

CITY OF WESTMINSTER REGULARLY SCHEDULED MEETING

May 14, 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

Recognitions

Proclamation: Honoring and Thanking Caitlin Pope for her service as Interim Chief of Police.

Public Hearing

FOR ORDINANCE 2024-06-11-11-01 AN ORDINANCE MAKING APPROPRIATIONS FOR CERTAIN EXPENSES, CAPITAL IMPROVEMENTS AND INDEBTEDNESS OF THE CITY OF WESTMINSTER, SOUTH CAROLINA FOR THE YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

Routine Business

1. Approval of the April 9, 2024, Regular Meeting Minutes
2. Approval of the April 9, 2024, Budget Workshop Minutes
3. Approval of the April 30, 2024, Special Called Meeting Minutes and Budget Workshop
4. Comments from City Administrator
 - a. SCDHEC Consent Order Update (sewer collection system)
 - b. Demolition of 402 Highland Avenue
 - c. Anderson Park renovation plan
 - d. PMPA Customer Satisfaction Telephone Survey
 - e. Other

Old Business

5. Consideration of **ORDINANCE NO. 2024-05-14-01; AN ORDINANCE AUTHORIZING THE CITY OF WESTMINSTER, SOUTH CAROLINA TO ENTER INTO AN AGREEMENT FOR DESIGN, DEVELOPMENT, AND PRE-CONSTRUCTION SERVICES; AUTHORIZING THE EXECUTION AND DELIVERY OF VARIOUS DOCUMENTS RELATING TO SUCH TRANSACTION; DELEGATING AUTHORITY TO THE CITY ADMINISTRATOR TO EFFECT SUCH TRANSACTION; AND OTHER MATTERS RELATING THERETO.**

In October 2023 at the recommendation of the Recreation Planning Committee and approval of the City Council the City hired the Sports Facilities Companies (SFC) to conduct (1) a Market Opportunity Analysis and (2) a Financial Feasibility Analysis. The Recreation Planning Committee met April 10, 2024 and accepted the two reports. At the meeting the SFC presented an opportunity for the City to hire Mammoth Sports Construction, LLC (Mammoth) out of Meriden, Kansas to design and construct the Westminster Recreation Complex. Mammoth was recommended by SFC due to Mammoth's expertise in designing and constructing recreation facilities. Additionally, SFC and Mammoth partner with recreation product suppliers to provide discounts for their (SFC and Mammoth) clients. Mammoth presented a draft contract for design, development, and pre-construction services for the Westminster Recreation Complex.

The proposed ordinance enables the City to hire Mammoth to complete the activities described above with one caveat - the pre-construction and construction activities need to be contracted in individual parts - one for design and pre-construction services and the second for construction services. The Recreation Committee unanimously recommended the City contract with Mammoth for the project. See attached minutes.

Staff recommends approval.

New Business

6. First Reading of **ORDINANCE NO. 2024-06-11-01; BUDGET ORDINANCE, AN ORDINANCE MAKING APPROPRIATIONS FOR CERTAIN EXPENSES, CAPITAL IMPROVEMENTS AND INDEBTEDNESS OF THE CITY OF WESTMINSTER, SOUTH CAROLINA FOR THE YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

Summary of the FY2024-2025 Annual Operating Budget for all funds is:

Appropriation	FY 2024 Budget	FY 2025 Proposed Budget	Difference
General	\$ 2,914,572	\$ 2,699,287	\$ (215,285)
Utility	\$ 8,301,415	\$ 8,727,420	\$ 426,005
Solid Waste	\$ 915,046	\$ 588,791	\$ (326,255)
ATAX	\$ 8,300	\$ 12,500	\$ 4,200
HTAX	\$ 484,314	\$ 202,000	\$ (282,314)
Fire Department 1%	\$ 13,609	\$ 86,150	\$ 72,541
Local Development Corp	\$ 47,031	\$ 53,780	\$ 6,749
Youth Recreation Fund	\$ 579,319	\$ 554,900	\$ (24,419)
Capital Projects Fund	\$ 14,530,684	\$ 28,453,480	\$ 13,922,796
County ARP	\$ 682,324	\$ -	\$ (682,324)
			\$ -
Grand Total	\$ 28,476,614	\$ 41,378,308	\$ 12,901,694
Less Interfund Transfer	\$ 1,405,869	\$ 717,946	\$ (687,923)
			\$ -
Net Appropriations	\$ 27,070,745	\$ 40,660,362	\$ 13,589,617

The Clerk's Record is incorporated.

Staff recommends approval.

7. Consideration of ORDINANCE NO. 2024-06-11-02: AN ORDINANCE TO REZONE A CERTAIN PARCEL IN THE CITY OF WESTMINSTER FROM R-15 (ONE-FAMILY RESIDENTIAL) TO GR (GENERAL RESIDENTIAL).

The City of Westminster received a zoning amendment request to rezone 101 John St (TMS# 510-22-10-010) from R-15 (Residential-15) to GR (General Residential). The Planning Commission held a public hearing on the property at its April 15, 2024, meeting, where two owners of a nearby property spoke in favor of the rezoning application, and the Commission voted to recommend rezoning.

The applicant expressed that they would like to place a new mobile home on the property. The applicant had previously owned the property and recently rebought it. The usage of a mobile home is not allowed under R-15, and the existing mobile home was removed after the applicant sold the property, removing the grandfathered status of the unit.

Staff did not make a recommendation because the applicant is an employee of the city to avoid any apparent conflict of interest.

The Planning Commission recommends approval.

8. Consideration of ORDINANCE NO. 2024-06-11-03: AN ORDINANCE AUTHORIZING AN EQUIPMENT LEASE PURCHASE AGREEMENT IN THE AMOUNT OF NOT EXCEEDING \$360,000 BETWEEN THE CITY OF WESTMINSTER, SOUTH CAROLINA, AND FIRST-CITIZENS BANK & TRUST COMPANY, TO DEFRAY THE

COST OF ACQUIRING CERTAIN EQUIPMENT; AND OTHER MATTERS RELATING THERETO.

The Proposed City’s FY2024-2025 Annual Budget includes the equipment listed below to be purchased using lease-purchase financing. First Citizens Bank offers a competitive lease-purchase financing product that meets the requirements of South Carolina law for municipal financing. The City’s bond Counsel, Mike Burns and Brandon Norris with the Burr Foreman law firm have reviewed and approved of the financing documents, they also wrote the ordinance.

<u>Equipment</u>	<u>Estimated Cost</u>
Two (2) Police Vehicles	\$104,000
One (1) Fire Admin Vehicle	\$ 57,000
One (1) Water Pickup	\$ 75,000
One (1) Valve Maintenance Skid	\$ 92,000
TOTAL ESTIMATED COST	\$328,000

The not-to-exceed lease-purchase financing of \$360,000 includes closing costs. The final amount will be determined at closing. The interest rate is estimated to be fixed and is bank-qualified at 4.48% for 5 years. The closing interest rate will be included in second reading of the ordinance. There are no fees for pre-payment.

Staff recommends approval.

9. Consideration of allowing members of the Westminster City Council to opt into PEBA insurance benefits.

On March 6, 2024, The SC Public Employee Benefits Authority (PEBA) Board of Directors voted to amend the definition of “Employee” for the purposes of eligibility to participate in state insurance benefits program. The change requires City Councils of participating cities (like Westminster) to exercise a one-time, irrevocable option to exclude councilmembers from employee insurance benefits.

For Westminster, City Council should decide whether or not city councilmembers should be eligible for insurance benefits at the city. There are several nuances to be mindful of:

1. This decision cannot be changed by a future Council.
2. PEBA does not allow spouses to be a part of the same plan if both are eligible employees. This means that allowing Councilmembers to participate in PEBA insurance would preclude them from being included on spouse’s PEBA insurance if applicable, meaning the councilmember would have to participate in the city plan if their primary insurance provider is from their spouse via PEBA.
3. Cost considerations (FY 2025):

Annual City Cost of Insurance per Insured City Council Member (FY 2025)

	Self	Self and Spouse	Self and Children	Full Family
<i>Per Member</i>	\$6,278.77	\$12,969.28	\$10,315.85	\$16,373.24
<i>Maximum (x7)</i>				\$114,612.68

The notice from PEBA of this change and attached and the addendum.

10. Consideration of Proposals for Audit Services for Fiscal Years 2024-2027.

The City of Westminster received two proposals for FY 2024-2027 audit services. Because the city expects to receive federal funding exceeding \$750,000.00 in the coming years, the city will be required to complete an annual audit and a single audit (an additional audit that reviews federal funding requirements). The city may not require a single audit each year. As such, the bids show the cost for each annual and single audits for each fiscal year. The bid costs are shown below, and the entire bid packets are attached.

Fiscal Year	Proposer: Love-Bailey		Proposer: Mauldin & Jenkins	
	Annual Audit	Single Audit	Annual Audit	Single Audit
FY 2024	\$20,500	\$2,500 (per item)	\$36,500	
FY 2025	\$21,000	\$2,500 (per item)	\$38,500	
FY 2026	\$21,500	\$2,500 (per item)	\$40,500	
FY 2027	\$22,000	\$2,500 (per item)	\$42,500	
TOTAL	\$85,000	\$10,000	\$158,000	(Included)
	\$95,000		\$158,000	

11. Consideration of bids to purchase and develop 115 Riley Street and of ORDINANCE# 2024-06-11-04: AN ORDINANCE TO EXECUTE REAL PROPERTY SALE AGREEMENT.

City Council directed staff to solicit sealed bids for the purchase and development of city owned property located at 115 Riley Street (TMS 530-21-06-015). The City received 3 bids for the property, and the full bids packets are attached:

Proposer	Offer Price	Proposed Timeline	Expected New Value
Rory Jones (Jonnor Investments)	\$25,000	24 months (pending market conditions)	\$600,000
Josh Thomas and Amber Crain (Thomas and Crain Real Estate)	\$10,000	Not Provided	\$600,000
Jonathan Terry	\$7,000	Not Provided	Not Provided

This item will require two action items:

- 1) Consideration to award the bid to purchase and develop 115 Riley Street.
- 2) Consideration Ordinance #2024-06-11-04, amended with the awarded bidder's name and offer price.

12. **North Avenue clear well** - The North Avenue Clearwell is estimated be 100 years old or older. Included in the Council packet is a memo from the City Administrator and the Utilities Director to begin decommissioning the clear well.

13. **CONSIDERATION OF RESOLUTION NO. 2024-05-14-01: A RESOLUTION ADOPTING THE WESTMINSTER FATS, OILS, AND GREASE (FOG) CONTROL PROGRAM**

Last month, City Council approved a resolution to adopt the city's own fats, oil, and grease (FOG) program. The policy was intended to be a replica of OJRSA's policy. By staff error, the policy that we adopted was not the most recent OJRSA policy (updated in October 2023). As such we ask you to approve the resolution with the updated attachment. Below is the description of the resolution and attached is the updated policy we will implement if approved.

The City of Westminster is working on two concurrent sewer improvement plans: SCDHEC's consent order and the OJRSA Corrective Action Plan (required for all satellite sewer systems in OJRSA). Both agencies ask that the city adopt its own FOG Program. Currently, the City has been operating under the OJRSA FOG Program Guidelines and the new Westminster policy closely reflects the OJRSA policy. This Resolution demonstrates that we are formally adopting the policy as our own, however, will result in little change in actuality. The FOG Guidelines are attached.

Staff recommends approval.

Executive Session

14. To receive legal advice regarding the South Carolina Freedom of Information Act (SCFOIA).

Adjourn

Proclamation

WHEREAS, Ms. Caitlin Pope was sworn in as Interim Chief of Police on November 15, 2024, and

WHEREAS, Caitlin eagerly and readily accepted the responsibilities of Chief of Police with little notice, and

WHEREAS, She maintained unity among officers during the transition, and

WHEREAS, Caitlin took on the administrative and strategic responsibilities of the Chief of Police and executed them fully, including recruiting and retaining officers, creating a departmental budget for Fiscal Year 2025, maintaining officer and departmental records and certifications, and giving regular updates to City Council, and

WHEREAS, Interim Chief Pope acted with the upmost professionalism and excellence as she protected the citizens of the City of Westminster.

NOW THEREFORE BE IT PROCLAIMED by I, the Mayor of the City of Westminster, on behalf of the Westminster City Council that:

THE CITY OF WESTMINSTER THANKS CAITLIN POPE FOR HER SERVICE AND EXCELLENCE AS INTERIM CHIEF OF POLICE.

And encourages all citizens to join us in appreciation of this public servant and law enforcement officer.

PROCLAIMED this 14th day of May, 2024.

[City Seal]

Brian Ramey
Mayor

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

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

Brian Ramey
 Jimmy Powell

Audrey Reese
 Adam Dunn

Daby Snipes
 Dale Glymph

Ruth May

City Administrator, Kevin Bronson
 Assistant to the City Administrator, Reagan Osbon
 City Clerk, Rebecca Overton
 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.

Call to Order

Mayor Ramey called the meeting to order at 6:00 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.

Proclamations and Recognitions

Mayor Ramey read a proclamation celebrating the 2024 State Champion West-Oak Warrior Wrestling Team. He thanked the Coaches and players for their dedication and congratulated them on a third-year championship.

Mayor Ramey read a proclamation celebrating JoAnn Blake, former owner of Magnolia Manor Bed and Breakfast. He recognized her service of many years to the community and for her hospitality to many families over the years.

April 9, 2024

Mayor Ramey read a proclamation celebrating Pay Burton and her retirement after eighteen years of service to the City of Westminster. He thanked her for her dedication and service as a committed employee and wished her well in her retirement.

Public Comments

None

Comments from the Mayor and Council

Mayor Ramey reminded everyone of the spring cleanup day scheduled for May 4th beginning at 9:00 am. He also informed Council that he had spoken to business owners in the downtown area, and all were in favor of the boardwalk idea. mentioned getting a list of volunteer projects together for local churches and community groups to participate in. He also mentioned the possibility of a boardwalk to connect the Main Street buildings and stated that several business owners were in favor of this idea and that the Local Development Funds could possibly be utilized with such a project.

Routine Business

1. Approval of the March 19, 2024, Regular City Council Meeting Minutes

Upon a motion by Mrs. Reese and seconded by Ms. May, the motion to ***approve the March 19, 2024, minutes***, passed unanimously.

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

2. Approval of the March 19, 2024, Budget Workshop Minutes

Upon a motion by Mr. Dunn and seconded by Mr. Glymph, the motion to ***approve the March 19, 2024, Budget Workshop minutes***, passed unanimously.

Member	Motion	Vote
Ramey		Yes
Glymph	Second	Yes

Powell		Yes
Reese		Yes
May		Yes
Dunn	Motion	Yes
Snipes		Yes

3. Approval of the April 2, 2024, Special Called Meeting Minutes

Upon a motion by Mr. Glymph and seconded by Mrs. Reese, the motion to *approve the April 2, 2024, special called meeting minutes* passed unanimously.

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

4. Comments from City Administrator

- a. Mr. Bronson informed Council that the proposals for audit services had been issued. He added that is routine to change audit firms every three to five years.
- b. Mr. Bronson informed Council bids for the sale of the Riley Street property had been issued and were on the city website.
- c. Mr. Bronson informed Council that staff had already begun making plans to hang flags for the Memorial Day holiday and added that Mrs. Snipes is going to decorate the Gazebo at the Depot.
- d. Mr. Bronson informed Council that Police Chief Fred Miller will begin his duties on Monday May 6th and a swearing-in ceremony was being planned. He also thanked Interim Police Chief Caitlin Pope for her dedication and professionalism throughout the process. Mayor Ramey added that he had received personal calls thanking Chief Pope for her good work.
- e. Mr. Bronson reminded Council that they had previously discussed the success of the Retreat Street businesses and suggested that due to the ongoing success that they consider making Retreat Street a one-way street to help with traffic flow and parking issues. He added that the city owns that street, and this could be accomplished by restriping the parking and adding additional signage.

Old Business

1. Consideration of second reading of Ordinance No. 2024-04-09-01; An Ordinance Authorizing Certain Economic Development Incentives; Approving the Execution and Delivery of An Inducement Agreement; And Other Matters Relating Thereto

Mr. Bronson reminded Council that in order to incentivize economic development within the city limits, the City Council adopted an Economic Development Incentive ordinance in October 2022. He added that the ordinance allows the developer of a project to request, and city council to consider, reimbursements for fees collected by the city or Oconee County for building permit fees, tap fees, business license fees, local hospitality and accommodations taxes and other such incentives as the council may so authorize. Mr. Bronson informed Council that the Spinx Company is asking Council to consider the terms below for the development and construction of a new Spinx store located at the southeast corner of West Oak Highway and East Main Street (TMS 530-22-09-001) and that the approximate construction cost is \$6,300,000.

(1) Reimbursement of 100% of the tap fees paid to the City by the Developer or the Developer's contractor or agent in connection with the development of the Project, which shall be reimbursed to the Developer upon the issuance of a certificate of occupancy for the Project; (\$57,780.00)

(2) Reimbursement of 50% of the total amount of the building permit fees paid to the City or Oconee County by the Developer or the Developer's contractor or agent with respect to the development of the Project, which shall be reimbursed to the Developer upon the issuance of a certificate of occupancy for the Project; (approximately \$3,000.00)

(3) Reimbursement of 50% of the total amount of the business license fees paid to the City by the owner of the business or businesses located on the Property for a period of five years (beginning with the first year in which a business on the Property first obtains a business license), which shall be reimbursed to the party having paid such business license fees at the end of each business license year for which the business license fee was paid; and (approximately \$8,000.00 annually)

(4) In lieu of the reimbursement of 50% of the local hospitality taxes collected by the City with respect to the operation of the Project for a period of five years (beginning with the first year in which any such local hospitality taxes are collected), the City shall utilize such funds for capital costs associated with the City's Hall Street Recreation Complex, which the City has determined to be a purpose related to tourism pursuant to Section 6-1-730 of the Code of Laws of South Carolina 1976, as amended. (approximately \$10,000.00 annually)

Upon a motion by Mrs. Reese and seconded by Mr. Glymph, the motion to ***approve second reading of Ordinance No. 2024-04-09-01; An Ordinance Authorizing Certain Economic Development Incentives; Approving the Execution and Delivery of An Inducement Agreement; And Other Matters Relating Thereto*** passed unanimously.

Member	Motion	Vote
Ramey		Yes
Glymph	Second	Yes
Powell		Yes
Reese	Motion	No
May		Yes
Dunn		Yes
Snipes		Yes

2. Consideration of second reading of Ordinance No. 2024-04-09-02: An Ordinance to Amend the City Of Westminster Code Of Ordinances To Incorporate Title VIII: Fair Housing Provisions

Mr. Bronson informed Council that the city had received a CDBG for Downtown Streetscape in 2023 and that the grant requires the city to take “significant activity” to support fair housing initiatives.

Upon a motion by Mrs. Snipes and seconded by Mrs. Reese, the motion to ***approve second reading of Ordinance No. 2024-04-09-02: An Ordinance to Amend the City Of Westminster Code Of Ordinances To Incorporate Title VIII: Fair Housing Provisions*** passed unanimously.

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

New Business

1. Consideration Of Resolution No. 2024-04-09-01: A Resolution Accepting the Priorities from The January 2024 City Council Retreat

April 9, 2024

Mr. Bronson reminded Council that on January 23 and 24, City Council met to set priorities for the Calendar Year 2024. He added that Deputy Director of the Appalachian Council of Governments Chip Bentley facilitated the workshop style discussion and drafted a summary of the priorities that were identified by Council. The priority summary is attached to the Resolution.

Upon a motion by Mr. Glymph and seconded by Ms. May, the motion to ***approve Resolution No. 2024-04-09-01: A Resolution Accepting the Priorities from The January 2024 City Council Retreat*** passed unanimously.

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

2. Consideration Of Resolution No. 2024-04-09-02: A Resolution Adopting The Westminster Fats, Oils, And Grease (Fog) Control Program

Mr. Bronson informed Council that the City of Westminster is working on two concurrent sewer improvement plans: SCDHEC's consent order and the OJRSA Corrective Action Plan (required for all satellite sewer systems in OJRSA). He added that both agencies ask that the city adopt its own FOG Program.

Upon a motion by Mrs. Reese and seconded by Mr. Powell, the motion to ***approve Resolution No. 2024-04-09-02: A Resolution Adopting the Westminster Fats, Oils, And Grease (Fog) Control Program*** passed unanimously.

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

Adjourn

April 9, 2024

Upon a motion by Mrs. Reese and seconded by Mayor Ramey, the motion *to adjourn the meeting at 6:55 pm* passed unanimously.

(Minutes submitted by Rebecca Overton)

Mayor Brian Ramey

Date

April 9, 2024

**Budget Workshop
Fiscal Year 2024-2025
(FY2025)**

Revenue Review

Westminster, South Carolina



Westminster
SOUTH CAROLINA

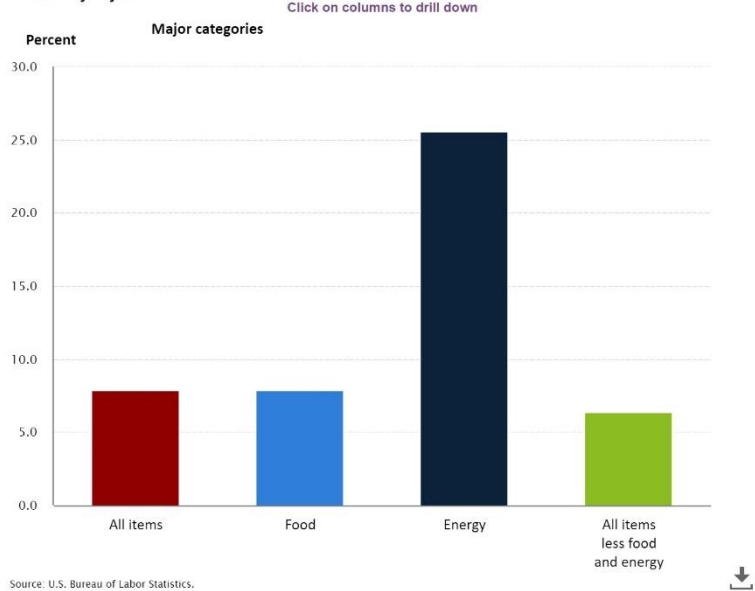
Together We Grow

FY2024-25 Budget Schedule of events

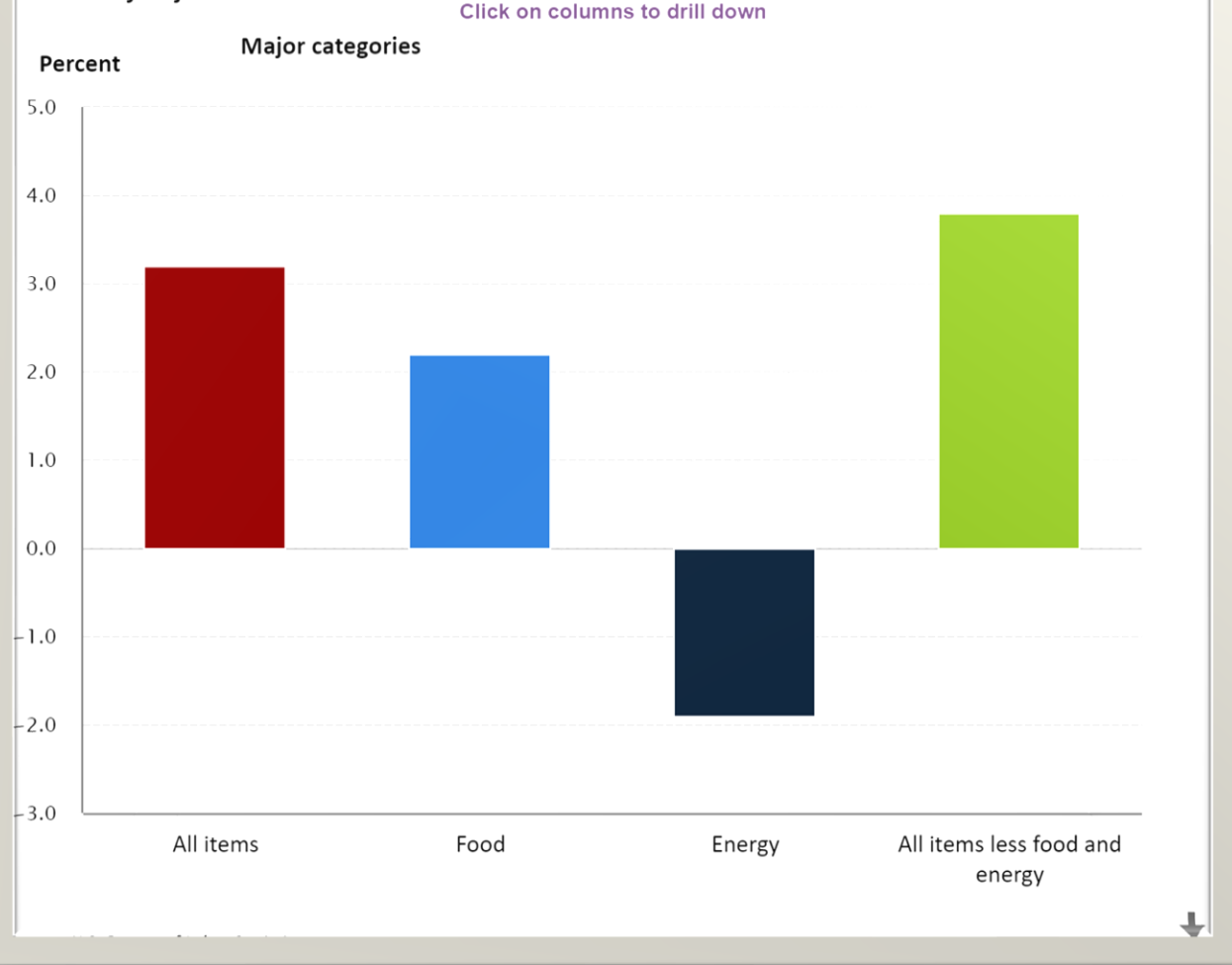


In years past, the Revenue Review Budget Workshop has included Hospitality Tax Grant request presentations. Since it is unclear what amount may be available for those grants those presentations are not a part of this workshop.

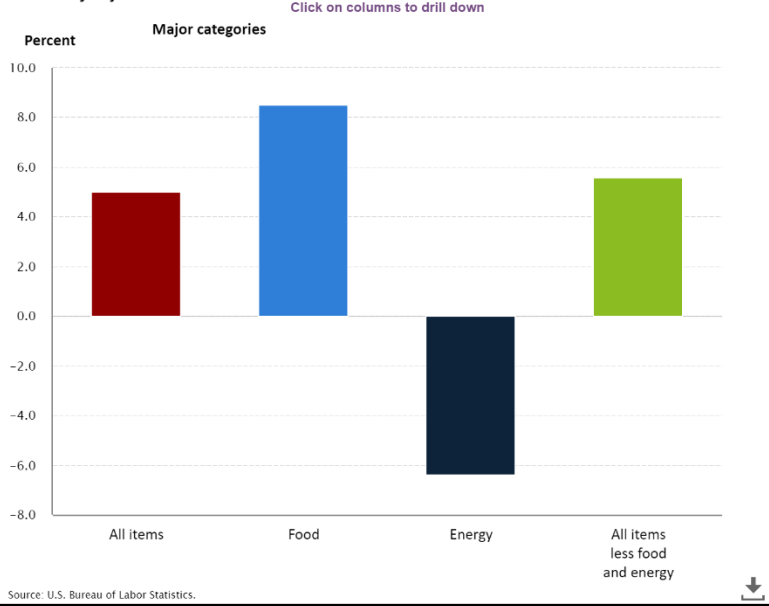
12-month percentage change, Consumer Price Index, selected categories, February 2022, not seasonally adjusted



12-month percentage change, Consumer Price Index, selected categories, February 2024, not seasonally adjusted



12-month percentage change, Consumer Price Index, selected categories, March 2023, not seasonally adjusted

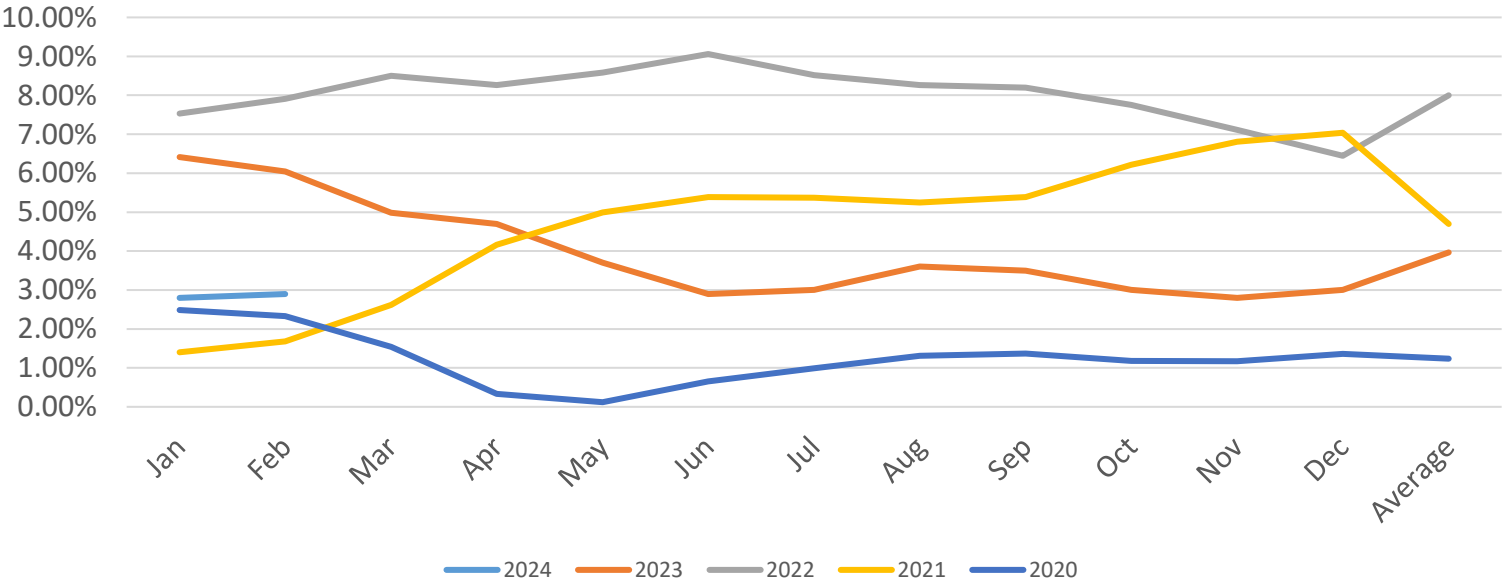


The **Consumer Price Index (CPI)** is a measure of the average change over time in the prices paid by consumers for a market basket of consumer goods and services.

Consumer Price Index (CPI)

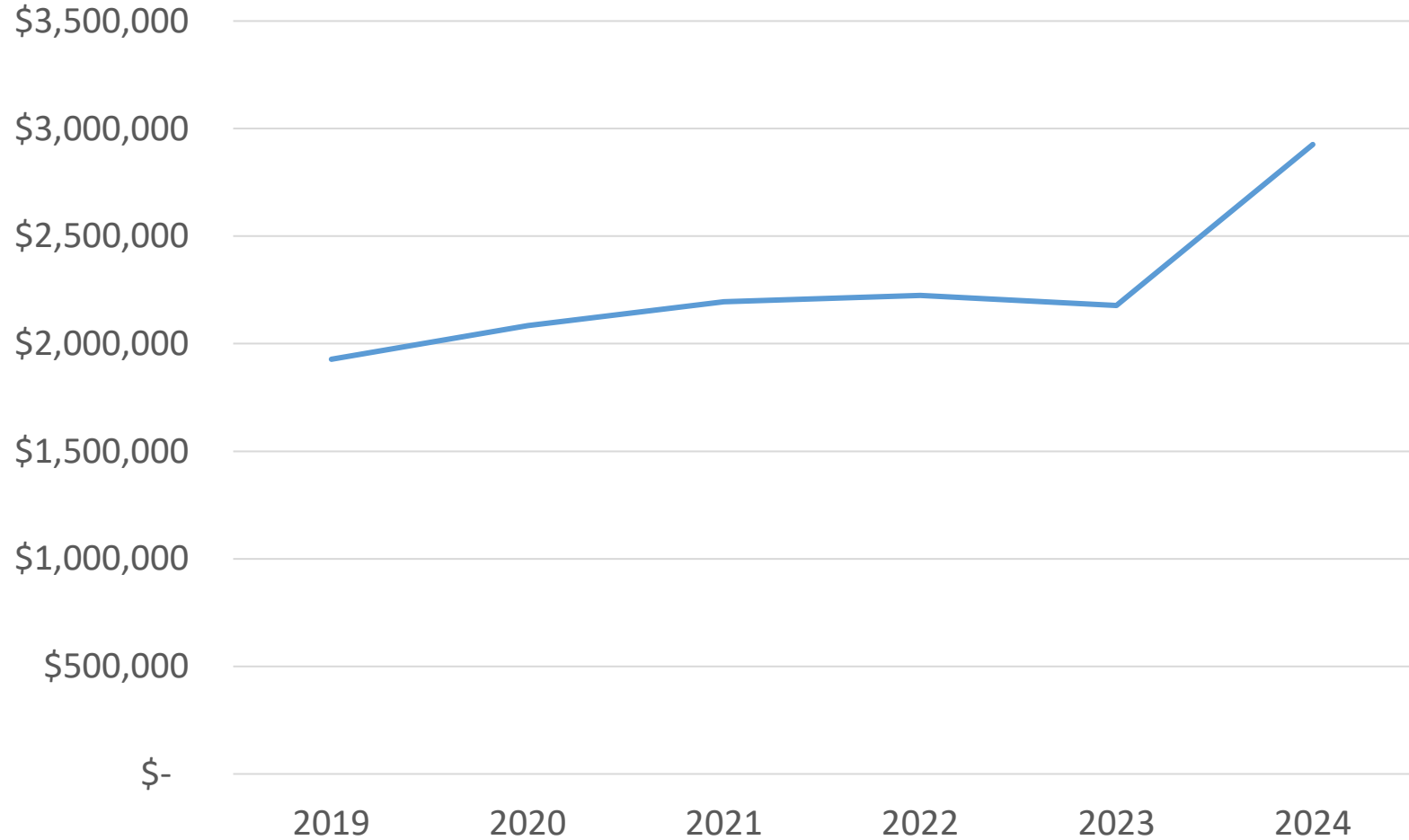


Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
2024	2.80%	2.90%											
2023	6.41%	6.04%	4.98%	4.70%	3.70%	2.90%	3.00%	3.60%	3.50%	3.00%	2.80%	3.00%	3.97%
2022	7.53%	7.91%	8.50%	8.26%	8.58%	9.06%	8.52%	8.26%	8.20%	7.75%	7.11%	6.45%	8.00%
2021	1.40%	1.68%	2.62%	4.16%	4.99%	5.39%	5.37%	5.25%	5.39%	6.22%	6.81%	7.04%	4.70%
2020	2.49%	2.33%	1.54%	0.33%	0.12%	0.65%	0.99%	1.31%	1.37%	1.18%	1.17%	1.36%	1.24%



(source data from the <https://www.bls.gov>)

General Fund

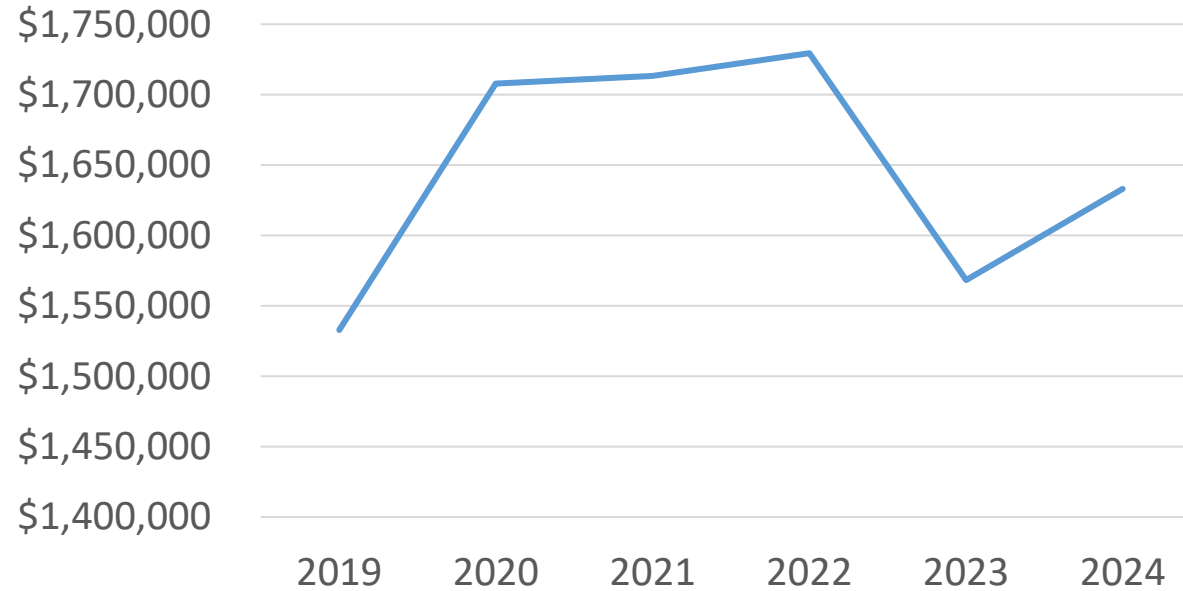


	2019	2020	2021	2022	2023	2024
	\$ 1,927,524	\$ 2,083,863	\$ 2,195,292	\$ 2,224,651	\$ 2,178,053	\$ 2,926,072

General Fund



Total Taxes/Fees/Permits



	2019	2020	2021	2022	2023	2024
General Fund Administration						
00400 Property Taxes	\$ 638,103	\$ 629,708	\$ 658,979	\$ 682,949	\$ 743,995	\$ 706,525
00401 Intergovernmental Revenue	\$ 58,084	\$ 57,092	\$ 60,807	\$ 53,996	\$ 54,204	\$ 56,000
00402 License, Permits, & Fees	\$ 371,958	\$ 382,744	\$ 425,252	\$ 421,905	\$ 316,264	\$ 379,825
00404 Payment in lieu of tax & Fran fee	\$ 395,462	\$ 477,894	\$ 542,086	\$ 546,337	\$ 435,708	\$ 466,196
00405 Interest Income	\$ 4,052	\$ 2,970	\$ 345	\$ 391	\$ -	\$ 1,000
00406 Grant Income	\$ -	\$ 125,000	\$ 2,500	\$ -	\$ 18,211	\$ -
00407 Miscellaneous & Other	\$ 65,199	\$ 32,436	\$ 23,456	\$ 24,054	\$ -	\$ 23,575
	\$ 1,532,858	\$ 1,707,845	\$ 1,713,425	\$ 1,729,631	\$ 1,568,382	\$ 1,633,121

The value of a mil

2023 City millage – 95.8 mills
 previous City millage – 99.3 mills

Westminster City Assessed and Market Values

TAX YEAR	2019		2020		2021		2022	
FISCAL YEAR	2020		2021		2022		2023	
	Vehicle Ratio 6.0		Vehicle Ratio 6.0		Vehicle Ratio 6.0		Vehicle Ratio 6.0	
					Reassessment Year (Delayed)		Implemented Reassessment Year	
Property Type	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value	Market Value
Real Property	\$ 4,919,080	\$ 109,312,889	\$ 4,898,250	\$ 108,850,000	\$ 5,164,540	\$ 114,767,556	\$ 5,259,460	\$ 116,876,889
Personal Property/ DOR	\$ 737,685	\$ 7,025,571	\$ 795,284	\$ 7,574,133	\$ 841,389	\$ 8,013,229	\$ 945,490	\$ 9,004,667
Vehicles	\$ 731,719	\$ 12,195,317	\$ 793,935	\$ 13,232,250	\$ 793,067	\$ 13,217,783	\$ 866,911	\$ 14,448,517
Watercraft		\$ -		\$ -	\$ 13,660	\$ 130,095	\$ 46,160	\$ 439,619
Total	\$ 6,388,484	\$ 128,533,777	\$ 6,487,469	\$ 129,656,383	\$ 6,812,656	\$ 136,128,663	\$ 7,118,021	\$ 140,769,691
Value of a Mill	\$ 6,388		\$ 6,487		\$ 6,813		\$ 7,118	

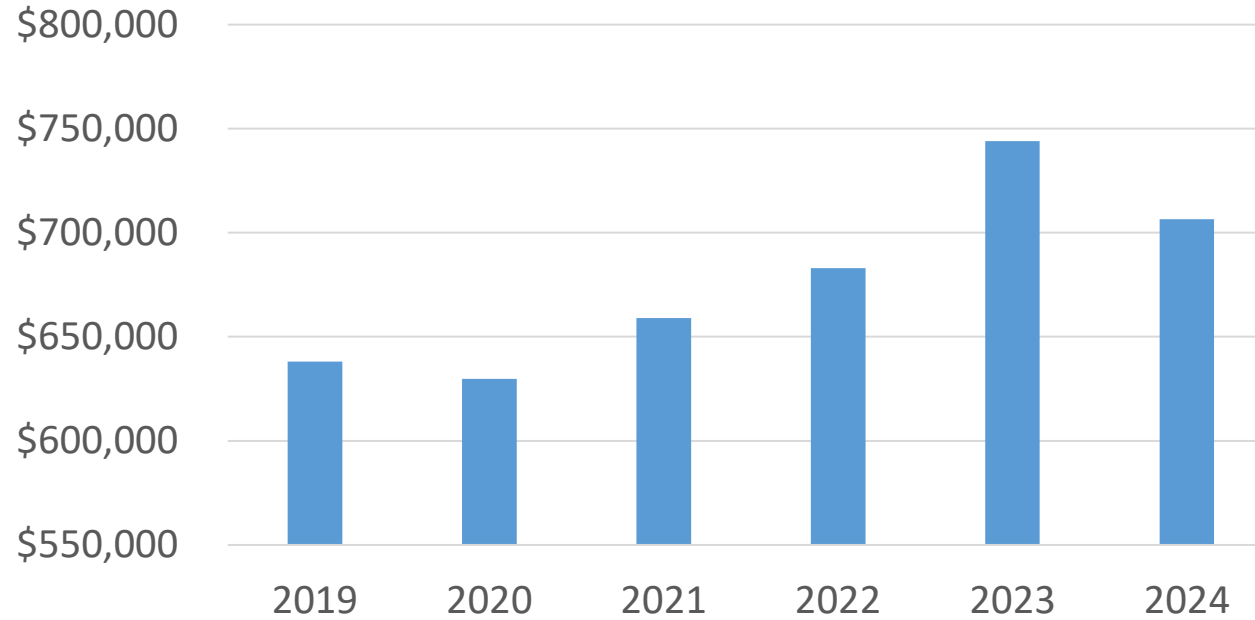
1.5%

4.8%

4.3%

General Fund

Property Taxes

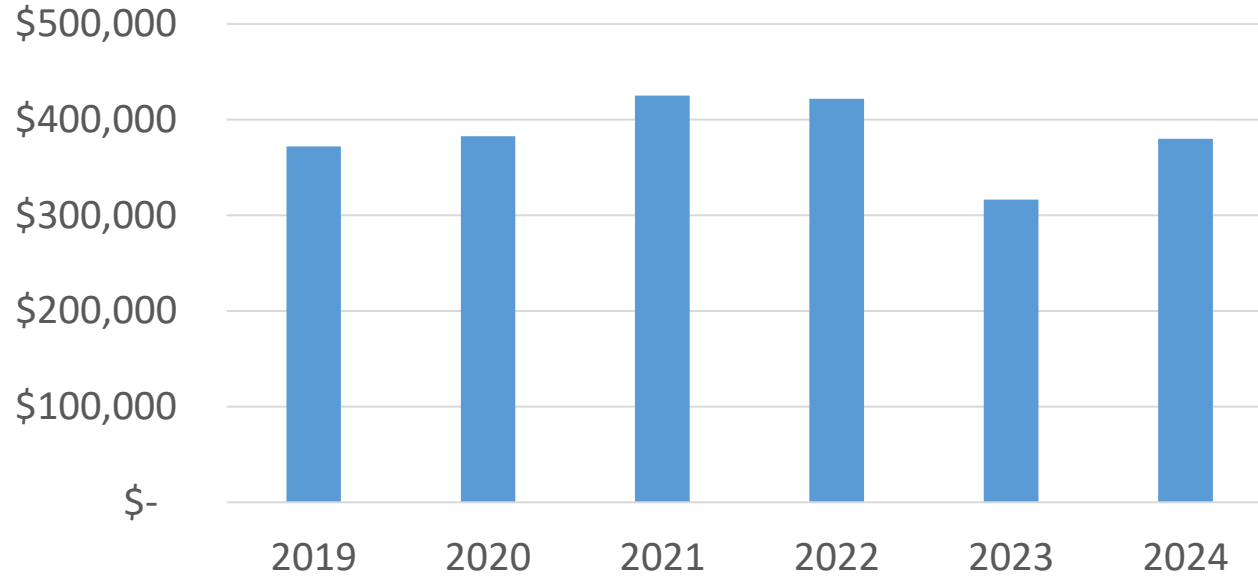


	2019	2020	2021	2022	2023	2024
General Fund Administration						
00400 Property Taxes	\$ 638,103	\$ 629,708	\$ 658,979	\$ 682,949	\$ 743,995	\$ 706,525
00401 Intergovernmental Revenue	\$ 58,084	\$ 57,092	\$ 60,807	\$ 53,996	\$ 54,204	\$ 56,000
00402 License, Permits, & Fees	\$ 371,958	\$ 382,744	\$ 425,252	\$ 421,905	\$ 316,264	\$ 379,825
00404 Payment in lieu of tax & Fran fee	\$ 395,462	\$ 477,894	\$ 542,086	\$ 546,337	\$ 435,708	\$ 466,196
00405 Interest Income	\$ 4,052	\$ 2,970	\$ 345	\$ 391	\$ -	\$ 1,000
00406 Grant Income	\$ -	\$ 125,000	\$ 2,500	\$ -	\$ 18,211	\$ -
00407 Miscellaneous & Other	\$ 65,199	\$ 32,436	\$ 23,456	\$ 24,054	\$ -	\$ 23,575
	\$ 1,532,858	\$ 1,707,845	\$ 1,713,425	\$ 1,729,631	\$ 1,568,382	\$ 1,633,121

General Fund



License, Permits & Fees



	2019	2020	2021	2022	2023	2024
General Fund Administration						
00400 Property Taxes	\$ 638,103	\$ 629,708	\$ 658,979	\$ 682,949	\$ 743,995	\$ 706,525
00401 Intergovernmental Revenue	\$ 58,084	\$ 57,092	\$ 60,807	\$ 53,996	\$ 54,204	\$ 56,000
00402 License, Permits, & Fees	\$ 371,958	\$ 382,744	\$ 425,252	\$ 421,905	\$ 316,264	\$ 379,825
00404 Payment in lieu of tax & Fran fee	\$ 395,462	\$ 477,894	\$ 542,086	\$ 546,337	\$ 435,708	\$ 466,196
00405 Interest Income	\$ 4,052	\$ 2,970	\$ 345	\$ 391	\$ -	\$ 1,000
00406 Grant Income	\$ -	\$ 125,000	\$ 2,500	\$ -	\$ 18,211	\$ -
00407 Miscellaneous & Other	\$ 65,199	\$ 32,436	\$ 23,456	\$ 24,054	\$ -	\$ 23,575
	\$ 1,532,858	\$ 1,707,845	\$ 1,713,425	\$ 1,729,631	\$ 1,568,382	\$ 1,633,121

Fire Department Funding (Intergovernmental Revenue)



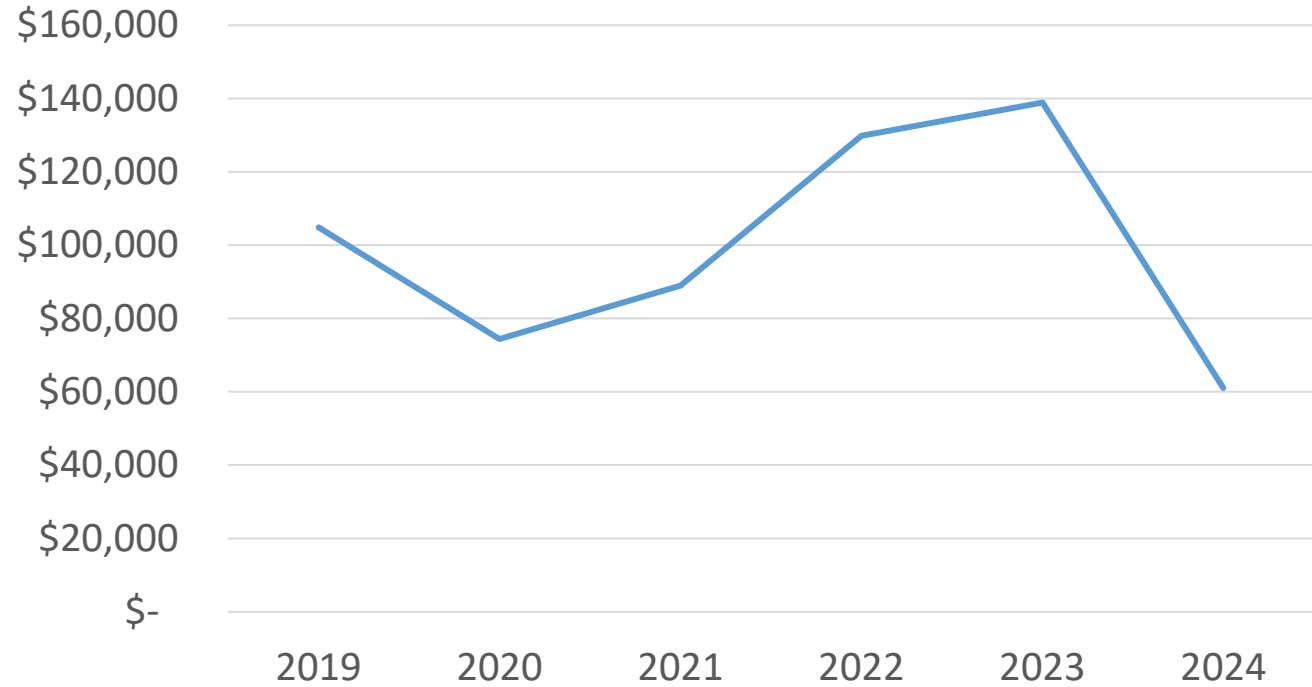
	2018	2019	2020	2021	2022	2023	2024
City	\$119,764	\$183,642	\$215,848	\$152,293	\$183,869	\$307,504	\$287,008
County	\$285,000	\$285,000	\$285,000	\$285,000	\$285,000	\$285,000	\$550,000
Total	\$404,764	\$468,642	\$500,848	\$437,293	\$468,869	\$592,504	\$837,008

1)2018-2023 actual, audited
 2)2024 budgeted, as amended with new Oconee County service contract
 3) County Funding @ \$285,000/year FY2012-FY2023 | @ \$550,000/year FY2024

General Fund



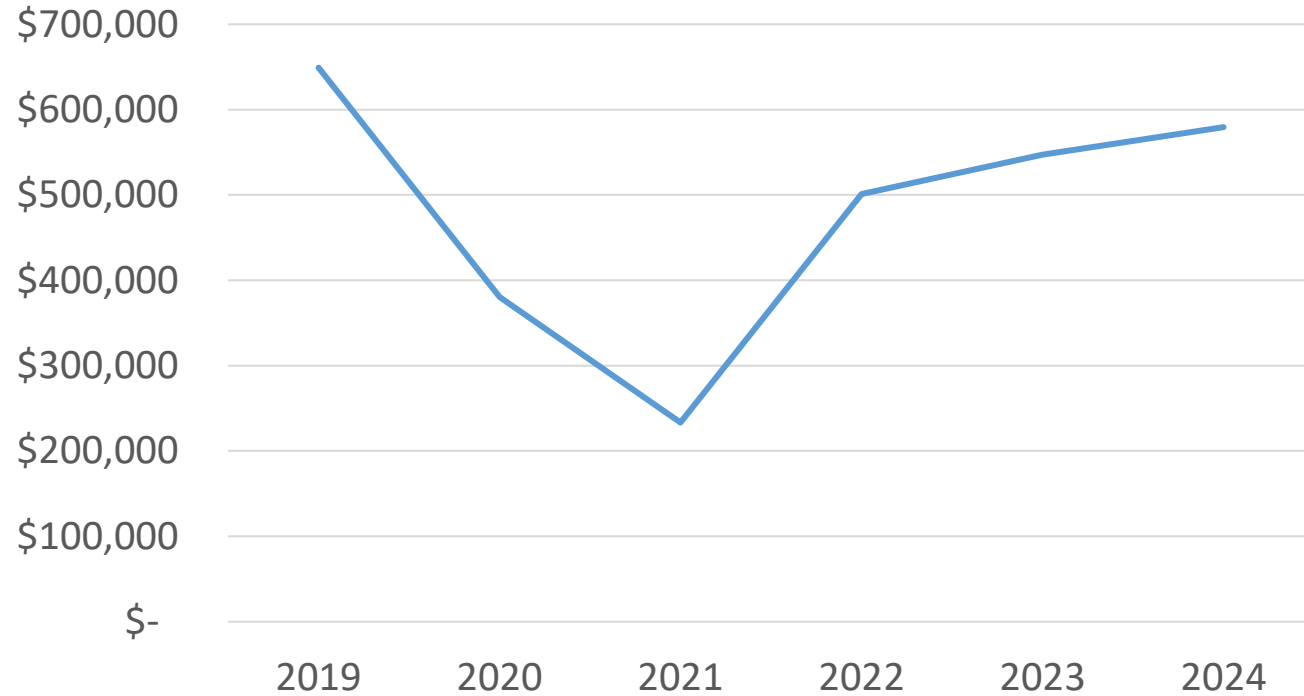
Police Department



*Changes in state and federal laws affected forfeitures

Police Department	2019	2020	2021	2022	2023	2024
00403 Fines & Forfeitures	\$ 98,641	\$ 72,912	\$ 81,691	\$ 85,462	\$ 91,641	\$ 36,150
00405 Interest Income	\$ 9	\$ 10	\$ 10	\$ 10	\$ 7	\$ 5
00406 Grant Income	\$ -	\$ -	\$ -	\$ 11,334	\$ 19,028	\$ 7,000
00407 Miscellaneous & Other	\$ 6,241	\$ 1,470	\$ 7,262	\$ 32,971	\$ 28,258	\$ 17,850
	\$ 104,891	\$ 74,392	\$ 88,963	\$ 129,777	\$ 138,935	\$ 61,005

Youth Recreation Fund



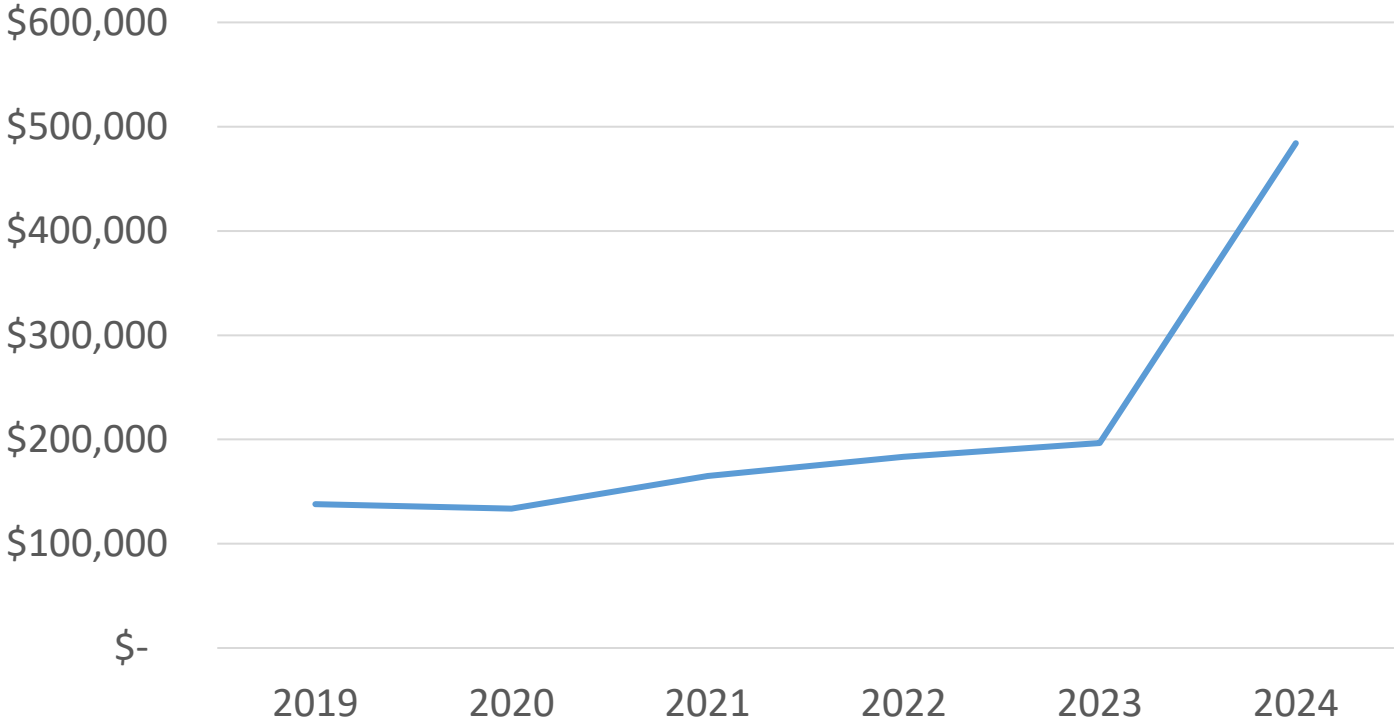
Recreation	2019	2020	2021	2022	2023	2024
00401 Intergovernmental Revenue	\$ 10,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 50,000	\$ 50,000
00402 License, Permits, & Fees	\$ 162,536	\$ 126,905	\$ 98,939	\$ 163,173	\$ 185,575	\$ 257,050
00405 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00406 Grant Income	\$ 10,000	\$ -	\$ 4,320	\$ -	\$ -	\$ 10,000
00407 Miscellaneous & Other	\$ 466,631	\$ 223,453	\$ 100,054	\$ 307,884	\$ 311,708	\$ 262,269
TOTAL YOUTH RECREATION	\$ 649,167	\$ 380,358	\$ 233,313	\$ 501,057	\$ 547,283	\$ 579,319

Youth Recreation



	2021		2022		2023		2024	
County Allocation	\$ 30,000	-8.93%	\$ 30,000	-6.03%	\$ 30,000	-5.27%	\$ 50,000	-8.63%
Fees	\$ 98,939	-29.46%	\$ 155,589	-31.29%	\$ 220,665	-38.75%	\$ 257,050	-44.37%
Other	\$ 12,563	-3.74%	\$ 45,657	-9.18%	\$ 20,250	-3.56%	\$ 25,220	-4.35%
Transfer from GF	\$ 187,491	-55.83%	\$ 154,314	-31.04%	\$ 131,278	-23.05%	\$ 119,099	-20.56%
Transfer from Htax	\$ 2,500	-0.74%	\$ 111,621	-22.45%	\$ 157,310	-27.62%	\$ 117,950	-20.36%
PARD Grant	\$ 4,320	-1.29%	\$ -	0.00%	\$ 10,000	-1.76%	\$ 10,000	-1.73%
	\$ 335,813	\$ (1)	\$ 497,181	\$ (1)	\$ 569,503	\$ (1)	\$ 579,319	\$ (1)
2021, 2022, 2023 Actual, 2024 Budget								

Hospitality Tax Fund

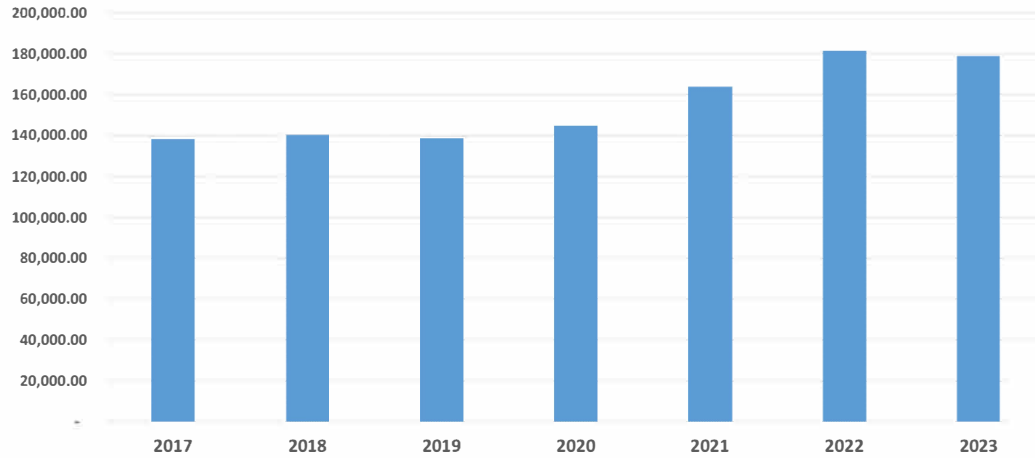


2019	2020	2021	2022	2023	2024
\$ 137,871	\$ 133,601	\$ 164,855	\$ 183,306	\$ 196,510	\$ 484,314

*2024 includes an Htax fund balance allocation of \$284,314

Hospitality tax, by the numbers

Hospitality Tax Collections



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

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



Gateway

FY2021-2022

- 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



Gateway to the Mountain Lakes Region



FY2022-2023



Gateway to the Mountain Lakes Region

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 | • Anderson Park Improvements | \$ 42,000 |
| • Transfer to Youth Recreation ⁽¹⁾ | \$157,310 | • Hall Street Park – design | \$ 50,000 |
| • Special Events Committee | \$ 15,000 | • Train Depot refresh | \$ 10,000 |
| • Christmas Decorations | \$ 25,000 | • 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

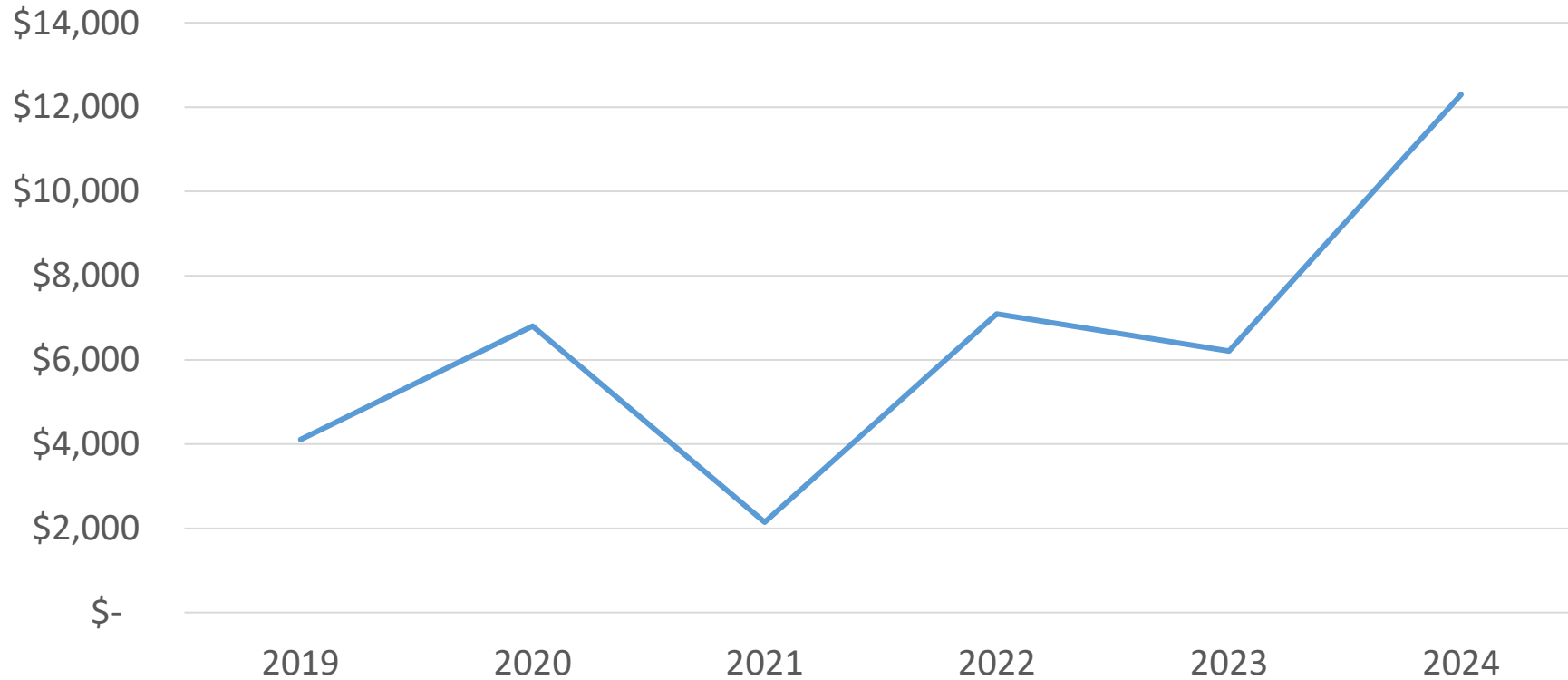
Highlights

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

Highlights

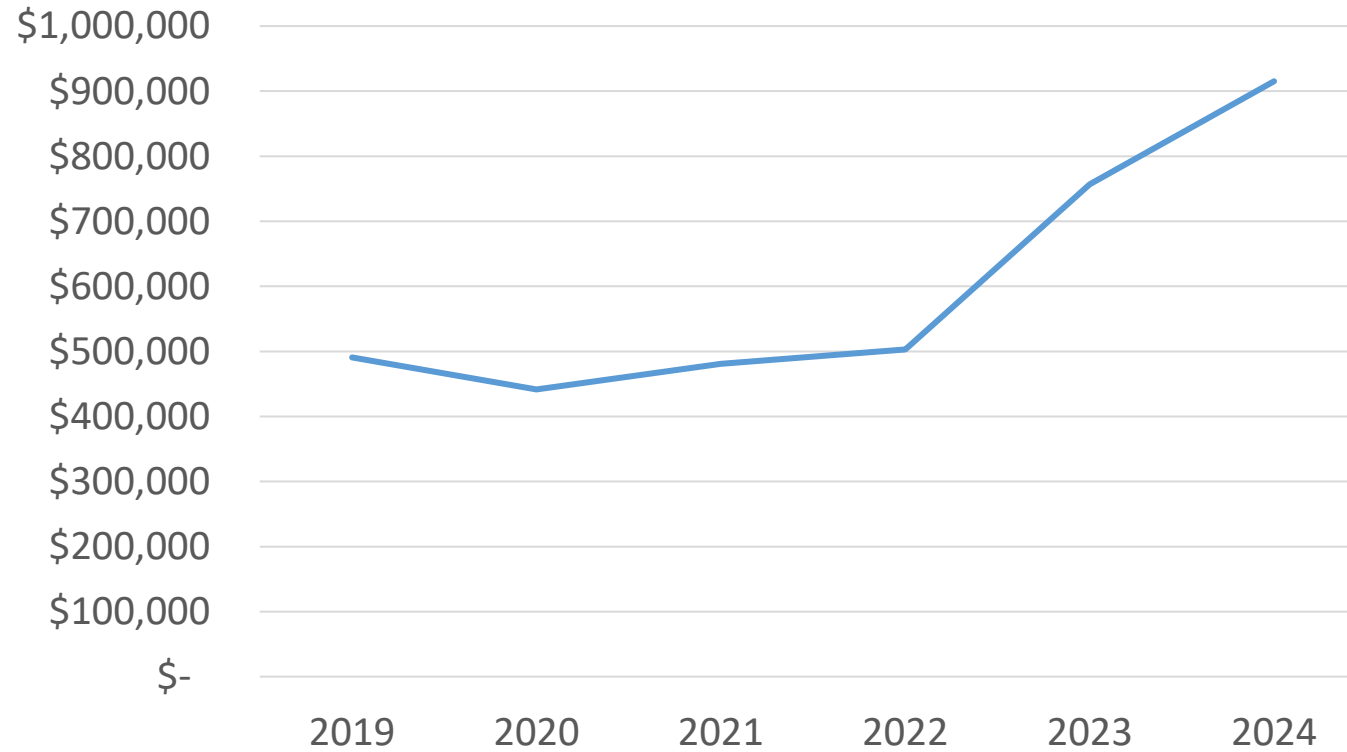
- Transfer to GF⁽¹⁾ \$100,000
- Transfer to Youth Recreation⁽¹⁾ \$117,950
- Special Events Committee \$ 8,000
- Christmas Decorations \$ 25,000
- Downtown improvements \$ 62,290
- Simpson Road fields \$ 37,000
- Hall Road Recreation Complex \$ 50,000
- Local Agency Grants \$ 40,000

Local Accommodations Tax Fund



<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 4,109	\$ 6,805	\$ 2,150	\$ 7,089	\$ 6,212	\$ 12,300

Solid Waste Fund



<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 490,841	\$ 441,672	\$ 481,131	\$ 502,959	\$ 756,950	\$ 915,046

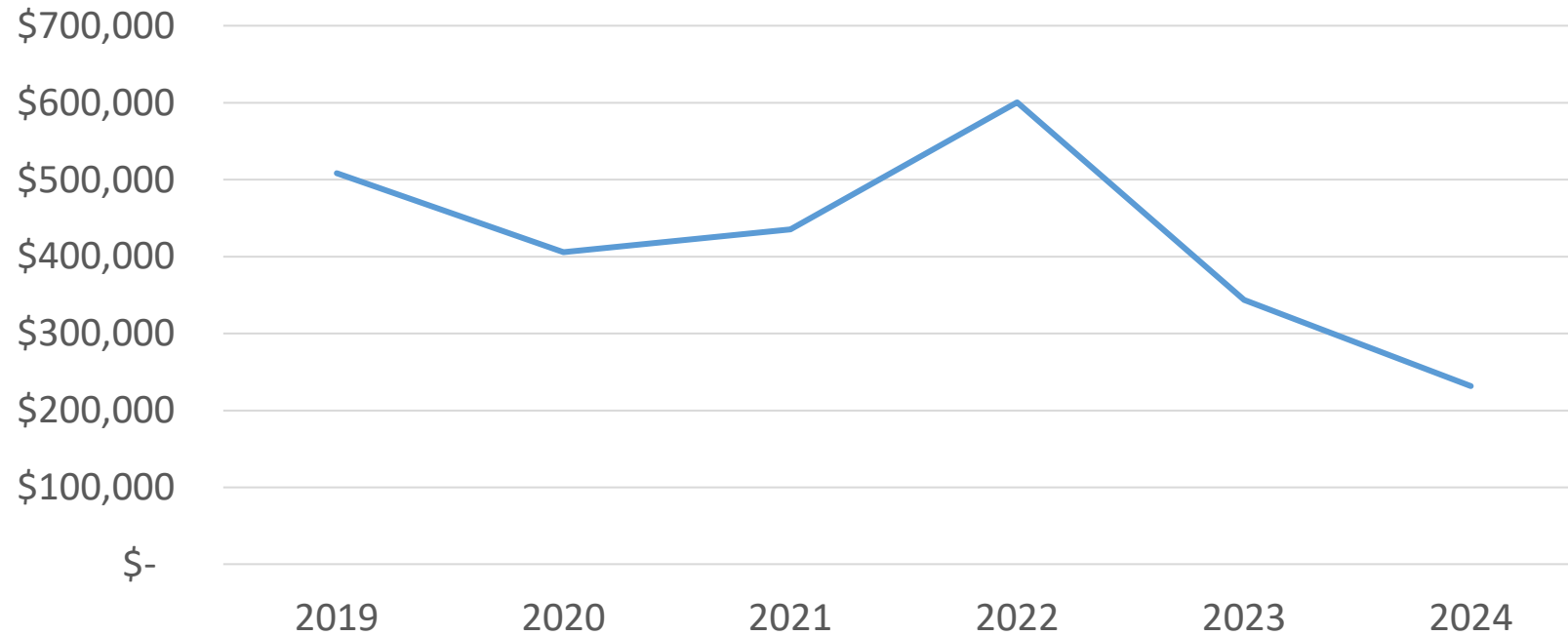
*2024 includes a fund balance allocation of \$167,576 - AND - \$277,000 for capital lease purchase

Solid Waste (cost-to-serve)



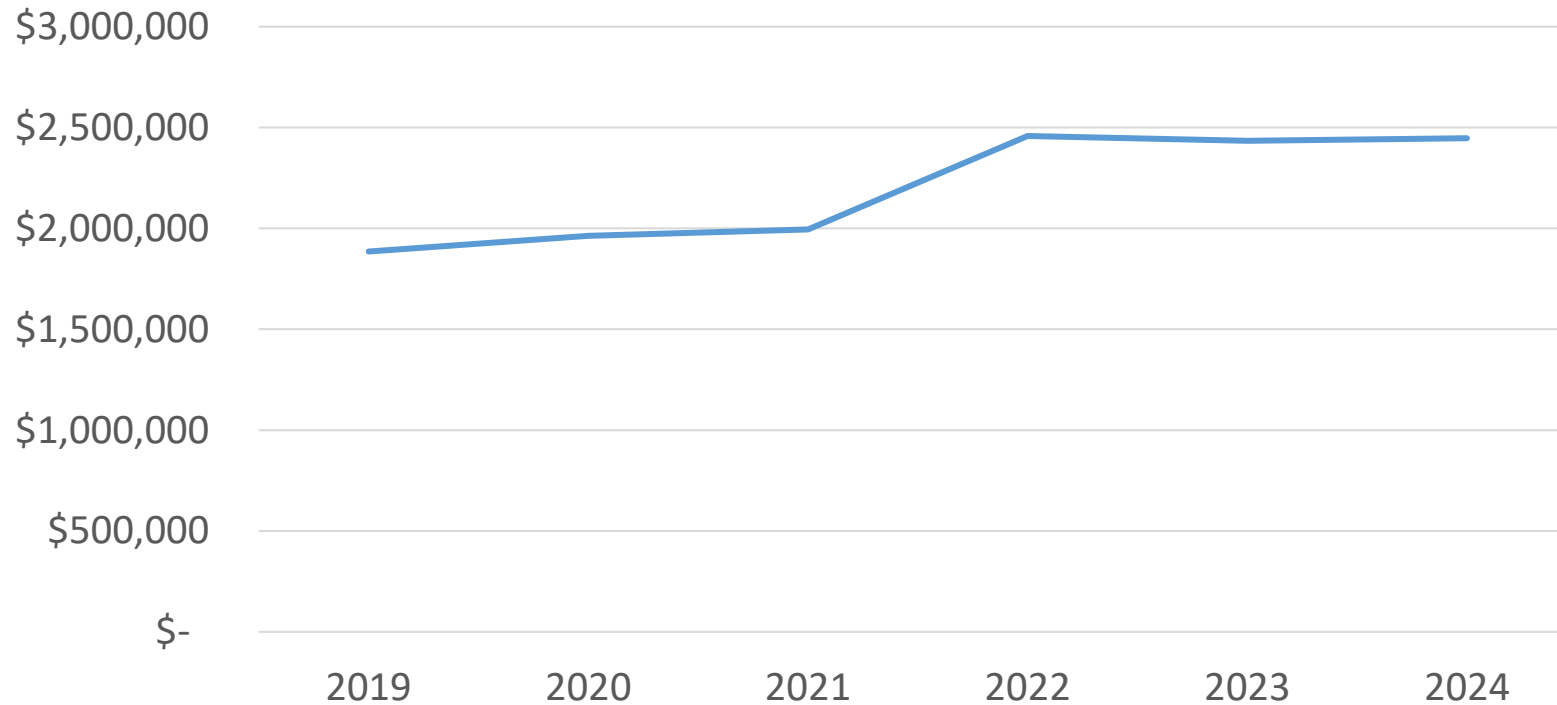
Solid Waste Revenue		5% rate increase		
	2021	2022	2023	2024
Service Charges	\$ 389,477	\$ 426,472	\$ 437,108	\$449,250
Misc	\$ 5,784	\$ -	\$ 1,417	\$ 21,220
Transfer from GF	\$ 86,392	\$ 76,487	\$ 11,411	\$ -
Capital Lease	\$ -	\$ -	\$ 310,006	\$277,000
Fund Balance	\$ -	\$ -	\$ -	\$167,576
	\$ 481,653	\$ 502,959	\$ 759,942	\$915,046
Solid Waste Expense				
Personal Services	\$ 229,948	\$ 175,960	\$ 240,423	\$276,129
Commodities	\$ 105,881	\$ 142,917	\$ 82,752	\$105,528
Contractual Services	\$ 28,131	\$ 22,401	\$ 17,976	\$ 42,750
Capital outlay	\$ -	\$ -	\$ 309,946	\$277,000
Debt service	\$ 63,269	\$ 2,888	\$ 63,269	\$ 46,063
Transfer out	\$ -	\$ -	\$ -	\$167,576
	\$ 427,229	\$ 344,166	\$ 714,366	\$915,046
2021, 2022, 2023 audited | 2024 budgeted				

