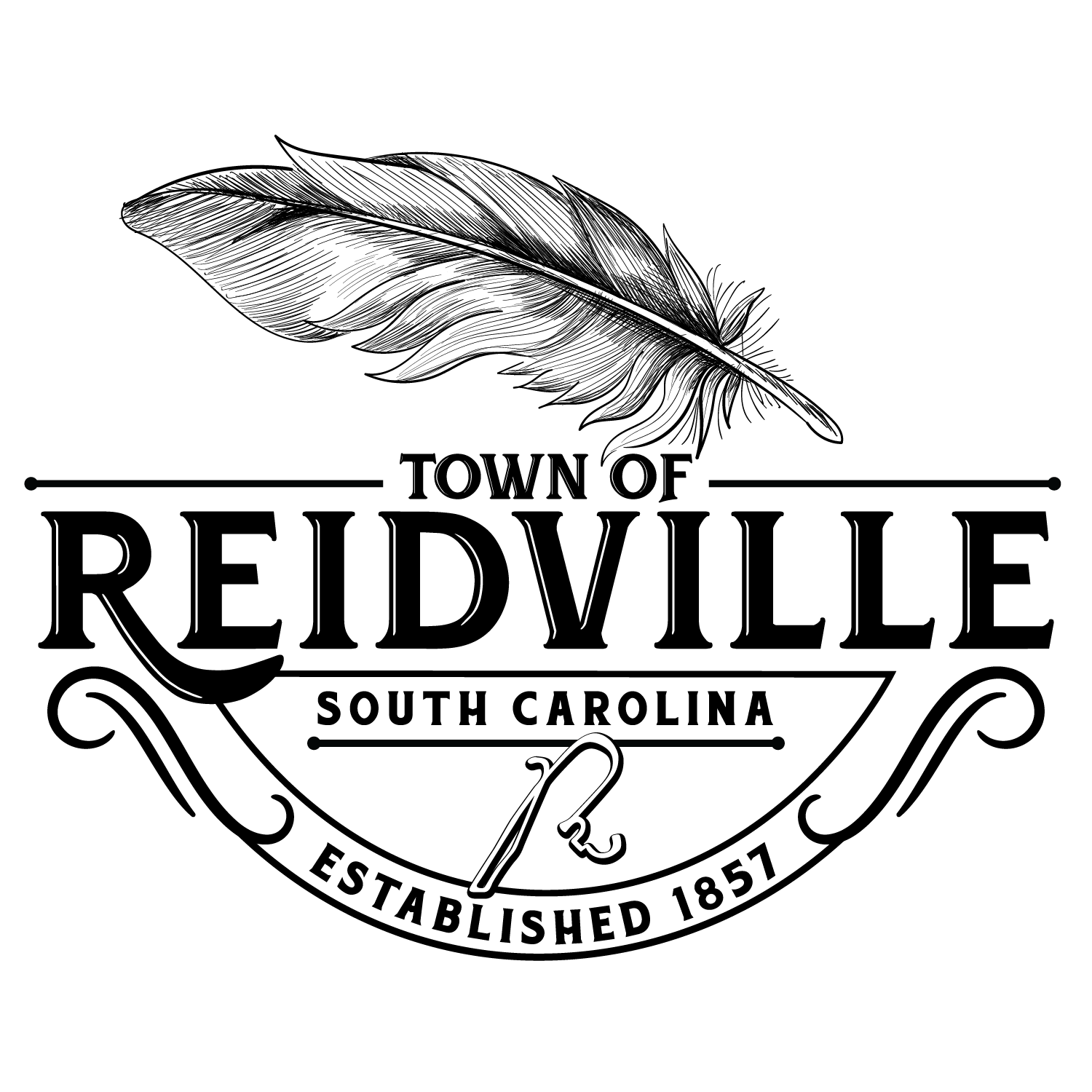
**ANNUAL MUNICIPAL REPORT**

**FOR THE YEAR ENDING DECEMBER 31ST, 2023.**



**REPORT OVERVIEW**

This Reidville, SC Annual Municipal Report is designed to provide citizens and other interested parties with an overview of the Town’s 2023 financial results. The Town of Reidville’s 2023 financial information was audited by Highsmith & Highsmith, LLC and has received an unmodified or “clean” audit opinion. The financial portion of this report will highlight the overall financial condition and trends of the Town of Reidville.

