciation for:				
Buildings and Improvements	(4,111,756)	(117,207)	-	(4,228,963)
Equipment and Vehicles	(2,035,208)	(145,066)	-	(2,180,274)
Infrastructure	(7,038,861)	(304,352)	-	(7,343,213)
Total Accumulated Depreciation	(13,185,825)	(566,625)	-	(13,752,450)
Total Capital Assets being Depreciated, Net	9,868,870	421,788	-	10,290,658
Business-Type Activities Capital Assets, Net	$ 10,122,680	$ 508,042	$ (211,254)	$ 10,419,468

Depreciation expense for business-type activities was charged to functions/programs as follows:

Water System	$ 404,721
Sewer System	64,368
Electric System	57,239
Solid Waste	40,297
Total Depreciation Expense	$ 566,625

NOTE 5 – LEASE RECOGNITION

The City recognizes leases in accordance with the Accounting Standards Update (ASU) 2016-02, Leases. This standard requires balance sheet (statement of net position) recognition of lease agreements with terms exceeding 12 months and disclosure of significant terms of the lease. The City has evaluated lease contracts and determined that current leases do not result in a material impact on the financial statements.

NOTE 6 – LONG-TERM OBLIGATIONS

The City may issue bonds to provide funds for the acquisition and construction of major capital facilities. Revenue bonds and other long-term liabilities directly related to and intended to be paid from proprietary funds of the primary government are included in the accounts of such funds. All other long-term indebtedness of the primary government is accounted for in the governmental column of the government-wide Statement of Net Position.

NOTE 6 – LONG-TERM OBLIGATIONS (CONTINUED)

The City's outstanding debt and capital lease obligations have been issued/obtained through direct borrowings/placements. Obligations through direct borrowings/placements are generally secured/collateralized by the underlying assets and contain provisions that in an event of default, (a) outstanding amounts can become immediately due if the City is unable to make payment and (b) the lender could exercise its option to demand return of the financed asset.

Summarized below are the City's individual capital leases (direct borrowings) which are outstanding at June 30, 2023:

Capital Leases

$142,500 capital lease agreement entered into August 2022 with annual payments of $50,659 beginning August 2023 through August 2025, with interest at 3.29 percent. The proceeds of this lease purchase obligation were used to purchase a vehicles.	$ 142,500
$174,406 capital lease agreement entered into September 2022 with annual payments of $27,961 beginning September 2022 through September 2028, with interest at 4.03 percent. The proceeds of this lease purchase obligation were used to purchase fire equipment.	146,445
$310,000 capital lease agreement entered into January 2023 with annual payments of $46,063 beginning January 2024 through January 2031, with interest at 4.01 percent. The proceeds of this lease purchase obligation were used to purchase a garbage truck.	310,000
$272,500 capital lease agreement entered into August 2022 with annual payments of $39,526 beginning August 2023 through August 2030, with interest at 3.43 percent. The proceeds of this lease purchase obligation were used to purchase a electric line truck.	272,500
$503,000 capital lease agreement entered into September 2021 with annual payments of $73,503 to $79,332 beginning September 2022 through September 2027 and annual payments of $38,878 to $39,506 beginning September 2028 through September 2029, with interest at 1.64 percent. The proceeds of this lease purchase obligation were used to purchase vehicles and equipment.	431,917
Total Capital Leases Payable	$ 1,303,362

Summarized below are the City's other long-term obligations (direct borrowings) which are outstanding at June 30, 2023:

ConserFund Loan

$369,947 loan agreement initiated in June 2022, due in annual installments of approximately $40,000 beginning in July 2023 through July 2032, with interest at 1.50 percent. The City has used proceeds from this loan for water system improvements.	$ 369,947

NOTE 6 – LONG-TERM OBLIGATIONS (CONTINUED)

Presented below is a summary of changes in long-term obligations for the City's governmental activities for the year ended June 30, 2023:

Long-Term Obligations	Beginning Balance	Additions	Reductions	Ending Balances	Amounts Due Within One Year
Governmental Activities:					
Capital Lease - Vehicles and Equipment	$ -	$ 142,500	$ -	$ 142,500	$ 45,971
Capital Lease - Fire Equipment	-	174,406	(27,961)	146,445	22,063
Total Debt	-	316,906	(27,961)	288,945	68,034
Other Liabilities - Compensated Absences	146,358	20,737	(3,869)	163,226	81,613
Governmental Activities Long-term Liabilities	$ 146,358	$ 337,643	$ (31,830)	$ 452,171	$ 149,647

Presented below is a summary of changes in long-term obligations for the City's business-type activities for the year ended June 30, 2023:

Long-Term Obligations	Beginning Balance	Additions	Reductions	Ending Balances	Amounts Due Within One Year
Business -Type Activities:					
Capital Lease - Garbage Truck	$ -	$ 310,000	$ -	$ 310,000	$ 33,632
Capital Lease - Electric Line Truck	-	272,500	-	272,500	30,180
Capital Lease - Garbage Truck	31,364	-	(31,364)	-	-
Capital Lease - Knuckleboom Truck	30,444	-	(30,444)	-	-
Capital Lease - Vehicles and Equipment	503,000	-	(71,083)	431,917	71,083
Note Payable - ConserFund	332,623	37,324	-	369,947	34,566
Total Debt	897,431	619,824	(132,891)	1,384,364	169,461
Other Liabilities - Compensated Absences	122,746	14,343	-	137,089	68,545
Business-Type Activities Long-term Liabilities	$ 1,020,177	$ 634,167	$ (132,891)	$ 1,521,453	$ 238,006

The revenue bonds require the City to maintain user rates sufficient to generate net revenues, as defined by the agreements, ranging from 100% to 120% of the annual principal and interest payments on the revenue bonds. The revenue bonds contain significant requirements for annual debt service, various restrictive covenants which requires the City to maintain various restricted cash and investment accounts and to meet various other general requirements.

The City had no general obligation debt outstanding as of June 30, 2023.

NOTE 6 – LONG-TERM OBLIGATIONS (CONTINUED)

Presented below is a summary of debt service requirements (all of which are direct borrowings/placements) to maturity by year for the City's governmental and business-type activities as of June 30, 2023:

	Governmental Activities			Business-Type Activities			Total Primary
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total	Government
2024	$ 68,034	$ 10,586	$ 78,620	$ 169,461	$ 34,410	$ 203,871	$ 282,491
2025	70,435	8,185	78,620	172,362	30,343	202,705	281,325
2026	72,922	5,699	78,621	175,362	26,178	201,540	280,161
2027	24,838	3,123	27,961	178,463	21,911	200,374	228,335
2028	25,838	2,123	27,961	181,668	17,539	199,207	227,168
2029-2033	26,878	1,082	27,960	507,048	28,677	535,725	563,685
Total	$ 288,945	$ 30,798	$ 319,743	$1,384,364	$ 159,058	$ 1,543,422	$ 1,863,165

NOTE 7 – PENSION PLANS

The South Carolina Public Employee Benefit Authority (PEBA), created July 1, 2012, is the state agency responsible for the administration and management of the various Retirement Systems and retirement programs of the state of South Carolina, including the State Optional Retirement Program and the S.C. Deferred Compensation Program, as well as the state's employee insurance programs. As such, PEBA is responsible for administering the South Carolina Retirement Systems' five defined benefit pension plans. PEBA has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as custodian, co-trustee and co-fiduciary of the Systems and the assets of the retirement trust funds. The Retirement System Investment Commission (Commission as the governing body, RSIC as the agency), created by the General Assembly in 2005, has exclusive authority to invest and manage the retirement trust funds' assets. The Commission, an eight-member board, serves as co-trustee and co-fiduciary for the assets of the retirement trust funds. By law, the State Fiscal Accountability Authority (SFAA), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the actuary of the Systems.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Systems and additions to/deductions from the Systems fiduciary net position have been determined on the accrual basis of accounting as they are reported by the Systems in accordance with generally accepted accounting principles (GAAP). For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Benefit and refund expenses are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

PEBA issues an Annual Comprehensive Financial Report (ACFR) containing financial statements and required supplementary information for the Systems' Pension Trust Funds. The ACFR is publicly available through PEBA's website at www.peba.sc.gov, or a copy may be obtained by submitting a request to PEBA, 202 Arbor Lake Drive, Columbia, SC 29223. PEBA is considered a division of the primary government of the state of South Carolina and therefore, retirement trust fund financial information is also included in the annual comprehensive financial report of the state.

Plan Description

The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for teachers and employees of the state and its political subdivisions. SCRS covers employees of state agencies, public school districts, higher education institutions, other participating local subdivisions of government and individuals newly elected to the South Carolina General Assembly at or after the 2012 general election.

The South Carolina Police Officers Retirement System (PORS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1962, pursuant to the provisions of Sections 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits to police officers and firefighters. PORS also covers peace officers, coroners, probate judges and magistrates.

NOTE 7 – PENSION PLANS (CONTINUED)

Membership

Membership requirements are prescribed in Title 9 of the South Carolina Code of Laws. A brief summary of the requirements under each system is presented below:

- SCRS – Generally, all employees of covered employers are required to participate in and contribute to the system as a condition of employment. This plan covers general employees and teachers and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

- PORS – To be eligible for PORS membership, an employee must by required by the terms of his employment, by election or appointment, to preserve public order, protect life and property, and detect crimes in the state; to prevent and control property destruction by fire; be a coroner in a full-time permanent position; or be a peace officer employed by the Department of Corrections, the Department of Juvenile Justice or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least $2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

Plan Benefits

Benefit terms are prescribed in Title 9 of the South Carolina Code of Laws. PEBA does not have the authority to establish or amend benefit terms without a legislative change in the code of laws. Key elements of the benefit calculation include the benefit multiplier, years of service, and average final compensation/current annual salary. A brief summary of the benefit terms for the system is presented below:

- SCRS – A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 65 or with 28 years credited service regardless of age. A member may elect early retirement with reduced pension benefits payable at age 55 with 25 years of service credit. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension upon satisfying the Rule of 90 requirement that the total of the member's age and the member's credible service equals at least 90 years. Both Class Two and Class Three members are eligible to receive a reduced deferred annuity at age 60 if they satisfy the five- or eight-year earned service requirement, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program.

  The annual retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase. Members who retire under the early retirement provisions at age 55 with 25 years of service are not eligible for the benefit adjustment until the second July 1 after reaching age 60 or the second July 1 after the date they would have had 28 years of service credit had they not retired.

- PORS - A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 55 or with 25 years of service regardless of age. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension at age 55 or with 27 years of service regardless of age. Both Class Two and Class Three members are eligible to receive a deferred annuity at age 55 with five or eight years of earned service, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. Accidental death benefits are also provided upon the death of an active member working for a covered employer whose death was a natural and proximate result of an injury incurred while in the performance of duty.

NOTE 7 – PENSION PLANS (CONTINUED)

The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase.

Contributions

Actuarial valuations are performed annually by an external consulting actuary to ensure applicable contribution rates satisfy the funding parameters specified in Title 9 of the South Carolina Code of Laws. Under these provisions, SCRS and PORS contribution requirements must be sufficient to maintain an amortization period for the financing of the unfunded actuarial accrued liability (UAAL) over a period that does not exceed the number of years scheduled in state statute. Legislation in 2017 increased, but also established a ceiling for SCRS and PORS employee contribution rates. Effective July 1, 2017, employee rates were increased to a capped rate of 9.00 percent for SCRS and 9.75 percent for PORS. The legislation also increased employer contribution rates beginning July 1, 2017 for both SCRS and PORS by two percentage points and further scheduled employer contribution rates to increase by a minimum of one percentage point each year in accordance with the state statute. The General Assembly postponed the one percent increase in the SCRS and PORS employer contribution rates that was scheduled to go into effect beginning July 1, 2020. In accordance with the legislative funding schedule, employer contribution rates will continue to increase by 1 percentage point each year until reaching 18.56 percent for SCRS and 21.24 percent for PORS but may be increased further, if the scheduled contributions are not sufficient to meet the funding periods set for the applicable year. The board shall increase the employer contribution rates as necessary to meet the amortization period set in statute.

Pension reform legislation modified stature such that the employer contribution rates for SCRS and PORS to be further increased, not to exceed one-half of one percent in any one year if necessary, in order to improve the funding of the plans. The statute set rates intended to reduce the unfunded liability of SCRS and PORS to the maximum amortization period of 20 years from 30 years over a ten-year schedule, as determined by the annual actuarial valuations of the plan. Finally, under the revised statute, the contribution rates for SCRS and PORS may not be decreased until the plans are at least 85 percent funded.

Required employee and employer contribution rates[1] are as follows:

	Fiscal Year 2023[1]	Fiscal Year 2022[1]
SCRS		
Employee Class Two	9.00%	9.00%
Employee Class Three	9.00%	9.00%
PORS		
Employee Class Two	9.75%	9.75%
Employee Class Three	9.75%	9.75%

[1]Calculated on earnable compensation as defined in Title 9 of the South Carolina Code of Laws.

Required employer contribution rates[1] are as follows:

	Fiscal Year 2023[1]	Fiscal Year 2022[1]
SCRS		
Employee Class Two	16.41%	15.41%
Employee Class Three	16.41%	15.41%
Employer Incidental Death Benefit	0.15%	0.15%
PORS		
Employee Class Two	18.84%	17.84%
Employee Class Three	18.84%	17.84%
Employer Incidental Death Benefit	0.20%	0.20%
Employer Accidental Death Program	0.20%	0.20%

[1]Calculated on earnable compensation as defined in Title 9 of the South Carolina Code of Laws.
[2]Of this employer contribution, 5% of earnable compensation must be remitted by the employer directly to the ORP service provider to be allocated to the member's account with the remainder of the employer contribution remitted to the SCRS.

NOTE 7 – PENSION PLANS (CONTINUED)

Actuarial Assumptions and Methods

Actuarial valuations of the ongoing plan involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. An experience report on the Systems was most recently issued for the period ending June 30, 2021.

The June 30, 2022, total pension liability (TPL), net pension liability (NPL), and sensitivity information shown in this report were determined by PEBA's consulting actuary, Gabriel, Roeder, Smith & Company (GRS) and are based on an actuarial valuation performed as of July 1, 2021. The total pension liability was rolled-forward from the valuation date to the plans' fiscal year end, June 30, 2022, using generally accepted actuarial principles. There was no legislation enacted during the 2022 legislative session that had a material change in the benefit provisions for any of the systems.

The following table provides a summary of the actuarial assumptions and methods used to calculate TPL as of June 30, 2022:

	SCRS	PORS
Actuarial cost method	Entry Age	Entry Age
Actuarial assumptions:		
Investment rate of return	7.00%	7.00%
Projected salary increases	3.0% to 11.0%	3.5% to 10.5%
Includes inflation at	2.25%	2.25%
Benefit adjustments	lesser of 1% or $500 annually	lesser of 1% or $500 annually

The post-retiree mortality assumption is dependent upon the member's job category and gender. The base mortality assumptions, the 2020 Public Retirees of South Carolina Mortality table (2020 PRSC), was developed using the Systems' mortality experience. The base rates are adjusted for future improvement in mortality using 80% of Scale UMP projected from the year 2020.

Assumptions used in the determination of the June 30, 2022, TPL are as follows.

Former Job Class	Males	Females
Educators	2020 PRSC Males multiplied by 95%	2020 PRSC Females multiplied by 94%
General Employees and Members of the General Assembly	2020 PRSC Males multiplied by 97%	2020 PRSC Females multiplied by 107%
Public Safety and Firefighters	2020 PRSC Males multiplied by 127%	2020 PRSC Females multiplied by 107%

Net Pension Liability

The NPL is calculated separately for each system and represents that particular system's TPL determined in accordance with GASB No. 67 less that system's fiduciary net position. NPL totals, as of June 30, 2022, for SCRS and PORS are presented below:

NOTE 7 – PENSION PLANS (CONTINUED)

Plan	Total Pension Liability	Plan Fiduciary Net Position	Employers' Net Pension Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
SCRS	$56,454,779,872	$32,212,626,932	$24,242,152,940	57.1%
PORS	$8,937,686,946	$5,938,707,767	$2,998,979,179	66.4%

The TPL is calculated by the Systems' actuary, and each plan's fiduciary net position is reported in the Systems' financial statements. The NPL is disclosed in accordance with the requirements of GASB 67 in the Systems' notes to the financial statements and required supplementary information. Liability calculations performed by the Systems' actuary for the purpose of satisfying the requirements of GASB Nos. 67 and 68 are not applicable for other purposes, such as determining the plans' funding requirements.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments is based upon 20-year capital market assumptions. The long-term expected rates of return represent assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market-based inputs. Expected returns are net of investment fees.

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2022 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table below. For actuarial purposes, the 7 percent assumed annual investment rate of return used in the calculation of TPL includes a 4.75 percent real rate of return and a 2.25 percent inflation component.

Allocation/Exposure	Policy Target	Expected Arithmetic Real Rate of Return	Long-term Expected Portfolio Real Rate of Return
Public Equity	**46.0%**	**6.79%**	**3.12%**
Bonds	26.0%	-0.35%	-0.09%
Private Equity[1]	9.0%	8.75%	0.79%
Private Debt[1]	7.0%	6.00%	0.42%
Real Assets	**12.0%**		
Real Estate[1]	9.0%	4.12%	0.37%
Infrastructure[1]	3.0%	5.88%	0.18%
Total Expected Return[2]	100.0%		4.79%
Inflation for Actuarial Purposes			2.25%
			7.04%

[1] RSIC staff and consultant will notify the Commission if the collective exposure to Private Equity, Private Debt and Private Real Assets exceeds 30 percent of total plan assets.
[2] Portable Alpha Strategies, which are not included in Policy Target, will be capped at 12% of total assets; hedge funds (including all hedge funds used in portable alpha implementation) are capped at 15% of total assets.

NOTE 7 – PENSION PLANS (CONTINUED)

Discount Rate

The discount rate used to measure the TPL was 7%. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS and PORS will be made based on the actuarially determined rates based on provisions in the South Carolina Code of Laws. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Sensitivity Analysis

The following table presents the NPL calculated using the discount rate of 7 percent, as well as what the NPL would be if it were calculated using a discount rate that is 1.00 percent lower (6 percent) or 1.00 percent higher (8 percent) than the current rate.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate			
System	**1.00% Decrease (6.00%)**	**Current Discount Rate (7.00%)**	**1.00% Increase (8.00%)**
SCRS	$3,323,662	$2,592,310	$1,984,287
PORS	1,588,195	1,138,949	771,198

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the City reported a liability of $1,596,476 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's portion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

For the year ended June 30, 2023, the City recognized pension expense of approximately $356,000 for its participation in the Plan. The expense amount includes actual employer contributions, changes in deferred outflows and/or inflows of resources related to changes in the employer's proportionate share of the collective pension liability, and differences between actual employer contributions and proportionate share of total employer contributions as reported by PEBA for the year ended June 30, 2022.