Utility Administration



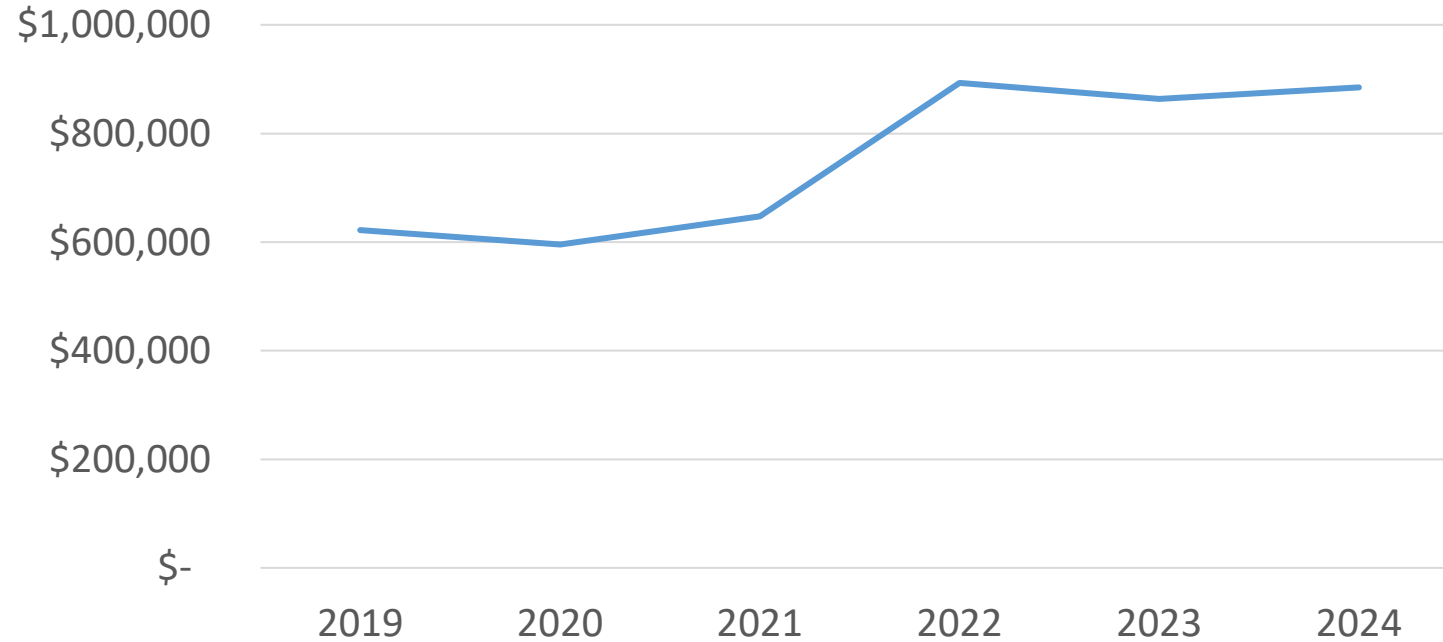
Utility Fund Administration	2019	2020	2021	2022	2023	2024
00405 Interest Income	\$ 849	\$ 1,410	\$ 664	\$ 564	\$ 1,568	\$ 500
00407 Miscellaneous & Other	\$ 507,411	\$ 404,326	\$ 434,863	\$ 599,932	\$ 342,234	\$ 231,000
00412 Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 508,260	\$ 405,736	\$ 435,527	\$ 600,496	\$ 343,802	\$ 231,500

Utility Fund - Water



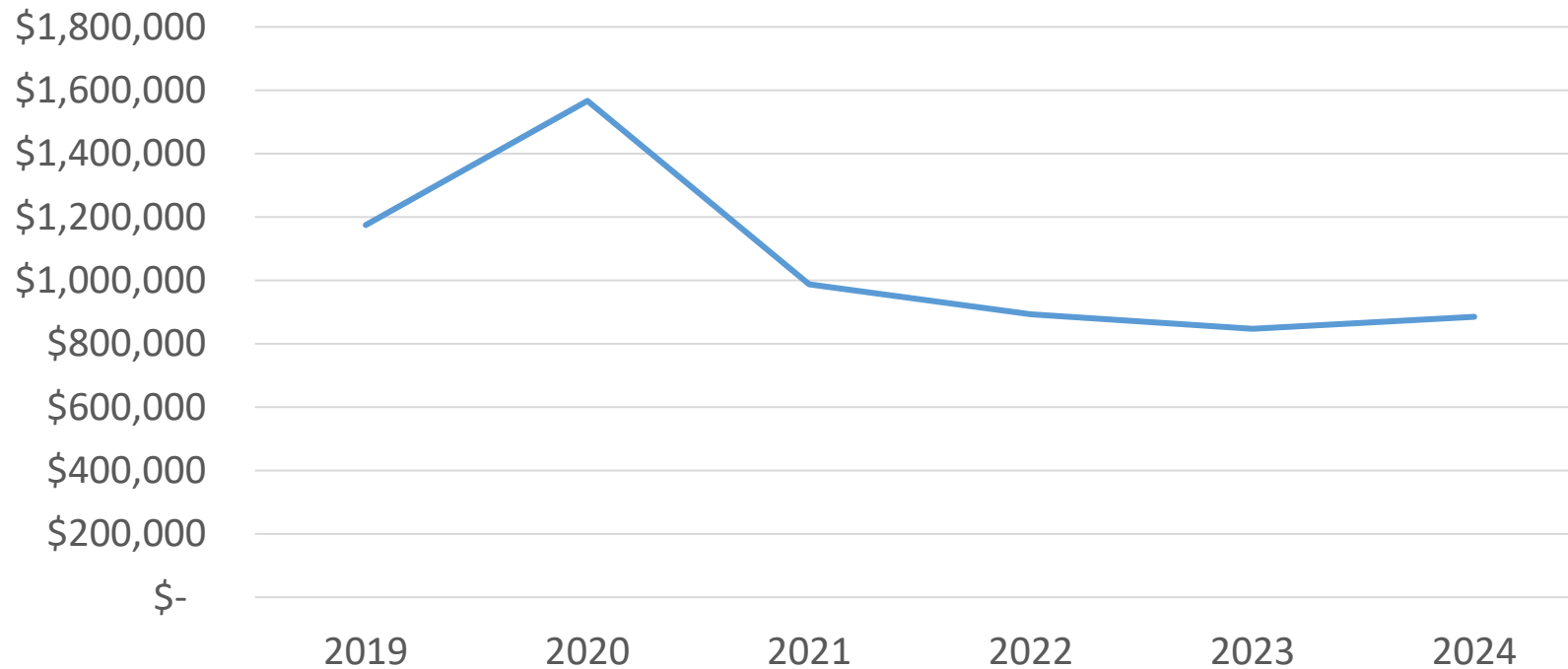
<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 1,884,765	\$ 1,963,489	\$ 1,994,627	\$ 2,458,012	\$ 2,433,069	\$ 2,446,504

Utility Fund (Sewer Service Fees)



<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 622,198	\$ 595,831	\$ 647,360	\$ 893,012	\$ 863,474	\$ 884,939

Utility Fund - Sewer Total

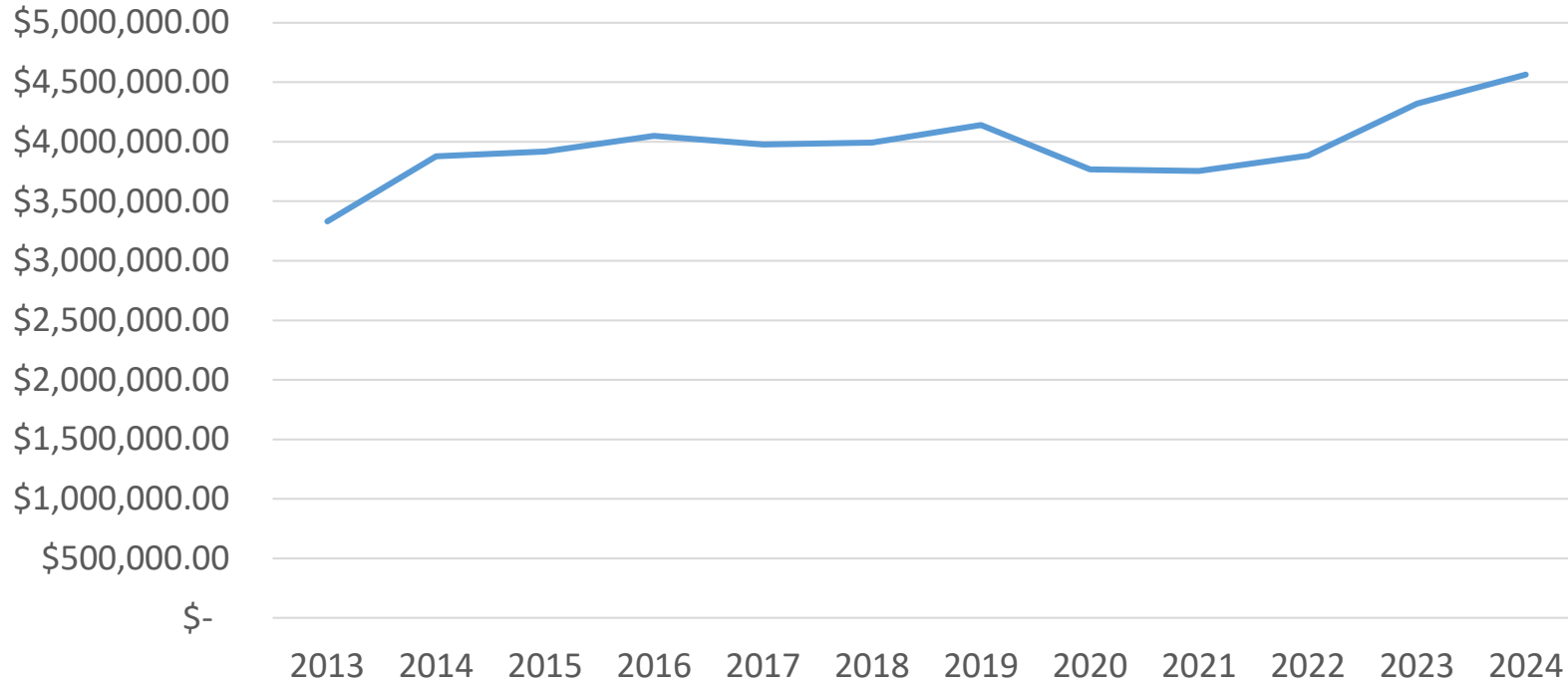


<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 1,174,047	\$ 1,566,402	\$ 987,360	\$ 893,012	\$ 847,004	\$ 884,939

2019 - \$551,850 grant | 2020 - \$970,570 OJRSA and grant



Electric Revenue



Electric Revenue	
Year	Total
2013	\$ 3,331,570.00
2014	\$ 3,877,032.00
2015	\$ 3,918,871.00
2016	\$ 4,049,102.00
2017	\$ 3,976,099.47
2018	\$ 3,991,584.31
2019	\$ 4,140,301.97
2020	\$ 3,768,261.98
2021	\$ 3,753,208.20
2022	\$ 3,881,861.74
2023	\$ 4,319,217.00
2024	\$ 4,563,472.00

Type	Customer count			
	2021	2022	2023	2024
Residential	1,239	1,247	1,227	1,257
Commercial	249	256	247	250
total	1,488	1,503	1,474	1,507

Provider Expenses (PE)



2022 Actual		Revenue	PE		Rev net PE
	Electric	\$ 3,763,169	\$ 2,221,657	(1)	\$ 1,541,512
	Water	\$ 2,387,153	\$ 1,442,567		\$ 944,586
	Sewer	\$ 898,093	\$ 544,656	(2)	\$ 353,437
	Admin	\$ 448,922	\$ 496,296	(3)	\$ (47,374)
	Total	\$ 7,497,337	\$ 4,705,176		\$ 2,792,161
2023 Actual		Revenue	PE		Rev net PE
	Electric	\$ 4,319,217	\$ 2,324,013	(1)	\$ 1,995,204
	Water	\$ 2,365,938	\$ 1,856,805		\$ 509,133
	Sewer	\$ 852,344	\$ 655,380	(2)	\$ 196,964
	Admin	\$ 192,066	\$ 377,503	(3)	\$ (185,437)
	Total	\$ 7,729,565	\$ 5,213,701		\$ 2,515,864
2024 Budget		Revenue	PE		Rev net PE
	Electric	\$ 4,631,472	\$ 2,570,000	(1)	\$ 2,061,472
	Water	\$ 2,452,504	\$ 1,896,423		\$ 556,081
	Sewer	\$ 884,393	\$ 555,009	(2)	\$ 329,384
	Admin	\$ 231,500	\$ 410,021	(3)	\$ (178,521)
	Total	\$ 8,199,869	\$ 5,431,453		\$ 2,768,416

- (1) PMPA is electric provider
- (2) OJRSA is sewer provider
- (3) Transfer to General Fund (franchise fee)

Service	modified dates		
Electric	10/1/2016	7/1/2022 ⁽²⁾	
Water	11/1/2019	3/1/2022 ⁽¹⁾	
Garbage	7/1/2019	7/1/2021 ⁽²⁾	7/1/2022 ⁽²⁾
Sewer	6/1/2015	6/1/2021 ⁽³⁾	3/1/2022 ⁽⁴⁾

(1) increased to remove Meter Fee (AMI), 10% base and 24.95% per/1000 gallons on Outside only

(2) 5% increase

(3) pass through 15.2% OJRSA increase

(4) pass through 20% OJRSA increase

Upstate Rate Comparison Data



Ranked on **Sewer** (low to high)

	Water		Sewer	
Salem, Town of	\$49.39		\$0.00	nc
Pioneer Rural Water District	\$51.20	nc ↑	\$0.00	nc
Pelzer, Town of	\$17.88		\$19.81	nc
Pickens, City of	\$34.50	nc	\$32.70	nc
Walhalla, City	\$34.55	nc	\$39.78	↑
Belton, City of	\$32.20	↑	\$40.65	↑
Iva, Town of	\$30.25	nc	\$43.00	nc
Pendleton, Town of	\$42.86	↑	\$47.92	↑
Clemson, City of	\$32.98	↑	\$48.70	↑
Honea Path, Town of	\$35.00	↑	\$49.98	nc
Liberty, City of	\$29.92	↑	\$51.86	↑
West Union, Town	\$37.80	nc	\$52.00	↑
Williamston, Town of	\$41.03	↑	\$58.65	↑
Seneca, City of	\$30.35	nc	\$61.42	↑
Central, Town of	\$36.45	↑	\$63.75	↑
Westminster, City of	\$30.15	nc	\$65.14	nc
West Pelzer, Town of	\$33.60	nc	\$71.68	nc

Ranked on **Water** (low to high)

	Water		Sewer	
Pelzer, Town of	\$17.88		\$19.81	nc
Liberty, City of	\$29.92	↑	\$51.86	↑
Westminster, City of	\$30.15	nc	\$65.14	nc
Iva, Town of	\$30.25	nc	\$43.00	nc
Seneca, City of	\$30.35	nc	\$61.42	↑
Belton, City of	\$32.20	↑	\$40.65	↑
Clemson, City of	\$32.98	↑	\$48.70	↑
West Pelzer, Town of	\$33.60	nc	\$71.68	nc
Pickens, City of	\$34.50	nc	\$32.70	nc
Walhalla, City	\$34.55	nc	\$39.78	↑
Honea Path, Town of	\$35.00	↑	\$49.98	nc
Central, Town of	\$36.45	↑	\$63.75	↑
West Union, Town	\$37.80	nc	\$52.00	↑
Williamston, Town of	\$41.03	↑	\$58.65	↑
Pendleton, Town of	\$42.86	↑	\$47.92	↑
Salem, Town of	\$49.39	↓	\$0.00	nc
Pioneer Rural Water District	\$51.20	nc ↑	\$0.00	nc

**Based on 5,000 gallons of usage

<https://ria.sc.gov/resources/> (April 9, 2024)

Residential Electric Rate Comparison		
Entity	**Base fee per month	Rate per kilowatt
City of Seneca	\$13.59	\$0.11020
Blue Ridge	\$28.50	\$0.15474
City of Westminster	\$15.44	\$0.15094
*City of Westminster GNR	\$14.70	\$0.14375
Duke Energy	\$13.00	\$0.09965
(Duke rate per kWh after 1,000 KW is \$0.124589)		

*City of Westminster Good Neighbor Rate (GNR) optional load usage device to control during peaks

All base fees do not include any kilowatt usage.



Inside Rates – Oconee County Comparison

Westminster Rates Inside City	
Water	
Base fee/month	\$12.70
Per 1,000 Gallons	\$3.49
Sewer	
Base fee/month	\$21.54
Per 1,000 Gallons	\$8.72
Electric	
Base fee/month	\$14.70
Per kWh	\$0.14375
Solid Waste	\$20.29

Walhalla Rates Inside City	
Water	
First 2,000 Gallons	\$18.00
Per 1,000 Gallons	\$3.31
Sewer	
Upto 1,000 Gallons	
Per 1,000 Gallons thereafter	
Electric (Per Duke Energy)	
Base Fee/month	\$13.00
First 1,000 kWh per kWh	\$0.09965
Solid Waste	\$17.82

Seneca Rates Inside City	
Water	
Base fee/month	\$11.65
Per 1,000 Gallons	\$3.74
Sewer	
Base fee/month	\$7.17
Per 1,000 Gallons	\$3.79
Electric	
Base fee/month	\$13.59
Per kWh	\$0.11020
Solid Waste	\$15.75

Outside Rates – Oconee County Comparison



Westminster Rates Outside City	
Water	
Base fee/month	\$24.71
Per 1,000 Gallons	\$6.11
Sewer	
Base fee/month	\$25.10
Per 1,000 Gallons	\$9.22
Solid Waste	\$26.63

Walhalla Rates Outside City	
Water	
First 2,000 Gallons	\$35.00
Per 1,000 Gallons	\$5.10
Sewer	
Upto 1,000 Gallons	
Per 1,000 Gallons thereafter	
Solid Waste	\$27.54

Seneca Rates Outside City	
Water	
Base fee/month	\$14.33
Per 1,000 Gallons	\$6.21
Sewer	
Base fee/month	\$11.60
Per 1,000 Gallons	\$5.62
Solid Waste	\$19.25

Rate and Customer Comparisons



Service	Walhalla		Seneca		Westminster	
	(Duke Energy)	# of customers		# of customers		# of customers
Electric (Inside)	\$125.01	2,700,000	\$137.45	5,430	\$176.28	1,250
Water (Inside)	\$34.55	1,487	\$30.35	5,106	\$30.15	1,138
Water (Outside)	\$60.50	5,135	\$45.38	12,012	\$55.26	2,196
Sewer (Inside)	\$48.90	1,335	\$63.07	4,442	\$65.14	1,028
Sewer (Outside)	\$48.90	77	\$76.65	1,604	\$71.20	44
Solid Waste (Inside)	\$17.82	1,790	\$15.75	4,392	\$20.29	1,049
Solid Waste (Outside)	\$27.54	1,080	\$19.75	192	\$26.63	34

Service	TESI		Pioneer		Blue Ridge	
		# of Customers		# of customers	Blue Ridge	# of customers
Electric (Inside)	-		-		\$165.34	N/A
Water (Inside)	\$ 45.07	582	\$57.45	7,128	-	
Water (Outside)	\$ 45.07	582	\$57.45		-	
Sewer (Inside)	\$ 40.22	582			-	
Sewer (Outside)	\$ 40.22	582	-		-	
Solid Waste (Inside)	-		-		-	
Solid Waste (Outside)	-		-		-	

*All water and sewer rates are based on 5,000 gallons

*All electric rates are based on 1,124 KWH

*Electric rates in Westminster are based on the good neighbor rate

On the Horizon

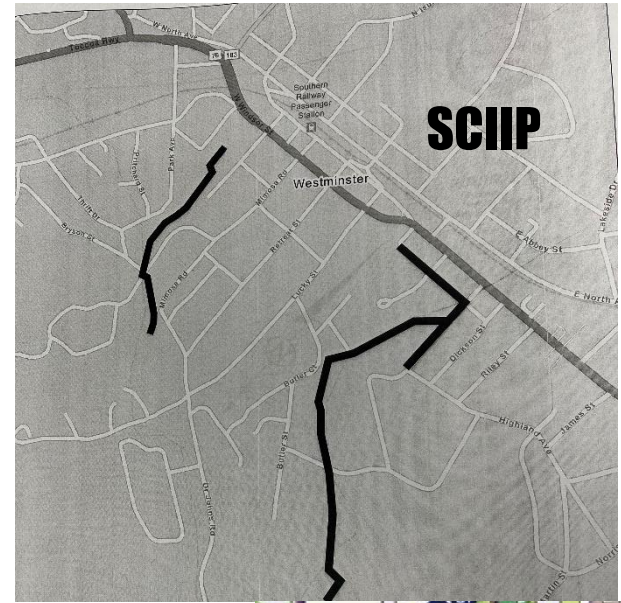
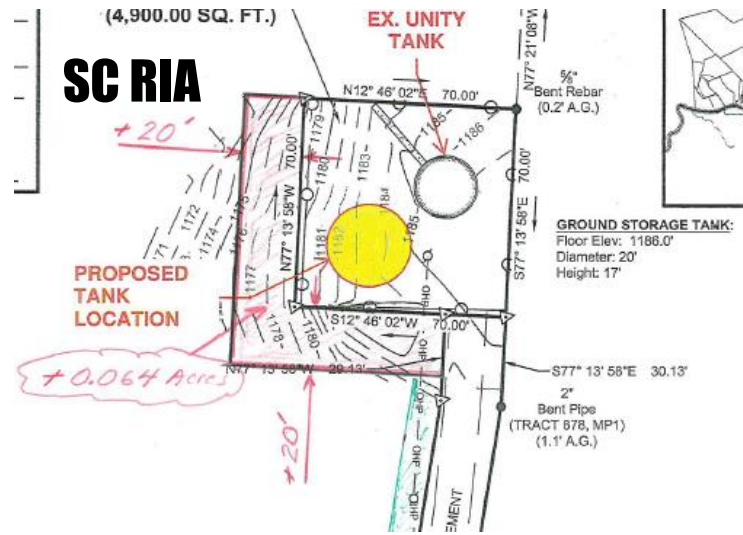
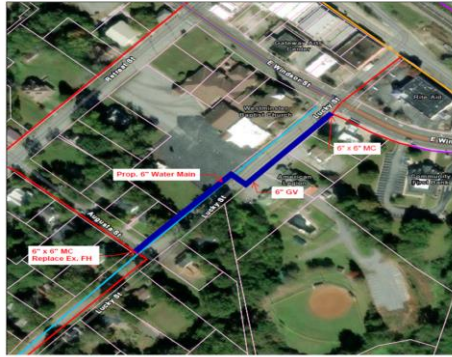


Source of funds	Project	Grant	City Match	Total
Funded - In progress				
C-Funds	street repaving	\$ 760,000	\$ -	\$ 760,000
SC Energy Office	LED Lights in downtown	\$ 9,942	\$ 1,462	\$ 11,404
Oconee County Atax	wayfinding signage in downtown	\$ 6,500	\$ -	\$ 6,500
CDBG	Anderson Park	\$ 250,000	\$ 54,800	\$ 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 identified)				
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

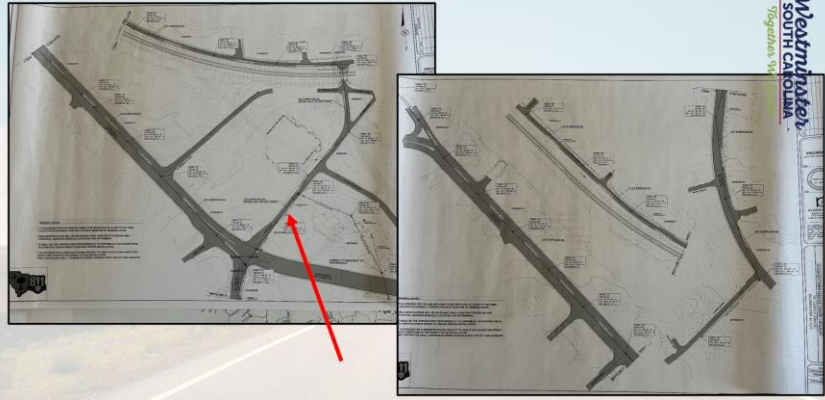
Lucky Street Water replacement project

Water quality issues at First Baptist Church, American Legion/Dots Kitchen, Westminster Senior Outreach.

- \$253,000 (estimated)
- 750 linear feet of new water line
- new fire hydrant
- 8 service connections



On the Horizon – Oak Street area sewer



One scenario...

\$5 million @ 15 years / @ 4.5% annual debt service \$460,665

\$ 150,000	Cost of issuance
\$ 2,000,000	Oak Street
\$ 750,000	Manhole replacement
\$ 275,000	Lucky Street
\$ 240,000	RIA Grant match
\$ 492,000	SCIP match (half)
\$ 1,000,000	downtown water/sewer/electric
\$ 93,000	street light upgrades
\$ 5,000,000	Total



Sewer system conditions



Manhole replacements - est. \$25,000-\$75,000 ea - repairs necessary for: OJRSA CMOM Consent Order - start with the worst

M263



Across the creek from M300, Dewey St



M300



M127

Questions...discussion

1. Hospitality Tax...? What to do?
2. \$5 million Utility Fund loan...?
3. Other questions?



Thank you.



The End.

You may take a break now 😊

MINUTES
WESTMINSTER CITY COUNCIL
Called Meeting
Tuesday, April 30, 2024

The City Council of the City of Westminster met in a called meeting on Tuesday, April 30, 2024, at 4:00 pm in the Conference Room at City Hall with Mayor Brian Ramey presiding. Those in attendance were:

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

City Administrator, Kevin Bronson
Assistant to the City Administrator, Reagan Osbon
City Clerk, Rebecca Overton
Utility Director, Kevin Harbin
Fire Chief, Michael Smith
Recreation Director, Herb Poole
Members of the Press and Public

Notice of the meeting and the agenda was posted on the door at City Hall 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 4:00 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.

New Business

1. Consideration of Ordinance No. 2024-05-14-01; An Ordinance Authorizing the City of Westminster, South Carolina to Enter into An Agreement for Design, Development, and Pre-Construction Services; Authorizing the Execution and Delivery of Various Documents Relating to Such Transaction; Delegating Authority

April 30, 2024

to the City Administrator to Affect Such Transaction; and Other Matters Relating Thereto.

Mr. Bronson informed Council that in October 2023 at the recommendation of the Recreation Planning Committee and approval of the City Council the City hired the Sports Facilities Companies (SFC) to conduct (1) a Market Opportunity Analysis and (2) a Financial Feasibility Analysis. He added that the Recreation Planning Committee met April 10, 2024, and accepted the two reports. Mr. Bronson further added that at the meeting the SFC presented an opportunity for the city to hire Mammoth Sports Construction, LLC (Mammoth) out of Meriden, Kansas to design and construct the Westminster Recreation Complex and that Mammoth was recommended by SFC due to Mammoth's expertise in designing and constructing recreation facilities. He also added that additionally, SFC and Mammoth partner with recreation product suppliers to provide discounts for their (SFC and Mammoth) clients.

Mr. Bronson informed Council that the proposed ordinance enables the City to hire Mammoth to complete the activities described above with one caveat - the pre-construction and construction activities need to be contracted in individual parts - one for design and pre-construction services and the second for construction services. He also added that the Recreation Committee recommends the City contract with Mammoth for the project.

Members of Mammoth and SFC were present at the meeting and made a short presentation and answered questions from Council Members.

Upon a motion by Mrs. Reese and seconded by Mr. Glymph, the motion to ***approve first reading of Consideration of Ordinance No. 2024-05-14-01; An Ordinance Authorizing the City of Westminster, South Carolina to Enter Into An Agreement for Design, Development, and Pre-Construction Services; Authorizing the Execution and Delivery of Various Documents Relating to Such Transaction; Delegating Authority to the City Administrator to Effect Such Transaction; and Other Matters Relating Thereto*** passed unanimously.

FY2025 Budget Workshop

Mr. Bronson presented the proposed balanced budget for fiscal year 2025 that included all funds. A copy of the presentation is attached to these minutes.

Adjourn

Upon a motion by Mrs. Snipes and seconded by Mrs. Reese, the motion *to adjourn the meeting at 6:32 pm* passed unanimously.

(Minutes submitted by Rebecca Overton)

Mayor Brian Ramey

Date

April 30, 2024

**Budget Workshop
Fiscal Year 2024-2025
(FY2025)**

Proposed FY2025 Budget

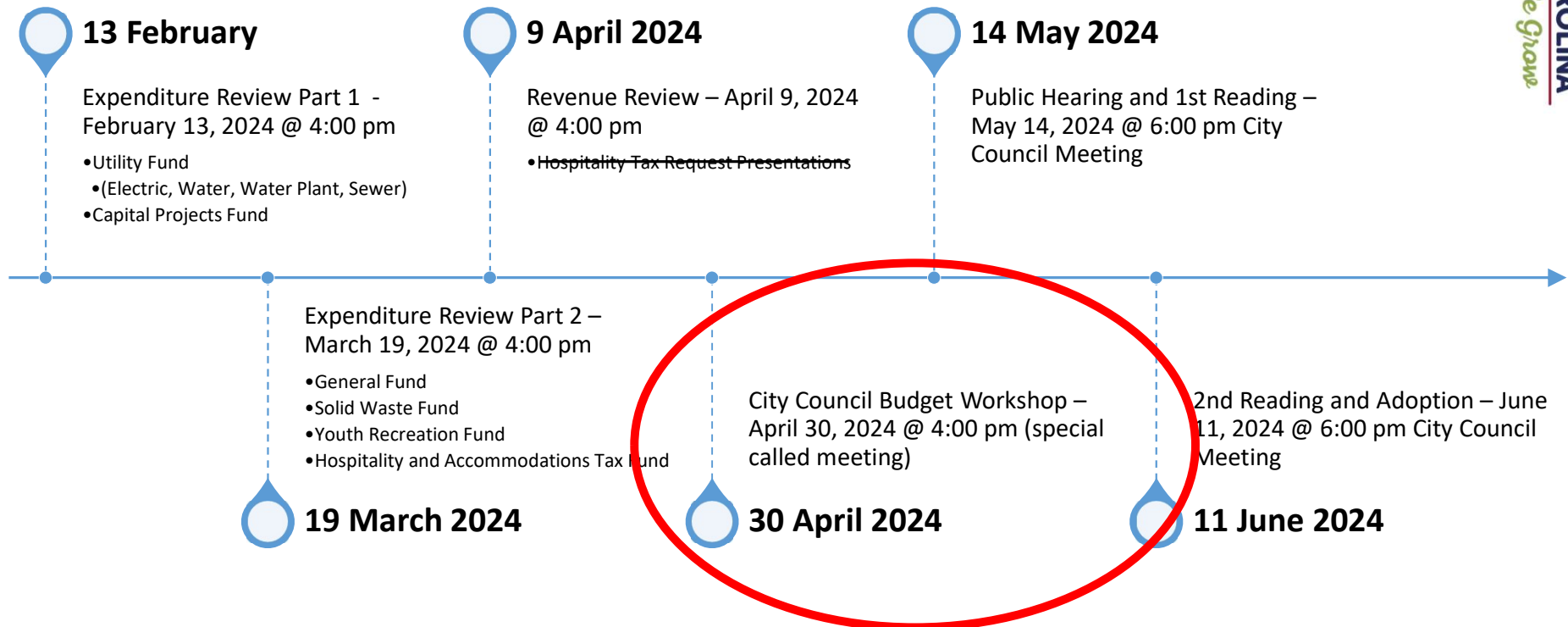
Westminster, South Carolina



Westminster
SOUTH CAROLINA

Together We Grow

FY2024-25 Budget Schedule of events





Summary of Proposed FY2025 Budget

General Fund Totals	\$ 2,699,287
Utility Totals	\$ 8,727,420
Solid Waste Totals	\$ 588,791
Fire Department 1% Totals	\$ 86,150
Youth Recreation Fund	\$ 554,900
Local Development Corp Totals	\$ 53,780
Capital Project Fund/State ARP Totals	\$ 28,453,480
Hospitality Fund Totals	\$ 202,000
State & Local Accom. Totals	\$ 12,500
All Funds Total	<u>\$ 41,378,308</u>

City-wide Summary - Proposed

The Proposed FY2025 Budget is growth-oriented and maintains operational expenses to prepare for more growth.

- **No reduction in services**
- **Slight operational increases**

- **Millage (tax) reduction – 0 mils**
- **Utility rate increases**
- **Garbage collection rate increases**
- **Tap fee increases**
- **Various fee increases**

Personnel

- 3% COLA
- 11.8% health insurance increase

Capital Investment

- Pay-go
- Capital lease purchase
- Utility Bond
- Grants

Current Financial Environment

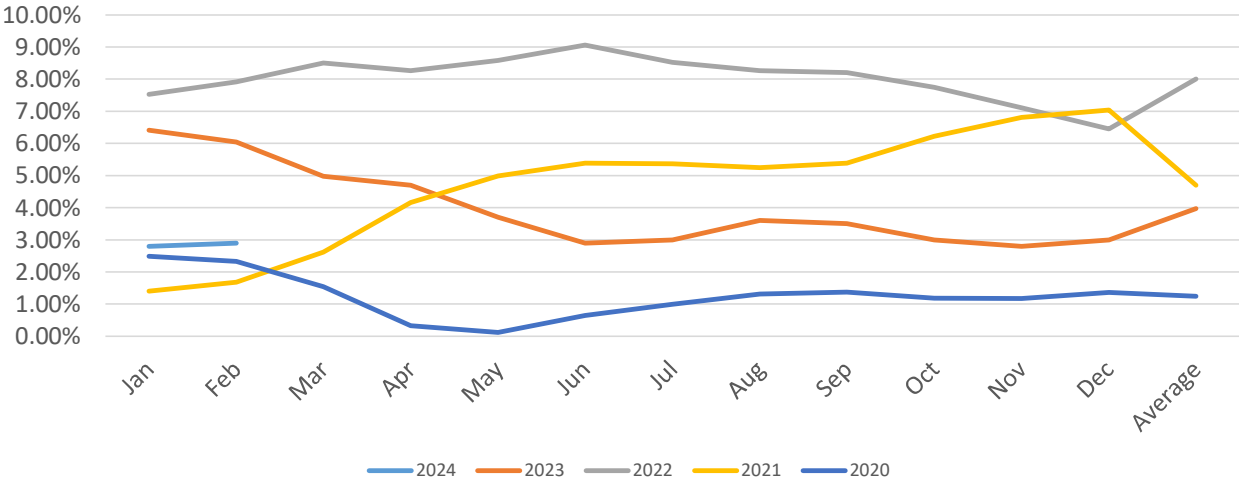
- The city is *in the midst of growth* – increases in assessed values of property taxes, residential rehabilitation, new construction, new neighborhoods, a new recreation complex, downtown streetscape renovations, WP Anderson Park renovations, population growth in the City and Oconee County driving increases in demands throughout recreation.
 - *Growth pains* in public safety
 - *Growth pains* in recreation
 - *Cost-cutting* measures in hospitality tax-funded expenditures
 - *Stabilizing-to-stable* conditions in the water distribution system
 - *Stabilized* conditions in the water treatment plant
 - *Stabilized* conditions in the electric system
 - *Assessing-to-stabilizing* the sewer collection system

This strains cash flow for the immediate future

Consumer Price Index (CPI)



Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
2024	2.80%	2.90%											
2023	6.41%	6.04%	4.98%	4.70%	3.70%	2.90%	3.00%	3.60%	3.50%	3.00%	2.80%	3.00%	3.97%
2022	7.53%	7.91%	8.50%	8.26%	8.58%	9.06%	8.52%	8.26%	8.20%	7.75%	7.11%	6.45%	8.00%
2021	1.40%	1.68%	2.62%	4.16%	4.99%	5.39%	5.37%	5.25%	5.39%	6.22%	6.81%	7.04%	4.70%
2020	2.49%	2.33%	1.54%	0.33%	0.12%	0.65%	0.99%	1.31%	1.37%	1.18%	1.17%	1.36%	1.24%



(source data from the <https://www.bls.gov>)

Utility Fee Increases (proposed)

Rate Increases

Water Rates

- 4% inside city
- 5% outside city

Electric Rates

- 4%

Sewer Rates

- 1% inside and outside

Garbage Collection Fees

- 3.5 % inside
- 4.5% outside

Tap Fee increases

Water Tap Fees

- | | |
|--------------|----------------------|
| inside city | ¾" \$1,800-(\$1,980) |
| | 1" \$2,000-(\$2,200) |
| outside city | ¾" \$2,200-(\$2,420) |
| | 1" \$2,200-(\$2,640) |

Sewer Tap Fees

- | | |
|--------------|----------------------|
| inside city | 4" \$1,300-(\$1,430) |
| outside city | 4" \$1,600-(\$1,760) |

**Small growth in each service offset proposed increase amounts*

Current vs Proposed Rates

Service	Westminster		Westminster Proposed Rates		difference
		# of customers		# of customers	
Electric (Inside)	\$176.28	1,250	\$183.33	1,250	\$ 7.05
Water (Inside)	\$30.15	1,138	\$31.36	1,138	\$ 1.21
Water (Outside)	\$55.26	2,196	\$58.05	2,196	\$ 2.79
Sewer (Inside)	\$65.14	1,028	\$65.81	1,028	\$ 0.67
Sewer (Outside)	\$71.20	44	\$71.90	44	\$ 0.70
Solid Waste (Inside)	\$20.29	1,049	\$21.00	1,049	\$ 0.71
Solid Waste (Outside)	\$26.63	34	\$27.83	34	\$ 1.20

*All water and sewer rates are based on 5,000 gallons

*All electric rates are based on 1,124 KWH

*Electric rates in Westminster are based on the good neighbor rate

Comparison Water Rates



Service	Walhalla		Seneca		Westminster		Westminster Proposed Rates	
	(Duke Energy)	# of customers		# of customers		# of customers		# of customers
Electric (Inside)	\$125.01	2,700,000	\$137.45	5,430	\$176.28	1,250	\$183.33	1,250
Water (Inside)	\$34.55	1,487	\$30.35	5,106	\$30.15	1,138	\$31.36	1,138
Water (Outside)	\$60.50	5,135	\$45.38	12,012	\$55.26	2,196	\$58.05	2,196
Sewer (Inside)	\$48.90	1,335	\$63.07	4,442	\$65.14	1,028	\$65.81	1,028
Sewer (Outside)	\$48.90	77	\$76.65	1,604	\$71.20	44	\$71.90	44
Solid Waste (Inside)	\$17.82	1,790	\$15.75	4,392	\$20.29	1,049	\$21.00	1,049
Solid Waste (Outside)	\$27.54	1,080	\$19.75	192	\$26.63	34	\$27.83	34

Service	TESI		Pioneer		Blue Ridge	
		# of Customers		# of customers	Blue Ridge	# of customers
Electric (Inside)	-		-		\$165.34	N/A
Water (Inside)	\$ 45.07	582	\$57.45	7,128	-	
Water (Outside)	\$ 45.07	582	\$57.45		-	
Sewer (Inside)	\$ 40.22	582			-	
Sewer (Outside)	\$ 40.22	582	-		-	
Solid Waste (Inside)	-		-		-	
Solid Waste (Outside)	-		-		-	

*All water and sewer rates are based on 5,000 gallons
 *All electric rates are based on 1,124 KWH
 *Electric rates in Westminster are based on the good neighbor rate

Rate increase history

Service	modified dates		
Electric	10/1/2016	7/1/2022 ⁽²⁾	
Water	11/1/2019	3/1/2022 ⁽¹⁾	
Garbage	7/1/2019	7/1/2021 ⁽²⁾	7/1/2022 ⁽²⁾
Sewer	6/1/2015	6/1/2021 ⁽³⁾	3/1/2022 ⁽⁴⁾

(1) increased to remove Meter Fee (AMI), 10% base and 24.95% per/1000 gallons on Outside only

(2) 5% increase

(3) pass through 15.2% OJRSA increase

(4) pass through 20% OJRSA increase





Additional fee increases (proposed)

Sign permit	\$50 (\$200)
Banner permit	\$25 (\$100)
Planned Unit Development Application	\$200 (\$350)
Board of Appeals Hearing	\$75 (\$250)
Planning Commission Hearing	\$75 (\$250)
Garbage/Res Roll Cart Inside City	\$20.29 (\$25) – for first one
Garbage/Res Roll Cart Inside City	\$13.94 (\$20) – for each additional
Garbage/Commercial Roll Cart Inside City	\$25.50 (\$30) – for first one
Garbage/Res Roll Cart Outside City	\$26.63 (\$30) – for first one

Sewer - Backflow Tests

¾" residential	\$150 (\$250)
2-4"	\$160 (\$275)
6-18"	\$200 (\$350)
Confined space entry	\$140 plus cost (\$250 plus cost)

Users are encouraged to use certified contractors for backflow tests, City should be last resort.

Bulk Water Flat Fee

0-5,000 GAL	\$ 20 (\$ 22)
5,000-25,000 GAL	\$ 50 (\$ 55)
25,001-50,000 GAL	\$ 100 (\$ 110)
50,001-100,000 GAL	\$ 200 (\$ 220)
100,001-500,000 GAL	\$ 500 (\$ 550)
500,000 GAL +	\$1,000 (\$1,100)

Requested pay-go capital - funded

Public Safety

\$ 28,000 debt svc SCBA's - Fire
 \$ 8,000 bunker/PPE gear – Fire
 \$ 48,000 Fire Marshall vehicle*
 \$ 7,667 vehicle upfits -fire
 \$104,000 two (2) police vehicles*
 \$ 15,333 vehicle upfits - police
 \$211,000 total

Update:
\$57,000

Utilities

\$ 80,000 electric div - bucket truck (used)
 \$ 75,000 water div - pickup truck*
 \$ 92,000 water div - valve maintenance skid*
 \$ 24,000 SCADA upgrades –water div
 \$ 70,000 replace 500 water meters
 \$ 20,000 side-by-side
 \$361,000 total

Recreation

\$ 42,000 roof for gym
 \$ 42,000 total

Downtown

\$ 0

Anderson Park

\$ 0

Grants to non-city entities

\$ 0

* Funded with capital-lease purchase financing

Requested but **Not funded**



Public Safety

\$185,000 six additional firefighters (personnel costs)
\$ 47,000 integrate WPD reporting software system with
Oconee County Sheriffs Office
\$232,000 total

Utilities

\$180,000 SCADA upgrades water plant/water distribution
\$225,000 dump truck /heavy duty (replace 1986 truck)
\$ 50,000 dump truck light duty - used (replace 1989 truck)
\$100,000 line truck (used)
\$555,000 total

Recreation

\$150,000 Pool field bathroom (replace old)
\$ 55,000 Upfit metal building for recreation training
\$ 45,000 Hall Street Ball field bathroom roofs
\$150,000 Yousef Fields bathroom
\$ 40,000 Pickup truck for Recreation
\$440,000 total

Downtown

\$ 25,000 Christmas decorations
\$ 8,000 special event funds
\$ 52,000 downtown business development
\$ 45,000 new business recruitment (natl fran)
\$130,000 total

***page total = \$1,357,000*

Personnel Benefits (all funds)

• 11.8% health insurance increase ⁽¹⁾ Jan 2025 – June 2025	\$ 73,364
• 3% cola for all city employees	\$ 79,191
• Retirement increase ⁽²⁾	
• Non-Public Safety SCRS	\$ 35,935
• Public Safety – SCPRS	\$ 17,708
	<u>\$206,198</u>

(1) 11.8% projected by PEBA (decided by the SC State Legislature). PEBA – Public Employee Benefit Association <https://www.peba.sc.gov/>

(2) SCRS and SCPRS increases are decided by the SC State Legislature.

Proposed Transfers - Summary

- \$426,621 Utility Fund Transfer to General Fund *(5.0% gross revenue transfer)*
- \$ 49,606 Solid Waste Fund Transfer to General Fund *(8.5% gross revenue transfer)*
- \$102,000 Htax Transfer to General Fund

- \$ 36,219 General Fund Transfer to Youth Recreation
- \$ 3,500 Atax Transfer to Youth Recreation
- \$100,000 Htax Transfer to Youth Recreation

Debt Service



	Actual	Budget	Projection	Projection	Projection	Projection
	2023	2024	2025	2026	2027	2028
Solid Waste Capital Lease						
Garbage Truck ¹	\$30,677	\$0	\$0	\$ -	\$ -	\$ -
Knuckleboom Truck ²	\$29,704	\$0	\$0	\$ -	\$ -	\$ -
2023 garbage truck ³	\$ -	\$ 46,063	\$ 46,063	\$ 46,063	\$ 46,063	\$ 46,063
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
2022 Utility equipment lease ⁵	\$79,332	\$78,166	\$77,001	\$75,835	\$74,669	\$73,503
Electric line truck ⁶	\$ -	\$ 39,527	\$ 39,527	\$ 39,527	\$ 39,527	\$ 39,527
General Fund Obligations						
Police/Fire vehicles ⁷	\$ -	\$ 50,659	\$ 50,659	\$ 50,659	\$ -	\$ -
Fire SCBA's ⁸	\$ 27,961	\$ 27,961	\$ 27,961	\$ 27,961	\$ 27,961	\$ 27,961
Combined Obligations						
2023 Vehicle/Equipment Lease ⁹			\$ 121,801	\$ 121,801	\$ 121,801	\$ 121,801
TOTAL	\$ 167,674	\$ 282,491	\$ 281,325	\$ 280,159	\$ 228,334	\$ 227,168

Footnotes follow on the next slide.

Debt Service (FOOTNOTES)

- 1 Garbage Truck lease - \$284,460. 10 yr term @2.24%. May 2013-May 2023
- 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.
- 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

Debt Service is displayed on previous slide.

General Fund

General Fund Totals	
<i>Expenditures</i>	
Administration	\$ 547,165
Fire	\$ 849,610
Police	\$ 887,530
Anderson Park	\$ 11,400
Codes	\$ 49,890
Public Works	\$ 45,850
Non-Departmental	\$ 307,842
Total	\$ 2,699,287

<i>Revenues</i>	
All Taxes	\$ 740,850
Intergovernmental Revenue	\$ 606,000
License, Permits, Fees	\$ 417,316
Fines & Forfeitures	\$ 38,147
Payment in Lieu of Tax & Franchise Fees	\$ 488,974
Interest income	\$ 5,000
Misc. & Other Income	\$ 403,000
Total	\$ 2,699,287

Highlights

- Transfer-in from Htax of \$102,000
- Transfer-in from the Solid Waste Fund of \$49,606 *(an 8.5% net revenue transfer)*
- Franchise Fee from Utility Fund of \$426,621 *(a 5% net revenue transfer)*



Public Safety – Police



Highlights

Police Department continues to modernize to utilize technology to increase effectiveness

- | | |
|---|---------------------------|
| • Two (2) police cruisers (\$52,000 each) | \$ 104,000 ⁽¹⁾ |
| • vehicle up fits | \$ 15,333 |
| • New uniforms | \$ 10,000 |

(1) Capital Lease/Purchase for two (2) police vehicles. Budgeted in Non-Departmental. \$104,000 financed @ 4.50% for five (5) years. Annual payments of \$23,268.

Public Safety – Fire



Highlights

- New funding level from Oconee County (previous \$285,000) \$550,000
- Includes eight (8) firefighter positions
- Increase part time funding \$ 10,000
- Vehicle for Fire Marshall \$ 48,000⁽¹⁾
 - vehicle upfit \$ 7,667
- SCBA equipment debt svc \$ 27,961⁽²⁾

Update:
\$57,000

⁽¹⁾ Capital Lease/Purchase for one (1) fire vehicles. Budgeted in Non-Departmental. \$48,000 financed @ 4.50% for five (5) years. Annual payments of \$10,740.

⁽²⁾ Twenty (20) SCBA's with spare cylinders and related equipment. Total cost \$164,406.00 financed @3.09% for 7 years. Useful life of 15 years.

Utility Fund

Utility Totals	
<i>Expenditures</i>	
Utility Administration	\$ 1,339,126
Electric	\$ 3,628,712
Water	\$ 1,639,107
Sewer	\$ 919,609
Water Plant	\$ 978,150
Non-Departmental	\$ 222,716
Total	\$ 8,727,420

<i>Revenues</i>	
Interest Income	\$ 2,000
Miscellaneous & Other	\$ 417,000
Electric	\$ 4,888,915
Water	\$ 2,528,922
Sewer	\$ 883,583
Project Operations	\$ 5,000
Grant Income	\$ 2,000
Total	\$ 8,727,420



Electric Rate Increase - rationale

- Nearly flat revenue stream, nearly flat customer base
- Personnel and operational cost increases
- Preparations for O&M agreement
- PMPA Lawsuit settlement
 - Rock Hill and Greer alleged mis-billings over \$150,000,000
 - Settlement agreement reached in November 2023
 - \$55 million (\$10 million paid from working capital / \$45 million bond financed)
 - Bond closed April 29, 2024
 - \$43,570 May – December 2024
 - \$63,500 per year 2025-2034
 - \$1,218,460 ballon payment in 2035 (owed when the bond matures)*
 - 10-year installment of \$121,846

Westminster's portion of
the bond debt



*Future relicensing of Catawba (extending its operational life from 2042 to 2062) may allow for the decommissioning expenses to be amortized over and additional 20 years. This may save enough to cover the ballon payments.

Water Rate Increase - rationale

- The water system was neglected for more than 20 years prior to the receipt and use of ARPA Funds
 - ~\$1.3 million direct to city
 - ~\$1.3 million from Oconee County
- The \$8.7 million USDA-RD loan was secured to stabilize the worse of the worst
 - Terms and conditions for repayment will begin this year (*info on next slide*)
- Additional infrastructure needs
- Additional operating needs
- Slight growth in customers
- FY2024 budget relied heavily on tap fees

USDA- RD loan requirements - water

1

\$8,705,000 principal loan amount
40 year term
2.65 % annual interest rate

2

Once the loan is closed:

- \$29,336 monthly payments (\$352,032 annual)
- Debt Service Reserve (DSR)
 - \$2,934 per month until \$352,032 has accumulated, this will take 120 months (10 Years).
- Short-lived Asset Reserve (SLAR) (annual allocation for repairs/replacement of system assets)
 - \$94,000

3

Each year for the 1st 10 years

- \$352,032 (P&I) + 35,208 (DSR) + \$94,000 (SLAR) = \$481,240

Years 11-40

- \$352,032 (P&I) + \$94,000 (SLAR) = \$446,032

Sewer Rate Increase - rationale

- In 2021 SCDHEC placed the city under a Consent Order due to certain neglect of the system
- SCIIP Funds utilized to make significant improvements on the worst of the worse
- Significant needs for more infrastructure repairs
- Very slight growth in customers
- FY2024 budget relied heavily on tap fees

Utility Franchise Fee Transfer

	Fee	Budget	Percentage
2019	\$336,000	\$7,154,678	4.70% (actual)
2020	\$426,909	\$6,664,432	6.41% (actual)
2021	\$495,106	\$6,631,532	7.47% (actual)
2022	\$496,296	\$7,971,746	6.22% (actual)
2023	\$377,503	\$7,815,065	5.00% (actual)
2024	\$410,021	\$8,301,415	5.00% (budgeted)
2025	\$426,621	\$8,717,420	5.00 % ⁽¹⁾ (proposed)

⁽¹⁾ Calculated from the total proposed budget of \$8,727,420 less \$195,000 for equipment capital lease ($\$8,532,420 \times 5\% = \$426,621$)

Solid Waste

Solid Waste Totals	
Expenditures	
<i>Personel Services</i>	\$ 300,554
<i>Commodities</i>	\$ 90,080
<i>Contractual Services</i>	36,100
<i>Debt Service</i>	\$ 162,057
Capital Outlay	\$ -
Total	\$ 588,791

<i>Revenues</i>	
Fees	\$ 545,000
Proceeds from Borrowing	\$ -
Other, Interest Income	\$ 43,791
Transfer from General Fund	\$ -
Total	\$ 588,791

Highlights

- As of the close of FY2022, the Fund is self-sustaining, attaining a true *cost-to-serve* status.
- \$49,606 transfer to the General Fund (*an 8.5% franchise fee*)



Solid Waste (cost-to-serve)



Solid Waste Revenue					
	2021	2022	2023	2024	2025
Service Charges	\$ 389,477	\$ 426,472	\$ 437,108	\$449,250	\$ 545,000
Misc	\$ 5,784	\$ -	\$ 1,417	\$ 21,220	\$ 16,000
Transfer from GF	\$ 86,392	\$ 76,487	\$ 11,411	\$ -	\$ -
Capital Lease	\$ -	\$ -	\$ 310,006	\$277,000	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$167,576	\$ 27,791
	\$ 481,653	\$ 502,959	\$ 759,942	\$915,046	\$ 588,791
Solid Waste Expense					
Personal Services	\$ 229,948	\$ 175,960	\$ 240,423	\$276,129	\$ 300,554
Commodities	\$ 105,881	\$ 142,917	\$ 82,752	\$105,528	\$ 90,080
Contractual Services	\$ 28,131	\$ 22,401	\$ 17,976	\$ 42,750	\$ 36,100
Capital outlay	\$ -	\$ -	\$ 309,946	\$277,000	\$ -
Debt service	\$ 63,269	\$ 2,888	\$ 63,269	\$ 46,063	\$ 112,451
Transfer out	\$ -	\$ -	\$ -	\$167,576	\$ 49,606
	\$ 427,229	\$ 344,166	\$ 714,366	\$915,046	\$ 588,791
2021, 2022, 2023 audited | 2024 budgeted | 2025 proposed					

Fire Department 1%

Fire Department 1% Totals	
<i>Expenditures</i>	
<i>Fire Dept. 1%</i>	86150
Total	\$ 86,150

<i>Revenues</i>	
Misc. & Other	\$ 86,150
Total	\$ 86,150



Youth Recreation

Youth Recreation Fund	
<i>Expenditures</i>	
<i>Personal Services</i>	\$ 202,900
Commodities	\$ 48,350
Contractual Services	\$ 253,650
Capital Outlay	\$ 50,000
Total	\$ 554,900

<i>Revenues</i>	
Intergovernmental Revenue	\$ 50,000
License, Permits, & Fees	\$ 308,000
Grant Income	\$ 10,000
Misc. & Other	\$ 186,900
Total	\$ 554,900

Highlights

- \$42,000 for roof repair at Civic Center
- Increase pay for officials – *see next slide*



Pay Scale Increase for Officials

<i>Sport</i>	<i>Current amount per game</i>	<i>Proposed amount per game</i>
Baseball 8 & Under	\$25	\$30
Baseball/softball 15 & Under	\$25 (\$30 behind plate)	\$30 (\$35 behind plate)
Baseball 19 & Under	\$30 (\$35 behind plate)	\$35 (\$40 behind plate)
Basketball 6 & Under	\$22	\$25
Basketball 8 & Under	\$22	\$27
Basketball 17 & Under	\$25	\$30
Soccer 8 & Under	\$22	\$27
Soccer 15 & Under	\$25	\$30
Football	\$45 (\$55 single game)	\$45 (League decides pay could be different)
Volleyball	\$22	\$27

- Baseball/Softball could be adjusted if time limits on games change.
- Games that exceed time limit may be adjusted.
- All star tournament games would be paid according to organizations requirements.

Local Development Corporation



Local Development Corp Totals	
<i>Expenditures</i>	
<i>Other</i>	\$ 53,780
Total	\$ 53,780

<i>Revenues</i>	
Misc. & Other	\$ 53,780
Total	\$ 53,780

Capital Projects Fund/State ARP Funds



Capital Project Fund/State ARP Totals	
<i>Expenditures</i>	
Administration	\$ 760,400
Electric	\$ -
Water	\$ 10,230,000
Recreation	\$ 5,000,000
Sewer	\$ 9,203,475
Water Plant	\$ 668,274
Non-Departmental (Utility)	\$ 444,669
Non-Departmental (General)	\$ 1,896,662
Anderson Park	\$ 250,000
Total	\$ 28,453,480

<i>Revenues</i>	
Intergovernmental Revenue	\$ 760,400
Grant Income	\$ -
Misc. & Other	\$ 13,705,000
Administration	-
Sewer	4,911,475
Water Plant	428,274
Non-Departmental (Utility)	7,350,000
Non-Departmental (General)	1,048,331
Anderson Park	250,000
Total	\$ 28,453,480

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

Capital Projects Fund

	REVENUE		EXPENSES
previous transfers	\$ 982,295		
Westminster Rec Complex	\$ 5,000,000	contractual services	\$ 5,000,000
USDA -RD Loan	\$ 8,705,000	USDA-RD - professional services	\$ 50,000
		USDA-RD - contractual services	\$ 8,605,000
		USDA-RD - legal services	\$ 50,000
CFunds - paving project	\$ 760,400		\$ 760,400
SCIIP Grant	\$ 3,929,180		\$ 4,911,475
CDBG Streetscape	\$ 750,000		\$ 1,300,000
CDBG Anderson Park	\$ 250,000		\$ 250,000
ARC -Streetscape	\$ 298,331		\$ 596,662
RIA Unity tank	\$ 428,274		\$ 668,274
utility bond	\$ 5,000,000	bond Admin	\$ 150,000
		Oak Street area sewer	\$ 2,000,000
		manholes replacements	\$ 700,000
		Lucky Street water line replace	\$ 275,000
		sciip match	\$ 492,000
		downtown utilities	\$ 294,669
Heirloom Farms developer contract	\$ 2,350,000	Heirloom Farms - water	\$ 1,250,000
		Heirloom Farms - sewer	\$ 1,100,000
	\$ 28,453,480		\$ 28,453,480



Hospitality Tax



Hospitality Fund Totals	
<i>Expenditures</i>	
Contractual Services	\$ 202,000
Capital Outlay	\$ -
Other (Grants)	\$ -
Total	\$ 202,000

<i>Revenues</i>	
Misc. & Other	\$ 202,000
Total	\$ 202,000

Highlights

- Transfer to GF ⁽¹⁾ \$102,000
- Transfer to Youth Recreation ⁽¹⁾ \$100,000
- Local Agency Grants \$ 0

Highlights

- Estimated revenue \$202,000
- Fund balance appropriation \$ 0

⁽¹⁾ tied to eligible activities

State & Local Accommodations Tax



State & Local Accom. Totals	
<i>Expenditures</i>	
<i>Other</i>	2500
Contractual Services	\$ 10,000
Total	\$ 12,500

<i>Revenues</i>	
Intergovernmental Revenue	\$ 7,600
Misc. & Other	\$ 4,900
Total	\$ 12,500

Highlights

Visit Oconee	\$2,500
Oconee Chamber of Commerce	\$2,500
Oconee History Museum	\$4,000
Transfer to Youth Rec	\$3,500

Hospitality Tax funded community grants

\$20,000

- Not fund public safety vehicles \$23,000
 - The vehicles proposed are funded with capital-leases, no savings there but this amount comes from the upfit funding for the vehicles
- Not fund gym roof repair \$42,000
 - The gym roof has a leak, it has been assessed by multiple vendors, needs repairs



Neither of these actions are recommended by the City Administrator.

Questions...discussion

Thank you.



The End.

You may go home now 😊

FY 24-25 BUDGET SUMMARY

General Fund Totals

<i>Expenditures</i>		<i>Revenues</i>	
Administration	\$ 547,165	All Taxes	\$ 740,850
Fire	\$ 849,610	Intergovernmental Revenue	\$ 606,000
Police	\$ 887,530	License, Permits, Fees	\$ 417,316
Anderson Park	\$ 11,400	Fines & Forfeitures	\$ 38,147
Codes	\$ 49,890	Payment in Lieu of Tax & Franchise Fees	\$ 488,974
Public Works	\$ 45,850	Interest income	\$ 5,000
Non-Departmental	\$ 307,842	Misc. & Other Income	\$ 403,000
Total	\$ 2,699,287	Total	\$ 2,699,287

Difference between Revenue & Expenses **\$ -**

Utility Totals

<i>Expenditures</i>		<i>Revenues</i>	
Utility Administration	\$ 1,339,126	Interest Income	\$ 2,000
Electric	\$ 3,628,712	Miscellaneous & Other	\$ 417,000
Water	\$ 1,639,107	Electric	\$ 4,888,915
Sewer	\$ 919,609	Water	\$ 2,528,922
Water Plant	\$ 978,150	Sewer	\$ 883,583
Non-Departmental	\$ 222,716	Project Operations	\$ 5,000
		Grant Income	\$ 2,000
Total	\$ 8,727,420	Total	\$ 8,727,420

Difference between Revenue & Expenses **\$ -**

Solid Waste Totals

<i>Expenditures</i>		<i>Revenues</i>	
Personel Services	\$ 300,554	Fees	\$ 545,000
Commodities	\$ 90,080	Proceeds from Borrowing	\$ -
Contractual Services	\$ 36,100	Other, Interest Income	\$ 43,791
Debt Service	\$ 162,057	Transfer from General Fund	\$ -
Capital Outlay	\$ -	Total	\$ 588,791
Total	\$ 588,791		

Difference between Revenue & Expenses **\$ -**

Fire Department 1% Totals

<i>Expenditures</i>		<i>Revenues</i>	
Fire Dept. 1%	\$ 86,150	Misc. & Other	\$ 86,150
Total	\$ 86,150	Total	\$ 86,150

Difference between Revenue & Expenses **\$ -**

Youth Recreation Fund

<i>Expenditures</i>		<i>Revenues</i>	
Personal Services	\$ 202,900	Intergovernmental Revenue	\$ 50,000
Commodities	\$ 48,350	License, Permits, & Fees	\$ 308,000
Contractual Services	\$ 253,650	Grant Income	\$ 10,000
Capital Outlay	\$ 50,000	Misc. & Other	\$ 186,900
Total	\$ 554,900	Total	\$ 554,900

Difference between Revenue & Expenses **\$ -**

Local Development Corp Totals

<i>Expenditures</i>		<i>Revenues</i>	
Other	\$ 53,780	Misc. & Other	\$ 53,780
Total	\$ 53,780	Total	\$ 53,780

Difference Between Revenue & Expenses **\$ -**

Capital Project Fund/State ARP Totals

<i>Expenditures</i>		<i>Revenues</i>	
Administration	\$ 760,400	Intergovernmental Revenue	\$ 760,400
Electric	\$ -	Grant Income	\$ -
Water	\$ 10,230,000	Misc. & Other	\$ 13,705,000
Recreation	\$ 5,000,000	Administration	\$ -
Sewer	\$ 9,203,475	Sewer	\$ 4,911,475
Water Plant	\$ 668,274	Water Plant	\$ 428,274
Non-Departmental (Utility)	\$ 444,669	Non-Departmental (Utility)	\$ 7,350,000
Non-Departmental (General)	\$ 1,896,662	Non-Departmental (General)	\$ 1,048,331
Anderson Park	\$ 250,000	Anderson Park	\$ 250,000
Total	\$ 28,453,480	Total	\$ 28,453,480

Difference Between Revenue & Expenses **\$ -**

County ARP Totals

<i>Expenditures</i>		<i>Revenues</i>	
Water	\$ -	Grant Income	\$ -
Water Plant	\$ -		
Total	\$ -	Total	\$ -

Difference Between Revenue & Expenses **\$ -**

Hospitality Fund Totals

<i>Expenditures</i>		<i>Revenues</i>	
Contractual Services	\$ 202,000	Misc. & Other	\$ 202,000
Capital Outlay	\$ -	Total	\$ 202,000
Other (Grants)	\$ -		
Total	\$ 202,000		

Difference Between Revenue & Expenses **\$ -**

State & Local Accum. Totals

<i>Expenditures</i>		<i>Revenues</i>	
Other	\$ 2,500	Intergovernmental Revenue	\$ 7,600
Contractual Services	\$ 10,000	Misc. & Other	\$ 4,900
Total	\$ 12,500	Total	\$ 12,500

Difference Between Revenue & Expenses **\$ -**

Budget Worksheet
010-CITY GENERAL FUND

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year *** 2025		Pct	
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmt</u>	<u>Final</u>	
								<u>Inc</u>	
REVENUES									
100 ADMINISTRATION									
00400 PROPERTY TAXES									
40000	PROPERTY TAXES	503,226	480,500	523,747	510,000	480,000	525,000	.....	2.94
40001	DELIQUENT TAXES	65,736	42,000	27,066	46,525	42,000	54,500	.....	17.14
40002	VEHICLE TAXES	97,349	73,000	79,513	84,000	73,000	92,750	.....	10.42
40003	HOMESTEAD EXPT. STATE	52,551	55,000	50,047	55,000	55,000	55,000	.....	0.00
40004	MERCHANTS INVT. TAX	8,431	6,500	6,323	7,500	6,500	7,500	.....	0.00
40005	WATERCRAFT TAX	2,552	2,000	4,283	3,500	2,000	6,100	.....	74.29
00400	TOTAL PROPERTY TAXES	729,845	659,000	690,979	706,525	658,500	740,850	.....	4.86
00401 INTERGOVERNMENTAL REV									
40102	AID TO SUBDIVISION	55,141	56,000	43,423	56,000	56,000	56,000	.....	0.00
40105	TRANSPORTATION NETWORK ACT	33	0	24	0	0	0	.....	0.00
00401	TOTAL INTERGOVERNMENTAL REV	55,174	56,000	43,447	56,000	56,000	56,000	.....	0.00
00402 LICENSE, PERMITS, & FEES									
40200	BUSINESS LICENSE	94,187	82,000	62,009	98,275	82,000	101,275	.....	3.05
40202	TELECOM. TAX MASC	4,236	6,500	4,672	6,800	6,500	9,800	.....	44.12
40203	BROKER TAX MASC	6,183	5,000	9,564	6,000	5,000	11,001	.....	83.35
40205	INSURANCE TAX	236,637	210,000	45,703	220,000	210,000	233,690	.....	6.22
40214	CELL TOWER RENT	24,975	26,700	23,975	26,700	26,700	27,800	.....	4.12

Budget Worksheet
010-CITY GENERAL FUND

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year *** 2025		Pct	
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>	<u>Inc</u>
40215	FACILITY RENTAL	10,550	15,000	10,030	21,550	15,000	22,550	.....	4.64
40216	FOIA REQUEST FEES	48	100	0	500	100	500	.....	0.00
40217	VACANT BUILDING REGIST FEE	0	0	100	0	0	7,800	.....	0.00
00402	TOTAL LICENSE, PERMITS, & FEES	376,816	345,300	156,053	379,825	345,300	414,416		9.11
00404	PYMT IN LIEU OF TAX & FRAN FEE								
40400	PAYMENT IN LIEU OF TAX	4,592	3,500	6,534	3,600	3,500	7,300	.....	102.78
40401	FRANCHISE FEES	49,967	50,000	53,311	52,575	50,000	55,053	.....	4.71
40402	WUD FRANCISE FEE	377,503	377,503	341,684	410,021	377,503	426,621	.....	4.05
00404	TOTAL PYMT IN LIEU OF TAX & FRAN FEE	432,062	431,003	401,529	466,196	431,003	488,974		4.89
00405	INTEREST INCOME								
40500	INTEREST INCOME	0	500	0	1,000	500	2,500	.....	150.00
00405	TOTAL INTEREST INCOME	0	500	0	1,000	500	2,500		150.00
00406	GRANT INCOME								
40602	STATE GRANTS	0	0	5,000,000	0	0	0	.....	0.00
00406	TOTAL GRANT INCOME	0	0	5,000,000	0	0	0		0.00
00407	MISCELLANEOUS & OTHER								
40707	MISCELLANEOUS REV	(44)	1,000	0	2,500	1,000	6,900	.....	176.00
40708	INTERFUND TRANSFER	0	0	441,148	0	0	0	.....	0.00

Budget Worksheet

010-CITY GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
40720 SALE OF PROPERTY (EASEMENTS)	0	0	3,037	0	0	0	.....	0.00
40734 COURT ORDERED RESTITUTION	0	1,000	0	1,000	1,000	1,500	.....	50.00
40736 GHS FACILITY REIMBURSEMENT	4,550	4,200	3,150	4,200	4,200	5,000	.....	19.05
40737 REFUNDS/REIMBURSEMENTS	9,296	15,000	1,246	15,875	15,000	20,875	.....	31.50
00407 TOTAL MISCELLANEOUS & OTHER	13,802	21,200	448,581	23,575	21,200	34,275		45.39
100 TOTAL ADMINISTRATION	1,607,699	1,513,003	6,740,589	1,633,121	1,512,503	1,737,015		6.36

Budget Worksheet
010-CITY GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		
200 FIRE DEPARTMENT								
00401 INTERGOVERNMENTAL REV								
40101 COUNTY ALLOCATION	285,000	285,000	550,000	550,000	550,000	550,000	.....	0.00
00401 TOTAL INTERGOVERNMENTAL REV	285,000	285,000	550,000	550,000	550,000	550,000		0.00
00405 INTEREST INCOME								
40500 INTEREST INCOME	414	200	0	1,000	0	2,000	.....	100.00
00405 TOTAL INTEREST INCOME	414	200	0	1,000	0	2,000		100.00
00406 GRANT INCOME								
40601 SC MUNI TRUST	0	2,000	0	2,000	2,000	2,000	.....	0.00
40602 STATE GRANTS	13,350	0	13,280	0	0	0	.....	0.00
00406 TOTAL GRANT INCOME	13,350	2,000	13,280	2,000	2,000	2,000		0.00
00407 MISCELLANEOUS & OTHER								
40703 SALE OF EQUIP/MATERIAL/SCRAP	21,082	2,000	477	2,000	0	9,200	.....	360.00
40735 INSURANCE PAID CLAIMS	0	6,000	0	6,000	0	1,300	.....	(78.33)
40737 REFUNDS/REIMBURSEMENTS	0	1,000	0	1,000	1,000	5,000	.....	400.00
00407 TOTAL MISCELLANEOUS & OTHER	21,082	9,000	477	9,000	1,000	15,500		72.22
200 TOTAL FIRE DEPARTMENT	319,846	296,200	563,757	562,000	553,000	569,500		1.33

Budget Worksheet
010-CITY GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		Final
300 POLICE							
00403 FINES & FORFEITURES							
40300 POLICE FINES	33,597	30,000	21,872	36,150	37,234	38,147	5.52
40302 DRUG SEIZURES	0	0	10	0	0	0	0.00
00403 TOTAL FINES & FORFEITURES	33,597	30,000	21,882	36,150	37,234	38,147	5.52
00405 INTEREST INCOME							
40500 INTEREST INCOME	7	5	5	5	5	500	0.00
00405 TOTAL INTEREST INCOME	7	5	5	5	5	500	0.00
00406 GRANT INCOME							
40601 SC MUNI TRUST	139	2,000	4,166	2,000	2,000	2,000	0.00
40602 STATE GRANTS	18,889	18,889	33,246	0	0	0	0.00
40603 MISC GRANTS	0	5,000	0	5,000	0	5,000	0.00
00406 TOTAL GRANT INCOME	19,028	25,889	37,412	7,000	2,000	7,000	0.00
00407 MISCELLANEOUS & OTHER							
40703 SALE OF EQUIP/MATERIAL/SCRAP	8,657	5,000	2,550	15,250	15,000	10,000	(34.43)
40704 POLICE FUND	410	1,000	170	1,100	1,100	1,000	(9.09)
40735 INSURANCE PAID CLAIMS	1,144	0	4,853	0	0	1,000	0.00
40737 REFUNDS/REIMBURSEMENTS	16,947	1,500	9,352	1,500	1,500	7,500	400.00
00407 TOTAL MISCELLANEOUS & OTHER	27,158	7,500	16,925	17,850	17,600	19,500	9.24
300 TOTAL POLICE	79,790	63,394	76,224	61,005	56,839	65,147	6.79

Budget Worksheet

010-CITY GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
500 CODES								
00402 LICENSE, PERMITS, & FEES								
40211 SIGN PERMIT FEES	300	200	150	900	200	1,900	.....	111.11
40212 ZONING HEARINGS	75	150	75	750	150	1,000	.....	33.33
00402 TOTAL LICENSE, PERMITS, & FEES	375	350	225	1,650	350	2,900		75.76
500 TOTAL CODES	375	350	225	1,650	350	2,900		75.76

Budget Worksheet

010-CITY GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
600 PUBLIC WORKS								
00407 MISCELLANEOUS & OTHER								
40703 SALE OF EQUIP/MATERIAL/SCRAP	0	0	0	20,175	0	14,000	.....	(30.61)
600 TOTAL PUBLIC WORKS	0	0	0	20,175	0	14,000		(30.61)

Budget Worksheet

010-CITY GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		
700 NON DEPARTMENTAL								
40707 MISCELLANEOUS REV	0	0	150	0	0	3,119	.....	0.00
40730 HTAX TRANSFER	31,950	104,100	0	100,000	104,100	102,000	.....	2.00
40742 CAPITAL LEASE PURCHASE REVENUE	118,562	145,000	147,872	134,045	145,000	156,000	.....	16.38
40744 ARC GRANT	0	34,000	32,000	0	34,000	0	.....	0.00
40751 TRANSFER FROM SOLID WASTE	0	0	0	167,576	0	49,606	.....	(70.40)
00407 TOTAL MISCELLANEOUS & OTHER	150,512	283,100	180,022	421,796	283,100	324,725	.....	(23.01)
700 TOTAL NON DEPARTMENTAL	150,512	283,100	180,022	401,621	283,100	310,725	.....	(22.63)

Budget Worksheet

010-CITY GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		Final
TOTAL REVENUES	2,158,222	2,156,047	7,560,817	2,679,572	2,405,792	2,699,287	0.74

EXPENDITURES

100 ADMINISTRATION

00100 PERSONAL SERVICES

05100 SALARIES	116,033	106,211	152,918	152,590	0	153,050	0.30
05102 MAYOR SALARY	13,467	14,300	6,454	12,000	0	15,000	25.00
05103 ANNUAL BONUS	1,320	1,320	1,510	1,560	0	1,705	9.29
05104 SOCIAL SECURITY	9,601	8,125	14,012	16,500	0	16,604	0.63
05105 RETIREMENT CONTRIBUTIONS	20,967	18,651	30,413	40,013	0	42,456	6.11
05106 HEALTH INSURANCE CONTRIBUTIONS	17,553	9,523	17,418	24,174	0	19,650	(18.71)
05107 WORKERS COMPENSATION	5,404	2,000	3,000	2,000	0	2,000	0.00
05108 EMPLOYEE BONDING	7,500	5,000	2,177	5,000	0	4,000	(20.00)
05114 VEHICLE ALLOWANCE	4,600	4,200	4,800	4,200	0	0	(100.00)
05157 COUNCIL SALARIES	0	0	26,954	43,200	0	48,000	11.11
00100 TOTAL PERSONAL SERVICES	196,445	169,330	259,656	301,237	0	302,465	0.41

00200 COMMODITIES

05200 POSTAGE	1,155	1,200	1,083	1,200	1,200	1,200	0.00
05202 OFFICE SUPPLIES	5,363	6,000	5,947	6,000	6,000	6,000	0.00
05209 JANITORIAL SUPPLIES	330	350	237	500	350	500	0.00

Budget Worksheet
010-CITY GENERAL FUND

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year *** 2025		Pct Inc
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		Final
05210	MISCELLANEOUS	2,179	2,400	1,879	2,400	2,400	3,000	25.00
05211	SERVICE FEES	3,383	3,000	2,621	3,000	3,000	3,000	0.00
05212	EQUIPMENT PURCHASED	888	3,000	4,381	3,000	3,000	3,000	0.00
05214	PRINTING	0	200	235	1,000	200	1,000	0.00
05215	BUILDING MAINT.	5,981	6,000	3,696	6,000	6,000	4,000	(33.33)
00200	TOTAL COMMODITIES	19,279	22,150	20,079	23,100	22,150	21,700	(6.06)
00300	CONTRACTUAL SERVICES							
05300	CELLULAR/WIRELESS PHONES	889	1,000	1,392	1,000	1,000	1,800	80.00
05301	TELEPHONES	2,418	3,000	1,573	3,000	3,000	2,400	(20.00)
05302	TRAVEL AND TRAINING	16,985	9,200	11,006	5,000	9,200	5,000	0.00
05305	MEMBERSHIPS & SUBSCRIPTIONS	7,547	7,000	5,786	5,000	7,000	5,000	0.00
05306	ADVERTISING	831	1,000	1,140	1,000	1,000	1,000	0.00
05308	OFFICE EQUIP/RENTAL/LEASE	1,347	2,100	1,501	2,100	2,100	2,000	(4.76)
05310	MISCELLANEOUS	6,155	3,200	2,971	3,200	3,200	3,200	0.00
05313	UTILITIES PURCH FROM WUD	7,251	9,000	4,677	9,000	9,000	8,250	(8.33)
05314	UTILITIES PURCH FROM OTHER	170	0	496	0	0	0	0.00
05319	PROFESSIONAL SERVICES	24,687	29,000	66,885	47,580	29,000	30,000	(36.95)