Map

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**A Message from Town Administrator**

We are pleased to present this year’s Annual Report for Fiscal Year 2023 (January 1st, 2023, through December 31st, 2023). As you may see from previous reports, this may have some different information in it. I have listened to the community and revised the report according to your requests.

Reidville, SC is still one of the fastest growing towns in South Carolina yet maintaining a small-town community feel. While treasuring our history, we recognize the need for future planning. We are committed to addressing future challenges with a focus on community service, networking, conservation, diversity, people connectivity, and inclusion for all who live, visit, and work in our Town.

We encourage you to contact the Reidville Town Council and Town Staff to share your observations, comments, and concerns to help us better serve our community in the next fiscal year. Customer service remains a top priority in the Town, and we welcome your input and involvement so we can make our community better.

Thank you for your continued support of our town employees in their efforts to serve and to protect our neighborhoods and/or businesses every day. It is an honor to serve as your Town Administrator.

Please feel free to contact me at admin@townofreidvillesc.com or at 864-486-9614. Your input is always welcome.

Thank you,

Christine McKaba

Town Administrator Reidville, SC

**TOWN COUNCIL MEMBERS**

Mayor- Scott Messenger (Resigned 2023) (Administration Chair)

Ward 1 Bob Jordan (Public Works Chair)

Ward 2- Amy Gore (Community Development Chair)

Ward 3- Justin Bearsley (Public Safety Chair)

Ward 4- James Richard (Finance Chair)

**Note:** Scott Messenger submitted his resignation to the Town of Reidville on October 9, 2024. There was a special election in January of 2024, where Josh Simpson became Mayor.

**Council Objectives**

* **Create and Conserve the Place We Love-** Support the development of the Town Center project and enhance Reidville’s sense of place. Preserve the significant historical character of the community. Support neighborhood connectivity. Protect established neighborhoods and the town center from the potentially negative impacts of development, including noise, traffic, waste, odor, and other nuisances through effective site and building design.
* **Establish A Network of Neighborhoods-** Promote a range of housing options to meet the needs of current and future residents. Encourage maintenance of existing properties and development of neighborhoods with quality design. Ensure that infill and redeveloped residential properties are compatible with the surrounding area and adjacent parcels.
* **Foster A Growing Community and Economy-** Improve policies to encourage entrepreneurship and growth for diverse businesses and attract businesses consistent with Town goals. Provide incentives and flexible zoning mechanisms for property owners and tenants to develop new and upgrade existing businesses. Promote the mix of commercial and office use in a way that fosters collaboration and business growth, while maintaining the positive and unique sense of place in Reidville. Promote walkability. Direct and guide growth in the community through planning, annexation, land use and development review process.

* **Serving the Community-** Establish a public safety program for Reidville. Encourage expanded community recreation facilities and programs. Work with partners to establish plans for public infrastructure expansion. Ensure town staffing levels are sufficient to serve the growing community.
* **Connecting People and Places-** Explore innovative designs for traffic calming, intersection improvements and access management along SC 296. Provide a safe, efficient pedestrian system that provides connections to town amenities. Include coordinated streetscape design to include coordinated signage and lighting that signifies the importance of the surrounding residential, commercial and town center districts, as well as pedestrian sidewalks and safe crossings.

**A message from the current mayor**

Dear Town of Reidville Residents,  
  
I am honored and excited to serve as your new Mayor!  Reidville became my family’s home in 2022, and we only grow fonder of this community as time passes.  As I approach a year into this role, I can truly say that it has been a pleasure meeting Reidville residents at town events, local businesses, or during an evening stroll through the neighborhood.  For those of you who may not know me well yet, I hope to meet you soon to make a formal introduction.   
  
