

North Augusta



South Carolina's Riverfront

MINUTES OF MAY 20, 2019

Robert A. Pettit, Mayor

*J. Robert Brooks, Councilmember
Pat C. Carpenter, Councilmember
Fletcher L. Dickert, Councilmember
David W. McGhee, Councilmember
Eric H. Presnell, Councilmember
Kevin W. Toole, Councilmember*

ORDER OF BUSINESS

The study session for the City Council meeting of the City of North Augusta of May 20, 2019, having been duly publicized, was called to order by Mayor Pettit at 6:03 p.m. in the Council Conference room on the third floor of the Municipal Center and adjourned at 6:48 p.m.

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

Members present were Mayor Pettit and Councilmembers Brooks, Dickert, McGhee, Presnell, and Toole. Councilmember Carpenter was absent.

Also in attendance were B. Todd Glover, City Administrator; Kelly F. Zier, City Attorney; Cammie T. Hayes, Director of Finance; Richard L. Meyer, Director of Parks, Recreation, & Tourism; John C. Thomas, Director of Public Safety; Thomas C. Zeaser, Director of Engineering and Public Works; Lillian E. (Libby) Hodges, Director of Planning and Development; J. D. McCauley, Manager of Human Resources; and Sharon Lamar, City Clerk. Members of the public and media were also in attendance.

ITEM 1. CITY COUNCIL AGENDA: Items on the May 20, 2019 Council Agenda – Council Discussion

Council reviewed the items scheduled for the May 20, 2019 meeting.

ITEM 2. FINANCE: Audit – Fiscal Year Ending December 31, 2018 – Council Discussion

Director of Finance, Cammie Hayes, provided Council with information related to the status of the FY 2018 financial audit. A draft copy of the City's fund financial statements was emailed previously to Council with these notes:

“A few things to note during your review of these statements:

- 1) Pages 1 and 2 represent all of our governmental funds. The General Fund is the operating fund for all general government functions to include administration and finance, public safety, PRT, public works, etc. The estimated General Fund surplus for 2018 is \$825,129. The North Augusta Public Facilities Corporation Fund represents a portion of the Riverside Village project and is included in our financial statements as a component unit.
- 2) Page 3 is the General Fund summary. Both revenue and expenditures were over budget. The main reason expenditures reflect being over budget is due to purchases of capital items such as vehicles and equipment. We budget lease purchase payments every year since that is how we fund capital item purchases but fund financial statements require us to report them as capital outlay expenditures. The non-budgeted transfer out represents the 2017 surplus transfer to the Capital Projects Fund.
- 3) Pages 4-6 are our business type funds which include utilities, sanitation, stormwater and the savannah bluff lock and dam. We serve as the treasurer of the lock and dam fund but decisions are made by the consortium. The sanitation fund reflects a decrease in net position due to accounting for depreciation of capital assets.
- 4) Pages 7-31 provide detail for the financial summaries on pages 1-6.
- 5) Page 32 is a required state schedule:”

(See **ATTACHMENT #2** for a copy of the draft fund financial statements.) Due to scheduling conflicts, a representative from the auditing firm, Cherry Bekaert, was not available to present to Council. Ms. Hayes stated that the audit process began March 2019 and will wrap up June 2019. The audit shows no issues of concern or non-compliance. A finalized report will be placed on the City's website once the report is issued. The City will be applying for the Certificate of Achievement for Excellence in Financial Reporting (CAFR) from the Government Finance Officers Association for the 37th consecutive year. The City of North Augusta is tied for first place for this achievement with one other city in the State of South Carolina.

ITEM 3. PLANNING & DEVELOPMENT: Wayfinding Design Options – Council Discussion

Director of Planning and Development, Libby Hodges, presented wayfinding design options from KMA Design for Council's consideration and discussion. The designs were a result of survey responses of citizens from April 16, 2019 to May 10, 2019. KMA submitted five design options. (See **ATTACHMENT #3** for the design options.) Councilmembers shared candidly of their personal “likes” and

“dislikes.” The conversation included discussion of colors, materials, visibility, etc. Ms. Hodges explained the need for feedback from Council for wayfinding designations. She will take the ideas and concerns expressed by Council back to KMA Design. Council should expect additional options to review in the near future that will reflect its input.

COUNCIL COMMENTS:

City Attorney, Kelly Zier, responded to Council’s request at the last Study Session/Council Meeting to review State law to determine what would be required for the City to change its method of electing Mayor and Council from a partisan method to a nonpartisan method. (See ATTACHMENT CC for Mr. Zier’s letter to Council) According to a 2014 Attorney General opinion, Mayor and Council can approve an ordinance to change the election method. If an ordinance is approved, it would become effective at the next General Municipal Election. Council will revisit and discuss this matter at a later meeting.

Councilmember Brooks suggested that Council renew the practice of department director updates to Council on the status of current projects. City Administrator Glover referred Council to the current City website. The “Quick Links” options offers information on current projects.

Councilmember Dickert asked the status of hiring an Assistant City Administrator. Glover responded the process as yielded three viable candidates for consideration.

Mayor Pettit shared that he will be mindful to read aloud pending resolutions and ordinances at future Council meetings for public information.

Councilmember Dickert asked about the status of the Public Safety Headquarters. Mayor Pettit stated that there will be further discussion at the June 17 Study Session and Council meeting. The mayor committed to providing Council with a timeline and schedule for this project moving forward.

There being no further business, Council adjourned the meeting at 6:48 p.m.

APPROVED THIS 3rd DAY OF
JUNE, 2019.



David W. McGhee, Mayor Pro Tempore

Respectfully submitted,



Sharon Lamar
City Clerk

ATTACHMENT #2

CITY OF NORTH AUGUSTA, SOUTH CAROLINA SCHEDULE OF FINES, ASSESSMENTS, AND SURCHARGES GENERAL FUND

YEAR ENDED DECEMBER 31, 2018

Court Fines & Assessments:

Court fines collected	\$ 808,339
Court fines retained by City	<u>385,504</u>
Court fines remitted to State Treasurer	<u>\$ 422,835</u>

Court Surcharges and Assessments:

Court surcharges collected and retained	\$ 6,085
Assessments retained by City	<u>35,013</u>
Court surcharges and assessments retained for Victim Services	<u>\$ 41,098</u>

Victim Services:

Court assessments allocated to Victim Services	\$ 35,013
Court surcharges allocated to Victim Services	<u>6,085</u>
Funds allocated to Victim Services	41,098
Victim Services Expenditures	<u>37,493</u>
Funds Allocated to Victim Services in Excess of Victim Services Expenditures	3,605
Funds available for carryforward - beginning of year	<u>107,443</u>
Funds available for carryforward - end of year	<u>\$ 111,048</u>

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF OPERATING EXPENSES - BUDGETED AND ACTUAL
ENTERPRISE FUND - STORMWATER UTILITY FUND

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
Stormwater Operations:			
Personal services:			
Salaries and wages	\$ 341,939	\$ 346,617	\$ 4,678
Overtime pay	1,800	2,095	295
FICA	26,312	25,390	(922)
Employee retirement	48,330	73,155	24,825
Employee insurance	37,740	38,489	749
Workers' compensation	8,550	5,427	(3,123)
Operating expenses:			
General supplies	1,400	860	(540)
Dues/training	4,425	1,820	(2,605)
Auto operating	7,900	4,963	(2,937)
Data processing	29,300	31,741	2,441
Contracts and repairs	7,340	2,618	(4,722)
Uniforms and clothing	2,000	1,774	(226)
Advertising	3,000	2,812	(188)
Professional services	23,426	20,868	(2,558)
Special department supplies	7,191	4,365	(2,826)
Insurance	6,875	6,819	(56)
Leases	10,010	-	(10,010)
Drainage projects	213,258	-	(213,258)
Total Stormwater Operations	780,796	569,813	(210,983)
Depreciation	-	91,457	91,457
Total Operating Expenses	\$ 780,796	\$ 661,270	\$ (119,526)

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
ENTERPRISE FUND - STORMWATER UTILITY FUND

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
Operating Revenues:			
Stormwater utility fees	\$ 770,000	\$ 782,958	\$ 12,958
Other	6,831	17,425	10,594
Total Operating Revenues	<u>776,831</u>	<u>800,383</u>	<u>23,552</u>
Operating Expenses:			
Stormwater operations	780,796	569,813	(210,983)
Depreciation	-	91,457	91,457
Total Operating Expenses	<u>780,796</u>	<u>661,270</u>	<u>(119,526)</u>
Nonoperating Revenues (Expenses):			
Interest earnings	3,965	16,481	12,516
Interest expense and fiscal charges	-	(717)	(717)
Total Nonoperating Revenues	<u>3,965</u>	<u>15,764</u>	<u>11,799</u>
Income before contributions	-	154,877	154,877
Contributions	-	368,798	368,798
Change in net position	<u>\$ -</u>	<u>\$ 523,675</u>	<u>\$ 523,675</u>

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF OPERATING EXPENSES - BUDGETED AND ACTUAL
ENTERPRISE FUND - SANITATION SERVICES

YEAR ENDED DECEMBER 31, 2018

	2018		Over (Under) Budget
	Original and Final Budget	Actual	
Material Recovery Facility:			
Personal services:			
Salaries and wages	383,080	358,450	(24,630)
Overtime pay	17,193	14,267	(2,926)
FICA	30,621	28,839	(1,782)
Employee retirement	56,278	84,930	28,652
Employee insurance	63,750	64,053	303
Workers' compensation	12,500	8,819	(3,681)
Operating expenses:			
General supplies	1,515	1,519	4
Dues/training	980	409	(571)
Auto operating	87,897	107,161	19,264
Utility services	17,147	18,825	1,678
Contracts and repairs	74,979	149,854	74,875
Building material	1,450	561	(889)
Recycling expenses	45,493	19,968	(25,525)
Uniforms and clothing	4,067	4,067	-
Professional services	175,694	180,698	5,004
Special department supplies	401,787	419,595	17,808
Leases	101,006	-	(101,006)
Small equipment	184,300	-	(184,300)
Insurance	21,500	21,325	(175)
Total Material Recovery Facility	<u>1,681,237</u>	<u>1,483,340</u>	<u>(197,897)</u>
Depreciation	-	623,319	623,319
Total Operating Expenses	<u>\$ 4,313,674</u>	<u>\$ 4,610,725</u>	<u>\$ 297,051</u>

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF OPERATING EXPENSES - BUDGETED AND ACTUAL
ENTERPRISE FUND - SANITATION SERVICES

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
Sanitation Operations:			
Personal services:			
Salaries and wages	\$ 1,180,479	\$ 1,102,697	\$ (77,782)
Overtime pay	13,621	20,232	6,611
FICA	91,449	81,979	(9,470)
Employee retirement	169,347	254,322	84,975
Employee insurance	203,304	204,052	748
Workers' compensation	33,700	48,855	15,155
Operating expenses:			
General supplies	2,038	1,488	(550)
Dues/training	3,342	3,026	(316)
Auto operating	334,171	381,775	47,604
Utility services	21,680	32,530	10,850
Data processing	10,600	14,314	3,714
Contracts and repairs	27,325	42,450	15,125
Uniforms and clothing	10,460	8,754	(1,706)
Advertising	2,100	284	(1,816)
Professional services	12,350	10,723	(1,627)
Special department supplies	242,664	265,677	23,013
Judgments/settlements	-	1,500	1,500
Leases	244,157	-	(244,157)
Insurance	29,650	29,408	(242)
Total Sanitation Operations	<u>2,632,437</u>	<u>2,504,066</u>	<u>(128,371)</u>

(continued)

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
ENTERPRISE FUND - SANITATION SERVICES

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
Operating Revenues:			
Sanitation service fees	\$ 3,279,300	\$ 3,331,802	\$ 52,502
Recycling fees	770,600	822,723	52,123
Sale of recyclables	348,000	201,163	(146,837)
Other	69,258	261,677	192,419
Total Operating Revenues	<u>4,467,158</u>	<u>4,617,365</u>	<u>150,207</u>
Operating Expenses:			
Sanitation operations	2,632,437	2,504,066	(128,371)
Material recovery facility	1,681,237	1,483,340	(197,897)
Depreciation	-	623,319	623,319
Total Operating Expenses	<u>4,313,674</u>	<u>4,610,725</u>	<u>297,051</u>
Nonoperating Revenues (Expenses):			
Intergovernmental	49,000	67,156	18,156
Interest income	12,000	43,012	31,012
Interest earnings	-	(14,211)	(14,211)
Gain on disposal of assets	-	44,950	44,950
Total Nonoperating Revenues	<u>61,000</u>	<u>140,907</u>	<u>79,907</u>
Income before transfers	214,484	147,547	(66,937)
Transfers out	<u>(214,484)</u>	<u>(214,484)</u>	<u>-</u>
Change in net position	<u>\$ -</u>	<u>\$ (66,937)</u>	<u>\$ (66,937)</u>

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF OPERATING EXPENSES - BUDGETED AND ACTUAL
ENTERPRISE FUND - WATER AND WASTEWATER SYSTEM

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
	Budget	Actual	Budget
Water Production and Treatment (continued):			
Operating expenses (continued):			
Uniforms and clothing	3,320	3,053	(267)
Professional services	105,086	98,013	(7,073)
ACPSA treatment charges	4,500	1,930	(2,570)
Special department supplies	166,854	167,519	665
Insurance	12,500	12,398	(102)
Leases	3,585	-	(3,585)
Small equipment	10,200	-	(10,200)
Total Water Production and Treatment	<u>1,539,554</u>	<u>1,478,577</u>	<u>(60,977)</u>
Wastewater Operations and Maintenance:			
Personal services:			
Salaries and wages	454,136	427,537	(26,599)
Overtime pay	18,443	13,306	(5,137)
FICA	36,152	31,365	(4,787)
Employee retirement	66,445	99,454	33,009
Employee insurance	75,000	76,019	1,019
Workers' compensation	14,325	12,953	(1,372)
Operating expenses:			
Dues/training	900	1,000	100
Auto operating	28,580	36,840	8,260
Utility services	68,102	65,282	(2,820)
Contracts and repairs	70,718	63,518	(7,200)
Building material	13,230	12,381	(849)
Uniforms and clothing	4,470	4,495	25
Professional services	-	229	229
ACPSA treatment charges	2,874,402	2,587,018	(287,384)
Special department supplies	17,372	23,511	6,139
Insurance	41,525	43,584	2,059
Leases	52,350	-	(52,350)
Small equipment	17,263	-	(17,263)
Total Wastewater Operations and Maintenance	<u>3,853,413</u>	<u>3,498,492</u>	<u>(354,921)</u>
Depreciation and amortization	-	1,231,948	1,231,948
Total Operating Expenses	<u>\$ 7,960,257</u>	<u>\$ 8,448,992</u>	<u>\$ 488,735</u>

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF OPERATING EXPENSES - BUDGETED AND ACTUAL
ENTERPRISE FUND - WATER AND WASTEWATER SYSTEM

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
	Water Operations and Maintenance:		
Personal services:			
Salaries and wages	352,316	349,573	(2,743)
Overtime pay	13,519	16,416	2,897
FICA	27,986	26,405	(1,581)
Employee retirement	51,436	82,841	31,405
Employee insurance	60,000	60,947	947
Workers' compensation	11,250	7,269	(3,981)
Operating expenses:			
Dues/training	1,960	2,291	331
Auto operating	32,930	28,111	(4,819)
Contracts and repairs	19,994	13,415	(6,579)
Building material	11,650	6,258	(5,392)
Uniforms and clothing	4,115	3,783	(332)
Advertising	2,100	421	(1,679)
Special department supplies	103,795	86,173	(17,622)
Insurance	3,900	3,868	(32)
Line upgrades	225,440	126,660	(98,780)
Leases	75,561	-	(75,561)
Small equipment	27,200	-	(27,200)
Total Water Operations and Maintenance	1,025,152	814,431	(210,721)
Water Production and Treatment:			
Personal services:			
Salaries and wages	445,848	453,374	7,526
Overtime pay	28,492	29,952	1,460
FICA	36,287	34,392	(1,895)
Employee retirement	66,692	112,705	46,013
Employee insurance	60,000	60,285	285
Workers' compensation	15,450	9,806	(5,644)
Operating expenses:			
General supplies	3,500	1,569	(1,931)
Dues/training	5,425	5,649	224
Auto operating	5,983	2,963	(3,020)
Utility services	437,521	402,717	(34,804)
Contracts and repairs	126,461	80,526	(45,935)
Building material	1,850	1,726	(124)

