



**AGENDA
CITY OF GOOSE CREEK, SOUTH CAROLINA
REGULAR CITY COUNCIL MEETING
TUESDAY, MAY 11, 2021 – 6:00 PM
CITY HALL - CITY COUNCIL CHAMBERS 519 N
GOOSE CREEK BOULEVARD**

PURSUANT TO CITY OF GOOSE CREEK ORDINANCE #2020-028, DATED NOVEMBER 24, 2020, DURING THE COVID-19 (CORONAVIRUS) PANDEMIC, THE CITY COUNCIL WORKSHOP WILL BE OPEN AND THE WEARING OF A MASK AND MAINTAINING SOCIAL DISTANCING IS REQUIRED.

PURSUANT TO FREEDOM OF INFORMATION ACT SC CODE 30-4-80: WRITTEN NOTICE OF THE AGENDA WAS DELIVERED TO THE PRESS BY EMAIL ON FRIDAY, APRIL 23, 2021 AND DULY POSTED AT CITY HALL LOCATED AT 519 N GOOSE CREEK BOULEVARD AND ON THE CITY'S WEBPAGE, CITYOFGOOSECREEK.COM. CITY HALL IS AN ACCESSIBLE FACILITY, FOR ASSISTANCE CALL 843-797-6220 X. 1113.

I. INVOCATION / PLEDGE OF ALLEGIANCE

II. GENERAL PUBLIC COMMENTS - PLEASE PROCEED TO THE PODIUM - 2 MINUTE TIME LIMIT

If you do not plan to attend the City Council Meeting due to COVID-19, you may submit your comments to the City Clerk at cityclerk@cityofgoosecreek.com, via hand delivery or by US Mail to Kelly Lovette, City Clerk, City of Goose Creek, P.O. Drawer 1768, Goose Creek, SC 29445. Please send your comments to the City Clerk no later than 12:00 noon on the date of this meeting; your remarks will be distributed to the Mayor and City Council but will not be read aloud during the meeting.

III. APPROVAL OF MINUTES

- a. City Council Meeting - April 13, 2021
- b. City Council Workshop - April 27, 2021

IV. PRESENTATIONS & PROCLAMATIONS

- a. Proclamation - National Public Works Week - May 16-22, 2021 (Department of Public Works)
- b. Proclamation - Fair Housing Month, April 2021
- c. Mother's Against Drunk Driving Presentation - Compassionate Hero Award
- d. Goose Creek Police Department Citizen Police Academy - Recognition of Graduates
- e. FY2020 Audit Delivery and Presentation

V. OLD BUSINESS & PUBLIC HEARINGS

- a. AN ORDINANCE TO ADOPT THE 2021 COMPREHENSIVE PLAN UPDATE FOR THE CITY OF GOOSE CREEK, PURSUANT TO THE SOUTH CAROLINA LOCAL GOVERNMENT COMPREHENSIVE PLANNING ENABLING ACT 1994, AS AMENDED (Second and Final Reading of a Public Hearing)

VI. NEW BUSINESS & PUBLIC HEARINGS

- a. AN ORDINANCE PURSUANT TO TITLE 5, CHAPTER 3, SECTION 5-3-150, SUBSECTION 3, OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED, TO ANNEX AN AREA IDENTIFIED AS TMS 235-13-02-053, LOCATED AT 108 STEPHANIE DRIVE, INTO THE CITY OF GOOSE CREEK, A SOUTH CAROLINA MUNICIPAL CORPORATION (Introduction and First Reading of a Public Hearing)
- b. AN ORDINANCE PURSUANT TO TITLE 5, CHAPTER 3, SECTION 5-3-150, SUBSECTION 3, OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED, TO ANNEX AN AREA IDENTIFIED AS TMS 235-13-02-019, LOCATED ON LIZ LANE, INTO THE CITY OF GOOSE CREEK, A SOUTH CAROLINA MUNICIPAL CORPORATION (Introduction and First Reading of a Public Hearing)
- c. AN ORDINANCE TO AMEND THE ZONING MAP OF THE CITY OF GOOSE CREEK, SOUTH CAROLINA, TO PROVIDE FOR CHANGES IN THE ZONING DISTRICTS OF THE CITY OF GOOSE CREEK BY CHANGING THE ZONING CLASSIFICATION OF THE PROPERTY LOCATED ON THE CORNER OF SASS DRIVE AND OLD MONCKS CORNER ROAD, FURTHER IDENTIFIED AS TMS# 234-08-00-084, FROM GENERAL COMMERCIAL (GC) TO LOW DENSITY RESIDENTIAL (R-1) (Introduction and First Reading of a Public Hearing)
- d. AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF GOOSE CREEK, SOUTH CAROLINA, TO PROVIDE FOR CHANGES TO TITLE III, CHAPTER 34: FINANCE AND TAXATION, BY REPEALING IN ITS ENTIRETY THE CURRENT SECTION "PURCHASING POLICIES AND PROCEDURES" AND ADOPTING IN LIEU THEREOF A NEW SECTION "PURCHASING POLICIES AND PROCEDURES" MADE A PART HEREOF AND SET OUT HEREIN (Introduction and First Reading of a Public Hearing)
- e. AN ORDINANCE TO REPEAL THE FOLLOWING EXISTING ORDINANCES IN THEIR ENTIRETY: "ORDINANCE #20-009 AN EMERGENCY ORDINANCE TO PERMIT AND ALLOW FOR ELECTRONIC MEETINGS OF CITY BOARDS AND COMMISSIONS; AND OTHER MATTERS RELATED THERETO; ORDINANCE #20-016 AN EMERGENCY ORDINANCE EXTENDING ORDINANCE 20-009 AND TO REAUTHORIZE AND EXTEND THE AUTHORIZATION FOR ELECTRONIC MEETINGS OF CITY BORARD S AND COMMISSIONS; AND OTHER MATTERS RELATED TO COVID-19; AND, ORDINANCE #20-028 TO REQUIRE FACE COVERINGS IN CERTAIN CIRCUMSTANCES; TO REAUTHORIZE AND AMEND THE AUTHORIZATION FOR ELECTRONIC MEETINGS AND OTHER MATTERS RELATED THERETO" OF THE CITY OF GOOSE CREEK, SOUTH CAROLINA A MUNICIPAL CORPORATION (Introduction of First and Final Reading of a Public Hearing)

VII. ADMINISTRATOR'S REPORT

- a. Appointments/Reappointments to Boards and Commissions (CAC & ZBA)
- b. 2021 Water System Improvements project - Tammie Ave and Vine Street
- c. Lease of a portion of 132 Gibson Avenue from the Berkeley County School District (BCSD).
- d. Parks Strategic Plan
- e. 2021 Strategic Plan

VIII. MAYOR'S REPORT

IX. MONTHLY DEPARTMENT REPORTS

- a. April Department Reports

X. ADJOURN



Request for City Council Agenda Item

To: Mayor and City Council

From: Kelly J. Lovette, City Clerk

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

City Council Meeting - April 13, 2021

Background Summary

N/A

Financial Impact

N/A

Impact if denied

N/A

Impact if approved

N/A

Department Head:

City Administrator:

Signature & Date

Signature & Date



**MINUTES
CITY OF GOOSE CREEK, SOUTH CAROLINA
REGULAR CITY COUNCIL MEETING
TUESDAY, APRIL 13, 2021 – 6:00 PM
CITY HALL – COUNCIL CHAMBERS
519 N GOOSE CREEK BOULEVARD**

MAYOR/COUNCIL PRESENT:

Mayor Gregory S. Habib
Mayor Pro Tem Jerry Tekac
Councilmember Hannah Cox
Councilmember Melissa Enos
Councilmember Debra Green-Fletcher
Councilmember Corey McClary
Councilmember Gayla McSwain

CITY STAFF:

City Administrator Natalie Zeigler
Assistant City Administrator Brian Cook
City Clerk Kelly J. Lovette
Chief Financial Officer Tyler Howanyk
Chief of Police LJ Roscoe
Planning & Zoning Director Mark Brodeur
Public Information Officer Frank Johnson
Director of Recreation TJ Rostin
General Manager of Golf Troy Sanders

PRESS PRESENT:

None

GUESTS PRESENT:

None

PURSUANT TO THE FREEDOM OF INFORMATION ACT SC CODE 30-4-80: WRITTEN NOTICE WAS DELIVERED TO THE PRESS BY EMAIL ON FRIDAY, APRILS 9, 2021, AND DULY POSTED AT CITY HALL LOCATED AT 519 N GOOSE CREEK BOULEVARD, AN ACCESSIBLE FACILITY, AND ON CITYOFGOOSECREEK.COM

I. CALL TO ORDER

Mayor Habib called the meeting to order at 6:00 pm and requested Councilmember Corey McClary to lead in the invocation and Pledge of Allegiance.

II. GENERAL PUBLIC COMMENTS: Note: All comments sent to the City Clerk by 12:00 noon on the date of this meeting, via US Mail or Email, as stated on the meeting Agenda, were forwarded to City Council.

Ms. Sharina Haynes, President of the Goose Creek NAACP, congratulated the City on the planning of its all-inclusive park to be built on the old Casey Center property. She expressed that the members of the NAACP wished to request and ensure the Casey name be included in the naming of the all-inclusive park. Ms. Haynes provided some history as it relates to the Casey name and the area in which the property exists.

Mr. Lamont Joshua, Vice President of the Goose Creek Concerned Citizens, congratulated the City on its planning of the all-inclusive park. He stated one of his family members, Mr. Larry Gourdine, was a member of the Casey community where he lived and attended church and school, before dying for his country in the Vietnam War in 1968. He stated the members of the Goose Creek Concerned Citizens would like to ensure the Casey name is included in the naming of the all-inclusive park. Mr. Joshua provided City Council with some history regarding those who laid the foundation of diversity for the present-day Goose Creek. He stated they would like to see a historical marker in the name of the Casey Community, be erected on the old Casey Center property.

Ms. Brenda Vines-Watson, a member of Joshua United Methodist Church Administrative Council, shared some of the important rich history of the Casey and Mt. Holly communities prior to 1961. She stated it was imperative that we celebrate and include contributions of those individuals who laid the foundation for the

diversity of our present-day City. Ms. Vines-Watson stated they hope City Council shares in the importance of the inclusion of the Casey Community in the naming of the all-inclusive park.

A gentleman from the audience was recognized and stated his concerns about the City choosing to lease lawn equipment instead of purchasing the items.

III. APPROVAL OF MINUTES:

- a. City Council Meeting – March 9, 2021
- b. Special City Council Meeting – March 23, 2021

Motion: Councilmember Cox; Second: Councilmember McSwain
Discussion: None.
Carried: All ayes.

IV. PRESENTATIONS & PROCLAMATIONS:

- a. Proclamation – Plasma Appreciation Week (CSL Plasma – Lorenzo Bowser, Center Manager)

Mayor Habib read and presented the proclamation to Mr. Bowser.

V. OLD BUSINESS & PUBLIC HEARINGS

- a. A SUPPLEMENTAL ORDINANCE PROVIDING FOR THE ISSUANCE AND SALE OF CITY OF GOOSE CREEK, SOUTH CAROLINA SPECIAL OBLIGATION BONDS (HOSPITALITY FEE PLEDGE), IN THE PRINCIPAL AMOUNT OF NOT EXCEEDING \$2,500,000, IN ORDER TO FINANCE THE ACQUISITION, BY CONSTRUCTION OR PURCHASE, OF A RECREATIONAL FACILITY, APPURTENANCES AND IMPROVEMENTS RELATED THERETO; AUTHORIZING THE MAYOR, THE CITY ADMINISTRATOR AND THE FINANCE DIRECTOR, OR ANY TWO OF THEM ACTING TOGETHER, TO DETERMINE CERTAIN MATTERS WITH RESPECT TO THE BONDS; PRESCRIBING THE FORM AND DETAILS OF SUCH BONDS; AND OTHER MATTER RELATING THERETO (Second and Final Reading of a Public Hearing)

Motion: Mayor Pro Tem Tekac; Second: Councilmember Enos
Discussion: Mayor Habib stated the proposed Ordinance authorizes the City to sell Bonds, guaranteed by the City's Hospitality Tax, essentially taking out a loan, to borrow the monies to build the all-inclusive park on the old Casey Community Center property.
Carried: All ayes.

VI. NEW BUSINESS & PUBLIC HEARINGS

- a. A RESOLUTION AND CERTIFICATE OF INCUMBANCY (PNC EQUIPMENT FINANCE, LLC (Introduction and Final Reading of a Public Hearing)

Mayor Habib stated the Resolution is to lease mowing equipment in the Recreation Department. There were no comments from the audience.

Motion: Mayor Pro Tem Tekac; Second: Councilmember Green-Fletcher
Discussion: None.
Carried: All ayes.

- b. AN ORDINANCE TO ADOPT THE 2021 COMPREHENSIVE PLAN UPDATE FOR THE CITY OF GOOSE CREEK, PURSUANT TO THE SOUTH CAROLINA LOCAL GOVERNMENT COMPREHENSIVE PLANNING ENABLING ACT 1994, AS AMENDED (Introduction and First Reading of a Public Hearing)

Motion: Councilmember Green-Fletcher; Second: Councilmember Enos

Discussion: Councilmember McSwain stated she understood the recommendation to mean there would be a removal of the zoning conditions to multi-family residential developments with fewer than 10-15 dwelling units and it would be removed from the ZBA's authority. Mrs. Zeigler stated it is merely an option City staff would have before bringing it before City Council for approval. Mayor Habib stated the City needs to redo its entire Zoning Ordinance and one of the things are the parameters falling under Conditional Use that currently go before the Zoning Board of Appeals. Councilmember McSwain stated based on the redline changes that were added since the Planning Commission recommended the Comprehensive Plan, she did not know if that might be something City Council should ask them about regarding the recommendation in the proposed Ordinance. Mayor Habib stated City Council and City staff had their own discussion at a recent City Council Workshop. Mrs. Zeigler stated the Planning Commission recommended the change at the City Council Workshop and City Council has the authority to make the change, and City Council also has the right to send it back to the Planning Commission or to pass the proposed Ordinance as presented.

Carried: Six (6) ayes; One (1) nay (Councilmember McSwain).

VII. ADMINISTRATOR'S REPORT

a. Approval of Stewart Cooper Newell Architects (Fire Station IV – Carnes Crossroads Area)

Mrs. Zeigler presented a request for Stewart Cooper Newell Architects to enter into an Agreement for \$48,000, plus travel reimbursements which would include programming, conceptual site design and schematic design phases. She stated if we continue to work with them, these initial fees will be applied towards the building phase fees.

Motion: Councilmember McSwain; Second: Mayor Pro Tem Tekac

Discussion: None.

Carried: All ayes.

b. Administration Department – Request to Approve Low Bid for H-Tax Finance for Eubanks Park

Mrs. Zeigler presented a request to approve the low bid for Hospitality Tax Financing for Eubanks Park, and stated the City will secure funding of the project with the lowest interest rate of 1.490%.

Motion: Councilmember McClary; Second: Councilmember Cox

Discussion: None.

Carried: All ayes.

c. Recreation Department – Request to Purchase / Grass Cutting Contract (2021 Budgeted Item)

Mrs. Zeigler presented a request from the Director of Recreation to approve the low bid from Tideland Landscaping, LLC in the total amount of \$30,000, as the contractor who will be responsible for cutting, weed eating, edging various parks and green spaces for the Recreation Department.

Motion: Councilmember Cox; Second: Councilmember Green-Fletcher

Discussion: None.

Carried: All ayes.

d. Golf Department – Request to Purchase / Equipment Lease (2021 Budgeted Item)

Mrs. Zeigler presented a request from the General Manager of the Golf Department to approve a budgeted expense in the total amount of \$548,817.60 as a 60-month equipment lease agreement with Wells Fargo Equipment Finance. Mr. Howanyk briefed City Council on the details of the agreement and why City staff was proposing a lease versus purchasing of the property. All questions were thoroughly answered.

Motion: Mayor Pro Tem Tekac; Second: Councilmember McSwain

Discussion: None.

Carried: All ayes.

e. Police Department – Request to Purchase Police Vehicle Equipment (2021 Budgeted Item)

Mrs. Zeigler presented a request from the Chief of Police to approve the purchase of emergency equipment under State Contract pricing, which include lights and sirens for eleven (11) police vehicles.

Motion: Councilmember Enos; Second: Councilmember Cox

Discussion: None.

Carried: All ayes.

f. Police Department – Request to Purchase SWAT Vests (2021 Budgeted Item)

Mrs. Zeigler presented a request from the Chief of Police to approve the purchase of fifteen (15) SWAT vests in the total amount of \$34,450, to replace expiring vests.

Motion: Mayor Pro Tem Tekac; Second: Councilmember McClary

Discussion: Councilmember McSwain inquired how does a SWAT vest expire and how long do they last. Chief Roscoe stated they last five (5) years, and they are a bit more robust than a regular patrol officer's vest and she described the differences.

Carried: All ayes.

g. Office of the City Clerk – Request for Approval of Police Department Records Retention

Mrs. Zeigler presented a request from the City Clerk to approve a police Records Retention Schedule for records regarding Internal Affairs/Supervisory Investigations, it would require the City to keep them for three (3) years and it was approved by the South Carolina State Archives and History.

Motion: Councilmember Enos; Second: Councilmember McClary

Discussion: None.

Carried: All ayes.

h. Office of the City Clerk – Request for Approval of Police Department Records Retention

Mrs. Zeigler presented a request from the City Clerk to approve a newly created fire Records Retention Schedule EMS Self-Inspection Report for a period of two (2) years and it was approved by the South Carolina State Archives and History.

Motion: Councilmember Green-Fletcher; Second: Councilmember McClary

Discussion: None.

Carried: All ayes.

VIII. MAYOR'S REPORT

Mayor Habib stated City Council and City staff met for a day long Strategic Planning Workshop to discuss the direction they would like to see the City of Goose Creek heading in the next one (1) to three (3) years and what the City's goals and ambitions are in the future. He stated during that workshop, they also took an hour and a half and discussed a Strategic Plan for our City's parks. He stated those parks and everything else contribute to the quality of life we all share and that we all love, and he wants to make sure everyone understands we are all on the same page.

Mayor Habib mentioned and elaborated on a few upcoming events, Eat In The Creek and Spring Concert Series at the City's golf course in Crowfield and invited everyone to attend.

IX. ADJOURN

Motion: Mayor Pro Tem Tekac; Second: Councilmember Green-Fletcher

Discussion: None.

Carried: All ayes. 6:43p.m.

Date: May 11, 2021

Kelly J. Lovette, MMC
City Clerk



Request for City Council Agenda Item

To: Mayor and City Council

From: Kelly J. Lovette, City Clerk

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

City Council Workshop - April 27, 2021

Background Summary

N/A

Financial Impact

N/A

Impact if denied

N/A

Impact if approved

N/A

Department Head:

City Administrator:

Signature & Date

Signature & Date



MINUTES
CITY OF GOOSE CREEK, SOUTH CAROLINA
CITY COUNCIL WORKSHOP
TUESDAY, APRIL 22, 2021 – 6:00 PM
CITY HALL – COUNCIL CHAMBERS
519 N GOOSE CREEK BOULEVARD

MAYOR/COUNCIL PRESENT:

Mayor Gregory S. Habib
Mayor Pro Tem Jerry Tekac
Councilmember Melissa Enos
Councilmember Debra Green-
Fletcher
Councilmember Corey McClary
Councilmember Gayla McSwain

MAYOR/COUNCIL ABSENT:

Councilmember Hannah Cox

PRESS PRESENT:

None

CITY STAFF:

City Clerk Kelly J. Lovette

GUESTS PRESENT:

PURSUANT TO THE FREEDOM OF INFORMATION ACT SC CODE 30-4-80: WRITTEN NOTICE WAS DELIVERED TO THE PRESS BY EMAIL ON WEDNESDAY, APRIL 21, 2021, AND DULY POSTED AT CITY HALL LOCATED AT 519 N GOOSE CREEK BOULEVARD, AN ACCESSIBLE FACILITY, AND ON CITYOFGOOSECREEK.COM

I. CALL TO ORDER

Mayor Habib called the meeting to order at 6:00 pm.

II. BUSINESS

a. BOARD/COMMISSION CANDIDATE INTERVIEWS – CULTURAL ARTS COMMISSION AND ZONING BOARD OF APPEALS

Cultural Arts Commission (CAC): Scheduled to be individually interviewed before City Council that evening was a total of five (5) applicants to fill five (5) vacant seats. Mr. Taylor Clyde; Ms. Sharina Haynes; Mr. Chris Mixson (No Show); Mrs. Marsha Hassell (No Show) and Mr. Michael Owens (No Show). City Council inquired of each candidate as to why they had a desire to serve on the Cultural Arts Commission for the City of Goose Creek and what they felt they could contribute.

Zoning Board of Appeals (ZBA): Scheduled to be individually interviewed before City Council that evening was a total of four (4) applicants to fill four (4) vacant seats. Ms. Sarina Freinckle; Mr. Bakari Jackson; Mr. Larry Monheit and Mr. Jason Dillard. City Council inquired of each candidate as to why they had a desire to serve on the Zoning Board of Appeals for the City of Goose Creek and what they felt they could contribute.

Mayor Habib stated City Council will formally vote at the May 11th City Council Meeting as to which candidates will fill the vacant seats on the CAC and ZBA.

III. ADJOURNMENT

Motion: Mayor Pro Tem Tekac; Second: Enos

Discussion: None.

Carried: All ayes, 8:00 p.m.

Date: May 11, 2021

Kelly J. Lovette, MMC
City Clerk



Request for City Council Agenda Item

To: City Administrator Natalie Zeigler; Mayor and City Council

From: Chuck Denson, Director of Public Works

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

Proclamation - National Public Works Week - May 16-22, 2021 (Department of Public Works)

Background Summary

N/A

Financial Impact

N/A

Impact if denied

N/A

Impact if approved

N/A

Department Head:

City Administrator:

Signature & Date

Signature & Date



Proclamation

Office of the Mayor

“National Public Works Week”

May 16 – 22, 2021

“Stronger Together”

WHEREAS, public works professionals focus on infrastructure, facilities and services that are of vital importance to sustainable and resilient communities and to the public health, high quality of life and well-being of the people of the City of Goose Creek; and,

WHEREAS, these infrastructure, facilities and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers, and employees at all levels of government and the private sector, who are responsible for rebuilding, improving, and protecting our nation’s transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens; and,

WHEREAS, it is in the public interest for the citizens, civic leaders, and children in the City of Goose Creek to gain knowledge of and to maintain a progressive interest and understanding of the importance of public works and public works programs in their respective communities; and,

WHEREAS, the year 2021 marks the 61st annual National Public Works Week, sponsored by the American Public Works Association/Canadian Public Works Association be it now,

RESOLVED, I, Gregory S. Habib, Mayor of the City of Goose Creek, do hereby designate the week May 16 – 22, 2021, as

National Public Works Week

and I urge all citizens to join with representatives of the American Public Works Association/Canadian Public Works Association and government agencies in activities, events and ceremonies designed to pay tribute to our public works professionals, engineers, managers, and employees and to recognize the substantial contributions they make to protecting our national health, safety, and quality of life.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the City of Goose Creek, South Carolina to be affixed this 11th day of May 2021.

Gregory S. Habib
Mayor

Attest: _____
Kelly J. Lovette, MMC
City Clerk



Request for City Council Agenda Item

To: City Administrator Natalie Zeigler; Mayor and City Council

From: Kelly J. Lovette, City Clerk

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

Proclamation - Fair Housing Month, April 2021

Background Summary

N/A

Financial Impact

N/A

Impact if denied

N/A

Impact if approved

N/A

Department Head:

City Administrator:

Signature & Date

Signature & Date



Proclamation *Office of the Mayor*

“FAIR HOUSING MONTH” APRIL 2021

WHEREAS, The Fair Housing Act, enacted on April 11, 1968, enshrined into federal law the goal of eliminating racial segregation and ending housing discrimination in the United States; and

WHEREAS The Fair Housing Act prohibits discrimination in housing based on race, color, religion, sex, familial status, national origin, and disability, and commits recipients of federal funding to affirmatively further fair housing in their communities; and

WHEREAS, the City of Goose Creek is committed to the mission and intent of Congress to provide fair and equal housing opportunities for all; and

WHEREAS, our social fabric, the economy, health, and environment are strengthened in diverse, inclusive communities; and

WHEREAS, more than fifty years after the passage of the Fair Housing Act, discrimination persists, and many communities remain segregated; and

WHEREAS Acts of housing discrimination and barriers to equal housing opportunity are repugnant to a common sense of decency and fairness.

WHEREAS NOW THEREFORE BE IT RESOLVED that the Mayor of City of Goose Creek does hereby declare the month of May 2021 as

Fair Housing Month

In the City of Goose Creek as an inclusive community committed to fair housing, and to promoting appropriate activities by private and public entities to provide and advocate for equal housing opportunities for all residents and prospective residents of the City of Goose Creek,

IN WITNESS WHEREOF, I, Gregory S. Habib, hereunto set my hand and caused the seal of the City of Goose Creek to be affixed this 5th day of May 2021.

Gregory S. Habib
Mayor

Attest: _____
Kelly J. Lovette, MMC
City Clerk



Request for City Council Agenda Item

To: City Administrator Natalie Zeigler; Mayor and City Council

From: LJ Roscoe, Chief of Police

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

Mother's Against Drunk Driving Presentation - Compassionate Hero Award

Background Summary

N/A

Financial Impact

N/A

Impact if denied

N/A

Impact if approved

N/A

Department Head:

City Administrator:

Signature & Date

Signature & Date



Request for City Council Agenda Item

To: City Administrator Natalie Zeigler; Mayor and City Council

From: LJ Roscoe, Chief of Police

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

Goose Creek Police Department Citizen Police Academy - Recognition of Graduates

Background Summary

N/A

Financial Impact

N/A

Impact if denied

N/A

Impact if approved

N/A

Department Head:

City Administrator:

Signature & Date

Signature & Date



Request for City Council Agenda Item

To: Natalie Zeigler, City Administrator; Mayor and City Council

From: Tyler Howanyk, Chief Financial Officer

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

FY2020 Audit Delivery and Presentation

Background Summary

Grant Davis of Mauldin & Jenkins, CPAs will present the FY2020 Audit

Financial Impact

Impact if denied

Impact if approved

Department Head:

City Administrator:

Signature & Date

Signature & Date

**CITY OF GOOSE CREEK,
SOUTH CAROLINA**

FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2020

**CITY OF GOOSE CREEK, SOUTH CAROLINA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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**CITY OF GOOSE CREEK, SOUTH CAROLINA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

**Honorable Mayor and Members
of the City Council
City of Goose Creek, South Carolina**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Goose Creek, South Carolina** (the "City"), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Goose Creek, South Carolina, as of December 31, 2020, 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.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (on pages 5 through 15), the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund (on page 74), the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Local Hospitality Tax Fund (on page 75), the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Goose Creek Municipal Finance Corporation, (on page 76), the Schedule of Proportionate Share of the Net Pension Liability – South Carolina Retirement System (page 78), the Schedule of Proportionate Share of the Net Pension Liability – Police Officers Retirement System (page 78), the Schedule of Contributions – South Carolina Retirement System (page 79) and the Schedule of Contributions – Police Officers Retirement System (page 79) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Goose Creek, South Carolina's basic financial statements. The combining and individual nonmajor fund financial statements (on pages 81 - 84), the Comparative Schedules of Revenues – General Fund (on page 85), the Comparative Schedules of Expenditures – General Fund (on page 86), and the Comparative Schedules of Expenses – Proprietary Fund Type – Enterprise Funds (on page 87) are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Uniform Schedule of Court Fines, Assessments and Surcharges (per ACT 96) (on pages 88 and 89) is presented for purposes of additional analysis as required by the State of South Carolina, and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the Comparative Schedules of Revenues – General Fund, the Comparative Schedules of Expenditures – General Fund, the Comparative Schedules of Expenses – Proprietary Fund Type – Enterprise Funds, and the Uniform Schedule of Court Fines, Assessments and Surcharges (per ACT 96) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the Comparative Schedules of Revenues – General Fund, the Comparative Schedules of Expenditures – General Fund, the Comparative Schedules of Expenses – Proprietary Fund Type – Enterprise Funds, and the Uniform Schedule of Court Fines, Assessments and Surcharges (per ACT 96) are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the City of Goose Creek, South Carolina's basic financial statements for the year ended December 31, 2019, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information in our report dated May 7, 2020. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Goose Creek, South Carolina's basic financial statements as a whole. The partial comparative information included in the Comparative Schedules of Revenues – General Fund, the Comparative Schedules of Expenditures – General Fund, and the Comparative Schedules of Expenses – Proprietary Fund Type – Enterprise Funds for the year ended December 31, 2019, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the 2019 partial comparative information included in the Comparative Schedules of Revenues – General Fund, the Comparative Schedules of Expenditures – General Fund, and the Comparative Schedules of Expenses – Proprietary Fund Type – Enterprise Funds is fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 5, 2021, on our consideration of the City of Goose Creek, South Carolina's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Goose Creek, South Carolina's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Columbia, South Carolina
May 5, 2021

**CITY OF GOOSE CREEK, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2020**

As management of the City of Goose Creek (the City), we offer the readers of our financial statements this narrative, overview and analysis of the financial activities of the City for the year ended December 31, 2020. We encourage readers to consider the information presented here in conjunction with the basic financial statements and the accompanying notes.

Financial Highlights

- The governmental activities and business-type activities combined assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at December 31, 2020 by \$63,422,394 (*net position*). The unrestricted net position deficit was \$3,825,667 due to the Governmental Accounting Standards Board's requirement to record a net pension liability of \$30,806,088. Total net position increased \$4,431,400. The increase was largely due to increased revenues from business licenses, property taxes, and local option sales tax revenues.
- On December 31, 2020, the City's governmental funds reported a combined ending fund balance of \$16,624,506, an increase of \$2,808,566. The increase was primarily the result of an increase in business license collections, property taxes, and local option sales tax revenue in the general fund. The fund balance for the general fund was \$10,180,246, or 43.3% of the total general fund expenditures.
- The City's governmental activities capital assets decreased by \$339,220 (.85%). This decrease was primarily the result current year disposals of capital assets as well as the completion of construction in progress that was transferred to the business-type activities. The City purchased police vehicles, a new fire truck, and other equipment. Current year capital asset additions were \$2,152,041 being offset by depreciation expense of \$1,932,450. The City's business-type activities capital assets decreased by \$102,623 (.26%), with current year capital asset additions of \$1,294,181 being offset by depreciation expense of \$1,742,500.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The basic financial statements are comprised of three sections: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements – The *government-wide financial statements* provide a broad overview of the City's operations in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in *net position* may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave.)

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and all intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, planning, police, fire, court, sanitation, maintenance, garage, and recreation. The business-type activities include the water, recreation and golf course operations.

The government-wide financial statements can be found on pages 16-18 of this report.

**CITY OF GOOSE CREEK, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2020**

Fund Financial Statements – A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Goose Creek, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Goose Creek can be classified into two categories: governmental and proprietary funds.

Governmental Funds – *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. All of the City's basic services are reported in the governmental funds financial statements, which focus on how money flows into and out of those funds in the near-term and the balances left at year-end that are available for commitment. Consequently, the governmental funds statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be committed in the near future to finance the City of Goose Creek's programs. This information may be useful in evaluating the City's near-term financing requirements.

Because this focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the governmental wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Goose Creek maintains nine individual governmental funds. Information is presented separately in the governmental fund balance sheet in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, the tax increment financing fund and the local option sales tax fund all of which are considered to be major funds. Data from the other ten governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City of Goose Creek adopts an annual appropriated budget for the general fund, the local hospitality tax fund, the Goose Creek Municipal Finance Corporation, and all special revenue funds.

The basic governmental fund financial statements can be found on pages 19-22 of this report.

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

The basic fiduciary fund financial statements can be found on pages 27 and 28 of this report.

Proprietary Fund – The City of Goose Creek maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Goose Creek uses enterprise funds to account for its water, recreation and golf course operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, recreation and golf operations, all of which are considered to be major funds of the City of Goose Creek.

The basic proprietary fund financial statements can be found on pages 23-26 of this report.

**CITY OF GOOSE CREEK, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2020**

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29-73 of this report.

Other Information – The City adopts an annual appropriated budget for its general fund and all of the special revenue funds. A budgetary comparison schedule has been presented as required supplementary information for the general fund and major governmental funds to demonstrate compliance with the budget. Required supplementary information can be found on pages 74-80 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 81-84 of this report.

Government-wide Financial Analysis

As noted earlier, the net position may serve over time as a useful indicator of a government's financial position. The City of Goose Creek's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$63,422,394 at the close of the most recent fiscal year.

The largest portion of the City's net position is its investment in capital assets (e.g. land, buildings, vehicles and equipment), less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to the citizens; consequently, they are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The City of Goose Creek Net Position

	Governmental Activities		Business-type Activities		Total		Percent
	2019	2020	2019	2020	2019	2020	Change
Current and Other Assets	\$ 21,007,490	\$ 25,343,976	\$ 9,559,367	\$ 11,790,717	\$ 30,566,857	\$ 37,134,693	21.5%
Capital Assets	39,818,534	39,479,314	40,147,538	40,044,915	79,966,072	79,524,229	(0.6%)
Total Assets	60,826,024	64,823,290	49,706,905	51,835,632	110,532,929	116,658,922	5.5%
Deferred outflows	2,571,143	4,181,957	533,510	867,231	3,104,653	5,049,188	62.6%
Long-term Liabilities Outstanding	34,026,678	36,136,773	11,211,795	11,258,207	45,238,473	47,394,980	4.8%
Other Liabilities	3,148,573	3,398,334	1,519,329	1,485,265	4,667,902	4,883,599	4.6%
Total Liabilities	37,175,251	39,535,107	12,731,124	12,743,472	49,906,375	52,278,579	4.8%
Deferred inflows	4,236,145	5,486,608	504,068	520,529	4,740,213	6,007,137	26.7%
Net Position:							
Investment in Capital Assets, Net							
of Related Debt	26,387,604	26,944,043	33,636,504	33,951,887	60,024,108	60,895,930	1.5%
Restricted	4,214,064	6,352,131	-	-	4,214,064	6,352,131	50.7%
Unrestricted	(8,615,897)	(9,312,642)	3,368,719	5,486,975	(5,247,178)	(3,825,667)	(27.1%)
Total Net Position	\$ 21,985,771	\$ 23,983,532	\$ 37,005,223	\$ 39,438,862	\$ 58,990,994	\$ 63,422,394	7.5%

**CITY OF GOOSE CREEK, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2020**

Governmental Activities – Governmental activities increased the City of Goose Creek's total net position by \$5,841,850 before transfers. This was primarily due to increased business license and local option sales tax revenues.

The City of Goose Creek Changes in Net Position

	Governmental Activities		Business-type Activities		Total		Total
	2019	2020	2019	2020	2019	2020	Percent 2019 - 2020
Revenues:							
Program Revenues:							
Charges for Services	\$13,971,952	\$ 14,008,868	\$ 7,288,218	\$ 7,979,892	\$21,260,170	\$21,988,760	3.4%
Operating Grants and Contributions	190,833	357,300	-	3,823	190,833	361,123	89.2%
Capital Grants and Contributions	296,266	157,233	1,453,540	759,335	1,749,806	916,568	(47.6%)
General Revenues:							
Property Taxes	3,825,867	4,290,180	558,159	606,085	4,384,026	4,896,265	11.7%
Local Option Sales Taxes	5,221,292	5,324,892	-	-	5,221,292	5,324,892	2.0%
Hospitality	1,865,847	2,018,313	-	-	1,865,847	2,018,313	8.2%
Franchise	2,835,249	2,836,814	-	-	2,835,249	2,836,814	0.1%
Unrestricted Grants and Contributions	868,521	878,318	-	-	868,521	878,318	1.1%
Unrestricted revenue from use of							
monies and property	239,367	276,656	150,338	67,185	389,705	343,841	(11.8%)
Miscellaneous	182,425	196,384	57,393	136,883	239,818	333,267	39.0%
Total Revenues	29,497,619	30,344,958	9,507,648	9,553,203	39,005,267	39,898,161	2.3%
Expenses:							
Legislative	296,687	344,120	-	-	296,687	344,120	16.0%
Administration	2,556,391	2,713,189	-	-	2,556,391	2,713,189	6.1%
Police	8,176,394	9,044,361	-	-	8,176,394	9,044,361	10.6%
Fire	6,858,055	7,344,154	-	-	6,858,055	7,344,154	7.1%
Sanitation	1,778,869	1,559,088	-	-	1,778,869	1,559,088	(12.4%)
Recreation	234,253	209,865	-	-	234,253	209,865	(10.4%)
Maintenance	1,270,311	1,345,658	-	-	1,270,311	1,345,658	5.9%
Garage	455,720	502,669	-	-	455,720	502,669	10.3%
Court	466,814	441,293	-	-	466,814	441,293	(5.5%)
Planning	182,386	332,545	-	-	182,386	332,545	82.3%
Economic Development	168,188	193,195	-	-	168,188	193,195	0.0%
Human Resources	-	225,023	-	-	-	225,023	0.0%
Information Technology	865,062	802,571	-	-	865,062	802,571	(7.2%)
Interest and Fees	346,639	377,039	-	-	346,639	377,039	0.0%
Water	-	-	4,409,922	4,589,443	4,409,922	4,589,443	4.1%
Recreation	-	-	5,550,049	5,442,548	5,550,049	5,442,548	(1.9%)
Total Expenses	23,655,769	25,434,770	9,959,971	10,031,991	33,615,740	35,466,761	5.5%
Increase in Net Position							
Before Transfers	5,841,850	4,910,188	(452,323)	(478,788)	5,389,527	4,431,400	(17.8%)
Transfers	(2,187,329)	(2,912,427)	2,187,329	2,912,427	-	-	
Increase (Decrease) in Net Position	3,654,521	1,997,761	1,735,006	2,433,639	5,389,527	4,431,400	(17.8%)
Net Position January 1	18,331,250	21,985,771	35,270,217	37,005,223	53,601,467	58,990,994	10.1%
Net Position, December 31	\$21,985,771	\$ 23,983,532	\$37,005,223	\$39,438,862	\$58,990,994	\$63,422,394	7.5%

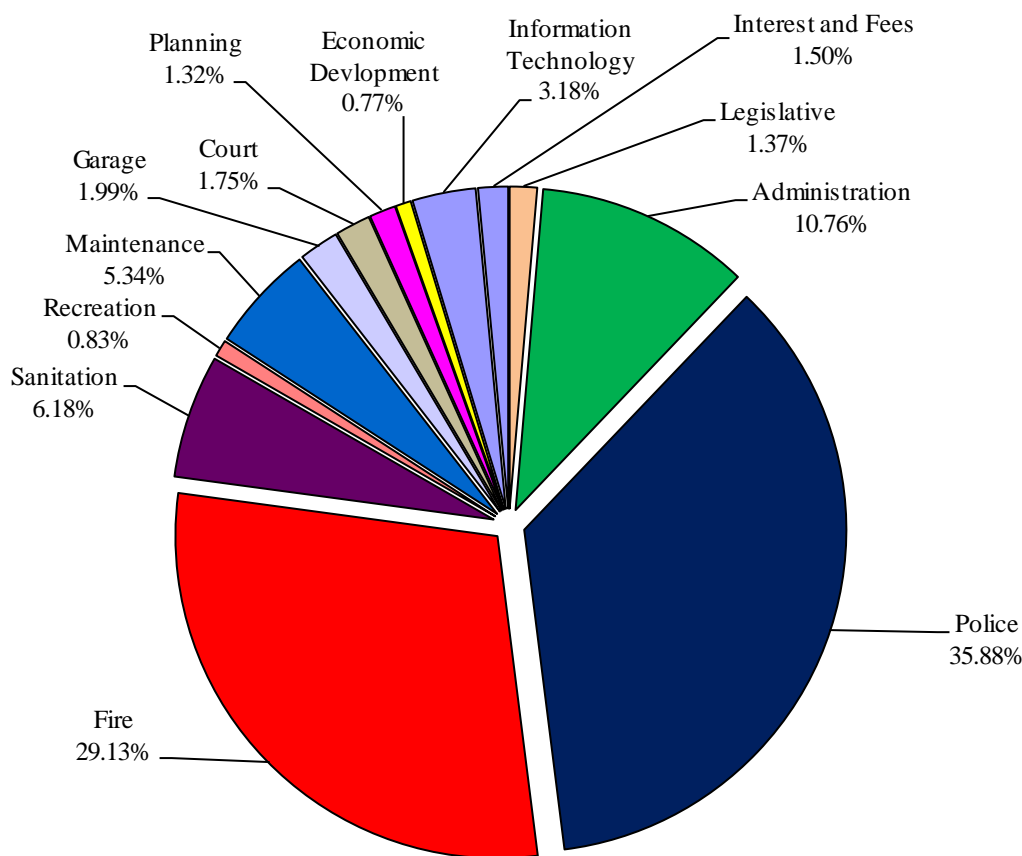
Charges for services were the City's largest program revenue, accounting for \$14,008,868 (46.2%) of total governmental revenues. These charges are for fees related to business licenses, building permits, court fines and E911 fees.