On a personal note, I’ve been married to my high school sweetheart, Kelsey, for over 6 years.  We are both originally from Union, SC.  Our oldest son, Kai, attends school locally at Reidville Elementary.  Our daughter, Korie, and son, Kru, will follow once they are old enough.  We’ve always cherished close-knit communities, which is why we’ve chosen to raise our family here.  I believe the strength of a town lies in its people.  My aspiration as your mayor is simple: I want to preserve the charm, tradition, and history that make Reidville unique, while also contributing to responsible growth that will improve opportunities for future generations.  I also have a special place in my heart for our youth, which is why it’s imperative that we work together for their benefit.  I consider myself lucky to be alongside residents that care so deeply for our town and an experienced Town Council/Administrator, whom I’m able to learn from frequently.  
  
I look forward to the future of Reidville and the opportunity to ensure our town remains a wonderful place to live.  Lastly, never hesitate to reach out directly.  I’d love to hear from you!  
  
Serving proudly,  
Josh Simpson  
Mayor of Reidville

**TOWN PLANNING COMMISSION**

The Town of Reidville’s Planning Commissions purpose is to guide and accomplish a coordinated and harmonious development of the Town of Reidville which will, in accordance with existing and future needs, best promote the public health, safety, morals, order, convenience, prosperity, and general welfare, as well as efficiency and economy in the process of development.

The Planning Commissions general powers and duties are to prepare and make recommendations to the council for ordinances pertaining to zoning and land use regulations, review and approve all new subdivisions, review and approve all road names within the Town, implementing plans and programs for zoning ordinances, subdivision regulations, official maps regarding zoning and land use, and is involved in comprehensive planning. All these duties help develop and execute a continuing planning program for the social, physical, and economic growth of the Town of Reidville, SC.

The Planning Commission consists of five members who are appointed by the Town Council. The term of the office is three years (staggered). To be eligible, one must have a vest interest in the Town of Reidville.

The Planning Commission typically meets on the 3rd Monday of the month at 6:30pm.

The Town of Reidville is accepting applications for appointment to the Planning Commission. Applications can be obtained by visiting our website or contacting the Town Hall.

2023 Planning Commission Members

Jim Garrison

Kat Jordan (Resigned 2023)

Rebecca Youngblood

Kenneth Copeland

**TOWN ARCHITECTURAL REVIEW BOARD**

The Town of Reidville’s Architectural Review Board’s purpose is to create a visually attractive and unique community that brings pride to its citizens and allows businesses to thrive all while attempting to maintain Reidville’s historic character.

The Architectural Review Board’s general powers and duties are to prepare and make recommendations to the Planning Commission and to the Town Council for the designation of individual historic properties and districts, and to review plans and applications for all construction within historic districts and uniform design standards for nonresidential buildings and any zoning overlay districts and construction or demolition pertaining to designated historic properties. The Architectural Review Board has the authority to approve with modifications or deny approval for such applications to Town Council for ordinances pertaining to zoning and land use regulations, review and approve all new subdivisions, review, and approve all road names within the Town, implementing plans and programs for zoning ordinances, subdivision regulations, official maps regarding zoning and land use, and is involved in comprehensive planning. All these duties help develop and execute a continued planning program for the social, physical, and economic growth of the Town of Reidville.

The commission consists of five members who are appointed by the Town Council. The term of the office is three years (staggered). To be eligible, one must demonstrate interest, competence, or knowledge of historic preservation. At least one member shall be in a professional position of Architect, Contractor, Engineer, or Landscape Architect.

The Architectural Review Board typically meets on the 1st Wednesday of the month at 6:30pm.

The Town of Reidville is accepting applications for appointment to the Architectural Review Board. Applications can be obtained by visiting our website or contacting the Town Hall.