(continued)

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF OPERATING EXPENSES - BUDGETED AND ACTUAL
ENTERPRISE FUND - WATER AND WASTEWATER SYSTEM

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
Utilities Finance:			
Personal services:			
Salaries and wages	\$ 213,347	\$ 193,284	\$ (20,063)
FICA	16,321	14,118	(2,203)
Employee retirement	29,997	44,826	14,829
Employee insurance	37,500	37,678	178
Workers' compensation	4,000	2,539	(1,461)
Operating expenses:			
General supplies/postage	84,000	76,165	(7,835)
Dues/training/travel	3,805	2,054	(1,751)
Data processing	70,300	93,400	23,100
Contracts and repairs	26,300	27,071	771
Professional services	22,225	17,320	(4,905)
Special department supplies	500	372	(128)
Insurance	4,850	4,810	(40)
Bad debts	31,000	31,000	-
Total Utilities Finance	544,145	544,637	492
Utilities Administration:			
Personal services:			
Salaries and wages	528,345	513,222	(15,123)
Overtime pay	7,280	9,736	2,456
FICA	41,080	37,765	(3,315)
Employee retirement	77,616	121,632	44,016
Employee insurance	72,090	71,310	(780)
Workers' compensation	16,200	10,282	(5,918)
Operating expenses:			
General supplies/postage	4,975	1,772	(3,203)
Dues/training/travel	6,305	6,451	146
Auto operating	11,688	14,190	2,502
Utility services	13,498	12,430	(1,068)
Contracts and repairs	82,588	40,333	(42,255)
Building material	400	303	(97)
Uniforms and clothing	2,303	2,191	(112)
Professional services	37,895	5,252	(32,643)
Data processing	34,600	27,678	(6,922)
Special department supplies	41,290	4,327	(36,963)
Lease purchase	17,790	-	(17,790)
Insurance	2,050	2,033	(17)
Total Utilities Administration	997,993	880,907	(117,086)

(continued)

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
ENTERPRISE FUND - WATER AND WASTEWATER SYSTEM

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
Operating Revenues:			
Water sales	\$ 3,266,751	\$ 3,231,940	\$ (34,811)
Sewer sales	6,037,593	6,243,287	205,694
Water tap fees	95,671	92,334	(3,337)
Sewer tap fees	108,721	165,448	56,727
Fire protection fees	11,741	13,918	2,177
Other	440,004	505,843	65,839
Total Operating Revenues	9,960,481	10,252,770	292,289
Operating Expenses:			
Utilities Finance	544,145	544,637	492
Utilities Administration	997,993	880,907	(117,086)
Water Operations and Maintenance	1,025,152	814,431	(210,721)
Water Production and Treatment	1,539,554	1,478,577	(60,977)
Wastewater Operations and Maintenance	3,853,413	3,498,492	(354,921)
Depreciation and amortization	-	1,231,948	1,231,948
Total Operating Expenses	7,960,257	8,448,992	488,735
Nonoperating Revenues (Expenses):			
Intergovernmental	-	13,480	13,480
Interest earnings	17,000	204,588	187,588
Interest expense and fiscal charges	-	(447,543)	(447,543)
Gain on sale of capital assets	-	10,230	10,230
Total Nonoperating Revenues (Expenses):	17,000	(219,245)	(236,245)
Income before contributions and operating transfers	2,017,224	1,584,533	(432,691)
Capital contributions	-	178,713	178,713
Transfers out	(1,913,767)	(478,767)	1,435,000
Change in net position	\$ 103,457	\$ 1,284,479	\$ 1,181,022

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS

YEAR ENDED DECEMBER 31, 2018

	Recreation Fund	Fireman's Fund	Riverfront/ Central Core Redevelopment Fund	Totals
Revenues:				
Local hospitality and accommodations taxes	\$ -	\$ -	\$ 1,718,195	\$ 1,718,195
Intergovernmental	-	60,934	-	60,934
Interest earnings	37	382	11,684	12,103
Miscellaneous	3,280	-	-	3,280
Total Revenues	3,317	61,316	1,729,879	1,794,512
Expenditures:				
Current:				
Public safety	-	53,186	-	53,186
Recreation and parks	12,000	-	470,166	482,166
Capital outlay	-	-	99,525	99,525
Total Expenditures	12,000	53,186	569,691	634,877
Other Financing Uses:				
Transfers out	-	-	(1,612,230)	(1,612,230)
Total Other Financing Uses	-	-	(1,612,230)	(1,612,230)
Net change in fund balance	(8,683)	8,130	(452,042)	(452,595)
Fund balance, beginning of year	18,380	123,410	1,323,010	1,464,800
Fund balance, end of year	\$ 9,697	\$ 131,540	\$ 870,968	\$ 1,012,205

CITY OF NORTH AUGUSTA, SOUTH CAROLINA

COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR CAPITAL PROJECTS FUNDS

YEAR ENDED DECEMBER 31, 2018

	Sales Tax Fund	Sales Tax II Fund	Street Improvements Fund	Tax Increment Fund	Transportation Improvement Fund	Totals
Revenues:						
Ad valorem property taxes	\$ -	\$ -	\$ -	\$ 751,052	\$ -	\$ 751,052
Intergovernmental	-	321,408	266,219	-	-	587,627
Interest earnings	2,150	24,946	10,240	3,728	16,650	57,714
Miscellaneous	-	-	8,289	-	-	8,289
Total Revenues	2,150	346,354	284,748	754,780	16,650	1,404,682
Expenditures:						
Current:						
General government	-	-	-	889	-	889
Public works	-	-	2,415	-	-	2,415
Capital outlay	-	760,582	281,660	-	-	1,042,242
Total Expenditures	-	760,582	284,075	889	-	1,045,546
Other Financing Sources (Uses):						
Transfers in	-	17,655	-	-	-	17,655
Transfers out	-	-	-	(1,286,287)	-	(1,286,287)
Total Other Financing Sources (Uses)	-	17,655	-	(1,286,287)	-	(1,268,632)
Net change in fund balance	2,150	(396,573)	673	(532,396)	16,650	(909,496)
Fund balance, beginning of year	106,077	1,745,265	711,306	570,220	789,759	3,922,627
Fund balance, end of year	\$ 108,227	\$ 1,348,692	\$ 711,979	\$ 37,824	\$ 806,409	\$ 3,013,131

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED DECEMBER 31, 2018

	Capital Projects Funds	Special Revenue Funds	Total Nonmajor Governmental Funds
Revenues:			
Ad valorem property taxes	\$ 751,052	\$ -	\$ 751,052
Local hospitality and accommodations taxes	-	1,718,195	1,718,195
Intergovernmental	587,627	60,934	648,561
Interest earnings	57,714	12,103	69,817
Miscellaneous	8,289	3,280	11,569
Total Revenues	1,404,682	1,794,512	3,199,194
Expenditures:			
Current:			
General government	889	-	889
Public safety	-	53,186	53,186
Public works	2,415	-	2,415
Recreation and parks	-	482,166	482,166
Capital outlay	1,042,242	99,525	1,141,767
Total Expenditures	1,045,546	634,877	1,680,423
Other Financing Sources (Uses):			
Transfers in	17,655	-	17,655
Transfers out	(1,286,287)	(1,612,230)	(2,898,517)
Total Other Financing Sources (Uses)	(1,268,632)	(1,612,230)	(2,880,862)
Net change in fund balance	(909,496)	(452,595)	(1,362,091)
Fund balance, beginning of year	3,922,627	1,464,800	5,387,427
Fund balance, end of year	\$ 3,013,131	\$ 1,012,205	\$ 4,025,336

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2018

	Recreation Fund	Fireman's Fund	Riverfront/ Central Core Redevelopment Fund	Totals
ASSETS				
Equity in pooled cash	\$ 10,273	\$ -	\$ 555,094	\$ 565,367
Investments	-	-	327,198	327,198
Restricted cash and investments	-	139,336	-	139,336
Total Assets	\$ 10,273	\$ 139,336	\$ 882,292	\$ 1,031,901
LIABILITIES				
Accounts payable	\$ 576	\$ 7,796	\$ 11,117	\$ 19,489
Accrued salary and wages	-	-	207	207
Total Liabilities	576	7,796	11,324	19,696
FUND BALANCES				
Fund balances:				
Restricted for:				
Public safety (Fire Division)	-	131,540	-	131,540
Committed for:				
Parks, recreation and tourism	9,697	-	-	9,697
Special projects	-	-	870,968	870,968
Total Fund Balances	9,697	131,540	870,968	1,012,205
Total Liabilities and Fund Balances	\$ 10,273	\$ 139,336	\$ 882,292	\$ 1,031,901

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS

DECEMBER 31, 2018

	Sales Tax Fund	Sales Tax II Fund	Street Improvements Fund	Tax Increment Fund	Transportation Improvement Fund	Total
ASSETS						
Equity in pooled cash	\$ -	\$ -	\$ (122,823)	\$ 36,362	\$ 90,136	\$ 3,675
Investments	-	-	468,583	1,462	143,682	613,727
Accounts receivable	-	321,408	-	-	-	321,408
Grants receivable	-	-	266,219	-	-	266,219
Restricted cash and investments	108,227	1,027,284	100,000	-	656,363	1,891,874
Total Assets	\$ 108,227	\$ 1,348,692	\$ 711,979	\$ 37,824	\$ 890,181	\$ 3,096,903
LIABILITIES						
Unearned revenue - assessment fees	\$ -	\$ -	\$ -	\$ -	\$ 83,772	\$ 83,772
Total Liabilities	-	-	-	-	83,772	83,772
FUND BALANCES						
Fund balances:						
Restricted for:						
Capital projects	108,227	1,348,692	100,000	-	656,363	2,213,282
Committed for:						
Capital projects	-	-	303,383	37,824	114,239	455,446
Assigned for:						
Capital projects	-	-	308,596	-	35,807	344,403
Total Fund Balances	108,227	1,348,692	711,979	37,824	806,409	3,013,131
Total Liabilities and Fund Balances	\$ 108,227	\$ 1,348,692	\$ 711,979	\$ 37,824	\$ 890,181	\$ 3,096,903

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2018

	<u>Capital Projects Funds</u>	<u>Special Revenue Funds</u>	<u>Total Nonmajor Governmental Funds</u>
ASSETS			
Equity in pooled cash	\$ 3,675	\$ 565,367	\$ 569,042
Investments	613,727	327,198	940,925
Accounts receivable	321,408	-	321,408
Grants receivable	266,219	-	266,219
Restricted cash and investments	1,891,874	139,336	2,031,210
Total Assets	<u>\$ 3,096,903</u>	<u>\$ 1,031,901</u>	<u>\$ 4,128,804</u>
LIABILITIES			
Accounts payable	\$ -	\$ 19,489	\$ 19,489
Accrued salary and wages	-	207	207
Unearned revenue - assessment fees	83,772	-	83,772
Total Liabilities	<u>83,772</u>	<u>19,696</u>	<u>103,468</u>
FUND BALANCES			
Fund balances:			
Restricted for:			
Capital projects	2,213,282	-	2,213,282
Public safety (Fire Division)	-	131,540	131,540
Committed for:			
Capital projects	455,446	-	455,446
Parks, recreation and tourism	-	9,697	9,697
Special projects	-	870,968	870,968
Assigned for:			
Capital projects	344,403	-	344,403
Total Fund Balances	<u>3,013,131</u>	<u>1,012,205</u>	<u>4,025,336</u>
Total Liabilities and Fund Balances	<u>\$ 3,096,903</u>	<u>\$ 1,031,901</u>	<u>\$ 4,128,804</u>

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES COMPARED WITH BUDGET
GENERAL FUND

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
Parks, Recreation, and Tourism (continued):			
Tourism -			
Personal services:			
Salaries and wages	128,675	123,183	(5,492)
Overtime pay	5,000	3,842	(1,158)
FICA	10,226	9,621	(605)
Employee retirement	18,795	17,412	(1,383)
Employee insurance	30,000	23,836	(6,164)
Workers' compensation	4,075	2,586	(1,489)
Operating expenditures:			
Contributions	12,150	12,150	-
General supplies/postage	7,000	7,344	344
Data processing	2,100	-	(2,100)
Uniforms/clothing	1,000	685	(315)
Advertising	-	1,916	1,916
Professional services	-	30	30
Event and festival supplies	155,000	176,876	21,876
Special department supplies	20,000	20,711	711
Total	<u>394,021</u>	<u>400,192</u>	<u>6,171</u>
Total Parks, Recreation, and Tourism	<u>\$ 2,779,195</u>	<u>\$ 2,684,997</u>	<u>\$ (94,198)</u>
 Total Expenditures	 <u>\$ 17,345,883</u>	 <u>\$ 17,802,510</u>	 <u>\$ 456,627</u>

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES COMPARED WITH BUDGET
GENERAL FUND

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
Parks, Recreation, and Tourism (continued):			
Community Center -			
Personal services:			
Salaries and wages	78,717	80,445	1,728
Overtime pay	2,000	241	(1,759)
FICA	6,175	6,152	(23)
Employee retirement	11,349	11,086	(263)
Employee insurance	15,000	15,071	71
Workers' compensation	2,500	1,759	(741)
Operating expenditures:			
General supplies/postage	2,800	-	(2,800)
Auto operating	300	222	(78)
Utility services	23,000	4,277	(18,723)
Contracts/repairs	15,200	31,540	16,340
Uniforms/clothing	700	602	(98)
Advertising	3,000	2,858	(142)
Special department supplies	11,000	4,826	(6,174)
Insurance	3,275	4,062	787
Total	<u>175,016</u>	<u>163,141</u>	<u>(11,875)</u>
RVP Activities Center -			
Personal services:			
Salaries and wages	337,008	341,437	4,429
Overtime pay	12,000	9,584	(2,316)
FICA	26,699	25,546	(1,153)
Employee retirement	49,071	48,359	(712)
Employee insurance	52,500	52,750	250
Workers' compensation	9,500	6,030	(3,470)
Operating expenditures:			
General supplies/postage	15,500	15,411	(89)
Dues/training/travel	1,400	1,112	(288)
Auto operating	1,650	1,163	(487)
Utility services	-	(7,408)	(7,408)
Contracts/repairs	73,300	50,740	(22,560)
Uniforms/clothing	1,400	124	(1,276)
Advertising	2,300	476	(1,824)
Tournaments/special events	165,000	162,786	(2,214)
Special department supplies	29,500	33,595	4,095
Insurance	15,275	18,942	3,667
Capital outlay:			
Furniture/fixtures	1,500	-	(1,500)
Total	<u>793,603</u>	<u>760,747</u>	<u>(32,856)</u>

(continued)

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES COMPARED WITH BUDGET
GENERAL FUND

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
Parks, Recreation, and Tourism:			
Recreation -			
Personal services:			
Salaries and wages	\$ 387,424	\$ 407,003	\$ 19,579
Overtime pay	6,000	10,672	4,672
FICA	30,097	31,521	1,424
Employee retirement	44,974	45,387	413
Employee insurance	30,000	30,143	143
Workers' compensation	11,000	6,982	(4,018)
Operating expenditures:			
General supplies/postage	2,400	702	(1,698)
Dues/training/travel	9,940	9,506	(434)
Auto operating	2,600	3,241	641
Contract/repairs	7,750	6,953	(797)
Uniforms/clothing	900	-	(900)
Advertising	1,300	860	(440)
Professional services	23,000	8,157	(14,843)
Special department supplies	6,000	5,875	(125)
Basketball program	37,000	40,776	3,776
Softball program	27,400	17,259	(10,141)
Football program	28,000	33,348	5,348
Baseball program	52,000	58,364	6,364
Soccer program	57,000	48,602	(8,398)
Volleyball program	4,200	4,677	477
Concession stand supplies	83,000	100,820	17,820
Insurance	16,750	20,773	4,023
Capital outlay:			
Furniture/fixtures	1,500	-	(1,500)
Machines/equipment	15,000	13,832	(1,168)
Total	885,235	905,453	20,218
Parks -			
Personal services:			
Salaries and wages	210,232	210,943	711
Overtime pay	12,000	15,298	3,298
FICA	17,001	17,197	196
Employee retirement	31,246	30,271	(975)
Employee insurance	37,500	37,678	178
Workers' compensation	6,700	4,956	(1,744)
Operating expenditures:			
General supplies/postage	1,500	226	(1,274)
Dues/training/travel	1,150	649	(501)
Auto operating	11,750	12,603	853
Utility services	19,700	30,506	10,806
Contracts/repairs	16,600	51,006	34,406
Building materials/supplies	13,500	6,693	(6,807)
Uniforms/clothing	2,100	1,595	(505)
Professional services	4,000	-	(4,000)
Special department supplies	18,500	6,912	(11,588)
Insurance	7,300	9,053	1,753
Capital lease payments	12,041	12,041	-
Capital outlay:			
Machines/equipment	8,500	7,837	(663)
Park improvements	100,000	-	(100,000)
Total	531,320	455,464	(75,856)