**CITY OF GOOSE CREEK, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2020**

Property tax revenues accounted for \$4,290,180 (14.1%) of governmental revenues. Another component of general revenues that is related to property taxes is the revenue received from local option sales taxes which accounted for \$5,324,892 (17.6%). Franchise fees of \$2,836,814 (9.4%) and the local hospitality tax of two percent of the sales of food and beverages generated \$2,018,313 (6.7%) in revenue. The top five revenue sources combined for a total of at \$28,479,067 (93.9%) of the revenue for the City.

The Police Department program accounted for \$9,044,361 (35.6%) of the \$25,434,770 total expenses for governmental activities. The Fire Department had the next largest program accounting for \$7,344,154 (28.9%) of the total governmental expenditures.

Expenditures by Department



The following table for governmental activities indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, grants and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

**CITY OF GOOSE CREEK, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2020**

Governmental Activities – Cost of Services

	2019		2020		Total Cost of	Total Net Cost
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services	Services Percentage Change	of Services Percentage Change
Legislative	\$ 296,687	\$ (296,687)	\$ 344,120	\$ (344,120)	15.99%	(15.99%)
Administration	2,556,391	7,988,622	2,713,189	7,637,635	6.13%	(4.39%)
Police	8,176,394	(6,891,286)	9,044,361	(7,887,027)	10.62%	(14.45%)
Fire	6,858,055	(5,928,370)	7,344,154	(6,447,452)	7.09%	(8.76%)
Sanitation	1,778,869	(79,624)	1,559,088	557,321	(12.36%)	799.94%
Recreation	234,253	(234,253)	209,865	(209,865)	(10.41%)	10.41%
Maintenance	1,270,311	(1,270,311)	1,345,658	(1,343,526)	5.93%	(5.76%)
Garage	455,720	(455,720)	502,669	(502,669)	10.30%	(10.30%)
Court	466,814	(466,814)	441,293	(441,293)	(5.47%)	5.47%
Planning	182,386	(182,386)	332,545	(332,545)	82.33%	(82.33%)
Economic Development	168,188	(168,188)	193,195	(193,195)	14.87%	(14.87%)
Human Resources	-	-	225,023	(225,023)	100.00%	(100.00%)
Information Technology	865,062	(865,062)	802,571	(802,571)	(7.22%)	(7.22%)
Interest and Fees	346,639	(346,639)	377,039	(377,039)	8.77%	8.77%
Total Expenses	\$ 23,655,769	\$ (9,196,718)	\$ 25,434,770	\$ (10,911,369)	7.52%	(18.64%)

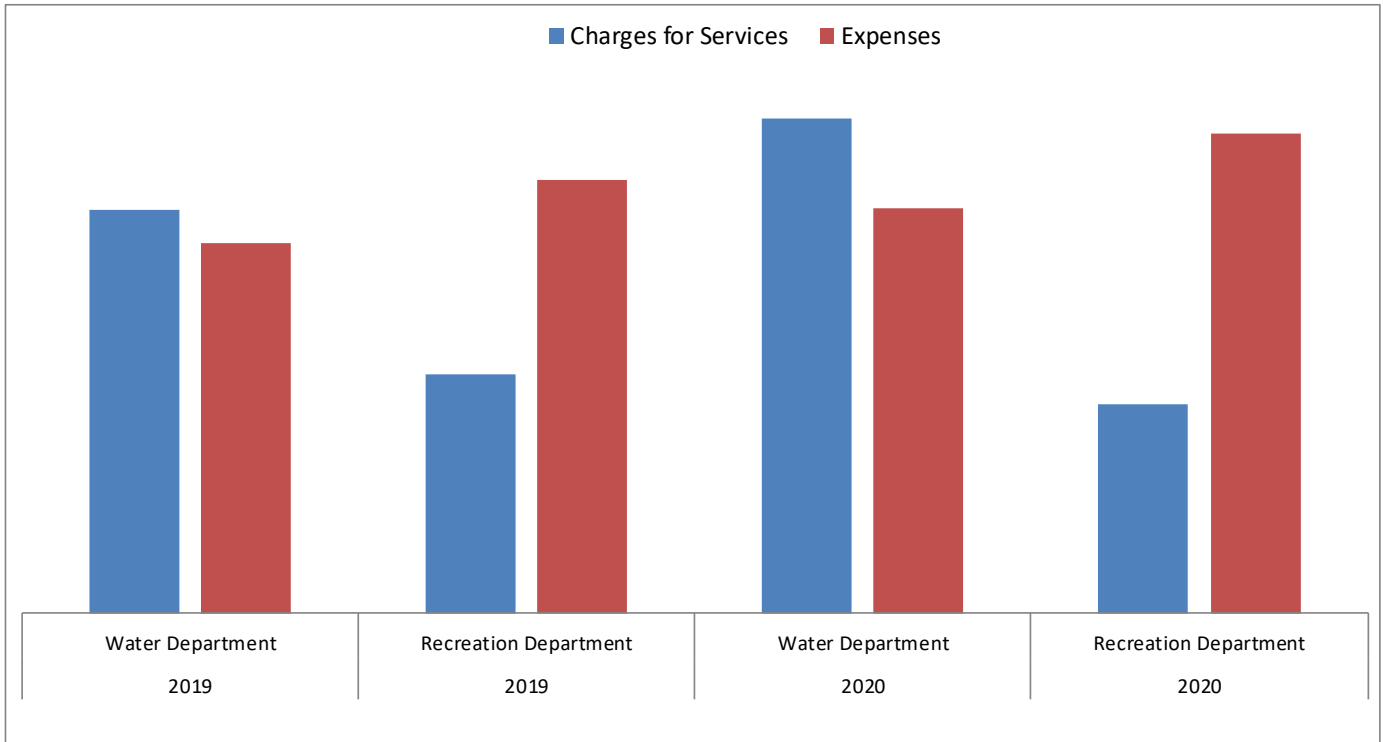
Program revenues from charges for services and operating and capital grants of \$14,523,401 (55.0) of the total costs of services) were received and used to fund the general government expenses of the City. The remaining \$10,911,369 in general government expenses were funded by property taxes, local option sales taxes, hospitality tax, franchise fees, unrestricted grants and other revenue.

Business-type Activities

Charges for services were the City's largest business-type program revenue, accounting for \$7,979,892 (91.3%) of the total business-type activities program revenues. These charges are: water and water services, (i.e. sales of water, tap and impact fees, late charges, administration fees, and fire demand fees) for the water enterprise fund; recreation fund revenue from memberships, recreation fees, class fees and concession stand sales; and memberships, green fees, cart fees, pro shop sales, and food and beverage sales for the golf enterprise fund. The recreation fund received \$2,566,731 during 2020 from the general fund for recreation operations.

The water enterprise fund also had capital contributions of \$755,334 for the water lines which were primarily installed at Carnes Crossing and Cokers Crossing.

**CITY OF GOOSE CREEK, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2020**



Financial Analysis of the City of Goose Creek's Funds

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

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

As of December 31, 2020, the City's total governmental funds reported a combined ending fund balance of \$16,621,506. Approximately 45.5% of this total (\$7,562,921) is unassigned fund balance. The remaining fund balances are: nonspendable, \$695,433; restricted, \$6,352,131 committed, \$18,714; and assigned, \$1,992,307. The largest portion of the restricted fund balance is \$2,777,055 for capital projects.

The general fund is the primary operating fund of the City. At the end of the current year the unassigned fund balance of the general fund was \$7,566,099 with a total fund balance of \$10,180,246. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 32.2% of total general fund expenditures, while total fund balance represents 43.3% of that same amount.

The City instituted a two percent hospitality tax on food and beverages in 2014. Revenue generated from the hospitality fee must be used for purposes which include; tourism-related, cultural, recreational or historical facilities. During 2020 \$345,696 was spent for capital projects for the recreation and golf enterprise funds. The hospitality fund revenue for 2020 was \$1,994,596.

The Goose Creek Municipal Finance Corporation is the funding mechanism for the construction of the Headquarters Fire Station and the substation and repayment of the associated debt; all expenditures in 2020 were spent for bond compliance and principal and interest payments.

**CITY OF GOOSE CREEK, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2020**

Proprietary Funds – The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

As stated earlier the business-type activities net position increased by \$2,433,639 primarily due to an increase in gymnastics revenue and some golf course improvements that were funded by hospitality tax fund revenues and the associated transfer in of \$345,696. Another contributing factor for this increase was capital contributions of water lines in the water fund totaled \$755,334. The total change in net position for the funds was an increase of \$1,877,470 in the water department and an increase of \$556,169 in the recreation department. Other factors concerning the finances of these two funds have already been addressed in the discussion of the City's business-type activities.

Budgetary Highlights

The City's general fund revenues were \$1,272,102 more than budgeted and was primarily due from an increase in licenses and permits as well as charges for services. Expenditures were \$670,062 more than budgeted, which was the result of the purchase of a fire truck with note proceeds from the prior year. The actual increase in the City's general fund balance was \$673,019. The hospitality fund had an increase in fund balance of \$954,892 which was \$673,004 more than what was budgeted. This was primarily due to hospitality tax collections exceeding the budgeted amount by \$226,517 and a decrease in capital outlay expenditures from the prior year due to timing as a result of a COVID-19. The Goose Creek Municipal Finance Corporation had \$5,617,082 in expenditures, which was \$4,964,229 more than budgeted. This was due the debt service expenditures to refinance bonds.

Capital Assets and Debt Administration

Capital Assets - The City's investment in capital assets for its governmental and business-type activities as of December 31, 2020, was \$79,524,229 (net of accumulated depreciation). This investment in capital assets includes, land, construction in progress, buildings, improvements, vehicles, computers, software, equipment, mast arms and infrastructure.

Capital Assets and Debt Administration (Continued)

Some of the major capital asset events during the current fiscal year included the following:

- Construction in progress for new parks - \$172,333
- Golf course improvements - \$227,388
- Water system improvements - \$248,921
- Purchase of ten police vehicles - \$320,880
- Purchase of a new fire truck - \$566,696
- Purchase of hardware for IT - \$1117,153
- Purchase of two trucks for the fire department - \$57,331
- Purchase of equipment for the fire department, which included new SCBAs - \$96,324
- Resurfacing the pool in the recreation department - \$57,313
- Resurfacing the tennis courts in the recreation department \$32,200
- Contribution of water lines - \$755,334

Additional information on the City's capital assets can be found in Note 6 – Capital Assets.

**CITY OF GOOSE CREEK, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2020**

**The City of Goose Creek Capital Assets
(Net of Depreciation)**

	Governmental Activities		Business-type Activities		Total		Total Percent Change
	2019	2020	2019	2020	2019	2020	2019 - 2020
Land	\$ 7,961,070	\$ 7,827,736	\$ 1,956,615	\$ 1,956,615	\$ 9,917,685	\$ 9,784,351	(1.3%)
Construction in progress	203,090	178,323	-	172,333	203,090	350,656	72.7%
Buildings	21,919,840	21,266,690	12,385,432	12,060,942	34,305,272	33,327,632	(2.8%)
Improvements	97,023	80,435	376,348	431,931	473,371	512,366	8.2%
Vehicles	2,184,936	3,150,062	124,314	100,279	2,309,250	3,250,341	40.8%
Software	317,026	253,621	-	-	317,026	253,621	0.0%
Mast Arms	453,264	379,381	-	-	453,264	379,381	(16.3%)
Equipment and computers	717,234	829,947	491,772	487,433	1,209,006	1,317,380	9.0%
Streetscape	4,258,481	3,933,003	-	-	4,258,481	3,933,003	(7.6%)
Infrastructure	1,706,570	1,580,116	-	-	1,706,570	1,580,116	(7.4%)
Water System	-	-	23,590,304	23,483,253	23,590,304	23,483,253	(0.5%)
Land Improvements	-	-	1,222,753	1,352,129	1,222,753	1,352,129	10.6%
	<u>\$ 39,818,534</u>	<u>\$ 39,479,314</u>	<u>\$ 40,147,538</u>	<u>\$ 40,044,915</u>	<u>\$ 79,966,072</u>	<u>\$ 79,524,229</u>	(0.6%)

Long-Term Debt - At the end of the current fiscal year, the City had a total long-term debt outstanding of \$18,628,299. The debt does not comprise debt backed by the full faith and credit of the government. The governmental activities debt consists of a revenue bond payable of \$4,889,000 for the construction of two fire stations; a revenue bond of \$6,765,885 for the construction of a recreation facility; a note payable of \$142,836 for the purchase of three sanitation trucks; a note payable for the purchase of a pumper truck \$272,453, a note payable for the purchase of three refuse collection vehicles \$406,808, and a capital lease payable of \$58,289 for the purchase of emergency medical equipment for the fire department. The business-type activities debt includes a note payable of \$5,927,465 for the construction of a water tower and expansion of the water system and capital leases of \$165,563 for the purchase of golf maintenance equipment.

Additional information on the City's long-term debt can be found in Note 8 - Long-Term Debt.

**The City of Goose Creek Outstanding Debt
Revenue Bonds, Notes Payable and Leases Payable**

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2019	2020	2019	2020	2019	2020	2019 - 2020
Revenue bonds	\$ 12,602,058	\$ 11,654,885	\$ -	\$ -	\$ 12,602,058	\$ 11,654,885	(7.5%)
Notes payable	739,555	822,097	6,256,160	5,927,465	6,995,715	6,749,562	(3.5%)
Leases payable	89,317	58,289	254,874	165,563	344,191	223,852	(35.0%)
	<u>\$ 13,430,930</u>	<u>\$ 12,535,271</u>	<u>\$ 6,511,034</u>	<u>\$ 6,093,028</u>	<u>\$ 19,941,964</u>	<u>\$ 18,628,299</u>	(6.6%)

**CITY OF GOOSE CREEK, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2020**

Economic Factors and Next Year's Budget

The City continues to experience both economic and population growth. According to the City's latest economic development strategic plan, the City population climbed over 45,000 in 2020. This represents a 27.4% increase in population since 2010. Population is expected to reach near 50,000 by 2024.

The City issued 218 fewer business licenses during 2020 than the prior year which is a 5% decrease from the prior year. Business license revenue increased 1% which equated to approximately \$115,301. This was attributable to an increase of \$299,072,615 in reported gross sales by companies doing work within the city limits, which had a positive impact on business license revenue. Building permit revenue decreased \$195,695 from 2019, and 336 more permits were issued, an 11% decrease.

The City issued 378 new housing construction permits, an increase of 13 or 4% over the previous year. The City has development agreements that will provide in excess of over 10,000 new houses and several large commercial development sites over the next twenty years ensuring long term managed growth.

During the current fiscal year, the City's general fund balance increased \$673,019 primarily the result of increased revenues from business licenses, property taxes, and local option sales taxes. The Goose Creek Municipal Finance Corporation Fund's fund balance increased \$138,685, as the result of the refinance of a bond.

The hospitality tax fund balance increased by \$954,892 as the result of the increased hospitality tax collections. The total other governmental fund balances increased by \$1,041,970 which was primarily the result of an increase in impact fees.

The City still maintains the funds necessary to continue to provide quality services to the residents.

Commercial Development continued its rapid pace in the city, with over \$823M in gross taxable sales for the year (Department of Revenue). In addition to existing retail sales growth, new retail and commercial spaces also began operation—including Goose Creek Village, CR Hipp, and new commercial opportunities in Carnes Crossroads.

The city also announced its first brewery, Creek City Grill and Brewery. Creek City will occupy the City's original fire station, which became an obsolete asset with the opening of the new Fire Department Headquarters. The project was an innovative collaboration between the City and private development partners to create a gathering space and fill food and beverage opportunity gaps in the community. Nearly complete, Creek City will open in Summer of 2021.

The City continues its work with CDRA, the County Economic Development Staff, and the SC Department of Commerce to fill the Crowfield Corporate Park with industrial operators. Near the end of 20, several projects with our economic development allies continued in both the Crowfield Corporate Park and other areas throughout town, reflecting our focus not only on traditional economic development, but also on attracting amenity style businesses to the community. This includes several multi-tenant projects along St. James Avenue and within the Carnes Crossroads planned development.

Goose Creek also responded to the Covid-19 crisis as it impacted businesses. City Council began the Kickstart the Creek campaign in response to struggling small businesses within our community. Kickstart the Creek is a working loan program, which is using \$250,000 of unassigned fund balance, set aside to distribute loans of up to \$25,000 to small businesses. The program is a partnership with Charleston LDC, a well-established Community Development Finance Institution, who performs loan examination and administration. So far, the program has assisted two businesses with their working capital needs.

**CITY OF GOOSE CREEK, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2020**

The City continued a multi-year water system capital improvements project and has been able to replace approximately 950 linear feet of failing asbestos-cement water main with C900 PVC water mains while adding additional fire hydrants to increase fire protection for the residents. Funding for the improvements were provided via the annual water enterprise budget for "Improvements to the System" 800-8015.

The water enterprise fund installed 279 new water taps during 2020 as a result of new housing construction. The radio-read meter upgrade program installation to convert all manual-read water meters to radio-read meters has continued on schedule; 11,426 meters have been installed or converted through 2020, leaving approximately 185 to be converted over the next year for complete the project.

The General Fund 2020 budget is \$1,272,102 (5.0%) higher than the approved 2020 budget for revenues and \$670,062 (2.9%) higher for expenditures. A large portion of the budgeted increase in revenue comes from anticipated increases in property taxes, local option sales taxes, and business licenses. The General Fund 2020 expenditure budget continues to focus on strengthening the police and fire departments as well as funding more municipal services.

Like many municipalities, the City is closely monitoring the effects of the coronavirus and COVID – 19 pandemic. The overall effect on the City has not yet been determined.

Requests for Information

This financial report is designed to provide a general overview of the City of Goose Creek's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

City of Goose Creek
Chief Financial Officer
Post Office Drawer 1768
Goose Creek, South Carolina 29445

CITY OF GOOSE CREEK, SOUTH CAROLINA

**STATEMENT OF NET POSITION
DECEMBER 31, 2020**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 16,505,064	\$ 10,909,009	\$ 27,414,073
Restricted cash	177,302	-	177,302
Receivables, net of allowance:			
Taxes	1,820,430	203,863	2,024,293
Accounts	1,611,397	432,773	2,044,170
Fines	924,917	-	924,917
Due from county treasurer	1,747,890	148,483	1,896,373
Due from other governments	1,837,205	-	1,837,205
Internal balances	24,338	(24,338)	-
Inventories	84,221	119,037	203,258
Prepaid items	611,212	1,890	613,102
Capital assets:			
Non-depreciable	8,006,059	2,128,948	10,135,007
Depreciable, net of accumulated depreciation	31,473,255	37,915,967	69,389,222
Total assets	<u>64,823,290</u>	<u>51,835,632</u>	<u>116,658,922</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension contributions made subsequent to measurement date	1,006,185	215,257	1,221,442
Differences between expected and actual experience related to pension expense	367,476	65,197	432,673
Pension assumption changes	118,086	6,922	125,008
Differences between projected and actual investment earnings	2,079,664	415,627	2,495,291
Changes in proportion and differences between employer contribution and proportionate share of contributions	610,546	164,228	774,774
Total deferred outflows of resources	<u>4,181,957</u>	<u>867,231</u>	<u>5,049,188</u>
LIABILITIES			
Accounts payable	1,150,167	539,033	1,689,200
Accrued salaries and related liabilities	201,541	51,094	252,635
Escrow and retainage payable	76,554	-	76,554
Unearned revenue	-	199,733	199,733
Due to developers	-	91,950	91,950
Accrued interest payable	58,335	26,674	85,009
Noncurrent liabilities:			
Due within one year	1,911,737	576,781	2,488,518
Due in more than one year	10,980,967	5,607,925	16,588,892
Net pension liability - due in more than one year	25,155,806	5,650,282	30,806,088
Total liabilities	<u>39,535,107</u>	<u>12,743,472</u>	<u>52,278,579</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for future years	4,320,839	499,162	4,820,001
Deferred property tax credit	3,266	-	3,266
Business licenses collected in advance	858,613	-	858,613
Differences between expected and actual experience related to pension expense	100,056	21,367	121,423
Changes in proportion and differences between employer contribution and proportionate share of contributions	203,834	-	203,834
Total deferred inflows of resources	<u>5,486,608</u>	<u>520,529</u>	<u>6,007,137</u>
NET POSITION			
Net investment in capital assets	26,944,043	33,951,887	60,895,930
Restricted for:			
Public safety	999,329	-	999,329
Tourism	2,424,020	-	2,424,020
Debt service	151,727	-	151,727
Capital projects	2,777,055	-	2,777,055
Unrestricted	(9,312,642)	5,486,975	(3,825,667)
Total net position	<u>\$ 23,983,532</u>	<u>\$ 39,438,862</u>	<u>\$ 63,422,394</u>

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

CITY OF GOOSE CREEK, SOUTH CAROLINA

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
Legislative	\$ 344,120	\$ -	\$ -	\$ -
Human resources	225,023	-	-	-
Administrative	2,713,189	10,243,417	107,407	-
Police	9,044,361	804,796	203,003	149,535
Fire	7,344,154	844,246	46,890	5,566
Sanitation	1,559,088	2,116,409	-	-
Recreation	209,865	-	-	-
Maintenance	1,345,658	-	-	2,132
Garage	502,669	-	-	-
Court	441,293	-	-	-
Planning	332,545	-	-	-
Economic development	193,195	-	-	-
Information technology	802,571	-	-	-
Interest and fees	377,039	-	-	-
Total governmental activities	<u>25,434,770</u>	<u>14,008,868</u>	<u>357,300</u>	<u>157,233</u>
Business-type activities:				
Water Department	4,589,443	5,608,448	2,461	759,335
Recreation Department	5,442,548	2,371,444	1,362	-
Total business-type activities	<u>\$ 10,031,991</u>	<u>\$ 7,979,892</u>	<u>\$ 3,823</u>	<u>\$ 759,335</u>

General revenues:

Taxes:

Property, including fee in lieu of taxes

Local option sales tax

Hospitality

Franchise

Grants and contributions not restricted to specific programs

Unrestricted revenue from use of money and property

Miscellaneous revenues

Transfers

Total general revenues and transfers

Change in net position

Net position, beginning of year

Net position, end of year

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

**Net (Expenses) Revenues and
Changes in Net Position**

Governmental Activities	Business-type Activities	Total
\$ (344,120)	\$ -	\$ (344,120)
(225,023)	-	(225,023)
7,637,635	-	7,637,635
(7,887,027)	-	(7,887,027)
(6,447,452)	-	(6,447,452)
557,321	-	557,321
(209,865)	-	(209,865)
(1,343,526)	-	(1,343,526)
(502,669)	-	(502,669)
(441,293)	-	(441,293)
(332,545)	-	(332,545)
(193,195)	-	(193,195)
(802,571)	-	(802,571)
(377,039)	-	(377,039)
<u>(10,911,369)</u>	<u>-</u>	<u>(10,911,369)</u>
-	1,780,801	1,780,801
-	(3,069,742)	(3,069,742)
<u>-</u>	<u>(1,288,941)</u>	<u>(1,288,941)</u>
4,290,180	606,085	4,896,265
5,324,892	-	5,324,892
2,018,313	-	2,018,313
2,836,814	-	2,836,814
878,318	-	878,318
276,656	67,185	343,841
196,384	136,883	333,267
<u>(2,912,427)</u>	<u>2,912,427</u>	<u>-</u>
<u>12,909,130</u>	<u>3,722,580</u>	<u>16,631,710</u>
1,997,761	2,433,639	4,431,400
21,985,771	37,005,223	58,990,994
<u>\$ 23,983,532</u>	<u>\$ 39,438,862</u>	<u>\$ 63,422,394</u>

CITY OF GOOSE CREEK, SOUTH CAROLINA

**BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2020**

	General Fund	Local Hospitality Tax Fund	Goose Creek Municipal Finance Corporation	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 13,597,877	\$ 1,940,967	\$ -	\$ 966,220	\$ 16,505,064
Receivables, net of allowance					
Taxes	1,820,430	-	-	-	1,820,430
Accounts	1,421,751	184,794	-	4,852	1,611,397
Fines	786,169	-	-	138,748	924,917
Due from county treasurer	1,747,890	-	-	-	1,747,890
Due from governments	1,769,055	-	-	68,150	1,837,205
Due from other funds	27,848	-	151,727	2,997,272	3,176,847
Inventories	84,221	-	-	-	84,221
Prepaid expenditures	611,212	-	-	-	611,212
Restricted cash	-	177,302	-	-	177,302
Total assets	\$ 21,866,453	\$ 2,303,063	\$ 151,727	\$ 4,175,242	\$ 28,496,485
LIABILITIES					
Accounts payable	\$ 1,143,434	\$ 6,621	\$ -	\$ 112	\$ 1,150,167
Accrued salaries and related liabilities	201,541	-	-	-	201,541
Escrow payable	36,773	-	-	39,781	76,554
Due to other funds	3,148,999	332	-	3,178	3,152,509
Total liabilities	4,530,747	6,953	-	43,071	4,580,771
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	4,320,839	-	-	-	4,320,839
Business licenses collected in advance	3,266	-	-	-	3,266
Deferred property tax credit	858,613	-	-	-	858,613
Unavailable revenue - intergovernmental	1,972,742	-	-	138,748	2,111,490
Total deferred inflows of resources	7,155,460	-	-	138,748	7,294,208
FUND BALANCES					
Nonspendable:					
Inventories and prepaids	695,433	-	-	-	695,433
Restricted for:					
Public safety	-	-	-	999,329	999,329
Tourism	-	2,296,110	-	127,910	2,424,020
Debt service	-	-	151,727	-	151,727
Capital projects	-	-	-	2,777,055	2,777,055
Committed for:					
Tree replacement	18,714	-	-	-	18,714
Assigned for:					
Capital projects	1,900,000	-	-	92,307	1,992,307
Unassigned	7,566,099	-	-	(3,178)	7,562,921
Total fund balances	10,180,246	2,296,110	151,727	3,993,423	16,621,506
Total liabilities, deferred inflows of resources, and fund balances	\$ 21,866,453	\$ 2,303,063	\$ 151,727	\$ 4,175,242	\$ 28,496,485

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

CITY OF GOOSE CREEK, SOUTH CAROLINA

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2020**

Total governmental fund balances:		\$	16,621,506
Amounts reported for governmental activities in the Statement of Net Position are different because of the following:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the government funds:			
Cost of assets	\$	59,101,540	
Accumulated depreciation		(19,622,226)	
			39,479,314
Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported or are deferred in the funds:			
State aid to subdivisions	\$	426,034	
State accommodations tax		21,184	
Fines and forfeitures		924,917	
EMS revenue		739,355	
			2,111,490
Other long-term assets related to pension expense are not available to pay for current expenditures and are; therefore, not reported or are deferred in the funds:			
Contributions made subsequent to measurement date	\$	1,006,185	
Differences between expected and actual experience related to pension expense		367,476	
Pension assumption changes		118,086	
Differences between projected and actual investment earnings		2,079,664	
Changes in proportion and differences between employer contribution and proportionate share of contributions		610,546	
			4,181,957
Long-term liabilities, including bonds payable and accrued interest, are not due and payable in the current period and, therefore, are not reported in the funds:			
Net pension liabilities	\$	(25,155,806)	
Compensated absences payable		(357,433)	
Accrued interest payable		(58,335)	
Capital leases		(58,289)	
Notes payable		(822,097)	
Revenue bonds		(11,654,885)	
			(38,106,845)
Other long-term liabilities related to pension expense do not consume current financial resources and are, therefore, not reported in the funds:			
Differences between expected and actual experience related to pension expense	\$	(100,056)	
Changes in proportion and differences between employer contribution and proportionate share of contributions		(203,834)	
			(303,890)
Net position of governmental activities		\$	<u>23,983,532</u>

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

CITY OF GOOSE CREEK, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>General Fund</u>	<u>Local Hospitality Tax Fund</u>	<u>Goose Creek Municipal Finance Corporation</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:					
Local revenues:					
Property taxes	\$ 4,276,169	\$ -	\$ -	\$ -	\$ 4,276,169
Licenses, permits, and franchise taxes	11,870,045	1,994,596	-	-	13,864,641
Charges for services	3,217,819	-	-	-	3,217,819
Fines and forfeitures	288,949	-	-	71,412	360,361
Miscellaneous	372,899	5,661	132,326	983,077	1,493,963
Total local revenues	<u>20,025,881</u>	<u>2,000,257</u>	<u>132,326</u>	<u>1,054,489</u>	<u>23,212,953</u>
State revenues	6,215,291	-	-	187,252	6,402,543
Federal revenues	350,998	-	-	-	350,998
Total revenues	<u>26,592,170</u>	<u>2,000,257</u>	<u>132,326</u>	<u>1,241,741</u>	<u>29,966,494</u>
Expenditures:					
Current:					
Legislative	321,543	-	-	-	321,543
Human resources	195,109	-	-	-	195,109
Administrative	1,830,638	60,922	113,850	-	2,005,410
Police	8,243,660	-	-	183,111	8,426,771
Fire	5,962,772	-	-	-	5,962,772
Sanitation	1,628,729	-	-	-	1,628,729
Recreation	-	-	-	16,660	16,660
Maintenance	964,705	-	-	-	964,705
Garage	453,171	-	-	-	453,171
Court	388,098	-	-	-	388,098
Planning	301,348	-	-	-	301,348
Economic development	170,858	-	-	-	170,858
Information technology	732,777	-	-	-	732,777
Capital outlay	1,871,191	275,235	-	-	2,146,426
Debt service:					
Principal retirement	423,486	551,334	5,284,839	-	6,259,659
Interest	25,477	157,874	132,878	-	316,229
Issuance costs	-	-	85,515	-	85,515
Total expenditures	<u>23,513,562</u>	<u>1,045,365</u>	<u>5,617,082</u>	<u>199,771</u>	<u>30,375,780</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,078,608</u>	<u>954,892</u>	<u>(5,484,756)</u>	<u>1,041,970</u>	<u>(409,286)</u>
Other financing sources (uses):					
Transfers in	-	-	734,441	-	734,441
Transfers out	(3,301,172)	-	-	-	(3,301,172)
Proceeds from sale of capital assets	394,358	-	-	-	394,358
Insurance proceeds	26,225	-	-	-	26,225
Proceeds from issuance of debt	475,000	-	4,889,000	-	5,364,000
Total other financing sources (uses)	<u>(2,405,589)</u>	<u>-</u>	<u>5,623,441</u>	<u>-</u>	<u>3,217,852</u>
Net change in fund balances	673,019	954,892	138,685	1,041,970	2,808,566
Fund balances, beginning of year	<u>9,507,227</u>	<u>1,341,218</u>	<u>13,042</u>	<u>2,951,453</u>	<u>13,812,940</u>
Fund balances, end of year	<u>\$ 10,180,246</u>	<u>\$ 2,296,110</u>	<u>\$ 151,727</u>	<u>\$ 3,993,423</u>	<u>\$ 16,621,506</u>

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

CITY OF GOOSE CREEK, SOUTH CAROLINA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2020

Net change in fund balances - total governmental funds \$ 2,808,566

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense and contribution of capital assets exceeded capital outlay in the current period.

Capital outlay	\$	2,146,426	
Donated capital assets		5,615	
Depreciation expense		(1,932,450)	
Contribution of capital assets to business-type activities		<u>(345,696)</u>	(126,105)

In the Statement of Activities, the gain or loss on disposal of capital assets is reported. Conversely, governmental funds report only proceeds from disposal of capital assets. Thus, the change in net position differs from the change in fund balance by the cost of the capital assets sold or disposed.

Cost of capital assets	\$	(953,216)	
Accumulated depreciation		<u>740,101</u>	(213,115)

Because some revenues will not be collected for several months after the City's fiscal year end, they are not considered "available" revenues in the governmental funds.

Amounts not meeting prior year availability criteria, recognized in governmental funds in current year:

State aid to subdivisions	\$	(426,036)	
State accommodations tax		(19,252)	
Fines and forfeitures		(737,808)	
EMS revenue		(549,930)	

Amounts not meeting current year availability criteria, not recognized in governmental funds in current year:

State aid to subdivisions	\$	426,034	
State accommodations tax		21,184	
Fines and forfeitures		924,917	
EMS revenue		<u>739,355</u>	378,464

The issuance of long-term debt (e.g., bonds, notes, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Issuance of debt	\$	(5,364,000)	
Repayment of debt		<u>6,259,659</u>	895,659

Pension expense that is related to net pension liability as recorded in the Statement of Activities is based on the City's proportionate share of pension expense of the retirement system as a whole, whereas pension expense recorded in the funds are based on the use of financial resource (e.g., required contributions). Thus the change in net position differs from the change in fund balance by the amount by which the City's proportionate share of pension expense exceeds actual contributions. (1,661,321)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. The details are as follows:

Compensated absences:			
Current year	\$	(357,433)	
Prior year		248,341	
Accrued interest expense:			
Current year		(58,335)	
Prior year		<u>83,040</u>	(84,387)

Change in net position of governmental activities \$ 1,997,761

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

CITY OF GOOSE CREEK, SOUTH CAROLINA

**STATEMENT OF NET POSITION
 PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020**

ASSETS	Water Department	Recreation Department	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ 7,592,661	\$ 3,316,348	\$ 10,909,009
Accounts receivable, net of allowance	416,716	16,057	432,773
Taxes receivable, net of allowance	-	203,863	203,863
Due from county treasurer	-	148,483	148,483
Inventories	88,998	30,039	119,037
Prepaid items	-	1,890	1,890
Total current assets	<u>8,098,375</u>	<u>3,716,680</u>	<u>11,815,055</u>
NONCURRENT ASSETS			
Capital assets:			
Non-depreciable	-	2,128,948	2,128,948
Depreciable, net of accumulated depreciation	23,639,138	14,276,829	37,915,967
Total noncurrent assets	<u>23,639,138</u>	<u>16,405,777</u>	<u>40,044,915</u>
Total assets	<u>31,737,513</u>	<u>20,122,457</u>	<u>51,859,970</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension contributions made subsequent to measurement date	61,042	154,215	215,257
Differences between expected and actual experience related to pension expense	18,489	46,708	65,197
Pension assumption changes	1,963	4,959	6,922
Differences between projected and actual investment earnings	117,862	297,765	415,627
Changes in proportion and differences between employer contribution and proportionate share of contributions	46,571	117,657	164,228
Total deferred outflows of resources	<u>245,927</u>	<u>621,304</u>	<u>867,231</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable	138,414	400,619	539,033
Accrued salaries and related liabilities	17,431	33,663	51,094
Accrued interest	26,674	-	26,674
Compensated absences payable	23,757	67,921	91,678
Due to other funds	24,338	-	24,338
Unearned revenue	63,650	136,083	199,733
Due to developers	91,950	-	91,950
Current portion of notes payable	334,652	-	334,652
Current portion of lease payable	-	150,451	150,451
Total current liabilities	<u>720,866</u>	<u>788,737</u>	<u>1,509,603</u>
LONG-TERM LIABILITIES			
Net pension liability	1,602,285	4,047,997	5,650,282
Long-term portion of notes payable	5,592,813	-	5,592,813
Long-term portion of lease payable	-	15,112	15,112
Total long-term liabilities	<u>7,195,098</u>	<u>4,063,109</u>	<u>11,258,207</u>
Total liabilities	<u>7,915,964</u>	<u>4,851,846</u>	<u>12,767,810</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for future years	-	499,162	499,162
Differences between expected and actual experience related to pension expense	6,059	15,308	21,367
Total deferred inflows of resources	<u>6,059</u>	<u>514,470</u>	<u>520,529</u>
NET POSITION			
Net investment in capital assets	17,711,673	16,240,214	33,951,887
Unrestricted	6,349,744	(862,769)	5,486,975
Total net position	<u>\$ 24,061,417</u>	<u>\$ 15,377,445</u>	<u>\$ 39,438,862</u>

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

CITY OF GOOSE CREEK, SOUTH CAROLINA

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Water Department</u>	<u>Recreation Department</u>	<u>Total</u>
OPERATING REVENUE			
Property taxes	\$ -	\$ 606,085	\$ 606,085
Charges for services and sales	5,608,448	2,371,444	7,979,892
Miscellaneous	48,756	88,127	136,883
Total operating revenues	<u>5,657,204</u>	<u>3,065,656</u>	<u>8,722,860</u>
OPERATING EXPENSES			
Salaries and related expenses	1,087,536	3,190,357	4,277,893
Cost of goods sold	1,464,206	239,346	1,703,552
Administrative	214,789	279,338	494,127
Contractual services	154,081	389,188	543,269
Materials and supplies	215,103	313,429	528,532
Repairs and maintenance	110,954	136,116	247,070
Depreciation	1,183,798	558,702	1,742,500
Utilities	50,055	322,945	373,000
Total operating expenses	<u>4,480,522</u>	<u>5,429,421</u>	<u>9,909,943</u>
Operating income (loss)	<u>1,176,682</u>	<u>(2,363,765)</u>	<u>(1,187,083)</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest income	47,913	19,272	67,185
Interest expense	(108,921)	(13,127)	(122,048)
Intergovernmental revenue	6,462	1,362	7,824
Total non-operating revenues (expenses)	<u>(54,546)</u>	<u>7,507</u>	<u>(47,039)</u>
Income (loss) before capital contributions and transfers	1,122,136	(2,356,258)	(1,234,122)
Capital contributions	755,334	345,696	1,101,030
Transfers in	-	2,566,731	2,566,731
Total capital contributions and transfers	<u>755,334</u>	<u>2,912,427</u>	<u>3,667,761</u>
Net change in fund balances	1,877,470	556,169	2,433,639
Net position, beginning of year	22,183,947	14,821,276	37,005,223
Net position, end of year	<u>\$ 24,061,417</u>	<u>\$ 15,377,445</u>	<u>\$ 39,438,862</u>

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

CITY OF GOOSE CREEK, SOUTH CAROLINA

**STATEMENT OF CASH FLOWS
 PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020**

	Water Department	Recreation Department	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers and users	\$ 5,684,775	\$ 3,104,046	\$ 8,788,821
Cash paid to suppliers	(2,315,018)	(1,641,749)	(3,956,767)
Cash paid to employees	(1,196,140)	(2,959,520)	(4,155,660)
Internal activity-payments from other funds	88,364	(386,287)	(297,923)
Net cash provided by (used in) operating activities	<u>2,261,981</u>	<u>(1,883,510)</u>	<u>378,471</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers from other funds	-	2,566,731	2,566,731
Net cash provided by noncapital financing activities	<u>-</u>	<u>2,566,731</u>	<u>2,566,731</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from issuance of capital leases	-	25,908	25,908
Principal paid on capital leases	-	(115,219)	(115,219)
Principal paid on notes payable	(328,695)	-	(328,695)
Proceeds from intergovernmental grants	6,462	1,362	7,824
Payment of interest expense	(110,400)	(13,127)	(123,527)
Acquisition and construction of capital assets	(282,042)	(256,805)	(538,847)
Net cash used in capital and related financing activities	<u>(714,675)</u>	<u>(357,881)</u>	<u>(1,072,556)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest earned on investments	47,913	19,272	67,185
Net cash provided by investing activities	<u>47,913</u>	<u>19,272</u>	<u>67,185</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,595,219	344,612	1,939,831
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>5,997,442</u>	<u>2,971,736</u>	<u>8,969,178</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 7,592,661</u>	<u>\$ 3,316,348</u>	<u>\$ 10,909,009</u>

(Continued)

CITY OF GOOSE CREEK, SOUTH CAROLINA

**STATEMENT OF CASH FLOWS
 PROPRIETARY FUND TYPE - ENTERPRISE FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Water Department</u>	<u>Recreation Department</u>	<u>Total</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ 1,176,682	\$ (2,363,765)	\$ (1,187,083)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	1,183,798	558,702	1,742,500
Provision for allowance for uncollectible	21,611	(2,414)	19,197
(Increase) decrease in:			
Accounts and taxes receivables	(16,690)	(15,828)	(32,518)
Due from county treasurer	-	513	513
Inventory	14,288	(1,886)	12,402
Prepaid items	-	6,810	6,810
Deferred outflows of resources	(74,561)	(259,160)	(333,721)
Increase (decrease) in:			
Accounts payable	(120,118)	33,689	(86,429)
Accrued salaries and compensated absences payable	(13,607)	(28,174)	(41,781)
Due to/from other funds	88,364	(386,287)	(297,923)
Net pension liability	(16,832)	527,667	510,835
Deferred inflows of resources	(3,604)	20,065	16,461
Unearned revenue	22,650	26,558	49,208
Total adjustments	<u>1,085,299</u>	<u>480,255</u>	<u>1,565,554</u>
Net cash provided by (used in) operating activities	<u>\$ 2,261,981</u>	<u>\$ (1,883,510)</u>	<u>\$ 378,471</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES			
Contributed capital assets	\$ 755,334	\$ -	\$ 755,334
Purchase of capital assets by other funds	-	345,696	345,696
	<u>\$ 755,334</u>	<u>\$ 345,696</u>	<u>\$ 1,101,030</u>

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

CITY OF GOOSE CREEK, SOUTH CAROLINA

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2020

	<u>Custodial Fund</u>
	<u>Fireman's 1%</u>
ASSETS	
Cash and cash equivalents	\$ 85,084
Total assets	<u>85,084</u>
LIABILITIES	
Due to others	<u>215</u>
Total liabilities	<u>215</u>
NET POSITION	
Restricted:	
Individuals, organizations, and other governments	<u>84,869</u>
Total net position	<u>\$ 84,869</u>

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

CITY OF GOOSE CREEK, SOUTH CAROLINA

**STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Custodial Fund</u>
	<u>Fireman's 1%</u>
ADDITIONS	
Insurance premium tax	\$ 78,447
Miscellaneous	150
Total additions	<u>78,597</u>
DEDUCTIONS	
Fees paid to other governments	56,077
Other custodial disbursements	<u>16,071</u>
Total deductions	<u>72,148</u>
Change in net position	6,449
NET POSITION, beginning of year	<u>78,420</u>
NET POSITION, end of year	<u><u>\$ 84,869</u></u>

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

CITY OF GOOSE CREEK, SOUTH CAROLINA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

The City operates under a charter originally granted by the State of South Carolina on March 22, 1961. The City was incorporated according to Section 47-22 of the 1962 Code, as amended, on May 6, 1976. The City adopted the Mayor-Council form of government as described in the Code of Laws of South Carolina 1976, Section 5-9-40. The Mayor and six-member Council for the City serve overlapping terms of four years.