2023 Architectural Review Board Members

Mel Myers

Emily Nugent (Resigned 2023)

**TOWN BOARD OF APPEALS**

The Town of Reidville’s Board of Appeals possesses the authority to hear and decide appeals for variance from the requirements of zoning/land ordinances, decisions of zoning administrator, or issues of special exceptions. The Board of Appeals shall act in accordance with the rules provided and authority granted in S. C. Code 6-29-800 (1976).

The commission consists of five members who are appointed by the Town Council. There are no term limits for the Board of Appeals.

The Board of Appeals typically meets in the evenings as needed when an application has been received for their review. The frequency at which they meet can vary.

The Town of Reidville is accepting applications for appointment to the Board of Appeals. Applications can be obtained by visiting our website or contacting the Town Hall.

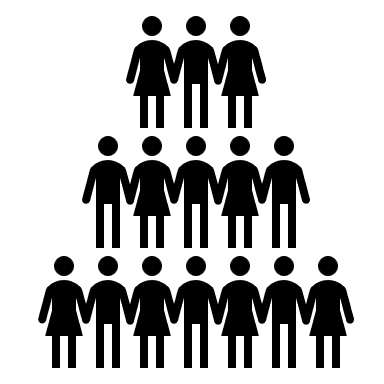
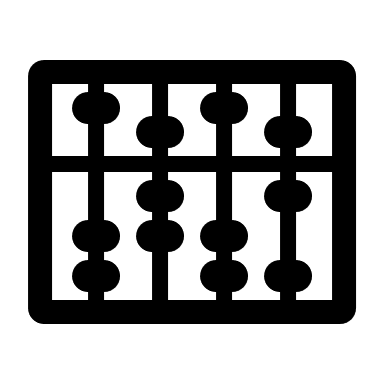
2023 Board of Appeals Members

Chris Gowan

**2023 TOWN DEMOGRAPHICS**

(Note: All demographic numbers are estimations collected from multiple sources)

Population Median Age

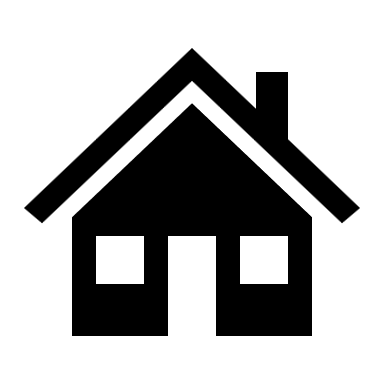
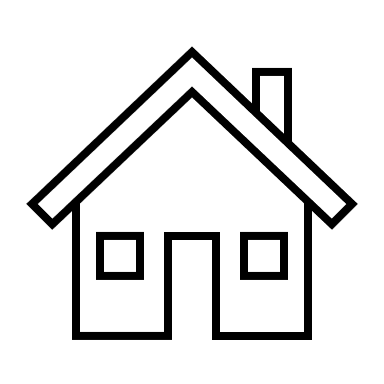
 1,785  34

79.4% White 7.2% African American

9.2% Hispanic/Latino 5.2% Asian

3.3% Other 3.1% Two or More Races

.07% American Indian 1.1% Pacific Islander

88.2% 11.8%

Own Rent

**TOWNWIDE FINANCIAL DATA**

NET POSITION BALANCE SHEET

|  |  |  |  |
| --- | --- | --- | --- |
| Assets | 2022 | 2023 | Difference |
| Current and other assets | $1,654,289 | $1,978,173 | **$323,884** |
| Capital Assets | $317,257 | $305,049 | **($12,208)** |
| Total | $1,971,546 | $2,283,222 | **$323,884** |

|  |  |  |  |
| --- | --- | --- | --- |
| Liabilities | 2022 | 2023 | Difference |
| Long -Term Liabilities Outstanding | $---------- | $-------- | **$----------** |
| Other Liabilities | $10,596 | $12,822 | **$2,226** |
| Total Liabilities | $10,596 | $12,822 | **$2,226** |