At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

NOTE 7 – PENSION PLANS (CONTINUED)

SCRS	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 22,522	$ 11,297
Changes of assumptions	83,141	-
Net difference between projected and actual investment earnings	3,998	-
Change in allocated proportion	183,074	36,134
Contributions after the measurement date	263,414	-
Total	$ 556,149	$ 47,431

PORS	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 19,109	$ 22,515
Changes of assumptions	47,428	-
Net difference between projected and actual investment earnings	3,440	-
Change in allocated proportion	93,856	15,185
Contributions after the measurement date	137,221	-
Total	$ 301,054	$ 37,700

Of the City's deferred outflows of resources relating to pensions, $263,414 and $137,221 resulted from contributions to the SCRS and PORS, respectively, subsequent to the measurement date and will be recognized as a reduction of the net pension liability and an increase in pension expense in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as a net increase (net reduction) in pension expense as follows:

Fiscal Year	SCRS Amount	PORS Amount	Total
2024	$ 90,858	$ 51,432	$ 142,290
2025	97,512	54,396	151,908
2026	(10,671)	(23,967)	(34,638)
2027	67,605	44,272	111,877
Thereafter	-	-	-
Total	$ 245,304	$ 126,133	$ 371,437

Additional Financial and Actuarial Information

Information contained in these Notes to the Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer (Schedules) was compiled from the Systems' audited financial statements for the fiscal year ended June 30, 2022, and the accounting valuation report as of June 30, 2022. Additional financial information supporting the preparation of the Schedules (including the unmodified audit opinion on the financial statements and required supplementary information) is available in the Systems' separately issued ACFR. The ACFR of the Pension Trust Funds is publicly available on PEBA's Retirement Benefits' website at www.retirement.sc.gov, or a copy may be obtained by submitting a request to PEBA, PO Box 11960, Columbia, SC 29211-1960.

NOTE 8 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. Commercial insurance is carried for all these risks. Settled claims resulting from these risks have not exceeded the insurance coverage limits in any of the past three fiscal years.

NOTE 9 – CONTINGENT LIABILITIES AND COMMITMENTS

Grants

The City receives financial assistance from various federal, state, and local governmental agencies in the form of grants. Disbursements of funds received under these programs generally require compliance with the terms and conditions specified in the grant agreements. The disbursements are also subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements included herein or on the overall financial position of the City at June 30, 2023.

Litigation

The City is periodically the subject of litigation by a variety of plaintiffs. The City's management believes that such amounts claimed by these plaintiffs, net of the applicable insurance coverage, are immaterial.

NOTE 10 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

CITY OF WESTMINISTER, SOUTH CAROLINA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
JUNE 30, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Property Taxes	$ 659,000	$ 659,000	$ 716,549	$ 57,549
Intergovernmental Revenues	389,000	389,000	357,469	(31,531)
Licenses, Permits and Fees	345,650	345,650	346,795	1,145
Fines and Forfeitures	30,000	30,000	86,952	56,952
Miscellaneous and Other	40,000	40,000	459,632	419,632
Payments in Lieu of Taxes and Franchise Fees	53,500	53,500	59,535	6,035
Interest Income	705	705	15,097	14,392
TOTAL REVENUES	1,517,855	1,517,855	2,042,029	524,174
EXPENDITURES				
CURRENT OPERATING				
GENERAL GOVERNMENT				
Administration	454,330	454,330	519,925	(65,595)
Code Enforcement	66,907	66,907	35,683	31,224
PUBLIC SAFETY				
Police	626,144	626,144	646,470	(20,326)
Fire	509,433	509,433	846,075	(336,642)
PUBLIC WORKS				
Streets	111,148	111,148	541,202	(430,054)
Recreation	-	-	48,095	(48,095)
Capital Expenditures	233,807	233,807	159,638	74,169
DEBT SERVICE:				
Principal Retirement	-	-	27,961	(27,961)
TOTAL EXPENDITURES	2,001,769	2,001,769	2,825,049	(823,280)
EXCESS (DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(483,914)	(483,914)	(783,020)	(299,106)
OTHER FINANCING SOURCES AND (USES)				
Capital Lease Proceeds	145,000	145,000	316,906	171,906
Interfund Transfers In	481,603	481,603	-	(481,603)
Interfund Transfers Out	(142,689)	(142,689)	587,481	730,170
NET CHANGE IN FUND BALANCES	-	-	121,367	121,367
FUND BALANCES, BEGINNING	1,365,612	1,365,612	1,365,612	-
FUND BALANCES, ENDING	$ 1,365,612	$ 1,365,612	$ 1,486,979	$ 121,367

Note: The budget is presented on the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America.

CITY OF WESTMINISTER, SOUTH CAROLINA

BUDGETARY COMPARISON SCHEDULE - AMERICAN RESCUE PLAN FUND
JUNE 30, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Miscellaneous and Other	$ 506,218	$ 506,218	$ -	$ (506,218)
TOTAL REVENUES	506,218	506,218	-	(506,218)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	506,218	506,218	-	(506,218)
OTHER FINANCING SOURCES AND (USES)				
Grant Income	2,323,696	1,333,315	1,169,998	(163,317)
Interfund Transfers In (Out)	(2,829,914)	(1,839,533)	(1,464,691)	374,842
NET CHANGE IN FUND BALANCES	-	-	(294,693)	(294,693)
FUND BALANCES, BEGINNING	506,218	506,218	506,218	-
FUND BALANCES, ENDING	$ 506,218	$ 506,218	$ 211,525	$ (294,693)

Note: The budget is presented on the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America.

CITY OF WESTMINSTER, SOUTH CAROLINA

SCHEDULES OF THE CITY'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
SOUTH CAROLINA RETIREMENT SYSTEM AND POLICE OFFICERS RETIREMENT SYSTEM
LAST 9 FISCAL YEARS

SCRS	2023	2022	2021	2020	2019	2018	2017	2016	2015
City's proportion of the net pension liability (asset)	0.010693%	0.009624%	0.009677%	0.010220%	0.009896%	0.009950%	0.011029%	0.011240%	0.011173%
City's proportionate share of the net pension liability (asset)	$ 2,592,310	$ 2,082,767	$ 2,472,573	$ 2,333,623	$ 2,217,333	$ 2,239,905	$ 2,355,778	$ 2,131,720	$ 1,923,621
City's covered payroll	$ 1,273,333	$ 1,087,911	$ 1,080,077	$ 1,078,647	$ 1,025,479	$ 1,003,884	$ 1,068,002	$ 1,053,881	$ 1,014,312
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	203.58%	191.45%	228.93%	216.35%	216.22%	223.12%	220.58%	202.27%	189.65%
Plan fiduciary net position as a percentage of the total pension liability	57.10%	60.70%	50.70%	54.40%	54.10%	53.30%	52.90%	57.00%	59.90%

PORS	2023	2022	2021	2020	2019	2018	2017	2016	2015
City's proportion of the net pension liability (asset)	0.037978%	0.035979%	0.032519%	0.034282%	0.035740%	0.057430%	0.063040%	0.063330%	0.063330%
City's proportionate share of the net pension liability (asset)	$ 1,138,949	$ 925,704	$ 1,078,403	$ 982,514	$ 1,012,676	$ 1,573,440	$ 1,598,892	$ 1,380,362	$ 1,380,362
City's covered payroll	$ 601,034	$ 541,009	$ 490,570	$ 497,796	$ 494,680	$ 773,455	$ 803,624	$ 965,303	$ 759,495
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	189.50%	171.11%	198.62%	204.71%	203.43%	198.96%	175.93%	159.17%	159.17%
Plan fiduciary net position as a percentage of the total pension liability	66.40%	70.40%	58.80%	62.70%	61.70%	60.90%	60.40%	64.60%	67.50%

Notes to Schedule:
The amounts presented for each fiscal year were determined as of June 30th of the preceding year.
The City adopted GASB #68/71 during the year ended June 30, 2015. Information before 2015 is not available.
The discount rate was lowered from 7.50% to 7.25% beginning with the year ended June 30, 2017 measurement date. It was again lowered to 7.00% beginning with the year ended June 30, 2022 measurement date.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the government will present information for those years for which information is available.

CITY OF WESTMINSTER, SOUTH CAROLINA

SCHEDULE OF PENSION PLAN CONTRIBUTIONS
SOUTH CAROLINA RETIREMENT SYSTEM AND POLICE OFFICERS RETIREMENT SYSTEM
LAST 9 FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015
SCRS									
Contractually required contribution	$ 263,414	$ 210,864	$ 169,279	$ 168,060	$ 157,051	$ 139,055	$ 116,049	$ 118,121	$ 114,873
Contributions in relation to the contractually required contribution:									
Contributions from the City	(252,520)	(199,970)	(158,385)	(157,147)	(146,157)	(128,161)	(116,049)	(118,121)	(114,873)
Contributions from the State	(10,894)	(10,894)	(10,894)	(10,913)	(10,894)	(10,894)	-	-	-
Contributions deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City's covered payroll	$ 1,500,080	$ 1,273,333	$ 1,087,911	$ 1,080,077	$ 1,078,647	$ 102,479	$ 1,003,884	$ 1,068,002	$ 1,053,881
Contribution as a percentage of covered payroll	17.56%	16.56%	15.56%	15.56%	14.56%	13.56%	11.56%	11.06%	10.90%

Notes to SCRS Schedule:
The City adopted GASB #68/71 during the year ended June 30, 2015. Information before 2015 is not available.

	2023	2022	2021	2020	2019	2018	2017	2016	2015
PORS									
Contractually required contribution	$ 137,221	$ 115,639	$ 98,680	$ 89,480	$ 85,820	$ 80,336	$ 110,140	$ 110,418	$ 105,218
Contributions in relation to the contractually required contribution:									
Contributions from the City	(128,959)	(107,377)	(90,418)	(81,218)	(77,558)	(72,074)	(110,140)	(110,418)	(105,218)
Contributions from the State	(8,262)	(8,262)	(8,262)	(8,262)	(8,262)	(8,262)	-	-	-
Contributions deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City's covered payroll	$ 677,969	$ 601,034	$ 541,009	$ 490,570	$ 494,680	$ 494,680	$ 773,455	$ 803,624	$ 965,303
Contribution as a percentage of covered payroll	20.24%	19.24%	18.24%	18.24%	16.24%	16.24%	14.24%	13.74%	10.90%

Notes to Schedule:
The City adopted GASB #68/71 during the year ended June 30, 2015. Information before 2015 is not available.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the government will present information for those years for which information is available.

SUPPLEMENTAL INFORMATION

CITY OF WESTMINSTER, SOUTH CAROLINA

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2023

	HOSPITALITY TAX FUND	FIREMEN'S 1% FUND	RECREATION FUND	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
ASSETS				
Cash and Cash Equivalents	$ -	$ -	$ 210,584	$ 210,584
Restricted Assets - Cash and Cash Equivalents	103,628	71,406	-	175,034
Accounts Receivable	16,031	-	45	16,076
TOTAL ASSETS	$ 119,659	$ 71,406	$ 210,629	$ 401,694
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	$ -	$ -	$ 13,673	$ 13,673
Employee Benefits Withheld and Accrued	-	-	3,888	3,888
TOTAL LIABILITIES	-	-	17,561	17,561
FUND BALANCES				
RESTRICTED FOR:				
Public Safety	-	71,406	-	71,406
Recreation and Tourism	119,659	-	-	119,659
COMMITTED TO:				
Recreation and Tourism	-	-	193,068	193,068
TOTAL FUND BALANCES	119,659	71,406	193,068	384,133
TOTAL LIABILITIES AND FUND BALANCES	$ 119,659	$ 71,406	$ 210,629	$ 401,694

CITY OF WESTMINSTER, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2023

	HOSPITALITY TAX FUND	FIREMEN'S 1% FUND	RECREATION FUND	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
REVENUES				
Intergovernmental Revenues	$ -	$ 13,647	$ 50,000	$ 63,647
Licenses, Permits and Fees	192,822	-	185,575	378,397
Miscellaneous and Other	3,000	-	26,753	29,753
TOTAL REVENUES	195,822	13,647	262,328	471,797
EXPENDITURES				
CURRENT OPERATING				
Public Safety	-	10,915	-	10,915
Recreation and Tourism	141,048	-	453,969	595,017
Capital Expenditures	185,743	-	-	185,743
TOTAL EXPENDITURES	326,791	10,915	453,969	791,675
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(130,969)	2,732	(191,641)	(319,878)
OTHER FINANCING SOURCES (USES)				
Interfund Transfer In (Out)	(189,260)	-	288,588	99,328
NET CHANGE IN FUND BALANCES	(320,229)	2,732	96,947	(220,550)
FUND BALANCES, BEGINNING	439,888	68,674	96,121	604,683
FUND BALANCES, ENDING	$ 119,659	$ 71,406	$ 193,068	$ 384,133

CITY OF WESTMINSTER, SOUTH CAROLINA

UNIFORM SCHEDULE OF FINES, ASSESSMENTS, AND SURCHARGES (PER ACT 96)
YEAR ENDED JUNE 30, 2023

FOR THE STATE TREASURER'S OFFICE:

COUNTY / MUNICIPAL FUNDS COLLECTED BY CLERK OF COURT	General Sessions	Magistrate Court	Municipal Court	Total
Court Fines and Assessments:				
Court Fines and Assessments Collected			$ 86,952	$ 86,952
Court Fines and Assessments Remitted to State Treasurer			(50,693)	(50,693)
Total Court Fines and Assessments retained			36,259	36,259
Surcharges and Assessments retained for victim services:				
Surcharges Collected and Retained			923	923
Assessments Retained			3,837	3,837
Total Surcharges and Assessments retained for victim services			$ 4,760	$ 4,760

FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)

VICTIM SERVICE FUNDS COLLECTED	Municipal	County	Total
Carryforward from Previous Year – Beginning Balance	$ -		$ -
Victim Service Revenue:			
Victim Service Assessments Retained by City/County Treasurer	3,837		3,837
Victim Service Surcharges Retained by City/County Treasurer	923		923
Total Funds Allocated to Victim Service Fund + Beginning Balance (A)	4,760		4,760
Expenditures for Victim Service Program:	Municipal	County	Total
Victim Service Contract(s):			
(1) Oconee County	4,760		4,760
Victim Service Donation(s):			
Total Expenditures from Victim Service Fund/Program (B)	4,760		4,760
Carryforward Funds – End of Year	$ -		$ -

COMPLIANCE SECTION

McKinley, Cooper & Co., LLC
CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and Members of City Council
City of Westminster
Westminster, South Carolina

We have audited, in accordance with auditing standards generally accepted in the United States of America and the Standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Westminster, South Carolina (the "City"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 7, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as 2023-1 that we consider to be significant deficiencies.

Members
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S.C. Association of Certified Public Accountants

CPA
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To the Honorable Mayor and Members of City Council
City of Westminster
December 7, 2023

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the deamination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

City's Response to Findings

The City's response to the findings identified in our audit are described in the accompanying schedule of findings and responses. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,

McKinley, Cooper & Co., LLC

Greenville, South Carolina
December 7, 2023

CITY OF WESTMINSTER, SOUTH CAROLINA

SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2023

SCHEDULE OF FINDINGS AND RESPONSES

2023-1: Recreation Fees

Condition: The City receives fees for various recreation activities. We noted the following issues related to the fees collected by the City:

- There were times when part-time employees received money for sponsorship during events at the Civic Center, but did not receipt the collections.
- We noted limited and inconsistent controls over the Recreation Department cash collection box. There is not a clear record of receipts and disbursements. The cash box does not have a set amount of cash in the box (each time it is taken out) and the box is not always kept locked on a regular basis.
- The Recreation Department also regularly receives cash for payment for uniforms. There is no form detailing the name of the coach and the date, the sport, and the number of kids that received uniforms and have paid in order to keep track of the amount of funds that have been received by the coaches for the uniforms.
- There are no requirements for when the Recreation Department must bring monies collected to the City for deposit. There is no limit set for how much can be kept overnight. There is also no record of the exchange of cash when the Recreation Director brings the money to the City.
- Supporting documentation for receipts/deposits was sometimes lacking, thus it was difficult to determine how much of the funds collected near yearend related to current year recreation program versus prepayments for next year programs.

Criteria: The City should have adequate internal controls in place to ensure that recreation fees are properly and timely receipted, deposited, and recorded with appropriate supporting documentation.

Context, Cause and Effect: The City has been using a decentralized process related to receiving its recreation fees based on past practice, ease of use by participants, and goodwill.

Recommendation: The City needs to improve its collection of recreation fees by performing one or more of the following (a) mandating use of receipt books, (b) reconciling receipt books to the deposits made to the bank, (c) limiting the number of people who are allowed to collect fees (and thus who have receipt books), (d) requiring cash boxes to maintain a set amount of funds and to be locked up when not in use, (e) requiring monies collected to be brought to City Hall on a regular basis with a receipt provided to the Recreation Director for the amounts submitted, (f) standardizing forms and procedures used, and/or (g) centralizing all cash collections to City Hall.

Response: Management does not anticipate hiring additional accounting staff in the foreseeable future; however, management will consider this recommendation in light of the additional costs necessary for implementation. Management understands it has a duty to consider the projected benefits of additional controls compared to added costs.

CITY OF WESTMINSTER, SOUTH CAROLINA

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

2022-1: Recreation Fees

Condition: The City receives fees for various recreational activities. There is a lack of internal control due to inadequate collection procedures. Concession and gate fees are collected on site at the fields by City personnel which in most cases are part-time employees.

Status: The finding is repeated for the year ended June 30, 2023.