(continued)

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES COMPARED WITH BUDGET
GENERAL FUND

YEAR ENDED DECEMBER 31, 2018

	2018		Over (Under) Budget
	Original and Final Budget	Actual	
Public Works (continued):			
Street Lighting and Traffic Signals -			
Operating expenditures:			
Dues/training/travel	2,450	940	(1,510)
Utility services	433,220	454,706	21,486
Contracts/repairs	15,500	18,492	2,992
Professional services	6,000	6,101	101
Special department supplies	28,500	11,650	(16,850)
Total	<u>485,670</u>	<u>491,889</u>	<u>6,219</u>
Streets and Drains -			
Personal services:			
Salaries and wages	458,517	471,108	12,591
Overtime pay	7,500	9,056	1,556
FICA	35,650	35,770	120
Employee retirement	65,522	66,036	514
Employee insurance	75,000	75,357	357
Workers' compensation	14,200	14,625	425
Operating expenditures:			
General supplies/postage	500	686	186
Dues/training/travel	2,500	2,059	(441)
Auto operating	35,600	35,377	(223)
Contracts/repairs	19,160	28,371	9,211
Building materials/supplies	70,000	62,919	(7,081)
Uniforms/clothing	5,940	6,106	166
Professional services	15,270	12,419	(2,851)
Special department supplies	17,850	17,338	(512)
Insurance	10,475	10,044	(431)
Capital lease payments	61,891	61,238	(653)
Capital outlay:			
Machines and equipment	-	45,412	45,412
Total	<u>895,575</u>	<u>953,921</u>	<u>58,346</u>
Total Public Works	<u>\$ 1,586,733</u>	<u>\$ 1,653,094</u>	<u>\$ 66,361</u>

(continued)

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES COMPARED WITH BUDGET
GENERAL FUND

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
Public Safety -			
Personal services:			
Salaries and wages	\$ 4,703,944	\$ 4,780,805	\$ 76,861
Overtime pay	144,300	175,277	30,977
FICA	370,891	365,092	(5,799)
Employee retirement	787,947	762,508	(25,439)
Employee insurance	675,000	677,548	2,548
Workers' compensation	140,925	103,558	(37,367)
Operating expenditures:			
General supplies/postage	22,000	19,867	(2,133)
Dues/training/travel	50,000	49,579	(421)
Auto operating	226,750	264,742	37,992
Data processing	112,635	126,385	13,750
Contracts/repairs	265,000	264,651	(349)
Uniforms/clothing	80,950	82,751	1,801
CVA expenditures	36,320	13,839	(22,481)
LEN grant	10,000	4,342	(5,658)
Community policing	34,400	28,660	(5,740)
NAPS drug related account	20,000	25,534	5,534
Professional services	40,000	31,363	(8,637)
Special department supplies	100,000	98,109	(1,891)
Insurance	65,000	80,611	15,611
Capital lease payments	468,954	467,981	(973)
Capital outlay:			
Automotive equipment	-	340,731	340,731
Machines and equipment	5,000	-	(5,000)
Total Public Safety	<u>\$ 8,360,016</u>	<u>\$ 8,763,933</u>	<u>\$ 403,917</u>
Public Works:			
Engineering -			
Personal services:			
Salaries and wages	\$ 126,204	\$ 123,588	\$ (2,616)
FICA	9,655	9,291	(364)
Employee retirement	17,744	16,844	(900)
Employee insurance	18,750	18,475	(275)
Workers' compensation	2,475	1,571	(904)
Operating expenditures:			
General supplies/postage	500	374	(126)
Dues/training/travel	2,005	1,606	(399)
Auto operating	2,375	1,675	(700)
Data processing	2,500	2,500	-
Contracts/repairs	2,280	6,865	4,585
Uniforms/clothing	1,000	464	(536)
Advertising	100	-	(100)
Special department supplies	1,500	1,212	(288)
Insurance	18,400	22,819	4,419
Total	<u>205,488</u>	<u>207,284</u>	<u>1,796</u>

(continued)

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES COMPARED WITH BUDGET
GENERAL FUND

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
	General Government (continued):		
Property Maintenance -			
Personal services:			
Salaries and wages	569,026	580,285	11,259
Overtime pay	15,440	20,923	5,483
FICA	44,712	44,045	(667)
Employee retirement	82,176	82,732	556
Employee insurance	105,000	105,168	168
Workers' compensation	16,700	14,161	(2,539)
Operating expenditures:			
General supplies/postage	763	1,397	634
Dues/training/travel	2,150	2,261	111
Auto operating	48,009	47,604	(405)
Utility services	17,254	19,207	1,953
Contracts/repairs	31,329	35,909	4,580
Building materials/supplies	1,800	1,449	(351)
Uniforms/clothing	7,694	7,755	61
Professional services	129,720	125,275	(4,445)
Special department supplies	126,200	122,768	(3,432)
Insurance	18,575	23,036	4,461
Capital lease payments	64,839	62,240	(2,599)
Capital outlay:			
Machines/equipment	24,800	70,962	46,162
Total	1,306,187	1,367,177	60,990
Human Resources -			
Personal services:			
Salaries and wages	113,992	147,129	33,137
FICA	8,720	11,393	2,673
Employee retirement	16,027	21,088	5,061
Employee insurance	18,750	20,214	1,464
Workers' compensation	3,600	2,285	(1,315)
Operating expenditures:			
General supplies/postage	2,200	2,297	97
Dues/training/travel	1,555	2,466	911
Contracts/repairs	1,850	783	(1,067)
Advertising	11,172	4,120	(7,052)
Professional services	20,581	36,514	15,933
Special department supplies	39,233	29,507	(9,726)
Total	237,680	277,796	40,116
Information Technology -			
Personal services:			
Salaries and wages	71,904	77,007	5,103
FICA	5,501	5,556	55
Employee retirement	10,110	10,105	(5)
Employee insurance	11,250	12,296	1,046
Workers' compensation	2,200	1,396	(804)
Operating expenditures:			
General supplies/postage	1,000	1,327	327
Auto operating	1,725	8,367	6,642
Utility services	96,700	96,260	(440)
Data processing	31,220	25,010	(6,210)
Contracts/repairs	52,900	23,083	(29,817)
Capital lease payments	5,894	5,534	(360)
Total	290,404	265,941	(24,463)
Total General Government	\$ 4,619,939	\$ 4,700,486	\$ 80,547

(continued)

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES COMPARED WITH BUDGET
GENERAL FUND

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
	General Government (continued):		
Building Standards -			
Personal services:			
Salaries and wages	252,256	262,739	10,483
Overtime pay	-	314	314
FICA	19,298	19,721	423
Employee retirement	35,467	36,777	1,310
Employee insurance	33,750	33,906	156
Workers' compensation	7,600	16,313	8,713
Operating expenditures:			
General supplies/postage	3,000	3,490	490
Dues/training/travel	3,737	3,483	(254)
Auto operating	6,200	5,129	(1,071)
Data processing	10,000	9,986	(14)
Contracts/repairs	3,070	3,940	870
Uniforms/clothing	1,350	1,352	2
Professional services	-	26,556	26,556
Special department supplies	2,600	4,332	1,732
Insurance	1,136	1,409	273
Capital lease payments	9,005	8,764	(241)
Total	388,469	438,211	49,742
Planning and Development -			
Personal services:			
Salaries and wages	176,160	89,670	(86,490)
FICA	13,476	6,278	(7,198)
Employee retirement	24,768	11,371	(13,397)
Employee insurance	18,750	18,806	56
Workers' compensation	5,000	3,174	(1,826)
Unemployment insurance	-	2,934	2,934
Operating expenditures:			
General supplies/postage	3,900	2,065	(1,835)
Dues/training/travel	8,000	2,127	(5,873)
Data processing	7,375	7,016	(359)
Contracts/repairs	4,800	2,322	(2,478)
Advertising	1,000	1,793	793
Professional services	8,000	22,365	14,365
Special department supplies	3,500	3,347	(153)
Insurance	2,300	2,852	552
Capital lease payments	2,066	2,066	-
Total	279,095	178,186	(100,909)

(continued)

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES COMPARED WITH BUDGET
GENERAL FUND

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
General Government (continued):			
Justice and Law -			
Personal services:			
Salaries and wages	122,526	127,790	5,264
FICA	9,373	9,338	(35)
Employee retirement	15,179	15,179	-
Employee insurance	7,500	7,536	36
Workers' compensation	3,600	2,285	(1,315)
Operating expenditures:			
General supplies/postage	500	-	(500)
State fees/fines	491,047	421,572	(69,475)
Dues/training/travel	5,488	2,813	(2,675)
Contracts and repairs	10,800	9,744	(1,056)
Jury services	2,000	1,800	(200)
Professional services	22,525	20,440	(2,085)
Juvenile detention	3,500	4,305	805
Insurance	23,200	28,772	5,572
Total	717,238	651,574	(65,664)
Community Promotion -			
Personal services:			
FICA	-	8	8
Operating expenditures:			
Contributions	48,200	48,200	-
Dues/training/travel	5,931	5,931	-
Special department supplies	16,400	12,580	(3,820)
Insurance	4,300	5,333	1,033
Total	74,831	72,052	(2,779)
Finance -			
Personal services:			
Salaries and wages	270,388	276,861	6,473
FICA	20,685	20,494	(191)
Employee retirement	38,016	38,158	142
Employee insurance	30,000	30,143	143
Workers' compensation	8,000	6,437	(1,563)
Operating expenditures:			
General supplies/postage	9,200	9,834	634
Dues/training/travel	2,225	2,272	47
Data processing	11,000	12,734	1,734
Contracts/repairs	20,250	15,010	(5,240)
Advertising	1,000	723	(277)
Professional services	20,850	20,600	(250)
Insurance	3,275	4,062	787
Total	434,889	437,328	2,439
City Buildings -			
Operating expenditures:			
General supplies/postage	20,000	18,566	(1,434)
Utility services	199,000	308,067	109,067
Contracts/repairs	77,197	72,250	(4,947)
Professional services	6,700	19,113	12,413
Insurance	23,900	29,640	5,740
Total	326,797	447,636	120,839

(continued)

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES COMPARED WITH BUDGET
GENERAL FUND

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
	Budget	Actual	Budget
Miscellaneous:			
Other	420,307	353,860	(66,447)
Communication tower rental	190,000	164,062	(25,938)
Interest earnings	40,000	79,677	39,677
Total Miscellaneous	650,307	597,599	(52,708)
Total Revenues	\$ 16,612,556	\$ 17,228,748	\$ 616,192
Expenditures:			
General Government:			
City Council -			
Personal services:			
Salaries and wages	\$ 107,681	\$ 111,234	\$ 3,553
FICA	8,238	7,491	(747)
Employee retirement	12,442	12,622	180
Employee insurance	22,500	22,607	107
Workers' compensation	3,450	2,190	(1,260)
Operating expenditures:			
General supplies/postage	4,625	3,068	(1,557)
Dues/training/travel	13,510	10,947	(2,563)
Contracts/repairs	1,000	697	(303)
Advertising	300	205	(95)
Professional Services	50	673	623
Special department supplies	2,850	4,371	1,521
Insurance	900	1,116	216
Contingencies	2,000	(170)	(2,170)
Total	179,546	177,051	(2,495)
City Administration -			
Personal services:			
Salaries and wages	136,228	139,120	2,892
FICA	10,421	10,616	195
Employee retirement	19,154	19,506	352
Employee insurance	7,500	8,198	698
Workers' compensation	6,950	4,411	(2,539)
Operating expenditures:			
Contributions	15,000	15,000	-
General supplies/postage	1,850	1,880	30
Dues/training/travel	13,800	12,395	(1,405)
Contracts/repairs	6,650	4,171	(2,479)
Professional services	65,000	102,291	37,291
Insurance	2,250	7,407	5,157
Contingencies	100,000	62,539	(37,461)
Total	384,803	387,534	2,731

(continued)

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES COMPARED WITH BUDGET
GENERAL FUND

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
	Budget	Actual	Budget
Revenues:			
Taxes:			
Current	\$ 6,940,951	\$ 7,125,303	\$ 184,352
Delinquent	10,000	15,039	5,039
Penalties	55,000	75,517	20,517
Total Taxes	7,005,951	7,215,859	209,908
Licenses and Permits:			
Business licenses	5,550,000	6,007,529	457,529
Building permits	280,000	299,448	19,448
Electrical permits	18,000	23,047	5,047
Mechanical permits	18,000	19,740	1,740
Plumbing permits	11,000	12,189	1,189
Total Licenses and Permits	5,877,000	6,361,953	484,953
Fines and Forfeitures:			
Public safety fines	977,946	808,531	(169,415)
Drug related fines	20,000	25,669	5,669
Total Fines and Forfeitures	997,946	834,200	(163,746)
Charges for Services:			
Fire protection fees	62,712	62,182	(530)
Customer street light fees	81,475	82,045	570
Municipal Center rentals	94,100	103,083	8,983
Recreation fees			
Special programs	37,500	24,209	(13,291)
Volleyball	5,170	6,437	1,267
Soccer	69,030	69,503	473
Miscellaneous	142,000	129,984	(12,016)
Basketball	48,530	45,064	(3,466)
Softball	31,510	28,024	(3,486)
Football	32,440	45,162	12,722
Baseball	57,670	62,909	5,239
Concession stand	140,000	173,273	33,273
Community Center fees	59,160	63,346	4,186
Activities Center fees	227,325	178,249	(49,076)
Recreation facilities rentals	24,000	32,115	8,115
Activities Center tournaments	225,500	269,956	44,456
Total Charges for Services	1,338,122	1,375,541	37,419
Intergovernmental:			
State of South Carolina:			
State shared revenue	546,230	501,426	(44,804)
Accommodations tax	26,000	64,778	38,778
Merchants' inventory tax	54,700	54,790	90
Local option sales tax	20,000	21,146	1,146
SCDOT traffic signals	81,300	85,916	4,616
Law enforcement net grant	10,000	5,120	(4,880)
Department of Justice grant	5,000	4,719	(281)
Highway safety grant	-	12,239	12,239
FEMA grant	-	60,294	60,294
Aiken County FILOT	-	33,168	33,168
Total Intergovernmental	743,230	843,596	100,366

(continued)

