

# Town of Pine Ridge

2757 Fish Hatchery Road  
West Columbia, SC 29172  
Telephone (803) 755-2500  
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## MAY 14, 2024 REGULAR SCHEDULED TOWN COUNCIL MEETING AGENDA

### **6:30 P.M. - Town Council Work Session**

- 6:30 P.M. – 6:45 P.M. 2022-2023 Audit Presentation by Mr. David Enzastiga of Rish & Enzastiga, CPA's  
6:45 P.M. – 6:46 P.M. Review of Administrative Department Report  
6:46 P.M. – 6:47 P.M. Review of Police Department Administrative Report  
6:47 P.M. – 6:48 P.M. Council Standing Committee Reports:
- a) Finance Committee-Chair Davis & Member Dinkins
  - b) Property & Recreation Committee-Chair Simms & Member Sturkie
  - c) Employee Grievance Committee-Chair Dinkins & Members Sturkie & Urbanek
- 6:48 P.M. – 7:00 P.M. Informational Council Discussion:
- a) May 28, 2024: "Dog Days" Blowfish Baseball game, Councilman Dinkins
  - b) June 11, 2024: Public Hearing & First Reading 2024/2025 fiscal budget
  - c) June 18, 2024: Special Called Meeting for Second Reading 2024/2025 fiscal budget
  - d) Pine Ridge Night at the Blowfish game – Friday, June 28<sup>th</sup> at 7:00 P.M.

### **7:00 P.M. - Town Council Meeting**

1. Call to Order
2. Roll Call and Determination of Quorum
3. Invocation
4. Pledge of Allegiance
5. Freedom of Information Act Compliance

### **Approval of Minutes**

1. March 26, 2024                      Special Called Council Meeting
2. April 9, 2024                        Regular Scheduled Council Meeting

### **Old Business**

1. Consideration of Street Light Policy for Public Ways

### **New Business**

1. Consideration of 2022-2023 Audit report – Council vote
2. American Rescue Plan Act Annual report submission for 4/1/2023 -3/31/2024
3. Consideration of Resolution 2024-07: Allocation of ARPA Funds
4. Consideration of Proclamation for Peace Officers Memorial Week
5. Consideration of Keep the Midlands Beautiful Sponsorship

**Citizen's Comment Time – (email to [vmiller@townofpineridgesc.com](mailto:vmiller@townofpineridgesc.com) by 5pm on 5/13/2024)**

**ADJOURN**

TOWN OF PINE RIDGE  
BUDGET REPORT

FOR THE NINE MONTHS ENDING MARCH 31, 2024

Budget	Total Annual Budget	Current Month Actual	Year to Date Actual	Year to Date %
<b>REVENUES</b>				
BUSINESS LICENSE	100,000.00	8,126.30	19,848.92	19.85
FINES AND PENALTIES	98,000.00	9,763.13	64,594.23	65.91
S.C. AID TO SUBDIVISION	53,325.00	0.00	26,661.64	50.00
MASC - COURT FINES	1,000.00	0.00	0.00	0.00
MASC - ADMIN FEES	500.00	0.00	0.00	0.00
SPECIAL -DUTY EMPLOY	1,600.00	0.00	400.00	25.00
DOMINION FRANCHISE	156,000.00	0.00	0.00	0.00
LEX CTY ACCOMMODAT	200.00	0.00	11.13	5.57
SALE OF CAPITAL ASSET	37,000.00	0.00	0.00	0.00
SANITATION FRANCHISE	500.00	0.00	231.60	46.32
ZONING	5,000.00	175.00	1,236.00	24.72
SPECTRUM/CHARTER FR	21,000.00	0.00	8,471.56	40.34
MASC - BL	186,000.00	2,505.84	26,235.74	14.11
AT&T/DIRECT TV FRAN	5,000.00	0.00	1,552.07	31.04
TNC ASSESSMENT	150.00	0.00	129.59	86.39
GRANT INCOME-DPS	17,954.60	0.00	17,954.60	100.00
AMERICAN RESCUE PLA	316,576.14	0.00	0.00	0.00
INTEREST INCOME	8,000.00	808.30	7,092.00	88.65
FILING FEES	60.00	0.00	60.00	100.00
VICTIMS FUND	18,650.00	0.00	0.00	0.00
SCINRF-REFUND	5,322.13	0.00	5,322.13	100.00
SRO PROGRAM 23.24	83,895.00	0.00	17,575.65	20.95
MC-BOND ESTREATMEN	237.50	375.00	612.50	257.89
SUNDRY	100.00	21.50	99.80	99.80
<b>TOTAL REVENUES</b>	<b>1,116,070.37</b>	<b>21,775.07</b>	<b>198,089.16</b>	<b>17.75</b>
<b>EXPENSES</b>				
ADM. TRAINING	700.00	0.00	155.63	22.23
OFFICE SUPPLIES/PRINTI	5,500.00	274.38	2,519.62	45.81
ADM. TECH SUPPORT	5,500.00	0.00	1,905.49	34.65
ZONING TECH SUPPORT	5,500.00	0.00	0.00	0.00
ACCOUNTING	10,800.00	0.00	0.00	0.00
LEGAL	4,000.00	414.00	2,070.00	51.75
PAYROLL SERVICES	2,000.00	90.70	1,074.35	53.72
INSURANCE & BONDING	25,500.00	0.00	17,461.26	68.48
BANK CHARGES	50.00	227.41	226.17	452.34
MILEAGE	500.00	31.67	72.41	14.48
POSTAGE	952.00	0.00	531.32	55.81
UTILITIES	17,500.00	1,430.88	12,528.81	71.59
TELEPHONE-ADMIN	2,500.00	433.77	1,586.39	63.46
INTERNET SERVICES	2,300.00	189.97	1,709.73	74.34
ELECTION EXPENSE	0.00	3,641.76	3,641.76	0.00
PUBLIC NOTICES	500.00	50.00	335.55	67.11
DUES	1,600.00	244.00	1,429.47	89.34
BUILDING & MAINTENA	24,500.00	837.99	13,551.92	55.31
NPDES PERMITS	5,500.00	0.00	2,100.21	38.19
PINE RIDGE WEB SITE	1,755.00	0.00	0.00	0.00
EMPLOYMENT CONSULT	3,432.00	0.00	1,132.56	33.00
TOWN EVENT SUPPLIES	1,000.00	0.00	0.00	0.00
TOWN CLEAN-UP	1,750.00	0.00	0.00	0.00
EQUIPMENT	2,000.00	0.00	1,400.00	70.00
CAPITAL IMPROVEMENT	5,000.00	0.00	0.00	0.00
DONATIONS	7,500.00	0.00	5,218.04	69.57
TREE LIGHTING & PARA	10,700.00	0.00	10,601.24	99.08
CHRISTMAS SNOWFLAK	7,000.00	0.00	6,964.89	99.50
MEALS AND MEETING -	500.00	0.00	158.05	31.61
REPAIR&MAINT	15,000.00	564.63	13,273.99	88.49
GAS AND OIL	12,500.00	822.09	6,794.51	54.36
PD TECH SUPPORT	3,000.00	43.00	500.50	16.68
POLICE DEPT.SUPPLIES	1,500.00	303.74	1,132.08	75.47

TOWN OF PINE RIDGE  
BUDGET REPORT

FOR THE NINE MONTHS ENDING MARCH 31, 2024

Budget	Total Annual Budget	Current Month Actual	Year to Date Actual	Year to Date %
DUES	300.00	0.00	125.00	41.67
EQUIPMENT	3,000.00	0.00	3,000.00	100.00
SCDPS GRANT	17,954.60	0.00	0.00	0.00
VEHICLE INSURANCE	8,000.00	0.00	7,906.66	98.83
UNIFORMS	2,000.00	0.00	215.07	10.75
TELEPHONE-POLICE	4,100.00	306.85	2,340.50	57.09
COMMUNITY RELATION	1,000.00	498.85	928.85	92.89
LAWTRAK LICENSE	4,000.00	0.00	3,963.00	99.08
TRAINING & MEALS	1,700.00	0.00	1,403.05	82.53
SALARIES - JUDGES	7,120.00	0.00	5,332.95	74.90
JURY FEES	252.00	0.00	0.00	0.00
INDIGENT DEFENSE	800.00	0.00	400.00	50.00
COURT SUPPLIES	2,300.00	0.00	2,290.00	99.57
DETENTION FEES	100.00	0.00	0.00	0.00
COURT TRAINING	3,000.00	233.03	1,470.74	49.02
COURT ASSESSMENTS	56,000.00	5,987.84	28,934.57	51.67
COURT DEFENSE ATTOR	2,000.00	0.00	0.00	0.00
VA - TRAINING	500.00	0.00	399.00	79.80
VA - PAYROLL	8,000.00	323.94	2,153.76	26.92
VA - STATE FUND	5,000.00	366.53	2,844.28	56.89
VA - OTHER EXPENSES	5,150.00	104.00	912.60	17.72
PAYROLL	256,371.77	18,308.88	166,656.52	65.01
TAXES - PAYROLL	25,500.00	2,342.03	14,898.51	58.43
PART-TIME CLERICAL	20,000.00	243.89	3,040.68	15.20
PART-TIME POLICE	5,000.00	0.00	0.00	0.00
SPECIAL-DUTY EMPLOY	1,000.00	0.00	317.36	31.74
WORKMENS COMP	8,152.00	0.00	15,963.31	195.82
RETIREMENT-POLICE	24,826.05	1,125.03	9,097.33	36.64
RETIREMENT-ADMIN.	13,920.97	1,082.29	10,428.15	74.91
SCRS GROUP LIFE ADMI	200.00	14.73	232.26	116.13
SRO PROGRAM 23.24	83,895.00	6,101.76	46,501.41	55.43
PORS GROUP LIFE PD	300.00	16.95	122.18	40.73
HEALTH INSURANCE PD	12,500.00	2,213.08	20,016.40	160.13
HEALTH INSURANCE AD	20,300.00	0.00	0.00	0.00
AMERICAN RESCUE PLA	316,576.14	0.00	57,559.94	18.18
<b>TOTAL EXPENSES</b>	<b>1,108,857.53</b>	<b>48,866.67</b>	<b>519,530.03</b>	<b>46.85</b>
<b>NET INCOME</b>	<b>\$ 7,212.84</b>	<b>\$ (27,091.60)</b>	<b>\$ (321,440.87)</b>	<b>(4,456.51)</b>