Revenue Report

Level 4 Summary for February 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Current Pd Revenue	Curr Pct	Year To Date Revenue	YTD Pct	Budget Balance
010 CITY GENERAL FUND								
100 ADMINISTRATION								
00400 PROPERTY TAXES								
40000 PROPERTY TAXES	$510,000.00	$0.00	$510,000.00	$0.00	0	$322,054.88	63	$187,945.12
40001 DELIQUENT TAXES	$46,525.00	$0.00	$46,525.00	$0.00	0	$22,790.37	49	$23,734.63
40002 VEHICLE TAXES	$84,000.00	$0.00	$84,000.00	$0.00	0	$56,492.37	67	$27,507.63
40003 HOMESTEAD EXPT. STATE	$55,000.00	$0.00	$55,000.00	$0.00	0	$0.00	0	$55,000.00
40004 MERCHANTS INVT. TAX	$7,500.00	$0.00	$7,500.00	$0.00	0	$6,322.89	84	$1,177.11
40005 WATERCRAFT TAX	$3,500.00	$0.00	$3,500.00	$0.00	0	$2,673.81	76	$826.19
Total Property Taxes	**$706,525.00**	**$0.00**	**$706,525.00**	**$0.00**	**0**	**$410,334.32**	**58**	**$296,190.68**
00401 INTERGOVENMENTAL REV								
40100 C FUNDS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40102 AID TO SUBDIVISION	$56,000.00	$0.00	$56,000.00	$14,474.49	26	$43,423.47	78	$12,576.53
40104 OCONEE VOLUNTEER BONUS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40105 TRANSPORTATION NETWORK ACT	$0.00	$0.00	$0.00	$0.00	0	$23.80	0	($23.80)
40106 C FUNDS - SIDEWALKS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40107 C FUNDS - ROADWAY RESURFACING	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
Total Intergovenmental Rev	**$56,000.00**	**$0.00**	**$56,000.00**	**$14,474.49**	**26**	**$43,447.27**	**78**	**$12,552.73**
00402 LICENSE, PERMITS, & FEES								
40200 BUSINESS LICENSE	$98,275.00	$0.00	$98,275.00	$14.58	0	$23,795.66	24	$74,479.34
40202 TELECOM. TAX MASC	$6,800.00	$0.00	$6,800.00	$0.00	0	$0.00	0	$6,800.00
40203 BROKER TAX MASC	$6,000.00	$0.00	$6,000.00	$0.00	0	$9,563.73	159	($3,563.73)
40204 MANUFACTURERS TAX	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40205 INSURANCE TAX	$220,000.00	$0.00	$220,000.00	$0.00	0	$38,508.78	18	$181,491.22
40210 GARBAGE	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00

City Of Westminster
Revenue Report
Level 4 Summary for February 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Current Pd Revenue	Curr Pct	Year To Date Revenue	YTD Pct	Budget Balance
40214 CELL TOWER RENT	$26,700.00	$0.00	$26,700.00	$1,725.00	6	$17,300.00	65	$9,400.00
40215 FACILITY RENTAL	$21,550.00	$0.00	$21,550.00	$550.00	3	$8,200.00	38	$13,350.00
40216 FOIA REQUEST FEES	$500.00	$0.00	$500.00	$0.00	0	$0.00	0	$500.00
40217 VACANT BUILDING REGIST FEE	$0.00	$0.00	$0.00	$0.00	0	$100.00	0	($100.00)
Total License, Permits, & Fees	**$379,825.00**	**$0.00**	**$379,825.00**	**$2,289.58**	**1**	**$97,468.17**	**26**	**$282,356.83**
00404 PYMT IN LIEU OF TAX & FRAN FEE								
40400 PAYMENT IN LIEU OF TAX	$3,600.00	$0.00	$3,600.00	$0.00	0	$6,534.32	182	($2,934.32)
40401 FRANCHISE FEES	$52,575.00	$0.00	$52,575.00	$49.40	0	$52,029.06	99	$545.94
40402 WUD FRANCISE FEE	$410,021.00	$0.00	$410,021.00	$0.00	0	$239,178.94	58	$170,842.06
Total Pymt In Lieu Of Tax & Fran Fee	**$466,196.00**	**$0.00**	**$466,196.00**	**$49.40**	**0**	**$297,742.32**	**64**	**$168,453.68**
00405 INTEREST INCOME								
40500 INTEREST INCOME	$1,000.00	$0.00	$1,000.00	$0.00	0	$0.00	0	$1,000.00
Total Interest Income	**$1,000.00**	**$0.00**	**$1,000.00**	**$0.00**	**0**	**$0.00**	**0**	**$1,000.00**
00406 GRANT INCOME								
40602 STATE GRANTS	$0.00	$0.00	$0.00	$0.00	0	$5,000,000.00	0	($5,000,000.00)
Total Grant Income	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$5,000,000.00**	**0**	**($5,000,000.00)**
00407 MISCELLANEOUS & OTHER								
40700 SERVICE CHARGES	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40701 PROCEEDS FROM BORROWING	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40703 SALE OF EQUIP/MATERIAL/SCRAP	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40707 MISCELLANEOUS REV	$2,500.00	$0.00	$2,500.00	$0.00	0	$0.00	0	$2,500.00
40708 INTERFUND TRANSFER	$0.00	$0.00	$0.00	$0.00	0	$441,148.00	0	($441,148.00)
40709 SKATEBOARD PARK	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40719 CAPITAL LEASE PROCEEDS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40720 SALE OF PROPERTY (EASEMENTS)	$0.00	$0.00	$0.00	$3,037.05	0	$3,037.05	0	($3,037.05)

City Of Westminster
Revenue Report
Level 4 Summary for February 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Current Pd Revenue	Curr Pct	Year To Date Revenue	YTD Pct	Budget Balance
40721 NON GOVERNMENTAL GRANTS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40734 COURT ORDERED RESTITUTION	$1,000.00	$0.00	$1,000.00	$0.00	0	$0.00	0	$1,000.00
40735 INSURANCE PAID CLAIMS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40736 GHS FACILITY REIMBURSEMENT	$4,200.00	$0.00	$4,200.00	$350.00	8	$2,450.00	58	$1,750.00
40737 REFUNDS/REIMBURSEMENTS	$15,875.00	$0.00	$15,875.00	$0.00	0	$890.24	6	$14,984.76
40745 OLD VOIDED CHECKS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
Total Miscellaneous & Other	**$23,575.00**	**$0.00**	**$23,575.00**	**$3,387.05**	**14**	**$447,525.29**	**1898**	**($423,950.29)**
Total ADMINISTRATION	**$1,633,121.00**	**$0.00**	**$1,633,121.00**	**$20,200.52**	**1**	**$6,296,517.37**	**386**	**($4,663,396.37)**
200 FIRE DEPARTMENT								
00401 INTERGOVENMENTAL REV								
40101 COUNTY ALLOCATION	$785,000.00	$0.00	$785,000.00	$0.00	0	$550,000.00	70	$235,000.00
Total Intergovenmental Rev	**$785,000.00**	**$0.00**	**$785,000.00**	**$0.00**	**0**	**$550,000.00**	**70**	**$235,000.00**
00405 INTEREST INCOME								
40500 INTEREST INCOME	$1,000.00	$0.00	$1,000.00	$0.00	0	$0.00	0	$1,000.00
Total Interest Income	**$1,000.00**	**$0.00**	**$1,000.00**	**$0.00**	**0**	**$0.00**	**0**	**$1,000.00**
00406 GRANT INCOME								
40601 SC MUNI TRUST	$2,000.00	$0.00	$2,000.00	$0.00	0	$0.00	0	$2,000.00
40602 STATE GRANTS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
Total Grant Income	**$2,000.00**	**$0.00**	**$2,000.00**	**$0.00**	**0**	**$0.00**	**0**	**$2,000.00**
00407 MISCELLANEOUS & OTHER								
40703 SALE OF EQUIP/MATERIAL/SCRAP	$2,000.00	$0.00	$2,000.00	$0.00	0	$477.00	24	$1,523.00
40705 FD TRAINING FUND	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40706 FD DRINK MACHINE FUND	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40707 MISCELLANEOUS REV	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40716 FIRE PREVENTION	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00

City Of Westminster
Revenue Report
Level 4 Summary for February 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Current Pd Revenue	Curr Pct	Year To Date Revenue	YTD Pct	Budget Balance
40717 FIRE DEPARTMENT	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40735 INSURANCE PAID CLAIMS	$6,000.00	$0.00	$6,000.00	$0.00	0	$0.00	0	$6,000.00
40737 REFUNDS/REIMBURSEMENTS	$1,000.00	$0.00	$1,000.00	$0.00	0	$0.00	0	$1,000.00
Total Miscellaneous & Other	**$9,000.00**	**$0.00**	**$9,000.00**	**$0.00**	**0**	**$477.00**	**5**	**$8,523.00**
Total FIRE DEPARTMENT	**$797,000.00**	**$0.00**	**$797,000.00**	**$0.00**	**0**	**$550,477.00**	**69**	**$246,523.00**
296 NO DESCRIPTION FOUND								
00404 PYMT IN LIEU OF TAX & FRAN FEE								
40402 WUD FRANCISE FEE	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
Total Pymt In Lieu Of Tax & Fran Fee	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**
Total NO DESCRIPTION FOUND	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**
300 POLICE								
00403 FINES & FORFEITURES								
40300 POLICE FINES	$36,150.00	$0.00	$36,150.00	$0.00	0	$18,405.34	51	$17,744.66
40302 DRUG SEIZURES	$0.00	$0.00	$0.00	$0.00	0	$10.00	0	($10.00)
Total Fines & Forfeitures	**$36,150.00**	**$0.00**	**$36,150.00**	**$0.00**	**0**	**$18,415.34**	**51**	**$17,734.66**
00405 INTEREST INCOME								
40500 INTEREST INCOME	$5.00	$0.00	$5.00	$0.00	0	$3.44	69	$1.56
Total Interest Income	**$5.00**	**$0.00**	**$5.00**	**$0.00**	**0**	**$3.44**	**69**	**$1.56**
00406 GRANT INCOME								
40601 SC MUNI TRUST	$2,000.00	$0.00	$2,000.00	$0.00	0	$4,165.74	208	($2,165.74)
40602 STATE GRANTS	$0.00	$0.00	$0.00	$0.00	0	$33,245.64	0	($33,245.64)
40603 MISC GRANTS	$5,000.00	$0.00	$5,000.00	$0.00	0	$0.00	0	$5,000.00
Total Grant Income	**$7,000.00**	**$0.00**	**$7,000.00**	**$0.00**	**0**	**$37,411.38**	**534**	**($30,411.38)**
00407 MISCELLANEOUS & OTHER								
40702 DONATIONS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40703 SALE OF EQUIP/MATERIAL/SCRAP	$15,250.00	$0.00	$15,250.00	$0.00	0	$2,550.00	17	$12,700.00
40704 POLICE FUND	$1,100.00	$0.00	$1,100.00	$0.00	0	$140.00	13	$960.00

City Of Westminster
Revenue Report
Level 4 Summary for February 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Current Pd Revenue	Curr Pct	Year To Date Revenue	YTD Pct	Budget Balance
40735 INSURANCE PAID CLAIMS	$0.00	$0.00	$0.00	$0.00	0	$3,853.43	0	($3,853.43)
40737 REFUNDS/REIMBURSEMENTS	$1,500.00	$0.00	$1,500.00	$0.00	0	$9,352.14	623	($7,852.14)
Total Miscellaneous & Other	**$17,850.00**	**$0.00**	**$17,850.00**	**$0.00**	**0**	**$15,895.57**	**89**	**$1,954.43**
Total POLICE	**$61,005.00**	**$0.00**	**$61,005.00**	**$0.00**	**0**	**$71,725.73**	**118**	**($10,720.73)**
400 RECREATION								
00407 MISCELLANEOUS & OTHER								
40745 OLD VOIDED CHECKS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
Total Miscellaneous & Other	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**
Total RECREATION	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**
500 CODES								
00402 LICENSE, PERMITS, & FEES								
40211 SIGN PERMIT FEES	$900.00	$0.00	$900.00	$0.00	0	$100.00	11	$800.00
40212 ZONING HEARINGS	$750.00	$0.00	$750.00	$0.00	0	$75.00	10	$675.00
Total License, Permits, & Fees	**$1,650.00**	**$0.00**	**$1,650.00**	**$0.00**	**0**	**$175.00**	**11**	**$1,475.00**
00403 FINES & FORFEITURES								
40301 CODE ENFORCEMENT	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
Total Fines & Forfeitures	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**
Total CODES	**$1,650.00**	**$0.00**	**$1,650.00**	**$0.00**	**0**	**$175.00**	**11**	**$1,475.00**
600 PUBLIC WORKS								
00407 MISCELLANEOUS & OTHER								
40703 SALE OF EQUIP/MATERIAL/SCRAP	$20,175.00	$0.00	$20,175.00	$0.00	0	$0.00	0	$20,175.00
Total Miscellaneous & Other	**$20,175.00**	**$0.00**	**$20,175.00**	**$0.00**	**0**	**$0.00**	**0**	**$20,175.00**
Total PUBLIC WORKS	**$20,175.00**	**$0.00**	**$20,175.00**	**$0.00**	**0**	**$0.00**	**0**	**$20,175.00**
700 NON DEPARTMENTAL								
00405 INTEREST INCOME								
40500 INTEREST INCOME	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
Total Interest Income	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**
00407 MISCELLANEOUS & OTHER								

010 CITY GENERAL FUND
700 NON DEPARTMENTAL
00407 MISCELLANEOUS & OTHER

City Of Westminster
Revenue Report
Level 4 Summary for February 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Current Pd Revenue	Curr Pct	Year To Date Revenue	YTD Pct	Budget Balance
40707 MISCELLANEOUS REV	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40728 FUND BALANCE	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40730 HTAX TRANSFER	$100,000.00	$0.00	$100,000.00	$0.00	0	$0.00	0	$100,000.00
40742 CAPITAL LEASE PURCHASE REVENUE	$134,045.00	$0.00	$134,045.00	$0.00	0	$147,872.00	110	($13,827.00)
40744 ARC GRANT	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40751 TRANSFER FROM SOLID WASTE	$167,576.00	$0.00	$167,576.00	$0.00	0	$0.00	0	$167,576.00
Total Miscellaneous & Other	**$401,621.00**	**$0.00**	**$401,621.00**	**$0.00**	**0**	**$147,872.00**	**37**	**$253,749.00**
Total NON DEPARTMENTAL	**$401,621.00**	**$0.00**	**$401,621.00**	**$0.00**	**0**	**$147,872.00**	**37**	**$253,749.00**
Total CITY GENERAL FUND	**$2,914,572.00**	**$0.00**	**$2,914,572.00**	**$20,200.52**	**1**	**$7,066,767.10**	**242**	**($4,152,195.10)**

City Of Westminster
Revenue Report
Level 4 Summary for February 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Current Pd Revenue	Curr Pct	Year To Date Revenue	YTD Pct	Budget Balance
020 UTILITY DEPT. GENERAL FUND								
150 UTILITY ADMINISTRATION								
00405 INTEREST INCOME								
40500 INTEREST INCOME	$500.00	$0.00	$500.00	$0.00	0	$1,125.36	225	($625.36)
Total Interest Income	**$500.00**	**$0.00**	**$500.00**	**$0.00**	**0**	**$1,125.36**	**225**	**($625.36)**
00407 MISCELLANEOUS & OTHER								
40700 SERVICE CHARGES	$55,000.00	$0.00	$55,000.00	$280.00	1	$29,165.21	53	$25,834.79
40701 PROCEEDS FROM BORROWING	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40707 MISCELLANEOUS REV	$60,000.00	$0.00	$60,000.00	$0.00	0	$100.00	0	$59,900.00
40708 INTERFUND TRANSFER	$0.00	$0.00	$0.00	$0.00	0	$243,943.43	0	($243,943.43)
40710 PENALTIES	$70,000.00	$0.00	$70,000.00	$22.57	0	$38,935.45	56	$31,064.55
40712 DEBT SET OFF FEES	$1,000.00	$0.00	$1,000.00	$0.00	0	$0.00	0	$1,000.00
40713 PMPA ECONOMIC DEV.	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40714 GARBAGE FEES	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40719 CAPITAL LEASE PROCEEDS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40723 AMI FEES	$0.00	$0.00	$0.00	$0.00	0	$1.00	0	($1.00)
40734 COURT ORDERED RESTITUTION	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40735 INSURANCE PAID CLAIMS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40737 REFUNDS/REIMBURSEMENTS	$30,000.00	$0.00	$30,000.00	$2,563.70	9	$8,539.98	28	$21,460.02
40746 PMPA TRAINING REIMBURSEMENT	$15,000.00	$0.00	$15,000.00	$0.00	0	$0.00	0	$15,000.00
Total Miscellaneous & Other	**$231,000.00**	**$0.00**	**$231,000.00**	**$2,866.27**	**1**	**$320,685.07**	**139**	**($89,685.07)**
00412 OTHER REVENUE								
41200 GRANTS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
Total Other Revenue	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**
Total UTILITY ADMINISTRATION	**$231,500.00**	**$0.00**	**$231,500.00**	**$2,866.27**	**1**	**$321,810.43**	**139**	**($90,310.43)**

City Of Westminster
Revenue Report
Level 4 Summary for February 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Current Pd Revenue	Curr Pct	Year To Date Revenue	YTD Pct	Budget Balance
250 ELECTRIC								
00406 GRANT INCOME								
40602 STATE GRANTS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
Total Grant Income	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**
00407 MISCELLANEOUS & OTHER								
40703 SALE OF EQUIP/MATERIAL/SCRAP	$15,000.00	$0.00	$15,000.00	$0.00	0	$0.00	0	$15,000.00
40707 MISCELLANEOUS REV	$30,000.00	$0.00	$30,000.00	$0.00	0	$0.00	0	$30,000.00
40711 POLE RENTAL FEES	$10,000.00	$0.00	$10,000.00	$0.00	0	$0.00	0	$10,000.00
40733 TRANSFER FROM HOSPITALITY FUND	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40735 INSURANCE PAID CLAIMS	$1,000.00	$0.00	$1,000.00	$0.00	0	$0.00	0	$1,000.00
40737 REFUNDS/REIMBURSEMENTS	$12,000.00	$0.00	$12,000.00	$0.00	0	$0.00	0	$12,000.00
Total Miscellaneous & Other	**$68,000.00**	**$0.00**	**$68,000.00**	**$0.00**	**0**	**$0.00**	**0**	**$68,000.00**
00408 ELECTRIC								
40800 COMMERCIAL ELECTRIC	$1,865,676.00	$0.00	$1,865,676.00	$119,937.47	6	$1,041,609.65	56	$824,066.35
40801 RESIDENTIAL ELECTRIC	$2,297,796.00	$0.00	$2,297,796.00	$191,395.26	8	$1,456,538.37	63	$841,257.63
40802 SC SALES TAX	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40803 COMMERCIAL ELE NTX	$375,000.00	$0.00	$375,000.00	$35,579.44	9	$388,853.31	104	($13,853.31)
40804 TEMP POWER/UNDERGRND PW	$25,000.00	$0.00	$25,000.00	$0.00	0	$140.00	1	$24,860.00
Total Electric	**$4,563,472.00**	**$0.00**	**$4,563,472.00**	**$346,912.17**	**8**	**$2,887,141.33**	**63**	**$1,676,330.67**
Total ELECTRIC	**$4,631,472.00**	**$0.00**	**$4,631,472.00**	**$346,912.17**	**7**	**$2,887,141.33**	**62**	**$1,744,330.67**
350 WATER								
00406 GRANT INCOME								
40601 SC MUNI TRUST	$2,000.00	$0.00	$2,000.00	$0.00	0	$0.00	0	$2,000.00
Total Grant Income	**$2,000.00**	**$0.00**	**$2,000.00**	**$0.00**	**0**	**$0.00**	**0**	**$2,000.00**
00407 MISCELLANEOUS & OTHER								
40703 SALE OF EQUIP/MATERIAL/SCRAP	$10,000.00	$0.00	$10,000.00	$0.00	0	$2,587.00	26	$7,413.00

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Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Current Pd Revenue	Curr Pct	Year To Date Revenue	YTD Pct	Budget Balance
40707 MISCELLANEOUS REV	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40715 ELEVATED TANK MAINTENANCE	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40737 REFUNDS/REIMBURSEMENTS	$0.00	$0.00	$0.00	$0.00	0	$29,245.03	0	($29,245.03)
40743 DR. JOHNS RIA PROJECT	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
Total Miscellaneous & Other	**$10,000.00**	**$0.00**	**$10,000.00**	**$0.00**	**0**	**$31,832.03**	**318**	**($21,832.03)**
00409 WATER								
40900 WATER SALES	$2,230,204.00	$0.00	$2,230,204.00	$174,612.48	8	$1,542,464.48	69	$687,739.52
40901 WATER TAPS	$187,300.00	$0.00	$187,300.00	$11,700.00	6	$42,100.00	22	$145,200.00
40902 DHEC	$15,000.00	$0.00	$15,000.00	$1,199.45	8	$9,585.80	64	$5,414.20
Total Water	**$2,432,504.00**	**$0.00**	**$2,432,504.00**	**$187,511.93**	**8**	**$1,594,150.28**	**66**	**$838,353.72**
00411 PROJECT OPERATIONS								
41100 WATER LINE EXTENSION	$2,000.00	$0.00	$2,000.00	$0.00	0	$0.00	0	$2,000.00
Total Project Operations	**$2,000.00**	**$0.00**	**$2,000.00**	**$0.00**	**0**	**$0.00**	**0**	**$2,000.00**
Total WATER	**$2,446,504.00**	**$0.00**	**$2,446,504.00**	**$187,511.93**	**8**	**$1,625,982.31**	**66**	**$820,521.69**
400 RECREATION								
00407 MISCELLANEOUS & OTHER								
40745 OLD VOIDED CHECKS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
Total Miscellaneous & Other	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**
Total RECREATION	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**
450 SEWER								
00407 MISCELLANEOUS & OTHER								
40701 PROCEEDS FROM BORROWING	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40703 SALE OF EQUIP/MATERIAL/SCRAP	$0.00	$0.00	$0.00	$0.00	0	$77.20	0	($77.20)
40707 MISCELLANEOUS REV	$0.00	$0.00	$0.00	$0.00	0	$425.36	0	($425.36)
40722 MISCELLANEOUS GRANTS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40732 PRITCHARD/PARK GRANT PROJECT	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00