In evaluating how to define the government for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement No. 14, as amended by GASB Statement No. 61, which defines a primary government as an entity with a governing body elected in a general election and which is legally separate and fiscally independent. Any entity which does not meet the above criteria is potentially a component unit of a primary government. The City is a legally separate and fiscally independent entity whose governing body is a council whose members are elected in a general election and should therefore be considered a primary government. The component unit discussed below is included in the City's reporting entity because of the significance of its operational or financial relationship with the City.

In conformity with generally accepted accounting principles, the financial statements of the component unit have been included in the financial reporting entity as a blended component unit. Blended component units, although legally separate entities, are in substance, part of the government's operations, and so data from these units are appropriately presented as funds of the primary government.

Blended Component Unit

The Goose Creek Municipal Finance Corporation (the "Corporation") is a separately administered organization controlled by and dependent on the City. The Corporation is a South Carolina not-for-profit corporation and is exempt from income taxation under Internal Revenue Code Section 501(c)(3). The Corporation has been organized exclusively for public and charitable purposes, specifically to carry out the acquisition and construction of capital assets, issuance of bonds to finance the construction of the capital projects, and to own and lease the facilities to the City for essential governmental functions in connection with tax exempt lease purchase financing of such facilities.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

The Board of Directors of the Corporation are:

<u>Name</u>	<u>Officer</u>
Natalie Zeigler – City Administrator	President
Gregory Habib – Mayor	Vice President
Tyler Howanyk – Finance Director	Treasurer/Secretary

The Goose Creek Municipal Finance Corporation is reported as a Capital Projects Fund and does not issue separate financial statements.

B. Government-wide and Fund Financial Statements

Government-wide Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable, when applicable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment.

Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary fund and blended component unit, when applicable. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and proprietary funds. All remaining governmental and proprietary funds are aggregated and reported as nonmajor funds. Major individual governmental and proprietary funds are reported as separate columns in the fund financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund Financial Statements (Continued)

Major Funds

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Local Hospitality Tax Fund* is a special revenue fund used to account for taxes collected on the sales of prepared meals and beverages sold in establishments. The expenditures of these taxes must be related to or for the promotion of tourism.

The *Goose Creek Municipal Finance Corporation* is a blended component unit of the City, reported as a capital projects fund. It accounts for the issuance of bonds to finance the construction of a fire station and fire station headquarters and to own and lease the facilities to the City for essential government functions in connection with the tax exempt lease purchase financing of such facilities.

The City reports the following major proprietary funds:

The *Water Department Fund* accounts for the operations and maintenance of the water distribution system owned by the City.

The *Recreation Department Fund* accounts for the operations and maintenance of the recreation facilities managed by the City as well as the Crowfield Golf Club.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund Financial Statements (Continued)

Nonmajor Funds

In addition, the City reports the following fund types:

The *Special Revenue Funds* account for revenue sources that are legally restricted to expenditures for specific purposes (not including expendable trusts or major capital projects) such as grants, fire and other special purpose fees.

The *Capital Projects Fund* is used to account for financial resources to be used for the acquisition or construction of major capital projects, other than those financed by proprietary funds.

The *Fiduciary Fund* is used to account for assets held by the government in a trustee capacity or as an agent on behalf of others. The Fiduciary fund is custodial in nature and is not reflected in the government-wide financial statements because the resources are not available to support the City's own programs.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds, when applicable) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured, such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements and proprietary funds 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, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Revenue from grants, entitlements and donations are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. State-levied locally shared taxes are recognized as revenue in the year appropriated by the state.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are considered to be measurable if the amount is known or reasonably estimable at year-end. The following revenue sources are deemed both measurable and available if collected within 60 days of year-end: delinquent property taxes, investment earnings, fines and forfeitures, state-levied locally shared taxes, insurance taxes, certain charges for services such as sanitation fees, and grant revenues for which all eligibility requirements imposed by the provider have been met. Permits, vehicle and some franchise taxes, licenses, and miscellaneous revenues, although they may be available within 60 days of year-end are considered to be measurable only when cash is received by the City.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds.

Proceeds of general long-term debt and proceeds for acquisitions under capital leases are reported as other financing sources.

The fiduciary fund is reported using the economic resources measurement focus and the accrual basis of accounting.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Deposits and Cash and Cash Equivalents

The *deposits* classification is used only in the notes, not on the face of the statement of net position or balance sheet. Deposits include only cash on hand, pooled money market funds and certificates of deposit.

The City considers *cash and cash equivalents* to be currency on hand, demand deposits with banks, amounts included in pooled cash and investment accounts, and liquid investments with an original maturity of three months or less when purchased.

E. Investments

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments are carried at fair value determined annually based upon quoted market prices. The total fair value of the Pool is apportioned to the entities with funds invested on an equal basis for each share owned, which are acquired at a cost of \$1.00.

The City did not have any investments as of December 31, 2020.

F. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either interfund receivables/payables, i.e., the current portion of interfund loans, or advances to/from other funds, i.e., the noncurrent portion of interfund loans. All other outstanding balances between funds are reported as due to/from other funds.

Advances between funds are offset by a nonspendable fund balance account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

Taxes receivable shown are comprised of delinquent real property taxes, net of an allowance for uncollectible accounts, and the January 2020 property tax assessment levied for the 2021 fiscal year, which is deferred in the General Fund and the Recreation Department Enterprise Fund. The current property tax receivable allowance for uncollectible accounts is estimated at one percent of the current property tax levy.

All trade and accounts receivable are reported net of an allowance for the uncollectible amounts. The City computes the allowance for uncollectible amounts based on an estimate of collections within each aging category of receivables.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Inventories and Prepaid Items

Inventories of the General Fund are valued at cost determined by the first-in, first-out method. The consumption method of accounting is used to record inventories under which the cost of inventory is recorded as an expenditure when consumed rather than when purchased. Inventory items consist of various types of fuel and replacement parts for vehicles and equipment.

Inventories of the Enterprise Funds are recorded at cost determined by the first-in, first-out method. Inventory items consist of supplies used to install water systems and merchandise to be sold at the Crowfield Golf Club.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The costs of prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

H. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets and infrastructure are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Assets with individual values under \$5,000 are considered capital assets if purchased in bulk and acquired by issuance of capital lease obligations. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their respective acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Capital Assets (Continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of enterprise fund fixed assets is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period. Interest incurred during construction of governmental-type activities is not capitalized. All reported capital assets except land and construction in progress are depreciated. Useful lives for infrastructure are estimated based on the City's historical records of necessary improvements and replacements. Depreciation is provided using the straight-line method over the following estimated useful lives:

Asset	Years
Buildings	40-50
Improvements	15-30
Land improvements	10-20
Vehicles	5-15
Software	5
Mast arms	20
Equipment and computers	5-15
Water systems	20-40
Streetscapes	5-20
Infrastructure	20-30

I. Impact Fee

According to City Ordinance 88-12, any person seeking to develop land shall pay an impact fee, which is accounted for in the Impact Fee Special Revenue Fund. Expenditures from the fund shall be made in the order in which they are collected. The disbursement of funds shall require the approval of City Council upon recommendation of the City Administrator or its designee. Eligible system improvement costs shall be limited to design construction plan preparation; right-of-way acquisition; construction of new facilities; purchase of equipment greater than \$10,000, construction of new drainage facilities associated with capital improvements; principle and interest payments on bonds or indebtedness issued by or on behalf of the City for financing any or all public facilities. Impact fees not obligated for expenditure within three years of the date they are scheduled to be expended in the City of Goose Creek Capital Improvements Plan shall be returned, with actual interest earned, to the record owner of the property for which the fees were collected, on a first-in, first-out basis.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Deferred Outflows/Inflows of Resources and Unearned Revenue

Deferred Outflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has five items that qualify for reporting in this category, which are related to pension obligations as follows:

1. Pension contributions made subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the subsequent year.
2. The net difference between the projected and actual earnings on pension plan investments, which is deferred and amortized over a closed five-year period.
3. The differences between expected and actual experience is amortized into pension expense beginning in the year the deferral occurs over a closed period equal to the average remaining service lives of all plan participants.
4. Changes in actuarial assumptions adjust the net pension liability and are amortized into pension expense over the expected remaining service lives of plan members.
5. The changes in proportion and differences between employer contribution and proportionate share of contributions, which will be deferred and amortized over the remaining service lives of all plan participants.

Deferred Inflows of Resources

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has the following items that qualify for reporting in this category:

1. Business licenses collected and property taxes billed and/or collected in advance of the year for which levied or imposed.
2. The differences between expected and actual experience is amortized into pension expense beginning in the year the deferral occurs over a closed period equal to the average remaining service lives of all plan participants.
3. The changes in proportion and differences between employer contribution and proportionate share of contributions, which will be deferred and amortized over the remaining service lives of all plan participants.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Deferred Outflows/Inflows of Resources and Unearned Revenue (Continued)

Deferred Inflows of Resources (Continued)

The government also has inflows which arise under the modified accrual basis of accounting that qualify for reporting in this category. The item, *unavailable revenue*, is reported only in the governmental funds balance sheet. As such, under the modified accrual basis of accounting, the governmental funds report unavailable revenues from state aid to subdivisions, uncollected EMS fees, and court fines and forfeitures. These amounts are deferred and recognized as an inflow of resources in the period that the amount became available.

Unearned Revenue

The City also defers revenue recognition in connection with resources that have been billed or received, but not yet earned, such as memberships and gift certificates, when applicable.

K. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the South Carolina Retirement System (SCRS) and the Police Officers Retirement System (PORS) and additions to/deductions from the SCRS's and PORS's fiduciary net position have been determined on the accrual basis of accounting as they are reported by SCRS and PORS, respectively, in accordance with Generally Accepted Accounting Principles (GAAP). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

L. Net Position and Fund Balance

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance – Generally, fund balance represents the difference between the assets and deferred outflows of resources and liabilities and deferred inflows of resources under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Net Position and Fund Balance (Continued)

Fund Balance (Continued)

Fund balances are classified as follows:

Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact.

Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws and regulations of other governments.

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council through the adoption of a resolution or passage of an ordinance. Only the City Council may modify or rescind the commitment.

Assigned – Fund balances are reported as assigned when amounts are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. Intent can be expressed by council or by an official or body to which City Council delegates the authority. The City Council has delegated such authority to the City Administrator.

Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City's policy to use fund balance in the following order: 1) committed, 2) assigned, and 3) unassigned.

Fund Balance Policy – The City strives to maintain a minimum unassigned fund balance and unrestricted net position in various funds for the purpose of floating the City's operations in times of temporary cash flow shortages, emergencies, unanticipated economic downturns, and one time opportunities.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Net Position and Fund Balance (Continued)

The minimum fund balances are based on a percentage of the subsequent years budgeted expenditures in the fund. The minimum fund balances are as follows:

General Fund	25%
Water Department Enterprise Fund	20%
Recreation Department Enterprise Fund	10%

M. Accounting Estimates

The preparation of financial statements in accordance with GAAP requires the City's management to make estimates and assumptions. These estimates and assumptions 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 reporting period. Actual results could differ from those estimates.

N. Revenues and Expenditures/Expenses

Program Revenues - Amounts reported as program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes and Sanitation Fees - Property taxes attach as an enforceable lien on property as of January 1 of the current year. Taxes are levied and billed the following September on all property other than vehicles and are payable without penalty by January 15th of the following year. Penalties are assessed on unpaid taxes on the following dates: January 16th – 3%; February 2nd – an additional 7%; March 16th – an additional 5%. If not paid by October 1st, the property is subject to sale by the Berkeley County Delinquent Tax Office. Berkeley County bills and collects current and delinquent property taxes under contractual agreements with the City. The City tax revenues are recognized in the period for which they are levied; therefore, revenue recognition is deferred. Taxes on licensed motor vehicles are levied during the month when the taxpayer's license is up for renewal and are, therefore, recognized as revenue when cash is received by the City.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Revenues and Expenditures/Expenses (Continued)

Taxes recognized as revenue and used for the 2020 calendar year are based on property assessed as of July, 2019, and billed in September 2019. The City tax rate to finance general governmental services for the year ended December 31, 2020, was set at 47.5 mills (\$4.75 per \$100 assessed valuation) for general uses and purposes of the City. The assessed valuation of properties, exclusive of vehicles (valued at \$18,425,140), within the City's district as of December 31, 2020, was \$161,391,820 according to records of the Berkeley County Auditor. The City's levy on property assessed as of July 2020, and billed in September 2020, will generate taxes to be used for the 2021 calendar year. Although a receivable is recorded at December 31, 2020, such revenue is recorded as a deferred inflow of resources.

The City levies the sanitation fees for permanent improvements and for the purpose of paying current expenditures of the City. Revenue is recognized when fees are received during the current calendar year or within 60 days subsequent to year-end. The sanitation fee rate is \$135 on every single-family occupied residential lot within the corporate limits of the City. Berkeley County bills and collects sanitation fees under a contractual agreement with the City.

O. Compensated Absences

Vacation – The City's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Sick Leave – Accumulated sick leave lapses when employees leave the employ of the City and, upon separation from service, no monetary obligation exists.

P. Proprietary Funds Operating and Non-operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing goods and services in connection with a proprietary fund's principal ongoing operations. The City's business-type activities accounted for in proprietary funds are chiefly water sales and services, recreation services and property taxes levied to support recreational activities, and golf memberships and fees. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

NOTES TO FINANCIAL STATEMENTS

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Excess of Expenditures over Appropriations

For the year ended December 31, 2020, expenditures exceeded appropriations for the following functions:

Fund	Function	Excess Expenditures
General	Legislative	\$ 48,621
	Administrative	192,284
	Garage	27,002
	Capital outlay	1,176,770
	Debt service	4,521
Local Hospitality Tax Fund	Administrative	\$ 45,922
Goose Creek Municipal Finance Corporation	Administrative	\$ 113,850
	Debt service	4,850,379

The over expenditures in the General Fund, the Local Hospitality Tax Fund, and the Goose Creek Municipal Finance Corporation Fund were funded by greater than anticipated revenues and transfers in from other funds.

NOTES TO FINANCIAL STATEMENTS

NOTE 3. CASH AND INVESTMENTS

Total deposits and investments as of December 31, 2020, are summarized as follows:

Statement of Net Position:	
Cash	\$ 27,414,073
Restricted cash	177,302
Total cash	<u>27,591,375</u>
Statement of Fiduciary Net Position	
Cash	85,084
	<u>\$ 27,676,459</u>
Cash deposited with financial institutions	\$ 7,585,764
South Carolina Local Governmental Investment Pool	20,090,695
	<u>\$ 27,676,459</u>

At December 31, 2020, the City's pooled cash included local government pools, which is managed by the State of South Carolina. The fair value of its position in the pool is the same as the value of the pool shares.

Under State law, the City is authorized to hold funds in deposit accounts with banking institutions and invest funds in the following items: obligations of the United States and agencies thereof, obligations of the State of South Carolina or any of its political units, banks and savings and loan associations to the extent insured by an agency of the federal government, and/or certificates of deposit where the certificates are federally insured or collaterally secured by collateral of the types in the previously mentioned items.

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a policy for custodial credit risk. However, South Carolina state statutes provide that banks accepting deposits of funds from local government units must furnish an indemnity bond or pledge as collateral obligations of the United States, South Carolina and political subdivisions of South Carolina, the Federal National Mortgage Association, the Federal Home Loan Bank, the Federal Farm Credit Bank, or the Federal Home Loan Mortgage Corporation. As of December 31, 2020, the City's bank balance of \$8,386,998 was fully insured or collateralized by government investments held by the pledging financial institution's trust department or agent in the City's name.

NOTES TO FINANCIAL STATEMENTS

NOTE 3. CASH AND INVESTMENTS (COTINUED)

Interest Rate Risk – Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes.

The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – Investments

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City has adopted an investment policy in accordance with state statutes, which authorizes the City to invest in the following:

1. Obligations of the United States and agencies thereof;
2. Obligations issued by the Federal Financing Bank, Federal Farm Credit Bank, the Bank of Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, and the Farmers Home Administration, if, at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations;
3. General obligations of the State of South Carolina or any of its political units;
4. Savings and loan association deposits to the extent insured by the Federal Deposit Insurance Corporation;
5. Certificates of deposit and repurchase agreements collateralized by securities of the type described in (1) and (2) above held by a third party as escrow agent or custodian, of a market value not less than the amount of certificates of deposit and repurchase agreements so secured, including interest; and
6. No-load open and closed-end management type investment companies or investment trusts registered under the Investment Company Act of 1940, as amended, where the investment is made by a bank or trust company or savings and loan association or other financial institution when acting as trustee or agent for a bond or other debt issue of that local government unit.

NOTES TO FINANCIAL STATEMENTS

NOTE 3. CASH AND INVESTMENTS (CONTINUED)

In addition, South Carolina state statutes authorize the City to invest in the South Carolina Local Government Investment Pool (LGIP). The LGIP is an investment trust fund created by state legislation, in which public monies under the custody of any political subdivision in excess of current needs may be deposited. The LGIP is permitted to purchase obligations of the United States, its agencies and instrumentalities, and any corporation within the United States if such obligations bear any of the three highest ratings of at least two nationally recognized rating services.

As of December 31, 2020, the City did not have any investments.

Concentration of Credit Risk – Investments

Concentration of credit risk is the risk of loss attributable to the magnitude of the City's investment in a single issuer. The City places no limit on the amount the City may invest in any one issuer.

Custodial Credit Risk – Investments

For investments, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The City does not have a formal investment policy to address custodial credit risk.

NOTES TO FINANCIAL STATEMENTS

NOTE 4. RECEIVABLES

Receivables as of December 31, 2020, including the applicable allowances for uncollectible accounts, are as follows:

	Governmental Funds			Enterprise Funds	
	General Fund	Local Hospitality Tax Fund	Nonmajor Governmental Funds	Water Department	Recreation Department
Receivables:					
Current taxes	\$ 1,657,825	\$ -	\$ -	\$ -	\$ 208,905
Delinquent taxes	233,398	-	-	-	39,624
Sanitation fees	206,250	-	-	-	-
Total taxes	2,097,473	-	-	-	248,529
Fines	1,473,265	-	278,247	-	-
Accounts	1,839,151	184,794	4,852	826,407	16,057
			-		
Gross receivables	5,409,889	184,794	283,099	826,407	264,586
Less allowance for uncollectibles					
Taxes	(277,043)	-	-	-	(44,666)
Fines	(687,096)	-	(139,499)	-	-
Accounts	(417,400)	-	-	(409,691)	-
Total allowance	(1,381,539)	-	(139,499)	(409,691)	(44,666)
Net receivables	<u>\$ 4,028,350</u>	<u>\$ 184,794</u>	<u>\$ 143,600</u>	<u>\$ 416,716</u>	<u>\$ 219,920</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 5. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of December 31, 2020, is as follows:

	<u>Receivable Fund</u>	<u>Payable Fund</u>
Governmental Funds		
Major		
General Fund	\$ 27,848	\$ 3,148,999
Local Hospitality Fund	-	332
Goose Creek Municipal Finance Corporation	151,727	-
Nonmajor	2,997,272	3,178
Enterprise Funds		
Water Department	-	24,338
	\$ 3,176,847	\$ 3,176,847

Interfund balances largely result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

The composition of interfund transfers for the year ended December 31, 2020, is as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Funds		
Major		
General Fund	\$ -	\$ 3,301,172
Goose Creek Municipal Finance Corporation	734,441	-
Total Governmental Funds	734,441	3,301,172
Enterprise Funds		
Recreation Department	2,566,731	-
Total Enterprise Funds	2,566,731	-
Total Transfers	\$ 3,301,172	\$ 3,301,172

Transfers are used (1) to move revenues from the fund that a statute or budget requires to collect them to the fund that a statute or budget requires to expend them, and (2) to use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. The City also transferred capital assets of \$345,696 from governmental activities to its business-type activities as noted on the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended December 31, 2020, is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 7,961,070	\$ -	\$ (133,334)	\$ -	\$ 7,827,736
Construction in progress	203,090	383,099	(55,210)	(352,656)	178,323
Total	<u>8,164,160</u>	<u>383,099</u>	<u>(188,544)</u>	<u>(352,656)</u>	<u>8,006,059</u>
Capital assets, being depreciated:					
Buildings	28,258,565	-	(104,190)	-	28,154,375
Improvements	1,270,755	-	(13,324)	-	1,257,431
Vehicles	6,505,130	1,459,562	(411,583)	(30,341)	7,522,768
Mast arms	1,463,006	-	-	-	1,463,006
Equipment and computers	2,626,345	309,380	(235,575)	6,960	2,707,110
Streetscapes	6,473,908	-	-	-	6,473,908
Software	317,026	-	-	-	317,026
Infrastructure	3,199,857	-	-	-	3,199,857
Total	<u>50,114,592</u>	<u>1,768,942</u>	<u>(764,672)</u>	<u>(23,381)</u>	<u>51,095,481</u>
Less accumulated depreciation for:					
Buildings	(6,338,725)	(637,521)	88,561	-	(6,887,685)
Improvements	(1,173,732)	(16,588)	13,324	-	(1,176,996)
Vehicles	(4,320,194)	(494,436)	411,583	30,341	(4,372,706)
Mast arms	(1,009,742)	(73,883)	-	-	(1,083,625)
Equipment and computers	(1,909,111)	(194,685)	226,633	-	(1,877,163)
Streetscapes	(2,215,427)	(325,478)	-	-	(2,540,905)
Software	-	(63,405)	-	-	(63,405)
Infrastructure	(1,493,287)	(126,454)	-	-	(1,619,741)
Total	<u>(18,460,218)</u>	<u>(1,932,450)</u>	<u>740,101</u>	<u>30,341</u>	<u>(19,622,226)</u>
Total capital assets, being depreciated, net	<u>31,654,374</u>	<u>(163,508)</u>	<u>(24,571)</u>	<u>6,960</u>	<u>31,473,255</u>
Governmental activities capital assets, net	<u>\$ 39,818,534</u>	<u>\$ 219,591</u>	<u>\$ (213,115)</u>	<u>\$ (345,696)</u>	<u>\$ 39,479,314</u>

Included in current year additions are donated capital assets of \$5,615.

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (CONTINUED)

Capital asset activity for the business-type activities for the year ended December 31, 2020, is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities					
Capital assets, not being depreciated:					
Land	\$ 1,956,615	\$ -	\$ -	\$ -	\$ 1,956,615
Construction in progress	-	54,025	-	118,308	172,333
Total	<u>1,956,615</u>	<u>54,025</u>	<u>-</u>	<u>118,308</u>	<u>2,128,948</u>
Capital assets, being depreciated:					
Buildings	14,698,657	-	(31,660)	-	14,666,997
Improvements	752,655	89,513	(19,577)	-	822,591
Land improvements	2,177,019	-	-	227,388	2,404,407
Vehicles	497,383	20,498	(33,654)	30,341	514,568
Software	39,204	-	-	-	39,204
Equipment	1,241,754	125,890	-	-	1,367,644
Water system	35,722,756	1,004,255	-	-	36,727,011
Total	<u>55,129,428</u>	<u>1,240,156</u>	<u>(84,891)</u>	<u>257,729</u>	<u>56,542,422</u>
Less accumulated depreciation for:					
Buildings	(2,313,225)	(324,490)	31,660	-	(2,606,055)
Improvements	(376,307)	(33,930)	19,577	-	(390,660)
Land improvements	(954,266)	(98,012)	-	-	(1,052,278)
Vehicles	(373,069)	(44,533)	33,654	(30,341)	(414,289)
Software	(39,204)	-	-	-	(39,204)
Equipment	(749,982)	(130,229)	-	-	(880,211)
Water system	(12,132,452)	(1,111,306)	-	-	(13,243,758)
Total	<u>(16,938,505)</u>	<u>(1,742,500)</u>	<u>84,891</u>	<u>(30,341)</u>	<u>(18,626,455)</u>
Total capital assets, being depreciated, net	<u>38,190,923</u>	<u>(502,344)</u>	<u>-</u>	<u>227,388</u>	<u>37,915,967</u>
Business-type activities capital assets, net	<u>\$ 40,147,538</u>	<u>\$ (448,319)</u>	<u>\$ -</u>	<u>\$ 345,696</u>	<u>\$ 40,044,915</u>

Included in current year additions are contributed water systems in the amount of \$755,334.

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities	
Administrative	\$ 509,883
Police	331,142
Fire	588,286
Sanitation	125,381
Recreation	193,205
Maintenance	154,187
Garage	5,953
Information technology	24,413
Total depreciation expense - governmental activities	\$ 1,932,450
Business-type activities	
Water Department	\$ 1,183,798
Recreation Department	558,702
Total depreciation expense - business-type activities	\$ 1,742,500

NOTE 7. UNAVAILABLE REVENUE

The components of unavailable intergovernmental revenue in the Balance Sheet-Governmental Funds as of December 31, 2020, are as follows:

	General	Nonmajor Governmental Funds
Unavailable revenue:		
State aid to subdivisions	\$ 426,034	\$ -
State accommodations tax	21,184	-
Fines and forfeitures	786,169	138,748
EMS revenue	739,355	-
Total unavailable	\$ 1,972,742	\$ 138,748

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM LIABILITIES

The City has the following forms of long-term indebtedness:

Lease Obligations – The City has entered into lease-purchase agreements for golf maintenance equipment and gym fitness equipment accounted for in the Recreation Department Fund and fire/paramedic equipment accounted for the City’s governmental activities. Debt service expenditures including principal and interest are reported in the General Fund.

Revenue Bonds – The Installment Revenue Repurchase Bonds are funded by the General Fund and were used for the construction of a fire station and fire headquarters, and the Special Obligation Bonds (Hospitality Fee Pledge) are funded by the Hospitality Tax Fund and were used for the construction of a recreation activity center.

Notes Payable – The City has entered into various note payable agreements with a financial institution for the purchase of three new sanitation trucks and a pumper truck. The City has also entered into a note payable agreement with the State of South Carolina State Revolving Loan Fund for the construction of a water system upgrade. The sanitation vehicle note payable and the pumper truck note payable is reported in the City’s governmental activities with the associated debt service expenditures reported in the General Fund. The water system upgrade note payable is accounted for in the Water Department Fund.

Compensated Absences Payable – These obligations represent accumulated annual leave benefits which were not funded by the current or prior years’ revenue resources. These obligations are primarily funded by the General Fund.

Net Pension Liability – The City participates in the South Carolina Retirement System and the Police Officers Retirement System. These plans are discussed in Note 11.

Changes in Long-term Liabilities

Long-term liability activity for the year ended December 31, 2020, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Revenue bonds	\$ 12,602,058	\$ 4,889,000	\$ (5,836,173)	\$ 11,654,885	\$ 1,130,675
Notes payable	739,555	475,000	(392,458)	822,097	390,965
Capital leases payable	89,317	-	(31,028)	58,289	32,664
Compensated absences	248,341	440,381	(331,289)	357,433	357,433
Net pension liability	21,974,784	5,743,387	(2,562,365)	25,155,806	-
Total long-term liabilities	<u>\$ 35,654,055</u>	<u>\$ 11,547,768</u>	<u>\$ (9,153,313)</u>	<u>\$ 38,048,510</u>	<u>\$ 1,911,737</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM LIABILITIES (CONTINUED)

Changes in Long-term Liabilities (Continued)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-type activities					
Notes payable	\$ 6,256,160	\$ -	\$ (328,695)	\$ 5,927,465	\$ 334,652
Capital leases payable	254,874	25,908	(115,219)	165,563	150,451
Compensated absences	56,765	150,785	(115,872)	91,678	91,678
Net pension liability	5,139,447	1,005,693	(494,858)	5,650,282	-
Total long-term liabilities	<u>\$ 11,707,246</u>	<u>\$ 1,182,386</u>	<u>\$ (1,054,644)</u>	<u>\$ 11,834,988</u>	<u>\$ 576,781</u>

Interest cost incurred by the business-type activities was \$122,048 during the year ended December 31, 2020, all of which was charged to expense. No interest was capitalized during the year.

Revenue Bonds

Revenue bonds payable at December 31, 2020, is comprised of the following issues:

Installment Purchase Revenue Bonds

In March 2014, the City issued an installment purchase revenue bond in the amount of \$7,500,000 at 2.880%, for the purpose of acquiring and the construction of Fire Stations. Annual payments range from \$163,213 to \$652,853 including interest with a maturity date of March 2029. Revenues from the General Fund and existing resources in the Goose Creek Municipal Finance Corporation will be used to repay these bonds. In 2020 the Installment Purchase Revenue Bonds, Series 2020 (the "Series 2020 Bonds"), were issued in the amount of \$4,889,000 with an interest rate of 1.33%. The proceeds were used to refund the Series 2014 Bonds and pay certain costs relating to the issuance of the Series 2020 Bonds. Annual payments for the Series 2020 Bonds range from \$139,462 to \$629,201 including interest with a maturity date of March 2029. At December 31, 2020, there remains outstanding \$0 of Series 2014 Bonds. The amount outstanding of the Series 2020 Bonds as of December 31, 2020, is \$4,889,000.

In August 2016, the City issued Special Obligation Bonds (Hospitality Fee Pledge), Series 2016 in the amount of \$9,000,000 at 2.220%, for the purpose of the construction of a recreation facility. Annual payments range from \$531,905 to \$709,207 including interest with a maturity of September 2031. Revenues from the Hospitality Tax Fund will be used to repay these bonds. The amount outstanding as of December 31, 2020, is \$6,765,885.

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM LIABILITIES (CONTINUED)

Revenue Bonds (Continued)

Debt service requirements for the revenue bonds are as follows:

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 1,130,675	\$ 207,733	\$ 1,338,408
2022	1,150,294	187,543	1,337,837
2023	1,171,194	166,959	1,338,153
2024	1,192,384	145,989	1,338,373
2025	1,212,868	124,627	1,337,495
2026 - 2030	5,271,416	299,631	5,571,047
2031	526,054	5,850	531,904
Total	<u>\$ 11,654,885</u>	<u>\$ 1,138,332</u>	<u>\$ 12,793,217</u>

Notes Payable

In May 2016, the City entered into an agreement with the South Carolina Water Quality Revolving Fund Authority to borrow funds, not to exceed \$8,500,000, to be used to finance the costs of the Water System improvements. The City has granted a pledge of and lien on net revenues of the City's Water System for repayment of the loan. The loan bears a fixed interest rate of 1.80%. Payments are made quarterly and are payable in equal installments of \$109,774 over a 20-year period. Draw requests for the loan funds are made once costs for the project have been incurred. In November 2018, the loan was amended after the final draw was made and the project completed. The final loan amount for the project was \$7,361,200.

Debt service requirements for the water system improvement note payable are as follows:

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 334,652	\$ 104,444	\$ 439,096
2022	340,717	98,379	439,096
2023	346,891	92,205	439,096
2024	353,177	85,919	439,096
2025	359,578	79,518	439,096
2026 - 2030	1,898,025	297,455	2,195,480
2031 - 2035	2,076,351	119,129	2,195,480
2036	218,074	1,473	219,547
Total	<u>\$ 5,927,465</u>	<u>\$ 878,522</u>	<u>\$ 6,805,987</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM LIABILITIES (CONTINUED)

Notes Payable (Continued)

In March 2017, the City entered into an agreement with a financial institution to borrow funds to be used to finance the purchase of three new sanitation trucks. The total amount financed was \$460,000 and bears a fixed interest rate of 1.98%. Payments are made quarterly and are payable in equal installments of \$24,219 over a five-year period. The first payment was made in July 2017 and the note matures in April 2022. Revenues from the General Fund will be used to repay this note. The amount outstanding as of December 31, 2020, is \$142,836.

In May 2019, the City entered into an agreement with a financial institution to borrow funds to be used to finance the purchase of a new pumper truck. The total amount financed was \$600,000 and bears a fixed interest rate of 2.55%. Payments are made quarterly and are payable in equal installments of \$51,166 over a four-year period. The first payment was made in September 2019 and the note matures in June 2022. Revenues from the General Fund will be used to repay this note. The amount outstanding as of December 31, 2020, is \$272,453.

In March 2020, the City entered into an agreement with a financial institution to borrow funds to be used to finance the purchase of a new refuse collector. The total amount financed was \$475,000 and bears a fixed interest rate of 2.05%. Payments are made quarterly and are payable in installments from \$25,049 to \$100,195 over a six-year period. The first payment was made in June 2020 and the note matures in December 2025. Revenues from the General Fund will be used to repay this note. The amount outstanding as of December 31, 2020, is \$406,808.

Debt service requirements for the sanitation trucks, pumper truck, and refuse collector notes payable are as follows:

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 390,965	\$ 14,769	\$ 405,734
2022	211,363	6,618	217,981
2023	96,428	3,767	100,195
2024	98,420	1,775	100,195
2025	24,921	128	25,049
Total	<u>\$ 822,097</u>	<u>\$ 27,057</u>	<u>\$ 849,154</u>

Rate Covenants

The City has covenanted to maintain rates and charges for products and services which at all times shall be sufficient to pay operation and maintenance expenses to keep the system in good repair and working order, to provide for the punctual payment of the principal and interest on all outstanding debt, to maintain the required amounts in the debt service and debt service reserve accounts, to build and maintain a reserve for contingencies and improvements, and to discharge all obligations imposed by the bond ordinance.

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM LIABILITIES (CONTINUED)

Capital Leases Payable

Business-type Activities (Recreation Fund)

In February 2016, the City entered into a lease agreement for financing the acquisition of golf maintenance equipment. Lease payments are made in equal installments of \$9,108 over 60 months, with a final balloon payment of \$90,710. This lease agreement qualifies as a capital lease for accounting purposes and, therefore has been recorded at the present value of their future minimum lease payments as of the inception date. Included in the minimum lease payments is equipment which does not qualify for the capitalization threshold and therefore is not depreciated, the aggregate value of this equipment is \$22,357.

The carrying value of assets acquired through this capital leases is as follows:

Golf Maintenance Equipment	\$	536,422
Less: Accumulated depreciation		(373,016)
		\$ 163,406

Amortization expense for equipment under capital leases is included in depreciation expense. Total interest paid on capital leases for the year ended December 31, 2020, was \$8,952 for Business-type Activities.

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2020, were as follows:

Year ending December 31,	Amount
2021	\$ 136,251
Total minimum lease payments	136,251
Less: Amounts representing interest	(2,663)
Present value of future minimum lease payments	133,588
Less current portion	(133,588)
Long-term portion of capital leases	\$ -

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM LIABILITIES (CONTINUED)

Capital Leases Payable (Continued)

Business-type Activities (Recreation Fund) (Continued)

February 2019, the City entered into a lease agreement for financing the acquisition of gym fitness equipment. Lease payments are made in equal installments of \$907 over 36 months. This lease agreement qualifies as a capital lease for accounting purposes and, therefore has been recorded at the present value of their future minimum lease payments as of the inception date. Included in the minimum lease payments is equipment which does not qualify for the capitalization threshold and therefore is not depreciated, the aggregate value of this equipment is \$11,907.

The carrying value of assets acquired through this capital lease is as follows:

Gym Fitness Equipment	\$	17,444
Less: Accumulated depreciation		(4,361)
		13,083
	\$	13,083

Amortization expense for equipment under capital leases is included in depreciation expense. Total interest paid on capital leases for the year ended December 31, 2020, was \$1,243 for Business-type Activities.

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2020, were as follows:

Year ending December 31,	Amount	
2021	\$	10,888
2022		907
Total minimum lease payments		11,795
Less: Amounts representing interest		(500)
Present value of future minimum lease payments		11,295
Less current portion		(10,393)
Long-term portion of capital leases	\$	902

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM LIABILITIES (CONTINUED)

Capital Leases Payable (Continued)

Business-type Activities (Recreation Fund) (Continued)

In January 2020, the City entered into a lease agreement for financing the acquisition of golf carts for the Crowfield Golf Club, a division of the Recreation Department. Lease payments commenced in March 2020 and are made in equal installments over forty-eight months. The lease agreement qualifies as a capital lease for accounting purposes, and, therefore has been recorded as the present value of future minimum lease payments as of the inception date.

The carrying value of assets acquired through this capital lease is as follows:

Golf cart lease	\$	25,908
Less: Accumulated depreciation		(3,598)
		22,310
	\$	22,310

Amortization expense for equipment under capital leases is included in depreciation expense. Total interest paid on capital leases for the year ended December 31, 2020, was \$472 for Business-type Activities.

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2020, were as follows:

Year ending December 31,	Amount	
2021	\$	6,840
2022		6,840
2023		6,840
2024		1,140
Total minimum lease payments		21,660
Less: Amounts representing interest		(980)
Present value of future minimum lease payments		20,680
Less current portion		(6,470)
Long-term portion of capital leases	\$	14,210

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM LIABILITES (CONTINUED)

Capital Leases Payable (Continued)

Governmental Activities

In September 2017, the City entered into a lease agreement for financing the acquisition of fire/paramedic equipment. Lease payments are made in equal installments of \$2,909 over 60 months. This lease agreement qualifies as a capital lease for accounting purposes and, therefore has been recorded at the present value of their future minimum lease payments as of the inception date. Included in the minimum lease payments is equipment which does not qualify for the capitalization threshold and therefore is not depreciated, the aggregate value of this equipment is \$18,500.

The carrying value of assets acquired through this capital lease is as follows:

Fire/Paramedic Equipment	\$	135,065
Less: Accumulated depreciation		(85,541)
		\$ 49,524

Amortization expense for equipment under capital leases is included in depreciation expense. Total interest paid on capital leases for the year ended December 31, 2020, was \$3,874 for Governmental Activities.

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2020, were as follows:

Year ending December 31,	Amount	
2021	\$	34,902
2022		26,177
Total minimum lease payments		61,079
Less: Amounts representing interest		(2,790)
Present value of future minimum lease payments		58,289
Less current portion		(32,664)
Long-term portion of leases		\$ 25,625

NOTES TO FINANCIAL STATEMENTS

NOTE 9. OPERATING LEASES

In February 2016, the City entered into a lease agreement for grounds maintenance equipment. The lease agreement is for a 60-month period and commences in April 2016 with a minimum monthly payment of \$870 for a total lease commitment of \$52,216. Rental expense for the year ending December 31, 2020, was \$10,440. The payment of this lease is funded through the Recreation Department Fund.

In January 2020, the City entered into a lease agreement for golf carts for the Crowfield Golf Club, a division of the Recreation Department. The lease agreement is for a 48-month period and commences in March 2020 with a minimum monthly payment of \$7,484 for a total lease commitment of \$359,251. Rental expense for the year ending December 31, 2020, was \$72,500. The payment of this lease is funded through the Recreation Department Fund.

In March 2020, the City entered into a lease agreement for treadmills for the recreation Department. The lease agreement is for a 36-month period with a minimum monthly payment of \$757 for a total lease commitment of \$27,256. Rental expense for the year ending December 31, 2020, was \$7,571. The payment of this lease is funded through the Recreation Department Fund.