Pending Annual Year-End Audit

TOWN OF PINE RIDGE  
BUDGET REPORT

FOR THE TEN MONTHS ENDING APRIL 30, 2024

Budget	Total Annual Budget	Current Month Actual	Year to Date Actual	Year to Date %
<b>REVENUES</b>				
BUSINESS LICENSE	100,000.00	38,638.51	58,487.43	58.49
FINES AND PENALTIES	98,000.00	9,044.73	73,638.96	75.14
S.C. AID TO SUBDIVISION	53,325.00	0.00	26,661.64	50.00
MASC - COURT FINES	1,000.00	0.00	0.00	0.00
MASC - ADMIN FEES	500.00	0.00	0.00	0.00
SPECIAL -DUTY EMPLOY	1,600.00	0.00	400.00	25.00
DOMINION FRANCHISE	156,000.00	0.00	0.00	0.00
LEX CTY ACCOMMODAT	200.00	0.00	11.13	5.57
SALE OF CAPITAL ASSET	37,000.00	0.00	0.00	0.00
SANITATION FRANCHISE	500.00	0.00	231.60	46.32
ZONING	5,000.00	100.00	1,336.00	26.72
SPECTRUM/CHARTER FR	21,000.00	0.00	8,471.56	40.34
MASC - BL	186,000.00	2,262.45	28,498.19	15.32
AT&T/DIRECT TV FRAN	5,000.00	744.26	2,296.33	45.93
TNC ASSESSMENT	150.00	0.00	129.59	86.39
GRANT INCOME-DPS	17,954.60	0.00	17,954.60	100.00
AMERICAN RESCUE PLA	316,576.14	0.00	0.00	0.00
INTEREST INCOME	8,000.00	781.41	7,873.41	98.42
FILING FEES	60.00	0.00	60.00	100.00
VICTIMS FUND	18,650.00	0.00	0.00	0.00
SCINRF-REFUND	5,322.13	0.00	5,322.13	100.00
SRO PROGRAM 23.24	83,895.00	19,332.02	36,907.67	43.99
MC-BOND ESTREATMEN	237.50	187.50	800.00	336.84
SUNDRY	100.00	33.25	133.05	133.05
<b>TOTAL REVENUES</b>	<b>1,116,070.37</b>	<b>71,124.13</b>	<b>269,213.29</b>	<b>24.12</b>
<b>EXPENSES</b>				
ADM. TRAINING	700.00	0.00	155.63	22.23
OFFICE SUPPLIES/PRINTI	5,500.00	355.87	2,875.49	52.28
ADM. TECH SUPPORT	5,500.00	0.00	1,905.49	34.65
ZONING TECH SUPPORT	5,500.00	0.00	0.00	0.00
ACCOUNTING	10,800.00	0.00	0.00	0.00
LEGAL	4,000.00	0.00	2,070.00	51.75
PAYROLL SERVICES	2,000.00	110.85	1,185.20	59.26
INSURANCE & BONDING	25,500.00	20,231.09	37,692.35	147.81
BANK CHARGES	50.00	0.00	226.17	452.34
MILEAGE	500.00	0.00	72.41	14.48
POSTAGE	952.00	204.00	735.32	77.24
UTILITIES	17,500.00	3,044.56	15,573.37	88.99
TELEPHONE-ADMIN	2,500.00	185.04	1,771.43	70.86
INTERNET SERVICES	2,300.00	189.97	1,899.70	82.60
ELECTION EXPENSE	0.00	0.00	3,641.76	0.00
PUBLIC NOTICES	500.00	0.00	335.55	67.11
DUES	1,600.00	0.00	1,429.47	89.34
BUILDING & MAINTENA	24,500.00	3,488.77	17,040.69	69.55
NPDES PERMITS	5,500.00	46.73	2,146.94	39.04
PINE RIDGE WEB SITE	1,755.00	2,140.00	2,140.00	121.94
EMPLOYMENT CONSULT	3,432.00	0.00	1,132.56	33.00
TOWN EVENT SUPPLIES	1,000.00	0.00	0.00	0.00
TOWN CLEAN-UP	1,750.00	0.00	0.00	0.00
EQUIPMENT	2,000.00	0.00	1,400.00	70.00
CAPITAL IMPROVEMENT	5,000.00	0.00	0.00	0.00
DONATIONS	7,500.00	600.00	5,818.04	77.57
TREE LIGHTING & PARA	10,700.00	0.00	10,601.24	99.08
CHRISTMAS SNOWFLAK	7,000.00	0.00	6,964.89	99.50
MEALS AND MEETING -	500.00	53.93	211.98	42.40
REPAIR&MAINT	15,000.00	651.79	13,925.78	92.84
GAS AND OIL	12,500.00	946.07	7,740.58	61.92
PD TECH SUPPORT	3,000.00	43.00	543.50	18.12
POLICE DEPT.SUPPLIES	1,500.00	80.70	1,212.78	80.85

TOWN OF PINE RIDGE  
BUDGET REPORT

FOR THE TEN MONTHS ENDING APRIL 30, 2024

Budget	Total Annual Budget	Current Month Actual	Year to Date Actual	Year to Date %
DUES	300.00	0.00	125.00	41.67
EQUIPMENT	3,000.00	0.00	3,000.00	100.00
SCDPS GRANT	17,954.60	0.00	0.00	0.00
VEHICLE INSURANCE	8,000.00	11,009.23	18,915.89	236.45
UNIFORMS	2,000.00	0.00	215.07	10.75
TELEPHONE-POLICE	4,100.00	306.85	2,647.35	64.57
COMMUNITY RELATION	1,000.00	0.00	928.85	92.89
LAWTRAK LICENSE	4,000.00	0.00	3,963.00	99.08
TRAINING & MEALS	1,700.00	0.00	1,403.05	82.53
SALARIES - JUDGES	7,120.00	1,801.00	7,133.95	100.20
JURY FEES	252.00	0.00	0.00	0.00
INDIGENT DEFENSE	800.00	400.00	800.00	100.00
COURT SUPPLIES	2,300.00	0.00	2,290.00	99.57
DETENTION FEES	100.00	0.00	0.00	0.00
COURT TRAINING	3,000.00	126.24	1,596.98	53.23
COURT ASSESSMENTS	56,000.00	4,618.81	33,553.38	59.92
COURT DEFENSE ATTOR	2,000.00	0.00	0.00	0.00
VA - TRAINING	500.00	0.00	399.00	79.80
VA - PAYROLL	8,000.00	105.06	2,258.82	28.24
VA - STATE FUND	5,000.00	452.46	3,296.74	65.93
VA - OTHER EXPENSES	5,150.00	196.10	1,108.70	21.53
PAYROLL	256,371.77	18,020.94	184,677.46	72.04
TAXES - PAYROLL	25,500.00	1,765.43	16,663.94	65.35
PART-TIME CLERICAL	20,000.00	0.00	3,040.68	15.20
PART-TIME POLICE	5,000.00	0.00	0.00	0.00
SPECIAL-DUTY EMPLOY	1,000.00	0.00	317.36	31.74
WORKMENS COMP	8,152.00	0.00	15,963.31	195.82
RETIREMENT-POLICE	24,826.05	1,696.28	10,793.61	43.48
RETIREMENT-ADMIN.	13,920.97	2,390.17	12,818.32	92.08
SCRS GROUP LIFE ADMI	200.00	44.82	274.08	137.04
SRO PROGRAM 23.24	83,895.00	6,488.51	52,989.92	63.16
PORS GROUP LIFE PD	300.00	60.67	182.85	60.95
HEALTH INSURANCE PD	12,500.00	2,213.08	22,229.48	177.84
HEALTH INSURANCE AD	20,300.00	0.00	0.00	0.00
AMERICAN RESCUE PLA	316,576.14	0.00	57,559.94	18.18
<b>TOTAL EXPENSES</b>	<b>1,108,857.53</b>	<b>84,065.02</b>	<b>603,595.05</b>	<b>54.43</b>
<b>NET INCOME</b>	<b>\$ 7,212.84</b>	<b>\$ (12,940.89)</b>	<b>\$ (334,381.76)</b>	<b>(4,635.92)</b>

Pending Annual Year-End Audit



**TOWN OF PINE RIDGE**  
**Town Council Minutes**  
**Special Called Meeting**  
**March 26, 2024**

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Council members present: Mayor Davis, Mayor Pro-Tem Simms, Councilmember Dinkins and Councilmember Urbanek.

Absent: Councilmember Sturkie

Staff present: Town Administrator, Mrs. Miller and Chief Neeley

**Call to Order**

The special called town council meeting was called to order at approximately 6:30 PM.

**Roll Call and Determination of Quorum**

A quorum was determined, as the majority of council members were in attendance.

**Invocation**

Councilmember Dinkins led the invocation.

**Pledge of Allegiance**

The Pledge of Allegiance was recited by the assembly.

**Freedom of Information Act Compliance**

Compliance with the Freedom of Information Act requirements for the meeting was confirmed.

**Public Hearing Ordinance 2024-05: Zoning/Land Development  
Moratorium for a 90-day period on approvals relating to Lexington  
County's cancellation of Road and Drainage Maintenance Agreement**

Mayor Davis stated that in response to Lexington County's cancellation of the road and drainage maintenance agreement that has been in effect since 1978, the town needs further clarification of the responsibilities and potential expenses the town may incur under a new proposed agreement. There was no one in attendance, nor via electronic communication that spoke in favor or against Ordinance 2024-05.

**TOWN OF PINE RIDGE**  
**Town Council Minutes**  
**Special Called Meeting**  
**March 26, 2024**

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**New Business**

1. Consideration of Ordinance 2024-05: Zoning/Land Development Moratorium for a 90-day period on approvals relating to Lexington County's cancellation of Road and Drainage Maintenance Agreement

"I make a motion that we approve Ordinance 2024-05 for first reading." The motion was made by Councilmember Dinkins, seconded by Mayor Pro-Tem Simms. The motion passed.

2. Consideration of Resolution 2024-06: Request the Lexington County Delegation to Establish a New County Transportation Committee with a Majority of Appointees to the Committee from Local Municipalities and Transferring the Authority of Lexington County Council to the New County Transportation Committee

"I make a motion that we approve Resolution 2024-06." The motion was made by Mayor Pro-Tem Simms, seconded by Councilmember Dinkins. The motion passed.

3. Consideration of Termination of the Lexington County Supportive Municipal Judge Agreement

Mayor Davis stated that the Town currently has an agreement in place with Lexington County for a Magistrate Judge to serve as the Municipal Judge.

"I'd like to make a motion that we terminate the Lexington County Supportive Municipal Judge Agreement." The motion was made by Councilmember Urbanek, seconded by Councilmember Dinkins. The motion passed.

**TOWN OF PINE RIDGE**  
**Town Council Minutes**  
**Special Called Meeting**  
**March 26, 2024**

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4. Consideration of Appointment and Term of Municipal Judge

Mayor Davis stated that Magistrate Judge Scott Whittle who served as our Municipal Judge has retired and made the recommendation that Council appoint Judge Whittle.

“I make a motion to appoint Judge Whittle as the towns Municipal Judge.” The motion was made by Councilmember Dinkins, seconded by Mayor Pro-Tem Simms. The motion passed.

Mayor Davis administered the Oath of Office for Judge Scott Whittle.

**Citizen’s Comment Time**

It was noted that there were no public comments provided, either in-person or via email during this dedicated time in the meeting.

**Adjourn**

The meeting was adjourned with a concluding motion to do so.

“I make a motion we adjourn.” The motion was made by Councilmember Dinkins, seconded by Councilmember Urbanek. The motion passed.

Respectfully submitted,

Viki M. Miller, Town Administrator

APPROVED:

\_\_\_\_\_  
Daniel D. Davis, Mayor

Date: \_\_\_\_\_



**TOWN OF PINE RIDGE**  
**Town Council Minutes**  
**April 9, 2024**

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Council members present: Mayor Davis, Mayor Pro-Tem Simms, Councilman Dinkins, Councilwoman Sturkie and Councilwoman Urbanek.

Staff present: Town Administrator, Mrs. Miller and Chief Neeley

**Town Council Work Session**

Mayor Davis opened the work session at approximately 6:45 PM.

**Review of Administrative Department Report**

The Council reviewed the Administrative Department Report, which presented an update on outstanding code violations. A reduction in number was noted, and the Council was informed of delay in the audit due to the CPA firm's health issues. It was mentioned that the setbacks should be temporary and resuming target plans was anticipated.