|  |  |  |  |
| --- | --- | --- | --- |
| Net Position | 2022 | 2023 | Difference |
| Invested in capital assets,  Net of related debt | $317,257 | $304,049 | **($13,208)** |
| Restricted | $12,977 | $16,247 | **$3,270** |
| Unrestricted | $1,949,104 | $1,630,716 | **($318,388)** |
| Total Net position | $1,960,950 | $2,270,400 | **$309,450** |

|  |  |  |  |
| --- | --- | --- | --- |
| Total | 2022 | 2023 | Difference |
| Total Liabilities and Net position | $1,971,546 | $2,283,222 | **$311,676** |

Net Position Balance Sheet 5-Year Comparison

Changes in Net Position

Statements provide a summary of the amounts received and amounts spent. The difference between expenses and revenues shows the Town’s change in net position. A positive change in net position indicates that the Town of Reidville had enough revenue to cover its obligations and the ability to invest in future expenditures.

|  |  |  |  |
| --- | --- | --- | --- |
| Program Revenues | 2022 | 2023 | Difference |
| Charges for services | $114,039 | $218,630 | **$104,591** |
| Operating Grants | $96,809 | $----- | **($96,809)** |

|  |  |  |  |
| --- | --- | --- | --- |
| General Revenues | 2022 | 2023 | Difference |
| Property Taxes | $107,674 | $166,057 | **$58,383** |
| Intergovernmental | $28,562 | $39,736 | **$11,174** |
| Insurance Franchise Fee | $103,627 | $132,161 | **$28,534** |
| Franchise Fees | $51,757 | $60,128 | **$8,371** |
| Telecommunication Franchise | $7,898 | $7,333 | **($565)** |
| Hospitality Tax | $4,532 | $6,577 | **$2,045** |
| Brokers Tax | $9,066 | $15,819 | **$6,753** |
| Special Events | $1,809 | 0 | **($1,809)** |
| Interest | $1,254 | $18,389 | **$17,135** |
| Miscellaneous | $6,193 | $4,640 | **($1,553)** |
| Insurance Proceeds | $9,280 | 0 | **($9,280)** |
| Homestead Exemption | $2,506 | $2,526 | **$20** |
| Rent | $2,250 | $10,800 | **$8,550** |
| Total Revenues | $547,256 | $682,796 | **$135,540** |

|  |  |  |  |
| --- | --- | --- | --- |
| Expenses | 2022 | 2023 | Difference |
| Administrative | $251,229 | $373,346 | **$122,117** |
|  |  |  |  |
| Debt Service-Interest | 0 | 0 | 0 |
|  |  |  |  |
| Capital Outlay-Depreciation | $11,230 | 0 | **($11,230)** |
| Total Expenses | $262,459 | $373,346 | **$110,887** |
| Increase in Net position | $284,797 | $309,450 | **$24,653** |

Changes in Net Position 5-Year Comparison

**GENERAL FUND**

The **General Fund** accounts for revenues and expenditures to carry out basic governmental functions.

**Property taxes** the tax levy is determined by market value, assessment ratio (total assessed value) and millage rate. The 2023 Town Millage rate was 18 (.018).

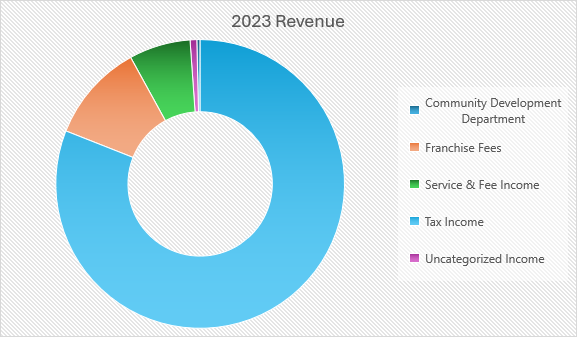
**Market value** is determined by the Spartanburg County Assessor’s Office factoring in size, condition, location, and sale price of comparable properties.