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

YEAR ENDED DECEMBER 31, 2018

	Business-type Activities				Total Enterprise Funds
	Major Funds			Nonmajor Fund	
	Water and Wastewater System	Sanitation Services	Stormwater Utility Fund	Savannah Bluff Lock and Dam	
Cash flows from operating activities:					
Cash received from customers	\$ 10,165,285	\$ 4,627,812	\$ 799,783	\$ -	\$ 15,592,880
Cash paid for or on behalf of employees	(2,773,974)	(2,144,021)	(603,383)	-	(5,521,378)
Cash paid for goods and services	(3,976,671)	(1,688,901)	(77,101)	(23,999)	(5,766,672)
Net cash from operating activities	3,414,640	794,890	119,299	(23,999)	4,304,830
Cash flows from noncapital financing activities:					
Transfers out to other funds	(478,767)	(214,484)	-	-	(693,251)
Net cash from noncapital financing activities	(478,767)	(214,484)	-	-	(693,251)
Cash flows from capital and related financing activities:					
Purchase and construction of capital assets	(2,211,720)	(536,696)	(286,349)	-	(3,034,765)
Proceeds received from sales of capital assets	10,230	48,335	-	-	58,565
Principal paid on revenue bonds	(1,105,323)	-	-	-	(1,105,323)
Proceeds received from capitalized leases	177,454	358,972	45,412	-	581,838
Principal paid on capitalized leases	(173,788)	(314,445)	(8,981)	-	(497,214)
Proceeds received from intergovernmental activities	13,480	67,156	-	-	80,636
Interest expense	(447,543)	(14,211)	(717)	-	(462,471)
Net cash from capital and related financing activities	(3,737,210)	(390,889)	(250,635)	-	(4,378,734)
Cash flows from investing activities:					
Interest on investments	204,588	43,012	16,481	17,370	281,451
Net cash from investing activities	204,588	43,012	16,481	17,370	281,451
Net change in cash and cash equivalents	(596,749)	232,529	(114,855)	(6,629)	(485,704)
Cash and cash equivalents, beginning of year	13,179,742	3,147,891	1,118,039	871,663	18,317,335
Cash and cash equivalents, end of year	\$ 12,582,993	\$ 3,380,420	\$ 1,003,184	\$ 865,034	\$ 17,831,631
Reconciliation of operating income (loss) to net cash from operating activities:					
Operating income (loss)	\$ 1,803,778	\$ 6,640	\$ 139,113	\$ (23,999)	\$ 1,925,532
Adjustments to reconcile operating income (loss) to net cash from operating activities:					
Depreciation and amortization	1,231,948	623,319	91,457	-	1,946,724
Bad debt expense	31,000	-	-	-	31,000
Change in assets and liabilities:					
(Increase) decrease in accounts receivable	(100,048)	10,447	-	-	(89,601)
Decrease in notes receivable	25,000	-	-	-	25,000
Increase in inventory	(35,559)	-	-	-	(35,559)
Increase (decrease) in accounts payable	(100,992)	27,010	(138,354)	-	(212,336)
Increase in retainage payable	382,434	-	-	-	382,434
Increase in customer deposits	25,816	-	-	-	25,816
Increase (decrease) in accrued salaries, wages, and employee benefits	4,010	(3,244)	1,539	-	2,305
Decrease in unearned revenue	(13,437)	-	-	-	(13,437)
Pension deferred inflows / outflows and liability	183,007	130,718	26,144	-	339,869
Total Adjustments	1,633,179	788,250	(19,214)	-	2,402,215
Net cash from operating activities	\$ 3,436,957	\$ 794,890	\$ 119,899	\$ (23,999)	\$ 4,327,747
Noncash investing, capital and financing activities:					
Contributed capital assets	\$ 178,713	\$ -	\$ 368,798	\$ -	\$ 547,511
Total noncash investing, capital and financing	\$ 178,713	\$ -	\$ 368,798	\$ -	\$ 547,511
Reconciliation of cash and cash equivalents:					
Equity in pooled cash	\$ 1,548,264	\$ 1,269,338	\$ 232,801	\$ -	\$ 3,050,403
Investments	2,582,007	2,111,082	770,383	-	5,463,472
Current restricted assets	2,390,109	-	-	865,034	3,255,143
Non-current restricted assets	6,062,613	-	-	-	6,062,613
Cash and cash equivalents	\$ 12,582,993	\$ 3,380,420	\$ 1,003,184	\$ 865,034	\$ 17,831,631

The notes to the financial statements are an integral part of this statement.

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS

YEAR ENDED DECEMBER 31, 2018

	Business-type Activities				Total Enterprise Funds
	Major Funds			Nonmajor Fund	
	Water and Wastewater System	Sanitation Services	Stormwater Utility Fund	Savannah Bluff Lock and Dam	
Operating Revenues:					
Charges for services and fees	\$ 9,746,927	\$ 4,154,525	\$ 782,958	\$ -	\$ 14,684,410
Sale of recyclables	-	201,163	-	-	201,163
Other	505,843	261,677	17,425	-	784,945
Total Operating Revenues	10,252,770	4,617,365	800,383	-	15,670,518
Operating Expenses:					
Finance	544,637	-	-	-	544,637
Administration	880,907	-	-	-	880,907
Operations and Maintenance	4,312,923	2,504,066	569,813	23,999	7,410,801
Production and Treatment	1,478,577	-	-	-	1,478,577
Material Recovery Facility	-	1,483,340	-	-	1,483,340
Depreciation and amortization	1,231,948	623,319	91,457	-	1,946,724
Total Operating Expenses	8,448,992	4,610,725	661,270	23,999	13,744,986
Operating income (loss)	1,803,778	6,640	139,113	(23,999)	1,925,532
Nonoperating Revenues (Expenses)					
Intergovernmental	13,480	67,156	-	-	80,636
Interest earnings	204,588	43,012	16,481	17,370	281,451
Interest expense and fiscal charges	(447,543)	(14,211)	(717)	-	(462,471)
Gain (loss) on disposal of capital assets	10,230	44,950	-	-	55,180
Total Nonoperating Revenues (Expenses)	(219,245)	140,907	15,764	17,370	(45,204)
Income (loss) before contributions and transfers	1,584,533	147,547	154,877	(6,629)	1,880,328
Capital contributions	178,713	-	368,798	-	547,511
Transfers out	(478,767)	(214,484)	-	-	(693,251)
Change in net position	1,284,479	(66,937)	523,675	(6,629)	1,734,588
Net position, beginning of year	59,633,441	2,186,549	3,346,279	871,663	66,037,932
Net position, end of year	\$ 60,917,920	\$ 2,119,612	\$ 3,869,954	\$ 865,034	\$ 67,772,520

The notes to the financial statements are an integral part of this statement.

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS

DECEMBER 31, 2018

	Business-type Activities				Total Enterprise Funds
	Major Funds			Nonmajor Fund	
	Water and Wastewater System	Sanitation Services	Stormwater Utility	Savannah Bluff Lock and Dam	
ASSETS					
Current Assets:					
Equity in pooled cash	\$ 1,548,264	\$ 1,269,338	\$ 232,801	\$ -	\$ 3,050,403
Restricted cash and investments	2,390,109	-	-	865,034	3,255,143
Investments	2,582,007	2,111,082	770,383	-	5,463,472
Customer accounts receivable	1,717,498	129,061	600	-	1,847,159
Inventory	261,137	-	-	-	261,137
Total Current Assets	8,499,015	3,509,481	1,003,784	865,034	13,877,314
Non-current Assets:					
Restricted cash and investments	6,062,613	-	-	-	6,062,613
Capital Assets					
Non-depreciable	610,607	91,235	187,051	-	888,893
Depreciable, net	72,371,692	2,689,521	3,369,883	-	78,431,096
Service Rights, net	23,488	-	-	-	23,488
Total Non-current Assets	79,068,400	2,780,756	3,556,934	-	85,406,090
Total Assets	87,567,415	6,290,237	4,560,718	865,034	99,283,404
DEFERRED OUTFLOWS OF RESOURCES					
Pension experience differences	7,961	7,004	1,247	-	16,212
Pension investment return	72,013	59,683	10,974	-	142,670
Contributions to pension plan	159,244	123,039	23,524	-	305,807
Change in proportionate share	58,930	45,842	8,730	-	113,502
Assumption changes	181,787	147,140	27,410	-	356,337
Total Deferred Outflows of Resources	479,935	382,708	71,885	-	934,528
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION					
Current Liabilities:					
Accounts payable	341,594	135,019	4,986	-	481,599
Accrued expenses	191,873	169,198	25,848	-	386,919
Current portion of capital leases payable	95,497	257,936	8,765	-	362,198
Unearned revenue	23,515	-	-	-	23,515
Payable from restricted assets:					
Accounts payable	883	-	-	-	883
Retainage payable	769,156	-	-	-	769,156
Accrued bond interest	27,559	-	-	-	27,559
Current portion of revenue bonds payable	1,127,596	-	-	-	1,127,596
Customer deposits	543,150	-	-	-	543,150
Total Current Liabilities	3,120,823	562,153	39,599	-	3,722,575
Non-current Liabilities:					
Capital leases payable	130,888	341,653	27,666	-	500,207
Revenue bonds payable	18,749,943	-	-	-	18,749,943
Net pension liability	4,663,905	3,626,754	690,889	-	8,981,548
Unearned revenue	432,703	-	-	-	432,703
Total Non-current Liabilities	23,977,439	3,968,407	718,555	-	28,664,401
Total Liabilities	27,098,262	4,530,560	758,154	-	32,386,976
DEFERRED INFLOWS OF RESOURCES					
Change in proportionate share	2,804	2,350	429	-	5,583
Pension experience differences	28,364	20,423	4,066	-	52,853
Total Deferred Inflows of Resources	31,168	22,773	4,495	-	58,436
Net Position:					
Net investment in capital assets	52,878,375	2,181,167	3,520,503	-	58,580,045
Restricted for debt service	7,111,974	-	-	-	7,111,974
Restricted for operations	-	-	-	865,034	865,034
Unrestricted	927,571	(61,555)	349,451	-	1,215,467
Total Net Position	\$ 60,917,920	\$ 2,119,612	\$ 3,869,954	\$ 865,034	\$ 67,772,520

The notes to the financial statements are an integral part of this statement.

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND

YEAR ENDED DECEMBER 31, 2018

	2018		
	Original and Final Budget	Actual	Over (Under) Budget
Revenues:			
Ad valorem property taxes	\$ 7,005,951	\$ 7,215,859	\$ 209,908
Licenses and permits	5,877,000	6,361,953	484,953
Fines and forfeitures	997,946	834,200	(163,746)
Charges for services	1,338,122	1,375,541	37,419
Intergovernmental	743,230	843,596	100,366
Interest earnings	40,000	79,677	39,677
Miscellaneous	610,307	517,922	(92,385)
Total Revenues	<u>16,612,556</u>	<u>17,228,748</u>	<u>616,192</u>
Expenditures:			
Current:			
General government	4,538,135	4,621,882	83,747
Public safety	7,891,062	8,295,952	404,890
Public works	1,524,842	1,591,856	67,014
Parks, recreation and tourism	2,767,154	2,672,956	(94,198)
Capital lease payments	624,690	619,864	(4,826)
Total Expenditures	<u>17,345,883</u>	<u>17,802,510</u>	<u>456,627</u>
Excess (deficiency) of revenues over expenditures	(733,327)	(573,762)	159,565
Other Financing Sources:			
Proceeds from capital lease obligations	-	432,308	432,308
Transfers in	733,327	911,586	178,259
Transfers out	-	(750,453)	(750,453)
Total Other Financing Sources	<u>733,327</u>	<u>593,441</u>	<u>(139,886)</u>
Net change in fund balance	<u>\$ -</u>	<u>19,679</u>	<u>\$ 19,679</u>
Fund balance, beginning of year		<u>3,853,869</u>	
Fund balance, end of year		<u>\$ 3,873,548</u>	

The notes to the financial statements are an integral part of this statement.

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

YEAR ENDED DECEMBER 31, 2018

	General Fund	Sales Tax III Fund	Capital Projects Fund	North Augusta Public Facilities Corporation	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
Ad valorem property tax	\$ 7,215,859	\$ -	\$ 51,311	\$ -	\$ 751,052	\$ 8,018,222
Sales taxes	-	3,179,463	-	-	-	3,179,463
Local hospitality and accommodation taxes	-	-	-	-	1,718,195	1,718,195
Licenses and permits	6,361,953	-	-	-	-	6,361,953
Fines and forfeitures	834,200	-	-	-	-	834,200
Charges for services	1,375,541	-	-	598,475	-	1,974,016
Intergovernmental	843,596	-	-	406,923	648,561	1,899,080
Interest earnings	79,677	17,855	22,890	209,768	69,817	400,007
Miscellaneous	517,922	-	139,306	-	11,569	668,797
Total Revenues	17,228,748	3,197,318	213,507	1,215,166	3,199,194	25,053,933
Expenditures:						
Current:						
General government	4,621,882	-	55,174	388,850	889	5,066,795
Public safety	8,295,952	-	5,401	-	53,186	8,354,539
Public works	1,591,856	-	-	-	2,415	1,594,271
Parks, recreation and tourism	2,672,956	-	226,860	-	482,166	3,381,982
Capital outlay	-	1,264,815	607,562	15,100,823	1,141,767	18,114,967
Debt service:						
Capital lease payments	619,864	-	-	-	-	619,864
Interest and fiscal charges	-	-	-	3,217,755	-	3,217,755
Total Expenditures	17,802,510	1,264,815	894,997	18,707,428	1,680,423	40,350,173
Excess (deficiency) of revenues over expenditures	(573,762)	1,932,503	(681,490)	(17,492,262)	1,518,771	(15,296,240)
Other Financing Sources (Uses):						
Inception of capital lease obligation	432,308	-	-	-	-	432,308
Transfers in	911,586	-	750,453	2,858,442	17,655	4,538,136
Transfers out	(750,453)	(17,655)	(178,260)	-	(2,898,517)	(3,844,885)
Total Other Financing Sources (Uses)	593,441	(17,655)	572,193	2,858,442	(2,880,862)	1,125,559
Net change in fund balance	19,679	1,914,848	(109,297)	(14,633,820)	(1,362,091)	(14,170,681)
Fund balance, beginning of year	3,853,869	1,301,336	1,442,444	19,604,360	5,387,427	31,589,436
Fund balance, end of year	\$ 3,873,548	\$ 3,216,184	\$ 1,333,147	\$ 4,970,540	\$ 4,025,336	\$ 17,418,755

The notes to the financial statements are an integral part of this statement.

CITY OF NORTH AUGUSTA, SOUTH CAROLINA
BALANCE SHEET
GOVERNMENTAL FUNDS

DECEMBER 31, 2018

	General Fund	Sales Tax III Fund	Capital Projects Fund	North Augusta Public Facilities Corporation	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Equity in pooled cash	\$ 1,322,567	\$ 1,013,541	\$ 222,409	\$ (420,385)	\$ 569,042	\$ 2,707,174
Investments	3,314,667	-	1,069,897	5,996,909	940,925	11,322,398
Receivables:						
Taxes, net of allowance for doubtful accounts	130,895	-	-	-	-	130,895
Grants	13,239	-	91,015	-	266,219	370,473
Other	294,521	792,280	-	17,279	321,408	1,425,488
Restricted cash and investments	111,049	2,216,647	-	884,887	2,031,210	5,243,793
Total Assets	\$ 5,186,938	\$ 4,022,468	\$ 1,383,321	\$ 6,478,690	\$ 4,128,804	\$ 21,200,221
LIABILITIES						
Accounts payable	\$ 744,900	\$ 14,004	\$ 50,174	\$ 1,508,150	\$ 19,489	\$ 2,336,717
Accrued salaries, wages, and employee benefits	389,742	-	-	-	207	389,949
Municipal court liability	52,045	-	-	-	-	52,045
Unearned revenue - assessment fees	-	-	-	-	83,772	83,772
Total Liabilities	1,186,687	14,004	50,174	1,508,150	103,468	2,862,483
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	126,703	792,280	-	-	-	918,983
Total Deferred Inflows of Resources	126,703	792,280	-	-	-	918,983
FUND BALANCES						
Restricted for:						
Capital projects	-	3,216,184	-	-	2,213,282	5,429,466
Victim's assistance	111,049	-	-	-	-	111,049
Public Safety - fire division	-	-	-	-	131,540	131,540
Special projects	-	-	-	4,970,540	-	4,970,540
Committed for:						
Capital projects	825,129	-	1,333,147	-	455,446	2,613,722
Parks, recreation and tourism	-	-	-	-	9,697	9,697
Special projects	-	-	-	-	870,968	870,968
Housing and development	112,370	-	-	-	-	112,370
Assigned for:						
Capital projects	-	-	-	-	344,403	344,403
Unassigned	2,825,000	-	-	-	-	2,825,000
Total Fund Balances	3,873,548	3,216,184	1,333,147	4,970,540	4,025,336	17,418,755
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,186,938	\$ 4,022,468	\$ 1,383,321	\$ 6,478,690	\$ 4,128,804	\$ 21,200,221

The notes to the financial statements are an integral part of this statement.