**Review of Police Department Administrative Report**

A report from the Police Department was submitted, indicating a summary of their monthly activities including reportable calls, issued citations, arrests made, assistance with other agencies, and community engagement efforts. An emerging issue of an influx of homeless individuals in the area was discussed with specific incidents and how the matter is being handled, including the coordination with other municipalities and the direction to Columbia and Richland County, which have more resources for the homeless population.

**Council Standing Committee Reports**

Discussions with various committee chairs highlighted activities and updates. There was talk about employee compensation by the Finance Committee, no updates from Property and Recreation other than a discussed item further down in the main agenda, and no new items from the Employee Grievance Committee. It was noted that a quarterly work session was scheduled but would be canceled due to no items on the agenda.

**Informational Council Discussion**

Information was shared regarding the rescheduling of audit presentations and upcoming local events, including the Senior Center Cookout and the return of a food truck to the town for public dining options. There was mention of Midlands Softball adjusting their event due to weather considerations.

**TOWN OF PINE RIDGE**  
**Town Council Minutes**  
**April 9, 2024**

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Council members present: Mayor Davis, Mayor Pro-Tem Simms, Councilman Dinkins, Councilwoman Sturkie and Councilwoman Urbanek.

Staff present: Town Administrator, Mrs. Miller and Chief Neeley

**Call to Order**

Mayor Davis opened the regular scheduled meeting at approximately 6:56 PM.

**Determination of Quorum**

Mayor Davis confirmed presence of all council members.

**Invocation**

Mayor Pro-Tem Simms led the invocation.

**Pledge of Allegiance**

The Pledge of Allegiance was recited by all present.

**Approval of Minutes: March 12, 2024 Regular Scheduled Council Meeting**

The minutes from the March 12, 2024 Council Meeting were reviewed.

"I make a motion that we accept the March 12, 2024 scheduled council meeting minutes." The motion was made by Councilwoman Urbanek, seconded by Councilman Dinkins. The motion passed.

**Old Business**

1. **Consideration of Street Light Policy for Public Ways**

The agenda item related to the street light policy for public ways was briefly mentioned without any specific details or motions provided, indicating that the matter may still have outstanding questions or unresolved issues.

2. **Consideration for 2024 Tree Lighting (2024/2025 fiscal budget)**

The Council discussed the proposal for additional Christmas decorations, including snowflakes and a 14-foot Christmas tree. The total projected cost and potential inflation were considered, and the Property and Recreation Committee recommended that the finance committee review it.

**TOWN OF PINE RIDGE**  
**Town Council Minutes**  
**April 9, 2024**

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3. Consideration of Ordinance 2024-05: Zoning/Land Development Moratorium for a 90-day period on approvals relating to Lexington County's cancellation of Road and Drainage Maintenance Agreement\*  
2<sup>nd</sup> reading

The Council considered a moratorium on land development due to Lexington County's cancellation of Road and Drainage Maintenance Agreement. The moratorium aimed to prevent any development until there was clarity on who would maintain the roads and infrastructure.

"I make a motion that we accept Ordinance 2024-05, which is a moratorium for 90 days on the issuance of land development permits under the Town of Pine Ridge Land Development Ordinance." The motion was made by Councilman Dinkins, seconded by Councilwoman Sturkie. The motion passed.

**New Business**

1. NPDES Permit SMS4 Annual report 2023 submission to DHEC  
The Mayor indicated the town's compliance and timely submission of the required NPDES report for the year, which monitors contamination and discharge levels from rainwater samples.

2. Consideration of donation: Pine Ridge Women's Club Garden Tea Party Fundraiser 2024

A request for a donation to support the Pine Ridge Women's Club Garden Tea Party Fundraiser was discussed.

"I make a motion that we push this to the Finance Committee for the Pine Ridge Woman's Garden Tea Party fundraiser for 2024" The motion was made by Mayor Pro-Tem Simms, seconded by Councilwoman Sturkie. The motion passed.

3. Consideration of S.C. Public Employee Benefit Authority's Addendum to Employer Resolution for Participation in the State Insurance Benefits Program regarding Municipality Council Coverage

The Council debated whether to continue participation in the Public Employee Benefit Authority's Health Insurance Program for current and future Councilmembers. Despite its complexity, a motion was brought forth to opt-out of the program for Councilmembers.

"I make a motion that our town council opt out of the PEBA program for health insurance." The motion was made by Councilman Dinkins, seconded by Councilwoman Sturkie. The motion passed.



**TOWN OF PINE RIDGE**  
**Town Council Minutes**  
**April 9, 2024**

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4. Consideration of Website renewal for a four-year term – RFP18-01  
The Council reviewed the renewal proposal for website management and maintenance. It was agreed that satisfactory service had been received and a price increase was noted over a four-year term.

"I make a motion that we accept the company's website renewal" The motion was made by Councilwoman Sturkie, seconded by Councilman Dinkins. The motion passed.

5. Consideration of Clerk Minutes software (2024/2025 fiscal budget)  
The Council considered a new software option for transcribing meeting minutes efficiently. February and March approved minutes indicated successful usage during a trial period and Mayor Davis ensured Council that the minutes would be proofed prior to being submitted to Council.

"I make a motion that we approve the purchase of Clerk Minutes at \$1,000 for the 2024/2025 fiscal year." The motion was made by Councilman Dinkins, seconded by Councilwoman Urbanek. The motion passed.

6. Consideration of RFP#24-01: Preservation Project: Camp Moore/Styx using ARP funds

Discussion was held concerning a proposal to refurbish an old gun range with ARP funding. A lack of bids and unclear land ownership prevented progress, leading to a suggestion to table the issue.

"I'd like to make a motion that we table consideration of RFP number 24-01 for the Camp Moore/Styx preservation project for the time being" The motion was made by Mayor Pro-Tem Simms, seconded by Councilwoman Sturkie. The motion passed.

7. Consideration of RFP#24-02: Update of Town's Unified Development Ordinance (UDO) with inclusion and update of the Mobile Home Park Ordinance using ARP funds

Proposals for updating the Town's Unified Development Ordinance (UDO) and the inclusion of updated regulations on mobile homes were evaluated. Five bids were received with Benchmark Consulting being recommended for their familiarity with the town and their competitive bid.

"I move that we accept Benchmark to update the Unified Development Ordinance at the price of \$42,195." The motion was made by Councilman Dinkins, seconded by Councilwoman Urbanek. The motion passed.



**TOWN OF PINE RIDGE**  
**Town Council Minutes**  
**April 9, 2024**

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**Citizen's Comment Time**

No electronic questions or comments from citizens were noted, nor were comments made by those present.

**Adjourn**

The meeting was adjourned at 7:33 P.M. with a concluding motion to do so. "I would like to make a motion that we adjourn." The motion was made by Councilwoman Sturkie, seconded by Councilwoman Urbanek. The meeting was adjourned.

Respectfully submitted,

Viki M. Miller, Town Administrator

APPROVED:

\_\_\_\_\_  
Daniel D. Davis, Mayor

Date: \_\_\_\_\_



## STREET LIGHT POLICY FOR PUBLIC WAYS

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### DEFINITIONS

Except where specifically defined herein, all words shall carry their customary meanings.

Street: Any publicly or privately maintained thoroughfare (street, road, drive, avenue, circle, way, lane, boulevard, etc.) or space which has been dedicated, deeded, designed, or used for vehicular traffic that provides access to more than two (2) parcels of land. Streets must be constructed to Lexington County engineering standards. The terms *street* and *road* shall be used interchangeably.

Private Road: A road that does not serve a public purpose, does not meet Lexington County requirements and has not been accepted into the County or State Road System.

Public Road: A road that has been accepted and maintained by the County or State.

Public Street Intersection: A county or state-maintained road that intersects with another county or state-maintained road.

### PURPOSE

This statement provides a general policy pertaining to street lighting on public roads within the municipal limits of Pine Ridge.

### POLICY

The intent of the policy is to evaluate all requests as to the need for lighting of public street intersections within Pine Ridge to ensure the safety of vehicular and pedestrian traffic along sidewalks. Installation of new street lights is contingent on available funds.

Private Road: Individual property owners on private roads shall be financially responsible for installation, operation and maintenance of the streetlight(s).

Existing Residential Subdivisions: Street lights in existing subdivisions on public roads are the responsibility of the individual property owners. The individual property owners will be financially responsible for the installation, operation and maintenance of the streetlight(s).

New Residential Subdivisions: The property owner or developer of a property for which a development plan is required shall install street lighting pursuant to requirements of the Pine Ridge Zoning and Land Development Ordinance. The developer, HOA or homeowners will be financially responsible for the installation, operation and maintenance of the streetlight(s).

Commercial and Industrial: The property owner or developer of a property for which a development plan is required shall install street lighting pursuant to requirements of the Pine Ridge Zoning and Land Development Ordinance. The property owner and/or developer will be financially responsible for the installation, operation and maintenance of the streetlight(s).

# Town of Pine Ridge

2757 Fish Hatchery Road  
West Columbia, SC 29172  
Telephone (803) 755-2500  
Facsimile (803) 955-0605



## STREET LIGHT POLICY FOR PUBLIC WAYS

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### EVALUATION PROCESS:

Each request will be submitted to the Chief of Police for their recommendation. If the request is denied, the Chief of Police will contact the person who submitted the request. If the request meets the policy requirements, the Chief of Police will submit the recommendation to the Town Administrator for placement on the next regular scheduled Town Council meeting. Town Council will make the final determination.

### APPROVAL & INSTALLATION SCHEDULE:

The process for evaluating and having Dominion Energy install the approved lights will normally take several months.

### STREET LIGHT REQUEST:

Requested Intersection:

\_\_\_\_\_ which intersects at \_\_\_\_\_  
(Road Name 1) (Road Name 2)

Contact Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone #: \_\_\_\_\_ Email: \_\_\_\_\_

---

### Internal Use Only Below this Line

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Date Received: \_\_\_\_\_

Chief's recommendation: Approved  Denied

Reason Approved or Denied: \_\_\_\_\_  
\_\_\_\_\_

If approved, date sent to Council: \_\_\_\_\_ Approved  Denied

If approved, date sent to Dominion: \_\_\_\_\_ Approved  Denied

**DRAFT**

**AUDITED FINANCIAL STATEMENTS  
AND  
SUPPLEMENTAL INFORMATION  
TOWN OF PINE RIDGE, SOUTH CAROLINA  
Year Ended June 30, 2023**



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## INDEPENDENT AUDITOR'S REPORT

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The Honorable Mayor and Town Council  
Town of Pine Ridge, South Carolina

### Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Pine Ridge, South Carolina, as of and for the year ended June 30, 2023 and the related notes to the financial statements, as listed in the table of contents.

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

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Town of Pine Ridge, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### Auditor's Responsibilities for the Audit of the Financial Statements

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

likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (p. 7 – 14), General Fund – Budget vs Actual (pg. 35) and the Schedule of the Town's Proportionate Share of the Net Pension Liability (pgs. 36 - 37) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because of the limited procedures do not provide us with sufficient evidence to express and opinion or provide any assurance.

#### *Other Reporting Required by Government Auditing Standards*

In accordance with Government Auditing Standards, we have issued a report dated December 7, 2023 on our consideration of the Town of Pine Ridge's internal control structure and on its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be read in conjunction with the report in considering the results of our audit.