Budget Worksheet
010-CITY GENERAL FUND

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year ***		2025	Final	Pct Inc
		YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd			
05320	MEDICAL PROFESS. SERVICES	28	100	0	100	100	500	.....		400.00
05321	COMPUTER MAINTENANCE	8,732	5,200	199	5,200	5,200	5,000	.....		(3.85)
05323	VEHICLE & PROPERTY INSURANCE	51,226	62,000	63,509	51,227	62,000	54,000	.....		5.41
05328	CUSTOMER REFUNDS	335	500	675	500	500	500	.....		0.00
05336	SC SALES TAX	123	400	85	400	400	400	.....		0.00
05352	JANITORIAL EXPENSE	2,726	3,000	2,636	3,000	3,000	3,200	.....		6.67
05358	EQUIPMENT REPAIR & MAINT.	0	100	0	100	100	0	.....		(100.00)
05362	MUNICIPAL COURT	19,824	21,000	17,000	21,000	21,000	20,000	.....		(4.76)
05365	CONTRACTUAL SERVICES	89,186	55,750	59,964	55,750	55,750	55,750	.....		0.00
05368	INTERFUND TRANSFER	88,773	0	65,000	0	0	0	.....		0.00
05372	ELECTION EXPENSE	922	1,000	1,920	2,500	1,000	0	.....		(100.00)
05378	PRINTING	0	500	0	500	500	0	.....		(100.00)
05379	LEGAL SERVICES	17,811	30,000	34,146	20,000	30,000	20,000	.....		0.00
05394	CITY COUNCIL TRAVEL & TRAINING	0	0	5,859	5,000	0	5,000	.....		0.00
05395	CITY COUNCIL MEMBER & SUBSCRIP	0	0	958	2,000	0	0	.....		(100.00)
00300	TOTAL CONTRACTUAL SERVICES	347,966	244,050	349,378	244,157	244,050	223,000			(8.67)

Budget Worksheet

010-CITY GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct	
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		<u>Final</u>	Inc
100 TOTAL ADMINISTRATION	563,690	435,530	629,113	568,494	266,200	547,165		(3.75)

Budget Worksheet
010-CITY GENERAL FUND

	*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year ***		2025	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>	
200 FIRE DEPARTMENT								
00100 PERSONAL SERVICES								
05100 SALARIES	241,252	284,314	307,331	349,527	0	405,500	.....	16.01
05101 OVERTIME	62,596	19,400	34,380	35,000	35,000	35,000	.....	0.00
05103 ANNUAL BONUS	1,580	1,680	1,630	2,070	0	2,030	.....	(1.93)
05104 SOCIAL SECURITY	23,320	16,472	26,764	26,500	0	28,780	.....	8.60
05105 RETIREMENT CONTRIBUTIONS	63,152	38,519	77,280	75,600	0	81,400	.....	7.67
05106 HEALTH INSURANCE CONTRIBUTIONS	37,063	43,584	54,452	78,950	0	73,000	.....	(7.54)
05107 WORKERS COMPENSATION	23,111	20,000	31,651	19,700	0	19,700	.....	0.00
05109 PART TIME EMPLOYEES	12,252	23,000	23,069	25,000	35,000	34,000	.....	36.00
05110 VOLUNTEER FIREFIGHTERS BONUS	0	6,000	0	6,000	0	1,000	.....	(83.33)
00100 TOTAL PERSONAL SERVICES	464,326	452,969	556,557	618,347	70,000	680,410		10.04
00200 COMMODITIES								
05201 FUEL	8,809	10,000	8,256	12,500	15,000	13,000	.....	4.00
** EXPECTED INCREASE IN CALL VOLUME **								
05202 OFFICE SUPPLIES	1,630	2,500	1,949	2,500	2,500	2,500	.....	0.00
05204 BUNKER / PPE GEAR	5,068	7,500	1,720	19,500	10,000	9,000	.....	(53.85)
** REPLACE BOOTS, FLASH HOODS, AND GLOVES **								
05205 AWARDS / FLOWERS	0	1,000	0	1,000	1,000	500	.....	(50.00)
05207 VEHICLE SUPPLIES / PARTS	1,588	3,000	1,576	3,000	3,000	3,000	.....	0.00

Budget Worksheet
010-CITY GENERAL FUND

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year ***		2025	Pct
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>	<u>Inc</u>
05208	UNIFORMS	1,837	6,000	4,795	6,000	8,000	7,000	-----	16.67
** NEEDS TO BE INCREASED DUE TO ADDITIONAL STAFFING GIVEN TO US LAST YEAR **									
05209	JANITORIAL SUPPLIES	709	2,000	427	2,000	2,000	1,500	-----	(25.00)
05210	MISCELLANEOUS	861	1,000	309	1,000	1,000	1,000	-----	0.00
05212	EQUIPMENT PURCHASED	10,291	10,000	21,069	35,400	15,000	10,000	-----	(71.75)
** 3 DESKTOP, 1 LAPTOP, AND REPLACE OLD FIRE HOISING REQUESTED BY DEPT **									
05222	SUPPLIES	115	2,500	1,297	15,000	2,500	2,500	-----	(83.33)
05235	MEDICAL SUPPLIES	0	0	0	0	0	3,000	-----	0.00
00200	TOTAL COMMODITIES	30,908	45,500	41,398	97,900	60,000	53,000	-----	(45.86)
00300	CONTRACTUAL SERVICES								
05300	CELLULAR/WIRELESS PHONES	2,669	2,500	1,241	3,500	5,000	4,000	-----	14.29
** ADD NEW PHONES & SERVICE AGREEMENT EXPENSE **									
05301	TELEPHONES	2,701	4,000	3,062	4,000	4,000	3,300	-----	(17.50)
05302	TRAVEL AND TRAINING	1,843	4,500	3,114	4,500	11,300	8,000	-----	77.78
** SEND KLAREN TO CHIEF EXEC PROGRAM (\$3500) **									
05303	RADIO/PAGER REPAIR	0	500	96	500	500	500	-----	0.00
05304	VEHICLE MAINTENANCE	6,488	18,000	16,867	15,000	15,000	12,000	-----	(20.00)
05305	MEMBERSHIPS & SUBSCRIPTIONS	857	2,000	12,605	16,500	16,500	10,000	-----	(39.39)
05306	ADVERTISING	0	300	0	300	300	0	-----	(100.00)

Budget Worksheet

010-CITY GENERAL FUND

	*** Previous Year ***		2023		*** Current Year ***		2024		*** Next Year ***		2025		Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd	Final						
05309 FIRE EXTINGUISHER	0	200	0	200	200	0	200	200	0	.....		(100.00)
05310 MISCELLANEOUS	362	1,000	145	1,000	1,000	1,000	1,000	1,000	1,000	.....		0.00
05313 UTILITIES PURCH FROM WUD	23,819	28,000	19,909	28,000	29,000	24,000	28,000	29,000	24,000	.....		(14.29)
05314 UTILITIES PURCH FROM OTHER	4,597	4,200	2,107	4,200	4,200	4,200	4,200	4,200	4,200	.....		0.00
05319 PROFESSIONAL SERVICES	0	200	0	200	200	0	200	200	0	.....		(100.00)
05320 MEDICAL PROFESS. SERVICES	547	1,200	558	1,200	2,500	2,000	2,500	2,500	2,000	.....		(20.00)
05322 CABLE	790	900	668	900	900	900	900	900	900	.....		0.00
05325 SECURITY MONITORING	0	500	0	500	500	0	500	500	0	.....		(100.00)
05354 FIRE PREVENTION	1,485	1,500	1,403	1,500	1,500	1,500	1,500	1,500	1,500	.....		0.00
05355 BUNKER GEAR REPAIR	0	500	308	500	500	0	500	500	0	.....		(100.00)
05358 EQUIPMENT REPAIR & MAINT.	4,303	5,000	2,705	5,000	5,000	5,000	5,000	5,000	5,000	.....		0.00
05365 CONTRACTUAL SERVICES	1,995	4,000	3,116	4,000	4,000	3,800	4,000	4,000	3,800	.....		(5.00)
00300 TOTAL CONTRACTUAL SERVICES	52,456	79,000	67,904	92,800	102,100	80,200				.....		(13.58)
00600 CAPITAL OUTLAY													
05600 SCBA'S	27,961	25,964	27,961	27,961	28,000	28,000	28,000	28,000	28,000	.....		0.14
05604 VEHICLES	0	0	0	0	11,000	0	0	11,000	0	.....		0.00
05624 BUNKER/PPE GEAR	0	0	0	0	15,000	8,000	0	15,000	8,000	.....		0.00

** NEED MORE GEAR DUE TO VOLUNTEERS **

Budget Worksheet

010-CITY GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	
00600 TOTAL CAPITAL OUTLAY	27,961	25,964	27,961	27,961	54,000	36,000	28.75
200 TOTAL FIRE DEPARTMENT	575,651	603,433	693,820	837,008	286,100	849,610	1.51

Budget Worksheet

010-CITY GENERAL FUND

	*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year ***		2025	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>	
300 POLICE								
00100 PERSONAL SERVICES								
05100 SALARIES	333,670	228,895	377,813	417,145	0	484,000	.....	16.03
05101 OVERTIME	32,830	20,000	31,863	25,000	0	30,000	.....	20.00
05103 ANNUAL BONUS	1,414	1,440	1,660	1,608	0	1,520	.....	(5.47)
05104 SOCIAL SECURITY	26,854	24,702	28,715	31,912	0	34,100	.....	6.86
05105 RETIREMENT CONTRIBUTIONS	73,882	65,354	81,196	88,602	0	100,510	.....	13.44
05106 HEALTH INSURANCE CONTRIBUTIONS	42,744	60,053	48,047	93,115	0	75,500	.....	(18.92)
05107 WORKERS COMPENSATION	23,111	20,000	31,651	19,700	0	28,000	.....	42.13
00100 TOTAL PERSONAL SERVICES	534,505	420,444	600,945	677,082	0	753,630	.....	11.31
00200 COMMODITIES								
05201 FUEL	28,412	25,000	24,000	27,000	28,000	28,000	.....	3.70
05202 OFFICE SUPPLIES	2,361	2,000	1,681	2,000	2,500	2,500	.....	25.00
05206 VEHICLE MAINT/REPAIR	22,174	17,500	20,844	15,000	15,000	10,000	.....	(33.33)
05208 UNIFORMS	2,463	3,000	2,553	3,000	15,000	13,000	.....	333.33
** OUTFIT ENTIRE POLICE DPT WITH CLASS A/B UNIFORMS **								
05209 JANITORIAL SUPPLIES	0	0	0	1,000	1,000	1,000	.....	0.00
05210 MISCELLANEOUS	486	500	363	500	500	500	.....	0.00
05215 BUILDING MAINT.	424	1,000	756	1,000	1,000	1,000	.....	0.00

Budget Worksheet
010-CITY GENERAL FUND

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year ***		2025	Pct
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>	<u>Inc</u>
05222	SUPPLIES	3,495	6,000	759	6,000	7,000	6,500	.....	8.33
00200	TOTAL COMMODITIES	59,815	55,000	50,956	55,500	70,000	62,500	.....	12.61
00300	CONTRACTUAL SERVICES								
05300	CELLULAR/WIRELESS PHONES	3,359	4,100	2,290	4,100	4,250	4,000	.....	(2.44)
05301	TELEPHONES	3,909	2,800	1,573	2,800	2,900	2,900	.....	3.57
05302	TRAVEL AND TRAINING	3,709	5,000	1,756	5,000	5,500	5,500	.....	10.00
05305	MEMBERSHIPS & SUBSCRIPTIONS	6,335	6,500	21,910	14,500	15,000	15,000	.....	3.45
05306	ADVERTISING	450	500	0	500	500	0	.....	(100.00)
05307	PUBLIC RELATIONS	413	500	0	500	500	0	.....	(100.00)
05310	MISCELLANEOUS	412	500	359	500	500	1,000	.....	100.00
05311	RADAR CERTIFICATION	280	400	0	400	600	600	.....	50.00
05313	UTILITIES PURCH FROM WUD	8,139	13,200	8,045	13,200	14,000	10,000	.....	(24.24)
05315	POLICE FUND	309	1,000	0	1,000	1,000	1,000	.....	0.00
05318	SOFTWARE	9,359	9,000	2,860	9,000	38,000	9,000	.....	0.00
05319	PROFESSIONAL SERVICES	1,899	2,500	885	2,500	2,500	2,500	.....	0.00
05320	MEDICAL PROFESS. SERVICES	869	1,000	428	1,000	1,500	1,000	.....	0.00
05352	JANITORIAL EXPENSE	2,325	2,500	2,469	2,500	2,500	2,400	.....	(4.00)

Budget Worksheet

010-CITY GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		
05357 EQUIPMENT RENTAL/LEASE	0	500	7,717	9,000	9,500	9,000	.....	0.00
05358 EQUIPMENT REPAIR & MAINT.	952	1,800	312	1,800	1,800	1,500	.....	(16.67)
05359 EQUIPMENT PURCHASE	28,864	20,289	33,739	3,500	3,500	3,500	.....	0.00
05373 JUVENILE DETENTION	3,250	2,000	0	2,000	2,000	2,000	.....	0.00
05376 E-TICKET FOR VEHICLES	349	1,500	0	1,500	2,500	500	.....	(66.67)
05381 DRUG SEIZURE EXPENSE	0	0	3,140	0	0	0	.....	0.00
00300 TOTAL CONTRACTUAL SERVICES	75,182	75,589	87,483	75,300	108,550	71,400	.....	(5.18)
00600 CAPITAL OUTLAY								
05601 VEHICLES/EQUIPMENT	0	0	0	0	120,000	0	.....	0.00
00600 TOTAL CAPITAL OUTLAY	0	0	0	0	120,000	0	.....	0.00
300 TOTAL POLICE	669,502	551,033	739,384	807,882	298,550	887,530	.....	9.86

Budget Worksheet
010-CITY GENERAL FUND

	*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year *** 2025		Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		Final
500 CODES							
00100 PERSONAL SERVICES							
05100 SALARIES	17,754	17,854	18,751	18,761	0	19,330	3.03
05103 ANNUAL BONUS	130	130	160	130	0	0	(100.00)
05104 SOCIAL SECURITY	1,244	1,366	1,297	1,436	0	1,480	3.06
05105 RETIREMENT CONTRIBUTIONS	3,150	3,135	3,480	3,482	0	3,780	8.56
05106 HEALTH INSURANCE CONTRIBUTIONS	5,748	5,372	5,892	6,001	0	6,500	8.32
00100 TOTAL PERSONAL SERVICES	28,026	27,857	29,580	29,810	0	31,090	4.29
00200 COMMODITIES							
05201 FUEL	502	800	447	800	800	800	0.00
05202 OFFICE SUPPLIES	169	500	437	500	500	500	0.00
05206 VEHICLE MAINT/REPAIR	638	250	70	250	250	250	0.00
05210 MISCELLANEOUS	1,000	1,000	603	1,000	1,000	1,000	0.00
05214 PRINTING	0	500	276	500	500	500	0.00
00200 TOTAL COMMODITIES	2,309	3,050	1,833	3,050	3,050	3,050	0.00
00300 CONTRACTUAL SERVICES							
05302 TRAVEL AND TRAINING	75	500	0	500	500	500	0.00
05306 ADVERTISING	0	500	0	500	500	500	0.00
05367 ZONING/COMP PLAN	4,650	25,000	1,945	15,000	25,000	0	(100.00)

Budget Worksheet

010-CITY GENERAL FUND

	*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year ***	2025		Pct
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>	<u>Inc</u>
05386 ABATEMENT EXPENSES	13,037	10,000	800	15,000	10,000	14,750	-----	(1.67)
00300 TOTAL CONTRACTUAL SERVICES	17,762	36,000	2,745	31,000	36,000	15,750		(49.19)
500 TOTAL CODES	48,097	66,907	34,158	63,860	39,050	49,890		(21.88)

Budget Worksheet
010-CITY GENERAL FUND

	*** Previous Year ***		2023		*** Current Year ***		2024		*** Next Year ***		2025		Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd	Final						
600 PUBLIC WORKS													
00200 COMMODITIES													
05202 OFFICE SUPPLIES	833	1,000	369	1,000	1,000	1,000	1,000	1,000	.....			0.00
05206 VEHICLE MAINT/REPAIR	968	1,500	1,112	1,500	1,500	1,500	1,500	1,500	.....			0.00
05209 JANITORIAL SUPPLIES	251	400	345	400	2,100	500	.....					25.00
05210 MISCELLANEOUS	662	1,000	520	1,000	1,000	1,000	1,000	1,000	.....			0.00
05215 BUILDING MAINT.	11,966	12,000	6,677	11,925	12,000	5,000	.....					(58.07)
05216 MATERIALS - MAINT.	3,803	4,000	1,829	2,000	4,000	2,000	.....					0.00
05222 SUPPLIES	1,557	2,000	1,116	1,000	2,000	1,000	.....					0.00
05223 TOOLS	1,020	1,000	989	1,000	1,000	1,000	1,000	1,000	.....			0.00
00200 TOTAL COMMODITIES	21,060	22,900	12,957	19,825	24,600	13,000							(34.43)
00300 CONTRACTUAL SERVICES													
05313 UTILITIES PURCH FROM WUD	8,894	14,000	12,014	14,000	14,000	12,800	.....					(8.57)
05316 RAILROAD PROPERTY RENTAL	928	900	957	900	900	900	.....					0.00
05320 MEDICAL PROFESS. SERVICES	0	0	48	0	0	0	.....					0.00
05325 SECURITY MONITORING	719	3,000	480	3,000	750	750	.....					(75.00)
05341 ASPHALT/PAVING	0	0	190	5,000	0	0	.....					(100.00)
05352 JANITORIAL EXPENSE	4,993	2,600	4,847	6,000	2,600	5,500	.....					(8.33)
05357 EQUIPMENT RENTAL/LEASE	0	500	123	500	500	500	.....					0.00

Budget Worksheet
010-CITY GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		
05358 EQUIPMENT REPAIR & MAINT.	427	500	434	500	1,000	1,000	.....	100.00
05360 HAND POWER / HYDRAULIC TOOLS	0	500	0	500	500	500	.....	0.00
05363 R.O.W. MAINTENANCE	52,198	50,748	0	0	50,748	0	.....	0.00
05364 MOSQUITO SPRAYING	7,363	8,000	7,233	8,000	8,000	7,900	.....	(1.25)
05365 CONTRACTUAL SERVICES	766	2,500	1,390	1,000	65,000	1,000	.....	0.00
00300 TOTAL CONTRACTUAL SERVICES	76,288	83,248	27,716	39,400	143,998	30,850		(21.70)
00600 CAPITAL OUTLAY								
05604 VEHICLES	0	0	527	0	0	0	.....	0.00
05636 BUILDING/OTHER IMPROVEMENTS	236	5,000	0	4,800	5,000	2,000	.....	(58.33)
00600 TOTAL CAPITAL OUTLAY	236	5,000	527	4,800	5,000	2,000		(58.33)
600 TOTAL PUBLIC WORKS	97,584	111,148	41,200	64,025	173,598	45,850		(28.39)

Budget Worksheet
010-CITY GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		Final
700 NON DEPARTMENTAL							
00100 PERSONAL SERVICES							
05113 PAYROLL ADJUSTMENTS	0	11,000	0	12,000	11,000	10,000	..... (16.67)
00100 TOTAL PERSONAL SERVICES	0	11,000	0	12,000	11,000	10,000	..... (16.67)
00200 COMMODITIES							
05222 SUPPLIES	0	500	0	0	500	0	..... 0.00
00200 TOTAL COMMODITIES	0	500	0	0	500	0	..... 0.00
00300 CONTRACTUAL SERVICES							
05377 SOLID WASTE TRANSFER	11,411	11,411	0	0	11,411	0	..... 0.00
05384 TRANSFER TO YOUTH RECREATION	131,278	131,278	119,099	119,099	131,278	36,219	..... (69.59)
00300 TOTAL CONTRACTUAL SERVICES	142,689	142,689	119,099	119,099	142,689	36,219	..... (69.59)
00600 CAPITAL OUTLAY							
05604 VEHICLES	118,562	145,000	125,372	134,045	0	156,000	..... 16.38
** 2 DURANGOS FOR POLICE DEPARTMENT- 4,000 FOR LP CLOSING FEES ONE FIRE TAHOE 48,000							
**							
05648 PUBLIC SAFETY VEHICLES UPFIT	20,580	20,807	10,282	11,000	0	23,000	..... 109.09
** UPFITS FOR BOTH POLICE DURANGOS AND FIRE TAHOE **							
05653 ARC DOWNTOWN MASTER PLAN	64,127	68,000	0	0	68,000	0	..... 0.00
00600 TOTAL CAPITAL OUTLAY	203,269	233,807	135,654	145,045	68,000	179,000	..... 23.41
00700 DEBT SERVICE							
05717 2023 LEASE/PURCHASE	0	0	50,659	50,659	0	50,659	..... 0.00
05718 2024 LEASE PURCHASE	0	0	0	0	0	31,964	..... 0.00

Budget Worksheet

010-CITY GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		Final
00700 TOTAL DEBT SERVICE	0	0	50,659	50,659	0	82,623	63.10
700 TOTAL NON DEPARTMENTAL	345,958	387,996	305,412	326,803	222,189	307,842	(5.80)

Budget Worksheet

010-CITY GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
800 ANDERSON PARK								
00200 COMMODITIES								
05209 JANITORIAL SUPPLIES	0	0	116	1,500	1,500	1,400	.....	(6.67)
05210 MISCELLANEOUS	0	0	0	1,000	1,000	1,000	.....	0.00
05215 BUILDING MAINT.	0	0	0	3,000	3,000	3,000	.....	0.00
05216 MATERIALS - MAINT.	0	0	649	1,000	1,000	1,000	.....	0.00
05222 SUPPLIES	0	0	0	1,000	1,000	1,000	.....	0.00
05365 CONTRACTUAL SERVICES	0	0	4,500	4,000	4,000	4,000	.....	0.00
00200 TOTAL COMMODITIES	0	0	5,265	11,500	11,500	11,400		(0.87)
800 TOTAL ANDERSON PARK	0	0	5,265	11,500	11,500	11,400		(0.87)

Budget Worksheet

010-CITY GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		Final
TOTAL EXPENDITURES	2,300,482	2,156,047	2,448,352	2,679,572	1,297,187	2,699,287	0.74
TOTAL FUND SURPLUS (DEFICIT)	(142,260)	0	5,112,465	0	1,108,605	0	0.00

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		
REVENUES								
150 UTILITY ADMINISTRATION								
00405 INTEREST INCOME								
40500 INTEREST INCOME	1,381	500	1,259	500	500	2,000	.....	300.00
00405 TOTAL INTEREST INCOME	1,381	500	1,259	500	500	2,000		300.00
00407 MISCELLANEOUS & OTHER								
40700 SERVICE CHARGES	55,469	50,000	46,087	55,000	50,000	56,000	.....	1.82
40701 PROCEEDS FROM BORROWING	52,324	265,000	0	0	265,000	0	.....	0.00
40707 MISCELLANEOUS REV	0	60,000	100	60,000	60,000	10,000	.....	(83.33)
40708 INTERFUND TRANSFER	0	0	243,943	0	0	0	.....	0.00
40710 PENALTIES	76,146	60,000	57,838	70,000	60,000	78,000	.....	11.43
40712 DEBT SET OFF FEES	1,175	500	0	1,000	500	3,000	.....	200.00
40723 AMI FEES	0	0	1	0	0	0	.....	0.00
40735 INSURANCE PAID CLAIMS	0	0	0	0	0	2,500	.....	0.00
40737 REFUNDS/REIMBURSEMENTS	5,571	30,000	69	30,000	30,000	5,000	.....	(83.33)
40746 PMPA TRAINING REIMBURSEMENT	0	0	9,828	15,000	0	15,000	.....	0.00
150 TOTAL UTILITY ADMINISTRATION	192,066	466,000	359,125	231,500	466,000	171,500		(25.92)

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc	
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		Final
250 ELECTRIC								
40703 SALE OF EQUIP/MATERIAL/SCRAP	9,702	10,000	0	15,000	0	10,000	.....	(33.33)
40707 MISCELLANEOUS REV	0	500	0	30,000	30,000	5,000	.....	(83.33)
40711 POLE RENTAL FEES	0	6,000	0	10,000	6,000	10,000	.....	0.00
40735 INSURANCE PAID CLAIMS	0	1,000	0	1,000	1,000	2,500	.....	150.00
40737 REFUNDS/REIMBURSEMENTS	17,348	8,000	0	12,000	8,000	5,000	.....	(58.33)
00407 TOTAL MISCELLANEOUS & OTHER	217,735	491,000	357,866	299,000	510,500	202,000	.....	(32.44)
00408 ELECTRIC								
40800 COMMERCIAL ELECTRIC	1,582,798	1,773,750	1,287,587	1,865,676	1,773,750	1,996,273	.....	7.00
40801 RESIDENTIAL ELECTRIC	2,137,102	2,183,750	1,870,237	2,297,796	2,183,750	2,458,642	.....	7.00
40803 COMMERCIAL ELE NTX	473,424	360,000	472,985	375,000	360,000	428,000	.....	14.13
40804 TEMP POWER/UNDERGRND PW	230	25,000	1,440	25,000	25,000	6,000	.....	(76.00)
00408 TOTAL ELECTRIC	4,193,554	4,342,500	3,632,249	4,563,472	4,342,500	4,888,915	.....	7.13
250 TOTAL ELECTRIC	4,220,604	4,368,000	3,632,249	4,631,472	4,387,500	4,921,415	.....	6.26

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc	
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		Final
350 WATER								
00406 GRANT INCOME								
40601 SC MUNI TRUST	0	2,000	0	2,000	2,000	2,000	.....	0.00
00406 TOTAL GRANT INCOME	0	2,000	0	2,000	2,000	2,000		0.00
00407 MISCELLANEOUS & OTHER								
40703 SALE OF EQUIP/MATERIAL/SCRAP	81,237	3,000	7,037	10,000	3,000	10,000	.....	0.00
40737 REFUNDS/REIMBURSEMENTS	0	0	29,245	29,245	0	4,000	.....	(86.32)
00407 TOTAL MISCELLANEOUS & OTHER	81,237	3,000	36,282	39,245	3,000	14,000		(64.33)
00409 WATER								
40900 WATER SALES	2,220,276	2,114,480	1,887,071	2,230,204	2,114,480	2,432,922	.....	9.09
40901 WATER TAPS	50,150	60,000	69,900	187,300	60,000	80,000	.....	(57.29)
40902 DHEC	14,275	14,000	11,983	15,000	14,000	16,000	.....	6.67
00409 TOTAL WATER	2,284,701	2,188,480	1,968,954	2,432,504	2,188,480	2,528,922		3.96
00411 PROJECT OPERATIONS								
41100 WATER LINE EXTENSION	0	2,000	0	2,000	2,000	5,000	.....	150.00
00411 TOTAL PROJECT OPERATIONS	0	2,000	0	2,000	2,000	5,000		150.00
350 TOTAL WATER	2,365,938	2,195,480	2,005,236	2,475,749	2,195,480	2,549,922		3.00

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		
450 SEWER								
00407 MISCELLANEOUS & OTHER								
40703 SALE OF EQUIP/MATERIAL/SCRAP	1,450	0	239	0	0	0	.....	0.00
40707 MISCELLANEOUS REV	291	0	425	0	0	0	.....	0.00
00407 TOTAL MISCELLANEOUS & OTHER	1,741	0	664	0	0	0		0.00
00410 SEWER								
41000 SEWER SALES	841,244	747,085	744,154	784,439	747,085	829,583	.....	5.75
41001 SEWER TAPS	9,100	35,000	45,080	100,500	35,000	54,000	.....	(46.27)
00410 TOTAL SEWER	850,344	782,085	789,234	884,939	782,085	883,583		(0.15)
450 TOTAL SEWER	852,085	782,085	789,898	884,939	782,085	883,583		(0.15)

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
550 WATER PLANT								
00407 MISCELLANEOUS & OTHER								
40735 INSURANCE PAID CLAIMS	0	2,500	0	3,500	2,500	3,500	.....	0.00
40737 REFUNDS/REIMBURSEMENTS	0	1,000	0	2,500	1,000	2,500	.....	0.00
550 TOTAL WATER PLANT	<u>0</u>	<u>3,500</u>	<u>0</u>	<u>6,000</u>	<u>3,500</u>	<u>6,000</u>		<u>0.00</u>

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
650 NON DEPARTMENTAL								
40742 CAPITAL LEASE PURCHASE REVENUE	0	0	89,553	101,000	0	195,000	.....	93.07
** FOR WATER VEHICLES (167,000) & SEWER ATV 20,000 PLUS 8,000 FOR CLOSING COSTS **								
00407 TOTAL MISCELLANEOUS & OTHER	0	3,500	89,553	107,000	3,500	201,000		87.85
650 TOTAL NON DEPARTMENTAL	0	0	89,553	101,000	0	195,000		93.07

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		Final
TOTAL REVENUES	7,630,693	7,815,065	6,876,061	8,330,660	7,834,565	8,727,420	4.76

EXPENDITURES

150 UTILITY ADMINISTRATION

00100 PERSONAL SERVICES

05100 SALARIES	296,684	247,767	277,104	336,750	0	377,000	.....	11.95
05101 OVERTIME	1,126	1,500	1,067	1,500	0	1,500	.....	0.00
05103 ANNUAL BONUS	1,500	1,500	1,150	1,384	0	1,005	.....	(27.38)
05104 SOCIAL SECURITY	21,975	18,954	20,509	25,762	0	29,000	.....	12.57
05105 RETIREMENT CONTRIBUTIONS	51,454	43,508	50,989	62,500	0	71,200	.....	13.92
05106 HEALTH INSURANCE CONTRIBUTIONS	32,699	28,795	40,316	48,440	0	57,900	.....	19.53
05107 WORKERS COMPENSATION	9,404	6,000	6,000	6,000	0	8,000	.....	33.33
05108 EMPLOYEE BONDING	0	700	0	700	0	0	.....	(100.00)
05114 VEHICLE ALLOWANCE	4,800	4,200	2,400	6,000	0	0	.....	(100.00)

00100 TOTAL PERSONAL SERVICES	419,642	352,924	399,535	489,036	0	545,605	11.57
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00200 COMMODITIES

05200 POSTAGE	1,079	1,500	1,032	1,500	1,500	1,500	0.00
05201 FUEL	3,870	5,000	3,301	5,000	5,000	4,500	(10.00)
05202 OFFICE SUPPLIES	5,573	6,000	5,258	6,000	6,000	5,000	.....	(16.67)
05205 AWARDS / FLOWERS	0	150	212	150	150	500	.....	233.33

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year ***		2025	Pct Inc
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>			Final
05206	VEHICLE MAINT/REPAIR	987	3,000	1,851	3,000	3,000	3,000	3,000	0.00
05208	UNIFORMS	5,288	4,000	4,190	4,000	4,000	4,000	4,000	0.00
05209	JANITORIAL SUPPLIES	891	900	759	900	900	900	900	0.00
05210	MISCELLANEOUS	899	1,500	714	1,500	1,500	1,500	1,500	0.00
05211	SERVICE FEES	75,893	20,000	62,228	45,000	20,000	45,000	45,000	0.00
05212	EQUIPMENT PURCHASED	1,590	2,000	2,792	2,000	2,000	3,000	3,000	50.00
05215	BUILDING MAINT.	0	500	130	1,000	500	2,000	2,000	100.00
05216	MATERIALS - MAINT.	0	100	26	500	100	1,000	1,000	100.00
05222	SUPPLIES	233	1,500	649	1,500	1,500	1,800	1,800	20.00
05223	TOOLS	21	50	0	100	50	1,000	1,000	900.00
05227	BANK RECON ADJUSTMENT	3,879	0	(6,500)	0	0	0	0	0.00
00200	TOTAL COMMODITIES	100,203	46,200	76,642	72,150	46,200	74,700	74,700	3.53
00300	CONTRACTUAL SERVICES								
05300	CELLULAR/WIRELESS PHONES	1,454	1,500	2,282	1,500	1,500	1,500	1,500	0.00
05301	TELEPHONES	2,418	3,500	1,335	3,500	3,500	3,000	3,000	(14.29)
05302	TRAVEL AND TRAINING	9,321	3,000	4,009	3,000	3,000	3,000	3,000	0.00
05305	MEMBERSHIPS & SUBSCRIPTIONS	2,244	3,000	2,157	3,000	3,000	2,500	2,500	(16.67)

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

		*** Previous Year ***		2023		*** Current Year ***		2024		*** Next Year ***		2025		Pct Inc
		YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd	Final						
05306	ADVERTISING	0	200	0	200	200	0	200	200	0	.....		(100.00)
05308	OFFICE EQUIP/RENTAL/LEASE	1,994	2,000	2,131	2,000	2,000	2,000	2,000	2,000	2,000	.....		0.00
05310	MISCELLANEOUS	5,250	3,500	800	3,500	3,500	5,000	5,000	5,000	5,000	.....		42.86
05313	UTILITIES PURCH FROM WUD	5,679	9,000	2,528	8,700	9,000	9,000	9,000	9,000	9,000	.....		3.45
05319	PROFESSIONAL SERVICES	20,948	50,000	27,410	46,000	50,000	35,000	35,000	35,000	35,000	.....		(23.91)
05320	MEDICAL PROFESS. SERVICES	178	250	0	250	250	0	250	250	0	.....		(100.00)
05321	COMPUTER MAINTENANCE	13,436	7,500	0	7,500	7,500	7,500	7,500	7,500	7,500	.....		0.00
05323	VEHICLE & PROPERTY INSURANCE	51,226	65,000	63,509	51,227	65,000	55,000	55,000	55,000	55,000	.....		7.37
05326	FRANCHISE FEE	377,503	377,503	341,684	410,021	377,503	426,621	426,621	426,621	426,621	.....		4.05
05327	ONLINE UTILITY EXCHANGE	788	1,000	603	1,000	1,000	1,000	1,000	1,000	1,000	.....		0.00
05336	SC SALES TAX	1,786	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000	.....		0.00
05352	JANITORIAL EXPENSE	4,356	4,356	3,315	4,356	4,356	4,500	4,500	4,500	4,500	.....		3.31
05358	EQUIPMENT REPAIR & MAINT.	0	500	0	500	500	1,000	1,000	1,000	1,000	.....		100.00
05363	R.O.W. MAINTENANCE	0	0	28,948	25,374	0	66,000	66,000	66,000	66,000	.....		160.11
** MR. JENKINS FULL CONTRACT **														
05365	CONTRACTUAL SERVICES	103,543	61,000	82,328	58,000	61,000	58,000	58,000	58,000	58,000	.....		0.00
05368	INTERFUND TRANSFER	165,868	0	243,943	0	0	0	0	0	0	.....		0.00

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year ***		2025	Pct
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>	<u>Inc</u>
05375	RECORDS CHECK	0	50	0	50	50	1,000	.....	0.00
05379	LEGAL SERVICES	14,203	28,000	6,294	30,000	28,000	20,000	.....	(33.33)
05393	SCAMPS	0	0	1,187	2,200	2,200	2,200	.....	0.00
05394	CITY COUNCIL TRAVEL & TRAINING	0	0	8,059	15,000	0	12,000	.....	(20.00)
05395	CITY COUNCIL MEMBER & SUBSCRIP	0	0	0	2,000	0	2,000	.....	0.00
00300	TOTAL CONTRACTUAL SERVICES	782,195	621,859	822,522	679,878	624,059	718,821		5.73
150	TOTAL UTILITY ADMINISTRATION	1,302,040	1,020,983	1,298,699	1,241,064	670,259	1,339,126		7.90

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

	*** Previous Year ***		2023		*** Current Year ***		2024		*** Next Year ***		2025	Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd	Final					
250 ELECTRIC												
00100 PERSONAL SERVICES												
05100 SALARIES	296,746	336,418	193,852	248,933	0	250,400	.....	0.59			
05101 OVERTIME	14,500	13,000	9,182	13,000	0	13,000	.....	0.00			
05103 ANNUAL BONUS	830	870	730	1,084	0	1,000	.....	(7.75)			
05104 SOCIAL SECURITY	23,082	25,736	15,162	19,044	0	18,500	.....	(2.86)			
05105 RETIREMENT CONTRIBUTIONS	52,570	59,075	37,683	46,202	0	48,610	.....	5.21			
05106 HEALTH INSURANCE CONTRIBUTIONS	35,198	43,584	21,569	26,844	0	30,750	.....	14.55			
05107 WORKERS COMPENSATION	23,404	20,000	30,824	20,000	0	19,000	.....	(5.00)			
00100 TOTAL PERSONAL SERVICES	446,330	498,683	309,002	375,107	0	381,260	.....	1.64			
00200 COMMODITIES												
05201 FUEL	22,605	20,000	16,295	20,000	20,000	20,000	.....	0.00			
05202 OFFICE SUPPLIES	460	2,000	254	2,000	2,000	2,000	.....	0.00			
05206 VEHICLE MAINT/REPAIR	9,822	19,000	29,178	40,000	19,000	30,000	.....	(25.00)			
05208 UNIFORMS	6,455	6,000	6,685	8,500	6,000	8,500	.....	0.00			
05209 JANITORIAL SUPPLIES	131	500	265	500	500	500	.....	0.00			
05210 MISCELLANEOUS	144	200	31	200	200	1,000	.....	400.00			
05212 EQUIPMENT PURCHASED	0	1,000	0	1,000	1,000	1,000	.....	0.00			
05216 MATERIALS - MAINT.	118,997	150,000	99,844	150,000	150,000	160,000	.....	6.67			

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year ***		2025	Pct Inc
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>			Final
05217	MATERIALS - EXTENSION	0	2,000	0	2,000	2,000	10,000	.....	400.00
05222	SUPPLIES	545	1,000	371	1,000	1,000	2,000	.....	100.00
05223	TOOLS	6,490	20,000	1,267	20,000	20,000	6,500	.....	(67.50)
05232	MATERIAL/SCRAP RECOVERY	0	13,000	0	13,000	13,000	4,000	.....	(69.23)
05233	METER MAINTENANCE	46,595	15,000	525	20,000	35,000	35,000	.....	75.00
00200	TOTAL COMMODITIES	212,244	249,700	154,715	278,200	269,700	280,500		0.83
00300	CONTRACTUAL SERVICES								
05300	CELLULAR/WIRELESS PHONES	3,789	3,500	2,818	3,500	3,500	3,500	.....	0.00
05301	TELEPHONES	2,418	1,900	1,335	1,900	1,900	1,900	.....	0.00
05302	TRAVEL AND TRAINING	24,208	10,000	7,011	25,000	10,000	10,000	.....	(60.00)
05310	MISCELLANEOUS	0	3,200	0	3,200	3,200	3,500	.....	9.38
05313	UTILITIES PURCH FROM WUD	2,914	5,000	2,795	5,000	5,000	5,000	.....	0.00
05319	PROFESSIONAL SERVICES	90,632	65,000	63,397	65,000	65,000	70,000	.....	7.69
05320	MEDICAL PROFESS. SERVICES	459	500	133	500	500	500	.....	0.00
05338	ROW LIABILITIES	1,900	2,000	0	2,000	2,000	2,000	.....	0.00
05340	ENERGY PURCHASED	2,324,013	2,562,500	2,047,778	2,570,000	2,562,500	2,630,052	.....	2.34
05352	JANITORIAL EXPENSE	0	100	0	100	100	500	.....	400.00

Budget Worksheet
020-UTILITY DEPT. GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd	
05358 EQUIPMENT REPAIR & MAINT.	1,800	5,000	1,295	5,000	5,000	5,000	0.00
05360 HAND POWER / HYDRAULIC TOOLS	678	5,000	0	5,000	5,000	5,000	0.00
05361 HEAVY DUTY EQUIP RENT/LEASE	1,100	1,000	0	1,000	1,000	1,000	0.00
05365 CONTRACTUAL SERVICES	63,556	83,280	104,195	80,000	100,000	90,000	12.50
05366 EV CHARGING	3,213	9,750	47	0	0	0	0.00
05371 CUT LINES	0	1,500	0	1,500	1,500	1,500	0.00
00300 TOTAL CONTRACTUAL SERVICES	2,520,680	2,759,230	2,230,804	2,768,700	2,766,200	2,829,452	2.19
00600 CAPITAL OUTLAY							
05608 TRANSFORMERS	7,917	30,000	0	25,000	30,000	25,000	0.00
05632 RECONDUCTOR TO RAW WATER STATI	0	2,500	0	2,500	2,500	2,500	0.00
05633 TRANSFORMER INSTALLATION	0	10,000	0	10,000	10,000	10,000	0.00
05637 OTHER EQUIPMENT ** BUCKET TRUCK **	0	0	0	0	0	80,000	0.00
05639 WESTMINSTER CROSSING PROJECT	0	15,000	0	5,000	15,000	5,000	0.00
05642 SUBSTATION REPAIRS	0	10,000	12,270	15,000	10,000	15,000	0.00
00600 TOTAL CAPITAL OUTLAY	7,917	67,500	12,270	57,500	67,500	137,500	139.13
250 TOTAL ELECTRIC	3,187,171	3,575,113	2,706,791	3,479,507	3,103,400	3,628,712	4.29

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

	*** Previous Year ***		*** Current Year ***		*** Next Year ***		2025	Final	Pct Inc
	2023 YTD Actual	2023 Budget	2024 YTD Actual	2024 Budget	2025 Dept Req	2025 Admin Rcmd			
350 WATER									
00100 PERSONAL SERVICES									
05100 SALARIES	173,496	183,172	183,297	195,321	0	240,500	.....	23.13
05101 OVERTIME	11,317	15,000	16,419	15,000	0	15,000	.....	0.00
05103 ANNUAL BONUS	1,240	1,270	1,010	1,262	0	1,420	.....	12.52
05104 SOCIAL SECURITY	13,335	14,013	14,754	14,950	0	17,400	.....	16.39
05105 RETIREMENT CONTRIBUTIONS	32,158	32,165	37,067	36,252	0	48,000	.....	32.41
05106 HEALTH INSURANCE CONTRIBUTIONS	34,091	35,283	19,216	23,608	0	32,000	.....	35.55
05107 WORKERS COMPENSATION	18,219	15,000	12,700	14,800	0	13,800	.....	(6.76)
00100 TOTAL PERSONAL SERVICES	283,856	295,903	284,463	301,193	0	368,120	.....	22.22
00200 COMMODITIES									
05201 FUEL	22,317	20,000	15,806	20,000	20,000	20,000	.....	0.00
05202 OFFICE SUPPLIES	3,130	4,000	1,627	4,000	4,000	3,000	.....	(25.00)
05206 VEHICLE MAINT/REPAIR	15,066	25,000	11,764	20,000	25,000	20,000	.....	0.00
05208 UNIFORMS	6,299	6,000	6,360	5,800	6,500	6,000	.....	3.45
05209 JANITORIAL SUPPLIES	199	500	287	500	500	1,000	.....	100.00
05210 MISCELLANEOUS	170	200	194	200	200	1,000	.....	400.00
05212 EQUIPMENT PURCHASED	3,899	6,500	0	6,500	6,500	6,000	.....	(7.69)
05215 BUILDING MAINT.	933	3,000	824	3,000	7,500	5,000	.....	66.67

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year *** 2025		Pct Inc	
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		<u>Final</u>
05216	MATERIALS - MAINT.	185,557	155,000	163,583	175,000	185,000	182,000	.....	4.00
05217	MATERIALS - EXTENSION	9,936	10,000	9,765	10,000	10,000	15,000	.....	50.00
05222	SUPPLIES	5,835	4,500	3,854	4,500	4,500	5,000	.....	11.11
05223	TOOLS	249	3,500	2,609	3,500	3,500	3,500	.....	0.00
05232	MATERIAL/SCRAP RECOVERY	3,415	3,000	0	3,000	3,000	3,000	.....	0.00
05233	METER MAINTENANCE	96,782	35,000	64,320	89,245	70,000	70,000	.....	(21.56)
00200	TOTAL COMMODITIES	353,787	276,200	280,993	345,245	346,200	340,500	.....	(1.37)
00300	CONTRACTUAL SERVICES								
05300	CELLULAR/WIRELESS PHONES	2,335	3,300	2,343	3,300	3,300	3,300	.....	0.00
05301	TELEPHONES	2,418	2,200	1,335	2,200	2,200	2,200	.....	0.00
05302	TRAVEL AND TRAINING	4,127	4,000	3,514	6,000	7,000	3,500	.....	(41.67)
05305	MEMBERSHIPS & SUBSCRIPTIONS	459	500	45	500	500	500	.....	0.00
05306	ADVERTISING	0	300	0	300	300	0	.....	(100.00)
05310	MISCELLANEOUS	86	100	111	100	100	0	.....	(100.00)
05313	UTILITIES PURCH FROM WUD	56,704	40,000	27,055	50,000	40,000	50,000	.....	0.00
05319	PROFESSIONAL SERVICES	632	10,000	4,437	10,000	10,000	8,000	.....	(20.00)
05320	MEDICAL PROFESS. SERVICES	474	400	268	400	400	1,000	.....	150.00

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year *** 2025		Pct Inc
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		Final
05339	PURCHASED WATER	1,200	2,500	1,300	2,500	2,500	2,500	0.00
05341	ASPHALT/PAVING	43,918	40,000	29,209	30,000	40,000	38,000	26.67
05349	SCADA MAINTENANCE	945	0	8,429	0	15,500	15,500	0.00
05350	PUMP STATION MAINT/REPAIR	16,502	15,000	14,546	20,000	15,000	19,000	(5.00)
05351	ELEVATED TANK MAINT.	46,308	45,000	46,308	45,000	50,000	45,000	0.00
05353	HYDRANT MAINTENANCE	4,600	20,000	25,652	20,000	20,000	17,000	(15.00)
05358	EQUIPMENT REPAIR & MAINT.	4,917	15,000	2,623	12,500	15,000	12,500	0.00
05360	HAND POWER / HYDRAULIC TOOLS	0	2,000	0	2,000	2,000	2,000	0.00
05361	HEAVY DUTY EQUIP RENT/LEASE	1,043	3,500	2,325	3,500	3,500	3,500	0.00
05365	CONTRACTUAL SERVICES	16,445	23,000	11,379	23,000	23,000	18,000	(21.74)
05371	CUT LINES	2,314	2,500	992	2,500	2,500	2,500	0.00
00300	TOTAL CONTRACTUAL SERVICES	205,427	229,300	181,871	233,800	252,800	244,000	4.36
00600	CAPITAL OUTLAY							
05636	BUILDING/OTHER IMPROVEMENTS	0	0	0	0	246,000	0	0.00
05637	OTHER EQUIPMENT	0	0	0	0	433,000	171,000	0.00
** 75,000 2024 RAM 4500 FLAT BED- 92,000 VALVE MAINTENANCE SKID 4,000 FOR CLOSING COSTS								
**								
05649	RIA GRANT EXPENSE	0	0	0	0	160,000	0	0.00

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcnd		
05651 LOCAL RIA MATCH EXPENSE	0	0	0	0	306,091	0	.....	0.00
05663 USDA-RD SHORT LIVED ASSET RESE	0	0	0	0	0	94,000	.....	0.00
** 24,000 SCADA- 70,000 REPLACE 500 WATER METERS (15% OF METERS) **								
00600 TOTAL CAPITAL OUTLAY	0	0	0	0	1,145,091	265,000		0.00
00700 DEBT SERVICE								
05716 CONSERFUND LOAN	0	40,115	40,115	40,115	40,115	40,115	.....	0.00
05720 USDA LOAN	0	0	0	0	0	352,032	.....	0.00
05721 RESERVE	0	0	0	0	0	29,340	.....	0.00
00700 TOTAL DEBT SERVICE	0	40,115	40,115	40,115	40,115	421,487		950.70
350 TOTAL WATER	843,070	841,518	787,442	920,353	1,784,206	1,639,107		78.10

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

	*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year *** 2025		Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		Final
450 SEWER							
00100 PERSONAL SERVICES							
05100 SALARIES	100,206	135,954	95,490	112,274	0	118,000	5.10
05101 OVERTIME	20,216	13,000	3,767	13,000	0	13,000	0.00
05103 ANNUAL BONUS	300	400	650	657	0	700	6.54
05104 SOCIAL SECURITY	9,060	10,400	7,125	8,589	0	8,500	(1.04)
05105 RETIREMENT CONTRIBUTIONS	20,902	23,874	18,422	20,840	0	21,800	4.61
05106 HEALTH INSURANCE CONTRIBUTIONS	6,504	24,538	27,980	33,152	0	24,800	(25.19)
05107 WORKERS COMPENSATION	13,404	10,000	11,500	10,000	0	10,500	5.00
00100 TOTAL PERSONAL SERVICES	170,592	218,166	164,934	198,512	0	197,300	(0.61)
00200 COMMODITIES							
05201 FUEL	20,291	18,000	14,765	18,000	18,000	18,000	0.00
05202 OFFICE SUPPLIES	1,025	1,000	351	1,000	1,000	1,000	0.00
05203 RADIO/PAGERS	8,363	5,000	0	3,000	5,000	4,000	33.33
05206 VEHICLE MAINT/REPAIR	11,385	10,500	11,829	10,500	10,500	10,500	0.00
05208 UNIFORMS	6,969	5,000	4,955	5,000	5,000	4,500	(10.00)
05209 JANITORIAL SUPPLIES	151	300	291	300	300	500	66.67
05210 MISCELLANEOUS	99	100	75	100	100	500	400.00
05212 EQUIPMENT PURCHASED	10,293	1,500	3,319	4,500	9,500	6,000	33.33

Budget Worksheet
020-UTILITY DEPT. GENERAL FUND

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year ***		2025	Pct Inc
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>			Final
05216	MATERIALS - MAINT.	14,342	10,000	17,198	10,000	10,000	10,000	10,000	0.00
05222	SUPPLIES	3,484	2,000	4,598	2,000	2,000	2,000	2,000	0.00
05223	TOOLS	3,218	3,000	4,222	4,300	3,000	4,300		0.00
05232	MATERIAL/SCRAP RECOVERY	2,659	3,000	0	3,000	3,000	3,000		0.00
00200	TOTAL COMMODITIES	82,279	59,400	61,603	61,700	67,400	64,300		4.21
00300	CONTRACTUAL SERVICES								
05300	CELLULAR/WIRELESS PHONES	1,911	1,500	1,816	1,500	1,500	2,000		33.33
05301	TELEPHONES	2,418	2,000	1,335	2,000	2,000	1,800		(10.00)
05302	TRAVEL AND TRAINING	2,481	1,000	965	1,000	1,000	1,000		0.00
05310	MISCELLANEOUS	1,013	300	218	300	300	500		66.67
05313	UTILITIES PURCH FROM WUD	2,784	3,000	2,495	3,000	3,000	3,000		0.00
05319	PROFESSIONAL SERVICES	32	1,500	397	1,500	1,500	1,500		0.00
05320	MEDICAL PROFESS. SERVICES	458	500	73	500	500	1,000		100.00
05329	OCONEE COUNTY SEWER BILL	655,380	701,513	365,890	555,009	701,513	557,209		0.40
05341	ASPHALT/PAVING	18,454	20,000	19,527	15,000	20,000	20,000		33.33
05357	EQUIPMENT RENTAL/LEASE	343	3,000	2,590	3,000	3,000	3,000		0.00
05358	EQUIPMENT REPAIR & MAINT.	4,444	15,000	1,321	15,000	15,000	12,000		(20.00)

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		
05360 HAND POWER / HYDRAULIC TOOLS	1,502	1,000	611	1,000	1,000	1,000	.....	0.00
05365 CONTRACTUAL SERVICES	25,800	35,000	22,979	35,000	35,000	30,000	.....	(14.29)
05388 GRANT MATCH	0	0	0	491,148	0	0	.....	(100.00)
00300 TOTAL CONTRACTUAL SERVICES	717,020	785,313	420,217	1,124,957	785,313	634,009		(43.64)
00600 CAPITAL OUTLAY								
05610 MANHOLE REPLACEMENTS	0	0	0	0	150,000	0	.....	0.00
05637 OTHER EQUIPMENT	0	0	0	0	19,000	24,000	.....	0.00
** UTV KUBOTA TO GET EASIER ACCESS TO ROW AND HERBICIDE SPRAY PLUS 4,000 CLOSING COSTS **								
00600 TOTAL CAPITAL OUTLAY	0	0	0	0	169,000	24,000		0.00
450 TOTAL SEWER	969,891	1,062,879	646,754	1,385,169	1,021,713	919,609		(33.61)

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

	*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year ***		2025	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmt</u>	<u>Final</u>	
550 WATER PLANT								
00100 PERSONAL SERVICES								
05100 SALARIES	151,582	144,631	176,713	159,468	0	246,500	.....	54.58
05101 OVERTIME	8,296	5,000	6,411	5,000	0	5,000	.....	0.00
05103 ANNUAL BONUS	940	1,040	1,230	1,175	0	1,000	.....	(14.89)
05104 SOCIAL SECURITY	13,737	12,786	15,679	16,730	0	18,500	.....	10.58
05105 RETIREMENT CONTRIBUTIONS	31,935	29,348	38,687	40,585	0	47,200	.....	16.30
05106 HEALTH INSURANCE CONTRIBUTIONS	16,672	16,477	18,441	17,607	0	28,000	.....	59.03
05107 WORKERS COMPENSATION	11,404	8,000	10,000	8,000	0	8,000	.....	0.00
05109 PART TIME EMPLOYEES	23,437	22,500	25,320	22,500	0	12,500	.....	(44.44)
00100 TOTAL PERSONAL SERVICES	258,003	239,782	292,481	271,065	0	366,700		35.28
00200 COMMODITIES								
05200 POSTAGE	0	1,750	0	1,750	1,000	1,000	.....	(42.86)
05201 FUEL	1,716	4,500	2,426	4,500	4,500	4,000	.....	(11.11)
05202 OFFICE SUPPLIES	1,828	3,000	1,810	3,000	3,000	2,500	.....	(16.67)
05206 VEHICLE MAINT/REPAIR	726	2,500	633	2,500	2,500	2,500	.....	0.00
05208 UNIFORMS	862	1,000	913	1,500	2,250	2,250	.....	50.00
05209 JANITORIAL SUPPLIES	1,113	1,100	449	1,500	1,500	1,500	.....	0.00
05210 MISCELLANEOUS	163	250	97	250	250	250	.....	0.00

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year *** 2025			Pct
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>	<u>Inc</u>
05213	CHEMICALS	76,389	60,000	51,992	65,000	75,000	65,000	.....	0.00
05215	BUILDING MAINT.	40,728	42,500	47,538	42,500	43,500	38,500	.....	(9.41)
05222	SUPPLIES	527	500	184	500	500	1,000	.....	100.00
05232	MATERIAL/SCRAP RECOVERY	0	1,000	0	1,000	0	0	.....	(100.00)
00200	TOTAL COMMODITIES	124,052	118,100	106,042	124,000	134,000	118,500	.....	(4.44)
00300	CONTRACTUAL SERVICES								
05300	CELLULAR/WIRELESS PHONES	3,251	3,000	2,895	3,000	3,500	3,500	.....	16.67
05301	TELEPHONES	2,418	1,800	1,335	1,800	1,800	1,800	.....	0.00
05302	TRAVEL AND TRAINING	4,295	5,000	6,098	5,000	6,000	6,000	.....	20.00
05305	MEMBERSHIPS & SUBSCRIPTIONS	2,034	1,800	1,256	1,800	2,000	2,000	.....	11.11
05313	UTILITIES PURCH FROM WUD	402,917	220,000	357,728	290,000	0	298,000	.....	2.76
05314	UTILITIES PURCH FROM OTHER	13,108	16,000	10,258	16,000	0	15,000	.....	(6.25)
05319	PROFESSIONAL SERVICES	822	40,000	12,000	40,000	10,000	10,000	.....	(75.00)
05320	MEDICAL PROFESS. SERVICES	95	650	95	650	0	650	.....	0.00
05343	WATER SAMPLING	4,394	11,500	3,569	11,500	11,500	11,500	.....	0.00
05344	DHEC/INTERAL FEES	15,278	20,000	14,278	20,000	20,000	20,000	.....	0.00
05345	LAB EXPENSE	38,078	40,000	37,226	40,000	40,000	40,000	.....	0.00

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

		*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc	
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		<u>Final</u>
05347	WASTE HANDLING	1,997	5,000	0	5,000	5,000	5,000	.....	0.00
05348	GENERATOR	3,060	8,000	953	8,000	8,000	8,000	.....	0.00
05349	SCADA MAINTENANCE	2,500	4,500	2,813	4,500	0	4,500	.....	0.00
05350	PUMP STATION MAINT/REPAIR	2,235	1,000	990	1,000	1,000	1,000	.....	0.00
05358	EQUIPMENT REPAIR & MAINT.	57,456	60,000	46,106	60,000	40,000	38,000	.....	(36.67)
05365	CONTRACTUAL SERVICES	35,042	40,000	17,703	40,000	0	20,000	.....	(50.00)
00300	TOTAL CONTRACTUAL SERVICES	588,980	478,250	515,303	548,250	148,800	484,950		(11.55)
00600	CAPITAL OUTLAY								
05636	BUILDING/OTHER IMPROVEMENTS	0	0	0	18,000	8,000	8,000	.....	(55.56)
05637	OTHER EQUIPMENT	42,700	0	22,057	44,000	0	0	.....	(100.00)
550	TOTAL WATER PLANT	1,013,735	836,132	935,883	1,005,315	290,800	978,150		(2.70)

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		Final
650 NON DEPARTMENTAL							
05604 VEHICLES	0	0	89,553	101,000	0	0	..... (100.00)
00600 TOTAL CAPITAL OUTLAY	42,700	0	111,610	163,000	8,000	8,000	..... (95.09)
00700 DEBT SERVICE							
05715 2022 LEASE/PURCHASE	76,473	71,194	76,473	78,167	71,194	77,001	..... (1.49)
05717 2023 LEASE/PURCHASE	15,000	15,024	39,527	39,527	15,024	39,527	..... 0.00
05718 2024 LEASE PURCHASE	0	0	0	0	0	24,588	..... 0.00
00700 TOTAL DEBT SERVICE	91,473	86,218	116,000	117,694	86,218	141,116	..... 19.90
00800 OTHER							
05853 CONTINGENCY APPROPRIATION	0	121,972	0	65,558	121,972	66,200	..... 0.98
00800 TOTAL OTHER	0	121,972	0	65,558	121,972	66,200	..... 0.98
650 TOTAL NON DEPARTMENTAL	91,473	208,190	205,553	284,252	208,190	207,316	..... (27.07)

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcnd</u>		Final
700 NON DEPARTMENTAL							
00100 PERSONAL SERVICES							
05113 PAYROLL ADJUSTMENTS	0	15,000	0	15,000	15,000	15,000	0.00
00100 TOTAL PERSONAL SERVICES	0	15,000	0	15,000	15,000	15,000	0.00
00600 CAPITAL OUTLAY							
05604 VEHICLES	0	265,000	0	0	265,000	0	0.00
00600 TOTAL CAPITAL OUTLAY	0	265,000	0	0	265,000	0	0.00
00800 OTHER							
05853 CONTINGENCY APPROPRIATION	0	0	0	0	0	400	0.00
00800 TOTAL OTHER	0	0	0	0	0	400	0.00
700 TOTAL NON DEPARTMENTAL	0	280,000	0	15,000	280,000	15,400	2.67

Budget Worksheet

020-UTILITY DEPT. GENERAL FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>
							<u>Pct Inc</u>
TOTAL EXPENDITURES	7,407,380	7,824,815	6,581,122	8,330,660	7,358,568	8,727,420	4.76
TOTAL FUND SURPLUS (DEFICIT)	223,313	(9,750)	294,939	0	475,997	0	0.00

Budget Worksheet

030-SOLID WASTE

	*** Previous Year ***		*** Current Year ***		*** Next Year ***		Pct Inc
	2023 YTD Actual	2023 Budget	2024 YTD Actual	2024 Budget	2025 Dept Req	2025 Admin Rcmd		Final
REVENUES							
900 SOLID WASTE							
00406 GRANT INCOME							
40601 SC MUNI TRUST	0	2,000	0	2,000	2,000	2,000	0.00
00406 TOTAL GRANT INCOME	0	2,000	0	2,000	2,000	2,000	0.00
00407 MISCELLANEOUS & OTHER							
40700 SERVICE CHARGES	437,108	434,250	369,849	449,250	434,250	545,000	21.31
40703 SALE OF EQUIP/MATERIAL/SCRAP	1,417	5,000	7,995	13,000	5,000	10,000	(23.08)
40707 MISCELLANEOUS REV	0	1,000	250	2,720	1,000	2,000	(26.47)
40728 FUND BALANCE	0	0	0	167,576	0	27,791	(83.42)
40729 TRANSFER FROM GENERAL FUND	11,411	11,411	0	0	11,411	0	0.00
40737 REFUNDS/REIMBURSEMENTS	0	2,500	0	3,500	2,500	2,000	(42.86)
40742 CAPITAL LEASE PURCHASE REVENUE	0	0	268,844	277,000	0	0	(100.00)
00407 TOTAL MISCELLANEOUS & OTHER	449,936	454,161	646,938	913,046	454,161	586,791	(35.73)
TOTAL REVENUES	449,936	456,161	646,938	915,046	456,161	588,791	(35.65)

EXPENDITURES

00100 PERSONAL SERVICES

05100 SALARIES	150,627	160,284	143,337	180,918	0	193,704	7.07
05101 OVERTIME	9,707	8,000	10,608	9,000	0	10,000	11.11
05103 ANNUAL BONUS	920	1,060	780	986	0	1,050	6.49

Budget Worksheet

030-SOLID WASTE

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year ***		2025	Pct
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>	<u>Inc</u>
05104	SOCIAL SECURITY	11,600	12,262	11,142	13,840	0	15,100	.....	9.10
05105	RETIREMENT CONTRIBUTIONS	27,904	28,146	28,572	33,578	0	35,800	.....	6.62
05106	HEALTH INSURANCE CONTRIBUTIONS	31,261	35,390	31,661	32,807	0	39,900	.....	21.62
05107	WORKERS COMPENSATION	8,404	5,000	7,000	5,000	0	5,000	.....	0.00
00100	TOTAL PERSONAL SERVICES	240,423	250,142	233,100	276,129	0	300,554		8.85
00200	COMMODITIES								
05201	FUEL	19,961	14,800	12,291	14,800	14,800	15,000	.....	1.35
05202	OFFICE SUPPLIES	419	1,000	255	1,000	200	1,000	.....	0.00
05206	VEHICLE MAINT/REPAIR	41,444	40,000	34,738	40,000	40,000	39,650	.....	(0.88)
05208	UNIFORMS	6,487	5,100	5,001	6,100	6,500	6,500	.....	6.56
05209	JANITORIAL SUPPLIES	31	500	365	500	500	500	.....	0.00
05210	MISCELLANEOUS	192	200	123	500	200	500	.....	0.00
05211	SERVICE FEES	318	300	293	300	300	500	.....	66.67
05212	EQUIPMENT PURCHASED	1,306	10,000	4,932	10,000	10,000	2,000	.....	(80.00)
05215	BUILDING MAINT.	0	1,000	58	1,000	1,000	1,000	.....	0.00
05216	MATERIALS - MAINT.	701	1,000	161	1,000	1,000	1,000	.....	0.00
05222	SUPPLIES	1,530	8,000	509	8,000	5,000	3,000	.....	(62.50)

Budget Worksheet

030-SOLID WASTE

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year ***		2025	Pct
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>	<u>Inc</u>
05223	TOOLS	100	1,000	0	1,000	1,000	1,000	.....	0.00
05225	TRASH CAN/DUMP REPLAC/PARTS	10,263	20,000	1,901	21,328	20,000	18,430	.....	(13.59)
00200	TOTAL COMMODITIES	82,752	102,900	60,627	105,528	100,500	90,080	.....	(14.64)
00300	CONTRACTUAL SERVICES								
05300	CELLULAR/WIRELESS PHONES	727	900	705	900	900	900	.....	0.00
05301	TELEPHONES	2,418	2,400	1,415	2,400	2,400	2,400	.....	0.00
05302	TRAVEL AND TRAINING	0	100	462	3,000	100	2,000	.....	(33.33)
05306	ADVERTISING	0	300	0	300	300	0	.....	(100.00)
05310	MISCELLANEOUS	311	300	0	300	300	0	.....	(100.00)
05313	UTILITIES PURCH FROM WUD	2,783	4,000	2,495	4,000	4,000	3,800	.....	(5.00)
05319	PROFESSIONAL SERVICES	32	100	73	100	100	500	.....	400.00
05320	MEDICAL PROFESS. SERVICES	339	500	505	500	500	500	.....	0.00
05323	VEHICLE & PROPERTY INSURANCE	7,000	7,000	7,000	7,000	12,000	8,000	.....	14.29
05357	EQUIPMENT RENTAL/LEASE	0	1,000	0	1,000	1,000	1,000	.....	0.00
05358	EQUIPMENT REPAIR & MAINT.	2,223	10,000	2,823	10,000	10,000	10,000	.....	0.00
05360	HAND POWER / HYDRAULIC TOOLS	378	3,000	0	3,000	1,500	1,500	.....	(50.00)
05361	HEAVY DUTY EQUIP RENT/LEASE	0	1,000	0	1,000	1,000	1,000	.....	0.00

Budget Worksheet

030-SOLID WASTE

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year ***		2025	Pct
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>	<u>Inc</u>
05365	CONTRACTUAL SERVICES	1,640	9,000	2,237	9,000	4,000	4,000	.....	(55.56)
05374	GARBAGE PERMIT FEES	125	250	250	250	250	500	.....	100.00
00300	TOTAL CONTRACTUAL SERVICES	17,976	39,850	17,965	42,750	38,350	36,100	.....	(15.56)
00600	CAPITAL OUTLAY								
05604	VEHICLES	0	0	268,844	277,000	0	0	.....	(100.00)
05637	OTHER EQUIPMENT	0	0	0	0	260,000	0	.....	0.00
00600	TOTAL CAPITAL OUTLAY	0	0	268,844	277,000	260,000	0	.....	(100.00)
00700	DEBT SERVICE								
05708	GARBAGE TRUCK PRINCIPAL	32,067	31,364	33,632	33,632	31,364	34,980	.....	4.01
05709	KNUCKLE BOOM PAYMENT PRINCIPAL	30,444	30,444	0	0	30,444	0	.....	0.00
05712	GARBAGE TRUCK INTEREST	0	703	12,431	12,431	703	11,083	.....	(10.84)
05713	KNUCKLE BOOM PAYMENT INTEREST	758	758	0	0	758	0	.....	0.00
05718	2024 LEASE PURCHASE	0	0	0	0	0	66,388	.....	0.00
05719	TRANSFER TO GENERAL FUND	0	0	0	167,576	0	49,606	.....	(70.40)
00700	TOTAL DEBT SERVICE	63,269	63,269	46,063	213,639	63,269	162,057	.....	(24.14)
900	TOTAL SOLID WASTE	(45,516)	0	(20,339)	0	5,958	0	.....	0.00

Budget Worksheet

030-SOLID WASTE

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>
							<u>Pct</u>
							<u>Inc</u>
TOTAL EXPENDITURES	404,420	456,161	626,599	915,046	462,119	588,791	(35.65)
TOTAL FUND SURPLUS (DEFICIT)	45,516	0	20,339	0	(5,958)	0	0.00

Budget Worksheet

040-FIRE DEPARTMENT 1% FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	
REVENUES							
004 REVENUE							
00407 MISCELLANEOUS & OTHER							
40707 MISCELLANEOUS REV	13,644	84,843	18,555	13,609	84,843	86,150	533.04
00407 TOTAL MISCELLANEOUS & OTHER	<u>13,644</u>	<u>84,843</u>	<u>18,555</u>	<u>13,609</u>	<u>84,843</u>	<u>86,150</u>	<u>533.04</u>
004 TOTAL REVENUE	<u>13,644</u>	<u>84,843</u>	<u>18,555</u>	<u>13,609</u>	<u>84,843</u>	<u>86,150</u>	<u>533.04</u>

Budget Worksheet

040-FIRE DEPARTMENT 1% FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		Final
TOTAL REVENUES	13,644	84,843	18,555	13,609	84,843	86,150	533.04
EXPENDITURES							
005 EXPENSE							
00515 EXPENSE							
05310 MISCELLANEOUS	10,915	84,843	3,806	13,609	84,843	86,150	533.04
00515 TOTAL EXPENSE	10,915	84,843	3,806	13,609	84,843	86,150	533.04
005 TOTAL EXPENSE	10,915	84,843	3,806	13,609	84,843	86,150	533.04

Budget Worksheet

040-FIRE DEPARTMENT 1% FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>
							<u>Pct</u>
							<u>Inc</u>
TOTAL EXPENDITURES	10,915	84,843	3,806	13,609	84,843	86,150	533.04
TOTAL FUND SURPLUS (DEFICIT)	2,729	0	14,749	0	0	0	0.00

Budget Worksheet
050-YOUTH RECREATION FUND

	*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year *** 2025		Final	Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		
REVENUES								
400 RECREATION								
00401 INTERGOVERNMENTAL REV								
40101 COUNTY ALLOCATION	50,000	30,000	50,000	50,000	50,000	50,000	.....	0.00
00401 TOTAL INTERGOVERNMENTAL REV	50,000	30,000	50,000	50,000	50,000	50,000	.....	0.00
00402 LICENSE, PERMITS, & FEES								
40206 ADMISSION	52,379	65,480	34,256	74,750	65,000	83,000	.....	11.04
40207 CONCESSIONS	47,652	42,120	32,935	48,200	48,000	67,000	.....	39.00
40208 REGISTRATION	64,113	73,535	54,427	82,500	75,000	86,000	.....	4.24
40209 SPONSOR FEES	11,651	36,530	18,006	41,600	15,000	52,000	.....	25.00
40213 TOURNAMENT FEE	1,820	3,000	340	10,000	3,000	20,000	.....	100.00
00402 TOTAL LICENSE, PERMITS, & FEES	177,615	220,665	139,964	257,050	206,000	308,000	.....	19.82
00406 GRANT INCOME								
40600 PARD GRANT	0	10,000	0	10,000	10,000	10,000	.....	0.00
00406 TOTAL GRANT INCOME	0	10,000	0	10,000	10,000	10,000	.....	0.00
00407 MISCELLANEOUS & OTHER								
40702 DONATIONS	17,169	10,050	10,776	12,000	12,000	20,000	.....	66.67
40703 SALE OF EQUIP/MATERIAL/SCRAP	8,784	5,000	5,352	6,500	6,500	9,800	.....	50.77
40707 MISCELLANEOUS REV	800	1,200	0	2,720	1,200	10,881	.....	300.04
40729 TRANSFER FROM GENERAL FUND	131,278	131,278	119,099	119,099	0	36,219	.....	(69.59)

Budget Worksheet

050-YOUTH RECREATION FUND

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year ***		2025	Pct
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>	<u>Inc</u>
40730	HTAX TRANSFER	157,310	157,310	0	117,950	0	100,000	-----	(15.22)
40737	REFUNDS/REIMBURSEMENTS	75	4,000	324	4,000	4,000	6,500	-----	62.50
40752	TRANSFER FROM ATAX	0	0	0	0	0	3,500	-----	0.00
00407	TOTAL MISCELLANEOUS & OTHER	315,416	308,838	135,551	262,269	23,700	186,900	-----	(28.74)
TOTAL REVENUES		543,031	569,503	325,515	579,319	289,700	554,900	-----	(4.22)
EXPENDITURES									
00100	PERSONAL SERVICES								
05100	SALARIES	98,592	95,044	84,252	99,895	0	110,500	-----	10.62
05103	ANNUAL BONUS	2,030	2,400	2,230	1,238	0	2,000	-----	61.55
05104	SOCIAL SECURITY	10,184	13,119	9,224	7,642	0	9,400	-----	23.00
05105	RETIREMENT CONTRIBUTIONS	20,023	20,285	22,342	18,541	0	18,000	-----	(2.92)
05106	HEALTH INSURANCE CONTRIBUTIONS	11,513	13,900	5,486	11,738	0	10,000	-----	(14.81)
05107	WORKERS COMPENSATION	12,404	9,000	10,000	9,000	0	8,000	-----	(11.11)
05109	PART TIME EMPLOYEES	36,001	76,440	36,128	78,215	0	45,000	-----	(42.47)
00100	TOTAL PERSONAL SERVICES	190,747	230,188	169,662	226,269	0	202,900	-----	(10.33)
00200	COMMODITIES								
05201	FUEL	5,687	5,625	4,368	6,500	6,500	5,500	-----	(15.38)
05202	OFFICE SUPPLIES	1,050	3,000	3,126	3,000	3,000	2,900	-----	(3.33)

Budget Worksheet

050-YOUTH RECREATION FUND

		*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year *** 2025		Pct Inc
		<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		Final
05206	VEHICLE MAINT/REPAIR	3,253	4,500	998	4,500	4,500	4,400	..... (2.22)
05208	UNIFORMS	52,053	45,000	48,651	45,000	45,000	30,000	..... (33.33)
05209	JANITORIAL SUPPLIES	1,205	1,500	2,585	1,500	2,000	2,000	..... 33.33
05210	MISCELLANEOUS	0	500	0	500	500	500	..... 0.00
05211	SERVICE FEES	563	200	303	600	500	500	..... (16.67)
05212	EQUIPMENT PURCHASED	296	2,600	0	2,600	2,600	2,550	..... (1.92)
00200	TOTAL COMMODITIES	64,107	62,925	60,031	64,200	64,600	48,350	..... (24.69)
00300	CONTRACTUAL SERVICES							
05300	CELLULAR/WIRELESS PHONES	2,181	2,700	2,445	2,700	2,700	2,400	..... (11.11)
05301	TELEPHONES	2,418	3,000	1,415	3,000	3,000	2,700	..... (10.00)
05305	MEMBERSHIPS & SUBSCRIPTIONS	1,678	3,501	1,173	3,500	3,500	3,200	..... (8.57)
05306	ADVERTISING	100	500	100	500	500	500	..... 0.00
05310	MISCELLANEOUS	156	600	104	600	600	1,000	..... 66.67
05313	UTILITIES PURCH FROM WUD	38,400	55,000	62,009	46,500	46,500	45,000	..... (3.23)
05314	UTILITIES PURCH FROM OTHER	202	250	131	250	250	250	..... 0.00
05320	MEDICAL PROFESS. SERVICES	478	500	285	500	500	500	..... 0.00
05323	VEHICLE & PROPERTY INSURANCE	1,500	1,500	1,500	1,500	1,500	1,400	..... (6.67)

Budget Worksheet

050-YOUTH RECREATION FUND

		*** Previous Year ***		2023		*** Current Year ***		2024		*** Next Year ***		2025		Pct Inc
		YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd	Final						
05328	CUSTOMER REFUNDS	1,460	6,000	991	5,000	5,000	1,000	-----					(80.00)	
05330	TROPHY AWARDS	8,154	10,000	2,019	10,000	10,000	7,000	-----					(30.00)	
05331	INSURANCE EXPENSE	1,224	900	0	900	900	900	-----					0.00	
05332	OFFICIALS EXPENSE	29,287	30,000	21,818	30,000	40,000	37,000	-----					23.33	
05333	SPORTS/EQUIP SUPPLIES	15,468	25,000	7,597	25,000	25,000	18,000	-----					(28.00)	
05334	GROUNDS EXPENSE	18,202	24,000	10,924	24,000	24,000	20,000	-----					(16.67)	
05335	TOURNAMENT EXPENSE	9,854	5,000	5,448	7,500	7,500	7,400	-----					(1.33)	
05337	CONCESSIONS	18,876	20,000	9,845	19,000	19,000	14,000	-----					(26.32)	
05357	EQUIPMENT RENTAL/LEASE	0	400	0	400	400	400	-----					0.00	
05365	CONTRACTUAL SERVICES	35,053	47,539	33,746	48,000	48,000	90,000	-----					87.50	
** ADD \$25000 FOR GROUNDS TO BRING UP FIELDS (PAY LANDSCAPE COMPANIES) 65,000 FOR RECREATION ROOF **														
05389	DONATIONS EXPENSE	1,760	0	14,432	0	12,000	1,000	-----					0.00	
00300	TOTAL CONTRACTUAL SERVICES	186,451	236,390	175,982	228,850	250,850	253,650	-----					10.84	
00600	CAPITAL OUTLAY													
05644	COUNTY ALLOCATION EXPENSE	0	30,000	0	50,000	30,000	50,000	-----					0.00	
05645	PARD GRANT EXPENSE	0	10,000	0	10,000	10,000	0	-----					(100.00)	
00600	TOTAL CAPITAL OUTLAY	0	40,000	0	60,000	40,000	50,000	-----					(16.67)	
400	TOTAL RECREATION	(101,726)	0	80,160	0	65,750	0	-----					0.00	

Budget Worksheet

050-YOUTH RECREATION FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>
							<u>Pct</u>
							<u>Inc</u>
TOTAL EXPENDITURES	441,305	569,503	405,675	579,319	355,450	554,900	(4.22)
TOTAL FUND SURPLUS (DEFICIT)	101,726	0	(80,160)	0	(65,750)	0	0.00