Future minimum lease payments for the leases are as follow:

<u>Year ending December 31,</u>	<u>Amount</u>
2021	\$ 101,508
2022	98,898
2023	91,327
2024	14,968
Total	<u>\$ 306,701</u>

NOTE 10. OTHER INFORMATION

A. Commitments and Contingent Liabilities

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, could become a liability of the general fund or other applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

NOTES TO FINANCIAL STATEMENTS

NOTE 10. OTHER INFORMATION (CONTINUED)

A. Commitments and Contingent Liabilities (Continued)

Litigation

The City is involved in several pending lawsuits. The nature of the lawsuits varies considerably. Management and the City's legal counsel have determined an aggregate liability, which is reasonably possible to arise from the proceedings of up to \$300,000. The entire amount is believed by management and legal counsel to be probable and is recorded as accounts payable on the Recreation Department Fund Statement of Net Position as of December 31, 2020. The City will continue to assert its position in a defense against these claims.

Long-Term Contract – Water Purchases

On September 13, 1994, the City entered into a 35 year, automatically renewable contract with the Lake Moultrie Water Agency, a joint municipal water system created under the "Joint Municipal Water Systems Act," Section 6-25-10 et. seq. of the South Carolina Code of Laws, 1976. The Agency water supply system became operational in September of 1994.

Under the contract, the City owns 18% of the capacity of the Lake Moultrie Water Agency water supply system for the term of the contract, and agrees to purchase and pay for 3.6 million gallons per day of water capacity. Cost per gallon is established annually on a cost of service basis, calculated following the guidelines of the American City Association. Any variances in actual operations costs from the projected costs related to the City's proportionate share are calculated annually, and the City is credited or assessed for any differences at year-end. The City has the right to purchase or sell excess capacity to other contract participants according to need or availability. The current year expenditures for the purchase of water were \$1,464,206.

The estimated demand and volumetric charges for the next three years are as follows:

<u>Year ending December 31,</u>	<u>Total</u>
2021	\$ 1,481,622
2022	\$ 1,510,035
2023	\$ 1,528,222

NOTES TO FINANCIAL STATEMENTS

NOTE 10. OTHER INFORMATION (CONTINUED)

A. Commitments and Contingent Liabilities (Continued)

Long-Term Contract – Recreation

In May 2008, the City entered into a contract with the Goose Creek Recreation Commission whereby the City assumed the operations of the Recreation District to provide recreational services to all residents served by the Commission, both within and outside the City. The term of this agreement is 20 years and provides for automatic extensions for additional terms of 20 years each, unless either party, by written notice to the other given at least 24 months prior to the expiration of the then term, elects to withdraw from or terminate this agreement. For these services the City will receive a sum no more than the equivalent of the sum represented by applying the City's millage rate designated and budgeted for recreational services to all taxable real and personal property located within the boundaries of the District. The transition under this agreement was completed January 1, 2009, and the Recreation Department is accounted for by the City as an enterprise fund.

Risk Management

The City is exposed to various risks of losses related to torts, including theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City is a member of the South Carolina Municipal Insurance and Risk Financing Fund, a public entity risk pool currently operating as a common risk management and insurance program for local governments. The City pays an annual premium to the Municipal Insurance and Risk Financing Fund for its general insurance and workers' compensation. The South Carolina Municipal Insurance and Risk Financing Fund is self-sustaining through member premiums and reinsures through commercial companies for certain claims.

The City has not significantly reduced insurance coverages from the previous year, and settled claims in excess of insurance coverage for the last three years were immaterial. For each of the insurance programs and public entity risk pools in which they participate, the City has effectively transferred all risk with no liability for unfunded claims.

NOTES TO FINANCIAL STATEMENTS

NOTE 11. DEFINED BENEFIT PENSION PLAN

The South Carolina Public Employee Benefit Authority (PEBA), created July 1, 2012, is the state agency responsible for the administration and management of the various Retirement Systems and retirement programs of the state of South Carolina, including the State Optional Retirement Program and the S.C. Deferred Compensation Program, as well as the state's employee insurance programs. As such, PEBA is responsible for administering the South Carolina Retirement Systems' five defined benefit pension plans. PEBA has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as custodian, co-trustee and co-fiduciary of the Systems and the assets of the retirement trust funds. The Retirement System Investment Commission (Commission as the governing body, RSIC as the agency), created by the General Assembly in 2005, has exclusive authority to invest and manage the retirement trust funds' assets. The Commission, an eight-member board, serves as co-trustee and co-fiduciary for the assets of the retirement trust funds. By law, the State Fiscal Accountability Authority (SFAA), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the actuary of the Systems. For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Systems and additions to/deductions from the Systems fiduciary net position have been determined on the accrual basis of accounting as they are reported by the Systems in accordance with generally accepted accounting principles (GAAP). For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Benefit and refund expenses are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

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

Plan Description

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

NOTES TO FINANCIAL STATEMENTS

NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Plan Description (Continued)

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

Membership

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

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Benefits

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

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

The annual retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of 1% or \$500 every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase. Members who retire under the early retirement provisions at age 55 with 25 years of service are not eligible for the benefit adjustment until the second July 1 after reaching age 60 or the second July 1 after the date they would have had 28 years of service credit had they not retired.

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

The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of 1% or \$500 every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase.

NOTES TO FINANCIAL STATEMENTS

NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions

Actuarial valuations are performed annually by an external consulting actuary to ensure applicable contribution rates satisfy the funding parameters specified in Title 9 of the South Carolina Code of Laws. Under these provisions, SCRS and PORS contribution requirements must be sufficient to maintain an amortization period for the financing of the unfunded actuarial accrued liability (UAAL) over a period that does not exceed the number of years scheduled in state statute. Legislation in 2017 increased, but also established a ceiling for SCRS and PORS employee contribution rates. Effective July 1, 2017, employee rates were increased to a capped rate of 9.00 percent for SCRS and 9.75 percent for PORS. The legislation also increased employer contribution rates beginning July 1, 2017 for both SCRS and PORS by two percentage points and further scheduled employer contribution rates to increase by a minimum of one percentage point each year in accordance with state statute. However, the General Assembly postponed the one percent increase in the SCRS and PORS employer contribution rates that was scheduled to go into effect beginning July 1, 2020. If the scheduled contributions are not sufficient to meet the funding periods set in state statute, the board shall increase the employer contribution rates as necessary to meet the funding periods set for the applicable year. The maximum funding period of SCRS and PORS is scheduled to be reduced over a ten-year schedule from 30 years beginning fiscal year 2018 to 20 years by fiscal year 2028.

Additionally, the Board is prohibited from decreasing the SCRS and PORS contribution rates until the funded ratio is at least 85 percent. If the most recent annual actuarial valuation of the Systems for funding purposes shows a ratio of the actuarial value of system assets to the actuarial accrued liability of the system (the funded ratio) that is equal to or greater than 85 percent, then the board, effective on the following July 1, may decrease the then current contribution rates upon making a finding that the decrease will not result in a funded ratio of less than 85 percent. If contribution rates are decreased pursuant to this provision, and the most recent annual actuarial valuation of the system shows a funded ratio of less than 85 percent, then effective on the following July 1, and annually thereafter as necessary, the board shall increase the then current contribution rates until a subsequent annual actuarial valuation of the system shows a funded ratio that is equal to or greater than 85 percent. For the year ended December 31, 2020, the City contributed \$1,666,245 to the SCRS plan and \$682,321 to the PORS plan.

NOTES TO FINANCIAL STATEMENTS

NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions (Continued)

Required employee contribution rates for the year ended December 31, 2020, are as follows:

South Carolina Retirement System

9.00% of earnable compensation from January 1st through June 30th
 9.00% of earnable compensation from July 1st through December 31st

South Carolina Police Officers Retirement System

9.75% of earnable compensation from January 1st through June 30th
 9.75% of earnable compensation from July 1st through December 31st

Required employer contribution rates for the year ended December 31, 2020, are as follows:

South Carolina Retirement System

15.41% of earnable compensation from January 1st through June 30th
 15.41% of earnable compensation from July 1st through December 31st
 Employer incidental death benefit: 0.15% of earnable compensation

South Carolina Police Officers Retirement System

17.84% of earnable compensation from January 1st through June 30th
 17.84% of earnable compensation from July 1st through December 31st
 Employer incidental death benefit: 0.20% of earnable compensation

Required and actual contributions are as follows:

	Plan's fiscal year ended June 30, 2020	City's fiscal year ended December 31, 2020
SCRS		
Governmental Activities		
Required contributions	\$ 1,168,994	\$ 1,254,349
Actual contributions	\$ 1,168,994	\$ 1,254,349
Business-type Activities		
Required contributions	\$ 383,867	\$ 411,896
Actual contributions	\$ 383,867	\$ 411,896
PORS		
Governmental Activities		
Required contributions	\$ 660,474	\$ 682,321
Actual contributions	\$ 660,474	\$ 682,321

NOTES TO FINANCIAL STATEMENTS

NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Assumptions and Methods

Actuarial valuations of the plan involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. An experience report on the Systems was most recently issued for the period ending June 30, 2019 for first use in the July 1, 2021 actuarial valuation.

The following table provides a summary of the actuarial assumptions and methods used in the July 1, 2019, valuations for SCRS and PORS.

	SCRS	PORS
Actuarial cost method	Entry Age	Entry Age
Actuarial assumptions:		
Investment rate of return	7.25%	7.25%
Projected salary increases	3.0% to 12.5% (varies by service)	3.5% to 9.5% (varies by service)
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. The base mortality assumption, the 2016 Public Retirees of South Carolina Mortality table (2016 PRSC), was developed using the Systems' mortality experience. These base rates are adjusted for future improvement in mortality using published Scale AA projected from the year 2016.

Former Job Class	Males	Females
General Employees and Members of the General Assembly	2016 PRSC Males multiplied by 100%	2016 PRSC Females multiplied by 111%
Public Safety and Firefighters	2016 PRSC Males multiplied by 125%	2016 PRSC Females multiplied by 111%

NOTES TO FINANCIAL STATEMENTS

NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Assumptions and Methods (Continued)

The long-term expected rate of return on pension plan investments is based upon 20-year capital market assumptions. The long-term expected rates of return represent assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market-based inputs. Expected returns are net of investment fees. The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2020 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table below. For actuarial purposes, the 7.25 percent assumed annual investment rate of return used in the calculation of the TPL includes a 5.00 percent real rate of return and a 2.25 percent inflation component, which is summarized in the table below.

Allocation / Exposure	Policy Target	Expected Arithmetic Real Rate of Return	Long-term Expected Portfolio Real Rate of Return
Global Equity	51.0%		
Global Public Equity	35.0%	7.81%	2.73%
Private Equity	9.0%	8.91%	0.80%
Equity Options Strategies	7.0%	5.09%	0.36%
Real Assets	12.0%		
Real Estate (Private)	8.0%	5.55%	0.44%
Real Estate (REITs)	1.0%	7.78%	0.08%
Infrastructure (Private)	2.0%	4.48%	0.10%
Infrastructure (Public)	1.0%	7.05%	0.07%
Opportunistic	8.0%		
Global Tactical Asset Allocation	7.0%	3.56%	0.25%
Other Opportunistic Strategies	1.0%	4.41%	0.04%
Credit	15.0%		
High Yield Bonds/Bank Loans	4.0%	4.21%	0.17%
Emerging Markets Debt	4.0%	3.44%	0.14%
Private Debt	7.0%	5.79%	0.40%
Rate Sensitive	14.0%		
Core Fixed Income	13.0%	1.60%	0.21%
Cash and Short Duration (Net)	1.0%	0.56%	0.01%
	100%		
		Total expected real return	5.80%
		Inflation for actuarial purposes	2.25%
		Total expected nominal return	8.05%

NOTES TO FINANCIAL STATEMENTS

NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate

The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS and PORS will be made based on the actuarially determined rates based on provisions in the South Carolina State Code of Laws. Based on those assumptions, the City's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The following table presents the sensitivity of the net pension liabilities to changes in the discount rate.

The following table presents the sensitivity of the net pension liability to changes in the discount rate.

Sensitivity of the Net Position Liability to Changes in the Discount Rate			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Governmental activities			
SCRS	\$ 21,325,730	\$ 17,206,844	\$ 13,767,461
PORS	\$ 10,523,085	\$ 7,948,962	\$ 5,882,103
Business-type activities			
SCRS	\$ 51,228,874	\$ 5,650,282	\$ 4,520,877

Net Pension Liability

The June 30, 2020, (the measurement date) total pension liability, net pension liability, and sensitivity information were determined by the consulting actuary, Gabriel, Roeder, Smith and Company (GRS), and are based on the July 1, 2019 actuarial valuation. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ended June 30, 2020, using generally accepted actuarial principles. Information included in the following schedules is based on the certification provided by GRS.

The net pension liability is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB No. 67, less that system's fiduciary net position.

NOTES TO FINANCIAL STATEMENTS

NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability (Continued)

As of December 31, 2020 (measurement date of June 30, 2020), the City's proportional share of the NPL amounts for SCRS and PORS are presented below:

System	Measurement Period Ended June 30,	
	2020	2019
SCRS		
Governmental activities	\$ 17,206,844	\$ 14,847,171
Business-type activities	\$ 5,650,282	\$ 5,139,447
City's proportion of the net pension liability	0.089454%	0.087530%
PORS		
Governmental activities	\$ 7,948,962	\$ 7,127,613
City's proportion of the net pension liability	0.239700%	0.248701%

Pension Expense and Deferred Outflows and Inflows of Resources

For the year ended December 31, 2020, the City recognized its proportionate share of collective pension expense of \$3,070,297 and recognition of deferred amounts from changes in proportionate share and differences between employer contributions and the proportionate share of total plan employer contributions of \$346,969 for a total of \$3,417,265 for governmental activities. Additionally, for the year ended December 31, 2020, the City recognized its proportionate share of collective pension expense of \$632,209 and recognition of deferred amounts from changes in proportionate share and differences between employer contributions and the proportionate share of total plan employer contributions of \$124,427 for a total of \$756,637 for business-type activities.

NOTES TO FINANCIAL STATEMENTS

NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Expense and Deferred Outflows and Inflows of Resources

At December 31, 2020, the City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Governmental activities</i>		
Differences between expected and actual experience	\$ 367,476	\$ 100,056
Net difference between projected and actual earnings on pension plan investments	2,079,664	-
Assumption changes	118,086	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	610,546	203,834
Employer contributions subsequent to the measurement date	1,006,185	-
Total	\$ 4,181,957	\$ 303,890
	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Business-type activities</i>		
Differences between expected and actual experience	\$ 65,197	\$ 21,367
Net difference between projected and actual earnings on pension plan investments	415,627	-
Assumption changes	6,922	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	164,228	-
Employer contributions subsequent to the measurement date	215,257	-
Total	\$ 867,231	\$ 21,367

NOTES TO FINANCIAL STATEMENTS

NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Expense and Deferred Outflows and Inflows of Resources (Continued)

The City reported the following outflows of resources: \$1,006,185 and \$215,257 related to contributions subsequent to the measurement date in governmental and business-type activities, respectively, which will be recognized as a reduction of the net pension liability in the year ending December 31, 2021. Other amounts reported as deferred outflows and inflows of resources will be recognized in pension expense in future years. Average remaining service lives of all employees provided with pensions through the pension plans at June 30, 2020, was 3.984 and 4.176 years for SCRS and PORS, respectively.

The following schedule reflects the amortization of the City's proportional share of the net balance of remaining deferred outflows and inflows of resources:

Governmental Activities			
Measurement Period	Fiscal Year	SCRS	PORS
Ending June 30,	Ending December 31,		
2021	2021	\$ 536,569	\$ 287,003
2022	2022	539,356	249,145
2023	2023	521,482	215,277
2024	2024	322,982	200,068
Total		\$ 1,920,389	\$ 951,493

Business-type Activities			
Measurement Period	Fiscal Year	SCRS	PORS
Ending June 30,	Ending December 31,		
2021	2021	\$ 176,196	\$ -
2022	2022	177,110	-
2023	2023	171,241	-
2024	2024	106,060	-
Total		\$ 630,607	\$ -

Plan Fiduciary Net Position

Detailed information regarding the fiduciary net position of the plans administered by PEBA is available in the separately issued Comprehensive Annual Financial Report containing financial statements and required supplementary information for SCRS and PORS. The Comprehensive Annual Financial Report of the Pension Trust Funds is publicly available on PEBA's Retirement Benefits' website at www.peba.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

NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Payables to the Pension Plans

At December 31, 2020, the City reported payables of \$308,110 and \$120,055 for the outstanding amount of contributions due to SCRS and PORS, respectively. The liabilities will be paid in the normal course of paying year-end obligations.

Money Purchase Pension Plans

The City maintains a money purchase pension plan for grandfathered employees that are not in the South Carolina Retirement Systems (SCRS) and sworn police officers who have been employed for one year. The plan is administered through ICMA-IRC. The City contributes 1% of the annual compensation of the sworn police officers after one year of employment and an amount equal to the voluntary contributions up to a maximum of 2%. The City also contributes an amount up to 1% less than the City's contribution rate for SCRS and group life insurance, currently 14.41%, for grandfathered employees that are not in SCRS. All employees can also make voluntary, tax deferred contributions at an amount equal to the maximum amount allowed under Internal Revenue Service regulations. All money purchase pension plans are 100% vested immediately. Total contributions to the plan by the City in 2020 were \$108,199.

The City also maintains a money purchase pension plan for the City Administrator and others deemed eligible by a majority vote of City Council. The City contributes 8% of the employee's base salary per year, which is 100% vested immediately. Total contributions to the plan by the City were \$9,106 in 2020.

South Carolina State Firemen's Association Retirement Plan and Trust

In 2002, the City established a supplemental retirement plan for paid firemen under the provisions of the South Carolina Firemen's Association Retirement Plan and Trust, a defined contribution plan established under Section 401(a) of the Internal Revenue Code. The Plan is administered by a three to five member managing committee elected by the Fire Department employees. The Plan is available to all paid fire department employees with one year of service. Plan members may make voluntary contributions at an amount up to 10% of the employee's annual compensation. The assets of the Plan are held for the exclusive benefit of the Plan participants and their beneficiaries, and are not available to creditors of the City. Employer contributions to the Plan are determined by the Managing Committee of the Fire Department from funds provided pursuant to Sections 23-9-450 and 23-9-460 of the Code of Laws of the State of South Carolina (firemen's insurance and inspection funds). Total contributions to the Plan by the City in 2020 were \$56,077, which is equivalent to the required contributions. The annual contribution is recorded as a disbursement in the Fireman's 1% Agency Fund.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF GOOSE CREEK, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GAAP BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget</u> <u>Final</u>	<u>Actual</u>	<u>Variance With</u> <u>Final Budget</u>
Revenues:			
Local revenues:			
Property taxes	\$ 4,467,483	\$ 4,276,169	\$ (191,314)
Licenses, permits, and franchise taxes	11,081,570	11,870,045	788,475
Charges for services	2,890,819	3,217,819	327,000
Fines and forfeitures	381,830	288,949	(92,881)
Miscellaneous	377,360	372,899	(4,461)
Total local revenues	<u>19,199,062</u>	<u>20,025,881</u>	<u>826,819</u>
State revenues	5,925,606	6,215,291	289,685
Federal revenues	195,400	350,998	155,598
Total revenues	<u>25,320,068</u>	<u>26,592,170</u>	<u>1,272,102</u>
Expenditures:			
Current:			
Legislative	272,922	321,543	(48,621)
Human resources	197,094	195,109	1,985
Administrative	1,638,354	1,830,638	(192,284)
Police	8,463,216	8,243,660	219,556
Fire	6,138,848	5,962,772	176,076
Sanitation	1,735,618	1,628,729	106,889
Maintenance	1,043,671	964,705	78,966
Garage	426,169	453,171	(27,002)
Court	421,559	388,098	33,461
Planning	370,985	301,348	69,637
Economic development	192,542	170,858	21,684
Information technology	803,659	732,777	70,882
Capital outlay	694,421	1,871,191	(1,176,770)
Debt service:			
Principal retirement	421,620	423,486	(1,866)
Interest	22,822	25,477	(2,655)
Total expenditures	<u>22,843,500</u>	<u>23,513,562</u>	<u>(670,062)</u>
Excess of revenues over expenditures	<u>2,476,568</u>	<u>3,078,608</u>	<u>602,040</u>
Other financing sources (uses):			
Transfers out	(2,381,499)	(3,301,172)	(919,673)
Proceeds from sale of capital assets	17,900	394,358	376,458
Insurance proceeds	-	26,225	26,225
Capital lease proceeds	-	475,000	475,000
Total other financing uses, net	<u>(2,363,599)</u>	<u>(2,405,589)</u>	<u>(41,990)</u>
Net change in fund balances	<u>112,969</u>	<u>673,019</u>	<u>560,050</u>
Fund balances, beginning of year	<u>9,507,227</u>	<u>9,507,227</u>	<u>-</u>
Fund balances, end of year	<u>\$ 9,620,196</u>	<u>\$ 10,180,246</u>	<u>\$ 560,050</u>

CITY OF GOOSE CREEK, SOUTH CAROLINA
LOCAL HOSPITALITY TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GAAP BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget</u> <u>Final</u>	<u>Actual</u>	<u>Variance With</u> <u>Final Budget</u>
Revenues:			
Local revenues:			
Licenses, permits, and franchise taxes	\$ 1,768,079	\$ 1,994,596	\$ 226,517
Miscellaneous	125	5,661	5,536
Total revenues	<u>1,768,204</u>	<u>2,000,257</u>	<u>232,053</u>
Expenditures:			
Current:			
Administrative	15,000	60,922	(45,922)
Capital outlay	762,108	275,235	486,873
Debt service:			
Principal retirement	551,334	551,334	-
Interest	157,874	157,874	-
Total expenditures	<u>1,486,316</u>	<u>1,045,365</u>	<u>440,951</u>
Net change in fund balances	<u>281,888</u>	<u>954,892</u>	<u>673,004</u>
Fund balances, beginning of year	<u>1,341,218</u>	<u>1,341,218</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,623,106</u>	<u>\$ 2,296,110</u>	<u>\$ 673,004</u>

CITY OF GOOSE CREEK, SOUTH CAROLINA
GOOSE CREEK MUNICIPAL FINANCE CORPORATION
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GAAP BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget</u> <u>Final</u>	<u>Actual</u>	<u>Variance With</u> <u>Final Budget</u>
Revenues:			
Local revenues:			
Miscellaneous	\$ -	\$ 132,326	\$ 132,326
Total revenues	<u>-</u>	<u>132,326</u>	<u>132,326</u>
Expenditures:			
Current:			
Administrative	-	113,850	(113,850)
Debt service:			
Principal retirement	506,083	5,284,839	(4,778,756)
Interest	146,770	132,878	13,892
Issuance costs	<u>85,515</u>	<u>85,515</u>	<u>(85,515)</u>
Total expenditures	<u>652,853</u>	<u>5,617,082</u>	<u>(4,964,229)</u>
Deficiency of revenues under expenditures	<u>(652,853)</u>	<u>(5,484,756)</u>	<u>(4,831,903)</u>
Other financing sources:			
Transfers in	652,853	734,441	81,588
Proceeds from issuance of debt	-	4,889,000	4,889,000
Total other financing sources	<u>652,853</u>	<u>5,623,441</u>	<u>4,970,588</u>
Net change in fund balances	<u>-</u>	<u>138,685</u>	<u>138,685</u>
Fund balances, beginning of year	<u>13,042</u>	<u>13,042</u>	<u>-</u>
Fund balances, end of year	<u>\$ 13,042</u>	<u>\$ 151,727</u>	<u>\$ 138,685</u>

CITY OF GOOSE CREEK, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) NOTES TO BUDGETARY COMPARISON SCHEDULE- GENERAL FUND, LOCAL HOSPITALITY TAX FUND AND GOOSE CREEK MUNICIPAL FINANCE CORPORATION FOR THE YEAR ENDED DECEMBER 31, 2020

Summary of Significant Accounting Policies

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund, Capital Projects Fund, and all special revenue funds except the Tourism Fund. Budgets for the General Fund and the special revenue funds that are major funds are presented as required supplementary information.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. Prior to October 1, the City Administrator submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- b. Public hearings are conducted to obtain taxpayer comments.
- c. Prior to December 31, the budget is legally enacted through passage of an ordinance.
- d. The appropriated budget is prepared by fund, function, department, and object. The City Administrator is authorized to transfer budgeted amounts within departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. The legal level of control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.
- e. Formal budgetary integration is employed as management control device during the year for the general, capital projects and certain special revenue funds.

All annual appropriations lapse at year-end and the City does not employ encumbrance accounting.

No supplemental budgetary appropriations were made during the year.

**CITY OF GOOSE CREEK, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED DECEMBER 31, 2020

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
SOUTH CAROLINA RETIREMENT SYSTEM**

Plan Year Ended June 30	City's proportion of the net pension liability	City's proportionate share of the net pension liability	City's covered payroll	City's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	0.089454%	\$ 22,857,126	\$ 9,979,828	229.0%	50.70%
2019	0.087530%	\$ 19,986,618	\$ 9,239,060	216.3%	54.40%
2018	0.086349%	\$ 19,348,162	\$ 8,948,204	216.2%	54.10%
2017	0.082518%	\$ 18,576,129	\$ 8,325,812	223.1%	53.30%
2016	0.079690%	\$ 17,021,666	\$ 7,712,178	220.7%	52.90%
2015	0.078252%	\$ 14,840,869	\$ 7,329,345	202.5%	57.00%
2014	0.078421%	\$ 13,501,496	\$ 7,268,870	185.7%	59.90%

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
POLICE OFFICERS RETIREMENT SYSTEM**

Plan Year Ended June 30	City's proportion of the net pension liability	City's proportionate share of the net pension liability	City's covered payroll	City's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	0.239700%	\$ 7,948,962	\$ 3,661,167	217.1%	58.80%
2019	0.248701%	\$ 7,127,613	\$ 3,633,446	196.2%	62.70%
2018	0.240285%	\$ 6,808,577	\$ 3,367,376	202.2%	61.70%
2017	0.241080%	\$ 6,604,451	\$ 3,288,380	200.8%	60.90%
2016	0.240285%	\$ 6,251,193	\$ 3,168,242	197.3%	60.40%
2015	0.244260%	\$ 5,323,638	\$ 3,068,544	173.5%	64.60%
2014	0.243021%	\$ 4,652,461	\$ 3,031,398	153.5%	67.50%

Note: Each year the City will add an additional year of data until a total of ten years is presented.

**CITY OF GOOSE CREEK, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED DECEMBER 31, 2020

**SCHEDULE OF CONTRIBUTIONS
SOUTH CAROLINA RETIREMENT SYSTEM**

Year Ended December 31	Statutorily required contribution	Contributions relative to statutorily required contribution	Contribution deficiency (excess)	City's covered payroll	Contributions as a percentage of covered payroll
2020	\$ 1,666,245	\$ 1,666,245	\$ -	\$ 10,708,518	15.56%
2019	\$ 1,434,565	\$ 1,434,565	\$ -	\$ 9,518,470	15.07%
2018	\$ 1,285,666	\$ 1,285,666	\$ -	\$ 9,143,274	14.06%
2017	\$ 1,087,319	\$ 1,087,319	\$ -	\$ 8,645,818	12.58%
2016	\$ 912,261	\$ 912,261	\$ -	\$ 8,064,153	11.31%
2015	\$ 816,113	\$ 816,113	\$ -	\$ 7,432,654	10.98%
2014	\$ 787,330	\$ 787,330	\$ -	\$ 7,268,870	10.83%

**SCHEDULE OF CONTRIBUTIONS
POLICE OFFICERS RETIREMENT SYSTEM**

Year Ended December 31	Statutorily required contribution	Contributions relative to statutorily required contribution	Contribution deficiency (excess)	City's covered payroll	Contributions as a percentage of covered payroll
2020	\$ 682,321	\$ 682,321	\$ -	\$ 3,782,269	18.04%
2019	\$ 643,783	\$ 643,783	\$ -	\$ 3,671,101	17.54%
2018	\$ 582,571	\$ 582,571	\$ -	\$ 3,520,702	16.55%
2017	\$ 495,730	\$ 495,730	\$ -	\$ 3,298,403	15.03%
2016	\$ 445,263	\$ 445,263	\$ -	\$ 3,228,618	13.79%
2015	\$ 418,572	\$ 418,572	\$ -	\$ 3,152,596	13.28%
2014	\$ 393,416	\$ 393,416	\$ -	\$ 3,031,398	12.98%

Note: Each year the City will add an additional year of data until a total of ten years is presented.

**CITY OF GOOSE CREEK, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED DECEMBER 31, 2020

Note: The actuarial assumptions used to determine the required contributions to the plans as noted on the previous page are as follows:

System	SCRS	PORS
Calculation date	July 1, 2018	July 1, 2018
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	5-year Smoothed	5-year Smoothed
Amortization method	Level % of pay	Level % of pay
Amortization period	29 years maximum, closed period	29 years maximum, closed period
Investment return	7.25%	7.25%
Inflation	2.25%	2.25%
Salary increases	3.00% plus step-rate increases for members with less than 21 years of service	3.50% plus step-rate increases for members with less than 15 years of service
Mortality	2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 100% for non-educators and 92% for educators. Female rates multiplied by 111% for non-educators and 98% for educators.	2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 125% and females rates are multiplied by 111%.

OTHER SUPPLEMENTARY INFORMATION

CITY OF GOOSE CREEK, SOUTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2020**

	Special Revenue Funds				
	Impact Fee Fund	Confiscated Drug Monies Fund	E911 Fund	Tourism Fund	Victims' Assistance Fund
ASSETS					
Cash	\$ -	\$ 117,067	\$ 849,153	\$ -	\$ -
Receivables, net of allowance					
Accounts	-	-	4,852	-	-
Fines	-	-	-	-	138,748
Due from other funds	2,777,055	-	-	127,910	-
Due from other governments	-	3,072	65,078	-	-
	<u>-</u>	<u>3,072</u>	<u>65,078</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 2,777,055</u>	<u>\$ 120,139</u>	<u>\$ 919,083</u>	<u>\$ 127,910</u>	<u>\$ 138,748</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 112	\$ -	\$ -
Escrow payable	-	39,781	-	-	-
Due to other funds	-	-	-	-	3,178
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,178</u>
Total liabilities	<u>-</u>	<u>39,781</u>	<u>112</u>	<u>-</u>	<u>3,178</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	138,748
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,748</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,748</u>
FUND BALANCES					
Restricted:					
Public safety	-	80,358	918,971	-	-
Tourism	-	-	-	127,910	-
Capital projects	2,777,055	-	-	-	-
Assigned:					
Capital projects	-	-	-	-	-
Unassigned	-	-	-	-	(3,178)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,178)</u>
Total fund balances (deficits)	<u>2,777,055</u>	<u>80,358</u>	<u>918,971</u>	<u>127,910</u>	<u>(3,178)</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 2,777,055</u>	<u>\$ 120,139</u>	<u>\$ 919,083</u>	<u>\$ 127,910</u>	<u>\$ 138,748</u>

Capital Projects Fund	Total Nonmajor Governmental Funds
\$ -	\$ 966,220
-	4,852
-	138,748
92,307	2,997,272
-	68,150
<u>\$ 92,307</u>	<u>\$ 4,175,242</u>
\$ -	\$ 112
-	39,781
-	3,178
<u>-</u>	<u>43,071</u>
-	138,748
<u>-</u>	<u>138,748</u>
-	999,329
-	127,910
-	2,777,055
92,307	92,307
-	(3,178)
<u>92,307</u>	<u>3,993,423</u>
<u>\$ 92,307</u>	<u>\$ 4,175,242</u>

CITY OF GOOSE CREEK, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Special Revenue Funds				
	Impact Fee Fund	Confiscated Drug Monies Fund	E911 Fund	Tourism Fund	Victims' Assistance Fund
Revenues:					
Local Revenue					
Fines and forfeitures	\$ -	\$ 25,067	\$ -	\$ -	\$ 46,345
Miscellaneous	926,307	-	54,951	713	448
Total local revenues	<u>926,307</u>	<u>25,067</u>	<u>54,951</u>	<u>713</u>	<u>46,793</u>
State revenues	-	14,000	149,535	23,717	-
Total revenues	<u>926,307</u>	<u>39,067</u>	<u>204,486</u>	<u>24,430</u>	<u>46,793</u>
Expenditures:					
Current:					
Police	-	9,730	99,281	-	74,100
Recreation	-	-	-	16,660	-
Total expenditures	<u>-</u>	<u>9,730</u>	<u>99,281</u>	<u>16,660</u>	<u>74,100</u>
Net change in fund balances	926,307	29,337	105,205	7,770	(27,307)
Fund balances, beginning of year	<u>1,850,748</u>	<u>51,021</u>	<u>813,766</u>	<u>120,140</u>	<u>24,129</u>
Fund balances (deficits), end of year	<u>\$ 2,777,055</u>	<u>\$ 80,358</u>	<u>\$ 918,971</u>	<u>\$ 127,910</u>	<u>\$ (3,178)</u>

Capital Projects Fund	Total Nonmajor Governmental Funds
\$ -	\$ 71,412
<u>658</u>	<u>983,077</u>
658	1,054,489
-	<u>187,252</u>
<u>658</u>	<u>1,241,741</u>
-	183,111
<u>-</u>	<u>16,660</u>
-	199,771
<u>658</u>	<u>1,041,970</u>
<u>91,649</u>	<u>2,951,453</u>
<u>\$ 92,307</u>	<u>\$ 3,993,423</u>

CITY OF GOOSE CREEK, SOUTH CAROLINA

**COMPARATIVE SCHEDULES OF REVENUES - GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
LOCAL REVENUES		
Property taxes		
Real and personal	\$ 3,483,957	\$ 3,073,043
Vehicle	586,205	549,432
Homestead tax	206,007	184,345
Total property taxes	<u>4,276,169</u>	<u>3,806,820</u>
Licenses and permits		
Business licenses	8,063,329	7,948,028
Building permits	969,901	1,165,596
Franchise fees	2,836,815	2,835,250
Total licenses and permits	<u>11,870,045</u>	<u>11,948,874</u>
Charges for services		
Police and fire	1,046,620	1,050,844
Sanitation fees	2,116,410	1,699,245
Administrative fees	54,789	69,006
Total charges for services	<u>3,217,819</u>	<u>2,819,095</u>
Fines and forfeitures		
Court fines	288,949	373,981
Miscellaneous		
Interest	69,330	164,912
Rent	66,788	64,679
Other	236,781	205,898
Total miscellaneous revenues	<u>372,899</u>	<u>435,489</u>
TOTAL LOCAL REVENUES	<u>\$ 20,025,881</u>	<u>\$ 19,384,259</u>
STATE REVENUES		
Inventory tax and manufacturers' exemption	\$ 14,011	\$ 19,047
Accommodations tax	26,248	26,641
Local government fund - quarterly	852,070	841,881
Local option sales tax - municipal revenue	1,750,875	1,604,395
Local option sales tax - rebatable	3,572,087	3,619,735
Grants	-	25,200
TOTAL STATE REVENUES	<u>\$ 6,215,291</u>	<u>\$ 6,136,899</u>
FEDERAL REVENUES		
Grants	\$ 350,998	\$ 255,756
TOTAL FEDERAL REVENUES	<u>\$ 350,998</u>	<u>\$ 255,756</u>

CITY OF GOOSE CREEK, SOUTH CAROLINA

**COMPARATIVE SCHEDULES OF EXPENDITURES - GENERAL FUND
YEARS ENDED DECEMBER 31, 2020 AND 2019**

Expenditures:	Year Ended December 31, 2020			Year Ended December 31, 2019		
	Personnel	Other	Total	Personnel	Other	Total
Current:						
Legislative	\$ 196,289	\$ 125,254	\$ 321,543	\$ 180,871	\$ 94,700	\$ 275,571
Human Resources	173,121	21,988	195,109	-	-	-
Administrative	1,233,603	597,035	1,830,638	1,398,988	381,433	1,780,421
Police	6,662,988	1,580,672	8,243,660	6,513,211	996,207	7,509,418
Fire	5,096,953	865,819	5,962,772	4,814,879	829,614	5,644,493
Sanitation	1,327,578	301,151	1,628,729	1,222,200	335,371	1,557,571
Maintenance	306,292	658,413	964,705	276,880	812,039	1,088,919
Garage	268,794	184,377	453,171	257,791	161,067	418,858
Court	334,773	53,325	388,098	347,070	65,939	413,009
Planning	194,896	106,452	301,348	143,707	15,713	159,420
Economic development	117,026	53,832	170,858	108,486	36,046	144,532
Information technology	282,628	450,149	732,777	269,628	537,008	806,636
Capital outlay	-	1,871,191	1,871,191	-	984,957	984,957
Debt service						
Principal	-	423,486	423,486	-	216,730	216,730
Interest	-	25,477	25,477	-	19,380	19,380
Total expenditures	\$ 16,194,941	\$ 7,318,621	\$ 23,513,562	\$ 15,533,711	\$ 5,486,204	\$ 21,019,915

CITY OF GOOSE CREEK, SOUTH CAROLINA

**COMPARATIVE SCHEDULES OF EXPENSES
 PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
 YEARS ENDED DECEMBER 31, 2020 AND 2019**

	2020			2019		
	Personnel	Other	Total	Personnel	Other	Total
Water Department	\$ 1,087,536	\$ 3,392,986	\$ 4,480,522	\$ 1,059,607	\$ 3,263,909	\$ 4,323,516
Recreation Department						
Administration	645,285	318,948	964,233	544,417	628,687	1,173,104
Course and grounds	399,094	368,185	767,279	351,316	356,950	708,266
Cart rental	69,033	115,202	184,235	49,142	90,180	139,322
Pro shop	202,404	98,434	300,838	199,961	99,129	299,090
Food and beverage	187,855	235,534	423,389	140,380	234,822	375,202
Maintenance	775,112	287,815	1,062,927	709,182	312,179	1,021,361
Sports programs	210,231	136,959	347,190	181,413	239,610	421,023
Concessions	-	1,690	1,690	-	2,745	2,745
Community education	486,962	548,054	1,035,016	432,322	554,423	986,745
Special events	-	36,590	36,590	-	54,574	54,574
Community center	182,965	58,452	241,417	176,181	103,136	279,317
Pool	31,416	29,251	60,667	41,637	39,487	81,124
Tennis	-	3,950	3,950	-	5,881	5,881
Total recreation department expenses	3,190,357	2,239,064	5,429,421	2,825,951	2,721,803	5,547,754
Total operating expenses	\$ 4,277,893	\$ 5,632,050	\$ 9,909,943	\$ 3,885,558	\$ 5,985,712	\$ 9,871,270

CITY OF GOOSE CREEK, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
For The Year Ended December 31, 2020

FOR THE STATE TREASURER'S OFFICE:

COUNTY / MUNICIPAL FUNDS COLLECTED BY CLERK OF COURT	<u>General Sessions</u>	<u>Magistrate Court</u>	<u>Municipal Court</u>	<u>Total</u>
Court Fines and Assessments:				
Court fines and assessments collected	N/A	N/A	\$ 770,841	\$ 770,841
Court fines and assessments remitted to State Treasurer	N/A	N/A	436,547	436,547
Total Court Fines and Assessments retained	N/A	N/A	\$ 334,294	\$ 334,294
Surcharges and Assessments retained for victim services:				
Surcharges collected and retained	N/A	N/A	\$ 10,459	\$ 10,459
Assessments retained	N/A	N/A	35,886	35,886
Total Surcharges and Assessments retained for victim services	N/A	N/A	\$ 46,345	\$ 46,345

FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)

<u>VICTIM SERVICE FUNDS COLLECTED</u>	<u>Municipal</u>	<u>County</u>	<u>Total</u>
Carryforward from Previous Year – Beginning Balance	\$ 24,129	N/A	\$ 24,129
<u>Victim Service Revenue:</u>			
Victim Service Fines Retained by City/County Treasurer	-	N/A	-
Victim Service Assessments Retained by City/County Treasurer	35,886	N/A	35,886
Victim Service Surcharges Retained by City/County Treasurer	10,459	N/A	10,459
Interest Earned	448	N/A	448
Grant Funds Received			
Grant from:	-	N/A	-
General Funds Transferred to Victim Service Fund	-	N/A	-
Contribution Received from Victim Service Contracts:			
(1) Town of	-	N/A	-
(2) Town of	-	N/A	-
(3) City of	-	N/A	-
Total Funds Allocated to Victim Service Fund + Beginning Balance (A)	\$ 70,922	N/A	\$ 70,922

CITY OF GOOSE CREEK, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
For The Year Ended December 31, 2020

<u>Expenditures for Victim Service Program:</u>	<u>Municipal</u>	<u>County</u>	<u>Total</u>
Salaries and Benefits	\$ 71,971	N/A	\$ 71,971
Operating Expenditures	2,129	N/A	2,129
Victim Service Contract(s):			
(1) Entity's Name	-	N/A	-
(2) Entity's Name	-	N/A	-
Victim Service Donation(s):			
(1) Domestic Violence Shelter:	-	N/A	-
(2) Rape Crisis Center:	-	N/A	-
(3) Other local direct crime victims service agency:	-	N/A	-
Transferred to General Fund	-	N/A	-
Total Expenditures from Victim Service Fund/Program (B)	74,100	N/A	74,100
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	(3,178)	N/A	(3,178)
Less: Prior Year Fund Deficit Repayment	-	N/A	-
Carryforward Funds – End of Year	\$ (3,178)	N/A	\$ (3,178)

COMPLIANCE SECTION



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

**The Honorable Mayor and Members
of the City Council
Goose Creek, 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, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Goose Creek, South Carolina** (the "City") as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated May 5, 2021.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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 financial statements. 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*.