*Other Information*

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information (pg. 35 – 39) is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statement. Supplemental information is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Pine Ridge, South Carolina. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

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December 7, 2023  
Lexington, South Carolina



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- MANAGEMENT'S DISCUSSION AND ANALYSIS -

**TOWN OF PINE RIDGE, SOUTH CAROLINA  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

This discussion and analysis of the Town of Pine Ridge, South Carolina’s financial performance provides an overview of the Town’s financial activities for the fiscal year ended June 30, 2023. Since this information is designed to focus on the current year’s activities, resulting changes, and currently known facts, it should be read in conjunction with the Town of Pine Ridge’s financial statements.

USING THIS ANNUAL REPORT

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This annual report consists of three parts: Management’s Discussion and analysis, Basic Financial Statements, and required Supplementary information. The basic financial statements include a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 13 & 14) provide information about the activities of the Town as a whole and present a longer-term view of the Town’s finances. Fund financial statements start on page 16. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town’s operations in more detail than the government-wide statements by providing information about the Town’s most significant funds.

**The Statement of Net Assets and the Statement of Activities**

One of the most important questions asked about the Town’s finances is, “Is the Town as a whole better or worse off as a result of the year’s activities?” The Statement of Net Assets and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using accrual basis of accounting, which is similar to the accounting used by the most private-sector companies. All of the current year’s revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town’s net assets and changes in them. You can think of the Town’s net assets — the difference between assets and liabilities—as one way to measure the Town’s financial health, or financial position. Over time, increases or decreases in the Town’s net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, in order to assess the overall health of the Town.

In the Statement of Net Assets and the Statement of Activities, the Town presents Governmental activities. All of the Town’s basic services are reported here.

**TOWN OF PINE RIDGE, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

During the fiscal year from July 1, 2022 to June 30, 2023, Pine Ridge Town Council and staff continued their efforts to protect, promote, plan for and increase the quality of life and the residential property values for the citizens of Pine Ridge. The following were undertaken:

- Approved final reading of Ordinance 2022-07: 2022/2023 Budget
- Approved vendor for RFP2022-02s: Digital Message Board Sign
- Approved vendor for RFP2022-031: Landscaping for 2022
- Approved SRO job description
- Approved Resolution 2022-12: Allocation of ARPA Funds
- Approved Resolution 2022-13: Allocation of ARPA Funds
- Finance Committee approved \$300 donation MDYB All-Stars & updated Council
- Approved Covid Leave for employees for 22/23 fiscal year
- Approved renewal of Donation Policy: Requests between meetings
- Approved change in November meeting date due to election on same day
- Approved vendor for RFP2022-04: Comprehensive Plan update
- Approved Resolution 2022-12: Allocation of ARPA Funds
- Approved Resolution 2022-13: Allocation of ARPA Funds
- Finance Committee approved \$500 donation Midland football & cheer & updated council
- Council approved \$400 donation Midland Girls Fall
- Council approved \$400 donation Midland Boys Fall
- Council approved \$100 donation Airport Cheer
- Council approved moving collateralized securities from the Federal Reserve Bank to the SC Public Depositor's Pool
- Council approved Rish & Enzastiga, CPAs for 2022/2023 \$10,800.00
- Council approved Fall Clean-up October 15th
- Approved Memorandum of Agreement: Department of Juvenile Justice
- Approved Resolution 2022-14: SC Deferred Compensation Program
- Council approved the purchase of a 2017 Taurus + PD graphics + repairs
- Council approved lighted base on digital message board
- Council approved Agreement w/Central Midlands (was already budgeted)
- Council approved purchase of new commercial Christmas lights
- Council approved budget for Christmas Tree Lighting & Parade
- Council approved purchase of Capital Assets Management Software
- Council approved Clean-up event budget for fall 2022/spring 2023
- Council donated \$100 to Jesus is His Name
- Council approved RFP2022-07: Codification Services
- Council approved \$2,500.00 Town event budget
- Approved Resolution 2022-15: Allocation of ARPA Funds
- Council approved 2023 Meeting & Holiday Schedule
- Council approved purchase of 6 body worn cameras & 2 in-car video cameras
- Council donated \$200 to LC Lucas Memorial Golf Tournament
- Council approved annual Employee Service Recognition
- Council approved Resolution 2022-16: Waive BL & zoning fees for tree lighting
- Council approved a Comprehensive Plan survey postcard
- Council approved bid for RFP2022-05: Municipal Ceiling Tile Replacement

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**TOWN OF PINE RIDGE, SOUTH CAROLINA  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

- Council approved bid for RFP2022-08: 2023 Cleaning of Municipal Complex
- Council approved \$2,500 additional funds for the Spring clean-up event for free meals.
- Council approved Resolution 2023-01: Certification of Jury Roll
- Council approved bid for RFP2022-09: HVAC maintenance & repairs
- Council held quarterly work session on January 26, 2023
- Council approved 2021-2022 Audit report
- Council approved Victims Assistance Procedure Manual
- Council approved ordinance 2023-03: MASC local service programs
- Council approved resolution 2023-04: Allocation of ARPA funds
- Council approved resolution 2023-05: waive BL & zoning fees for Spring Clean-up
- Council approved proclamation for Peace Officers Memorial week
- Council approved Program Director position
- Council approved ordinance 2023-06: Adoption of 2023/2024 fiscal budget
- Council approved resolution 2023-07: Agreement with LC Urban Entitlement
- Council approved resolution 2023-08: SRO Agreement & MOU 23/24
- Council approved purchase of 2023 Dodge Ram 1500 Police Utility Truck (\$39,979.00) & upfitting (\$5,423.41)
- Council approved donation to Midland Allstars Ozone \$500.00
- Council approved donation to JT’s Kool Treats \$200.00

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**Fund Financial Statements**

Our analysis of the Town’s general fund, which is a governmental fund, begins on page 16. All of the Town’s basic services are reported in the general fund, which focuses on how money flows into and out of those funds and the balances left at yearend that are available for spending. The fund is reported using an accounting method called modified accrual accounting. This method measures cash and all other financial assets that can be readily converted to cash. The general fund statements provide a detailed short-term view of the Town’s general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town’s programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in a reconciliation included with the financial statements.

**THE TOWN AS A WHOLE**

The Town’s net position increased from last fiscal year. Our analysis below focuses on the Net Position (TABLE 1) and Statement of Activities (TABLE 2) of the Town’s governmental activities.



**TOWN OF PINE RIDGE, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

**TABLE 1 – Net Position**

	<u>2022</u>	<u>2023</u>
Cash and investment pool	\$ 1,208,782	\$ 1,385,948
Receivables	51,658	41,446
Prepaid items	23,299	29,087
Capital assets	443,886	596,878
Deferred outflows – pensions	<u>95,687</u>	<u>262,195</u>
<b>Total Assets and Other Debits</b>	<u><b>1,823,312</b></u>	<u><b>2,315,554</b></u>
Accounts payable	25,582	33,945
Compensated absences	1,206	1,206
Unearned revenue – grants	117,829	117,829
Net pension liability	229,879	408,491
Deferred inflows	<u>189,225</u>	<u>162,544</u>
<b>Total Liabilities and Other Credits</b>	<u><b>563,721</b></u>	<u><b>724,015</b></u>
<b>Net Position</b>		
Invested in capital assets	443,886	596,878
Restricted	6,581	993
Unrestricted	<u>809,124</u>	<u>993,668</u>
<b>Total Net Position</b>	<u><b>\$ 1,259,591</b></u>	<u><b>\$ 1,262,776</b></u>

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Cash and investment pool assets increased \$177,166. Net position of the Town governmental activities increased \$331,948.

**TOWN OF PINE RIDGE, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

**TABLE 2 – Statement of Activities**

	<u>2022</u>	<u>2023</u>
MASC	\$ 186,024	\$ 188,804
Franchise fees	163,209	175,058
Intergovernmental	49,093	51,419
Business licenses and permits	91,038	74,515
Fines and penalties	18,802	81,126
Investment earnings	536	6,462
Grants	210,581	418,964
Other	<u>5,361</u>	<u>27,441</u>
 Total Revenues	 <u>724,644</u>	 <u>1,023,789</u>
 Admin and general	 115,471	 185,495
Public safety	81,443	57,071
Court	22,597	55,582
Victims services	3,150	9,172
Payroll and benefits	406,982	339,782
Grant expenses	<u>98,186</u>	<u>44,739</u>
 Total Expenses	 <u>727,829</u>	 <u>691,841</u>
 Change in Net Position	 <u>\$ (3,185)</u>	 <u>\$ 331,948</u>

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**TOWN OF PINE RIDGE, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

**THE TOWN'S FUNDS**

As the Town completed the year, its general fund (as presented in the balance sheet on page 16) reported a combined fund balance of \$1,303,714, which is higher (\$169,967) versus last year's total of \$1,133,747 DRAFT

**General Fund Budgetary Highlights**

Over the course of the year, the Pine Ridge Town Council amended the Town's budget. Council passed Ordinance 2023-02, which amended the 2022/2023 fiscal budget to more accurately reflect the revenue and expenses, based on actual revenues and expenses for the first six months of the fiscal year.

**TABLE 3 – Actual vs Budgeted Revenues**

	<u>Budget</u>	<u>Actual</u>
MASC	\$ 175,000	\$ 188,804
Franchise fees	164,000	175,058
Intergovernmental	51,000	51,419
Business licenses and permits	126,000	74,515
Fines and penalties	107,862	77,542
Investment earnings	5,000	6,462
Grant income	406,056	418,964
Other	<u>6,451</u>	<u>5,599</u>
 Total General Revenues	 <u>1,041,369</u>	 <u>998,363</u>
 Admin and general	 179,085	 185,469
Public safety	45,200	40,965
Court	83,544	55,582
Payroll and benefits	430,391	354,359
Grant expenses	<u>320,296</u>	<u>213,863</u>
 Total Expenses	 <u>1,058,516</u>	 <u>850,238</u>

**TOWN OF PINE RIDGE, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

As of June 30, 2023, the Town had \$999,915 invested in a broad range of capital assets. (See Table 4 below.)

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**TABLE 4 - Capital Assets at Year-end**

	<u>2023</u>	<u>2022</u>
Buildings	\$ 372,031	\$ 350,596
Land	75,525	75,525
Equipment and vehicles	<u>552,359</u>	<u>450,039</u>
Total	<u>\$ 999,915</u>	<u>\$ 876,160</u>

More detailed information about the Town's capital assets is presented in Note E to the financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The Town of Pine Ridge's elected officials considered many factors when setting the fiscal-year 2023/2024 budget and fees that will be charged. The key assumption used for the General Fund revenue forecast was that the level of appropriations from the State of South Carolina and other revenue would be sustained at the level received for the fiscal year ended June 30, 2023. The local economy, however, will be affected by any change in the direction of the state and national economy.

**CONTACTING THE TOWN'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Viki Miller, Town Administrator at (803) 755-2500.