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Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Current Pd Revenue	Curr Pct	Year To Date Revenue	YTD Pct	Budget Balance
40737 REFUNDS/REIMBURSEMENTS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40739 BEACON MILL PROJECT	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40740 SEWER PROJECT FUND	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
Total Miscellaneous & Other	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$502.56**	**0**	**($502.56)**
00410 SEWER								
41000 SEWER SALES	$784,439.00	$0.00	$784,439.00	$66,895.99	9	$610,792.53	78	$173,646.47
41001 SEWER TAPS	$100,500.00	$0.00	$100,500.00	$0.00	0	$2,600.00	3	$97,900.00
Total Sewer	**$884,939.00**	**$0.00**	**$884,939.00**	**$66,895.99**	**8**	**$613,392.53**	**69**	**$271,546.47**
Total SEWER	**$884,939.00**	**$0.00**	**$884,939.00**	**$66,895.99**	**8**	**$613,895.09**	**69**	**$271,043.91**
550 WATER PLANT								
00407 MISCELLANEOUS & OTHER								
40735 INSURANCE PAID CLAIMS	$3,500.00	$0.00	$3,500.00	$0.00	0	$0.00	0	$3,500.00
40737 REFUNDS/REIMBURSEMENTS	$2,500.00	$0.00	$2,500.00	$0.00	0	$0.00	0	$2,500.00
Total Miscellaneous & Other	**$6,000.00**	**$0.00**	**$6,000.00**	**$0.00**	**0**	**$0.00**	**0**	**$6,000.00**
Total WATER PLANT	**$6,000.00**	**$0.00**	**$6,000.00**	**$0.00**	**0**	**$0.00**	**0**	**$6,000.00**
650 NON DEPARTMENTAL								
00407 MISCELLANEOUS & OTHER								
40742 CAPITAL LEASE PURCHASE REVENUE	$101,000.00	$0.00	$101,000.00	$0.00	0	$46,374.89	46	$54,625.11
Total Miscellaneous & Other	**$101,000.00**	**$0.00**	**$101,000.00**	**$0.00**	**0**	**$46,374.89**	**46**	**$54,625.11**
Total NON DEPARTMENTAL	**$101,000.00**	**$0.00**	**$101,000.00**	**$0.00**	**0**	**$46,374.89**	**46**	**$54,625.11**
Total UTILITY DEPT. GENERAL FUND	**$8,301,415.00**	**$0.00**	**$8,301,415.00**	**$604,186.36**	**7**	**$5,495,204.05**	**66**	**$2,806,210.95**

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Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Current Pd Revenue	Curr Pct	Year To Date Revenue	YTD Pct	Budget Balance
030 SOLID WASTE								
900 SOLID WASTE								
00405 INTEREST INCOME								
40500 INTEREST INCOME	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
Total Interest Income	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**
00406 GRANT INCOME								
40601 SC MUNI TRUST	$2,000.00	$0.00	$2,000.00	$0.00	0	$0.00	0	$2,000.00
Total Grant Income	**$2,000.00**	**$0.00**	**$2,000.00**	**$0.00**	**0**	**$0.00**	**0**	**$2,000.00**
00407 MISCELLANEOUS & OTHER								
40700 SERVICE CHARGES	$449,250.00	$0.00	$449,250.00	$0.00	0	$260,923.23	58	$188,326.77
40701 PROCEEDS FROM BORROWING	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40703 SALE OF EQUIP/MATERIAL/SCRAP	$13,000.00	$0.00	$13,000.00	$0.00	0	$1,599.00	12	$11,401.00
40707 MISCELLANEOUS REV	$2,720.00	$0.00	$2,720.00	$0.00	0	$0.00	0	$2,720.00
40719 CAPITAL LEASE PROCEEDS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40728 FUND BALANCE	$167,576.00	$0.00	$167,576.00	$0.00	0	$0.00	0	$167,576.00
40729 TRANSFER FROM GENERAL FUND	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40734 COURT ORDERED RESTITUTION	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40735 INSURANCE PAID CLAIMS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40737 REFUNDS/REIMBURSEMENTS	$3,500.00	$0.00	$3,500.00	$0.00	0	$0.00	0	$3,500.00
40742 CAPITAL LEASE PURCHASE REVENUE	$277,000.00	$0.00	$277,000.00	$0.00	0	$268,843.71	97	$8,156.29
Total Miscellaneous & Other	**$913,046.00**	**$0.00**	**$913,046.00**	**$0.00**	**0**	**$531,365.94**	**58**	**$381,680.06**
Total SOLID WASTE	**$915,046.00**	**$0.00**	**$915,046.00**	**$0.00**	**0**	**$531,365.94**	**58**	**$383,680.06**
Total SOLID WASTE	**$915,046.00**	**$0.00**	**$915,046.00**	**$0.00**	**0**	**$531,365.94**	**58**	**$383,680.06**

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Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Current Pd Revenue	Curr Pct	Year To Date Revenue	YTD Pct	Budget Balance
040 FIRE DEPARTMENT 1% FUND								
004 REVENUE								
00407 MISCELLANEOUS & OTHER								
40707 MISCELLANEOUS REV	$13,609.36	$0.00	$13,609.36	$0.00	0	$18,547.92	136	($4,938.56)
Total Miscellaneous & Other	**$13,609.36**	**$0.00**	**$13,609.36**	**$0.00**	**0**	**$18,547.92**	**136**	**($4,938.56)**
Total REVENUE	**$13,609.36**	**$0.00**	**$13,609.36**	**$0.00**	**0**	**$18,547.92**	**136**	**($4,938.56)**
Total FIRE DEPARTMENT 1% FUND	**$13,609.36**	**$0.00**	**$13,609.36**	**$0.00**	**0**	**$18,547.92**	**136**	**($4,938.56)**

045 GRANT HOLDING ACCOUNT
004 REVENUE
00406 GRANT INCOME

City Of Westminster
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Level 4 Summary for February 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Current Pd Revenue	Curr Pct	Year To Date Revenue	YTD Pct	Budget Balance
045 GRANT HOLDING ACCOUNT								
004 REVENUE								
00406 GRANT INCOME								
40604 CDBG ANDERSON PARK	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
Total Grant Income	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**
Total REVENUE	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**
100 ADMINISTRATION								
00407 MISCELLANEOUS & OTHER								
40708 INTERFUND TRANSFER	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40730 HTAX TRANSFER	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
Total Miscellaneous & Other	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**
Total ADMINISTRATION	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**
Total GRANT HOLDING ACCOUNT	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**

City Of Westminster
Revenue Report
Level 4 Summary for February 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Current Pd Revenue	Curr Pct	Year To Date Revenue	YTD Pct	Budget Balance
050 YOUTH RECREATION FUND								
400 RECREATION								
00401 INTERGOVENMENTAL REV								
40101 COUNTY ALLOCATION	$50,000.00	$0.00	$50,000.00	$0.00	0	$0.00	0	$50,000.00
Total Intergovenmental Rev	**$50,000.00**	**$0.00**	**$50,000.00**	**$0.00**	**0**	**$0.00**	**0**	**$50,000.00**
00402 LICENSE, PERMITS, & FEES								
40206 ADMISSION	$74,750.00	$0.00	$74,750.00	$800.00	1	$17,115.00	23	$57,635.00
40207 CONCESSIONS	$48,200.00	$0.00	$48,200.00	$1,771.00	4	$21,637.50	45	$26,562.50
40208 REGISTRATION	$82,500.00	$0.00	$82,500.00	$65.00	0	$27,366.56	33	$55,133.44
40209 SPONSOR FEES	$41,600.00	$0.00	$41,600.00	$200.00	0	$12,106.28	29	$29,493.72
40213 TOURNAMENT FEE	$10,000.00	$0.00	$10,000.00	$0.00	0	$140.00	1	$9,860.00
Total License, Permits, & Fees	**$257,050.00**	**$0.00**	**$257,050.00**	**$2,836.00**	**1**	**$78,365.34**	**30**	**$178,684.66**
00405 INTEREST INCOME								
40500 INTEREST INCOME	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
Total Interest Income	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**
00406 GRANT INCOME								
40600 PARD GRANT	$10,000.00	$0.00	$10,000.00	$0.00	0	$0.00	0	$10,000.00
Total Grant Income	**$10,000.00**	**$0.00**	**$10,000.00**	**$0.00**	**0**	**$0.00**	**0**	**$10,000.00**
00407 MISCELLANEOUS & OTHER								
40700 SERVICE CHARGES	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40702 DONATIONS	$12,000.00	$0.00	$12,000.00	$0.00	0	$7,242.19	60	$4,757.81
40703 SALE OF EQUIP/MATERIAL/SCRAP	$6,500.00	$0.00	$6,500.00	$165.00	3	$3,264.00	50	$3,236.00
40707 MISCELLANEOUS REV	$2,720.00	$0.00	$2,720.00	$0.00	0	$0.00	0	$2,720.00
40709 SKATEBOARD PARK	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40729 TRANSFER FROM GENERAL FUND	$119,099.00	$0.00	$119,099.00	$0.00	0	$89,324.25	75	$29,774.75
40730 HTAX TRANSFER	$117,950.00	$0.00	$117,950.00	$0.00	0	$0.00	0	$117,950.00

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Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Current Pd Revenue	Curr Pct	Year To Date Revenue	YTD Pct	Budget Balance
40734 COURT ORDERED RESTITUTION	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40735 INSURANCE PAID CLAIMS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
40737 REFUNDS/REIMBURSEMENTS	$4,000.00	$0.00	$4,000.00	$0.00	0	$24.36	1	$3,975.64
40745 OLD VOIDED CHECKS	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00
Total Miscellaneous & Other	**$262,269.00**	**$0.00**	**$262,269.00**	**$165.00**	**0**	**$99,854.80**	**38**	**$162,414.20**
Total RECREATION	**$579,319.00**	**$0.00**	**$579,319.00**	**$3,001.00**	**1**	**$178,220.14**	**31**	**$401,098.86**
Total YOUTH RECREATION FUND	**$579,319.00**	**$0.00**	**$579,319.00**	**$3,001.00**	**1**	**$178,220.14**	**31**	**$401,098.86**
TOTAL ALL FUNDS	**$12,723,961.36**	**$0.00**	**$12,723,961.36**	**$627,387.88**	**5**	**$13,290,105.15**	**104**	**($566,143.79)**

Expenditure Report

Level 4 Summary for February 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Current Pd Expenditures	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
010 CITY GENERAL FUND									
100 ADMINISTRATION									
00100 PERSONAL SERVICES									
05100 SALARIES	$152,590.00	$0.00	$0.00	0	$152,918.09	100	$0.00	($328.09)	0
05101 OVERTIME	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05102 MAYOR SALARY	$12,000.00	$0.00	$461.54	4	$3,684.62	31	$0.00	$8,315.38	69
05103 ANNUAL BONUS	$1,560.00	$0.00	$0.00	0	$1,510.00	97	$0.00	$50.00	3
05104 SOCIAL SECURITY	$16,500.00	$0.00	$159.00	1	$13,057.88	79	$0.00	$3,442.12	21
05105 RETIREMENT CONTRIBUTIONS	$40,013.00	$0.00	$137.06	0	$29,590.97	74	$0.00	$10,422.03	26
05106 HEALTH INSURANCE CONTRIBUTIONS	$24,174.00	$0.00	$494.08	2	$16,430.06	68	$0.00	$7,743.94	32
05107 WORKERS COMPENSATION	$2,000.00	$0.00	$0.00	0	$2,000.00	100	$0.00	$0.00	0
05108 EMPLOYEE BONDING	$5,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$5,000.00	100
05109 PART TIME EMPLOYEES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05112 UNEMPLOYEMENT INSURANCE REIMB	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05114 VEHICLE ALLOWANCE	$4,200.00	$0.00	$0.00	0	$4,800.00	114	$0.00	($600.00)	(14)
05115 CELLPHONE ALLOWANCE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05157 COUNCIL SALARIES	$43,200.00	$0.00	$1,661.58	4	$16,984.74	39	$0.00	$26,215.26	61
05810 UNIFORM EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Personal Services	**$301,237.00**	**$0.00**	**$2,913.26**	**1**	**$240,976.36**	**80**	**$0.00**	**$60,260.64**	**20**
00200 COMMODITIES									
05200 POSTAGE	$1,200.00	$0.00	$0.00	0	$572.66	48	$0.00	$627.34	52
05202 OFFICE SUPPLIES	$6,000.00	$0.00	$0.00	0	$4,758.69	79	$0.00	$1,241.31	21
05209 JANITORIAL SUPPLIES	$500.00	$0.00	$0.00	0	$219.57	44	$0.00	$280.43	56
05210 MISCELLANEOUS	$2,400.00	$0.00	$0.00	0	$1,606.04	67	$0.00	$793.96	33
05211 SERVICE FEES	$3,000.00	$0.00	$31.50	1	$2,082.67	69	$0.00	$917.33	31

City Of Westminster
Expenditure Report
Level 4 Summary for February 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Current Pd Expenditures	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05212 EQUIPMENT PURCHASED	$3,000.00	$0.00	$0.00	0	$1,035.11	35	$0.00	$1,964.89	65
05214 PRINTING	$1,000.00	$0.00	$0.00	0	$235.36	24	$0.00	$764.64	76
05215 BUILDING MAINT.	$6,000.00	$0.00	$0.00	0	$3,696.33	62	$0.00	$2,303.67	38
05227 BANK RECON ADJUSTMENT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Commodities	**$23,100.00**	**$0.00**	**$31.50**	**0**	**$14,206.43**	**61**	**$0.00**	**$8,893.57**	**39**
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	$1,000.00	$0.00	$0.00	0	$992.71	99	$0.00	$7.29	1
05301 TELEPHONES	$3,000.00	$0.00	$0.00	0	$1,241.72	41	$0.00	$1,758.28	59
05302 TRAVEL AND TRAINING	$5,000.00	$0.00	$807.68	16	$10,338.69	207	$0.00	($5,338.69)	(107)
05305 MEMBERSHIPS & SUBSCRIPTIONS	$5,000.00	$0.00	$0.00	0	$1,652.20	33	$0.00	$3,347.80	67
05306 ADVERTISING	$1,000.00	$0.00	$0.00	0	$867.70	87	$0.00	$132.30	13
05308 OFFICE EQUIP/RENTAL/LEASE	$2,100.00	$0.00	$0.00	0	$812.86	39	$0.00	$1,287.14	61
05310 MISCELLANEOUS	$3,200.00	$0.00	$0.00	0	$2,046.17	64	$0.00	$1,153.83	36
05313 UTILITIES PURCH FROM WUD	$9,000.00	$0.00	$0.00	0	$2,001.59	22	$0.00	$6,998.41	78
05314 UTILITIES PURCH FROM OTHER	$0.00	$0.00	$0.00	0	$165.29	0	$0.00	($165.29)	0
05319 PROFESSIONAL SERVICES	$20,000.00	$0.00	$0.00	0	$49,871.60	249	$0.00	($29,871.60)	(149)
05320 MEDICAL PROFESS. SERVICES	$100.00	$0.00	$0.00	0	$0.00	0	$0.00	$100.00	100
05321 COMPUTER MAINTENANCE	$5,200.00	$0.00	$0.00	0	$0.00	0	$0.00	$5,200.00	100
05323 VEHICLE & PROPERTY INSURANCE	$51,227.00	$0.00	$0.00	0	$63,509.00	124	$0.00	($12,282.00)	(24)
05328 CUSTOMER REFUNDS	$500.00	$0.00	$0.00	0	$675.00	135	$0.00	($175.00)	(35)
05336 SC SALES TAX	$400.00	$0.00	$0.00	0	$84.80	21	$0.00	$315.20	79
05352 JANITORIAL EXPENSE	$3,000.00	$0.00	$300.00	10	$2,036.00	68	$0.00	$964.00	32
05356 TREE BOARD PROJECTS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05358 EQUIPMENT REPAIR & MAINT.	$100.00	$0.00	$0.00	0	$0.00	0	$0.00	$100.00	100

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05362 MUNICIPAL COURT	$21,000.00	$0.00	$1,350.00	6	$10,800.00	51	$0.00	$10,200.00	49
05365 CONTRACTUAL SERVICES	$55,750.00	$0.00	$5,455.00	10	$49,230.26	88	$0.00	$6,519.74	12
05368 INTERFUND TRANSFER	$0.00	$0.00	$0.00	0	$65,000.00	0	$0.00	($65,000.00)	0
05372 ELECTION EXPENSE	$2,500.00	$0.00	$0.00	0	$1,920.28	77	$0.00	$579.72	23
05378 PRINTING	$500.00	$0.00	$0.00	0	$0.00	0	$0.00	$500.00	100
05379 LEGAL SERVICES	$20,000.00	$0.00	$0.00	0	$31,931.00	160	$0.00	($11,931.00)	(60)
05380 DOWNTOWN EVENTS/REPAIRS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05383 PUBLIC RELATIONS/PROMOTIONS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05387 HALL ST PROPERTY PURCHASE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05394 CITY COUNCIL TRAVEL & TRAINING	$5,000.00	$0.00	$125.00	3	$5,142.98	103	$0.00	($142.98)	(3)
05395 CITY COUNCIL MEMBER & SUBSCRIP	$2,000.00	$0.00	$0.00	0	$908.23	45	$0.00	$1,091.77	55
Total Contractual Services	**$216,577.00**	**$0.00**	**$8,037.68**	**4**	**$301,228.08**	**139**	**$0.00**	**($84,651.08)**	**(39)**
00600 CAPITAL OUTLAY									
05604 VEHICLES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05618 FIRE BAY DEMOLITION	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05646 C FUNDS - SIDEWALKS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05647 C FUNDS - ROADWAY RESURFACING	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Capital Outlay	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
Total ADMINISTRATION	**$540,914.00**	**$0.00**	**$10,982.44**	**2**	**$556,410.87**	**103**	**$0.00**	**($15,496.87)**	**(3)**
200 FIRE DEPARTMENT									
00100 PERSONAL SERVICES									
05100 SALARIES	$556,885.00	$0.00	$17,613.30	3	$206,511.41	37	$0.00	$350,373.59	63
05101 OVERTIME	$22,000.00	$0.00	$3,103.10	14	$25,350.19	115	$0.00	($3,350.19)	(15)
05103 ANNUAL BONUS	$2,070.00	$0.00	$0.00	0	$1,630.00	79	$0.00	$440.00	21