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.



Columbia, South Carolina
May 5, 2021

CITY OF GOOSE CREEK, SOUTH CAROLINA

**SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2020**

**SECTION I
SUMMARY OF AUDIT RESULTS**

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting:
Material weaknesses identified? ___ Yes X No

Significant deficiencies identified not considered to be material weaknesses? ___ Yes X No

Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards

There was not an audit of major federal award programs as of December 31, 2020, due to the total amount expended being less than \$750,000.

**SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES**

None reported.

**SECTION III
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

Not applicable.

**SECTION IV
PRIOR YEAR FINDINGS AND RESPONSES**

None reported.



Request for City Council Agenda Item

To: City Administrator Natalie Zeigler; Mayor and City Council

From: Mark Brodeur, Director of Planning and Zoning

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

AN ORDINANCE TO ADOPT THE 2021 COMPREHENSIVE PLAN UPDATE FOR THE CITY OF GOOSE CREEK, PURSUANT TO THE SOUTH CAROLINA LOCAL GOVERNMENT COMPREHENSIVE PLANNING ENABLING ACT 1994, AS AMENDED (Second and Final Reading of a Public Hearing)

Background Summary

Financial Impact

Impact if denied

Impact if approved

Department Head:

City Administrator:

Signature & Date

Signature & Date

AN ORDINANCE

AN ORDINANCE TO ADOPT THE 2021 COMPREHENSIVE PLAN UPDATE FOR THE CITY OF GOOSE CREEK, PURSUANT TO THE SOUTH CAROLINA LOCAL GOVERNMENT COMPREHENSIVE PLANNING ENABLING ACT 1994, AS AMENDED

WHEREAS, the Mayor and City Council is mindful of the necessity to comply with the South Carolina Local Government Comprehensive Planning Enabling Act of 1994; and

WHEREAS, it is expressly understood that the Comprehensive Plan including all elements, shall be updated at least once every ten (10) years; and

WHEREAS, it is expressly understood that the Comprehensive Plan, including all elements, shall be reviewed, and amended as necessary no less than every five (5) years; and

Whereas, City Council adopted a Comprehensive Plan for the City of Goose Creek in 2010, with a five-year update adopted in 2015; and

Whereas, the City of Goose Creek's Planning Commission found it necessary and appropriate, in accord with the SC Local Government Comprehensive Planning Enabling Act, to conduct a ten (10) year update of the City of Goose Creek Comprehensive Plan to meet changing conditions and recommended approval by Resolution, by the Planning Commission, to adopt the Goose Creek Comprehensive Plan; and

Whereas, the City of Goose Creek will consider adoption of the 2021 Comprehensive Plan, hereinafter referred to as "the Comprehensive Plan" to provide a coordinated and comprehensive plan of long-term goals, objectives, and priorities that will guide future development of Goose Creek for the next ten (10) years; and

Whereas, the Comprehensive Plan addresses all the planning elements required by Chapter 29 of the South Carolina Local Government Comprehensive Planning Enabling Act of 1994 as follows: population, housing, economic development, cultural and natural resources, community facilities, land use, transportation, and priority investment areas; and

Whereas, the City Council held a City Council Workshop on March 23, 2021 on the contents of the plan, wherein amendments were made; and

Whereas, a first reading and public hearing was held April 13, 2021 to consider public comments on the Comprehensive Plan during a meeting of the City Council; and

Whereas, the second reading and public hearing was held on May 11, 2021 to further consider public comments on the Comprehensive Plan during a meeting of the City Council.

Now, therefore be it resolved that the Comprehensive Plan shall be utilized by City Council, the Planning Commission and all City of Goose Creek departments, agencies, and officials as the official guide in making decisions concerning growth and development within the City of Goose Creek.

Now, THEREFORE BE IT ORDAINED and ordered by the Mayor and City Council of the City of Goose Creek, South Carolina, in Council duly assembled, that the 2021 Update to the 2015 Comprehensive Plan of the City of Goose Creek, and all associated appendices, be hereby approved and adopted.

INTRODUCED the 13th day of April 2021.

Done the _____ day of May 2021.

Mayor Gregory S. Habib

Attest: _____
Kelly J. Lovette, MMC, City Clerk

Mayor Pro Tem Jerry Tekac

Councilmember Debra Green-Fletcher

Councilmember Corey McClary

Councilmember Gayla S.L. McSwain

Councilmember Hannah J. Cox

Councilmember Melissa Enos



THE CITY OF
GOOSE CREEK
BERKELEY CO. EST. 1961 SO. CAROLINA

**Department of Planning
and Zoning**

Mark Brodeur
DIRECTOR

CITY HALL
519 N. GOOSE CREEK BLVD.
P.O. DRAWER 1768
GOOSE CREEK, SC 29445-1768

TEL (843) 797-6220 EXT 1118
FAX (843) 863-5208

mbrodeur@cityofgoosecreek.com

Memorandum/Staff Report

TO: Honorable Mayor and City Council
FROM: Mr. Mark Brodeur, Planning and Zoning Director
DATE: April 13, 2021
SUBJECT: 2021 Goose Creek Comprehensive Plan

Proposal:

The adoption of the 2021 Goose Creek Comprehensive Plan

Background/Discussion:

The Plan before you this evening represents a roadmap of the community's collective vision for the next 10 years. In great detail, the Plan describes the vision and the steps to take in order to fulfill it.


In a nutshell, the Plan is written to build a new more appealing City that would give Goose Creek a greater sense of place and identity. It also carefully guides us away from being simply a bedroom community to a maturing City that has its own identity. The Plan hopes to establish a series of Village Centers versus one central downtown district. The plan hopes to create distinctive centers where residents would shop, eat and recreate and others would want to visit. Of course, the Plan is about more than creating a series of village centers: it also provides plans for future transportation, aging shopping centers and the siting of new mixed-use development. It takes directed aim at our most distressed corridors and suggests ways in which they can successfully redevelop.

Most importantly though, it takes us from burgeoning bedroom community to a live/work/play suburb with its very own sense of place.

To fulfill State requirements, upon completion, the document must include the following components: An inventory of existing conditions, a vision statement with corresponding needs and goals, an assessment of the nine required elements and an implementation strategy with practical steps, actions, responsible parties and time frames for achievement. The document before you this evening does all those things.

It was easy to see on the "word clouds" created by online survey-takers that TRAFFIC was the #1 issue. That's not unusual for a bedroom suburb to feel when it lies between a key employment center like the City of Charleston and residential enclaves in northern in Berkeley County. Much of that traffic, while not generated by City residents is a key factor in how our residents perceive their quality of life.

The efficient movement of people, goods and services supports a healthy and livable community as well as supports the economic vitality of our community. Without efficient mobility, the resident's perception of quality of life erodes despite all other efforts to make this a great place to live.



The Plan suggests ways in which multi-family housing can coexist with other residential types. Formerly a community of single use zones, the Plan suggests the consideration of mixed-use zones, located along Goose Creek's commercial corridors, give the community a place where people can walk to stores and restaurants rather than acres upon acres of paved surfaces. The concept of revitalizing and updating our aging commercial centers is a key aspect of the Plan.

Further the Plan suggests where the ultimate corporate boundaries of the community should extend to. Filling donut holes of unincorporated parcels is also a goal of the Plan. Our 41 square miles zigzag south to the Cooper River and north and west to Summerville and unincorporated Berkeley County. Donut holes are a county-wide issue as municipalities continue to expand their borders to accommodate growth.

Some say the direction in which we handle rapid growth over the next decade will determine our future. Therefore, this year's 10-year Comprehensive plan might be the most critical in the city's history.

**PLANNING COMMISSION RESOLUTION TO RECOMMEND TO
CITY COUNCIL THE ADOPTION OF
THE 2021 COMPREHENSIVE PLAN**

WHEREAS, the City of Goose Creek and community at large recognize the value of planning for future development and growth; and;

WHEREAS, the City Council approved a process for updating the City's Comprehensive Plan in February 2020; and;

WHEREAS, the Planning Commission, composed of members of the public, guided the creation of the Comprehensive Plan in 2020-21; and;

WHEREAS, the Planning Commission, Planning Staff and their consultants guided the visioning and creation for the future of Goose Creek diligently over a fourteen (14) month period to guide investigations into the City's existing conditions and opportunities, and;

WHEREAS, during the Covid-19 pandemic, successfully engaged the public and solicited feedback through a variety of in-person and online meetings and exercises throughout the planning process; and;

WHEREAS, the Planning Commission, Planning Staff, and their consultants have provided input, recommendations and implementation strategies in response to the public input and findings; and;

WHEREAS, this process is in conformance with State of South Carolina enabling legislation, SC Code Title 6, Chapter 29 and meets all requirements of Article 3, Sections 6-29-510, 520, 530, and 540; and;

BE IT RESOLVED by the City of Goose Creek Planning Commission this, the 2nd day of March, 2021, that the City of Goose Creek's 2021 Comprehensive Plan, is recommended for adoption to City Council.



Planning Commission Chair

3/2/2021

Date



Request for City Council Agenda Item

To: City Administrator Natalie Zeigler; Mayor and City Council

From: Public Information Officer Frank Johnson

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

AN ORDINANCE PURSUANT TO TITLE 5, CHAPTER 3, SECTION 5-3-150, SUBSECTION 3, OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED, TO ANNEX AN AREA IDENTIFIED AS TMS 235-13-02-053, LOCATED AT 108 STEPHANIE DRIVE, INTO THE CITY OF GOOSE CREEK, A SOUTH CAROLINA MUNICIPAL CORPORATION (Introduction and First Reading of a Public Hearing)

Background Summary

Annexation for Stephanie Drive PD

Financial Impact

Impact if denied

Impact if approved

Department Head:

City Administrator:

Signature & Date

Signature & Date

AN ORDINANCE

AN ORDINANCE PURSUANT TO TITLE 5, CHAPTER 3, SECTION 5-3-150, SUBSECTION 3, OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED, TO ANNEX AN AREA IDENTIFIED AS TMS 235-13-02-053, LOCATED AT 108 STEPHANIE DRIVE, INTO THE CITY OF GOOSE CREEK, A SOUTH CAROLINA MUNICIPAL CORPORATION

WHEREAS, Title 5, Chapter 3, Section 5-3-150(3) of the Code of Laws of South Carolina, 1976, as amended, provides for the annexation of any area or property which is contiguous to a city or town by filing a petition with the municipal governing body which is signed by one-hundred percent (100%) or more of the owners owning at least one-hundred percent (100%) of the assessed valuation of the real property in the area requesting annexation; and

WHEREAS, one-hundred percent (100%) of the freeholders owning one-hundred percent (100%) of the assessed valuation of the real property in the area hereafter delineated and described, have filed a petition with the City Council of Goose Creek, South Carolina, requesting that such property be annexed into the City of Goose Creek, South Carolina. Such property is contiguous to the current City limits of the City of Goose Creek, and is described as follows:

TMS #235-13-02-053 (108 Stephanie Drive, Goose Creek)

To include any road, waterway, easement, railroad track, marshland or utility line that intervenes between these properties and the municipal limits of the City of Goose Creek.

The owner of said property has requested that the property be annexed into the City of Goose Creek. All applicable City services will be provided immediately upon annexation.

WHEREAS, the property is a parcel of land of .24 acre in Berkeley County, South Carolina, consisting of one residential lot, for the purpose of annexation into the City of Goose Creek. The area is more fully shown on a plat entitled “Annexation Request Property Identified as TMS #235-13-02-053” as prepared by the City Planner.

NOW, THEREFORE, BE IT ORDAINED and ordered by the Mayor and City Council of the City of Goose Creek, South Carolina, in Council duly assembled, that all real properties as hereinafter delineated and described are hereby annexed into the City of Goose Creek, South Carolina, a South Carolina municipal corporation, pursuant to Title 5, Chapter 3, Section 5-3-150(3) of the Code of Laws of South Carolina, 1976, as amended, and a zoning district classification of PD (residential) will apply.

INTRODUCED the 11th day of May, 2021.

DONE the ___ day of _____, 2021.

Mayor Gregory S. Habib

Attest: _____
Kelly J. Lovette, MMC, City Clerk

Mayor Pro Tem Jerry Tekac

Councilmember Debra Green-Fletcher

Councilmember Corey McClary

Councilmember Melissa Enos

Councilmember Gayla McSwain

Councilmember Hannah Cox



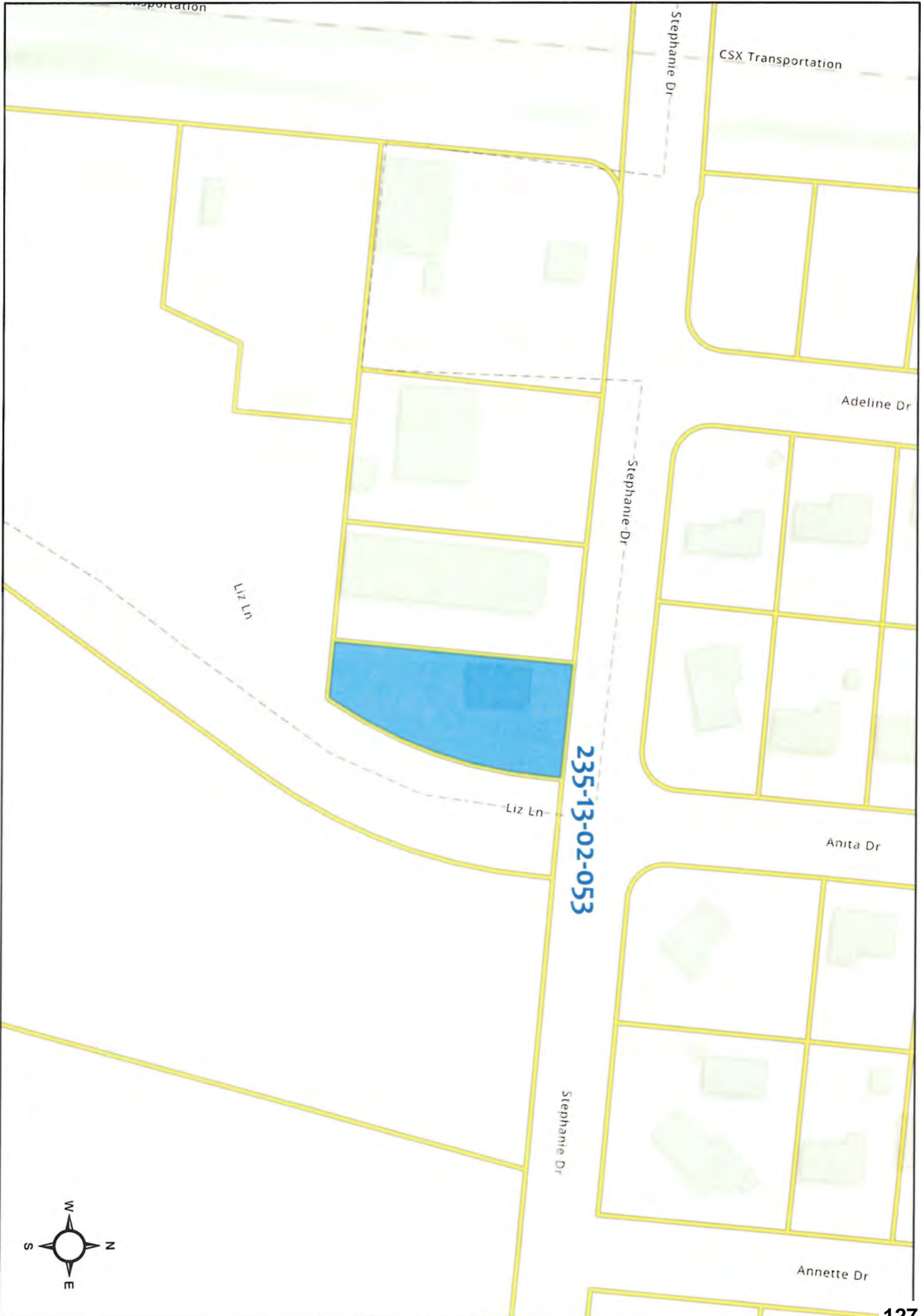
108 Stephanie Drive Annexation Map

Goose Creek GIS Department

(843) 824-2200

Product #: 21-012

Date of Publication: 3/5/2021 1:09 PM



FOR PLANNING PURPOSES ONLY.
ALWAYS VERIFY INFORMATION
WITH THE CITY BEFORE TAKING
OFFICIAL ACTIONS.



CITY OF GOOSE CREEK
ANNEXATION APPLICATION



Date: March 2, 2021

REQUESTED ANNEXATION METHOD (CIRCLE ONE): 100% 75% 25%

TMS#: 235-13-02-053

ADDRESS: 108 Stephanie Drive
 Goose Creek, SC 29445

PROPERTY OWNER(S): Joseph Hamrick

CURRENT COUNTY ZONING DISTRICT: GC REQUESTED CITY ZONING DISTRICT: PD

TOTAL ACREAGE TO BE ANNEXED: 0.24 acres

IS THIS PROPERTY VACANT? (CIRCLE ONE) YES NO

IF NOT VACANT, PLEASE DESCRIBE ANY EXISTING BUILDINGS ON THE PROPERTY:

Property contains one abandoned retail building that totals approximately 1,000 square feet and associated gravel parking

ANNEXATION REQUIREMENTS

- | | |
|--|---|
| 1. A letter of intent. | 4. Signature authority documentation, if the applicant is not the property owner. |
| 2. A summary of future plans for the property. | 5. An original copy of the Annexation Application. |
| 3. A copy of the property's deed. | |

Contact Information*

Name (Printed): Joseph Hamrick Telephone: 843-575-9727

Address: 216 Pompton Ave
Goose Creek S.C.

Signature of Owner/Applicant* Joseph Hamrick

*Proper documentation of the identity of an applicant who is not the owner of the property must be provided. If the property is owned by a company, please provide documentation of the applicant's position within the company represented. If the annexation is being proposed on behalf of a property owner, complete documentation of both the applicant's identity, and a certified, filed copy of a Power of Attorney granting permission to apply, must be provided. Proper documentation is subject to the approval of the City Clerk.

Please return this form and supporting documents to:
 Frank Johnson, Annexation Coordinator
 City of Goose Creek
 PO Drawer 1768
 Goose Creek, SC 29445

For more information please call (843) 797-6220 Ext. 1117



April 12, 2021

Attention: Mr. Mark Brodeur
City of Goose Creek
Planning & Zoning Department
519 North Goose Creek Blvd
Goose Creek, South Carolina 29445

Dear Mr. Brodeur,

Reference: TMS# 235-13-02-053 Annexation Request

I am submitting this annexation request as the property owner (Joseph Hamrick) of the parcel located at TMS# 235-13-02-053. My parcel is 0.24 acres and the address is 108 Stephanie Drive. I am requesting annexation from Berkeley County where it is currently zoned General Commercial ("GC") to the City of Goose Creek. The future plans for this parcel are to rezone to Planned Development as part of the Stephanie Drive PD currently under City review. This PD encompasses a total of 9.49 acres and will include both a residential and commercial component to the development.

Included herein is the signed annexation application and a copy of the deed. We look forward to working with you on this project.

Regards,

Joseph Hamrick

Joseph Hamrick

Attachment: Signed Annexation Application
Copy of Property Deed

nunity in mind



Request for City Council Agenda Item

To: City Administrator Natalie Zeigler; Mayor and City Council

From: Public Information Officer Frank Johnson

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

AN ORDINANCE PURSUANT TO TITLE 5, CHAPTER 3, SECTION 5-3-150, SUBSECTION 3, OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED, TO ANNEX AN AREA IDENTIFIED AS TMS 235-13-02-019, LOCATED ON LIZ LANE, INTO THE CITY OF GOOSE CREEK, A SOUTH CAROLINA MUNICIPAL CORPORATION (Introduction and First Reading of a Public Hearing)

Background Summary

Part of the annexation for Stephanie Drive, Zoned as Planned Development District

Financial Impact

Impact if denied

Impact if approved

Department Head:

City Administrator:

Signature & Date

Signature & Date

AN ORDINANCE

AN ORDINANCE PURSUANT TO TITLE 5, CHAPTER 3, SECTION 5-3-150, SUBSECTION 3, OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED, TO ANNEX AN AREA IDENTIFIED AS TMS 235-13-02-019, LOCATED ON LIZ LANE, INTO THE CITY OF GOOSE CREEK, A SOUTH CAROLINA MUNICIPAL CORPORATION

WHEREAS, Title 5, Chapter 3, Section 5-3-150(3) of the Code of Laws of South Carolina, 1976, as amended, provides for the annexation of any area or property which is contiguous to a city or town by filing a petition with the municipal governing body which is signed by one-hundred percent (100%) or more of the owners owning at least one-hundred percent (100%) of the assessed valuation of the real property in the area requesting annexation; and

WHEREAS, one-hundred percent (100%) of the freeholders owning one-hundred percent (100%) of the assessed valuation of the real property in the area hereafter delineated and described, have filed a petition with the City Council of Goose Creek, South Carolina, requesting that such property be annexed into the City of Goose Creek, South Carolina. Such property is contiguous to the current City limits of the City of Goose Creek, and is described as follows:

TMS #235-13-02-019 (Liz Lane, Goose Creek)

To include any road, waterway, easement, railroad track, marshland or utility line that intervenes between these properties and the municipal limits of the City of Goose Creek.

The owner of said property has requested that the property be annexed into the City of Goose Creek. All applicable City services will be provided immediately upon annexation.

WHEREAS, the property is a parcel of land of 3.00 acres in Berkeley County, South Carolina, consisting of one residential lot, for the purpose of annexation into the City of Goose Creek. The area is more fully shown on a plat entitled “Annexation Request Property Identified as TMS #235-13-02-019” as prepared by the City Planner.

NOW, THEREFORE, BE IT ORDAINED and ordered by the Mayor and City Council of the City of Goose Creek, South Carolina, in Council duly assembled, that all real properties as hereinafter delineated and described are hereby annexed into the City of Goose Creek, South Carolina, a South Carolina municipal corporation, pursuant to Title 5, Chapter 3, Section 5-3-150(3) of the Code of Laws of South Carolina, 1976, as amended, and a zoning district classification of PD (residential) will apply.

INTRODUCED the 11th day of May, 2021.

DONE the ____ day of _____, 2021.

Mayor Gregory S. Habib

Attest: _____
Kelly J. Lovette, MMC, City Clerk

Mayor Pro Tem Jerry Tekac

Councilmember Debra Green-Fletcher

Councilmember Corey McClary

Councilmember Melissa Enos

Councilmember Gayla McSwain

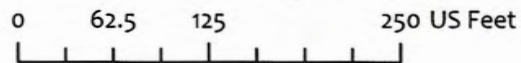
Councilmember Hannah Cox



Liz Lane Annexation Map

Goose Creek GIS Department
(843) 824-2200
Product #: 21-012
Date of Publication: 3/5/2021 1:09 PM

Scale: 1:1,500



FOR PLANNING PURPOSES ONLY.
ALWAYS VERIFY INFORMATION
WITH THE CITY BEFORE TAKING
OFFICIAL ACTIONS.





CITY OF GOOSE CREEK ANNEXATION APPLICATION



Date: March 2, 2021

REQUESTED ANNEXATION METHOD (CIRCLE ONE): 100% 75% 25%

TMS#: 235-13-02-019

ADDRESS: Liz Lane
Goose Creek, SC 29445

PROPERTY OWNER(S): Baker Mortgage Company

CURRENT COUNTY ZONING DISTRICT: GC REQUESTED CITY ZONING DISTRICT: PD

TOTAL ACREAGE TO BE ANNEXED: 3.00 acres

IS THIS PROPERTY VACANT? (CIRCLE ONE) YES NO

IF NOT VACANT, PLEASE DESCRIBE ANY EXISTING BUILDINGS ON THE PROPERTY:

ANNEXATION REQUIREMENTS

1. A letter of intent.
2. A summary of future plans for the property.
3. A copy of the property's deed.
4. Signature authority documentation, if the applicant is not the property owner.
5. An original copy of the Annexation Application.

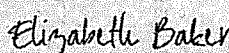
Contact Information*

Name (Printed): Elizabeth Baker

Telephone: 843-478-5055

Address: 74 Rebellion Road
Charleston, SC 29407

Signature of Owner/Applicant*

DocuSigned by:

AB542721010403...

*Proper documentation of the identity of an applicant who is not the owner of the property must be provided. If the property is owned by a company, please provide documentation of the applicant's position within the company represented. If the annexation is being proposed on behalf of a property owner, complete documentation of both the applicant's identity, and a certified, filed copy of a Power of Attorney granting permission to apply, must be provided. Proper documentation is subject to the approval of the City Clerk.

Please return this form and supporting documents to:
 Frank Johnson, Annexation Coordinator
 City of Goose Creek
 PO Drawer 1768
 Goose Creek, SC 29445

For more information please call (843) 797-6220 Ext. 1117



Stantec Consulting Services Inc.
4969 Centre Pointe Drive Suite 200, North Charleston SC 29418-6952

March 2, 2021

Attention: Mr. Mark Brodeur
City of Goose Creek
Planning & Zoning Department
519 North Goose Creek Blvd
Goose Creek, South Carolina 29445

Dear Mr. Brodeur,

Reference: TMS# 235-13-02-019 Annexation Request

Stantec submits this annexation request on behalf of the project developer, STYO Development LLC. The intent of this request is to annex the existing parcel at TMS# 235-13-02-019 from Berkeley County where it is currently zoned General Commercial ("GC") to the City of Goose Creek. This parcel is 3.00 acres and accessed via Stephanie Drive. The future plans for this parcel include rezoning to Planned Development as part of the Stephanie Drive PD currently under City review. This PD encompasses a total of 9.49 acres and will include both a residential and commercial component to the development.

Included herein is the signed annexation application signed by the property owner and a copy of the deed. We look forward to working with you on this project.

Regards,

Stantec Consulting Services Inc.

A handwritten signature in black ink, appearing to read 'Emily Sotherlund'.

Emily Sotherlund, P.E.
Project Manager
Phone: 843-327-2307
emily.sotherlund@stantec.com

Attachment: Signed Annexation Application
Copy of Property Deed

Design with community in mind

Julia DuMars CPA LLC

PO Box 442
Folly Beach, SC 29439
843 588-0011
www.follybeachcpa.com

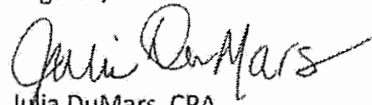
April 13, 2021

To whom it may concern,

The sole shareholder of Baker Mortgage Corporation is the Neal I Baker Family Trust.

Elizabeth M. Baker is a Trustee of the trust.

Regards,



Julia DuMars, CPA



CPA

America counts on CPAs®



Request for City Council Agenda Item

To: City Administrator Natalie Zeigler; Mayor and City Council

From: Mark Brodeur, Director of Planning and Zoning

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

AN ORDINANCE TO AMEND THE ZONING MAP OF THE CITY OF GOOSE CREEK, SOUTH CAROLINA, TO PROVIDE FOR CHANGES IN THE ZONING DISTRICTS OF THE CITY OF GOOSE CREEK BY CHANGING THE ZONING CLASSIFICATION OF THE PROPERTY LOCATED ON THE CORNER OF SASS DRIVE AND OLD MONCKS CORNER ROAD, FURTHER IDENTIFIED AS TMS# 234-08-00-084, FROM GENERAL COMMERCIAL (GC) TO LOW DENSITY RESIDENTIAL (R-1) (Introduction and First Reading of a Public Hearing)

Background Summary

The Planning Commission of the City of Goose Creek held a public hearing on May 4, 2021, to receive public comment and to consider A CHANGE IN ZONING CLASSIFICATION FROM General Commercial (GC) to Low Density Residential (R-1) for a 1.13 acres parcel located on the corner of Sass Drive and Old Moncks Corner Road, further identified as TMS# 234-08-00-084.

Financial Impact

n/a

Impact if denied

n/a

Impact if approved

n/a

Department Head:

City Administrator:

Signature & Date

Signature & Date

ORDINANCE NO.

AN ORDINANCE

AN ORDINANCE TO AMEND THE ZONING MAP OF THE CITY OF GOOSE CREEK, SOUTH CAROLINA, TO PROVIDE FOR CHANGES IN THE ZONING DISTRICTS OF THE CITY OF GOOSE CREEK BY CHANGING THE ZONING CLASSIFICATION OF THE PROPERTY LOCATED ON THE CORNER OF SASS DRIVE AND OLD MONCKS CORNER ROAD, FURTHER IDENTIFIED AS TMS# 234-08-00-084, FROM GENERAL COMMERCIAL (GC) TO LOW DENSITY RESIDENTIAL (R-1).

WHEREAS, the Planning Commission of the City of Goose Creek held a public hearing on May 4, 2021, to receive public comment and to consider A CHANGE IN ZONING CLASSIFICATION FROM General Commercial (GC) to Low Density Residential (R-1) for a 1.13 acres parcel located on the corner of Sass Drive and Old Moncks Corner Road, further identified as TMS# 234-08-00-084.

WHEREAS, pursuant to said public hearing, the Planning Commission has recommended that the zoning classification of the property aforesaid be changed to the Low Density Residential (R-1) Zoning District.

NOW, THEREFORE, BE IT ORDAINED and ordered by the Mayor and City Council of the City of Goose Creek, South Carolina, that the Zoning Map of the City of Goose Creek, South Carolina, is hereby amended by changing the Zoning District classification of a 1.13 acres parcel located on the corner of Sass Drive and Old Moncks Corner Road, further identified as Tax Map number 234-08-00-084, and outlined on the attached staff report from General Commercial (GC) to Low Density Residential (R-1).

All ordinances and provisions in conflict herewith are repealed, and if any sentence, clause, phrase or word contained herein shall be held invalid, such invalidity shall not affect the validity of the remainder of this ordinance.

This ordinance shall become effective immediately upon adoption.

INTRODUCED the ____ day of ____ 2021.

DONE the day of ____ 2021.

Mayor Gregory S. Habib

Attest: _____
Kelly J. Lovette, MMC, City Clerk

Mayor Pro Tem Jerry Tekac

Councilmember Debra Green-Fletcher

Councilmember Hannah Cox

Councilmember Melissa Enos

Councilmember Gayla McSwain

Councilmember Corey McClary



PLANNING & ZONING

CITY HALL
519 N. GOOSE CREEK BLVD.
P.O. DRAWER 1768
GOOSE CREEK, SC 29445-1768

TEL (843) 797-6220 EXT 1114
FAX (843) 863-5208

MEMORANDUM

TO: Mayor Gregory Habib, and City Council

FROM: Brenda Moneer, Planning and Zoning Technician

DATE: May 4, 2021

SUBJECT: Rezoning Request – Old Moncks Corner Rd.,
TMS# 234-08-00-084

Request for Rezoning:

The applicant proposes to rezone the vacant property identified as TMS#234-08-00-084 from General Commercial (GC) to Low Density Single Family (R1). The applicant plans to build one (1) single family home on the property. A single-family home is not a use by right within a General Commercial (GC) zoning Classification.

Discussion Points:

The subject property is approximately 1.13 acres in size and is currently a vacant commercial property.

- Currently there are residential properties down Sass Drive (west) and a vacant parcel to the south located within Berkeley County zoned (R1) Single Family Residential District.
- Vacant properties to the north are within the City of Goose Creek Boundary zoned General Commercial (GC).
- The City of Goose Creek Recreation Facility, Walker Trail/pond area, and City Hall Municipal Complex sits on Properties to the east, across Old Moncks Corner Road. These parcels are within the City of Goose Creek Boundary, zoned Conservation Open Space (CO).

Within close proximity to this parcel, a Church is located to the north at the corner of Old Moncks Corner Rd and Old Mt. Holly Rd within the City of Goose creek Boundary, zoned General Commercial (GC). The parcel .09 miles south is located in the City of Goose Creek Boundary, zoned Low-Density Residential (R1).

Recommendation:

The property is located in the Low-Density Residential area as shown on the future land use map of the tentative Comprehensive Plan 2020, and surrounded by residential development and vacant residential zoned parcels located within Berkeley County, zoned Low-Density Residential (R1), and Medium-Density Residential (R2).

It is Staff's opinion that the proposed zoning of Low-Density Residential is compatible with the location of the property and provides the necessary zoning for the best use of the property. The proposed zoning would meet the lot criteria as outlined in Appendix "D" of the City Zoning Code. Also, it is Staff's view that the Low-Density Residential zoning for this property is consistent with the City's tentative Comprehensive Plan 2020.

In keeping with the future land use map designation, Staff recommends this rezoning request.



STAFF REPORT FOR THE CITY OF GOOSE CREEK PLANNING COMMISSION & CITY COUNCIL

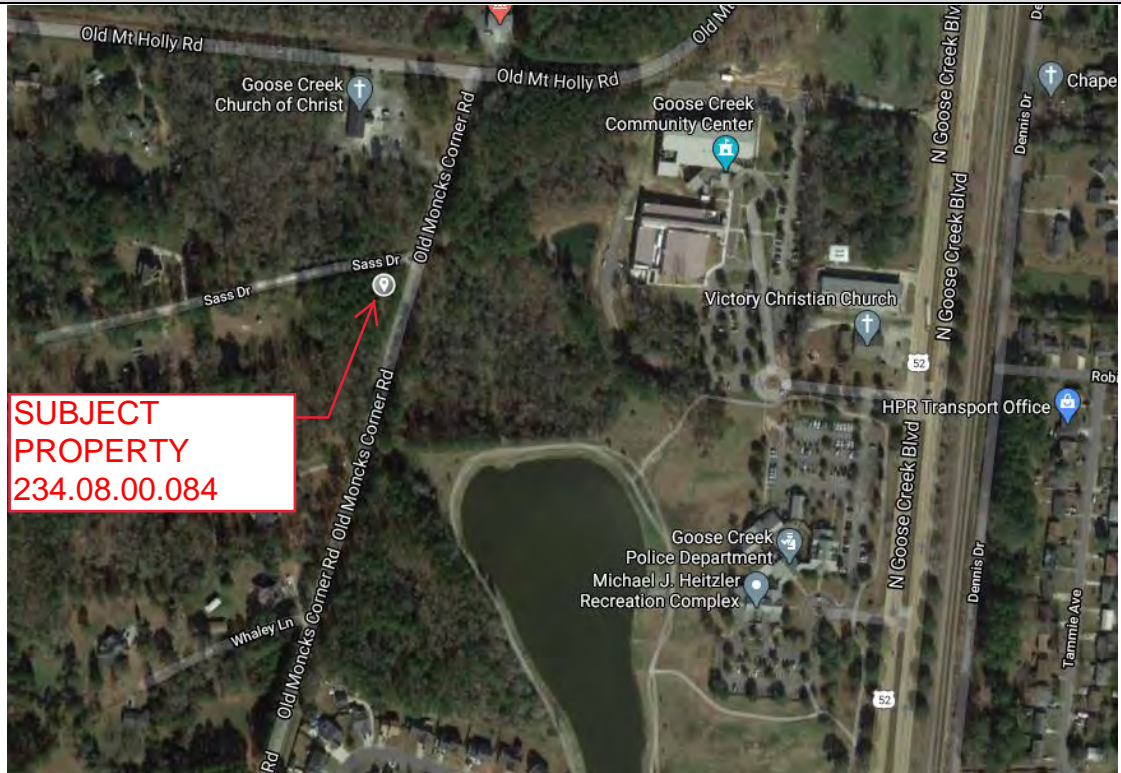
For reference, the City of Goose Creek Code of Ordinances are available online at
<https://www.cityofgoosecreek.com/government/code-ordinances>

Agenda Item	
Request #:	2021-029 MA
Applicant:	Lourdes Cardenas
Location/Address:	Old Moncks Corner Road
Requested Zoning District:	R1-Residential Low Density

Subject Parcel	
Property Owner:	Lourdes Cardenas
Tax Map Number:	234-08-00-084
Approximate Acreage:	1.13
Plat Book & Page:	CAB H - 222
NEW Comprehensive Plan Future Land Use Map Designation:	R1-Residential Low Density
Current Zoning:	GC-General Commercial

Property Zoning to the		Property Uses to the	
North:	City limits - GC-General Commercial	North:	VACANT PARCEL
South:	Berkeley County-R1	South:	VACANT PARCEL
East:	City limits - CO-Conservation Open Space	East:	MUNICIPAL COMPLEX
West:	City limits - GC-General Commercial	West:	VACANT PARCEL

Aerial Map

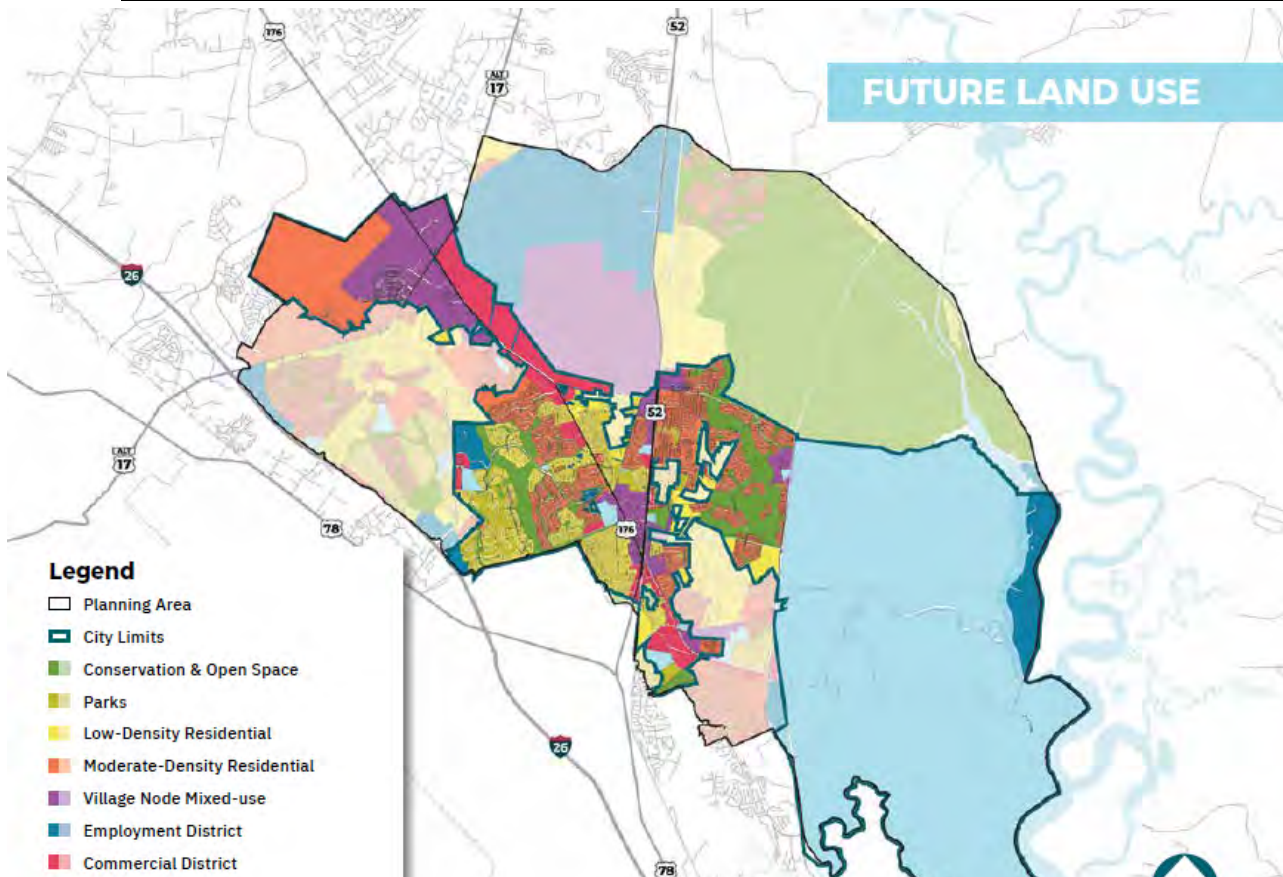


Zoning Map

**LEGEND
ZONING
CLASS**

- BPO
- Berkeley County
- CO
- GC
- GI
- LI
- NC
- PD
- PD-MH
- R-1
- R-2
- R-3
- RC





FUTURE LAND USE

Legend

- Planning Area
- ▬ City Limits
- Conservation & Open Space
- Parks
- Low-Density Residential
- Moderate-Density Residential
- Village Node Mixed-use
- Employment District
- Commercial District
- Institutional

LOW-DENSITY RESIDENTIAL



Overview

Low-density residential areas will be developed in both new areas and existing neighborhoods that promote a sense of community. Development will be located where it can be served efficiently by infrastructure, facilities and services, and transportation networks. All development activity will be designed to mitigate adverse impacts on any historic, cultural, and/or natural resources.