TOWN OF PINE RIDGE, SOUTH CAROLINA  
STATEMENT OF NET POSITION  
June 30, 2023

	PRIMARY GOVERNMENT	
	Governmental Activities	Total
<b>ASSETS AND OTHER DEBITS</b>		
Current Assets		
Cash and cash equivalents - Note B	\$ 1,221,017	\$ 1,221,017
Investment pool - Note C	164,931	164,931
Receivables		
Other	41,446	41,446
Prepaid items	29,087	29,087
Total Current Assets	1,456,481	1,456,481
Capital Assets - Note E		
Land	75,525	75,525
Building & improvements	372,031	372,031
Equipment	552,359	552,359
Accumulated depreciation	(403,037)	(403,037)
Total Capital Assets	596,878	596,878
DEFERRED OUTFLOWS - pension	262,195	262,195
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 2,315,554</b>	<b>\$ 2,315,554</b>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	\$ 33,945	\$ 33,945
Total Current Liabilities	33,945	33,945
Accrued compensated absences	1,206	1,206
Unearned revenue - grants	117,829	117,829
Net pension liability	408,491	408,491
<b>TOTAL LIABILITIES</b>	<b>561,471</b>	<b>561,471</b>
DEFERRED INFLOWS - pension	162,544	162,544
<b>NET POSITION</b>		
Invested in capital assets, net of related debt	596,878	596,878
Restricted for:		
Victims services	993	993
Unrestricted/(deficit)	993,668	993,668
<b>TOTAL NET POSITION</b>	<b>1,591,539</b>	<b>1,591,539</b>
<b>TOTAL LIABILITIES, CREDITS AND NET POSITION</b>	<b>\$ 2,315,554</b>	<b>\$ 2,315,554</b>

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RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES

TOWN OF PINE RIDGE, SOUTH CAROLINA

YEAR ENDED JUNE 30, 2023

Net change in fund balances - total governmental funds	<b>DRAFT</b> \$ 164,379
Net pension expense adjustment	14,577
Equipment additions are capitalized instead of an expenditure	190,559
Depreciation expense in governmental activities	
General and admin	(21,461)
Public safety	<u>(16,106)</u>
Change in net position - governmental activities	<u>\$ 331,948</u>

BALANCE SHEET - ALL FUND TYPES  
TOWN OF PINE RIDGE, SOUTH CAROLINA  
Year Ended June 30, 2023

	<u>Governmental Fund Type</u>		<u>Total</u>
	<u>General Fund</u>	<u>Special Revenue Fund</u>	
<b>ASSETS AND OTHER DEBITS</b>			
Cash and cash equivalents - Note B	\$ 1,215,354	\$ 5,663	\$ <del>1,221,017</del>
Investment pool	164,931	-	164,931
Other receivables	41,446	-	41,446
Due from victims	4,670	-	4,670
Prepaid items	29,087	-	29,087
	<u>1,455,488</u>	<u>5,663</u>	<u>1,461,151</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accrued expenses	\$ 33,945	\$ -	\$ 33,945
Due to general fund	-	4,670	4,670
Unearned revenue - grants	117,829	-	117,829
	<u>151,774</u>	<u>4,670</u>	<u>156,444</u>
<b>FUND EQUITY</b>			
Fund balances:			
Nonspendable - prepaid items	29,087	-	29,087
Assigned for victims services	-	993	993
Unreserved:			
Undesignated	1,274,627	-	1,274,627
	<u>1,303,714</u>	<u>993</u>	<u>1,304,707</u>
<b>TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>	<u>\$ 1,455,488</u>	<u>\$ 5,663</u>	<u>\$ 1,461,151</u>
<b>Reconciliation of governmental fund balances to statement of net assets:</b>			
Total Fund Balances - Governmental Funds	\$ 1,304,707		
Capital assets, less accumulated depreciation	596,878		
Net pension adjustment	(308,840)		
Accrued vacation	(1,206)		
Total Net Position - Governmental Activities	<u>\$ 1,591,539</u>		

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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
TOWN OF PINE RIDGE, SOUTH CAROLINA  
Year Ended June 30, 2023

	General Fund	Special Revenue Fund	Total
<b>REVENUES</b>			
Business licenses	\$ 74,515	\$ -	\$ 74,515
Fines and penalties	76,859	3,584	80,443
SC Aid to Subdivisions	51,419	-	51,419
MASC - court fines	683	-	683
Franchise fees	175,058	-	175,058
MASC	188,804	-	188,804
Interest income	6,462	-	6,462
Grant income	418,964	-	418,964
Miscellaneous	5,599	-	5,599
	998,363	3,584	1,001,947
<b>TOTAL REVENUES</b>			
<b>EXPENDITURES</b>			
<b>Current</b>			
Administrative and general	185,469	-	185,469
Public safety	40,965	-	40,965
Court	55,582	-	55,582
Victims	-	9,172	9,172
Payroll and benefits	354,359	-	354,359
Grant expense	213,863	-	213,863
	850,238	9,172	859,410
<b>TOTAL EXPENDITURES</b>			
Excess of Revenue over Expenditures Before			
Other Financing Sources	148,125	(5,588)	142,537
Insurance proceeds	21,842	-	21,842
	169,967	(5,588)	164,379
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>			
Fund balance, July 1, 2022	1,133,747	6,581	1,140,328
	\$ 1,303,714	\$ 993	\$ 1,304,707
<b>FUND BALANCE, JUNE 30, 2023</b>			

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## NOTES TO FINANCIAL STATEMENTS

### TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2023

#### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Pine Ridge was incorporated under the laws of South Carolina in 1958. The Town operates under a Mayor-Council form of government. Major services provided by the Town include police protection, a municipal court system and garbage collection through a third party service provider. DRAFT

The general purpose financial statements of the Town have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The more significant of these accounting policies follow.

#### **Reporting Entity**

This report includes all of the services provided by the Town to residents and business within its boundaries. In evaluating the Town's reporting entity in accordance with GASB, management has included all organizations that make up the Town's legal entity. Consistent with applicable guidance, the criteria used by the Town to include component units within its reporting entity are financial accountability and the nature and significance of the relationship. The Town has no component units under the foregoing criteria that are included in its financial statements.

#### **Government-Wide Accounting**

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. The effects of interfund transfers have been eliminated from these statements. Governmental activities are reported separately from business-type activities.

#### **Fund Types**

The Town uses fund accounting to account for its financial position and results of operations. A fund is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of a specific activity. The Town maintains the following fund types and account group.

*Governmental fund types* are used to account for the Town's general government activities. This fund type includes the general fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The Town's sole special revenue fund is the Victim's Assistance fund which is used to account for the funds received as a result of court fines for victims services.



NOTES TO FINANCIAL STATEMENTS

TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2023

NOTE A –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**Measurement Focus and Basis of Accounting**

**DRAFT**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenue when the Town has assessed and levied the appropriate amounts due. Government-wide financial statements are prepared using a different measurement focus than government fund financial statements. A reconciliation of the two financial statements has been shown to identify the relationship between the government-wide statements and the governmental fund financial statements.

The Town’s governmental fund is accounted for using the current financial resources measurement focus. Accordingly, only current assets and liabilities are included on the balance sheet and the fund balances report only spendable resources. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. This fund uses the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they are available and measurable and expenditures are recorded when the fund liability is incurred, if measurable. Revenues that are accrued include any federal and state grants, property taxes, transient occupancy taxes, sales taxes collected by the State on behalf of the Town before year-end, interest, and certain charges for current services. Revenues that are not considered susceptible to accrual include certain licenses, permits, fines, forfeitures, penalties, and other taxes. Other financing sources for bond proceeds are recognized when the debt is issued. The Town’s length of time to define available for purposes of revenue recognition is 30 days after the balance sheet date.

**Depreciation**

Generally accepted accounting principles require the Town to account for its governmental activities - capital assets less accumulated depreciation. Depreciation is provided over the estimated useful lives using the straight-line method. Assets are recorded at their historical cost. The estimated useful lives are as follows:

Building	40 years
Equipment	5 - 10 years

NOTES TO FINANCIAL STATEMENTS

TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2023

NOTE A –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**Infrastructure Assets**

Public domain (“infrastructure”) capital assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not required by GAAP to be capitalized with other general fixed assets. Accordingly, the Town has not recorded any of its infrastructure assets.

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**Revenue**

Program revenues are funds that directly affect the specific expense categories on the statement of activities. Program revenues are categorized into charges for services, operating grants and capital grants. Charges for services are revenues users pay for services in the Town. Operating grants are grants that are used to operate specific programs within the Town. Capital grants are funds used to purchase equipment and other capital assets.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

**Long-Term Liabilities**

The accounting and reporting treatment applied to long-term liabilities associated with a fund are determined by the fund’s measurement focus.

Long-term debt expected to be financed from governmental funds is accounted for at face value in the Governmental Activities portion of the Government Wide Financial Statements and is not recorded in the governmental funds. Debt proceeds are reported in a governmental fund as other financing sources, net of any premium or discount and issuance costs. Expenditures for the payment of principal and interest on general long-term debt are recognized in the general fund when the payments are made.

NOTES TO FINANCIAL STATEMENTS  
TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2023

NOTE A –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

**Cash Equivalents**

**DRAFT**

For purposes of reporting cash flows, all highly liquid investments with a maturity of three months or less are considered to be cash equivalents.

**Inventory**

Materials and supplies are considered expenditures when purchased (the purchases method). No material amount of materials or supplies are on hand at year-end.

**Investments**

Investments are reported at fair value. Investments owned by the Town consist of funds invested with the South Carolina Local Government Investment Pool and certificates of deposit held by local banks.

South Carolina statutes authorize the Town to invest in obligations of the U. S. Government and agencies thereof, general obligations of the State of South Carolina or any of its political subdivisions, banks and savings and loan associations to the extent they are secured by the Federal Deposit Insurance Corporation. The Town can also hold cash in certificates of deposit where the certificates are collaterally secured by the preceding securities held in a third party arrangement.

**Prepaid Items**

Certain payments to vendors reflect costs applicable to future reporting periods and are recorded as prepaid items.

NOTES TO FINANCIAL STATEMENTS  
TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2023

NOTE A –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -- Continued

**DRAFT**

**Compensated Absences**

General leave for the Town includes only vacation pay. General leave is based on the full-time employee's length of employment and is earned ratably during the span of employment. Upon termination, employees are paid full value for any unused accrued vacation time.

**Fund Equity**

Restricted, Committed and Assigned fund balances represent tentative plans for future use of financial resources. Restricted fund balance is when constraints are externally imposed by creditors, grantors, laws or enabling legislation and placed on resources. Committed fund balance is amounts that can only be used for specific purposes imposed by formal action of the government's highest level of decision-making authority (Town Council). Assigned fund balance is an amount constrained by the government's intent to be used for a specific purpose by management.

When restricted, committed, assigned and unassigned resources are available for use, it is the government's policy to use restricted, committed or assigned resources first, then unassigned resources as needed.

**Total (Memorandum Only) Columns**

The total columns are captioned "memorandum only" because they do not represent consolidated financial information and are presented only to make financial analysis easier. Data in these columns do not present financial position, results of operations, or cash flows in accordance with GAAP. Interfund eliminations have not been made in the aggregation of this data.

**Budgets and Budgetary Accounting**

The Town Council adopts an annual operating budget prior to the beginning of each fiscal year for the general fund. Budgeted amounts reported in the financial statements are as adopted thru an initial reading and one budget amendment. The budgets are adopted on a basis consistent with GAAP. Public hearings are conducted to obtain taxpayer comments prior to the budget being adopted.

NOTES TO FINANCIAL STATEMENTS

TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2023

NOTE B – CASH AND CASH EQUIVALENTS

At June 30, 2023, the carrying amount of the Town's deposits was \$1,221,017. All deposits are held at one commercial checking institution. The commercial institutions used by the Town are FDIC insured and carry additional collateral above \$250,000 to insure the Town's deposits.