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05104 SOCIAL SECURITY	$42,602.00	$0.00	$1,620.17	4	$18,236.21	43	$0.00	$24,365.79	57
05105 RETIREMENT CONTRIBUTIONS	$118,283.00	$0.00	$4,681.28	4	$52,458.90	44	$0.00	$65,824.10	56
05106 HEALTH INSURANCE CONTRIBUTIONS	$141,787.00	$0.00	$6,326.42	4	$41,799.44	29	$0.00	$99,987.56	71
05107 WORKERS COMPENSATION	$19,700.00	$0.00	$0.00	0	$22,651.25	115	$0.00	($2,951.25)	(15)
05109 PART TIME EMPLOYEES	$25,000.00	$0.00	$1,413.46	6	$15,736.92	63	$0.00	$9,263.08	37
05110 VOLUNTEER FIREFIGHTERS BONUS	$6,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$6,000.00	100
05113 PAYROLL ADJUSTMENTS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Personal Services	**$934,327.00**	**$0.00**	**$34,757.73**	**4**	**$384,374.32**	**41**	**$0.00**	**$549,952.68**	**59**
00200 COMMODITIES									
05201 FUEL	$10,000.00	$0.00	$0.00	0	$5,781.28	58	$0.00	$4,218.72	42
05202 OFFICE SUPPLIES	$2,500.00	$0.00	$0.00	0	$1,151.56	46	$0.00	$1,348.44	54
05203 RADIO/PAGERS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05204 BUNKER / PPE GEAR	$7,500.00	$0.00	$0.00	0	$1,719.57	23	$0.00	$5,780.43	77
05205 AWARDS / FLOWERS	$1,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,000.00	100
05207 VEHICLE SUPPLIES / PARTS	$3,000.00	$0.00	$0.00	0	$555.43	19	$255.33	$2,189.24	73
05208 UNIFORMS	$6,000.00	$0.00	$0.00	0	$4,794.54	80	$0.00	$1,205.46	20
05209 JANITORIAL SUPPLIES	$2,000.00	$0.00	$0.00	0	$148.59	7	$0.00	$1,851.41	93
05210 MISCELLANEOUS	$1,000.00	$0.00	$0.00	0	$308.60	31	$0.00	$691.40	69
05212 EQUIPMENT PURCHASED	$9,000.00	$0.00	$0.00	0	$9,671.50	107	$0.00	($671.50)	(7)
05218 VOLUNTEER FUND EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05219 FD DRINK FUND EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05221 DEPRECIATION EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05222 SUPPLIES	$2,500.00	$0.00	$0.00	0	$800.22	32	$0.00	$1,699.78	68
Total Commodities	**$44,500.00**	**$0.00**	**$0.00**	**0**	**$24,931.29**	**56**	**$255.33**	**$19,313.38**	**43**

010 CITY GENERAL FUND
200 FIRE DEPARTMENT
00200 COMMODITIES

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00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	$3,500.00	$0.00	$0.00	0	$1,241.06	35	$0.00	$2,258.94	65
05301 TELEPHONES	$4,000.00	$0.00	$0.00	0	$2,730.52	68	$0.00	$1,269.48	32
05302 TRAVEL AND TRAINING	$4,500.00	$0.00	$0.00	0	$2,808.66	62	$0.00	$1,691.34	38
05303 RADIO/PAGER REPAIR	$500.00	$0.00	$0.00	0	$0.00	0	$0.00	$500.00	100
05304 VEHICLE MAINTENANCE	$15,000.00	$0.00	$0.00	0	$11,322.01	75	$0.00	$3,677.99	25
05305 MEMBERSHIPS & SUBSCRIPTIONS	$16,500.00	$0.00	$0.00	0	$11,415.00	69	$0.00	$5,085.00	31
05306 ADVERTISING	$300.00	$0.00	$0.00	0	$0.00	0	$0.00	$300.00	100
05309 FIRE EXTINGUISHER	$200.00	$0.00	$0.00	0	$0.00	0	$0.00	$200.00	100
05310 MISCELLANEOUS	$1,000.00	$0.00	$0.00	0	$145.27	15	$0.00	$854.73	85
05313 UTILITIES PURCH FROM WUD	$28,000.00	$0.00	$0.00	0	$13,454.08	48	$0.00	$14,545.92	52
05314 UTILITIES PURCH FROM OTHER	$4,200.00	$0.00	$0.00	0	$412.14	10	$0.00	$3,787.86	90
05319 PROFESSIONAL SERVICES	$200.00	$0.00	$0.00	0	$0.00	0	$0.00	$200.00	100
05320 MEDICAL PROFESS. SERVICES	$2,500.00	$0.00	$0.00	0	$332.50	13	$0.00	$2,167.50	87
05322 CABLE	$900.00	$0.00	$0.00	0	$445.20	49	$0.00	$454.80	51
05325 SECURITY MONITORING	$500.00	$0.00	$0.00	0	$0.00	0	$0.00	$500.00	100
05352 JANITORIAL EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05354 FIRE PREVENTION	$1,500.00	$0.00	$0.00	0	$1,402.50	94	$0.00	$97.50	7
05355 BUNKER GEAR REPAIR	$500.00	$0.00	$0.00	0	$0.00	0	$0.00	$500.00	100
05357 EQUIPMENT RENTAL/LEASE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05358 EQUIPMENT REPAIR & MAINT.	$5,000.00	$0.00	$0.00	0	$832.63	17	$0.00	$4,167.37	83
05365 CONTRACTUAL SERVICES	$4,000.00	$0.00	$0.00	0	$1,439.50	36	$0.00	$2,560.50	64
05367 ZONING/COMP PLAN	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0

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05369 TRAINING FUND EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05370 DRINK FUND EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Contractual Services	**$92,800.00**	**$0.00**	**$0.00**	**0**	**$47,981.07**	**52**	**$0.00**	**$44,818.93**	**48**
00600 CAPITAL OUTLAY									
05600 SCBA'S	$27,960.85	$0.00	$0.00	0	$27,960.85	100	$0.00	$0.00	0
05604 VEHICLES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05609 TRAILER FOR CRIBBING	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05620 BRUSH TRUCK	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05623 RADIO/PAGERS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05624 BUNKER/PPE GEAR	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05636 BUILDING/OTHER IMPROVEMENTS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05637 OTHER EQUIPMENT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Capital Outlay	**$27,960.85**	**$0.00**	**$0.00**	**0**	**$27,960.85**	**100**	**$0.00**	**$0.00**	**0**
00700 DEBT SERVICE									
05700 PRINCIPAL PAYMENT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05701 PAYOFF OF TRUCK BOND	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05702 FD PUMPER TRUCK	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Debt Service	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
Total FIRE DEPARTMENT	**$1,099,587.85**	**$0.00**	**$34,757.73**	**3**	**$485,247.53**	**44**	**$255.33**	**$614,084.99**	**56**
300 POLICE									
00100 PERSONAL SERVICES									
05100 SALARIES	$417,145.00	$0.00	$13,724.40	3	$279,272.59	67	$0.00	$137,872.41	33
05101 OVERTIME	$25,000.00	$0.00	$0.00	0	$24,634.19	99	$0.00	$365.81	1
05103 ANNUAL BONUS	$1,608.00	$0.00	$0.00	0	$1,660.08	103	$0.00	($52.08)	(3)
05104 SOCIAL SECURITY	$31,912.00	$0.00	$1,002.45	3	$20,952.44	66	$0.00	$10,959.56	34
05105 RETIREMENT CONTRIBUTIONS	$88,602.00	$0.00	$2,915.07	3	$58,730.52	66	$0.00	$29,871.48	34

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05106 HEALTH INSURANCE CONTRIBUTIONS	$93,115.00	$0.00	$4,570.58	5	$38,905.94	42	$0.00	$54,209.06	58
05107 WORKERS COMPENSATION	$19,700.00	$0.00	$0.00	0	$22,651.25	115	$0.00	($2,951.25)	(15)
05113 PAYROLL ADJUSTMENTS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Personal Services	**$677,082.00**	**$0.00**	**$22,212.50**	**3**	**$446,807.01**	**66**	**$0.00**	**$230,274.99**	**34**
00200 COMMODITIES									
05201 FUEL	$27,000.00	$0.00	$0.00	0	$16,783.14	62	$0.00	$10,216.86	38
05202 OFFICE SUPPLIES	$2,000.00	$0.00	$0.00	0	$1,000.11	50	$0.00	$999.89	50
05206 VEHICLE MAINT/REPAIR	$15,000.00	$0.00	$0.00	0	$18,125.19	121	$0.00	($3,125.19)	(21)
05208 UNIFORMS	$3,000.00	$0.00	$870.12	29	$2,553.18	85	$0.00	$446.82	15
05209 JANITORIAL SUPPLIES	$1,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,000.00	100
05210 MISCELLANEOUS	$500.00	$0.00	$0.00	0	$362.76	73	$0.00	$137.24	27
05215 BUILDING MAINT.	$1,000.00	$0.00	$0.00	0	$755.65	76	$0.00	$244.35	24
05222 SUPPLIES	$6,000.00	$0.00	$0.00	0	$758.51	13	$164.00	$5,077.49	85
05224 POLICE K9	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05226 DRUG SEIZURE EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05232 MATERIAL/SCRAP RECOVERY	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Commodities	**$55,500.00**	**$0.00**	**$870.12**	**2**	**$40,338.54**	**73**	**$164.00**	**$14,997.46**	**27**
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	$4,100.00	$0.00	$0.00	0	$2,290.29	56	$0.00	$1,809.71	44
05301 TELEPHONES	$2,800.00	$0.00	$0.00	0	$1,241.71	44	$0.00	$1,558.29	56
05302 TRAVEL AND TRAINING	$5,000.00	$0.00	$0.00	0	$1,755.79	35	$0.00	$3,244.21	65
05305 MEMBERSHIPS & SUBSCRIPTIONS	$14,500.00	$0.00	$0.00	0	$21,862.56	151	$0.00	($7,362.56)	(51)
05306 ADVERTISING	$500.00	$0.00	$0.00	0	$0.00	0	$0.00	$500.00	100
05307 PUBLIC RELATIONS	$500.00	$0.00	$0.00	0	$0.00	0	$0.00	$500.00	100

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05310 MISCELLANEOUS	$500.00	$0.00	$0.00	0	$359.18	72	$0.00	$140.82	28
05311 RADAR CERTIFICATION	$400.00	$0.00	$0.00	0	$0.00	0	$0.00	$400.00	100
05312 NARCOTICS BUY MONEY	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05313 UTILITIES PURCH FROM WUD	$13,200.00	$0.00	$0.00	0	$4,147.63	31	$0.00	$9,052.37	69
05315 POLICE FUND	$1,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,000.00	100
05318 SOFTWARE	$9,000.00	$0.00	$0.00	0	$2,002.00	22	$0.00	$6,998.00	78
05319 PROFESSIONAL SERVICES	$2,500.00	$0.00	$0.00	0	$885.00	35	$0.00	$1,615.00	65
05320 MEDICAL PROFESS. SERVICES	$1,000.00	$0.00	$0.00	0	$380.00	38	$0.00	$620.00	62
05352 JANITORIAL EXPENSE	$2,500.00	$0.00	$300.00	12	$1,868.75	75	$0.00	$631.25	25
05357 EQUIPMENT RENTAL/LEASE	$9,000.00	$0.00	$0.00	0	$7,717.09	86	$0.00	$1,282.91	14
05358 EQUIPMENT REPAIR & MAINT.	$1,800.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,800.00	100
05359 EQUIPMENT PURCHASE	$3,500.00	$0.00	$0.00	0	$33,738.85	964	$0.00	($30,238.85)	(864)
05365 CONTRACTUAL SERVICES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05373 JUVENILE DETENTION	$2,000.00	$0.00	$0.00	0	$0.00	0	$2,000.00	$0.00	0
05376 E-TICKET FOR VEHICLES	$1,500.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,500.00	100
05381 DRUG SEIZURE EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05389 DONATIONS EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Contractual Services	**$75,300.00**	**$0.00**	**$300.00**	**0**	**$78,248.85**	**104**	**$2,000.00**	**($4,948.85)**	**(7)**
00600 CAPITAL OUTLAY									
05601 VEHICLES/EQUIPMENT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05636 BUILDING/OTHER IMPROVEMENTS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05637 OTHER EQUIPMENT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Capital Outlay	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**

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Accounts	Budget Appropriation	Supplemental Appropriation	Current Pd Expenditures	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
00700 DEBT SERVICE									
05703 PD VEHICLES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Debt Service	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
Total POLICE	**$807,882.00**	**$0.00**	**$23,382.62**	**3**	**$565,394.40**	**70**	**$2,164.00**	**$240,323.60**	**30**
400 RECREATION									
00600 CAPITAL OUTLAY									
05637 OTHER EQUIPMENT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Capital Outlay	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
Total RECREATION	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
500 CODES									
00100 PERSONAL SERVICES									
05100 SALARIES	$18,761.00	$0.00	$0.00	0	$18,751.20	100	$0.00	$9.80	0
05101 OVERTIME	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05103 ANNUAL BONUS	$130.00	$0.00	$0.00	0	$160.00	123	$0.00	($30.00)	(23)
05104 SOCIAL SECURITY	$1,436.00	$0.00	$0.00	0	$1,296.77	90	$0.00	$139.23	10
05105 RETIREMENT CONTRIBUTIONS	$3,482.00	$0.00	$0.00	0	$3,480.23	100	$0.00	$1.77	0
05106 HEALTH INSURANCE CONTRIBUTIONS	$6,001.00	$0.00	$0.00	0	$5,891.76	98	$0.00	$109.24	2
05112 UNEMPLOYEMENT INSURANCE REIMB	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Personal Services	**$29,810.00**	**$0.00**	**$0.00**	**0**	**$29,579.96**	**99**	**$0.00**	**$230.04**	**1**
00200 COMMODITIES									
05201 FUEL	$800.00	$0.00	$0.00	0	$361.32	45	$0.00	$438.68	55
05202 OFFICE SUPPLIES	$500.00	$0.00	$0.00	0	$437.11	87	$0.00	$62.89	13
05206 VEHICLE MAINT/REPAIR	$250.00	$0.00	$0.00	0	$70.00	28	$0.00	$180.00	72
05210 MISCELLANEOUS	$1,000.00	$0.00	$0.00	0	$403.77	40	$0.00	$596.23	60
05214 PRINTING	$500.00	$0.00	$0.00	0	$276.24	55	$0.00	$223.76	45
Total Commodities	**$3,050.00**	**$0.00**	**$0.00**	**0**	**$1,548.44**	**51**	**$0.00**	**$1,501.56**	**49**
00300 CONTRACTUAL SERVICES									

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05300 CELLULAR/WIRELESS PHONES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05301 TELEPHONES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05302 TRAVEL AND TRAINING	$500.00	$0.00	$0.00	0	$0.00	0	$0.00	$500.00	100
05305 MEMBERSHIPS & SUBSCRIPTIONS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05306 ADVERTISING	$500.00	$0.00	$0.00	0	$0.00	0	$0.00	$500.00	100
05318 SOFTWARE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05367 ZONING/COMP PLAN	$15,000.00	$0.00	$0.00	0	$1,945.00	13	$0.00	$13,055.00	87
05385 CODE SERVICES CONTRACT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05386 ABATEMENT EXPENSES	$15,000.00	$0.00	$0.00	0	$800.00	5	$0.00	$14,200.00	95
Total Contractual Services	**$31,000.00**	**$0.00**	**$0.00**	**0**	**$2,745.00**	**9**	**$0.00**	**$28,255.00**	**91**
00600 CAPITAL OUTLAY									
05604 VEHICLES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Capital Outlay	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
Total CODES	**$63,860.00**	**$0.00**	**$0.00**	**0**	**$33,873.40**	**53**	**$0.00**	**$29,986.60**	**47**
600 PUBLIC WORKS									
00100 PERSONAL SERVICES									
05100 SALARIES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05101 OVERTIME	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05103 ANNUAL BONUS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05104 SOCIAL SECURITY	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05105 RETIREMENT CONTRIBUTIONS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05106 HEALTH INSURANCE CONTRIBUTIONS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05107 WORKERS COMPENSATION	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05113 PAYROLL ADJUSTMENTS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Personal Services	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**

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Accounts	Budget Appropriation	Supplemental Appropriation	Current Pd Expenditures	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
00200 COMMODITIES									
05201 FUEL	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05202 OFFICE SUPPLIES	$1,000.00	$0.00	$0.00	0	$239.94	24	$0.00	$760.06	76
05206 VEHICLE MAINT/REPAIR	$1,500.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,500.00	100
05208 UNIFORMS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05209 JANITORIAL SUPPLIES	$400.00	$0.00	$0.00	0	$306.90	77	$0.00	$93.10	23
05210 MISCELLANEOUS	$1,000.00	$0.00	$0.00	0	$135.40	14	$0.00	$864.60	86
05212 EQUIPMENT PURCHASED	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05215 BUILDING MAINT.	$11,925.00	$0.00	$0.00	0	$3,306.32	28	$263.76	$8,354.92	70
05216 MATERIALS - MAINT.	$2,000.00	$0.00	$0.00	0	$1,728.49	86	$0.00	$271.51	14
05222 SUPPLIES	$1,000.00	$0.00	$0.00	0	$1,104.52	110	$0.00	($104.52)	(10)
05223 TOOLS	$1,000.00	$0.00	$0.00	0	$110.21	11	$72.05	$817.74	82
Total Commodities	**$19,825.00**	**$0.00**	**$0.00**	**0**	**$6,931.78**	**35**	**$335.81**	**$12,557.41**	**63**
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05301 TELEPHONES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05302 TRAVEL AND TRAINING	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05305 MEMBERSHIPS & SUBSCRIPTIONS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05306 ADVERTISING	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05310 MISCELLANEOUS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05313 UTILITIES PURCH FROM WUD	$14,000.00	$0.00	$0.00	0	$7,940.49	57	$0.00	$6,059.51	43
05316 RAILROAD PROPERTY RENTAL	$900.00	$0.00	$0.00	0	$0.00	0	$0.00	$900.00	100
05319 PROFESSIONAL SERVICES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05320 MEDICAL PROFESS. SERVICES	$0.00	$0.00	$0.00	0	$47.50	0	$0.00	($47.50)	0

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05325 SECURITY MONITORING	$3,000.00	$0.00	$0.00	0	$360.00	12	$0.00	$2,640.00	88
05341 ASPHALT/PAVING	$5,000.00	$0.00	$0.00	0	$189.51	4	$0.00	$4,810.49	96
05352 JANITORIAL EXPENSE	$6,000.00	$0.00	$300.00	5	$2,980.40	50	$0.00	$3,019.60	50
05357 EQUIPMENT RENTAL/LEASE	$500.00	$0.00	$0.00	0	$0.00	0	$0.00	$500.00	100
05358 EQUIPMENT REPAIR & MAINT.	$500.00	$0.00	$0.00	0	$0.00	0	$0.00	$500.00	100
05360 HAND POWER / HYDRAULIC TOOLS	$500.00	$0.00	$0.00	0	$0.00	0	$0.00	$500.00	100
05363 R.O.W. MAINTENANCE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05364 MOSQUITO SPRAYING	$8,000.00	$0.00	$0.00	0	$7,233.34	90	$0.00	$766.66	10
05365 CONTRACTUAL SERVICES	$1,000.00	$0.00	$0.00	0	$1,270.00	127	$0.00	($270.00)	(27)
05374 GARBAGE PERMIT FEES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Contractual Services	**$39,400.00**	**$0.00**	**$300.00**	**1**	**$20,021.24**	**51**	**$0.00**	**$19,378.76**	**49**
00600 CAPITAL OUTLAY									
05604 VEHICLES	$0.00	$0.00	$0.00	0	$526.79	0	$0.00	($526.79)	0
05607 FIELD/FACILITY IMPROVEMENTS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05616 C FUNDS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05631 LEGION DRIVE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05636 BUILDING/OTHER IMPROVEMENTS	$4,800.00	$0.00	$0.00	0	$0.00	0	$0.00	$4,800.00	100
Total Capital Outlay	**$4,800.00**	**$0.00**	**$0.00**	**0**	**$526.79**	**11**	**$0.00**	**$4,273.21**	**89**
00700 DEBT SERVICE									
05708 GARBAGE TRUCK PRINCIPAL	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Debt Service	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
Total PUBLIC WORKS	**$64,025.00**	**$0.00**	**$300.00**	**0**	**$27,479.81**	**43**	**$335.81**	**$36,209.38**	**57**
700 NON DEPARTMENTAL									
00100 PERSONAL SERVICES									
05113 PAYROLL ADJUSTMENTS	$12,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$12,000.00	100
Total Personal Services	**$12,000.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$12,000.00**	**100**