Land Uses and Development Types

- Large-lot (> 0.25 acre) single-family residential detached housing
- Neighborhood parks smaller than 3 acres
- Neighborhood-level amenities and recreation
- Neighborhood-level civic and institutional uses (schools, churches, etc)
- Planned communities and infill housing on larger lots.

Implementation Measures

- Zoning updates that promote and encourage housing diversity
- Revision of architectural and site design standards to encourage better-quality development
- Encourage Smart Growth and Traditional Neighborhood Development principles, where appropriate
- Complaint-based code enforcement
- Traffic calming, where necessary
- Local streets that connect to collector streets
- Pedestrian amenities such as connected sidewalks and trails
- Infill development

Relationship to Comprehensive Plan

The newly created Comprehensive Plan Future Land Use Map tentatively recommends this area for R1)Single Family Residential Development. (see map on page 3 of 4)

History of Property NONE

Staff Comments

The site currently is a vacant 1.13 acre parcel. The applicant would like to build one (1) single-family residence on the property. A single family home is not a permitted use by right in a GC)General Commercial zoning classification. Therefore, the applicant is requesting to rezone the parcel from GC)General Commercial to R1)Low Density Single-Family Residential.

A Church is located north at the corner of the property of Old Moncks Corner Rd and Old Mt. Holly Rd. There currently is a residence, located in the County, down Sass Drive. The parcel .09 miles to the south is located in the City and is currently zoned R1)Low Density Single-Family Residential. To the east is the City Municipal Complex that includes the Recreation Facility, City Hall, and pond/walker trail.

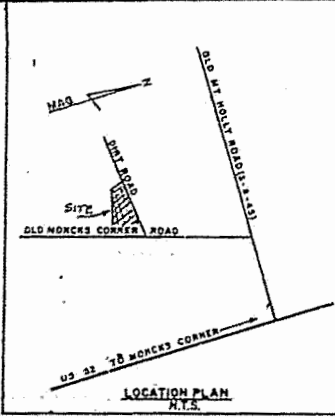
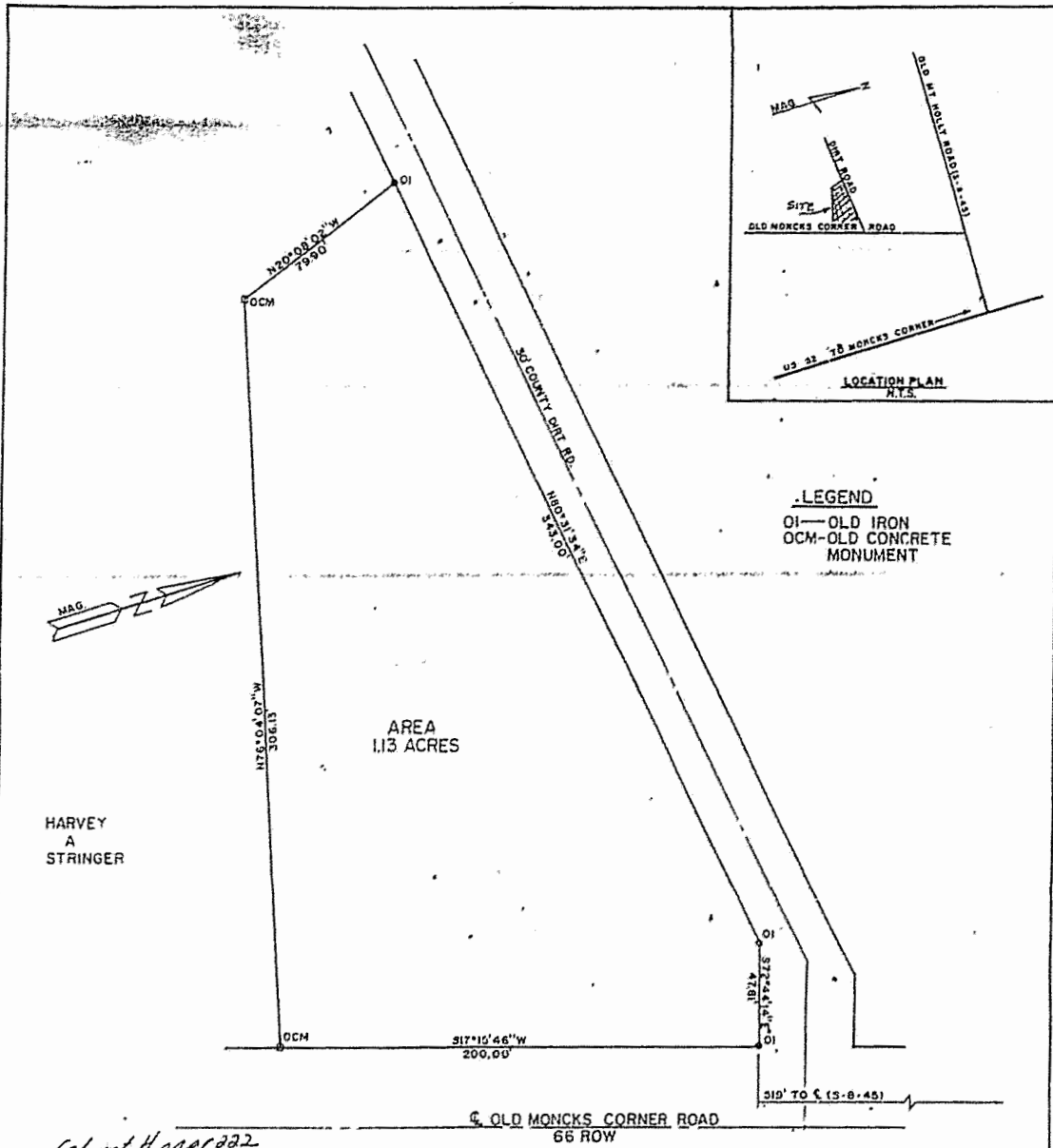
In keeping with the future land use map designation, staff recommends this rezone request.

Anticipated Meeting Schedule		
Body	Meeting Date	Action
Planning Commission	May 4, 2021	Pending
City Council Public Hearing	May 11, 2021	Pending
City Council Public hearing	June 8, 2021	Pending
<i>City Council Meetings subject to change. Please check the website for up-to-date information.</i>		

Planning Commission Voted to recommend the request by a vote of 6 to 0. Date: May 4, 2021

Planning Commission Comments:

Motion was made to recommend the rezoning of property on the corner of Sass Drive and Old Moncks Corner Rd., identified as TMS# 234-08-00-084 from GC)General Commercial to R1)Low Density Single Family Residential.



LEGEND
 O1— OLD IRON
 OCM— OLD CONCRETE
 MONUMENT

HARVEY
 A
 STRINGER

AREA
 1.13 ACRES

OLD MONCK'S CORNER ROAD
 66' ROW

Cabinet H page 222
 5-20-87
 2-23-89
Robert J. Sample
 SURVEYOR

REFERENCE PLAT BY
 R.D. GUERRY R.L.S. DATED 10-27-80
 RECORDED VOL. C PAGE 276

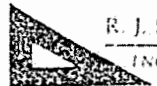
PLAT OF LAND
 OWNED BY
 B.N. PRUITT

Berkeley County Planning Commission
 Exempt
Robert J. Sample
 (Seal)
 2-23-89 Date

2ND GOOSE CREEK TAX DISTRICT NO. EIGHT(8)
 BERKELEY COUNTY, SOUTH CAROLINA

DATE: 2-23-89

R. J. SAMPLE
 SURVEYOR
 11-100000



R. J. SAMPLE & ASSOCIATES
 ENGINEERING & SURVEYING

2010 Hawthorne Drive, Suite J
 North Charleston, SC 29415
 554-9251

PE, R.L.S. F135

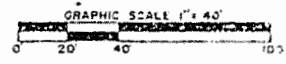


EXHIBIT "A"

C 2399



LAND USE APPLICATION CITY OF GOOSE CREEK

TODAY'S DATE: April 2, 2021

PART I. PURPOSE OF SUBMITTAL

- Site Plan (See Checklist) Plat Review Rezoning*
 Subdivision Plan (See Checklist) Variance* Conditional Use Permit*

PART II. GENERAL INFORMATION

1. Development Name: _____

2. Street Address: _____

3. TMS #: 234 - 08 - 00 - 084

4. Zoning Classification: GC
 Requested Classification: R1 (For rezoning only)

5. Total Site Acres: 1.13

GOOSE CREEK ZONING DISTRICTS

- | | |
|--|--|
| CO: Conservation Open Space | BPO: Business Professional Office |
| CI: Commercial Industrial | RC: Restricted Commercial |
| GI: General Industrial | GC: General Commercial |
| LI: Light Industrial | NC: Neighborhood Commercial |
| R-1: Residential Low Density | PD: Planned Development |
| R-2: Residential Medium Density | PD-MH: PD for Mobile Home |
| R-3: Residential High Density | |

PART III. CONTACT INFORMATION

Owner/Developer Name: Lourdes Cardenas

Street Address: _____ City: Goose Creek St: SC Zip: 29445

Telephone: _____ Cell Phone: _____ Fax: _____

E-mail Address: _____

PART IV. SUBMITTAL INFORMATION (IF APPLICABLE)

Proposed Building Use: Single Family Home

Proposed Total Building Area (gross sq. ft.): n/a

Max. Building Height: 35' Total Number of Buildings/Units/Lots: 1

Is The Property Restricted by Any Recorded Covenant Which Conflicts With or Prohibits The Proposed Use: No

AGENT WAIVER

In filing this plan as the property owner, I do hereby agree and firmly bind myself, my heirs, executors, administrators, successors and assignees jointly and severally to construct all improvements and make all dedications as shown on this proposed site plan as approved by the City of Goose Creek, South Carolina. I hereby designate _____ to serve as my agent regarding this application, to receive and respond to administrative comments, to resubmit plans on my behalf, and to represent me in any public meetings regarding this application.

Print Name: Lourdes Cardenas

Date: 04/02/21

Signature: 

Revised October 2019



Request for City Council Agenda Item

To: City Administrator Natalie Zeigler, Mayor and City Council

From: Tyler Howanyk, Chief Financial Officer

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF GOOSE CREEK, SOUTH CAROLINA, TO PROVIDE FOR CHANGES TO TITLE III, CHAPTER 34: FINANCE AND TAXATION, BY REPEALING IN ITS ENTIRETY THE CURRENT SECTION "PURCHASING POLICIES AND PROCEDURES" AND ADOPTING IN LIEU THEREOF A NEW SECTION "PURCHASING POLICIES AND PROCEDURES" MADE A PART HEREOF AND SET OUT HEREIN (Introduction and First Reading of a Public Hearing)

Background Summary

Update to purchasing policy to include Construction Manager -At-Risk (CMAR), Design-Build Services, adds language regarding items already approved in the fiscal year budget, and corrects some scrivener errors.

Financial Impact

City Purchasing Policy will be updated.

Impact if denied

City Purchasing Policy will not be updated.

Impact if approved

City Purchasing Policy will be updated.

Department Head:

City Administrator:

Signature & Date

Signature & Date

AN ORDINANCE

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF GOOSE CREEK, SOUTH CAROLINA, TO PROVIDE FOR CHANGES TO TITLE III: ADMINISTRATION, CHAPTER 34: FINANCE AND TAXATION, BY REPEALING IN ITS ENTIRETY THE CURRENT SECTION “PURCHASING POLICIES AND PROCEDURES” AND ADOPTING IN LIEU THEREOF A NEW SECTION “PURCHASING POLICIES AND PROCEDURES” MADE A PART HEREOF AND SET OUTHEREIN

WHEREAS, the Mayor and City Council of the City of Goose Creek, South Carolina, find it necessary to amend the Code of Ordinances of Goose Creek, South Carolina,

NOW, THEREFORE, IT IS HEREBY ORDAINED and ordered by the Mayor and City Council of the City of Goose Creek, in Council properly assembled, that the Code of Ordinances of Goose Creek, South Carolina, are hereby amended as follows:

Purchasing Policies and Procedures

- 34.20 Definitions
- 34.21 Purpose
- 34.22 Exemptions
- 34.23 Duties of purchasing agent
- 34.24 Procedural regulations
- 34.25 Emergency purchases
- 34.26 Requisitions and estimates of future requirements
- 34.27 Contracts, purchases and sales
- 34.28 Open market purchases and sales
- 34.29 Local Preference Policy
- 34.30 Request for Qualifications
- 34.31 Request for Proposals
- 34.32 Purchases of patented or proprietary articles
- 34.33 **Project Delivery Methods**
- 34.334 Availability of funds
- 34.335 Splitting requirements; illegal purchases
- 34.336 Gratuities
- 34.337 Debarment of irresponsible bidders
- 34.338 Inspection
- 34.339 Surplus, obsolete and waste commodities
- 34.40 **Approval by City Council of Contracts over \$25,000, exemptions and prior approval**

§ 34.20 DEFINITIONS.

For the purpose of this chapter, the following definitions shall apply unless the context indicates or requires a different meaning.

AGENCY, USING AGENCY. Any of the departments, offices or other organizational units of the city government.

BIDDERS LIST. A current file of sources of supply for articles repetitively purchased for city use.

CONTRACTUAL SERVICES. Any telephone, electric light and power services, towels, window washing and cleaning services, the rental of equipment and machinery and other types of agreements under which the contractor provides services which are required by the city government, but not furnished by city employees. **CONTRACTUAL SERVICES** do not include legal advertising, and purchases of space for legal advertising shall not be subject to the provisions of this chapter.

CONSTRUCTION MANAGER-AT-RISK SERVICES. A project delivery method in which the city awards separate contracts, one for design services to design a project and the second to a construction manager at-risk for both construction of the project according to the design and construction management services, which include but are not limited to those professional services associated with contract administration, project management, and other services provided in connection with the administration of a construction project.

DESIGN-BUILD SERVICES. A method of construction or construction contract management in which a single entity (or group of associated entities) provides to the city

all or substantially all of the services necessary to both design and construct a project.

DEFINITE QUANTITY CONTRACTS. A contract whereby a contractor agrees to furnish a specified quantity of supplies, materials or equipment at a specified time.

INDEFINITE QUANTITY CONTRACTS. A contract whereby the city agrees to obtain from a contractor all its requirements for specified supplies, materials or equipment in an estimated, but undetermined, amount during a prescribed period of time at a definite unit price or at a specified discount from list or posted price.

IRRESPONSIBLE BIDDER. A bidder who fails to furnish, upon written request, proof of responsibility, who has, as a vendor or contractor with the city, repeatedly made slow or unsatisfactory deliveries, or who has violated, or attempted to violate, the provisions of this chapter.

~~**PERSONAL**~~**PROFESSIONAL SERVICES.** The services of attorneys, physicians, architects, engineers, consultants or other individuals or organizations possessing a high degree of technical skill and offering the services on a fee basis.

PRICE AGREEMENTS. An agreement whereby a contractor agrees to supply the city requirements for items, such as replacement parts for different makes of mechanical or automotive equipment during a prescribed period of time at a definite unit price, or at a specified discount from list or posted price.

PURCHASING AGENT. The City Administrator or other duly designated officer or employee.

RESPONSIBLE BIDDER. A bidder who has furnished, when requested, information and data to prove that the bidder's financial resources, production or services facilities, service reputation and experience are adequate to make satisfactory delivery of supplies, materials, equipment or contractual service on which the bidder bids and who has not violated, nor attempted to violate, any provision of this chapter.

SUPPLIES, MATERIAL, EQUIPMENT. Any articles or things which shall be furnished to or used by any department, including any printing, binding or publication of stationery, forms, laws, journals and reports.

(1985 Code, § 9-20) (Ord. 18-032, passed 12-11-2018)

§ 34.21 PURPOSE.

The purpose of this chapter is to secure for the city taxpayers the advantages and economies which will result from centralized control over the expenditure of city funds for supplies, materials, equipment and contractual services via the application of modern, business-like methods.

(1985 Code, § 9-21) (Ord. 18-032, passed 12-11-2018)

§ 34.22 EXEMPTIONS.

Certain items are exempt from certain purchasing requirements and the city may exempt specific supplies or services from the purchasing procedures herein required or withdraw any exemptions provided for in this section:

(A) Advertising, including but not limited to advertising time or space in newspapers, on radio or television.

(B) Medical and/or psychological services.

(C) Policy, legal and utility services to include but not be limited to attorneys, bond rating services, consultants, advisors ~~and~~ engineers ~~and other professional services~~.

(D) Staff development to include but not be limited to:

(1) Training provided by consultants, certified teachers/trainers;

(2) Training materials;

(3) Workshops, conferences, seminar registrations, etc.;

(4) Travel.

(E) Utilities and energy expenses to include but not be limited to: fuel, propane, electricity, telephone, cell phones, water/sewer.

(F) Financial advisors and fiduciary services.

(G) Emergency repairs.

(H) Mail and delivery services.

(I) Contracts for the wholesale purchase of electric service with contract terms for less than two years.

(J) Contracts that are specifically approved by a city ordinance.

(K) Contracts that relate to regularly purchased supplies, equipment, chemicals, or services to be used in or for the direct benefit of the city's utilities, as they now exist or may exist in the future.

(Ord. 18-032, passed 12-11-2018; Ord. 20-007, passed 3-10-2020)

§ 34.23 DUTIES OF PURCHASING AGENT.

(A) The purchasing agent purchases all supplies, materials, equipment and contractual services required by the city.

(B) The purchasing agent submits to the City Council for award, and thereafter

executes contracts for all purchases of supplies, materials, equipment and contractual services in amounts or estimated amounts as designated by City Council.

(C) The purchasing agent negotiates contracts for personal services and submits them for approval and award as provided in divisions (A) and (B) above.

(D) The purchasing agent uses standard specifications whenever they are applicable for purchase orders and contracts and ~~ensures~~ ~~insures~~ compliance with the specifications through adequate inspection of deliveries.

(E) The purchasing agent may transfer between departments, supplies, materials and equipment no longer needed by a holding department, but which can be used by a receiving department.

(F) The purchasing agent exchanges, trades in or sells those supplies, materials and equipment which are surplus, obsolete or unused and are found by the City Council not to be required for public use.

(G) The purchasing agent develops, with the approval of the City Attorney as to legal sufficiency, standard forms and conditions of invitations to bid, purchase orders and contracts.

(H) The purchasing agent prescribes the use by the departments of other forms required to carry out the provisions of this chapter, and amends or eliminates any such forms.

(I) Upon request of the City Council, and subject to its approval of each transaction, the purchasing agent performs all delegable functions in connection with the acquisition and disposal of real property.

(J) The purchasing agent reduces, to the maximum extent possible, the number of purchase transactions by combining into bulk orders and contracts the requirements of departments for common use items repetitively purchased.

(1985 Code, § 9-22) (Ord. 18-032, passed 12-11-2018)

§ 34.24 PROCEDURAL REGULATIONS.

The ~~City Administrator~~ ~~Purchasing Agent~~ is hereby authorized to prepare procedural regulations to amplify the provisions of this chapter; to submit the regulations and amendments to the City Council for approval; and to promulgate and enforce compliance with the regulations including, but not limited to:

(A) The procedure for handling bids including their custody and safeguarding, opening and tabulation, rejection and re-advertising and the procedure for determining the lowest responsible bidder;

(B) The procedure for securing from bidders the data necessary to determine whether they are responsible;

(C) The procedure for inspection of deliveries of supplies, materials, equipment and contractual services;

(D) The procedure for submitting requisitions for supplies, materials, equipment and contractual services;

(E) The procedure for control and safeguarding of supplies, materials and equipment in storerooms or at storage points including the maintenance of a perpetual inventory system showing the quantitative amounts and monetary values of the inventories; and

(F) The matters as may be necessary to give effect to provisions of this chapter.

(1985 Code, § 9-23) (Ord. 18-032, passed 12-11-2018)

§ 34.25 EMERGENCY PURCHASES.

(A) An emergency shall be deemed to exist when a breakdown in machinery or in an essential service occurs, or when unforeseen circumstances arise, including natural disasters, delays by contractors, transportation and an unanticipated volume of work.

(B) If an emergency occurs during regular business hours, the department head shall immediately notify the City Administrator who shall determine the authorization of the necessary purchases. If the City Administrator is unavailable, the department head shall notify the Finance Director before making any emergency purchase. If an emergency occurs at any time other than regular business hours, the department head may purchase directly the commodities required, provided the following conditions are met:

(1) When the estimated cost of the emergency purchase exceeds \$999, the department head shall, whenever possible, secure competitive telephone bids and order delivery to be made by the lowest responsible bidder; and

(2) On every emergency purchase made, the department head shall, within 24 hours, submit to the City Administrator, a requisition, a tabulation of bids received, a delivery receipt and a written explanation of the circumstances of the emergency.

(C) The City Administrator shall have the authority to make emergency purchases of up to \$5,000 without securing bids. The City Administrator shall have the authority to make emergency purchases over \$5,000 without securing bids with the approval of the Mayor. While not required in the event of an emergency, the City Administrator shall secure bids if it is practical.

(1985 Code, § 9-24) (Ord. 18-032, passed 12-11-2018)

§ 34.26 REQUISITIONS AND ESTIMATES OF FUTURE REQUIREMENTS.

(A) All department managers shall submit to the ~~City Administrator~~ **Purchasing Agent** requisitions for supplies, materials, equipment and contractual services required for departmental operations within the limits of funds appropriated therefor. The ~~City Administrator~~ **Purchasing Agent** may require department managers to justify the quantity or quality of supplies, materials, equipment and contractual services requisitioned.

(B) All department heads shall file with the City Administrator estimates of their requirements for supplies, materials, equipment and contractual services in the form, at the time and for the future periods as the City Administrator shall prescribe.

(1985 Code, § 9-25) (Ord. 18-032, passed 12-11-2018)

§ 34.27 CONTRACTS, PURCHASES AND SALES.

(A) All purchases of, and contracts for, supplies, materials, equipment and contractual services and all sales of personal property found by the City Council not to be required for public use, shall be based, whenever possible, on competitive bids. If the amount of the expenditure for a contractual service or for a commodity normally obtained from the same source of supply, or for a sale of personal property found by the City Council not to be required for public use, is estimated to exceed \$25,000, contract bids shall be solicited by public notice and written contracts shall be awarded, except when the services of central state purchasing are utilized. ~~The methods and extent of public notice shall be prescribed by the City Council.~~ If newspaper advertisements are employed as public notice, the notice shall include a general description of the commodities or services to be purchased or the commodities to be sold, shall state where contract bids and specifications may be secured, and shall specify the time and place for opening of bids.

(B) The ~~City Administrator~~ **Purchasing Agent shall may**, in addition, solicit bids from prospective bidders, as listed on the bidders list, by sending them copies of the newspaper notice or other notice as will acquaint them with the proposed purchase or sale. All pending purchases or sales shall also, in all cases, be advertised by posting a copy of the contract bid form on a public bulletin board in or adjacent to the City Hall.

(C) (1) All bids shall be submitted sealed to the ~~City Administrator~~ **Purchasing Agent** on the official contract bid form and, in an envelope,, which shall have indicated thereon the class of commodities to be purchased and the established time for opening of bids. A tabulation of all bids received, whether accepted or rejected, shall be open for public inspection during regular business hours for a period of not less than 30 calendar days after the bid opening.

(2) The ~~City Administrator~~ **Purchasing Agent** shall submit a copy of the tabulation and all bids received to the City Council, together with the Administrator's award. The ~~City Administrator~~ **Purchasing Agent** may reject any or all bids for any or all commodities or contractual services included in the bid form and may re-advertise for bids when the public interest will be served thereby, but will report the action and the reasons therefor to the City Council. If all bids received are for the same total amount or unit price, and if the public interest will not permit the delay of re-advertising for bids, the City Council may authorize the City Administrator **or Purchasing Agent** to award the contract to one of the tie bidders by drawing of lots in public, or to purchase the commodities or contractual services in the open market, provided the price paid in the open market shall not exceed the lowest contract bid price submitted for the same commodity or contractual service. In all other cases, the contract shall be awarded by the City Council to the lowest responsible bidder for purchases and the highest responsible bidder for sales. In determining the lowest or highest responsible bidder, the City Council and the ~~City Administrator~~ **Purchasing Agent** shall take into consideration the quality offered and its conformity with the specifications, the delivery and discount terms and conditions of the bid, the service reputation of the bidder and other information and data required to prove the bidder's responsibility.

(D) Contracts for personal property sales shall be awarded by the City Council to the highest responsible bidder and shall be subject to all other applicable requirements of this section.

(E) It shall be the duty of the ~~City Administrator~~ **Purchasing Agent** to discourage uniform bidding by every possible means, and to endeavor to obtain full and open competition on all purchases and sales. Accordingly, the ~~City Administrator~~ **Purchasing Agent** shall require each bidder to accompany the bidder's bid with a statement made under oath that the bidder has not been a party with other bidders to an agreement to bid a fixed or uniform price. Violation of the statement shall render void the bid of the bidders. Any disclosure to, or acquisition by, a competitive bidder, in advance of the opening of the bids of the terms or conditions of the bid submitted by another competitor shall render the proceedings void and shall require re-advertising for bids.

(F) All contract forms shall be approved by the City Attorney as to legality. All contracts shall be signed on behalf of the city by the Purchasing Agent. A copy of each signed

contract shall be filed with the City Clerk.

(G) No city real property shall be sold except by ordinance of the City Council and after the publication of the notice of sale in a newspaper of general circulation in the city at least seven days prior to the sale. The notice shall contain a property description, the name of the purchaser and the terms of and consideration for the sale. (1985 Code, § 9-26) (Ord. 18-032, passed 12-11-2018)

§ 34.28 OPEN MARKET PURCHASES AND SALES.

(A) If the amount of the expenditure for a contractual service or a class of commodities normally obtained from the same source of supply, or for a sale of personal property found by the City Council not to be required for public use, is estimated to be less than \$25,000, it shall be an open market transaction and shall not be subject to the requirements of § 34.27. However, all open market transactions shall, whenever possible, be based on at least three competitive bids.

(B) The ~~City Administrator~~ **Purchasing Agent** shall solicit bids by direct mail requests to prospective bidders for the class of commodities being purchased or sold as listed on the bidders list, and by posting a copy of the invitation to bid on a public bulletin board in or adjacent to the City Hall. However, bids may be solicited by telephone for open market purchases or sales of less than \$5,000.

(C) Written bids shall be submitted sealed to the ~~City Administrator~~ **Purchasing Agent** in an envelope indicating the class of commodities being purchased or sold, and the established time for opening of the bids. All written bids shall be opened at the time and place stated in the invitation. The ~~City Administrator~~ **Purchasing Agent** shall make a tabulation of all written and telephone bids, and the records shall be open to public inspection for at least 30 days after the date of the bid opening or telephone transaction.

(D) Notwithstanding any other provision of this chapter, if the purchase of supplies, materials, equipment or contractual services is less than \$1,000, the City Administrator, at the Administrator's discretion only, may waive the competitive bidding requirements of this section and may make the purchases without calling for bids. The City Administrator shall not delegate to any other city officer or employee the discretion of determining whether a purchase involving an expenditure of less than \$1,000 shall be based on competitive bids. However, price and quality being equal preference shall be given to responsible local bidders.

(1985 Code, § 9-27) (Ord. 18-032, passed 12-11-2018)

§ 34.29 LOCAL PREFERENCE POLICY.

(A) The city seeks to encourage the participation of local businesses to provide goods and/or services to the city, resulting in increased economic activity through more local jobs, tax revenues and to entice businesses to locate in the city.

(B) For purposes of this section, a LOCAL BUSINESS shall be defined as follows:

(1) The business has established and maintained a physical presence within the city limits via the ownership or lease of a building or portion of a building, for a period of not less than 12 consecutive months; and

(2) The business employs a minimum of two full time employees at the physical location inside the city limits; and

(3) The business has maintained a valid business license for the past 12 months; and

(4) The business is not delinquent to the city in any payments; and

(5) There are no active code enforcement or planning/zoning actions against the business.

(C) Local preference exemptions:

(1) Purchases greater than \$25,000.

(2) The local preference policy is not applicable to contracts required by state or federal statutes or regulations to be awarded to the lowest responsible bidder.

(3) Purchases funded by outside agencies that prohibit the use of preferences; examples include but are not limited to state or federal funding.

(D) A local business shall indicate on the quote or bid submission that the business qualifies as a "local business" under this policy. The city is not responsible for investigating whether a business qualifies as a local bidder if the indication is not included on the submitted quote or bid.

(E) The preferential discount of 5% may be applied to the low bid of "local business" when determining the lowest responsible bid. This policy applies to the purchase of goods and services that are purchased with a total cost of less than \$25,000.

(F) In instances where a local business and a non-local business submit equivalent lowest responsible bids or tie bids, the ~~City Administrator~~ **Purchasing Agent** has the option to give preference to the local business.

(G) The ~~City Administrator~~ **Purchasing Agent** may provide the local business bidder, who is within 5% of the lowest responsible bidder, with a notice and an opportunity to

reduce its bid to match the lowest non-local bid. Notice may be given by telephone, in writing, or electronic mail. The local business shall have three business days after the date of such notice to match the lowest bid in writing. Should the local business match, it may be deemed the lowest responsible bidder.

(H) No contract awarded under this section shall be assigned or subcontracted in any manner that permits more than 50% of the dollar value of the contract to be performed by an entity that is not a local business.

(I) The city shall not make any preference to local businesses that may result in burdensome or unreasonable costs to the taxpayers nor should it restrict the city from rejecting inferior products or services.

(J) The city reserves the right to waive or amend this policy when deemed appropriate and the City Administrator has the sole and final authority to resolve any disputes that may arise over this policy.

(Ord. 18-032, passed 12-11-2018)

§ 34.30 REQUESTS FOR QUALIFICATIONS.

Prior to soliciting bids, the ~~City Administrator~~ **Purchasing Agent** may issue a request for qualifications from prospective bidders. Such request shall contain at minimum, a description of the goods or services to be solicited by the request for qualifications, the general scope of the work, the deadline for submission of the information, and how the prospective bidders may apply for consideration. The request shall require information concerning the prospective bidders' product specifications, qualification, experience, and ability to perform the requirements of the contract. After receipt of the responses to the request for qualification from prospective bidders, the prospective bidders shall be ranked from most qualified to least qualified based on the information provided by the ~~City Administrator~~ **Purchasing Agent**. The ~~City Administrator~~ **Purchasing Agent** may then request formal bids from one or more of the top-ranked bidders. The failure of a prospective bidder to be selected to receive the invitation for bids shall not be grounds for protest.

(Ord. 18-032, passed 12-11-2018)

§ 34.31 REQUEST FOR PROPOSALS.

(A) Proposals are typically requested for goods or services that are highly technical or complex in nature. Examples include but are not limited to the following: professional services, legal services, architectural services, engineering services. The use of proposals shall be determined by the ~~City Administrator~~ **Purchasing Agent**. The ranking of proposals shall be performed by the ~~City Administrator~~ **Purchasing Agent** and/or City Council. Rankings shall be based on whose proposal is the most advantageous to the city. Price does not need to be an evaluation factor in the determination of acceptability of the proposal; however, evaluation factors should be stated in the request for proposals.

(B) Prior to soliciting proposals, and at the discretion of the ~~City Administrator~~ **Purchasing Agent**, a request for qualifications may be requested from prospective bidders.

(Ord. 18-032, passed 12-11-2018)

§ 34.32 PURCHASES OF PATENTED OR PROPRIETARY ARTICLES.

(A) When the city requires supplies, materials or equipment produced by only one manufacturer, the ~~City Administrator~~ **Purchasing Agent** shall specify the manufacturer's make or brand in the invitation to bid and shall obtain competitive bids from authorized dealers or distributors of the manufacturer. If the manufacturer is the only bidder and only source of supply, the ~~City Administrator~~ **Purchasing Agent** is authorized to negotiate an open market purchase on contract with the manufacturer at prices and on terms most advantageous to the city.

(B) When the city requires supplies, materials or equipment which is patented or proprietary and which is obtainable in two or more equally satisfactory and competitive makes, brands or types, the ~~City Administrator~~ **Purchasing Agent** shall list the acceptable and competitive makes, brands or types in the invitation to bid. The lists shall also include the phrase "or equal" to permit bidders to bid on alternate or additional makes, brands or types. It shall be incumbent on each bidder to prove to the satisfaction of the ~~City Administrator~~ **Purchasing Agent** that the alternate or additional make, brand or type offered is equal in quality or performance to those listed in the invitation to bid.

(1985 Code, § 9-28) (Ord. 18-032, passed 12-11-2018)

§ 34.33 PROJECT DELIVERY METHODS

(A) The City may use a design-build contract as alternative project delivery methods in appropriate circumstances. The City Administrator may determine in his or her discretion the appropriate procedure is a design-build method. The Purchasing Agent shall advertise and seek appropriate proposals. Because the nature of a design-build involve sometimes competing considerations of the best design, price, and qualifications of the applicant,

such delivery methods shall not require the use of a sealed bid process and shall be based on the total merit of the applicant's proposal. Because the nature of design build contracts often involve permanent improvements, the Purchasing Agent shall provide a summary the merits of each proposal for City Council to select the most qualified proposal or to reject all proposals.

(B) The City may use the construction manager at-risk method as an alternative delivery method in appropriate circumstances. The City Administrator may determine in his or her sole discretion the appropriate procedure is a construction manager at-risk method. The Purchasing Agent shall advertise and seek appropriate proposals for the construction manager at-risk method. Because the construction manager at-risk method involves competing consideration of price and skills for a project where the design has already been determined or will be determined by separate selection, the Purchasing Agent shall determine the most qualified applicant taking into consideration price and quality.

§ 34.334 AVAILABILITY OF FUNDS.

Except in emergencies as provided for in § 34.25, no notice of award of contract shall be issued, no contract shall be signed and no open market purchase order shall be issued until the Finance Director shall have certified that the unexpended balance in the budget appropriation or appropriations concerned is sufficient to defray the amount of the contract or purchase order.

(1985 Code, § 9-29) (Ord. 18-032, passed 12-11-2018)

§ 34.335 SPLITTING REQUIREMENTS; ILLEGAL PURCHASES.

(A) It shall be unlawful for any department of the city government to split its requirements for supplies, materials, equipment and contractual services into estimated amounts of less than \$25,000 in order to evade the provisions of § 34.27.

(B) If any department of city government purchases or contracts for any supplies, materials, equipment or contractual services contrary to the provisions of this chapter, the purchase or contract shall be void and of no effect. The employee making the purchase or contract shall be personally liable for the amount of the purchase or contract, and if already paid for out of city funds, the amount therefor may be recovered in the name of the city in an appropriate legal action.

(1985 Code, § 9-30) (Ord. 18-032, passed 12-11-2018)

§ 34.336 GRATUITIES.

(A) The acceptance of any gratuity in the form of cash, merchandise or any other thing, except those items or things of nominal value, by an official or employee of the city from any vendor or contractor, shall be deemed a violation of this chapter and shall be cause for removal or other disciplinary action.

(B) The offer of any gratuity to any official or employee of the city by any vendor or contractor, or prospective vendor or contractor, shall be cause for declaring the individual or firm an irresponsible bidder and debarring them from bidding as provided by § 34.36.

(1985 Code, § 9-31) (Ord. 18-032, passed 12-11-2018)

§ 34.337 DEBARMENT OF IRRESPONSIBLE BIDDERS.

The City Administrator may determine and declare a bidder to be irresponsible for the reasons cited in the definition thereof in §§ 34.34 and 34.35. If a bidder is determined to be irresponsible, the City Administrator may remove the bidder from the bidder's list and may debar the bidder from bidding for a reasonable period, but not less than one year. The debarred bidder shall be furnished with a statement of the reason for the action.

(1985 Code, § 9-32) (Ord. 18-032, passed 12-11-2018)

§ 34.338 INSPECTION.

(A) The receiving department shall inspect deliveries of supplies, materials and equipment, or the furnishing of contractual services to insure their conformance with the specifications set forth in the purchase order or contract.

(B) The City Administrator shall have the authority to require chemical and physical tests of samples submitted with bids and samples of deliveries to the extent necessary to determine their quality and conformance to the specifications.

(1985 Code, § 9-33) (Ord. 18-032, passed 12-11-2018)

§ 34.339 SURPLUS, OBSOLETE AND WASTE COMMODITIES.

(A) All departments shall submit to the City Administrator, at times and in the form as the City Administrator shall prescribe, reports showing stocks of all supplies, materials and equipment no longer used or which have become obsolete, worn out or scrapped. The City Administrator shall have authority to transfer any commodities which are unusable to another department in lieu of filling requisitions for the purchase of new or additional stock of the same or similar articles.

(B) The City Administrator shall have the authority to sell all the supplies, materials and equipment which cannot be used by any department and has been found by the City Council not to be required for public use, or to exchange or trade in the articles in part or full payment for new supplies, materials or equipment of a similar nature. Any sale, exchange or trade shall be made in accordance with §§ 34.27 and 34.28, whichever is applicable.

(1985 Code, § 9-34) (Ord. 18-032, passed 12-11-2018)

§ 34.40 APPROVAL BY CITY COUNCIL OF CONTRACTS OVER \$25,000; EXEMPTIONS AND PRIOR APPROVALS.

City Council shall approve all contracts over \$25,000, except:

(A) Contracts and items as listed in § 34.22 EXEMPTIONS

(B) Contracts for goods and/or services approved by City Council by an identifiable line item in the current budget year

(C) Contracts for good and/or services that (i) are a part of a larger transaction that has already been approved by City Council and (ii) do not exceed the amount budgeted for such part in the original approval

(D) Contracts for goods and/or services that are to be paid with proceeds of a debt issue if the project is identified in the ordinance authorizing the bond issue; and

(E) Contracts which do not exceed by more than 10%, up to a \$25,000 maximum, the amount previously authorized by City Council via the methods set forth in (B), (C) or (D) of this section.

All ordinances in conflict with this ordinance are hereby repealed.

This ordinance shall be effective on the date of final reading.

INTRODUCED the 11th day of May, 2021.

DONE the _____ day of June, 2021.

Mayor Gregory S. Habib

Attest: _____
Kelly J. Lovette, MMC, City Clerk

Mayor Pro Tem Jerry Tekac

Councilmember Debra Green-Fletcher

Councilmember Corey McClary

Councilmember Gayla S.L. McSwain

Councilmember Hannah J. Cox

Councilmember Melissa Enos



Request for City Council Agenda Item

To: Mayor and City Council

From: Natalie Zeigler, City Administrator

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

AN ORDINANCE TO REPEAL THE FOLLOWING EXISTING ORDINANCES IN THEIR ENTIRETY: "ORDINANCE #20-009 AN EMERGENCY ORDINANCE TO PERMIT AND ALLOW FOR ELECTRONIC MEETINGS OF CITY BOARDS AND COMMISSIONS; AND OTHER MATTERS RELATED THERETO; ORDINANCE #20-016 AN EMERGENCY ORDINANCE EXTENDING ORDINANCE 20-009 AND TO REAUTHORIZE AND EXTEND THE AUTHORIZATION FOR ELECTRONIC MEETINGS OF CITY BORARD S AND COMMISSIONS; AND OTHER MATTERS RELATED TO COVID-19; AND, ORDINANCE #20-028 TO REQUIRE FACE COVERINGS IN CERTAIN CIRCUMSTANCES; TO REAUTHORIZE AND AMEND THE AUTHORIZATION FOR ELECTRONIC MEETINGS AND OTHER MATTERS RELATED THERETO" OF THE CITY OF GOOSE CREEK, SOUTH CAROLINA A MUNICIPAL CORPORATION (Introduction of First and Final Reading of a Public Hearing)

Background Summary

Financial Impact

Impact if denied

Impact if approved

Department Head:

City Administrator:

Signature & Date

Signature & Date

AN ORDINANCE

AN ORDINANCE TO REPEAL THE FOLLOWING EXISTING ORDINANCES IN THEIR ENTIRETY: "ORDINANCE #20-009 AN EMERGENCY ORDINANCE TO PERMIT AND ALLOW FOR ELECTRONIC MEETINGS OF CITY BOARDS AND COMMISSIONS; AND OTHER MATTERS RELATED THERETO; ORDINANCE #20-016 AN EMERGENCY ORDINANCE EXTENDING ORDINANCE 20-009 AND TO REAUTHORIZE AND EXTEND THE AUTHORIZATION FOR ELECTRONIC MEETINGS OF CITY BOARDS AND COMMISSIONS; AND OTHER MATTERS RELATED TO COVID-19; AND, ORDINANCE #20-028 TO REQUIRE FACE COVERINGS IN CERTAIN CIRCUMSTANCES; TO REAUTHORIZE AND AMEND THE AUTHORIZATION FOR ELECTRONIC MEETINGS AND OTHER MATTERS RELATED THERETO" OF THE CITY OF GOOSE CREEK, SOUTH CAROLINA A MUNICIPAL CORPORATION

WHEREAS, the Mayor and City Council of the City of Goose Creek, South Carolina, is closely monitoring the coronavirus pandemic, and finds that there is no public purpose in the continued regulation of the same by the City of Goose Creek.