NOTE C – INVESTMENT POOL

The Town has investments in the S. C. Local Government Investment Pool at June 30, 2023 of \$164,931 which are not categorized according to the level of risk assumed because they are not evidenced by securities that exist in physical or book entry form. This pool is managed by the State Treasurer and the fair value of the Town's position equals the value of the pool's shares. This investment pool does not have a credit quality rating assigned. The financial statements of the pool may be obtained by writing: The State Treasurer's Office, LGIP, PO Box 11778, Columbia, SC 29211. The value of the fund's shares could decrease below the original value of shares purchased. The Town's investment policy is the same as the State required investments. The Town's investment and interest risk are limited by the State's investment policy in cash and United States related obligations.

NOTE D – RECEIVABLES

Receivables in the governmental activities are made up of \$12,734 due from South Carolina, \$6,368 in Franchise Fees, \$23,145 in SRO reimbursements and \$9,411 MASC fees. No allowance for doubtful accounts has been reflected as the Town considers all amounts recorded as collectible.



NOTES TO FINANCIAL STATEMENTS

TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2023

NOTE E – CAPITAL ASSETS

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The following is a summary of Governmental Activities - Property and Equipment transactions for the town for the year-ended June 30, 2023.

	<u>Balance, July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, June 30, 2023</u>
Buildings & improvements	\$ 350,596	\$ 21,435	\$ --	\$ 372,031
Land **	75,525	--	--	75,525
Equipment & vehicles	<u>450,039</u>	<u>169,124</u>	<u>66,804</u>	<u>552,359</u>
Sub-Total	876,160	190,559	66,804	999,915
Less, accumulated depreciation	<u>432,274</u>	<u>37,567</u>	<u>66,804</u>	<u>403,037</u>
Net PPE	<u>\$ 443,886</u>	<u>\$ 152,992</u>	<u>\$ --</u>	<u>\$ 596,878</u>

Governmental activities - depreciation expense for the year was \$37,567. Depreciation expense was charged to General Govt \$21,461 and Public Safety, \$16,106.

\*\* Land is a non-depreciable asset.

NOTES TO FINANCIAL STATEMENTS

TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2023

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NOTE F – RETIREMENT PLANS

The Town (A/C 73223) contributes to the South Carolina Retirement Systems and the Police Officers Retirement System, both of which are cost-sharing multiple-employer defined benefit pension plans administered by the South Carolina Retirement Systems; a Division of the State Budget and Control Board. Both the South Carolina Retirement System and Police Officers Retirement System offer retirement and disability benefits, cost of living adjustments on an ad-hoc basis, life insurance benefits and survivor benefits. The Plans' provisions are established under Title 9 of the SC Code of Laws. A Comprehensive Annual Financial Report containing financial statements and required supplementary information for the South Carolina Retirement System and Police Officers Retirement System is issued and publicly available by writing the South Carolina Retirement System, P. O. Box 11960, Columbia, S. C. 29211-1960.

Funding Policy

Both employees and employers are required to contribute to the Plans under authority of Title 9 of the SC Code of Laws. Employee required contributions to the Plans are as follows: SCRS – 9.00% of salary; PORS Class II – 9.75% of salary. Employers are required to contribute at the following actuarially determined rates. In addition to the above rates participating employers of the South Carolina Retirement System contribute .15% of payroll to provide a group life insurance benefit for their participants. Participating employers under the Police Officers Retirement System also contribute .2% of payroll to provide a group life insurance benefit and .2% of payroll to provide an accidental death benefit for their participants. All employers contribute at the actuarially required contribution rates.

Following is data for the current and prior two years on total payroll, covered payroll, and employer pension contributions:

**SCRS**

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total payroll	\$ 106,893	\$ 98,351	\$ 90,512
Covered payroll	106,893	98,351	90,512
Town's contribution	18,610	16,139	13,948
Employee's contribution	9,620	8,852	8,146
Town's Contribution %	17.41%	16.41%	15.41%
Employee's contribution %	9.00%	9.00%	9.00%

**PORS**

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total payroll	\$ 177,087	\$ 111,057	\$ 33,444
Covered payroll	177,087	111,057	33,444
Town's contribution	35,135	20,923	5,966
Employee's contribution	17,266	10,828	3,261
Town's Contribution %	19.84%	18.84%	17.84%
Employee's contribution %	9.75%	9.75%	9.75%

The Town's contribution rate includes .15% for group life coverage for SCRS. PORS includes .20% group life coverage.

NOTES TO FINANCIAL STATEMENTS

TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2023

NOTE F – RETIREMENT PLANS - Continued

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

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At June 30, 2023 the Town reported the following for its proportionate share of the net pension asset (liability) for each of the Retirement Systems. The net pension asset (liability) was measured as of June 30, 2022 for SCRS and PORS. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation. The Town's proportion of the net pension asset/(liability) was based on a projection of the Town's long term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by PEBA in reports provided to the Town and other participating agencies.

	SCRS	PORS
Actuarial valuation date	June 30, 2022	June 30, 2022
Net pension asset/(liability) 06/30/2022	\$ (200,228)	\$ (208,263)
Town's portion of the Plan's Total net pension (liability)	SCRS	PORS
06/30/2022	0.000826%	0.006944%

For the year ended June 30, 2023, the Town recognized pension expense (credit) of \$13,485 for SCRS and \$26,048 for PORS. At June 30, 2023 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows	Deferred Inflows
Changes in LE/IE - SCRS	43,810	
Changes in LE/IE - SCRS		55,235
Payments made in 2023 – SCRS	18,610	
Changes in LE/IE – PORS	164,641	
Changes in LE/IE - PORS		107,309
Payments made in 2023 – PORS	35,134	

NOTES TO FINANCIAL STATEMENTS

TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2023

NOTE F – RETIREMENT PLANS - Continued

District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year June 30, 2023. Other amounts reported as deferred outflows and deferred inflows related to pensions will be recognized in pension expense as follows: DRAFT

<u>Fiscal Year Ending June 30,</u>	<u>SCRS</u>	<u>PORS</u>
2024	\$ (7,796)	\$ 12,854
2025	(3,540)	19,367
2026	5,222	8,094

Actuarial Assumptions

	Entry Age	Entry Age
Actuarial cost method		
Investment rate of return	7.25%	7.25%
Proj salary increases	levels off at 3.0%	levels off at 3.5%
Includes inflation at	2.25%	2.25%
Benefit adjustments	lesser of 1% or \$500	lesser of 1% or \$500

The post-retiree mortality assumption is dependent upon the member’s job category and gender. This assumption includes base rates which are automatically adjusted for future improvement in mortality using the published Scale AA projected from the year 2016. The long term expected rate of return on pension plan investments for actuarial purposes is based on the 30 year capital market outlook at the end of the third quarter 2016. For actuarial purposes, the 7.25% assumed annual investment rate of return used in the calculation of total pension liability includes a 4.75% real rate of return and 2.50% inflation component

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The following table presents the sensitivity of the net pension liability to changes in the discount rate.

	<u>6.00%</u>	<u>7.00%</u>	<u>8.00%</u>
SCRS	\$ 256,716	\$ 200,228	\$ 153,264
PORS	\$ 290,410	\$ 208,263	\$ 141,017

NOTES TO FINANCIAL STATEMENTS

TOWN OF PINE RIDGE, SOUTH CAROLINA

Year Ended June 30, 2023

NOTE F – RETIREMENT PLANS - Continued

Long Term Expected Rate of Return - The long term expected rate of return on pension plan investments for actuarial purposes is based on the 30 year capital market outlook at the end of the third quarter 2021. For actuarial purposes, the 7.00% assumed annual investment rate of return used in the calculation of total pension liability includes a 5.00% real rate of return and 2.25% inflation component

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Allocation / Exposure	Policy Target	Expected Arithmetic Real Rate of Return	Long Term Expected Portfolio Real Rate of Return
<b>Global Equity</b>			
Global Public Equity <sup>1,2</sup>	35.0%	7.29%	2.55%
Private Equity <sup>2,3</sup>	9.0%	7.67%	0.69%
Equity Options Strategies <sup>1</sup>	7.0%	5.23%	0.37%
<b>Real Assets</b>			
Real Estate (Private) <sup>2,3</sup>	8.0%	5.59%	0.45%
Real Estate (REITs) <sup>2</sup>	1.0%	8.16%	0.08%
Infrastructure (Private) <sup>2,3</sup>	2.0%	5.03%	0.10%
Infrastructure (Public) <sup>2</sup>	1.0%	6.12%	0.06%
<b>Opportunistic</b>			
Global Tactical Asset Allocation	7.0%	3.09%	0.22%
Other Opportunistic Strategies	1.0%	3.82%	0.04%
<b>Credit</b>			
High Yield Bonds/ Bank Loans	4.0%	3.14%	0.13%
Emerging Markets Debt	4.0%	3.31%	0.13%
Private Debt	7.0%	5.49%	0.38%
<b>Rate Sensitive</b>			
Core Fixed Income	13.0%	1.62%	0.21%
Cash and Short Duration (Net)	1.0%	0.31%	0.00%
			5.41%
			<u>2.25%</u>
			<u>7.66%</u>



NOTES TO FINANCIAL STATEMENTS  
TOWN OF PINE RIDGE, SOUTH CAROLINA  
Year Ended June 30, 2023

NOTE F – RETIREMENT PLANS – Continued

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Pension Plan Fiduciary Net Position

	SCRS	PORS
Actuarial valuation date	June 30, 2022	June 30, 2022
Total pension asset/(liability)	\$ (56,454,779,872)	\$ (8,937,686,946)
Plan fiduciary net position	\$ 32,212,626,932	\$ 5,938,707,767
Employers Net Pension Liability	\$ (24,242,152,940)	\$ (2,998,979,179)
Ratio of plan net position to total pension (liability)	57.1 %	66.4%

Detailed information regarding the fiduciary net position of the plans administered by PEBA is available in the separately issued CAFR containing financial statements and required supplementary information for SCRS and PORS. The CAFR of the Pension Trust Funds is publicly available on PEBA’s Retirement Benefits’ website at [www.retirement.sc.gov](http://www.retirement.sc.gov), or a copy may be obtained by submitting a request to PEBA, PO Box 11960, Columbia, SC 29211-1960.

## NOTES TO FINANCIAL STATEMENTS

### TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2023

#### NOTE G – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Town carries commercial insurance through the State of South Carolina Insurance Reserve for the aforementioned risks of losses. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The Town along with other governmental entities participate in the State's Insurance Reserve Fund (IRF) which issues policies, accumulates assets to cover the risks of loss, and pays claims incurred for covered losses. The IRF is a self-insurer and purchases reinsurance to obtain certain services and specialized coverage and to limit losses in the various areas of insurance. The IRF's rates are determined actuarially.

#### H – BUDGET

The Town had the following budget items with unfavorable variances:

*Revenue – Fines and Fees* – lower fines due to lower police manpower

*Expenditures – Administrative and general* – higher than expected building maintenance costs

#### NOTE I – SUBSEQUENT EVENTS

The Town has evaluated the effects of subsequent events after the balance sheet date through the date of the auditor's report. No items have been noted.

#### NOTE J – FUND BALANCE RESERVATIONS

The Town has an amount assigned for victims services. The victim services portion represents amounts collected for use in the police - victim's services department to help victims of crime.