**Licenses and permits** represent the largest revenue source for the Town. Business licenses are among the most significant and the most economically sensitive revenues.

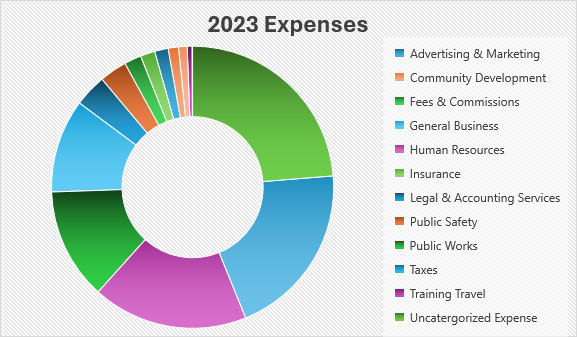
**Insurance Tax** represents the third-largest revenue source for the Town in 2023. The South Carolina Department of Insurance is required to collect the broker’s premium tax and distribute to the Municipal Association of South Carolina the municipal portion of the tax. As the municipal agent, the Municipal Association of South Carolina distributes the funds to the municipalities. The state law fully complies with the federal law while preserving the designation and collection of a 4 percent state tax and a 2 percent municipal broker’s premium tax.

2023 General Fund Revenue

Note: The following information is provided based on monies received in a calendar year into our system. Some monies may be allocated to another year. Numbers are given by department categories.



2023 General Fund Expenses



**TOURISM FUNDS**

**Hospitality Tax**

The Town has a 2% hospitality tax on prepared meals and beverages. The proceeds help fund tourism-related activities and facilities as allowed under state law. Hospitality Tax revenues decreased over the last several years with the loss of the concessions to Spartanburg County at Tyger River Ball Field.

**State Accommodations Tax**

Accommodations within the state is subject to a 2% tax. These monies are collected by the State and distributed to counties and municipalities. Per state law, the proceeds are distributed between the Town’s General Fund, tourism advertising and promotion, as well as other tourism-related expenditures.

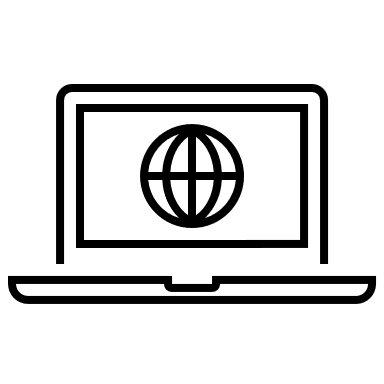
2023 TOURISM FUNDS

Five Year Comparison

**Social Media & Website Connections**

**Icon

Description automatically generated**[www.facebook.com/TownofReidvilleSC/](http://www.facebook.com/TownofReidvilleSC/)

 <https://www.townofreidvillesc.com>

 A cell phone with text and a message

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**2023 Town Events at a Glance**

The Town of Reidville events are something our residents and visitors look forward to each year. In 2023, the Town of Reidville hosted its annual Fall Festival, Trunk or Treat, Christmas Festival and Parade.

A group of people at a food truck

Description automatically generated **A child in a pink coat and boots holding an umbrella

Description automatically generated A group of kids in clothing posing for a picture

Description automatically generated**

**A person and child standing in the street

Description automatically generated A person holding a pig

Description automatically generated A child with a lizard on her stomach

Description automatically generated**

The Town would like to thank all those who participated, volunteered, and came out to support our local community.

**Reidville Elementary**

A message from School Administrator, Meredith Rose:

Reidville Elementary continues to grow in enrollment as we ended the 2023-2024 school year with 668 students. We welcome many students from diverse backgrounds and cultures. To accommodate the growth in our enrollment, we added 6 new homerooms, new classrooms and an extension to the car loading area.  Even as we grow, we continue to strive to maintain a caring, small-school atmosphere for which Reidville is well known.