WHEREAS, in the best interest of public health and out of an abundance of caution in helping to reduce risk of exposure:

1. All citizens are strongly encouraged and urged to continue to wear a protective face mask in all public indoor areas including, but not limited to, grocery stores, pharmacies, retail establishments, restaurants, professional offices, and buildings.

2. City Council recognizes and observes the rights of the entities named in paragraph one (1) herein above to make the wearing of protective face mask mandatory while in their premises or on their premises where social distancing of six (6) feet cannot be observed.

NOW, THEREFORE, BE IT ORDAINED and ordered by the Mayor and City Council of the City of Goose Creek, South Carolina, that the above cited Mask and Electronic Meetings Ordinance, of the City of Goose Creek, South Carolina, is hereby repealed.

All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective immediately upon final reading.

INTRODUCED and DONE the _____ day of May 2021.

Mayor Gregory S. Habib

Attest: _____
Kelly J. Lovette, MMC, City Clerk

Mayor Pro Tem Jerry Tekac

Councilmember Debra Green-Fletcher

Councilmember Corey McClary

Councilmember Gayla S.L. McSwain

Councilmember Hannah J. Cox

Councilmember Melissa Enos



Request for City Council Agenda Item

To: Mayor and City Council

From: Natalie Zeigler, City Administrator

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

Appointments/Reappointments to Boards and Commissions (CAC & ZBA)

Background Summary

N/A

Financial Impact

N/A

Impact if denied

The CAC will only have one (1) member on its board.

The ZBA will not have enough members to have a quorum to hold a formal meeting.

Impact if approved

The CAC will have a three (3) member board; they need seven (7) to have a full board.

The ZBA will have a full, seven (7), member board.

Department Head:

City Administrator:

Signature & Date

Signature & Date



Natalie Zeigler
CITY ADMINISTRATOR

519 N. GOOSE CREEK BOULEVARD
P.O. DRAWER 1768
GOOSE CREEK, SC 29445-1768
TEL (843) 797-4320
FAX (843) 967-5208

TO: Mayor and City Council

FROM: Natalie Zeigler, City Administrator

DATE: May 7, 2021

SUBJECT: Appointments/Reappointments to Boards and Commissions

Cultural Arts Commission

Pursuant to the City Council Workshop, held on Tuesday, April 22, 2021, wherein City Council interviewed candidates for the Cultural Arts Commission (CAC), please consider the following reappointments whose terms expired on December 31, 2020, and their desire and willingness to serve an additional term is as follows:

Two (2) Year Terms to Expire December 31, 2022

Ms. Sharina Haynes

Two (2) Year Terms to Expire December 31, 2023

Mr. Taylor Clyde

Mr. Taylor Clyde is filling the unexpired term of Ms. Belle Anderson, who recently resigned and whose term would have expired December 31, 2021. Due to Mr. Clyde being appointed almost mid-year before his new term expires, City staff is requesting Mr. Clyde be allowed to continue to serve through December 31, 2023. Four (4) seats remain vacant on the CAC.

Zoning Board of Appeals Interviews

Pursuant to the same City Council Workshop, as previously stated, please consider the following reappointments to the Zoning Board of Appeals. As you are aware, the term for the ZBA members listed below expired on December 31, 2020, and their desire and willingness to serve an additional term is as follows:

Three (3) Year Terms to Expire December 31, 2023

Mr. Larry Monheit, Mr. Jason Dillard, Mr. Jackson Bakari

Three (3) Year Terms to Expire December 31, 2023

Ms. Sarina Freinle

Ms. Sarina Freinle is filling the seat of Mr. Gerald Stinson who recently resigned and whose term expired December 31, 2020.

If appointed, this will leave the CAC with four (4) seats remaining vacant; and the ZBA with zero (0) seats left vacant. City Council's favorable consideration of approval for these requests will be greatly appreciated.

If you have any questions or need additional information, please call, or stop by City Hall at your convenience.



Request for City Council Agenda Item

To: Natalie Zeigler, City Administrator

From: Chuck Denson, Director of Public Works

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

2021 Water System Improvements project - Tammie Ave and Vine Street

Background Summary

DPW requested bids to replace the existing Asbestos-Cement water mains, gate valves and a fire hydrant on Tammie Ave and Vine Street to reduce the number of main breaks, isolate a lower number of residents affected by a water outage, and increase fire safety on these streets. The project funds were budgeted and approved by Council in the 2021 budget.

Financial Impact

This is a 2021 budgeted item approved by City Council. The City has received a Basic Infrastructure Grant from the South Carolina Rural infrastructure Authority to cover 75% of the cost. Palmetto Utility Group LLC, submitted a bid in the amount of \$271,330.00. The project cost to the City is \$67,832.50. The remaining balance of the project cost, \$203,497.50, will be paid via the grant.

Impact if denied

If the contract is denied the Water Department will have to continue to conduct spot repairs on multiple main breaks along these streets. The residents on Vine Street, will not enjoy increased flow, volume, and fire protection or a redundant looped system allowing minimum amount of customers to be without water service during repairs and maintenance.

Impact if approved

The City will gain a water system improvement project at minimal cost to the City and maximum benefit to its residents.

This will decrease the growing number of spot repairs we are encountering on Tammie Ave and provide increased fire protection and water quality on Vine Street.

Department Head:

City Administrator:

Signature & Date


Signature & Date



MEMORANDUM

Chuck Denson
 DIRECTOR
 DEPARTMENT OF PUBLIC WORKS

200 BUTTON HALL AVENUE
 P.O. DRAWER 1768
 GOOSE CREEK, SC 29445-1768
 TEL (843) 824-2200
 FAX (843) 863-5218

To: Natalie Zeigler, City Administrator 

From: Chuck Denson, Director of Public Works

Date: April 23, 2021

Re: Water Distribution System Improvements Project

Separate sealed bids have been solicited and received from qualified contractors for improvements to the City of Goose Creek water distribution system on Tammie Ave and Vine Street. The project includes the replacement of existing Asbestos – Cement water mains, the installation of new gate valves to increase the ability to isolate the main and replacement of an old fire hydrant. The South Carolina Rural Infrastructure Authority has awarded the City a Basic Infrastructure Grant to cover 75% of the cost.

Bids were received and opened on April 13, 2021. Three contractors responded to the solicitation. All bids were accepted. A detailed project description, Engineering Estimate, and certified Bid Tabulation are attached for your review.

Palmetto Utility Group LLC, of Branchville, SC has submitted a low, qualified bid of \$271,330.00 for this project. Therefore, I respectfully request that a contract be awarded to Palmetto Utility Group LLC, in the amount of \$271,330.00 for construction of the Water Distribution System Improvements Project. The project cost to the City is \$67,832.50 budgeted in the 2021 Water Division budget and has a remaining balance of \$82,167.50. The project remaining balance of \$203,497.50 will be paid via the grant.

Please contact me at your convenience should you have questions or require additional information.

PROJECT DESCRIPTION: The Tammie Avenue project will consist of the installation of +/- 1400 LF of new six-inch C900 PVC and Class 50 Ductile Iron Pipe to replace an asbestos-cement main that has reached its useful life. Included in the project is the installation of a new gate valve to increase our ability to isolate the main and replacement of an old fire hydrant assembly. All tasks will be accomplished by a SC licensed utility contractor and inspected by city personnel.

The Vine Street project will consist of the installation of +/- 1800 LF of new six-inch C900 PVC and Class 50 Ductile Iron Pipe to replace an asbestos-cement main that has reached its useful life. Included in the project is the up sizing of the new main to support the installation of a new fire hydrant and the main will be looped into the existing water distribution system to provide a redundant supply during repairs/maintenance. This will eliminate a long dead end main and remove the potential for water quality issues associated with dead end mains. All tasks will be accomplished by a SC licensed utility contractor and inspected by city personnel.

Master Prices

Engineer's Estimate

ITEM	DESCRIPTION	UNITS	QTY	UNIT	COST
				PRICE	
10	8"x8"x8" M.J. Tee	EA	1	\$ 825.00	\$ 825.00
12	8" Resilient Wedge Gate Valve	EA	1	\$ 2,250.00	\$ 2,250.00
13	8" Grip Rings or Mega Lugs	EA	2	\$ 75.00	\$ 150.00
15	6" C-900 Class 150 PVC pipe	LF	2965	\$ 150.00	\$ 444,750.00
16	6" Class 50 DI pipe	LF	200	\$ 175.00	\$ 35,000.00
17	6"x6"x6" M.J. Tee	EA	4	\$ 750.00	\$ 3,000.00
18	6" 45° Bend	EA	2	\$ 500.00	\$ 1,000.00
19	6" Resilient Wedge Gate Valve	EA	7	\$ 1,800.00	\$ 12,600.00
20	6" Grip Rings or Mega Lugs	EA	32	\$ 67.50	\$ 2,160.00
21	6" Foster Adaptor	EA	12	\$ 251.00	\$ 3,012.00
22	Fire Hydrant, Mueller A421 or America	EA	5	\$ 7,500.00	\$ 37,500.00
23	Valve Boxes, 3-4'	EA	8	\$ 750.00	\$ 6,000.00
24	Installation of near side service lines	EA	15	\$ 1,000.00	\$ 15,000.00
25	Installation of far side service lines	EA	22	\$ 2,000.00	\$ 44,000.00
26	Driveway Restoration	EA	39	\$ 1,000.00	\$ 39,000.00
27	Sod, for trench restoration	PALLET	6	\$ 250.00	\$ 1,500.00
					\$ 647,747.00

2021 Water System Improvements

Vine Street and Tammie Ave

Bid Schedule:

ITEM	DESCRIPTION	QTY	Palmetto Utility Group		Eadie's Construction		MJL, Inc.	
			UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE
10	8"x8"x8" M.J. Tee	1	\$ 2,500.00	\$ 2,500.00	\$ 8,492.00	\$ 8,492.00	\$ 1,135.00	\$ 1,135.00
12	8" Resilient Wedge Gate Valve	1	\$ 3,200.00	\$ 3,200.00	\$ 2,754.00	\$ 2,754.00	\$ 1,710.00	\$ 1,710.00
13	8" Grip Rings or Mega Lugs	2	\$ 175.00	\$ 350.00	\$ 185.00	\$ 370.00	\$ 105.00	\$ 210.00
15	6" C-800 Class 150 PVC Pipe	2965	\$ 47.00	\$ 139,355.00	\$ 67.00	\$ 198,655.00	\$ 71.00	\$ 210,515.00
16	6" Class 50 DI Pipe	200	\$ 64.00	\$ 12,800.00	\$ 78.00	\$ 15,600.00	\$ 143.00	\$ 28,600.00
17	6"x6"x6" M.J. Tee	4	\$ 1,750.00	\$ 7,000.00	\$ 795.00	\$ 3,180.00	\$ 760.00	\$ 3,040.00
18	6" 45° Bend	2	\$ 750.00	\$ 1,500.00	\$ 422.00	\$ 844.00	\$ 665.00	\$ 1,330.00
19	6" Resilient Wedge Gate Valve	7	\$ 1,500.00	\$ 10,500.00	\$ 1,417.00	\$ 9,919.00	\$ 1,250.00	\$ 8,750.00
20	6" Grip Rings or Mega Lugs	32	\$ 75.00	\$ 2,400.00	\$ 167.00	\$ 5,344.00	\$ 78.00	\$ 2,496.00
21	6" Foster Adaptor	12	\$ 300.00	\$ 3,600.00	\$ 504.00	\$ 6,048.00	\$ 200.00	\$ 2,400.00
22	Fire Hydrant , Mueller A421 or American Darling MK73	5	\$ 4,200.00	\$ 21,000.00	\$ 5,014.00	\$ 25,070.00	\$ 4,455.00	\$ 22,275.00
23	Valve Boxes, 3-4'	8	\$ 750.00	\$ 6,000.00	\$ 241.00	\$ 1,928.00	\$ 285.00	\$ 2,280.00
24	Installation of near side service lines	15	\$ 675.00	\$ 10,125.00	\$ 1,428.00	\$ 21,420.00	\$ 1,175.00	\$ 17,625.00
25	Installation of far side service lines	22	\$ 975.00	\$ 21,450.00	\$ 2,645.00	\$ 58,190.00	\$ 3,165.00	\$ 69,630.00
26	Driveway Relocation	39	\$ 650.00	\$ 25,350.00	\$ 1,440.00	\$ 56,160.00	\$ 1,445.00	\$ 56,355.00
27	Sod, for trench restoration	6	\$ 700.00	\$ 4,200.00	\$ 1,672.00	\$ 10,032.00	\$ 750.00	\$ 4,500.00
			\$ 271,330.00		\$424,006.00		\$432,851.00	

Certified: 
 Chuck Denson, Director of Public Works

Date:



Request for City Council Agenda Item

To: Natalie Zeigler, City Administrator

From: TJ Rostin, Director of Recreation

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

Lease of a portion of 132 Gibson Avenue from the Berkeley County School District (BCSD).

Background Summary

The Berkeley County School District has agreed in principle to lease a portion of this property to the City of Goose Creek for the purpose of constructing and maintaining a park/playground on the premises.

Financial Impact

It will cost the City roughly \$55,000 to install the playground equipment, fencing around the park, etc. A large portion of this cost could be recouped if/when we receive grant funds from PARD.

Impact if denied

The land will remain with BCSD and a playground will not be constructed.

Impact if approved

The Recreation Department will have the ability to serve more customers by providing park space for them to enjoy.

Department Head:

City Administrator:

Signature & Date

Signature & Date



STATE OF SOUTH CAROLINA)	
)	
COUNTY OF BERKELEY)	LEASE OF A PORTION OF 132 CHARLES B
)	GIBSON AVENUE
CITY OF GOOSE CREEK)	

This Agreement (this “Agreement”) is made as of the Effective Date (as defined herein) by and between BERKELEY COUNTY SCHOOL DISTRICT, a South Carolina School District (sometimes herein BCSD or the “Lessor”) and THE CITY OF GOOSE CREEK, SOUTH CAROLINA, a South Carolina municipal corporation (“Goose Creek”, “City” or “Lessee” and together with Lessor, the “Parties”).

WHEREAS, the Parties intend for the City of Goose Creek to lease certain described premises from the Berkeley County School District for the purposes of constructing, maintaining and using as a park and/or playground on a portion of 132 Charles B. Gibson Avenue.

NOW, THEREFORE, in consideration of the mutual covenants and promises of the Parties hereto, Lessor and Lessee have agreed and do hereby agree as follows:

ARTICLE 1.

Section 1.1. Lease.

Goose Creek (Lessee) leases from the Berkeley County School (Lessor) District the portion of 132 Charles B. Gibson Avenue cross hatched in the attached Exhibit A, all subject to the terms and conditions herein.

Section 1.2. Representations and Covenants of Lessor.

Section 1.2.1. The Lessor hereby makes the following representations, warranties and covenants, each of which is limited to the knowledge of the Lessor, which are true and correct as of the date of this Agreement and the Effective Date.

A. The Lessor is the sole owner of good and marketable fee simple title to all of the Premises and the Delivery Facilities, subject only to those liens, claims, options, encumbrances, rights-of-way, easements, conditions, covenants and restrictions that would not have a material adverse effect.

B. No options or other contracts have been granted or entered into that are still outstanding giving any other party a right to purchase any interest in the Premises or the Delivery Facilities and no options or other contracts will be granted or entered into by the Lessor giving any other party a right to purchase any interest in the Premises and the Delivery Facilities, except to the extent that such options or other contracts would not be reasonably expected to have a material adverse effect.

C. The Lessor has the right, power and authority to enter into this Agreement and to convey the Delivery Facilities in accordance with the terms and conditions of this Agreement. This Agreement, when executed and delivered by the Lessor, will be a valid and binding obligation of the Lessor in accordance with its terms.

D. There has not been a release of Hazardous Materials on or around the Premises and the Delivery Facilities that would be classified as a violation of federal, South Carolina or local laws or regulations.

Section 1.3. The Lessor agrees to timely notify the Lessee in writing of any event or condition that occurs during the Term and that causes a change in the facts related to or the truth of any of the representations in Section 1.2.1 above. The Lessor has disclosed to the Lessee, and will continue to disclose to the Lessee, any and all facts necessary to prevent the statements in Section 1.2.1 from being misleading.

Section 1.4. Representations of Lessee. This Agreement, when executed and delivered by Lessee, will be a valid and binding obligation of Lessee in accordance with its terms.

A. The Lessee has the right, power and authority to enter into this Agreement and when executed and delivered by the Lessee, will be a valid and binding obligation of the Lessor in accordance with its terms.

B. Lessee does not know of any release of Hazardous Materials on or around the Premises and the Delivery Facilities that would be classified as a violation of federal, South Carolina or local laws or regulations and will notify the Lessor if any are discovered or accidentally released by Lessee.

ARTICLE 2.

Term

Section 2.1. Effective Date, Initial Term. The Initial Term of this Agreement shall commence on _____ and shall expire on the 30th anniversary of the effective date. However, if this unless this Agreement is terminated by either party pursuant to Section 2.3, the Lease shall automatically extend as provided in Section 2.2

Section 2.2. Extension Periods. This Agreement shall be automatically extended for successive five year periods unless either party provides written notice to the other party by no later than six months before the end of the Initial Term or any subsequent extended term of such party's intention not to extend this Agreement.

Section 2.3. Termination And Extension of Effective Date.

Section 2.3.1. This Agreement will terminate if the Lessor or Lessee provide notice no less than six months before the end the Initial Term or any Extension Period of its intention to terminate this Agreement.

Section 2.3.2 Early Termination. This lease may be terminated by the BCSD before the end of the initial term or within any extension periods upon 18 months notice and the City shall have the right but not the duty to remove any equipment.

ARTICLE 3.

Rent

Section 3.1. Annual Rental Amount. Lessor shall charge Lessee an annual rental amount of One Dollar which the parties agree is nominal rent which shall only be payable upon demand of the Lessor. The parties agree that the mutual promises and benefits to the parties provide sufficient legal consideration regardless of whether annual rent is received by Lessor.

ARTICLE 4.

Permitted Uses of Delivery Facilities

Section 4.1. Permitted Uses. Goose Creek shall use the described premises solely for recreational purposes of creating and maintaining a park. Goose Creek agrees it shall have the sole right and duty to construct or install improvements upon the leased premises and may install such improvements as Goose Creek sees fit without further permission of the Lessor. Goose Creek agrees it has the sole right and duty to install fencing as an improvement around the edge of the leased premises or such smaller area within the leased premises as Goose Creek deems appropriate. Goose Creek agrees it shall have the sole right and duty to maintain any improvements including any playground equipment that Goose Creek installs on the leased premises. Goose Creek agrees to maintain the leased premises by cutting any weeds, grass, shrubs or trees as necessary and appropriate.

Berkeley County School District shall be under no obligation to repair or maintain any improvements on the leased premises.

ARTICLE 5.

Operation and Maintenance of the Leased Premises

Section 5.1. Goose Creek Operation and Maintenance Obligations. Goose Creek shall be solely responsible for operation and maintenance of the leased premise. The expectation is that park and playground equipment will be installed by Goose Creek on the leased premises and that the City will most likely construct a fence around the area. Goose Creek will maintain any such equipment and fencing, until and unless such equipment and/or fencing is determined by the sole judgment of Goose Creek to be unsafe, obsolete or not suitable. Goose Creek may install other park or playground equipment or replace equipment on the leased

premises without approval from the Lessor. The City of Goose Creek shall cut the grass, weeds, shrubs and trees on the leased premises in a way which is appropriate for the use of the property. The lessor shall be under no obligation to maintain or inspect any equipment on the leased premises installed by the City of Goose Creek.

ARTICLE 6
Insurance Requirements

Section 6.1. Lessee's Insurance Requirements. Lessee shall procure and maintain insurance against claims or damages arising out of its operations in an amount applicable to the Tort Claims Act limits as provided by law at the time of renewal. This shall not be construed as an indemnification agreement. This provision shall not be construed as a requirement that Goose Creek name the Lessor as an additional insured on any insurance policy. The City may elect to insure or not insure in its sole discretion any improvements installed or placed upon the property.

ARTICLE 7
Default and Non-Waiver

Section 7.1 Default. Agreement and the Term hereof are subject to the limitation that if, at any time during the Term, Lessee fails to perform or observe any requirement of this Agreement and such failure shall continue for thirty (30) days after receipt of written notice thereof from Lessor to Goose Creek, an event of default will be deemed to have occurred (herein called an "Event of Default"). In an Event of Default, Lessor shall have the right, to terminate the lease.

Section 7.2 No Waiver. The failure of Lessor to insist in any one or more cases upon the strict performance of any of the terms, covenants, conditions, provisions or agreements of this Agreement or to exercise any option herein contained shall not be construed as a waiver or a relinquishment for the future of any such term, covenant, condition, provision, agreement or option.

ARTICLE 8
Miscellaneous

Section 8.1 Notices. Any and all notices upon receipt when required or permitted under this Agreement shall be in writing and shall be deemed sufficiently given (a) upon receipt when the same is delivered in person or by courier or (b) as of the third business day after the same has been deposited with the United States Postal Service, postage prepaid for certified or registered mail, addressed as follows:

To Lessor:

Berkeley County School District
Address:

To Lessee:

City of Goose Creek
Attn: City Administrator
519 N. Goose Creek Blvd (in-person)
P.O. Drawer 1768 (by-mail)
Goose Creek, SC 29445

or to such other address or addresses as either Lessor or Goose Creek by notice to the other may designate from time to time in the manner herein provided.

Section 8.2. Invalidity of Particular Provisions. If any term or provision of this Agreement or the application thereof to any person or circumstance shall to any extent be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is invalid or unenforceable, shall not be affected thereby, and each term and provision of this Agreement shall be valid and may be enforced to the fullest extent permitted by law.

Section 8.3. Successors and Assigns. The terms, conditions, covenants, provisions and agreements herein contained shall be binding upon and inure to the benefit of Lessor, its successors and assigns, and Goose Creek, its successors and assigns.

Section 8.4 Amendments: Modifications. This Agreement may be modified only by written agreement signed by Lessor and Goose Creek with the same formalities attendant as upon the execution of this Agreement, it being the express intention of the parties hereto that no provision, term or condition of this Agreement may be amended or varied in any way by an oral understanding or by any document not executed in accordance with this section.

Section 8.5. Governing Law. This Agreement is binding upon the Parties' representatives, assigns and successors. This Agreement shall be taken and deemed to have been fully executed and made by the Parties herein and governed by the laws of the State

of South Carolina. The Parties agree that any dispute will be heard exclusively in the Court of Common Pleas for Berkeley County, South Carolina.

Section 8.6. Entire Agreement. This Agreement sets forth the entire agreement and understanding between Lessor and Goose Creek to the subject matter hereof.

Section 8.7 Recording. Either Party may record this Agreement or a memorandum of this Agreement in the Office of the Register of Deeds for Berkeley County.

Section 8.8 Counterparts. This Agreement may be executed in multiple counterparts, each of which shall constitute one and the same instrument.

Section 8.8 Severability: In the event that any term or provision of this Agreement is held to be unenforceable by a court of competent jurisdiction, the remainder shall continue in full force and effect to the extent the remainder can be given effect without the invalid provision.

BERKELEY COUNTY SCHOOL DISTRICT

By: _____

Print Name: _____

Title: _____

Date: _____

CITY OF GOOSE CREEK, SOUTH CAROLNA

By: _____

Print Name: _____

Title: _____

Date: _____



Request for City Council Agenda Item

To: Mayor and Council

From: Natalie Zeigler

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

Parks Strategic Plan

Background Summary

This was developed at the Council Retreat in April 2021 and priorities were set by the Mayor and City Council.

Financial Impact

In attached document. Estimates only.

Impact if denied

Impact if approved

Clear vision as we progress forward as a City.

Department Head:

City Administrator:

Signature & Date

Signature & Date



Parks Plan

Developed April 2021 – Adopted May 2021

Vision

Goose Creek is a thriving and active city with a hometown atmosphere. The City is the best place in the region to raise a family and for businesses to be successful. City government has engaged its citizens and is innovative, transparent, and a leader in the region.

Mission

The City's mission is to provide core municipal services at the highest level of customer satisfaction at a reasonable cost to citizens, businesses and visitors.

In pursuit of the City's vision and consistent with its mission, the City of Goose Creek has identified the following priorities related to existing parks projects.

COMMUNITY PARKS

Key Results

- Upgrade our community parks to be premier park facilities.
- Evaluate recreation programs and facilities in the region to see what programming voids exist that the City can fill.
- Include handicapable features on any new community park equipment.
- Include poured rubber surfacing on community parks.
- Develop budgets, timelines and identify available grant and sponsorship opportunities to complete projects.

As ranked by City Council on April 6, 2021 during a strategic planning retreat

- Felkel* (7) Approximately \$609,000
 1. New playground equipment and poured rubber \$80,000
 2. New furnishings \$18,000
 3. Renovate restrooms and concessions \$100,000
 4. Replace fencing at fields 5,6,7 \$110,000
 5. Shade structures for scorekeepers \$15,000
 6. Four score boards \$36,000
 7. Maintenance Building \$250,000
- Pond at City Hall* (6) Approximately \$2,130,000
 1. Install outdoor workout stations around the backside of pond \$80,000

THE CITY OF
GOOSE CREEK
BERKELEY CO. EST. 1961 SO. CAROLINA

2. Sail shade over concrete pad \$50,000
3. Amphitheater \$2,000,000
- **Foster Creek Water Access* (6) Approximately \$4,000,000**
 1. Install boardwalk and water access \$4,000,000
- **McCants Park* (5) Approximately \$250,000**
 1. Renovate existing building \$250,000
- **Foster Creek* (4) Approximately \$191,000**
 1. New furnishings \$6,000
 2. Picnic shelter \$15,000
 3. Renovate restrooms and concessions \$50,000
 4. Renovate and improve drainage on Field 3 \$120,000
- **Dogwood* (3) Approximately \$291,000**
 1. New playground equipment and poured rubber \$80,000
 2. Replace swings and use poured rubber \$65,000
 3. New furnishings \$6,000
 4. Renovate restrooms and concessions \$100,000
 5. Replace press box \$40,000
- **Lake Greenview (3) Approximately \$95,000**
 1. New playground equipment with wood mulch ground cover \$40,000
 2. New swings with wood mulch ground cover \$30,000
 3. New furnishings \$10,000
 4. Picnic Shelter \$15,000
- **Etling (2) Approximately \$51,000**
 1. New swings with wood mulch ground cover \$30,000
 2. New furnishings \$6,000
 3. Picnic shelter \$15,000
- **Ryan Creek (2) Approximately \$33,000**
 1. New furnishings \$6,000
 2. New fencing \$12,000
 3. Picnic Shelter \$15,000
- **Fairfax (2) Approximately \$38,500-\$46,000**
 1. New swings with wood mulch ground cover \$30,000
 2. New furnishings \$6,000
 3. Gravel or concrete parking area \$2,500 to \$10,000
- **Forest Lawn (2) Approximately \$89,000**
 1. New playground equipment with wood mulch ground cover \$40,000
 2. New swings with wood mulch ground cover \$30,000
 3. Picnic Shelter \$15,000
 4. New furnishings \$4,000

- **Oak Creek (0) Approximately \$91,000**
 1. New playground equipment with wood mulch ground cover \$40,000
 2. New swings with wood mulch ground cover \$30,000
 3. New furnishings \$6,000
 4. Picnic shelter \$15,000
- **St James (0) Approximately unknown due to courts**
 1. New furnishings \$6,000
 2. Picnic Shelter \$15,000
 3. Renovate tennis courts or replace with another activity \$unknown
 4. Concrete pathway to form a connection \$8,000
- **St James III (0) Approximately \$91,000**
 1. New playground equipment with wood mulch ground cover \$40,000
 2. New swings with wood mulch ground cover \$30,000
 3. New furnishings \$6,000
 4. Picnic shelter \$15,000
- **Crowfield Pool* (0) \$375,000**
 1. New pool decking \$125,000
 2. Renovate building \$250,000

*denotes what Council perceives to be a community park vs. neighborhood park

Note- McCants Park was currently under construction during time of this council retreat and Eubanks Park is currently out for bid and slated for \$5,000,000 in improvements. In addition, a new park in the Goose Creek Recreation District was currently under consideration when plan was drafted. This park will require matching PARD grant funds and require fencing and furnishings.



Request for City Council Agenda Item

To: Mayor and City Council

From: Natalie Zeigler

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

2021 Strategic Plan

Background Summary

This plan was developed by Mayor Habib and City Council during an April retreat. This will be the city work plan for the next three years.

Financial Impact

Impact if denied

Impact if approved

Department Head:

City Administrator:

Signature & Date

Signature & Date



Strategic Plan-DRAFT
Developed April 2021 - Adopted May 2021

Vision

Goose Creek is a thriving and active city with a hometown atmosphere. The City is the best place in the region to raise a family and for businesses to be successful. City government has engaged its citizens and is innovative, transparent, and a leader in the region.

Mission

The City's mission is to provide core municipal services at the highest level of customer satisfaction at a reasonable cost to citizens, businesses and visitors.

In pursuit of the City's vision and consistent with its mission, the City of Goose Creek has identified the following goals, key results and strategies. Goals are desired outcomes for strategic issues identified by the City. Key results are measurable and indicate progress on the achievement of goals. Strategies provide guidance to both Council and staff as to how the broad goals and key results might be achieved.

GOAL - INCREASE ECONOMIC ACTIVITY AND BRAND RECOGNITION

Key Results

- Increase profile of the Crowfield Corporate Park to developers or explore creating another industrial park
- Continue year-over-year increase in the number of building permits issued
- Continue year-over-year increase in the amount of business license revenue generated
- Create and fund an economic development corporation
- Be known as the most business-friendly city in our region
- Think outside the box of traditional economic development
- Increase community engagement- Hometown Pride
- Increase external engagement through advocacy and partnerships with other government entities and the business community
- Increase internal communication

Strategies

- Develop a partnership with the business community through strategic partner organizations
- Develop a marketing campaign to include traditional media, social media, and the City's website that showcases progress made and local economic development success stories
- Research, plan and establish a budget for economic development corporation
- Brand and market Creek Compass and let people know Goose Creek is open for business
- Plan and budget for Creek Compass to be all under one roof
- Update website (City) to include more efficient ways to interact with our developers and contractors
- Plan and fund additional façade improvement grants that make it more attractive to building owners and tenants
- Work with building owners and developers to rehabilitate existing shopping centers
- Expand Goose Creek Local campaign
- Identify Placemaking opportunities
- Identify gaps in market then recruit and explore incentives to encourage them to locate here
- Explore sports tourism and its economic impact
- Streamline intake-review-permitting process
- Limit duplicity of review and lengthy timeframes with increased staff approval authority
- Explore hiring a Business Services Coordinator
- Improve intergovernmental partnerships relative to project review and coordination
- Periodically survey developers to receive feedback on processes
- Expand #creekrising brand
- Additional website content
- Launch public platform to report issues
- Explore other communication platforms to reach a wider audience
- Fund and hire a marketing and promotions position or consider outsourcing this function

GOAL – Strategic Growth

Key Results

- Encourage infill projects
- Proactive annexation
- Quality growth and development
- Establish and continue expansion of village nodes

Strategies

- Overhaul Zoning Code including subdivision regulations
- Create and implement an annexation plan
- Identify potential infill areas and market to developers
- Update Planned Development standards
- Encourage development of “missing middle” market-rate housing
- Encourage/require connectivity with new growth
- Create incremental redevelopment plans for Red Bank Road corridor and Central Village
- Identify infill green space opportunities

GOAL – IMPROVE PUBLIC SAFETY

Key Results

- Lower the overall crime rate
- Decrease the average emergency response time
- Reduce the vehicle accident rate on City roads
- Obtain an ISO 1 Fire Classification
- Maintain and improve the community’s confidence and positive opinion of the City’s Police Department
- Provide superior EMS to our citizens and visitors
- Fleet replacement schedule

Strategies

- Plan, budget and build Fire Station IV in the Carnes Crossroads area
- Continue community-oriented policing principles and practices
- Collaborate with county law enforcement and other agencies
- Work with Planning Department to establish a council of neighborhoods program

- Increase awareness of opioid addiction
- Increase fire prevention, life safety inspections and public outreach
- Look at alternate financing and grant opportunities to keep fire, EMS and police fleet upgraded
- Evaluate service levels of EMS

GOAL – BE THE EMPLOYER OF CHOICE

Key Results

- Reduce turnover
- Increase the number and quality of applicants
- Maintain competitiveness with other local governments in the region
- Employees are proud to work here

Strategies

- Fund a staffing study for the Police Department
- Fund and implement a classification and compensation study
- Host more employee engagement activities
- Review the employee assistance program and results
- Continue developing and building on the #creekrising brand
- Define the ideal employee; recruit and retain the employee who fits our culture and believes in the mission and vision
- Identify career paths; clear paths to promotions, regular feedback and evaluations, training for new skills, and mentoring opportunities. Develop succession plans
- Regular public employee recognition on social media platforms
 - Hometown Hero
- Redefine the “new hire orientation” process; starts at our website, continues throughout the first year, conduct feedback meetings 45 days, 90 days, 6- and 9-month marks
- Conduct regular employee engagement surveys



Request for City Council Agenda Item

To: City Administrator Natalie Zeigler; Mayor and City Council

From: Kelly J. Lovette, City Clerk

Please check one box

Regular Meeting

Special Meeting

Work Session

Please check one box, if applicable

Ordinance

Resolution

Proclamation

Request to
Purchase

Ordinance/Resolution Title

April Department Reports

Background Summary

N/A

Financial Impact

N/A

Impact if denied

N/A

Impact if approved

N/A

Department Head:

City Administrator:

Signature & Date

Signature & Date

**City of Goose Creek Administration Department
Monthly Report
April 2021**

Business Licenses Issued

License Type	Issued	Fee	Gross Sales Reported	YTD Issued	YTD Fees	YTD Gross Sales Reported
Inside City	378	\$ 461,289	\$ 330,228,359	838	\$ 1,462,067	\$ 1,099,345,050
Outside City	350	323,982	61,218,241	1,013	981,398	176,922,134
NWS Contracts	6	20,733	4,679,284	11	22,258	4,982,443
MASC Ins & Telecom	-	-	-	115	64,731	6,338,670
Prior Yrs.	4	973	143,304	36	17,752	4,318,243
Totals	738	\$ 806,977	\$ 396,269,188	2,013	\$ 2,548,206	\$ 1,291,906,540

Licenses Issued to New Commercial Businesses Inside the City

Name	Address	Type
None		

Building Permits Issued

	Issued	Fees	Construction Costs	YTD Issued	YTD Fees	YTD Construction Costs
Express	34	\$ 41,519	\$ 8,310,213	144	\$ 192,076	\$ 33,680,321
Building	66	22,468	22,052,433	232	67,555	29,063,397
Misc Permits	68	4,610	767,787	193	14,456	9,433,559
Plan Review	94	26,120	-	366	100,853	-
Totals	262	\$ 94,717	\$ 31,130,433	935	\$ 374,940	\$ 72,177,277

Commercial Construction in Progress

Contractor Name	Address	Project
Paric Corporation	2 Spring Hall Drive	Business Office Addition
Hawk Construction of Charleston	111 Spring Hall Drive	Business Office Addition
Trident Construction	300 Callen Blvd	Oncology Addition
Hill Construction Services of Chasn Inc	2507 & 2509 N Main Street	Shopping Plaza
Amerson Construction Co. Inc.	116 Spring Hall Drive	Office Building
Horizon Construction	516 St James Avenue	Addition

Single Family Housing Starts (By Sub-Division)

	Current	YTD
Montague Point	0	0
Lakeview Commons	0	0
Liberty Village (Brickhope)	0	0
Mackey Farms	11	22
Marrington Villas (Cobblestone)	0	0
Medway Landing	5	19
Miscellaneous	5	18
Shell Pointe	0	39
Sophia Landing	0	1
Carnes Crossroads	13	44
TOTALS	34	143

Hospitality Fees Collected

	Current Month	YTD	Fund Balance
Total Fees Collected	\$ 205,529	\$ 587,381	\$ 581,732

Berkeley County Water & Sanitation Payments Collected at City Hall

	Current Month	YTD
Number of Payments Collected	1,626	6,332
Total Receipts Collected	\$ 93,367	\$ 360,545

MUNICIPAL COURT MONTHLY REPORT
Report For April 1st, 2021 to April 30th, 2021

Cases Filed

Criminal	103	
Traffic	584	
City Ordinance	7	
Parking	8	
Total Filed Violations	702	702

Bench Trials Scheduled

Criminal	64	
Traffic	817	
City Ordinance	6	
Parking	9	
Total Scheduled	896	896

Case Disposition

Guilty	550	
Not Guilty	2	
Continued	247	
Dismissed for Plea Agreement (Ticket Re-Write)	85	
Dismissed by Judge	1	
Dismissed for Deceased	0	
Dismissed for Compliance	253	
Dismissed by Officer	18	
Dismissed - Lack of Prosecution	33	
Entered into the PTI Program	4	
Voided	6	
Nolle Pros	1	
Transferred to Youth Court	0	
Transferred to Magistrate	0	
Transferred to General Sessions	54	
Disposition Totals	1254	1254

Fines, Fees and Assessments Collected

Fines Retained by the City	\$30,208.30	
Fees and Assessments Forwarded to the State	\$43,862.16	
Victim's Assistance Fund	\$4,806.77	
Total Fines, Fees, and Assessments Paid	\$78,877.23	\$78,877.23

Bench Warrants

Issued	12	
Cleared	3	
Change in Total Warrants	9	9

Jury Trials

<u>April</u>		<u>(Previous Month)</u>	
Requested	4	Requested	3
Scheduled	6	Scheduled	34
Continued	2	Continued	0
Disposed	18	Disposed	8
Pending Total	50	Previous Pending Total	64

**City of Goose Creek Fire Department
Monthly Report
April 2021**

	TOTAL	YTD
Fire		
FIRST RESPONDER	239	767
HAZMAT	12	22
CANCELLED ENROUTE	35	56
FALSE ALARM	39	115
SERVICE CALL	26	66
FIRE	15	26
SPECIAL INCIDENT	0	6
Total Fire Calls	366	1058
 EMS		
Patients Seen	218	689
Patients Transported	185	579
No Transports	33	110
Cancel/False	18	91
Assist	1	4
Standby	0	1
TOTAL EMS CALLS	260	1474
Average Response Time	7:12	
Man Hours	560	
 TRAINING HOURS - Daily and Specialized	 577	 2626.75

**Golf Department
Monthly Report
April 2021**

MEMBERSHIP TOTALS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
GOLF Members	149	149	152	154									N/A
ROUNDS 2020	2,401	2,482	4,037	1,778	3,730	4,485	4,846	4,426	4,001	4,536	3,771	3,034	43,527
ROUNDS 2021	3,154	2,377	4,528	5,449									15,508
GOLF REVENUE	85,068	83,232	126,748	146,800									441,848.50
PRO SHOP REVENUE	8,739	5,918	10,302	11,593									36,551.52
BAR - GRILL REVENUE	29,084	23,415	36,155	45,480									134,133.15
TOTAL REVENUE	\$ 122,891	\$ 112,566	\$ 173,205	\$ 203,872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	612,533.17

**Crowfield Golf Club
News and Events**

Golf Recap: Crowfield had great weather in April, hosted almost 5500 rounds. We are receiving very positive feedback from our customers on course condition, quality of food, new golf carts with GPS and customer service.

Upcoming Events: Crowfield will be hosting a junior clinic on the 10th, the Spring concerts on the 14th and 28th and the annual Member Member tournament on the weekend of the 15th. Club management is following the proper COVID-19 procedures carefully and ensuring social distancing and current restrictions are being followed.

Golf Course Condition: The golf course is in good condition, the course is slowly starting to green-up and should start growing in the next month or so. Overall the golf course staff is looking forward to a great Spring golf season.

Crowfield Golf Club is open to the general public, regardless of where you live, for membership or daily play. For more information please go to:
<http://www.crowfieldgolf.com> or you may call 843-764-4618.