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00200 COMMODITIES									
05209 JANITORIAL SUPPLIES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05210 MISCELLANEOUS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05222 SUPPLIES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Commodities	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
00300 CONTRACTUAL SERVICES									
05317 TRANSFER TO CHAMBER	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05377 SOLID WASTE TRANSFER	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05384 TRANSFER TO YOUTH RECREATION	$119,099.00	$0.00	$0.00	0	$89,324.25	75	$0.00	$29,774.75	25
05388 GRANT MATCH	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Contractual Services	**$119,099.00**	**$0.00**	**$0.00**	**0**	**$89,324.25**	**75**	**$0.00**	**$29,774.75**	**25**
00600 CAPITAL OUTLAY									
05602 DEPOT HANDRAIL	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05604 VEHICLES	$134,045.00	$0.00	$0.00	0	$125,372.00	94	$0.00	$8,673.00	6
05616 C FUNDS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05617 CAPITAL EXPENDITURES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05622 ARCHITECTURAL STUDY CITY HALL	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05648 PUBLIC SAFETY VEHICLES UPFIT	$11,000.00	$0.00	$0.00	0	$10,281.59	93	$0.00	$718.41	7
05653 ARC DOWTOWN MASTER PLAN	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Capital Outlay	**$145,045.00**	**$0.00**	**$0.00**	**0**	**$135,653.59**	**94**	**$0.00**	**$9,391.41**	**6**
00700 DEBT SERVICE									
05717 2023 LEASE/PURCHASE	$50,659.22	$0.00	$0.00	0	$50,659.22	100	$0.00	$0.00	0
05718 2024 LEASE PURCHASE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Debt Service	**$50,659.22**	**$0.00**	**$0.00**	**0**	**$50,659.22**	**100**	**$0.00**	**$0.00**	**0**
00800 OTHER									
05800 GRANTS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0

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Total Other	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
Total NON DEPARTMENTAL	**$326,803.22**	**$0.00**	**$0.00**	**0**	**$275,637.06**	**84**	**$0.00**	**$51,166.16**	**16**
800 ANDERSON PARK									
00200 COMMODITIES									
05209 JANITORIAL SUPPLIES	$1,500.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,500.00	100
05210 MISCELLANEOUS	$1,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,000.00	100
05215 BUILDING MAINT.	$3,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$3,000.00	100
05216 MATERIALS - MAINT.	$1,000.00	$0.00	$0.00	0	$475.70	48	$108.37	$415.93	42
05222 SUPPLIES	$1,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,000.00	100
05313 UTILITIES PURCH FROM WUD	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05319 PROFESSIONAL SERVICES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05365 CONTRACTUAL SERVICES	$4,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$4,000.00	100
Total Commodities	**$11,500.00**	**$0.00**	**$0.00**	**0**	**$475.70**	**4**	**$108.37**	**$10,915.93**	**95**
Total ANDERSON PARK	**$11,500.00**	**$0.00**	**$0.00**	**0**	**$475.70**	**4**	**$108.37**	**$10,915.93**	**95**
Total CITY GENERAL FUND	**$2,914,572.07**	**$0.00**	**$69,422.79**	**2**	**$1,944,518.77**	**67**	**$2,863.51**	**$967,189.79**	**33**

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020 UTILITY DEPT. GENERAL FUND									
150 UTILITY ADMINISTRATION									
00100 PERSONAL SERVICES									
05100 SALARIES	$336,750.00	$0.00	$18,480.72	5	$158,485.80	47	$0.00	$178,264.20	53
05101 OVERTIME	$1,500.00	$0.00	$46.13	3	$943.99	63	$0.00	$556.01	37
05103 ANNUAL BONUS	$1,384.00	$0.00	$0.00	0	$1,150.00	83	$0.00	$234.00	17
05104 SOCIAL SECURITY	$25,762.00	$0.00	$1,359.99	5	$11,769.41	46	$0.00	$13,992.59	54
05105 RETIREMENT CONTRIBUTIONS	$62,500.00	$0.00	$3,438.59	6	$29,590.25	47	$0.00	$32,909.75	53
05106 HEALTH INSURANCE CONTRIBUTIONS	$48,440.00	$0.00	$4,953.06	10	$30,409.86	63	$0.00	$18,030.14	37
05107 WORKERS COMPENSATION	$6,000.00	$0.00	$0.00	0	$5,000.00	83	$0.00	$1,000.00	17
05108 EMPLOYEE BONDING	$700.00	$0.00	$0.00	0	$0.00	0	$0.00	$700.00	100
05112 UNEMPLOYEMENT INSURANCE REIMB	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05114 VEHICLE ALLOWANCE	$6,000.00	$0.00	$800.00	13	$1,600.00	27	$0.00	$4,400.00	73
Total Personal Services	**$489,036.00**	**$0.00**	**$29,078.49**	**6**	**$238,949.31**	**49**	**$0.00**	**$250,086.69**	**51**
00200 COMMODITIES									
05200 POSTAGE	$1,500.00	$0.00	$0.00	0	$521.14	35	$0.00	$978.86	65
05201 FUEL	$5,000.00	$0.00	$0.00	0	$2,217.19	44	$0.00	$2,782.81	56
05202 OFFICE SUPPLIES	$6,000.00	$0.00	$0.00	0	$3,037.38	51	$0.00	$2,962.62	49
05205 AWARDS / FLOWERS	$150.00	$0.00	$0.00	0	$212.00	141	$0.00	($62.00)	(41)
05206 VEHICLE MAINT/REPAIR	$3,000.00	$0.00	$0.00	0	$1,617.22	54	$0.00	$1,382.78	46
05208 UNIFORMS	$4,000.00	$0.00	$0.00	0	$2,829.79	71	$0.00	$1,170.21	29
05209 JANITORIAL SUPPLIES	$900.00	$0.00	$0.00	0	$387.36	43	$0.00	$512.64	57
05210 MISCELLANEOUS	$1,500.00	$0.00	$0.00	0	$616.47	41	$0.00	$883.53	59
05211 SERVICE FEES	$45,000.00	$0.00	$31.50	0	$51,182.34	114	$0.00	($6,182.34)	(14)
05212 EQUIPMENT PURCHASED	$2,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$2,000.00	100

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05215 BUILDING MAINT.	$1,000.00	$0.00	$0.00	0	$110.81	11	$0.00	$889.19	89
05216 MATERIALS - MAINT.	$500.00	$0.00	$0.00	0	$11.64	2	$0.00	$488.36	98
05222 SUPPLIES	$1,500.00	$0.00	$0.00	0	$333.54	22	$0.00	$1,166.46	78
05223 TOOLS	$100.00	$0.00	$0.00	0	$0.00	0	$0.00	$100.00	100
05227 BANK RECON ADJUSTMENT	$0.00	$0.00	$0.00	0	($3,450.24)	0	$0.00	$3,450.24	0
05228 BANK ADJUSTMENTS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Commodities	**$72,150.00**	**$0.00**	**$31.50**	**0**	**$59,626.64**	**83**	**$0.00**	**$12,523.36**	**17**
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	$1,500.00	$0.00	$0.00	0	$908.92	61	$0.00	$591.08	39
05301 TELEPHONES	$3,500.00	$0.00	$0.00	0	$1,241.72	35	$0.00	$2,258.28	65
05302 TRAVEL AND TRAINING	$3,000.00	$0.00	$0.00	0	$1,019.06	34	$0.00	$1,980.94	66
05305 MEMBERSHIPS & SUBSCRIPTIONS	$3,000.00	$0.00	$0.00	0	$1,561.88	52	$0.00	$1,438.12	48
05306 ADVERTISING	$200.00	$0.00	$0.00	0	$0.00	0	$0.00	$200.00	100
05308 OFFICE EQUIP/RENTAL/LEASE	$2,000.00	$0.00	$0.00	0	$1,349.15	67	$0.00	$650.85	33
05310 MISCELLANEOUS	$3,500.00	$0.00	$0.00	0	$800.00	23	$0.00	$2,700.00	77
05313 UTILITIES PURCH FROM WUD	$8,700.00	$0.00	$0.00	0	$1,186.78	14	$0.00	$7,513.22	86
05319 PROFESSIONAL SERVICES	$46,000.00	$0.00	$0.00	0	$27,085.59	59	$0.00	$18,914.41	41
05320 MEDICAL PROFESS. SERVICES	$250.00	$0.00	$0.00	0	$0.00	0	$0.00	$250.00	100
05321 COMPUTER MAINTENANCE	$7,500.00	$0.00	$0.00	0	$0.00	0	$0.00	$7,500.00	100
05323 VEHICLE & PROPERTY INSURANCE	$51,227.00	$0.00	$0.00	0	$63,509.00	124	$0.00	($12,282.00)	(24)
05324 ALLOCATION TO CITY	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05326 FRANCHISE FEE	$410,021.00	$0.00	$34,168.42	8	$273,347.36	67	$0.00	$136,673.64	33
05327 ONLINE UTILITY EXCHANGE	$1,000.00	$0.00	$0.00	0	$295.70	30	$0.00	$704.30	70
05328 CUSTOMER REFUNDS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0

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05336 SC SALES TAX	$1,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,000.00	100
05352 JANITORIAL EXPENSE	$4,356.00	$0.00	$300.00	7	$2,714.85	62	$0.00	$1,641.15	38
05358 EQUIPMENT REPAIR & MAINT.	$500.00	$0.00	$0.00	0	$0.00	0	$0.00	$500.00	100
05360 HAND POWER / HYDRAULIC TOOLS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05363 R.O.W. MAINTENANCE	$25,374.00	$0.00	$0.00	0	$28,947.57	114	$0.00	($3,573.57)	(14)
05365 CONTRACTUAL SERVICES	$58,000.00	$0.00	$3,203.21	6	$60,416.08	104	$0.00	($2,416.08)	(4)
05366 EV CHARGING	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05368 INTERFUND TRANSFER	$0.00	$0.00	$0.00	0	$243,943.43	0	$0.00	($243,943.43)	0
05375 RECORDS CHECK	$50.00	$0.00	$0.00	0	$0.00	0	$0.00	$50.00	100
05379 LEGAL SERVICES	$30,000.00	$0.00	$0.00	0	$5,539.50	18	$0.00	$24,460.50	82
05393 SCAMPS	$2,200.00	$0.00	$0.00	0	$0.00	0	$0.00	$2,200.00	100
05394 CITY COUNCIL TRAVEL & TRAINING	$15,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$15,000.00	100
05395 CITY COUNCIL MEMBER & SUBSCRIP	$2,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$2,000.00	100
Total Contractual Services	**$679,878.00**	**$0.00**	**$37,671.63**	**6**	**$713,866.59**	**105**	**$0.00**	**($33,988.59)**	**(5)**
00407 MISCELLANEOUS & OTHER									
40745 OLD VOIDED CHECKS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Miscellaneous & Other	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
00600 CAPITAL OUTLAY									
05601 VEHICLES/EQUIPMENT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05603 OPEN	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05604 VEHICLES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05618 FIRE BAY DEMOLITION	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Capital Outlay	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
Total UTILITY ADMINISTRATION	**$1,241,064.00**	**$0.00**	**$66,781.62**	**5**	**$1,012,442.54**	**82**	**$0.00**	**$228,621.46**	**18**

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250 ELECTRIC									
00100 PERSONAL SERVICES									
05100 SALARIES	$248,933.00	$0.00	$8,079.05	3	$149,567.74	60	$0.00	$99,365.26	40
05101 OVERTIME	$13,000.00	$0.00	$394.76	3	$7,428.69	57	$0.00	$5,571.31	43
05103 ANNUAL BONUS	$1,084.00	$0.00	$0.00	0	$730.00	67	$0.00	$354.00	33
05104 SOCIAL SECURITY	$19,044.00	$0.00	$628.63	3	$11,757.17	62	$0.00	$7,286.83	38
05105 RETIREMENT CONTRIBUTIONS	$46,202.00	$0.00	$1,572.74	3	$29,138.54	63	$0.00	$17,063.46	37
05106 HEALTH INSURANCE CONTRIBUTIONS	$26,844.00	$0.00	$1,782.50	7	$18,003.80	67	$0.00	$8,840.20	33
05107 WORKERS COMPENSATION	$20,000.00	$0.00	$0.00	0	$20,683.00	103	$0.00	($683.00)	(3)
05113 PAYROLL ADJUSTMENTS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Personal Services	**$375,107.00**	**$0.00**	**$12,457.68**	**3**	**$237,308.94**	**63**	**$0.00**	**$137,798.06**	**37**
00200 COMMODITIES									
05201 FUEL	$20,000.00	$0.00	$0.00	0	$10,547.33	53	$198.65	$9,254.02	46
05202 OFFICE SUPPLIES	$2,000.00	$0.00	$0.00	0	$84.54	4	$0.00	$1,915.46	96
05206 VEHICLE MAINT/REPAIR	$40,000.00	$0.00	$4,817.76	12	$21,681.49	54	$3,338.28	$14,980.23	37
05208 UNIFORMS	$8,500.00	$0.00	$0.00	0	$5,262.95	62	$400.00	$2,837.05	33
05209 JANITORIAL SUPPLIES	$500.00	$0.00	$0.00	0	$265.45	53	$0.00	$234.55	47
05210 MISCELLANEOUS	$200.00	$0.00	$0.00	0	$0.00	0	$0.00	$200.00	100
05212 EQUIPMENT PURCHASED	$1,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,000.00	100
05216 MATERIALS - MAINT.	$150,000.00	$0.00	$0.00	0	$66,355.85	44	$121.86	$83,522.29	56
05217 MATERIALS - EXTENSION	$2,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$2,000.00	100
05222 SUPPLIES	$1,000.00	$0.00	$0.00	0	$248.63	25	$0.00	$751.37	75
05223 TOOLS	$20,000.00	$0.00	$0.00	0	$467.82	2	$195.01	$19,337.17	97
05229 ELECTRIC DEPRECIATION	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05232 MATERIAL/SCRAP RECOVERY	$13,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$13,000.00	100

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05233 METER MAINTENANCE	$20,000.00	$0.00	$0.00	0	$524.70	3	$4,324.80	$15,150.50	76
Total Commodities	**$278,200.00**	**$0.00**	**$4,817.76**	**2**	**$105,438.76**	**38**	**$8,578.60**	**$164,182.64**	**59**
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	$3,500.00	$0.00	$0.00	0	$2,019.95	58	$0.00	$1,480.05	42
05301 TELEPHONES	$1,900.00	$0.00	$0.00	0	$1,241.71	65	$0.00	$658.29	35
05302 TRAVEL AND TRAINING	$25,000.00	$0.00	$0.00	0	$7,011.27	28	$0.00	$17,988.73	72
05310 MISCELLANEOUS	$3,200.00	$0.00	$0.00	0	$0.00	0	$0.00	$3,200.00	100
05313 UTILITIES PURCH FROM WUD	$5,000.00	$0.00	$0.00	0	$1,342.30	27	$0.00	$3,657.70	73
05319 PROFESSIONAL SERVICES	$65,000.00	$0.00	$0.00	0	$49,273.23	76	$0.00	$15,726.77	24
05320 MEDICAL PROFESS. SERVICES	$500.00	$0.00	$0.00	0	$82.50	17	$0.00	$417.50	84
05336 SC SALES TAX	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05338 ROW LIABILITIES	$2,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$2,000.00	100
05340 ENERGY PURCHASED	$2,570,000.00	$0.00	$0.00	0	$1,379,129.02	54	$0.00	$1,190,870.98	46
05352 JANITORIAL EXPENSE	$100.00	$0.00	$0.00	0	$0.00	0	$0.00	$100.00	100
05358 EQUIPMENT REPAIR & MAINT.	$5,000.00	$0.00	$0.00	0	$1,295.20	26	$0.00	$3,704.80	74
05360 HAND POWER / HYDRAULIC TOOLS	$5,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$5,000.00	100
05361 HEAVY DUTY EQUIP RENT/LEASE	$1,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,000.00	100
05365 CONTRACTUAL SERVICES	$80,000.00	$0.00	$0.00	0	$73,481.67	92	$0.00	$6,518.33	8
05366 EV CHARGING	$0.00	$0.00	$0.00	0	$46.78	0	$0.00	($46.78)	0
05371 CUT LINES	$1,500.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,500.00	100
Total Contractual Services	**$2,768,700.00**	**$0.00**	**$0.00**	**0**	**$1,514,923.63**	**55**	**$0.00**	**$1,253,776.37**	**45**
00600 CAPITAL OUTLAY									
05604 VEHICLES	$0.00	$0.00	$0.00	0	$0.00	0	$245,801.08	($245,801.08)	0
05608 TRANSFORMERS	$25,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$25,000.00	100

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05632 RECONDUCTOR TO RAW WATER STAT	$2,500.00	$0.00	$0.00	0	$0.00	0	$0.00	$2,500.00	100
05633 TRANSFORMER INSTALLATION	$10,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$10,000.00	100
05634 SCIIP (RIA) GRANT PROJECT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05636 BUILDING/OTHER IMPROVEMENTS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05637 OTHER EQUIPMENT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05639 WESTMINSTER CROSSING PROJECT	$5,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$5,000.00	100
05642 SUBSTATION REPAIRS	$15,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$15,000.00	100
Total Capital Outlay	**$57,500.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$245,801.08**	**($188,301.08)**	**(327)**
Total ELECTRIC	**$3,479,507.00**	**$0.00**	**$17,275.44**	**0**	**$1,857,671.33**	**53**	**$254,379.68**	**$1,367,455.99**	**39**
350 WATER									
00100 PERSONAL SERVICES									
05100 SALARIES	$195,321.00	$0.00	$8,110.00	4	$134,949.66	69	$0.00	$60,371.34	31
05101 OVERTIME	$15,000.00	$0.00	$1,348.92	9	$12,812.77	85	$0.00	$2,187.23	15
05103 ANNUAL BONUS	$1,262.00	$0.00	$0.00	0	$1,010.00	80	$0.00	$252.00	20
05104 SOCIAL SECURITY	$14,950.00	$0.00	$691.64	5	$10,971.49	73	$0.00	$3,978.51	27
05105 RETIREMENT CONTRIBUTIONS	$36,252.00	$0.00	$1,755.57	5	$27,424.74	76	$0.00	$8,827.26	24
05106 HEALTH INSURANCE CONTRIBUTIONS	$23,608.00	$0.00	$1,482.24	6	$16,251.70	69	$0.00	$7,356.30	31
05107 WORKERS COMPENSATION	$14,800.00	$0.00	$0.00	0	$9,700.00	66	$0.00	$5,100.00	34
05113 PAYROLL ADJUSTMENTS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Personal Services	**$301,193.00**	**$0.00**	**$13,388.37**	**4**	**$213,120.36**	**71**	**$0.00**	**$88,072.64**	**29**
00200 COMMODITIES									
05200 POSTAGE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05201 FUEL	$20,000.00	$0.00	$0.00	0	$10,539.29	53	$198.65	$9,262.06	46
05202 OFFICE SUPPLIES	$4,000.00	$0.00	$0.00	0	$219.17	5	$0.00	$3,780.83	95