Budget Worksheet

060-LOCAL DEVELOPMENT CORP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		Final
REVENUES							
700 NON DEPARTMENTAL							
00407 MISCELLANEOUS & OTHER							
40707 MISCELLANEOUS REV	16,886	16,500	12	16,500	16,500	20,000	21.21
40728 FUND BALANCE	0	15,531	0	15,531	15,531	33,780	117.50
40750 MASC GRANT	3,794	16,250	12,025	15,000	16,250	0	(100.00)
00407 TOTAL MISCELLANEOUS & OTHER	<u>20,680</u>	<u>48,281</u>	<u>12,037</u>	<u>47,031</u>	<u>48,281</u>	<u>53,780</u>	<u>14.35</u>
TOTAL REVENUES	<u>20,680</u>	<u>48,281</u>	<u>12,037</u>	<u>47,031</u>	<u>48,281</u>	<u>53,780</u>	<u>14.35</u>
EXPENDITURES							
00300 CONTRACTUAL SERVICES							
05310 MISCELLANEOUS	0	16,500	0	0	16,500	0	0.00
00300 TOTAL CONTRACTUAL SERVICES	<u>0</u>	<u>16,500</u>	<u>0</u>	<u>0</u>	<u>16,500</u>	<u>0</u>	<u>0.00</u>
00800 OTHER							
05800 GRANTS	3,794	16,781	12,550	47,031	16,781	53,780	14.35
05824 SENIOR OUTREACH GRANT	15,000	15,000	0	0	15,000	0	0.00
00800 TOTAL OTHER	<u>18,794</u>	<u>31,781</u>	<u>12,550</u>	<u>47,031</u>	<u>31,781</u>	<u>53,780</u>	<u>14.35</u>
700 TOTAL NON DEPARTMENTAL	<u>(1,886)</u>	<u>0</u>	<u>513</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>

Budget Worksheet

060-LOCAL DEVELOPMENT CORP

	*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year ***	2025		
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>	<u>Pct Inc</u>
TOTAL EXPENDITURES	18,794	48,281	12,550	47,031	48,281	53,780		14.35
TOTAL FUND SURPLUS (DEFICIT)	1,886	0	(513)	0	0	0		0.00

Budget Worksheet

070-CAPITAL PROJECT FUND/STATE ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc		
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		Final	
REVENUES									
004	REVENUE								
00401	INTERGOVENMENTAL REV								
40106	C FUNDS - SIDEWALKS	363,192	378,740	0	0	378,740	0	.....	0.00
40107	C FUNDS - ROADWAY RESURFACING	0	0	0	760,400	0	760,400	.....	0.00
00401	TOTAL INTERGOVENMENTAL REV	363,192	378,740	0	760,400	378,740	760,400		0.00
00406	GRANT INCOME								
40602	STATE GRANTS	644,957	644,956	5,000,000	5,644,956	644,956	0	.....	(100.00)
00406	TOTAL GRANT INCOME	644,957	644,956	5,000,000	5,644,956	644,956	0		(100.00)
00407	MISCELLANEOUS & OTHER								
40708	INTERFUND TRANSFER	217,988	88,773	65,000	0	0	0	.....	0.00
40718	COOPERS MILL PROJECT	137,282	901,608	614,209	608,965	0	0	.....	(100.00)
40747	USDA-RD FEDERAL LOAN	0	0	0	8,705,000	0	8,705,000	.....	0.00
40748	WESTMINSTER REC COMPLEX CONSTR	0	0	0	0	0	5,000,000	.....	0.00
004	TOTAL REVENUE	1,363,419	2,014,077	5,679,209	15,719,321	1,023,696	14,465,400		(7.98)

Budget Worksheet

070-CAPITAL PROJECT FUND/STATE ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
100 ADMINISTRATION								
40707 MISCELLANEOUS REV	0	0	100	0	0	0	.....	0.00
00407 TOTAL MISCELLANEOUS & OTHER	<u>355,270</u>	<u>990,381</u>	<u>679,309</u>	<u>9,313,965</u>	<u>0</u>	<u>13,705,000</u>		<u>47.14</u>
100 TOTAL ADMINISTRATION	<u>0</u>	<u>0</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0.00</u>

Budget Worksheet

070-CAPITAL PROJECT FUND/STATE ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
450 SEWER								
00406 GRANT INCOME								
40605 SCIP (RIA) GRANT PROJECT	0	0	0	3,929,180	0	3,929,180	.....	0.00
00406 TOTAL GRANT INCOME	0	0	0	3,929,180	0	3,929,180		0.00
00407 MISCELLANEOUS & OTHER								
40726 GRANT MATCH FUNDS	0	0	491,148	491,148	0	982,295	.....	100.00
00407 TOTAL MISCELLANEOUS & OTHER	0	0	491,148	491,148	0	982,295		100.00
450 TOTAL SEWER	0	0	491,148	4,420,328	0	4,911,475		11.11

Budget Worksheet

070-CAPITAL PROJECT FUND/STATE ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
550 WATER PLANT								
00406 GRANT INCOME								
40608 RIA UNITY TANK	0	0	0	0	0	428,274	.....	0.00
00406 TOTAL GRANT INCOME	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>428,274</u>		<u>0.00</u>
550 TOTAL WATER PLANT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>428,274</u>		<u>0.00</u>

Budget Worksheet

070-CAPITAL PROJECT FUND/STATE ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
650 NON DEPARTMENTAL								
00407 MISCELLANEOUS & OTHER								
40753 UTILITY BOND	0	0	0	0	0	5,000,000	.....	0.00
40754 HEIRLOOM FARMS	0	0	0	0	0	2,350,000	.....	0.00
00407 TOTAL MISCELLANEOUS & OTHER	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,350,000</u>		<u>0.00</u>
650 TOTAL NON DEPARTMENTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,350,000</u>		<u>0.00</u>

Budget Worksheet

070-CAPITAL PROJECT FUND/STATE ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
700 NON DEPARTMENTAL								
00406 GRANT INCOME								
40606 CDBG STREETScape	0	0	0	0	0	750,000	.....	0.00
40607 ARC STREETScape	0	0	0	0	0	298,331	.....	0.00
00406 TOTAL GRANT INCOME	0	0	0	0	0	1,048,331		0.00
00407 MISCELLANEOUS & OTHER								
40728 FUND BALANCE	0	506,218	0	0	506,218	0	.....	0.00
00407 TOTAL MISCELLANEOUS & OTHER	0	506,218	0	0	506,218	0		0.00
700 TOTAL NON DEPARTMENTAL	0	506,218	0	0	506,218	1,048,331		0.00

Budget Worksheet

070-CAPITAL PROJECT FUND/STATE ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
800 ANDERSON PARK								
00406 GRANT INCOME								
40604 CDBG ANDERSON PARK	0	0	0	0	0	250,000	.....	0.00
00406 TOTAL GRANT INCOME	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>250,000</u>		<u>0.00</u>
800 TOTAL ANDERSON PARK	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>250,000</u>		<u>0.00</u>

Budget Worksheet

070-CAPITAL PROJECT FUND/STATE ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		Final
TOTAL REVENUES	1,363,419	2,520,295	6,170,457	20,139,649	1,529,914	28,453,480	41.28
EXPENDITURES							
100 ADMINISTRATION							
00200 COMMODITIES							
05202 OFFICE SUPPLIES	0	0	25	0	0	0	0.00
00200 TOTAL COMMODITIES	0	0	25	0	0	0	0.00
00300 CONTRACTUAL SERVICES							
05319 PROFESSIONAL SERVICES	0	0	88	0	0	0	0.00
05368 INTERFUND TRANSFER	0	0	5,000,000	0	0	0	0.00
00300 TOTAL CONTRACTUAL SERVICES	0	0	5,000,088	0	0	0	0.00
00600 CAPITAL OUTLAY							
05647 C FUNDS - ROADWAY RESURFACING	0	0	0	760,400	0	760,400	0.00
00600 TOTAL CAPITAL OUTLAY	0	0	0	760,400	0	760,400	0.00
100 TOTAL ADMINISTRATION	0	0	5,000,113	760,400	0	760,400	0.00

Budget Worksheet

070-CAPITAL PROJECT FUND/STATE ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
250 ELECTRIC								
00300 CONTRACTUAL SERVICES								
05365 CONTRACTUAL SERVICES	0	0	28,600	0	0	0	.....	0.00
250 TOTAL ELECTRIC	0	0	28,600	0	0	0		0.00

Budget Worksheet

070-CAPITAL PROJECT FUND/STATE ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		
350 WATER								
05319 PROFESSIONAL SERVICES	0	0	0	50,000	0	50,000	.....	0.00
05365 CONTRACTUAL SERVICES	9,605	0	0	8,605,000	0	8,605,000	.....	0.00
05379 LEGAL SERVICES	0	0	0	50,000	0	50,000	.....	0.00
00300 TOTAL CONTRACTUAL SERVICES	9,605	0	28,600	8,705,000	0	8,705,000		0.00
00600 CAPITAL OUTLAY								
05661 COOPERS MILL WATER PROJECT	104,180	427,572	360,605	325,491	0	0	.....	(100.00)
05663 USDA-RD SHORT LIVED ASSET RESE	0	0	19,085	94,000	0	0	.....	(100.00)
05672 LUCKY STREET	0	0	0	0	0	275,000	.....	0.00
05674 HEIRLOOM FARMS	0	0	0	0	0	1,250,000	.....	0.00
350 TOTAL WATER	113,785	427,572	379,690	9,124,491	0	10,230,000		12.12

Budget Worksheet

070-CAPITAL PROJECT FUND/STATE ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		
400 RECREATION								
05643 HALL STREET PROPERTY	0	0	0	5,000,000	0	0	.....	(100.00)
05664 WESTMINSTER REC COMPLEX CONSTR	0	0	0	0	0	5,000,000	.....	0.00
00600 TOTAL CAPITAL OUTLAY	104,180	427,572	379,690	5,419,491	0	6,525,000		20.40
400 TOTAL RECREATION	0	0	0	5,000,000	0	5,000,000		0.00

Budget Worksheet

070-CAPITAL PROJECT FUND/STATE ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd		
450 SEWER								
00300 CONTRACTUAL SERVICES								
05310 MISCELLANEOUS	0	0	0	59,809	0	0	.....	(100.00)
05368 INTERFUND TRANSFER	0	0	441,148	0	0	0	.....	0.00
00300 TOTAL CONTRACTUAL SERVICES	0	0	441,148	59,809	0	0	.....	(100.00)
00600 CAPITAL OUTLAY								
05634 SCIIP (RIA) GRANT PROJECT	0	0	491,148	4,911,475	0	5,403,475	.....	10.02
** SCIIP MATCH 492,000 SCIIP 4,911,475 **								
05662 COOPERS MILL SEWER PROJECT	167,562	474,036	333,046	288,718	0	0	.....	(100.00)
05670 OAK STREET	0	0	0	0	0	2,000,000	.....	0.00
05671 MANHOLES	0	0	0	0	0	700,000	.....	0.00
05674 HEIRLOOM FARMS	0	0	0	0	0	1,100,000	.....	0.00
450 TOTAL SEWER	167,562	474,036	1,265,342	5,260,002	0	9,203,475	.....	74.97

Budget Worksheet

070-CAPITAL PROJECT FUND/STATE ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
550 WATER PLANT								
05668 RIA UNITY TANK	0	0	0	0	0	668,274	.....	0.00
550 TOTAL WATER PLANT	0	0	0	0	0	668,274		0.00

Budget Worksheet

070-CAPITAL PROJECT FUND/STATE ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
650 NON DEPARTMENTAL								
05669 BOND ADMIN	0	0	0	0	0	150,000	.....	0.00
05673 DOWNTOWN UTILITIES	0	0	0	0	0	294,669	.....	0.00
650 TOTAL NON DEPARTMENTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>444,669</u>		<u>0.00</u>

Budget Worksheet

070-CAPITAL PROJECT FUND/STATE ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
700 NON DEPARTMENTAL								
05665 CDBG STREETSCAPE	0	0	0	0	0	1,300,000	.....	0.00
05667 ARC STREETSCAPE	0	0	0	0	0	596,662	.....	0.00
700 TOTAL NON DEPARTMENTAL	0	0	0	0	0	1,896,662		0.00

Budget Worksheet

070-CAPITAL PROJECT FUND/STATE ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
800 ANDERSON PARK								
05660 ANDERSON PARK CDBG	0	0	0	0	0	250,000	.....	0.00
00600 TOTAL CAPITAL OUTLAY	167,562	474,036	824,194	5,200,193	0	12,463,080		139.67
800 TOTAL ANDERSON PARK	0	0	0	0	0	250,000		0.00

Budget Worksheet

070-CAPITAL PROJECT FUND/STATE ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025			
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>	<u>Pct</u> <u>Inc</u>
TOTAL EXPENDITURES	281,347	901,608	6,673,745	20,144,893	0	28,453,480		41.24
TOTAL FUND SURPLUS (DEFICIT)	1,082,072	1,618,687	(503,288)	(5,244)	1,529,914	0		(100.00)

Budget Worksheet

071-COUNTY ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
REVENUES								
004 REVENUE								
00406 GRANT INCOME								
40602 STATE GRANTS	682,324	1,300,000	0	682,324	1,300,000	0	-----	(100.00)
00406 TOTAL GRANT INCOME	682,324	1,300,000	0	682,324	1,300,000	0		(100.00)
004 TOTAL REVENUE	682,324	1,300,000	0	682,324	1,300,000	0		(100.00)

Budget Worksheet

071-COUNTY ARP

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmand		Final
TOTAL REVENUES	682,324	1,300,000	0	682,324	1,300,000	0	(100.00)
EXPENDITURES							
550 WATER PLANT							
00300 CONTRACTUAL SERVICES							
05365 CONTRACTUAL SERVICES	131,862	0	105,324	0	0	0	0.00
00300 TOTAL CONTRACTUAL SERVICES	131,862	0	105,324	0	0	0	0.00
00600 CAPITAL OUTLAY							
05655 INSTALL VFDS & UPGRADE 300 HP	504,474	987,420	3,041	524,172	987,420	0	(100.00)
05656 REPAIR PLANT RESERVOIR	12,167	155,000	155,000	93,504	155,000	0	(100.00)
05657 FILTER UPGRADE & MAINTENANCE	142,394	65,000	19,713	0	65,000	0	0.00
05658 REPAIR/IMPROVE WP PIPE GALLERY	47,130	60,000	12,445	0	60,000	0	0.00
05659 UPGRADES TO VARIOUS PLANT COMP	30,239	32,580	75,050	64,648	32,580	0	(100.00)
00600 TOTAL CAPITAL OUTLAY	736,404	1,300,000	265,249	682,324	1,300,000	0	(100.00)
550 TOTAL WATER PLANT	868,266	1,300,000	370,573	682,324	1,300,000	0	(100.00)

Budget Worksheet

071-COUNTY ARP

	*** Previous Year ***	2023	*** Current Year ***	2024	*** Next Year ***	2025		Pct
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd	Final	Inc
TOTAL EXPENDITURES	868,266	1,300,000	370,573	682,324	1,300,000	0		(100.00)
TOTAL FUND SURPLUS (DEFICIT)	(185,942)	0	(370,573)	0	0	0		0.00

Budget Worksheet

080-HOSPITALITY FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc
	YTD Actual	Budget	YTD Actual	Budget	Dept Req	Admin Rcmd	
REVENUES							
700 NON DEPARTMENTAL							
00407 MISCELLANEOUS & OTHER							
40724 FOOD & BEV TAX	191,110	165,000	151,531	200,000	165,000	202,000	1.00
40728 FUND BALANCE	0	300,060	0	284,314	300,060	0	(100.00)
00407 TOTAL MISCELLANEOUS & OTHER	<u>191,110</u>	<u>465,060</u>	<u>151,531</u>	<u>484,314</u>	<u>465,060</u>	<u>202,000</u>	<u>(58.29)</u>
TOTAL REVENUES	<u>191,110</u>	<u>465,060</u>	<u>151,531</u>	<u>484,314</u>	<u>465,060</u>	<u>202,000</u>	<u>(58.29)</u>

EXPENDITURES							
00300 CONTRACTUAL SERVICES							
05310 MISCELLANEOUS	11,321	12,650	7,500	11,200	12,650	0	(100.00)
05319 PROFESSIONAL SERVICES	0	0	4,000	0	0	0	0.00
05363 R.O.W. MAINTENANCE	0	0	17,458	25,374	0	0	(100.00)
05380 DOWNTOWN EVENTS/REPAIRS	5,029	4,000	23,885	62,290	4,000	0	(100.00)
05382 TRANSFER TO GENERAL FUND	31,950	104,100	0	100,000	104,100	102,000	2.00
05383 PUBLIC RELATIONS/PROMOTIONS	1,668	2,500	0	2,500	2,500	0	(100.00)
05384 TRANSFER TO YOUTH RECREATION	157,310	157,310	0	117,950	157,310	100,000	(15.22)
05391 SPECIAL EVENTS	14,397	15,000	1,502	8,000	15,000	0	(100.00)
05392 CHRISTMAS LIGHTS	25,000	25,000	18,268	25,000	25,000	0	(100.00)
00300 TOTAL CONTRACTUAL SERVICES	<u>246,675</u>	<u>320,560</u>	<u>72,613</u>	<u>352,314</u>	<u>320,560</u>	<u>202,000</u>	<u>(42.66)</u>

00600 CAPITAL OUTLAY

Budget Worksheet

080-HOSPITALITY FUND

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		Final
05607 FIELD/FACILITY IMPROVEMENTS	227,424	42,000	0	37,000	42,000	0	..... (100.00)
05643 HALL STREET PROPERTY	0	50,000	81,400	50,000	50,000	0	..... (100.00)
05654 TRAIN DEPOT RENOVATIONS	0	10,000	0	5,000	10,000	0	..... (100.00)
00600 TOTAL CAPITAL OUTLAY	227,424	102,000	81,400	92,000	102,000	0	..... (100.00)
00800 OTHER							
05800 GRANTS	41,450	42,500	40,000	40,000	42,500	0	..... (100.00)
00800 TOTAL OTHER	41,450	42,500	40,000	40,000	42,500	0	..... (100.00)
<u>TOTAL EXPENDITURES</u>	515,549	465,060	194,013	484,314	465,060	202,000	..... (58.29)
TOTAL FUND SURPLUS (DEFICIT)	(324,439)	0	(42,482)	0	0	0	..... 0.00

Budget Worksheet

090-LOCAL ACCOMMODATION

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		Final	Pct Inc
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>		
05821 TOURISM PROMOTION ** 2500 VISIT OCONEE **	0	0	4,000	0	0	2,500	-----	0.00
00800 TOTAL OTHER	0	0	4,000	0	0	2,500		0.00
700 TOTAL NON DEPARTMENTAL	348,400	0	50,309	0	0	0		0.00

Budget Worksheet

090-LOCAL ACCOMMODATION

	*** Previous Year *** 2023		*** Current Year *** 2024		*** Next Year *** 2025		
	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Dept Req</u>	<u>Admin Rcmd</u>	<u>Final</u>
							<u>Pct</u>
							<u>Inc</u>
TOTAL EXPENDITURES	30,172	7,300	20,410	12,300	7,300	12,500	1.63
TOTAL FUND SURPLUS (DEFICIT)	(23,961)	0	(7,827)	0	0	0	0.00

Options

<u>Field</u>	<u>Value Selected</u>
Report Type	Administrative
Request 1 Header	Dept Req
Request 2 Header	Admin Rcmd
Request 3 Header	Final
Rev / Exp	Both
Delete Next Year	No
Include Encum	No
Skip Zero / No Activity	Yes
Print Comments	Yes
Round to Nearest \$	Yes
Export to File	No
File Path / Name	

Ranges

<u>Field</u>	<u>From</u>	<u>To</u>	<u>Total</u>	<u>Npg</u>
Fiscal Year	2024			
Level 1	ALL			
Level 2	ALL		Yes	Yes
Level 3	ALL		Yes	No
Level 4	ALL		Yes	

Report Summary

Application:	ACCOUNTING SUITE
Service Pack:	7.1.27
Export Name:	BUDXP02
Export Version:	VM-0711000Y
Template Name:	0000_BUD_BudgetWorksheet.rpt

ORDINANCE NO. 2024-05-14-01

AN ORDINANCE AUTHORIZING THE CITY OF WESTMINSTER, SOUTH CAROLINA TO ENTER INTO AN AGREEMENT FOR DESIGN, DEVELOPMENT, AND PRE-CONSTRUCTION SERVICES; AUTHORIZING THE EXECUTION AND DELIVERY OF VARIOUS DOCUMENTS RELATING TO SUCH TRANSACTION; DELEGATING AUTHORITY TO THE CITY ADMINISTRATOR TO EFFECT SUCH TRANSACTION; AND OTHER MATTERS RELATING THERETO.

The City Council of the City of Westminster (the “*City Council*”), the governing body of the City of Westminster, South Carolina (the “*City*”), has made the following findings of fact:

WHEREAS, the City is a municipal corporation of the State of South Carolina (the “*State*”) located in Oconee County, South Carolina, and as such possesses all general powers granted by the Constitution and statutes of the State to such public entities, which includes the power to expend public funds for public purposes and is authorized, pursuant to Section 5-7-30 of the Code of Laws of South Carolina 1976, as amended, to enact ordinances that are “necessary and proper for the security, general welfare, and convenience of the municipality....”

WHEREAS, the City has limited or inadequate recreation facilities, and the City Council is committed to developing new recreational improvements within the City, particularly sports facilities.

WHEREAS, the City and Mammoth Sports Construction, LLC (“*Mammoth*”) have negotiated an AGREEMENT FOR DESIGN, DEVELOPMENT, PRE-CONSTRUCTION, & CONSTRUCTION SERVICES (the “*Agreement*”), the form of which is attached hereto as Exhibit A, which provides that Mammoth will design, develop and construct a new sports facility in the City to be known as the Westminster Sports Complex (the “*Project*”).

WHEREAS, the City Council has further determined that the Project will serve a proper public and corporate purpose of the City. Further, the Project, when developed is expected (i) to encourage visitors to visit, explore and promote the City, (ii) allow for community-events and cross-promotional endeavors with other businesses and City-sponsored functions, (iii) expand regional and intergovernmental cooperation through sports tourism activities, and (iv) stimulate new and additional spending with in the City.

WHEREAS, the provisions of S.C. Code Ann. Section 11-35-5320, require that the City, as a political subdivision of the State of South Carolina, enact “procedures embodying sound principles of appropriately competitive procurement,” suitable for the unique needs of the City.

WHEREAS, in keeping with such statutory directive, on October 11, 2022, the City Council enacted an ordinance entitled, “AN ORDINANCE DELETING CERTAIN PROVISIONS OF TITLE III, CHAPTER 35 OF THE CITY OF WESTMINSTER CODE OF ORDINANCES PERTAINING TO ITS PURCHASING AND CONTRACTING POLICY; ADDING TITLE III, CHAPTER 38 TITLED “PROCUREMENT”; AND OTHER MATTERS RELATED THERETO” the terms of which implemented a revised purchasing and contracting

policy for the City (the “*Procurement Code*”);

WHEREAS, in accordance with the findings of the South Carolina Court of Appeals in *Glasscock Co., Inc. v. Sumter Cnty.*, 361 S.C. 483 (2004 Ct. App.) wherein the court validated a procurement exception for contracts approved by ordinance, the City has determined to directly contracting with Mammoth under the terms of the Agreement, and under the terms hereof, the City Council has determined to authorize and approve the Agreement, and expressly exempts the Agreement from the procurement thresholds and competitive bidding requirements of the Procurement Code.

NOW THEREFORE, BE IT ORDAINED, by the Mayor and the City Council members of the City of Westminster, South Carolina, in a meeting duly assembled, as follows:

Section 1 Recitals

Each finding or statement of fact set forth in the recitals hereto has been carefully examined and has been found to be in all respects true and correct.

Section 2 Approval of the Agreement

A. The City Council has reviewed the terms of the Agreement, the form of which is attached to this Ordinance as **Exhibit A**.

B. The Agreement shall be executed and delivered on behalf of the City by the Mayor in the form substantially conforming to the draft attached to this Ordinance, but with such non-material changes as the Mayor, on the advice of legal counsel, determines to be in the best interest of the City. Following execution, the City Council shall be timely informed of the execution of the Agreement and informed as to the final terms thereof and such changes from the current draft as the Mayor determined necessary to carry out the purposes of this Ordinance. The consummation of the transactions and undertakings described in the Agreement, and such revisions and undertakings as may be determined by the Mayor, in consultation with legal counsel, to be necessary or advisable in connection therewith, are hereby approved.

Section 3 Procurement

The City Council has determined that Mammoth has specialized expertise in the area of sports facility construction and it is in the best interest of the City for the Project to be designed, developed and constructed by Mammoth as contemplated by the Agreement. To the extent the award of the Project to Mammoth under the terms of Agreement do not conform to the particular terms of the Procurement Code, particularly the purchase thresholds, competitive bidding requirements and any further requirements therein, City Council expressly exempts the Agreement from the terms of the Procurement Code and public declares that the Agreement shall not be subject to the provisions of the Procurement Code. To the extent of any conflict between the Agreement on the one hand and the Procurement Code on the other, this Ordinance shall control and constitute the City procurement policies for all purposes hereunder.¹ The authorizations

¹ See *Glasscock Co., Inc. v. Sumter Cnty.*, 361 S.C. at 491, (allowing “local governments needed flexibility to

provided herein are explicitly found to embody sound principles of appropriately competitive procurement and City Council believes that such actions are in the best interest of the City and its citizens.

Section 4 Other Documents; Ratification of Prior Actions

In connection with the execution and delivery of the Agreement, the Mayor and the City Administrator, acting together or individually, are additionally authorized to prepare, review, negotiate, execute, deliver, and agree to such additional agreements, certifications, documents, closing proofs, and undertakings as he shall deem necessary or advisable. Any actions previously undertaken by the Mayor, any other members of City Council, the City Administrator, or other City staff in connection with the execution and delivery of the Agreement prior to the enactment of this Ordinance are ratified and confirmed.

Section 5 Severability

If any one or more of the provisions this Ordinance should be contrary to law, then such provision shall be deemed severable from the remaining provisions and shall in no way affect the validity of the other provisions of this Ordinance.

Section 6 Repealer

Nothing in this Ordinance shall be construed to affect any suit or proceeding pending in any court, or any rights acquired or liability incurred, or any cause of action acquired or existing, under any act or ordinance hereby repealed; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this Ordinance.

Section 7 Inconsistency

All ordinances, resolutions or parts of any ordinances or resolutions inconsistent or in conflict with the provisions of this Ordinance are hereby repealed to the extent of the conflict or inconsistency.

Section 8 Effect

This Ordinance shall be enacted and effective upon second reading by the City Council.

[Remainder of Page Intentionally Left Blank]

determine what is ‘appropriately competitive’ in light of the public business they must transact”).

DONE AND ORDAINED IN COUNCIL ASSEMBLED, this _____ day of _____, 2024.

CITY OF WESTMINSTER,
SOUTH CAROLINA

(SEAL)

Mayor

Attest:

City Clerk

First Reading: _____, 2024

Second Reading: _____, 2024

Approved as to Form:

City Attorney

EXHIBIT A
FORM OF AGREEMENT

MAMMOTH

AGREEMENT FOR DESIGN, DEVELOPMENT & PRE-CONSTRUCTION SERVICES

This AGREEMENT FOR DESIGN, DEVELOPMENT & PRE-CONSTRUCTION SERVICES ("Agreement") is made and entered into this 30th day of April 2024 ("Effective Date"), by and between **CITY OF WESTMINSTER, SOUTH CAROLINA**, 100 E. Windsor Street Westminster, SC 29693 ("the City"), and **MAMMOTH SPORTS CONSTRUCTION, LLC**, and/or its assigns, with a principal place of business at 601 E Wyandotte Street, Meriden, KS 66512 ("Mammoth") (each a "**Party**" and collectively the "**Parties**").

WHEREAS, the City requests the creation, development and execution of design, development & pre-construction services for a new sports facility to be known as the Westminster Sports Complex in Westminster, SC; and

WHEREAS, Mammoth has the requisite expertise and experience to provide such services to the City, in accordance with the terms and conditions of this Agreement.

NOW, THEREFORE, for the consideration hereinafter set forth, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

I. SCOPE OF SERVICES

A. Mammoth shall furnish all services required for the complete and prompt execution and performance of all duties, obligations, and responsibilities which are described or reasonably implied from the "Scope of Services" set forth in **Exhibit A**, attached hereto and incorporated herein by reference and known as **Scope of Design, Development & Pre-Construction Services – Westminster Sports Complex**.

B. A change in the Scope of Services for the Project shall not be effective unless authorized as an amendment to this Agreement. If Mammoth proceeds without such written authorization, Mammoth shall be deemed to have waived any claim for additional compensation, including a claim based on the theory of unjust enrichment, quantum merit or implied contract. Except as expressly provided herein, no agent, employee, or representative of the City is authorized to modify any term of this Agreement, either directly or implied by a course of action.

C. The Parties agree that time is of the essence to perform the duties and obligations contemplated herein. Upon the City's written notice to proceed, the Mammoth shall commence the initial Scope of Services as contemplated by Exhibit A.

II. TERM AND TERMINATION

A. This Agreement shall commence on the Effective Date and shall continue until Mammoth completes the Scope of Services for the Project to the satisfaction of the City or until terminated, as provided herein.



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B. Either Party may terminate this Agreement upon 30 calendar days' advance written notice. The City shall pay Mammoth for all work previously authorized and completed prior to the date of termination. If, however, Mammoth or the City has substantially or materially breached this Agreement, Mammoth or the City shall have any respective remedy or right of set-off available in law or equity.

III. COMPENSATION

A. In consideration for performance of the Scope of Services for the Project by Mammoth, the City shall pay Mammoth fees and expenses as set forth in **Exhibit A** attached hereto. Unless otherwise stated within **Exhibit A**, or further agreed by the City and Mammoth in writing, this amount shall include all fees, costs and expenses incurred by Mammoth, and no additional amounts shall be paid by the City for such fees, costs, and expenses. Mammoth may submit periodic invoices, based upon work complete, which shall be paid by the City within 30 calendar days of receipt.

B. No payment shall constitute an acceptance of any Services that not in accord with this Agreement. Further, The City shall have the right at any time to withhold all or part of any payment to Mammoth for deficient Services that have not been remedied, or for any other breach of this Agreement.

IV. MAMMOTH'S REPRESENTATIONS

A. Mammoth hereby represents that it is qualified to assume the responsibilities of the design for the Project and render the services described herein. The work performed by Mammoth shall be in accordance with generally accepted professional practices and the level of competency presently maintained by other practicing firms in the same or similar type of work in the applicable community. The work and services to be performed by Mammoth hereunder shall be done in compliance with applicable laws, ordinances, rules, and regulations. Mammoth further represents that it is authorized to perform work in the State of South Carolina, and currently maintains or will retain (prior to initiating any applicable work) all regulatory approvals, licenses and other requirements to perform the Project. hereby represents that it is qualified to assume the responsibilities of the design for the Project and render the services described herein. The work performed by Mammoth shall be in accordance with generally accepted professional practices and the level of competency presently maintained by other practicing firms in the same or similar type of work in the applicable community. The work and services to be performed by Mammoth hereunder shall be done in compliance with applicable laws, ordinances, rules, and regulations.

B. The City's review, approval, or acceptance of, or payment for any services shall not be construed to operate as a waiver of any rights under this Agreement or of any cause of action arising out of the performance of this Agreement.

C. Because the City has hired Mammoth for its expertise, Mammoth agrees not to employ subcontractors to perform any work under this Agreement except as expressly set forth in



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the Scope of Services set forth in Exhibit A, unless as otherwise agreed in advance by the City and Mammoth in writing.

D. Because the City has hired Mammoth for its expertise, the City agrees not to employ or engage any other entity or individual to perform the same or similar work as set forth in this Agreement, the Scope of Services set forth in Exhibit A, unless expressly agreed, in writing and in advance, by the City and Mammoth.

V. OWNERSHIP

Any materials, items, and work specified in the Scope of Design, Development and Pre-Construction Services for **Exhibit A**, and any and all related documentation and materials provided or developed by Mammoth, for the Project shall be exclusively owned by the City. Mammoth expressly acknowledges and agrees that all work performed under the Scope of Services for Exhibit A, and to the extent applicable **Exhibit B**, constitute a "work made for hire." To the extent, if at all, that such services does not constitute a "work made for hire," Mammoth hereby transfers, sells, and assigns to the City all its right, title, and interest in such work. The City may not, with respect to all or any portion of such work, use, publish, display, reproduce, distribute, destroy, alter, retouch, modify, adapt, translate, or change such work without providing written notice to or receiving written consent from Mammoth.

If the City reuses or makes any modification to Mammoth's estimates, concepts, designs, documents or work product without the prior written authorization of Mammoth, the City agrees, to the fullest extent permitted by law, to release Mammoth, its officers, directors, employees and agents from all claims and causes of action arising from such uses, and shall indemnify and hold them harmless from all costs and expenses, including the cost of defense, related to claims and causes of action to the extent such costs and expenses arise from the City's modification or reuse of the documents.

The City expressly acknowledges and agrees that the concepts, designs, documents, logos, trademarks and data to be provided by Mammoth under the Agreement may contain certain design details, features, and concepts from Mammoth's own practice detail library, which collectively may form portions of the design for the Project, but which separately, are, and shall remain, the sole and exclusive property of Mammoth. Nothing herein shall be construed as a limitation on Mammoth's right to reuse such component design details, features, and concepts on other projects, in other contexts or for other clients.

VI. INDEPENDENT RELATIONSHIP

Notwithstanding any other provision of this Agreement, all personnel assigned by Mammoth to perform work under the terms of this Agreement shall be, and remain, at all times, employees and/or agents of Mammoth for all purposes. Mammoth shall not represent that it is an employee of the City for any purposes of this Agreement.



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VII. INSURANCE

A. Mammoth agrees to procure and maintain, at its own cost, a policy or policies of insurance sufficient to insure against all liability, claims, demands, and other obligations assumed by Mammoth pursuant to this Agreement. At a minimum, Mammoth shall procure and maintain, and shall cause any sub-contractor, if applicable, to procure and maintain, the insurance coverages listed below, with forms and insurers acceptable to the City.

1. Worker's Compensation insurance as required by law.
2. Commercial General Liability insurance with minimum combined single limits of \$1,000,000 each occurrence and \$2,000,000 general aggregate. The policy shall be applicable to all premises and operations and shall include coverage for bodily injury, broad form property damage, personal injury (including coverage for contractual and employee acts), blanket contractual, products, and completed operations. The policy shall contain a severability of interest provision, and shall include the City and the City's officers, employees, and Mammoth as additional insureds. No additional insured endorsement shall contain any exclusion for bodily injury or property damage arising from completed operations.
3. Automobile Liability insurance with minimum limits of \$1,000,000 for each claim.
4. Professional liability insurance with minimum limits of \$1,000,000 for each claim and \$2,000,000 general aggregate.

B. Such insurance shall be in addition to any other insurance requirements imposed by law. The coverages afforded under the policies shall not be canceled, terminated or materially changed without at least 30 days prior written notice to the City. In the case of any claims-made policy, the necessary retroactive dates and extended reporting periods shall be procured to maintain such continuous coverage. Any insurance carried by the City, its officers, its employees or Mammoth as its consultant shall be excess and not contributory insurance to that provided by Mammoth. Mammoth shall be solely responsible for any deductible losses under any policy.

C. Upon request, Mammoth shall provide the City a certificate of insurance as evidence that the required policies are in full force and effect.

VIII. INDEMNIFICATION

A. Mammoth agrees to indemnify and hold harmless the City and its officers, insurers, volunteers, representatives, agents, employees, heirs and assigns from and against all claims, liability, damages, losses, expenses and demands, including attorney fees, on account of injury, loss, or damage, including without limitation claims arising from bodily injury, personal injury, sickness, disease, death, property loss or damage, or any other loss of any kind whatsoever, which arise out of or are in any manner connected with this Agreement if such injury, loss, or damage is caused in whole or in part by, the act, omission, error, professional error, mistake, negligence, or other fault



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of Mammoth, or any officer, employee, representative, or agent of Mammoth, or which arise out of a worker's compensation claim of any employee of Mammoth. Mammoth's liability under this indemnification provision shall be to the fullest extent of, but shall not exceed, that amount represented by the degree or percentage of negligence or fault attributable to Mammoth, any Subcontractor of Mammoth, or any officer, employee, representative, or agent of Mammoth or of any Subcontractor of Mammoth.

IX. MISCELLANEOUS

A. Consultants. The City hereby approves Mammoth to engage consultants, as Mammoth deems necessary, for the completion of the Scope of Work required under this Agreement; namely The Sports Facilities Companies (“SFC”), located at 17755 US Hwy. 19 N., Suite 300, Clearwater, FL 33764. Mammoth shall pay any fees or expenses related to the engagement of such consultants unless otherwise agreed by the Parties, in writing.

B. Choice of Law and Dispute Resolution.

1. All matters arising out of or related to this Agreement shall be subject to, governed by, and construed according to the laws of the State of Kansas, and jurisdiction and venue of any suit arising out of or related to this agreement shall reside only in courts located in the State of Kansas.
2. Except for a claim of injunctive relief, and subject to ten (10) calendar days advanced written notice and an opportunity to cure, before a Party initiates any court proceeding or enforcement proceeding in connection with any alleged breach of this Agreement, the Parties shall first participate in a mediation. The mediation shall be attended in person by an officer of each Party with decision-making authority, counsel for any Party who wishes for his or its counsel to attend, and a mediator of the American Arbitration Association or other mediator mutually agreeable to the Parties. The mediation shall take place at a location agreeable to the Parties, or in the alternative, at a location designated by the mediator. The Parties shall, in equal shares, pay all costs and expenses of such mediation, and the Parties shall each pay separately its own counsel fees. The mediation shall take place as soon as practical, but no later than thirty (30) calendar days after either Party notifies the other, in writing, that mediation under this provision is requested. The mediation shall be subject to applicable laws protecting the confidentiality of mediation. In the event the mediator declares an impasse, the Parties shall proceed in accordance with the following provisions.
3. Subject to first complying with Section IX.A.2., in the event of any controversy, dispute or claim arising out of or related to this Agreement, or the interpretation, breach, termination or validity hereof, including a claim for injunctive relief, a Party shall submit such controversy, dispute, or claim to the District Court of Jefferson County, Kansas. Each of the Parties to this Agreement hereby waives any objection



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based upon *forum non conveniens*, and any objection to venue of any action instituted by or through this Agreement in the aforementioned Court and consents to the granting of such legal or equitable relief as is deemed appropriate by such Court.

C. No Waiver. Delays in enforcement or the waiver of any one or more defaults or breaches of this Agreement by the City shall not constitute a waiver of any of the other terms or obligations of this Agreement.

D. Third Parties. There are no intended third-party beneficiaries to this Agreement.

E. Notice. Any notice under this Agreement shall be in writing and shall be deemed sufficient when directly presented or sent pre-paid, first-class United States Mail to the Party at the address set forth on the first page of this Agreement.

F. Severability. If any provision of this Agreement is found by a court of competent jurisdiction to be unlawful or unenforceable for any reason, the remaining provisions hereof shall remain in full force and effect.

G. Modification. This Agreement may only be modified upon written agreement of the Parties.

H. Assignment. Unless stated otherwise herein, neither this Agreement nor any of the rights or obligations of the Parties shall be assigned by either Party without the written consent of the other.

I. Representative Authority. Each person signing this Agreement represents and warrants that he or she is duly authorized and has the legal capacity to execute the Agreement.

I. Integration. This Agreement, to the extent applicable by law, hereby incorporates the Exhibit A for Scope of Design, Development & Pre-Construction Services and constitutes the entire Agreement between the Parties, superseding all prior oral or written communications, as to the nature of the work identified herein.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date.



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CITY OF WESTMINSTER, SOUTH CAROLINA

By: _____

Name: _____

Title: _____

MAMMOTH SPORTS CONSTRUCTION, LLC

By: _____

Jacob Farrant, CEO



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EXHIBIT A SCOPE OF DESIGN, DEVELOPMENT & PRE-CONSTRUCTION SERVICES

WESTMINSTER SPORTS COMPLEX

This Exhibit A is incorporated into the accompanying Agreement for DESIGN, DEVELOPMENT, PRE-CONSTRUCTION, AND CONSTRUCTION SERVICES dated the 30th day of April in the year 2024.

BETWEEN the Owner:

City of Westminster, South Carolina (“Owner”)
100 E. Windsor Street
PO Box 399
Westminster, SC 29693

and the Design, Development, Pre-Construction & Construction Service Provider:

Mammoth Sports Construction, LLC (“Mammoth”)
601 E Wyandotte St
Meriden, KS 66512

for the following Project:

Westminster Sports Complex in Westminster, South Carolina

The Owner and Mammoth agree as follows:

Westminster Sports Complex Design-Build Scope of Work

- Mammoth to develop overall conceptual design of sports facility, accessory buildings, related amenities, with Mammoth leading the development of submittals. Mammoth to lead design-build development of construction documents for construction.
- SFC, as an authorized consultant, will provide pro formas, one or more economic impact studies, and associated presentation deck.

Phase 1- Concept Design/Market & Financial Analysis

- Mammoth will provide conceptual plans & renderings, cost estimates and design construction schedules associated with Project for Owner. The components of these conceptual design services will take into consideration remodeling of existing spaces/areas, future building additions, current constructability of existing and/or new spaces,



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landscaping, and sustainability needs all within the context of Owner's anticipated standards.

- SFC to provide Owner market-financial forecast-impact analysis, as related to the Project.

Areas of focus and deliverable to include:

1. Verification of facility programmatic needs for sports field number and sizes, and additional site amenities, anticipating the following at a minimum:
 - a. Mixture of Sports Fields and amenities to align with market and area needs.
 - b. Accessory structures as needed to support sports activities.
2. Develop concept for site development anticipating drainage and utility connection.
3. Coordinate required parking and vehicle access with existing adjacent development.
4. Identify local building code and operational needs.
5. Develop Conceptual Imagery, Preliminary Project Costs and Construction Schedule.
6. Provide final document for Owner use in community and stakeholder engagement.

In order to develop the Conceptual Design for the Project, Mammoth will utilize the following design steps:

1. Visioning and Goals.
2. Data Gathering/User Meetings.
3. Program Verification.
4. Test Concepts with Owner.
5. Final Deliverable.

Upon conclusion of Phase 1, Mammoth agrees to present Final Deliverable to the City and/or the City Council, either by virtual or in-persons format.

Phase 2- Construction Documents/Permitting

- Scope and Fee of Phase TBD between Owner and Mammoth from results of Phase 1.
- Documentation and Construction/Permit Set to coincide with related city required submittals.

Scope to include:

1. Design Development
 - a. Beginning from the completed "Phase 1 – Conceptual Design", further refine design for construction and final alignment with project budget and timeline.
 - b. Mammoth anticipates utilizing an expedited design and construction process utilizing multiple Bid Packages to allow early construction procurement and mobilization.



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- c. Design development will include further development of following aspects:
 - i. Operational compatibility, safety, and security.
 - ii. Material palette.
 - iii. Accessibility.
 - iv. Code Compliance and coordination with local authorities having jurisdiction.
 - v. Alignment with budget and construction timeline.
 - d. Hold regular Design Coordination meetings with Mammoth and Owner teams.
 - e. Develop site plans, building plans, equipment layouts, elevations, and site imagery.
 - f. Coordinate engineering needs including Civil, Mechanical, Electrical and Plumbing design.
 - g. Update Project Schedule and Opinion of Probable Project Cost throughout process.
2. Bid Package 1 – Site Grading, Infrastructure, Turf, and Long-Lead Items
- a. Develop Bid Package incorporating Site Grading, Infrastructure Improvements, Turf Assembly and Long-Lead items anticipated to include:
 - i. Site Plan.
 - ii. Grading and Removal plans.
 - iii. Utility plans (Stormwater, Sanitary, Water and Electrical).
 - iv. Stormwater Management Plan.
 - v. Stormwater Pollution Prevention Plan.
 - vi. Field Layout, Grading and Drainage Plans.
 - vii. Sports Lighting Equipment procurement.
 - viii. Sports Equipment and Accessory procurement.
 - ix. Restoration and Planting Plan.
 - x. Utility Details.
 - xi. Long-Lead Building Systems or Site Amenities.
 - xii. Project Manual.
 - b. Submit Package for Partial Permit Review, Bid and Construction.
 - c. Continue Development of Scope for Bid Package 2, updating:
 - i. Building Plans and Elevations.
 - ii. Site Structures.
 - iii. Overall Site Imagery.
 - iv. Project Cost Model.
 - v. Project Schedule.
 - d. Hold regular Design Coordination meetings between Mammoth and Owner team.
3. Bid Package 2 – Vertical Construction and Final Site Amenities.



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- a. Develop Bid Package incorporating Buildings, Site Structures, and additional Site Amenity Improvements to include:
 - i. Site Plan.
 - ii. Paving layouts.
 - iii. Area lighting.
 - iv. Site Electrical.
 - v. Site Structures and Accessories.
 - vi. Site Details.
 - vii. Building Plans and Elevations.
 - viii. Finish Plans.
 - ix. Mechanical, Electrical and Plumbing Plans.
 - x. Building Details.
 - xi. Project Manual.
 - b. Submit Package for Final Permit Review and Construction.
4. Construction and Coordination (By Amendment of this Agreement by Owner and Mammoth.)
- a. Develop Construction Clarifications based on final design.
 - b. Provide review of construction submittals and requests for information
 - c. Attendance at regularly scheduled Owner/Designer/Contractor meetings both virtually and on-site.
 - d. Review construction progress and provide verification of Substantial Completion.
5. Additional design scope may be added by amendment as requested by Owner.

Fees and Expenses for Design, Planning, Development & Preconstruction Services

Phase 1 Fees \$65,000

Phase 2 Fees TBD per Phase 1

Project expenses incurred and related to the project, to be billed direct to Owner for payment, unless otherwise agreed by the Parties in writing.

Payment

Owner to pay Mammoth 50% of all fees (\$32,500.00) for Phase 1 upon execution of this Agreement. Thereafter, the remaining fees for Phase 1, and subsequent Phases, to be billed/invoiced to Owner on a monthly basis and upon completion of work. Project expenses incurred and related to the project, to be billed direct to Developer for payment, unless otherwise agreed by the Parties in writing.



MAMMOTHBUILT.COM

601 E. Wyandotte Street, Meriden, KS 66512
101 S. Phillips Avenue, Suite 203, Sioux Falls, SD 57104
8813 Penrose Lane, Suite 200, Lenexa, KS 66219

DO SOMETHING BIG

MAMMOTH

Schedule

Upon execution of this Agreement, initial meetings, and development to begin in May 2024 and shall continue until completion.

This Exhibit A is incorporated into the Agreement as of the Effective Date, hereby acknowledged and entered as of the day and year first written above.

CITY OF WESTMINSTER, SOUTH CAROLINA

By: _____

Name: _____

Title: _____

MAMMOTH SPORTS CONSTRUCTION, LLC

By: _____

Jacob Farrant, CEO



MAMMOTHBUILT.COM

601 E. Wyandotte Street, Meriden, KS 66512
101 S. Phillips Avenue, Suite 203, Sioux Falls, SD 57104
8813 Penrose Lane, Suite 200, Lenexa, KS 66219

DO SOMETHING BIG



CITY OF WESTMINSTER RECREATION PLANNING COMMITTEE MEETING
DRAFT MINUTES
April 10, 2024 @ 4:00 PM
Westminster City Hall
100 E Windsor Street, Westminster, SC

Attendance:

Present: Mayor Brian Ramey, Councilman Adam Dunn, Recreation Director Herb Poole, Steve Grogan, Suzette Snedigar, Chester Lee (Late)

Absent: Kelley Boone

Staff: Kevin Bronson, Reagan Osbon

Other: Councilman Dale Glymph, Councilman Jimmy Powell, Andrea Kelley (The Seneca Journal)

1. Call to Order- 4:00pm by Brian Ramey
2. Consideration of October 11, 2023 Meeting Minutes
 - a. Motion by Adam Dunn, Seconded by Steve Grogan. Approved 6-0.
3. Update and Discussion about Hall Road and Sports Facility Company (SFC).
 - a. Kevin Bronson led the group in a discussion and summarized the SFC Pro-Forma Review and Market Opportunity Report.
 - b. Ramey asked if we needed 4 400' fields. It would be good tournament play and opening additional fields for soccer and football as needed.
 - c. Bronson highlighted that we expect an operating loss on the outdoor recreation facility and to make money on the indoor recreation in the long run, which is typical for these complexes of any size.
 - d. Mammoth's capital cost estimates are little higher on the outdoor recreation and lower on the indoor recreation.
 - e. Dunn: Can we phase to where it is slightly and usable? Bronson: We could make that a priority later on.
 - f. Ramey: Success will be important to get state and county buy-in.
 - g. Bronson will send a link to join in on the SFC call on Tuesday at 11:00.
 - h. Ramey: Ask locals to support the project by offering services pro-bono or at cost. This will not supersede the timeline.
 - i. Bronson: We will go after additional funding for the project from local private industries.

RECESS CALLED BY RAMEY at 5:07, RECONVENE AT 5:15

4. Presentation from Mammoth Construction (Virtual Meeting to begin at 5:15pm)
 - a. Present from Mammoth: Erica Schilling, Charlie Ochs, Matt Hohns, David Devore, and Greg Wisecarver (SFC).

5. Consideration and Discussion of Next Steps- Hall Road
 - a. Ramey: They love what they do, meaning they will do it well.
 - b. Dunn: Mammoth can help break down pricing and help advise on levels that will prove beneficial financially and in product.
 - i. Grogan: At Lander, we were bound to the low bidder (state procurement), leading to below expectations in certain parts of capital investments due to a break down of many layers of subcontractors. Mammoth is all in house, saving cost and communication breakdown.
 - c. Ramey directed Bronson to explore their willingness and cost to assist with the capital fundraising campaign.

COMMITTEE CONSENSUS: Bronson to check on our own procurement to make sure that we can engage in negotiations with Mammoth. If so, Kevin should request a proposal to bring before City Council. The Recreation Committee should not need to reconvene unless they are unable to proceed with mammoth. In which case, we would reissue the RFP.

6. Additional Discussion by the Committee
7. Adjourn- Motion by Steve Grogan, Seconded by Chester Lee. 6-0 to adjourn at 6:50pm.

Prepared by Reagan Osbon.

ORDINANCE NO. 2024-06-11-01

BUDGET ORDINANCE, AN ORDINANCE MAKING APPROPRIATIONS FOR CERTAIN EXPENSES, CAPITAL IMPROVEMENTS AND INDEBTEDNESS OF THE CITY OF WESTMINSTER, SOUTH CAROLINA FOR THE YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

WHEREAS the City of WESTMINSTER is concluding its fiscal year and will enter into a new fiscal year on July 1, 2024; and

WHEREAS it is necessary and required that prior to entering a new fiscal year a budget must be passed and adopted for the operation of the city government; and

WHEREAS a series of budget workshops and a public hearing have been held wherein the public has been notified and invited to be present.

THEREFORE, BE IT ORDAINED BY THE PEOPLE OF THE CITY OF WESTMINSTER, SOUTH CAROLINA:

SECTION 1: The following amounts are hereby appropriated for the operating and capital budget for the City of WESTMINSTER and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this City:

Appropriation	FY 2024 Budget	FY 2025 Proposed Budget	Difference
General	\$ 2,914,572	\$ 2,699,287	\$ (215,285)
Utility	\$ 8,301,415	\$ 8,727,420	\$ 426,005
Solid Waste	\$ 915,046	\$ 588,791	\$ (326,255)
ATAX	\$ 8,300	\$ 12,500	\$ 4,200
HTAX	\$ 484,314	\$ 202,000	\$ (282,314)
Fire Department 1%	\$ 13,609	\$ 86,150	\$ 72,541
Local Development Corp	\$ 47,031	\$ 53,780	\$ 6,749
Youth Recreation Fund	\$ 579,319	\$ 554,900	\$ (24,419)
Capital Projects Fund	\$ 14,530,684	\$ 28,453,480	\$ 13,922,796
County ARP	\$ 682,324	\$ -	\$ (682,324)
			\$ -
Grand Total	\$ 28,476,614	\$ 41,378,308	\$ 12,901,694
Less Interfund Transfer	\$ 1,405,869	\$ 717,946	\$ (687,923)
			\$ -
Net Appropriations	\$ 27,070,745	\$ 40,660,362	\$ 13,589,617

SECTION 2: That the attached detailed budget document will reflect the estimated revenues, and budget appropriations of the City of WESTMINSTER, SOUTH CAROLINA, for the period beginning July 1, 2024, and ending June 30, 2025. A

copy of said document will be available for inspection in the Office of the City Clerk.

SECTION 3: That the City Clerk published notice of this public hearing and a summary of the proposed budget in a newspaper of local circulation as required per SC Code 6-1-80.

SECTION 4: Appropriations between departments or divisions within one fund, other than salaries, including contingency appropriations, may be transferred therein by the City Administrator for the purpose of equalizations when necessary as long as the original total appropriated balance for the fund is not changed. Appropriations within a department, other than salaries, may be transferred by the City Administrator to make equalizations when necessary.

SECTION 5: There is hereby levied a tax of 95.8 mils on all real and personal properties within the City of Westminster as of July 1, 2024. This rate is based on an estimated total valuation of property for the purpose of taxation of \$7,118,021 and estimated collection rate of 97%.

SECTION 6: There is hereby authorized a transfer between the Utility Fund and the General Fund in the amount of 5% of total sales revenue to support administrative cost borne by the General Fund for the management and administration of water, sewer and electric services provided by the Utility Fund for the benefit of the citizens. This transfer is in addition to any apportionment of direct costs for the operation of the Utility System by the General Fund as these may be identified in the budget document.

There is hereby adopted an official Clerks Record listing specific fees, business licenses, and utility rates charged by the City of WESTMINSTER for:

- a) the use of City facilities and equipment for the purposes of making them available to public
- b) specific utility rates the proceeds of which are for the maintenance and expansion of its water and sewer system
- c) the reproduction of public records and other miscellaneous services to cover the actual cost of producing these documents and information under the provision of SC §30-4-30(B)
- d) Other various fees associated with enhanced direct services provided by the city.

The Clerk's Record is incorporated and adopted by reference and placed on file in the Office of the City Clerk.

SECTION 7: That the items identified as capital expenditures within the line-item budget are estimated as to cost and approved for acquisition over the upcoming year;

SECTION 8: The City's Position Allocation to Salary Range which provides all jobs and associated pay bands is adopted as the official Pay and Classification Schedule of the City of WESTMINSTER. The Pay and Classification Schedule is incorporated by reference and placed on file in the office of the City Clerk.

SECTION 9: Copies of this Budget Ordinance shall be furnished to the City Clerk, and City Administrator, to be kept on file by them for direction in the disbursement of funds.

SECTION 10: This ordinance shall become effective on and after July 1, 2024.

SECTION 11: That all ordinances and parts of ordinances in conflict herewith are and the same hereby repealed.

DONE AND ORDAINED IN COUNCIL ASSEMBLED, this _____ day of _____, 2024.

CITY OF WESTMINSTER,
SOUTH CAROLINA

(SEAL)

Brian Ramey, Mayor

Attest:

Rebecca Overton, City Clerk

First Reading: _____, 2024

Second Reading: _____, 2024

EXHIBIT A
FORM OF AGREEMENT

POLICE	FLAT FEE
ACCIDENT REPORTS	\$10
CIVIL CASE REPORTS	\$50-\$100
FAMILY COURT PAPERWORK	\$10

*Family court paperwork consists of any documents pertaining to a specific case (disks, audio tapes, etc...)

RECREATION DEPARTMENT REGISTRATION FEES	FLAT FEE
RESIDENTS INSIDE CITY LIMITS	\$40
RESIDENTS OUTSIDE CITY LIMITS	\$65
LATE REGISTRATION FEE	\$20

RECREATION DEPARTMENT OTHER FEES	FLAT FEE
FOOTBALL EQUIPMENT DEPOSIT	\$20
INSURANCE	\$10
SPONSOR FEE	\$200
FOOTBALL SPONSOR FEE	\$300
NEW BANNER FEE	\$200
RENEWAL BANNER FEE	\$150

Insurance is optional

SIGN PERMITS	FLAT FEE
POLITICAL SIGN APPLICATION	\$250
SIGN PERMIT	50 -\$200
	*NEEDED FOR ANY AND ALL SIGNS WITHIN CITY LIMITS
BANNER PERMIT	\$25 \$100
	*NEEDED FOR ANY AND ALL BANNERS WITHIN CITY LIMITS

ZONING PERMIT FEES	FLAT FEE
PLANNED UNIT DEVELOPMENT APPLICATION	\$200 \$350
BOARD OF APPEALS HEARING	\$75 \$250
PLANNING COMMISSION HEARING	\$75 \$250

*Political sign application fees are 100% refundable when all signs are removed

*There are limits and restrictions to signage in our zoning ordinance.

Please call City Hall (647-3200) for more information

SOLID WASTE

GARBAGE	MONTHLY FEE
GARBAGE/RES ROLL CAN INSIDE CITY LIMITS 96 gallons roll cart; 1/2 cubic yard	\$20.29 \$25 for first one
	\$13.94 \$20 for each additional
GARBAGE/COM. ROLL CAN INSIDE CITY LIMITS	\$25.50 \$30 first one
GARBAGE/RES ROLL CAN OUTSIDE CITY LIMITS	\$26.63 \$30 for first one
LOCK BAR FEE	\$5.25 \$10

DUMPSTERS	MONTHLY FEE
EXTRA DUMP	\$26.25 \$ 27.17
2 YRD 1X MONTH	\$32.97 \$ 34.12
2 YRD 1X WEEK	\$99.04 \$ 102.50
2 YRD 2X WEEK	\$118.05 \$ 122.18
2 YRD 3X WEEK	\$137.08 \$ 141.88
4 YRD 1X MONTH	\$39.30 \$ 40.68
4 YRD 1X WEEK	\$125.11 \$ 129.49
4 YRD 2X WEEK	\$213.61 \$ 221.09
4 YRD 3X WEEK	\$302.11 \$ 312.68
6 YRD 1X MONTH	\$45.64 \$ 47.24
6 YRD 1X WEEK	\$154.28 \$ 159.68
6 YRD 2X WEEK	\$302.45 \$ 313.04
6 YRD 3X WEEK	\$450.64 \$ 466.41
2) 6 YRD DUMPSTERS 1X WEEK	\$297.44 \$ 307.85
2) 6 YRD DUMPSTERS 2X WEEK	\$507.60 \$ 525.37
2) 6 YRD DUMPSTERS 3X WEEK	\$612.70 \$ 634.14
8 YRD 1X MONTH	\$51.99 \$ 53.80
8 YRD 1X WEEK	\$181.91 \$ 188.28
8 YRD 2X WEEK	\$355.96 \$ 368.42
8 YRD 3X WEEK	\$463.93 \$ 480.17
2) 8 YRD DUMPSTERS 1X WEEK	\$303.84 \$ 314.47
2) 8 YRD DUMPSTERS 2X WEEK	\$683.82 \$ 707.76
2) 8 YRD DUMPSTERS 3X WEEK	\$891.64 \$ 922.85
3) 8 YRD DUMPSTERS 2X WEEK	\$856.68 \$ 886.67
3) 8 YRD DUMPSTERS 3X WEEK	\$1,476.88 \$ 1,528.57

PARK RENTALS	FLAT FEE
PAVILION	\$50 for 3 hours
SMALL GAZEBO	\$35 for 3 hours
ADDITIONAL HOURS	\$20 per hour

- *You will have access to power outlets, lights, and fans in the pavilion*

 - *If the restrooms are locked, please call the Police department (647-3222)*
 - *The city cannot guarantee the cleanliness of the restrooms*
 - *You are responsible for garbage disposal*
 - *If the grill is used, you must extinguish the charcoal*
 - *If for any reason someone is at a shelter you reserved please call the Police department*
 - *If you do not get an answer at the Police department, please call the Sheriff's office (638-4111) and have them page a Westminster police officer to the park*
-

ELECTRIC	MONTHLY BASE FEE	FLAT FEE	MONTHLY FEE PER KW
UNDERGROUND POWER (EXISTING)		TBD	
UNDERGROUND POWER (NEW)		TBD	
TEMPORARY POWER POLE		\$125 \$130	
RE ELECTRIC STND	\$ 15.44 \$ 16.05		\$0.15094 0.15698
RE ELECTRIC GOOD NEIGHBOR RATE	\$ 14.70 \$ 15.29		\$0.14375 0.14949
COM ELECTRIC TX STND	\$ 22.05 \$ 22.93		\$0.22736 0.23645
COM ELECTRIC TX GOOD NEIGHBOR RATE	\$ 21.00 \$ 21.84		\$0.21653 \$0.22519
DEMAND ELECTRIC TX STND	\$ 22.05 \$ 22.93		\$0.17562 \$0.18254
DEMAND ELECTRIC TX GOOD NEIGHBOR RATE	\$ 21.00 \$ 21.84		\$0.16716 \$0.17385
COM/DEM ELE NTX STND	\$ 22.05 \$ 22.93		\$0.17562 \$0.18254
COM/DEM ELE NTX GOOD NEIGHBOR RATE	\$ 21.00 \$ 21.84		\$0.16716 \$0.17385
COM DEMAND ELE TX	\$ 38.43 \$ 39.97		\$0.05342 \$0.05556
YARD LIGHT 175W	\$ 12.24 \$ 12.73		
YARD LIGHT 400W	\$ 20.06 \$ 20.86		
YARD LIGHT MAIN SERVICE	\$ 40.10 \$ 41.70		

WATER	MONTHLY BASE FEE	FLAT FEE	MONTHLY FEE PER 1000 GAL
WATER-3" METER	224.76 \$233.75		5-6 \$5.82
1. WATER - 6" METER	520.48 \$541.30		5-84 \$6.07
WATER - 4" METER	372.62 \$387.52		5-6 \$5.82
WI CITY 3/4" OR 1" METER (INSIDE)	42.7 \$13.21		3-49 \$3.63
2. WO CITY 3/4" OR 1" METER (OUTSIDE)	24.71 25.95		6-11 \$6.42
WATER - 2" METER	76.89 80.73		5-6 \$5.88
3/4" WATER TAP INSIDE		\$1,800 \$1,980	
3/4" WATER TAP OUTSIDE		\$2,000 \$2,420	
1" WATER TAP INSIDE		\$2,200 \$2,420	
1" WATER TAP OUTSIDE		\$2,200 \$2,640	
WATER LINE EXTENSION		TBD	
ROAD BORE		\$150 cost + 30%	

Backflow Tests	Price
3/4-1" Residential	\$ 150.00 250
2-4"	\$ 160.00 275
6-18"	\$ 200.00 350
Confined Space Entry	-\$140 plus \$250 plus cost

SEWER	MONTHLY BASE FEE	MONTHLY FEE PER 1000 GAL
SW NON-RES 3" WM	\$88.99 \$89.88	\$8.00- \$8.08
SW INSIDE RESIDENTIAL	\$21.54 \$21.75	\$8.72- \$8.80
SW OUTSIDE RESIDENTIAL	\$25.10 \$25.35	\$9.22- \$9.31

SW NON-RES 6" WM	\$192.41 -\$194.34	\$8.00 -\$8.08
SW NON-RES 4" WM	\$138.34 -\$139.72	\$8.00 \$8.08
SW NON-RES 2" WM	\$39.64 \$40.03	\$8.00 -\$8.08
TN SW NON-RES 4"WM MAIN	\$149.38 \$150.88	\$5.03 -\$5.08
COUNTY SEWER ONLY	\$8.66 \$8.75	\$6.36 -\$6.43
4" SEWER TAP INSIDE	1300 \$1,430	
4" SEWER TAP OUTSIDE	1600 \$1,760	
6" SEWER TAP INSIDE/OUTSIDE	COST + 30%	

•The sewer charge covers both collection and treatment of sewer

•The Oconee Joint Regional Sewer Authority provides treatment services

•Sewer billing is based on your water meter reading

UTILITIES

UTILITY DEPARTMENT	FEE
LATE PENALTY	\$5 OR 5% OF BILL (whichever is greater)
DEPOSIT	\$0-\$250
SERVICE FEE	\$25
RETURN CHECK/DRAFT	\$30.00
NON PAYMENT FEE	\$50 applied at 8 AM on cutoff day
DHEC	\$0.35/MONTHLY
METER TAMPERING	\$150-\$500

- Late penalties are applied on the 15th of every month at 5 PM
- A deposit and a service fee is charged when utilities are connected
- Return check or draft fees must be paid in full within 10 days of the date of the certified letter
- Reconnect fees must be paid in full **PLUS** all past due balances before services can be restored
- DHEC is a regulatory fee recouped from each active water customer
- Meter tampering results in a call to police and a penalty of \$150-\$500

WATER PLANT

BULK WATER	FLAT FEE
SOLD AT THE WATER PLANT ONLY	
0-5,000 GAL	20 \$22
5,000-25,000 GAL	50 \$55
25,001-50,000 GAL	100 \$110
50,001-100,000 GAL	200 \$220
100,001-500,000 GAL	500 \$550
500,000 GAL +	1000 \$1,100

- All bulk water should be purchased at city hall and then picked up at the water plant at 735 Cornelia Avenue on any day between 7 AM and 3 PM

RENTALS

DEPOT	FLAT FEE
DEPOT RENTAL	\$250-(MIN. OF 4 HOURS) \$50/hr thereafter
SECURITY DEPOSIT	\$150

•Security deposit is 100% refundable when depot key is returned

•Security deposit is refundable after inspection for damage and cleanliness and upon return of key.

STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE) ORDINANCE #2024-06-11-02

CITY OF WESTMINSTER)

AN ORDINANCE TO REZONE A CERTAIN PARCEL IN THE CITY OF WESTMINSTER FROM R-15 (ONE-FAMILY RESIDENTIAL) TO GR (GENERAL RESIDENTIAL).

WHEREAS certain property in the City of Westminster on John St and further identified by Oconee County Tax # 530-22-10-010 is currently owned by Ms. Cheryl Pour *et al.*, and

WHEREAS, Ms. Pour has authorized Ms. Constance Beatty of Westminster as agent, who has applied as agent to have this lot rezoned from R-15 One-Family Residential to GE General Residential in order that she be given the flexibility to install a manufactured home on the site, and

WHEREAS, the property is currently zoned as R-15, zoning classification that prohibits manufactured units, 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 found that the rezoning request did comply with the Comprehensive Plan for the City of Westminster and the proposed use is consistent with the surrounding neighborhood, and

WHEREAS, the Planning Commission voted to recommend to the City Council that the property be rezoned from R-15 to GR, and

WHEREAS, the City Council met in order to consider the recommendation from the Planning Commission and has concurred with 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 #530-22-10-010 be rezoned from R-15 Single-Family Residential to GR Multi-Family Residential.

APPROVED, this 11 day of June, 2024

Brian Ramey, Mayor

First Reading: May 14, 2024

Rebecca Overton, City Clerk

Second Reading: June 11, 2024

Reviewed by City Attorney and approved as to form:

Andrew Holliday, City Attorney



2024-002

ZONING AMENDMENT APPLICATION

Code Compliance and Development Office
100 E Windsor St, Westminster, SC 29693-0399
864-647-3200 x 105 www.westminster-sc.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:	Received by RO 03/19		ZA
PUBLIC HEARING DATE:	04/19/2024		RECEIVED BY:
PROPERTY POSTED DATE:	03/28/2024		FEE:
PUBLICATION DATE:	03/29/2024		RECEIPT #:
SUBJECT PROPERTY INFORMATION			
STREET ADDRESS:	101 John St.	TMS/PIN #:	530 22 10-D10
DEED BOOK/PAGE #:	2857/151-153	PLAT BOOK/PAGE#:	
SUBDIVISION NAME:		BLOCK:	
		LOT:	
		AREA SQ. FT.	15,357
CURRENT ZONING:	R-15		
PROPOSED ZONING:	GR		
OWNER(S) OF RECORD			
OWNER(S) NAME:	Cheryl D. Power		
MAILING ADDRESS:	223 Florence St Pickens SC 29671		
PHYSICAL ADDRESS:			
HOME PHONE:	864-247-2499	WORK PHONE:	
CELL PHONE:			
EMAIL:	jfl66257@bellsouth.net		
<input type="checkbox"/> 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.			
<input checked="" type="checkbox"/> I (We) appoint the below named person as my (our) agent to represent me (us) in this request for zoning amendment.			
DATE:	3-16-2024	Cheryl D. Power Cheryl D. Power OWNER(S) SIGNATURE	
OWNER(S) AGENT/DESIGNEE			
AGENT NAME:	Constance Baty		
MAILING ADDRESS:	PO Box 24 Westminster SC 29693		
PHYSICAL ADDRESS:	1223 Doyle St Westminster SC 29693		
HOME PHONE:		WORK PHONE:	864-647-3217
CELL PHONE:	864-247-1925		
EMAIL:			
DATE:	3-22-2024	Constance Baty 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:

Vacant lot located at 101 John St
Westminster, SC

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

We are requesting a zoning amendment to allow us to put a mobile home back on the lot. We intent to put a double wide that will be underpinned with block or brick. This is requested so my family can live there.

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

There is a mobile home located on the adjoining property behind my lot and a vacant lot next to my lot.

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

The existing conditions with the property have not changed but my family circumstances have changed. My family has lived there since I was 11 years old and my husband and I lived there in a mobile home from 1995 to 2007. In 2007 we bought a house and gave the mobile home to our daughter. Our daughter sold the mobile home a few years ago. I had to sell the land to my sister Cheryl Pour to help pay my husbands medical bills (he was diagnosed with cancer in 2020). My sister is going to sell the land back to me. We also had to sell our house in October of 2023 to pay our debts as my husband could no longer work and we were awaiting his disability approval.

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

My husbands disability was approved and that is why we are making this request. We are now living in a temporary housing situation. Being able to put a mobile home there will allow us to get our lives back on track. My husband has undergone surgery that is showing promise and we are looking forward now.

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

We also have custody of our great niece and would love for her to grow up there. We can also improve the land and therefore hopefully improve the neighborhood. We look forward to your decision and thank you for taking time to review this request.

SUBMITTAL CHECKLIST

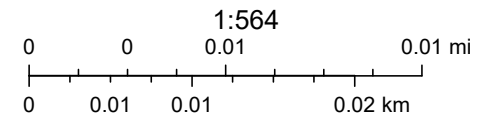
<input type="checkbox"/> PRE-APPLICATION CONFERENCE Date: _____	<input type="checkbox"/> SITE PLAN – (1"=20' Scale or larger) showing boundaries, buildings, site-improvements with setbacks for each.	<input type="checkbox"/> ELEVATIONS if new construction or addition.
<input type="checkbox"/> TRANSPORTATION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

101 John Street



4/11/2024, 2:07:47 PM

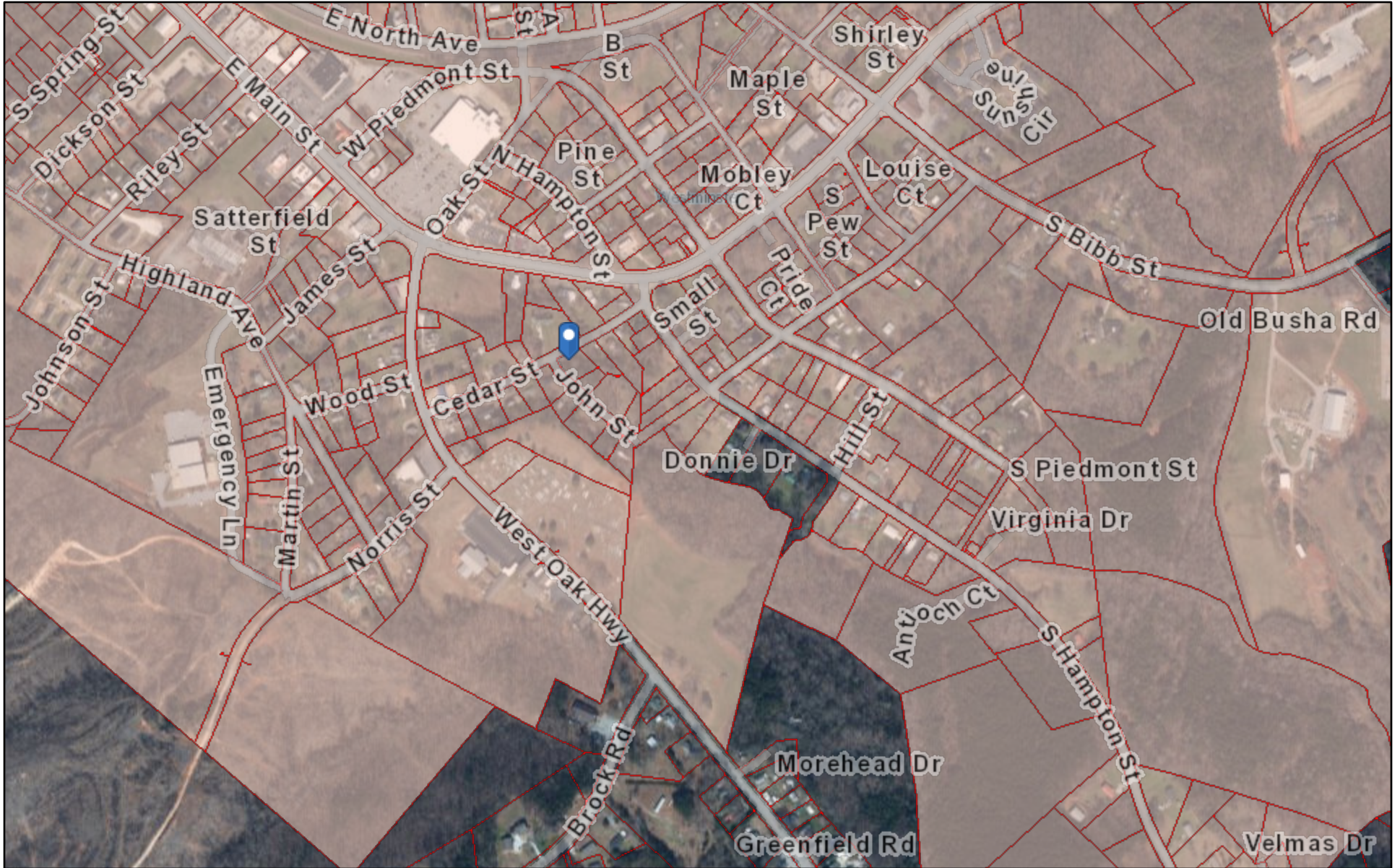
- Addresses
- Roads
- Parcels
- Seneca
- West Union
- Buildings_2020
- Land Hooks
- Municipalities
- Walhalla
- Westminster
- Salem



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

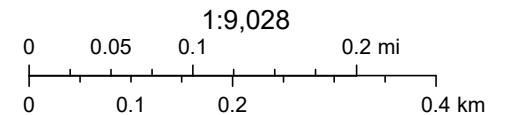
OCSCGIS

101 John Street



4/11/2024, 2:08:09 PM

- Roads
- Land Hooks
- Parcels
- Municipalities
 - Seneca
 - Walhalla
 - Salem
 - West Union
 - Westminster



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

ORDINANCE NO. 2024-05-14-03

AUTHORIZING AN EQUIPMENT LEASE PURCHASE AGREEMENT IN THE AMOUNT OF NOT EXCEEDING \$360,000 BETWEEN THE CITY OF WESTMINSTER, SOUTH CAROLINA, AND FIRST-CITIZENS BANK & TRUST COMPANY, TO DEFRAY THE COST OF ACQUIRING CERTAIN EQUIPMENT; AND OTHER MATTERS RELATING THERETO.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WESTMINSTER, SOUTH CAROLINA, AS FOLLOWS:

SECTION 1. Findings and Determinations. The City Council (the “Council”) of the City of Westminster, South Carolina (the “City”), hereby finds and determines:

(a) The City is an incorporated municipality located in Oconee County, South Carolina, and as such possesses all powers granted to municipalities by the Constitution and the laws of the State of South Carolina (the “State”).

(b) Section 5-7-40 of the Code of Laws of South Carolina, 1976, as amended (the “S.C. Code”), empowers all municipalities to own and possess real and personal property and such municipalities may lease any such property.

(c) The City desires to enter into a lease-purchase agreement (the “Lease Agreement”) with First-Citizens Bank & Trust Company (the “Lessor”), in the amount of not exceeding \$360,000 for the purpose of financing the acquisition of the equipment set forth on Exhibit A hereto (the “Equipment”).

(d) The Lease Agreement will not constitute a “financing agreement” and the Equipment will not constitute an “asset” as such terms are defined in Section 11-27-110 of the S.C. Code. Thus, the amount of the Lease Agreement will not be included when calculating the City’s constitutional debt limit under Article X, Section 14 of the Constitution of the State.

(e) The Lease Agreement will be subject to annual appropriation by the Council.

(f) It is in the best interest of the City to acquire the Equipment by entering into the Lease Agreement with the Lessor. The Lease Agreement will enable the City to purchase the Equipment which will provide services necessary or useful to the operations of the City government.

SECTION 2. Proposal of Lessor. Attached as Exhibit B is a proposal from Lessor to provide financing for the Lease Agreement. The City Administrator of the City is hereby authorized to accept such proposal on behalf of the City.

SECTION 3. Approval of Lease-Purchase Financing. The Council of the City does hereby approve leasing of the Equipment by the City from the Lessor pursuant to the Lease Agreement. The City Administrator is authorized to determine the quantity, type and cost of the items of Equipment financed with the Lease Agreement, provided the total amount of the Lease Agreement shall not exceed \$360,000.