KMA DESIGN

ATTACHMENT #3

05-06-19

FOR INFORMATION ONLY

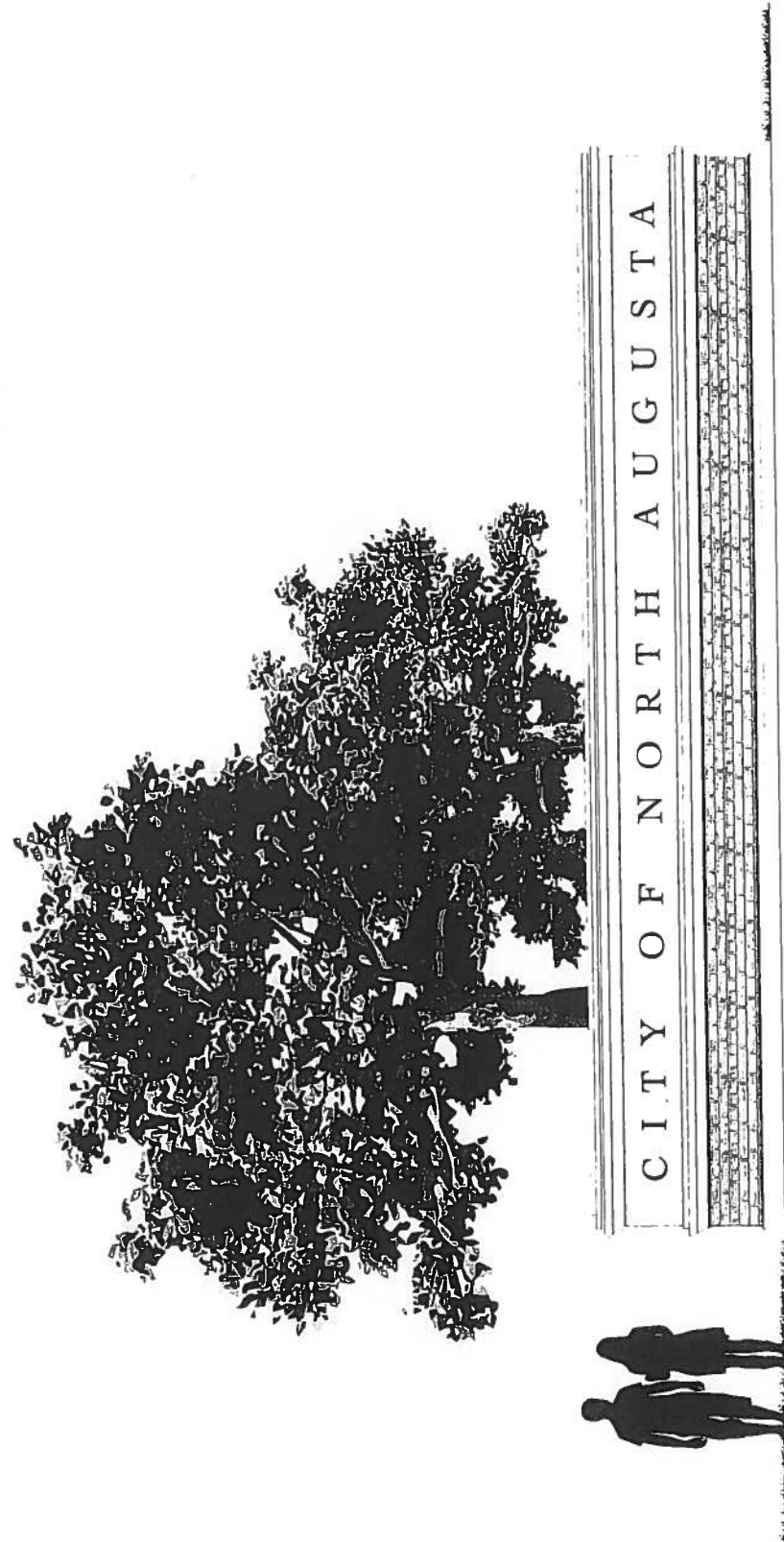


1812.03 Exterior Monument + Wayfinding

Project: North Augusta
 Exterior Signage
 Address:
 Project Number: 1812.03
 Date: 05-06-19
 Project Manager: Anthony Concilio
 Sign Type:
 Issued For: Design Development
 Sheet: 1

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Sheet: 3



Privacy Gateway - Option 1 - Contemporary



KMA DESIGN

Project: North Augusta
Exterior Signage

Address:

Project Number: 1812.02

Date: 06-06-19

Project Manager: Anthony Concilio

Sign Type:

Issued For: Design Development

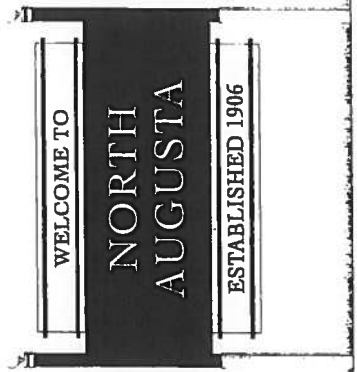
Options: 1

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Tertiary Gateway - Option 1 - Contemporary

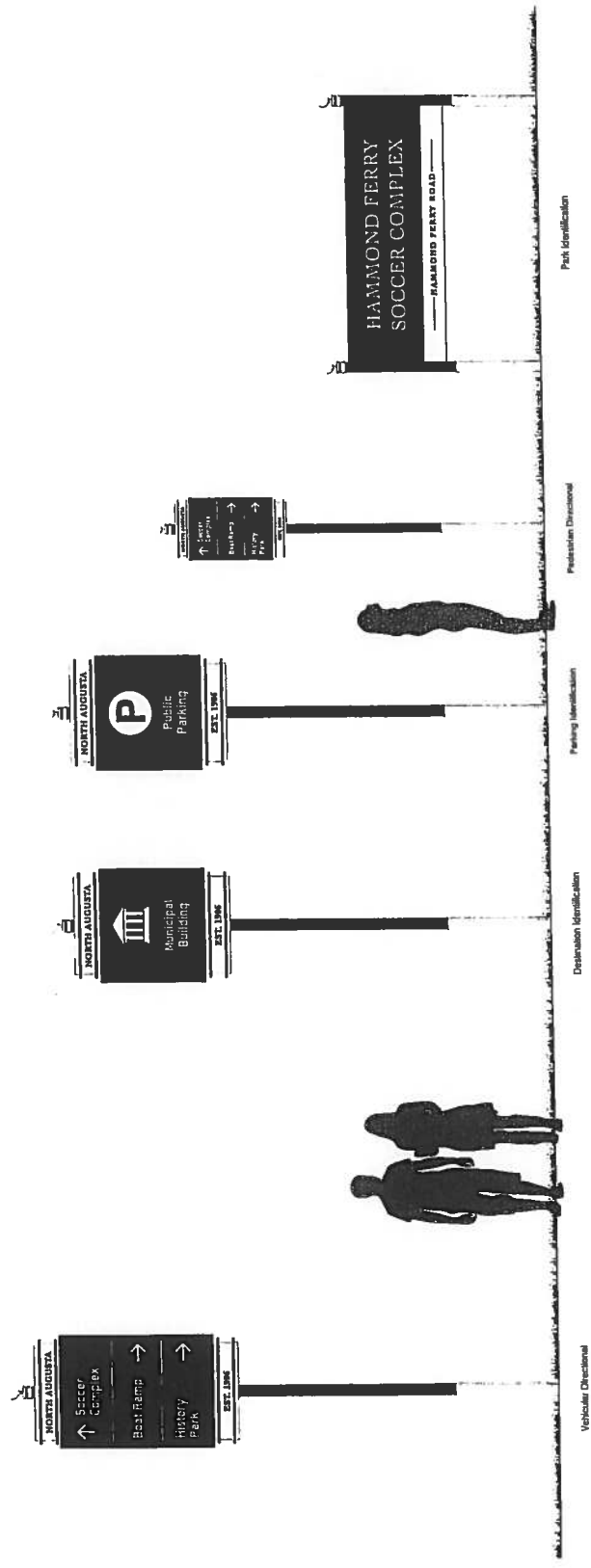


Secondary Gateway - Option 1 - Contemporary

Project: Mark Augusta
 Exterior Signage
 Address: -
 Project Number: 1812.03
 Date: 05-06-19
 Project Manager: Anthony Concilio
 Sign Type: -
 Issued for: Design Development
 Sheet: 1

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 the drawings. Any changes to the drawings shall be made in writing and approved
 by the architect. All signs shall be installed in accordance with all applicable
 requirements dictated by local department.

Sheet: K



Project: North Augusta
 Exterior Signage

Address: -

Project Number: 1812.03

Date: 05-08-19

Project Manager: Anthony Concilio

Sign Type: -

Issued For: Design Development

Client: -

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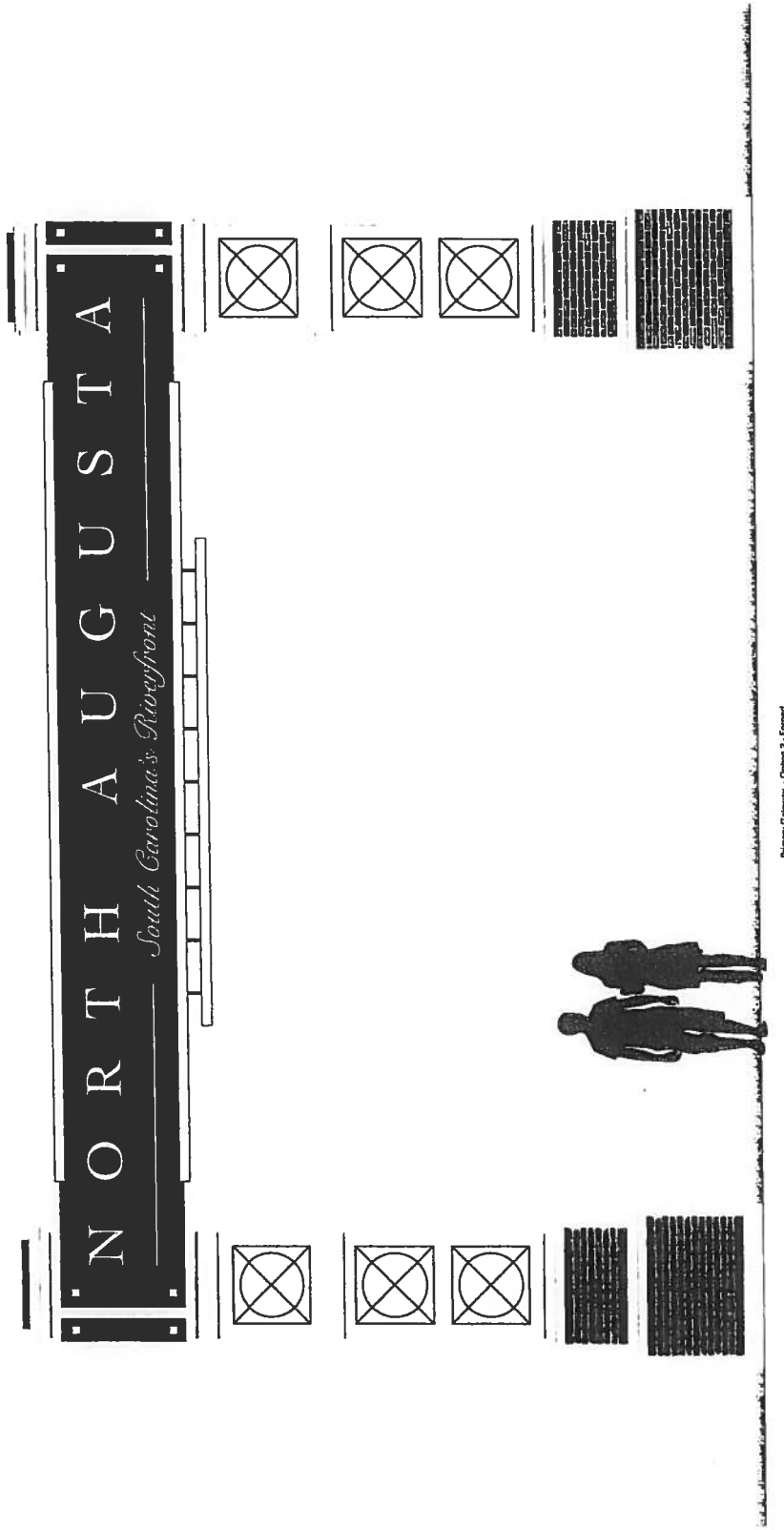
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Project: North Augusta
 Exterior Signage
 Address: 1012.03
 Project Number: 05-06-19
 Date:
 Project Manager: Anthony Cancello
 Sign Type:
 Issued for: Design Development
 Sheets: 2

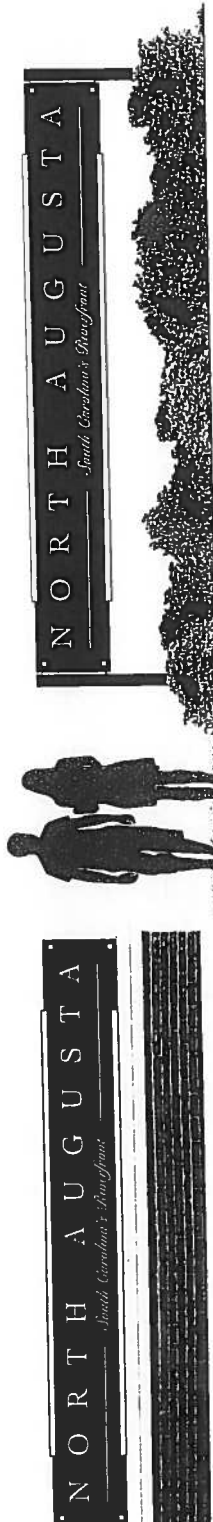
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Sheet: 0



Project: North Augusta
 Exterior Signage
 Address:
 Project Number: 1812.03
 Date: 05-06-19
 Project Manager: Anthony Concilio
 Sign Type:
 Issued for: Design Development
 Option: 2

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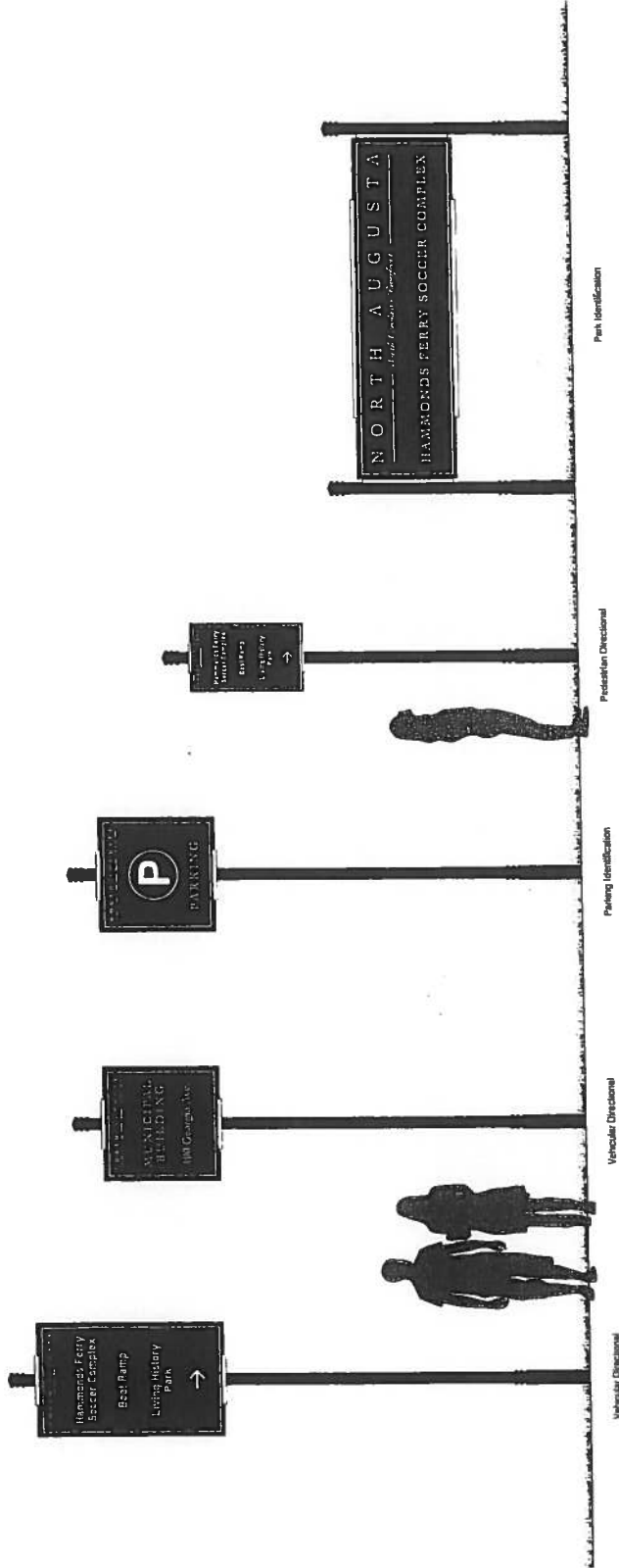
Tertiary Gateway - Option 2 - Forged

Secondary Gateway - Option 2 - Forged

Project: North Augusta
 Exterior Signage
 Address: -
 Project Number: 1812.03
 Date: 06-06-19
 Project Manager: Anthony Concilio
 Sign Type: -
 Issued for: Design Development
 Option: 2

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Sheet 10



Park Identification

Protection Directional

Parking Identification

Vehicle Directional - End View

Vehicle Directional

Project: North Augusta
 Entire Signage
Address:
Project Number: 1812.03
Date: 05-06-19
Project Manager: Anthony Cancalino
Sign Type:
Issued for: Design Development
Options: 2

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Sheet: 1 1



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Project: North Augusta
 Exterior Signage
Address:
Project Number: 1812.03
DATE: 05-06-19
Project Manager: Anthony Concilio
Sign Type:
Issued for: Design Development
Options: 3

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 All materials and workmanship shall conform to the standards and conditions shown on these drawings. Shop drawings and details must be submitted for approval prior to proceeding with fabrication. All shop shall be provided by client and legal requirements dictated by local department.