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05206 VEHICLE MAINT/REPAIR	$20,000.00	$0.00	$0.00	0	$6,764.08	34	$668.00	$12,567.92	63
05208 UNIFORMS	$5,800.00	$0.00	$0.00	0	$3,950.96	68	$400.00	$1,449.04	25
05209 JANITORIAL SUPPLIES	$500.00	$0.00	$0.00	0	$125.79	25	$0.00	$374.21	75
05210 MISCELLANEOUS	$200.00	$0.00	$0.00	0	$193.91	97	$0.00	$6.09	3
05212 EQUIPMENT PURCHASED	$6,500.00	$0.00	$0.00	0	$0.00	0	$0.00	$6,500.00	100
05213 CHEMICALS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05215 BUILDING MAINT.	$3,000.00	$0.00	$0.00	0	$290.42	10	$0.00	$2,709.58	90
05216 MATERIALS - MAINT.	$175,000.00	$0.00	$0.00	0	$121,290.30	69	$916.94	$52,792.76	30
05217 MATERIALS - EXTENSION	$10,000.00	$0.00	$0.00	0	$9,764.72	98	$0.00	$235.28	2
05222 SUPPLIES	$4,500.00	$0.00	$0.00	0	$3,100.12	69	$277.71	$1,122.17	25
05223 TOOLS	$3,500.00	$0.00	$0.00	0	$401.17	11	$272.95	$2,825.88	81
05230 WATER DEPRECIATION	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05232 MATERIAL/SCRAP RECOVERY	$3,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$3,000.00	100
05233 METER MAINTENANCE	$60,000.00	$0.00	$0.00	0	$33,449.56	56	$0.00	$26,550.44	44
Total Commodities	**$316,000.00**	**$0.00**	**$0.00**	**0**	**$190,089.49**	**60**	**$2,734.25**	**$123,176.26**	**39**
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	$3,300.00	$0.00	$0.00	0	$1,416.66	43	$0.00	$1,883.34	57
05301 TELEPHONES	$2,200.00	$0.00	$0.00	0	$1,241.71	56	$0.00	$958.29	44
05302 TRAVEL AND TRAINING	$6,000.00	$0.00	$0.00	0	$2,048.45	34	$549.00	$3,402.55	57
05305 MEMBERSHIPS & SUBSCRIPTIONS	$500.00	$0.00	$0.00	0	$45.00	9	$185.49	$269.51	54
05306 ADVERTISING	$300.00	$0.00	$0.00	0	$0.00	0	$0.00	$300.00	100
05310 MISCELLANEOUS	$100.00	$0.00	$0.00	0	$52.00	52	$58.81	($10.81)	(11)
05313 UTILITIES PURCH FROM WUD	$50,000.00	$0.00	$0.00	0	$16,405.70	33	$0.00	$33,594.30	67
05314 UTILITIES PURCH FROM OTHER	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0

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05319 PROFESSIONAL SERVICES	$10,000.00	$0.00	$0.00	0	$4,113.22	41	$0.00	$5,886.78	59
05320 MEDICAL PROFESS. SERVICES	$400.00	$0.00	$0.00	0	$267.50	67	$0.00	$132.50	33
05338 ROW LIABILITIES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05339 PURCHASED WATER	$2,500.00	$0.00	$0.00	0	$1,300.00	52	$0.00	$1,200.00	48
05341 ASPHALT/PAVING	$30,000.00	$0.00	$0.00	0	$28,078.44	94	$955.73	$965.83	3
05342 H2O QUALITY REPORT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05343 WATER SAMPLING	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05344 DHEC/INTERAL FEES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05345 LAB EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05346 PUMP STATION RAW WATER	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05347 WASTE HANDLING	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05348 GENERATOR	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05349 SCADA MAINTENANCE	$0.00	$0.00	$0.00	0	$4,930.55	0	$3,498.00	($8,428.55)	0
05350 PUMP STATION MAINT/REPAIR	$20,000.00	$0.00	$0.00	0	$14,545.78	73	$0.00	$5,454.22	27
05351 ELEVATED TANK MAINT.	$45,000.00	$0.00	$0.00	0	$34,730.67	77	$7,269.33	$3,000.00	7
05352 JANITORIAL EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05353 HYDRANT MAINTENANCE	$20,000.00	$0.00	$0.00	0	$25,651.71	128	$4,600.00	($10,251.71)	(51)
05358 EQUIPMENT REPAIR & MAINT.	$12,500.00	$0.00	$0.00	0	$2,192.07	18	$800.00	$9,507.93	76
05360 HAND POWER / HYDRAULIC TOOLS	$2,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$2,000.00	100
05361 HEAVY DUTY EQUIP RENT/LEASE	$3,500.00	$0.00	$0.00	0	$0.00	0	$0.00	$3,500.00	100
05365 CONTRACTUAL SERVICES	$23,000.00	$0.00	$0.00	0	$11,029.00	48	$0.00	$11,971.00	52
05371 CUT LINES	$2,500.00	$0.00	$0.00	0	$991.50	40	$0.00	$1,508.50	60
Total Contractual Services	**$233,800.00**	**$0.00**	**$0.00**	**0**	**$149,039.96**	**64**	**$17,916.36**	**$66,843.68**	**29**

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Accounts	Budget Appropriation	Supplemental Appropriation	Current Pd Expenditures	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
00600 CAPITAL OUTLAY									
05604 VEHICLES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05605 HWY 76 WATER LINE MATCH	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05606 COBB BRIDGE RD WATER LINE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05636 BUILDING/OTHER IMPROVEMENTS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05637 OTHER EQUIPMENT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05640 WATER LINE LONG CRK HWY/US 76	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05649 RIA GRANT EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05651 LOCAL RIA MATCH EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Capital Outlay	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
00700 DEBT SERVICE									
05704 2005 WATER PROJECT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05706 2014 UTILITY REV BOND PRINCIPA	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05710 2015 UTILITY REV BOND INTEREST	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05711 2014 UTILITY BOND REV INTEREST	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05716 CONSERFUND LOAN	$40,114.92	$0.00	$0.00	0	$40,114.92	100	$0.00	$0.00	0
Total Debt Service	**$40,114.92**	**$0.00**	**$0.00**	**0**	**$40,114.92**	**100**	**$0.00**	**$0.00**	**0**
Total WATER	**$891,107.92**	**$0.00**	**$13,388.37**	**2**	**$592,364.73**	**66**	**$20,650.61**	**$278,092.58**	**31**
450 SEWER									
00100 PERSONAL SERVICES									
05100 SALARIES	$112,274.00	$0.00	$5,982.49	5	$60,148.47	54	$0.00	$52,125.53	46
05101 OVERTIME	$13,000.00	$0.00	$217.91	2	$2,962.08	23	$0.00	$10,037.92	77
05103 ANNUAL BONUS	$657.00	$0.00	$0.00	0	$650.00	99	$0.00	$7.00	1
05104 SOCIAL SECURITY	$8,589.00	$0.00	$449.90	5	$4,506.60	52	$0.00	$4,082.40	48
05105 RETIREMENT CONTRIBUTIONS	$20,840.00	$0.00	$1,150.80	6	$11,713.36	56	$0.00	$9,126.64	44

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Accounts	Budget Appropriation	Supplemental Appropriation	Current Pd Expenditures	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05106 HEALTH INSURANCE CONTRIBUTIONS	$33,152.00	$0.00	$3,297.14	10	$21,385.30	65	$0.00	$11,766.70	35
05107 WORKERS COMPENSATION	$10,000.00	$0.00	$0.00	0	$8,500.00	85	$0.00	$1,500.00	15
05113 PAYROLL ADJUSTMENTS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Personal Services	**$198,512.00**	**$0.00**	**$11,098.24**	**6**	**$109,865.81**	**55**	**$0.00**	**$88,646.19**	**45**
00200 COMMODITIES									
05201 FUEL	$18,000.00	$0.00	$0.00	0	$9,567.84	53	$198.65	$8,233.51	46
05202 OFFICE SUPPLIES	$1,000.00	$0.00	$0.00	0	$259.46	26	$0.00	$740.54	74
05203 RADIO/PAGERS	$3,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$3,000.00	100
05206 VEHICLE MAINT/REPAIR	$10,500.00	$0.00	$0.00	0	$11,788.54	112	$0.00	($1,288.54)	(12)
05208 UNIFORMS	$5,000.00	$0.00	$0.00	0	$3,526.96	71	$67.09	$1,405.95	28
05209 JANITORIAL SUPPLIES	$300.00	$0.00	$0.00	0	$290.61	97	$0.00	$9.39	3
05210 MISCELLANEOUS	$100.00	$0.00	$0.00	0	$68.45	68	$0.00	$31.55	32
05212 EQUIPMENT PURCHASED	$4,500.00	$0.00	$0.00	0	$2,872.60	64	$0.00	$1,627.40	36
05216 MATERIALS - MAINT.	$10,000.00	$0.00	$0.00	0	$13,712.77	137	$1,149.04	($4,861.81)	(49)
05222 SUPPLIES	$2,000.00	$0.00	$0.00	0	$4,318.81	216	$0.00	($2,318.81)	(116)
05223 TOOLS	$4,300.00	$0.00	$0.00	0	$3,732.28	87	$0.00	$567.72	13
05231 SEWER DEPRECIATION	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05232 MATERIAL/SCRAP RECOVERY	$3,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$3,000.00	100
Total Commodities	**$61,700.00**	**$0.00**	**$0.00**	**0**	**$50,138.32**	**81**	**$1,414.78**	**$10,146.90**	**16**
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	$1,500.00	$0.00	$0.00	0	$1,217.12	81	$0.00	$282.88	19
05301 TELEPHONES	$2,000.00	$0.00	$0.00	0	$1,241.71	62	$0.00	$758.29	38
05302 TRAVEL AND TRAINING	$1,000.00	$0.00	$0.00	0	$815.00	82	$150.00	$35.00	4
05310 MISCELLANEOUS	$300.00	$0.00	$0.00	0	$218.00	73	$0.00	$82.00	27

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Accounts	Budget Appropriation	Supplemental Appropriation	Current Pd Expenditures	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05313 UTILITIES PURCH FROM WUD	$3,000.00	$0.00	$0.00	0	$1,153.47	38	$0.00	$1,846.53	62
05319 PROFESSIONAL SERVICES	$1,500.00	$0.00	$0.00	0	$73.22	5	$0.00	$1,426.78	95
05320 MEDICAL PROFESS. SERVICES	$500.00	$0.00	$0.00	0	$72.50	15	$0.00	$427.50	86
05329 OCONEE COUNTY SEWER BILL	$555,009.00	$0.00	$0.00	0	$281,702.88	51	$0.00	$273,306.12	49
05341 ASPHALT/PAVING	$15,000.00	$0.00	$0.00	0	$1,503.28	10	$0.00	$13,496.72	90
05352 JANITORIAL EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05357 EQUIPMENT RENTAL/LEASE	$3,000.00	$0.00	$0.00	0	$463.14	15	$0.00	$2,536.86	85
05358 EQUIPMENT REPAIR & MAINT.	$15,000.00	$0.00	$0.00	0	$949.20	6	$66.76	$13,984.04	93
05360 HAND POWER / HYDRAULIC TOOLS	$1,000.00	$0.00	$0.00	0	$610.56	61	$0.00	$389.44	39
05365 CONTRACTUAL SERVICES	$35,000.00	$0.00	$0.00	0	$4,140.00	12	$339.00	$30,521.00	87
05388 GRANT MATCH	$491,147.50	$0.00	$0.00	0	$0.00	0	$0.00	$491,147.50	100
Total Contractual Services	**$1,124,956.50**	**$0.00**	**$0.00**	**0**	**$294,160.08**	**26**	**$555.76**	**$830,240.66**	**74**
00600 CAPITAL OUTLAY									
05604 VEHICLES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05610 HWY 183 SEWER RE-ROUTE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05611 MIMOSA SEWER REPLACEMENT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05612 FLOW METERS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05613 HAMPTON STREET SEWER MATCH	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05621 BACKHOE PURCHASE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05625 PRITCHARD/PARK AVE REHAB	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05626 SEWER RIGHT-A-WAY CLEARING	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05637 OTHER EQUIPMENT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05641 BEACON MILL PROJECT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Capital Outlay	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**

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Accounts	Budget Appropriation	Supplemental Appropriation	Current Pd Expenditures	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
Total SEWER	**$1,385,168.50**	**$0.00**	**$11,098.24**	**1**	**$454,164.21**	**33**	**$1,970.54**	**$929,033.75**	**67**
550 WATER PLANT									
00100 PERSONAL SERVICES									
05100 SALARIES	$159,468.00	$0.00	$8,581.67	5	$124,832.23	78	$0.00	$34,635.77	22
05101 OVERTIME	$5,000.00	$0.00	$37.85	1	$4,754.27	95	$0.00	$245.73	5
05103 ANNUAL BONUS	$1,175.00	$0.00	$0.00	0	$1,230.00	105	$0.00	($55.00)	(5)
05104 SOCIAL SECURITY	$16,730.00	$0.00	$741.50	4	$11,125.65	67	$0.00	$5,604.35	33
05105 RETIREMENT CONTRIBUTIONS	$40,585.00	$0.00	$1,844.47	5	$27,424.75	68	$0.00	$13,160.25	32
05106 HEALTH INSURANCE CONTRIBUTIONS	$17,607.00	$0.00	$1,976.32	11	$15,476.96	88	$0.00	$2,130.04	12
05107 WORKERS COMPENSATION	$8,000.00	$0.00	$0.00	0	$7,000.00	88	$0.00	$1,000.00	13
05109 PART TIME EMPLOYEES	$22,500.00	$0.00	$1,318.41	6	$18,176.58	81	$0.00	$4,323.42	19
Total Personal Services	**$271,065.00**	**$0.00**	**$14,500.22**	**5**	**$210,020.44**	**77**	**$0.00**	**$61,044.56**	**23**
00200 COMMODITIES									
05200 POSTAGE	$1,750.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,750.00	100
05201 FUEL	$4,500.00	$0.00	$0.00	0	$1,226.00	27	$3,000.00	$274.00	6
05202 OFFICE SUPPLIES	$3,000.00	$0.00	$0.00	0	$1,249.37	42	$639.87	$1,110.76	37
05206 VEHICLE MAINT/REPAIR	$2,500.00	$0.00	$0.00	0	$59.27	2	$0.00	$2,440.73	98
05208 UNIFORMS	$1,500.00	$0.00	$0.00	0	$945.47	63	$1,104.42	($549.89)	(37)
05209 JANITORIAL SUPPLIES	$1,500.00	$0.00	$0.00	0	$449.20	30	$1,064.86	($14.06)	(1)
05210 MISCELLANEOUS	$250.00	$0.00	$0.00	0	$0.00	0	$0.00	$250.00	100
05213 CHEMICALS	$65,000.00	$0.00	$0.00	0	$47,691.59	73	$7,567.84	$9,740.57	15
05215 BUILDING MAINT.	$42,500.00	$0.00	$0.00	0	$29,868.37	70	$16,695.77	($4,064.14)	(10)
05222 SUPPLIES	$500.00	$0.00	$0.00	0	$184.30	37	$0.00	$315.70	63
05232 MATERIAL/SCRAP RECOVERY	$1,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,000.00	100
Total Commodities	**$124,000.00**	**$0.00**	**$0.00**	**0**	**$81,673.57**	**66**	**$30,072.76**	**$12,253.67**	**10**

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00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	$3,000.00	$0.00	$0.00	0	$2,308.92	77	$280.00	$411.08	14
05301 TELEPHONES	$1,800.00	$0.00	$0.00	0	$1,241.70	69	$0.00	$558.30	31
05302 TRAVEL AND TRAINING	$5,000.00	$0.00	$1,310.44	26	$4,239.17	85	$248.00	$512.83	10
05305 MEMBERSHIPS & SUBSCRIPTIONS	$1,800.00	$0.00	$0.00	0	$1,255.87	70	$185.50	$358.63	20
05306 ADVERTISING	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05313 UTILITIES PURCH FROM WUD	$290,000.00	$0.00	$0.00	0	$243,831.30	84	$0.00	$46,168.70	16
05314 UTILITIES PURCH FROM OTHER	$16,000.00	$0.00	$0.00	0	$6,445.03	40	$0.00	$9,554.97	60
05319 PROFESSIONAL SERVICES	$40,000.00	$0.00	$0.00	0	$7,000.00	18	$7,800.24	$25,199.76	63
05320 MEDICAL PROFESS. SERVICES	$650.00	$0.00	$0.00	0	$47.50	7	$0.00	$602.50	93
05342 H2O QUALITY REPORT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05343 WATER SAMPLING	$11,500.00	$0.00	$0.00	0	$2,576.31	22	$4,423.69	$4,500.00	39
05344 DHEC/INTERAL FEES	$20,000.00	$0.00	$0.00	0	$14,278.00	71	$1,722.00	$4,000.00	20
05345 LAB EXPENSE	$40,000.00	$0.00	$0.00	0	$28,771.67	72	$8,044.84	$3,183.49	8
05347 WASTE HANDLING	$5,000.00	$0.00	$0.00	0	$0.00	0	$3,000.00	$2,000.00	40
05348 GENERATOR	$8,000.00	$0.00	$0.00	0	$0.00	0	$8,000.00	$0.00	0
05349 SCADA MAINTENANCE	$4,500.00	$0.00	$0.00	0	$2,603.00	58	$0.00	$1,897.00	42
05350 PUMP STATION MAINT/REPAIR	$1,000.00	$0.00	$0.00	0	$990.23	99	$0.00	$9.77	1
05352 JANITORIAL EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05358 EQUIPMENT REPAIR & MAINT.	$60,000.00	$0.00	$0.00	0	$36,985.85	62	$25,971.10	($2,956.95)	(5)
05365 CONTRACTUAL SERVICES	$40,000.00	$0.00	$0.00	0	$14,710.97	37	$25,864.73	($575.70)	(1)
05371 CUT LINES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Contractual Services	**$548,250.00**	**$0.00**	**$1,310.44**	**0**	**$367,285.52**	**67**	**$85,540.10**	**$95,424.38**	**17**