SECTION 4. Approval of Lease Agreement. Without further authorization, the City Administrator is hereby authorized to approve the form, terms and provisions of the Lease Agreement, including one or more repayment schedules, proposed by the Lessor. The City Administrator is hereby authorized, empowered and directed to execute, acknowledge and deliver the Lease Agreement in the name and on behalf of the City. The Lease Agreement is to be in the form as shall be approved by the City Administrator, the City Administrator's execution thereof to constitute conclusive evidence of such approval.

SECTION 5. Execution of Documents. The Mayor, Mayor Pro-Tempore, City Administrator and City Clerk are fully empowered and authorized to take such further action and to execute and deliver such additional documents as may be reasonably requested by the Lessor to effect the delivery of the Lease Agreement, including any project fund or acquisition fund agreement, in accordance with the terms and conditions therein set forth, and the transactions contemplated hereby and thereby, and the action of such officers in executing and delivering any of such documents, in such form as the Mayor, Mayor Pro-Tempore, City Administrator and City Clerk shall approve, is hereby fully authorized.

SECTION 6. Federal Tax Covenant and Other Tax Matters. The City, as lessee, agrees and covenants that it will not take any action which will, or fail to take any action which failure will, cause interest components of the payments to be made under the Lease Agreement to become includable in the gross income of the Lessor or its successors or assignees for federal income tax purposes pursuant to the provisions of the Internal Revenue Code of 1986, as amended (the "Code") and regulations promulgated thereunder in effect on the date of original issuance of the Lease Agreement, and that it will comply with all applicable provisions of Section 103 and Sections 141 through 150 of the Code and any regulations promulgated thereunder, to maintain the exclusion from gross income for federal income tax purposes of the interest portion of the payments to be made under the Lease Agreement; and to that end the City shall:

- (a) comply with the applicable provisions of Section 103 and Sections 141 through 150 of the Code and any regulations promulgated thereunder so long as the Lease Agreement is outstanding;
- (b) establish such funds, make such calculations and pay such amounts in the manner and at the times required in order to comply with the requirements of the Code relating to required rebates of certain amounts to the United States; and
- (c) make such reports of such information at the times and places required by the Code.

The City Administrator is hereby authorized to adopt written procedures to ensure the City's compliance with federal tax matters relating to the Lease Agreement.

The City Administrator is hereby authorized to determine whether the Lease Agreement shall be designated as a "qualified tax-exempt obligation" for purposes of Section 265 of the Code relating to the ability of financial institutions to deduct from income for federal income tax purposes interest expense that is allocable to carrying and acquiring tax-exempt obligations.

This Ordinance shall constitute the City's declaration of official intent pursuant to Regulation §1.150-2 of the Code to reimburse the City from a portion of the proceeds of the Lease Agreement for expenditures it anticipates incurring (the "Expenditures") with respect to the Equipment prior to the execution and delivery of the Lease Agreement. Expenditures which are reimbursed are limited to Expenditures which are: (a) properly chargeable to capital account (or would be so chargeable with a proper election or with the application of the definition of "placed in service" under Regulation §1.150-2 of the Code) under general federal income tax principals; or (2) certain *de minimis* or preliminary Expenditures satisfying the requirements of Regulation §1.150-2(f) of the Code. The source of funds for the Expenditures with respect to the Equipment will be the

City's reserve funds. To be eligible for reimbursement of the Expenditures, the reimbursement allocation must be made not later than 18 months after the later of (a) the date on which the Expenditures were paid; or (b) the date such Equipment was placed in service, but in no event more than three (3) years after the original Expenditures.

The City will timely file Form 8038-G in accordance with the applicable regulations of the Internal Revenue Service.

SECTION 7. Filings with Central Repository. In compliance with Section S.C. Code Ann. § 11-1-85, the City covenants that it will file or cause to be filed with a central repository for further availability in the secondary bond market when requested: (a) a copy of the annual audit of the City within thirty (30) days of the City's receipt thereof; and (b) within thirty (30) days of the occurrence thereof, relevant information of an event which, in the opinion of the City, adversely affects more than five (5%) of the City's revenue or its tax base.

SECTION 8. Severability. All ordinances, orders, resolutions and parts thereof, procedural or otherwise, in conflict herewith or the proceedings authorizing the execution of the Lease Agreement are, to the extent of such conflict, hereby repealed.

SECTION 9. Effective Date; Binding. This Ordinance shall be effective upon its enactment by the City Council of the City, and shall be binding on the City Council of the City of Westminster, South Carolina, and its successors.

[Execution page follows]

This Ordinance shall be effective upon its enactment on June 11, 2024.

CITY COUNCIL OF THE CITY OF
WESTMINSTER, SOUTH CAROLINA

(SEAL)

Mayor

ATTEST:

City Clerk

First Reading: May 14, 2024
Second Reading: June 11, 2024

[Execution page]

Exhibit A

Equipment

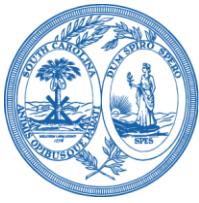
<u>Equipment</u>	<u>Estimated Cost</u>
Two (2) Police Vehicles (Durango)	\$104,000
One (1) Fire Marshall Vehicle (Tahoe)	\$57,000
One (1) Full-Sized Pickup	\$75,000
One (1) Valve Maintenance Skid	<u>\$92,000</u>
TOTAL ESTIMATED COST	<u>\$328,000</u>

Exhibit B

Copy of Proposal of First-Citizens Bank & Trust Company

(See attached)

[To be included at 2nd reading]



Addendum to Employer Resolution for Participation in the State Insurance Benefits Program regarding County/Municipality Councilmember Coverage

Complete the form below and submit via mail or email to:

S.C. PEBA

EmployerAudits@peba.sc.gov

Attn: Insurance Employer Audit

202 Arbor Lake Drive

Columbia, SC 29223

As an addendum to the resolution entered into by the _____ (Employer) for
County/Municipality Name

Participation in the State Insurance Benefits Program, the _____ Council of
County/Town/City

_____ (Council) hereby makes the following election regarding the eligibility of
County/Municipality Name

elected members of the Council to participate as active employees in the State Insurance Benefits Program (Program) offered by the South Carolina Public Employee Benefit Authority (PEBA) pursuant to Section 1-11-703 et seq. of the 1976 Code of Laws:

Select one only.

- Members of the Council will be considered Active Employees of the Employer for the purposes of participation in the State Insurance Benefits Program (*only available if Councilmembers are paid and are eligible for participation in the South Carolina Retirement Systems*); or
- Members of the Council will **not** be considered Active Employees of the Employer for the purposes of participation in the State Insurance Benefits Program.

In making this election, the Council hereby understands, acknowledges and agrees that:

1. The election made above is a material requirement for participation in the Program established by the PEBA Board of Directors and is irrevocable during the Employer's period of participation in the Program;
2. The election made above applies only to Councilmembers' participation in the Program, and does not affect Councilmembers' participation in the South Carolina Retirement Systems;
3. If the Council has elected to decline coverage, Councilmembers will not be considered Employees of the Employer, as that term is defined in the State Health Plan, for purposes of eligibility and participation in the Program, and will not be eligible for any benefit offered under the Program as an Active Employee by virtue of membership on the Council; service on the Council will not be taken into consideration for eligibility for retiree insurance coverage under



South Carolina Public Employee Benefit Authority
Serving those who serve South Carolina

Dear employer:

On March 6, 2024, the PEBA Board of Directors voted unanimously to amend the definition of “Employee” for the purposes of eligibility to participate in the state insurance benefits program. This amendment allows councils of participating counties and municipalities to exercise a one-time, irrevocable option to exclude their councilmembers from the definition of “Employee.”

Councils of currently participating counties and municipalities must [submit an addendum to their participation resolution](#) to PEBA no later than July 1, 2024, indicating whether their councilmembers will remain eligible Employees in the state insurance benefits program or if they will be excluded.

If you have already submitted an addendum, you can disregard this email.

It is important to understand:

- This election applies to all members of the council and is irrevocable for the duration of the county or municipality's period of coverage in the state insurance benefits program.
- This election does not affect insurance eligibility for any other employees of the county or municipality other than councilmembers and does not apply to councilmembers' participation in the South Carolina Retirement Systems.
- If the council elects to exclude councilmembers from coverage, currently enrolled councilmembers will lose all coverage under the state insurance benefits program on the effective date of the addendum.
- Any loss of coverage due to this election is not a Qualifying Event under COBRA, and councilmembers who lose coverage will not be offered or eligible to enroll in COBRA coverage.

If you have questions about this addendum, email Insurance Operations at EmployerAudits@peba.sc.gov.

You must submit an addendum to PEBA via email at EmployerAudits@peba.sc.gov no later than July 1, 2024.

PROPOSAL FOR AUDIT SERVICES:



Westminster
SOUTH CAROLINA

April 26, 2024

Submitted by:

LOVE  BAILEY

CERTIFIED PUBLIC ACCOUNTANTS

**Gary Bailey, CPA
864 – 984 – 2698
gbailey@lovebaileycpa.com**

**111 ½ East Laurens Street
Lauren, SC 29360
www.lovebaileycpa.com**

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LOVE BAILEY

CERTIFIED PUBLIC ACCOUNTANTS

April 26, 2024

City of Westminster
Attn: Mr. Kevin Bronson
100 E Windsor Street
Westminster, SC 29693

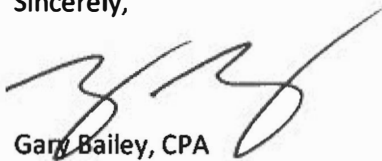
Mr. Bronson,

We appreciate the opportunity to propose on the audit of the City of Westminster, South Carolina (the "City"). Since 1982, Love Bailey & Associates has been a trusted advisor to individuals, businesses, organizations and governmental entities. Our commitment is to provide the highest quality professional services in the most effective and efficient manner possible and to deliver value to the City at a fair and reasonable fee. We understand the work to be performed and are committed to meeting the City's deliverables with regards to timing and the final audit document. Our objective is to structure an ongoing arrangement that allows us to remain in partnership with the City.

Thank you for your interest in allowing us to propose on the City's audit, we view the City as a very desirable client. We work closely with many governmental entities including municipalities across the state. We look forward to the possibility of working with the City.

This proposal is an irrevocable offer for 60 days. I am the owner of Love Bailey & Associates, LLC and have the authority to enter into agreements on behalf of our Firm.

Sincerely,



Gary Bailey, CPA
Managing Member
Love Bailey CPAs

FIRM QUALIFICATIONS

Established in 1982, Love Bailey and Associates have consistently exemplified a commitment to providing premier assurance, tax, and business services. Despite a name transition in 2011, our dedication to delivering exceptional service, underscored by sound accounting expertise at competitive rates, remains unwavering.

Situated in Laurens, South Carolina, we offer an array of services encompassing traditional accounting, auditing, and tax expertise. Beyond these, we extend outsourced management functions, including CFO services, business consulting, and tailored accounting and financial services to governmental, non-profit, and commercial entities. Detailed staff profiles are furnished below for reference.

Love Baileys extensive experience in conducting audits for diverse entities ranging from for-profit, non-profit to governmental bodies, our expertise extends to intricate accounting procedures for many sectors. Our deep-rooted understanding of the manufacturing landscape, coupled with audit requirements, positions us as industry leaders.

Our firm's strength lies in our stability, with minimal staff turnover, ensuring our audit clients benefit from a consistent team of auditors familiar with the client's financial system year after year. With many of our auditors boasting experience in the private sector that underwent annual audits. This dual experience is invaluable, ensuring we are adept at appreciating the time pressures and potential stressors an audit might introduce. We prioritize timely and efficient audit schedules, always ensuring our clients have ample time for audit preparation. Our most valuable endorsements stem from our existing clientele who have had firsthand experiences of our professionalism and diligence.

License

Love Bailey is licensed in the State of South Carolina and Georgia.

Professional Memberships

- American Institute of Certified Public Accountants
- South Carolina Association of CPAs
- AICPA Governmental Audit Quality
- Associate members of the Government Finance Officers Association.
- AICPA Firm Practice Management – PCPS
- AICPA Not-for-profit Section

Independence

Love Bailey including all staff are independent of the City as defined by generally accepted auditing standards as well as the component units of the City.

Peer Review

Love Bailey has a peer review every three years in accordance with AICPA; Love Bailey's last peer review was for the yearend December 31, 2021 with a perfect rating of PASS.

Love Bailey has not had any federal or state desk reviews or field reviews in the past three years nor any disciplinary action taken or pending against Love Bailey.

Continuing Professional Education

All members of the firm that work on attestation engagement receive 40+ hours of CPE that includes the required 24 hours of yellow book requirement for GAS audits.

Sample List of Audit Clients

A sample of current audit engagements:

- City of Laurens
- City of Clinton
- City of Chester
- City of Abbeville
- City of Landrum
- City of Liberty
- Town of James Island
- Town of Gaston
- Town of Meggett
- Town of Ridgeville
- Town of Ridgeway

On request, we're happy to furnish a comprehensive list of our audit and accounting clientele. Annually, Love Bailey performs approximately 120 audits. Our firm specializes in nonprofit and governmental audits around South Carolina and Georgia.

Love Bailey Team

Gary Bailey, CPA is the owner of Love Bailey; my experience includes senior auditor with Deloach & Williamson (Columbia) and audit manager with Elliott Davis (Greenville). I have spent most of my career in public accounting specifically in the audit department. My audit experience includes governmental, nonprofit and for-profit entities. My experience is not limited to public accounting; I spent 12+ years as the CFO of a manufacturing and distribution company with offices in Union, China and Hong Kong. As a result of my experience in both public accounting and the private sector (which received an annual audit), I understand the additional time requirements and stress an external audit adds to the limited staff; this allows for the planning and performance of an efficient audit with limited disruption to the City. I have a degree in accounting and computer information systems from Anderson University as well as a MBA from the University of South Carolina.

Megan Ford, CPA is the audit quality control manager with our firm. Megan has an undergraduate degree in accounting from Anderson University and masters in auditing from Clemson University. Prior to joining Love Bailey, Megan worked in the grants accounting department at Clemson University for three years as well as worked in the accounting department with Anderson County while attending college. Megan provides quality control service as a technical reviewer of all audits.

Will Walls, CPA is an audit manager with our firm. Will has an undergraduate degree in accounting from Anderson University and masters in auditing from Clemson University. Prior to joining Love Bailey, Will worked with Elliott Davis in the audit department. Will specialized in manufacturing and employee benefit plan audits at Elliott Davis. Since joining our firm in 2018, Will helps lead the audit department and focuses on audits of municipalities, special purpose districts, not for profits and employee benefit plans.

Foster Hemond is a senior auditor with our firm. Foster is a graduate of Anderson University with an accounting and marketing degree. Foster provides audit services to governmental and not for profit clients.

Sarah Cline is a senior auditor with our firm. Sarah is a graduate of North Greenville University with an accounting degree and a masters in audit from Liberty University. Sarah provides audit services to governmental and not for profit clients.

Tyler Hudson is a staff auditor with our firm; Tyler is a graduate of North Greenville University with an accounting degree and provides audit services.

Amy Thomson is a staff auditor with our firm; Amy is a graduate from Anderson University with an accounting and marketing degree and provides audit services.

Holly Burden is a staff auditor with our firm; Holly is a graduate from Lander University with an accounting degree. Holly provides audit services.

Apryl Bailey is a manager with Love Bailey. Apryl has an undergraduate degree in accounting from Anderson University and a MBA from Clemson University. Apryl's experience includes private accounting with an engineering firm and the controller for two medical practices for the last 14 years. Apryl has obtained the CPA education and experience requirements and is in the process of taking the exam.

Paul Klein, CPA is a tax and advisory manager with Love Bailey and a graduate of Presbyterian College with an accounting degree and a masters in tax. Paul provides various services to governmental, not for profit and for-profit clients and is available to perform auditing procedures if additional resources are necessary.

Avery Holsonback is a tax senior with our firm. Avery has an undergraduate degree in accounting from Anderson University and a master's in accounting from Liberty University. Avery obtained the CPA education and experience requirements and is in the process of taking the exam.

Zach Hoffmeister is an accountant with Love Bailey. Zach is working on an accounting degree through evening course work. Zach provides bookkeeping services as well as tax support to Firm clients.

Marielena Holsonback is in administration with Love Bailey. Marielena has an undergraduate degree in business from North Greenville University and a MBA from Charleston Southern University. Marielena provides audit and business support to Firm clients.

Leslie Finley is in administration with Love Bailey. Leslie provides audit and business support to Firm clients.

Audit Team

The audit team would consist of Will Walls, Foster Hemond and a staff auditor; all have experience with municipality audits. Also, Gary Bailey will provide oversight and Megan Ford will be the technical reviewer. Gary, Megan and Will are all CPAs licensed in South Carolina.

APPROACH TO THE EXAMINATION

Field Work

We propose audit procedures in October to issue the audit report in November. This schedule can be adjusted according to the City's time availability.

Love Bailey's audit process is paperless, we typically request documents in electronic format unless we are vouching backup and don't need a copy. We provide the City personnel with a PBC letter several weeks in advance of fieldwork and will work on site for a couple of days with the remaining time from the Love Bailey office. Our approach is limited disruption to the City financial staff.

APPENDIX C

PROPOSER GUARANTEES

Love Bailey CPAs certifies it can and will provide and make available, as a minimum, all services set forth in Section II, Nature of Services Required.

Signature of Official:  _____

Name (typed): Gary Bailey

Title: Managing Member

Firm: Love Bailey CPAs

Date: April 25, 2024

APPENDIX D

PROPOSER WARRANTIES

- A. Love Bailey CPAs warrants that it is willing and able to comply with State of South Carolina laws with respect to foreign (non-state of South Carolina) corporations.
- B. Love Bailey CPAs warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Love Bailey CPAs warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the City of Westminster.
- D. Love Bailey CPAs warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: 

Name (typed): Gary Bailey

Title: Managing Member

Firm: Love Bailey CPAs

Date: April 25, 2024

BROWN CPA, LLC

Report on the Firm's System of Quality Control

July 29, 2022

To the Owner of Love Bailey & Associates, LLC
and the Peer Review Alliance Report Acceptance Committee

I have reviewed the system of quality control for the accounting and auditing practice of Love Bailey & Associates, LLC (the firm) in effect for the year ended December 31, 2021. My peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any

Peer Reviewer's Responsibility

My responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on my review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act; and an audit of an employee benefit plans.

As a part of my peer review, I considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of my procedures.

Opinion

In my opinion the system of quality control for the accounting and auditing practice of Love Bailey & Associates, LLC in effect for the year ended December 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Love Bailey & Associates, LLC has received a peer review rating of *pass*.

BROWN CPA, LLC

BROWN CPA, LLC.

By Matthew Brown, CPA

www.browncpallc.com | P.O. Box 3288 | Irmo, SC 29063 | 803-315-3029

MEMBER:
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



Page 1 of 1

**DOLLAR COST BID PROPOSAL:
CITY OF WESTMINSTER
FOR PROFESSIONAL AUDITING SERVICES
FISCAL YEAR JUNE 30, 2024-2027**

April 26, 2024

Submitted by:

**Love Bailey & Associates, LLC
Gary Bailey, CPA
864 – 984 – 2698
gbailey@lovebaileycpa.com**

**111 ½ East Laurens Street
Lauren, SC 29360
www.lovebaileycpa.com**

LOVE BAILEY

CERTIFIED PUBLIC ACCOUNTANTS

April 26, 2024

City of Westminster
Attn: Mr. Kevin Bronson
100 E Windsor Street
Westminster, SC 29693

COST PROPOSAL

City of Westminster

Based on our understanding of SPD audits and specifically the City of Westminster (the "City"), we have outlined our proposed all-inclusive fee for the audit which is a fixed fee; the City would not experience any additional costs for the audit.

June 30, 2024:	\$20,500
June 30, 2025:	\$21,000
June 30, 2026:	\$21,500
June 30, 2027:	\$22,000

For years when a single audit it requirement, the fee will be an additional \$2,500 per program tested.

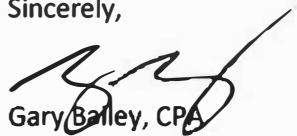
We recognize that no one likes surprises with fee adjustments, particularly entities with tight budgets, we commit to ethical and fair practices in the presentation of our fees. Our objective is to develop a partnership with the City. We commit the highest level of audit standards as well as provide the City with an audit report in a timely manner. We appreciate the opportunity to provide the City with an audit proposal.

Hourly Rates

Partner	\$200
Staff	\$125-\$150

We appreciate the opportunity to bid on the City, if you have any questions or thoughts on our proposed fees please do not hesitate to give us a call for further explanation.

Sincerely,



Gary Bailey, CPA
Managing Member
Love Bailey CPAs

Appendix E

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDITS OF THE 2024-2027 FINANCIAL STATEMENTS

Separate fee for actual cost of audit of Supplementary schedule of Court Assessments, not to exceed \$1000 per year if firm is proposing to bill this separately (see III N.)

- 0 -

Out-of-pocket expenses, meals and lodging, transportation and any other expenses should be included in the total all-inclusive maximum prices below.

Firms may propose total all-inclusive maximum prices below.

Total all-inclusive maximum price for June 30, 2024 audit \$ 20,500 .

Total all-inclusive maximum price for June 30, 2025 audit \$ 21,000 .

Total all-inclusive maximum price for June 30, 2026 audit \$ 22,500 .

Total all-inclusive maximum price for June 30, 2027 audit \$ 23,000 .

Total all-inclusive maximum price for June 30, 2024 single audit \$ 2,500 .

Total all-inclusive maximum price for June 30, 2025 single audit \$ 2,500 .

Total all-inclusive maximum price for June 30, 2026 single audit \$ 2,500 .

Total all-inclusive maximum price for June 30, 2027 single audit \$ 2,500 .

MAULDIN & JENKINS

mjcpa.com

508 Hampton Street, Suite 100

Columbia, SC 29201

City of Westminster, South Carolina

Technical Proposal to Provide Audit Services

Years Ended June 30, 2024, through 2027

Mauldin & Jenkins Certified Public Accountants

Contact Person: Grant Davis, CPA, Partner

Phone: (803) 799-5810

Email: gdavis@mjcpa.com



Going Further.



VISION

To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity.

*Over 725 Governmental Units Served
Throughout the Southeast*



Going Further.



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MAULDIN & JENKINS

CPAs & ADVISORS



Transmittal Letter

May 2, 2024

City of Westminster, South Carolina
Attn: Kevin Bronson, City Administrator
100 East Windsor Street
Westminster, South Carolina 29693

Ladies and Gentlemen:

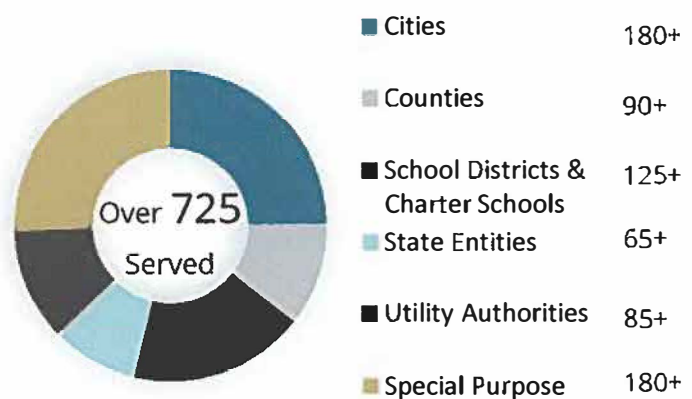
We appreciate the opportunity to propose on providing audit services to the City of Westminster, South Carolina (the "City"), and we are pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the City. The contract for such audit services will be for four consecutive years beginning with the year ended June 30, 2024, and ending with the fiscal year ended June 30, 2027.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the time frame for performance of the annual financial audits as stipulated by the City and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will issue all of the deliverables and reports substantially prior to the required due dates.

As professionals serving the public sector, Mauldin & Jenkins is qualified to serve the City. We believe that **Mauldin & Jenkins is the leader in auditing state and local governments in the Southeast**. This leadership was achieved by recognizing that we are an important part of our client's success, with our objective being to ensure that accurate information is reported to the Board, management, and its citizens. Given the complexities of the City's financial operations and the ongoing significant changes in accounting standards, we feel that it is very important that you select an auditing firm that is **focused and experienced** in the governmental industry. We differentiate ourselves from our peers via:


❖ **Experience with Governments.** As auditors for more governments in the Southeast than any other firm, our professionals are thoroughly versed in the complex governmental arena and have consistently provided the highest quality of service to our government clients. We serve:

- **725+ state and local governments across the Southeastern U.S.A.**
- **175+ water & sewer systems, 35+ airport operations, 25+ gas systems, 20+ electrical utilities, & 25 transit services.**
- **175 governments awarded the GFOA's and, or ASBO's Financial Reporting Certificates.**
- **290+ of Single Audits as required by the Uniform Guidance.**



Mauldin & Jenkins provides over 155,000 hours of service to over 725 governmental units in the Southeast on an annual basis utilizing over 150 professionals.



- ❖ **Nationally Recognized.** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the firm's influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA's (AICPA's) Governmental Audit Quality Center's (GAQC) Executive Committee in 2022; the AICPA's State and Local Government Expert Panel in 2021; the AICPA's sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In 2020, our own Joel Black was appointed to serve as the Chairman of the Governmental Accounting Standards Board (GASB).  Mauldin & Jenkins is a leader nationally.
- ❖ **Experience with Client Transitions.** Over the past 25 years, we have experienced over 725 transitions as the new auditors of governmental entities. Our team offers a great deal of experience with serving new clients and providing a smooth transition during the change in auditors.
- ❖ **Remote Audits and Suralink.** If management elects for a remote audit, Mauldin & Jenkins is very effective in working from a remote environment. We also utilize software, like Suralink, on all audits to add organization and transparency to the audit process.
- ❖ **Staff Continuity.** Our staff retention rates are considered to be among the best in the profession. We are able to not only provide consistency with the partner and manager on our engagement teams, but seniors as well. We also have enough resources at the partner, manager, and senior levels to provide for periodic rotations as requested by our clients.
- ❖ **Education.** Mauldin & Jenkins' clients have the opportunity to register and receive approximately 30 hours of continuing education on an annual basis, free of charge. We take our experience in serving governments and choose timely and relevant topics to provide ongoing education to our clients, both virtually and in-person. Sessions are limited to clients only.
- ❖ **Responsiveness and Large Firm Resources with Small Firm Sensitivity.** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.

This proposal represents a firm offer for 60 days from the date of the proposal. As a member of Mauldin & Jenkins, Grant Davis is authorized to bind, and make representations for the Firm, and he will be the ultimate party responsible for the quality of the report and working papers. We welcome the opportunity to meet with you to present our proposal and our qualifications. Please contact us at (803) 799-5810. Again, on behalf of Mauldin & Jenkins, thank you for the opportunity to serve.

Sincerely,
MAULDIN & JENKINS, LLC

Grant Davis, CPA
Partner



Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the City, its component units and its joint ventures, and related outside entities as defined by generally accepted auditing standards.

We meet the independence standards of Generally Accepted Auditing Standards and the U.S. General Accounting Office *Government Auditing Standards* (2018 revision). We are also independent with respect to the City within the meaning of Part 1.200 of the Code of Professional Conduct of the American Institute of CPAs and the applicable published rules and interpretations thereunder.

To further understand the above paragraph, we have not:

- Prepared or performed reconciliation services;
- Performed bookkeeping services; or,
- Provided other consulting services

for the City during the past year or any time prior. Independence is very important to the integrity of an audit, and we are independent with respect to the City. Further, we have no conflicts of interest or local bias.

We have had no business relationships or made payments to any officer or employee of the governing board members of the City who is or has been in a policy making or significant management position relating to any aspect of the proposed work in the past five years. Our Firm, nor any partner or employee, has made any contributions to any political campaigns of any person serving as a board member of the City. We have made no payments or commitments to make payments to any person, Firm or corporation for services rendered in soliciting business for the City. Written notice will be provided to the City provided any professional relationships are entered into with the City during the period of this agreement.

We will conduct our audits objectively and will report findings, opinions, and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude and appearance so that opinions, conclusions, judgments, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence.

License to Practice in South Carolina

We hereby affirm that Mauldin & Jenkins, LLC is properly registered as a certified public accounting firm licensed to practice in the State of South Carolina by the South Carolina Board of Accounting. Our South Carolina license number is 3408. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting with the State of South Carolina.



Firm Qualifications and Experience

Organization and Size – Regional Firm

Mauldin & Jenkins was formed in approximately 1918 and has been actively engaged in governmental auditing since its inception. Mauldin & Jenkins is one of the largest certified public accounting firms in the Southeast and in the U.S.A., and a leading provider of audit and accounting services. Mauldin & Jenkins serves clients whose operations span the entire U.S.A. Mauldin & Jenkins is considered to be a large regional firm with offices in the following communities:



- **Atlanta, GA**
- **Macon, GA**
- **Albany, GA**
- **Savannah, GA**
- **Birmingham, AL**
- **Athens, AL**
- **Florence, AL**
- **Huntsville, AL**
- **Chattanooga, TN**
- **Raleigh, NC**
- **Columbia, SC**
- **Bradenton, FL**
- **Sarasota, FL**

Our current footprint of governmental clients extends as far northeast as Gates County in North Carolina (on the Virginia line) to Corpus Christi, Texas to Islamorada, Florida in the Florida Keys.

Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **480,000** - approx. total hours of service provided annually to clients of the Firm
- **155,000** - approx. total hours of service provided annually to governmental clients
- **55%** - percentage of governmental practice as compared to Firm's attestation practice
- **31%** - percentage of governmental practice as compared to Firm's overall practice
- **725** - approx. total governmental entities served in past three (3) years
- **515** - total number of Firm personnel
- **175** - total clients served who obtain the GFOA/ASBO Certificates
- **47** - total clients with publicly issued debts in excess of \$76 million
- **70** - total number of Firm partners
- **25** - total number of full-time governmental partners & directors
- **20** - total number of full-time governmental managers
- **150** - total number of professionals with current governmental experience



A Century of Service



Mauldin & Jenkins’ commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus) are trained to understand the issues and meet the needs of state and local governmental entities.

As noted previously, **Mauldin & Jenkins employs 45 partners, directors and managers who dedicate 100% of their time serving government clients.** We also have numerous additional professionals with current experience in providing services to governmental entities, many of whom spend their time exclusively on government clients.

Mauldin & Jenkins’ dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as “bench strength” at all levels, allowing us to respond swiftly and effectively to your evolving needs.

The goal of our government practice is to help governments improve their financial processes and strategies so that they can in turn achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele.

As noted in our transmittal letter, we currently serve over 700 governments in the Southeast. We know of no other regional firm that can match our governmental experience.

Location of the Office from which the Work is to be Performed

The Columbia office will act as the lead in providing services to the City. The Columbia office acts as the Firm’s lead office on all governmental engagements across the Carolinas. We have a working relationship between all our offices that we utilize often in serving the governmental sector, and it works quite well for all of our clients.

The individuals mentioned in this proposal, Mr. Grant Davis, and Mr. Tim Lyons, and Mr. David Irwin, are known across the Southeast for their involvement with governmental entities. They have significant experience in governmental audit and accounting and will play significant roles in providing ongoing services to the City.

I was apprehensive when the decision was made to go with Mauldin & Jenkins thinking our city was too small for a larger firm. I couldn’t be more pleased with their helpful attitude and professionalism. The audit process is now smooth and painless.

Pam Herring,
City of Rockmart,
Clerk/Finance Officer



The Columbia office currently employs **approximately 50 professionals with current experience in providing services to governmental entities** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*. A further profile of the Columbia office and the Firm’s professional staff as a whole is as follows:

Professional Staff by Level	Columbia	Firm-Wide
Partners	5	70
Directors/Managers	7	120
Senior Associates	12	104
Associates	25	221
Total	49	515

Quality Control Review

External Peer Review

In the mid-70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm’s quality control system in its practice of public accounting. Mauldin & Jenkins has been a member of the section from inception.



The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer’s latest report dated November 12, 2020, our reviewing firm gave a rating of “pass” which is the highest form of assurance they can render on the system of quality control for our accounting and audit practice.

A copy of the report on our most recent external quality control review is provided on the next page. **The quality control review included a review of specific government engagements, including compliance audits under the Single Audit Act.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm.



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 29, 2023

To the Shareholders of Mauldin & Jenkins, LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and an examination of service organizations (SOC 2 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.



Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

PBMares, LLP

PBMares, LLP
Fredericksburg, Virginia

We chose Mauldin & Jenkins and have continued with them, because of their deep understanding and accounting knowledge of our industry and they are an invaluable resource to us. The professionals on their team are easy to work with and pay close attention to our specific concerns. They provide exceptional expertise and service, responding to questions quickly and proficiently. Without question, our decision to use Mauldin & Jenkins for the past years was a sound business decision, delivering the expected results and then some.

David Smith, Henry County (GA), Chief Financial Officer



Desk Reviews or Field Reviews

Mauldin & Jenkins audits most of the largest school districts in the State of Georgia. Based on that fact, the State of Georgia’s Department of Audits & Accounts (DoAA) periodically performs a review of a sample of our local school district audits. No report has ever been formally issued, and no matters or issues have ever been noted by this annual effort.

As part of the review process, the DoAA has asked to send teams of auditors to review our workpapers in their own effort to better approach financial and compliance audits from a risk-based perspective.

With the exception of the above paragraph’s thoughts, Mauldin & Jenkins has not had a federal or state desk review or field review of its audits during the past three years.

Regarding one of our past Federal desk reviews or field reviews, we would like to provide the following details of that review, as we believe its results further distinguish Mauldin & Jenkins from other firms.

As part of the Federal Department of Education’s random testing of the audits of local boards of education, a review was performed by the Federal Office of Inspector General (OIG) regarding a Single Audit engagement of a local board of education. We are quite pleased to note the examiner provided Mauldin & Jenkins a letter of high marks for the performance of the respective Single Audit and this comes at a time when Federal regulators are condemning the profession for poor performance of such Single Audits. **Unofficially and orally provided, the examiner noted this Single Audit engagement to be the best such engagement reviewed in his experience.**

We at Mauldin & Jenkins are quite proud of our Firm’s governmental practice and appreciate the efforts of state and Federal inspectors and examiners, and their kind words of our doing things right and doing the right things in our attestation engagements.

No Disciplinary Actions

Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past five years with any state or Federal regulatory bodies or professional organizations.

In the six years that I’ve gone through internal and external audits this has been by far the best experience with auditors. Your personalities make a huge difference and we haven’t regretted changing auditors.

**Crystal Coleman,
Edgefield County (SC),
Former Finance Director**

Similar Engagements with Other Governmental Entities

Client Transitions

Mauldin & Jenkins has experienced over 725 governmental client transitions in the past 25 years.



We recognize changing audit organizations creates an opportunity as well as a challenge to governmental units. Our method effectively minimizes the impact of transition, and our goal is to make such a change painless and a positive experience.

We accomplish successful transitions by taking the following ten steps:

- **Experience.** Our experience enables us to focus on the areas of your organization that possess the greatest risk. Each and every person assigned to the engagement will bring extensive governmental experience relative to their time with the firm. Essentially, our youngest staff persons oftentimes have more current governmental experience than higher level people in other firms.
- **Communication.** Our emphasis on planning and communication allows for an efficient and effective audit process in which everyone involved knows their roles and expectations. Further, we like to communicate with our clients, and want to hear their concerns, questions and thoughts as they develop, and address such matters at that time. This helps avoid surprises to all respective parties.
- **Learning Before Testing.** We do not take a cookie-cutter approach to our audits. Initially, we spend time visiting, inquiring, listening and learning before we ever begin the first audit tests.
- **Tailoring Our Approach.** Once we obtain an understanding of the intricacies of a client's operations, we tailor our audit approach to minimize unnecessary time and effort in the audit process and avoid disruptions to client personnel.
- **Not Recreating the Wheel.** We also consider client's processes and reports generated on a regular basis for possible use in our audit process to minimize the need for clients to spend additional time and effort simply creating auditor requested schedules. Further, we can share templates used by other clients and ourselves that may reduce time in generating audit schedules.
- **Flexible.** We understand the demands client personnel have on a daily basis. We have the resources available to accommodate any special requests or timing relative to the conduct of the annual audit, and still meet required specified deadlines. We understand plans can change, and we are open to making any change in scheduling requested by our clients.
- **Decisions Made in the Field.** Issues, as they arise, are dealt with immediately and not accumulated until the end of the audit. This is accomplished by having seasoned governmental partners and managers in the field during the course of the engagement.
- **Reviews in the Field.** Our goal is to conduct and review audits in the field. We find that to be the most effective and efficient approach to client service. Because our partners and managers are directly involved in the engagement during fieldwork, we can proactively identify significant issues immediately and resolve them with management, so the engagement is essentially complete when fieldwork ends.

The Commissioners of Mount Pleasant Waterworks would like to express their sincere thanks and appreciation for the excellent audit of our financials, especially being a first time audit..... We are looking forward to next year's audit.

Clay Duffie, Mount Pleasant (SC) Waterworks, General Manager



- **Year-long Support.** We encourage your staff to take advantage of our accessible staff throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems including answers to questions; and share insights and best practices to assist you in planning for your future success.
- **Working Toward a Common Goal.** Considering all of the above thoughts, our ultimate goal and objective is to provide excellent client service with the least amount of disruption to our clients. We tailor our approach to provide for everyone to work smarter, so our clients do not have to work harder.

Governments Served in the Past Three Years

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients.

The following governmental client listings are provided to demonstrate Mauldin & Jenkins' vast experience serving the governmental sector, and these listings are broken down by type of governmental unit, and the respective listings represents clients we have served in the past three years (and not over a lifetime) that are most relevant to the operations of the City:





32) Macon-Bibb	50) Toombs	64) Greene	80) Florence
33) McIntosh	51) Troup	65) Halifax	81) Greenville
34) Meriwether	52) Turner	66) Madison	82) Hampton
35) Mitchell	53) Walton	67) Montgomery	83) Horry
36) Monroe	54) Whitfield	68) Moore	84) Jasper
37) Morgan	55) Wilkes	69) Orange	85) Lancaster
38) Newton		70) Wake	86) Laurens
39) Paulding	Florida		87) Newberry
40) Pierce	56) Alachua	South Carolina	88) Oconee
41) Polk	57) Hernando	71) Aiken	89) Orangeburg
42) Rockdale	58) Union	72) Beaufort	90) Richland
43) Spalding	59) Walton	73) Berkeley	91) Sumter
44) Stephens		74) Calhoun	
45) Stewart	North Carolina	75) Colleton	Tennessee
46) Sumter	60) Bertie	76) Darlington	92) Hamilton
47) Talbot	61) Buncombe	77) Dorchester	
48) Tattnell	62) Columbus	78) Edgefield	Alabama
49) Taylor	63) Gates	79) Fairfield	93) Jefferson

State Governmental Entities. States have many entities as part of financial reporting: agencies, departments, colleges, university foundations, and other component units that are audited. Please see the following for a listing of State governmental entities we have served in the past three years:

- 1) Abraham Baldwin Agri. College Foundation
- 2) Aiken Technical College
- 3) Athens State University, AL
- 4) Calhoun Community College
- 5) Central Carolina Technical College
- 6) College of Coastal Georgia Foundation
- 7) Denmark Technical College
- 8) Drake State Community and Technical College
- 9) Francis Marion University
- 10) Ga. Building Authority (GBA)
- 11) Ga. Business Success Center
- 12) Ga. College & State Univ. Foundation
- 13) Ga. Dept. of Behavioral Health
- 14) Ga. Dept. of Economic Development
- 15) Ga. Education Authority
- 16) Ga. Environmental Finance Auth. (GEFA)
- 17) Ga. Higher Education Assistance Corp.
- 18) Ga. Higher Education Facilities Authority
- 19) Ga. Highlands College Foundation
- 20) Ga. Lottery Corporation (LOTTO)
- 21) Ga. Military College Foundation
- 22) Ga. Ports Authority (GPA)
- 23) Ga. Southern Univ. Athletic Foundation
- 24) Ga. Southern Univ. Foundation
- 25) Ga. State Financing & Investment Com. (GSFIC)
- 26) Ga. State Univ. Athletic Foundation
- 27) Ga. State Univ. Foundation
- 28) Ga. Student Finance Authority (GSFA)
- 29) Ga. Superior Court Clerk's Cooperative Auth.
- 30) Ga. Technology Authority
- 31) Ga. World Congress Center Authority
- 32) Gadsden State Community College
- 33) Greenville Technical College
- 34) University of Chattanooga Foundation
- 35) Trident Technical College
- 36) Kennesaw State Univ. Athletic Department
- 37) Kennesaw State Univ. Athletic Foundation
- 38) Kennesaw State Univ. Research Foundation
- 39) Kennesaw State Univ. Foundation
- 40) Medical College of Georgia Foundation
- 41) Mississippi College of Georgia Foundation
- 42) New College of Florida
- 43) Northeast Alabama Community College
- 44) Northeastern Technical College
- 45) Northwest Florida College Foundation
- 46) Northwest Shoals Community College
- 47) Polytechnic Foundation of Kennesaw State Univ.
- 48) REACH Georgia (of the GSFC)
- 49) Snead State Community College
- 50) South Carolina Comptroller Generals Office
- 51) South Carolina Education Lottery Commission
- 52) South Carolina Transportation Infrastructure Bank
- 53) South Carolina Infrastructure Bank
- 54) South Carolina Insurance Reserve Fund
- 55) South Carolina Department of Transportation
- 56) South Carolina Jobs-Economic Development Auth
- 57) South Carolina Office of the State Auditor
- 58) Southern Polytechnic Applied Research Foundation
- 59) State College of Florida Sarasota-Manatee
- 60) Stone Mountain Memorial Association
- 61) Tri County Technical College
- 62) University of North Alabama
- 63) University of North Georgia Foundation
- 64) University of West Alabama
- 65) University of West Georgia Foundation
- 66) University System of Georgia
- 67) Williamsburg Technical College



School Systems. Boards of Education we have served within the past three years:

Georgia

- 1) Atlanta Independent Schools
- 2) Barrow County Schools
- 3) Bartow County Schools
- 4) Bibb County Schools
- 5) Buford City Schools
- 6) Butts County Schools
- 7) Camden County Schools
- 8) Carroll County Schools
- 9) Carrollton City Schools
- 10) Cartersville City Schools
- 11) Clayton County Schools
- 12) Cobb County Schools
- 13) Colquitt County Schools
- 14) Commerce City Schools
- 15) Coweta County Schools
- 16) Dawson County Schools
- 17) Decatur City Schools
- 18) DeKalb County Schools
- 19) Dodge County Schools
- 20) Dougherty County Schools
- 21) Douglas County Schools
- 22) Dublin City Schools
- 23) Effingham County Schools
- 24) Fannin County Schools
- 25) Fayette County Schools
- 26) Floyd County Schools
- 27) Forsyth County Schools
- 28) Fulton County Schools
- 29) Gilmer County Schools
- 30) Glynn County Schools
- 31) Gordon County Schools

- 32) Greene County Schools
- 33) Griffin-Spalding County Schools
- 34) Gwinnett County Schools
- 35) Habersham County Schools
- 36) Hancock County Schools
- 37) Henry County Schools
- 38) Houston County Schools
- 39) Jefferson City Schools
- 40) Laurens County Schools
- 41) Lumpkin County Schools
- 42) Marietta City Schools
- 43) Marion County Schools
- 44) Newton County Schools
- 45) Oconee County Schools
- 46) Peach County Schools
- 47) Pickens County Schools
- 48) Polk County Schools
- 49) Putnam County Schools
- 50) Rockdale County Schools
- 51) Rome City Schools
- 52) Savannah-Chatham Co. Schools
- 53) Stephens County Schools
- 54) Thomas County Schools
- 55) Troup County Schools
- 56) Twiggs County Schools
- 57) Union County Schools
- 58) Walton County Schools
- 59) Ware County Schools
- 60) White County Schools

Alabama

- 61) Athens City Schools

- 62) Sheffield City School
- 63) Limestone County Board of Education
- 64) Jackson County Board of Education

Florida

- 65) Hardee County Schools
- 66) Highland County Schools
- 67) Manatee County Schools
- 68) Lee County Schools

South Carolina

- 69) Beaufort County Schools
- 70) Berkeley County School District
- 71) Calhoun County Schools
- 72) Charleston County Schools
- 73) Clarendon Co. School Dist. 1
- 74) Colleton County Schools
- 75) Florence School Dist. 1
- 76) Florence School Dist. 3
- 77) Horry County Schools
- 78) Marlboro County Schools
- 79) Orangeburg County School District
- 80) Richland Co. School Dist. 1
- 81) South Carolina Public Charter School District
- 82) Sumter County Schools

Tennessee

- 83) Bristol City Schools
- 84) Hamilton County Schools

Charter School Systems. Charter schools we have served within the past three years:

- 1) Academy for Classical Education (ACE)
- 2) Atlanta Classical Charter Academy
- 3) Atlanta Heights Charter Academy
- 4) Brookhaven Innovation Academy
- 5) Coastal Empire Montessori Academy
- 6) Cherokee Charter Academy
- 7) Cirrus Academy
- 8) Coweta Charter Academy
- 9) East Point Academy of South Carolina
- 10) Florida School for the Deaf and Blind
- 11) Furlow Charter School
- 12) Gwinnett County BOE Charter Schools
- 13) Gwinnett Online Campus
- 14) Graduation Achievement Charter High School
- 15) International Charter Academy of Georgia
- 16) International Community School
- 17) Just for Girls Academy
- 18) Kendezi School
- 19) KIPP Metro Atlanta Collaborative
- 20) KIPP Opportunity Fund
- 21) KIPP South Fulton Academy

- 22) Lighthouse Academies
- 23) Manatee School of Arts & Sciences
- 24) Montessori School of Camden, SC
- 25) Northwest Classical Charter Academy
- 26) NW Florida St. College – Collegiate High School
- 27) Pataula Charter Academy
- 28) Pensacola State College Charter Academy
- 29) Phoenix Center Community Service Board
- 30) Provost Academy of Georgia
- 31) School for Arts Infused Learning
- 32) Scintilla Charter Academy
- 33) SKY Academy Englewood
- 34) SKY Academy Venice
- 35) SLAM Academy
- 36) Spring Creek Charter Academy
- 37) SW Georgia STEM Charter School
- 38) St. Petersburg Collegiate High School
- 39) Susie King Taylor Community School
- 40) Troup County College & Career Academy
- 41) Tybee Island Maritime Academy



Business-type Special Purpose Governments. Please see the following for a listing of business-type stand-alone special purpose business-type governments we have served in the past three years:

Water/Sewer & Electric Utility

- 1) Albertville Municipal Utilities Board
- 2) Athens Electric Utility
- 3) Athens Water and Sewer Utility
- 4) Atlanta Watershed
- 5) Augusta Utilities (Water/Sewer Ops)
- 6) Barrow County Water & Sewer Authority
- 7) Beaufort Jasper Water & Sewer Authority
- 8) Berkeley County Water & Sanitation
- 9) Bristol Essential Services
- 10) Bristol Joint Sewer System
- 11) Broad Creek Public Service District
- 12) Brunswick - Glynn Joint Water & Sewer Comm.
- 13) Butts County Water & Sewer Authority
- 14) Cape Fear Public Utility Authority
- 15) Catawba River Water Supply Project
- 16) CDE Lightband
- 17) Charleston Regional Resources Recovery Auth.
- 18) Charleston Water System
- 19) Chatsworth Water Works Commission
- 20) City of Sheffield Utilities
- 21) Clarksville Gas, Water & Wastewater
- 22) Clayton County Water Authority
- 23) Cobb County - Marietta Water Authority
- 24) Crisp County Power Commission
- 25) Dutton Waterworks
- 26) Eatonton-Putnam Water & Sewer Authority
- 27) Edgefield County Water & Sewer Authority
- 28) Electric Power Board of Chattanooga
- 29) Electric Power Board of Chattanooga, TN
- 30) Emerald Coast Utilities Authority
- 31) Englewood Water District
- 32) Gladeville Utility District
- 33) Grand Strand Water & Sewer Authority
- 34) Greenville Water System
- 35) Greenwood Commissioners of Public Works
- 36) Greer Commission of Public Works
- 37) Guntersville Water and Sewer Board
- 38) Gwinnett County Water and Sewerage Authority
- 39) Hamilton Co. Water & Wastewater Treatment
- 40) Henry County Water Authority
- 41) Huntsville Utilities
- 42) Limestone County Water and Sewer Authority
- 43) Lumpkin County Water & Sewerage Authority
- 44) Macon Water Authority
- 45) Middle Georgia Regional Water & Sewer Authority
- 46) Mount Pleasant Waterworks

- 47) Newton County Water & Sewerage Authority
- 48) North Charleston Sewer District
- 49) Onslow Water & Sewer Authority
- 50) Orangeburg Department of Public Utilities
- 51) Peace River/Manasota Reg. Water Supply Auth.
- 52) Peachtree City Water & Sewerage Authority
- 53) Polk County Water Authority
- 54) Renewable Water Resources
- 55) Seabrook Island Utility Commission
- 56) Seacoast Utility Authority
- 57) Section Waterworks
- 58) Sheffield Utilities
- 59) Susanville Sanitary District
- 60) Tampa Bay Water
- 61) Warren County Utility District
- 62) Waterworks & Sewer Board of the Town of Parrish

Airports

- 63) Atlanta Hartsfield-Jackson International Airport
- 64) Augusta-Richmond County Regional Airport
- 65) Charleston County Aviation Authority
- 66) Glynn County Airport Commission
- 67) Gwinnett Airport Authority
- 68) Halifax-Northampton Regional Airport Authority
- 69) Horry County Airport
- 70) Moore County (Pinehurst) Airport Authority
- 71) Paulding County Airport Authority
- 72) Walterboro-Colleton County Airport Commission

Transit

- 73) Chatham Area Transit Authority
- 74) Chattanooga Area Reg. Transportation Authority
- 75) Jackson Transit Authority, TN
- 76) Lakeland Area Mass Transit District
- 77) Lowcountry Regional Transit Authority
- 78) Macon-Bibb County Transit Authority
- 79) Pee Dee Regional Transit Authority
- 80) Santee Wateree Regional Transit Authority
- 81) South Florida Regional Transportation Authority
- 82) Waccamaw Regional Transportation Authority

Gas

- 83) Athens Gas Utility
- 84) Austell Natural Gas System
- 85) Natural Gas Acquisition Corp.

Other Governments. Other governmental entities we have audited within the past three years:

- 1) Alabama Elk River Development Agency
- 2) Albany - Dougherty Inner City Authority
- 3) Albany - Dougherty County Land Bank
- 4) Amelia Island Convention & Visitors Bureau
- 5) Amelia Island Mosquito District
- 6) Allendale County Hospital
- 7) Athens Limestone 911 District
- 8) Athens Limestone Hospital
- 9) Athens Limestone Industrial Development Board
- 10) Athens Limestone Landfill
- 11) Atlanta Firefighters Pension Plan
- 12) Atlanta General Employees Pension Plan
- 13) Atlanta Police Pension Plan
- 14) Atlanta Development Authority
- 15) Atlanta Economic Renaissance Corporation
- 16) Atlanta Housing Opportunity
- 17) Avita Community Partners
- 18) Bayshore Gardens Park & Recreation District
- 19) Berkeley County Water & Sanitation
- 20) Bledsoe County Nursing Home



- 21) Bradenton Downtown Development Authority
- 22) Bristol Development Board
- 23) Bristol Essential Services
- 24) Bristol Public Library
- 25) Buncombe County Tourism Development Authority
- 26) Camden County Joint Development Authority
- 27) Camden County Public Service Authority
- 28) Captiva Erosion Prevention District
- 29) Central Community Redevelopment Agency
- 30) Central Georgia Joint Development Authority
- 31) Central Midlands Council of Govts.
- 32) Central Savannah River Area Regional Comm.
- 33) Charleston Co. Parks & Recreation Authority
- 34) Chatham County Jail Complex
- 35) Chatham County Tax Commissioner
- 36) Chatham County-Savannah Metro Planning Comm.
- 37) Chattahoochee River 911 Authority
- 38) Chattanooga Area Regional Council of Govts.
- 39) Citrus County Mosquito District
- 40) City of Albany- Chehaw Park Authority
- 41) City of East Point Retirement Plan
- 42) City of Sandy Springs Development Authority
- 43) Classic Center Auth. of Clarke County
- 44) Clayton Center Community Service Board
- 45) Clayton Co. Pension Fund
- 46) Clayton Co. Sheriff's Office
- 47) Coastal Heritage Society
- 48) Cobb Center Community Service Board
- 49) Cobb County-Marietta Water Auth. Pension
- 50) Colleton County Commission on Drug & Alcohol Abuse
- 51) Columbia Development Corp.
- 52) Columbia Empowerment Zone
- 53) Columbia Housing Development Corp.
- 54) Columbus County Tourism Development Authority
- 55) Community Housing Services Agency (CHSA)
- 56) Convention and Visitors Bureau of Dunwoody
- 57) Crisp Co.- Cordele Industrial Development Authority
- 58) Crisp Co.- Cordele Industrial Development Council
- 59) Cumberland Community Improvement District
- 60) Decide DeKalb
- 61) DeKalb County Public Library
- 62) Dev. Auth. of City of Jeffersonville & Twiggs Co.
- 63) Development Authority of City of Roswell
- 64) Development Authority of Lumpkin County
- 65) Development Authority of Peachtree City
- 66) Development Authority of Warner Robins
- 67) Disabilities Board of Charleston County
- 68) Downtown Atlanta Revitalization
- 69) Downtown Chattanooga Alliance
- 70) East Alabama Regional Planning & Development Comm
- 71) Eau Development Corporation
- 72) E.G. Fisher Public Library
- 73) Ensor Forest Apartments
- 74) Fairfield County Library
- 75) Fayette County Development Authority
- 76) Fifth Circuit Solicitor of Richland County
- 77) Florida Bar
- 78) Florida Bar Retiree Health Plan
- 79) Foundation for the Mental Health Center of NC Alabama
- 80) Forsyth County Public Library
- 81) Georgia Charter Educational Foundation
- 82) Georgia Mountains Regional Commission
- 83) Georgia Pines Community Service Board
- 84) Georgia Ports Auth. DB & OPEB Plan
- 85) Georgia Ports Auth. Defined Contribution Plan
- 86) Grand Strand W&S Auth OPEB Plan
- 87) Griffin Spalding County Land Bank Authority
- 88) Gwinnett Civic/Cultural Center Operations
- 89) Gwinnett Convention and Visitors Bureau
- 90) Gwinnett County Development Authority
- 91) Gwinnett County Public Facilities Authority
- 92) Gwinnett County Public Library
- 93) Gwinnett County Recreation Authority
- 94) Hallandale Beach CRA
- 95) Halifax County Tourism Development Authority
- 96) Hardee County Industrial Development Authority
- 97) Heart of Georgia Altamaha Regional Commission
- 98) Hospital Authority of St. Marys
- 99) Housing Authority of Clayton County
- 100) Houston County Library System
- 101) Islamorada, City of Islands, Florida
- 102) Jacksonville, NC Tourism Development Authority
- 103) Jefferson Co. Economic and Industrial Dev Authority
- 104) Keep Peachtree City Beautiful Commission
- 105) Kennesaw State University Athletic Department
- 106) Lamar County Recycling Authority
- 107) Lawrence County Health Care Authority
- 108) Lebanon Senior Center
- 109) Legacy Community Health Services
- 110) Liberty Consolidated Planning Commission
- 111) Liberty County Development Authority
- 112) Live Oak Public Library
- 113) Lumpkin County Hospital Authority
- 114) Macon-Bibb County Land Bank Authority
- 115) Macon-Bibb County Urban Development Authority
- 116) Madison Tourism Development Authority
- 117) Manatee County Mosquito Control Dist
- 118) Manatee Technical Institute
- 119) Manchester Development Authority
- 120) MARTA/ATU Local 732 Employees Retirement
- 121) McIntosh Trail Community Service Board
- 122) McMinn County Library
- 123) McPherson Implementing Local Redev. Authority
- 124) McPherson Planning Local Redevelopment Authority
- 125) Mental Health Center of North Central Alabama
- 126) Meriwether County Industrial Development Authority
- 127) Metropolitan Planning Commission (MPC)
- 128) Miami Beach Employees Retirement Plan
- 129) Middle Flint Regional E-911 Authority
- 130) Middle Georgia Community Service Board
- 131) Milledgeville-Baldwin County Dev. Authority
- 132) Moore County Convention & Visitors Bureau
- 133) NE Corridor, LLC
- 134) Newton County Industrial Development Auth
- 135) North Charleston District
- 136) North Fulton Regional Radio Authority
- 137) Northeast Georgia Regional Commission
- 138) Northwest Florida State College Foundation
- 139) North Port Fire Pension
- 140) North Port Police Pension
- 141) Ocean Highway and Port Auth. of Nassau County
- 142) Oconee Center Community Service Board
- 143) Orangeburg Co. Dept. of Disabilities & Special Needs
- 144) Orangeburg Co. Development Commission
- 145) Orangeburg County Library
- 146) Palm Bay Police & Fire Pension Plan
- 147) Palm Tran Amalgamated Transit Union Pension
- 148) Palm Beach Gardens Firefighters Pension
- 149) Paulding County Industrial Development Authority
- 150) Peace River/Manasota Regional Water Supply Authority
- 151) Peachtree City Convention & Visitor's Bureau
- 152) Phoenix Center Community Service Board
- 153) Pooler Chamber of Commerce
- 154) Port Authority of Corpus Christi & Nueces County
- 155) Private Colleges and Universities Authority
- 156) Public Bldg. Auth. of Knox Co. & City of Knoxville
- 157) Redevelopment Agency of Warner Robins
- 158) Richland County Libraries



- 159) Riverdale Downtown Development Authority
- 160) River's Edge Community Service Board
- 161) Saluda Nursing Center
- 162) Sandy Springs Hospitality Board
- 163) Santee-Lynches Reg. Council of Governments
- 164) Santee-Lynches Reg. Development Corp.
- 165) Sarasota General Employees Pension
- 166) Sarasota Firefighters Pension
- 167) Sarasota Police Officers Pension
- 168) Savannah Chatham County Land Bank Authority
- 169) Savannah Development & Renewal Authority
- 170) Seacoast Utility Authority
- 171) Serenity Behavioral Health Systems

- 172) South Carolina Centers of Economic Excellence
- 173) South Island Public Service District
- 174) SOWEGA Council on Aging
- 175) St. Augustine Municipal Firefighters Pension
- 176) Talbot County Development Authority
- 177) Toccoa-Stephens County Public Library
- 178) Trailer Estates (FL)
- 179) Two Notch Development Corp.
- 180) Tybee Island Maritime Academy
- 181) Vidalia Onion Committee
- 182) Walterboro-Colleton County Airport Commission
- 183) Waycross / Ware County Development Authority
- 184) Wilson County / Lebanon Development Board

Water & Sewer Operations. Below is a listing of water/sewer operations we have served within the past three years:

- | | | |
|-----------------------------|----------------------------|-----------------------------|
| 1) Aiken County | 46) City of Griffin | 91) City of Thomasville |
| 2) Athens-Clarke County | 47) City of Gulfport | 92) City of Thunderbolt |
| 3) Augusta-Richmond Co. | 48) City of Gulf Stream | 93) City of Tifton |
| 4) Barrow County | 49) City of Haines City | 94) City of Toccoa |
| 5) Berkeley County, SC | 50) City of Hendersonville | 95) City of Tuscaloosa |
| 6) Bertie County | 51) City of Hinesville | 96) City of Tybee Island |
| 7) Calhoun County | 52) City of Islamorada | 97) City of Union City |
| 8) Camden County | 53) City of Jackson | 98) City of Valdosta |
| 9) Chatham County | 54) City of Jacksonville | 99) City of Villa Rica |
| 10) City of Aiken | 55) City of Jefferson | 100) City of Wildwood |
| 11) City of Albany | 56) City of Johnsonville | 101) Columbia Co. |
| 12) City of Americus | 57) City of Kingsland | 102) Crisp County |
| 13) City of Arcadia | 58) City of Lagrange | 103) DeKalb County |
| 14) City of Ashburn | 59) City of Lake Placid | 104) Floyd County |
| 15) City of Bainbridge | 60) City of Lawrenceville | 105) Forsyth County |
| 16) City of Ball Ground | 61) City of Lebanon | 106) Gates County |
| 17) City of Barnesville | 62) City of Leesburg | 107) Greene County |
| 18) City of Bloomingdale | 63) City of Long Boat Key | 108) Halifax County |
| 19) City of Bradenton | 64) City of Manchester | 109) Lee County |
| 20) City of Brunswick | 65) City of Mansfield | 110) Liberty County |
| 21) City of Butler | 66) City of Marco Island | 111) Lincoln County |
| 22) City of Byron | 67) City of Milledgeville | 112) McIntosh County |
| 23) City of Callaway | 68) City of Monroe | 113) Mitchell County |
| 24) City of Canton | 69) City of Morristown | 114) Montgomery County |
| 25) City of Cartersville | 70) City of Naples | 115) Monroe County |
| 26) City of Cayce | 71) City of North Augusta | 116) Moore County |
| 27) City of Clarksville | 72) City of North Port | 117) Orange County |
| 28) City of Clemson | 73) City of Palmetto | 118) Orangeburg County |
| 29) City of Clinton | 74) City of Perry | 119) Paulding County |
| 30) City of Clover | 75) City of Plant City | 120) Richland County, SC |
| 31) City of College Park | 76) City of Pooler | 121) Rockdale County |
| 32) City of Colquitt | 77) City of Port Wentworth | 122) Spalding County |
| 33) City of Conyers | 78) City of Powder Springs | 123) Talbot County |
| 34) City of Cooper City | 79) City of Reynolds | 124) Taylor County |
| 35) City of Cordele | 80) City of Richmond Hill | 125) Walton County |
| 36) City of Covington | 81) City of Rock Hill, SC | 126) Town of Black Mountain |
| 37) City of Crystal River | 82) City of Rockmart | 127) Town of Chapin |
| 38) City of Fairburn | 83) City of Rocky Mount | 128) Town of Hemingway |
| 39) City of Fayetteville | 84) City of Rome | 129) Town of Pamlico |
| 40) City of Fernandina | 85) City of Roswell | 130) Town of Selma |
| 41) City of Forsyth | 86) City of Savannah | 131) Town of Wilkesboro |
| 42) City of Ft. Myers Beach | 87) City of Seneca, SC | 132) Town of Winnsboro |
| 43) City of Garden City | 88) City of St. Marys | 133) Village of Tequesta |
| 44) City of Georgetown | 89) City of Stockbridge | |
| 45) City of Goose Creek | 90) City of Suwanee | |



Gas Operations. Below is a listing of gas operations served within the past three years:

- | | |
|-------------------------------|-----------------------------|
| 1) Athens-Clarke County | 14) City of Jackson |
| 2) Austell Natural Gas System | 15) City of Lagrange |
| 3) Barrow County | 16) City of Lawrenceville |
| 4) City of Albany | 17) City of Lebanon |
| 5) City of Americus | 18) City of Pensacola |
| 6) City of Ashburn | 19) City of Perry |
| 7) City of Bainbridge | 20) City of Rock Hill, SC |
| 8) City of Cartersville | 21) City of Rocky Mount, NC |
| 9) City of Clarksville | 22) City of Social Circle |
| 10) City of Colquitt | 23) City of Thomasville |
| 11) City of Cordele | 24) City of Tifton |
| 12) City of Covington | 25) City of Toccoa |
| 13) City of Fountain Inn, SC | 26) Town of Winnsboro |

Electric Operations. Below is a listing of electrical operations served within the past three years:

- | | |
|-------------------------------|-----------------------------------|
| 1) Bristol Essential Services | 13) City of Lawrenceville |
| 2) City of Albany | 14) City of Mansfield |
| 3) City of Barnesville | 15) City of Morristown |
| 4) City of Cartersville | 16) City of Monroe |
| 5) City of Clewiston | 17) City of Rock Hill |
| 6) City of Clinton | 18) City of Rocky Mount, NC |
| 7) City of College Park | 19) City of Seneca |
| 8) City of Fairburn | 20) City of Thomasville |
| 9) City of Forsyth | 21) Crisp County Power Commission |
| 10) City of Griffin | 22) Town of Selma |
| 11) City of Jackson | 23) Town of Winnsboro |
| 12) City of Lagrange | |

Transit Operations. Below is a listing of transit operations served within the past three years:

- | | |
|-----------------------------------|---|
| 1) Chatham Area Transit Authority | 9) Birmingham-Jefferson County Transit Auth. |
| 2) City of Albany | 10) Fairfield County, SC |
| 3) City of Clarksville | 11) Lakeland Area Mass Transit District |
| 4) City of Clemson, SC | 12) Madison County |
| 5) City of Hinesville | 13) Polk Transit Authority |
| 6) City of Huntsville, AL | 14) South Florida Regional Transportation Auth. |
| 7) City of Rock Hill, SC | 15) Whitfield Transit |
| 8) City of Seneca, SC | |

Airport Operations. Below is a listing of airport operations served within the past three years:

- | | |
|---|---|
| 1) Athens-Clarke County | 15) Fairfield County, SC |
| 2) Augusta-Richmond County Regional Airport | 16) Floyd County |
| 3) Barrow County | 17) Glynn County Airport Commission |
| 4) Beaufort Co., SC - City of Hilton Head | 18) Gwinnett Airport Authority |
| 5) Beaufort Co., SC - Lady's Island | 19) Henry County |
| 6) City of Aiken | 20) Lancaster Co., SC |
| 7) City of Albany | 21) Macon-Bibb Co. - Downtown Airport |
| 8) City of Covington | 22) Macon-Bibb Co. - Mid. Ga. Regional Airport |
| 9) City of Fernandina | 23) Newberry County, SC |
| 10) City of Griffin | 24) Oconee Co., SC |
| 11) City of Orangeburg, SC | 25) Paulding County Airport Authority |
| 12) City of Pensacola | 26) Richland County, SC |
| 13) Darlington County, SC | 27) Taylor County |
| 14) DeKalb County | 28) Walterboro-Colleton County Airport Commission |



Certificates of Achievement & Excellence in Financial Reporting



Mauldin & Jenkins has served over 725 governments in the past several years, and 175 governmental units who obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting (and, or the ASBO's Certificate of Excellence in Financial Reporting).



Mauldin & Jenkins' clients have never failed to obtain the Certificate! Every Annual Comprehensive Financial Report submitted has received the award. The following are current clients:

Counties:

- | | | |
|-----------------------|------------------------|-------------------------|
| 1) Aiken, SC | 46) Americus | 94) Kingsland |
| 2) Athens-Clarke | 47) Apopka, FL | 95) Marco Island, FL |
| 3) Augusta-Richmond | 48) Austell | 96) Lagrange |
| 4) Barrow | 49) Ball Ground | 97) Lawrenceville |
| 5) Beaufort, SC | 50) Beaufort, SC | 98) Longboat Key, FL |
| 6) Buncombe, NC | 51) Black Mountain, NC | 99) Milledgeville |
| 7) Butts | 52) Bluffton, SC | 100) Milton |
| 8) Camden | 53) Bradenton, FL | 101) Monroe |
| 9) Cartersville | 54) Bristol, TN | 102) Morristown, TN |
| 10) Chatham | 55) Brookhaven | 103) Morrow |
| 11) Clayton | 56) Brunswick | 104) Mount Pleasant, SC |
| 12) Colleton, SC | 57) Callaway, FL | 105) Naples, FL |
| 13) Columbus-Muscogee | 58) Cartersville | 106) N. Augusta, SC |
| 14) DeKalb | 59) Cayce, SC | 107) N. Charleston, SC |
| 15) Douglas | 60) Chamblee | 108) North Port, FL |
| 16) Edgefield, SC | 61) Charleston, SC | 109) Palmetto |
| 17) Florence, SC | 62) Chamblee | 110) Peachtree City |
| 18) Floyd | 63) Chapin, SC | 111) Pensacola, FL |
| 19) Forsyth | 64) Clarksville, TN | 112) Perry |
| 20) Glynn | 65) Clemson, SC | 113) Pincrest, FL |
| 21) Greenville, SC | 66) College Park | 114) Plant City, FL |
| 22) Gwinnett | 67) Conyers | 115) Pooler |
| 23) Halifax, NC | 68) Cooper City, FL | 116) Port Wentworth |
| 24) Hamilton, TN | 69) Covington | 117) Powder Springs |
| 25) Henry | 70) Decatur | 118) Prattville |
| 26) Horry, SC | 71) Douglasville | 119) Richmond Hill |
| 27) Jackson | 72) Dunwoody | 120) Riverdale |
| 28) Lancaster, SC | 73) Fayetteville | 121) Rockhill |
| 29) Liberty | 74) Fairburn | 122) Rockmart |
| 30) Macon-Bibb | 75) Forest Park | 123) Rocky Mount, NC |
| 31) Morgan | 76) Forsyth | 124) Rome |
| 32) Moore, NC | 77) Garden City | 125) Roswell |
| 33) Newton | 78) Garner, NC | 126) St. Marys |
| 34) Oconee, SC | 79) Georgetown | 127) Sandy Springs |
| 35) Orange, NC | 80) Griffin | 128) Savannah |
| 36) Paulding | 81) Gulfport, MS | 129) Social Circle |
| 37) Richland, SC | 82) Haines City, FL | 130) Stockbridge |
| 38) Rockdale | 83) Hallandale Bch, FL | 131) Suwanee |
| 39) Spalding | 84) Hapeville | 132) Thunderbolt |
| 40) Wake, NC | 85) Hardeeville, SC | 133) Tarpon Springs, FL |
| 41) Walton | 86) Hendersonville, NC | 134) Thomasville |
| 42) Whitfield | 87) Hinesville | 135) Tuscaloosa, AL |
| | 88) Holly Springs | 136) Union City |
| | 89) Huntsville, AL | 137) Valdosta |
| | 90) Jacksonville, NC | 138) Villa Rica |
| | 91) John's Creek | 139) Zebulon, NC |
| | 92) Kennesaw | |
| | 93) Kiawah Island | |

Cities:

- 43) Aiken, SC
- 44) Albany
- 45) Alpharetta



Boards of Education:

- 140) Atlanta Public Schools
- 141) Beaufort County Schools
- 142) Bibb County Schools
- 143) Cartersville City Schools
- 144) Cobb County Schools
- 145) Fayette County Schools
- 146) Fulton County Schools
- 147) Gwinnett County Schools
- 148) Horry County Schools
- 149) Lee County School District
- 150) Marietta City Schools
- 151) Richland Co. School District One
- 152) Savannah-Chatham County Schools

State Governmental Entities:

- 153) Ga. Environ. Fin. Auth. (GEFA)

- 154) Ga. Ports Authority

Other Governmental Entities:

- 155) Beaufort Jasper Water & Sewer Authority
- 156) Cape Fear Public Utility Authority
- 157) Central Savannah River Area Regional Comm.
- 158) Charleston Water System
- 159) Clayton County Water Authority
- 160) Cobb County - Marietta Water Authority
- 161) Emerald Coast Utilities Authority
- 162) Greenville Technical College
- 163) Greenville Water System
- 164) Greenwood Commissioners of Public Works

- 165) Greer Commission of Public Works
- 166) Henry County Water Authority
- 167) Lowcountry Regional Transportation Authority
- 168) Macon Water Authority
- 169) Mount Pleasant Waterworks
- 170) North Charleston Sewer District
- 171) Onslow Water & Sewer Authority
- 172) Port of Corpus Christi Authority
- 173) Public Building Authority of Knox Co. & Knoxville
- 174) South Florida Transportation Authority
- 175) Tampa Bay Water Authority



Municipal Bond Experience

In case the City plans to issue and refund bonds in the coming years, we have elected to share with the City some of our experience in the municipal bond area of auditing and financial reporting.

Please see our qualifications regarding our bond program auditing experience within the past three years. Such qualifications include our auditing municipal bond programs with at least \$76 million of outstanding bonded debt for which much of the debt has been issued in the past three years, and we have issued numerous consent letters and comfort letters as part of the overall service to our governmental clients during the issuance of such bonded debt. As part of such a large government client base, Mauldin & Jenkins serves 47 clients who meet the above criteria.

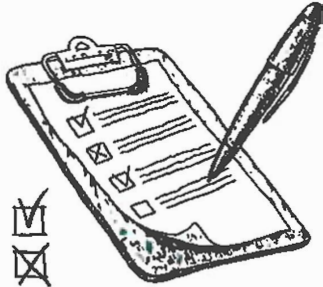
Additionally, we audit the Georgia State Finance and Investment Commission (GSFIC) who has issued several billion dollars of general obligation bonds on behalf of the State of Georgia.

Please see the following list for a sample of clients we have performed bond procedures, and, or audited the financial statements for in the past three years who’s publicly issued debts are in excess of \$76,000,000.

	Governmental Entity	Amount		Governmental Entity	Amount
1	Jefferson County	\$ 2,512,564,000	25	City of Pensacola	173,600,000
2	South Car. Transportation Infrastructure Bank	1,408,180,000	26	City of Marco Island	173,000,000
3	Georgia Ports Authority	1,328,668,000	27	City of Sandy Springs	172,230,000
4	Gwinnett County Board of Education	1,171,193,000	28	Charleston County Airport District	172,000,000
5	DeKalb County	1,051,950,000	29	City of College Park	165,683,000
6	Tampa Bay Water	988,700,000	30	Atlanta Development Authority	164,277,000
7	City of Huntsville	738,933,000	31	City of Savannah	151,712,000
8	Gwinnett County	727,267,000	32	Henry County Water & Sewer Authority	151,021,000
9	Charleston Water System	605,734,000	33	Douglas County Board of Education	132,690,000
10	Augusta-Richmond County	549,068,000	34	Clayton County Water Authority	130,018,000
11	Richland County School District 1	408,840,000	35	City of Charleston	126,518,000
12	Forsyth County	396,049,000	36	City of Alpharetta	120,985,000
13	Emerald Coast Utilities Authority	378,200,000	37	Macon-Bibb County	111,774,000
14	Henry County Board of Education	370,827,000	38	Columbus Consolidated Government	109,870,000
15	Hamilton County, Tennessee	360,180,000	39	South Carolina Dept. of Transportation	109,839,000
16	Forsyth County Board of Education	359,256,000	40	Islamorada, Village of Islands	99,900,000
17	Richland County	342,177,000	41	Rockdale County	93,346,000
18	Paulding County	312,923,000	42	Clayton County	86,864,000
19	Electric Power Board of Chattanooga	280,000,000	43	City of Hallandale Beach	85,400,000
20	GA. Higher Education Facilities Auth. (GHEFA)	232,019,000	44	Sumter School District	80,000,000
21	Beaufort County	218,159,000	45	Orange County, North Carolina	78,429,000
22	Athens-Clarke County	214,831,000	46	Macon Water Authority	76,806,000
23	City of Decatur	179,959,000	47	Atlanta Public Schools	76,740,000
24	City of Tuscaloosa	177,068,000			<u>\$ 15,312,745,000</u>

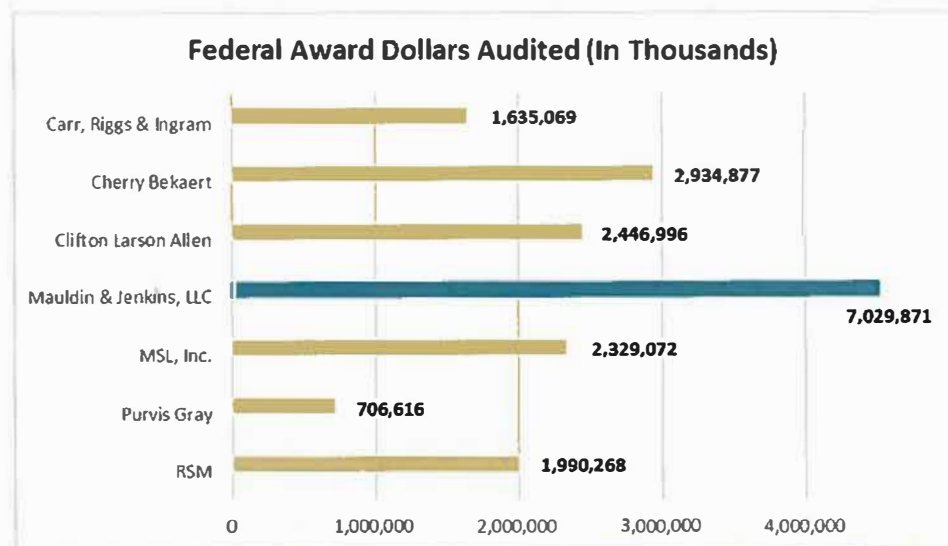
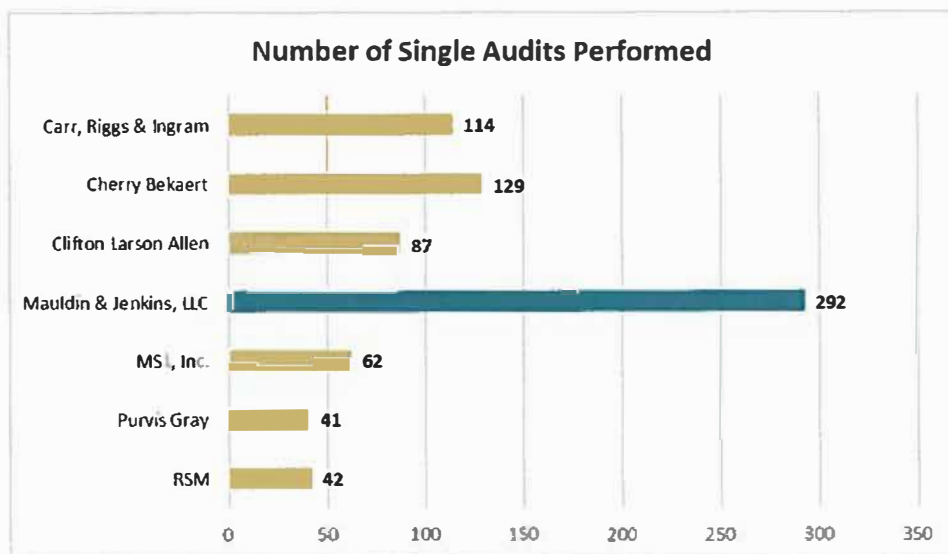


Audits of Federally Funded Programs (Single Audits)



Based on the most recent data provided by the Federal Audit Clearinghouse (FAC) which is for calendar year 2022, Mauldin & Jenkins audits **292 entities** representing approximately **\$7 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **Highest** among public accounting firms in the Southeast as it relates to the number of Single Audits conducted; and
- **Highest** among public accounting firms in the Southeast as it relates to total expenditures audited under the Single Audit Act.