Sheet



CITY OF NORTH AUGUSTA

Primary Gateway - Option 3 - Traditional

Project: North Augusta
 Carriway Signage
Address:
Project Number: 1812.03
Date: 06-06-19
Project Manager: Anthony Concilio
Sign Type:
Issued For: Design Development
Options: 3.1

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 the job. Contractor shall be familiar with the site and conditions in project. HHA
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 drawings. Shop drawings and materials shall be submitted for review and
 approval by the architect. All work shall be performed by direct and legal
 requirements directed by legal departments.

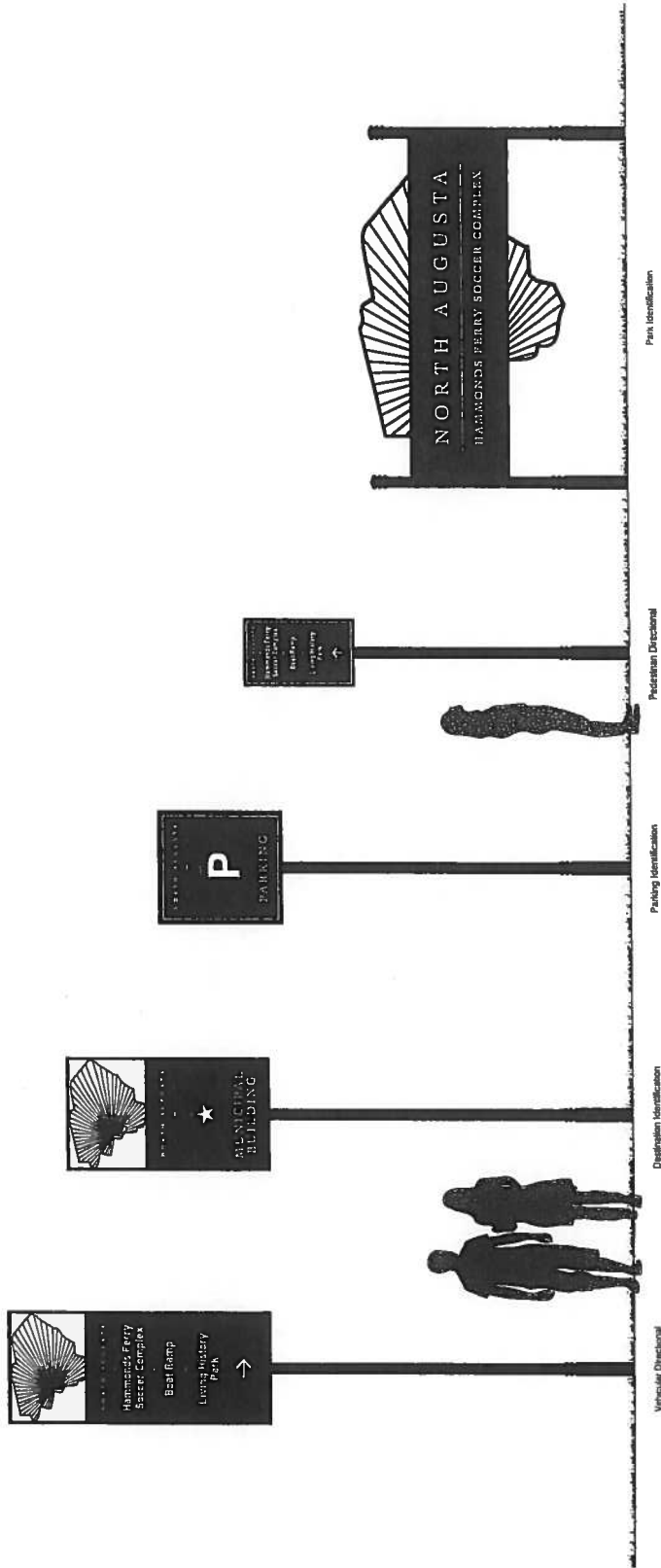


Boundary Identification - Option 3.1 - Traditional

Tertiary Gateway - Option 3.1 - Traditional

Secondary Gateway - Option 3.1 - Traditional

Project: North Augusta
 Entrance Signage
 Address:
 Project Number: 1817.03
 Date: 05-06-19
 Project Manager: Anthony Concilio
 Sign Type:
 Issued for: Design Development
 Dylan: 3.1



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Project: North Augusta
 Exterior Signage
Address:
Project Number: 1812.03
Date: 05-06-19
Project Manager: Anthony Concina
Sign Type:
Issued for: Design Development
Options: 3.1

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 to proceeding with fabrication. All errors shall be corrected by client and final
 re-approval required by legal department.



Project: North Augusta
 Exterior Signage
Address:
Project Number: 1912.03
Date: 05-05-19
Project Manager: Anthony Concilio
Sign Type:
Issued for: Design Development
Options: 3.2

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Boundary Identification - Option 3.2 - Traditional

Tertiary Gateway - Option 3.2 - Traditional

Secondary Gateway - Option 3.2 - Traditional - End View

Secondary Gateway - Option 3.2 - Traditional



KMA DESIGN

Project: North Augusta
Exterior Signage

Address: 1812.03

Project Number: 05-06-19

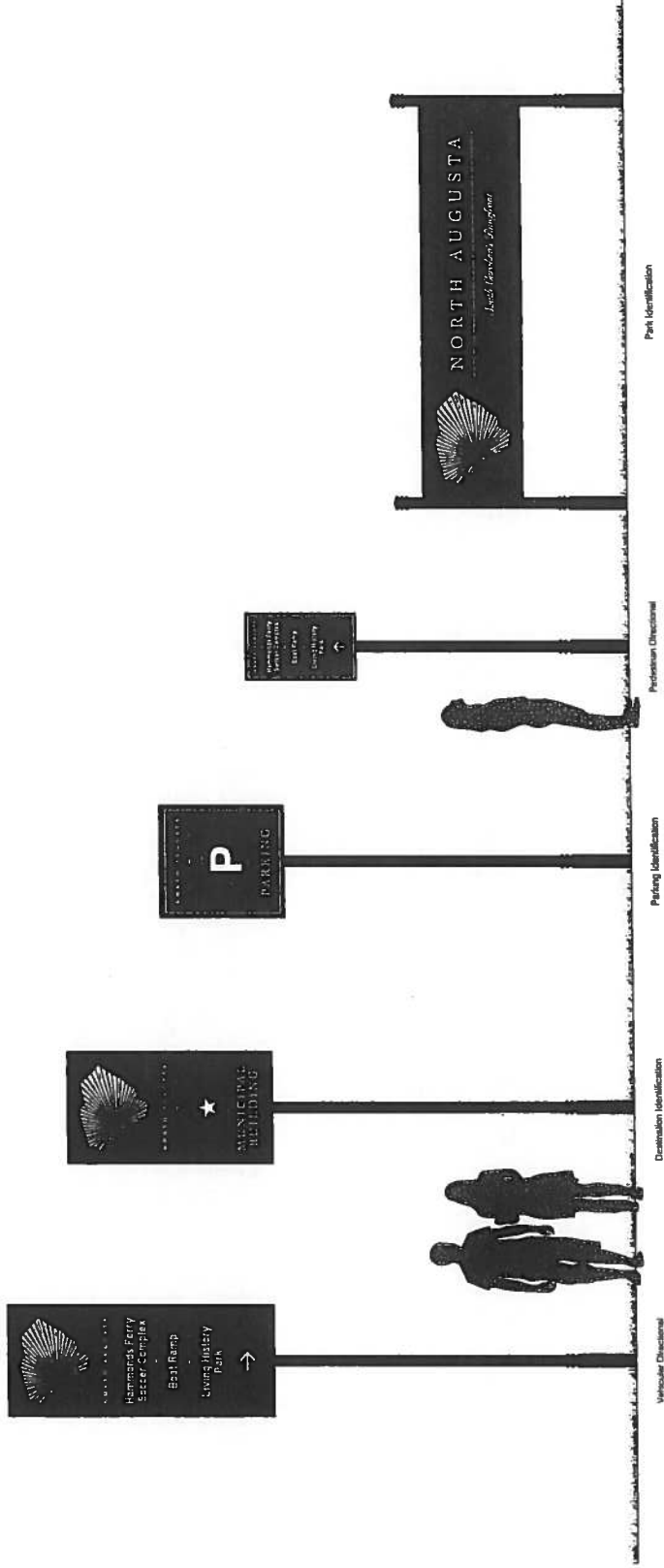
Date: Anthony Cavallaro

Project Manager: Design Development

Sign Type: 3.2

Issued for:

Options:



Vehicle Directional

Destination Identification

Parking Identification

Pedestrian Directional

Park Identification

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Project: North Augusta
 Exterior Signage
 Address:
 Project Number: 1812.03
 Date: 05-06-18
 Project Manager: Anthony Cancello
 Sign Type:
 Issued for: Design Development
 Dylan: 3.2

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 field conditions. KNA Design shall not be held responsible for any errors or omissions
 that may result from any conditions from the dimensions and conditions shown on
 these drawings. Shop drawings and details must be submitted for approval prior
 to proceeding with fabrication. All copy shall be protected by client and legal
 requirements received by legal department.



SECTION 101



KMA DESIGN

Project: North Augusta
 Exterior Signage

Address: 1817.03

Project Number: 05-06-19

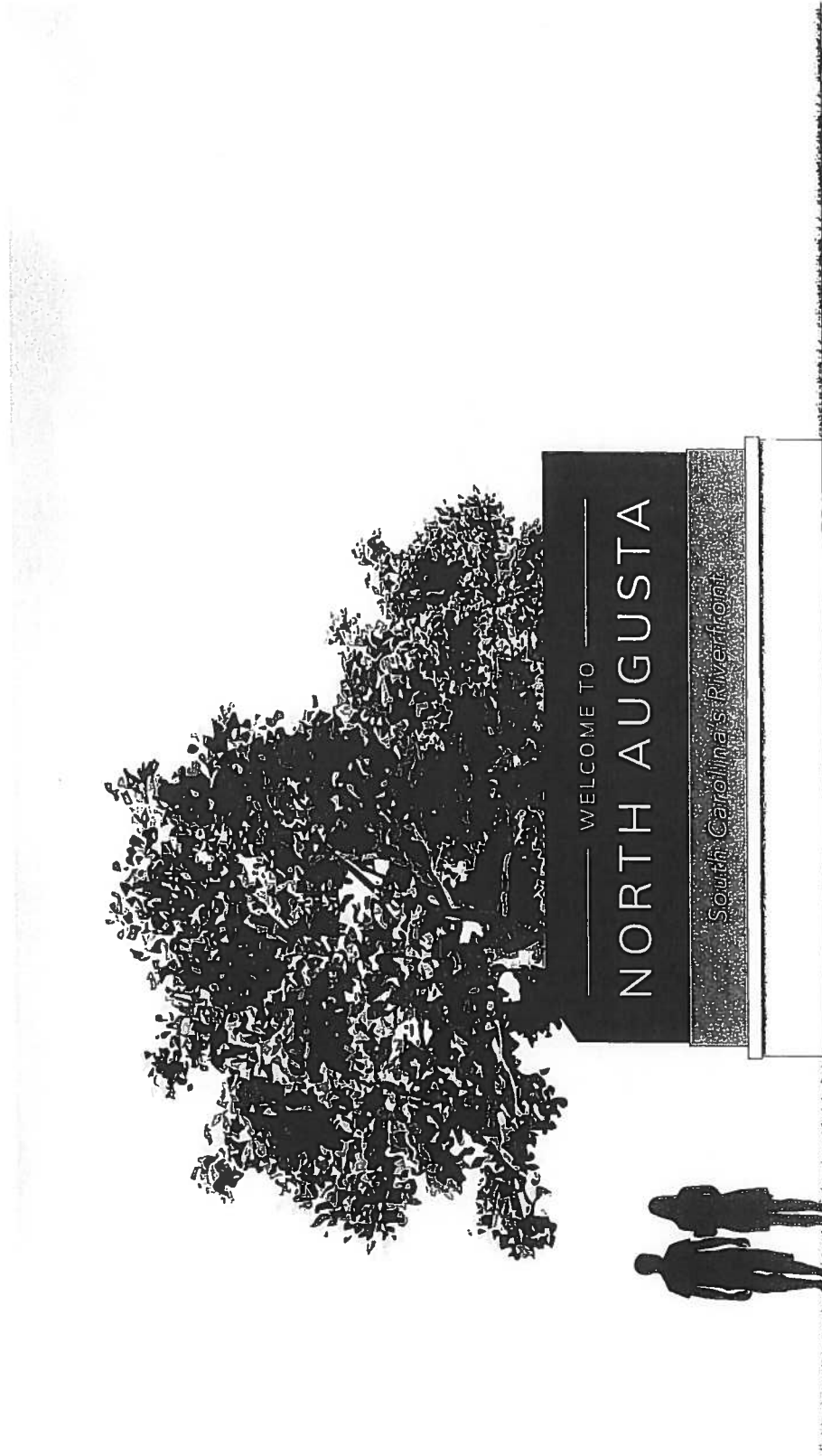
Date: Anthony Concilio

Project Manager: Design Development

Sign Type: 4

Issued for:

Options:



Primary Gateway - Option 1 - Modern

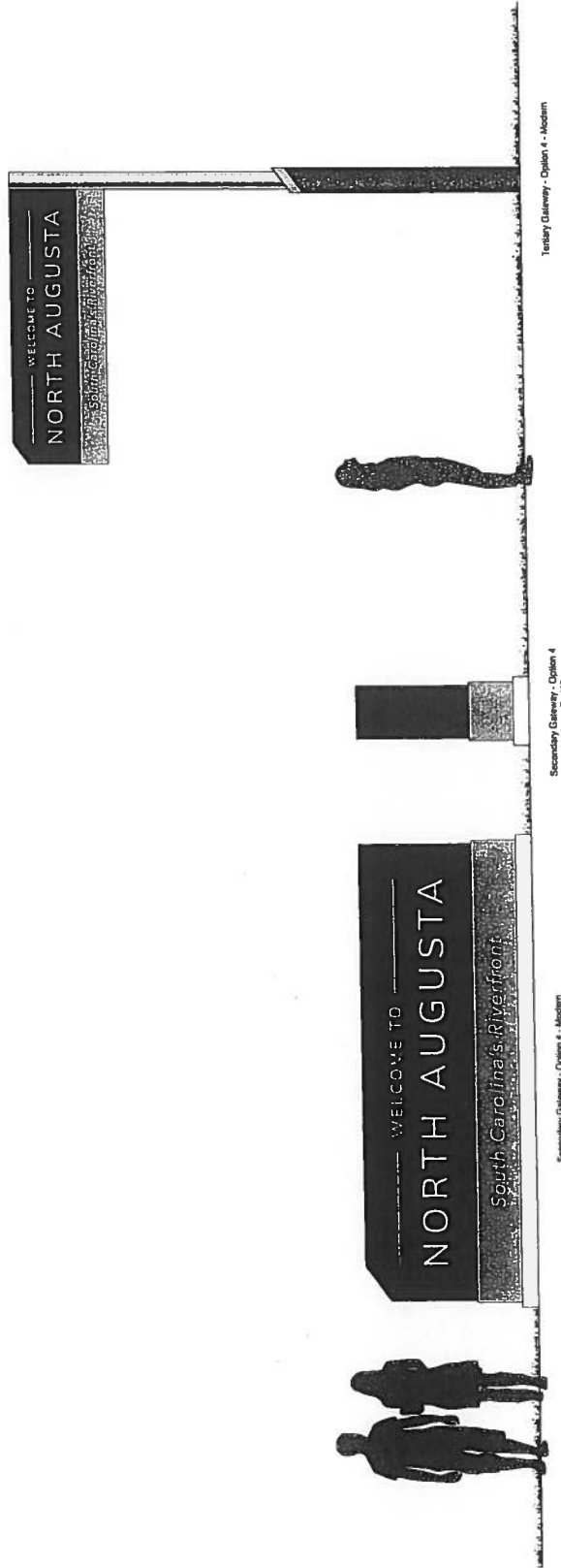
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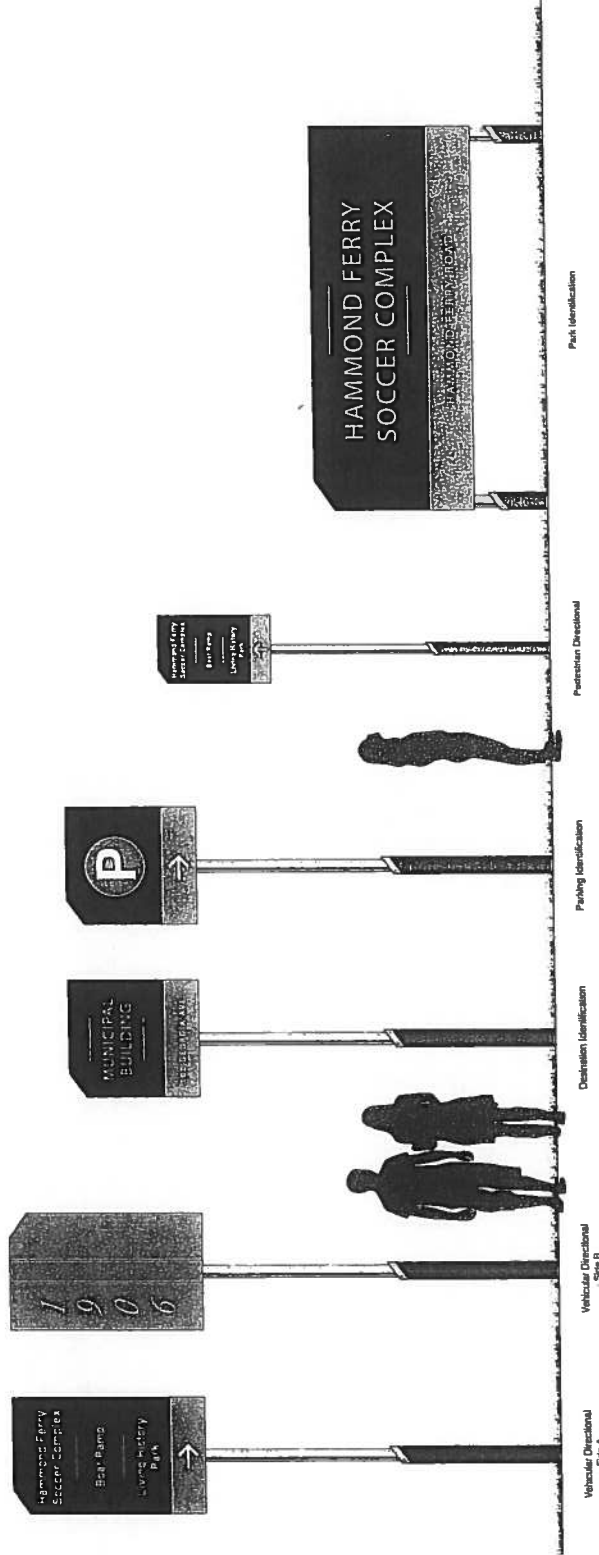
Project: North Augusta
 Exterior Signage
 Address:
 Project Number: 1812.03
 Date: 05-06-19
 Project Manager: Anthony Cavallo
 Sign Type:
 Issued for: Design Development
 Option: 4

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Sheet: 72

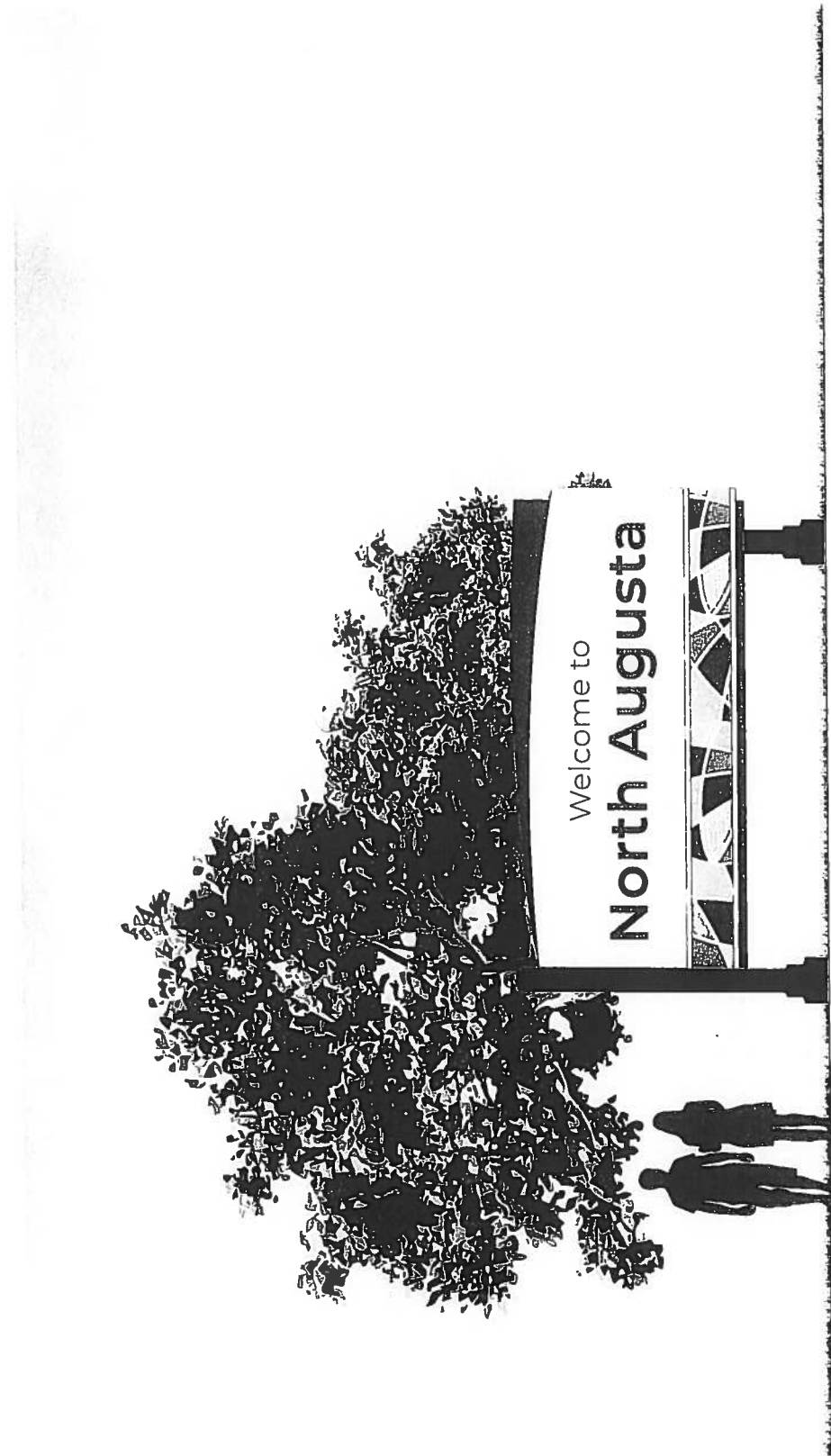


Project: North Augusta
 Exterior Signage
 Address: -
 Project Number: 1812.03
 Date: 05-06-19
 Project Manager: Anthony Concato
 Sign Type: -
 Issued For: Design Development
 Sheet: 4



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 to proceeding with construction. All work shall be performed by a contractor and shall
 require approval by the project owner.

Project: North Augusta
 Exterior Signage
 Address:
 Project Number: 1817.03
 Date: 05-06-19
 Project Manager: Anthony Cavallaro
 Sign Type:
 Issued for: Design Development
 Sheet: 5



Primary Gateway - Option 5 - Standard Glass

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Sheet: 5

Project: North Augusta
Exterior Signage

Address:

Project Number: 1812.03

Date: 05-06-19

Project Manager: Anthony Concilio

Sign Type: Design Development

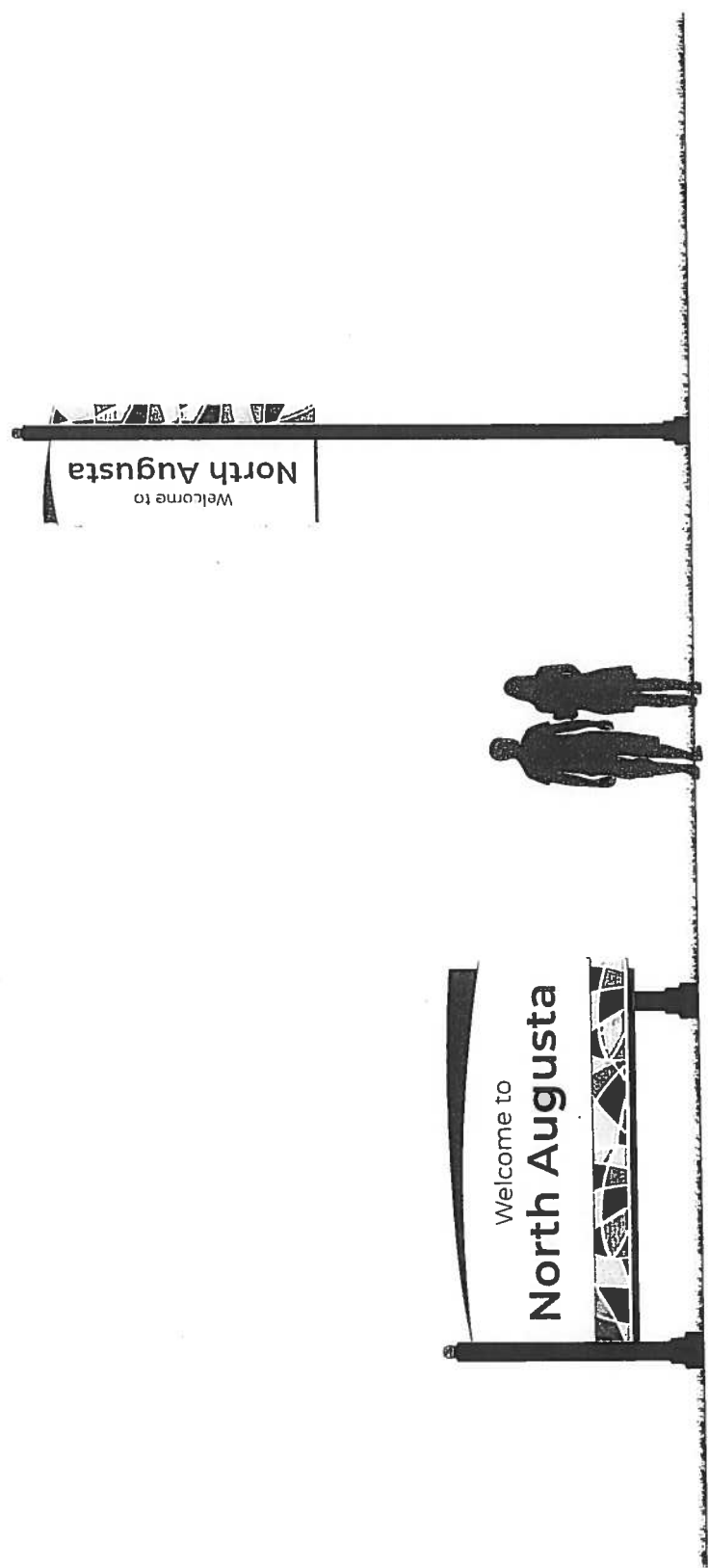
Issued for:

Options: 5

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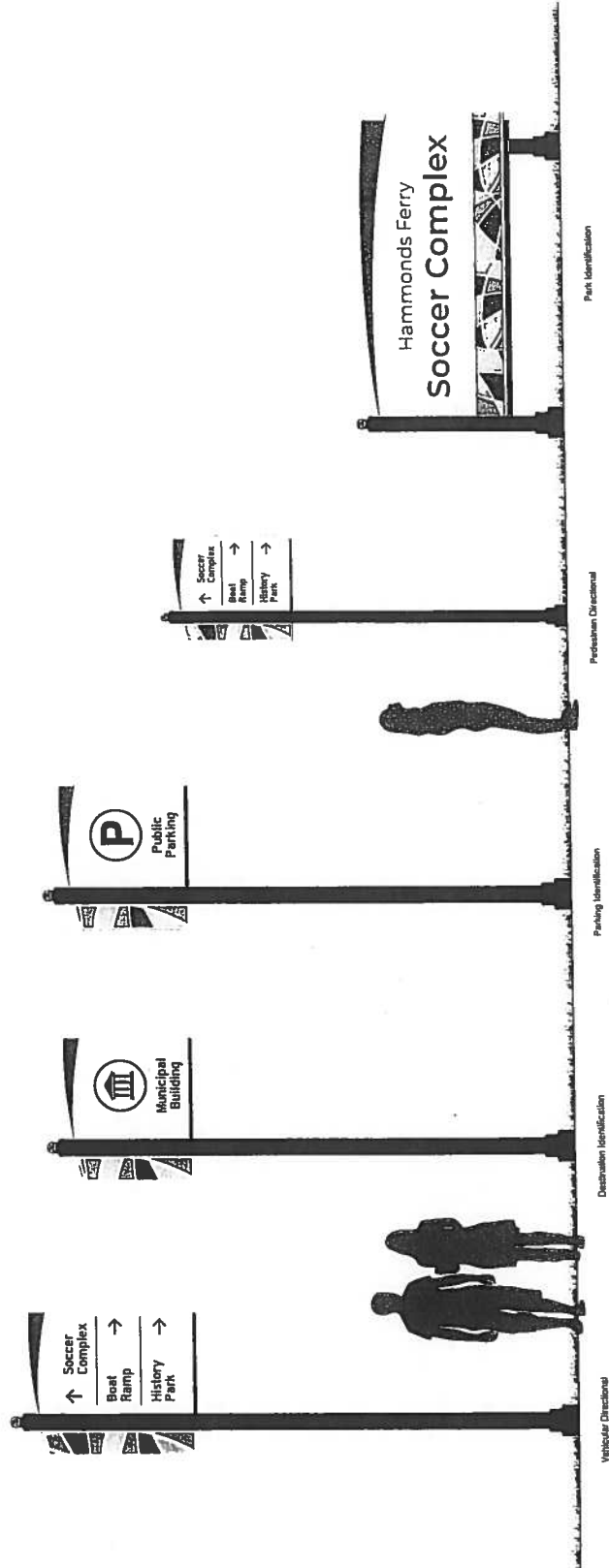
Sheet: 76



Project: North Augusta
 Exterior Signage
 Address: -
 Project Number: 1812.03
 Date: 05-06-19
 Project Manager: Anthony Cavallone
 Sign Type: -
 Issued for: Design Development
 Client: S

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 measurement checked by legal department.

Sheet: 27



CITY OF NORTH AUGUSTA

KELLY F. ZIER
CITY ATTORNEY
602 WEST AVENUE
NORTH AUGUSTA, SC 29841

Post Office Box 6516
North Augusta, SC 29861

kzier@northaugusta.net

(803) 279-5998 Office
(803) 278-4586 Facsimile

May 20, 2019

Mayor, City Council, City Administrator

RE: PROCEDURE FOR THE CITY CHANGING FROM
PARTISAN TO NONPARTISAN ELECTIONS

Dear All:

At the last Study Session/Council Meeting, I was requested to review State law to determine what would be required for the City to change its method of electing Mayor and Council from a partisan method, as we now have, to a nonpartisan method. I would advise you that, back towards the ends of last year or the first of this year, I was asked this question as a result of concerns related to costs of elections with primaries and the regular election. At that time I did some research and then also consulted with Danny Crowe, Esquire related to this matter.