NOTES TO FINANCIAL STATEMENTS  
TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2023

NOTE K – LONG TERM LIABILITIES

A summary of long-term liability activity for the year ended June 30, 2023 is as follows:

**DRAFT**

	<u>Balance,</u> <u>July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance,</u> <u>June 30, 2023</u>
Accrued absences	\$ 1,206	\$ --	\$ --	\$ 1,206

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- REQUIRED SUPPLEMENTAL INFORMATION -

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-  
 BUDGET AND ACTUAL  
 GENERAL FUND  
 TOWN OF PINE RIDGE, SOUTH CAROLINA  
 Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES				<b>DRAFT</b>
Business licenses	\$ 126,000	\$ 126,000	\$ 74,515	\$ (51,485)
Fines and penalties	106,362	106,362	76,859	(29,503)
SC Aid to Subdivisions	51,000	51,000	51,419	419
MASC - court fines	1,500	1,500	683	(817)
Franchise fees	164,000	164,000	175,058	11,058
MASC	175,000	175,000	188,804	13,804
Interest income	5,000	5,000	6,462	1,462
Grant income	406,056	406,056	418,964	12,908
Miscellaneous	6,451	6,451	5,599	(852)
TOTAL REVENUES	1,041,369	1,041,369	998,363	(43,006)
EXPENDITURES				
Current				
Administrative and general	179,085	179,085	185,469	(6,384)
Public safety	45,200	45,200	40,965	4,235
Court	83,544	83,544	55,582	27,962
Payroll and benefits	430,391	430,391	354,359	76,032
Grant expenses	320,296	320,296	213,863	106,433
TOTAL EXPENDITURES	1,058,516	1,058,516	850,238	208,278
Excess of Revenues over Expenditures Before Other Financing Sources	(17,147)	(17,147)	148,125	165,272
Other Financing Sources/(Uses)	18,313	18,313	21,842	3,529
Excess of Revenues over Expenditures	\$ 1,166	\$ 1,166	169,967	\$ 168,801
Fund balance, July 1, 2022			1,133,747	
FUND BALANCE, JUNE 30, 2023			\$ 1,303,714	



SCHEDULE OF THE TOWN'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY  
TOWN OF PINE RIDGE  
FOR THE YEARS ENDED JUNE 30, 2014 - 2023

**DRAFT**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>SCRS</b>										
Town's proportion of the net pension liability	0.000704%	0.000704%	0.000900%	0.000910%	0.000855%	0.000866%	0.000990%	0.001021%	0.000801%	0.000826%
Town's proportionate share of the net pension liability	126,272	121,205	170,689	194,375	192,474	193,962	225,979	260,827	173,281	200,228
Town's covered payroll during the measurement period	34,244	64,876	88,111	87,291	87,057	104,505	113,882	90,512	98,351	106,893
Town's share of the net pension liability as a percentage of its covered payroll	368.74%	186.83%	193.72%	222.67%	221.09%	185.60%	198.43%	288.17%	176.19%	187.32%
Plan fiduciary net position as a percentage of total pension liability	56.4%	59.9%	57.0%	52.9%	53.3%	54.1%	54.4%	50.7%	60.7%	57.1%
<b>PORS</b>										
Town's proportion of the net pension liability	0.005830%	0.005830%	0.006130%	0.004750%	0.007020%	0.006428%	0.005256%	0.006044%	0.006044%	0.006944%
Town's proportionate share of the net pension liability	120,916	111,669	133,538	120,356	192,427	182,134	150,622	200,444	56,598	208,263
Town's covered payroll during the measurement period	99,770	72,727	61,389	97,935	92,727	77,125	92,321	33,444	111,057	177,087
Town's share of the net pension liability as a percentage of its covered payroll	121.19%	153.55%	217.53%	122.89%	207.52%	236.15%	163.15%	599.34%	50.96%	117.60%
Plan fiduciary net position as a percentage of total pension liability	63.0%	67.5%	64.6%	60.4%	60.9%	61.7%	62.7%	58.8%	70.4%	66.4%

\*\* - The Town began presenting the Pension Liability schedule beginning June 30, 2014. As the information is accumulated, the schedule will present the last 10 years of information.

SCHEDULE OF THE TOWN'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY  
TOWN OF PINE RIDGE  
FOR THE YEARS ENDED JUNE 30, 2014 - 2023

DRAFT

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>SCRS</b>										
Contractually Required Contribution	6,611	8,991	9,521	9,912	10,573	15,216	17,549	13,948	16,139	18,610
Contributions in Relation to the Contractually Required Contribution	6,611	8,991	9,521	9,912	10,573	15,216	17,549	13,948	16,139	18,610
Contribution Deficiency/(Excess)	-	-	-	-	-	-	-	-	-	-
Town's covered payroll during the measurement period	64,876	84,392	88,111	87,291	87,057	104,505	113,882	90,512	98,351	106,893
Contributions as a percentage of covered payroll	10.19%	10.65%	10.81%	11.36%	12.14%	14.56%	15.41%	15.41%	16.41%	17.41%
<b>FORS</b>										
Contractually Required Contribution	8,709	9,929	8,106	13,145	13,963	13,142	16,470	5,966	20,923	35,135
Contributions in Relation to the Contractually Required Contribution	8,709	9,929	8,106	13,145	13,963	13,142	16,470	5,966	20,923	35,135
Contribution Deficiency/(Excess)	-	-	-	-	-	-	-	-	-	-
Town's covered payroll during the measurement period	72,727	77,049	61,389	97,935	92,727	77,125	92,321	33,444	111,057	177,087
Contributions as a percentage of covered payroll	11.97%	12.89%	13.20%	13.42%	15.06%	17.04%	17.84%	17.84%	18.84%	19.84%

\*\* - The Town began presenting the Pension Liability schedule beginning June 30, 2014. As the information is accumulated, the schedule will present the last 10 years of information.

**SUPPLEMENTAL INFORMATION**

**DRAFT**

**COUNTY/MUNICIPAL NAME**  
**UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)**  
**For The Year Ended June 30, 2023**

**FOR THE STATE TREASURER'S OFFICE:**

<b>COUNTY / MUNICIPAL FUNDS COLLECTED BY CLERK OF COURT</b>	<b>General Sessions</b>	<b>Magistrate Court</b>	<b>Municipal Court</b>	<b>Total</b>
<b>Court Fines and Assessments:</b>				
Court fines and assessments collected			\$ 34,997.00	\$ 34,997.00
Court fines and assessments remitted to State Treasurer			\$ (34,997.00)	\$ (34,997.00)
<b>Total Court Fines and Assessments retained</b>	\$ -	\$ -	\$ -	\$ -
<b>Surcharges and Assessments retained for victim services:</b>				
Surcharges collected and retained			\$ 3,584.00	\$ 3,584.00
Assessments retained				\$ -
<b>Total Surcharges and Assessments retained for victim services</b>	\$ -	\$ -	\$ 3,584.00	\$ 3,584.00

**FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)**

<b>VICTIM SERVICE FUNDS COLLECTED</b>	<b>Municipal</b>	<b>County</b>	<b>Total</b>
<b>Carryforward from Previous Year – Beginning Balance</b>	\$ 6,581.00		
<b>Victim Service Revenue:</b>			
Victim Service Fines Retained by City/County Treasurer			\$ -
Victim Service Assessments Retained by City/County Treasurer			\$ -
Victim Service Surcharges Retained by City/County Treasurer	\$ 3,584.00		\$ 3,584.00
Interest Earned			\$ -
Grant Funds Received			
Grant from:			\$ -
General Funds Transferred to Victim Service Fund			\$ -
<b>Contribution Received from Victim Service Contracts:</b>			
(1) Town of			\$ -
(2) Town of			\$ -
(3) City of			\$ -
<b>Total Funds Allocated to Victim Service Fund + Beginning Balance (A)</b>	\$ 10,165.00	\$ -	\$ 3,584.00

**COUNTY/MUNICIPAL NAME**  
**UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)**  
**For The Year Ended June 30, 2023**

<b>Expenditures for Victim Service Program:</b>	<u>Municipal</u>	<u>County</u>	<u>Total</u>
Salaries and Benefits			\$ -
Operating Expenditures	\$ 9,172.00		\$ 9,172.00
<b>Victim Service Contract(s):</b>			
(1) Entity's Name			\$ <b>DRAFT</b>
(2) Entity's Name			\$ -
<b>Victim Service Donation(s):</b>			
(1) Domestic Violence Shelter:			\$ -
(2) Rape Crisis Center:			\$ -
(3) Other local direct crime victims service agency:			\$ -
Transferred to General Fund			\$ -
<b>Total Expenditures from Victim Service Fund/Program (B)</b>	<b>\$ 9,172.00</b>	<b>\$ -</b>	<b>\$ 9,172.00</b>
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	\$ 993.00		\$ 993.00
Less: Prior Year Fund Deficit Repayment			\$ -
<b>Carryforward Funds – End of Year</b>	<b>\$ 993.00</b>	<b>\$ -</b>	<b>\$ 993.00</b>



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

To the Honorable Mayor and Members of Town Council  
Town of Pine Ridge, South Carolina

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

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Town of Pine Ridge's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Pine Ridge's internal control. Accordingly, we do not express an opinion on the effectiveness the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

## **Compliance and Other Matters**

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

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## **Purpose of this Report**

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

December 7, 2023  
Lexington, South Carolina

STATE OF SOUTH CAROLINA )  
COUNTY OF LEXINGTON )  
TOWN OF PINE RIDGE )

RESOLUTION 2024-07

**A RESOLUTION AUTHORIZING ALLOCATIONS FOR FUNDING WITH THE CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS THROUGH THE AMERICAN RESCUE PLAN ACT.**

WHEREAS, the American Rescue Plan Act of 2021 (ARPA) appropriated funding to States for distribution to non-entitlement units of local government (NEUs) and the Town of Pine Ridge is a NEU, as defined by ARPA; and

WHEREAS, Fund 123, American Rescue Plan Fund, was established for receipt of the Town's allocation as well as expenditures, as appropriated by Town Council in accordance with guidance adopted by the U.S. Department of Treasury; and

WHEREAS, the Town received the first tranche of funding totaling \$291,762.12 in November of 2021, and the second tranche of \$291,762.12 in October of 2022; and

WHEREAS, Town Council adopted Resolution 2022-08, obligating State and Local Fiscal Recovery Funds (SLFRF) funds for use under revenue loss replacement and requiring expenditure of those funds to be approved by Town Council via resolution; and

WHEREAS, Town Council has previously approved the following expenditures in SLFRF funds:

	Approved	SLFRF Funds
Resolution 2022-11	5/17/2022	\$160,599.95
Resolution 2022-12	6/14/2022	\$3,562.33
Resolution 2022-13	7/12/2022	\$36,592.67
Resolution 2022-15	10/11/2022	\$58,354.70
Resolution 2023-04	5/9/2023	\$7,838.45
Resolution 2024-03	2/13/2024	\$42,629.44
<b>Total Expenditures</b>		<b>\$309,577.54</b>

NOW, THEREFORE, BE IT RESOLVED that the Town Council hereby designates the following allocations and amount of funding for the Town through the American Rescue Plan Act proceeds:

	Expense	Approved	Amount
1	PD equipment: 2023 Dodge RAM 1500	2/13/2024	\$2,062.00
2	RFP24-02: Unified Development Ordinance update	4/09/2024	\$42,195.00
	<b>Total of ARPA expenditure request 7</b>		<b>\$44,257.00</b>
	<b>Balance of non-allocated ARPA Funds</b>		<b>\$229,689.70</b>