The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year ends in calendar year 2022 (the last year for which complete information is available) for states in which our Firm has offices.

Governmental Attestation Services

Other attestation services beyond financial and compliance audits which Mauldin & Jenkins currently provides to our clients include:

- Forensic audits
- Performance audits
- Information systems audits
- Cybersecurity Assessments
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

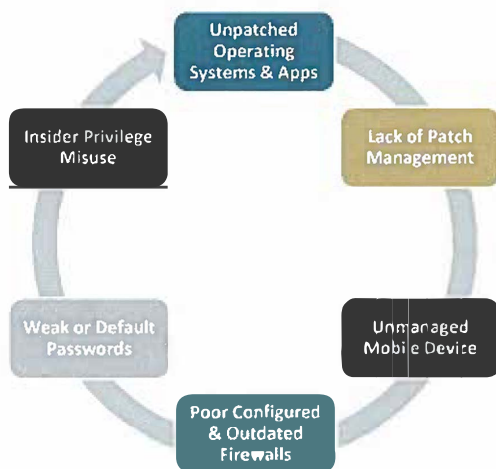
Governmental IT Solutions

As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services:

Cybersecurity Framework Engagements

With governments dealing with IT ransoms, cybersecurity is one of the top issues on the minds of nearly every government (large & small). Managing this business issue is especially challenging. A government with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner.

Services can be provided via: 1) attestation engagements or 2) consulting engagements. The AICPA has established standards for performing attestation engagements in this arena with the issuance of the SOC for Cybersecurity as part of its suite of System and Organization Controls (SOC) reporting. Consulting services can be provided while not compromising auditor independence.



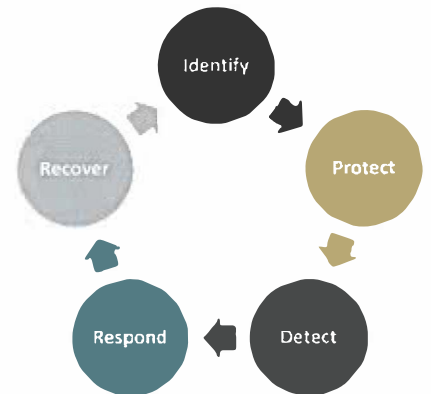
System Vulnerability Assessments Engagements

This is the process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and networks infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions. Using specialized tools and applications, we can access networks to scan with automated tools and interrogate every device connected to network with the objective of searching for misconfigurations, unsupported software, missing software updates and patches, etc.



Penetration Testing Engagements

This is the practice of testing a computer system to find security vulnerabilities that a hacker / attacker could exploit using automation or manual applications. The process involves gathering information about the target before the test, identifying possible entry points, attempting to break in – actually or virtually – and reporting back the findings. Tests come from external or internal angles of entry. Our main objective is to identify security weaknesses. Penetration testing can also be used to: test an organization's security policy; its adherence to compliance requirements; its employees' security awareness; and, the government's ability to identify and respond to security incidents.



We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more satisfied with your work, and we look forward to continuing this relationship.

Angela Jackson, City of Fairburn (GA), Finance Director

Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following bubbles:

<p>Strategy</p> <hr/> <p><i>Develop & define future visions, goals, and objectives.</i></p>	<p>Transformation</p> <hr/> <p><i>Allow for the successful change from current to desired environment or outcome</i></p>	<p>Operational Efficiency & Effectiveness</p> <hr/> <p><i>Ensure business processes and service delivery are provided in a manner maximizing targeted goals.</i></p>	<p>Performance & Management</p> <hr/> <p><i>Ensure outputs & outcomes are producing desired results.</i></p>
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Similar Clients/References

In addressing the City's interest in the qualifications and client references of Mauldin & Jenkins and the request for audits performed for local governmental units in the last two years, we have reported on four governmental entities which most closely resemble the City in size and services (total staff hours). Should management of the City need some additional references, we would be happy to provide such data. The four entities we audit which most closely resemble the City and are located in the State of South Carolina are noted as follows:

1) City of Aiken, South Carolina

General Information	City government on the border of Georgia assets in excess of \$315 million and revenues of approximately \$79 million. City includes a water & sewer utility, stormwater, solid waste, and airport operation. We annually perform the financial and compliance audits of the City and substantial Single Audits.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with OMB Circular A-133. Preparation of ACFR and the maintenance of the GFOA Certificate.
Dates	June 30, 2015, through present
Partner	Grant Davis
Total Hours	355 hours
Contact Information	Ms. Kym Rooks - (803) 642-7644 - KRooks@cityofaikensc.gov

2) City of Clemson, South Carolina

General Information	City in the upstate area of South Carolina with assets of approximately \$114 million and annual revenues of approximately \$34 million. The City provides numerous services including water, sewer, airport, transit, and other customary services. We annually perform the financial and compliance audits of the City and substantial Single Audits.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with OMB Circular A-133. Preparation of ACFR and the maintenance of the GFOA Certificate. IRS tax resolution services.
Dates	June 30, 2021, through present
Partner	Grant Davis
Total Hours	390 hours
Contact Information	Ms. Leslie Wilder - (864) 653-2038 - lwilder@cityofclemson.org



3) *Town of Chapin, South Carolina*

General Information	Town in the midlands area of South Carolina (25 miles north of Columbia) with assets of approximately \$50 million and annual revenues of approximately \$8 million. The Town provides numerous services including water, sewer, and other customary services. We annually perform the financial and compliance audits of the Town.
Scope & Type of Engagement	Financial audits and compliance audits. Preparation of ACFR and the maintenance of the GFOA Certificate.
Dates	December 31, 2017, through present
Partner	Grant Davis
Total Hours	245 hours
Contact Information	Ms. Laura Culler, Director of Finance & Administration - (803) 575-8038 - laura@chapinsc.com

4) *City of North Augusta, South Carolina*

General Information	City government on the border of Georgia assets in excess of \$290 million and revenues of approximately \$52 million. City includes a water & sewer utility, stormwater, and solid waste. We annually perform the financial and compliance audits of the City and substantial Single Audits.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with OMB Circular A-133. Preparation and maintenance of the GFOA Certificate.
Dates	December 31, 2021, through present
Partner	Grant Davis
Total Hours	205 hours
Contact Information	Lynda Williamson, Finance Director – (803) 441-4206, LWilliamson@northaugustasc.gov



Recently, a client provided a compliment (to a large audience) describing her experience with Mauldin & Jenkins:

“They Speak Our Language”

***Cynthia Wood, Director of Accounting
Charleston (SC) Water System***





Partner, Supervisory and Staff Qualifications and Experience

Proposed Staffing and Qualifications

In order to provide the highest quality service in the most cost-efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit and would represent a superb assortment of talent and experience for the audit of the City.

The above team dedicated to audit the City will include (at a minimum): three partners, one full-time manager, one full-time supervisor, and at least three staff professionals. The manager and the staff professionals will be substantially on-site full time throughout the conduct of their role in the audit. Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The audit partner in-charge of fieldwork will correspond with City management on financial reporting, audit, and related issues on an ongoing basis, and this individual will also be dedicated to serve the City throughout fieldwork, reporting and conclusion in all respective fiscal years. Mauldin & Jenkins has the depth of resources which allows us to provide you with significant resources of knowledgeable professionals to meet your deadlines.

Grant Davis, CPA Engagement Lead Partner

Mr. Grant Davis is a partner and a certified public accountant with Mauldin & Jenkins specializing in serving local and state governmental entities across the southeast. **Grant spends 100% of his time serving state and local governments**, and he works exclusively in the governmental sector of the Firm's audit practice. He has a wide range of experience at the local and state levels. Grant has over eleven years of experience, with Mauldin & Jenkins, in public accounting serving a wide range of government clients.

Tim Lyons, CPA, CGMA Engagement Technical Resource Partner

Tim Lyons is a partner with Mauldin & Jenkins and is a certified public accountant as well as a chartered global management accountant. His experience covers a variety of clients throughout the Southeast. **Tim spends 100% of his time serving clients in the governmental industry**, working with all types of entities. Tim also serves the firm as the partner-in-charge of the Raleigh and Columbia Offices and as a member of the Firm's Assurance Committee which oversees the entire audit practice of Mauldin & Jenkins. Tim has more than fourteen years of experience in public accounting.

David Irwin, CPA Engagement Quality Assurance Partner

David Irwin is a partner and a certified public accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. David is licensed to practice in the State of Georgia and South Carolina. His in-charge experience as a partner and client executive with the firm covers a variety of state and local governmental organizations in Georgia and South Carolina. **He spends 100% of his time serving local governments**. David has over 19 years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of governmental clients.



Brian Nicholson, CPA
Director

Brian is a director with Mauldin & Jenkins. His experience with the firm covers a variety of state and local governmental organizations. Such experience is very balanced between cities, counties, education and other special purpose entities, and he stays steady all year long. Brian spends 100% of his time serving state and local governments all of which utilize the new reporting model. Brian works with local governments in North Carolina and South Carolina, and also serves various entities within the State of South Carolina's reporting entity.

David Usefara
Manager

David is a manager with Mauldin & Jenkins. His experience with the firm covers a variety of state and local governmental organizations. **David spends 100% his time serving state and local governments.** David works with local governments across the Carolinas having gained over five (5) years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of clients in the governmental sector.

Other Staff Auditors & Accountants

Prior experience with government audits is as important for the staff as it is for management. Experience in governmental accounting and auditing minimizes the amount of time the staff will require to fully understand the complexities of the operations and financial accounting and reporting systems. Prior experience also enables the staff to recognize problems early in the engagement. This, in turn, allows the desired early consideration and resolution of problems. All staff assigned to the City's engagement will have prior experience serving government clients and/or will have substantial government audit training. All staff assigned to the City will be on-site throughout the entire engagement.

We would like to stress the fact that the majority of our governmental staff work on state and local governments 100% of their time. This reduces the "learning curve" on most all audits by reducing the amount of "on-site training" that occurs at most accounting firms. Our staff knows what is required and how to get the work done efficiently and effectively. Our staff members understand the laws and regulations specifically pertinent to governmental entities. We also normally have more high-level hours of service by our partners and managers (in the conduct of fieldwork) than other firms, thereby reducing redundancy and other audit engagement inequities. We bring our experience to the field where timely decisions can be made.

Partner & Staff Continuity

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the City as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 85%** are considered to be among the best in the profession (and much better than national firms). We are able to not only provide consistency with the partners and managers on our engagement teams, but seniors and staff as well.

Retention > 85%

This indicates that we retain 87% of our staff for a minimum of five years.



It is also our goal to minimize disruptions to your management personnel by staffing the engagement so as to provide continuity, both during and between audits. It is the Firm's policy not to rotate key audit staff, consultants or specialists off a multi-year contracted audit engagement. Consequently, it is not anticipated that any key audit personnel will be rotated away from this annual audit. In any business, however, turnover is inevitable. When this happens, we will provide resumes of suggested replacements and any changes in key personnel would always be discussed timely with officials to their satisfaction.

Continuing Education of Partners and Staff

All members (i.e., partners) and staff of Mauldin & Jenkins receive substantial continuing education in audit and accounting – typically over 100 hours of such study per year. As soon as a staff person becomes a key ingredient to any type of niche service such as governmental audit, accounting and consulting, specific continuing education is sought. A good example includes sending our staff with over one year of governmental audit experience to various GFOA and AICPA training for audit, accounting and financial reporting courses.

All partners and staff serving in the governmental sector join together in July each year for the M&J Annual Governmental Conference in which three days' worth of audit, accounting and financial reporting training is provided.

Mauldin & Jenkins also provides weeklong audit efficiency training via Audit Watch every June to all staff persons with less than five years of experience. Further, every July staff persons from various levels of experience are provided with four days of training relative to the conduct of Single Audits and the preparation of Annual Comprehensive Financial Reports.

Specific Audit Approach

Proposed Segmentation of Audit Engagement and Level of Staff Assigned

Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit is enhanced by our utilization of advanced technology tools. With those tools we continue to evolve and modernize our audit process. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the City's prior financial statements, budgets, request for proposal, and other information available:

The following time frames are estimates based on our understandings with the City as to its desires. We at Mauldin & Jenkins would be flexible in the timing of certain events as requested by the City. As noted in the table below, we want to work with City personnel in an effective manner. We intend to do a great deal of planning and tailoring of our approach from our initial visits. We do not want our clients to feel that they have to reinvent the wheel every time we ask for something. However, to make this process cost the City as little as possible (both in dollars and their individual time), it is important to start only when ready and avoid auditing a moving target. The following table attempts to depict the timing and key elements of the planned audit process:



Timing of Audit Process & Procedures							
Segments	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Segment I - Planning and Interim Procedures							
Ongoing consultation on major issues & developments throughout the year, and greater discussions as year end approaches (such as new GASB standards).	■						
Meet management to discuss audit risks and scopes.	■						
Engagement team planning meetings and performance of interim audit procedures.	■	■					
Gain understanding of significant processes & key controls.		■	■				
Perform testing of key controls with goal of reducing substantive audit testing.		■	■				
Determine nature, timing and extent of substantive tests to be performed.		■	■				
Finalize audit plan based on results to-date.		■	■				
Segment II - Final Audit Fieldwork Procedures							
Perform substantive tests (detail testing of respective general ledger/trial balance accounts, and final analytical procedures & key ratios & relationship of financial data).				■			
Conduct a final evaluation of risk assessments.				■			
Conduct of progress meetings with management as needed and as often as desired.				■			
Preparation and delivery of draft annual comprehensive financial report (ACFR), reports, findings, management letter comments, and any other deliverables.				■	■		
Meeting with management to discuss draft deliverables and final completion and presentation time frames.					■		
Segment III - Review, Completion & Delivery Procedures							
Upon management's review, delivery of ACFR, internal control reports, and management letter to management.						■	■
Presentation of audit deliverables to the governing board.							■

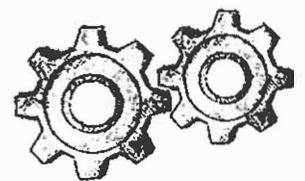


Segment I - Planning and Interim Procedures:

- Meet with the prior auditor to review prior year workpapers and obtain appropriate prior year information;
- Obtain a signed engagement letter for the financial and compliance audit;
- Prior to our planning visit, creation of an “Interim Procedures PBC” listing in Suralink, our request list management software (more information about Suralink in the section immediately following).
- Meet with City management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Review previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
- Familiarize ourselves with the organizational structure of the City;
- Read minutes of City meetings;
- Review the City’s current year budget, as adopted and revised;
- Review debt agreements, and other various documentation;
- Gain an understanding of the City’s accounting policies and procedures, including the financial and other management information systems utilized by the City;
- Obtain an in-depth knowledge of the EDP equipment, software and systems in use;
- Obtain interim financial data from the general ledger for establishing the appropriate coding in M&J’s trial balance software;
- Perform a preliminary evaluation of the internal control structure at the account and assertion level;
- Design and perform applicable tests of controls related to the financial statements and internal accounts;
- Make fraud inquiries and assessing the risks of material misstatement;
- Obtain a list of cash, investment, receivables, debt, and selected revenue accounts for confirmation purposes, as applicable;
- Determine audit strategies for balance sheet and operating statement accounts based on audit risk;
- Prepare year-end audit programs;
- Meet with appropriate City personnel to discuss the results of our preliminary audit work; and,
- Finalize the “Final Fieldwork PBC Listing” and upload to Suralink.

Segment II - Final Audit Fieldwork Procedures:

- Use data scanned above in various substantive analytical reviews of account balances (such as reasonableness tests, trend analysis, and predictive tests) to reduce other substantive tests of details;
- Test the valuation, restrictions and cut-offs of cash and investment balances, as applicable;
- Test receivable cut-offs and balances, including an analysis of subsequent receipts;
- Test cut-off and valuation of inventory;
- Review and testing supporting documentation for the allowance for doubtful accounts, any material prepaid items and other assets;
- Vouch capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Test accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Test accrued payroll, compensated absences, claims payable, and other accrued liability cut-offs and balances;
- Review actuarial methodologies, assumption, and census data and determine the appropriateness and accounting of the pension and OPEB liabilities;
- Test debt balances and debt covenant compliance;
- Test compliance with applicable laws and regulations;





- Test the classification of net position (unrestricted, restricted and net investment in capital assets);
- Perform analytical procedures and substantive testing of revenues and expenditures/expenses;
- Review the PBC listings in Suralink for any outstanding items and hold and end of fieldwork exit conference with management.

Segment III - Review, Completion & Delivery Procedures:

- Review workpapers to ensure quality and thoroughness of audit procedures;
- Summarize the results of audit procedures;
- Obtain attorney letters;
- Evaluate commitments, contingencies and subsequent events;
- Propose audit adjustments;
- Summarize and evaluating passed audit adjustments;
- Evaluate compliance exceptions;
- Review draft financial statements and related note disclosures;
- Perform financial condition assessment procedures;
- Prepare drafts of audit reports and management letter;
- Deliver drafts of audit reports and letters to appropriate client officials;
- Finalize all reports and management letter;
- Obtain signed representation letter and the City's approval of the final financial statements;
- Prepare and provide the City a final PDF document of the audited financial statements;
- Hold final exit conferences and presentations with appropriate City officials.



Assistance Requested from the City Staff

The audit is an annual process that we know the City prepares for each year. However, we also know that the regular, on-going operations and day-to-day requirements do not stop just because the annual audit is occurring. The assistance that will be requested from the City staff will be clearly communicated by Mauldin & Jenkins during the preliminary / interim procedures to allow for maximum lead time so that our requests can be met with as little disruption to the City's operations as possible.

Our expectation for assistance from the City staff includes the following: preparation of cash, investment, debt, and other audit confirmations; provision of access to the City's system or response to requests to provide reports, reconciliations, queries, etc.; preparation of the elements of the Annual Comprehensive Financial Report (transmittal letter, organization chart, etc.); and availability via telephone, video conference, and in-person to respond to various questions and inquiries.

Irregularities & Illegal Acts

We will make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which we become aware, to the following parties:

- The City Council
- The City Manager
- The City Attorney
- The City Finance Director



Based on the City’s request for proposal, we have also prepared a schedule, including level of staff and number of hours to be assigned, to each proposed segment of the engagement, which is representative of the expected 2024 audit in the following tabular presentation:

Segmented Hours by Staff Level					
Segments	Engagement Team Members by Level				
	Partners	Manager	Supervisor	Staff	Total
Segment I - Planning and Interim Procedures	10	10	25	15	60
Segment II - Final Audit Fieldwork Procedures	5	15	30	50	100
Segment III - Review, Completion & Delivery Procedures	10	15	10	5	40
Total Engagement	25	40	65	70	200

Mauldin & Jenkins believes that we are uniquely qualified to perform the audit of the City. In a time in which very significant changes continue to be implemented in the City’s financial reporting model, it is imperative for the City’s auditors to understand the City’s financial reporting environment and processes and utilize advances technology and tools in performing your audit. The team proposed to serve you is made up of individuals who have significant experience in auditing local governments of various sizes in the Southeast. Our audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America and will conform to the standards as set forth in the following:

- “Generally Accepted Auditing Standards” developed by the American Institute of Certified Public Accountants (AICPA)
- “Government Auditing Standards” issued by the Comptroller General of the United States
- “Audits of State and Local Government Units” prepared by the State and Local Government Committee and published by the AICPA

Our audit will include advanced methodologies and technology, tests of the accounting records and such other auditing procedures as we consider necessary in the circumstances, which include, but are not limited to, those procedures necessary to test compliance and to disclose non-compliance with specified laws, regulations, and contracts. We will use Firm manuals specifically designed for governments to develop audit programs tailored to the City which incorporate the requirements set forth above. We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the City present fairly, in all material respects, the financial position and results of operations of the various opinion units in conformity with accounting principles generally accepted in the United States of America. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities exist which might prohibit us from expressing an unqualified opinion or if any other circumstances are encountered that require extended services, we will promptly advise the City. No extended services will be performed unless they are authorized in contractual agreement or in an amendment to the agreement. Upon notification of obtaining the audit contract with the City, we would determine with City management a more detailed timetable for the audit process, and a detailed audit plan leading up to a list of all schedules to be prepared by the City. Adequate supervision and lead time will be provided by the auditor with respect to assistance needed by the City staff.



High Percentage of Partner & Manager Involvement

Partner and manager involvement varies with different firms. At Mauldin & Jenkins, we believe it is important for our partners and managers to be highly involved in the audit process, including fieldwork. This is a value-added concept most firms do not employ. That being said, we believe it is important to note that our proposal includes the following:

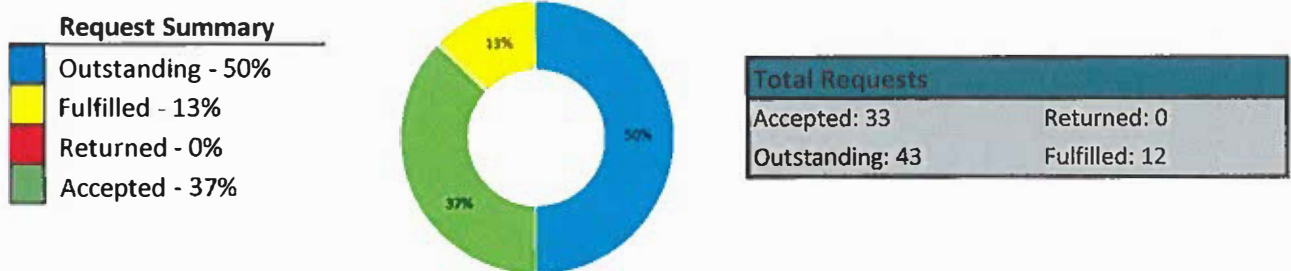
- Substantial Partner Hours as Compared to Total Hours.
- Substantial Manager Hours as Compared to Total Hours.
- A significant portion of all anticipated hours of service are partner and manager hours which means our partners and managers are heavily involved during the audit process, and not just the front end and back end of the audits.

Our Request List Management Software – Suralink

For all of our governmental audit engagements, we use Suralink. Suralink is the leader in PBC request list management software, helping all of our audit teams stay on track throughout the engagement and improving the overall client experience.

Prior to our visit to the City’s offices for interim/planning work, we will create an account for the City. We can add as many people to the City’s account as requested – and even have the ability to limit which people can see which items in the portal for security of sensitive information.

All requests for the audit will run through Suralink which our audit team members will update throughout fieldwork. Our periodic audit status meetings will start with a review of the Suralink portal and a general discussion of the progress to date. Suralink will provide a summary status that looks similar to the diagram below and will also include details of the specific items for each category.



By using Suralink, we will (1) eliminate inefficient and unsecured email exchange of audit information; (2) ensure that all members of the Mauldin & Jenkins team as well as the City’s team remain on the same page throughout the conduct of the audit; and (3) encourage the efficient assignment of audit tasks on both the audit team and client team for the engagement.



Extent of the Use of EDP Software – Including Artificial Intelligence

Artificial Intelligence (AI)

Mauldin & Jenkins is excited to be one the **first accounting firms in the Southeast to utilize an artificial intelligence tool as part of our audit process** – the Ai Auditor from MindBridge. The Ai Auditor allows for us to scan 100% of your transactions and provide new risk-based insights during the audit (such as anomalous transaction patterns found). These risk-based insights can be opportunities to correct mistakes or point to areas where there may be malicious activity. As part of our audit methodology, Ai systems are becoming what sampling used to be. Sampling was a coping mechanism for big data; the new coping mechanism for big data is Artificial Intelligence (AI). As the amount of data in the City increases, tools like these are more and more necessary to ensure we can provide you the highest quality audits and advice. **Should the City be interested in such an approach**, at the start of the engagement during our planning phase, we will assess the computer systems used by the City and plan how to utilize the Ai Auditor along with our trial balance software. This knowledge and utilization of our trial balance software will decrease time spent in initial file setup, trial balance setup, and data integrity testing. This approach and utilization of both programs will allow for more effective audits resulting in a fast sort, filter and analysis of transactions in a population, and provide for drilling down on those items that have the highest risk. Examples of uses of extraction and data analysis in our audit approach are as follows:

- Full coverage, 100% transaction analysis;
- Use of transaction analysis to provide new risk-based insights during the audit (such as anomalous transaction patterns found) and allow for directed audit effort of unusual or outlier transactions;
- Analyzing general ledger detail transactions and journal entries for effective and efficient testing of all activity for the fiscal year as compared to the prior year;
- Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);
- Searching check register listings for unrecorded items or checks written during the fiscal year;
- Converting bank or investment activity statements to Excel to provide for a quick listing of deposits for an entire period/year;
- Converting vendor file information to Excel and comparing employee files with addresses for any similar or unusual items related to vendor files;
- Downloading trial balances, detail journals, and selected transaction files into our software;
- Quick reporting and dashboards for the engagement team.

The trial balance downloaded will then be used to agree to the ultimate draft of the City's financial statements ensuring that all adjustments and balances are brought forward into the financial statements and providing a clean audit trail for review and support of the City's financial statements. Should the City desire a need for our Ai Auditor software for non-audit purposes, we would be happy to assist management with our expertise in data analysis.

Sampling Techniques and the Extent to Which Statistical Sampling Will be Used in the Engagement



As discussed above, our approach is evolving to utilize Ai tools to scan entire populations and is fast eliminating the need for sampling. In some situations, sampling will still be necessary or required. When we utilize audit sampling, we do so as provided in U.S. Auditing Standards AU-C Section 530, *Audit Sampling*. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.



We anticipate using audit sampling on the following types of audit tests:

- Substantive tests of details of balance sheet account balances
- Substantive tests of details of transactions
- Tests of controls
- Tests of compliance with laws and regulations

Our use of audit sampling will be based on the guidance in AU-C Section 530 and the AICPA Audit and Accounting Guide - Audit Sampling.

Type and Extent of Analytical Procedures to be Used in the Engagement

Analytical procedures can be applied to almost every financial statement amount and are often less costly to apply than tests of details. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible and vary the required extent of substantive tests of details inversely with the degree of assurance already obtained.

The elements of analytical procedures we plan to consider are as follows:

- Identify the factors on which a given accounting result should depend;
- Determine the approximate relationship between the accounting result and those underlying factors;
- Predict what the current results should be if that relationship continued;
- Compare the actual current result to the prediction;
- Investigate and corroborate significant variances between the actual result and the prediction;
- Reach a conclusion as to the reasonableness of the reported result.

Types of analytical procedures employed will include:

- Reviewing changes from prior years for reasonableness.
- Scanning accounts for items larger or smaller than expected when compared to budgets or forecasts.

Reviewing and comparing logical relationships between years (e.g., payroll taxes and benefits to wages, etc.). Comparisons between years can be made more effective when logical relationships between elements of the financial statements that would be expected to conform to the predictable pattern are used to develop trends. This is primarily accomplished through the use of ratios.

- Analyzing and comparing nonfinancial information, such as number of taxable properties, geographical area, number of employees, etc.

All analytical procedures performed as substantive tests are documented on each applicable audit program.



Approach to be Taken to Gain and Document an Understanding of the City's Internal Control

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the City's control structure consists of the following five elements as they relate to the City's ability to conduct operations and use resources in accordance with management's authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: the control environment; risk assessment, control activities, information and communication processes/systems, and monitoring. The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory, regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.



In our understanding of the City's internal control structure, we will obtain knowledge about:

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether the City is using them;
- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis;
- Whether internal control structure policies, procedures and records are operating effectively.

Auditing standards generally accepted in the United States of America require the auditor to document our understandings of the internal control structure elements. The form and extent of documentation is flexible. Generally, the more complex an entity's internal control structure and the more extensive the procedures performed to obtain the understanding, the more extensive our documentation should be. In addition to memos, we plan to use specific designed forms and questionnaires to document our understanding of the internal control structure. Recent changes in auditing standards, known as the risk assessment standards, denote that the auditor is not required to test internal control so as to rely on them to reduce other test work, but do not allow for only inquiry procedures related to internal control. We are required, and will perform, other procedures, such as walkthroughs and observation, related to controls over significant financial statement and audit assertions.

Approach to be Taken in Determining Laws and Regulations to be Subject of Audit Test Work

Our approach to be taken to determine the laws and regulations that will be subject to audit test work will include procedures designed to identify requirements found in legal or legislative data, administrative regulations, and documents associated with grant and contract arrangements. The following procedures and policies will be applied depending on the nature and materiality of the laws and regulations:



- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
 - The City's compliance with laws and regulations.
 - The City's policies relative to the prevention of statutory, regulatory and contractual violations.
 - The use of directives issued by the City and periodic representations obtained by the City from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.

Approach to be Taken in Drawing Audit Samples for Purposes of Tests of Compliance

Applicable auditing standards state that, in testing for compliance with laws and regulations, the number, selection, and testing of transactions is based on the auditor's professional judgment. None of the guidelines, primarily AU-C Section 250, explain whether this requirement to select a representative number for testing compliance means that audit sampling is necessary. The two possible approaches to audit sampling are nonstatistical and statistical. AU-C Section 530 *Audit Sampling* indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details deemed necessary in the circumstances. The importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach. Regardless of the sampling approach selected, we will properly plan, perform, and evaluate the results of the sample. Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. It should be noted, however, that not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or non-statistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches.



The basic requirements that relate to all compliance related samples, statistical and nonstatistical, are as follows:

- **Planning.** We will relate the population to the objective of the audit test, i.e., defining the population and sampling unit.
- **Selection.** We will select items that can be expected to be representative of the population.
- **Evaluation.** We will project sample results to the population and consider sampling risk.

In a compliance sampling application, the population is defined as all items that constitute the account balance or class of transactions, or the portion of the balance or class, being tested (i.e., all expenditures of the City above a certain threshold required to be bid). The population for a substantive sample usually is the account balance or class of transactions excluding those items selected for testing because of individual significance. The term individually significant item encompasses two types of items:



- Individually significant dollar items
- Unusual items (that is, items that have audit significance by their nature)

Due to the nature of tests of controls or compliance, we ordinarily are not concerned with identifying individually significant items when tests of controls or compliance are performed using audit sampling. Sampling results can be projected only to the population from which the sample is drawn. The use of the wrong population for a sampling application could mean that conclusions based on the sample are invalid for our purpose. The sampling units are the individual items that are subjected to tests and that represent the components of the population. It is important to properly identify the sampling unit before the sample is selected to produce an efficient and effective sampling application. Examples of sampling units would be individual capital disbursements, etc. The determination of the specific sampling unit is influenced by the following considerations:



- The sampling unit should produce an efficient sampling plan.
- The sampling plan must be effective to accomplish its objectives.
- The nature of the audit procedures can determine the sampling unit to be used. AU-C Section 530 requires a “representative sample”. There are several commonly used methods of selecting samples that meet the criteria of representativeness stipulated by AU-C Section 530. The following are some of those methods: random (can be statistical or nonstatistical), systematic (can be statistical or nonstatistical), or haphazard (nonstatistical).

We will evaluate whether the sample selected seems representative of the population to be tested. If the sample does not seem representative, we would reselect. For all items in the population to have a chance to be selected, we will determine that the sample population actually includes all the items (e.g., capital disbursements, etc.) comprising the balance. There are many ways to determine the completeness of a sample population, including:

- If the sample is selected from a trial balance, we can foot the trial balance and reconcile the total to the account balance.
- If the items are numerically sequenced, we can scan the accounting records to account for the numerical sequence of items in the population and select the sample from that sequence.

The two sampling forms presented both include a step that allows the auditor to document how the completeness of the sample population was considered. Whenever practical, we will consider using random selection (with a random number table or microcomputer-generated numbers) or systematic selection. Haphazard selection may be used when the population is not numbered or when other circumstances make use of a random-based method impractical. Using one of these random-based methods does not make the sampling application statistical. The evaluation of sample results has two aspects. We will need to project the noncompliance. Also, we will need to consider the sampling risk. In a statistical sample, sampling risk must still be considered and restricted to a relatively low level but cannot be objectively measured. This is the primary conceptual distinction between statistical and non-statistical sampling. In the two non-statistical sampling approaches presented in this section, sampling risk is assessed by considering whether the rate or amount of exceptions identified in the sample exceed the expected rate or amount of exceptions used in designing the sample.



Remote Audit Approach As Requested

Governmental organizations are choosing remote audits with increasing frequency, and Mauldin & Jenkins is very effective in working from a remote environment. The spring of 2020 brought an increasing demand for remote audits due to the spread of COVID-19 and the inability for work to be conducted on site. However, even before the complexities brought on by the spread of COVID-19, many organizations opted for remote audits for a variety of reasons. It will be the City's preference whether to conduct the audit remotely, but should you desire this service delivery option, Mauldin & Jenkins is trained to conduct remote audits while maintaining all professional standards.

Remote audit engagements offer significant advantages over those that follow a more traditional format: faster results, less disruption, and reduced stress for governmental finance personnel. Current technology allows our clients and their audit teams to stay in regular communication, securely share information, and collaborate effectively. Our staff professionals have grown accustomed to being provided read-only access to client systems to run reports, view purchase orders, invoices, reconciliations, etc. As a result, work that used to require extended on-site time can be performed anywhere, easing the burden on the audit process for both the auditor and auditee.

Though audits can still require some on-site time, reconfiguring the City's audit engagement to maximize efficiency and to take advantage of technological tools can dramatically reduce the amount of time spent on-site. While the remote audit can generate far less disruption for the organization undergoing the audit, it does not necessarily reduce client contact very much – or even at all. As we leverage the technological tools at our disposal (Suralink, Zoom, LeapFILE, Google Hangouts, etc.) we maintain consistent contact with our clients throughout the process and find that in many ways, communication between our teams and clients are as good, if not better, in the remote working environment than during traditional onsite engagements.

A successful audit experience requires careful planning, timely preparation and strong communication, regardless of where the work takes place. That is especially true for a remote engagement, so preparing for this type of audit sometimes helps organizations identify ways to improve their internal data management strategies – a welcome bonus! We are proud of the strong governmental practice we've built and it's upon that foundation that we can leverage these technological tools to conduct remote audits as the environment demands or the client chooses.

Closing

We appreciate the opportunity to serve the City. We believe Mauldin & Jenkins is the “right” Firm for the City. Our experience and knowledge in the governmental sector of accounting is vast and ever improving. We would be very pleased to share our experience and understanding of governmental accounting and operations for the benefit of the City.

We would greatly appreciate your recommending us for your continued audit, accounting, and financial reporting needs. Should you or anyone at the City have any questions with regards to this proposal or about Mauldin & Jenkins, please feel free to contact us.

Proposal Appendices

Partner and Supervisory Staff Resumes



Grant Davis, CPA
Engagement Lead Partner

Mr. Grant Davis is a partner and a certified public accountant with Mauldin & Jenkins specializing in serving local and state governmental entities across the southeast. Grant spends the majority of his time serving state and local governments and non-profit entities, and he works exclusively in these sectors of the Firm's audit practice. Grant moved to our Columbia office several years ago to lead our team on the ground serving the governmental sector. He has a wide range of experience at the local and state levels.

Years of Professional Experience and Years with Firm

Grant has over eleven years of experience, with Mauldin & Jenkins, in public accounting serving a wide range of government clients.

List of Governmental Clients Served in the Last Three Years

Counties:

Aiken County, SC
Calhoun County, SC
Darlington County, SC
Edgefield County, SC
Fairfield County, SC
Florence County, SC
Greenville County, SC
Horry County, SC
Lancaster County, SC
Newberry County, SC
Oconee County, SC
Richland County, SC
Sumter County, SC

Cities:

Aiken, SC
Cayce, SC
Charleston, SC
Clemson, SC
Fountain Inn, SC
Goose Creek, SC
Greenwood, SC

Johnsonville, SC
Kiawah Island, SC
North Augusta, SC
Orangeburg, SC
Rock Hill, SC
Seneca, SC
Chapin, SC
Clover, SC

State Government Entities:

South Carolina Insurance Reserve Fund (IRF)
South Carolina Jobs-Economic Dev. Auth. (JEDA)
South Carolina Dept. of Transportation (SCDOT)
South Carolina Transportation Infrastructure Bank (SCTIB)
Greenville Technical College

Other Governmental Units:

Bull Swamp Rural Water Company

Charleston County Airport District
Charleston Regional Resource Recovery Authority
Charleston Water System
Edgefield County Water & Sewer Authority
Friends and Foundation of the Richland Library
Grand Strand Water & Sewer Authority
Greenville Water System
Greenwood Commission of Public Works
Greer Commission of Public Works
Pee Dee Regional Transit Authority
Renewable Water Resources
Richland Library
Santee-Wateree Regional Transit Authority
Waccamaw Regional Transit Authority

Degree/Certifications and Audit Training

Grant graduated from Georgia Southern University with a Bachelor of Business Administration in Accounting, and a Master of Accountancy.

Grant has obtained a significant amount of continuing professional education over the last three years including:

- 2023 Mauldin & Jenkins Annual Governmental Industry Conference
- 2023 GFOASC Fall Conference
- 2023 Spring Mauldin & Jenkins Quarterly CPE - **Instructor**
- 2022 GFOASC Fall Conference - **Instructor**
- 2022 GFOASC Spring Conference - **Instructor**
- 2022 Octane Accounting Conference - **Instructor**
- 2022 SCAPCA Spring Splash – Spartanburg - **Instructor**
- 2021 SCAPCA Fall Fest – Columbia - **Instructor**

- 2021 Compliance Supplement Addendum Webinar
- 2021 Update Basic Financial Statements for State and Local Governments
- 2021 Single Audit Update
- 2021 Yellow Book and Single Audit Deficiencies
- 2021 Mauldin & Jenkins Quarterly CPE - **Panelist**
- 2020 Update Audits of State and Local Governments
- 2020 Mauldin & Jenkins Annual Governmental Industry Conference
- 2020 Mauldin & Jenkins Leadership 1 training
- 2020 Governmental Accounting Update
- 2019-2020 Rainmaker Prodigy Series (6 sessions of instruction on developing emerging leaders early in their careers covering topics such as setting behaviors, accountability, and results; positioning as a trusted advisor; cultivating a powerful network of peers and influencers; targeting opportunities; preparing for effective meetings; and asking high-impact questions and presenting powerfully).

Professional and Civic Activities

Grant is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants (AICPA), the Georgia Society of Certified Public Accountants (GSCPA), and the South Carolina Association of Certified Public Accountants (SCACPA).



Tim Lyons, CPA, CGMA
Technical Resource Partner

Tim Lyons is a partner with Mauldin & Jenkins and is a certified public accountant as well as a chartered global management accountant. His experience covers a variety of clients throughout the Southeast, working mainly in North Carolina, South Carolina, and Georgia.

Tim spends 100% of his time serving clients in the governmental industry, working with all types of entities ranging from large state agencies and institutions of higher education to local counties, school districts, and municipalities. Tim also serves the firm as the partner-in-charge of the Raleigh and Columbia Offices and as a member of the Firm's Assurance Committee which oversees the entire audit practice of Mauldin & Jenkins.

Years of Professional Experience and Years with Firm

Tim has more than fourteen years of experience in public accounting – a year and a half with a firm based out of Charleston, South Carolina and over thirteen years with Mauldin & Jenkins serving a wide variety of clients in the public services industry.

List of Governmental Clients Served in the Last Three (3) Years

Counties:

Columbus County, NC.
Darlington County, SC.
Forsyth County, Ga.
Gates County, NC.
Greene County, NC.
Halifax County, NC.
Jefferson County, Al.
Laurens County, SC.
Madison County, NC.
Montgomery County, NC.
Moore County, NC.
Orange County, NC.
Richland County, SC.
Wake County, NC.
Walton County, Ga.

Cities and Townships:

Atlanta, Ga.
Black Mountain, NC.
Bristol, Tennessee
Brookhaven, Ga.
Cartersville, Ga.
Decatur, Ga.
Douglasville, Ga.
Garner, NC.
Hendersonville, NC.
Jacksonville, NC.
Johns Creek, Ga.
LaGrange, Ga.
Monroe, Ga.
Milton, Ga.
Rockmart, Ga.
Sandy Springs, Ga.

Social Circle, Ga.
Selma, NC.
Wilkesboro, NC.
Zebulon, NC.

School Districts:

Atlanta Public Schools
Beaufort County Schools
Clarendon County School District 1
East Point Academy of South
Carolina
Florence School District 1
Florence School District 3
Forsyth County Schools
Horry County Schools
Marlboro County School District
Montessori School of Camden

Orangeburg County School District
Richland County School District 1
South Carolina Public Charter School
District
Sumter County School District

State Agencies:

Georgia Environmental Finance
Authority (GEFA)
Georgia Superior Court Clerks'
Cooperative Authority (GSCCCA)
South Carolina Centers for Economic
Excellence ("SmartState")
South Carolina Department of
Transportation
South Carolina Transportation
Infrastructure Bank

Higher Education:

Aiken Technical College
Central Carolina Technical College
Denmark Technical College
Francis Marion University
Northeastern Technical College
Tri-County Technical College
Trident Technical College

Other Governmental Units:

Austell Natural Gas System
Cape Fear Public Utility Authority
Cobb County-Marietta Water
Authority
Cobb County-Marietta Water
Authority Retirement Plan
Columbus County Tourism
Development Authority

E.G. Fisher Public Library
Forsyth County Public Library
Fulton County School Employees'
Pension Fund
Halifax-Northampton Regional
Airport Authority
Jacksonville Tourism Development
Authority
Moore County Airport Authority
Moore County/Southern Pines
Convention and Visitors' Bureau
Halifax County Tourism Development
Authority
Santee-Lynches Regional Council of
Governments
Santee-Lynches Regional
Development Corporation

Degree/Certifications and Audit Training

Tim graduated in 2006 from Furman University in Greenville, South Carolina with a Bachelor of Arts in Accounting and subsequently, obtained his Master of Science in Accountancy from the College of Charleston (South Carolina) in 2009. Tim holds active CPA licenses in both South Carolina and Georgia.

Tim has obtained and instructed a significant amount of continuing professional education over the last three years, including:

- Podcasts Hosted with LumiQ During 2023:
 - GASB Updates for 2023 and Beyond (Spring 2023)
 - Audit Considerations and Risks for Government Financing (Summer 2023)
 - GASB 94 (Fall 2023)
- 2023 Government Finance Officers of South Carolina Annual Conference – Live Conference (Hilton Head Island, SC) – Instructor ("Auditing Standards and Yellow Book Updates for 2023")
- 2023 Mauldin & Jenkins Annual Governmental Conference – Live Conference (Chattanooga, TN) – Instructor and Participant
- 2023 UNC School of Government Local Government Auditor Conference – Virtual Conference – Instructor ("Auditing Standards and Yellow Book Updates for 2023")
- 2023 Mauldin & Jenkins Government Client CPE-- Virtual Conference – Instructor ("Updates in the Debt Environment for State and Local Governments")
- 2023 South Carolina Association of School Business Officials – Spring Conference Myrtle Beach, South Carolina – Instructor ("New GASB Standards and Upcoming Changes in School District Accounting")
- 2022 Mauldin & Jenkins Government Client CPE-- Virtual Conference – Instructor ("Implementing GASB Statement 87")
- 2022 Mauldin & Jenkins Government Client CPE-- Virtual Conference – Instructor ("GASB Update")
- 2022 Mauldin & Jenkins Annual Governmental Conference – Virtual Conference – Instructor and Participant
- 2022 UNC School of Government Local Government Auditor Conference – Virtual Conference – Instructor ("The Role of Risk Assessment in Local Government Audits")
- 2021 South Carolina Association of CPAs Fall Fest – Instructor ("Accounting for Debt in a Government")
- 2021 AICPA Webcast – Participant ("Navigating the New AICPA Ethics Interpretation: State and Local Government Client Affiliates")
- 2021 South Carolina Association of CPAs Virtual Webinar – Instructor ("Overview of the ACFR and Common Deficiencies in Seeking the GFOA Certificate")
- 2021 Mauldin & Jenkins Annual Governmental Conference – Virtual Conference – Instructor and Participant
- 2021 South Carolina Association of CPAs Spring Splash Virtual Conference – Instructor ("Reporting Issues with Component Units and Changes Brought on by GASBs 84 and 97")
- 2021 Mauldin & Jenkins Government Client CPE – Virtual Webinar – Instructor ("GASB Update and GASB 87")
- 2021 Mauldin & Jenkins Government Client CPE – Virtual Webinar – Panelist ("Ask the Auditor!")

Professional and Civic Activities

Tim is involved in a variety of organizations to both support the governmental industry and to promote the CPA profession overall. At the national level, he is a graduate of the AICPA's Leadership Academy, Class of 2012 and is a current member of the AICPA's State and Local Government Expert Panel. As a part of this fifteen-member panel, Tim works on financial reporting, audit and attest matters relevant to audits of state and local government financial statements. The expert panel protects the public interest by bringing together knowledgeable parties in the state and local government industry to deliberate and come to agreement on key state and local government issues. It also plays a significant advocacy role through analysis and comment on exposure documents of the Governmental Accounting Standards Board and other proposals affecting state and local governments.

Also at the national level, Tim is a member of the Special Review Committee for the Government Finance Officers' Association (GFOA), reviewing Annual Comprehensive Financial Report submissions from all across the U.S. for governments seeking to obtain the Certificate of Achievement for Excellence in Financial Reporting.

At the state level, Tim is involved with the state GFOA organizations as a periodic presenter at the annual conferences as well as with the State CPA societies. Outside of the CPA profession, Tim is a member of the Board of Directors for Children's Trust of South Carolina whose Board is appointed by the Governor. Children's Trust is the only statewide organization whose mission is the prevention of child abuse, neglect and injury throughout South Carolina by forming partnerships with local governmental and nonprofit organizations including many counties, school districts, and other governmental agencies.

David Irwin, CPA Quality Assurance Partner

David Irwin is a partner and a certified public accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. David is licensed to practice in the State of Georgia and South Carolina. His in-charge experience as a partner and client executive with the firm covers a variety of state and local governmental organizations in Georgia and South Carolina. **He spends 100% of his time serving local governments.**



Years of Professional Experience and Years with Firm

David has over 19 years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of governmental clients.

List of Governmental Clients Served in the Last Three Years

David serves both large and small governmental units and is involved in serving over 80 such governmental entities. The following is a current summary of governmental clients served by David in the capacity of engagement partner or senior manager:

Cities:

Aiken, South Carolina
Beaufort, South Carolina
Bluffton, South Carolina
Brunswick, Georgia
Chapin, South Carolina
Charleston, South Carolina
Clover, South Carolina
Covington, Georgia
Flovilla, Georgia
Goose Creek, South Carolina
Griffin, Georgia
Gulfport, Mississippi
Hinesville, Georgia
Hollywood, South Carolina
Jeffersonville, Georgia
Kiawah Island, South Carolina
Kingsland, Georgia

Loris, South Carolina
Lyons, Georgia
Morrow, Georgia
North Charleston, South Carolina
Orangeburg, South Carolina
Peachtree City, Georgia
Pooler, Georgia
Port Wentworth, Georgia
Union City, Georgia
Rock Hill, South Carolina
Sharpsburg, Georgia
St. Marys, Georgia
Summerville, South Carolina
Waycross, Georgia
Counties:
Augusta-Richmond County, Georgia
Bacon County, Georgia
Beaufort County, Georgia

Calhoun County, South Carolina
Chatham County, Georgia
Colleton County, South Carolina
Darlington County, South Carolina
Edgefield County, South Carolina
Jeff Davis County, Georgia
Jones County, Georgia
Lancaster County, South Carolina
Laurens County, South Carolina
Lincoln County, Georgia
Long County, Georgia
Oconee County, South Carolina
Rockdale County, Georgia
Stephens County, Georgia
Tattall County, Georgia
Toombs County, Georgia

Other Governmental Units:

Brunswick-Glynn Joint W&S Commission
Catawba Water River Supply Project
Central Carolina Technical College
Central Midlands Regional Transit Authority
Charleston County Airport District
Charleston Water System
Dorchester County Board of DSN

Development Authority of Warner Robins
Downtown Development Authority or Warner Robins
Greenwood Commissioners of Public Works
Greer Commissioners of Public Works
Housing Authority of Clayton County
Liberty Consolidated Planning Commission
Lowcountry Regional Transit Authority
Mount Pleasant Waterworks
Newton County Water Authority
North Charleston District
North Charleston Sewer District
Peachtree City Convention & Visitors Bureau
Peachtree City Development Authority
Peachtree City Water and Sewer Authority
Redevelopment Agency of Warner Robins
Santee Wateree Regional Transit Authority
Tri-County Technical College
Trident Technical College
Waccamaw Regional Transit Authority
Williamsburg Technical College

State of Georgia Entities:

Georgia Building Authority
Georgia Ports Authority

Degree/Certifications and Audit Training

David graduated from Georgia College and State University with a MAcc and a B.B.A. in Accounting. David has obtained a significant amount of continuing professional education over the last three (3) years including:

- 2021 M&J Working Remote, Sharing Challenges & Successes – Virtual
- 2022 M&J Annual Governmental Conference, Various Information Presented and Received – Virtual (1 day)
- 2020 AICPA Governmental & Nonprofit Annual Update 2019-2020 Edition
- 2020 M&J Annual Governmental Conference – Athens, Georgia (3 days)
- 2019 AICPA Governmental & Nonprofit Annual Update 2018-2019 Edition
- 2019 American Institute of Certified Public Accountants (AICPA) Annual Governmental Accounting & Auditing Update Conference – Las Vegas (3 days) – Participant
- 2019 M&J University Annual Conference – Lake Lanier Islands, Buford, Georgia (5 days) – Instructor and Participant for a wide array of subjects heavily based on governmental audit, accounting and financial reporting.
- 2019 South Carolina GFOA Fall Conference GASB Update – Myrtle Beach, South Carolina
- 2019 South Carolina Association of Certified Public Accountants, GASB Governmental Accounting Standards Update, Greenville, SC – Instructor
- 2018 South Carolina GFOA Fall Conference GASB Update – Myrtle Beach, South Carolina
- 2018 AICPA Governmental & Nonprofit Annual Update 2017-2018 Edition
- 2018 M&J Annual Governmental Conference – Athens, Georgia (3 days) – Instructor and Participant

Professional and Civic Activities

David is a certified public accountant with a license to practice in Georgia and South Carolina. David is a member of the American Institute of Certified Public Accountants (AICPA), the Georgia Society of CPAs, the Government Finance Officers Association, the Georgia Government Finance Officers Association (GGFOA), and the South Carolina Association of Certified Public Accountants (SCAPA).



Brian Nicholson, CPA
Director

Brian is a director with Mauldin & Jenkins. His experience with the firm covers a variety of state and local governmental organizations. Such experience is very balanced between cities, counties, education and other special purpose entities, and he stays steady all year long.

Brian spends 100% of his time serving state and local governments all of which utilize the new reporting model. Brian works with local governments in North Carolina and South Carolina, and also serves various entities within the State of South Carolina's reporting entity.

Years of Professional Experience and Years with the Firm

Brian has almost nine (9) years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of clients in the governmental sector. Brian started in the Macon, Georgia office, but has since been in the Columbia, South Carolina office for the past 5+ years.

List of Audits Performed for Governments in the Last Three Years

Cities:

Aiken, SC
Charleston, SC
Chapin, SC
Clover, SC
Goose Creek, SC
North Augusta, SC
Rock Hill, SC

Counties:

Calhoun County, SC
Edgefield County, SC
Greenville County, SC
Lancaster County, SC
Oconee County, SC

School Systems:

Richland County (SC) School District One
Sumter County (SC) School District
Florence County (SC) School District One
Orangeburg County (SC) School District
Horry County Schools (SC)
Calhoun County Schools (SC)
Florence School District 3 (SC)
Clarendon County School District (SC)
Marlboro County School District (SC)

Other Governmental Entities:

Charleston Water System
Catawba River Water Supply Project
Edgefield County Water & Sewer Authority

Georgetown County Water & Sewer Authority
Greer Commission of Public Works
Greenwood Commissioners of Public Works
Pee Dee Regional Transportation Authority
Santee Water Regional Transportation Authority
Waccamaw Regional Transportation Authority

Brian graduated from the Georgia College & State University with a B.B.A. in Accounting. He is a Certified Public Accountant. In addition, Brian has obtained a significant amount of continuing professional education over the last three years, as a participant in several seminars and courses including:

- 2023 Spring Mauldin and Jenkins Quarterly CPE
- 2023 SCACPA Fall Fest Accounting Conference
- 2023 Student Financial Aid Seminar - Online
- 2023 Mauldin and Jenkins Governmental Conference - Instructor
- 2022 Mauldin & Jenkins Government Client CPE- Virtual Conference - ("Implementing GASB Statement 87")
- 2022 Mauldin & Jenkins Government Client CPE- Virtual Conference - ("GASB Update")
- 2022 Mauldin & Jenkins Annual Governmental Conference - Virtual Conference
- 2022 Mauldin & Jenkins LEAP Conference - Instructor
- 2022 Student Financial Aid Seminar - Online
- 2022 Mauldin & Jenkins ACFR Training - Instructor
- 2021 Compliance Supplement Addendum Webinar - Self Study
- 2021 Student Financial Aid Seminar - Online
- 2021 Thomson Reuters Audit Watch Level 6 - Online
- 2021 Mauldin & Jenkins GASB Update & GASB 87, Leases - Online

Professional and Civic Activities: Brian is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, and South Carolina Association of Certified Public Accountants.



David Usefara
Manager

David is a manager with Mauldin & Jenkins. His experience with the firm covers a variety of state and local governmental organizations. David spends 100% his time serving state and local governments. David works with local governments across the Carolinas.

Years of Professional Experience and Years with the Firm

David has five (5) years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of clients in the governmental sector.

List of Audits Performed for Governments in the Last Three Years

Counties:

Darlington, SC
Edgefield, SC
Greenville, SC
Laurens, SC
Newberry, SC
Oconee, SC
Richland, SC

Clover, SC
Goose Creek, SC
Johnsonville, SC
Orangeburg, SC
Rock Hill, SC
Summerville, SC

Other Governmental Entities:

Charleston Water System
Charleston County Aviation
Authority
Edgefield County Water & Sewer
Authority

Grand Strand Water & Sewer
Authority
Greenwood Commissioners of
Public Works
Greenville Water System
Greer Commissioners of Public
Works
Pee Dee Regional Transit Authority
SC Jobs-Economic Development
Authority
Waccamaw Regional Transportation
Authority

Cities:

Aiken, SC
Chapin, SC
Charleston, SC

Degree/Certifications and Audit Training

David graduated from the University of South Carolina with a B.S. in Accounting. In addition, David has obtained a significant amount of continuing professional education over the last two years, as a participant in several seminars and courses including:

- 2023 Mauldin & Jenkins Annual Governmental Conference – Chattanooga, TN.
- 2022 Mauldin & Jenkins Annual Governmental Conference – Athens, Ga.
- 2022 Thomson Reuters Audit Watch Level 5 – Atlanta, Ga.
- 2021 Mauldin & Jenkins Annual Governmental Conference – Athens, Ga.
- 2021 Thomson Reuters Audit Watch Level 4.5 – Atlanta, Ga.
- 2020 Mauldin & Jenkins Annual Governmental Conference – Athens, Ga.
- 2020 Thomson Reuters Audit Watch Level 4.0 – Atlanta, Ga.

Professional and Civic Activities

David is a member of the American Institute of Certified Public Accountants and the South Carolina Association of Certified Public Accountants.

Other Resources For Non-Audit Services (Advisory Services, Information Technology Services & Fraud Examinations)

David Roberts **Partner, Governmental Advisory Services**

David Roberts has more than 22 years of experience as a consultant and trusted advisor providing operational/organizational assessments and similar transformational projects for federal, state, and local governments across the country. David's experience includes leading numerous enterprise-wide/departmental/functional assessments and transformations over his career measuring the efficiency and effectiveness of organizational structures and culture, performance management, technology systems and strategies, staffing models, service delivery models, and customer satisfaction. David helps his clients turn visions and goals into reality. He has helped multiple clients win national government industry awards for innovation, transformation, and cost savings.



David leads our Government Advisory practice, where he focuses on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.

David has completed hundreds of projects over his career. Below are representative sample management consulting projects demonstrating David's depth and breadth completed within the past 12 months:

Operational and Performance Assessment – Walton County, Georgia

David led a multi-department Operational and Performance Assessment for Walton County. The scope included assessing organizational structure, operational efficiency, staffing levels and resource utilization, comparison to leading practices, and observations and recommendations to assist the County in achieving the desired future state. The final report included numerous observations with associated recommendations and a detailed Roadmap/Implementation Plan.

Outsourcing Feasibility Study – City of Rocky Mount, North Carolina

David led a feasibility study for the City of Rocky Mount to assess its current service delivery model for providing parks maintenance and landscaping services. City operations used of a hybrid model of both internal resources and third-party contractors to provide parks maintenance and landscaping. The project evaluated the pros and cons (both financial and non-financial) of 1) maintaining the hybrid model, 2) performing all services in-house, and 3) performing all services externally.

Finance Functional Assessment – Richland County Library, South Carolina

David led a functional assessment of the Library's finance department. The project consisted of understanding the current state – current service provision, performance, workflow, business processes, internal controls, organizational structure, reporting, and communications. The current state was compared to leading practices and gaps were identified. An implementation roadmap was created that aligned recommendations to leaderships' vision to help the organization achieve its desired future state.

Technology Utilization Assessment – Mt. Pleasant Waterworks (South Carolina)

David led an objective evaluation of the organization's system usage and governance related to the existing financial system (Microsoft Dynamics) and the existing workorder management system (Maximo). The organization wanted to maximize the efficiency and effectiveness of both systems while maintaining internal controls and system of record. The project consisted of numerous interviews, data review, system mapping, and a collaborative workshop among stakeholders to define a future state.

Grant Compliance Audit – Decide DeKalb (Georgia)

David led a Grant Compliance Assessment of various development projects for Decide DeKalb. The project reviewed the established grant and contractual criteria to be maintained by developers and compared with tenant information related to low-income occupants. The project identified areas of compliance, non-compliance, and recommendations for remediation.

Forensic Audit – Confidential City

David led a forensic investigation into questionable cash management activity for a City Parks and Recreation department. The project reviewed bank account activity, cancelled checks, cash withdrawals, and purchased item documentation as well as conducted interviews with account cardholders to determine the collection, handling, and use of several hundred thousand dollars collected in fees, sponsorships, and contributions made to the City. Numerous observations and corresponding recommendations were developed to enhance internal controls, written policies, and procedures to correct conflicts of interest, mishandling of funds, and misappropriation of funds.

From management consulting and identifying new opportunities, to increasing stakeholder satisfaction and implementing transformational strategies, David and our government advisory team deliver insights and techniques that help government clients leverage public resources efficiently while achieving overarching goals. Our Government Advisory Practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry's toughest issues.



Jameson Miller, CPA, CISA, CISSP, CCSFP, CHQP Partner in Charge, Technology Services Office, Cybersecurity Advisory Services

Jameson Miller is a partner and has been with Mauldin & Jenkins since graduation from the University of Tennessee at Chattanooga.

For over 15 years, Jameson has provided information technology consulting and attest services to public and private entities throughout the Southeast. Jameson's experience includes audits of general controls, application controls, and cybersecurity risk management programs.

Jameson has extensive experience with Sarbanes Oxley, SSAE18 System and Organization Controls (SOC) Audits, National Automated Clearinghouse Association (NACHA) Operating Rules and Guidelines, and Gramm-Leach-Bliley Act (GLBA) compliance programs. His technical expertise includes performing

vulnerability assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Jameson:

- Maintains current and relevant information technology and financial accounting continuing professional education credits (CPE);
- Holds the American Institute of Certified Public Accountants' (AICPA) "Cybersecurity Advisory Services" and "Blockchain for Accounting and Finance" Certificates;
- Served as a Cybersecurity panelist and speaker at the 2020 Octane Conference and GGFOA's 2019 Annual Conference;
- Presented a firm sponsored 8 hours session entitled, "All Things IT – Are You Protected?"; and,
- Has spoken at other various conferences on topics, including:
 - Managing Cybersecurity Risk Through an Effective Vendor Management Program;
 - Technologies Transforming Accounting; and,
 - Data Analytics: Balancing the Good and the Ugly



Jameson is a member of the AICPA, the Tennessee Society of Certified Public Accountants, ISACA, and ISC2. Jameson is a licensed Certified Public Accountant with the State of Tennessee, a Certified Information Systems Auditor (CISA) through ISACA, a Certified Information Systems Security Professional (CISSP) through ISC2, a Certified Cybersecurity Framework Practitioner (CCSFP) and Certified HITRUST Quality Professional (CHQP) through the HITRUST Alliance.

Considering the fact that Jameson only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal to provide services.

Brandon R. Smith, CPA, CCSFP, CHQP
Partner, Advisory Services
Information Technology and Cybersecurity

Brandon Smith joined Mauldin & Jenkins in 2008 after studying Accounting and Information Systems at Georgia Southern University. He works with organizations throughout the Southeast to help deliver a blend of capacity building and advisory services.

His experience includes evaluating cybersecurity, internal control, and risk management policies and practices. He helps organizations review posture and identify prioritized, flexible, repeatable, performance-based, and cost-effective approaches to improve measures and controls.

Expertise includes NIST Cybersecurity Framework, HITRIST Common Security Framework, System and Organization Controls (SOC) Reporting, COSO Internal Control-Integrated Framework, and Uniform Guidance. Services range from reviewing existing policies and practices and providing targeted recommendations in line with proven frameworks, to helping facilitate technical assessments.

Brandon serves on a national Alliance Innovation Committee that represents more than 80 firms nationally, he serves on the AICPA's Stakeholder Advisory Group for its Dynamic Audit Solution currently in development, and he is the chair of M&J's NEXt Committee for Innovation. Brandon is enthusiastic about transformative technologies and the impact they have on our clients and our profession, including Data Analytics, Machine Learning, Artificial Intelligence, Robotic Process Automation, and Blockchain. Additional services provided by Brandon and his team include:

- Internal Controls Assessments
- IT/Cybersecurity Framework Assessments
- GLBA Compliance – Information Security
- Vulnerability Assessments
- Internal & External Penetration Testing
- Social Engineering Campaigns
- Cybersecurity Awareness Training

Brandon is a regular speaker for the Georgia Society of CPAs, and he serves as a volunteer faculty member for Nonprofit University's certificate programs. He is a member of ISACA, AICPA, GSCPA, Georgia Planned Giving Council, Georgia Center for Nonprofits, Technology Association of Georgia, and HITRUST.



Additional Information of Value Added Services

Upcoming GASB Statements

As has been the case for the past 10 years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards for which we will utilize our continuing education trainings and governmental newsletters. Additionally, we regularly assist our clients with understanding and implementing these new standards. The standards which will be implemented in the near future:

- **Statement No. 100, Accounting Changes and Error Corrections**
- **Statement No. 101, Compensated Absences**

As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:

- **Re-examination of the Financial Reporting Model**
- **Revenue and Expense Recognition**
- **Going Concern Uncertainties and Severe Financial Stress**

Free Continuing Education for Governmental Clients

We provide free quarterly continuing education for all of our governmental clients. Each quarter, we pick a couple of significant topics tailored to be of interest to governmental entities and offer the sessions several times per quarter virtually and at a variety of client provided locations resulting in greater networking among our governmental clients. We normally see approximately 100-200 people per quarter. We obtain the input and services of experienced outside speakers along with our in-house professionals.

"I've been a CPA for 32 years. Today's CPE class by Mauldin & Jenkins has been the best of my career". Terry Nall, CPA, City of Dunwoody (GA), Council Member

"They are always on top of new accounting pronouncements and provide training well before implementation deadlines. This is a very valuable resource for our organization". Laurie Puckett, CPA, CPFO, Gwinnett County (GA), Accounting Director



Examples of subjects addressed in past quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Best Practices in Banking
- Budget Preparation
- ACFR Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Closing Out and Audit Preparation
- Collateralization of Deposits and Investments
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Local Government
- Financial Report Card – Where Does Your Government Stand?
- Financial Reporting Model Improvements
- GASB No. 74 & 75, New OPEB Standards

- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities
- GASB No. 87, Leases
- GASB Projects & Updates (ongoing and several sessions)
- Grants (Accounting and Auditing)
- Human Capital Management
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals
- Presenting Financial Information to Non-Financial People
- Procurement Card Red Flags
- Risk, Efficiency, & Effectiveness in Governments
- Segregation of Duties
- Single Audits for Auditees
- SPLOST Accounting, Reporting & Compliance
- Uniform Grant Guidance



Governmental Newsletters



We produce quarterly newsletters tailored to meet the needs of governments. We also provide additional timely newsletters and announcements as necessary on any emerging topics to ensure governments stay informed of current developments in the government finance environment. The newsletters are authored by Mauldin & Jenkins governmental industry specialists and have addressed a variety of subjects. In the past several years, the following topics have been addressed in our newsletters:

- Are Your Government's Funds Secure?
- COVID-19 Updates (several)
- Cybersecurity Awareness
- Deposit Collateralization
- Employee vs Independent Contractor
- Escheat Laws on Unclaimed Property
- Federal Funding and Accountability Transparency Act
- Forensic Audit or Financial Audit?
- Form PT 440
- GASB Invitation to Comment – the New Financial Reporting Model GASB No. 72, Fair Value, It is Not Totally About Disclosure
- GASB Invitation to Comment – the New Financial Reporting Model GASB No. 72, Fair Value, It is Not Totally About Disclosure
- GASB No.'s 74 & 75, Other Post-Employment Benefits (OPEB)
- GASB No. 77, Abatements – Go Viral with GASB 77
- GASB No. 84 Fiduciary Activities (Series)
- GASB No. 87, Leases
- GASB No. 89, Accounting for Interest Cost Incurred Before the End of Construction
- GASB No. 91, Conduit Debt Obligations
- GASB No. 93, Replacement of Interbank Offered Rates
- General Data Protection Regulation (GDPR)
- Grants Management

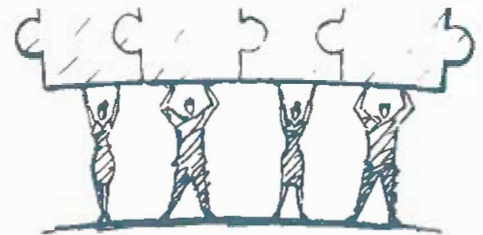
- OMB Compliance Supplements
- OPEB, What You Need to Know
- Public Funds and Secure Deposit Program
- Rotating or Not Rotating Auditors
- Property Tax Assessments
- Remote Auditing Best Practices
- Refunding Debt
- Sales & Use Taxes on Retail Sales of Jet Fuel
- Sales Tax Collections and Remittances by the State
- SAS Clarity Standards and Group Audits
- Single Audit, including Uniform Guidance (several)
- Social Security Administration (SSA) Incentive Payments
- Special Purpose Local Option Sales Taxes (SPLOST) Expenditures
- Subrecipient Risk Assessment Tool
- Supplemental Social Security for Inmates
- The New Tax Cuts and Jobs Act – Impact on Bond Refunding
- The Return of the Component Unit – GASB 61
- Uniform Guidance & New Procurement Requirements
- What's Happening with Property Tax Assessments

You are the best auditors I have ever worked with over my career. It is a big difference having a group that is dedicated to governmental accounting.

Wesley Rapp,
Charleston Water System,
Chief Financial Officer

Auditor's Discussion & Analysis

During the course of serving our clients, we stress the importance of timely and frequent communication. Such communication takes place throughout the audit and throughout the year and includes proactive communications regarding new and upcoming accounting standards and auditing standards, as well as the availability to answer questions and provide advice to the government.



We believe such communication is a key to providing timely value-added service to our clients.

At the conclusion of the audit process, Mauldin & Jenkins prepares an Auditor's Discussion & Analysis (formerly called the Audit Agenda) which provides auditor insight and summarizes the audit process, conclusions, and year-end financial analysis all under one cover.

Elements of the Auditor's Discussion & Analysis include the following:

- Information about the Firm, and the respective personnel serving the government;
- Results of the audit and other matters which should be emphasized to the governing board;
- An overview of the governments year-end financial results and auditor insights relative to key financial elements of the government;
- An understanding of the internal control/compliance audit reports and the results of our testing of internal controls and compliance with laws and regulations;
- A summary of certain audit scopes and procedures utilized by Mauldin & Jenkins during the audit process;
- Documentation of certain required communications as required by auditing standards;
- If applicable, a summary of any findings (material weaknesses and/or significant deficiencies) and management recommendations resulting from the audit;
- Practical information regarding upcoming new financial reporting and auditing standards and pronouncements affecting the government;

- A summary of the free continuing education and newsletters made available to the government during the past year.

Mauldin & Jenkins Partner Joel Black Appointed GASB Chairman

In 2020, the Financial Accounting Foundation's board of trustees appointed Joel Black, partner-in-charge of Mauldin & Jenkins audit practice, the next Chairman of the Governmental Accounting Standards Board.



"I am very excited to take on this new professional challenge. I have been immersed my entire adult life in the important, complex world of governmental accounting. I am eager to join my new colleagues in the mission to establish and improve accounting standards, and to engage with the remarkably diverse groups of stakeholders who care so much about public sector financial reporting."

"Joel Black has a longstanding and demonstrated commitment to the mission and work of the GASB and will make an excellent chair," said Financial Accounting Foundation Chairman Kathy Casey in a statement. "He brings extensive knowledge and experience to the role and has genuine appreciation for the opportunities and challenges that our stakeholders face as accounting standards change. We are pleased to welcome him to the organization and look forward to his future leadership."

PROPOSER GUARANTEES

Note: Proposer may use any word processor, spreadsheet, or other formatting tool to provide this information rather than typing amounts into this schedule as long as all requested information is provided

The proposer certifies it can and will provide and make available, as a minimum, all services set forth in Section II, Nature of Services Required.

Signature of Official: 

Name (typed): Grant H. Davis

Title: Partner

Firm: Mauldin & Jenkins, CPAs and Advisors

Date: May 2, 2024

PROPOSER WARRANTIES

Note: Proposer may use any word processor, spreadsheet or other formatting tool to provide this information rather than typing amounts into this schedule as long as all requested information is provided

- A. Proposer warrants that it is willing and able to comply with State of South Carolina laws with respect to foreign (non-state of South Carolina) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the City of Westminster.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official:



Name (typed): Grant H. Davis

Title: Partner

Firm: Mauldin & Jenkins, CPAs and Advisors

Date: May 2, 2024

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDITS OF THE 2024-2027 FINANCIAL STATEMENTS**

Note: Proposer may use any word processor, spreadsheet or other formatting tool to provide this information rather than typing amounts into this schedule as long as all requested information is provided.

Separate fee for actual cost of audit of Supplementary
schedule of Court Assessments, not to exceed \$1000 per year
if firm is proposing to bill this separately (see III N.) \$1,000

Out-of-pocket expenses, meals and lodging, transportation and any other expenses should be included in the total all-inclusive maximum prices below.

Firms may propose total all-inclusive maximum prices below.

Total all-inclusive maximum price for June 30, 2024 audit	<u>\$36,500</u>
Total all-inclusive maximum price for June 30, 2025 audit	<u>\$38,500</u>
Total all-inclusive maximum price for June 30, 2026 audit	<u>\$40,500</u>
Total all-inclusive maximum price for June 30, 2027 audit	<u>\$42,500</u>
Total all-inclusive maximum price for June 30, 2024 single audit	<u>\$7,500</u>
Total all-inclusive maximum price for June 30, 2025 single audit	<u>\$7,500</u>
Total all-inclusive maximum price for June 30, 2026 single audit	<u>\$7,500</u>
Total all-inclusive maximum price for June 30, 2027 single audit	<u>\$7,500</u>

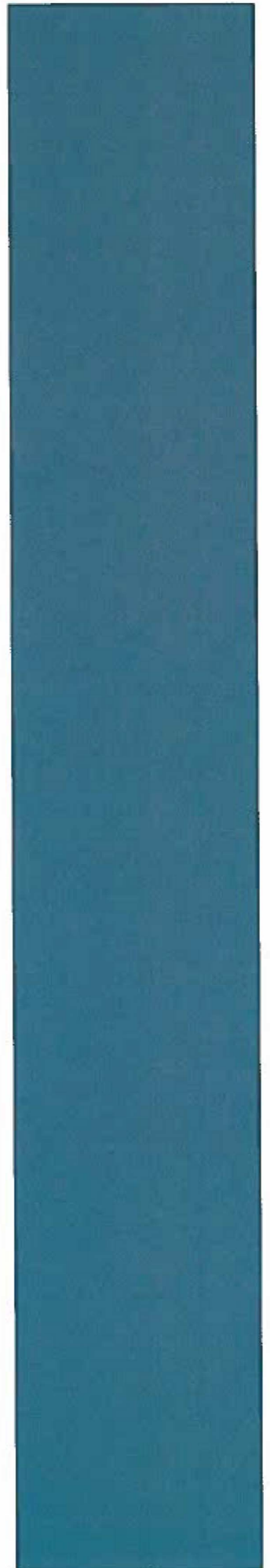


MAULDIN & JENKINS

CPAs & ADVISORS

(803) 799-5810

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Going
Further.

City of Westminster, South Carolina

Cost Proposal to Provide Audit Services

Fiscal Year June 30, 2024, through 2027

Mauldin & Jenkins Certified Public Accountants

Contact Person: Grant H. Davis, CPA, Partner

Phone: (803) 799-5810

Email: gdavis@mjcpa.com

**508 Hampton Street, 1st Floor
Columbia, SC 29201**

mjcpa.com





May 2, 2024

City of Westminster, South Carolina
Attn: Kevin Bronson, City Administrator
100 East Windsor Street
Westminster, South Carolina 29693

Ladies and Gentlemen:

Mauldin & Jenkins is pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the City of Westminster, South Carolina (the "City"). It is our understanding that the City is requesting proposals from qualified firms of certified public accountants to establish a contract for the professional services of a Certified Public Accountant (the "auditor") for financial and compliance audits. The contract for such audit services will be for the fiscal year ended June 30, 2024, with an option for each of the three subsequent fiscal years, subject to annual review and the annual availability of an appropriation for audit services by the City.

As requested by the City, we have enclosed on the following pages an all-inclusive maximum fee for the financial and compliance audit services for the fiscal years noted above. This sealed cost proposal contains all pricing information relative to the performance of the audit. The total all-inclusive maximum price for the fiscal years ending June 30, 2024, through 2027 is as follows:

- 2024 - \$36,500
- 2025 - \$38,500
- 2026 - \$40,500
- 2027 - \$42,500

As a partner at Mauldin & Jenkins, LLC, I am certified and authorized to represent Mauldin & Jenkins, empowered to submit the bid, and authorized to sign a contract with the City. Our total all-inclusive maximum price for providing annual financial auditing services to the City is contained on the following pages. We appreciate the opportunity to propose, and we look forward to hearing from you.