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Accounts	Budget Appropriation	Supplemental Appropriation	Current Pd Expenditures	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
00600 CAPITAL OUTLAY									
05627 DEMOLITION OF RAMSEY CREEK PUM	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05636 BUILDING/OTHER IMPROVEMENTS	$18,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$18,000.00	100
05637 OTHER EQUIPMENT	$44,000.00	$0.00	$0.00	0	$22,057.00	50	$0.00	$21,943.00	50
Total Capital Outlay	**$62,000.00**	**$0.00**	**$0.00**	**0**	**$22,057.00**	**36**	**$0.00**	**$39,943.00**	**64**
Total WATER PLANT	**$1,005,315.00**	**$0.00**	**$15,810.66**	**2**	**$681,036.53**	**68**	**$115,612.86**	**$208,665.61**	**21**
650 NON DEPARTMENTAL									
00600 CAPITAL OUTLAY									
05604 VEHICLES	$101,000.00	$0.00	$0.00	0	$46,374.89	46	$43,178.00	$11,447.11	11
Total Capital Outlay	**$101,000.00**	**$0.00**	**$0.00**	**0**	**$46,374.89**	**46**	**$43,178.00**	**$11,447.11**	**11**
00700 DEBT SERVICE									
05706 2014 UTILITY REV BOND PRINCIPA	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05707 2015 UTILITY REV BOND PRINCIPA	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05710 2015 UTILITY REV BOND INTEREST	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05711 2014 UTILITY BOND REV INTEREST	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05715 2022 LEASE/PURCHASE	$78,167.00	$0.00	$0.00	0	$76,473.11	98	$0.00	$1,693.89	2
05717 2023 LEASE/PURCHASE	$39,527.00	$0.00	$0.00	0	$39,526.65	100	$0.00	$0.35	0
05718 2024 LEASE PURCHASE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Debt Service	**$117,694.00**	**$0.00**	**$0.00**	**0**	**$115,999.76**	**99**	**$0.00**	**$1,694.24**	**1**
00800 OTHER									
05853 CONTINGENCY APPROPRIATION	$65,558.00	$0.00	$0.00	0	$0.00	0	$0.00	$65,558.00	100
Total Other	**$65,558.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$65,558.00**	**100**
Total NON DEPARTMENTAL	**$284,252.00**	**$0.00**	**$0.00**	**0**	**$162,374.65**	**57**	**$43,178.00**	**$78,699.35**	**28**
700 NON DEPARTMENTAL									
00100 PERSONAL SERVICES									
05113 PAYROLL ADJUSTMENTS	$15,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$15,000.00	100
05156 CONTINGENCY	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0

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Accounts	Budget Appropriation	Supplemental Appropriation	Current Pd Expenditures	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
Total Personal Services	**$15,000.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$15,000.00**	**100**
00300 CONTRACTUAL SERVICES									
05377 SOLID WASTE TRANSFER	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05388 GRANT MATCH	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Contractual Services	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
00600 CAPITAL OUTLAY									
05604 VEHICLES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05636 BUILDING/OTHER IMPROVEMENTS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05637 OTHER EQUIPMENT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Capital Outlay	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
00800 OTHER									
05801 TRANSFER TO CITY GF	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05852 RESERVED - FUTURE IMPROVEMENTS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05853 CONTINGENCY APPROPRIATION	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Other	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
Total NON DEPARTMENTAL	**$15,000.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$15,000.00**	**100**
Total UTILITY DEPT. GENERAL FUND	**$8,301,414.42**	**$0.00**	**$124,354.33**	**1**	**$4,760,053.99**	**57**	**$435,791.69**	**$3,105,568.74**	**37**

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Accounts	Budget Appropriation	Supplemental Appropriation	Current Pd Expenditures	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
030 SOLID WASTE									
005 EXPENSE									
00515 EXPENSE									
05851 INTERFUND TRANSFER	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Expense	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
Total EXPENSE	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
900 SOLID WASTE									
00100 PERSONAL SERVICES									
05100 SALARIES	$180,918.00	$0.00	$9,370.00	5	$86,912.23	48	$0.00	$94,005.77	52
05101 OVERTIME	$9,000.00	$0.00	$311.07	3	$8,538.53	95	$0.00	$461.47	5
05103 ANNUAL BONUS	$986.00	$0.00	$0.00	0	$780.00	79	$0.00	$206.00	21
05104 SOCIAL SECURITY	$13,840.00	$0.00	$700.70	5	$6,906.62	50	$0.00	$6,933.38	50
05105 RETIREMENT CONTRIBUTIONS	$33,578.00	$0.00	$1,796.80	5	$17,715.65	53	$0.00	$15,862.35	47
05106 HEALTH INSURANCE CONTRIBUTIONS	$32,807.00	$0.00	$3,841.04	12	$23,979.02	73	$0.00	$8,827.98	27
05107 WORKERS COMPENSATION	$5,000.00	$0.00	$0.00	0	$4,500.00	90	$0.00	$500.00	10
05109 PART TIME EMPLOYEES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05112 UNEMPLOYEMENT INSURANCE REIMB	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Personal Services	**$276,129.00**	**$0.00**	**$16,019.61**	**6**	**$149,332.05**	**54**	**$0.00**	**$126,796.95**	**46**
00200 COMMODITIES									
05201 FUEL	$14,800.00	$0.00	$0.00	0	$8,080.79	55	$198.65	$6,520.56	44
05202 OFFICE SUPPLIES	$1,000.00	$0.00	$0.00	0	$88.28	9	$0.00	$911.72	91
05206 VEHICLE MAINT/REPAIR	$40,000.00	$0.00	$0.00	0	$26,261.73	66	$2,721.00	$11,017.27	28
05208 UNIFORMS	$6,100.00	$0.00	$0.00	0	$3,440.57	56	$0.00	$2,659.43	44
05209 JANITORIAL SUPPLIES	$500.00	$0.00	$0.00	0	$365.12	73	$0.00	$134.88	27
05210 MISCELLANEOUS	$500.00	$0.00	$0.00	0	$31.93	6	$60.38	$407.69	82
05211 SERVICE FEES	$300.00	$0.00	$31.50	11	$231.00	77	$0.00	$69.00	23

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Accounts	Budget Appropriation	Supplemental Appropriation	Current Pd Expenditures	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05212 EQUIPMENT PURCHASED	$10,000.00	$0.00	$0.00	0	$1,165.42	12	$0.00	$8,834.58	88
05215 BUILDING MAINT.	$1,000.00	$0.00	$0.00	0	$58.08	6	$0.00	$941.92	94
05216 MATERIALS - MAINT.	$1,000.00	$0.00	$0.00	0	$122.94	12	$0.00	$877.06	88
05221 DEPRECIATION EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05222 SUPPLIES	$8,000.00	$0.00	$0.00	0	$379.66	5	$0.00	$7,620.34	95
05223 TOOLS	$1,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,000.00	100
05225 TRASH CAN/DUMP REPLAC/PARTS	$21,328.00	$0.00	$0.00	0	$981.00	5	$0.00	$20,347.00	95
05232 MATERIAL/SCRAP RECOVERY	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Commodities	**$105,528.00**	**$0.00**	**$31.50**	**0**	**$41,206.52**	**39**	**$2,980.03**	**$61,341.45**	**58**
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	$900.00	$0.00	$0.00	0	$505.13	56	$0.00	$394.87	44
05301 TELEPHONES	$2,400.00	$0.00	$0.00	0	$1,241.72	52	$0.00	$1,158.28	48
05302 TRAVEL AND TRAINING	$3,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$3,000.00	100
05306 ADVERTISING	$300.00	$0.00	$0.00	0	$0.00	0	$0.00	$300.00	100
05310 MISCELLANEOUS	$300.00	$0.00	$0.00	0	$0.00	0	$0.00	$300.00	100
05313 UTILITIES PURCH FROM WUD	$4,000.00	$0.00	$0.00	0	$1,153.39	29	$0.00	$2,846.61	71
05319 PROFESSIONAL SERVICES	$100.00	$0.00	$0.00	0	$73.21	73	$0.00	$26.79	27
05320 MEDICAL PROFESS. SERVICES	$500.00	$0.00	$0.00	0	$212.50	43	$0.00	$287.50	58
05323 VEHICLE & PROPERTY INSURANCE	$7,000.00	$0.00	$0.00	0	$7,000.00	100	$0.00	$0.00	0
05352 JANITORIAL EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05357 EQUIPMENT RENTAL/LEASE	$1,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,000.00	100
05358 EQUIPMENT REPAIR & MAINT.	$10,000.00	$0.00	$0.00	0	$2,487.92	25	$0.00	$7,512.08	75
05360 HAND POWER / HYDRAULIC TOOLS	$3,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$3,000.00	100
05361 HEAVY DUTY EQUIP RENT/LEASE	$1,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$1,000.00	100

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Accounts	Budget Appropriation	Supplemental Appropriation	Current Pd Expenditures	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05364 MOSQUITO SPRAYING	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05365 CONTRACTUAL SERVICES	$9,000.00	$0.00	$0.00	0	$1,520.00	17	$0.00	$7,480.00	83
05374 GARBAGE PERMIT FEES	$250.00	$0.00	$0.00	0	$250.00	100	$0.00	$0.00	0
Total Contractual Services	**$42,750.00**	**$0.00**	**$0.00**	**0**	**$14,443.87**	**34**	**$0.00**	**$28,306.13**	**66**
00600 CAPITAL OUTLAY									
05601 VEHICLES/EQUIPMENT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05604 VEHICLES	$277,000.00	$0.00	$0.00	0	$268,843.71	97	$0.00	$8,156.29	3
05628 KNUCKLE BOOM TRUCK	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05635 TRAILER PURCHASE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05637 OTHER EQUIPMENT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Capital Outlay	**$277,000.00**	**$0.00**	**$0.00**	**0**	**$268,843.71**	**97**	**$0.00**	**$8,156.29**	**3**
00700 DEBT SERVICE									
05708 GARBAGE TRUCK PRINCIPAL	$33,631.64	$0.00	$0.00	0	$33,631.64	100	$0.00	$0.00	0
05709 KNUCKLE BOOM PAYMENT PRINCIPAL	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05712 GARBAGE TRUCK INTEREST	$12,431.00	$0.00	$0.00	0	$12,431.00	100	$0.00	$0.00	0
05713 KNUCKLE BOOM PAYMENT INTEREST	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05714 INTEREST EXPENSE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05718 2024 LEASE PURCHASE	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05719 TRANSFER TO GENERAL FUND	$167,576.00	$0.00	$0.00	0	$0.00	0	$0.00	$167,576.00	100
Total Debt Service	**$213,638.64**	**$0.00**	**$0.00**	**0**	**$46,062.64**	**22**	**$0.00**	**$167,576.00**	**78**
Total SOLID WASTE	**$915,045.64**	**$0.00**	**$16,051.11**	**2**	**$519,888.79**	**57**	**$2,980.03**	**$392,176.82**	**43**
Total SOLID WASTE	**$915,045.64**	**$0.00**	**$16,051.11**	**2**	**$519,888.79**	**57**	**$2,980.03**	**$392,176.82**	**43**

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Accounts	Budget Appropriation	Supplemental Appropriation	Current Pd Expenditures	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
040 FIRE DEPARTMENT 1% FUND									
005 EXPENSE									
00200 COMMODITIES									
05227 BANK RECON ADJUSTMENT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Commodities	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
00515 EXPENSE									
05310 MISCELLANEOUS	$13,609.36	$0.00	$0.00	0	$3,806.48	28	$0.00	$9,802.88	72
Total Expense	**$13,609.36**	**$0.00**	**$0.00**	**0**	**$3,806.48**	**28**	**$0.00**	**$9,802.88**	**72**
Total EXPENSE	**$13,609.36**	**$0.00**	**$0.00**	**0**	**$3,806.48**	**28**	**$0.00**	**$9,802.88**	**72**
Total FIRE DEPARTMENT 1% FUND	**$13,609.36**	**$0.00**	**$0.00**	**0**	**$3,806.48**	**28**	**$0.00**	**$9,802.88**	**72**

045 GRANT HOLDING ACCOUNT
100 ADMINISTRATION
00600 CAPITAL OUTLAY

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Accounts	Budget Appropriation	Supplemental Appropriation	Current Pd Expenditures	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
045 GRANT HOLDING ACCOUNT									
100 ADMINISTRATION									
00600 CAPITAL OUTLAY									
05660 ANDERSON PARK CDBG	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Capital Outlay	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
Total ADMINISTRATION	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**
Total GRANT HOLDING ACCOUNT	**$0.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$0.00**	**0**

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Accounts	Budget Appropriation	Supplemental Appropriation	Current Pd Expenditures	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
050 YOUTH RECREATION FUND									
400 RECREATION									
00100 PERSONAL SERVICES									
05100 SALARIES	$99,895.00	$0.00	$3,842.10	4	$61,336.45	61	$0.00	$38,558.55	39
05103 ANNUAL BONUS	$1,238.00	$0.00	$0.00	0	$2,230.00	180	$0.00	($992.00)	(80)
05104 SOCIAL SECURITY	$7,642.00	$0.00	$413.40	5	$6,667.93	87	$0.00	$974.07	13
05105 RETIREMENT CONTRIBUTIONS	$18,541.00	$0.00	$1,014.32	5	$16,072.46	87	$0.00	$2,468.54	13
05106 HEALTH INSURANCE CONTRIBUTIONS	$11,738.00	$0.00	$507.56	4	$4,470.74	38	$0.00	$7,267.26	62
05107 WORKERS COMPENSATION	$9,000.00	$0.00	$0.00	0	$7,500.00	83	$0.00	$1,500.00	17
05109 PART TIME EMPLOYEES	$78,215.00	$0.00	$1,623.01	2	$25,261.00	32	$0.00	$52,954.00	68
Total Personal Services	**$226,269.00**	**$0.00**	**$7,400.39**	**3**	**$123,538.58**	**55**	**$0.00**	**$102,730.42**	**45**
00200 COMMODITIES									
05201 FUEL	$6,500.00	$0.00	$0.00	0	$3,327.38	51	$0.00	$3,172.62	49
05202 OFFICE SUPPLIES	$3,000.00	$0.00	$0.00	0	$2,229.24	74	$0.00	$770.76	26
05206 VEHICLE MAINT/REPAIR	$4,500.00	$0.00	$0.00	0	$247.71	6	$0.00	$4,252.29	94
05208 UNIFORMS	$45,000.00	$0.00	$0.00	0	$28,778.86	64	$0.00	$16,221.14	36
05209 JANITORIAL SUPPLIES	$1,500.00	$0.00	$0.00	0	$1,841.24	123	$0.00	($341.24)	(23)
05210 MISCELLANEOUS	$500.00	$0.00	$0.00	0	$0.00	0	$0.00	$500.00	100
05211 SERVICE FEES	$600.00	$0.00	$31.50	5	$241.00	40	$0.00	$359.00	60
05212 EQUIPMENT PURCHASED	$2,600.00	$0.00	$0.00	0	$0.00	0	$0.00	$2,600.00	100
05227 BANK RECON ADJUSTMENT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
Total Commodities	**$64,200.00**	**$0.00**	**$31.50**	**0**	**$36,665.43**	**57**	**$0.00**	**$27,534.57**	**43**
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	$2,700.00	$0.00	$0.00	0	$1,646.20	61	$0.00	$1,053.80	39
05301 TELEPHONES	$3,000.00	$0.00	$0.00	0	$1,241.73	41	$0.00	$1,758.27	59
05305 MEMBERSHIPS & SUBSCRIPTIONS	$3,500.00	$0.00	$0.00	0	$187.00	5	$325.00	$2,988.00	85

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05306 ADVERTISING	$500.00	$0.00	$0.00	0	$100.00	20	$0.00	$400.00	80
05310 MISCELLANEOUS	$600.00	$0.00	$0.00	0	$104.00	17	$0.00	$496.00	83
05313 UTILITIES PURCH FROM WUD	$46,500.00	$0.00	$0.00	0	$44,713.17	96	$0.00	$1,786.83	4
05314 UTILITIES PURCH FROM OTHER	$250.00	$0.00	$0.00	0	$79.26	32	$0.00	$170.74	68
05320 MEDICAL PROFESS. SERVICES	$500.00	$0.00	$0.00	0	$237.50	48	$0.00	$262.50	53
05323 VEHICLE & PROPERTY INSURANCE	$1,500.00	$0.00	$0.00	0	$1,500.00	100	$0.00	$0.00	0
05328 CUSTOMER REFUNDS	$5,000.00	$0.00	$0.00	0	$782.50	16	$0.00	$4,217.50	84
05330 TROPHY AWARDS	$10,000.00	$0.00	$0.00	0	$1,952.26	20	$4,136.02	$3,911.72	39
05331 INSURANCE EXPENSE	$900.00	$0.00	$0.00	0	$0.00	0	$0.00	$900.00	100
05332 OFFICIALS EXPENSE	$30,000.00	$0.00	$2,632.00	9	$16,819.00	56	$0.00	$13,181.00	44
05333 SPORTS/EQUIP SUPPLIES	$25,000.00	$0.00	$0.00	0	$5,162.67	21	$837.33	$19,000.00	76
05334 GROUNDS EXPENSE	$24,000.00	$0.00	$0.00	0	$7,259.20	30	$10,353.07	$6,387.73	27
05335 TOURNAMENT EXPENSE	$7,500.00	$0.00	$0.00	0	$3,160.64	42	$1,400.00	$2,939.36	39
05337 CONCESSIONS	$19,000.00	$0.00	$0.00	0	$4,840.55	25	$5,997.73	$8,161.72	43
05357 EQUIPMENT RENTAL/LEASE	$400.00	$0.00	$0.00	0	$0.00	0	$0.00	$400.00	100
05365 CONTRACTUAL SERVICES	$48,000.00	$0.00	$1,800.00	4	$24,592.80	51	$0.00	$23,407.20	49
05389 DONATIONS EXPENSE	$0.00	$0.00	$0.00	0	$13,520.59	0	$0.00	($13,520.59)	0
Total Contractual Services	**$228,850.00**	**$0.00**	**$4,432.00**	**2**	**$127,899.07**	**56**	**$23,049.15**	**$77,901.78**	**34**
00600 CAPITAL OUTLAY									
05604 VEHICLES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05607 FIELD/FACILITY IMPROVEMENTS	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05617 CAPITAL EXPENDITURES	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0
05637 OTHER EQUIPMENT	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	0

City Of Westminster
Expenditure Report
Level 4 Summary for February 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Current Pd Expenditures	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05644 COUNTY ALLOCATION EXPENSE	$50,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$50,000.00	100
05645 PARD GRANT EXPENSE	$10,000.00	$0.00	$0.00	0	$0.00	0	$0.00	$10,000.00	100
Total Capital Outlay	**$60,000.00**	**$0.00**	**$0.00**	**0**	**$0.00**	**0**	**$0.00**	**$60,000.00**	**100**
Total RECREATION	**$579,319.00**	**$0.00**	**$11,863.89**	**2**	**$288,103.08**	**50**	**$23,049.15**	**$268,166.77**	**46**
Total YOUTH RECREATION FUND	**$579,319.00**	**$0.00**	**$11,863.89**	**2**	**$288,103.08**	**50**	**$23,049.15**	**$268,166.77**	**46**
TOTAL ALL FUNDS	**$12,723,960.49**	**$0.00**	**$221,692.12**	**2**	**$7,516,371.11**	**59**	**$464,684.38**	**$4,742,905.00**	**37**

	Current Pd Total	Year To Date Total
Grand Total	**$849,080.00**	**$20,806,476.26**

Report Summary

Type From	Type To
4 - Revenues	5 - Expenses

Detail Level	Level 4 double space
Adjusted Budget Column	N
Skip Zero/ No Activity	N

Level	From	To	New Page
1	010	050	n/a
2	ALL		N
3	ALL		N
4	ALL		N
5	ALL		n/a

Period	08
System Date	2/9/2024
System Time	12:17:54 pm
Print Date	2/9/2024
Print Time	12:21:18 pm
Run by	RA
Print ID	381
System version	7.1.27
Export	APGLXP17
Export version	VM-07123000