Crowfield Metric Chart

	Revenue		Expense		Rounds		E.P.G.		R.P.G.	
2017	\$	1,197,591	\$	1,238,459	33,751	\$	36.69	\$	35.48	
2018	\$	1,316,535	\$	1,376,041	35,352	\$	38.92	\$	37.24	
2019	\$	1,507,839	\$	1,527,663	38,541	\$	39.64	\$	39.12	
2020	\$	1,660,565	\$	1,679,405	43,527	\$	38.58	\$	38.15	
2021	\$	612,533	\$	533,591	15,508	\$	34.41	\$	39.50	

E.P.G. = Expense per golfer

R.P.G. = Revenue per golfer

2021

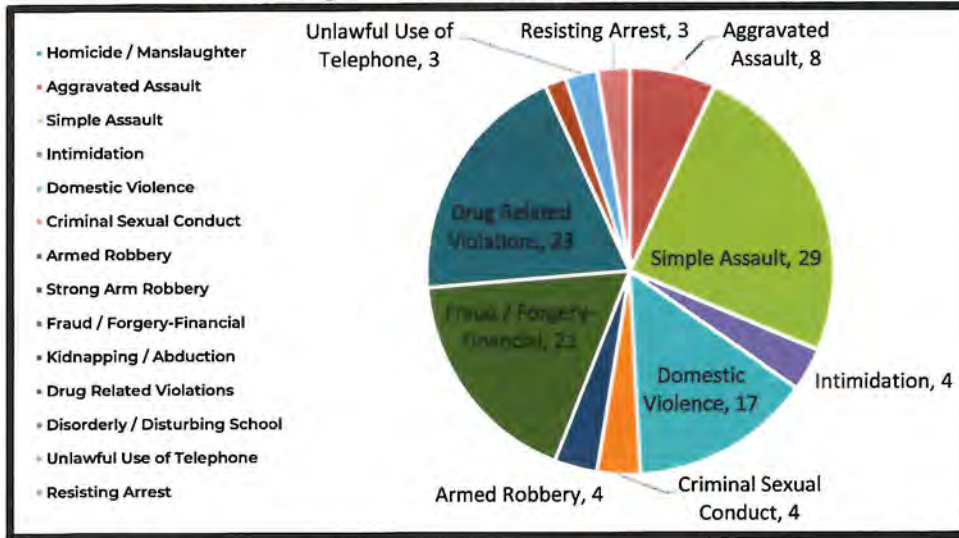
	Revenue		Expense		Rounds		E.P.G.		R.P.G.	
January	\$	122,890.55	\$	127,107	3,154	\$	40.30	\$	38.96	
February	\$	112,565.54	\$	132,670	2,377	\$	55.81	\$	47.36	
March	\$	173,204.96	\$	142,229	4,528	\$	31.41	\$	38.25	
April	\$	203,872.07	\$	131,585	5,449	\$	24.15	\$	37.41	
May							#DIV/0!		#DIV/0!	
June							#DIV/0!		#DIV/0!	
July							#DIV/0!		#DIV/0!	
August							#DIV/0!		#DIV/0!	
September							#DIV/0!		#DIV/0!	
October							#DIV/0!		#DIV/0!	
November							#DIV/0!		#DIV/0!	
December							#DIV/0!		#DIV/0!	
Total		\$612,533.12	\$	533,591	15,508					

* 2021 is un-audited

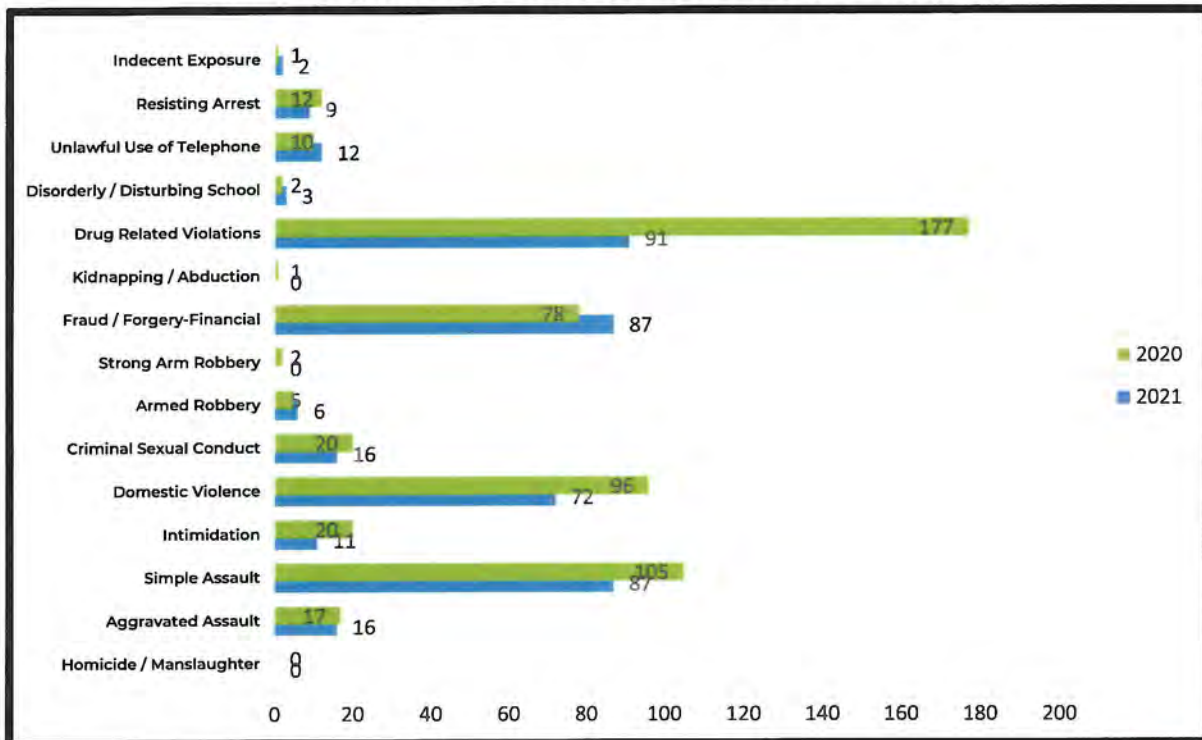
Goose Creek Police Department
 Monthly Report April, 2021

Agency Offenses / Incidents Investigated

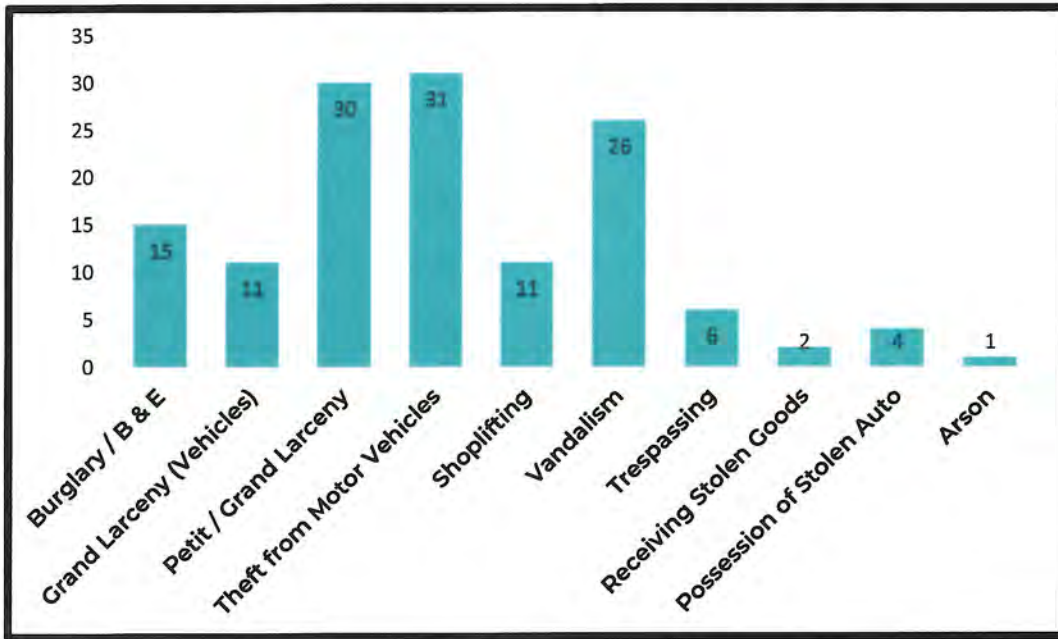
Crimes Against Persons, Current Month



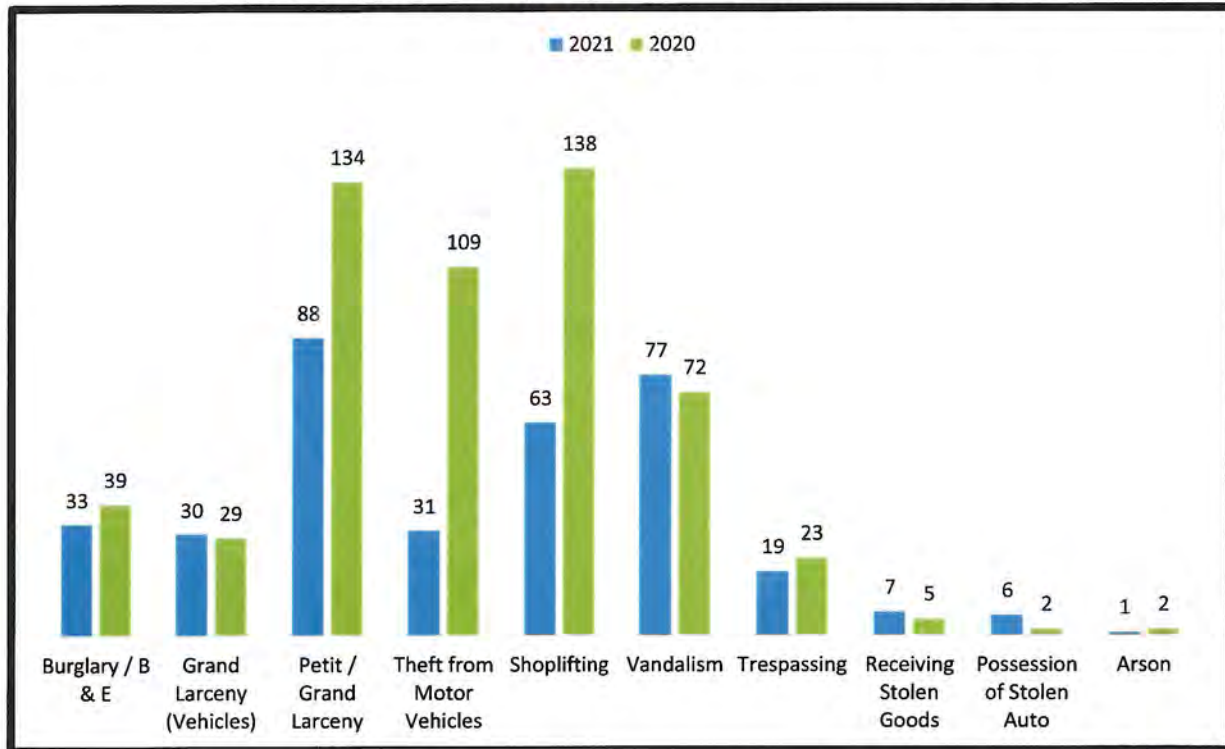
Crimes Against Persons, This Year versus Last Year



Crimes Against Property, Current Month



Crimes Against Property, This Year versus Last Year



Crimes Continued

	Month	YTD	2020	Change %
Bench Warrant Cases	0	0	5	-100%
Alcohol Violations	7	32	23	39%
Weapons Violations	0	25	25	0%

Crime Number Totals

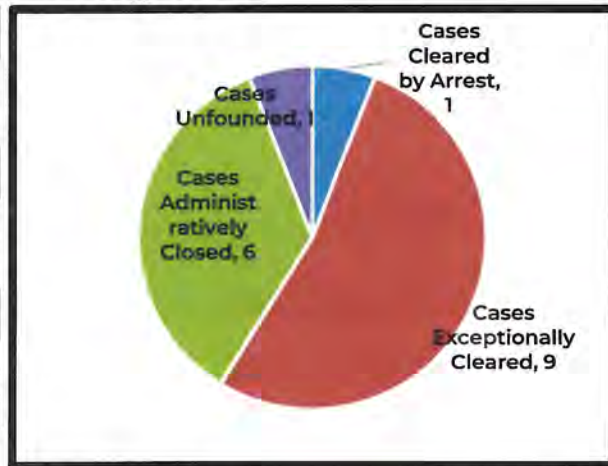
Month	YTD	2020	Change %
273	875	1,195	-27%

Response Times

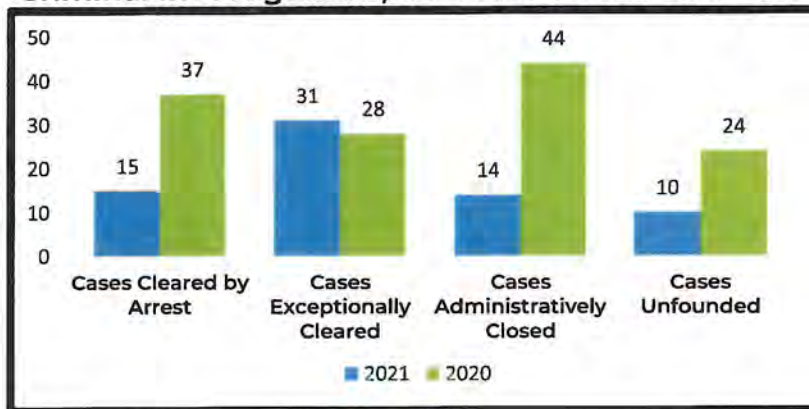
	Month	YTD	2020	Change %
Emergency	2:47	2:47	2:07	31%
Non-Emergency	5:56	6:28	5:32	17%

Criminal Investigations

Total Cases			
Month	21	YTD	79
2020	161	Change %	-51%
Case Work Ups			
Month	56	YTD	173
2020	67	Change %	158%
Evidence Items			
Month	296	YTD	967
2020	1272	Change %	-24%



Criminal Investigations, This Year versus Last Year



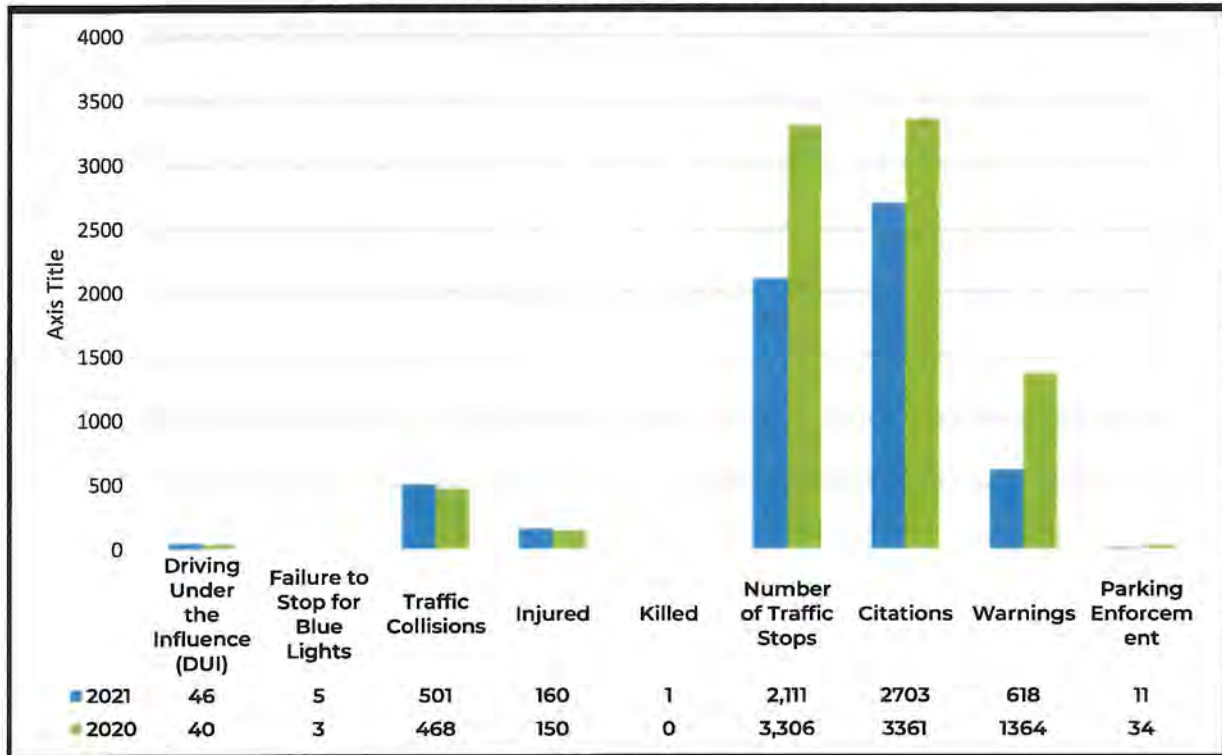
Traffic Activities

Traffic Offenses	Month	YTD	2020	Change %
Driving Under the Influence (DUI)	10	46	40	15%
Failure to Stop for Blue Lights	1	5	3	67%

Traffic Collisions	Month	YTD	2020	Change %
Traffic Collisions	147	501	468	7%
Injured	38	160	150	7%
Killed	1	1	0	0%

Traffic Enforcement	Month	YTD	2020	Change %
Number of Traffic Stops	434	2,111	3,306	-36%
Citations	602	2703	3361	-20%
Warnings	114	618	1364	-55%
Parking Enforcement	5	11	34	-68%

Traffic Activities, This Year versus Last Year

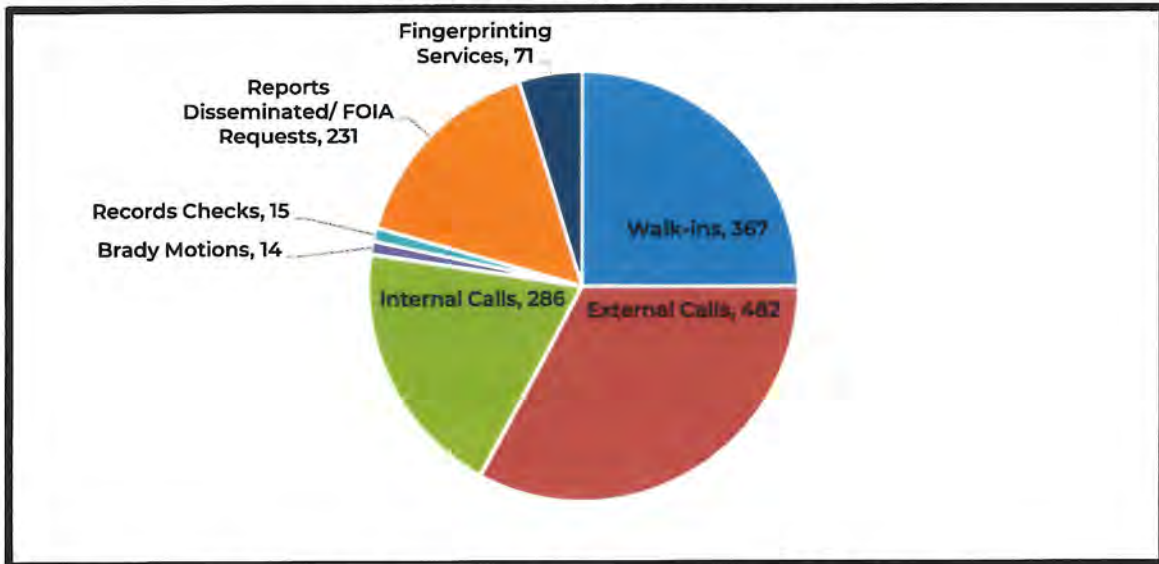


Other Services

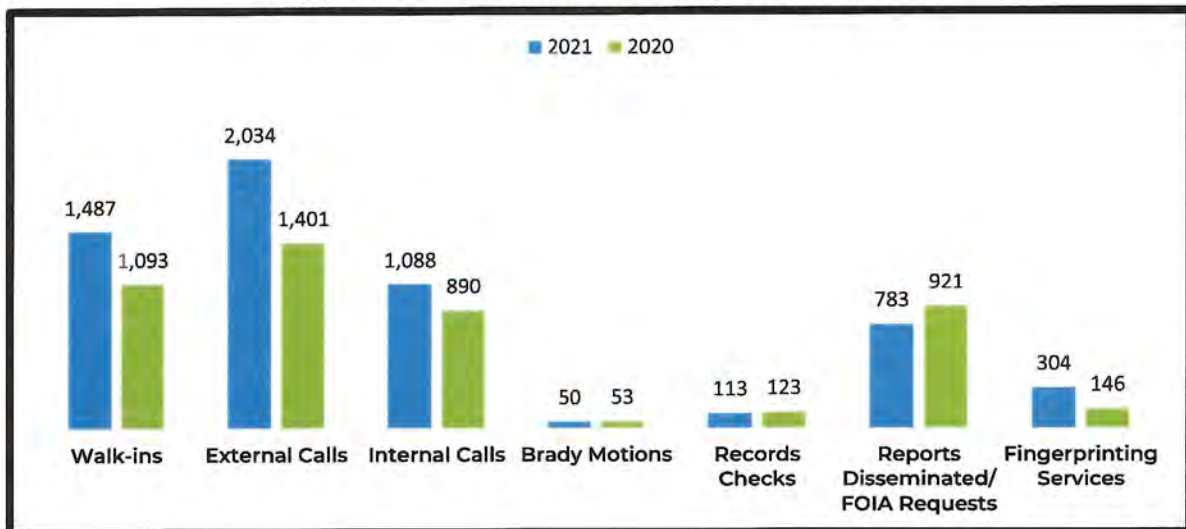
Animal Services	Month	YTD	2020	Change %
Total Calls for Service	143	489	447	9%
Total Animals Handled	55	127	117	9%

Victim Services	Month	YTD	2020	Change %
Crime Victims / Witnesses Served	24	228	201	13%

Records Services, Current Month

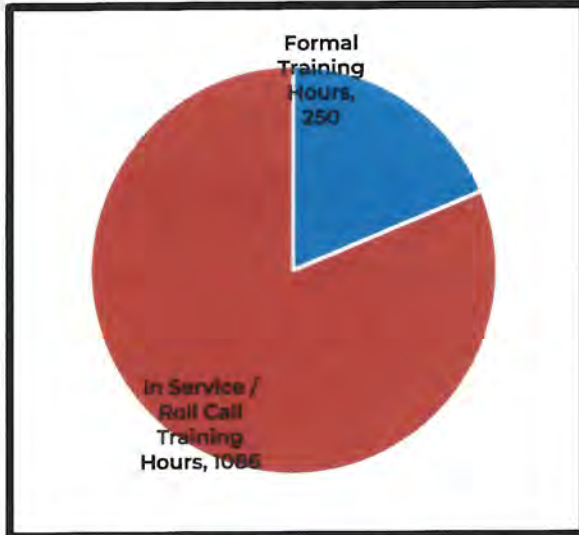


Records Services, This Year versus Last Year

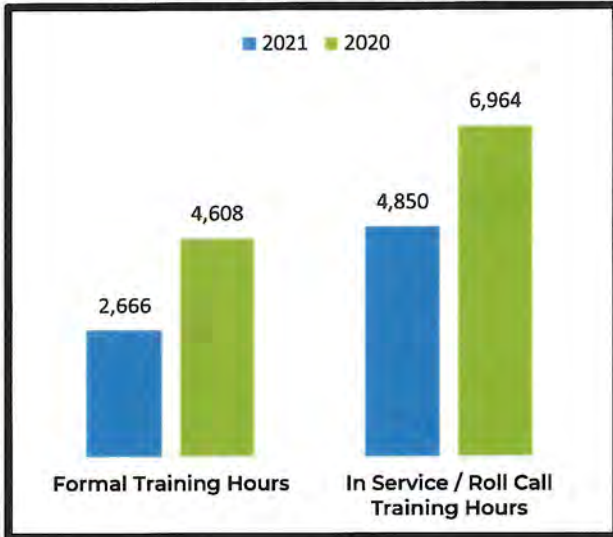


Training Activities

Current Month

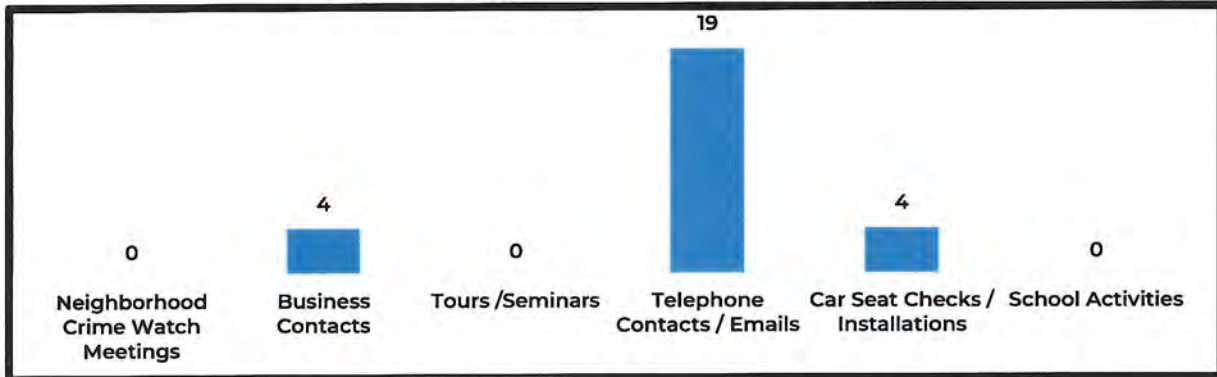


This Year versus Last Year

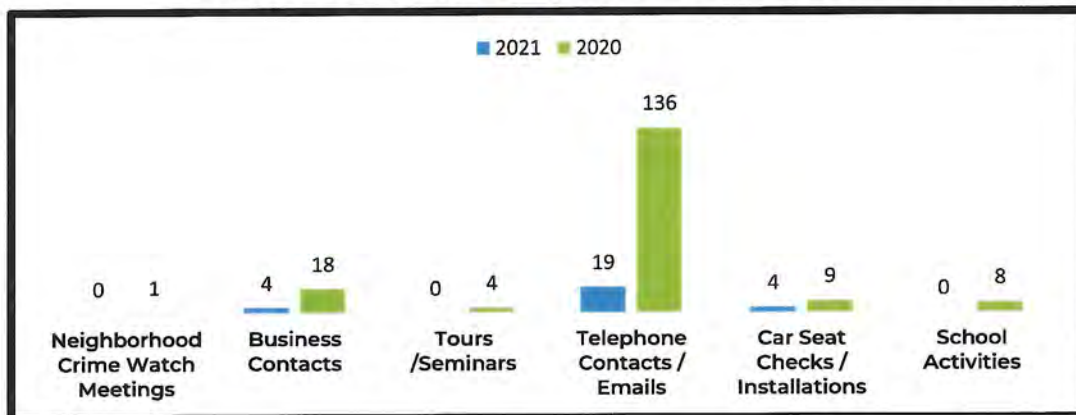


Total Monthly Training Hours: 1294

Crime Prevention Services, Current Month

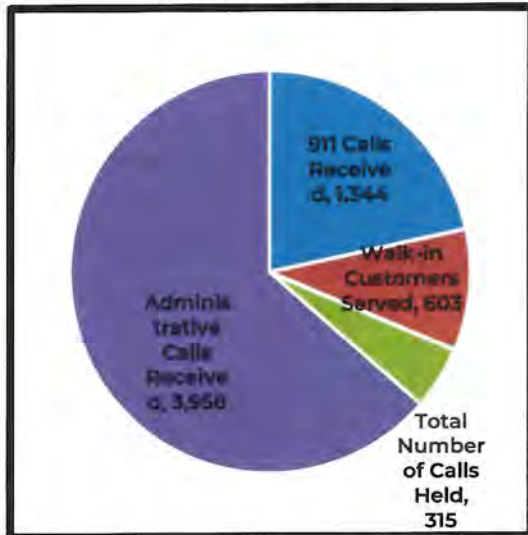


Crime Prevention Services, This Year versus Last Year

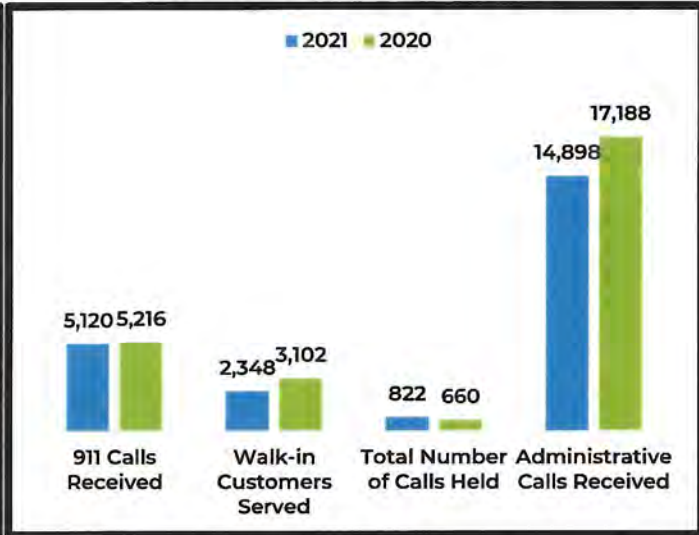


Communications

Current Month



This Year versus Last Year



School Resource Officers

	Month	YTD	2020	Change %
Incident Reports	14	37	14	164%
Arrests	6	16	8	100%

Professional Standards

	Month	YTD	2020	Change %
Use of Force Incidents	2	5	3	67%
Vehicle Pursuits	0	3	5	-40%
IA Cases Initiated	0	2	2	0%
SI Cases Initiated	0	0	1	-100%
Applications Reviewed	0	288	0	0%



City of Goose Creek
Recreation Department
Monthly Report
April 2021

ACTIVITY CENTER PROGRAMS

- **Aerobics:** 12 classes offered per week, 7 Easy Does it classes offered per week, Zumba classes offered 3 times a week, Ball Fit is offered 2 times a week and Werq is also a good workout. Spin classes have been added to offer a variety to participants. A monthly schedule is out with specific dates and times.
- **Art Classes:** Art classes are offered for adults and kids. Each class has a different theme. Days and times of classes can be found on our website.
- **Dance:** Ages 3 & up learn tap, ballet and jazz and put on a recital in May. Hip Hop classes are also offered on Monday afternoons from 4:30 PM to 5:30 PM.
- **Gymnastics/Tumbling/Cheernastics:** Playnastics is a fun time for ages 6 months to 7 year olds. Classes are held Monday and Wednesdays from 10:00am to 12:00pm. The cost is \$5 per child for residents and \$7 per child for nonresidents. There are several classes for all ages. See our website for all class times and dates.
- **Martial Arts:** Classes are held on Tuesdays, Thursdays and Saturdays for all levels starting at age 4. First class is a free trial class.
- **Preschool:** Preschool will consist of 3-5 year olds in our Half Pints class. This class will be Monday through Friday from 8:30am-11:00a. The school program runs from September to May and follows the Berkeley County School District holiday schedule.
- **Yoga:** Classes are offered on Monday through Thursday for all different levels. The website will show all the levels and times offered.

	March	April	Totals
Total Participants	789	786	Average 759
Resident Participants	457	466	Average 452
Nonresident Participants	332	320	Average 307
Resident Revenue	\$ 29,397.75	\$ 32,756.25	\$ 119,455.00
Nonresident Revenue	\$ 15,795.50	\$ 27,485.00	\$ 92,079.00
Instructors Pay	\$ (4,910.15)	\$ (3,689.00)	\$ (15,843.99)
Profit/Loss	\$ 40,283.10	\$ 56,552.25	\$ 195,690.01

COMMUNITY CENTER PROGRAMS

- **Fitness Memberships:** Adult and Youth Memberships are available. Residents are \$60 for an adult and \$25 for youth for a year. Nonresidents pay \$325 adult and \$175 for a youth membership per year.
- **Personal Training:** Orientation, Personal Training from 3 certified instructors, and Strength training for teens.
- **Senior Walking Club:** This club is for seniors 60 and older. They receive a colored membership card that does not need to be scanned in. This membership runs a calendar year. Residents pay \$25 for a year and nonresidents pay \$100 for a year. The days and hours that they can walk is Monday – Friday 12:30 PM to 2:30 PM.

	March	April	Totals
Total Participants	3,421	3,207	Average 2,998
Resident Participants	3,189	3,072	Average 2,854
Nonresident Participants	232	135	Average 144
Resident Revenue	\$ 26,542.25	\$ 23,348.25	\$ 84,609.75
Nonresident Revenue	\$ 4,810.00	\$ 5,449.00	\$ 21,578.25
Instructors Pay	\$ (563.80)	\$ (581.00)	\$ (2,264.90)
Profit/Loss	\$ 30,788.45	\$ 28,216.25	\$ 103,900.60

SPORTS

Baseball/Softball: Spring baseball and softball will begin registration on January 4, 2021 and end on January 28, 2021. Practices will start in March and games will begin in April at Felkel Field.

AGE GROUPS	# of TEAMS	# of PARTICIPANTS
T-Ball Ages 4-5	8	71
Coach Pitch Ages 6-8	4	52
Mod. Kid/Coach Pitch Ages 7-8	4	48
Minors Ages 9-10	4	48
Dixie Youth Ages 11-12	4	42
Dixie Boys Ages 13-14	2	26
Dixie Majors Ages 15-19	0	0
Softball Coach Pitch Ages 6-8	2	26
Softball Dixie Angels Ages 9-10	2	25
Softball Dixie Ponytails Ages 11-12	2	24
Softball Dixie Belles Ages 13-15	1	13
Softball Dixie Debs Ages 16-19	0	0

Soccer: Spring soccer registration will start January 4 and will end on January 28, 2021. Practices will start in March and games will begin in April at Foster Creek Park.

AGE GROUPS	# of TEAMS	# of PARTICIPANTS
Tiny Tot Ages 4-5	8	80
Pee Wee Ages 6-7	8	81
Small Fry Ages 8-9	7	91
Mite Ages 10-12	7	91

Cheerleading: Registration will be in May 2021.

Football: Registration will be in May 2021.

AGE GROUPS	# of TEAMS	# of PARTICIPANTS
Midget Ages 6-8		
Pee Wee Ages 9-10		
Small Fry Ages 11-12		
Bantam Ages 13-14		

Basketball: Registration for the summer season started April 5, 2021 and will end on April 22, 2021.

AGE GROUPS	# of TEAMS	# of PARTICIPANTS
Tiny Tot Ages 5-6	6	56
Pee Wee Ages 7-8	6	60
Small Fry Ages 9-10	4	42
Small Fry Girls Ages 9-10	2	22
Mite Ages 11-12	6	58
Mite Girls Ages 11-12	2	20
Midget Ages 13-14	4	31
Junior Ages 15-17	2	15
Men Ages 18 +	1	5

SPORTS

- **Pickleball:** This sport is a mixture of ping pong, badminton and tennis. There is open play five days a week from 9:00am to 1:00pm. We also offer some select Sunday afternoon from 3pm-5pm for open pickleball play. Members can play for free and nonmembers only pay \$2 to play.
- **Volleyball:** We offer open play on Friday nights from 4:30 PM to 8:00 PM. Members can come in for free and nonresidents pay a \$5 fee.

	March	April	Totals
Total Participants	57	378	887
Resident Participants	34	283	695
Nonresident Participants	23	95	192
Resident Revenue	\$ 6,345.00	\$ 13,570.00	\$ 49,120.00
Nonresident Revenue	\$ 3,050.00	\$ 5,129.90	\$ 17,529.90
Instructors Pay	\$ (0.00)	\$ (377.93)	\$ (377.93)
Profit/Loss	\$ 9,395.00	\$ 18,321.97	\$ 66,271.97

SUMMARY

Athletics	March	April	Totals (Since Jan. 1)
Total Resident Participants	34	283	978
Total Resident Revenue	\$6,345.00	\$13,570.00	\$49,120.00
Total Nonresident Participants	23	95	287
Total Nonresident Revenue	\$3,050.00	\$5,129.90	\$17,529.90

Activity Center	March	April	Totals (Since Jan. 1)
Total Resident Participants	457	466	1,807
Total Resident Revenue	\$29,397.75	\$32,756.25	\$119,455.00
Total Nonresident Participants	332	320	1,230
Total Nonresident Revenue	\$15,795.50	\$27,485.00	\$92,079.00

Community Center	March	April	Totals (Since Jan. 1)
Total Resident Participants	3,189	3,072	11,408
Total Resident Revenue	\$26,542.25	\$23,348.25	\$84,609.75
Total Nonresident Participants	232	135	577
Total Nonresident Revenue	\$4,810.00	\$5,449.00	\$21,578.25

UPCOMING EVENTS

MAY

14th – Spring Concert Series – This is a fun event with music, food and friends. Bring your chairs and blankets and enjoy the night air at the Crowfield Golf Course from 6pm to 9pm.

28th – Spring Concert Series – This is a fun event with music, food and friends. Bring your chairs and blankets and enjoy the night air at the Crowfield Golf Course from 6pm to 9pm.

JULY

4th – Fabulous Fourth in the Creek – This is a fun event for the whole family. It will be held at the lake behind the Municipal Center from 6:30pm-9:30pm. Fireworks will be promptly at 9:30pm.

Goose Creek Recreation Parks and Addresses

- Dogwood Park – 460 Liberty Hall Rd. – soccer field, football field, covered picnic area, grill, playground
- Etling Park – 100 Ellen Dr. - basketball court, covered picnic area, playground
- Eubanks Park – 125 Old Moncks Corner Rd. – basketball courts, sand volleyball court, tennis courts, covered picnic area, grill, playground – available for rentals
- Fairfax Park – 100 Fairfax Blvd. – grill, picnic area, playground
- Felkel Field Complex – 100 Lucy Dr. – baseball/softball fields, concession stand, restrooms, playground
- Forest Lawn Park – 100 Giles Dr. – grill, picnic tables, playground
- Foster Creek Park – 100 Foster Creek Rd. – soccer fields, concession stand, restrooms, Playground
- Lake Greenview Park – 1 Pandora Dr. – trails, covered picnic area, picnic tables, grill, Playground
- Oak Creek Park – 100 Persimmon Circle – covered picnic area, grill, playground
- Ryan Creek Park – 229 Janice St. – benches, playground
- St. James III Park – 1007 Willowood Ave. – covered picnic area, grill, playground
- St. James Park – 107 Westminster Blvd. – covered picnic area, playground, tennis court

City of Goose Creek
Maintenance Division Monthly Report
April 2021

DESCRIPTION	APRIL	Y.T.D
Vehicle Usage		
Vehicle Mileage.....	3,576	14,105
Fuel Consumption (Diesel).....	0	0
Fuel Consumption (Unleaded).....	427	1,582
Ground Maintenance		
Drainage/Maintenance Activities (Approximate Hours).....	632	2,488
Solid Waste Collection (Hours).....	32	136
Drainage Maintenance (Hours).....	0	48
Building, Grounds, Special Projects (Hours).....	600	2,304
Road and Bike Trail Maintenance (Hours).....	0	0
Road Maintenance		
Road Maintenance Request (Total).....	0	12
SCDOT (new request).....	0	8
County (new request).....	0	4
Road Maintenance Requests Corrected.....	6	14
Street Signs Replaced/Erected/Repaired.....	10	33
Ditch Maintenance		
Ditch Maintenance Request.....	0	0
SCDOT.....	0	0
County.....	0	0
Ditch Maintenance Corrected.....	0	0

City of Goose Creek
Sanitation and Code Enforcement Divisions Monthly Report
April 2021

DESCRIPTION	APRIL	Y.T.D
Sanitation:		
Vehicle Usage:		
Vehicle Mileage.....	9,034	31,015
Fuel Consumption (Diesel).....	362	9,086
Garbage Removal:		
Household Garbage (Tons).....	1,176	4,562
Yard Debris (Tons).....	407	1,192
Construction Debris (Tons).....	154	494
Side Door Collections.....	1	46
Dead Animal Removed From Streets.....	12	36
Code Enforcement:		
Vehicle Usage:		
Vehicle Mileage.....	850	3,801
Fuel Consumption (Unleaded).....	98	370
Inspection/Violations:		
Code Inspections (Complaints)	10	25
Code Inspections.....	361	1,489
Code Violations Corrected	148	561
Code Violations Pending.....	61	N/A
Inoperable/Unlicensed Vehicles Cited.....	20	111
Inoperable/Unlicensed Vehicles Cleared.....	24	123
Summons Issued.....	5	8

City of Goose Creek
Water Division Monthly Report
April 2021

DESCRIPTION	APRIL	Y.T.D
Water Usage:		
Total Consumption (M.G.).....	83.99	297.01
Max Daily Flow (M.G.D.).....	3.71	3.71
Min Daily Flow (M.G.D.).....	2.10	1.29
Daily Average (M.G.D.).....	2.90	2.48
Account Services:		
New Customers.....	71	224
Close Outs.....	41	139
Adjustments:.....	19	49
Account Arrangements.....	14	112
Clerical Errors.....	54	102
Temporary Services.....	4	19
Turn-Offs...(Sewer).....	139	485
Turn-Offs... (Non-Payment, Bad Checks, No Deposit).....	287	845
Maintenance Services:		
Repair Broken Water Mains.....	0	5
Investigate Service Leaks.....	37	139
Repair Service Leaks.....	12	46
Locate Lines	231	841
Change Meters.....	31	284
Service Line Replacement	0	0
Meter Box Maintenance and Repair.....	7	24
Valve Replacement	0	1
Fire Hydrant Replacement/Installs/Repairs.....	1	9
Install Taps.....	49	114
Site Restorations	4	11
Vehicle Usage:		
Vehicle Mileage.....	9,226	34,169
Fuel Consumption (Gallons).....	906	3,522