Sincerely,

MAULDIN & JENKINS, LLC

Grant Davis, CPA
Partner



SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF THE YEAR ENDED JUNE 30, 2024

	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Partners	25	\$400	\$ 10,000
Director/Managers	40	275	11,000
Staff Professionals	<u>135</u>	190	<u>25,650</u>
Total for Financial and Compliance Audit	<u>200</u>		<u>46,650</u>
Out-of-pocket expenses:			
Transportation			500
Mauldin & Jenkins discount from standard fees and expenses			<u>(10,650)</u>
Total all-inclusive not to exceed price for 2024 audit engagement			<u>\$ 36,500</u>

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF THE YEAR ENDED JUNE 30, 2025

	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Partners	25	\$405	\$ 10,125
Director/Managers	40	280	11,200
Staff Professionals	<u>135</u>	195	<u>26,325</u>
Total for Financial and Compliance Audit	<u>200</u>		<u>47,650</u>
Out-of-pocket expenses:			
Transportation			500
Mauldin & Jenkins discount from standard fees and expenses			<u>(9,650)</u>
Total all-inclusive estimated price for 2025 audit engagement			<u>\$ 38,500</u>



SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF THE YEAR ENDED JUNE 30, 2026

	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Partners	25	\$410	\$ 10,250
Director/Managers	40	285	11,400
Staff Professionals	135	200	27,000
Total for Financial and Compliance Audit	<u>200</u>		<u>48,650</u>
Out-of-pocket expenses:			
Transportation			500
Mauldin & Jenkins discount from standard fees and expenses			<u>(8,650)</u>
Total all-inclusive estimated price for 2026 audit engagement			<u>\$ 40,500</u>

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF THE YEAR ENDED JUNE 30, 2027

	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Partners	25	\$415	\$ 10,375
Director/Managers	40	290	11,600
Staff Professionals	135	205	27,675
Total for Financial and Compliance Audit	<u>200</u>		<u>49,650</u>
Out-of-pocket expenses:			
Transportation			500
Mauldin & Jenkins discount from standard fees and expenses			<u>(7,650)</u>
Total all-inclusive not to exceed price for 2027 audit engagement			<u>\$ 42,500</u>



Important Notes to be Considered:

Note (1) – Unlimited Correspondence: It is Mauldin & Jenkins’ policy to not charge for simple discussions and conversations that occur between the governmental entity and Mauldin & Jenkins that are only simple discussions (i.e., a phone call to ask certain questions that do not require additional research). We also hereby agree to the City’s stipulation that our annual proposed audit fee include a provision for up to 30 hours of consultation on audit and/or financial reporting matters annually.

Note (2) – Free Periodic/Quarterly Continuing Education: As noted in our technical proposal, we provide free quarterly continuing education classes to our clients. This could amount to approximately \$3,000 of annual savings for the County’s finance department per person.

Note (3) – Additional Services: If it should become necessary for the City to request Mauldin & Jenkins to provide any additional services (such as bond issuances, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the County and Mauldin & Jenkins. Please see below for our fixed fee quote to provide consent in conjunction with a public offering document.

Note (4) – No Hidden Fees or Costs: The pricing schedules contain all pricing information relative to performance of the audit as required by the City including all reimbursement for travel, lodging, communications, etc. Our estimated number of hours and the associated fee estimate indicated are based on our professional judgment and experience with similar governmental entities. So long as there are no significant changes in the operations, delays in our being provided requested audit data, the scope of services requested, or significant problems requiring additional time, our quoted fees will not change.

Note (5) – Single Audit: The City’s Request for Proposal (RFP) noted the possibility of a Single Audit being required from time to time. Therefore, and due to the uniqueness and variety of Federal grant programs, should a Single Audit ever be determined to be required, we address that with City management and come to a new fee estimate to encompass the audit of such a major federal program. Typically, our fees for the performance for the single audit of one major federal program range from \$5,000 to \$7,500.

Note (6) – Separate Fee for the Supplementary Schedule of Court Fines, Assessments, and Surcharges: We propose a fee of \$1,000 annually relative to the required procedures on the City’s Supplementary Schedule of Court Fines, Assessments, and Surcharges.



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STATE OF SOUTH CAROLINA)
COUNTY OF OCONEE) **ORDINANCE #2024-06-11-04**
CITY OF WESTMINSTER)

AN ORDINANCE TO execute REAL PROPERTY SALE AGREEMENT (“Agreement”) dated as of the ____ day of _____, 2024 is entered into by and between the CITY OF WESTMINSTER, SOUTH CAROLINA (“Seller”), a body politic and corporate and a political subdivision of the State of South Carolina, and _____ (“Buyer”).

WHEREAS, §5-7-40 of the South Carolina Code of Laws addresses Ownership and disposition of property by municipalities; and

WHEREAS, the City of Westminster desires to sell the property commonly known as the Riley Street Property (Oconee TMS 530-21-06-015) to _____ and _____ desires to buy the premises from the City of Westminster; and

WHEREAS, in consideration of the payments contemplated in and the mutual covenants of the parties made within the attached Agreement (EXHIBIT A – Real Property Contract of Sale Agreement between The City of Westminster as Seller and _____ as Buyer) the sufficiency of which is acknowledged, the parties hereto agree that the foregoing recitals are true and correct and incorporated herein.

NOW THEREFORE, be it ordained by Council in meeting duly assembled that:

Section 1. Sale Approved. The Agreement is hereby approved, and the City Administrator is hereby authorized to execute and deliver the Agreement in substantially the same form as Exhibit “A,” attached hereto.

Section 2. Related Documents and Instruments; Future Acts. The City Administrator is hereby authorized to negotiate such documents and instruments which may be necessary or incidental to the Agreement and to execute and deliver any such documents and instruments on behalf of the City.

Section 3. Special Provisions Related to Taxes due on Improvements. The Agreement attached as Exhibit A specifically includes the following language to induce the Buyer into promptly developing the property:

To the extent that the Buyer shall not have substantially completed redevelopment of the Premises within Twenty-Four (24) months from the date of the Closing Date as set forth in Buyer’s prior submission to the Seller, the Buyer shall remit the value of property taxes to the City of Westminster as estimated in the City’s discretion, had the development been completed, for each year after Twenty-Four (24) months from the date of the Closing Date until the project is completed and the city realizes the tax revenue of the improved property. The City further reserves the right to place restrictions upon the deed of the Premises requiring the Buyer to substantially

complete, at the city’s determination, the development of the Premises and to be liable for the lost potential tax revenue in delaying substantial completion of the development as set forth above.

Section 4. Severability. Should any term, provision, or content of this Ordinance be deemed unconstitutional or otherwise unenforceable by any court of competent jurisdiction, such determination shall have no effect on the remainder of this Ordinance.

Section 5. General Repeal. All ordinances, orders, resolutions, and actions of the Westminster City Council inconsistent herewith are, to the extent of such inconsistency only, hereby repealed, revoked, and superseded.

APPROVED, this ____ day of _____ 2024.

Brian Ramey, Mayor

First Reading: _____

Rebecca Overton, City Clerk

Second Reading: _____

Reviewed by City Attorney and approved as to form.

Andrew Holliday, City Attorney

STATE OF SOUTH CAROLINA

Buyer Address:

Seller Address:

P.O. Box 399
Westminster, SC 29693

COUNTY OF OCONEE

*

CONTRACT OF SALE AND PURCHASE

THIS CONTRACT OF SALE AND PURCHASE is made and entered into this _____ day of _____, 2024, by and between **The City of Westminster** (hereinafter "Seller") and _____, (hereinafter "Buyer"), and the agreement is executed and delivered in duplicate originals.

I. THE PREMISES

For and in consideration of the sales price hereinafter specified, and the mutual promises and covenants contained herein, it is mutually agreed that the Seller will sell and convey to the Buyer, and the Buyer will purchase from the Seller according to the terms hereof, the following described parcel of real property [hereinafter "Premises"], to wit:

All that certain piece, parcel, or tract of land, containing approximately 1.341 acres, with improvements thereon, situate, lying, and being in the City of Westminster, County of Oconee, State of South Carolina, and being shown on Oconee County Tax Map 530.21 as lot 15, block 6. Said property having the following boundaries and measurements:

Beginning at an iron pin on the east side of Riley Street (Road S-118); thence along Riley Street S45-02W for a distance of 244.5 feet to an iron pin; thence S24-28E for a distance of 9.5 feet to an iron pin; thence S71-13E for a distance of 226.3 feet to an iron pin; thence N82-20W for a distance of 264.2 feet to the point of beginning. All measurements being a little more or less

Being designated as Oconee County, South Carolina TMS # 530-21-06-015.

II. TERMS OF THE SALE

The sales price for the Premises is agreed to be the sum of TWENTY-FIVE THOUSAND DOLLARS AND NO/CENTS (\$25,000.00) (hereinafter "Purchase Price") to be paid by the Buyer to the Seller at closing on the date set forth in Section III of this agreement. **To the extent that the Buyer shall not have substantially completed redevelopment of the Premises within _____ from the date of the Closing Date as set forth in Buyer's prior submission to the Seller, the Buyer shall remit the value of property taxes to the City of Westminster as estimated in the City's discretion, had the development been completed, for each year after Twenty-Four (24) months from the date of the Closing Date until the project is completed and the city realizes the tax revenue of the improved property. The City further reserves the right to place restrictions upon the deed of the Premises requiring the Buyer to substantially complete, at the city's determination, the development of the Premises and to be liable for the lost potential tax revenue in delaying substantial completion of the development as set forth above.**

III. CLOSING AND CONVEYANCE

The closing date shall be on a date on or before August 1, 2024 (hereinafter "Closing Date"). On the Closing Date, Buyer shall pay Seller the Purchase Price and Seller shall deliver title to the Buyer for the Premises by general warranty deed conveying good, marketable, fee simple title to the Premises.

IV. DISCLAIMER OF WARRANTY

It is acknowledged that prior to the execution of this Contract, the Buyer had ample opportunity and free access to fully examine and inspect the Premises and any improvements thereon situate, including but not limited to any and all fixtures included therein. Unless specific exceptions are noted in writing upon the face of this Agreement, the subject Premises are purchased and accepted by the Buyer in "AS IS" condition and no warranty of the Premises, its fitness, freedom from defects in workmanship or materials, has been expressed or implied by the Seller.

V. CLOSING FEES

The Seller and Buyer agree that, unless otherwise provided for in this Agreement, closing costs shall be paid by the Seller and Buyer as follows:

- A. Seller shall provide payment for the deed preparation, any recording charge based on the value of the Premises, and all costs necessary to deliver marketable title including recording of satisfactions and property taxes for the Premises to the Closing Date.
- B. Buyer shall provide payment for any of the following costs: title examinations, attorney fees, and flat fee to record deed.
- C. Taxes for the Premises will be prorated and adjusted as of the Closing Date. Tax prorations pursuant to this Agreement are to be based on the tax information available on the Closing Date and are to be prorated on that basis.

VI. RISK OF LOSS OR DAMAGE

In the event that the Premises is destroyed wholly or partially by fire, earthquake, flood, natural disaster, act of God, or any other event not within the control of either Seller or Buyer, Seller and Buyer shall have the option for ten (10) days thereafter of proceeding under this Agreement OR terminating this Agreement pursuant to Section IX.

VII. ACTUAL COSTS

Actual costs as used in this Agreement shall mean and include all costs and expenses incurred or obligated for by the Buyer or Seller in an effort to consummate this Sale and such costs include but are not limited to cost of credit report, appraisal, survey, inspections and reports, title examination, and any broker fee or commission of this sale (hereinafter "Actual Costs").

VIII. DEFAULT

If Seller or Buyer fail to perform any covenant of this Agreement, the other may elect to:

- A. Seek any remedy provided by law, including but not limited to attorney fees and all Actual Costs incurred, OR
- B. Terminate this Agreement by five (5) day written notice.

IX. TERMINATION UPON DEFAULT OR DESTRUCTION

If this Agreement is terminated by either party pursuant to Section VI or Section VIII(B), Seller and Buyer shall execute a written release of the other from this Agreement and both Seller and Buyer shall agree to hold any escrow agent harmless. If either Seller or Buyer refuses to execute a release pursuant to this Section IX, escrow agent, if any, will hold any earnest money in trust until said releases are executed or until a court of competent jurisdiction dictates legal disposition.

X. ACKNOWLEDGEMENT

Each of the parties agree that all terms and conditions hereof shall be binding on themselves, their heirs and assigns, and each acknowledges receipt of one executed copy of this Contract, which shall be and constitute an original.

XI. SURVIVAL CLAUSE

This Agreement and the terms hereof shall not be merged into the documents of conveyance at closing, but shall survive and remain a binding contractual agreement between the parties.

XII. GOVERNING LAW

The Seller and Buyer agree that the law of the State of South Carolina govern all matters arising under and relating to this Agreement.

XIII. ASSIGNABILITY

This agreement is not assignable by the Buyer to any person or entity.

XIV. MERGER CLAUSE

This Agreement establishes the complete and exclusive statement of the terms of this Agreement. All prior and contemporaneous negotiations and agreements between the Seller

and Buyer on the matters contained in this Agreement are expressly merged into and superseded by this Agreement.

TO ALL OF WHICH the parties have heretofore agreed, and in witness whereof, have hereunto placed their Hands and affixed their Seals, this day and date first above written.

Signed, Sealed, and Delivered
in the Presence of:
[As to Seller]

City of Westminster

_____[SEAL]
By: Kevin Bronson, City Administrator

[As to Buyer]

_____[SEAL]

**CITY OF WESTMINSTER BID OPENING
TABLUTAION SHEET**

Project Title: 115 Riley Street- Purchase and Develop

Date: 05/03/2024

Procurement Manager (Title): Reagan Osbon (Assistant to the City Administrator)

Contact: (864)647-3212; rosbon@westminstersc.org

Proposer	Received on time?	To Form?	Offer Price
Rory Jones Imvok Investment 280 Norris Dr Wilmington, SC 29401	Yes	Yes	\$25,000
Jonathan Terry Jr	YES	No	\$7,000
Josh Thomas Thomas J Cerain Reno, VA	YES	No	\$10,000

Signature: Reagan Osbon

Date: 05/03/24

SUBMITTAL REQUIREMENTS

Responses must be received by **Friday, May 3 at 2:00pm**. The City is not responsible for delays due to postal or clerical errors. It is solely the responsibility of the bidder to ensure the package is received by the city. Anyone submitting responses to this RFP shall include the following:

1. **Letter of Interest** – Include a letter stating the proposer’s interest in the project, including a purchase offer for the property and an identified use. Purchase offers should include the land price, the assumptions made to justify the price, and the time needed for closing. The purchase offer price is non-negotiable. Limit 1 page.
2. **Project Summary and Timeframe** –
 - (a) Provide a written description of the proposed development. Additional graphics, such as initial site plans, may be included as visual aids.
 - (b) Description in sufficient detail of the concept of the ideal development for the site.
 - (c) Overall scope of the project.
 - (d) Timeframe within which the proposed project would be started and completed. The timeframe should demonstrate the developer’s readiness and ability to proceed on the project with time schedules reasonably described.
 - (e) The estimated increase in property value.
 - (f) Anticipated project budget (including estimates of each major component).
 - (g) Other relevant information.
3. **Qualifications and Experience** – Provide a list of developers involved in the project and an overview of their experience, including a list of previously completed projects comparable in size and scope. Limit 1 page.
4. **Financial Responsibility** - Demonstrate the capacity of the developer to finance the purchase and development of property.
5. **Bid Tabulation Form** – Found in Appendix 1. Provide the data of the project on a single page for easy review. This is required in addition to the above requirements.

By bidding on this property, the proposer agrees to the terms described in this document. Questions shall be addressed to, and the Proposal shall be signed and submitted in person or by mail to:

Reagan Osbon
Assistant to the City Administrator
City of Westminster
100 East Windsor St
mailto: PO Box 399
Westminster, SC 29693
Phone (864) 647-3212
Email:rosbon@westminstersc.org

Bidder #1:

Rory Jones, Jonnor Investments

Reagan Osbon

From: Rory Jones <rjones314@hotmail.com>
Sent: Friday, May 3, 2024 1:59 PM
To: Reagan Osbon
Cc: Rory Jones
Subject: 115 Riley street

Reagan,

Rory Jones with Jonnor Investments, I would like to change my original bid of 15,000\$ to 25,000\$.

This project would likely take up to 24 months or so depending on the economy and sellers market conditions.

I estimate that the end value of the project would be around 600,000\$ ish. I would like to see the property rezoned and allowed smaller houses that the neighborhood would support.

Please accept my change request and note the time is 1400 on 5/3/24.

Thank you and have a blessed day!

Rory Jones



Administrator Bronson, Mayor, and City Council,

Please except this letter of interest for Jonnor Investments regarding the property of 1.34 Acres located at 115 Riley Street, Tax Map# 530-21-06-015. Jonnor Investments would like to make an offer of \$15,000.00 for the property Based on your Appraisal completed in 2003 by John R Wilson. We could close the sale as soon as the tile search and paperwork were completed by Absolute Law Firm (Attorney Scott Allmon) located in Seneca SC.

We would like to purchase the property to Develop it for affordable residential Homes inside the city Limits of Westminster. The property is currently Zoned R15 which would allow for three houses or so, but we would like to Purchase this property with the intent of the City rezoning it to R6 which would allow for five houses or so. This would allow the houses to be smaller, less build cost, which equals cheaper to buy. It is also a concern that if the location is not rezoned to R6, IT will not support the sale price of the larger house build.

Thank you for your time and consideration!

Jonnor Investments

Rory Jones

04/23/2024

Jonnor Investments
280 Norris Drive
Walhalla, SC 29691
864-482-1889



Administrator Bronson, Mayor, and City Council,

Jonnor Investments is owned as a partnership between Rory Jones (Contractor), and Ronnis Norris (Residential Builder). I have Personally Flipped and Rehabbed several Houses in the city Limits over the past few years, and currently operating a flourishing Construction Business. Ronnie has been a Residential Builder for the past 25 years building a lot of homes in Oconee and Pickens County. We have built two new houses together in the city of Seneca off of N. Hampton and are currently building a 3400 sq' home in the city of Seneca located in the Thriftwood Subdivision. Jonnor Investments would be able to Finance and complete these projects out of pocket with no institutional assistance.

We would like to buy this property with the intention of the city rezoning to R6 which would allow for up to 5-6 Homes facing each other with a center drive between them, coming off of Riley Street. We could start this project after completing the house in Seneca, we would like to carry the build's out over a couple of years, as long as the Economy would support the continuous progression. This Development would increase Margins for the City by bringing in more utilities, and Tax revenue. The City has a lot of tax's lost by exempt citizens, the new homes would prompt new residents to move in and or new non exempt citizens to purchase their first new and affordable Home.

Jonnor Investments would like to create a positive continuation to the existing neighborhood which hold families, and long time neighbors. We do not intend to disrupt the existing flowers but simply be a new one in the same planter. It is evident that the neighbors have done their part to beautify this area, please allow us to finish what they have started by cleaning up this lot and allowing many families to grow their children at the corner of Highland Ave & Riley Street.

The exact size, and or floor plan has not put chosen but our sincere intentions are to build suitable to the area and promote growth for the City of Westminster.

Thank you for your time and consideration!

Jonnor Investments

Rory Jones

04/23/2024

Jonnor Investments
280 Norris Drive
Walthalla, SC 29691
864-482-1889

1) Bid Tabulation Form

Proposer Name	Rory Jones
Offer Price	\$25,000
Expected Budget	
Expected Timeline (Month expected to be ready)	up to 24 months
Property Value After Project Completion	\$600,000
Number of New Residential Units	3-6
Signature:	Date:
	05/03/24
Office Use Only at Bid Opening:	
Received by:	To Form and In Order:

old
over
phone to
RO

Bidder #2:

Jonathan Terry

APRIL 30, 2024

RE: Purchase of Property

To whom it may concern:

I have been admiring some property in your town located at Riley Street, Westminster SC. I am interested in purchasing the property for the amount of SEVEN THOUSAND DOLLARS.

I noticed how the surrounding area in the community is making so many improvements such as additions of newer homes, stores, restaurants, and other commercial businesses.

I am currently making amendments to the community also.

My hope is that you would consider selling this property to me as to include it in with the other valuable properties in the area that will make the town of Westminster more appealing to newcomers.

If you are interested in selling me this property please contact me at
(864) 784-8811

Sincerely,

Jonathan Terry Jr.

Bidder #3:

**Josh Thomas and Amber Crain, Thomas and Crain
Real Estate**



5/3/2024

Kevin Bronson
City Administrator
City of Westminster, SC
Westminster, SC 29693

To the Westminster City Council and Mayor,

We are interested in purchasing the 115 Riley St lot owned by the city of Westminster for **\$10,000.00** (Ten Thousand Dollars). Included in this sealed envelope are a few of our accomplishments and improvements to the city of Westminster. We took an eyesore property on 1701 E Main St and completely changed the Seneca-side entrance of the city. We were one of the first ones to persuade a builder, Randy Moore, to take advantage of the free water & sewer taps to build new construction inside city limits when no one was building new construction homes (209 Dickson St). We have since built two new construction homes ourselves (118 Leathers St and 450 Lucky St) and sold numerous listings inside city limits. In 2018, we even had a listing selected and featured in *Country Living Magazine*. We have been a faithful proponent for the city of Westminster and we are not done yet.

Our interest in this lot is to build and sell three 600-1000 sqft prototype homes in order to project costs and sales for a small home development on a 3 acre lot we own inside the city limits (E. Abby St). These structures will be handicap accessible, architecturally appealing, cottage / craftsman- style homes that will improve the appearance of Riley Street. They will be a perfect starter home or a final home and priced at an affordable price point with several bells and whistles included. Our plans for Riley St will continue the good work Westminster City Codes is doing to clean up that part of town. Our record speaks for itself.

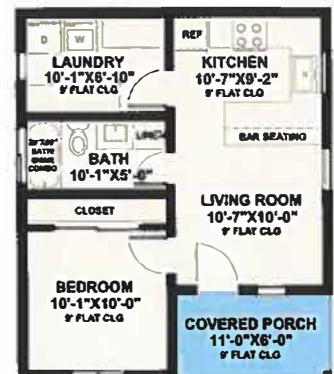
We will be glad to meet in person before the council if necessary. Thank you for your serious consideration.

Sincerely,

Josh Thomas & Amber Crain

Proposed House Plans for Riley Street, Westminster

Three homes to be built.
Approximately 900 square feet of living space.
Estimated sale price of \$199,900 per home.



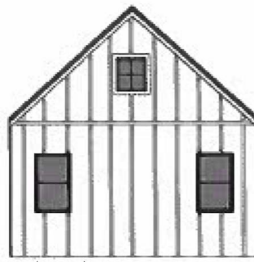
Proposed House Plan #1

Proposed House Plans for Riley Street, Westminster

Three homes to be built.
Approximately 900 square feet of living space.
Estimated sale price of \$199,900 per home.



FRONT ELEVATION



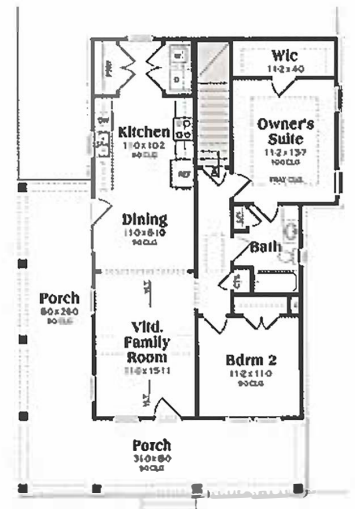
REAR ELEVATION



Proposed House Plan #2

Proposed House Plans for Riley Street, Westminster

Three homes to be built.
Approximately 900 square feet of living space.
Estimated sale price of \$199,900 per home.



Proposed House Plan #3

New Construction Projects Previously Completed in the City of Westminster



**450 Lucky Street
New Construction Completed in 2024**



**118 Leathers Street
New Construction Completed in 2023**



**209 Dickson Street
New Construction assisted with in 2020**

Projects Previously Completed in the City of Westminster



209 Mountain View Street

We had a listing in Westminster featured in Country Living Magazine in 2020.



Before & After Photos of Home Renovation at 1701 E Main Street

Completed in 2018





May 9, 2024

To: City Council

From: Kevin Bronson, City Administrator

Kevin Harbin, Utilities Director

Subject: North Avenue Clearwell

The North Avenue Clearwell is a one million-gallon, concrete, underground water reservoir located on City of Westminster property adjacent to the water tower at the corner of North Avenue and SC183. This reservoir dates to approximately 1924 and has been in continual use until late March of this year. Structural integrity has been brought into question in past SCDHEC inspection reports. While no significant deficiencies have been noted, at one hundred years old, the consensus is that it has reached its useful life expectancy. Troy Rosier of Beson- Rosier Group has shown that The City of Westminster's current finished water storage is more than sufficient to handle what the city currently needs as well as significant room for growth. For approximately the last two months, The City of Westminster Water Treatment Plant has been operating with this reservoir out of use to test the limits of their water production. These two months confirm that the city can continue to produce an abundance of water without this reservoir.

Mechanically, there are two high volume pumps driven by two 600volt electric motors that move finished water from this reservoir back into the system when it is needed. Per the city's electrical engineer Richard Tucker, both pumps and motors are overdue for replacement and/or repair (rewinding of the motors). A back-up generator was proposed for this site utilizing funds from a grant. The electrical system located at the site location was deemed unfit and unsafe for the installation of said generator without a substantial reworking. The repair or replacement of the pumps and motors would also be required before a generator could be installed.

Decommissioning Plan

To decommission the N.A.C.W., multiple steps must be taken. The first steps have already gotten underway. South Carolina Department of Health and Environmental Controls (SCDHEC) requires all water lines connecting a proposed abandoned tank to the municipal water system be disconnected where they cannot be easily reconnected. The incoming waterline from the water system has been completely disconnected and valved off. Staff will continue identifying the outgoing lines and disconnecting them in the coming weeks. Once SCDHEC is satisfied with the disconnection, the dismantling of the pump station and building may begin. The two pumps and motors may be removed and either recycled or sold for their copper value or sold on government surplus auction sites. The communication system for the elevated water storage tank on that property is housed in the block building that houses the pumps and motors. The city electrical infrastructure could not be removed until this communication equipment was

moved to another building onsite. The current silver building under the elevated tank is in poor condition and is too small to accommodate the fiber internet equipment that is housed there as well as the SCADA. A building of sufficient size to house is needed, cost is estimated at \$5,000. The moving of the internet equipment would be accomplished by WC Tel employees. The moving of the SCADA would be done by the personnel of Kinard Control Systems, vendor for SCADA. This move would accrue a charge of approximately \$6,000 and would take two to two and a half days to complete. At this point the electrical components inside the pump building could be removed. This would free up three 3-phase transformers for use elsewhere in the system.

Next steps would be to demolish the block building. This step could be taken by staff for minimal funds. Oconee County Solid Waste typically allows municipalities to dispose of building material at no cost. The only remaining obstacle would be the concrete reservoir itself. This is a round concrete structure approximately one hundred feet across and fifteen feet deep. The sides are estimated to be two feet thick as is the roof. The bottom thickness is unknown but believed to be as much as four feet thick. It has yet to be determined if metal rebar was utilized in the construction. For this site to be utilized for future building, it is the staff's opinion that all concrete must be removed for there to be proper soil compaction and zero 'floating' over time. This would require the greatest expense. The concrete top must be busted in and allowed to fall into the cavity. Then dirt must be brought in to create a ramp to allow equipment to access the bottom of the reservoir to remove material as it is demolished. After all concrete is removed, dirt must be brought in and compacted to create a level, buildable surface. Fill dirt is readily available from local sources for free or at a very reduced cost. A local contractor estimates this process to be as much as \$200,000. Unknowns such as the bottom depth could affect this cost in either direction. Work will be scheduled as funding permits.



Together We Grow

**RESOLUTION NO. 2024-05-14-01: A RESOLUTION TO ADOPTS THE WESTMINSTER
FATS, OILS, AND GREASE (FOG) CONTROL PROGRAM**

WHEREAS, The City of Westminster Satellite Sewer System (SSS) is accountable to DHEC and OJRSA sewer standards, and

WHEREAS, Both agencies require the city to adopt a formal FOG mitigation and control program,

WHEREAS, Westminster has been operating in practice under the current OJRSA FOG guidelines,

WHEREAS, Westminster should adopt its own formal FOG program to align with current OJRSA and DHEC guidelines.

THEREFORE, BE IT RESOLVED, by the Mayor and City Council of the City of Westminster that:

THE CITY ADOPTS THE CITY OF WESTMINSTER FOG CONTROL PROGRAM AS
STANDARD OPERATING PROCEDURE AND SHALL BE UPDATED AS NEEDED BY
CITY STAFF.

RESOLVED THIS 14th DAY OF May, 2024.

[CITY SEAL]

BRIAN RAMEY, MAYOR

REBECCA OVERTON, CITY CLERK

Section 9 – Fats, Oils, and Grease (FOG) Control Program

The OJRSA is mandated by Federal and State regulations to prevent the discharge of untreated sewer to the environment. OJRSA is subject to enforcement actions from SCDHEC and/or EPA when untreated wastewater reaches the environment. Fats, oils, and grease (FOG) can block the sewer lines and cause the untreated sanitary wastewater to overflow into the environment. In order to address this requirement, the OJRSA has established the following FOG Control Program, which is also supported by the OJRSA Development Policy and other policies as applicable.

9.1 PURPOSE

- A. The FOG Control Program has been developed in accordance with SECTION 3 and SECTION 4 of this Regulation with its purpose being to provide for the regulation of the collection, control, and transportation of non-hazardous FOG of animal or vegetable origin generated by Users. All Users, including FOG Generators such as Food Service Establishments, must comply with established grease limits as contained in SECTION 4.2.
- B. Compliance with this Regulation in support of the FOG Control Program shall be evaluated based on all the following criteria:
 1. Properly sized and approved FOG Control Devices;
 2. Approval and implementation of Best Management Plans;
 3. Placement of FOG control signs above FOG Generator sinks;
 4. Regularly scheduled maintenance of FOG Control Device(s);
 5. Documentation of maintenance and proper disposal;
 6. Employee education and training; and
 7. Demonstrated adherence to established quantitative concentration or mass limit(s) as measured at the nearest accessible point prior to FOG Generator's connection to the public sewer.

9.2 DUTIES

- A. The Director has the authority to enforce compliance with Permits and Regulations. Acting under the Director is the Regulatory Services Coordinator or his/her assigned representative(s) (e.g., FOG Program Coordinator), who shall be responsible for implementing this Regulation.
- B. The Regulatory Services Coordinator or their assigned representatives shall be responsible for all administrative actions such as inspections, plan review, analyses, and records maintenance.
- C. Any reference to OJRSA within this Regulation as the responsible or authoritative party shall mean the designated and assigned OJRSA representatives.
- D. Duties regarding the enforcement of these requirements are outlined in SECTION 8 of this Regulation.

9.3 APPLICABILITY

- A. The FOG Control Program is applicable to all Nonresidential Users who generate or transport FOG. The Regulation also applies to Hauled Waste Transporters of the FOG generated from these and other facilities. Classifications for the types of FOG Generators can be found in SECTION 9.7.
- B. All Users shall provide approved FOG Control Devices necessary to meet limits established in the Regulation or any FOG Permit issued by OJRSA.
- C. Devices shall not be required for Single-Family Residential or dwelling units unless associated with regulated Multi-Family Developments as follows:
 1. Multi-Family Developments shall be required to install a FOG Control Device in compliance with SECTION 9.7 when five (5) or more units occupy a single building and where the individual living units share a common wastewater drain line that serves more than one (1) unit within the building.
 2. This will apply to all new Multi-Family Developments that are issued a Capacity Permit after June 30, 2023. Existing facilities will be grandfathered as constructed unless the facility has to do substantial modifications which include replacement of fifty percent (50%) or more of the drain

OJRSA Sewer Use Regulation

October 1, 2023

lines or plumbing within the building. Modifications must include the installation of a FOG Control Device as set forth in this Regulation.

- D. Kitchen sinks, dishwashers, and other kitchen-related devices the OJRSA determines could cause negative impact on its conveyance or treatment system from FOG must be plumbed together through a common drain line to allow for this wastewater to flow through a FOG Control Device as stated in this Section.
- E. Food Service Establishments and FOG Generators
 - 1. All Food Service Establishments (FSEs) which are proposed, constructed, expanded, renovated, reconstructed, or change ownership shall meet the requirements included herein prior to opening, expanding, or reopening the FSEs.
 - 2. All Users may be required to upgrade and/or modify FOG Control Devices to comply with the Regulation. This includes, but is not limited to, proper sizing of FOG Control Devices, piping issues, manhole installation, and other appurtenances. All control devices shall be approved by OJRSA prior to installation.
 - 3. Any facility that is required by SC 61-25 (*Retail Food Establishment Regulations*) to have a three (3) compartment sink must have a FOG Control Device installed.
 - 4. Existing FSEs and FOG Generators are required to have a FOG Control Device (FCD) properly installed, maintained, and operating in accordance with this Regulation by no later than June 30, 2024.
- F. Multi-Unit Commercial Facilities
 - 1. New Multi-Unit Commercial Facilities
 - (a) New Multi-Unit Commercial Facilities (MUCF) must have two (2) separate sewer line connections at each unit. One (1) sewer line will be sanitary wastewater and one (1) FOG waste line will be for the kitchen area, or potential kitchen area, of each unit. The kitchen area, or potential kitchen area, grease waste line will be connected to floor drains in the specified kitchen area, and will connect, or be able to connect, to other food service establishment kitchen fixtures and appliances, such as but not limited to: three (3) compartment sink, two (2) compartment sink, pre-rinse sink, mop sink, dishwasher, and hand wash sink.
 - (b) Owners shall contact the OJRSA prior to conducting private plumbing work at the MUCF. Facility Owners shall have plans for separate private FOG wastewater drain lines for kitchen and sanitary wastewater for each individual unit. In addition, the plans shall identify stub-out locations to accommodate a FOG Control Device of adequate size as approved in the *OJRSA Development Policy* for each unit of the multi-unit facility or provide a larger capacity FOG Control Device that could be shared by multiple FSEs in the strip mall. Proposals for multiple FSEs connected to one gravity FOG Interceptor or series of gravity FOG Interceptors must be approved by the OJRSA prior to construction. A copy of the maintenance agreement shall be filed with the OJRSA for any GCD that is not owned AND maintained by the same entity. New multi-unit facility, or new “strip mall” facility Owners shall consider suitable physical property space and sewer gradient that will be conducive to the installation of an exterior, in-ground gravity FCD when determining the building location.
 - (c) An Owner may elect to construct a MUCF without separate sewer plumbing; however, the Owner must provide a signed and notarized document that includes the following statement prior to approval of plans or issuance of a building permit:

I, _____ [Owner name here], UNDERSTAND THAT IF A FOOD SERVICE ESTABLISHMENT OR OTHER POTENTIAL USER DETERMINED BY THE OJRSA TO POSSIBLY BE A PRODUCER OF FATS, OILS, AND GREASE (FOG) WASTE FROM THEIR SITE, THEN I WILL PROVIDE THE PROPER FOG CONTROL DEVICES AND INSTALL PLUMBING AS NECESSARY TO COMPLY WITH OJRSA SEWER USE REGULATION AND OTHER OJRSA POLICIES PRIOR

**TO THE USER OCCUPYING ANY COMMERCIAL, INDUSTRIAL, OR INSTITUTIONAL UNIT(S)
WITHIN THE DEVELOPMENT, WHICH INCLUDES:**

[County TMS Number here]

[County TMS Number here]

IF THE UNITS AND/OR PARCELS ARE SUBDIVIDED OR IF THE PROPERTY IS SOLD OR OTHERWISE TRANSFERRED, I ALSO UNDERSTAND THAT IT IS THE RESPONSIBILITY OF THE SITE OWNER(S) TO COMPLY WITH THESE REGULATIONS, AT NO EXPENSE TO THE OJRSA, PRIOR TO THE ESTABLISHMENT OF WATER AND SEWER SERVICE.

2. Existing Multi-Unit Commercial Facilities
 - (a) Multi-Unit Commercial Facilities (MUCF) that were constructed prior to June 30, 2023 shall be grandfathered and may not have to comply with provisions of this Section unless:
 - (i) Negative impacts are placed on the public sewer system due to FOG generated from within the facility (e.g., blockages in the conveyance system). The OJRSA reserves the right to require MUCF to install appropriate plumbing and FOG Control Devices if they are causing negative impact to the public sewer system.
 - (ii) If an existing MUCF is replacing or updating internal piping for wastewater handling, then they shall comply with requirements of a New MUFC.

9.4 RIGHT OF ENTRY, INSPECTIONS, AND RECORDKEEPING

- A. Provisions in the Regulation regarding monitoring, inspection, and right of entry to the FOG Generator’s facility and the Hauled Waste Transporter’s vehicle (SECTION 10.4) and facilities are incorporated fully within these Regulations and shall be implemented to ensure that maintenance is being completed as recorded as required.
- B. FOG Generators shall provide access to OJRSA staff or its agents to inspect records and FOG Control Devices or obtain representative samples and perform other duties as necessary to ensure compliance.
- C. The FOG Generator shall maintain FOG Control Device inspection records on site for review by OJRSA for a minimum of three (3) years. The records shall include FOG Control Device cleaning and maintenance records.
- D. Hauled Waste Transporters of FOG and other types of waste shall provide OJRSA staff or its agents access to inspect records, obtain representative samples, and perform other duties as necessary to ensure compliance.
- E. FOG Control Devices (FCD) must be inspected by the OJRSA or an OJRSA approved FOG waste hauler / plumber at least once each calendar year when the FCD is cleaned. The FOG waste hauler / plumber must use the FOG Control Device Inspection Form as provided by the OJRSA.
- F. Should a problem with the FCD be noted during the inspection, then the FOG waste hauler / plumber must notify the OJRSA within one (1) business day of conducting the inspection.
- G. Denial of Entry – Failure to provide entry or access to information regulated by the OJRSA should be documented by the employee and the Director should be notified as soon as possible. The Director will discuss the denial of entry with the OJRSA attorney. If necessary, OJRSA will seek a warrant from the court with appropriate jurisdiction and will return with law enforcement to conduct the inspection and/or sampling. Continued failure to provide entry will result in OJRSA taking enforcement actions against the User as set forth in this Regulation. Denial of entry will result in a violation as set forth in the FOG Enforcement Response Guide set forth in this Regulation
- H. Confidentiality Agreements – See Section 6.12. **OJRSA PERSONNEL CONDUCTING THE INSPECTION CANNOT SIGN ANY CONFIDENTIALITY AGREEMENTS, WAIVERS OF LIABILITY, OR NON-DISCLOSURE AGREEMENTS.** Any records that are reviewed during the inspection and must be kept confidential must be stamped with the word “confidential” and OJRSA will adhere to the confidentiality requirements set forth

in this Regulation, subject to advice of OJRSA legal counsel regarding South Carolina open records laws and the applicability of SECTION 6.12 of this Regulation to the specific facts and circumstances at issue.

9.5 PERMITTING

OJRSA may issue a FOG Permit or other control document to FOG Generators and Hauled Waste Transporters as a condition of use, or continued use, of OJRSA facilities and services. A FOG Permit may be issued to a single User or a group of Users with similar processes, practices, and wastewater characteristics. Although not necessary in all cases, FOG Permits may contain, but are not limited to, flow limitations, pollutant limitations, monitoring requirements and reporting requirements as well as any other conditions or requirements that OJRSA determines necessary to ensure compliance of the User and protection of the collection and treatment facilities.

9.6 FOG GENERATOR REQUIREMENTS

- A. Best Management Practices
 1. All FOG Generators shall have Best Management Practices (BMPs) in place to control excessive discharges of FOG to the public sewer and to ensure proper performance of FOG Control Devices (FCD).
 2. Examples of BMPs may include but are not limited to: scraping excess food from plates, pans, and food containers into the trash before washing; having signage posted at sinks (e.g., “Hand Washing Only,” “Scrape Plates before washing,” “No Fats, Oils, or Grease,” etc.); having proper sink, floor sink, and dishwasher strainers on all drains; disposing of all yellow grease into a FOG Recycle Container; and establishing procedures for observing and approving all maintenance activities that require access to the FCD.
 3. OJRSA will review BMPs and may require modifications as necessary to ensure compliance. For any kitchen drain not connected to a FCD, the FOG Generator shall maintain employee training and/or signage adequate to prevent discharge of FOG to such drains.
- B. Inground FOG Interceptors are necessary and required for most FOG Generators to be in compliance with established limits and standards. Requirements and details for FCD are found in the *OJRSA Development Policy*. In some circumstances, FOG Traps may be allowed if:
 1. It is determined by OJRSA that a FOG Trap provides adequate control due to site specific conditions; and/or
 2. It is determined by OJRSA that space or size constraints make an inground FOG Interceptor impractical and/or unserviceable.
- C. FCDs shall be purchased, maintained, and secured by the FOG Generator at the FOG Generator’s expense. It is the FOG Generator’s responsibility to ensure that proper maintenance of the device includes removal of all contents including floating materials, wastewater, and solids at a maintenance frequency which will allow proper operation of the FCD. The FOG Generator will be responsible for observing and approving all pumping and cleaning activities as a condition of the disposal.
- D. At no time shall the cleaning frequency of the FCD exceed ninety (90) calendar days unless approved in writing by OJRSA. Approval will be granted on a case-by-case situation with submittal by the FOG Generator documenting proof that a reduced cleaning frequency will meet the requirements of this Regulation. Some FOG Generators may need to consider a more frequent pumping schedule to meet the requirements of this Regulation.
- E. FOG Interceptors must be pumped-in-full (complete removal of all contents) when the total accumulation of surface FOG (including floating solids) and settled solids reaches twenty-five percent (25%) of the FOG Interceptor’s inlet liquid depth if before the ninety (90) calendar day pump out requirement. Failure to meet these requirements shall result in enforcement actions as set forth in SECTION 8 of this Regulation.
- F. FOG Generators required to install new or replacement devices shall request and complete a Food Service Establishment Questionnaire as provided by OJRSA. The survey, along with the FCD specifications, details, and plans must be submitted to OJRSA prior to installation. Based on the information provided by the FOG

Generator, the OJRSA will provide a written determination of the required FCD prior to installation. Additionally, the survey will be considered a request to discharge to the OJRSA system. Approval must be granted by OJRSA prior to connecting the device to the public sewer.

- G. It is the responsibility of the FOG Generator, new or existing, to notify OJRSA prior to the purchase and installation of any FGD.
- H. Prior to installation or modification of a FCD, details showing piping configurations shall be submitted to OJRSA. The details and installation shall comply with this Regulation and OJRSA Development Policy, as well as other applicable laws and building codes. OJRSA shall review the submittal within ten (10) business days and shall recommend changes as appropriate. Construction approval shall be evidenced by a letter signed by an OJRSA Authorized Representative. Prior to commencement of construction or installation, the FOG Generator shall secure applicable local building, plumbing, and other permits.
- I. The FOG Generator shall notify OJRSA at least two (2) business days prior to backfilling the FCD and piping to request a final inspection of the installation. OJRSA may halt the completion of the installation or notify the local building inspector if the installation does not meet the requirements of this Regulation.
- J. No FOG Generator shall alter, modify, or change from original design specifications a required FCD without written approval from an OJRSA Authorized Representative. The design and installation instructions for the OJRSA are set forth in the *OJRSA Development Policy*.
- K. After June 30, 2023, any change of ownership of an existing FSE or FSE reopening for business having an existing (grandfathered) Automatic FOG Trap or an existing FOG Control Device and/or required by OJRSA to have a FOG Control Device must replace the FOG Control device with one approved by OJRSA or must replace the FOG Control Device to meet the current requirements set forth in this Regulation. If an Automatic FOG Trap is causing negative impacts to the public sewer system (e.g., blockages in the conveyance system, etc.), then the device shall be replaced with a FOG Trap or FOG Interceptor that complies with these Regulations.
- L. Cleaning of kitchen exhaust filters should be performed routinely to ensure that the FOG Control Device is able to contain the FOG waste and not overwhelm the sewer system. Any wastewater generated by the cleaning of the filters should be directed to the FOG Control Device and not the sanitary sewer.
- M. For any report, application, or other documents required to be submitted by a FOG Generator to OJRSA, such document shall be signed by:
 - 1. The Owner, or
 - 2. General Manager; or
 - 3. Manager, or
 - 4. A specified individual authorized in writing by one of the above with the authority to bind the FOG Generator and to make representations to OJRSA on the FOG Generator's behalf.

9.7 FOG GENERATOR CLASSIFICATIONS

OJRSA has established the following classifications for FOG Control Devices:

- A. Facilities that are not defined in one of the below classifications will be addressed by the OJRSA on a case-by-case basis. The facility will need to provide their applicable NAICS code(s) to OJRSA.
- B. Facilities that provide dining space and vending machines with no food preparation other than microwave ovens and the like will be evaluated on a case-by-case basis.
- C. Class 1 FSE or FOG Generator – Minimum twenty gallon per minute (20 gpm) and forty pound (40 lb) grease trap. **REQUIRES FOG DEVICE SIZING CALCULATION SHEET TO BE COMPLETED BY FSE OR FOG GENERATOR. OJRSA SHALL PROVIDE CALCULATION SHEET.**
 - 1. Facilities without a ventilation hood system or filter as required by SCDHEC R61-25 (Retail Food Establishments);

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2. Delis engaged in the sale of salads, cold cuts and microwaved/convection oven warmed sandwiches/subs with no frying or grilling on site, use of precooked meats, utilization of disposable serving ware with very limited culinary washing;
 3. Meat Markets with meat preparation such as slicing and grinding with no cooking on site;
 4. Coffee Shops (small);
 5. Ice Cream Shops;
 6. Frozen Yogurt Shops;
 7. Retail Bakeries (small) with no on-premises frying or preparation of other non-bakery foods;
 8. Doughnut Shops with baking only (no mixing of ingredients or frying);
 9. Beverage Bars with limited on-premises food preparation that can be classified as a deli;
 10. Day Care Facilities (minimum classification-depending on menus, food preparation, culinary cleaning, and number of meals served);
 11. Religious Organizations (minimum classification – depending on menus, food preparation, culinary cleaning, number of meals served, and frequency meals are served);
 12. Mobile Food Unit vendors (must have an approved method of disposal as defined in SC R61-25(5-4)).
- D. Class 2 FSE or FOG Generator – If a facility is required to have a ventilation hood system or filter as required by SCDHEC R61-25 (Retail Food Establishments), then they will be considered at least a Class 2 FSE or FOG Generator. Minimum one-thousand gallon (1,000 gal) FOG Interceptor. **REQUIRES FOG DEVICE SIZING CALCULATION SHEET TO BE COMPLETED BY FSE OR FOG GENERATOR. OJRSA SHALL PROVIDE CALCULATION SHEET.** The facility will need to provide their applicable NAICS code(s) to OJRSA.
1. Limited-Service Restaurants (a.k.a. fast-food facilities, drive-in, carry-out);
 2. Day Care Facilities (maximum classification-depending on menu, food preparation, culinary cleaning, and number of meals served);
 3. Religious Organizations (maximum classification – depending on menus, food preparation, culinary cleaning, number of meals served, and frequency meals are served);
 4. Full-Service Restaurants (minimum classification – seating capacity less than sixty-five (65) persons);
 5. Buffet and Cafeteria facilities (minimum classification – seating capacity less than sixty-five (65) persons);
 6. Doughnut Shops with on-premises frying;
 7. Coffee Shops (large);
 8. Caterers;
 9. Convenience Stores serving food (with or without fuel pumps);
 10. Supermarket/Grocery Stores;
- E. Class 3 FSE or FOG Generator – Minimum one-thousand five hundred gallon (1,500 gal) FOG Interceptor. **REQUIRES SC LICENSED REGISTERED ENGINEER OR SC LICENSED ARCHITECT TO PROVIDE CALCULATIONS FOR SIZING. OJRSA MAY PROVIDE CALCULATION SHEET AS APPROPRIATE TO APPLICATION.** The facility will need to provide their applicable NAICS code(s) to OJRSA.
1. Full-Service Restaurants (maximum classification – seating capacity greater than or equal to sixty-five (65) persons);
 2. Buffet and Cafeteria Facilities (maximum classification – seating capacity greater than or equal to sixty-five (65) persons).
- F. Class 4 FSE or FOG Generator – Minimum two-thousand gallon (2,000 gal) FOG Interceptor. **REQUIRES SC LICENSED REGISTERED ENGINEER OR SC LICENSED ARCHITECT TO PROVIDE CALCULATIONS FOR SIZING. OJRSA MAY PROVIDE CALCULATION SHEET AS APPROPRIATE TO APPLICATION.** The facility will need to provide their applicable NAICS code(s) to OJRSA.
1. Institutions (Schools, Hospitals, Nursing Homes, Prisons, etc.), but not to exclude self-run operations.
 2. Multi-Family Developments as stated in OJRSA SUR 9.3(C)(1) and (2).

- G. Class 5 FOG Generator – **SIZE TO BE DETERMINED BY A SC LICENSED REGISTERED ENGINEER OR SC LICENSED ARCHITECT. CALCULATIONS MUST BE PROVIDED TO OJRSA. OJRSA MAY PROVIDE CALCULATION SHEET AS APPROPRIATE TO APPLICATION.**
1. Industrial Users: Will receive industrial wastewater discharge permit and subject to applicable portions of the Sewer Use Regulation.
 2. Others as appropriate.

9.8 FOG CONTROL DEVICES AND INSTALLATION REQUIREMENTS

- A. No FOG Control Device (FCD) shall be installed or replaced without OJRSA approval.
- B. All FCDs are to be evaluated, approved, constructed, and installed in accordance with the Regulations and the *OJRSA Development Policy*. The vendor supplying the FCD must be able to meet the specifications detailed in the *OJRSA Development Policy*.
- C. OJRSA reserves the right to make determinations of FCD sizing and adequacy based on performance and condition and may require repairs to, modifications, or replacement of FCDs as such.
- D. Garbage grinders are strictly prohibited where FCD are required.
- E. Kitchen floor drains/sinks must have grating to prevent disposal of solids in devices.
- F. Documentation for the actual sizing of the FCD must be submitted to OJRSA for approval. OJRSA may provide a sizing calculation sheet for the FCD.
- G. FOG Trap Requirements
1. There is a minimum acceptable size devices based on the classification system as stated in SECTION 9.7.
 2. The *OJRSA Development Policy* contains the design and installation requirements for a FOG Trap.
 3. *Automatic FOG Traps that use mechanical or electrical means to skim FOG from wastewater are prohibited in accordance with OJRSA SUR 9.6(K).*
 4. Discharge or addition of the following materials to an under-the-sink FOG Trap is strictly prohibited:
 - (a) Plumbing of fixtures as identified in the *OJRSA Development Policy*;
 - (b) Wastewater with a temperature higher than one-hundred forty degrees Fahrenheit (140°F);
 - (c) Acidic or caustic cleaners (e.g., lye or root killer);
 - (d) Fryer oil or grill trap FOG waste; and
 - (e) FOG Control Additives (as defined in SECTION 2.3).
- H. FOG Interceptor Requirements
1. There is a minimum acceptable size devices based on the classification system as stated in SECTION 9.7.
 2. The *OJRSA Development Policy* contains the design and installation requirements for a FOG Trap.
 3. All FOG Interceptors shall be adequately secured against unauthorized access.
 4. All new inground FOG Interceptors must be leak tested prior to putting the unit into service.
 5. Discharge of, or addition of, the following materials are strictly prohibited from disposal to an inground FOG Interceptor:
 - (a) Acidic or caustic cleaners (e.g., lye or root killer); and
 - (b) FOG control additives (as defined in SECTION 2.3).

9.9 MAINTENANCE

- A. FOG Traps
1. **FOG TRAPS SHALL BE MAINTAINED ON A WEEKLY BASIS.** *Modified maintenance schedules must be approved by the OJRSA but in no case will cleaning intervals exceed two (2) weeks.*
 2. Food Service Establishments (FSEs) shall maintain a detailed, written log of FOG Trap maintenance. These records shall be maintained in accordance with SECTION 9.4.
- B. FOG Interceptors

1. **FOG INTERCEPTORS SHALL BE MAINTAINED ON A QUARTERLY (EVERY THREE (3) MONTH) BASIS.** Modified maintenance schedules must be approved by the OJRSA but in no case will cleaning intervals exceed six (6) months.
2. The following FOG Interceptor maintenance activities must be performed:
 - (a) Complete removal of all contents of the FOG Interceptor rather than skimming the top grease layer. Top skimming, decanting, or back-flushing of the device, its contents, septage waste, solids, water, or other materials back into the FOG Interceptor for the purpose of reducing the volume of waste to be hauled is prohibited. Vehicles capable of separating water from FOG shall not discharge separated water into the FOG Interceptor or into the wastewater conveyance system.
 - (b) Provide a thorough cleaning of the FOG Interceptor to remove FOG buildup from inner walls and baffles.
3. Private Sewer Line Cleaning of FOG Requirement – Any Hauled Waste Transporter, plumber, or contractor that cleans FOG from a FSE’s private sewer lines must insure that the FOG and other debris cleaned from these pipes does not cause an obstruction or blockage in any sewer lines that ultimately discharge to the public sewer. Therefore, the FOG or other debris cleaned from the private sewer line should be vacuumed or removed and properly disposed of. The Hauled Waste Transporter, plumber, or contractor shall immediately contact the OJRSA if FOG is pushed or jetted into the sewer lines that ultimately discharge to the OJRSA conveyance system or treatment facility to make the OJRSA aware of the FOG and debris at the specific location. If maintenance is required on any lines that receive the debris, the OJRSA can recover costs maintenance as set forth in SECTION 8.6 and/or *OJRSA Schedule of Fees*.

9.10 HAULED WASTE TRANSPORTER / PLUMBER REQUIREMENTS

Hauled Waste Transporters and Plumbers performing service and maintenance on FOG Control Devices (FCD) shall:

- A. Comply with requirements in SECTION 9.9.
- B. Submit a record of all FSEs maintained to the Regulatory Services Coordinator or his/her designee monthly.
- C. Use only disposal sites or methods approved in the Waste Hauler License that is issued to the Hauled Waste Transporter.
- D. Be responsible for determining the nature of the waste and completing a manifest before transport. A completed FOG Waste Disposal Record Form must accompany each load and a copy given to the Owner of the FOG Generator. The record must include the name, address, and phone number of the FOG Generator company; the name(s) of the individual(s) performing the work, the volume of the wastewater and other material removed from the FCD, the disposal location and address, the date of waste removal, the FOG Generator signature, and the hauler signature.
- E. Perform the following activities:
 1. Provide a completed disposal manifest with the FOG Generator’s signature to accompany each load of FOG waste to the disposal site.
 2. Attend a certification class conducted by OJRSA once every three (3) years to obtain or maintain certification to inspect the FCDs and perform the services set forth in this Regulation. If the hauler or plumber hires a new employee in the period between training offerings by the OJRSA, then they must make arrangements with OJRSA to obtain the training before performing an inspection. When the next regular scheduled class is held, then the new employee will be subject to this training as well in order to meet the training requirement set by OJRSA.
 3. Inspect the FCD at least once per year for each Food Service Establishment or FOG Generator. Should the FCD be found non-functional, damaged, or altered in any way, then the inspector must notify the OJRSA within one (1) business day of performing the inspection. Pictures of the issues with the device should be taken while the device is empty and submitted to OJRSA with the notification.

9.11 FEES

Provisions in the Regulation regarding fees and charges shall be assessed to FOG Generators and Hauled Waste Transporters as stated in the *OJRSA Schedule of Fees*.

9.12 COMPLIANCE ENFORCEMENT

- A. Failure on the part of any FOG Generator or Hauled Waste Transporter to maintain continued compliance with any of the requirements set forth in this Regulation may result in the initiation of enforcement action. Violations of these provisions are subject to the enforcement provisions contained in SECTION 8 of the Regulation, which may include administrative and civil penalties. In addition, fines assessed for violations involving blockages, cleanup, or other occurrences requiring increased operations and/or maintenance expenses shall include the cost incurred by OJRSA or Satellite Sewer Systems for the cleanup or blockage removal. In accordance with the recovery of preventative expenses provisions contained in the Regulation, costs and expenses incurred by OJRSA for preventing interference or adverse impact on the public sewer, may be charged to and paid by the discharger upon written notice. Also see OJRSA SUR 8.12(E).
- B. A Compliance Schedule shall be developed and issued to FOG Generators found to be in violation of this Regulation or in need of the addition, repair, or upgrade of a FOG Control Device (FCD). Accelerated compliance shall be required for Users which are found to be discharging FOG in sufficient quantities to cause blockages or necessitate maintenance on the wastewater conveyance system to prevent blockages. FOG Generators causing blockages of sewer lines and/or sanitary sewer overflows will be required by OJRSA to increase cleaning frequency for the FCD. The FOG Generator will be notified in writing of any Compliance Schedule or date and these schedules shall contain milestones necessary to achieve compliance with the Regulation. Failure to meet a Compliance Schedule or component of a schedule shall be grounds for enforcement including monetary penalties. Any requests for extensions shall be made in writing to OJRSA at least thirty (30) calendar days in advance of the compliance date. The request shall include the reasons for failure to comply, additional time required for compliance, and steps taken to avoid further delays.
- C. OJRSA reserves the right to monitor, or require monitoring, of any FOG Generator or Hauled Waste Transporter to demonstrate compliance
- D. Should a FOG Generator be found to be responsible for issues with the sewer system and/or a sanitary sewer overflow, then the OJRSA reserves the right to take enforcement actions as set forth in this Regulation. These actions may include providing as-built drawings for the facility, mapping and inspection of the sewer line, and other enforcement actions set forth in SECTION 8 of this Regulation.
- E. Violations may also be reported, as appropriate, to SCDHEC and local codes offices for further enforcement action.

9.13 REQUESTS FOR VARIANCE

- A. Requests for a variance to any of the requirements or OJRSA implementation of the requirements contained in this Regulation must be submitted in writing to the Regulatory Services Coordinator within thirty (30) calendar days of the FOG Generator or Hauled Waste Transporter being notified of a requirement or Compliance Schedule. The request for variance must specifically state the reason for the request and how the User will ensure demonstrated compliance with established limits.
- B. Conditional variances may be granted at the discretion of the Regulatory Services Coordinator and will typically require additional control measures be placed on the User to ensure compliance which may include but are not limited to: additional maintenance requirements, more stringent Best Management Practices, monitoring requirements (or additional requirements), permit(s) and/or cost recovery. *In no case shall a variance be issued in lieu of compliance with established numerical limits or when damage to the conveyance system, public sewer, or treatment facility is evident.*
- C. On a case-by-case basis, at the discretion of the Director, alternative FOG Control Devices (FCD) may be considered and approved for installation at a FOG Generator. The alternative FCD must control FOG discharges from the User and be maintained as outlined in this Regulation. Items that may be considered

in this determination will be footprint of existing buildings, location of property boundaries, and a lack of room for an outside FOG Interceptor. Alternative FCDs shall not be considered for new building construction.

- D. If an existing FOG Generator is housed in a structure that, because of its architectural or historical restrictions or limitations or the Owner will suffer extreme economic hardship in order to upgrade the existing FCD, then the establishment may keep the current FOG Interceptor provided the FOG Interceptor is at least fifteen (15) feet from the nearest ventilation intake on the facility's heating and cooling unit.
- E. Consideration of a variance may be subject to fees as set forth in the *OJRSA Schedule of Fees*.

Section 10 – Hauled Waste Acceptance

10.1 AUTHORITY AND GENERAL CONDITIONS

- A. The OJRSA is authorized to accept hauled waste originating within the OJRSA service area boundaries. Additionally, OJRSA may grant approval to accept hauled waste from locations outside of the service area when it is determined that:
 - 1. Due to matters of policy or regulation, inadequate receiving facilities, treatment limitations, equipment malfunction, nature or quantity of waste, or other factors there is no viable alternative for disposal of the hauled waste in the service area where it originates.
 - 2. It is advantageous to OJRSA or the jurisdictional municipality for the hauled waste to be disposed of at OJRSA facilities.
- B. With the adoption of this Regulation, the OJRSA will only be accepting the following hauled wastes: septic tanks with sanitary wastewater only (no industrial or non-sanitary sewer septage), biological package treatment plant sludge, alum sludge, porta-john waste, and others that are deemed beneficial to the water reclamation facility and its treatment process. OJRSA must preapprove the types and volume of waste prior to delivery, which is performed when licensing the haulers. OJRSA also reserves the right to take waste from the cleaning and maintenance of any of the public sewer lines that discharge wastewater ultimately to the wastewater treatment plant.
- C. The terms and conditions for the acceptance of hauled waste from outside of the OJRSA service area shall typically be in writing and is subject to applicable inter-jurisdictional agreements.
- D. All FOG Generators, Hauled Waste Transporters, and dischargers of hauled waste must be in compliance with SC R61-56.1 and the *OJRSA Sewer Use Regulation*.
- E. Abuse of the above requirements stated in SECTION 10.1 shall result in actions as detailed in SECTION 8.12.7.
- F. All Haulers will be permitted annually by OJRSA.
- G. The Hauler will give the FSE a copy of the FOG Waste Disposal Record when a clean-out occurs. The record must include the name, address, and phone number of the FOG Generator company; the name(s) of the individual(s) performing the work, the volume of the wastewater and other material removed from the FCD, the disposal location and address, the date of waste removal, the FOG Generator signature, and the hauler signature. These records must be kept by the FSE for review by OJRSA personnel during an inspection.

10.2 SPECIFIC CONDITIONS OF ACCEPTANCE

- A. Acceptance of Hauled Waste
 - 1. All hauled waste products shall only be accepted at a designated OJRSA receiving site by Hauled Waste Transporters that have a valid Waste Hauler License to dispose of product at OJRSA facilities.
 - 2. Hauled waste is only accepted on business days during the hours of operation as posted at the OJRSA Operations and Administration Building. On occasion, it may also be necessary to stop the acceptance of hauled waste during normal acceptance periods due to issues with the treatment plant, staffing shortages, personnel training, or other scheduled or unscheduled event. The OJRSA shall not accept waste outside of these hours except under the following conditions:

Revenue Report

Level 4 Summary for May 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	\$523,747.32	103	(\$13,747.32)
40001 DELINQUENT TAXES	\$46,525.00	\$0.00	\$46,525.00	\$0.00	0	\$27,065.69	58	\$19,459.31
40002 VEHICLE TAXES	\$84,000.00	\$0.00	\$84,000.00	\$0.00	0	\$79,513.02	95	\$4,486.98
40003 HOMESTEAD EXPT. STATE	\$55,000.00	\$0.00	\$55,000.00	\$0.00	0	\$50,046.84	91	\$4,953.16
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	\$4,282.58	122	(\$782.58)
Total Property Taxes	\$706,525.00	\$0.00	\$706,525.00	\$0.00	0	\$690,978.34	98	\$15,546.66
00401 INTERGOVERNMENTAL 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	\$0.00	0	\$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 Intergovernmental Rev	\$56,000.00	\$0.00	\$56,000.00	\$0.00	0	\$43,447.27	78	\$12,552.73
00402 LICENSE, PERMITS, & FEES								
40200 BUSINESS LICENSE	\$98,275.00	\$0.00	\$98,275.00	\$14,664.36	15	\$88,915.20	90	\$9,359.80
40202 TELECOM. TAX MASC	\$6,800.00	\$0.00	\$6,800.00	\$0.00	0	\$4,671.61	69	\$2,128.39
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	\$10,062.95	5	\$55,765.45	25	\$164,234.55
40210 GARBAGE	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	0	\$0.00

**010 CITY GENERAL FUND
100 ADMINISTRATION
00402 LICENSE, PERMITS, & FEES**

**City Of Westminster
Revenue Report
Level 4 Summary for May 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	\$25,700.00	96	\$1,000.00
40215 FACILITY RENTAL	\$21,550.00	\$0.00	\$21,550.00	\$105.00	0	\$10,385.00	48	\$11,165.00
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	\$26,557.31	7	\$195,100.99	51	\$184,724.01
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	\$49.76	0	\$53,360.27	101	(\$785.27)
40402 WUD FRANCISE FEE	\$410,021.00	\$0.00	\$410,021.00	\$34,168.41	8	\$375,852.59	92	\$34,168.41
Total Pymt In Lieu Of Tax & Fran Fee	\$466,196.00	\$0.00	\$466,196.00	\$34,218.17	7	\$435,747.18	93	\$30,448.82
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	\$0.00	0	\$3,037.05	0	(\$3,037.05)

**010 CITY GENERAL FUND
100 ADMINISTRATION
00407 MISCELLANEOUS & OTHER**

**City Of Westminster
Revenue Report
Level 4 Summary for May 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	\$3,500.00	83	\$700.00
40737 REFUNDS/REIMBURSEMENTS	\$15,875.00	\$0.00	\$15,875.00	\$0.00	0	\$1,245.86	8	\$14,629.14
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	\$350.00	1	\$448,930.91	1904	(\$425,355.91)
Total ADMINISTRATION	\$1,633,121.00	\$0.00	\$1,633,121.00	\$61,125.48	4	\$6,814,204.69	417	(\$5,181,083.69)
200 FIRE DEPARTMENT								
00401 INTERGOVERNMENTAL REV								
40101 COUNTY ALLOCATION	\$785,000.00	(\$235,000.00)	\$550,000.00	\$0.00	0	\$550,000.00	100	\$0.00
Total Intergovernmental Rev	\$785,000.00	(\$235,000.00)	\$550,000.00	\$0.00	0	\$550,000.00	100	\$0.00
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	\$13,280.00	0	(\$13,280.00)
Total Grant Income	\$2,000.00	\$0.00	\$2,000.00	\$0.00	0	\$13,280.00	664	(\$11,280.00)
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

**010 CITY GENERAL FUND
200 FIRE DEPARTMENT
00407 MISCELLANEOUS & OTHER**

**City Of Westminster
Revenue Report
Level 4 Summary for May 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	(\$235,000.00)	\$562,000.00	\$0.00	0	\$563,757.00	100	(\$1,757.00)
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	\$21,872.39	61	\$14,277.61
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	\$21,882.39	61	\$14,267.61
00405 INTEREST INCOME								
40500 INTEREST INCOME	\$5.00	\$0.00	\$5.00	\$0.00	0	\$5.14	103	(\$0.14)
Total Interest Income	\$5.00	\$0.00	\$5.00	\$0.00	0	\$5.14	103	(\$0.14)
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	\$7,500.00	150	(\$2,500.00)
Total Grant Income	\$7,000.00	\$0.00	\$7,000.00	\$0.00	0	\$44,911.38	642	(\$37,911.38)
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	\$10.00	1	\$180.00	16	\$920.00

010 CITY GENERAL FUND
 300 POLICE
 00407 MISCELLANEOUS & OTHER

City Of Westminster
 Revenue Report
 Level 4 Summary for May 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	\$4,853.43	0	(\$4,853.43)
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	\$10.00	0	\$16,935.57	95	\$914.43
Total POLICE	\$61,005.00	\$0.00	\$61,005.00	\$10.00	0	\$83,734.48	137	(\$22,729.48)
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	\$150.00	17	\$750.00
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	\$225.00	14	\$1,425.00
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	\$225.00	14	\$1,425.00
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								

City Of Westminster
 Revenue Report
 Level 4 Summary for May 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	\$150.00	0	(\$150.00)
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	\$32,000.00	0	(\$32,000.00)
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	\$180,022.00	45	\$221,599.00
Total NON DEPARTMENTAL	\$401,621.00	\$0.00	\$401,621.00	\$0.00	0	\$180,022.00	45	\$221,599.00
Total CITY GENERAL FUND	\$2,914,572.00	(\$235,000.00)	\$2,679,572.00	\$61,135.48	2	\$7,641,943.17	285	(\$4,962,371.17)

020 UTILITY DEPT. GENERAL FUND
 150 UTILITY ADMINISTRATION
 00405 INTEREST INCOME

City Of Westminster
 Revenue Report
 Level 4 Summary for May 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	\$1,260.50	252	(\$760.50)
Total Interest Income	\$500.00	\$0.00	\$500.00	\$0.00	0	\$1,260.50	252	(\$760.50)
00407 MISCELLANEOUS & OTHER								
40700 SERVICE CHARGES	\$55,000.00	\$0.00	\$55,000.00	\$475.00	1	\$50,151.51	91	\$4,848.49
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	\$0.00	0	\$57,838.45	83	\$12,161.55
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	\$0.00	0	\$68.70	0	\$29,931.30
40746 PMPA TRAINING REIMBURSEMENT	\$15,000.00	\$0.00	\$15,000.00	\$3,812.42	25	\$13,639.98	91	\$1,360.02
Total Miscellaneous & Other	\$231,000.00	\$0.00	\$231,000.00	\$4,287.42	2	\$365,743.07	158	(\$134,743.07)
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	\$4,287.42	2	\$367,003.57	159	(\$135,503.57)

020 UTILITY DEPT. GENERAL FUND
 250 ELECTRIC
 00406 GRANT INCOME

City Of Westminster
 Revenue Report
 Level 4 Summary for May 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	\$106,684.56	6	\$1,394,272.01	75	\$471,403.99
40801 RESIDENTIAL ELECTRIC	\$2,297,796.00	\$0.00	\$2,297,796.00	\$137,867.97	6	\$2,008,105.25	87	\$289,690.75
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	\$37,239.09	10	\$510,227.17	136	(\$135,227.17)
40804 TEMP POWER/UNDERGRND PW	\$25,000.00	\$0.00	\$25,000.00	\$100.00	0	\$1,540.00	6	\$23,460.00
Total Electric	\$4,563,472.00	\$0.00	\$4,563,472.00	\$281,891.62	6	\$3,914,144.43	86	\$649,327.57
Total ELECTRIC	\$4,631,472.00	\$0.00	\$4,631,472.00	\$281,891.62	6	\$3,914,144.43	85	\$717,327.57
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	\$7,037.00	70	\$2,963.00

020 UTILITY DEPT. GENERAL FUND
 350 WATER
 00407 MISCELLANEOUS & OTHER

City Of Westminster
 Revenue Report
 Level 4 Summary for May 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
40715 ELEVATED TANK MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	0	\$0.00
40737 REFUNDS/REIMBURSEMENTS	\$0.00	\$29,245.03	\$29,245.03	\$0.00	0	\$29,245.03	100	\$0.00
Total Miscellaneous & Other	\$10,000.00	\$29,245.03	\$39,245.03	\$0.00	0	\$36,282.03	92	\$2,963.00
00409 WATER								
40900 WATER SALES	\$2,230,204.00	\$0.00	\$2,230,204.00	\$166,750.51	7	\$2,053,821.24	92	\$176,382.76
40901 WATER TAPS	\$187,300.00	\$0.00	\$187,300.00	\$0.00	0	\$69,900.00	37	\$117,400.00
40902 DHEC	\$15,000.00	\$0.00	\$15,000.00	\$1,239.71	8	\$13,222.66	88	\$1,777.34
Total Water	\$2,432,504.00	\$0.00	\$2,432,504.00	\$167,990.22	7	\$2,136,943.90	88	\$295,560.10
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	\$29,245.03	\$2,475,749.03	\$167,990.22	7	\$2,173,225.93	88	\$302,523.10
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	\$238.80	0	(\$238.80)
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
40737 REFUNDS/REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	0	\$0.00

020 UTILITY DEPT. GENERAL FUND
 450 SEWER
 00407 MISCELLANEOUS & OTHER

City Of Westminster
 Revenue Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Current Pd Revenue	Curr Pct	Year To Date Revenue	YTD Pct	Budget Balance
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	\$664.16	0	(\$664.16)
00410 SEWER								
41000 SEWER SALES	\$784,439.00	\$0.00	\$784,439.00	\$68,645.60	9	\$812,799.26	104	(\$28,360.26)
41001 SEWER TAPS	\$100,500.00	\$0.00	\$100,500.00	\$0.00	0	\$45,080.00	45	\$55,420.00
Total Sewer	\$884,939.00	\$0.00	\$884,939.00	\$68,645.60	8	\$857,879.26	97	\$27,059.74
Total SEWER	\$884,939.00	\$0.00	\$884,939.00	\$68,645.60	8	\$858,543.42	97	\$26,395.58
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	\$89,552.89	89	\$11,447.11
Total Miscellaneous & Other	\$101,000.00	\$0.00	\$101,000.00	\$0.00	0	\$89,552.89	89	\$11,447.11
Total NON DEPARTMENTAL	\$101,000.00	\$0.00	\$101,000.00	\$0.00	0	\$89,552.89	89	\$11,447.11
Total UTILITY DEPT. GENERAL FUND	\$8,301,415.00	\$29,245.03	\$8,330,660.03	\$522,814.86	6	\$7,402,470.24	89	\$928,189.79

030 SOLID WASTE
 900 SOLID WASTE
 00405 INTEREST INCOME

City Of Westminster
 Revenue Report
 Level 4 Summary for May 2024

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	\$37,725.68	8	\$407,574.55	91	\$41,675.45
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	\$7,995.00	62	\$5,005.00
40707 MISCELLANEOUS REV	\$2,720.00	\$0.00	\$2,720.00	\$0.00	0	\$250.00	9	\$2,470.00
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	\$37,725.68	4	\$684,663.26	75	\$228,382.74
Total SOLID WASTE	\$915,046.00	\$0.00	\$915,046.00	\$37,725.68	4	\$684,663.26	75	\$230,382.74
Total SOLID WASTE	\$915,046.00	\$0.00	\$915,046.00	\$37,725.68	4	\$684,663.26	75	\$230,382.74

040 FIRE DEPARTMENT 1% FUND
 004 REVENUE
 00407 MISCELLANEOUS & OTHER

City Of Westminster
 Revenue Report
 Level 4 Summary for May 2024

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	\$18,554.76	136	(\$4,945.40)
Total Miscellaneous & Other	\$13,609.36	\$0.00	\$13,609.36	\$0.00	0	\$18,554.76	136	(\$4,945.40)
Total REVENUE	\$13,609.36	\$0.00	\$13,609.36	\$0.00	0	\$18,554.76	136	(\$4,945.40)
Total FIRE DEPARTMENT 1% FUND	\$13,609.36	\$0.00	\$13,609.36	\$0.00	0	\$18,554.76	136	(\$4,945.40)

045 GRANT HOLDING ACCOUNT
 004 REVENUE
 00406 GRANT INCOME

City Of Westminster
 Revenue Report
 Level 4 Summary for May 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

050 YOUTH RECREATION FUND
 400 RECREATION
 00401 INTERGOVERNMENTAL REV

City Of Westminster
 Revenue Report
 Level 4 Summary for May 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 INTERGOVERNMENTAL REV								
40101 COUNTY ALLOCATION	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0	\$50,000.00	100	\$0.00
Total Intergovernmental Rev	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0	\$50,000.00	100	\$0.00
00402 LICENSE, PERMITS, & FEES								
40206 ADMISSION	\$74,750.00	\$0.00	\$74,750.00	\$2,770.00	4	\$37,026.00	50	\$37,724.00
40207 CONCESSIONS	\$48,200.00	\$0.00	\$48,200.00	\$3,127.00	6	\$36,061.50	75	\$12,138.50
40208 REGISTRATION	\$82,500.00	\$0.00	\$82,500.00	\$0.00	0	\$54,426.64	66	\$28,073.36
40209 SPONSOR FEES	\$41,600.00	\$0.00	\$41,600.00	\$0.00	0	\$18,006.28	43	\$23,593.72
40213 TOURNAMENT FEE	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0	\$340.00	3	\$9,660.00
Total License, Permits, & Fees	\$257,050.00	\$0.00	\$257,050.00	\$5,897.00	2	\$145,860.42	57	\$111,189.58
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	\$10,776.19	90	\$1,223.81
40703 SALE OF EQUIP/MATERIAL/SCRAP	\$6,500.00	\$0.00	\$6,500.00	\$0.00	0	\$5,352.00	82	\$1,148.00
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
40718 COOPERS MILL PROJECT	\$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	\$119,099.00	100	\$0.00

050 YOUTH RECREATION FUND
 400 RECREATION
 00407 MISCELLANEOUS & OTHER

City Of Westminster
 Revenue Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Current Pd Revenue	Curr Pct	Year To Date Revenue	YTD Pct	Budget Balance
40730 HTAX TRANSFER	\$117,950.00	\$0.00	\$117,950.00	\$0.00	0	\$0.00	0	\$117,950.00
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	\$4,000.00	\$0.00	\$4,000.00	\$0.00	0	\$324.36	8	\$3,675.64
40745 OLD VOIDED CHECKS	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	0	\$0.00
40752 TRANSFER FROM ATAX	\$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	\$0.00	0	\$135,551.55	52	\$126,717.45
Total RECREATION	\$579,319.00	\$0.00	\$579,319.00	\$5,897.00	1	\$331,411.97	57	\$247,907.03
Total YOUTH RECREATION FUND	\$579,319.00	\$0.00	\$579,319.00	\$5,897.00	1	\$331,411.97	57	\$247,907.03
TOTAL ALL FUNDS	\$12,723,961.36	(\$205,754.97)	\$12,518,206.39	\$627,573.02	5	\$16,079,043.40	128	(\$3,560,837.01)

Expenditure Report

Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	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	\$152,590.00	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	\$12,000.00	4	\$6,915.40	58	\$0.00	\$5,084.60	42
05103 ANNUAL BONUS	\$1,560.00	\$0.00	\$1,560.00	0	\$1,510.00	97	\$0.00	\$50.00	3
05104 SOCIAL SECURITY	\$16,500.00	\$0.00	\$16,500.00	1	\$14,170.88	86	\$0.00	\$2,329.12	14
05105 RETIREMENT CONTRIBUTIONS	\$40,013.00	\$0.00	\$40,013.00	0	\$30,550.39	76	\$0.00	\$9,462.61	24
05106 HEALTH INSURANCE CONTRIBUTIONS	\$24,174.00	\$0.00	\$24,174.00	2	\$17,912.30	74	\$0.00	\$6,261.70	26
05107 WORKERS COMPENSATION	\$2,000.00	\$0.00	\$2,000.00	0	\$3,000.00	150	\$0.00	(\$1,000.00)	(50)
05108 EMPLOYEE BONDING	\$5,000.00	\$0.00	\$5,000.00	0	\$2,177.00	44	\$0.00	\$2,823.00	56
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	\$4,200.00	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	\$43,200.00	4	\$28,615.80	66	\$0.00	\$14,584.20	34
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	\$301,237.00	1	\$262,569.86	87	\$0.00	\$38,667.14	13
00200 COMMODITIES									
05200 POSTAGE	\$1,200.00	\$0.00	\$1,200.00	0	\$1,083.16	90	\$0.00	\$116.84	10
05202 OFFICE SUPPLIES	\$6,000.00	\$0.00	\$6,000.00	0	\$5,946.97	99	\$0.00	\$53.03	1
05209 JANITORIAL SUPPLIES	\$500.00	\$0.00	\$500.00	0	\$236.71	47	\$0.00	\$263.29	53
05210 MISCELLANEOUS	\$2,400.00	\$0.00	\$2,400.00	16	\$2,269.30	95	\$0.00	\$130.70	5
05211 SERVICE FEES	\$3,000.00	\$0.00	\$3,000.00	1	\$3,012.20	100	\$0.00	(\$12.20)	0