**DONE, RATIFIED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE TOWN OF PINE RIDGE, SOUTH CAROLINA, ON THIS 14<sup>TH</sup> DAY OF MAY, 2024.**

\_\_\_\_\_  
Mayor Daniel D. Davis

\_\_\_\_\_  
Councilmember Floyd W. Dinkins III

\_\_\_\_\_  
Mayor Pro-Tem Scott N. Simms

\_\_\_\_\_  
Councilmember Elizabeth S. Sturkie

\_\_\_\_\_  
Councilmember Maria J. Urbanek

STATE OF SOUTH CAROLINA )  
COUNTY OF LEXINGTON )  
TOWN OF PINE RIDGE )

**PROCLAMATION FOR  
PEACE OFFICERS'  
MEMORIAL WEEK**

**To recognize National Police Week 2024 and to honor the service and sacrifice of those law enforcement officers killed in the line of duty while protecting our communities and safeguarding our democracy.**

**WHEREAS**, there are more than 800,000 law enforcement officers serving in communities across the United States, including the dedicated members of the Pine Ridge Police Department; and

**WHEREAS**, since the first recorded death in 1786, there are currently 24,067 law enforcement officers in the United States have made the ultimate sacrifice and been killed in the line of duty; and

**WHEREAS**, the names of these dedicated public servants are engraved on the walls of the National Law Enforcement Officers Memorial in Washington, DC; and

**WHEREAS**, 282 new names of fallen heroes are being added to the National Law Enforcement Officers Memorial this spring, including 118 officers killed in 2023 and 164 officers killed in previous years; and

**WHEREAS**, the service and sacrifice of all officers killed in the line of duty will be honored during the National Law Enforcement Officers Memorial Fund's 36<sup>th</sup> Candlelight Vigil, on the evening of May 13, 2024; and

**WHEREAS**, the Candlelight Vigil is part of National Police Week, which will be observed this year May 12<sup>th</sup>-18<sup>th</sup>; and

**WHEREAS**, May 15 is designated as Peace Officers Memorial Day, in honor of all fallen officers and their families and U.S. flags should be flown at half-staff; and

**NOW, THEREFORE, BE IT RESOLVED** that the Pine Ridge Town Council will observe May 12<sup>th</sup>-18<sup>th</sup>, 2024, as National Police Week in the Town of Pine Ridge, and publicly salutes the service of law enforcement officers in our community and in communities across the nation.

Witness our hands and seals this 14<sup>th</sup> day of May 2024, at Pine Ridge, South Carolina.

\_\_\_\_\_  
Mayor Daniel D. Davis

\_\_\_\_\_  
Councilmember Floyd W. Dinkins III

\_\_\_\_\_  
Mayor Pro-tem Scott N. Simms

\_\_\_\_\_  
Councilmember Maria J. Urbanek

\_\_\_\_\_  
Councilmember Elizabeth S. Sturkie



# Town of Pine Ridge

2757 Fish Hatchery Road  
West Columbia, SC 29172  
Telephone (803) 755-2500  
Facsimile (803) 955-0605



## Donation Policy

### Position Statement

prepared by the Finance Committee

Approved: 6/09/2009

Revised: 9/11/2012

Revised: 7/14/2009

Revised: 2/14/2023

### Purpose

The purpose of this document is to establish the process to be followed when the Town of Pine Ridge receives a request for financial support from groups or organizations. The process will allow Council to conduct a meaningful comparison of request for financial support.

### Definitions

In-Town Community Service Projects/Events: These are community service projects or events that directly impact and benefit the Town of Pine Ridge. There are two categories of such projects/events:

1. Projects/events that take place in the Town of Pine Ridge and the proceeds are used to provide a service or assistance to the Pine Ridge community. It is the Council's responsibility to determine the merit of each project/event and, it is the Council's prerogative not to fund a project/event or fund it up to \$500.00 with the discretion to go higher for special events. Examples would be the Senior Center Luncheon, a golf tournament held at Charwood sponsored by a local in town group.
2. Projects/events that take place outside the Town of Pine Ridge but the proceeds are used to provide a service or assistance to the Pine Ridge community. It is the Council's responsibility to determine the merit of each project/event and, it is the Council's prerogative not to fund a project/event or fund it up to \$250.00. An example would be Pine Ridge Middle School requesting money to buy supplies for a car wash held outside the town limits.



# Town of Pine Ridge

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Out-of -Town Community Service Projects/Events: These are community service projects or events that do not directly impact and benefit the Town of Pine Ridge because they take place outside the Town of Pine Ridge and the proceeds are not used to benefit the Pine Ridge community. It is the Council's responsibility to determine the merit of each project/event and, it is the Council's prerogative not to fund a project/event or fund it up to \$100.00. An example would be a local school outside the town limits requesting financial assistance to purchase equipment, uniforms, etc.).

## **Eligibility**

Those eligible to request financial support from the Town of Pine Ridge include any community-based groups or organizations that have a presence in or around the Town of Pine Ridge that were established for the benefit of serving others; acts in the interest of the youth; supports community activities; and promotes public health, education, the environment, sports and recreation, and the safety and protection of the public.

The Town of Pine Ridge will not consider requests from political groups/organizations; individuals; or groups/organizations where a member of Council receives any financial or other gain.

## **Making a Request**

All requests must be made in writing on the form provided and sent to the attention of Municipal Clerk.

The request must include the name of the group/organization, the purpose of the request, the specific use of the funds, the amount of the request, the benefit to the Pine Ridge community.

# *Town of Pine Ridge*

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## **Approval**

When a request for financial support is received, the Council will carefully review each request and take into consideration the impact on the quality of life in the community, giving greater deference to the impact on those in the community of Pine Ridge. As stewards charged with appropriately handling the fiduciary matters of Pine Ridge, the Council must also consider the town's budget when obligating any funds.

Finance Committee has been given the authority by Council to approve requests for financial support which may fall outside of the regular council meeting schedule. The authority to approve donation requests without the consideration of Council must be renewed during each fiscal year budget hearing and approved as part of each fiscal year's budget approval process. The Finance Committee shall report to Council at the next scheduled Council meeting any & all donation requests or approvals.

# Why Sponsor Keep the Midlands Beautiful (KMB)?

- We have 35 years of proven service to the Lexington and Richland County communities.
- In 2023, we recruited 6,433 volunteers who spent approximately 18,632 hours removing 211,064 pounds of litter and 929 bags of recyclables at 677 events. Keep America Beautiful calculates this to be a contribution of \$487,786 to our community.
- Since June, 2023, we have expanded our staff from five to eight. We are working hard to improve but we need your help.
- Today's customers want to work with environmentally conscious businesses.
- We will recognize your company's valuable contribution in our many marketing materials.
- We are a 501 (c) (3) nonprofit organization and will provide a receipt for your tax-deductible donation.

## Sponsorship Menu

### Sole Program Sponsorship

- \$1,000 – Community Service Program
- \$2,000 – Annual Shoe Drive
- \$3,000 – Green Step School Program
- \$4,000 – Annual Great American Cleanup
- \$5,000 – Annual Vol. & Partner Appreciation Event & KMB's 35<sup>th</sup> Anniversary (Sep)
- \$6,000 – Monthly Spotless Service Saturdays
- \$7,000 – One Time Cleanups
- \$9,000 – Litter Lessons in Schools
- \$10,000 – WasteWise Events

### Shared Program Sponsorship

- ≥ \$500 – Lakeside Litter Sweep
- ≥ \$500 – Annual Volunteer & Partner Appreciation Event
- ≥ \$1,500 – New "Do Beautiful Things" Campaign
- ≥ \$2,000 – Mural Beautification Project
- ≥ \$3,000 – Adopt-A-Street
- ≥ \$4,000 – Adopt-A-Waterway
- ≥ \$5,000 – Adopt-A-Highway
- Any amount to support general program costs

Sponsorship and recognition are provided for 12 months.

## Sponsorship Levels & Benefits

Sponsor Benefits	Diamond ≥ \$15,000	Platinum \$10,000 - \$14,999	Gold \$5,000 - \$9,999	Silver \$2,000 - \$4,999	Bronze < \$2,000
501(c) (3) tax benefit	X	X	X	X	X
Name/logo in Annual Report	X	X	X	X	X
Name/logo and link to your website (if applicable) on KMB's Donation webpage for one year	X	X	X	X	X
Name/logo on webpage of program sponsored for one year (if applicable)	X	X	X	X	X
Annual mention in social media posts	X	X	X	X	
Name/logo on program materials (if applicable)	X	X	X	X	
Mention in program press release (if applicable)	X	X	X		
At least two mentions in social media posts	X	X	X		
Listed as a donor in our electronic newsletter distributed to > 2,600 people every other month	X	X	X		
Option to include an ad in our Annual Report	X	X			
Monthly mention in social media posts	X	X			
Featured as our "Favorite Business/Organization" in our newsletter distributed to > 2,700 people	X	X			
Mention in multiple press releases	X				
Name/logo on KMB's MAIN webpage	X				
Logo on KMB Brochure	X				
Invitation to speak at our Annual Volunteer & Partner Appreciation Event	X				



## Keep the Midlands Beautiful Sponsorship / Donation Form

Company Information			
Company/Organization Name			
Website			
Contact Information			
Name of Contact			
Office Phone Number			
Mobile Phone Number			
Email Address			
Mailing Address – Line 1			
Mailing Address - Line 2			
Mailing Address – City			
Mailing Address – State and Zip Code			
Sponsorship Information			
Amount of Donation / Sponsorship		\$	
Payment Method	<input type="checkbox"/> Check	<input type="checkbox"/> PayPal/Credit Card (NOTE: Service fee is deducted)	
	<input type="checkbox"/> Pay Vendor Directly	<input type="checkbox"/> In-Kind	<input type="checkbox"/> Gift Card(s)
Program(s) or Event(s) Being Sponsored	<input type="checkbox"/> Community Service	<input type="checkbox"/> Spotless Service Saturdays	<input type="checkbox"/> Do Beautiful Things
	<input type="checkbox"/> Shoe Drive	<input type="checkbox"/> One-Time Cleanups	<input type="checkbox"/> Mural Beautification Project
	<input type="checkbox"/> Green Step Schools	<input type="checkbox"/> Litter Lessons in Schools	<input type="checkbox"/> Adopt-A-Street
	<input type="checkbox"/> Great American Cleanup	<input type="checkbox"/> WasteWise Events	<input type="checkbox"/> Adopt-A-Waterway
	<input type="checkbox"/> Annual Volunteer & Partner Appreciation Event	<input type="checkbox"/> Lakeside Litter Sweep	<input type="checkbox"/> Adopt-A-Highway
	<input type="checkbox"/> General Donation to KMB	<input type="checkbox"/> Other:	
Additional Information			
Would You Like a Tax Receipt?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Would you like to receive our electronic newsletter every other month?		<input type="checkbox"/> Yes	<input type="checkbox"/> No

Please submit *with your high-definition electronic company logo* to:

Traude Sander (she/hers), Executive Director, Keep the Midlands Beautiful at [tsander@kmbcsc.org](mailto:tsander@kmbcsc.org)  
Office: 803-733-2526 \* Mobile: (803) 497-5772

Checks (preferred) should be payable to “Keep the Midlands Beautiful” and can be mailed or brought to our office at:  
1305 Augusta Rd., West Columbia, SC 29169

Credit card payments may be made on our website at <https://kmbcsc.org> under DONATE. (Service fee deducted)

Thank You!