We challenged students to think critically and provided frequent opportunities to learn in collaboration with others.  Students use technology daily to complete their assignments and enhance their learning.  All students benefited from the district’s 1:1 technology initiative with their own Chromebooks.  This year was our second year of implementing AVID (Advancement Via Individual Determination). Teachers reinforced higher-level thinking and best practices in the areas of writing, inquiry, reading, organization and collaboration.  Organizational skills were a school-wide focus through structured notetaking and the use of folders and binders for student work. In addition to our related arts classes, our students had the opportunity to participate in extracurricular activities in art, chorus, and drama.  102 of our third and fourth grade students participated in our spring musical, Finding Nemo.

We promoted positive student leadership through our Terrific Kids Program, Student Council, Olweus Anti-Bullying Program, Rocket Squad, Safety Patrol and Student Advisory.  Our character education program focuses on career clusters that teach academic and life skills that will prepare our students to be college and career ready.  Students learned the importance of helping others through school-wide projects to raise money for non-profit organizations in our community.  Many of our older classrooms partnered with younger students and served as reading buddies.  This collaboration between older and younger students gave students a chance to practice their reading skills, develop a life-long love of reading, and learn the importance of a life of service to others.

We enjoyed tremendous parent and community support through our School Improvement Council, business partners and our PTO. Our PTO sponsored or assisted with many events this year including the Vocabulary Parade, Book Character Parade, Macy’s Day Parade, Santa Shop and Bingo Night. PTO’s Boosterthon Fundraiser raised almost $48,000 this year with the money going to support classroom teachers and school improvement projects. We continued to enjoy support from business and community partners including the Reidville Fire Department, Zaxby's, McDonald's of Duncan, Chick-fil-a of Duncan, Church at the Mill, Impact Church, Sharon United Methodist Church, Chadwell’s Orthodontics, the Town of Reidville, and  Nth Degree Orthodontics.

Through the collaborative efforts of students, faculty, parents and community, we will continue to provide every child with the best possible educational opportunities in a warm, supportive, child-centered environment to prepare future South Carolina graduates and world leaders!

**Reidville Area Fire District**

Data provided by Reidville Are Fire District, Richard Farr

A group of fire trucks parked in front of a building

Description automatically generated A fire truck parked in front of a building

Description automatically generated

**Ordinance Adopted in 2023**

The Town of Reidville is currently in the process of codification through Civic Plus of all its Ordinances. This is estimated to be an 18-month process. Once all Ordinances have been codified, the Ordinances will be available on the Town’s Website. If you need access to an Ordinance before the link online is available, please contact the Town Administrator at 864-486-9614.

**01-2023** An Ordinance establishing certain sections of solid waste collection and disposal pertaining to the Town of Reidville.

**02-2023** An Ordinance to establish rules of procedures for town council meetings.

**03-2023** An Ordinance to establish the position of Town Administrator.

**05-2023** An Ordinance creating the position of procurement officer and establishing procedures and repealing all prior inconsistency ordinances.

**06-2023** An ordinance to close unopened roads and to authorize the conveyance of the same to open a portion of a closed road in the Town of Reidville.

**07-2023** An annexation ordinance for Parcel 5-37-00-062.00.

**08-2023** An Ordinance Authorizing and directing the Town of Reidville to enter into an intergovernmental agreement relating to SC Local Revenue Services.

**09-2023** An ordinance to amend the ward lines for ward 1 and ward 4.

**17-2023** An annexation ordinance for Parcel 5-36-00-103.01.

**19-2023** An Ordinance Establishing zoning regulations for the Town of Reidville, providing administration, enforcement, amendments, and creating a board of appeals in accordance with the code of laws of SC Title 6, Chapter 29, and the SC local government comprehensive planning enabling act of 1994.

**20-2023** 2024 Budget Ordinance.

**21-2023** An Ordinance amending the business license ordinance to update class schedules as required by act 176 of 2020.