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05212 EQUIPMENT PURCHASED	\$3,000.00	\$0.00	\$3,000.00	0	\$4,380.76	146	\$0.00	(\$1,380.76)	(46)
05214 PRINTING	\$1,000.00	\$0.00	\$1,000.00	0	\$235.36	24	\$0.00	\$764.64	76
05215 BUILDING MAINT.	\$6,000.00	\$0.00	\$6,000.00	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	\$23,100.00	2	\$20,860.79	90	\$0.00	\$2,239.21	10
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	\$1,000.00	\$0.00	\$1,000.00	0	\$1,391.87	139	\$0.00	(\$391.87)	(39)
05301 TELEPHONES	\$3,000.00	\$0.00	\$3,000.00	0	\$1,573.16	52	\$0.00	\$1,426.84	48
05302 TRAVEL AND TRAINING	\$5,000.00	\$0.00	\$5,000.00	0	\$11,006.22	220	\$0.00	(\$6,006.22)	(120)
05305 MEMBERSHIPS & SUBSCRIPTIONS	\$5,000.00	\$0.00	\$5,000.00	2	\$5,875.72	118	\$0.00	(\$875.72)	(18)
05306 ADVERTISING	\$1,000.00	\$0.00	\$1,000.00	0	\$1,139.70	114	\$0.00	(\$139.70)	(14)
05308 OFFICE EQUIP/RENTAL/LEASE	\$2,100.00	\$0.00	\$2,100.00	0	\$1,500.67	71	\$0.00	\$599.33	29
05310 MISCELLANEOUS	\$3,200.00	\$0.00	\$3,200.00	47	\$4,471.17	140	\$0.00	(\$1,271.17)	(40)
05313 UTILITIES PURCH FROM WUD	\$9,000.00	\$0.00	\$9,000.00	0	\$4,676.56	52	\$0.00	\$4,323.44	48
05314 UTILITIES PURCH FROM OTHER	\$0.00	\$0.00	\$0.00	0	\$495.50	0	\$0.00	(\$495.50)	0
05319 PROFESSIONAL SERVICES	\$20,000.00	\$27,580.00	\$47,580.00	0	\$66,885.16	141	\$0.00	(\$19,305.16)	(41)
05320 MEDICAL PROFESS. SERVICES	\$100.00	\$0.00	\$100.00	0	\$0.00	0	\$0.00	\$100.00	100
05321 COMPUTER MAINTENANCE	\$5,200.00	\$0.00	\$5,200.00	0	\$199.00	4	\$0.00	\$5,001.00	96
05323 VEHICLE & PROPERTY INSURANCE	\$51,227.00	\$0.00	\$51,227.00	0	\$63,509.00	124	\$0.00	(\$12,282.00)	(24)
05328 CUSTOMER REFUNDS	\$500.00	\$0.00	\$500.00	0	\$675.00	135	\$0.00	(\$175.00)	(35)
05336 SC SALES TAX	\$400.00	\$0.00	\$400.00	0	\$84.80	21	\$0.00	\$315.20	79
05352 JANITORIAL EXPENSE	\$3,000.00	\$0.00	\$3,000.00	10	\$2,936.00	98	\$0.00	\$64.00	2
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	\$100.00	0	\$0.00	0	\$0.00	\$100.00	100

**010 CITY GENERAL FUND
100 ADMINISTRATION
00300 CONTRACTUAL SERVICES**

**City Of Westminster
Expenditure Report
Level 4 Summary for May 2024**

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05362 MUNICIPAL COURT	\$21,000.00	\$0.00	\$21,000.00	6	\$18,350.00	87	\$0.00	\$2,650.00	13
05365 CONTRACTUAL SERVICES	\$55,750.00	\$0.00	\$55,750.00	0	\$59,964.00	108	\$0.00	(\$4,214.00)	(8)
05368 INTERFUND TRANSFER	\$0.00	\$0.00	\$0.00	0	\$415,000.00	0	\$0.00	(\$415,000.00)	0
05372 ELECTION EXPENSE	\$2,500.00	\$0.00	\$2,500.00	0	\$1,920.28	77	\$0.00	\$579.72	23
05378 PRINTING	\$500.00	\$0.00	\$500.00	0	\$0.00	0	\$0.00	\$500.00	100
05379 LEGAL SERVICES	\$20,000.00	\$0.00	\$20,000.00	0	\$34,146.00	171	\$0.00	(\$14,146.00)	(71)
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	\$5,000.00	0	\$5,859.22	117	\$0.00	(\$859.22)	(17)
05395 CITY COUNCIL MEMBER & SUBSCRIP	\$2,000.00	\$0.00	\$2,000.00	2	\$993.23	50	\$0.00	\$1,006.77	50
Total Contractual Services	\$216,577.00	\$27,580.00	\$244,157.00	145	\$702,652.26	288	\$0.00	(\$458,495.26)	(188)
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	\$27,580.00	\$568,494.00	63	\$986,082.91	173	\$0.00	(\$417,588.91)	(73)
200 FIRE DEPARTMENT									
00100 PERSONAL SERVICES									
05100 SALARIES	\$556,885.00	(\$207,358.00)	\$349,527.00	5	\$323,105.68	92	\$0.00	\$26,421.32	8
05101 OVERTIME	\$22,000.00	\$13,000.00	\$35,000.00	1	\$34,612.52	99	\$0.00	\$387.48	1
05103 ANNUAL BONUS	\$2,070.00	\$0.00	\$2,070.00	0	\$1,630.00	79	\$0.00	\$440.00	21

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05104 SOCIAL SECURITY	\$42,602.00	(\$16,102.00)	\$26,500.00	5	\$28,017.50	106	\$0.00	(\$1,517.50)	(6)
05105 RETIREMENT CONTRIBUTIONS	\$118,283.00	(\$42,683.00)	\$75,600.00	5	\$80,944.71	107	\$0.00	(\$5,344.71)	(7)
05106 HEALTH INSURANCE CONTRIBUTIONS	\$141,787.00	(\$62,837.00)	\$78,950.00	8	\$60,778.70	77	\$0.00	\$18,171.30	23
05107 WORKERS COMPENSATION	\$19,700.00	\$0.00	\$19,700.00	0	\$31,651.25	161	\$0.00	(\$11,951.25)	(61)
05109 PART TIME EMPLOYEES	\$25,000.00	\$0.00	\$25,000.00	5	\$24,395.99	98	\$0.00	\$604.01	2
05110 VOLUNTEER FIREFIGHTERS BONUS	\$6,000.00	\$0.00	\$6,000.00	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	(\$315,980.00)	\$618,347.00	5	\$585,136.35	95	\$0.00	\$33,210.65	5
00200 COMMODITIES									
05201 FUEL	\$10,000.00	\$2,500.00	\$12,500.00	10	\$9,491.67	76	\$0.00	\$3,008.33	24
05202 OFFICE SUPPLIES	\$2,500.00	\$0.00	\$2,500.00	0	\$1,948.84	78	\$0.00	\$551.16	22
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	\$12,000.00	\$19,500.00	0	\$1,719.57	9	\$0.00	\$17,780.43	91
05205 AWARDS / FLOWERS	\$1,000.00	\$0.00	\$1,000.00	0	\$0.00	0	\$0.00	\$1,000.00	100
05207 VEHICLE SUPPLIES / PARTS	\$3,000.00	\$0.00	\$3,000.00	0	\$1,575.59	53	\$0.00	\$1,424.41	47
05208 UNIFORMS	\$6,000.00	\$0.00	\$6,000.00	0	\$4,794.54	80	\$0.00	\$1,205.46	20
05209 JANITORIAL SUPPLIES	\$2,000.00	\$0.00	\$2,000.00	0	\$427.22	21	\$0.00	\$1,572.78	79
05210 MISCELLANEOUS	\$1,000.00	\$0.00	\$1,000.00	0	\$308.60	31	\$0.00	\$691.40	69
05212 EQUIPMENT PURCHASED	\$9,000.00	\$26,400.00	\$35,400.00	0	\$21,068.62	60	\$0.00	\$14,331.38	40
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	\$12,500.00	\$15,000.00	0	\$1,297.13	9	\$0.00	\$13,702.87	91
05235 MEDICAL SUPPLIES	\$0.00	\$0.00	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
Total Commodities	\$44,500.00	\$53,400.00	\$97,900.00	1	\$42,631.78	44	\$0.00	\$55,268.22	56
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	\$3,500.00	\$0.00	\$3,500.00	0	\$1,241.06	35	\$0.00	\$2,258.94	65
05301 TELEPHONES	\$4,000.00	\$0.00	\$4,000.00	0	\$3,061.94	77	\$0.00	\$938.06	23
05302 TRAVEL AND TRAINING	\$4,500.00	\$0.00	\$4,500.00	0	\$3,113.66	69	\$0.00	\$1,386.34	31
05303 RADIO/PAGER REPAIR	\$500.00	\$0.00	\$500.00	0	\$95.90	19	\$0.00	\$404.10	81
05304 VEHICLE MAINTENANCE	\$15,000.00	\$0.00	\$15,000.00	0	\$16,866.72	112	\$0.00	(\$1,866.72)	(12)
05305 MEMBERSHIPS & SUBSCRIPTIONS	\$16,500.00	\$0.00	\$16,500.00	0	\$12,605.00	76	\$0.00	\$3,895.00	24
05306 ADVERTISING	\$300.00	\$0.00	\$300.00	0	\$0.00	0	\$0.00	\$300.00	100
05309 FIRE EXTINGUISHER	\$200.00	\$0.00	\$200.00	0	\$0.00	0	\$0.00	\$200.00	100
05310 MISCELLANEOUS	\$1,000.00	\$0.00	\$1,000.00	0	\$145.27	15	\$0.00	\$854.73	85
05313 UTILITIES PURCH FROM WUD	\$28,000.00	\$0.00	\$28,000.00	0	\$19,908.54	71	\$0.00	\$8,091.46	29
05314 UTILITIES PURCH FROM OTHER	\$4,200.00	\$0.00	\$4,200.00	0	\$2,107.33	50	\$0.00	\$2,092.67	50
05319 PROFESSIONAL SERVICES	\$200.00	\$0.00	\$200.00	0	\$0.00	0	\$0.00	\$200.00	100
05320 MEDICAL PROFESS. SERVICES	\$2,500.00	\$0.00	\$2,500.00	0	\$557.50	22	\$0.00	\$1,942.50	78
05322 CABLE	\$900.00	\$0.00	\$900.00	0	\$667.80	74	\$0.00	\$232.20	26
05325 SECURITY MONITORING	\$500.00	\$0.00	\$500.00	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	\$1,500.00	0	\$1,402.50	94	\$0.00	\$97.50	7
05355 BUNKER GEAR REPAIR	\$500.00	\$0.00	\$500.00	0	\$308.46	62	\$0.00	\$191.54	38
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	\$5,000.00	0	\$2,704.87	54	\$0.00	\$2,295.13	46
05365 CONTRACTUAL SERVICES	\$4,000.00	\$0.00	\$4,000.00	0	\$3,116.48	78	\$0.00	\$883.52	22

**010 CITY GENERAL FUND
200 FIRE DEPARTMENT
00300 CONTRACTUAL SERVICES**

**City Of Westminster
Expenditure Report
Level 4 Summary for May 2024**

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05367 ZONING/COMP PLAN	\$0.00	\$0.00	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0
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	\$92,800.00	0	\$67,903.03	73	\$0.00	\$24,896.97	27
00600 CAPITAL OUTLAY									
05600 SCBA'S	\$27,960.85	\$0.00	\$27,960.85	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	\$27,960.85	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	(\$262,580.00)	\$837,007.85	4	\$723,632.01	86	\$0.00	\$113,375.84	14
300 POLICE									
00100 PERSONAL SERVICES									
05100 SALARIES	\$417,145.00	\$0.00	\$417,145.00	5	\$397,034.68	95	\$0.00	\$20,110.32	5
05101 OVERTIME	\$25,000.00	\$0.00	\$25,000.00	10	\$34,344.04	137	\$0.00	(\$9,344.04)	(37)
05103 ANNUAL BONUS	\$1,608.00	\$0.00	\$1,608.00	0	\$1,660.08	103	\$0.00	(\$52.08)	(3)
05104 SOCIAL SECURITY	\$31,912.00	\$0.00	\$31,912.00	5	\$30,313.30	95	\$0.00	\$1,598.70	5

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05105 RETIREMENT CONTRIBUTIONS	\$88,602.00	\$0.00	\$88,602.00	5	\$85,805.56	97	\$0.00	\$2,796.44	3
05106 HEALTH INSURANCE CONTRIBUTIONS	\$93,115.00	\$0.00	\$93,115.00	6	\$53,578.88	58	\$0.00	\$39,536.12	42
05107 WORKERS COMPENSATION	\$19,700.00	\$0.00	\$19,700.00	0	\$31,651.25	161	\$0.00	(\$11,951.25)	(61)
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	\$677,082.00	5	\$634,387.79	94	\$0.00	\$42,694.21	6
00200 COMMODITIES									
05201 FUEL	\$27,000.00	\$0.00	\$27,000.00	13	\$27,386.44	101	\$0.00	(\$386.44)	(1)
05202 OFFICE SUPPLIES	\$2,000.00	\$0.00	\$2,000.00	0	\$1,680.93	84	\$0.00	\$319.07	16
05206 VEHICLE MAINT/REPAIR	\$15,000.00	\$0.00	\$15,000.00	0	\$20,844.21	139	\$0.00	(\$5,844.21)	(39)
05208 UNIFORMS	\$3,000.00	\$0.00	\$3,000.00	0	\$2,553.18	85	\$0.00	\$446.82	15
05209 JANITORIAL SUPPLIES	\$1,000.00	\$0.00	\$1,000.00	0	\$0.00	0	\$0.00	\$1,000.00	100
05210 MISCELLANEOUS	\$500.00	\$0.00	\$500.00	0	\$362.76	73	\$0.00	\$137.24	27
05215 BUILDING MAINT.	\$1,000.00	\$0.00	\$1,000.00	0	\$755.65	76	\$0.00	\$244.35	24
05222 SUPPLIES	\$6,000.00	\$0.00	\$6,000.00	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	\$55,500.00	6	\$54,341.68	98	\$164.00	\$994.32	2
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	\$4,100.00	\$0.00	\$4,100.00	0	\$2,290.29	56	\$0.00	\$1,809.71	44
05301 TELEPHONES	\$2,800.00	\$0.00	\$2,800.00	0	\$1,573.12	56	\$0.00	\$1,226.88	44
05302 TRAVEL AND TRAINING	\$5,000.00	\$0.00	\$5,000.00	0	\$1,755.79	35	\$0.00	\$3,244.21	65
05305 MEMBERSHIPS & SUBSCRIPTIONS	\$14,500.00	\$0.00	\$14,500.00	0	\$21,910.23	151	\$0.00	(\$7,410.23)	(51)
05306 ADVERTISING	\$500.00	\$0.00	\$500.00	0	\$0.00	0	\$0.00	\$500.00	100

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05307 PUBLIC RELATIONS	\$500.00	\$0.00	\$500.00	0	\$0.00	0	\$0.00	\$500.00	100
05310 MISCELLANEOUS	\$500.00	\$0.00	\$500.00	0	\$359.18	72	\$0.00	\$140.82	28
05311 RADAR CERTIFICATION	\$400.00	\$0.00	\$400.00	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	\$13,200.00	0	\$8,044.68	61	\$0.00	\$5,155.32	39
05315 POLICE FUND	\$1,000.00	\$0.00	\$1,000.00	0	\$0.00	0	\$0.00	\$1,000.00	100
05318 SOFTWARE	\$9,000.00	\$0.00	\$9,000.00	0	\$2,860.00	32	\$0.00	\$6,140.00	68
05319 PROFESSIONAL SERVICES	\$2,500.00	\$0.00	\$2,500.00	0	\$885.00	35	\$0.00	\$1,615.00	65
05320 MEDICAL PROFESS. SERVICES	\$1,000.00	\$0.00	\$1,000.00	0	\$427.50	43	\$0.00	\$572.50	57
05352 JANITORIAL EXPENSE	\$2,500.00	\$0.00	\$2,500.00	12	\$2,768.75	111	\$0.00	(\$268.75)	(11)
05357 EQUIPMENT RENTAL/LEASE	\$9,000.00	\$0.00	\$9,000.00	0	\$7,717.09	86	\$0.00	\$1,282.91	14
05358 EQUIPMENT REPAIR & MAINT.	\$1,800.00	\$0.00	\$1,800.00	0	\$312.00	17	\$0.00	\$1,488.00	83
05359 EQUIPMENT PURCHASE	\$3,500.00	\$0.00	\$3,500.00	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	\$2,000.00	0	\$0.00	0	\$2,000.00	\$0.00	0
05376 E-TICKET FOR VEHICLES	\$1,500.00	\$0.00	\$1,500.00	0	\$0.00	0	\$0.00	\$1,500.00	100
05381 DRUG SEIZURE EXPENSE	\$0.00	\$0.00	\$0.00	0	\$7,390.00	0	\$0.00	(\$7,390.00)	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	\$75,300.00	6	\$92,032.48	122	\$2,000.00	(\$18,732.48)	(25)
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

010 CITY GENERAL FUND
 300 POLICE
 00600 CAPITAL OUTLAY

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
Total Capital Outlay	\$0.00	\$0.00	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0
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	\$807,882.00	5	\$780,761.95	97	\$2,164.00	\$24,956.05	3
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	\$18,761.00	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	\$130.00	0	\$160.00	123	\$0.00	(\$30.00)	(23)
05104 SOCIAL SECURITY	\$1,436.00	\$0.00	\$1,436.00	0	\$1,296.77	90	\$0.00	\$139.23	10
05105 RETIREMENT CONTRIBUTIONS	\$3,482.00	\$0.00	\$3,482.00	0	\$3,480.23	100	\$0.00	\$1.77	0
05106 HEALTH INSURANCE CONTRIBUTIONS	\$6,001.00	\$0.00	\$6,001.00	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	\$29,810.00	0	\$29,579.96	99	\$0.00	\$230.04	1
00200 COMMODITIES									
05201 FUEL	\$800.00	\$0.00	\$800.00	6	\$491.63	61	\$0.00	\$308.37	39
05202 OFFICE SUPPLIES	\$500.00	\$0.00	\$500.00	0	\$437.11	87	\$0.00	\$62.89	13
05206 VEHICLE MAINT/REPAIR	\$250.00	\$0.00	\$250.00	0	\$70.00	28	\$0.00	\$180.00	72
05210 MISCELLANEOUS	\$1,000.00	\$0.00	\$1,000.00	0	\$603.35	60	\$0.00	\$396.65	40
05214 PRINTING	\$500.00	\$0.00	\$500.00	0	\$276.24	55	\$0.00	\$223.76	45
Total Commodities	\$3,050.00	\$0.00	\$3,050.00	1	\$1,878.33	62	\$0.00	\$1,171.67	38

010 CITY GENERAL FUND
 500 CODES
 00300 CONTRACTUAL SERVICES

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
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	\$500.00	\$0.00	\$500.00	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	\$500.00	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	\$15,000.00	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	\$15,000.00	0	\$800.00	5	\$0.00	\$14,200.00	95
Total Contractual Services	\$31,000.00	\$0.00	\$31,000.00	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	\$63,860.00	0	\$34,203.29	54	\$0.00	\$29,656.71	46
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

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
Total Personal Services	\$0.00	\$0.00	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0
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	\$1,000.00	0	\$369.32	37	\$0.00	\$630.68	63
05206 VEHICLE MAINT/REPAIR	\$1,500.00	\$0.00	\$1,500.00	0	\$1,112.41	74	\$0.00	\$387.59	26
05208 UNIFORMS	\$0.00	\$0.00	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0
05209 JANITORIAL SUPPLIES	\$400.00	\$0.00	\$400.00	0	\$345.12	86	\$0.00	\$54.88	14
05210 MISCELLANEOUS	\$1,000.00	\$0.00	\$1,000.00	0	\$519.57	52	\$0.00	\$480.43	48
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	\$11,925.00	0	\$6,676.79	56	\$188.26	\$5,059.95	42
05216 MATERIALS - MAINT.	\$2,000.00	\$0.00	\$2,000.00	0	\$1,829.11	91	\$0.00	\$170.89	9
05222 SUPPLIES	\$1,000.00	\$0.00	\$1,000.00	0	\$1,115.96	112	\$0.00	(\$115.96)	(12)
05223 TOOLS	\$1,000.00	\$0.00	\$1,000.00	0	\$988.94	99	\$0.00	\$11.06	1
Total Commodities	\$19,825.00	\$0.00	\$19,825.00	0	\$12,957.22	65	\$188.26	\$6,679.52	34
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	\$3,017.50	0	\$0.00	(\$3,017.50)	0
05313 UTILITIES PURCH FROM WUD	\$14,000.00	\$0.00	\$14,000.00	0	\$12,014.47	86	\$0.00	\$1,985.53	14
05316 RAILROAD PROPERTY RENTAL	\$900.00	\$0.00	\$900.00	0	\$956.81	106	\$0.00	(\$56.81)	(6)
05319 PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0

**010 CITY GENERAL FUND
600 PUBLIC WORKS
00300 CONTRACTUAL SERVICES**

**City Of Westminster
Expenditure Report
Level 4 Summary for May 2024**

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05320 MEDICAL PROFESS. SERVICES	\$0.00	\$0.00	\$0.00	0	\$47.50	0	\$0.00	(\$47.50)	0
05325 SECURITY MONITORING	\$3,000.00	\$0.00	\$3,000.00	0	\$480.00	16	\$0.00	\$2,520.00	84
05341 ASPHALT/PAVING	\$5,000.00	\$0.00	\$5,000.00	0	\$189.51	4	\$0.00	\$4,810.49	96
05352 JANITORIAL EXPENSE	\$6,000.00	\$0.00	\$6,000.00	5	\$5,147.25	86	\$0.00	\$852.75	14
05357 EQUIPMENT RENTAL/LEASE	\$500.00	\$0.00	\$500.00	0	\$122.96	25	\$0.00	\$377.04	75
05358 EQUIPMENT REPAIR & MAINT.	\$500.00	\$0.00	\$500.00	0	\$434.02	87	\$0.00	\$65.98	13
05360 HAND POWER / HYDRAULIC TOOLS	\$500.00	\$0.00	\$500.00	0	\$0.00	0	\$84.79	\$415.21	83
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	\$8,000.00	0	\$7,233.34	90	\$0.00	\$766.66	10
05365 CONTRACTUAL SERVICES	\$1,000.00	\$0.00	\$1,000.00	0	\$1,390.00	139	\$0.00	(\$390.00)	(39)
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	\$39,400.00	8	\$31,033.36	79	\$84.79	\$8,281.85	21
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	\$4,800.00	0	\$0.00	0	\$0.00	\$4,800.00	100
Total Capital Outlay	\$4,800.00	\$0.00	\$4,800.00	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	\$64,025.00	5	\$44,517.37	70	\$273.05	\$19,234.58	30
700 NON DEPARTMENTAL									
00100 PERSONAL SERVICES									
05113 PAYROLL ADJUSTMENTS	\$12,000.00	\$0.00	\$12,000.00	0	\$0.00	0	\$0.00	\$12,000.00	100

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
Total Personal Services	\$12,000.00	\$0.00	\$12,000.00	0	\$0.00	0	\$0.00	\$12,000.00	100
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	\$119,099.00	0	\$119,099.00	100	\$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	\$119,099.00	\$0.00	\$119,099.00	0	\$119,099.00	100	\$0.00	\$0.00	0
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	\$134,045.00	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	\$11,000.00	0	\$10,281.59	93	\$0.00	\$718.41	7
05653 ARC DOWNTOWN 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	\$145,045.00	0	\$135,653.59	94	\$0.00	\$9,391.41	6
00700 DEBT SERVICE									
05717 2023 LEASE/PURCHASE	\$50,659.22	\$0.00	\$50,659.22	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	\$50,659.22	0	\$50,659.22	100	\$0.00	\$0.00	0

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
00800 OTHER									
05800 GRANTS	\$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	\$326,803.22	\$0.00	\$326,803.22	0	\$305,411.81	93	\$0.00	\$21,391.41	7
800 ANDERSON PARK									
00200 COMMODITIES									
05209 JANITORIAL SUPPLIES	\$1,500.00	\$0.00	\$1,500.00	0	\$115.54	8	\$0.00	\$1,384.46	92
05210 MISCELLANEOUS	\$1,000.00	\$0.00	\$1,000.00	0	\$0.00	0	\$0.00	\$1,000.00	100
05215 BUILDING MAINT.	\$3,000.00	\$0.00	\$3,000.00	0	\$0.00	0	\$0.00	\$3,000.00	100
05216 MATERIALS - MAINT.	\$1,000.00	\$0.00	\$1,000.00	0	\$648.64	65	\$0.00	\$351.36	35
05222 SUPPLIES	\$1,000.00	\$0.00	\$1,000.00	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	\$4,000.00	0	\$4,500.00	113	\$0.00	(\$500.00)	(13)
Total Commodities	\$11,500.00	\$0.00	\$11,500.00	0	\$5,264.18	46	\$0.00	\$6,235.82	54
Total ANDERSON PARK	\$11,500.00	\$0.00	\$11,500.00	0	\$5,264.18	46	\$0.00	\$6,235.82	54
Total CITY GENERAL FUND	\$2,914,572.07	(\$235,000.00)	\$2,679,572.07	16	\$2,879,873.52	107	\$2,437.05	(\$202,738.50)	(8)

020 UTILITY DEPT. GENERAL FUND
 150 UTILITY ADMINISTRATION
 00100 PERSONAL SERVICES

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
020 UTILITY DEPT. GENERAL FUND									
150 UTILITY ADMINISTRATION									
00100 PERSONAL SERVICES									
05100 SALARIES	\$336,750.00	\$0.00	\$336,750.00	5	\$294,560.37	87	\$0.00	\$42,189.63	13
05101 OVERTIME	\$1,500.00	\$0.00	\$1,500.00	0	\$1,066.99	71	\$0.00	\$433.01	29
05103 ANNUAL BONUS	\$1,384.00	\$0.00	\$1,384.00	0	\$1,150.00	83	\$0.00	\$234.00	17
05104 SOCIAL SECURITY	\$25,762.00	\$0.00	\$25,762.00	5	\$21,787.26	85	\$0.00	\$3,974.74	15
05105 RETIREMENT CONTRIBUTIONS	\$62,500.00	\$0.00	\$62,500.00	5	\$54,229.32	87	\$0.00	\$8,270.68	13
05106 HEALTH INSURANCE CONTRIBUTIONS	\$48,440.00	\$0.00	\$48,440.00	10	\$45,269.04	93	\$0.00	\$3,170.96	7
05107 WORKERS COMPENSATION	\$6,000.00	\$0.00	\$6,000.00	0	\$6,000.00	100	\$0.00	\$0.00	0
05108 EMPLOYEE BONDING	\$700.00	\$0.00	\$700.00	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	\$6,000.00	0	\$2,400.00	40	\$0.00	\$3,600.00	60
Total Personal Services	\$489,036.00	\$0.00	\$489,036.00	6	\$426,462.98	87	\$0.00	\$62,573.02	13
00200 COMMODITIES									
05200 POSTAGE	\$1,500.00	\$0.00	\$1,500.00	0	\$1,031.63	69	\$0.00	\$468.37	31
05201 FUEL	\$5,000.00	\$0.00	\$5,000.00	5	\$3,554.26	71	\$0.00	\$1,445.74	29
05202 OFFICE SUPPLIES	\$6,000.00	\$0.00	\$6,000.00	8	\$5,722.78	95	\$0.00	\$277.22	5
05205 AWARDS / FLOWERS	\$150.00	\$0.00	\$150.00	0	\$212.00	141	\$0.00	(\$62.00)	(41)
05206 VEHICLE MAINT/REPAIR	\$3,000.00	\$0.00	\$3,000.00	0	\$1,850.76	62	\$0.00	\$1,149.24	38
05208 UNIFORMS	\$4,000.00	\$0.00	\$4,000.00	0	\$4,190.39	105	\$0.00	(\$190.39)	(5)
05209 JANITORIAL SUPPLIES	\$900.00	\$0.00	\$900.00	14	\$886.97	99	\$0.00	\$13.03	1
05210 MISCELLANEOUS	\$1,500.00	\$0.00	\$1,500.00	0	\$713.60	48	\$0.00	\$786.40	52
05211 SERVICE FEES	\$45,000.00	\$0.00	\$45,000.00	0	\$62,712.46	139	\$0.00	(\$17,712.46)	(39)
05212 EQUIPMENT PURCHASED	\$2,000.00	\$0.00	\$2,000.00	0	\$2,791.55	140	\$0.00	(\$791.55)	(40)

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05215 BUILDING MAINT.	\$1,000.00	\$0.00	\$1,000.00	0	\$129.70	13	\$0.00	\$870.30	87
05216 MATERIALS - MAINT.	\$500.00	\$0.00	\$500.00	0	\$26.47	5	\$0.00	\$473.53	95
05222 SUPPLIES	\$1,500.00	\$0.00	\$1,500.00	0	\$649.02	43	\$0.00	\$850.98	57
05223 TOOLS	\$100.00	\$0.00	\$100.00	0	\$0.00	0	\$0.00	\$100.00	100
05227 BANK RECON ADJUSTMENT	\$0.00	\$0.00	\$0.00	0	(\$4,798.41)	0	\$0.00	\$4,798.41	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	\$72,150.00	1	\$79,673.18	110	\$0.00	(\$7,523.18)	(10)
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	\$1,500.00	\$0.00	\$1,500.00	0	\$2,281.82	152	\$0.00	(\$781.82)	(52)
05301 TELEPHONES	\$3,500.00	\$0.00	\$3,500.00	0	\$1,334.80	38	\$0.00	\$2,165.20	62
05302 TRAVEL AND TRAINING	\$3,000.00	\$0.00	\$3,000.00	0	\$4,009.32	134	\$0.00	(\$1,009.32)	(34)
05305 MEMBERSHIPS & SUBSCRIPTIONS	\$3,000.00	\$0.00	\$3,000.00	0	\$2,156.86	72	\$0.00	\$843.14	28
05306 ADVERTISING	\$200.00	\$0.00	\$200.00	0	\$0.00	0	\$0.00	\$200.00	100
05308 OFFICE EQUIP/RENTAL/LEASE	\$2,000.00	\$0.00	\$2,000.00	0	\$2,131.33	107	\$0.00	(\$131.33)	(7)
05310 MISCELLANEOUS	\$3,500.00	\$0.00	\$3,500.00	57	\$2,800.00	80	\$0.00	\$700.00	20
05313 UTILITIES PURCH FROM WUD	\$8,700.00	\$0.00	\$8,700.00	0	\$2,528.09	29	\$0.00	\$6,171.91	71
05319 PROFESSIONAL SERVICES	\$46,000.00	\$0.00	\$46,000.00	4	\$29,209.59	63	\$0.00	\$16,790.41	37
05320 MEDICAL PROFESS. SERVICES	\$250.00	\$0.00	\$250.00	0	\$0.00	0	\$0.00	\$250.00	100
05321 COMPUTER MAINTENANCE	\$7,500.00	\$0.00	\$7,500.00	0	\$0.00	0	\$0.00	\$7,500.00	100
05323 VEHICLE & PROPERTY INSURANCE	\$51,227.00	\$0.00	\$51,227.00	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	\$410,021.00	8	\$375,852.59	92	\$0.00	\$34,168.41	8
05327 ONLINE UTILITY EXCHANGE	\$1,000.00	\$0.00	\$1,000.00	0	\$602.57	60	\$0.00	\$397.43	40
05328 CUSTOMER REFUNDS	\$0.00	\$0.00	\$0.00	0	\$50,780.00	0	\$0.00	(\$50,780.00)	0

**City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024**

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05336 SC SALES TAX	\$1,000.00	\$0.00	\$1,000.00	0	\$0.00	0	\$0.00	\$1,000.00	100
05352 JANITORIAL EXPENSE	\$4,356.00	\$0.00	\$4,356.00	7	\$3,614.85	83	\$0.00	\$741.15	17
05358 EQUIPMENT REPAIR & MAINT.	\$500.00	\$0.00	\$500.00	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	\$25,374.00	0	\$28,947.57	114	\$0.00	(\$3,573.57)	(14)
05365 CONTRACTUAL SERVICES	\$58,000.00	\$0.00	\$58,000.00	1	\$82,729.88	143	\$0.00	(\$24,729.88)	(43)
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	\$50.00	0	\$0.00	0	\$0.00	\$50.00	100
05379 LEGAL SERVICES	\$30,000.00	\$0.00	\$30,000.00	0	\$6,293.50	21	\$0.00	\$23,706.50	79
05393 SCAMPS	\$2,200.00	\$0.00	\$2,200.00	0	\$1,186.95	54	\$0.00	\$1,013.05	46
05394 CITY COUNCIL TRAVEL & TRAINING	\$15,000.00	\$0.00	\$15,000.00	2	\$8,393.95	56	\$0.00	\$6,606.05	44
05395 CITY COUNCIL MEMBER & SUBSCRIP	\$2,000.00	\$0.00	\$2,000.00	0	\$0.00	0	\$0.00	\$2,000.00	100
Total Contractual Services	\$679,878.00	\$0.00	\$679,878.00	13	\$912,306.10	134	\$0.00	(\$232,428.10)	(34)
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	\$1,241,064.00	9	\$1,418,442.26	114	\$0.00	(\$177,378.26)	(14)

020 UTILITY DEPT. GENERAL FUND
 250 ELECTRIC
 00100 PERSONAL SERVICES

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
250 ELECTRIC									
00100 PERSONAL SERVICES									
05100 SALARIES	\$248,933.00	\$0.00	\$248,933.00	3	\$200,248.80	80	\$0.00	\$48,684.20	20
05101 OVERTIME	\$13,000.00	\$0.00	\$13,000.00	2	\$9,440.24	73	\$0.00	\$3,559.76	27
05103 ANNUAL BONUS	\$1,084.00	\$0.00	\$1,084.00	0	\$730.00	67	\$0.00	\$354.00	33
05104 SOCIAL SECURITY	\$19,044.00	\$0.00	\$19,044.00	3	\$15,651.42	82	\$0.00	\$3,392.58	18
05105 RETIREMENT CONTRIBUTIONS	\$46,202.00	\$0.00	\$46,202.00	3	\$38,918.28	84	\$0.00	\$7,283.72	16
05106 HEALTH INSURANCE CONTRIBUTIONS	\$26,844.00	\$0.00	\$26,844.00	7	\$23,351.30	87	\$0.00	\$3,492.70	13
05107 WORKERS COMPENSATION	\$20,000.00	\$0.00	\$20,000.00	0	\$30,823.50	154	\$0.00	(\$10,823.50)	(54)
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	\$375,107.00	3	\$319,163.54	85	\$0.00	\$55,943.46	15
00200 COMMODITIES									
05201 FUEL	\$20,000.00	\$0.00	\$20,000.00	2	\$16,631.23	83	\$787.51	\$2,581.26	13
05202 OFFICE SUPPLIES	\$2,000.00	\$0.00	\$2,000.00	0	\$254.09	13	\$0.00	\$1,745.91	87
05206 VEHICLE MAINT/REPAIR	\$40,000.00	\$0.00	\$40,000.00	0	\$29,178.20	73	\$0.00	\$10,821.80	27
05208 UNIFORMS	\$8,500.00	\$0.00	\$8,500.00	0	\$6,684.53	79	\$0.00	\$1,815.47	21
05209 JANITORIAL SUPPLIES	\$500.00	\$0.00	\$500.00	0	\$265.45	53	\$0.00	\$234.55	47
05210 MISCELLANEOUS	\$200.00	\$0.00	\$200.00	0	\$30.95	15	\$0.00	\$169.05	85
05212 EQUIPMENT PURCHASED	\$1,000.00	\$0.00	\$1,000.00	0	\$0.00	0	\$0.00	\$1,000.00	100
05216 MATERIALS - MAINT.	\$150,000.00	\$0.00	\$150,000.00	0	\$99,843.67	67	\$10,724.07	\$39,432.26	26
05217 MATERIALS - EXTENSION	\$2,000.00	\$0.00	\$2,000.00	0	\$0.00	0	\$0.00	\$2,000.00	100
05222 SUPPLIES	\$1,000.00	\$0.00	\$1,000.00	0	\$370.56	37	\$28.05	\$601.39	60
05223 TOOLS	\$20,000.00	\$0.00	\$20,000.00	0	\$1,267.06	6	\$1,446.14	\$17,286.80	86
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	\$13,000.00	0	\$0.00	0	\$0.00	\$13,000.00	100

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Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05233 METER MAINTENANCE	\$20,000.00	\$0.00	\$20,000.00	0	\$524.70	3	\$8,882.80	\$10,592.50	53
Total Commodities	\$278,200.00	\$0.00	\$278,200.00	0	\$155,050.44	56	\$21,868.57	\$101,280.99	36
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	\$3,500.00	\$0.00	\$3,500.00	0	\$2,818.28	81	\$0.00	\$681.72	19
05301 TELEPHONES	\$1,900.00	\$0.00	\$1,900.00	0	\$1,334.78	70	\$0.00	\$565.22	30
05302 TRAVEL AND TRAINING	\$25,000.00	\$0.00	\$25,000.00	0	\$7,011.27	28	\$0.00	\$17,988.73	72
05310 MISCELLANEOUS	\$3,200.00	\$0.00	\$3,200.00	0	\$0.00	0	\$0.00	\$3,200.00	100
05313 UTILITIES PURCH FROM WUD	\$5,000.00	\$0.00	\$5,000.00	0	\$2,795.06	56	\$0.00	\$2,204.94	44
05319 PROFESSIONAL SERVICES	\$65,000.00	\$0.00	\$65,000.00	11	\$70,597.23	109	\$0.00	(\$5,597.23)	(9)
05320 MEDICAL PROFESS. SERVICES	\$500.00	\$0.00	\$500.00	0	\$132.50	27	\$0.00	\$367.50	74
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	\$2,000.00	0	\$0.00	0	\$0.00	\$2,000.00	100
05340 ENERGY PURCHASED	\$2,570,000.00	\$0.00	\$2,570,000.00	0	\$2,047,778.05	80	\$0.00	\$522,221.95	20
05352 JANITORIAL EXPENSE	\$100.00	\$0.00	\$100.00	0	\$0.00	0	\$0.00	\$100.00	100
05358 EQUIPMENT REPAIR & MAINT.	\$5,000.00	\$0.00	\$5,000.00	0	\$1,295.20	26	\$0.00	\$3,704.80	74
05360 HAND POWER / HYDRAULIC TOOLS	\$5,000.00	\$0.00	\$5,000.00	0	\$0.00	0	\$0.00	\$5,000.00	100
05361 HEAVY DUTY EQUIP RENT/LEASE	\$1,000.00	\$0.00	\$1,000.00	0	\$0.00	0	\$344.09	\$655.91	66
05365 CONTRACTUAL SERVICES	\$80,000.00	\$0.00	\$80,000.00	41	\$137,176.19	171	\$0.00	(\$57,176.19)	(71)
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	\$1,500.00	0	\$0.00	0	\$0.00	\$1,500.00	100
Total Contractual Services	\$2,768,700.00	\$0.00	\$2,768,700.00	1	\$2,270,985.34	82	\$344.09	\$497,370.57	18
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	\$25,000.00	0	\$0.00	0	\$0.00	\$25,000.00	100

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Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05632 RECONDUCTOR TO RAW WATER STAT	\$2,500.00	\$0.00	\$2,500.00	0	\$0.00	0	\$0.00	\$2,500.00	100
05633 TRANSFORMER INSTALLATION	\$10,000.00	\$0.00	\$10,000.00	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	\$5,000.00	0	\$0.00	0	\$0.00	\$5,000.00	100
05642 SUBSTATION REPAIRS	\$15,000.00	\$0.00	\$15,000.00	0	\$12,269.70	82	\$0.00	\$2,730.30	18
Total Capital Outlay	\$57,500.00	\$0.00	\$57,500.00	0	\$12,269.70	21	\$245,801.08	(\$200,570.78)	(349)
Total ELECTRIC	\$3,479,507.00	\$0.00	\$3,479,507.00	1	\$2,757,469.02	79	\$268,013.74	\$454,024.24	13
350 WATER									
00100 PERSONAL SERVICES									
05100 SALARIES	\$195,321.00	\$0.00	\$195,321.00	4	\$191,210.83	98	\$0.00	\$4,110.17	2
05101 OVERTIME	\$15,000.00	\$0.00	\$15,000.00	4	\$16,988.34	113	\$0.00	(\$1,988.34)	(13)
05103 ANNUAL BONUS	\$1,262.00	\$0.00	\$1,262.00	0	\$1,010.00	80	\$0.00	\$252.00	20
05104 SOCIAL SECURITY	\$14,950.00	\$0.00	\$14,950.00	4	\$15,371.10	103	\$0.00	(\$421.10)	(3)
05105 RETIREMENT CONTRIBUTIONS	\$36,252.00	\$0.00	\$36,252.00	4	\$38,641.80	107	\$0.00	(\$2,389.80)	(7)
05106 HEALTH INSURANCE CONTRIBUTIONS	\$23,608.00	\$0.00	\$23,608.00	6	\$20,698.42	88	\$0.00	\$2,909.58	12
05107 WORKERS COMPENSATION	\$14,800.00	\$0.00	\$14,800.00	0	\$12,700.00	86	\$0.00	\$2,100.00	14
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	\$301,193.00	4	\$296,620.49	98	\$0.00	\$4,572.51	2
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	\$20,000.00	2	\$16,305.71	82	\$787.51	\$2,906.78	15
05202 OFFICE SUPPLIES	\$4,000.00	\$0.00	\$4,000.00	0	\$1,626.80	41	\$0.00	\$2,373.20	59

020 UTILITY DEPT. GENERAL FUND
 350 WATER
 00200 COMMODITIES

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05206 VEHICLE MAINT/REPAIR	\$20,000.00	\$0.00	\$20,000.00	0	\$11,764.11	59	\$4,542.04	\$3,693.85	18
05208 UNIFORMS	\$5,800.00	\$0.00	\$5,800.00	0	\$6,359.88	110	\$0.00	(\$559.88)	(10)
05209 JANITORIAL SUPPLIES	\$500.00	\$0.00	\$500.00	0	\$286.91	57	\$0.00	\$213.09	43
05210 MISCELLANEOUS	\$200.00	\$0.00	\$200.00	0	\$193.91	97	\$0.00	\$6.09	3
05212 EQUIPMENT PURCHASED	\$6,500.00	\$0.00	\$6,500.00	0	\$0.00	0	\$1,004.72	\$5,495.28	85
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	\$3,000.00	0	\$823.57	27	\$0.00	\$2,176.43	73
05216 MATERIALS - MAINT.	\$175,000.00	\$0.00	\$175,000.00	0	\$163,582.73	93	\$3,046.88	\$8,370.39	5
05217 MATERIALS - EXTENSION	\$10,000.00	\$0.00	\$10,000.00	0	\$9,764.72	98	\$169.18	\$66.10	1
05222 SUPPLIES	\$4,500.00	\$0.00	\$4,500.00	0	\$3,853.54	86	\$61.96	\$584.50	13
05223 TOOLS	\$3,500.00	\$0.00	\$3,500.00	0	\$2,608.62	75	\$0.00	\$891.38	25
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	\$3,000.00	0	\$0.00	0	\$0.00	\$3,000.00	100
05233 METER MAINTENANCE	\$60,000.00	\$29,245.03	\$89,245.03	0	\$64,319.73	72	\$0.00	\$24,925.30	28
Total Commodities	\$316,000.00	\$29,245.03	\$345,245.03	0	\$281,490.23	82	\$9,612.29	\$54,142.51	16
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	\$3,300.00	\$0.00	\$3,300.00	0	\$2,343.04	71	\$0.00	\$956.96	29
05301 TELEPHONES	\$2,200.00	\$0.00	\$2,200.00	0	\$1,334.79	61	\$0.00	\$865.21	39
05302 TRAVEL AND TRAINING	\$6,000.00	\$0.00	\$6,000.00	0	\$3,514.17	59	\$206.23	\$2,279.60	38
05305 MEMBERSHIPS & SUBSCRIPTIONS	\$500.00	\$0.00	\$500.00	0	\$45.00	9	\$215.49	\$239.51	48
05306 ADVERTISING	\$300.00	\$0.00	\$300.00	0	\$0.00	0	\$0.00	\$300.00	100
05310 MISCELLANEOUS	\$100.00	\$0.00	\$100.00	0	\$110.81	111	\$0.00	(\$10.81)	(11)
05313 UTILITIES PURCH FROM WUD	\$50,000.00	\$0.00	\$50,000.00	0	\$27,054.77	54	\$0.00	\$22,945.23	46
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	\$10,000.00	0	\$4,437.22	44	\$0.00	\$5,562.78	56
05320 MEDICAL PROFESS. SERVICES	\$400.00	\$0.00	\$400.00	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	\$2,500.00	0	\$1,300.00	52	\$0.00	\$1,200.00	48
05341 ASPHALT/PAVING	\$30,000.00	\$0.00	\$30,000.00	0	\$29,208.81	97	\$142.19	\$649.00	2
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	\$8,428.55	0	\$0.00	(\$8,428.55)	0
05350 PUMP STATION MAINT/REPAIR	\$20,000.00	\$0.00	\$20,000.00	0	\$14,545.78	73	\$0.00	\$5,454.22	27
05351 ELEVATED TANK MAINT.	\$45,000.00	\$0.00	\$45,000.00	0	\$46,307.56	103	\$0.00	(\$1,307.56)	(3)
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	\$20,000.00	0	\$25,651.71	128	\$4,600.00	(\$10,251.71)	(51)
05358 EQUIPMENT REPAIR & MAINT.	\$12,500.00	\$0.00	\$12,500.00	0	\$2,623.12	21	\$800.00	\$9,076.88	73
05360 HAND POWER / HYDRAULIC TOOLS	\$2,000.00	\$0.00	\$2,000.00	0	\$0.00	0	\$90.07	\$1,909.93	95
05361 HEAVY DUTY EQUIP RENT/LEASE	\$3,500.00	\$0.00	\$3,500.00	0	\$2,324.88	66	\$0.00	\$1,175.12	34
05365 CONTRACTUAL SERVICES	\$23,000.00	\$0.00	\$23,000.00	0	\$11,379.00	49	\$7,574.78	\$4,046.22	18
05371 CUT LINES	\$2,500.00	\$0.00	\$2,500.00	0	\$991.50	40	\$0.00	\$1,508.50	60
Total Contractual Services	\$233,800.00	\$0.00	\$233,800.00	0	\$181,868.21	78	\$13,628.76	\$38,303.03	16

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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
05663 USDA-RD SHORT LIVED ASSET RESE	\$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	\$40,114.92	0	\$40,114.92	100	\$0.00	\$0.00	0
05720 USDA LOAN	\$0.00	\$0.00	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0
05721 RESERVE	\$0.00	\$0.00	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0
05722 HALF YEAR INTEREST FOR LOAN	\$0.00	\$0.00	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0
Total Debt Service	\$40,114.92	\$0.00	\$40,114.92	0	\$40,114.92	100	\$0.00	\$0.00	0
Total WATER	\$891,107.92	\$29,245.03	\$920,352.95	1	\$800,093.85	87	\$23,241.05	\$97,018.05	11
450 SEWER									
00100 PERSONAL SERVICES									
05100 SALARIES	\$112,274.00	\$0.00	\$112,274.00	10	\$106,396.72	95	\$0.00	\$5,877.28	5

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05101 OVERTIME	\$13,000.00	\$0.00	\$13,000.00	2	\$4,033.65	31	\$0.00	\$8,966.35	69
05103 ANNUAL BONUS	\$657.00	\$0.00	\$657.00	0	\$650.00	99	\$0.00	\$7.00	1
05104 SOCIAL SECURITY	\$8,589.00	\$0.00	\$8,589.00	10	\$7,955.65	93	\$0.00	\$633.35	7
05105 RETIREMENT CONTRIBUTIONS	\$20,840.00	\$0.00	\$20,840.00	10	\$20,495.90	98	\$0.00	\$344.10	2
05106 HEALTH INSURANCE CONTRIBUTIONS	\$33,152.00	\$0.00	\$33,152.00	10	\$31,276.72	94	\$0.00	\$1,875.28	6
05107 WORKERS COMPENSATION	\$10,000.00	\$0.00	\$10,000.00	0	\$11,500.00	115	\$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	\$198,512.00	9	\$182,308.64	92	\$0.00	\$16,203.36	8
00200 COMMODITIES									
05201 FUEL	\$18,000.00	\$0.00	\$18,000.00	3	\$15,264.29	85	\$787.51	\$1,948.20	11
05202 OFFICE SUPPLIES	\$1,000.00	\$0.00	\$1,000.00	0	\$350.93	35	\$0.00	\$649.07	65
05203 RADIO/PAGERS	\$3,000.00	\$0.00	\$3,000.00	0	\$0.00	0	\$0.00	\$3,000.00	100
05206 VEHICLE MAINT/REPAIR	\$10,500.00	\$0.00	\$10,500.00	0	\$11,828.60	113	\$0.00	(\$1,328.60)	(13)
05208 UNIFORMS	\$5,000.00	\$0.00	\$5,000.00	0	\$4,954.65	99	\$0.00	\$45.35	1
05209 JANITORIAL SUPPLIES	\$300.00	\$0.00	\$300.00	0	\$290.61	97	\$0.00	\$9.39	3
05210 MISCELLANEOUS	\$100.00	\$0.00	\$100.00	0	\$75.26	75	\$0.00	\$24.74	25
05212 EQUIPMENT PURCHASED	\$4,500.00	\$0.00	\$4,500.00	0	\$3,318.73	74	\$0.00	\$1,181.27	26
05216 MATERIALS - MAINT.	\$10,000.00	\$0.00	\$10,000.00	0	\$17,198.05	172	\$0.00	(\$7,198.05)	(72)
05222 SUPPLIES	\$2,000.00	\$0.00	\$2,000.00	0	\$4,598.40	230	\$28.08	(\$2,626.48)	(131)
05223 TOOLS	\$4,300.00	\$0.00	\$4,300.00	0	\$4,221.77	98	\$0.00	\$78.23	2
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	\$3,000.00	0	\$0.00	0	\$0.00	\$3,000.00	100
Total Commodities	\$61,700.00	\$0.00	\$61,700.00	1	\$62,101.29	101	\$815.59	(\$1,216.88)	(2)
00300 CONTRACTUAL SERVICES									

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Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05300 CELLULAR/WIRELESS PHONES	\$1,500.00	\$0.00	\$1,500.00	0	\$1,815.86	121	\$0.00	(\$315.86)	(21)
05301 TELEPHONES	\$2,000.00	\$0.00	\$2,000.00	0	\$1,334.79	67	\$0.00	\$665.21	33
05302 TRAVEL AND TRAINING	\$1,000.00	\$0.00	\$1,000.00	0	\$965.00	97	\$0.00	\$35.00	4
05310 MISCELLANEOUS	\$300.00	\$0.00	\$300.00	0	\$218.00	73	\$0.00	\$82.00	27
05313 UTILITIES PURCH FROM WUD	\$3,000.00	\$0.00	\$3,000.00	0	\$2,494.78	83	\$0.00	\$505.22	17
05319 PROFESSIONAL SERVICES	\$1,500.00	\$0.00	\$1,500.00	0	\$397.22	26	\$0.00	\$1,102.78	74
05320 MEDICAL PROFESS. SERVICES	\$500.00	\$0.00	\$500.00	0	\$72.50	15	\$0.00	\$427.50	86
05329 OCONEE COUNTY SEWER BILL	\$555,009.00	\$0.00	\$555,009.00	17	\$458,456.57	83	\$0.00	\$96,552.43	17
05341 ASPHALT/PAVING	\$15,000.00	\$0.00	\$15,000.00	0	\$19,527.14	130	\$451.40	(\$4,978.54)	(33)
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	\$3,000.00	0	\$2,589.50	86	\$0.00	\$410.50	14
05358 EQUIPMENT REPAIR & MAINT.	\$15,000.00	\$0.00	\$15,000.00	0	\$1,320.96	9	\$0.00	\$13,679.04	91
05360 HAND POWER / HYDRAULIC TOOLS	\$1,000.00	\$0.00	\$1,000.00	0	\$610.56	61	\$0.00	\$389.44	39
05365 CONTRACTUAL SERVICES	\$35,000.00	\$0.00	\$35,000.00	10	\$26,579.00	76	\$0.00	\$8,421.00	24
05388 GRANT MATCH	\$491,147.50	\$0.00	\$491,147.50	0	\$0.00	0	\$0.00	\$491,147.50	100
Total Contractual Services	\$1,124,956.50	\$0.00	\$1,124,956.50	9	\$516,381.88	46	\$451.40	\$608,123.22	54
00600 CAPITAL OUTLAY									
05604 VEHICLES	\$0.00	\$0.00	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0
05610 MANHOLE REPLACEMENTS	\$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

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Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
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
Total SEWER	\$1,385,168.50	\$0.00	\$1,385,168.50	8	\$760,791.81	55	\$1,266.99	\$623,109.70	45
550 WATER PLANT									
00100 PERSONAL SERVICES									
05100 SALARIES	\$159,468.00	\$0.00	\$159,468.00	4	\$183,576.52	115	\$0.00	(\$24,108.52)	(15)
05101 OVERTIME	\$5,000.00	\$0.00	\$5,000.00	9	\$6,852.11	137	\$0.00	(\$1,852.11)	(37)
05103 ANNUAL BONUS	\$1,175.00	\$0.00	\$1,175.00	0	\$1,230.00	105	\$0.00	(\$55.00)	(5)
05104 SOCIAL SECURITY	\$16,730.00	\$0.00	\$16,730.00	3	\$16,246.86	97	\$0.00	\$483.14	3
05105 RETIREMENT CONTRIBUTIONS	\$40,585.00	\$0.00	\$40,585.00	3	\$40,099.72	99	\$0.00	\$485.28	1
05106 HEALTH INSURANCE CONTRIBUTIONS	\$17,607.00	\$0.00	\$17,607.00	8	\$19,923.68	113	\$0.00	(\$2,316.68)	(13)
05107 WORKERS COMPENSATION	\$8,000.00	\$0.00	\$8,000.00	0	\$10,000.00	125	\$0.00	(\$2,000.00)	(25)
05109 PART TIME EMPLOYEES	\$22,500.00	\$0.00	\$22,500.00	1	\$25,626.42	114	\$0.00	(\$3,126.42)	(14)
Total Personal Services	\$271,065.00	\$0.00	\$271,065.00	4	\$303,555.31	112	\$0.00	(\$32,490.31)	(12)
00200 COMMODITIES									
05200 POSTAGE	\$1,750.00	\$0.00	\$1,750.00	0	\$0.00	0	\$0.00	\$1,750.00	100
05201 FUEL	\$4,500.00	\$0.00	\$4,500.00	7	\$2,724.51	61	\$2,290.57	(\$515.08)	(11)
05202 OFFICE SUPPLIES	\$3,000.00	\$0.00	\$3,000.00	0	\$1,810.00	60	\$500.00	\$690.00	23
05206 VEHICLE MAINT/REPAIR	\$2,500.00	\$0.00	\$2,500.00	0	\$633.15	25	\$0.00	\$1,866.85	75
05208 UNIFORMS	\$1,500.00	\$0.00	\$1,500.00	0	\$912.62	61	\$945.47	(\$358.09)	(24)
05209 JANITORIAL SUPPLIES	\$1,500.00	\$0.00	\$1,500.00	0	\$449.20	30	\$1,064.86	(\$14.06)	(1)
05210 MISCELLANEOUS	\$250.00	\$0.00	\$250.00	10	\$122.65	49	\$96.65	\$30.70	12

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Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05213 CHEMICALS	\$65,000.00	\$0.00	\$65,000.00	0	\$51,992.22	80	\$3,257.84	\$9,749.94	15
05215 BUILDING MAINT.	\$42,500.00	\$0.00	\$42,500.00	7	\$50,494.58	119	\$7,546.90	(\$15,541.48)	(37)
05222 SUPPLIES	\$500.00	\$0.00	\$500.00	0	\$184.30	37	\$75.71	\$239.99	48
05232 MATERIAL/SCRAP RECOVERY	\$1,000.00	\$0.00	\$1,000.00	0	\$0.00	0	\$0.00	\$1,000.00	100
Total Commodities	\$124,000.00	\$0.00	\$124,000.00	3	\$109,323.23	88	\$15,778.00	(\$1,101.23)	(1)
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	\$3,000.00	\$0.00	\$3,000.00	0	\$2,894.74	96	\$93.34	\$11.92	0
05301 TELEPHONES	\$1,800.00	\$0.00	\$1,800.00	0	\$1,334.77	74	\$0.00	\$465.23	26
05302 TRAVEL AND TRAINING	\$5,000.00	\$0.00	\$5,000.00	2	\$6,173.10	123	\$250.00	(\$1,423.10)	(28)
05305 MEMBERSHIPS & SUBSCRIPTIONS	\$1,800.00	\$0.00	\$1,800.00	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	\$290,000.00	0	\$357,728.01	123	\$0.00	(\$67,728.01)	(23)
05314 UTILITIES PURCH FROM OTHER	\$16,000.00	\$0.00	\$16,000.00	0	\$10,257.96	64	\$0.00	\$5,742.04	36
05319 PROFESSIONAL SERVICES	\$40,000.00	\$0.00	\$40,000.00	0	\$12,000.24	30	\$4,020.00	\$23,979.76	60
05320 MEDICAL PROFESS. SERVICES	\$650.00	\$0.00	\$650.00	0	\$95.00	15	\$0.00	\$555.00	85
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	\$11,500.00	0	\$3,568.56	31	\$3,431.44	\$4,500.00	39
05344 DHEC/INTERAL FEES	\$20,000.00	\$0.00	\$20,000.00	0	\$14,278.00	71	\$1,722.00	\$4,000.00	20
05345 LAB EXPENSE	\$40,000.00	\$0.00	\$40,000.00	0	\$37,225.52	93	\$5,729.29	(\$2,954.81)	(7)
05347 WASTE HANDLING	\$5,000.00	\$0.00	\$5,000.00	0	\$0.00	0	\$3,000.00	\$2,000.00	40
05348 GENERATOR	\$8,000.00	\$0.00	\$8,000.00	0	\$952.94	12	\$7,047.06	\$0.00	0
05349 SCADA MAINTENANCE	\$4,500.00	\$0.00	\$4,500.00	0	\$2,813.00	63	\$0.00	\$1,687.00	37
05350 PUMP STATION MAINT/REPAIR	\$1,000.00	\$0.00	\$1,000.00	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

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Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05358 EQUIPMENT REPAIR & MAINT.	\$60,000.00	\$0.00	\$60,000.00	0	\$46,305.86	77	\$19,369.86	(\$5,675.72)	(9)
05365 CONTRACTUAL SERVICES	\$40,000.00	\$0.00	\$40,000.00	0	\$17,702.63	44	\$23,284.38	(\$987.01)	(2)
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	\$548,250.00	0	\$515,576.43	94	\$68,132.87	(\$35,459.30)	(6)
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	\$18,000.00	0	\$0.00	0	\$18,000.00	\$0.00	0
05637 OTHER EQUIPMENT	\$44,000.00	\$0.00	\$44,000.00	0	\$22,057.00	50	\$0.00	\$21,943.00	50
Total Capital Outlay	\$62,000.00	\$0.00	\$62,000.00	0	\$22,057.00	36	\$18,000.00	\$21,943.00	35
Total WATER PLANT	\$1,005,315.00	\$0.00	\$1,005,315.00	1	\$950,511.97	95	\$101,910.87	(\$47,107.84)	(5)
650 NON DEPARTMENTAL									
00600 CAPITAL OUTLAY									
05604 VEHICLES	\$101,000.00	\$0.00	\$101,000.00	0	\$89,552.89	89	\$0.00	\$11,447.11	11
Total Capital Outlay	\$101,000.00	\$0.00	\$101,000.00	0	\$89,552.89	89	\$0.00	\$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	\$78,167.00	0	\$76,473.11	98	\$0.00	\$1,693.89	2
05717 2023 LEASE/PURCHASE	\$39,527.00	\$0.00	\$39,527.00	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	\$117,694.00	0	\$115,999.76	99	\$0.00	\$1,694.24	1
00800 OTHER									
05853 CONTINGENCY APPROPRIATION	\$65,558.00	\$0.00	\$65,558.00	0	\$0.00	0	\$0.00	\$65,558.00	100
Total Other	\$65,558.00	\$0.00	\$65,558.00	0	\$0.00	0	\$0.00	\$65,558.00	100

020 UTILITY DEPT. GENERAL FUND
 650 NON DEPARTMENTAL
 00800 OTHER

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Total NON DEPARTMENTAL	\$284,252.00	\$0.00	\$284,252.00	0	\$205,552.65	72	\$0.00	\$78,699.35	28
700 NON DEPARTMENTAL									
00100 PERSONAL SERVICES									
05113 PAYROLL ADJUSTMENTS	\$15,000.00	\$0.00	\$15,000.00	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
Total Personal Services	\$15,000.00	\$0.00	\$15,000.00	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	\$15,000.00	0	\$0.00	0	\$0.00	\$15,000.00	100
Total UTILITY DEPT. GENERAL FUND	\$8,301,414.42	\$29,245.03	\$8,330,659.45	4	\$6,892,861.56	83	\$394,432.65	\$1,043,365.24	13

030 SOLID WASTE
005 EXPENSE
00515 EXPENSE

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Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	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	\$180,918.00	5	\$152,696.75	84	\$0.00	\$28,221.25	16
05101 OVERTIME	\$9,000.00	\$0.00	\$9,000.00	4	\$10,961.79	122	\$0.00	(\$1,961.79)	(22)
05103 ANNUAL BONUS	\$986.00	\$0.00	\$986.00	0	\$780.00	79	\$0.00	\$206.00	21
05104 SOCIAL SECURITY	\$13,840.00	\$0.00	\$13,840.00	5	\$11,845.16	86	\$0.00	\$1,994.84	14
05105 RETIREMENT CONTRIBUTIONS	\$33,578.00	\$0.00	\$33,578.00	5	\$30,374.97	90	\$0.00	\$3,203.03	10
05106 HEALTH INSURANCE CONTRIBUTIONS	\$32,807.00	\$0.00	\$32,807.00	12	\$35,502.14	108	\$0.00	(\$2,695.14)	(8)
05107 WORKERS COMPENSATION	\$5,000.00	\$0.00	\$5,000.00	0	\$7,000.00	140	\$0.00	(\$2,000.00)	(40)
05109 PART TIME EMPLOYEES	\$0.00	\$0.00	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0
05112 UNEMPLOYMENT 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	\$276,129.00	6	\$249,160.81	90	\$0.00	\$26,968.19	10
00200 COMMODITIES									
05201 FUEL	\$14,800.00	\$0.00	\$14,800.00	3	\$12,749.71	86	\$787.54	\$1,262.75	9
05202 OFFICE SUPPLIES	\$1,000.00	\$0.00	\$1,000.00	0	\$254.85	25	\$0.00	\$745.15	75
05206 VEHICLE MAINT/REPAIR	\$40,000.00	\$0.00	\$40,000.00	0	\$34,738.04	87	\$6,982.31	(\$1,720.35)	(4)
05208 UNIFORMS	\$6,100.00	\$0.00	\$6,100.00	0	\$5,001.17	82	\$0.00	\$1,098.83	18
05209 JANITORIAL SUPPLIES	\$500.00	\$0.00	\$500.00	0	\$365.12	73	\$0.00	\$134.88	27
05210 MISCELLANEOUS	\$500.00	\$0.00	\$500.00	0	\$122.81	25	\$0.00	\$377.19	75
05211 SERVICE FEES	\$300.00	\$0.00	\$300.00	11	\$324.75	108	\$0.00	(\$24.75)	(8)

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Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05212 EQUIPMENT PURCHASED	\$10,000.00	\$0.00	\$10,000.00	0	\$4,931.60	49	\$60.38	\$5,008.02	50
05215 BUILDING MAINT.	\$1,000.00	\$0.00	\$1,000.00	0	\$58.08	6	\$0.00	\$941.92	94
05216 MATERIALS - MAINT.	\$1,000.00	\$0.00	\$1,000.00	0	\$161.09	16	\$0.00	\$838.91	84
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	\$8,000.00	0	\$509.30	6	\$118.62	\$7,372.08	92
05223 TOOLS	\$1,000.00	\$0.00	\$1,000.00	0	\$0.00	0	\$0.00	\$1,000.00	100
05225 TRASH CAN/DUMP REPLAC/PARTS	\$21,328.00	\$0.00	\$21,328.00	0	\$1,901.00	9	\$0.00	\$19,427.00	91
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	\$105,528.00	0	\$61,117.52	58	\$7,948.85	\$36,461.63	35
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	\$900.00	\$0.00	\$900.00	0	\$704.72	78	\$0.00	\$195.28	22
05301 TELEPHONES	\$2,400.00	\$0.00	\$2,400.00	0	\$1,415.08	59	\$0.00	\$984.92	41
05302 TRAVEL AND TRAINING	\$3,000.00	\$0.00	\$3,000.00	0	\$462.00	15	\$0.00	\$2,538.00	85
05306 ADVERTISING	\$300.00	\$0.00	\$300.00	0	\$0.00	0	\$0.00	\$300.00	100
05310 MISCELLANEOUS	\$300.00	\$0.00	\$300.00	0	\$0.00	0	\$0.00	\$300.00	100
05313 UTILITIES PURCH FROM WUD	\$4,000.00	\$0.00	\$4,000.00	0	\$2,494.70	62	\$0.00	\$1,505.30	38
05319 PROFESSIONAL SERVICES	\$100.00	\$0.00	\$100.00	0	\$73.21	73	\$0.00	\$26.79	27
05320 MEDICAL PROFESS. SERVICES	\$500.00	\$0.00	\$500.00	0	\$505.00	101	\$0.00	(\$5.00)	(1)
05323 VEHICLE & PROPERTY INSURANCE	\$7,000.00	\$0.00	\$7,000.00	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	\$1,000.00	0	\$0.00	0	\$0.00	\$1,000.00	100
05358 EQUIPMENT REPAIR & MAINT.	\$10,000.00	\$0.00	\$10,000.00	0	\$2,822.69	28	\$0.00	\$7,177.31	72
05360 HAND POWER / HYDRAULIC TOOLS	\$3,000.00	\$0.00	\$3,000.00	0	\$0.00	0	\$0.00	\$3,000.00	100
05361 HEAVY DUTY EQUIP RENT/LEASE	\$1,000.00	\$0.00	\$1,000.00	0	\$0.00	0	\$0.00	\$1,000.00	100

030 SOLID WASTE
 900 SOLID WASTE
 00300 CONTRACTUAL SERVICES

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	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	\$9,000.00	0	\$2,236.80	25	\$0.00	\$6,763.20	75
05374 GARBAGE PERMIT FEES	\$250.00	\$0.00	\$250.00	0	\$250.00	100	\$0.00	\$0.00	0
Total Contractual Services	\$42,750.00	\$0.00	\$42,750.00	0	\$17,964.20	42	\$0.00	\$24,785.80	58
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	\$277,000.00	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	\$277,000.00	0	\$268,843.71	97	\$0.00	\$8,156.29	3
00700 DEBT SERVICE									
05708 GARBAGE TRUCK PRINCIPAL	\$33,631.64	\$0.00	\$33,631.64	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	\$12,431.00	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	\$167,576.00	0	\$0.00	0	\$0.00	\$167,576.00	100
Total Debt Service	\$213,638.64	\$0.00	\$213,638.64	0	\$46,062.64	22	\$0.00	\$167,576.00	78
Total SOLID WASTE	\$915,045.64	\$0.00	\$915,045.64	2	\$643,148.88	70	\$7,948.85	\$263,947.91	29
Total SOLID WASTE	\$915,045.64	\$0.00	\$915,045.64	2	\$643,148.88	70	\$7,948.85	\$263,947.91	29

040 FIRE DEPARTMENT 1% FUND
 005 EXPENSE
 00200 COMMODITIES

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	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	\$13,609.36	0	\$3,806.48	28	\$0.00	\$9,802.88	72
Total Expense	\$13,609.36	\$0.00	\$13,609.36	0	\$3,806.48	28	\$0.00	\$9,802.88	72
Total EXPENSE	\$13,609.36	\$0.00	\$13,609.36	0	\$3,806.48	28	\$0.00	\$9,802.88	72
Total FIRE DEPARTMENT 1% FUND	\$13,609.36	\$0.00	\$13,609.36	0	\$3,806.48	28	\$0.00	\$9,802.88	72

045 GRANT HOLDING ACCOUNT
 100 ADMINISTRATION
 00600 CAPITAL OUTLAY

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	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

050 YOUTH RECREATION FUND
 400 RECREATION
 00100 PERSONAL SERVICES

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	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	\$99,895.00	4	\$88,094.09	88	\$0.00	\$11,800.91	12
05103 ANNUAL BONUS	\$1,238.00	\$0.00	\$1,238.00	0	\$2,230.00	180	\$0.00	(\$992.00)	(80)
05104 SOCIAL SECURITY	\$7,642.00	\$0.00	\$7,642.00	6	\$9,662.19	126	\$0.00	(\$2,020.19)	(26)
05105 RETIREMENT CONTRIBUTIONS	\$18,541.00	\$0.00	\$18,541.00	6	\$23,416.60	126	\$0.00	(\$4,875.60)	(26)
05106 HEALTH INSURANCE CONTRIBUTIONS	\$11,738.00	\$0.00	\$11,738.00	4	\$5,993.42	51	\$0.00	\$5,744.58	49
05107 WORKERS COMPENSATION	\$9,000.00	\$0.00	\$9,000.00	0	\$10,000.00	111	\$0.00	(\$1,000.00)	(11)
05109 PART TIME EMPLOYEES	\$78,215.00	\$0.00	\$78,215.00	2	\$38,073.02	49	\$0.00	\$40,141.98	51
Total Personal Services	\$226,269.00	\$0.00	\$226,269.00	3	\$177,469.32	78	\$0.00	\$48,799.68	22
00200 COMMODITIES									
05201 FUEL	\$6,500.00	\$0.00	\$6,500.00	10	\$4,997.34	77	\$0.00	\$1,502.66	23
05202 OFFICE SUPPLIES	\$3,000.00	\$0.00	\$3,000.00	0	\$3,125.84	104	\$0.00	(\$125.84)	(4)
05206 VEHICLE MAINT/REPAIR	\$4,500.00	\$0.00	\$4,500.00	0	\$998.07	22	\$0.00	\$3,501.93	78
05208 UNIFORMS	\$45,000.00	\$0.00	\$45,000.00	0	\$48,651.37	108	\$0.00	(\$3,651.37)	(8)
05209 JANITORIAL SUPPLIES	\$1,500.00	\$0.00	\$1,500.00	0	\$2,585.02	172	\$0.00	(\$1,085.02)	(72)
05210 MISCELLANEOUS	\$500.00	\$0.00	\$500.00	0	\$0.00	0	\$0.00	\$500.00	100
05211 SERVICE FEES	\$600.00	\$0.00	\$600.00	8	\$349.75	58	\$0.00	\$250.25	42
05212 EQUIPMENT PURCHASED	\$2,600.00	\$0.00	\$2,600.00	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	\$64,200.00	1	\$60,707.39	95	\$0.00	\$3,492.61	5
00300 CONTRACTUAL SERVICES									
05300 CELLULAR/WIRELESS PHONES	\$2,700.00	\$0.00	\$2,700.00	0	\$2,444.53	91	\$0.00	\$255.47	9
05301 TELEPHONES	\$3,000.00	\$0.00	\$3,000.00	0	\$1,415.11	47	\$0.00	\$1,584.89	53
05305 MEMBERSHIPS & SUBSCRIPTIONS	\$3,500.00	\$0.00	\$3,500.00	0	\$1,172.60	34	\$424.72	\$1,902.68	54

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05306 ADVERTISING	\$500.00	\$0.00	\$500.00	0	\$100.00	20	\$0.00	\$400.00	80
05310 MISCELLANEOUS	\$600.00	\$0.00	\$600.00	0	\$104.00	17	\$0.00	\$496.00	83
05313 UTILITIES PURCH FROM WUD	\$46,500.00	\$0.00	\$46,500.00	0	\$62,008.73	133	\$0.00	(\$15,508.73)	(33)
05314 UTILITIES PURCH FROM OTHER	\$250.00	\$0.00	\$250.00	0	\$130.77	52	\$0.00	\$119.23	48
05320 MEDICAL PROFESS. SERVICES	\$500.00	\$0.00	\$500.00	0	\$285.00	57	\$0.00	\$215.00	43
05323 VEHICLE & PROPERTY INSURANCE	\$1,500.00	\$0.00	\$1,500.00	0	\$1,500.00	100	\$0.00	\$0.00	0
05328 CUSTOMER REFUNDS	\$5,000.00	\$0.00	\$5,000.00	0	\$990.92	20	\$0.00	\$4,009.08	80
05330 TROPHY AWARDS	\$10,000.00	\$0.00	\$10,000.00	0	\$2,018.98	20	\$5,146.21	\$2,834.81	28
05331 INSURANCE EXPENSE	\$900.00	\$0.00	\$900.00	0	\$0.00	0	\$0.00	\$900.00	100
05332 OFFICIALS EXPENSE	\$30,000.00	\$0.00	\$30,000.00	8	\$24,093.00	80	\$0.00	\$5,907.00	20
05333 SPORTS/EQUIP SUPPLIES	\$25,000.00	\$0.00	\$25,000.00	0	\$7,597.33	30	\$189.70	\$17,212.97	69
05334 GROUNDS EXPENSE	\$24,000.00	\$0.00	\$24,000.00	0	\$10,924.21	46	\$9,388.87	\$3,686.92	15
05335 TOURNAMENT EXPENSE	\$7,500.00	\$0.00	\$7,500.00	0	\$5,448.12	73	\$0.00	\$2,051.88	27
05337 CONCESSIONS	\$19,000.00	\$0.00	\$19,000.00	0	\$9,844.66	52	\$1,373.32	\$7,782.02	41
05357 EQUIPMENT RENTAL/LEASE	\$400.00	\$0.00	\$400.00	0	\$0.00	0	\$0.00	\$400.00	100
05365 CONTRACTUAL SERVICES	\$48,000.00	\$0.00	\$48,000.00	3	\$35,247.22	73	\$0.00	\$12,752.78	27
05389 DONATIONS EXPENSE	\$0.00	\$0.00	\$0.00	0	\$14,431.75	0	\$0.00	(\$14,431.75)	0
Total Contractual Services	\$228,850.00	\$0.00	\$228,850.00	2	\$179,756.93	79	\$16,522.82	\$32,570.25	14
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	\$8,632.25	0	\$0.00	(\$8,632.25)	0

050 YOUTH RECREATION FUND
 400 RECREATION
 00600 CAPITAL OUTLAY

City Of Westminster
 Expenditure Report
 Level 4 Summary for May 2024

Accounts	Budget Appropriation	Supplemental Appropriation	Adjusted Budget	Curr Pct	Year To Date Expenditures	YTD Pct	Encumbered Balance	Unencumbered Balance	Une Pct
05644 COUNTY ALLOCATION EXPENSE	\$50,000.00	\$0.00	\$50,000.00	0	\$0.00	0	\$41,658.39	\$8,341.61	17
05645 PARD GRANT EXPENSE	\$10,000.00	\$0.00	\$10,000.00	0	\$0.00	0	\$0.00	\$10,000.00	100
Total Capital Outlay	\$60,000.00	\$0.00	\$60,000.00	14	\$8,632.25	14	\$41,658.39	\$9,709.36	16
Total RECREATION	\$579,319.00	\$0.00	\$579,319.00	4	\$426,565.89	74	\$58,181.21	\$94,571.90	16
Total YOUTH RECREATION FUND	\$579,319.00	\$0.00	\$579,319.00	4	\$426,565.89	74	\$58,181.21	\$94,571.90	16
TOTAL ALL FUNDS	\$12,723,960.49	(\$205,754.97)	\$12,518,205.52	6	\$10,846,256.33	87	\$462,999.76	\$1,208,949.43	10

Grand Total

\$26,925,299.73

Report Summary

Type From **Type To**
4 - Revenues 5 - Expenses

Detail Level Level 4 double space
Adjusted Budget Column Y
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 11
System Date 5/9/2024
System Time 6:23:58 pm
Print Date 5/9/2024
Print Time 6:24:13 pm
Run by RA
Print ID 381
System version 7.1.27
Export APGLXP17
Export version VM-07123000