I am enclosing herewith a copy of §5-15-30 which is the statute that deals with this issue. My review of the ordinance caused me concern that possibly a referendum was necessary if the change was as a result of a majority of Council or by a petition of registered municipal electors. It appeared that there could certainly be arguments made both for the necessity of referendum and for no referendum required if the majority of Council made the decision.

I am enclosing herewith an Attorney General opinion from 2014 addressing this matter. The opinion is very thorough and reaches a conclusion that the decision to go from partisan to nonpartisan elections can be made by the Council, without a referendum. If the decision was made and passed by ordinance, the change would be effective at the next general election of the municipality.

In support of this position, I would advise that, in 2014, Greenville passed an ordinance changing their elections from partisan to nonpartisan. That decision created a substantial amount of controversy and in fact pursuant to §5-15-30, citizens in Greenville submitted a petition to the Council requesting that a

referendum be held to decide the question. It is my understanding that, thereafter, prior to a referendum, the Council reversed its decision and voted to remain with partisan elections.

This procedure would certainly seem to support the position that the decision can be made by Council without a referendum.

I hope that this information responds to the questions presented to me.

I am also enclosing herewith a copy of the Attorney General's opinion.

Should any of you desire to discuss this with me further, please contact me at your convenience.

Sincerely,



Kelly E. Zier
City Attorney

KFZ:bz

Enclosure: State Statute; AG Opinion

CHAPTER 15
Nominations and Elections for Municipal Offices

SECTION 5-15-10. Municipal primary, general and special elections conducted mutatis mutandi.

Municipal primary, general and special elections shall be conducted pursuant to Title 7, mutatis mutandi, except as otherwise provided for specifically in Chapters 1 through 17.

HISTORY: 1962 Code Section 47-90; 1975 (59) 692.

SECTION 5-15-20. Methods of election of council; mayor elected at large; qualifications.

Each municipality in this State shall provide by ordinance for the election of its council. Councils shall select any one of the following methods of election of council:

(1) Members of the council elected from the municipality at large.

(2) One member elected from each ward of the municipality by the qualified electors of the ward. Candidates seeking office from a particular ward shall be residents of the ward during their entire terms of office.

(3) Some members elected from wards as provided for in (2) and the remainder elected from the municipality at large.

(4) Members required to be residents of particular wards but be elected from the municipality at large.

(5) Some members may be required to be residents of particular wards and others may be residents of the municipality without regard to a particular ward and all members shall be elected from the municipality at large.

Regardless of the form adopted by the municipality, the mayor shall be elected at large.

Mayors and councilmen shall be qualified electors of the municipality and, if they are elected subject to residential or ward requirements as provided in this section, they shall be qualified electors of the ward prescribed for their election qualification.

HISTORY: 1962 Code Section 47-91; 1975 (59) 692; 1976 Act No. 623, Section 6.

SECTION 5-15-30. Procedure for changing number of or method of election of council members.

If by action of a majority of council, or if fifteen percent of the registered municipal electors present to the municipal election commission a duly executed petition on which none of the signatures is more than six months old, in which an election is sought to change the number of council members to a number authorized by the form of government under which the municipality is then operating or to change the method of election of council members, then the municipal governing body shall call a referendum not later than ninety days nor earlier than thirty days after the petition has been certified and delivered to the governing body by the municipal election commission. A petition must be certified as valid or rejected by the municipal election commission within sixty days after it has been delivered to the commission. There may be only one question framed by the municipal governing body for the referendum in a format similar to that provided by Section 5-5-40, and no other election on the same question may be held for two years after that time. If more than one petition is received before publication of a notice of special election, the change sought in the petition bearing the highest number of qualified signatures must be submitted on the ballot. A change receiving a majority of the votes cast is effective at the next general election of the municipality.

HISTORY: 1962 Code Section 47-91.1; 1975 (59) 692; 1988 Act No. 455; 1990 Act No. 490, Section 1.

SECTION 5-15-40. Terms of office of mayor and councilmen.

The mayor and councilmen of each municipality shall be elected for terms of two or four years. Unless otherwise provided by ordinance, four-year terms shall be set so that not more than one-half of the council and mayor shall be elected in the same general election; provided, that in the first election after



ALAN WILSON
ATTORNEY GENERAL

March 31, 2014

Elise F. Crosby, Esquire
City Attorney, City of Georgetown
P.O. Box 939
Georgetown, S.C. 29442

Donna Mahn, Director
Georgetown County Elections Commission
303 North Hazard Street
Georgetown, S.C. 29440

Dear Ms. Crosby and Ms. Mahn,

We received your joint request seeking an opinion of this Office as to whether State law requires that a referendum be held in order to change elections for the City of Georgetown (the "City") from partisan to nonpartisan. By way of background, you state:

The Mayor and City Council ... are elected at-large, in partisan elections, with party primaries. The City has transferred authority to conduct all elections to the County Election Commission by ordinance. We have been asked to outline the method to consider a change to nonpartisan elections.

Having consulted with our professional colleagues and researched the issue, we believe there may be some question as to whether the law requires a referendum to change to nonpartisan elections. The answer may turn on whether Council has the option of referendum and/or the definition of "method of election." To wit:

§ 5-15-30. Procedure for changing the number of or method of election of council members.

If by action of a majority of council, or if fifteen percent of registered municipal electors present to the municipal election commission a duly executed petition on which none of the signatures is more than six months old, in which an election is sought to change the number of council members to a number authorized by the form of government under which the municipality is then operating or to change the method of election of council members, then the municipal governing body shall call a referendum There may be only one question framed by the municipal governing body for the referendum in a format similar to that provided by Section 5-5-40, and no

Ms. Crosby
Ms. Mahn
Page 2
March 31, 2014

other election on the same question may be held for two years after that time.... A change receiving a majority of the votes cast is effective at the next general election of the municipality. (emphasis added)

If changing from partisan with primaries to nonpartisan elections is a "change of the method of election," the law appears to require a referendum. This is consistent with what was done in the cities of Charleston, Florence, and others, to our knowledge. Additionally, we reviewed the following, which while not controlling, seems to support that interpretation:

"A referendum is a special election to vote on a particular question. The state constitution and statutes require a referendum for certain actions, such as incurring general obligation debt exceeding the 8 percent limit, changing the form of government, *changing the number or method of election of councilmembers*, purchasing or selling a utility system, or granting an exclusive franchise...." (emphasis added)

Forms and Powers of Municipal Government, MASC August 2012

However, South Carolina also has specific statutes on nonpartisan elections:

§ 5-15-60. Municipality to adopt method of nominating candidates for and determining results of nonpartisan elections.

Each municipality in this State *shall adopt by ordinance* one of the following alternative *methods of nominating* candidates for and determining the results of its *nonpartisan elections*:

- (1) The nonpartisan plurality method prescribed in Section 5-15-61;
- (2) The nonpartisan election and runoff election method prescribed in Section 5-15-62;
- (3) The nonpartisan primary election and general election method prescribed in Section 5-15-63. If nonpartisan elections are not provided for, nomination of candidates for municipal offices may be by party primary, party convention or by petition in accordance with the provisions of this chapter, the applicable provisions of the state election laws and the rules of municipal political party organizations not in conflict therewith. (emphasis added)

This may only apply after a municipality has adopted nonpartisan elections. But, as this section uses the word "method" to describe how candidates are nominated, and also uses the term "by ordinance," we cannot clearly reconcile the two sections....

Law/Analysis

As mentioned in your letter, we believe the issue central to your request is whether a change from partisan to nonpartisan municipal elections constitutes a "change in the method of election of council members" such that a referendum on the issue is required pursuant to S.C. Code § 5-15-30 (Supp. 1990). A number of principles of statutory interpretation are relevant here. "The cardinal rule of statutory construction is to ascertain and effectuate the intent of the legislature." Hodges v. Rainey, 341 S.C. 79, 86, 533 S.E.2d 578, 581 (2000). "[Courts] will give words their plain and ordinary meaning, and will not resort to a subtle or forced construction that would limit or expand the statute's operation." Harris v. Anderson County Sheriff's Office, 381 S.C. 357, 362, 673 S.E.2d 423, 425 (2009). "[S]tatutes must be read as a whole, and sections which are part of the same general statutory scheme must be construed together and each one given effect, if reasonable." State v. Thomas, 372 S.C. 466, 468, 642 S.E.2d 724, 725 (2007). "[T]he title of a statute and heading of a section are of use only when they shed light on some ambiguous word or phrase and as tools available for resolution of doubt, but they cannot undo or limit what the text makes plain." Garner v. Houck, 312 S.C. 481, 486, 435 S.E.2d 847, 849 (1993).

Looking to related statutes, the section preceding § 5-15-30 provides:

§ 5-15-20. Methods of election of council; mayor elected at large; qualifications.

Each municipality in this State shall provide by ordinance for the election of its council. Councils shall select any one of the following **methods of election of council**:

- (1) Members of the council elected from the municipality at large.
- (2) One member elected from each ward of the municipality by the qualified electors of the ward. Candidates seeking office from a particular ward shall be residents of the ward during their entire terms of office.
- (3) Some members elected from wards as provided for in (2) and the remainder elected from the municipality at large.
- (4) Members required to be residents of particular wards but be elected from the municipality at large.
- (5) Some members may be required to be residents of particular wards and others may be residents of the municipality without regard to a particular ward and all members shall be elected from the municipality at large.

Regardless of the form adopted by the municipality, the mayor shall be elected at large.

Ms. Crosby
Ms. Mahn
Page 4
March 31, 2014

Mayors and councilmen shall be qualified electors of the municipality and, if they are elected subject to residential or ward requirements as provided in this section, they shall be qualified electors of the ward prescribed for their election qualification.

§ 5-15-20 (1976) (emphasis added).

The title of § 5-15-20, like that of § 5-15-30, indicates it addresses, *inter alia*, "[m]ethods of election of council." It is clear from the provisions of § 5-15-20 that the phrase "methods of election" as used in that section refers to whether members of council are elected at large, from single-member districts, or a combination of both. The use of the phrase "method(s) of election of council" in both the title and text of each section, as well as the proximity of the two sections, suggests that a "change in the method of council" for purposes of § 5-15-30 was intended to refer to the methods of election provided in § 5-15-20. In fact, in a 1982 opinion discussing § 5-15-30 we stated "it is clear from the preceding section, § 5-15-20, that when the term 'method of election' is used, what is meant is the method of determining the geographical districts from which council members shall be elected," and that "the election requirement of § 5-15-30 clearly applies to the matters set forth in § 5-15-20." Op. S.C. Att'y Gen., 1982 WL 189318 (June 10, 1982); see also Op. S.C. Att'y Gen., 1978 WL 35253 (Dec. 1, 1978) (advising that the procedure for changing the method of election of city council from at large to single-member is governed by § 5-15-30).

This understanding of "method of election" as used in § 5-15-30 is supported by other related statutes. The provisions of § 5-1-50 concern elections to vote on the incorporation of a new municipality. Subsection (B)(1) states:

(B)(1) At such election, all registered electors living in the area sought to be incorporated must be allowed to vote on the following questions:

- (a) incorporation;
- (b) name of the municipality;
- (c) the form of government;
- (d) method of election as prescribed in Section 5-15-20;**
- (e) whether the election is partisan or nonpartisan; and**
- (f) the terms of the mayor and council members.

§ 5-1-50(B)(1) (Supp. 2005) (emphasis added).

As emphasized above, § 5-1-50(B)(1) expressly recognizes that the "method of election" of council and the question of whether council elections are partisan or nonpartisan are distinct and separate issues. The direct reference in subsection (B)(1)(d) to the "method of election as prescribed in Section 5-15-20" reaffirms the conclusion of our prior opinions mentioned above that "method of election" as used

Ms. Crosby
Ms. Mahn
Page 5
March 31, 2014

in § 5-15-30 refers to whether council is elected at large, from single-member districts, or a combination of both.

Furthermore, language similar to that used in § 5-15-30 is found in § 4-9-10(c) concerning changes to the initial form of a county government. That subsection provides, in part, that "the initial form of government and the number and *method of election* of county council" may be changed only by referendum. § 4-9-10(c) (emphasis added). The only language in § 4-9-10 concerning the method by which members of county council are elected is found in subsection (a). In addition to providing that a referendum could be called prior to July 1, 1976 to determine the initial form of county government, § 4-9-10(a) goes on to state that "[a] referendum may also be called to determine the wishes of the registered electors as to the question of *whether the members of the governing body of the county shall be elected from defined single member election districts or at large from the county...*" *Id.* (emphasis added). Thus, for purposes of § 4-9-10(c) only a proposed change in the election of county council from at large to single-member districts or vice versa constitutes a change in the "method of election" such that a referendum is required. Although counties do not have the option of nonpartisan elections, § 4-9-10 and §§ 5-15-20 and -30 were all originally enacted as part of the "home rule" legislation of 1975.¹ This suggests the Legislature understood the phrase "method of election" as used in each of these sections to have the same meaning, i.e., to refer to the geographical area from which members of a local governing body are elected.

With that being said, nothing in § 5-15-60 expressly sets forth the procedure by which a municipality changes from partisan to nonpartisan elections. As indicated in your letter, the language of that section stating municipalities "shall adopt by ordinance one of the following alternative *methods of nominating candidates* for and *determining the results* of its nonpartisan elections" appears to apply *after* nonpartisan elections have already been adopted. (Emphasis added). Although the provisions of §§ 5-15-60 to -63 concerning nonpartisan elections use the words "method" or even "election method," these terms clearly refer to the methods of nominating candidates and/or counting votes to determine who is nominated or elected, e.g., whether candidates must receive a plurality or majority of votes. Such matters are unrelated to the issue of whether candidates are elected at large, from single-member districts, or a combination of the two. Therefore, we do not believe such matters constitute a "method(s) of election" for purposes of §§ 5-15-20 and -30. Furthermore, we believe the last sentence of § 5-15-60 which provides that candidates for municipal offices may be nominated by party primary, party convention, or petition "[i]f nonpartisan elections are not provided for" suggests the municipality decides whether elections are partisan or nonpartisan. (Emphasis added). Consistent with the broad power given to municipalities under § 5-7-30 to adopt ordinances "not inconsistent with the Constitution and general law of this State ... respecting any subject which appears to it necessary and proper for the security, general welfare, and convenience of the municipality or for preserving health, peace, order, and good government in it," it is our opinion municipal elections may be made nonpartisan without a referendum.

Conclusion

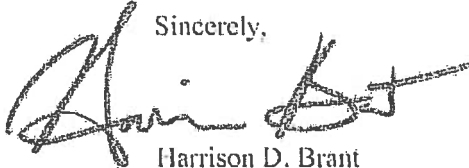
It is our opinion a referendum is not required under State law to change municipal elections from partisan to nonpartisan. Consistent with prior opinions of this Office, the language of § 5-15-30 requiring a referendum "to change the *method of election* of council members" refers to the "*methods of election* of

¹ See Act No. 283 of 1975.

Ms. Crosby
Ms. Mahn
Page 6
March 31, 2014

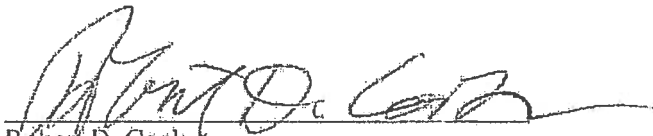
council" set forth in § 5-15-20 – i.e., whether members are elected at large, from single-member districts, or a combination of both. This conclusion is further supported by the language of several related statutes such as § 5-1-50(B)(1) which indicates the "method of election ... prescribed in Section 5-15-20" is an issue separate and distinct from the question of whether elections are partisan or nonpartisan. In addition, language similar to that used in § 5-15-30 is found in § 4-9-10 which indicates a change in the "method of election of county council" requiring a referendum likewise means a change in whether council is elected at large or from single-member districts. In the absence of any legislative provision expressly requiring a referendum to change municipal elections from partisan to nonpartisan, we believe municipalities have the power under § 5-7-30 to effectuate such a change via ordinance.

Sincerely,



Harrison D. Brant
Assistant Attorney General

REVIEWED AND APPROVED BY:



Robert D. Cook
Solicitor General